FY2025 Revenue vs. Expenditures (Projections)

						Level 2 - TA		Level 3 - BOS		Level 4 - FC		Level 4 FY25 to FY24	
Revenue	**FY23 Actual**	**FY24 Tax Recap**	**FY25 Projected**	**Chg ($) FY24-25**	**Chg (%) FY24-25**	**FY25 Projected**	**FY25 Chg. Proj. to Dept.**	**FY24 Projected**	**FY24 Chg. Proj. to TA**	**FY24 Projected**	**FY24 Chg. Proj. to BOS**	**Chg ($) to FY24**	**Chg (%) to FY24**
Property Tax Levy	54,530,022	55,868,973	57,590,697	1,721,724	3.08%	57,590,697	-	57,590,697	-	57,590,697	-	1,721,724	3.08%
Excluded Debt	627,574	369,883	360,050	(9,833)	-2.66%	360,050	-	360,050	-	360,050	-	(9,833)	-2.66%
State Aid	11,209,150	11,600,514	11,759,919	159,405	1.37%	11,759,919	-	11,759,919	-	11,894,328	134,409	293,814	2.53%
MSBA	-	-	-	-	0.00%	-	-	-	-	-	-	-	0.00%
Local Receipts	3,597,076	4,291,558	4,295,235	3,677	0.09%	4,303,235	8,000	4,303,235	-	4,303,235	-	11,677	0.27%
Other	231,000	-	30,000	30,000	100.00%	280,000	250,000	280,000	-	30,000	(250,000)	30,000	100.00%
Subtotal GF Revenue	**70,194,822**	**72,130,928**	**74,035,901**	**1,904,973**	**2.64%**	**74,293,901**	**2,162,973**	**74,293,901**	**-**	**74,178,310**	**(115,591)**	**2,047,382**	**2.84%**
			Level 1			**Level 2**		**Level 3**		**Level 4**		**Level 4 to FY24**	
Expenditures	**FY23 Actual**	**FY24 Budget**	**FY25 Dept. Req.**	**Chg ($) FY23-24**	**Chg (%) FY23-24**	**FY25 TA Rec.**	**FY25 Level 1 to 2**	**FY24 BOS Rec.**	**FY24 Level 2 to 3**	**FY24 FC Rec.**	**FY24 Level 3 to 4**	**Chg ($) to FY24**	**Chg (%) to FY24**
Budget Requests (01122-01692)	12,533,299	14,103,390	15,183,741	1,080,352	7.66%	14,649,391	(534,350)	14,779,391	130,000	14,629,006	(150,385)	525,616	3.73%
Debt Service	623,073	377,650	362,650	(15,000)	-3.97%	362,650	-	362,650	-	362,650	-	(15,000)	-3.97%
County Retirement	2,607,227	2,611,009	2,550,093	(60,916)	-2.33%	2,550,093	-	2,617,865	67,772	2,617,865	-	6,856	0.26%
Employee Benefits / Insurances	7,937,764	9,186,822	9,547,209	360,387	3.92%	9,427,209	(120,000)	9,229,437	(197,772)	9,229,437	-	42,615	0.46%
Subtotal GF, less Education	**23,701,363**	**26,278,871**	**27,643,693**	**1,364,823**	**5.19%**	**26,989,343**	**(654,350)**	**26,989,343**	**-**	**26,838,958**	**(150,385)**	**560,087**	**2.13%**
Holliston Public Schools	38,845,279	40,529,934	43,517,951	2,988,017	7.37%	41,847,157	(1,670,794)	41,847,157	-	41,847,157	-	1,317,223	3.25%
Keefe Tech	1,471,091	1,529,189	1,824,872	295,683	19.34%	1,824,872	-	1,824,872	-	1,824,872	-	295,683	19.34%
Subtotal Education	**40,316,370**	**42,059,123**	**45,342,823**	**3,283,700**	**7.81%**	**43,672,029**	**(1,670,794)**	**43,672,029**	**-**	**43,672,029**	**-**	**1,612,906**	**3.83%**
Tax Supported Articles	1,875,000	2,350,000	2,139,260	(210,740)	-8.97%	1,650,000	(489,260)	1,650,000	-	1,700,000	50,000	(650,000)	-27.66%
Other Amts to Be Raised	1,952,968	1,412,636	1,960,496	547,860	38.78%	1,960,496	-	1,960,496	-	1,938,957	(21,539)	526,321	37.26%
Total Expenditures (GF)	**67,845,701**	**72,100,630**	**77,086,272**	**4,985,643**	**6.91%**	**74,271,868**	**(2,814,405)**	**74,271,868**	**-**	**74,149,944**	**(121,924)**	**2,049,314**	**2.84%**
Projected Surplus/Deficit (Based on Tax Levy LIMIT)		***30,299***	***(3,050,371)***			***22,034***		***22,034***		***28,366***			
						3/4/2024		*4/1/2024 voted*		*4/16/2024 voted*			

	REVENUE & EXPENDITURE DETAIL COMPARISON						Level 2		Level 3		Level 4		FY24-25 +/-	
	REVENUE	**FY23 Tax Recap**	**FY24 Tax Recap**	**FY25 Proj**	**Chg ($) FY24-25**	**Chg (%) FY24-25**	**FY25 TA Rec.**	**Dept. Req. to TA Rec.**	**FY24 BOS Rec.**	**Proj. TA to BOS Chg. ($)**	**FY24 FC Rec.**	**Proj. BOS to FC Chg. ($)**	**FY24-25 ($) +/-**	**FY24-25 (%) +/-**
	PROPERTY TAX LEVY													
R1	Tax Levy (Prop. 2.5 & New Growth)	54,528,945	55,868,973	57,590,697	1,721,724	3.08%	57,590,697	-	57,590,697	-	57,590,697	-	1,721,724	3.08%
R2	Excluded Debt Service	627,574	369,883	360,050	(9,833)	-2.66%	360,050	-	360,050	-	360,050	-	(9,833)	-2.66%
	Subtotal Tax Levy Revenue	**55,156,519**	**56,238,856**	**57,950,747**	**1,711,891**	**3.04%**	**57,950,747**	**-**	**57,950,747**	**-**	**57,950,747**	**-**	**1,711,891**	**3.04%**
	STATE AID													
R3	Cherry Sheet (Ch. 70 & UGGA)	11,209,150	11,600,514	11,759,919	159,405	1.37%	11,759,919	-	11,759,919	-	11,894,328	134,409	685,178	6.11%
R4	MSBA (old methodology)	-	-	-	-	0.00%	-	-	-	-	-	-	-	0.00%
	Subtotal State Aid	**11,209,150**	**11,600,514**	**11,759,919**	**159,405**	**1.37%**	**11,759,919**	**-**	**11,759,919**	**-**	**11,894,328**	**134,409**	**685,178**	**6.11%**
	LOCAL RECEIPTS													
R5	MV Excise	2,200,000	2,397,323	2,250,000	(147,323)	-6.15%	2,250,000	-	2,250,000	-	2,250,000	-	50,000	2.27%
R6	Penalties & Interest	125,000	125,000	125,000	-	0.00%	125,000	-	125,000	-	125,000	-	-	0.00%
R7	PILOT (incl. Solar)	80,000	250,000	350,000	100,000	40.00%	350,000	-	350,000	-	350,000	-	270,000	337.50%
R8	Solid Waste Fees	65,000	70,000	70,000	-	0.00%	70,000	-	70,000	-	70,000	-	5,000	7.69%
R9	Other Charges for Services	150,000	140,000	140,000	-	0.00%	140,000	-	140,000	-	140,000	-	(10,000)	-6.67%
R10	Fees	155,000	210,000	210,000	-	0.00%	210,000	-	210,000	-	210,000	-	55,000	35.48%
R11	Rentals (Pinecrest)	60,000	60,000	87,000	27,000	45.00%	95,000	8,000	95,000	-	95,000	-	35,000	58.33%
R12	Other Dept. Revenue (incl. Ambulance)	290,000	211,000	375,000	164,000	77.73%	375,000	-	375,000	-	375,000	-	85,000	29.31%
R13	Licenses & Permits	375,000	455,000	375,000	(80,000)	-17.58%	375,000	-	375,000	-	375,000	-	-	0.00%
R14	Fines & Forfeits	20,000	19,000	19,000	-	0.00%	19,000	-	19,000	-	19,000	-	(1,000)	-5.00%
R15	Investment Income	22,000	250,000	190,000	(60,000)	-24.00%	190,000	-	190,000	-	190,000	-	168,000	763.64%
R16	Medicaid Reimbursement	50,000	100,000	100,000	-	0.00%	100,000	-	100,000	-	100,000	-	50,000	100.00%
R17	Miscellaneous Recurring	5,076	4,235	4,235	-	0.00%	4,235	-	4,235	-	4,235	-	(841)	-16.57%
R18	Solar	-	-	-	-	0.00%	-	-	-	-	-	-	-	0.00%
	Subtotal Local Receipts	**3,597,076**	**4,291,558**	**4,295,235**	**3,677**	**0.09%**	**4,303,235**	**8,000**	**4,303,235**	**-**	**4,303,235**	**-**	**706,159**	**19.63%**
	WATER ENTERPRISE FUND							-						
R19	Water Rate Revenue	3,167,697	3,399,681	3,304,799	(94,882)	-2.79%	3,304,799	-	3,304,799	-	3,304,799	-	137,102	4.33%
	OTHER AVAILABLE FUNDS							-						
R20	Free Cash	3,859,028	2,574,748	-	(2,574,748)	-100.00%	-	-	-	-	-	-	(2,574,748)	-100.00%
R21	Capital Expenditure Fund	4,204,762	10,791,823	-	(10,791,823)	-100.00%	-	-	-	-	-	-	(10,791,823)	-100.00%
R22	Community Preservation	1,296,952	1,370,373	-	(1,370,373)	-100.00%	-	-	-	-	-	-	(1,370,373)	-100.00%
R23	Other	231,000	-	30,000	30,000	0.00%	280,000	250,000	280,000	-	30,000	(250,000)	30,000	100.00%
	Subtotal - Other Available	**9,591,742**	**14,736,944**	**30,000**	**(14,706,944)**	**-99.80%**	**280,000**	**250,000**	**280,000**	**-**	**30,000**	**(250,000)**	**(9,561,742)**	**-64.88%**
	TOTAL REVENUE / AVAILABLE FUNDS	**82,722,184**	**90,267,553**	**77,340,700**	**(12,926,853)**	**-14.32%**	**77,598,700**	**258,000**	**77,598,700**	**-**	**77,483,109**	**(115,591)**	**(12,784,444)**	**-14.16%**
	GF REVENUE (NOT INCL. WATER + OTHER)	**69,962,745**	**72,130,928**	**74,035,901**	**1,904,973**	**2.64%**	**74,293,901**	**258,000**	**74,293,901**	**-**	**74,178,310**	**(115,591)**	**2,047,382**	**2.84%**

