



TOWN OF ACTON

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Office of the Town Manager

March 26, 2024

Members of the Finance Committee:

On February 26, 2024, the Select Board unanimously voted to adopt the Fiscal Year (FY) 2025 Proposed Municipal Budget and to transmit it to the Finance Committee. The February 26th presentation outlining the operating and capital budget recommendations is published on the Town Manager's web page (www.actonma.gov/manager). During nine budget presentations and several public discussions, there were substantial changes made to the level services budget that was initially published on December 18, 2023. The updated operating budgets reflecting these changes are enclosed herein.

The FY2025 Proposed Municipal Budget contains several cost reductions and efficiencies. There are savings from a new health insurance program and an updated debt management strategy. This budget also includes a reduction to staffing in the Finance, Operations, Town Manager, Nursing, and Public Works Departments, as well as in the Libraries. The Year-to-Year Expense Comparison on the following page shows an increase of 4.31% over FY2024. This does not include the impact of new proposed offsets from the Cemetery Trust and Other Post Employment Benefits Trust.

The FY2025 Proposed Municipal Budget makes use of additional revenue from a proposed operational override. If additional revenue from an override is not approved by the voters, an alternative version of the budget will be presented at Town Meeting. This alternative referred to as the "B" budget is approximately \$840,000 less than the Proposed Municipal Budget and capital plan ("A" budget), and includes further reductions to municipal operations, operating subsidies, and capital funding.

I look forward to your feedback as we continue the budget process leading up to the Annual Town Meeting.

Respectfully Submitted,

John S. Mangiaratti
Town Manager

Year-to-Year Expense Comparison

The table below displays a breakdown of expenditures for the Fiscal Year 2025 Proposed Municipal Operating Budget, as well as the original departmental budget requests and the FY2025 Town Manager Recommended Level Services Budget presented to the Select Board on December 18, 2023. 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.

	FY23	FY23	FY24	FY25	FY25	FY25	
	BUDGET	ACTUAL	BUDGET	BUDGET (DEPT)	BUDGET (TOWN MANAGER) (12/18/2023)	PROPOSED MUNICIPAL BUDGET	% CHANGE
SALARIES - BOARD MEMBERS	6,800	6,067	6,800	6,800	6,800	6,800	0.00%
SALARIES - PROFESSIONAL	5,398,175	4,190,749	5,587,110	6,278,995	6,113,995	5,862,983	4.94%
SALARIES - CLERICAL	1,412,671	1,034,301	1,351,133	1,395,856	1,335,856	1,288,292	-4.65%
SALARIES - OTHER NON EXEMPT	9,566,187	9,498,326	9,977,164	10,271,569	10,158,569	9,963,383	-0.14%
	16,383,833	14,729,443	16,922,207	17,953,220	17,615,220	17,121,458	1.18%
SALARIES - OVERTIME	1,184,559	1,844,206	1,225,558	1,336,849	1,336,849	1,337,129	9.10%
	17,568,392	16,573,649	18,147,765	19,290,069	18,952,069	18,458,587	1.71%
FRINGES - LONGEVITY	37,450	37,850	40,900	41,100	41,100	41,100	0.49%
FRINGES - EDUCATIONAL INCENTIVE	610,681	518,402	661,094	668,803	668,803	668,803	1.17%
FRINGES - OTHER	260,802	298,039	301,262	300,865	300,865	300,865	-0.13%
FRINGES - STIPENDS & LONGEVITY	908,933	854,291	1,003,256	1,010,768	1,010,768	1,010,768	0.75%
FRINGES - UNIFORMS	151,800	134,574	154,200	178,600	178,600	178,600	15.82%
FRINGES - EMPLOYEE DEVELOPMENT	115,094	127,016	120,559	147,484	147,484	145,484	20.67%
FRINGES - HEALTH INSURANCE	3,409,200	3,182,573	3,630,400	4,483,921	4,483,921	4,134,069	13.87%
FRINGES - LIFE INSURANCE	8,000	8,571	8,000	9,000	9,000	9,000	12.50%
FRINGES - UNEMPLOYMENT	500	35,173	500	31,000	31,000	31,000	6100.00%
FRINGES - WORKERS COMP	60,123	63,061	63,129	63,129	63,129	63,129	0.00%
FRINGES - PAYROLL TAXES	225,000	245,917	225,000	225,000	225,000	225,000	0.00%
FRINGES - PENSION / OPEB	5,828,264	5,741,108	6,015,528	6,270,971	6,217,229	6,217,229	3.35%
	10,706,914	10,392,284	11,220,572	12,419,873	12,366,131	12,014,279	7.07%
SNOW AND ICE REMOVAL	571,674	758,428	571,674	571,674	571,674	571,674	0.00%
INFRASTRUCTURE MAINTENANCE	1,138,400	1,188,438	1,199,600	1,389,450	1,388,100	1,208,100	0.71%
EQUIPMENT MAINTENANCE/RENTAL	695,428	840,014	797,328	963,828	957,328	957,328	20.07%
WASTE REMOVAL	61,420	55,238	61,420	87,790	87,790	67,790	10.37%
VEHICLES	100,000	137,379	50,000	200,000	180,000	-	-100.00%
PUBLIC CELEBRATION	2,900	-	12,900	42,900	42,900	12,900	0.00%
VETERANS BENEFITS	90,000	74,535	80,000	78,000	78,000	78,000	-2.50%
PURCHASE OF SERVICES	1,715,124	1,787,171	1,720,689	1,850,047	1,822,747	1,779,747	3.43%
PURCHASE OF SUPPLIES	261,382	297,740	273,232	302,222	302,222	301,722	10.43%
BOOKS AND PERIODICALS	270,328	267,531	257,228	264,625	264,625	260,125	1.13%
LEGAL	450,000	349,403	450,000	450,000	450,000	435,000	-3.33%
MINUTEMAN SENIOR SERVICES	-	-	-	-	-	-	-
INSURANCE	399,550	389,910	436,550	444,700	444,700	444,700	1.87%
UTILITIES	440,670	443,438	458,238	463,564	463,564	463,564	1.16%
GAS AND DIESEL	207,215	295,558	237,215	254,215	254,215	254,215	7.17%
DEBT	3,043,147	3,042,966	1,407,736	1,885,932	1,885,932	1,685,932	19.76%
	9,447,237	9,927,749	8,013,810	9,248,947	9,193,797	8,520,797	6.33%
TOTAL	37,722,543	36,893,681	37,382,147	40,958,889	40,511,997	38,993,663	4.31%

GENERAL FUND - TOWN Department	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
General Government	\$ 21,184,706	\$ 20,235,774	\$ 19,503,938	\$ 22,362,535	\$ 22,109,793	\$ 20,948,995	\$ 1,445,058	7.41%
<u>Legislative</u>								
Town Meeting	\$ 20,000	\$ 16,060	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
<u>Executive</u>								
Town Manager	\$ 2,110,410	\$ 1,760,850	\$ 1,916,285	\$ 2,031,767	\$ 1,909,767	\$ 1,681,482	\$ (234,803)	-12.25%
<u>Finance and Administration</u>								
Finance Director	\$ 13,363,725	\$ 13,123,671	\$ 11,804,289	\$ 13,791,559	\$ 13,737,817	\$ 13,046,983	\$ 1,242,694	10.53%
Accounting	\$ 355,289	\$ 312,740	\$ 361,947	\$ 381,390	\$ 381,390	\$ 350,695	\$ (11,252)	-3.11%
Assessors	\$ 314,419	\$ 294,103	\$ 309,702	\$ 340,261	\$ 338,261	\$ 338,261	\$ 28,559	9.22%
Collector/Treasurer	\$ 164,406	\$ 135,251	\$ 130,329	\$ 182,419	\$ 182,419	\$ 182,419	\$ 52,090	39.97%
Human Resources	\$ 446,563	\$ 372,646	\$ 454,246	\$ 541,613	\$ 540,613	\$ 540,613	\$ 86,367	19.01%
Finance Committee	\$ 280	\$ 286	\$ 280	\$ 280	\$ 280	\$ 280	\$ -	0.00%
<u>Operations Support</u>								
Information Technology / GIS	\$ 1,693,272	\$ 1,689,728	\$ 1,678,486	\$ 2,003,961	\$ 1,939,961	\$ 1,868,977	\$ 190,491	11.35%
Public Facilities	\$ 1,529,466	\$ 1,361,565	\$ 1,574,228	\$ 1,682,820	\$ 1,682,820	\$ 1,572,820	\$ (1,408)	-0.09%
<u>Licensing and Registration</u>								
Elections	\$ 69,300	\$ 47,165	\$ 65,300	\$ 99,100	\$ 94,100	\$ 94,100	\$ 28,800	44.10%
Town Clerk	\$ 196,037	\$ 245,654	\$ 208,949	\$ 227,368	\$ 227,368	\$ 227,368	\$ 18,419	8.82%
<u>Land Use</u>								
Building	\$ 282,110	\$ 297,379	\$ 279,197	\$ 305,599	\$ 305,599	\$ 300,599	\$ 21,402	7.67%
Conservation	\$ 205,339	\$ 175,977	\$ 226,532	\$ 220,378	\$ 220,378	\$ 220,378	\$ (6,154)	-2.72%
Historical Commission	\$ 376	\$ 508	\$ 376	\$ 10,376	\$ 10,376	\$ 10,376	\$ 10,000	2659.57%
Planning	\$ 312,909	\$ 311,504	\$ 339,327	\$ 382,211	\$ 382,211	\$ 382,211	\$ 42,884	12.64%
<u>Development</u>								
Sustainability	\$ 120,806	\$ 90,687	\$ 134,465	\$ 141,433	\$ 136,433	\$ 111,433	\$ (23,032)	-17.13%
Public Safety	\$ 9,380,634	\$ 9,616,592	\$ 10,416,389	\$ 10,759,433	\$ 10,648,083	\$ 10,468,083	\$ 51,694	0.50%
Emergency Management	\$ 23,450	\$ 3,982	\$ 23,450	\$ 23,450	\$ 22,100	\$ 22,100	\$ (1,350)	-5.76%
Dispatch	\$ 660,928	\$ 758,148	\$ 1,137,653	\$ 791,847	\$ 791,847	\$ 791,847	\$ (345,806)	-30.40%
Police	\$ 5,112,924	\$ 4,935,779	\$ 5,337,856	\$ 5,665,114	\$ 5,640,114	\$ 5,460,114	\$ 122,258	2.29%
Fire	\$ 3,583,332	\$ 3,918,682	\$ 3,917,430	\$ 4,279,022	\$ 4,194,022	\$ 4,194,022	\$ 276,592	7.06%
Public Works	\$ 3,811,065	\$ 3,966,687	\$ 4,057,440	\$ 4,147,830	\$ 4,147,830	\$ 4,071,830	\$ 14,390	0.35%
Cemetery	\$ 438,946	\$ 406,940	\$ 456,981	\$ 459,842	\$ 459,842	\$ 459,842	\$ 2,861	0.63%
Engineering	\$ 188,094	\$ 179,461	\$ 184,550	\$ 195,091	\$ 195,091	\$ 195,091	\$ 10,541	5.71%
Highway	\$ 3,184,026	\$ 3,380,286	\$ 3,415,909	\$ 3,492,897	\$ 3,492,897	\$ 3,416,897	\$ 988	0.03%
Culture and Recreation	\$ 1,818,641	\$ 1,705,275	\$ 1,883,952	\$ 2,078,611	\$ 1,998,611	\$ 1,938,611	\$ 54,659	2.90%
AB Cultural Council	\$ 2,000	\$ 600	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Celebrations	\$ 4,900	\$ 770	\$ 14,900	\$ 59,900	\$ 59,900	\$ 24,900	\$ 10,000	67.11%
Citizens' Library	\$ 72,268	\$ 75,483	\$ 97,606	\$ 96,124	\$ 96,124	\$ 96,124	\$ (1,482)	-1.52%
Memorial Library	\$ 1,491,629	\$ 1,368,861	\$ 1,521,851	\$ 1,580,096	\$ 1,580,096	\$ 1,555,096	\$ 33,245	2.18%
Recreation	\$ 247,844	\$ 259,561	\$ 247,595	\$ 340,491	\$ 260,491	\$ 260,491	\$ 12,896	5.21%
Human Services	\$ 1,527,498	\$ 1,369,352	\$ 1,520,431	\$ 1,610,480	\$ 1,607,680	\$ 1,566,144	\$ 45,713	3.01%
Commission on Disabilities	\$ 2,000	\$ 762	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Council on Aging	\$ 388,909	\$ 392,094	\$ 406,049	\$ 428,197	\$ 428,197	\$ 428,197	\$ 22,148	5.45%
Nursing Services	\$ 716,462	\$ 585,347	\$ 704,931	\$ 728,097	\$ 728,097	\$ 706,561	\$ 1,630	0.23%
Veterans' Services	\$ 199,962	\$ 164,043	\$ 181,977	\$ 183,875	\$ 183,875	\$ 183,875	\$ 1,898	1.04%
Health	\$ 220,165	\$ 227,106	\$ 225,474	\$ 268,311	\$ 265,511	\$ 245,511	\$ 20,037	8.89%
General Fund - Total	\$ 37,722,544	\$ 36,893,679	\$ 37,382,149	\$ 40,958,889	\$ 40,511,997	\$ 38,993,663	\$ 1,611,514	4.31%

GENERAL GOVERNMENT - TOWN MANAGER

TOWN MANAGER (123) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
123-510200	REGULAR TEMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510300	OVERTIME	\$ 5,000	\$ 7,258	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
123-510400	SICK	\$ -	\$ 28,850	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510410	FUNERAL LEAVE	\$ -	\$ 2,742	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510430	BOARD MEMBERS SALARIES	\$ 3,350	\$ 3,017	\$ 3,350	\$ 3,350	\$ 3,350	\$ 3,350	\$ -	0.00%
123-510490	MERIT PAY	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510500	HOLIDAY	\$ -	\$ 40,782	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510600	VACATION	\$ -	\$ 43,816	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510760	INTERNSHIP	\$ 15,000	\$ 25,805	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
123-510900	PERSONAL TIME	\$ -	\$ 7,449	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-511200	COMPENSATION RESERVE	\$ 380,000	\$ -	\$ 151,595	\$ 240,000	\$ 130,000	\$ 30,000	\$ (121,595)	-80.21%
123-512050	CLERICAL SALARIES & WAGES	\$ 119,159	\$ 98,784	\$ 122,978	\$ 129,485	\$ 129,485	\$ 129,485	\$ 6,507	5.29%
123-513000	PROFESSIONAL SALARIES	\$ 818,601	\$ 628,815	\$ 849,062	\$ 837,032	\$ 837,032	\$ 738,747	\$ (110,315)	-12.99%
Personal Services - Subtotal		\$ 1,341,110	\$ 900,817	\$ 1,146,985	\$ 1,229,867	\$ 1,119,867	\$ 921,582	\$ (225,403)	-19.65%
<u>Purchase of Services</u>									
123-520100	ADVERTISING	\$ 3,000	\$ 23,454	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
123-520800	REAL ESTATE RENT/LEASE	\$ 196,000	\$ 195,823	\$ 196,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 4,000	2.04%
123-520900	TRAVEL	\$ 3,500	\$ 2,695	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
123-521700	DUES AND MEMBERSHIP	\$ 20,000	\$ 20,192	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
123-521800	PROFESSIONAL DEVELOPMENT	\$ 23,000	\$ 31,998	\$ 23,000	\$ 20,000	\$ 18,000	\$ 18,000	\$ (5,000)	-21.74%
123-521850	PUBLIC RELATIONS	\$ 2,000	\$ 15,336	\$ 2,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,000	500.00%
123-521900	PROFESSIONAL SERVICES	\$ 50,000	\$ 155,429	\$ 50,000	\$ 75,000	\$ 65,000	\$ 50,000	\$ -	0.00%
123-521920	LEGAL NEGOTIATOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-521950	LEGAL SERVICES	\$ 450,000	\$ 349,403	\$ 450,000	\$ 450,000	\$ 450,000	\$ 435,000	\$ (15,000)	-3.33%
123-522300	PRINTING AND COPYING	\$ 15,000	\$ 151	\$ 15,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ (3,000)	-20.00%
123-522700	CONTRACTUAL SERVICES	\$ -	\$ 53,444	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-522920	PARK TICKET PROCESSING	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 762,500	\$ 848,165	\$ 762,500	\$ 795,500	\$ 783,500	\$ 753,500	\$ (9,000)	-1.18%
<u>Purchase of Supplies</u>									
123-540100	OFFICE SUPPLIES	\$ 4,000	\$ 7,088	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
123-540200	OTHER SUPPLIES	\$ -	\$ 229	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-540300	POSTAGE AND COURIER	\$ 2,000	\$ 726	\$ 2,000	\$ 1,600	\$ 1,600	\$ 1,600	\$ (400)	-20.00%
123-540500	BOOKS AND PERIODICALS	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-540700	MEALS	\$ 800	\$ 1,479	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	0.00%
Purchase of Supplies - Subtotal		\$ 6,800	\$ 9,896	\$ 6,800	\$ 6,400	\$ 6,400	\$ 6,400	\$ (400)	-5.88%
<u>Other Charges and Expenses</u>									
123-570910	OTHER INSURANCE	\$ -	\$ 1,973	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Charges and Expenses - Subtotal		\$ -	\$ 1,973	\$ -	\$ -	\$ -	\$ -	\$ -	-
Town Manager - Total		\$ 2,110,410	\$ 1,760,850	\$ 1,916,285	\$ 2,031,767	\$ 1,909,767	\$ 1,681,482	\$ (234,803)	-12.25%

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.