				Level 1			Level 2		Level 3		Level 4		Level 4 to Prior Year	
	EXPENDITURE	**FY23 Actuals**	**FY24 Budget**	**FY25 Dept. Req.**	**Chg ($) FY24-25**	**Chg (%) FY24-25**	**FY25 TA Rec.**	**Dept. Req. to TA Rec.**	**FY24 BOS Rec.**	**Level 2 to 3 ($)**	**FY24 FC Rec.**	**Level 3 to 4 ($)**	**FY24-25 ($) +/-**	**FY24-25 (%) +/-**
E1	General Government	1,969,557	2,393,913	2,512,055	118,142	4.94%	2,497,831	(14,224)	2,497,831	-	2,485,421	(12,410)	91,508	3.82%
E2	Public Safety	5,129,251	5,583,272	6,259,516	676,244	12.11%	5,893,170	(366,346)	5,973,170	80,000	5,893,170	(80,000)	309,898	5.55%
E3	Education (HPS & Keefe)	40,316,370	42,059,123	45,342,823	3,283,700	7.81%	43,672,029	(1,670,794)	43,672,029	-	43,672,029	-	1,612,906	3.83%
E4	Land Use	371,724	476,470	487,864	11,394	2.39%	485,464	(2,400)	485,464	-	485,464	-	8,994	1.89%
E5	Public Works (incl. Snow & Ice, Fuels, WWTP)	2,105,657	2,348,231	2,435,965	87,734	3.74%	2,294,265	(141,700)	2,344,265	50,000	2,294,265	(50,000)	(53,966)	-2.30%
E6	Facilities Management (Town-side)	290,140	319,297	331,141	11,844	3.71%	329,371	(1,770)	329,371	-	329,371	-	10,074	3.16%
E7	Solid Waste (Muni. Trash)	1,321,133	1,474,188	1,549,683	75,495	5.12%	1,549,683	-	1,549,683	-	1,549,683	-	75,495	5.12%
E8	Health & Human Services (BOH, COA, YFS, Vets)	659,866	729,302	799,392	70,091	9.61%	791,482	(7,910)	791,482	-	791,482	-	62,181	8.53%
E9	Library	550,778	624,769	638,883	14,114	2.26%	638,883	-	638,883	-	630,908	(7,975)	6,139	0.98%
E10	Parks & Recreation	135,193	153,948	169,242	15,294	9.93%	169,242	-	169,242	-	169,242	-	15,294	9.93%
E11	Debt Service	623,073	377,650	362,650	(15,000)	-3.97%	362,650	-	362,650	-	362,650	-	(15,000)	-3.97%
E12	County Retirement	2,607,227	2,611,009	2,550,093	(60,916)	-2.33%	2,550,093	-	2,617,865	67,772	2,617,865	-	6,856	0.26%
E13	Employee Benefits / Insurances	7,937,764	9,186,822	9,547,209	360,387	3.92%	9,427,209	(120,000)	9,229,437	(197,772)	9,229,437	-	42,615	0.46%
E14	Warrant Articles (Tax Supported)	1,875,000	2,350,000	2,139,260	(210,740)	-8.97%	1,650,000	(489,260)	1,650,000	-	1,700,000	50,000	(650,000)	-27.66%
	Subtotal	**65,892,733**	**70,687,994**	**75,125,776**	**4,437,783**	**6.28%**	**72,311,372**	**(2,814,405)**	**72,311,372**	**-**	**72,210,987**	**(100,385)**	**1,522,993**	**2.15%**
E15	**Water Enterprise Fund**	**3,167,697**	**3,399,681**	**3,304,799**	**(94,882)**	**-2.79%**	**3,304,799**	**-**	**3,304,799**	**-**	**3,304,799**	**-**	**(94,882)**	**-2.79%**
E16	**Warrant Articles (non-Tax Supported)**	9,360,742	14,736,944	-	(14,736,944)	-100.00%	-	**-**	-	-	-	-	(14,736,944)	-100.00%
	OTHER AMOUNTS TO BE RAISED													
E17	Cherry Sheet Charges	618,946	698,314	716,682	18,368	2.63%	716,682	-	716,682	-	695,143	(21,539)	(3,171)	-0.45%
E18	Cherry Sheet Offsets	972,765	706,785	693,814	(12,971)	-1.84%	693,814	-	693,814	-	693,814	-	(12,971)	-1.84%
E19	Overlay	361,257	7,537	550,000	542,463	7197.33%	550,000	-	550,000	-	550,000	-	542,463	7197.33%
	Subtotal	**1,952,968**	**1,412,636**	**1,960,496**	**547,860**	**38.78%**	**1,960,496**	**-**	**1,960,496**	**-**	**1,938,957**	**(21,539)**	**526,321**	**37.26%**
	TOTAL TO BE RAISED / EXPENDITURE	**80,374,140**	**90,237,255**	**80,391,071**	**(9,846,183)**	**-10.91%**	**77,576,667**	**(2,814,405)**	**77,576,667**	**-**	**77,454,743**	**(121,924)**	**(12,782,512)**	**-14.17%**
	TOTAL TO BE RAISED, LESS WARRANT	**71,013,398**	**75,500,311**	**80,391,071**	**4,890,761**	**6.48%**	**77,576,667**	**(2,814,405)**	**77,576,667**	**-**	**77,454,743**	**(121,924)**	**1,954,432**	**2.59%**
	CURRENT SURPLUS / DEFICIT	***2,348,044***	***30,299***	***(3,050,371)***			***22,034***		***22,034***		***28,366***			

FY2025 Expenditures/Budget Tracking
May 2024 - Annual Town Meeting

			1 Actual Fiscal Year 2019	2 Actual Fiscal Year 2020	3 Actual Fiscal Year 2021	4 Actual Fiscal Year 2022	5 Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept Req Fiscal Year 2025	FY24-25 +/- Chg. FY2024 to FY2025 ($)	Chg. FY2023 to FY2024 (%)	Level 2 TA Rec. Fiscal Year 2025	Chg. Dept. Req. to TA Rec	Level 3 BOS Req. Fiscal Year 2025	Chg. TA Rec. to BOS Rec.	Level 4 FC Req. Fiscal Year 2025	Chg. BOS Rec. to FC Rec.	Level 4 Chg (%) From FY24
GG	**01122**	SELECT BOARD (01122)	332,040	362,272	430,164	388,796	401,288	426,726	442,667	15,941	3.74%	441,367	(1,300)	441,367	-	441,367	-	3.43%
GG	**01152**	HUMAN RESOURCES (01152)	-	-	-	101,606	134,125	151,186	166,499	15,313	10.13%	162,699	(3,800)	162,699	-	162,699	-	7.62%
GG	**01131**	FINANCE COMMITTEE (01131)	1,632	210	210	2,406	1,604	4,210	4,210	-	0.00%	4,210	-	4,210	-	1,800	(2,410)	-57.24%
GG	**01132**	RESERVE FUND (01132)	144,213	56,575	195,112	125,316	96,747	325,000	325,000	-	0.00%	325,000	-	325,000	-	325,000	-	0.00%
GG	**01135**	TOWN ACCOUNTANT (01135)	141,208	164,786	174,577	179,935	180,469	200,661	212,755	12,094	6.03%	208,755	(4,000)	208,755	-	208,755	-	4.03%
GG	**01141**	BOARD OF ASSESSORS (01141)	206,409	231,201	219,533	241,551	244,947	295,141	293,116	(2,025)	-0.69%	293,116	-	293,116	-	293,116	-	-0.69%
GG	**01145**	TREASURER/COLLECTOR (01145)	310,703	363,258	361,901	336,598	368,682	386,814	406,992	20,178	5.22%	404,592	(2,400)	404,592	-	404,592	-	4.60%
GG	**01155**	TECHNOLOGY (01155)	259,274	264,176	254,452	247,743	297,311	323,333	346,673	23,340	7.22%	344,749	(1,924)	344,749	-	344,749	-	6.62%
GG	**01161**	TOWN CLERK (01161)	151,407	154,593	152,009	161,220	159,158	180,053	186,907	6,854	3.81%	186,907	-	186,907	-	186,907	-	3.81%
GG	**01162**	ELECTIONS (01162)	22,830	17,166	35,938	9,541	32,179	41,789	68,236	26,447	63.29%	67,436	(800)	67,436	-	57,436	(10,000)	37.44%
LU	**01171**	CONSERVATION COMMISSION (01171)	49,950	53,001	54,436	53,360	61,873	66,246	68,869	2,623	3.96%	67,969	(900)	67,969	-	67,969	-	2.60%
LU	**01175**	PLANNING BOARD	83,858	94,254	100,080	105,330	107,153	114,747	117,845	3,098	2.70%	117,845	-	117,845	-	117,845	-	2.70%
LU	**01176**	ZONING BOARD OF APPEALS (01176)	8,339	9,229	8,478	9,678	8,703	11,088	11,391	303	2.73%	10,391	(1,000)	10,391	-	10,391	-	-6.29%
LU	**01182**	ECONOMIC DEVELOPMENT (01182)	9,310	11,366	788	4,056	1,070	51,000	51,824	824	1.62%	51,824	-	51,824	-	51,824	-	1.62%
GG	**01192**	PUBLIC BUILDINGS (01192)	272,551	273,520	332,600	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
GG	**01199**	SUSTAINABILITY COORDINATOR (01199)	-	-	47,738	47,520	47,205	51,500	51,500	-	0.00%	51,500	-	51,500	-	51,500	-	0.00%
PS	**01210**	POLICE (01210)	2,648,623	2,823,591	2,931,610	3,080,716	3,256,632	3,577,172	3,658,487	81,315	2.27%	3,586,771	(71,716)	3,586,771	-	3,586,771	-	0.27%
PS	**01211**	AUXILIARY POLICE (01211)	13,096	13,764	13,517	3,534	7,359	16,002	-	(16,002)	-100.00%	-	-	-	-	-	-	-100.00%
PS	**01220**	FIRE (01220)	729,181	797,851	799,340	878,362	1,028,483	1,023,535	1,141,455	117,920	11.52%	1,059,349	(82,106)	1,059,349	-	1,059,349	-	3.50%
PS	**01231**	AMBULANCE (01231)	411,406	390,260	394,805	482,953	782,442	906,502	1,399,513	493,011	54.39%	1,187,239	(212,274)	1,267,239	80,000	1,187,239	(80,000)	30.97%
LU	**01241**	BUILDING INSPECTION (01241)	142,880	163,601	144,289	162,844	192,925	233,389	237,935	4,546	1.95%	237,435	(500)	237,435	-	237,435	-	1.73%
PS	**01291**	EMERGENCY MANAGEMENT (01291)	7,463	7,743	11,276	16,453	16,085	22,061	22,061	-	0.00%	21,811	(250)	21,811	-	21,811	-	-1.13%
PS	**01292**	ANIMAL CONTROL OFFICER (01292)	38,000	38,000	38,000	38,000	38,250	38,000	38,000	-	0.00%	38,000	-	38,000	-	38,000	-	0.00%
PW	**01420**	DPW - HIGHWAY (01420)	1,166,515	1,207,560	1,291,983	1,358,778	1,526,145	1,715,636	1,768,592	52,956	3.09%	1,668,592	(100,000)	1,718,592	50,000	1,668,592	(50,000)	-2.74%
FAC	**01422**	FACILITIES MAINTENANCE (01422)	140,522	164,684	215,726	270,261	290,140	319,297	331,141	11,844	3.71%	329,371	(1,770)	329,371	-	329,371	-	3.16%
PW	**01423**	SNOW AND ICE REMOVAL (01423)	332,786	240,064	395,814	421,035	251,395	250,000	250,000	-	0.00%	250,000	-	250,000	-	250,000	-	0.00%
PW	**01424**	STREET LIGHTING (01424)	68,821	74,387	67,112	76,553	87,166	99,820	81,982	(17,838)	-17.87%	75,782	(6,200)	75,782	-	75,782	-	-24.08%
SW	**01433**	SOLID WASTE (01433)	1,027,896	1,262,685	1,274,518	1,234,435	1,321,133	1,474,188	1,549,683	75,495	5.12%	1,549,683	-	1,549,683	-	1,549,683	-	5.12%
PW	**01440**	WASTEWATER TREATMENT (01440)	86,007	78,307	85,302	100,853	100,630	106,275	158,891	52,616	49.51%	134,891	(24,000)	134,891	-	134,891	-	26.93%
PW	**01499**	MOTOR VEHICLE FUELS (01499)	85,113	71,839	80,181	109,299	140,321	176,500	176,500	-	0.00%	165,000	(11,500)	165,000	-	165,000	-	-6.52%
HS	**01512**	BOARD OF HEALTH (01512)	137,404	147,658	158,273	166,749	167,683	173,541	174,018	477	0.27%	174,018	-	174,018	-	174,018	-	0.27%
HS	**01541**	COUNCIL ON AGING (01541)	208,094	216,635	236,057	251,740	238,686	285,061	313,638	28,578	10.03%	305,728	(7,910)	305,728	-	305,728	-	7.25%
HS	**01542**	YOUTH SERVICES (01542)	91,853	141,562	158,815	160,869	165,857	173,493	211,553	38,060	21.94%	211,553	-	211,553	-	211,553	-	21.94%
HS	**01543**	VETERANS' SERVICES (01543)	54,170	94,913	88,973	91,048	87,640	97,207	100,183	2,976	3.06%	100,183	-	100,183	-	100,183	-	3.06%
	01610	LIBRARY (01610)	498,627	509,852	514,201	529,670	550,778	624,769	638,883	14,114	2.26%	638,883	-	638,883	-	630,908	(7,975)	0.98%
	01650	PARKS & RECREATION (01650)	115,944	128,950	125,993	141,880	135,193	153,948	169,242	15,294	9.93%	169,242	-	169,242	-	169,242	-	9.93%
GG	**01660**	RAIL TRAIL (01660)	-	-	1,000	293	3,542	5,000	5,000	-	0.00%	5,000	-	5,000	-	5,000	-	0.00%
GG	**01692**	CELEBRATIONS (01692)	1,954	756	2,000	2,000	2,300	2,500	2,500	-	0.00%	2,500	-	2,500	-	2,500	-	0.00%
	01710	DEBT SERVICE (01710)	5,385,553	5,292,868	3,012,553	2,400,638	623,073	377,650	362,650	(15,000)	-3.97%	362,650	-	362,650	-	362,650	-	-3.97%
	01911	COUNTY RETIREMENT (01911)	1,961,571	2,010,385	2,144,455	2,375,731	2,607,227	2,611,009	2,550,093	(60,916)	-2.33%	2,550,093	-	2,617,865	67,772	2,617,865	-	0.26%
INS	**01912**	WORKERS' COMPENSATION (01912)	243,607	271,450	283,171	302,068	348,377	380,969	377,630	(3,339)	-0.88%	377,630	-	377,630	-	377,630	-	-0.88%
INS	**01913**	UNEMPLOYMENT (01913)	7,717	9,262	41,438	41,662	48,138	50,000	50,000	-	0.00%	50,000	-	50,000	-	50,000	-	0.00%
INS	**01914**	EMPLOYEE BENEFITS (01914)	6,850,735	6,791,672	7,274,235	7,426,875	7,176,730	8,364,143	8,718,076	353,933	4.23%	8,598,076	(120,000)	8,400,304	(197,772)	8,400,304	-	0.43%
INS	**01945**	LIABILITY INSURANCE (01945)	188,974	244,963	245,831	365,486	364,519	391,710	401,503	9,793	2.50%	401,503	-	401,503	-	401,503	-	2.50%
	01990	TRANSFERS - TAX SUPPORTED (01990)**	1,300,000	1,761,000	2,243,740	1,988,500	1,875,000	2,350,000	2,139,260	(210,740)	-8.97%	1,650,000	(489,260)	1,650,000	-	1,700,000	50,000	-27.66%
		Subtotal GF, Less School	**25,938,236**	**27,011,869**	**26,642,224**	**26,493,941**	**25,576,363**	**28,628,871**	**29,782,953**	**1,154,083**	**4.03%**	**28,639,343**	**(1,143,610)**	**28,639,343**	**-**	**28,538,958**	**(100,385)**	**-0.31%**
ED	**01300**	SCHOOLS	33,110,115	34,947,263	35,139,715	37,098,523	38,845,279	40,529,934	43,517,951	2,988,017	7.37%	41,847,157	(1,670,794)	41,847,157	-	41,847,157	-	3.25%
ED	**01371**	KEEFE TECH. VOCATIONAL	1,204,273	1,252,946	1,214,357	1,421,995	1,471,091	1,529,189	1,824,872	295,683	19.34%	1,824,872	-	1,824,872	-	1,824,872	-	19.34%
		TOTAL	**60,252,624**	**63,212,078**	**62,996,296**	**65,014,459**	**65,892,733**	**70,687,994**	**75,125,776**	**4,437,783**	**6.28%**	**72,311,372**	**(2,814,405)**	**72,311,372**	**-**	**72,210,987**	**(100,385)**	**2.15%**

***Tax supported articles are not part of Omnibus Budget, but must balance within Tax Levy; this includes the "set aside" for the Capital Expenditure fund*

	61450	**WATER ENTERPRISE***	**2,241,087**	**2,296,197**	**2,312,475**	**2,504,266**	**3,167,697**	**3,399,681**	**3,304,799**	**(94,882)**	**-2.79%**	**3,304,799**	**-**	**3,304,799**	**-**	**3,304,799**	**-**	**-2.8%**

FY2025 Omnibus Budget - May 2024 ATM

			Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Level 2 TA Rec Fiscal Year 2025	Level 3 BOS Rec Fiscal Year 2025	Level 4 Fincom Rec Fiscal Year 2025	FY2024 to FY2025 Level 4 ($) Chg	(%) Chg
01122	**Select Board**	Personnel	296,904	276,240	303,105	324,226	338,917	338,917	338,917	338,917	14,691	4.53%
		Operating	133,260	112,556	98,183	102,500	103,750	102,450	102,450	102,450	(50)	-0.05%
		Total	**430,164**	**388,796**	**401,288**	**426,726**	**442,667**	**441,367**	**441,367**	**441,367**	**14,641**	**3.43%**
01131	**Finance Committee**	Personnel	-	2,196	1,394	4,000	4,000	4,000	4,000	1,580	(2,420)	-60.50%
		Operating	210	210	210	210	210	210	210	220	10	4.76%
		Total	**210**	**2,406**	**1,604**	**4,210**	**4,210**	**4,210**	**4,210**	**1,800**	**(2,410)**	**-57.24%**
01132	**Reserve Fund**	**Total**	**195,112**	**125,316**	**96,747**	**325,000**	**325,000**	**325,000**	**325,000**	**325,000**	**-**	**0.00%**
01135	**Town Accountant**	Personnel	140,779	145,745	126,565	163,161	165,555	165,555	165,555	165,555	2,394	1.47%
		Operating	33,798	34,190	53,904	37,500	47,200	43,200	43,200	43,200	5,700	15.20%
		Total	**174,577**	**179,935**	**180,469**	**200,661**	**212,755**	**208,755**	**208,755**	**208,755**	**8,094**	**4.03%**
01141	**Board of Assessors**	Personnel	196,590	205,494	195,476	207,923	214,011	214,011	214,011	214,011	6,088	2.93%
		Operating	22,943	36,057	49,471	87,218	79,105	79,105	79,105	79,105	(8,113)	-9.30%
		Total	**219,533**	**241,551**	**244,947**	**295,141**	**293,116**	**293,116**	**293,116**	**293,116**	**(2,025)**	**-0.69%**
01145	**Treasurer/Collector**	Personnel	317,869	287,435	311,358	326,194	346,292	346,292	346,292	346,292	20,098	6.16%
		Operating	44,032	49,163	57,324	60,620	60,700	58,300	58,300	58,300	(2,320)	-3.83%
		Total	**361,901**	**336,598**	**368,682**	**386,814**	**406,992**	**404,592**	**404,592**	**404,592**	**17,778**	**4.60%**
01152	**Human Resources**	Personnel	-	95,886	122,348	126,926	131,739	131,739	131,739	131,739	4,813	3.79%
		Operating	-	5,720	11,777	24,260	34,760	30,960	30,960	30,960	6,700	27.62%
		Total	**-**	**101,606**	**134,125**	**151,186**	**166,499**	**162,699**	**162,699**	**162,699**	**11,513**	**7.62%**
01155	**Technology**	Personnel	97,645	104,668	110,692	119,656	123,586	123,586	123,586	123,586	3,930	3.28%
		Operating	122,252	133,468	146,956	157,701	175,187	175,187	175,187	175,187	17,486	11.09%
		Capital Outlay	34,555	9,607	39,663	45,976	47,900	45,976	45,976	45,976	0	0.00%
		Total	**254,452**	**247,743**	**297,311**	**323,333**	**346,673**	**344,749**	**344,749**	**344,749**	**21,416**	**6.62%**
01161	**Town Clerk**	Personnel	144,748	150,959	147,809	168,709	175,357	175,357	175,357	175,357	6,648	3.94%
		Operating	7,261	10,261	11,349	11,344	11,550	11,550	11,550	11,550	206	1.82%
		Total	**152,009**	**161,220**	**159,158**	**180,053**	**186,907**	**186,907**	**186,907**	**186,907**	**6,854**	**3.81%**
01162	**Elections**	Personnel	23,284	3,644	16,623	25,694	50,841	50,841	50,841	40,841	15,147	58.95%
		Operating	12,654	5,897	15,556	16,095	17,395	16,595	16,595	16,595	500	3.11%
		Total	**35,938**	**9,541**	**32,179**	**41,789**	**68,236**	**67,436**	**67,436**	**57,436**	**15,647**	**37.44%**
01171	**Conservation Comm.**	Personnel	50,459	51,468	59,996	62,096	64,319	64,319	64,319	64,319	2,223	3.58%
		Operating	3,977	1,892	1,877	4,150	4,550	3,650	3,650	3,650	(500)	-12.05%
		Total	**54,436**	**53,360**	**61,873**	**66,246**	**68,869**	**67,969**	**67,969**	**67,969**	**1,723**	**2.60%**
01175	**Planning Board**	Personnel	96,869	101,914	103,725	109,697	113,295	113,295	113,295	113,295	3,598	3.28%
		Operating	3,211	3,416	3,428	5,050	4,550	4,550	4,550	4,550	(500)	-9.90%
		Total	**100,080**	**105,330**	**107,153**	**114,747**	**117,845**	**117,845**	**117,845**	**117,845**	**3,098**	**2.70%**
01176	**Zoning Board**	Personnel	6,253	5,858	7,013	7,213	7,516	7,516	7,516	7,516	303	4.20%
		Operating	2,225	3,820	1,690	3,875	3,875	2,875	2,875	2,875	(1,000)	-25.81%
		Total	**8,478**	**9,678**	**8,703**	**11,088**	**11,391**	**10,391**	**10,391**	**10,391**	**(697)**	**-6.29%**