GENERAL GOVERNMENT - FINANCE DIRECTOR

FINANCE DIRECTOR (132) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
132-510300	OVERTIME	\$ -	\$ 1,773	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-510400	SICK	\$ -	\$ 5,489	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-510490	MERIT PAY	\$ -	\$ 1,917	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-510500	HOLIDAY	\$ -	\$ 10,284	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-510600	VACATION	\$ -	\$ 38,647	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-510900	PERSONAL TIME	\$ -	\$ 3,480	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-512050	CLERICAL SALARIES & WAGES	\$ 68,802	\$ 47,523	\$ 58,773	\$ 62,982	\$ 62,982	\$ 62,982	\$ 4,209	7.16%
132-513000	PROFESSIONAL SALARIES	\$ 241,839	\$ 147,537	\$ 241,445	\$ 221,125	\$ 221,125	\$ 80,143	\$ (161,302)	-66.81%
Personal Services - Subtotal		\$ 310,641	\$ 256,651	\$ 300,218	\$ 284,107	\$ 284,107	\$ 143,125	\$ (157,093)	-52.33%
<u>Purchase of Services</u>									
132-520600	EQUIPMENT MAINTENANCE	\$ 3,000	\$ 1,556	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
132-520900	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-521500	TELEPHONE	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-521700	DUES AND MEMBERSHIP	\$ 1,000	\$ 325	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
132-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	-
132-521900	PROFESSIONAL SERVICES	\$ 40,000	\$ 85,976	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
132-521930	PROF. SERVICE - AUDIT	\$ 60,000	\$ 66,400	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ -	0.00%
132-522930	BANKING SERVICES	\$ 35,000	\$ 15,712	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
Purchase of Services - Subtotal		\$ 139,500	\$ 169,969	\$ 142,000	\$ 143,400	\$ 143,400	\$ 143,400	\$ 1,400	0.99%
<u>Purchase of Supplies</u>									
132-540100	OFFICE SUPPLIES	\$ 2,000	\$ 4,870	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
132-540200	OTHER SUPPLIES	\$ -	\$ 713	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	-
132-540300	POSTAGE AND COURIER	\$ 45,000	\$ 60,524	\$ 45,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 15,000	33.33%
132-540900	MATERIAL AND EQUIPMENT	\$ 1,000	\$ 636	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
Purchase of Supplies - Subtotal		\$ 48,000	\$ 66,743	\$ 48,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 18,000	37.50%
<u>Other Charges and Expenses</u>									
132-570100	WORKERS COMPENSATION INS	\$ 60,123	\$ 63,061	\$ 63,129	\$ 63,129	\$ 63,129	\$ 63,129	\$ -	0.00%
132-570200	UNEMPLOYMENT INS	\$ 500	\$ 35,173	\$ 500	\$ 31,000	\$ 31,000	\$ 31,000	\$ 30,500	6100.00%
132-570400	MEDICARE INSURANCE	\$ 225,000	\$ 245,917	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	0.00%
132-570500	LIFE INSURANCE	\$ 8,000	\$ 8,571	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 1,000	12.50%
132-570600	HEALTH INS BC/BS	\$ 400,000	\$ 386,220	\$ 432,000	\$ 530,496	\$ 530,496	\$ 530,496	\$ 98,496	22.80%
132-570610	HEALTH INS BC/BS RETIREE	\$ 275,000	\$ 277,239	\$ 297,000	\$ 364,716	\$ 364,716	\$ 364,716	\$ 67,716	22.80%
132-570620	HEALTH HMO BLUE	\$ 900,000	\$ 872,578	\$ 972,000	\$ 1,193,616	\$ 1,193,616	\$ 1,193,616	\$ 221,616	22.80%
132-570621	HEALTH HMO BLUE RETIREE	\$ 150,000	\$ 195,939	\$ 162,000	\$ 198,936	\$ 198,936	\$ 198,936	\$ 36,936	22.80%
132-570622	TUFTS HEALTH PLAN	\$ 20,000	\$ 13,697	\$ 21,600	\$ 26,525	\$ 26,525	\$ 26,525	\$ 4,925	22.80%
132-570623	BLUE CARE ELECT	\$ 20,000	\$ 10,012	\$ 21,600	\$ 26,525	\$ 26,525	\$ 26,525	\$ 4,925	22.80%
132-570624	BLUE CARE ELECT - RETIREE	\$ -	\$ 18,024	\$ -	\$ 79,187	\$ 79,187	\$ 79,187	\$ 79,187	-
132-570700	HEALTH INS HPHHP	\$ 930,000	\$ 738,712	\$ 851,400	\$ 1,233,403	\$ 1,233,403	\$ 1,033,551	\$ 182,151	21.39%
132-570710	HEALTH INS HPHHP RETIREE	\$ 70,000	\$ 38,109	\$ 75,600	\$ 92,837	\$ 92,837	\$ 92,837	\$ 17,237	22.80%
132-570711	HARVARD FREEDOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-570715	HSA SAVINGS ACCOUNT	\$ 70,400	\$ 62,981	\$ 70,400	\$ 70,400	\$ 70,400	\$ 70,400	\$ -	0.00%
132-570720	MEDICAL OPT OUT	\$ 160,000	\$ 158,173	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -	0.00%
132-570730	LIFE OPT OUT	\$ 300	\$ 203	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.00%
132-570800	MIDDLESEX COUNTY RETIREMENT	\$ 5,224,522	\$ 5,137,366	\$ 5,218,405	\$ 5,657,229	\$ 5,657,229	\$ 5,657,229	\$ 438,824	8.41%
132-570900	OTHER EMPLOYEE BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-570910	OTHER INSURANCE	\$ 3,500	\$ 755	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
132-570911	APS RETIREE HEALTH	\$ 410,000	\$ 407,959	\$ 410,000	\$ 503,480	\$ 503,480	\$ 353,480	\$ (56,520)	-13.79%
132-575000	PROPERTY LIABILITY INSURANCE	\$ 280,000	\$ 304,185	\$ 310,000	\$ 317,750	\$ 317,750	\$ 317,750	\$ 7,750	2.50%
132-575010	INSURANCE - BONDS	\$ 11,350	\$ 8,727	\$ 11,350	\$ 11,350	\$ 11,350	\$ 11,350	\$ -	0.00%
Other Charges and Expenses - Subtotal		\$ 9,218,695	\$ 8,983,600	\$ 9,313,784	\$ 10,798,378	\$ 10,798,378	\$ 10,448,526	\$ 1,134,742	12.18%
<u>Debt Service</u>									
132-590110	LONG TERM DEBT PRIN-SCHOOL	\$ 1,390,000	\$ 1,390,000	\$ 90,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ (75,000)	-83.33%
132-590120	LONG TERM DEBT PRIN-TOWN	\$ 1,104,335	\$ 1,104,335	\$ 763,336	\$ 578,716	\$ 578,716	\$ 578,716	\$ (184,620)	-24.19%
132-590210	LONG TERM DEBT INT SCHOOL	\$ 45,666	\$ 45,666	\$ 3,909	\$ 1,116	\$ 1,116	\$ 1,116	\$ (2,793)	-71.45%
132-590220	LONG-TERM DEBT INT-TOWN	\$ 377,018	\$ 377,018	\$ 329,863	\$ 295,238	\$ 295,238	\$ 295,238	\$ (34,625)	-10.50%
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	\$ 869,734	\$ 869,734	\$ 669,734	\$ 575,234	608.71%
132-590340	ADMIN FEE MWPAT	\$ 200	\$ 19	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%

Debt Service - Subtotal		\$ 2,961,772	\$ 2,961,591	\$ 1,326,361	\$ 1,804,557	\$ 1,804,557	\$ 1,604,557	\$ 278,196	20.97%
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	\$ 603,742	\$ 592,551	\$ 613,742	\$ 560,000	\$ 560,000	\$ (32,551)	-5.49%
Other Financing Uses - Subtotal		\$ 685,117	\$ 685,117	\$ 673,925	\$ 695,117	\$ 641,375	\$ 641,375	\$ (32,551)	-4.83%
								\$ -	
Finance Director - Total		\$13,363,725	\$ 13,123,671	\$11,804,289	\$ 13,791,559	\$ 13,737,817	\$ 13,046,983	\$1,242,694	10.53%

BUDGET NOTES

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) Officers, Treasury dues and CPA dues.
521800	Professional Development	UMAS class for staff.
521900	Professional Services	Represents ther cost of obtaining assistance for various projects with tax title and collectors. Includes the cost for CPA credits.
521930	Prof. Service - Audit	Represents the annual audit.
522930	Banking Services	Banking service charges.
540100	Office Supplies	Includes A/P checks, year end tax and financial reporting supplies and misc. general supplies.
540300	Postage And Courier	Represents the cost of Postage for the Town including machine maintenance and supplies. Does not include bulk mailings. Increased to reflect actual spending.
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.
570610	Health Ins Bc/Bs Retiree	Represents the Towns share of retirees.
570620	Health Hmo Blue	Represents the Towns share of active employees low deductible.
570621	Health Hmo Blue Retiree	Represents the Town share of Retirees.
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, Budget transferred from Dispatch to Finance Director.
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.
570910	Other Insurance	Benefit Strategies 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.
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 - ACCOUNTING

ACCOUNTING (133)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Personal Services</u>									
133-510300	OVERTIME	\$ 4,115	\$ 2,859	\$ 4,115	\$ 4,115	\$ 4,115	\$ -	\$ (4,115)	-100.00%
133-510400	SICK	\$ -	\$ 10,036	\$ -	\$ -	\$ -	\$ -	\$ -	-
133-510410	FUNERAL LEAVE	\$ -	\$ 476	\$ -	\$ -	\$ -	\$ -	\$ -	-
133-510490	MERIT PAY	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
133-510500	HOLIDAY	\$ -	\$ 16,158	\$ -	\$ -	\$ -	\$ -	\$ -	-
133-510600	VACATION	\$ -	\$ 24,683	\$ -	\$ -	\$ -	\$ -	\$ -	-
133-510900	PERSONAL TIME	\$ -	\$ 4,177	\$ -	\$ -	\$ -	\$ -	\$ -	-
133-511000	OTHER SALARIES & WAGES	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ -	-
133-512050	CLERICAL SALARIES & WAGES	\$ 126,555	\$ 106,694	\$ 130,747	\$ 57,394	\$ 57,394	\$ 30,814	\$ (99,933)	-76.43%
133-513000	PROFESSIONAL SALARIES	\$ 221,069	\$ 143,924	\$ 225,535	\$ 314,831	\$ 314,831	\$ 314,831	\$ 89,296	39.59%
Personal Services - Subtotal		\$ 351,739	\$ 312,570	\$ 360,397	\$ 376,340	\$ 376,340	\$ 345,645	\$ (14,752)	-4.09%
<u>Purchase of Services</u>									
133-520900	TRAVEL	\$ 300	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.00%
133-521700	DUES AND MEMBERSHIP	\$ 250	\$ 170	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
133-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	-
133-521900	PROFESSIONAL SERVICES	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
133-522910	BINDING SERVICE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 2,550	\$ 170	\$ 550	\$ 4,050	\$ 4,050	\$ 4,050	\$ 3,500	636.36%
<u>Purchase of Supplies</u>									
133-540100	OFFICE SUPPLIES	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
133-540200	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Supplies - Subtotal		\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
Accounting - Total		\$ 355,289	\$ 312,740	\$ 361,947	\$ 381,390	\$ 381,390	\$ 350,695	\$ (11,252)	-3.11%

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 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
137-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510400	SICK	\$ -	\$ 14,860	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510410	FUNERAL LEAVE	\$ -	\$ 638	\$ -	\$ -	\$ -	\$ -	\$ -	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510500	HOLIDAY	\$ -	\$ 11,522	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510600	VACATION	\$ -	\$ 38,804	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510900	PERSONAL TIME	\$ -	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-512050	CLERICAL SALARIES & WAGES	\$ 68,802	\$ 55,969	\$ 70,178	\$ 73,013	\$ 73,013	\$ 73,013	\$ 2,835	4.04%
137-513000	PROFESSIONAL SALARIES	\$ 226,271	\$ 125,998	\$ 220,178	\$ 195,648	\$ 195,648	\$ 195,648	\$ (24,530)	-11.14%
Personal Services - Subtotal		\$ 296,673	\$ 254,291	\$ 291,956	\$ 270,261	\$ 270,261	\$ 270,261	\$ (21,695)	-7.43%
<u>Purchase of Services</u>									
137-520100	ADVERTISING	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
137-520900	TRAVEL	\$ 200	\$ 72	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
137-520901	REVALUATION	\$ 3,000	\$ 3,600	\$ 3,000	\$ 37,500	\$ 37,500	\$ 37,500	\$ 34,500	1150.00%
137-521700	DUES AND MEMBERSHIP	\$ 500	\$ 600	\$ 500	\$ -	\$ -	\$ -	\$ (500)	-100.00%
137-521800	PROFESSIONAL DEVELOPMENT		\$ -		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	-
137-521900	PROFESSIONAL SERVICES	\$ 13,746	\$ 23,140	\$ 13,746	\$ 28,000	\$ 26,000	\$ 26,000	\$ 12,254	89.15%
137-522700	CONTRACTUAL SERVICES	\$ -	\$ 12,400			\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 17,546	\$ 39,812	\$ 17,546	\$ 69,800	\$ 67,800	\$ 67,800	\$ 50,254	286.41%
<u>Purchase of Supplies</u>									
137-540100	OFFICE SUPPLIES	\$ 200	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
137-540200	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-541000	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Supplies - Subtotal		\$ 200	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
Assessors - Total		\$ 314,419	\$ 294,103	\$ 309,702	\$ 340,261	\$ 338,261	\$ 338,261	\$ 28,559	9.22%

BUDGET NOTES

510430	Board Members Salaries	Board of Assessors stipend.
520100	Advertising	Tax classification notices.
520900	Travel	In-Town travel, conferences, Appellate Tax Board.
520901	Revaluation	Partial cost for FY26 Revaluation, Interim value adjustments.
521700	Dues And Membership	Used for Massachussetts Association of Assessors (MMA) membership.
521800	Professional Development	Continued education, conferences, maintaining certifications, MAAO dues.
521900	Professional Services	Vision CAMA and RRC personal property software and service costs.

GENERAL GOVERNMENT - COLLECTOR / TREASURER

COLLECTOR/TREASURER (139)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Personal Services</u>									
139-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510400	SICK	\$ -	\$ 3,633	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510490	MERIT PAY	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510500	HOLIDAY	\$ -	\$ 6,199	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510550	CPA ADMINISTRATION SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510600	VACATION	\$ -	\$ 7,140	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510900	PERSONAL TIME	\$ -	\$ 1,438	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-512050	CLERICAL SALARIES & WAGES	\$ 74,845	\$ -	\$ -	\$ 22,383	\$ 22,383	\$ 22,383	\$ 22,383	-
139-513000	PROFESSIONAL SALARIES	\$ 88,111	\$ 115,630	\$ 128,879	\$ 155,936	\$ 155,936	\$ 155,936	\$ 27,057	-
Personal Services - Subtotal		\$ 162,956	\$ 135,040	\$ 128,879	\$ 178,319	\$ 178,319	\$ 178,319	\$ 49,440	-
<u>Purchase of Services</u>									
139-520100	ADVERTISING	\$ 350	\$ -	\$ 350	\$ 350	\$ 350	\$ 350	\$ -	0.00%
139-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	-
139-520900	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-521700	DUES AND MEMBERSHIP	\$ 100	\$ 200	\$ 100	\$ 200	\$ 200	\$ 200	\$ 100	100.00%
139-521900	PROFESSIONAL SERVICES	\$ 950	\$ -	\$ 950	\$ 950	\$ 950	\$ 950	\$ -	0.00%
Purchase of Services - Subtotal		\$ 1,400	\$ 200	\$ 1,400	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,600	185.71%
<u>Purchase of Supplies</u>									
139-540100	OFFICE SUPPLIES	\$ 50	\$ 10	\$ 50	\$ 100	\$ 100	\$ 100	\$ 50	100.00%
139-540200	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Supplies - Subtotal		\$ 50	\$ 10	\$ 50	\$ 100	\$ 100	\$ 100	\$ 50	100.00%
Collector / Treasurer - Total		\$ 164,406	\$ 135,251	\$ 130,329	\$ 182,419	\$ 182,419	\$ 182,419	\$ 52,090	39.97%

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.
521800	Professional Development	Continuing education, trainings, etc.
521900	Professional Services	Represents monies for online billing initiatives and other system required assistance (Munis Consultant)
540100	Office Supplies	Misc. office supplies