FY2025 Omnibus Budget - May 2024 ATM

			Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Level 2 TA Rec Fiscal Year 2025	Level 3 BOS Rec Fiscal Year 2025	Level 4 Fincom Rec Fiscal Year 2025	FY2024 to FY2025 Level 4 ($) Chg	(%) Chg
01182	**Economic Dev.**	Personnel	-	-	-	50,000	48,874	48,874	48,874	48,874	(1,126)	-2.25%
		Operating	788	4,056	1,070	1,000	2,950	2,950	2,950	2,950	1,950	195.00%
		Total	**788**	**4,056**	**1,070**	**51,000**	**51,824**	**51,824**	**51,824**	**51,824**	**824**	**1.62%**
01192	**Public Buildings**	**Total**	**332,600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**0.00%**
01199	**Sustainability**	**Total**	**47,738**	**47,520**	**47,205**	**51,500**	**51,500**	**51,500**	**51,500**	**51,500**	**0**	**0.00%**
01210	**Police**	Personnel	2,734,632	2,868,431	3,000,290	3,324,429	3,355,505	3,305,505	3,305,505	3,305,505	(18,924)	-0.57%
		Operating	195,593	211,275	256,342	251,308	301,547	281,266	281,266	281,266	29,958	11.92%
		Capital Outlay	1,385	1,010	-	1,435	1,435	-	-	-	(1,435)	-100.00%
		Total	**2,931,610**	**3,080,716**	**3,256,632**	**3,577,172**	**3,658,487**	**3,586,771**	**3,586,771**	**3,586,771**	**9,599**	**0.27%**
01211	**Auxiliary Police**	**Total**	**13,517**	**3,534**	**7,359**	**16,002**	**-**	**-**	**-**	**-**	**(16,002)**	**-100.00%**
01220	**Fire**	Personnel	717,003	739,150	856,488	843,390	924,678	852,572	852,572	852,572	9,182	1.09%
		Operating	79,943	129,247	140,494	145,145	181,777	171,777	171,777	171,777	26,632	18.35%
		Capital Outlay	2,394	9,965	31,501	35,000	35,000	35,000	35,000	35,000	0	0.00%
		Total	**799,340**	**878,362**	**1,028,483**	**1,023,535**	**1,141,455**	**1,059,349**	**1,059,349**	**1,059,349**	**35,814**	**3.50%**
01231	**Ambulance**	Personnel	303,750	361,451	654,504	708,352	1,189,513	977,239	1,057,239	977,239	268,887	37.96%
		Operating	91,055	121,456	127,938	198,150	210,000	210,000	210,000	210,000	11,850	5.98%
		Capital Outlay	-	46	-	-	-	-	-	-		
		Total	**394,805**	**482,953**	**782,442**	**906,502**	**1,399,513**	**1,187,239**	**1,267,239**	**1,187,239**	**280,737**	**30.97%**
01241	**Building Inspection**	Personnel	130,210	146,121	176,992	213,689	218,235	218,235	218,235	218,235	4,546	2.13%
		Operating	13,579	16,723	15,498	19,200	19,200	19,200	19,200	19,200	0	0.00%
		Capital Outlay	500	-	435	500	500	-	-	-	(500)	-100.00%
		Total	**144,289**	**162,844**	**192,925**	**233,389**	**237,935**	**237,435**	**237,435**	**237,435**	**4,046**	**1.73%**
01291	**Emergency Mgmt**	Personnel	-	5,000	5,028	10,000	10,000	10,000	10,000	10,000	0	0.00%
		Operating	11,276	11,453	11,057	12,061	12,061	11,811	11,811	11,811	(250)	-2.07%
		Total	**11,276**	**16,453**	**16,085**	**22,061**	**22,061**	**21,811**	**21,811**	**21,811**	**(250)**	**-1.13%**
01292	**Animal Control**	**Total**	**38,000**	**38,000**	**38,250**	**38,000**	**38,000**	**38,000**	**38,000**	**38,000**	**0**	**0.00%**
01420	**DPW (Hwy)**	Personnel	709,416	790,950	959,997	1,058,403	1,061,359	1,061,359	1,061,359	1,061,359	2,956	0.28%
		Operating	280,438	331,619	319,937	357,233	407,233	407,233	407,233	407,233	50,000	14.00%
		Capital Outlay	302,129	236,209	246,211	300,000	300,000	200,000	250,000	200,000	(100,000)	-33.33%
		Total	**1,291,983**	**1,358,778**	**1,526,145**	**1,715,636**	**1,768,592**	**1,668,592**	**1,718,592**	**1,668,592**	**(47,044)**	**-2.74%**
01422	**Facilities Maint.**	Personnel	95,556	97,592	100,529	103,540	117,164	117,164	117,164	117,164	13,624	13.16%
		Operating	117,816	171,292	189,005	214,257	212,477	210,707	210,707	210,707	(3,550)	-1.66%
		Capital Outlay	2,354	1,377	606	1,500	1,500	1,500	1,500	1,500	0	0.00%
		Total	**215,726**	**270,261**	**290,140**	**319,297**	**331,141**	**329,371**	**329,371**	**329,371**	**10,074**	**3.16%**
01423	**Snow & Ice**	Personnel	57,082	73,164	27,118	50,000	50,000	50,000	50,000	50,000	0	0.00%
		Operating	338,732	347,871	224,277	200,000	200,000	200,000	200,000	200,000	0	0.00%
		Total	**395,814**	**421,035**	**251,395**	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**	**0**	**0.00%**

FY2025 Omnibus Budget - May 2024 ATM

			Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Level 2 TA Rec Fiscal Year 2025	Level 3 BOS Rec Fiscal Year 2025	Level 4 Fincom Rec Fiscal Year 2025	FY2024 to FY2025 Level 4 ($) Chg	(%) Chg
01424	**Street Lighting**	**Total**	**67,112**	**76,553**	**87,166**	**99,820**	**81,982**	**75,782**	**75,782**	**75,782**	**(24,038)**	**-24.08%**
01433	**Solid Waste**	**Total**	**1,274,518**	**1,234,435**	**1,321,133**	**1,474,188**	**1,549,683**	**1,549,683**	**1,549,683**	**1,549,683**	**75,495**	**5.12%**
01440	**Wastewater Treatment**	Operating	85,302	100,853	100,630	106,275	134,891	134,891	134,891	134,891	28,616	26.93%
		Capital Outlay	-	-	-	-	24,000	-	-	-		
		Total	**85,302**	**100,853**	**100,630**	**106,275**	**158,891**	**134,891**	**134,891**	**134,891**	**28,616**	**26.93%**
01499	**Motor Vehicle Fuels**	**Total**	**80,181**	**109,299**	**140,321**	**176,500**	**176,500**	**165,000**	**165,000**	**165,000**	**(11,500)**	**-6.52%**
01512	**Board of Health**	Personnel	151,026	159,344	160,783	165,091	164,368	164,368	164,368	164,368	(723)	-0.44%
		Operating	7,247	7,405	6,900	8,450	9,650	9,650	9,650	9,650	1,200	14.20%
		Total	**158,273**	**166,749**	**167,683**	**173,541**	**174,018**	**174,018**	**174,018**	**174,018**	**477**	**0.27%**
01541	**Council on Aging**	Personnel	179,463	206,527	182,607	223,146	244,493	238,867	238,867	238,867	15,721	7.05%
		Operating	56,594	45,213	56,079	61,915	69,145	66,861	66,861	66,861	4,946	7.99%
		Total	**236,057**	**251,740**	**238,686**	**285,061**	**313,638**	**305,728**	**305,728**	**305,728**	**20,668**	**7.25%**
01542	**Youth & Family**	Personnel	140,711	147,886	148,459	154,323	192,133	192,133	192,133	192,133	37,810	24.50%
		Operating	18,104	12,983	17,398	19,170	19,420	19,420	19,420	19,420	250	1.30%
		Total	**158,815**	**160,869**	**165,857**	**173,493**	**211,553**	**211,553**	**211,553**	**211,553**	**38,060**	**21.94%**
01543	**Veterans' Services**	Benefits	46,296	46,250	43,835	50,000	50,000	50,000	50,000	50,000	0	0.00%
		Operating	42,677	44,798	43,805	47,207	50,183	50,183	50,183	50,183	2,976	6.30%
		Total	**88,973**	**91,048**	**87,640**	**97,207**	**100,183**	**100,183**	**100,183**	**100,183**	**2,976**	**3.06%**
01610	**Library**	Personnel	351,334	363,980	371,385	436,469	445,563	445,563	445,563	437,588	1,119	0.26%
		Operating	162,867	165,690	179,393	188,300	193,320	193,320	193,320	193,320	5,020	2.67%
		Total	**514,201**	**529,670**	**550,778**	**624,769**	**638,883**	**638,883**	**638,883**	**630,908**	**6,139**	**0.98%**
01650	**Parks & Recreation**	Personnel	125,993	132,125	135,193	153,948	169,242	169,242	169,242	169,242	15,294	9.93%
		Operating	-	9,755	-	-	-	-	-	-		
		Total	**125,993**	**141,880**	**135,193**	**153,948**	**169,242**	**169,242**	**169,242**	**169,242**	**15,294**	**9.93%**
01660	**Rail Trail**	**Total**	**1,000**	**293**	**3,542**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**0.00%**
01692	**Celebrations**	**Total**	**2,000**	**2,000**	**2,300**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**0**	**0.00%**
01911	**County Retirement**	**Total**	**2,144,455**	**2,375,731**	**2,607,227**	**2,611,009**	**2,550,093**	**2,550,093**	**2,617,865**	**2,617,865**	**6,856**	**0.26%**
01912	**Workers' Comp.**	**Total**	**283,171**	**302,068**	**348,377**	**380,969**	**377,630**	**377,630**	**377,630**	**377,630**	**(3,339)**	**-0.88%**
01913	**Unemployment**	**Total**	**41,438**	**41,662**	**48,138**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**0.00%**
01914	**Employee Benefits**	**Total**	**7,274,235**	**7,426,875**	**7,176,730**	**8,364,143**	**8,718,076**	**8,598,076**	**8,400,304**	**8,400,304**	**36,161**	**0.43%**
01945	**Liability Insurance**	**Total**	**245,831**	**365,486**	**364,519**	**391,710**	**401,503**	**401,503**	**401,503**	**401,503**	**9,793**	**2.50%**
		Subtotal - 01122 - 01945	**21,385,931**	**22,104,803**	**23,078,290**	**25,901,221**	**27,281,043**	**26,626,693**	**26,626,693**	**26,476,308**	**575,087**	**2.22%**

FY2025 Omnibus Budget - May 2024 ATM

			Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Level 2 TA Rec Fiscal Year 2025	Level 3 BOS Rec Fiscal Year 2025	Level 4 Fincom Rec Fiscal Year 2025	FY2024 to FY2025 Level 4 ($) Chg	(%) Chg
01300	**Holliston Public Schools***	**Total**	**35,139,715**	**37,098,523**	**38,845,279**	**40,529,934**	**43,517,951**	**41,847,157**	**41,847,157**	**41,847,157**	**1,317,223**	**3.25%**
01371	**Keefe Technical***	**Total**	**1,214,357**	**1,421,995**	**1,471,091**	**1,529,189**	**1,824,872**	**1,824,872**	**1,824,872**	**1,824,872**	**295,683**	**19.34%**
		Education Subtotal	**36,354,072**	**38,520,518**	**40,316,370**	**42,059,123**	**45,342,823**	**43,672,029**	**43,672,029**	**43,672,029**	**1,612,906**	**3.83%**
01710	**Debt Service**	Operating	2,000	2,000	2,000	4,000	4,000	4,000	4,000	4,000	0	0.00%
		Debt Service	3,010,553	2,398,638	621,073	373,650	358,650	358,650	358,650	358,650	(15,000)	-4.01%
		Total	**3,012,553**	**2,400,638**	**623,073**	**377,650**	**362,650**	**362,650**	**362,650**	**362,650**	**(15,000)**	**-3.97%**
		Total General Fund Budget	**60,752,556**	**63,025,959**	**64,017,733**	**68,337,994**	**72,986,516**	**70,661,372**	**70,661,372**	**70,510,987**	**2,172,993**	**3.18%**

61450	**Water Division (Enterprise)**	Personnel	648,407	754,069	719,399	872,110	877,583	877,583	877,583	877,583	5,473	0.63%
		Benefits	194,424	222,383	243,566	280,623	297,391	297,391	297,391	297,391	16,768	5.98%
		Operating	772,543	864,062	900,514	1,150,115	1,050,115	1,050,115	1,050,115	1,050,115	(100,000)	-8.69%
		Capital Outlay	15,000	-	10,651	-	15,000	15,000	15,000	15,000	15,000	0.00%
		Debt Service	682,101	663,752	1,293,567	1,096,833	1,064,710	1,064,710	1,064,710	1,064,710	(32,123)	-2.93%
		Total	**2,312,475**	**2,504,266**	**3,167,697**	**3,399,681**	**3,304,799**	**3,304,799**	**3,304,799**	**3,304,799**	**(94,882)**	**-2.79%**

FY2025 Budget Development Process

Dept. Request (Level 1), TA Rec. (Level 2), Select Board Rec. (Level 3), Fincom Rec. (Level 4)

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	SELECT BOARD (01122)													
51100	Administrative Salaries (TA)	160,782	168,311	171,655	185,000	186,850	1,850	1.0%	186,850	-	186,850	-	186,850	-
51100	Administrative Salaries (ATA)	0	34,000	52,275	53,948	55,836	1,888	3.5%	55,836	-	55,836	-	55,836	-
51110	Administrative Assistant	71,139	-	-	-	-	-	0.0%	-	-	-	-	-	-
51113	Clerical	50,522	54,817	55,568	57,369	59,685	2,316	4.0%	59,685	-	59,685	-	59,685	-
51210	Temp. Part-time	13,936	18,837	23,557	27,709	36,396	8,687	31.4%	36,396	-	36,396	-	36,396	-
51400	Longevity	400	150	-	150	150	-	0.0%	150	-	150	-	150	-
51905	Board Salaries	125	125	50	50	-	(50)	-100.0%	-	-	-	-	-	-
51000	**PERSONAL SERVICES**	**296,904**	**276,240**	**303,105**	**324,226**	**338,917**	**14,691**	**4.5%**	**338,917**	**-**	**338,917**	**-**	**338,917**	**-**
														-
53000	Professional Services	102,426	76,335	70,882	75,000	76,000	1,000	1.3%	75,000	(1,000)	75,000	-	75,000	-
53006	Prov. Svc. Marshall St Testing	21,867	28,242	17,500	15,000	15,500	500	3.3%	15,500	-	15,500	-	15,500	-
53400	Communications	3,267	3,335	2,837	4,000	4,500	500	12.5%	4,500	-	4,500	-	4,500	-
52000	**PURCHASED SERVICES**	**127,560**	**107,912**	**91,219**	**94,000**	**96,000**	**2,000**	**2.1%**	**95,000**	**(1,000)**	**95,000**	**-**	**95,000**	**-**
														-
54200	Office Supplies	672	262	429	600	500	(100)	-16.7%	450	(50)	450	-	450	-
54000	**SUPPLIES & MATERIALS**	**672**	**262**	**429**	**600**	**500**	**(100)**	**-16.7%**	**450**	**(50)**	**450**	**-**	**450**	**-**
														-
57100	Professional Development	5,028	4,382	6,535	7,900	7,250	(650)	-8.2%	7,000	(250)	7,000	-	7,000	-
57000	**OTHER EXPENSES**	**5,028**	**4,382**	**6,535**	**7,900**	**7,250**	**(650)**	**-8.2%**	**7,000**	**(250)**	**7,000**	**-**	**7,000**	**-**
														-
TOTAL	**SELECT BOARD (01122)**	**430,164**	**388,796**	**401,288**	**426,726**	**442,667**	**15,941**	**3.7%**	**441,367**	**(1,300)**	**441,367**	**-**	**441,367**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	HUMAN RESOURCES (01152)													
51100	Administrative Salaries (ATA/HR)	-	34,000	52,274	53,948	55,836	1,888	3.5%	55,836	-	55,836	-	55,836	-
51110	Administrative Assistant	-	61,886	70,074	72,978	75,903	2,925	4.0%	75,903	-	75,903	-	75,903	-
51000	**PERSONAL SERVICES**	**-**	**95,886**	**122,348**	**126,926**	**131,739**	**4,813**	**3.8%**	**131,739**	**-**	**131,739**	**-**	**131,739**	**-**
53000	Professional Services	-	354	7,272	12,800	18,300	5,500	43.0%	14,500	(3,800)	14,500	-	14,500	-
53400	Communications	-	1,271	2,304	2,700	7,700	5,000	185.2%	7,700	-	7,700	-	7,700	-
52000	**PURCHASED SERVICES**	**-**	**1,625**	**9,576**	**15,500**	**26,000**	**10,500**	**67.7%**	**22,200**	**(3,800)**	**22,200**	**-**	**22,200**	**-**
54200	Office Supplies	-	2,837	1,058	2,500	2,500	-	0.0%	2,500	-	2,500	-	2,500	-
54000	**SUPPLIES & MATERIALS**	**-**	**2,837**	**1,058**	**2,500**	**2,500**	**-**	**0.0%**	**2,500**	**-**	**2,500**	**-**	**2,500**	**-**
57100	Professional Development	-	1,258	1,143	6,260	6,260	-	0.0%	6,260	-	6,260	-	6,260	-
57000	**OTHER EXPENSES**	**-**	**1,258**	**1,143**	**6,260**	**6,260**	**-**	**0.0%**	**6,260**	**-**	**6,260**	**-**	**6,260**	**-**
TOTAL	**HUMAN RESOURCES (01152)**	**-**	**101,606**	**134,125**	**151,186**	**166,499**	**15,313**	**10.1%**	**162,699**	**(3,800)**	**162,699**	**-**	**162,699**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	FINANCE COMMITTEE													
51113	Clerical Part-time	-	2,196	1,394	4,000	4,000	-	0.0%	4,000	-	4,000	-	1,580	(2,420)
51000	**PERSONAL SERVICES**	**-**	**2,196**	**1,394**	**4,000**	**4,000**	**-**	**0.0%**	**4,000**	**-**	**4,000**	**-**	**1,580**	**(2,420)**
54200	Office Supplies	-	-	-	-	-	-	0.0%	-	-	-	-	-	-
54000	**SUPPLIES & MATERIALS**	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**-**	**-**	**-**	**-**	**-**
57100	Professional Development	210	210	210	210	210	-	0.0%	210	-	210	-	220	10
57000	**OTHER EXPENSES**	**210**	**210**	**210**	**210**	**210**	**-**	**0.0%**	**210**	**-**	**210**	**-**	**220**	**10**
TOTAL	**FINANCE COMMITTEE (01131)**	**210**	**2,406**	**1,604**	**4,210**	**4,210**	**-**	**0.0%**	**4,210**	**-**	**4,210**	**-**	**1,800**	**1,800**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	RESERVE FUND										-			
57810	Reserve Fund	195,112	125,316	96,747	325,000	325,000	-	0.0%	325,000	-	325,000		325,000	-
TOTAL	**RESERVE FUND (01132)**	**195,112**	**125,316**	**96,747**	**325,000**	**325,000**	**-**	**0.0%**	**325,000**	**-**	**325,000**		**325,000**	**-**

FY2025 Budget Development Process

Dept. Request (Level 1), TA Rec. (Level 2), Select Board Rec. (Level 3), Fincom Rec. (Level 4)

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	TOWN ACCOUNTANT													
51100	Adminitrative Salaries	97,645	99,598	73,696	106,000	94,395	(11,605)	-10.9%	94,395	-	94,395	-	94,395	-
51113	Clerical	42,134	45,097	51,819	56,111	63,910	7,799	13.9%	63,910	-	63,910	-	63,910	-
51400	Longevity	0	50	50	50	50	-	0.0%	50	-	50	-	50	-
51902	Certification Stipend	1,000	1,000	1,000	1,000	7,200	6,200	620.0%	7,200	-	7,200	-	7,200	-
51000	**PERSONAL SERVICES**	**140,779**	**145,745**	**126,565**	**163,161**	**165,555**	**2,394**	**1.5%**	**165,555**	-	**165,555**	-	165555	-
53000	Professional Services	32,000	32,000	51,615	35,000	45,000	10,000	28.6%	41,000	(4,000)	41,000	-	41,000	-
53400	Communications	1,120	975	1,474	1,150	1,000	(150)	-13.0%	1,000	-	1,000	-	1,000	-
52000	**PURCHASED SERVICES**	**33,120**	**32,975**	**53,089**	**36,150**	**46,000**	**9,850**	**27.2%**	**42,000**	**(4,000)**	**42,000**	-	42000	-
54200	Office Supplies	523	499	587	600	500	(100)	-16.7%	500	-	500	-	500	-
54000	**SUPPLIES & MATERIALS**	**523**	**499**	**587**	**600**	**500**	**(100)**	**-16.7%**	**500**	-	**500**	-	500	-
57100	Professional Development	155	716	228	750	700	(50)	-6.7%	700	-	700	-	700	-
57000	**OTHER EXPENSES**	**155**	**716**	**228**	**750**	**700**	**(50)**	**-6.7%**	**700**	-	**700**	-	700	-
TOTAL	**TOWN ACCOUNTANT (01135)**	**174,577**	**179,935**	**180,469**	**200,661**	**212,755**	**12,094**	**6.0%**	**208,755**	**(4,000)**	**208,755**	**-**	**208,755**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	BOARD OF ASSESSORS													
51100	Administrative Salaries	97,645	106,391	90,567	94,071	97,363	3,292	3.5%	97,363	-	97,363	-	97,363	-
51110	Administrative Assistant	42,179	41,073	52,114	55,168	57,423	2,255	4.1%	57,423	-	57,423	-	57,423	-
51113	Clerical	49,066	50,539	49,970	56,184	59,225	3,041	5.4%	59,225	-	59,225	-	59,225	-
51210	Part Time Salaries			325		-	-	0.0%	-	-		-	-	-
51400	Longevity	200	200	-	-	-	-	0.0%	-	-	-	-	-	-
51905	Assessors	7,500	7,291	2,500	2,500	-	(2,500)	-100.0%	-	-	-	-	-	-
51000	**PERSONAL SERVICES**	**196,590**	**205,494**	**195,476**	**207,923**	**214,011**	**6,088**	**2.9%**	**214,011**	-	**214,011**	-	**214,011**	-
53000	Professional Services	17,965	30,508	41,906	76,718	68,605	(8,113)	-10.6%	68,605	-	68,605	-	68,605	-
53400	Communications	3,373	3,103	2,804	4,000	4,000	-	0.0%	4,000	-	4,000	-	4,000	-
52000	**PURCHASED SERVICES**	**21,338**	**33,611**	**44,710**	**80,718**	**72,605**	**(8,113)**	**-10.1%**	**72,605**	-	**72,605**	**-**	**72,605**	-
														-
54200	Office Supplies	479	618	770	1,500	1,500	-	0.0%	1,500	-	1,500	-	1,500	
54000	**SUPPLIES & MATERIALS**	**479**	**618**	**770**	**1,500**	**1,500**	**-**	**0.0%**	**1,500**	-	**1,500**	-	**1,500**	-
													-	-
57100	Professional Development	1,126	1,828	3,991	5,000	5,000	-	0.0%	5,000	-	5,000	-	5,000	-
57000	**OTHER EXPENSES**	**1,126**	**1,828**	**3,991**	**5,000**	**5,000**	**-**	**0.0%**	**5,000**	-	**5,000**	-	**5,000**	-
													-	-
TOTAL	**BOARD OF ASSESSORS (01141)**	**219,533**	**241,551**	**244,947**	**295,141**	**293,116**	**(2,025)**	**-0.7%**	**293,116**	**-**	**293,116**	**-**	**293,116**	**-**
							moves to IT (01155)							