GENERAL GOVERNMENT - HUMAN RESOURCES

HUMAN RESOURCES (152)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Personal Services</u>									
152-510300	OVERTIME	\$ 7,000	\$ 4,788	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
152-510400	SICK	\$ -	\$ 2,631	\$ -	\$ -	\$ -	\$ -	\$ -	-
152-510410	FUNERAL LEAVE	\$ -	\$ 1,315	\$ -	\$ -	\$ -	\$ -	\$ -	-
152-510490	MERIT PAY	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
152-510500	HOLIDAY	\$ -	\$ 10,311	\$ -	\$ -	\$ -	\$ -	\$ -	-
152-510600	VACATION	\$ -	\$ 16,559	\$ -	\$ -	\$ -	\$ -	\$ -	-
152-510900	PERSONAL TIME	\$ -	\$ 1,364	\$ -	\$ -	\$ -	\$ -	\$ -	-
152-511000	OTHER SALARIES & WAGES	\$ -	\$ 1,613	\$ -	\$ -	\$ -	\$ -	\$ -	-
152-511800	SENIOR WORK PROGRAM	\$ 45,000	\$ 24,675	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
152-512050	CLERICAL SALARIES & WAGES	\$ 66,111	\$ 56,906	\$ 69,457	\$ 68,115	\$ 68,115	\$ 68,115	\$ (1,342)	-1.93%
152-513000	PROFESSIONAL SALARIES	\$ 141,837	\$ 122,155	\$ 144,674	\$ 233,883	\$ 233,883	\$ 233,883	\$ 89,209	61.66%
Personal Services - Subtotal		\$ 259,948	\$ 244,316	\$ 261,131	\$ 348,998	\$ 348,998	\$ 348,998	\$ 87,867	33.65%
<u>Purchase of Services</u>									
152-520100	ADVERTISING	\$ 10,815	\$ 3,443	\$ 10,815	\$ 10,815	\$ 10,815	\$ 10,815	\$ -	0.00%
152-520900	TRAVEL	\$ 400	\$ 46	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	0.00%
152-521700	DUES AND MEMBERSHIP	\$ 1,900	\$ 1,360	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	0.00%
152-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	-
152-521820	EMPLOYEE RECOGNITION	\$ 35,000	\$ 24,994	\$ 35,000	\$ 35,000	\$ 32,000	\$ 32,000	\$ (3,000)	-8.57%
152-521900	PROFESSIONAL SERVICES	\$ 12,000	\$ 1,823	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
152-521940	PROFESSIONAL SERVICES - MEDICARE	\$ 18,500	\$ 24,430	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 2,000	10.00%
152-522300	PRINTING AND COPYING	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Purchase of Services - Subtotal		\$ 79,115	\$ 56,153	\$ 78,615	\$ 78,615	\$ 77,615	\$ 77,615	\$ (1,000)	-1.27%
<u>Purchase of Supplies</u>									
152-540100	OFFICE SUPPLIES	\$ 1,900	\$ 644	\$ 1,900	\$ 1,800	\$ 1,800	\$ 1,800	\$ (100)	-5.26%
152-540200	OTHER SUPPLIES	\$ 900	\$ 47	\$ 900	\$ 800	\$ 800	\$ 800	\$ (100)	-11.11%
152-540500	BOOKS AND PERIODICALS	\$ 1,300	\$ -	\$ 1,300	\$ 1,100	\$ 1,100	\$ 1,100	\$ (200)	-15.38%
152-540900	MATERIAL AND EQUIPMENT	\$ 400	\$ -	\$ 400	\$ 300	\$ 300	\$ 300	\$ (100)	-25.00%
Purchase of Supplies - Subtotal		\$ 4,500	\$ 690	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ (500)	-11.11%
<u>Other Charges and Expenses</u>									
152-570152	POLICE AND FIRE INJURY INSURANCE	\$ 103,000	\$ 71,487	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.00%
Other Charges and Expenses - Subtotal		\$ 103,000	\$ 71,487	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.00%
Human Resources - Total		\$ 446,563	\$ 372,646	\$ 454,246	\$ 541,613	\$ 540,613	\$ 540,613	\$ 86,367	19.01%

BUDGET NOTES

510300	Overtime	Staff moved from hourly to salaried position, overtime reduced accordingly.
511800	Senior Work Program	Decrease from \$40,000 in FY23 to \$35,360 in FY25.. We are still experiencing a slow return of Seniors after COVID.
520100	Advertising	Advertising for job openings with sites such as the online MMA Beacon, LinkedIn, Indeed, and other professional organizations. Keep at
520900	Travel	Keep at FY24 level. Will be used for mileage to attend in-person trainings.
521700	Dues And Membership	Two SHRM memberships (\$800)Three MMHR memberships (\$400)Membership in LinkedIn Prime
521820	Employee Recognition	Projecting to host Professional Development and Team Day, Holiday celebration and S.T.A.R dinner in FY25. Also, providing funding to the newly established First Responders Wellness Group.
521900	Professional Services	Used for various services such as assessment centers and or studies as needed.
521940	Professional Services - Medical	To account for rising health care costs.
522300	Printing And Copying	Human Resources envelopes. Employee benefit material.
540100	Office Supplies	Decreased slightly from FY24; will allow for replenishment of office supplies.
540200	Other Supplies	Decreased to reflect actual spending.
540500	Books And Periodicals	Purchase of SHRM material; decreased to reflect actual spending.
570152	Police And Fire Injury Insurance	Level funded.

GENERAL GOVERNMENT - FINANCE COMMITTEE

FINANCE COMMITTEE (131)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<i>Purchase of Services</i>									
131-521700	DUES AND MEMBERSHIP	\$ 280	\$ 286	\$ 280	\$ 280	\$ 280	\$ 280	\$ -	0.00%
<i>Purchase of Services - Subtotal</i>		\$ 280	\$ 286	\$ 280	\$ 280	\$ 280	\$ 280	\$ -	0.00%
								0	
Finance Committee - Total		\$ 280	\$ 286	\$ 280	\$ 280	\$ 280	\$ 280	\$ -	0.00%

GENERAL GOVERNMENT - INFORMATION TECHNOLOGY / GIS

INFORMATION TECHNOLOGY / GIS (154)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
Personal Services									
154-510200	REGULAR TEMP	\$ -	\$ 2,103	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510400	SICK	\$ -	\$ 33,309	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510490	MERIT PAY	\$ -	\$ 4,917	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510500	HOLIDAY	\$ -	\$ 24,997	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510600	VACATION	\$ -	\$ 25,332	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510760	INTERNSHIP	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510900	PERSONAL TIME	\$ -	\$ 5,266	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-512050	CLERICAL SALARIES & WAGES	\$ 57,620	\$ -	\$ 22,040	\$ 80,984	\$ 20,984	\$ -	\$ (22,040)	-100.00%
154-513000	PROFESSIONAL SALARIES	\$ 489,402	\$ 428,001	\$ 527,696	\$ 723,227	\$ 723,227	\$ 723,227	\$ 195,531	37.05%
Personal Services - Subtotal		\$ 547,022	\$ 525,175	\$ 549,736	\$ 804,211	\$ 744,211	\$ 723,227	\$ 173,491	31.56%
Purchase of Services									
154-520400	MIS EQUIPMENT & SOFTWARE	\$ 468,000	\$ 488,123	\$ 468,000	\$ 532,000	\$ 532,000	\$ 482,000	\$ 14,000	2.99%
154-520410	GIS	\$ 145,000	\$ 157,560	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ -	0.00%
154-520600	EQUIPMENT MAINTENANCE	\$ 137,000	\$ 142,574	\$ 137,000	\$ 144,000	\$ 144,000	\$ 144,000	\$ 7,000	5.11%
154-521500	TELEPHONE	\$ 90,000	\$ 77,549	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.00%
154-521700	DUES AND MEMBERSHIP	\$ 250	\$ 475	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
154-521900	PROFESSIONAL SERVICES	\$ 90,000	\$ 91,777	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.00%
154-521980	INTERNET SERVICES	\$ 61,000	\$ 67,039	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ -	0.00%
154-522700	CONTRACTUAL SERVICE	\$ 145,000	\$ 129,457	\$ 137,500	\$ 137,500	\$ 135,000	\$ 135,000	\$ (2,500)	-1.82%
154-522720	SOFTWARE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 1,136,250	\$ 1,154,553	\$ 1,118,750	\$ 1,189,750	\$ 1,187,250	\$ 1,137,250	\$ 18,500	1.65%
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	\$ 10,000	\$ 10,000	\$ 8,500	\$ 8,500	\$ (1,500)	-15.00%
Capital Outlay - Subtotal		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,500	\$ 8,500	\$ (1,500)	-15.00%
Information Technology / GIS - Total		\$ 1,693,272	\$ 1,689,728	\$ 1,678,486	\$ 2,003,961	\$ 1,939,961	\$ 1,868,977	\$ 190,491	11.35%

PUBLIC FACILITIES (192)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
Personal Services									
192-510100	REGULAR PERM	\$ 359,046	\$ 270,084	\$ 369,686	\$ 373,731	\$ 373,731	\$ 373,731	\$ 4,045	1.09%
192-510300	OVERTIME	\$ 20,000	\$ 15,772	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
192-510400	SICK	\$ -	\$ 18,746	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-510410	FUNERAL LEAVE	\$ -	\$ 1,529	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-510440	SEASONAL	\$ 10,764	\$ -	\$ 10,764	\$ 10,764	\$ 10,764	\$ 10,764	\$ -	0.00%
192-510460	LONGEVITY	\$ 1,500	\$ 1,500	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	0.00%
192-510490	MERIT PAY	\$ 4,200	\$ 3,900	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0.00%
192-510500	HOLIDAY	\$ -	\$ 22,095	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-510520	OVERTIME/SICK ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-510530	FLSA ADJUSTMENT	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-510600	VACATION	\$ -	\$ 33,288	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-510720	SNOW PLOWING STIPEND	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-510770	PHONE STIPEND	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
192-510900	PERSONAL TIME	\$ -	\$ 5,342	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-512050	CLERICAL SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-513000	PROFESSIONAL SALARIES	\$ 112,736	\$ 95,826	\$ 118,440	\$ 124,505	\$ 124,505	\$ 124,505	\$ 6,065	5.12%
Personal Services - Subtotal		\$ 509,446	\$ 469,148	\$ 526,390	\$ 536,500	\$ 536,500	\$ 536,500	\$ 10,110	1.92%
Purchase of Services									
192-520100	ADVERTISING	\$ 1,200	\$ 1,000	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.00%
192-520200	BLDG GROUNDS AND MAINT.	\$ 260,000	\$ 193,832	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ -	0.00%
192-520300	EQPT REP AND SERVICING	\$ 3,000	\$ 15,953	\$ 3,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 9,000	300.00%
192-520500	OTHER EQUIPMENT	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ (6,000)	-100.00%
192-520900	TRAVEL	\$ 300	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.00%
192-521100	ELECTRICITY	\$ 251,220	\$ 261,029	\$ 261,018	\$ 261,000	\$ 261,000	\$ 261,000	\$ (18)	-0.01%
192-521110	WATER	\$ 16,000	\$ 16,247	\$ 16,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 4,000	25.00%
192-521120	SEWER	\$ 4,500	\$ 3,196	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
192-521200	STREET LIGHTING	\$ 32,000	\$ 26,146	\$ 39,344	\$ 39,344	\$ 39,344	\$ 39,344	\$ -	0.00%
192-521210	TRAFFIC SIGNAL & SECURITY	\$ 10,100	\$ 14,728	\$ 14,276	\$ 14,276	\$ 14,276	\$ 14,276	\$ -	0.00%
192-521410	HEATING OIL	\$ 11,500	\$ 10,840	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	0.00%
192-521420	NATURAL GAS	\$ 110,100	\$ 105,812	\$ 110,100	\$ 110,100	\$ 110,100	\$ 110,100	\$ -	0.00%
192-521500	TELEPHONE	\$ 2,000	\$ 1,597	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,500)	-100.00%
192-521700	DUES AND MEMBERSHIP	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ -	0.00%
192-521900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-522450	LICENSE FEES	\$ 1,200	\$ 132	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
192-522700	CONTRACTUAL SERVICES	\$ 150,550	\$ 92,053	\$ 150,550	\$ 150,550	\$ 150,550	\$ 150,550	\$ -	0.00%
192-522800	TRASH REMOVAL	\$ 24,700	\$ 28,366	\$ 24,700	\$ 51,000	\$ 51,000	\$ 51,000	\$ 26,300	106.48%
Purchase of Services - Subtotal		\$ 884,920	\$ 777,482	\$ 906,138	\$ 937,920	\$ 937,920	\$ 937,920	\$ 31,782	3.51%
Purchase of Supplies									
192-540100	OFFICE SUPPLIES	\$ 1,500	\$ 1,411	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500	\$ 300	25.00%
192-540200	OTHER SUPPLIES	\$ 44,000	\$ 48,914	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
192-540500	BOOKS AND PERIODICALS	\$ 300	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ (300)	-100.00%
192-540900	MATERIAL AND EQUIPMENT	\$ 3,300	\$ 3,325	\$ 3,300	\$ -	\$ -	\$ -	\$ (3,300)	-100.00%
192-540905	COVID-19 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

192-541000	UNIFORMS	\$	3,000	\$	2,529	\$	3,900	\$	3,900	\$	3,900	\$	-	0.00%
192-541050	PROTECTIVE CLOTHING	\$	3,000	\$	887	\$	3,000	\$	3,000	\$	3,000	\$	-	0.00%
Purchase of Supplies - Subtotal		\$	55,100	\$	57,066	\$	61,700	\$	58,400	\$	58,400	\$	(3,300)	-5.35%
Capital Outlay														
192-582500	BUILDING IMPROVEMENTS	\$	80,000	\$	57,868	\$	80,000	\$	150,000	\$	150,000	\$	40,000	(40,000) -50.00%
192-585000	MOTOR VEHICLE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
Capital Outlay - Subtotal		\$	80,000	\$	57,868	\$	80,000	\$	150,000	\$	150,000	\$	40,000	(40,000) -50.00%
Public Facilities - Subtotal														
Public Facilities - Subtotal		\$	1,529,466	\$	1,361,565	\$	1,574,228	\$	1,682,820	\$	1,682,820	\$	1,572,820	(1,408) -0.09%
Operations Total														
Operations Total		\$	3,222,738	\$	3,051,293	\$	3,252,714	\$	3,686,781	\$	3,622,781	\$	3,441,797	189,083 5.81%

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.
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
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 devisions such as firewalls, spam filter subscriptions, web content filters, and financial transaciton 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
580000	Capital Outlay	Periodic hardware, server, desktop replacements.

PUBLIC FACILITIES

520100	Advertising	
520200	Bldgs and Grnds Maintenance	Preventative maintenance for all buildings; repairs, applicable permit/inspection fees, building mechanical equipment, fire protection, plumbing, electrical, septic, overhead doors, elevators, carpentry, painting, roof repairs, etc.
520300	Eqpt Rep and Servicing	Service & repairs for equipment including snow blowers, flooring machines, vacuums, tools, etc. Change due to consolidation from 540900 Materials and Equipment
520900	Travel	Mileage reimbursement, travel expenses (workshops and recertification classes)
521100	Electricity	All buildings on 100% green energy, rate locked in through FY25
521110	Water	Domestic water, DPW hydrants, fire protection systems for all buildings
521120	Sewer	Sewer O&M, three buildings
521200	Street Light	Street light electricity expenses
521210	Traffic Signal	Security lighting in Town-owned parking lots, traffic speed sign, and crosswalk signal expenses
521410	Oil	Heat for three buildings
521420	Gas	Natural gas for all buildings
521500	Phone	Change due consolidation with Information Technology
521700	Dues	Membership fees; professional organizations (MAPPO & MFAA)
522450	License	License and certification fees
522700	Contractual Services	Custodial, contracted building repairs, design/engineering services, and 30 Sudbury Common Area fees
522800	Trash	Trash removal: tipping fees provided by DPW 7 30 Sudbury Common Area fees
540100	Supplies	Change due to consolidation of Books and Periodicals
540200	Other Supplies	Janitorial supplies: paper products, custodial cleaning supplies, harware, light bulbs, filters, paint, hand soap, etc.
540900	Material and Equipment	Change due to consolidation with Equipment Repair and Service
541000	Uniforms	Uniform rental as per AFSCME contact
541050	Protective Clothing	As per AFSCME contract (safety show allowance, two seasonal coats, rain gear, gloves, safety glasses etc)
582500	Building Improvements	Execution of Facilities Study Recommendations

GENERAL GOVERNMENT - TOWN CLERK / ELECTIONS

TOWN CLERK (161) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 BUDGET	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
161-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
161-510400	SICK	\$ -	\$ 6,433	\$ -	\$ -	\$ -	\$ -	\$ -	-
161-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
161-510490	MERIT PAY	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
161-510500	HOLIDAY	\$ -	\$ 9,615	\$ -	\$ -	\$ -	\$ -	\$ -	-
161-510600	VACATION	\$ -	\$ 7,212	\$ -	\$ -	\$ -	\$ -	\$ -	-
161-510900	PERSONAL TIME	\$ -	\$ 2,273	\$ -	\$ -	\$ -	\$ -	\$ -	-
161-511000	OTHER SALARIES & WAGES	\$ -	\$ 43,047	\$ -	\$ -	\$ -	\$ -	\$ -	-
161-512050	CLERICAL SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
161-513000	PROFESSIONAL SALARIES	\$ 193,912	\$ 171,960	\$ 203,724	\$ 214,578	\$ 214,578	\$ 214,578	\$ 10,854	5.33%
Personal Services - Subtotal		\$ 193,912	\$ 242,541	\$ 203,724	\$ 214,578	\$ 214,578	\$ 214,578	\$ 10,854	5.33%
<u>Purchase of Services</u>									
161-521700	DUES AND MEMBERSHIP	\$ 125	\$ 225	\$ 125	\$ 250	\$ 250	\$ 250	\$ 125	100.00%
161-521800	PROFESSIONAL DEVELOPMENT		\$ -		\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	-
161-521900	PROFESSIONAL SERVICES		\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	-
161-522910	BINDING SERVICE	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	-
Purchase of Services - Subtotal		\$ 125	\$ 225	\$ 125	\$ 7,650	\$ 7,650	\$ 7,650	\$ 7,525	6020.00%
<u>Purchase of Supplies</u>									
161-540100	OFFICE SUPPLIES	\$ 2,000	\$ 2,887	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
161-540200	OTHER SUPPLIES	\$ -	\$ -	\$ 100	\$ 140	\$ 140	\$ 140	\$ 40	40.00%
Purchase of Supplies - Subtotal		\$ 2,000	\$ 2,887	\$ 5,100	\$ 5,140	\$ 5,140	\$ 5,140	\$ 40	0.78%
Town Clerk - Total		\$ 196,037	\$ 245,654	\$ 208,949	\$ 227,368	\$ 227,368	\$ 227,368	\$ 18,419	8.82%