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	TREASURER/COLLECTOR													
51100	Administrative Salaries	102,144	104,187	106,437	107,000	110,745	3,745	3.5%	110,745	-	110,745	-	110,745	-
51110	Administrative Assistant	123,658	102,084	114,794	123,546	127,435	3,889	3.1%	127,435	-	127,435	-	127,435	-
51113	Clerical Salaries	90,767	79,914	89,377	95,598	100,812	5,214	5.5%	100,812	-	100,812	-	100,812	-
51400	Longevity	300	250	250	50	100	50	100.0%	100	-	100	-	100	-
51902	Certification Stipend	1,000	1,000	500	-	7,200	7,200	100.0%	7,200	-	7,200	-	7,200	-
51000	**PERSONAL SERVICES**	**317,869**	**287,435**	**311,358**	**326,194**	**346,292**	**20,098**	**6.2%**	**346,292**	-	**346,292**	-	**346,292**	-
53000	Professional Services	15,924	23,790	34,513	28,080	35,000	6,920	24.6%	33,000	(2,000)	33,000	-	33,000	-
53002	Foreclosure-Legal	9,715	10,210	11,061	10,000	10,000	-	0.0%	10,000	-	10,000	-	10,000	-
53400	Communications	13,139	11,134	7,953	14,540	10,000	(4,540)	-31.2%	10,000	-	10,000	-	10,000	-
52000	**PURCHASED SERVICES**	**38,778**	**45,134**	**53,527**	**52,620**	**55,000**	**2,380**	**4.5%**	**53,000**	**(2,000)**	**53,000**	-	**53,000**	-
										-	-	-	-	-
54200	Office Supplies	4,050	3,116	2,037	4,000	3,500	(500)	-12.5%	3,100	(400)	3,100	-	3,100	-
54000	**SUPPLIES & MATERIALS**	**4,050**	**3,116**	**2,037**	**4,000**	**3,500**	**(500)**	**-12.5%**	**3,100**	**(400)**	**3,100**	-	**3,100**	-
										-	-	-	-	-
57100	Professional Development	1,204	913	1,760	4,000	2,200	(1,800)	-45.0%	2,200	-	2,200	-	2,200	-
57000	**OTHER EXPENSES**	**1,204**	**913**	**1,760**	**4,000**	**2,200**	**(1,800)**	**-45.0%**	**2,200**	-	**2,200**	-	**2,200**	-
													-	-
TOTAL	**TREASURER/COLLECTOR (01145)**	**361,901**	**336,598**	**368,682**	**386,814**	**406,992**	**18,132**	**4.9%**	**404,592**	**(2,400)**	**404,592**	**-**	**404,592**	**-**

FY2025 Budget Development Process

Dept. Request (Level 1), TA Rec. (Level 2), Select Board Rec. (Level 3), Fincom Rec. (Level 4)

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	TECHNOLOGY										-			
51100	Administrative Salaries	97,645	99,598	103,184	106,795	110,533	3,738	3.5%	110,533	-	110,533	-	110,533	-
51210	Temporary Salaries	-	5,020	7,458	12,811	13,003	192	1.5%	13,003	-	13,003	-	13,003	-
51400	Longevity	-	50	50	50	50	-	0.0%	50	-	50	-	50	-
51000	**PERSONAL SERVICES**	**97,645**	**104,668**	**110,692**	**119,656**	**123,586**	**3,930**	**3.3%**	**123,586**	-	**123,586**	-	**123,586**	-
52401	Copy Machine Svce. Contract	8,311	8,627	8,754	8,500	8,750	250	2.9%	8,750	-	8,750	-	8,750	-
52700	Postage Machine	3,797	3,340	3,434	4,000	4,000	-	0.0%	4,000	-	4,000	-	4,000	-
53000	Professional Services	4,214	6,269	8,040	12,350	12,980	630	5.1%	12,980	-	12,980	-	12,980	-
53400	Communications	560	579	591	600	600	-	0.0%	600	-	600	-	600	-
53406	Computer License	105,215	114,572	126,130	132,051	148,657	16,606	12.6%	148,657	-	148,657	-	148,657	-
52000	**PURCHASED SERVICES**	**122,097**	**133,387**	**146,949**	**157,501**	**174,987**	**17,486**	**11.1%**	**174,987**	-	**174,987**	-	**174,987**	-
54200	Office Supplies	155	81	7	200	200	-	0.0%	200	-	200	-	200	-
54000	**SUPPLIES & MATERIALS**	**155**	**81**	**7**	**200**	**200**	**-**	**0.0%**	**200**	-	**200**	-	**200**	-
58500	Purchase of Equipment	27,068	1,924	32,201	38,476	40,400	1,924	5.0%	38,476	(1,924)	38,476	-	38,476	-
58700	Computer Equipment	7,487	7,683	7,462	7,500	7,500	-	0.0%	7,500	-	7,500	-	7,500	-
58000	**CAPITAL OUTLAY**	**34,555**	**9,607**	**39,663**	**45,976**	**47,900**	**1,924**	**4.2%**	**45,976**	**(1,924)**	**45,976**	-	**45,976**	-
TOTAL	**TECHNOLOGY (01155)**	**254,452**	**247,743**	**297,311**	**323,333**	**346,673**	**23,340**	**7.2%**	**344,749**	**(1,924)**	**344,749**	**-**	**344,749**	**-**
							takes $8,484 from Assessing (01141)							

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	TOWN CLERK													
51100	Administrative Salaries	76,201	79,475	82,408	89,000	91,225	2,225	2.5%	91,225	-	91,225	-	91,225	-
51110	Administrative Assistant	47,008	40,732	47,441	49,943	52,197	2,254	4.5%	52,197	-	52,197	-	52,197	-
51113	Clerical Salaries	20,289	29,652	16,860	28,666	30,835	2,169	7.6%	30,835	-	30,835	-	30,835	-
51400	Longevity	250	100	100	100	100	-	0.0%	100	-	100	-	100	-
51902	Certification	1,000	1,000	1,000	1,000	1,000	-	0.0%	1,000	-	1,000	-	1,000	-
51000	**PERSONAL SERVICES**	**144,748**	**150,959**	**147,809**	**168,709**	**175,357**	**6,648**	**3.9%**	**175,357**	-	**175,357**	-	**175,357**	-
52405	Equipment Maintenance	395	387	387	395	395	-	0.0%	395	-	395	-	395	-
52190	Professional Services	335	335	517	200	200	-	0.0%	200	-	200	-	200	-
52150	Communications	4,725	5,367	6,072	5,979	6,075	96	1.6%	6,075	-	6,075	-	6,075	-
52000	**PURCHASED SERVICES**	**5,455**	**6,089**	**6,976**	**6,574**	**6,670**	**96**	**1.5%**	**6,670**	-	**6,670**	-	**6,670**	-
											-	-	-	-
54200	Office Supplies	1,049	1,333	1,780	1,050	1,050	-	0.0%	1,050	-	1,050	-	1,050	-
55800	Other Supplies	0	0	70	-	-	-	0.0%						-
54000	**SUPPLIES & MATERIALS**	**1,049**	**1,333**	**1,850**	**1,050**	**1,050**	**-**	**0.0%**	**1,050**	-	**1,050**	-	**1,050**	-
57100	Professional Development	757	2,839	2,523	3,720	3,830	110	3.0%	3,830	-	3,830	-	3,830	-
57000	**OTHER EXPENSES**	**757**	**2,839**	**2,523**	**3,720**	**3,830**	110	3.0%	**3,830**	-	**3,830**	-	**3,830**	-
													-	-
TOTAL	**TOWN CLERK (01161)**	**152,009**	**161,220**	**159,158**	**180,053**	**186,907**	**6,854**	**3.8%**	**186,907**	**-**	**186,907**	**-**	**186,907**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	ELECTIONS													
51905	Board of Registrars	800	800	800	850	850	-	0.0%	850	-	850	-	850	-
51205	Election Workers	19,850	2,667	15,625	22,644	48,491	25,847	114.1%	48,491	-	48,491	-	38,491	(10,000)
51300	Overtime	2,634	177	198	2,200	1,500	(700)	-31.8%	1,500	-	1,500	-	1,500	-
51000	**PERSONAL SERVICES**	**23,284**	**3,644**	**16,623**	**25,694**	**50,841**	**25,147**	**97.9%**	**50,841**	-	**50,841**	-	**40,841**	**(10,000)**
													-	-
53000	Professional Services	5,715	4,327	6,022	6,000	7,300	1,300	21.7%	6,500	(800)	6,500	-	6,500	-
52000	**PURCHASED SERVICES**	**5,715**	**4,327**	**6,022**	**6,000**	**7,300**	**1,300**	**21.7%**	**6,500**	(800)	**6,500**	-	**6,500**	-
													-	-
55800	Other Supplies	6,939	1,570	9,534	10,095	10,095	-	0.0%	10,095	-	10,095	-	10,095	-
54000	**SUPPLIES & MATERIALS**	**6,939**	**1,570**	**9,534**	**10,095**	**10,095**	**-**	**0.0%**	**10,095**	-	**10,095**	-	**10,095**	-
													-	-
TOTAL	**ELECTIONS (01162)**	**35,938**	**9,541**	**32,179**	**41,789**	**68,236**	**26,447**	**63.3%**	**67,436**	**(800)**	**67,436**	**-**	**57,436**	**(10,000)**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	CONSERVATION COMMISSION													
51100	Administrative Salaries	50,459	51,468	59,996	62,096	64,269	2,173	3.5%	64,269	-	64,269	-	64,269	-
51113	Clerical Salaries	0	0	-	-	-	-	0.0%	-	-	-	-	-	-
51400	Longevity	0	0	-	-	50	50	0.0%	50	-	50	-	50	-
51000	**PERSONAL SERVICES**	**50,459**	**51,468**	**59,996**	**62,096**	**64,319**	**2,223**	**3.6%**	**64,319**	**-**	**64,319**	**-**	**64,319**	**-**
53000	Professional Services	1,050	101	-	1,200	1,200	-	0.0%	300	(900)	300	-	300	-
53400	Communications	1,500	755	557	1,500	1,500	-	0.0%	1,500	-	1,500	-	1,500	-
52000	**PURCHASED SERVICES**	**2,550**	**856**	**557**	**2,700**	**2,700**	**-**	**0.0%**	**1,800**	**(900)**	**1,800**	**-**	**1,800**	**-**
54200	Office Supplies	104	156	28	150	150	-	0.0%	150	-	150	-	150	-
55100	Educational Supplies	100	-	-	-	-	-		-	-	-	-	-	-
54000	**SUPPLIES & MATERIALS**	**204**	**156**	**28**	**150**	**150**	**-**	**0.0%**	**150**	**-**	**150**	**-**	**150**	**-**
												-	-	-
57100	Professional Development	1,223	880	1,292	1,300	1,700	400	30.8%	1,700	-	1,700	-	1,700	-
57000	**OTHER EXPENSES**	**1,223**	**880**	**1,292**	**1,300**	**1,700**	**400**	**30.8%**	**1,700**	**-**	**1,700**	**-**	**1,700**	**-**
TOTAL	**CONSERVATION COMMISSION (01171)**	**54,436**	**53,360**	**61,873**	**66,246**	**68,869**	**2,623**	**4.0%**	**67,969**	**(900)**	**67,969**	**-**	**67,969**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	PLANNING BOARD													
51100	Planning Director	70,443	74,924	80,504	84,728	87,270	2,542	3.0%	87,270	-	87,270	-	87,270	-
51113	Clerical Part-time	26,176	26,690	23,221	24,769	25,825	1,056	4.3%	25,825	-	25,825	-	25,825	-
51400	Longevity	250	300	-	200	200	-	0.0%	200	-	200	-	200	-
51000	**PERSONAL SERVICES**	**96,869**	**101,914**	**103,725**	**109,697**	**113,295**	**3,598**	**3.3%**	**113,295**	**-**	**113,295**	**-**	**113,295**	**-**
													-	-
53000	Professional Services	1,278	1,600	1,860	3,000	2,500	(500)	-16.7%	2,500	-	2,500	-	2,500	-
53400	Communications	1,339	1,293	1,108	1,400	1,400	-	0.0%	1,400	-	1,400	-	1,400	-
52000	**PURCHASED SERVICES**	**2,617**	**2,893**	**2,968**	**4,400**	**3,900**	**(500)**	**-11.4%**	**3,900**	**-**	**3,900**	**-**	**3,900**	**-**
													-	-
54200	Office Supplies	250	179	206	250	250	-	0.0%	250	-	250	-	250	-
54000	**SUPPLIES & MATERIALS**	**250**	**179**	**206**	**250**	**250**	**-**	**0.0%**	**250**	**-**	**250**	**-**	**250**	**-**
													-	-
57100	Professional Development	344	344	254	400	400	-	0.0%	400	-	400	-	400	-
57000	**OTHER EXPENSES**	**344**	**344**	**254**	**400**	**400**	**-**	**0.0%**	**400**	**-**	**400**	**-**	**400**	**-**
													-	-
TOTAL	**PLANNING BOARD (01175)**	**100,080**	**105,330**	**107,153**	**114,747**	**117,845**	**3,098**	**2.7%**	**117,845**	**-**	**117,845**	**-**	**117,845**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	ZONING BOARD OF APPEALS													
51113	Clerical Salaries	6,253	5,858	7,013	7,213	7,516	303	4.2%	7,516	-	7,516	-	7,516	-
51000	**PERSONAL SERVICES**	**6,253**	**5,858**	**7,013**	**7,213**	**7,516**	**303**	**4.2%**	**7,516**	**-**	**7,516**	**-**	**7,516**	**-**
													-	-
52190	Professional Service	1,656	3,138	1,203	3,000	3,000	-	0.0%	2,000	(1,000)	2,000	-	2,000	-
52150	Communications	419	539	321	500	500	-	0.0%	500	-	500	-	500	-
52000	**PURCHASED SERVICES**	**2,075**	**3,677**	**1,524**	**3,500**	**3,500**	**-**	**0.0%**	**2,500**	**(1,000)**	**2,500**	**-**	**2,500**	**-**
													-	-
54200	Office Supplies	150	143	141	150	150	-	0.0%	150	-	150	-	150	-
54000	**SUPPLIES & MATERIALS**	**150**	**143**	**141**	**150**	**150**	**-**	**0.0%**	**150**	**-**	**150**	**-**	**150**	**-**
													-	-
57100	Professional Development	-	-	25	225	225	-	0.0%	225	-	225	-	225	-
57000	**OTHER EXPENSES**	**-**	**-**	**25**	**225**	**225**	**-**	**0.0%**	**225**	**-**	**225**	**-**	**225**	**-**
											-		-	-
TOTAL	**ZONING BOARD OF APPEALS (01176)**	**8,478**	**9,678**	**8,703**	**11,088**	**11,391**	**303**	**2.7%**	**10,391**	**(1,000)**	**10,391**	**-**	**10,391**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actaul Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	ECONOMIC DEVELOPMENT													
51100	Adminitrative Salaries	-	-	-	50,000	48,874	(1,126)	-2.3%	48,874	-	48,874	-	48,874	-
51000	**PERSONAL SERVICES**	**-**	**-**	**-**	**50,000**	**48,874**	**(1,126)**	**100.0%**	**48,874**	**-**	**48,874**	**-**	**48,874**	**-**
													-	-
52190	Professional Service	788	4,056	1,070	1,000	1,950	950	95.0%	1,950	-	1,950	-	1,950	-
52000	**PURCHASED SERVICES**	**788**	**4,056**	**1,070**	**1,000**	**1,950**	**950**	**95.0%**	**1,950**	**-**	**1,950**	**-**	**1,950**	**-**
													-	-
54200	Office Supplies	-	-	-	-	250	250	0.0%	250	-	250	-	250	-
55800	Other Supplies	-	-	-	-	750	750	0.0%	750	-	750	-	750	-
54000	**SUPPLIES & MATERIALS**	**-**	**-**	**-**	**-**	**1,000**	**1,000**	**0.0%**	**1,000**	**-**	**1,000**	**-**	**1,000**	**-**

													-	-
TOTAL	**ECONOMIC DEVELOPMENT (01182)**	**788**	**4,056**	**1,070**	**51,000**	**51,824**	**824**	**1.6%**	**51,824**	**-**	**51,824**	**-**	**51,824**	**-**

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	SUSTAINABILITY COORDINATOR													
53000	Professional Services	47,738	47,520	47,205	51,500	51,500	-	0.0%	51,500	-	51,500	-	51,500	-
52000	**PURCHASED SERVICES**	**47,738**	**47,520**	**47,205**	**51,500**	**51,500**	**-**	**0.0%**	**51,500**	**-**	**51,500**	**-**	**51,500**	**-**
TOTAL	**SUSTAINABILITY COORDINATOR (01199)**	**47,738**	**47,520**	**47,205**	**51,500**	**51,500**	**-**	**0.0%**	**51,500**	**-**	**51,500**	**-**	**51,500**	**-**

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	POLICE										-			
51100	Administrative Salaries	156,414	168,300	172,508	180,012	184,572	4,560	2.5%	184,572	-	184,572	-	184,572	-
51101	Lieutenants Salaries	222,629	221,666	188,997	264,450	271,062	6,612	2.5%	271,062	-	271,062	-	271,062	-
51102	Sergeants' Salaries	424,584	411,376	454,042	464,275	473,560	9,285	2.0%	473,560	-	473,560	-	473,560	-
51112	Regular Salaries	1,169,940	1,246,526	1,295,475	1,517,400	1,632,568	115,168	7.6%	1,606,068	(26,500)	1,606,068	-	1,606,068	-
51113	Clerical Salaries	60,496	64,098	67,176	97,582	124,512	26,930	27.6%	124,512	-	124,512	-	124,512	-
51115	Dispatchers	211,976	204,869	247,323	154,925	-	(154,925)	-100.0%	-	-	-	-	-	-
51201	School Patrol	26,295	27,789	30,771	35,542	35,035	(507)	-1.4%	35,035	-	35,035	-	35,035	-
51202	Matron	0	0	-	500	500	-	0.0%	500	-	500	-	500	-
51300	Overtime	38,804	70,041	56,518	86,000	86,000	-	0.0%	70,000	(16,000)	70,000	-	70,000	-
51301	Training Overtime	57,400	53,525	73,294	67,000	71,000	4,000	6.0%	71,000	-	71,000	-	71,000	-
51302	Unscheduled Overtime	22,000	33,074	29,295	38,000	38,000	-	0.0%	33,000	(5,000)	33,000	-	33,000	-
51303	Court Time	558	6,551	8,824	12,000	14,500	2,500	20.8%	12,000	(2,500)	12,000	-	12,000	-
51304	Dispatcher Overtime	13,916	15,507	35,116	11,000	-	(11,000)	-100.0%	-	-	-	-	-	-
51305	K9 Training Overtime	20,799	21,100	21,514	20,000	21,500	1,500	7.5%	21,500	-	21,500	-	21,500	-
51400	Longevity	6,975	6,475	5,050	5,650	6,175	525	9.3%	6,175	-	6,175	-	6,175	-
51401	Holiday Pay	12,316	11,690	16,029	22,000	20,600	(1,400)	-6.4%	20,600	-	20,600	-	20,600	-
51402	Shift Differential	33,119	34,063	36,182	55,000	58,000	3,000	5.5%	58,000	-	58,000	-	58,000	-
51408	Officer-in-charge	1,911	3,273	1,894	2,500	2,500	-	0.0%	2,500	-	2,500	-	2,500	-
51900	Educational Incentive	210,554	228,764	218,542	246,400	265,000	18,600	7.5%	265,000	-	265,000	-	265,000	-
51901	Uniform Allowance	30,801	28,570	31,806	34,800	36,050	1,250	3.6%	36,050	-	36,050	-	36,050	-
51904	Stipends - EMT	13,145	11,174	9,934	9,393	14,371	4,978	53.0%	14,371	-	14,371	-	14,371	-
51000	**PERSONAL SERVICES**	**2,734,632**	**2,868,431**	**3,000,290**	**3,324,429**	**3,355,505**	**31,076**	**0.9%**	**3,305,505**	**(50,000)**	**3,305,505**	**-**	**3,305,505**	**-**
													-	-
52100	Energy&Utilities	47,265	49,175	51,644	64,658	78,350	13,692	21.2%	71,124	(7,226)	71,124	-	71,124	-
52400	Buildings & Grounds Maintenance	37,362	30,044	46,863	30,211	38,900	8,689	28.8%	34,743	(4,157)	34,743	-	34,743	-
52401	Copier Machine	623	713	658	3,837	3,837	-	0.0%	3,837	-	3,837	-	3,837	-
52405	Equipment Maintenance	12,098	13,166	17,355	16,741	28,150	11,409	68.2%	19,252	(8,898)	19,252	-	19,252	-
52410	Vehicle Maintenance	13,432	14,459	16,364	15,000	18,000	3,000	20.0%	18,000	-	18,000	-	18,000	-
52905	Custodial Services	13,420	12,220	12,575	14,305	16,220	1,915	13.4%	16,220	-	16,220	-	16,220	-
53000	Professional Services	25,219	31,611	50,036	34,000	39,680	5,680	16.7%	39,680	-	39,680	-	39,680	-
53400	Communications	10,562	10,491	8,659	15,146	16,590	1,444	9.5%	16,590	-	16,590	-	16,590	-
52000	**PURCHASED SERVICES**	**159,981**	**161,879**	**204,154**	**193,898**	**239,727**	**45,829**	**23.6%**	**219,446**	**(20,281)**	**219,446**	**-**	**219,446**	**-**
													-	-
54200	Office Supplies	2,139	3,478	3,775	3,500	3,500	-	0.0%	3,500	-	3,500	-	3,500	-
54600	Groundskeeping Supplies	1,076	1,927	4,015	3,000	5,000	2,000	66.7%	5,000	-	5,000	-	5,000	-
54900	Prisoner Meals	87	72	112	50	100	50	100.0%	100	-	100	-	100	-
55805	Ammunition	4,020	8,078	8,512	8,500	8,500	-	0.0%	8,500	-	8,500	-	8,500	-
55806	Cruiser Supplies	3,094	3,268	3,636	4,360	4,360	-	0.0%	4,360	-	4,360	-	4,360	-
55810	Uniform/Clothing/Equipment	9,037	11,020	10,278	9,000	10,000	1,000	11.1%	10,000	-	10,000	-	10,000	-
54000	**SUPPLIES & MATERIALS**	**19,453**	**27,843**	**30,328**	**28,410**	**31,460**	**3,050**	**10.7%**	**31,460**	**-**	**31,460**	**-**	**31,460**	**-**
										-			-	-
57100	Professional Development	13,885	17,407	15,579	25,000	26,360	1,360	5.4%	26,360	-	26,360	-	26,360	-
57800	Community Outreach	2,274	4,146	6,281	4,000	4,000	-	0.0%	4,000	-	4,000	-	4,000	-
57000	**OTHER EXPENSES**	**16,159**	**21,553**	**21,860**	**29,000**	**30,360**	**1,360**	**4.7%**	**30,360**	**-**	**30,360**	**-**	**30,360**	**-**
													-	-
58500	Purchase of Equipment	1,385	1,010	-	1,435	1,435	-	0.0%	-	(1,435)	-	-	-	-
58000	**CAPITAL OUTLAY**	**1,385**	**1,010**	**-**	**1,435**	**1,435**	**-**	**0.0%**	**-**	**(1,435)**	**-**	**-**	**-**	**-**
													-	-
TOTAL	**POLICE (01210)**	**2,931,610**	**3,080,716**	**3,256,632**	**3,577,172**	**3,658,487**	**81,315**	**2.3%**	**3,586,771**	**(71,716)**	**3,586,771**	**-**	**3,586,771**	**-**