ELECTIONS (162) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 BUDGET	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
162-510300	OVERTIME	\$ 3,000	\$ 2,670	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
162-510430	BOARD MEMBERS SALARIES	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%
162-511000	OTHER SALARIES & WAGES	\$ 24,000	\$ 14,969	\$ 24,000	\$ 43,000	\$ 40,000	\$ 40,000	\$ 16,000	66.67%
Personal Services - Subtotal		\$ 28,300	\$ 18,939	\$ 28,300	\$ 47,300	\$ 44,300	\$ 44,300	\$ 16,000	56.54%
<u>Purchase of Services</u>									
162-522300	PRINTING AND COPYING	\$ 12,000	\$ 9,169	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2,000	25.00%
162-522700	CONTRACTUAL SERVICES	\$ 20,000	\$ 11,197	\$ 20,000	\$ 28,000	\$ 26,000	\$ 26,000	\$ 6,000	30.00%
162-522900	MISCELLANEOUS - ELECTION EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
162-522950	SCHOOL CUSTODIAN FEE	\$ 1,500	\$ -	\$ 1,500	\$ 1,800	\$ 1,800	\$ 1,800	\$ 300	20.00%
Purchase of Services - Subtotal		\$ 33,500	\$ 20,366	\$ 29,500	\$ 39,800	\$ 37,800	\$ 37,800	\$ 8,300	28.14%
<u>Purchase of Supplies</u>									
162-540100	OFFICE SUPPLIES	\$ -	\$ 506	\$ -	\$ -	\$ -	\$ -	\$ -	-
162-540200	OTHER SUPPLIES	\$ 4,000	\$ 2,576	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,000	25.00%
162-540300	POSTAGE AND COURIER	\$ 3,500	\$ 4,778	\$ 3,500	\$ 7,000	\$ 7,000	\$ 7,000	\$ 3,500	100.00%
Purchase of Supplies - Subtotal		\$ 7,500	\$ 7,860	\$ 7,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ 4,500	60.00%
Elections - Total		\$ 69,300	\$ 47,165	\$ 65,300	\$ 99,100	\$ 94,100	\$ 94,100	\$ 28,800	44.10%

GENERAL GOVERNMENT - TOWN MEETING

TOWN MEETING (114) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 BUDGET	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Purchase of Services</u>									
114-520700	EQPT RENTAL	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
114-522300	PRINTING AND COPYING	\$ 10,000	\$ 14,240	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
114-522700	CONTRACTUAL SERVICE	\$ -	\$ 1,820	\$ -	\$ -	\$ -	\$ -	\$ -	-
114-522950	SCHOOL CUSTODIAN FEE	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Purchase of Services - Subtotal		\$ 20,000	\$ 16,060	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
<u>Purchase of Supplies</u>									
114-540100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Supplies - Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Town Meeting - Total		\$ 20,000	\$ 16,060	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%

BUDGET NOTES

520900	Travel	Reimbursment for mileage - meetings / conference
521700	Dues And Membership	Dues and membership
522910	Binding Service	Archive for all records
540100	Office Supplies	General supplies, Dog Licenses and mailing for billing of licenses (City Hall)
510300	Overtime	Elections / Town Meetings
522300	Printing And Copying	Census est 11,000 households, Ballots 1 Annual / 1 Special
522700	Contractual Service	Elections - 1 Annual / 1 Special / 2 State
522900	Miscellaneous	Election / Town Meeting Expenses
522950	School Custodian Fee	2 Town Election
540200	Other Supplies	Banners for Annual Town Election . Town Meeting - \$1000
540300	Postage And Courier	Postage for mailings
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, documentation handouts
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.

GENERAL GOVERNMENT - BUILDING DEPARTMENT

BUILDING (251) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
251-510200	REGULAR TEMP	\$ -	\$ 4,320	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-510300	OVERTIME	\$ -	\$ 504	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-510400	SICK	\$ -	\$ 2,035	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-510490	MERIT PAY	\$ -	\$ 1,084	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-510500	HOLIDAY	\$ -	\$ 8,407	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-510600	VACATION	\$ -	\$ 20,365	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-510900	PERSONAL TIME	\$ -	\$ 2,878	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-512050	CLERICAL SALARIES & WAGES	\$ 58,367	\$ 38,958	\$ 60,536	\$ 78,532	\$ 78,532	\$ 78,532	\$ 17,996	29.73%
251-513000	PROFESSIONAL SALARIES	\$ 214,134	\$ 211,183	\$ 206,552	\$ 212,158	\$ 212,158	\$ 212,158	\$ 5,606	2.71%
Personal Services - Subtotal		\$ 272,501	\$ 289,733	\$ 267,088	\$ 290,690	\$ 290,690	\$ 290,690	\$ 23,602	8.84%
<u>Purchase of Services</u>									
251-520900	TRAVEL	\$ 1,000	\$ 1,010	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
251-521500	TELEPHONE	\$ 3,559	\$ 2,772	\$ 3,559	\$ 3,559	\$ 3,559	\$ 3,559	\$ -	0.00%
251-521700	DUES AND MEMBERSHIP	\$ 800	\$ 75	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	0.00%
251-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 875	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	-
251-521900	PROFESSIONAL SERVICES	\$ -	\$ 899	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-522700	CONTRACTUAL SERVICE	\$ -	\$ (223)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 5,359	\$ 5,408	\$ 5,359	\$ 7,859	\$ 7,859	\$ 7,859	\$ 2,500	46.65%
<u>Purchase of Supplies</u>									
251-540100	OFFICE SUPPLIES	\$ 850	\$ 1,189	\$ 850	\$ 850	\$ 850	\$ 850	\$ -	0.00%
251-540200	OTHER SUPPLIES	\$ 500	\$ 268	\$ 500	\$ 500	\$ 500	\$ -	\$ (500)	-100.00%
251-540500	BOOKS AND PERIODICALS	\$ 2,000	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ (4,500)	-100.00%
251-541000	UNIFORMS	\$ 900	\$ 781	\$ 900	\$ 600	\$ 600	\$ 600	\$ (300)	-33.33%
251-541050	PROTECTIVE CLOTHING	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600	\$ 600	-
Purchase of Supplies - Subtotal		\$ 4,250	\$ 2,238	\$ 6,750	\$ 7,050	\$ 7,050	\$ 2,050	\$ (4,700)	-69.63%
Building - Total		\$ 282,110	\$ 297,379	\$ 279,197	\$ 305,599	\$ 305,599	\$ 300,599	\$ 21,402	7.67%

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.
540500	Books And Periodicals	Building code materials.

GENERAL GOVERNMENT - CONSERVATION OFFICE

CONSERVATION (550)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change
<u>Personal Services</u>								
550-510100	REGULAR PERM	\$ -	\$ (6,339)	\$ -	\$ -	\$ -	\$ -	\$ -
550-510300	OVERTIME	\$ -	\$ 353	\$ -	\$ -	\$ -	\$ -	\$ -
550-510400	SICK	\$ -	\$ 2,021	\$ -	\$ -	\$ -	\$ -	\$ -
550-510410	FUNERAL LEAVE	\$ -	\$ 667	\$ -	\$ -	\$ -	\$ -	\$ -
550-510440	SEASONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
550-510460	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
550-510490	MERIT PAY	\$ -	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -
550-510500	HOLIDAY	\$ -	\$ 7,420	\$ -	\$ -	\$ -	\$ -	\$ -
550-510530	FLSA ADJUSTMENT	\$ -	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -
550-510600	VACATION	\$ -	\$ 7,093	\$ -	\$ -	\$ -	\$ -	\$ -
550-510900	PERSONAL TIME	\$ -	\$ 1,423	\$ -	\$ -	\$ -	\$ -	\$ -
550-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
550-512050	CLERICAL SALARIES & WAGES	\$ 84,085	\$ 66,260	\$ 88,063	\$ 62,334	\$ 62,334	\$ 62,334	\$ (25,729)
550-513000	PROFESSIONAL SALARIES	\$ 101,204	\$ 75,059	\$ 84,054	\$ 102,285	\$ 102,285	\$ 102,285	\$ 18,231
Personal Services - Subtotal		\$ 185,289	\$ 155,751	\$ 172,117	\$ 164,619	\$ 164,619	\$ 164,619	\$ (7,498)
<u>Purchase of Services</u>								
550-520100	ADVERTISING	\$ 300	\$ 323	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
550-520200	BLDG GROUNDS AND MAINT.	\$ 6,000	\$ 6,448	\$ -	\$ -	\$ -	\$ -	\$ -
550-520300	EQPT REP AND SERVICING	\$ -	\$ 843	\$ -	\$ -	\$ -	\$ -	\$ -
550-520900	TRAVEL	\$ 150	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
550-521100	ELECTRICITY	\$ -	\$ -	\$ -	\$ 1,344	\$ 1,344	\$ 1,344	\$ 1,344
550-521110	WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
550-521500	TELEPHONE	\$ -	\$ 1,574	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ -
550-521700	DUES AND MEMBERSHIP	\$ 1,000	\$ 1,283	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
550-521800	PROFESSIONAL DEVELOPMENT	\$ 500	\$ 355	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
550-521900	PROFESSIONAL SERVICES	\$ 2,500	\$ 3,275	\$ 9,975	\$ 12,975	\$ 12,975	\$ 12,975	\$ 3,000
550-522300	PRINTING AND COPYING	\$ 250	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
550-522450	LICENSE FEES	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -
550-522700	CONTRACTUAL SERVICES	\$ 3,000	\$ 1,800	\$ 28,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ (3,000)
Purchase of Services - Subtotal		\$ 13,700	\$ 16,003	\$ 41,715	\$ 43,059	\$ 43,059	\$ 43,059	\$ 1,344
<u>Purchase of Supplies</u>								
550-540100	OFFICE SUPPLIES	\$ 100	\$ 40	\$ 750	\$ 750	\$ 750	\$ 750	\$ -
550-540200	OTHER SUPPLIES	\$ 2,000	\$ 917	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
550-540250	MEDICAL SUPPLIES	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
550-540600	SPORTS & RECREATION EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
550-540610	LAND STEWARD	\$ 4,000	\$ 2,666	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
550-540700	MEALS	\$ 250	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
550-540900	MATERIALS AND EQUIPMENT	\$ -	\$ 599	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
550-541000	UNIFORMS	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Purchase of Supplies - Subtotal		\$ 6,350	\$ 4,223	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700	\$ -
<u>Capital Outlay</u>								
550-583000	MACHINERY AND EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conservation - Total		\$ 205,339	\$ 175,977	\$ 226,532	\$ 220,378	\$ 220,378	\$ 220,378	\$ (6,154)

BUDGET NOTES

520100	Advertising	Legal Ads as per Conservation requirements.
520200	Bldg Grounds And Maint.	budget line item moved to professional services
520300	Eqpt Rep And Servicing	Moved from Nat. Res. budget to Cemetery
520900	Travel	modified to reflect spilt from \$300 (\$150 to conservation/\$150 to cemetery)
521100	Electrcity	
521700	Dues And Membership	MACC dues, MCA and NECA dues. Dues cover conservation agent and all conservation members.
521800	Professional Development	Fees associated with maintaining licenses and accreditation
521900	Professional Services	Includes: Beaver trapping, annual mowing of 3 meadows, annual trail maintenance to maintain accessible trails at the Arboret
522300	Printing And Copying	PRINTING PROJECTS



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GENERAL GOVERNMENT - HISTORIC COMMISSION

HISTORIC COMMISSION (650)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Purchase of Services</u>									
650-520100	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
650-521700	DUES AND MEMBERSHIP	\$ 200	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
650-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 200	\$ 423	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
<u>Purchase of Supplies</u>									
650-540200	OTHER SUPPLIES	\$ 176	\$ 85	\$ 176	\$ 10,176	\$ 10,176	\$ 10,176	\$ 10,000	5681.82%
Purchase of Supplies - Subtotal		\$ 176	\$ 85	\$ 176	\$ 10,176	\$ 10,176	\$ 10,176	\$ 10,000	5681.82%
Historic Commission - Total		\$ 376	\$ 508	\$ 376	\$ 10,376	\$ 10,376	\$ 10,376	\$ 10,000	2659.57%

GENERAL GOVERNMENT - PLANNING DEPARTMENT

PLANNING (172) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
172-510300	OVERTIME	\$ -	\$ 1,083	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510400	SICK	\$ -	\$ 13,944	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510410	FUNERAL LEAVE	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510490	MERIT PAY	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510500	HOLIDAY	\$ -	\$ 13,797	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510600	VACATION	\$ -	\$ 16,517	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510900	PERSONAL TIME	\$ -	\$ 3,309	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-512050	CLERICAL SALARIES & WAGES	\$ 35,669	\$ 27,862	\$ 37,474	\$ 40,157	\$ 40,157	\$ 40,157	\$ 2,683	7.16%
172-513000	PROFESSIONAL SALARIES	\$ 256,929	\$ 225,952	\$ 280,427	\$ 317,031	\$ 317,031	\$ 317,031	\$ 36,604	13.05%
<i>Personal Services - Subtotal</i>		\$ 292,598	\$ 306,090	\$ 317,901	\$ 357,188	\$ 357,188	\$ 357,188	\$ 39,287	12.36%
<u>Purchase of Services</u>									
172-520100	ADVERTISING	\$ 760	\$ 616	\$ 760	\$ 760	\$ 760	\$ 760	\$ -	0.00%
172-520900	TRAVEL	\$ 700	\$ 327	\$ 1,000	\$ 850	\$ 850	\$ 850	\$ (150)	-15.00%
172-521700	DUES AND MEMBERSHIP	\$ 1,939	\$ 680	\$ 1,754	\$ 1,754	\$ 1,754	\$ 1,754	\$ -	0.00%
172-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	-
172-521900	PROFESSIONAL SERVICES	\$ 15,792	\$ 2,629	\$ 15,792	\$ 15,792	\$ 15,792	\$ 15,792	\$ -	0.00%
<i>Purchase of Services - Subtotal</i>		\$ 19,191	\$ 4,252	\$ 19,306	\$ 22,756	\$ 22,756	\$ 22,756	\$ 3,450	17.87%
<u>Purchase of Supplies</u>									
172-540100	OFFICE SUPPLIES	\$ 667	\$ 623	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ -	0.00%
172-540300	POSTAGE AND COURIER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-540500	BOOKS AND PERIODICALS	\$ 453	\$ 540	\$ 453	\$ 600	\$ 600	\$ 600	\$ 147	32.51%
<i>Purchase of Supplies - Subtotal</i>		\$ 1,120	\$ 1,163	\$ 2,120	\$ 2,267	\$ 2,267	\$ 2,267	\$ 147	6.94%
Planning - Total		\$ 312,909	\$ 311,504	\$ 339,327	\$ 382,211	\$ 382,211	\$ 382,211	\$ 42,884	12.64%

BUDGET NOTES

520100	Advertising	Legal notices for PIB, ZBA, CPC
520900	Travel	Mileage, parking fees, tolls
521700	Dues And Membership	APA, MAPD membership dues for three staff members; two AICP membership dues for two planners. APA and AICP rates are based on
521900	Professional Services	Zoning enforcement/constable; \$15,000 for up to 5 legal professional reviews of proposed zoning articles and an associated analytical memo for each review. The review will be conducted by a civil rights attorney focusing on the liability risk and whether the proposed article perpetuates an existing exclusionary situation. This would become a standard practice for any proposed zoning article that relates to housing and protected classes and would be conducted prior to the zoning public hearing.
540100	Office Supplies	For various supplies needed including materials for public engagement.
540500	Books And Periodicals	Law book and other resources.

GENERAL GOVERNMENT - SUSTAINABILITY

SUSTAINABILITY (124) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
124-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-510400	SICK	\$ -	\$ 8,042	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-510500	HOLIDAY	\$ -	\$ 4,592	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-510600	VACATION	\$ -	\$ 3,009	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-510900	PERSONAL TIME	\$ -	\$ 1,041	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-511000	OTHER SALARIES & WAGES	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-512050	CLERICAL SALARIES & WAGES	\$ -	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-513000	PROFESSIONAL SALARIES	\$ 83,644	\$ 48,003	\$ 97,303	\$ 104,271	\$ 104,271	\$ 104,271	\$ 6,968	7.16%
Personal Services - Subtotal		\$ 83,644	\$ 66,237	\$ 97,303	\$ 104,271	\$ 104,271	\$ 104,271	\$ 6,968	7.16%
<u>Purchase of Services</u>									
124-521700	DUES AND MEMBERSHIP	\$ 1,700	\$ -	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.00%
124-521800	PROFESSIONAL DEVELOPMENT	\$ 250	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
124-521900	PROFESSIONAL SERVICES	\$ 35,000	\$ 24,450	\$ 35,000	\$ 35,000	\$ 30,000	\$ 5,000	\$ (30,000)	-85.71%
Purchase of Services - Subtotal		\$ 36,950	\$ 24,450	\$ 36,950	\$ 36,950	\$ 31,950	\$ 6,950	\$ (30,000)	-81.19%
<u>Purchase of Supplies</u>									
124-540200	OTHER SUPPLIES	\$ 162	\$ -	\$ 162	\$ 162	\$ 162	\$ 162	\$ -	0.00%
124-540500	BOOKS AND PERIODICALS	\$ 50	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	0.00%
Purchase of Supplies - Subtotal		\$ 212	\$ -	\$ 212	\$ 212	\$ 212	\$ 212	\$ -	0.00%
Sustainability - Total		\$ 120,806	\$ 90,687	\$ 134,465	\$ 141,433	\$ 136,433	\$ 111,433	\$ (23,032)	-17.13%

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)
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)

PUBLIC SAFETY - EMERGENCY MANAGEMENT

EMERGENCY MANAGEMENT (291)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Personal Services</u>									
291-513000	PROFESSIONAL SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personal Services - Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Purchase of Services</u>									
291-520300	EQPT REPAIR AND SERVICING	\$ -	\$ 1,919	\$ 4,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ (1,500)	-37.50%
291-521500	TELEPHONE	\$ 4,450	\$ -	\$ 450	\$ 600	\$ 600	\$ 600	\$ 150	33.33%
291-522700	CONTRACTUAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 4,450	\$ 1,919	\$ 4,450	\$ 3,100	\$ 3,100	\$ 3,100	\$ (1,350)	-30.34%
<u>Purchase of Supplies</u>									
291-540100	SUPPLIES	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
291-540200	OTHER SUPPLIES	\$ -	\$ 315	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
291-540900	MATERIALS AND EQUIPMENT	\$ 19,000	\$ 1,748	\$ 16,000	\$ 17,350	\$ 16,000	\$ 16,000	\$ -	0.00%
Purchase of Supplies - Subtotal		\$ 19,000	\$ 2,063	\$ 19,000	\$ 20,350	\$ 19,000	\$ 19,000	\$ -	0.00%
Emergency Management - Total		\$ 23,450	\$ 3,982	\$ 23,450	\$ 23,450	\$ 22,100	\$ 22,100	\$ (1,350)	-5.76%

BUDGET NOTES

520300	Eqpt Rep And Servicing	To service generators to ensure that they are ready for service when needed. Other equipment likely in need of service.
521500	Telephone	Satellite telephone service to ensure Emergency Managmnet is able to maintain communications.
540100	Office Supplies	Basic office supplies.
540200	Other Supplies	As Emergency Management is in a "rebuilding" mode, there is a variety of supplies required to be acquired...shelter materials (including for pets), emergency flooding equipment to include waders, sump pumps, hose, etc.
540900	Material And Equipment	Parts, supplies, and basic maintenance of Emergency Equipment, trailers, etc. To secure items identified in the newly produced Comprehensive Emergency Management Plan (CEMP).

PUBLIC SAFETY - DISPATCH

DISPATCH (221) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<i>Personal Services</i>									
221-510100	REGULAR PERMANENT	\$ 562,028	\$ 437,261	\$ 638,081	\$ 650,747	\$ 650,747	\$ 650,747	\$ 12,666	1.99%
221-510300	OVERTIME	\$ 83,000	\$ 186,330	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ -	0.00%
221-510400	SICK	\$ -	\$ 46,724	\$ -	\$ -	\$ -	\$ -	\$ -	-
221-510410	FUNERAL LEAVE	\$ -	\$ 1,664	\$ -	\$ -	\$ -	\$ -	\$ -	-
221-510460	LONGEVITY	\$ 5,200	\$ 8,400	\$ 9,300	\$ 8,400	\$ 8,400	\$ 8,400	\$ (900)	-9.68%
221-510490	MERIT PAY	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
221-510500	HOLIDAY	\$ -	\$ 27,602	\$ -	\$ -	\$ -	\$ -	\$ -	-
221-510520	OVERTIME/SICK ADJUSTMENT	\$ -	\$ (6,228)	\$ -	\$ -	\$ -	\$ -	\$ -	-
221-510530	FLSA ADJUSTMENT	\$ 2,000	\$ 1,807	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
221-510600	VACATION	\$ -	\$ 37,582	\$ -	\$ -	\$ -	\$ -	\$ -	-
221-510750	UNIFORM STIPEND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
221-510900	PERSONAL TIME	\$ -	\$ 6,093	\$ -	\$ -	\$ -	\$ -	\$ -	-
221-511000	OTHER SALARIES & WAGES	\$ 2,200	\$ 5,289	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
Personal Services - Subtotal		\$ 654,428	\$ 753,524	\$ 759,581	\$ 771,347	\$ 771,347	\$ 771,347	\$ 11,766	1.55%
<i>Purchase of Services</i>									
221-520600	EQPT MAINTENANCE	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
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	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Purchase of Services - Subtotal		\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
<i>Purchase of Supplies</i>									
221-540100	OFFICE SUPPLIES	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
221-541000	UNIFORMS	\$ 6,500	\$ 4,624	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.00%
Purchase of Supplies - Subtotal		\$ 6,500	\$ 4,624	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	0.00%
<i>Other Charges and Expenses</i>									
221-570700	HEALTH INS HPHP	\$ -	\$ -	\$ 153,000	\$ -	\$ -	\$ -	\$ (153,000)	-100.00%
221-570800	MIDDLESEX COUNTY RETIREMENT	\$ -	\$ -	\$ 183,381	\$ -	\$ -	\$ -	\$ (183,381)	-100.00%
Other Charges and Expenses - Subtotal		\$ -	\$ -	\$ 336,381	\$ -	\$ -	\$ -	\$ (336,381)	-100.00%
<i>Other Financing Uses</i>									
221-597001	OPEB TRANSFER OUT	\$ -	\$ -	\$ 21,191	\$ -	\$ -	\$ -	\$ (21,191)	-100.00%
Other Financing Uses - Subtotal		\$ -	\$ -	\$ 21,191	\$ -	\$ -	\$ -	\$ (21,191)	-100.00%
Dispatch - Total		\$ 660,928	\$ 758,148	\$ 1,137,653	\$ 791,847	\$ 791,847	\$ 791,847	\$ (345,806)	-30.40%

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 as per contract. \$500 a year for 13 dispatchers.
570700	Health Insurance - Harvard Pilgrim	
570800	Middlesex County Retirement	Moved back to Finance Director Budget.
597001	OPEB Transfer Out	Moved back to Finance Director Budget.

PUBLIC SAFETY - POLICE DEPARTMENT

POLICE (210) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
210-510100	REGULAR PERM	\$ 2,863,313	\$ 2,048,246	\$ 3,041,262	\$ 3,102,457	\$ 3,102,457	\$ 3,102,457	\$ 61,195	2.01%
210-510300	OVERTIME	\$ 527,255	\$ 755,625	\$ 537,255	\$ 548,544	\$ 548,544	\$ 548,544	\$ 11,289	2.10%
210-510400	SICK	\$ -	\$ 119,979	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-510410	FUNERAL LEAVE	\$ -	\$ 5,875	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-510450	INJURY LEAVE	\$ -	\$ 32,376	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-510470	EDU & EXPERIENCE INCENTIVE PAY	\$ 588,481	\$ 496,375	\$ 637,661	\$ 642,575	\$ 642,575	\$ 642,575	\$ 4,914	0.77%
210-510480	OUTSIDE DETAIL	\$ -	\$ 1,856	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-510490	MERIT PAY	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-510500	HOLIDAY	\$ -	\$ 147,208	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-510520	OVERTIME/SICK ADJUSTMENT	\$ -	\$ (11,412)	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-510530	FLSA ADJUSTMENT	\$ 45,000	\$ 59,518	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 5,000	11.11%
210-510600	VACATION	\$ -	\$ 270,354	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-510800	COURT TIME	\$ 20,000	\$ 12,368	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
210-510900	PERSONAL TIME	\$ -	\$ 34,285	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-511000	OTHER SALARIES & WAGES	\$ -	\$ 19,288	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-511010	MATRON WAGES	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ (2,000)	-100.00%
210-511030	JUVENILE OFFICER	\$ 10,000	\$ 10,517	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
210-511040	FIREARMS STIPEND	\$ 25,800	\$ 22,200	\$ 25,800	\$ 25,800	\$ 25,800	\$ 25,800	\$ -	0.00%
210-511050	SPECIAL DUTY	\$ 34,000	\$ 24,680	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	0.00%
210-511060	5 AND 2 SCHEDULE	\$ 30,000	\$ 20,342	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
210-511080	FIREARM INSTRUCTOR	\$ 3,240	\$ 3,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	0.00%
210-512050	CLERICAL SALARIES & WAGES	\$ 137,604	\$ 100,999	\$ 140,356	\$ 146,027	\$ 146,027	\$ 146,027	\$ 5,671	4.04%
210-513000	PROFESSIONAL SALARIES	\$ 517,792	\$ 372,149	\$ 539,483	\$ 552,872	\$ 552,872	\$ 552,872	\$ 13,389	2.48%
Personal Services - Subtotal		\$ 4,804,485	\$ 4,549,227	\$ 5,066,417	\$ 5,165,875	\$ 5,165,875	\$ 5,165,875	\$ 99,458	1.96%
<u>Purchase of Services</u>									
210-520310	RADIO REPAIRS	\$ 8,000	\$ 6,248	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2,000	25.00%
210-520600	EQUIPMENT MAINTENANCE	\$ 30,000	\$ 29,181	\$ 50,000	\$ 110,000	\$ 105,000	\$ 105,000	\$ 55,000	110.00%
210-520900	TRAVEL	\$ 4,200	\$ 5,816	\$ 3,200	\$ 4,000	\$ 4,000	\$ 4,000	\$ 800	25.00%
210-521500	TELEPHONE	\$ 18,000	\$ 21,600	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.00%
210-521700	DUES AND MEMBERSHIP	\$ 6,000	\$ 17,515	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
210-521800	PROFESSIONAL DEVELOPMENT	\$ 24,000	\$ 15,137	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ -	0.00%
210-521900	PROFESSIONAL SERVICES MEDICA	\$ 4,439	\$ 492	\$ 4,439	\$ 4,439	\$ 4,439	\$ 4,439	\$ -	0.00%
210-521940	CONTRACTUAL SERVICES	\$ 10,000	\$ 7,600	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
210-522700	CONTRACTUAL SERVICE	\$ -	\$ 11,475	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-523300	SECURITY	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
210-523800	BULLET PROOF VEST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
292-522070	ANIMAL CONTROL - DOG BOARDING SERVICE	\$ 2,000	\$ 1,360	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
292-522700	ANIMAL CONTROL - CONTRACTUAL SERVICE	\$ 21,000	\$ 19,200	\$ 21,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 15,000	71.43%
Purchase of Services - Subtotal		\$ 128,639	\$ 135,623	\$ 143,639	\$ 221,439	\$ 216,439	\$ 216,439	\$ 72,800	50.68%
<u>Purchase of Supplies</u>									
210-540100	OFFICE SUPPLIES	\$ 8,600	\$ 7,906	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ -	0.00%
210-540110	POLICE SUPPLIES	\$ 10,000	\$ 7,747	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
210-540210	PHOTOGRAPHIC SUPPLIES	\$ 3,200	\$ 3,111	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.00%
210-540500	BOOKS AND PERIODICALS	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
210-540900	MATERIAL AND EQUIPMENT	\$ 2,000	\$ 13,865	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
210-541000	UNIFORMS	\$ 45,000	\$ 70,715	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.00%
210-541100	RANGE & AMMUNITION	\$ 10,000	\$ 9,224	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
Purchase of Services - Subtotal		\$ 79,800	\$ 112,569	\$ 77,800	\$ 77,800	\$ 77,800	\$ 77,800	\$ -	0.00%
<u>Capital Outlay</u>									
210-580000	CAPITAL OUTLAY	\$ -	\$ 27,999	\$ -	\$ -	\$ -	\$ -	\$ -	-
210-585000	MOTOR VEHICLE	\$ 100,000	\$ 110,362	\$ 50,000	\$ 200,000	\$ 180,000	\$ -	\$ (50,000)	-100.00%
Capital Outlay - Subtotal		\$ 100,000	\$ 138,360	\$ 50,000	\$ 200,000	\$ 180,000	\$ -	\$ (50,000)	-100.00%
Police - Total		\$ 5,112,924	\$ 4,935,779	\$ 5,337,856	\$ 5,665,114	\$ 5,640,114	\$ 5,460,114	\$ 122,258	2.29%

BUDGET NOTES

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.
510300	Overtime	Sick, funeral & personal coverage for superiors and patrol. Details for Highway and Municipal Properties 4th of July, elections, townmeetings. Arrests, investigations, stakeouts fatal accidents, reports, storms and unforeseen emergencies, etc. Increase to try and reflect COLA increases past few years.

510470	Incentive Pay	Incentive pay for officers plus educational incentive for officers. New officers are at 20% for a Masters where it was 25% in the past. Trade off for moving civil service from the department.
510520	Overtime/Sick Adjustment	This line is used as a credit when officers take sick time and are charges based on a 28 day reconciliation period.
510530	Flsa Adjustment	Based on Federal Law and contract rules.
510800	Court Time	Covers for court for superiors and patrol.
511030	Juvenile Officer	Coverage for juvenile/Youth unit to conduct investigations.
511060	5 And 2 Schedule	Days off per contract for 5&2 schedule employees.
512050	Clerical Salaries & Wages	One secretary and one clerk per position control.
513000	Professional Salaries	Per position control.
520310	Radio Repairs	Repairs for radio and portables and related equipment.
520600	Eqpt Maintenance	Repair for office equipment, breathalyzer, radar equipment, Dispatch consoles, cruiser lights & sirens., new light bars for cruisers, body-worn
520900	Travel	Travel expenses and parking fees.
521500	Telephone	Cell phones for use by department personnel. Facilitate secure communication and allows access to email and other data needs, smart phones and tablets. Increased for mobile data for cruisers moving to this account from IT.
521700	Dues And Membership	Dues for various memberships.
521800	Professional Development	Instructors fee's for training programs, seminars and conferences.
521940	Professional Services - Medica	DVSN - Domestic Violence Services Network annual fee and for our contribution to the JDP, Jail Diversion Program.
523300	Security	Drug buy money.
540100	Office Supplies	Paper and routine office supplies.
540110	Police Supplies	Supplies for breathalyzer, cell block supplies, arrests, drug kits, prisoner meals, crime scene tape, evidence collection kits, traffic unit
540210	Photographic Supplies	Camera purchase, repairs and supplies.
540500	Books And Periodicals	Mass General Law updates, subscriptions, professional journals.
540900	Material And Equipment	Purchase of anything used by officers that is re-useable such as flashlights, prisoner supplie, restraints, blankets, etc.
541000	Uniforms	Uniform purchases for officers, \$900 each as well as academy uniforms for new hires.
541100	Range & Ammunition	For range facility use, ammunition and gun repairs. Officers qualify twice year.
585000	Motor Vehicle	

PUBLIC SAFETY - FIRE DEPARTMENT

FIRE (220)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<i>Personal Services</i>									
220-510100	REGULAR PERM	\$ 2,162,324	\$ 1,545,014	\$ 2,416,847	\$ 2,440,998	\$ 2,440,998	\$ 2,440,998	\$ 24,151	1.00%
220-510300	OVERTIME	\$ 425,000	\$ 787,387	\$ 425,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 100,000	23.53%
220-510400	SICK	\$ -	\$ 105,447	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-510401	SICK BUYBACK	\$ 15,000	\$ 9,700	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
220-510410	FUNERAL LEAVE	\$ -	\$ 9,002	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-510450	INJURY LEAVE	\$ -	\$ 209,107	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-510460	LONGEVITY	\$ 21,750	\$ 19,550	\$ 20,800	\$ 21,900	\$ 21,900	\$ 21,900	\$ 1,100	5.29%
220-510470	INCENTIVE PAY	\$ 22,200	\$ 22,027	\$ 23,433	\$ 26,228	\$ 26,228	\$ 26,228	\$ 2,795	11.93%
220-510490	MERIT PAY	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-510500	HOLIDAY	\$ -	\$ 26,863	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-510520	OVERTIME/SICK ADJUSTMENT	\$ -	\$ (18,180)	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-510530	FLSA ADJUSTMENT	\$ 4,800	\$ 15,143	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	0.00%
220-510540	HOLIDAY A&B	\$ 121,275	\$ 101,054	\$ 131,720	\$ 137,243	\$ 137,243	\$ 137,243	\$ 5,523	4.19%
220-510600	VACATION	\$ -	\$ 199,202	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-510730	EMT STIPEND	\$ 201,502	\$ 185,804	\$ 241,962	\$ 243,565	\$ 243,565	\$ 243,565	\$ 1,603	0.66%
220-510750	UNIFORM STIPEND	\$ 3,400	\$ 3,200	\$ 3,400	\$ 3,500	\$ 3,500	\$ 3,500	\$ 100	2.94%
220-510900	PERSONAL TIME	\$ -	\$ 41,608	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-512050	CLERICAL SALARIES & WAGES	\$ 68,802	\$ 56,432	\$ 70,178	\$ 73,013	\$ 73,013	\$ 73,013	\$ 2,835	4.04%
220-513000	PROFESSIONAL SALARIES	\$ 285,579	\$ 205,500	\$ 291,290	\$ 376,075	\$ 291,075	\$ 291,075	\$ (215)	-0.07%
<i>Personal Services - Subtotal</i>		\$ 3,331,632	\$ 3,525,860	\$ 3,644,430	\$ 3,867,322	\$ 3,782,322	\$ 3,782,322	\$ 137,892	3.78%
<i>Purchase of Services</i>									
220-520300	EQUIP REP AND SERVICING	\$ 16,000	\$ 18,592	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 2,000	11.11%
220-520310	RADIO REPAIRS	\$ 12,000	\$ 822	\$ 12,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 8,000	66.67%
220-520900	TRAVEL	\$ 500	\$ 410	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
220-521500	TELEPHONE	\$ 5,000	\$ 4,175	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
220-521700	DUES AND MEMBERSHIP	\$ 6,500	\$ 10,053	\$ 8,800	\$ 10,000	\$ 10,000	\$ 10,000	\$ 1,200	13.64%
220-521800	PROFESSIONAL DEVELOPMENT	\$ 2,000	\$ 799	\$ 2,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,000	200.00%
220-521900	PROFESSIONAL SERVICES	\$ 15,000	\$ 25,035	\$ 19,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ (17,000)	-89.47%
220-522450	LICENSE FEES	\$ 12,500	\$ 9,483	\$ 12,500	\$ 42,000	\$ 42,000	\$ 42,000	\$ 29,500	236.00%
<i>Purchase of Services - Subtotal</i>		\$ 69,500	\$ 69,368	\$ 77,800	\$ 105,500	\$ 105,500	\$ 105,500	\$ 27,700	35.60%
<i>Purchase of Supplies</i>									
220-540100	OFFICE SUPPLIES	\$ 5,000	\$ 3,884	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
220-540200	OTHER SUPPLIES	\$ 8,000	\$ 39,085	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
220-540500	BOOKS AND PERIODICALS	\$ 2,000	\$ 1,817	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
220-540700	MEALS	\$ 1,200	\$ 1,127	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
220-540900	MATERIAL AND EQUIPMENT	\$ 14,000	\$ 61,140	\$ 23,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 27,000	117.39%
220-540930	PARTS/TIRES - FIRE	\$ 87,000	\$ 151,750	\$ 90,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 60,000	66.67%
220-541000	UNIFORMS	\$ 25,000	\$ 16,838	\$ 26,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 4,000	15.38%
220-541050	PROTECTIVE CLOTHING	\$ 40,000	\$ 11,684	\$ 40,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	50.00%
<i>Purchase of Supplies - Subtotal</i>		\$ 182,200	\$ 287,324	\$ 195,200	\$ 306,200	\$ 306,200	\$ 306,200	\$ 111,000	56.86%
<i>Capital Outlay</i>									
220-583000	MACHINERY AND EQUIPMENT	\$ -	\$ 9,113	\$ -	\$ -	\$ -	\$ -	\$ -	-
220-585000	MOTOR VEHICLE	\$ -	\$ 27,017	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Capital Outlay - Subtotal</i>		\$ -	\$ 36,130	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fire - Total		\$ 3,583,332	\$ 3,918,682	\$ 3,917,430	\$ 4,279,022	\$ 4,194,022	\$ 4,194,022	\$ 276,592	7.06%

BUDGET NOTES

510300	Overtime	Overtime to fill vacant shifts or details along with training, vacations and other leave.
510401	Sick Buyback	Per contract. Incentive for not using sick time.
510470	Incentive Pay	Per contract. Educational incentive.
510730	EMT/ALS Stipend	Per contract
510750	Uniform Stipend	Per contract. uniform care stipend.
520300	Eqpt Rep And Servicing	Reflects 2023 actual spending. Costs continue to increase. This account provides funding for repair and servicing of equipment for Fire and EMS, with the exception of vehicles and apparatus.

520310	Radio Repairs	The cost of a new radio currently is approximately \$9,000. In an attempt to replace older, failing radios, we plan to replace 2 radios a year and also obtain necessary peripherals and cables to support radio communications.
520900	Travel	This account is for reimbursement for travel to conferences, Fire Academy, trainings and other departmental business.
521500	Telephone	Cell phone service for Chief, Deputy, and apparatus phones, tablets, modems, and hotspots
521700	Dues And Membership	Dues and memberships in professional organizations
521800	Professional Development	Funding for various seminars and workshops.
521900	Professional Services	Cover professional cleaning when required. Software licensing fees moved to 522450 License Fees
522450	License Fees	Software licensing annual fees
540100	Office Supplies	Office supplies for the fire administration offices as well as the 4 stations.
540200	Other Supplies	Variety of supplies such as truck cleaning/detailing supplies, station custodial supplies, drinking water for apparatus, sheets/bedding, postage, 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	Purchase and replacement of hand tools, firefighting foam, hazardous material supplies, misc. materials and equipment.
540930	Parts/Tires - Fire	This account funds the repair and maintenance of the fire vehicles. Annual pump and arrival ladder testing. Apparatus breakdowns have increased significantly over FY23 and FY24
541000	Uniforms	Uniforms per the contract.
541050	Protective Clothing	Personal protective clothing: helmet, shield, hood, turnout gear, etc. Turnout equipment costs have skyrocketed in recent years.
583000	Machinery And Equipment	Capital items.

DEPARTMENT OF PUBLIC WORKS

CEMETERY (426)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<i>Personal Services</i>									
426-510100	REGULAR PERM	\$ 320,924	\$ 234,765	\$ 330,854	\$ 329,572	\$ 329,572	\$ 329,572	\$ (1,282)	-0.39%
426-510300	OVERTIME	\$ 24,000	\$ 17,534	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ -	0.00%
426-510400	SICK	\$ -	\$ 24,620	\$ -	\$ -	\$ -	\$ -	\$ -	-
426-510460	LONGEVITY	\$ 1,500	\$ 1,800	\$ 1,800	\$ 1,500	\$ 1,500	\$ 1,500	\$ (300)	-16.67%
426-510490	MERIT PAY	\$ 2,800	\$ 3,100	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0.00%
426-510500	HOLIDAY	\$ -	\$ 16,338	\$ -	\$ -	\$ -	\$ -	\$ -	-
426-510530	FLSA ADJUSTMENT	\$ 524	\$ 237	\$ 522	\$ 522	\$ 522	\$ 522	\$ -	0.00%
426-510600	VACATION	\$ -	\$ 17,299	\$ -	\$ -	\$ -	\$ -	\$ -	-
426-510770	PHONE STIPEND	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600	\$ 600	-
426-510900	PERSONAL TIME	\$ -	\$ 3,722	\$ -	\$ -	\$ -	\$ -	\$ -	-
426-511000	OTHER SALARIES & WAGES	\$ -	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -	-
426-512050	CLERICAL SALARIES & WAGES	\$ 45,848	\$ 45,408	\$ 53,655	\$ 57,498	\$ 57,498	\$ 57,498	\$ 3,843	7.16%
<i>Personal Services - Subtotal</i>		\$ 395,596	\$ 365,066	\$ 413,631	\$ 416,492	\$ 416,492	\$ 416,492	\$ 2,861	0.69%
<i>Purchase of Services</i>									
426-520300	EQPT REP AND SERVICING	\$ 3,500	\$ 2,010	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
426-520900	TRAVEL	\$ 150	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
426-521110	WATER	\$ 1,500	\$ 1,938	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
426-521500	TELEPHONE	\$ 1,600	\$ 980	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.00%
426-521900	PROFESSIONAL SERVICES	\$ 11,500	\$ 7,700	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	0.00%
426-522450	LICENSE FEES	\$ 750	\$ 439	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	0.00%
426-522700	CONTRACTUAL SERVICE	\$ 3,000	\$ 4,553	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
<i>Purchase of Services - Subtotal</i>		\$ 22,000	\$ 17,621	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.00%
<i>Purchase of Supplies</i>									
426-540100	OFFICE SUPPLIES	\$ 650	\$ 380	\$ 650	\$ 650	\$ 650	\$ 650	\$ -	0.00%
426-540200	OTHER SUPPLIES	\$ 8,000	\$ 8,631	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
426-540250	MEDICAL SUPPLIES	\$ 200	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
426-540900	MATERIALS AND EQUIPMENT	\$ 5,000	\$ 9,296	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
426-541000	UNIFORMS	\$ 7,500	\$ 5,945	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.00%
<i>Purchase of Supplies - Subtotal</i>		\$ 21,350	\$ 24,253	\$ 21,350	\$ 21,350	\$ 21,350	\$ 21,350	\$ -	0.00%
<i>Cemetery - Subtotal</i>		\$ 438,946	\$ 406,940	\$ 456,981	\$ 459,842	\$ 459,842	\$ 459,842	\$ 2,861	0.63%
ENGINEERING (410)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<i>Personal Services</i>									
410-510400	SICK	\$ -	\$ 6,639	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-510490	MERIT PAY	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-510500	HOLIDAY	\$ -	\$ 7,231	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-510600	VACATION	\$ -	\$ 10,439	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-510900	PERSONAL TIME	\$ -	\$ 1,669	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-513000	PROFESSIONAL SALARIES	\$ 150,744	\$ 120,002	\$ 147,200	\$ 157,741	\$ 157,741	\$ 157,741	\$ 10,541	7.16%
<i>Personal Services - Subtotal</i>		\$ 150,744	\$ 146,981	\$ 147,200	\$ 157,741	\$ 157,741	\$ 157,741	\$ 10,541	7.16%
<i>Purchase of Services</i>									
410-520100	ADVERTISING	\$ 450	\$ 166	\$ 450	\$ 450	\$ 450	\$ 450	\$ -	0.00%
410-520900	TRAVEL	\$ 300	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.00%
410-521700	DUES AND MEMBERSHIP	\$ 800	\$ -	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	0.00%
410-521900	PROFESSIONAL SERVICES	\$ 20,500	\$ 12,400	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.00%
410-522300	PRINTING AND COPYING	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-522700	CONTRACTUAL SERVICE	\$ 13,000	\$ 16,250	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.00%
<i>Purchase of Services - Subtotal</i>		\$ 35,550	\$ 28,816	\$ 35,550	\$ 35,550	\$ 35,550	\$ 35,550	\$ -	0.00%
<i>Purchase of Supplies</i>									
410-540100	OFFICE SUPPLIES	\$ 800	\$ -	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	0.00%
410-540200	OTHER SUPPLIES	\$ 250	\$ 475	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
410-540500	BOOKS AND PERIODICALS	\$ 250	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
410-540900	MATERIALS AND EQUIPMENT	\$ 250	\$ 2,964	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
410-541000	UNIFORMS	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-541050	PROTECTIVE CLOTHING	\$ 250	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
<i>Purchase of Supplies - Subtotal</i>		\$ 1,800	\$ 3,664	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.00%
<i>Engineering - Subtotal</i>		\$ 188,094	\$ 179,461	\$ 184,550	\$ 195,091	\$ 195,091	\$ 195,091	\$ 10,541	5.71%
HIGHWAY	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change

Personal Services

420-510100	HIGHWAY - REGULAR PERM	\$ 1,243,941	\$ 913,607	\$ 1,311,605	\$ 1,335,911	\$ 1,335,911	\$ 1,275,516	\$ (36,089)	-2.75%
420-510300	HIGHWAY - OVERTIME	\$ 52,289	\$ 72,009	\$ 58,290	\$ 58,290	\$ 58,290	\$ 62,685	\$ 4,395	7.54%
420-510400	HIGHWAY - SICK	\$ -	\$ 50,981	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-510410	HIGHWAY - FUNERAL LEAVE	\$ -	\$ 4,024	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-510440	HIGHWAY - SEASONAL	\$ 21,827	\$ -	\$ 10,914	\$ 10,914	\$ 10,914	\$ 10,914	\$ -	0.00%
420-510460	HIGHWAY - LONGEVITY	\$ 7,500	\$ 6,600	\$ 6,900	\$ 7,200	\$ 7,200	\$ 7,200	\$ 300	4.35%
420-510490	HIGHWAY - MERIT PAY	\$ 11,900	\$ 13,300	\$ 11,900	\$ 11,900	\$ 11,900	\$ 11,900	\$ -	0.00%
420-510500	HIGHWAY - HOLIDAY	\$ -	\$ 72,105	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-510520	HIGHWAY - OVERTIME/SICK ADJUSTMENT	\$ -	\$ (507)	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-510530	HIGHWAY - FLSA ADJUSTMENT	\$ -	\$ 2,527	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-510600	HIGHWAY - VACATION	\$ -	\$ 101,665	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-510770	HIGHWAY - PHONE STIPEND	\$ 3,400	\$ -	\$ 3,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 200	5.88%
420-510900	HIGHWAY - PERSONAL TIME	\$ -	\$ 15,752	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-511000	HIGHWAY - OTHER SALARIES & WAGES	\$ -	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-512050	HIGHWAY - CLERICAL SALARIES & WAGES	\$ 150,472	\$ 121,083	\$ 154,926	\$ 161,186	\$ 161,186	\$ 161,186	\$ 6,260	4.04%
420-513000	HIGHWAY - PROFESSIONAL SALARIES	\$ 213,555	\$ 182,861	\$ 220,832	\$ 229,754	\$ 229,754	\$ 229,754	\$ 8,922	4.04%
422-510300	SNOW & ICE - OVERTIME	\$ 135,568	\$ 191,529	\$ 135,568	\$ 135,568	\$ 135,568	\$ 135,568	\$ -	0.00%
422-510720	SNOW & ICE - SNOW PLOWING STIPEND	\$ 11,000	\$ 10,875	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.00%
422-510740	SNOW & ICE - MEALS STIPEND	\$ 12,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
Personal Services - Subtotal		\$ 1,863,452	\$ 1,768,669	\$ 1,937,335	\$ 1,977,323	\$ 1,977,323	\$ 1,921,323	\$ (16,012)	-0.83%

Purchase of Services

420-520300	HIGHWAY - EQPT REP AND SERVICING	\$ 8,800	\$ 11,605	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ -	0.00%
420-520900	HIGHWAY - TRAVEL	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
420-521500	HIGHWAY - TELEPHONE	\$ 6,184	\$ 2,719	\$ 6,184	\$ 6,184	\$ 6,184	\$ 6,184	\$ -	0.00%
420-521700	HIGHWAY - DUES AND MEMBERSHIP	\$ 4,300	\$ 3,517	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ -	0.00%
420-521900	HIGHWAY - PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-522700	HIGHWAY - CONTRACTUAL SERVICE	\$ 90,000	\$ 78,497	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.00%
422-520300	SNOW & ICE - EQPT REP AND SERVICING	\$ 49,720	\$ 67,369	\$ 49,720	\$ 49,720	\$ 49,720	\$ 49,720	\$ -	0.00%
422-522700	SNOW & ICE - CONTRACTUAL SERVICE	\$ 144,457	\$ 86,130	\$ 144,457	\$ 144,457	\$ 144,457	\$ 144,457	\$ -	0.00%
423-520300	GAS & DIESEL - EQPT REP AND SERVICING	\$ 10,500	\$ 5,000	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ -	0.00%
423-521310	GAS & DIESEL - DIESEL	\$ 70,000	\$ 106,636	\$ 75,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 10,000	13.33%
423-521320	GAS & DIESEL - GASOLINE	\$ 128,000	\$ 181,595	\$ 153,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 7,000	4.58%
424-520300	MACHINERY - EQPT REP AND SERVICING	\$ 50,400	\$ 31,194	\$ 50,400	\$ 50,400	\$ 50,400	\$ 50,400	\$ -	0.00%
424-520310	MACHINERY - RADIO REPAIRS	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.00%
425-520700	SPECIAL PROJECTS - EQPT RENTAL	\$ 8,528	\$ -	\$ 8,528	\$ 8,528	\$ 8,528	\$ 8,528	\$ -	0.00%
425-522771	SPECIAL PROJECTS - OTHER SERVICE	\$ 12,200	\$ 36,675	\$ 12,200	\$ 12,200	\$ 12,200	\$ 12,200	\$ -	0.00%
Purchase of Services - Subtotal		\$ 585,889	\$ 610,936	\$ 615,889	\$ 632,889	\$ 632,889	\$ 632,889	\$ 17,000	2.76%

Purchase of Supplies

420-540100	HIGHWAY - OFFICE SUPPLIES	\$ 1,080	\$ 1,766	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.00%
420-540200	HIGHWAY - OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
420-540300	HIGHWAY - POSTAGE AND COURIER	\$ 100	\$ 118	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
420-540500	HIGHWAY - BOOKS AND PERIODICALS	\$ 60	\$ -	\$ 60	\$ 60	\$ 60	\$ 60	\$ -	0.00%
420-541000	HIGHWAY - UNIFORMS	\$ 17,250	\$ 17,146	\$ 17,250	\$ 17,250	\$ 17,250	\$ 17,250	\$ -	0.00%
421-540200	ROADS - OTHER SUPPLIES	\$ 13,450	\$ 15,727	\$ 13,450	\$ 13,450	\$ 13,450	\$ 13,450	\$ -	0.00%
421-540900	ROADS - MATERIALS AND EQUIPMENT	\$ 58,000	\$ 82,918	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ -	0.00%
421-540970	ROADS - SIGN MATERIAL	\$ 19,000	\$ 10,901	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ -	0.00%
422-540200	SNOW & ICE - OTHER SUPPLIES	\$ 5,000	\$ 1,888	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
422-540900	SNOW & ICE - MATERIALS AND EQUIPMENT	\$ 213,929	\$ 391,625	\$ 213,929	\$ 213,929	\$ 213,929	\$ 213,929	\$ -	0.00%
424-540920	MACHINERY - PARTS/TIRES - POLICE	\$ 13,400	\$ 21,178	\$ 13,400	\$ 13,400	\$ 13,400	\$ 13,400	\$ -	0.00%
424-540940	MACHINERY - PARTS/TIRES - MUNICIPAL	\$ 10,000	\$ 717	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
424-540950	MACHINERY - PARTS/TIRES - CIVIL DEFENSE	\$ 1,900	\$ 684	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	0.00%
424-540960	MACHINERY - PARTS/TIRES - HIGHWAY	\$ 87,000	\$ 83,082	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ -	0.00%
424-540980	MACHINERY - PARTS/TIRES - NAT'L RES/CEM	\$ 6,800	\$ 3,943	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ -	0.00%
424-540990	MACHINERY - SMALL TOOLS	\$ 1,500	\$ 1,247	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
Purchase of Supplies - Subtotal		\$ 448,469	\$ 632,941	\$ 448,469	\$ 448,469	\$ 448,469	\$ 448,469	\$ -	0.00%

Intergovernmental

423-570350	GAS & DIESEL - FUEL TAX	\$ 9,215	\$ 7,327	\$ 9,215	\$ 9,215	\$ 9,215	\$ 9,215	\$ -	0.00%
Intergovernmental - Subtotal		\$ 9,215	\$ 7,327	\$ 9,215	\$ 9,215	\$ 9,215	\$ 9,215	\$ -	0.00%

Capital Outlay

421-586010	ROADS - PAVING	\$ 80,000	\$ 99,006	\$ 100,000	\$ 100,000	\$ 100,000	\$ 80,000	\$ (20,000)	-20.00%
421-586020	ROADS - GUARDRAIL REP/IMPROVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
424-580000	MACHINERY - CAPITAL OUTLAY	\$ 165,000	\$ 82,365	\$ 245,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 20,000	8.16%
425-580000	CAPITAL OUTLAY	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
425-586100	SPECIAL PROJECTS - SIDEWALK REPAIR/IMPROVE	\$ 12,000	\$ 2,912	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
425-586200	SPECIAL PROJECTS - BRIDGE REP/IMPROVE	\$ 20,000	\$ 16,130	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
Capital Outlay - Subtotal		\$ 277,000	\$ 360,414	\$ 405,000	\$ 425,000	\$ 425,000	\$ 405,000	\$ -	0.00%

Highway - Subtotal		\$ 3,184,026	\$ 3,380,286	\$ 3,415,909	\$ 3,492,897	\$ 3,492,897	\$ 3,416,897	\$ 988	0.03%
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Public Works - Total		\$ 3,811,065	\$ 3,966,687	\$ 4,057,440	\$ 4,147,830	\$ 4,147,830	\$ 4,071,830	\$ 14,390	0.35%
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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
541000	Uniforms	uniform service, boots, jackets, t shirts, protective gear.

ENGINEERING

520100	Advertising
521900	Professional Services
522700	Contractual Services

HIGHWAY

510300	Overtime	When the Tree and Grounds Division was shifted under the DPW they had no OT funds to address emergency storm events. We monitored the last few years and determined they expend about \$4k annually for emergency response. In addition, we're requesting another \$2k to assist Recreation and Natural Resources with their projects in a more timely manner.
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. The proposed increase will offset some of the additional tree work shifted to the DPW for conservation lands and other Natural Resource projects.
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 a separate budget).
540200	Roads - Other Supplies	Purchase of all tools used by the work crew.
540900	Roads - Material And Equipment	Sand, stone, pipe and drainage materials and supplies for municipal ground upkeep.
540970	Roads - Sign Material	Purchase all materials used for the manufacture and installation of signs and message boards.
586010	Roads - Paving	Paving, line painting and maintenance of Town ways. Also includes drainage repairs and adjustments, crackfilling infrared patching and cold patching. The requested increase to the paving program will allow us to incorporate an annual program to start maintaining the interior Cemetery driveways.
586020	Roads - Guardrail Rep/Improve	Repair and replacement of roadside guardrails.
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	Service and repair of the 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.
520310	Machinery - Radio Repairs	Communication equipment.
540920	Machinery - Parts/Tires - Police	Parts and tires for the police vehicles.
540940	Machinery - Parts/Tires - Municipal	Parts and tires for Buildings & Grounds equipment and vehicles.
540950	Machinery - Parts/Tires - Civil Defense	Parts and tires for Civil Defense vehicles.
540960	Machinery - Parts/Tires - Highway	Parts and tires for the Highway vehicles.
540980	Machinery - Parts/Tires - Nat'L Res/Cem	Parts and tires for the Natural Resources vehicles (includes Cemetery and Recreation Departments).
540990	Machinery - Small Tools	Purchase of small tools used by the mechanics.
580000	Machinery - Capital Outlay	Replacement program for dump trucks and other equipment used to plow.
520700	Special Projects - Eqpt Rental	Rental of equipment such as an excavator or crane for projects that Town equipment is incapable of performing.
522771	Special Projects - Other Service	Environmental compliance (tight tank testing/pumping).
586200	Special Projects - Bridge/Culvert Repair	Stormwater Management (including culverts & bridges) repair, reconstruction, improvements, design & inspections.

CULTURE AND RECREATION - AB CULTURAL COUNCIL

AB Cultural Council (690)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25		
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	\$ Change	% Change
<i>Purchase of Services</i>									
690-522700	CONTRACTUAL SERVICE	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Services - Subtotal</i>		\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Supplies</i>									
690-540200	OTHER SUPPLIES	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
<i>Purchase of Supplies - Subtotal</i>		\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
<i>AB Cultural Council - Total</i>		\$ 2,000	\$ 600	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%

BUDGET NOTES

540200

Other Supplies

Misc. supplies

CULTURE AND RECREATION - CELEBRATIONS

CELEBRATIONS (660) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Purchase of Services</u>									
660-521830	CELEBRATION	\$ 2,900	\$ -	\$ 12,900	\$ 12,900	\$ 12,900	\$ 12,900	\$ -	0.00%
660-521900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
660-522010	ENTERTAINMENT		\$ -		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-
660-522700	CONTRACTUAL SERVICES	\$ -	\$ 595	\$ -	\$ -	\$ -	\$ -	\$ -	-
660-523850	FIREWORKS		\$ -		\$ 30,000	\$ 30,000	\$ -	\$ -	-
660-523900	BUSES		\$ -		\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	-
Purchase of Services - Subtotal		\$ 2,900	\$ 595	\$ 12,900	\$ 57,900	\$ 57,900	\$ 22,900	\$ 10,000	77.52%
<u>Purchase of Supplies</u>									
660-540200	OTHER SUPPLIES	\$ 2,000	\$ 175	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Purchase of Supplies - Subtotal		\$ 2,000	\$ 175	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Celebrations - Total		\$ 4,900	\$ 770	\$ 14,900	\$ 59,900	\$ 59,900	\$ 24,900	\$ 10,000	67.11%

BUDGET NOTES

521830	Celebration	Expenses for Patriot's Day, Memorial Day, Veteran's Day, and 4th of July Fireworks
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CULTURE AND RECREATION - CITIZENS' LIBRARY

CITIZENS' LIBRARY (611) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
611-510100	REGULAR PERM	\$ -	\$ 43,287	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510200	REGULAR TEMP	\$ -	\$ 8,556	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510400	SICK	\$ -	\$ 504	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510420	SUBSTITUTE PAY	\$ 2,725	\$ -	\$ 5,774	\$ 6,007	\$ 6,007	\$ 6,007	\$ 233	4.04%
611-510490	MERIT PAY	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510500	HOLIDAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510600	VACATION	\$ -	\$ 5,817	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510900	PERSONAL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-512050	CLERICAL SALARIES & WAGES	\$ -	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-513000	PROFESSIONAL SALARIES	\$ 53,098	\$ 4,243	\$ 74,787	\$ 74,787	\$ 74,787	\$ 74,787	\$ -	0.00%
Personal Services - Subtotal		\$ 55,823	\$ 62,776	\$ 80,561	\$ 80,794	\$ 80,794	\$ 80,794	\$ 233	0.29%
<u>Purchase of Services</u>									
611-520900	TRAVEL	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.00%
611-522700	CONTRACTUAL SERVICE	\$ 5,000	\$ 936	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Purchase of Services - Subtotal		\$ 5,000	\$ 936	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ -	0.00%
<u>Purchase of Supplies</u>									
611-540100	OFFICE SUPPLIES	\$ 200	\$ 232	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
611-540200	OTHER SUPPLIES	\$ 500	\$ 495	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
611-540300	POSTAGE AND COURIER	\$ 30	\$ -	\$ 30	\$ 30	\$ 30	\$ 30	\$ -	0.00%
611-540500	BOOKS AND PERIODICALS	\$ 10,715	\$ 10,442	\$ 10,715	\$ 7,000	\$ 7,000	\$ 7,000	\$ (3,715)	-34.67%
611-540510	NON-PRINT MATERIALS	\$ -	\$ 603	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
Purchase of Supplies - Subtotal		\$ 11,445	\$ 11,771	\$ 11,745	\$ 10,030	\$ 10,030	\$ 10,030	\$ (1,715)	-14.60%
Citizens' Library - Total		\$ 72,268	\$ 75,483	\$ 97,606	\$ 96,124	\$ 96,124	\$ 96,124	\$ (1,482)	-1.52%

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.
540510	Non-Print Materials	Museum passes, DVDs, and Seed Library

CULTURE AND RECREATION - MEMORIAL LIBRARY

MEMORIAL LIBRARY (610)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Personal Services</u>									
610-510100	REGULAR PERM	\$ 609,807	\$ 496,443	\$ 610,464	\$ 649,697	\$ 649,697	\$ 649,697	\$ 39,233	6.43%
610-510200	REGULAR TEMPORARY	\$ 306,508	\$ 179,680	\$ 323,406	\$ 314,675	\$ 314,675	\$ 289,675	\$ (33,731)	-10.43%
610-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
610-510400	SICK	\$ -	\$ 23,287	\$ -	\$ -	\$ -	\$ -	\$ -	-
610-510410	FUNERAL LEAVE	\$ -	\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	-
610-510490	MERIT PAY	\$ -	\$ 13,688	\$ -	\$ -	\$ -	\$ -	\$ -	-
610-510500	HOLIDAY	\$ -	\$ 39,924	\$ -	\$ -	\$ -	\$ -	\$ -	-
610-510600	VACATION	\$ -	\$ 49,740	\$ -	\$ -	\$ -	\$ -	\$ -	-
610-510900	PERSONAL TIME	\$ -	\$ 7,461	\$ -	\$ -	\$ -	\$ -	\$ -	-
610-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
610-512050	CLERICAL SALARIES & WAGES	\$ 41,281	\$ 45,307	\$ 58,949	\$ 61,331	\$ 61,331	\$ 61,331	\$ 2,382	4.04%
610-513000	PROFESSIONAL SALARIES	\$ 200,108	\$ 168,210	\$ 209,707	\$ 220,803	\$ 220,803	\$ 220,803	\$ 11,096	5.29%
Personal Services - Subtotal		\$ 1,157,704	\$ 1,023,941	\$ 1,202,526	\$ 1,246,506	\$ 1,246,506	\$ 1,221,506	\$ 18,980	1.58%
<u>Purchase of Services</u>									
610-520300	EQPT REP AND SERVICING	\$ 400	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
610-520400	MIS EQUIPMENT & SOFTWARE	\$ 68,000	\$ 75,905	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ -	0.00%
610-520900	TRAVEL	\$ 900	\$ 2,387	\$ 1,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 1,200	100.00%
610-521700	DUES AND MEMBERSHIP	\$ 850	\$ 1,035	\$ 1,500	\$ 700	\$ 700	\$ 700	\$ (800)	-53.33%
610-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,399	\$ 600	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,400	733.33%
610-521850	PUBLIC RELATIONS	\$ 1,250	\$ 1,044	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
610-521900	PROFESSIONAL SERVICES	\$ -	\$ 1,455	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 71,400	\$ 83,225	\$ 72,300	\$ 77,100	\$ 77,100	\$ 77,100	\$ 4,800	6.64%
<u>Purchase of Supplies</u>									
610-540100	OFFICE SUPPLIES	\$ 3,000	\$ 3,024	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
610-540200	OTHER SUPPLIES	\$ 9,500	\$ 8,304	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.00%
610-540300	POSTAGE AND COURIER	\$ 25	\$ 8	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	0.00%
610-540500	BOOKS AND PERIODICALS	\$ 122,000	\$ 115,615	\$ 106,500	\$ 114,250	\$ 114,250	\$ 114,250	\$ 7,750	7.28%
610-540510	NON-PRINT MATERIALS	\$ 114,000	\$ 121,032	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ -	0.00%
610-540520	PERIODICALS	\$ 14,000	\$ 13,712	\$ 12,000	\$ 13,715	\$ 13,715	\$ 13,715	\$ 1,715	14.29%
Purchase of Supplies - Subtotal		\$ 262,525	\$ 261,695	\$ 247,025	\$ 256,490	\$ 256,490	\$ 256,490	\$ 9,465	3.83%
Memorial Library - Total		\$ 1,491,629	\$ 1,368,861	\$ 1,521,851	\$ 1,580,096	\$ 1,580,096	\$ 1,555,096	\$ 33,245	2.18%

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 purchahse 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.

HUMAN SERVICES - RECREATION OFFICE

RECREATION (620) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
620-510300	OVERTIME	\$ -	\$ 890	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-510400	SICK	\$ -	\$ 20,667	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-510500	HOLIDAY	\$ -	\$ 11,887	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-510600	VACATION	\$ -	\$ 13,014	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-510900	PERSONAL TIME	\$ -	\$ 2,621	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-512050	CLERICAL SALARIES & WAGES	\$ 151,888	\$ 105,861	\$ 154,926	\$ 161,186	\$ 161,186	\$ 161,186	\$ 6,260	4.04%
620-513000	PROFESSIONAL SALARIES	\$ 88,206	\$ 77,754	\$ 92,669	\$ 179,305	\$ 99,305	\$ 99,305	\$ 6,636	7.16%
Personal Services - Subtotal		\$ 240,094	\$ 232,694	\$ 247,595	\$ 340,491	\$ 260,491	\$ 260,491	\$ 12,896	5.21%
<u>Purchase of Services</u>									
620-520200	BLDG GROUNDS AND MAINT.	\$ 4,000	\$ 8,365	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-521100	ELECTRICITY	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-521110	WATER	\$ 3,500	\$ 3,501	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 7,750	\$ 11,866	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>									
620-580000	CAPITAL	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay - Subtotal		\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recreation - Total		\$ 247,844	\$ 259,561	\$ 247,595	\$ 340,491	\$ 260,491	\$ 260,491	\$ 12,896	5.21%

HUMAN SERVICES - COMMISSION ON DISABILITIES

COMMISSION ON DISABILITIES (549)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<i>Purchase of Services</i>									
549-521900	PROFESSIONAL SERVICES	\$ 1,900	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	0.00%
549-522300	PRINTING AND COPYING	\$ -	\$ 112	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Services - Subtotal</i>		<i>\$ 1,900</i>	<i>\$ 112</i>	<i>\$ 1,900</i>	<i>\$ 1,900</i>	<i>\$ 1,900</i>	<i>\$ 1,900</i>	<i>\$ -</i>	<i>0.00%</i>
<i>Purchase of Supplies</i>									
549-540200	OTHER SUPPLIES	\$ 100	\$ 650	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
<i>Purchase of Supplies - Subtotal</i>		<i>\$ 100</i>	<i>\$ 650</i>	<i>\$ 100</i>	<i>\$ 100</i>	<i>\$ 100</i>	<i>\$ 100</i>	<i>\$ -</i>	<i>0.00%</i>
Commission on Disabilities - Total		\$ 2,000	\$ 762	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%

HUMAN SERVICES - COUNCIL ON AGING

COUNCIL ON AGING (541)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Personal Services</u>									
541-510100	REGULAR PERM	\$ 213,007	\$ 193,996	\$ 227,800	\$ 239,313	\$ 239,313	\$ 239,313	\$ 11,513	5.05%
541-510200	REGULAR TEMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
541-510400	SICK	\$ -	\$ 6,776	\$ -	\$ -	\$ -	\$ -	\$ -	-
541-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
541-510490	MERIT PAY	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
541-510500	HOLIDAY	\$ -	\$ 11,269	\$ -	\$ -	\$ -	\$ -	\$ -	-
541-510600	VACATION	\$ -	\$ 16,373	\$ -	\$ -	\$ -	\$ -	\$ -	-
541-510900	PERSONAL TIME	\$ -	\$ 2,649	\$ -	\$ -	\$ -	\$ -	\$ -	-
541-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
541-512050	CLERICAL SALARIES & WAGES	\$ -	\$ 10,550	\$ -	\$ -	\$ -	\$ -	\$ -	-
541-512100	INSTRU/DIRECT SERV STAFF	\$ 21,500	\$ 19,117	\$ 21,500	\$ 25,800	\$ 25,800	\$ 25,800	\$ 4,300	20.00%
541-513000	PROFESSIONAL SALARIES	\$ 117,323	\$ 98,923	\$ 119,670	\$ 124,505	\$ 124,505	\$ 124,505	\$ 4,835	4.04%
Personal Services - Subtotal		\$ 351,830	\$ 364,652	\$ 368,970	\$ 389,618	\$ 389,618	\$ 389,618	\$ 20,648	5.60%
<u>Purchase of Services</u>									
541-520300	EQPT REP AND SERVICING	\$ 2,200	\$ 688	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
541-520900	TRAVEL	\$ 500	\$ 235	\$ 600	\$ 500	\$ 500	\$ 500	\$ (100)	-16.67%
541-521500	TELEPHONE	\$ 800	\$ 1,100	\$ 800	\$ 700	\$ 700	\$ 700	\$ (100)	-12.50%
541-521700	DUES AND MEMBERSHIP	\$ 2,300	\$ 1,067	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ -	0.00%
541-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	-
541-522300	PRINTING AND COPYING	\$ 11,800	\$ 9,898	\$ 11,800	\$ 12,000	\$ 12,000	\$ 12,000	\$ 200	1.69%
541-522700	CONTRACTUAL SERVICES	\$ -	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 17,600	\$ 13,172	\$ 17,700	\$ 19,200	\$ 19,200	\$ 19,200	\$ 1,500	8.47%
<u>Purchase of Supplies</u>									
541-540100	OFFICE SUPPLIES	\$ 2,500	\$ 1,265	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ (500)	-20.00%
541-540200	OTHER SUPPLIES	\$ 3,000	\$ 3,424	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 500	16.67%
541-540300	POSTAGE AND COURIER	\$ 8,700	\$ 9,580	\$ 8,700	\$ 9,700	\$ 9,700	\$ 9,700	\$ 1,000	11.49%
541-540500	BOOKS AND PERIODICALS	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Supplies - Subtotal		\$ 14,300	\$ 14,270	\$ 14,200	\$ 15,200	\$ 15,200	\$ 15,200	\$ 1,000	7.04%
<u>Intergovernmental</u>									
541-560801	MINUTEMAN SENIOR SERVICES	\$ 5,179	\$ -	\$ 5,179	\$ 4,179	\$ 4,179	\$ 4,179	\$ (1,000)	-19.31%
Intergovernmental - Subtotal		\$ 5,179	\$ -	\$ 5,179	\$ 4,179	\$ 4,179	\$ 4,179	\$ (1,000)	-19.31%
Council on Aging - Total		\$ 388,909	\$ 392,094	\$ 406,049	\$ 428,197	\$ 428,197	\$ 428,197	\$ 22,148	5.45%

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 and other equipment.
520900	Travel	Mileage reimbursement for work related travel.
521500	Telephone	Director's work cell phone.
521700	Dues And Membership	Projected increase due to new census numbers for annual dues to MCOA and Motion picture license.
522300	Printing And Copying	Printing of 16 page monthly newsletter.
522700	Contractual Service	Special van trips.
540100	Office Supplies	Routine office supplies shared by various departments at Human Service building; includes fax and printer toner.
540200	Other Supplies	Furnishings, COA program and misc. shared supplies.
540300	Postage And Courier	Estimated cost for mailing 2500-2,600 newsletters 12 times a year. Annual bulk mail permit fee postage return fee is inc
560801	Minuteman Senior Services	Annual assessment from state home care agency.

HUMAN SERVICES - NURSING SERVICES

NURSING SERVICE (522)	GENERAL FUND - TOWN	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Personal Services</u>									
520-510100	REGULAR PERM	\$ 113,533	\$ 62,848	\$ 116,184	\$ 121,593	\$ 121,593	\$ 111,831	\$ (4,353)	-3.75%
520-510300	OVERTIME	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
520-510400	SICK	\$ -	\$ 15,296	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510410	FUNERAL LEAVE	\$ -	\$ 697	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510490	MERIT PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510500	HOLIDAY	\$ -	\$ 14,435	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510600	VACATION	\$ -	\$ 17,281	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510900	PERSONAL TIME	\$ -	\$ 3,660	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-511000	OTHER SALARIES & WAGES	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
520-512210	ON CALL	\$ 7,152	\$ 8,690	\$ 7,152	\$ 7,152	\$ 7,152	\$ 7,123	\$ (29)	-0.41%
520-513000	PROFESSIONAL SALARIES	\$ 275,305	\$ 184,575	\$ 255,769	\$ 267,185	\$ 267,185	\$ 255,440	\$ (329)	-0.13%
Personal Services - Subtotal		\$ 402,990	\$ 307,481	\$ 386,105	\$ 402,930	\$ 402,930	\$ 381,394	\$ (4,711)	-1.22%

<u>Purchase of Services</u>									
520-520400	MIS EQUIPMENT & SOFTWARE	\$ 4,000	\$ 5,625	\$ 4,000	\$ 5,400	\$ 5,400	\$ 5,400	\$ 1,400	35.00%
520-520902	MILEAGE (RN)	\$ 5,500	\$ 1,367	\$ 5,500	\$ 3,350	\$ 3,350	\$ 3,350	\$ (2,150)	-39.09%
520-520903	MILEAGE (HHA)	\$ 4,000	\$ 1,352	\$ 4,000	\$ 3,350	\$ 3,350	\$ 3,350	\$ (650)	-16.25%
520-520904	MILEAGE (ADMIN)	\$ 500	\$ 54	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
520-521500	TELEPHONE	\$ 4,500	\$ 5,376	\$ 4,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ (2,500)	-55.56%
520-521700	DUES AND MEMBERSHIP	\$ 12,000	\$ 11,746	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
520-521800	PROFESSIONAL DEVELOPMENT	\$ 1,000	\$ 634	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
520-521900	PROFESSIONAL SERVICES	\$ 10,000	\$ 1,170	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
520-521930	PROF. SERVICE - AUDIT	\$ 3,500	\$ 1,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
520-522700	CONTRACTUAL SERVICE	\$ 90,000	\$ 83,397	\$ 80,000	\$ 83,500	\$ 83,500	\$ 83,500	\$ 3,500	4.38%
Purchase of Services - Subtotal		\$ 135,000	\$ 112,220	\$ 125,000	\$ 124,600	\$ 124,600	\$ 124,600	\$ (400)	-0.32%

<u>Purchase of Supplies</u>									
520-540100	OFFICE SUPPLIES	\$ 1,000	\$ 1,634	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
520-540250	MEDICAL SUPPLIES	\$ 5,000	\$ 968	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
520-540270	BILLABLE SUPPLIES	\$ 7,000	\$ 2,001	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
520-540300	POSTAGE AND COURIER	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
520-540500	BOOKS AND PERIODICALS	\$ 2,000	\$ 730	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Purchase of Supplies - Subtotal		\$ 17,000	\$ 5,333	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0.00%

<u>Other Charges and Expenses</u>									
520-575000	PROPERTY & LIABILITY INSURANCE	\$ 5,200	\$ 5,511	\$ 5,200	\$ 5,600	\$ 5,600	\$ 5,600	\$ 400	7.69%
Other Charges and Expenses - Subtotal		\$ 5,200	\$ 5,511	\$ 5,200	\$ 5,600	\$ 5,600	\$ 5,600	\$ 400	7.69%
Nursing Services - Subtotal		\$ 560,190	\$ 430,544	\$ 530,805	\$ 547,630	\$ 547,630	\$ 526,094	\$ (4,711)	-0.89%

PUBLIC HEALTH NURSING (520)	GENERAL FUND - TOWN	FY23		FY24		FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET		BUDGET		DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Personal Services</u>										
520-510100	REGULAR PERM	\$ 18,749	\$ 15,770	\$ 28,434	\$ 29,873	\$ 29,873	\$ 29,873	\$ 29,873	\$ 1,439	5.06%
520-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510400	SICK	\$ -	\$ 4,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510490	MERIT PAY	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510500	HOLIDAY	\$ -	\$ 4,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510600	VACATION	\$ -	\$ 8,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-510900	PERSONAL TIME	\$ -	\$ 851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-512210	ON CALL	\$ -	(97)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
520-513000	PROFESSIONAL SALARIES	\$ 113,181	\$ 93,186	\$ 121,350	\$ 126,252	\$ 126,252	\$ 126,252	\$ 126,252	\$ 4,902	4.04%
<u>Personal Services - Subtotal</u>		\$ 131,930	\$ 128,995	\$ 149,784	\$ 156,125	\$ 156,125	\$ 156,125	\$ 156,125	\$ 6,341	4.23%

<u>Purchase of Services</u>																
520-521800	PROFESSIONAL DEVELOPMENT	\$	-	\$	-	\$	-	\$	-	\$	-					
520-521900	PROFESSIONAL SERVICES	\$	10,300	\$	10,523	\$	10,300	\$	14,800	\$	14,800	\$	14,800	\$	4,500	43.69%
Purchase of Services - Subtotal		\$	10,300	\$	10,523	\$	10,300	\$	14,800	\$	14,800	\$	14,800	\$	4,500	43.69%

<u>Purchase of Supplies</u>											
520-540100	OFFICE SUPPLIES	\$	-	\$	-	\$	-	\$	-	\$	-
520-540250	MEDICAL SUPPLIES	\$	14,000	\$	15,250	\$	14,000	\$	9,500	\$	9,500
520-540300	POSTAGE AND COURIER	\$	42		34	\$	42	\$	42	\$	42
520-540500	BOOKS AND PERIODICALS	\$	-	\$	-	\$	-	\$	-	\$	-
Purchase of Supplies - Subtotal		\$	14,042	\$	15,285	\$	14,042	\$	9,542	\$	9,542

Public Health Nursing - Subtotal		\$ 156,272	\$ 154,803	\$ 174,126	\$ 180,467	\$ 180,467	\$ 180,467	\$ 6,341	3.64%
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Nursing - Total		\$ 716,462	\$ 585,347	\$ 704,931	\$ 728,097	\$ 728,097	\$ 706,561	\$ 1,630	0.23%
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BUDGET NOTES

510100	Regular Perm	Certified Homehealth aids.
510300	Overtime	Over 40 hours a week.
512210	On Call	Covers all holidays, evenings, nights and weekends. 24 hr on-call Fri-Sun, all Holidays. On-call: Mon-Thur 13hr/day for 24 hour coverage.
513000	Professional Salaries	Director and clinical manager.
520300	Eqpt Rep And Servicing	Repair/Services for copier, printers and aging equipment.
520400	Mis Equipment & Software	Telehealth monitoring.
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, medicare connectivity for OASIS submission to Medicare repository.
521700	Dues And Membership	Professional organization's visiting Nurse Acssoc. of Amarica Home Care Alliance of MA, VNANE.
521800	Professional Development	In Service homecare conferences.
521900	Professional Services	Marketing/grpaic design.
521930	Prof. Service - Audit	medicare cost report - yearly certification requirement.
522700	Contractual Service	Includes cost for all therapy services provided to patients.
540250	Medical Supplies	These are the staff bag supplies. Line items is variable depending on amont of patients needing what Medicare defines as "bag supplies",
540300	Postage And Courier	Marketing mailings.
540500	Books And Periodicals	Updated coding books, yearly regulatory update policies, Bi-annual VNAA procedure manual.
575000	Property & Liability Insurance	required professional liability insurance for agency

HUMAN SERVICES - VETERANS' SERVICES

VETERANS' SERVICES (542)	GENERAL FUND - TOWN	FY22	FY22	FY23	FY23	FY24	FY25	FY25	FY25	\$	%
Account Number	Description	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	DEPARTMENT	TOWN MANAGER	PROPOSED BUDGET	Change	Change
<u>Personal Services</u>											
542-510400	SICK	\$ -	\$ 4,684	\$ -	\$ 6,341	\$ -	\$ -	\$ -	\$ -	\$ -	-
542-510490	MERIT PAY	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
542-510500	HOLIDAY	\$ -	\$ 4,350	\$ -	\$ 4,087	\$ -	\$ -	\$ -	\$ -	\$ -	-
542-510600	VACATION	\$ -	\$ 7,027	\$ -	\$ 4,778	\$ -	\$ -	\$ -	\$ -	\$ -	-
542-510900	PERSONAL TIME	\$ -	\$ 669	\$ -	\$ 1,024	\$ -	\$ -	\$ -	\$ -	\$ -	-
542-513000	PROFESSIONAL SALARIES	\$ 98,870	\$ 70,556	\$ 100,462	\$ 62,694	\$ 89,077	\$ 92,675	\$ 92,675	\$ 92,675	\$ 3,598	4.04%
Personal Services - Subtotal		\$ 98,870	\$ 88,285	\$ 100,462	\$ 78,923	\$ 89,077	\$ 92,675	\$ 92,675	\$ 92,675	\$ 3,598	4.04%
<u>Purchase of Services</u>											
542-520900	TRAVEL	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
542-521500	TELEPHONE	\$ 1,000	\$ 917	\$ 1,000	\$ 700	\$ 1,000	\$ 600	\$ 600	\$ 600	\$ (400)	-40.00%
542-521700	DUES AND MEMBERSHIPS	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
542-522300	PRINTING AND COPYING	\$ 1,600	\$ 3,662	\$ 2,500	\$ 5,778	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 500	9.09%
Purchase of Services - Subtotal		\$ 2,800	\$ 4,580	\$ 3,700	\$ 6,478	\$ 6,700	\$ 6,800	\$ 6,800	\$ 6,800	\$ 100	1.49%
<u>Purchase of Supplies</u>											
542-540100	OFFICE SUPPLIES	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%
542-540200	FLAGS FLOWERS CEMETERY	\$ 3,500	\$ 3,640	\$ 3,500	\$ 3,857	\$ 3,800	\$ 4,000	\$ 4,000	\$ 4,000	\$ 200	5.26%
542-540300	POSTAGE AND COURIER	\$ 650	\$ 212	\$ 900	\$ 250	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
542-540500	BOOKS AND PERIODICALS	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
Purchase of Supplies - Subtotal		\$ 5,550	\$ 3,852	\$ 5,800	\$ 4,107	\$ 6,200	\$ 6,400	\$ 6,400	\$ 6,400	\$ 200	3.23%
<u>Other Charges and Expenses</u>											
542-571000	VETERANS BENEFITS	\$ 90,000	\$ 85,866	\$ 90,000	\$ 74,535	\$ 80,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ (2,000)	-2.50%
Other Charges and Expenses - Subtotal		\$ 90,000	\$ 85,866	\$ 90,000	\$ 74,535	\$ 80,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ (2,000)	-2.50%
Veterans' Services - Total		\$197,220	\$182,583	\$ 199,962	\$164,043	\$181,977	\$ 183,875	\$ 183,875	\$ 183,875	\$ 1,898	1.04%

BUDGET NOTES

520900	Travel	Potential travel costs to include parking garage fees, interstate tolls, and other possible costs associated.
521500	Telephone	Reduced to reflect actual cost.
521700	Dues And Membership	Dues for Northeast MVSOA (MA Veterans' Service Officer Association) annual membership.
522300	Printing And Copying	Reflect outreach and mailing. Increase for FY25 reflects cost of additional mailings to Veterans. Recent increase reflects current costs for mailing with new vendor utilized by other departments.
540100	Office Supplies	\$500 annual cost of VA Disability claim software called Vetraspec. More VSO's across the state are moving toward this software for filing VA disability claims, VA pensions and other VA benefits. This line item covers various costs of office supplies over the course of the fiscal year.
540200	Other Supplies	Cost for annual replacment of geraniums, flag standards and flags at all Veteran grave sites at Acton cemeteries.
540300	Postage And Courier	Postage costs for Acton and Boxborough mailings/outreach
540500	Books And Periodicals	Cost of potential Veteran Benefits related books and periodicals
571000	Veterans Benefits	Averaging based on this fiscal years projected Chapter 115 Payments, with the addition of just over 10% additional monies. Additional 10% calculated due to the inability to predict the number of eligible Chapter 115 recipients for the coming fiscal year.

GENERAL GOVERNMENT - HEALTH DEPARTMENT

HEALTH (512) Account Number	GENERAL FUND - TOWN Description	FY23 BUDGET	FY23 ACTUALS	FY24 BUDGET	FY25 DEPARTMENT	FY25 TOWN MANAGER	FY25 PROPOSED BUDGET	\$ Change	% Change
<u>Personal Services</u>									
512-510100	REGULAR PERM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-510300	OVERTIME	\$ 1,900	\$ 812	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	0.00%
512-510400	SICK	\$ -	\$ 6,808	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-510430	BOARD MEMBERS SALARIES	\$ 550	\$ 150	\$ 550	\$ 550	\$ 550	\$ 550	\$ -	0.00%
512-510490	MERIT PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-510500	HOLIDAY	\$ -	\$ 7,432	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-510600	VACATION	\$ -	\$ 8,661	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-510900	PERSONAL TIME	\$ -	\$ 1,757	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-511000	OTHER SALARIES & WAGES	\$ -	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-512050	CLERICAL SALARIES & WAGES	\$ 56,762	\$ 49,038	\$ 57,897	\$ 60,236	\$ 60,236	\$ 60,236	\$ 2,339	4.04%
512-513000	PROFESSIONAL SALARIES	\$ 93,133	\$ 80,608	\$ 97,307	\$ 120,531	\$ 120,531	\$ 120,531	\$ 23,224	23.87%
Personal Services - Subtotal		\$ 152,345	\$ 155,581	\$ 157,654	\$ 183,217	\$ 183,217	\$ 183,217	\$ 25,563	16.21%
<u>Purchase of Services</u>									
512-520100	ADVERTISING	\$ 1,000	\$ 274	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
512-520900	TRAVEL	\$ -	\$ 20	\$ -	\$ 20	\$ 20	\$ 20	\$ 20	-
512-521500	TELEPHONE	\$ 4,200	\$ 3,838	\$ 4,200	\$ 4,478	\$ 4,478	\$ 4,478	\$ 278	6.61%
512-521700	DUES AND MEMBERSHIP	\$ 400	\$ 460	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	0.00%
512-521800	PROFESSIONAL DEVELOPMENT	\$ 500	\$ 3,526	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
512-521900	PROFESSIONAL SERVICES	\$ 23,000	\$ 27,669	\$ 23,000	\$ 38,800	\$ 36,000	\$ 36,000	\$ 13,000	56.52%
512-522300	PRINTING AND COPYING	\$ 500	\$ 2,300	\$ 500	\$ 1,606	\$ 1,606	\$ 1,606	\$ 1,106	221.21%
512-522700	CONTRACTUAL SERVICES	\$ -	\$ 3,132	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-522780	HAZARDOUS WASTE DAY	\$ 36,720	\$ 26,872	\$ 36,720	\$ 36,790	\$ 36,790	\$ 16,790	\$ (19,930)	-54.28%
Purchase of Services - Subtotal		\$ 66,320	\$ 68,091	\$ 66,320	\$ 83,594	\$ 80,794	\$ 60,794	\$ (5,526)	-8.33%
<u>Purchase of Supplies</u>									
512-540100	OFFICE SUPPLIES	\$ 500	\$ 456	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
512-540200	OTHER SUPPLIES	\$ 500	\$ 2,978	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
512-540300	POSTAGE AND COURIER	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
512-540900	MATERIALS AND EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Supplies - Subtotal		\$ 1,500	\$ 3,434	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
Health - Total		\$ 220,165	\$ 227,106	\$ 225,474	\$ 268,311	\$ 265,511	\$ 245,511	\$ 20,037	8.89%

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
522780	Hazardous Waste Day	This fund is for 2 hazardous waste days per year.
540300	Postage And Courier	courier services to State lab when needed.