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	AUXILIARY POLICE													
52410	Vehicle Repairs	12	0	-	190	-	(190)	-100.0%	-	-	-	-	-	-
53000	**PURCHASE OF SERVICES**	**12**	**0**	**0**	**190**	**-**	**(190)**	**-100.0%**	**-**	**-**	**-**	**-**	**-**	**-**
													-	-
55800	Other Supplies	12,130	2,141	6,958	9,464	-	(9,464)	-100.0%	-	-	-	-	-	-
55810	Uniforms	0	362	-	-	-	-	0.0%	-	-	-	-	-	-
54000	**SUPPLIES & MATERIALS**	**12,130**	**2,503**	**6,958**	**9,464**	**-**	**(9,464)**	**-100.0%**	**-**	**-**	**-**	**-**	**-**	**-**
													-	-
57100	Professional Development	1,375	1,031	401	6,348	-	(6,348)	-100.0%	-	-	-	-	-	-

57000	**OTHER EXPENSES**	**1,375**	**1,031**	**401**	**6,348**	**-**	**(6,348)**	**-100.0%**	**-**	**-**	**-**	**-**	**-**	**-**
													-	-
TOTAL	**AUXILIARY POLICE (01211)**	**13,517**	**3,534**	**7,359**	**16,002**	**-**	**(16,002)**	**-100.0%**	**-**	**-**	**-**		**-**	**-**

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	**ACCOUNT NAME**	**Actual Fiscal Year 2021**	**Actual Fiscal Year 2022**	**Actual Fiscal Year 2023**	**Budget Fiscal Year 2024**	**Dept. Req Fiscal Year 2025**	**Chg. ($) FY24-25 to FC Rec.**	**Chg. (%) FY24-25 to FC Rec.**	**TA Rec Fiscal Year 2025**	**Chg. ($) TA Rec. to Dept. Req**	**BOS Rec Fiscal Year 2025**	**Chg. ($) BOS Rec. to TA Rec.**	**Fincom Rec Fiscal Year 2025**	**Chg. ($) Fincom Rec. to BOS Rec.**
	FIRE													
51100	Administrative Salaries	96,621	98,553	102,480	105,266	107,898	2,632	2.5%	107,898	-	107,898	-	107,898	-
51101	Lieutenant Salaries	21,941	23,502	22,723	32,414	32,900	486	1.5%	32,900	-	32,900	-	32,900	-
51102	Assistant Fire Chief / EMS Director	0	0	-	51,000	52,507	1,507	3.0%	52,507	-	52,507	-	52,507	-
51103	Captains	31,258	31,349	31,976	35,403	35,934	531	1.5%	35,934	-	35,934	-	35,934	-
51110	First Deputy Chief	14,514	14,813	14,542	25,291	25,670	379	1.5%	25,670	-	25,670	-	25,670	-
51113	Clerical Salaries	-	189,275	6,307	24,490	56,542	32,052	130.9%	56,542	-	56,542	-	56,542	-
51112	Regular Salaries	180,919	1,491	210,618	224,401	227,767	3,366	1.5%	227,767	-	227,767	-	227,767	-
51115	Dispatchers	167,389	174,936	179,172	94,555	-	(94,555)	-100.0%	-	-	-	-	-	-
51116	Inspector Salaries	-	3,915	9,132	25,365	25,745	380	1.5%	25,745	-	25,745	-	25,745	-
51304	Dispatcher Overtime	10,828	2,435	21,053	6,000	-	(6,000)	-100.0%	-	-	-	-	-	-
51400	Longevity	6,250	5,250	5,825	6,500	6,500	-	0.0%	6,500	-	6,500	-	6,500	-
51401	Holiday Pay	3,810	4,395	5,954	3,564		(3,564)	-100.0%	-	-	-	-	-	-
51404	Duty Pay	37,128	31,455	34,998	31,680	33,752	2,072	6.5%	33,752	-	33,752	-	33,752	-
51405	Firefighters Hourly Pay	81,052	102,011	126,269	103,541	105,094	1,553	1.5%	105,094	-	105,094	-	105,094	-
51407	Police Details	-	-	-	-	-	-	0.0%	-	-	-	-	-	-
51903	In-Service Training	65,293	55,770	85,439	73,920	214,368	140,448	190.0%	142,262	(72,106)	142,262	-	142,262	-
51000	**PERSONAL SERVICES**	**717,003**	**739,150**	**856,488**	**843,390**	**924,678**	**81,288**	**9.6%**	**852,572**	**(72,106)**	**852,572**	**-**	**852,572**	**-**
											-	-	-	-
52100	Energy & Utilities	19,688	24,119	27,927	24,100	24,727	627	2.6%	24,727	-	24,727	-	24,727	-
52400	Buildings & Grounds Maintenance	8,089	25,647	18,541	20,000	25,000	5,000	25.0%	25,000	-	25,000	-	25,000	-
52410	Vehicle Maintenance	22,398	45,778	40,457	25,000	40,000	15,000	60.0%	40,000	-	40,000	-	40,000	-
52905	Custodial Services	3,600	3,600	4,225	4,800	4,800	-	0.0%	4,800	-	4,800	-	4,800	-
53000	Professional Services	15,317	20,589	28,432	35,000	35,000	-	0.0%	35,000	-	35,000	-	35,000	-
53400	Communications	2,909	3,025	3,062	3,000	5,000	2,000	66.7%	5,000	-	5,000	-	5,000	-
52000	**PURCHASED SERVICES**	**72,001**	**122,758**	**122,644**	**111,900**	**134,527**	**22,627**	**20.2%**	**134,527**	**-**	**134,527**	**-**	**134,527**	**-**
											-	-	-	-
54200	Office Supplies	2,503	3,164	2,306	2,000	2,750	750	37.5%	2,750	-	2,750	-	2,750	-
54800	Vehicle Supplies	1,945	257	2,593	4,000	4,000	-	0.0%	4,000	-	4,000	-	4,000	-
54900	Food Supplies	0	195		-	500	500	100.0%	500	-	500	-	500	-
55807	Breathing Air	1,188	468	2,968	5,000	5,000	-	0.0%	5,000	-	5,000	-	5,000	-
55810	Uniforms	476	1,820	4,284	10,000	10,000	-	0.0%	10,000	-	10,000	-	10,000	-
54000	**SUPPLIES & MATERIALS**	**6,112**	**5,904**	**12,151**	**21,000**	**22,250**	**1,250**	6.0%	**22,250**	**-**	**22,250**	-	**22,250**	-
											-	-	-	-
57100	Professional Development	1,830	585	5,699	12,245	25,000	12,755	104.2%	15,000	(10,000)	15,000	-	15,000	-
57000	**OTHER EXPENSES**	**1,830**	**585**	**5,699**	**12,245**	**25,000**	**12,755**	**104.2%**	**15,000**	**(10,000)**	**15,000**	-	**15,000**	-
											-	-	-	-
58500	Purchase of Equipment	214	278	4,645	7,500	7,500	-	0.0%	7,500	-	7,500	-	7,500	-
58700	Replacement Equipment	2,180	9,687	26,856	27,500	27,500	-	0.0%	27,500	-	27,500	-	27,500	-
58000	**CAPITAL OUTLAY**	**2,394**	**9,965**	**31,501**	**35,000**	**35,000**	**-**	**0.0%**	**35,000**	**-**	**35,000**	**-**	**35,000**	**-**
													-	-
TOTAL	**FIRE (01220)**	**799,340**	**878,362**	**1,028,483**	**1,023,535**	**1,141,455**	**117,920**	**11.5%**	**1,059,349**	**(82,106)**	**1,059,349**	**-**	**1,059,349**	**-**

FY2025 Budget Development Process

Dept. Request (Level 1), TA Rec. (Level 2), Select Board Rec. (Level 3), Fincom Rec. (Level 4)

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	AMBULANCE													
51100	Administrative Salaries	34,479	35,169	35,951	37,565	38,704	1,139	3.0%	38,704	-	38,704	-	38,704	-
51102	Assistant Fire Chief / EMS Director	-	-	-	51,000	52,507	1,507	3.0%	52,507	-	52,507	-	52,507	-
51110	Deputy Chief	5,701	5,824	3,466	-	-	-	0.0%	-	-	-	-	-	-
51112	Regular Salaries	23,633	23,337	160,109	38,528	46,735	8,207	21.3%	46,735	-	46,735	-	46,735	-
51115	Dispatchers	70,859	74,619	76,788	40,208	-	(40,208)	-100.0%	-	-	-	-	-	-
51117	EMT/Base Salary	167,292	185,053	25,677	-	-	-	0.0%	-	-	-	-	-	-
51122	EMT On Site	-	-	288,409	462,397	755,556	293,159	63.4%	755,556	-	755,556	-	745,556	(10,000)
51123	EMT Off Site	-	-	43,906	58,589	33,012	(25,577)	-43.7%	33,012	-	33,012	-	28,012	(5,000)
51302	Unscheduled Overtime	-	-	-	-	117,936	117,936	100.0%	-	(117,936)	70,701	70,701	5,701	(65,000)
51400	Longevity	1,600	2,000	2,425	3,225	3,225	-	0.0%	3,225	-	3,225	-	3,225	-
51401	Holiday Pay	-	-	-	-	29,238	29,238	100.0%	-	(29,238)	8,239	8,239	8,239	-
51402	Shift Differential	-	17,831	-	-	-	-	0.0%	-	-	-	-	-	-
51901	Uniform Allowance	186	-	2,324	1,000	5,000	4,000	400.0%	5,000	-	5,000	-	5,000	-
51903	In-Service Training	-	17,618	15,449	15,840	57,600	41,760	263.6%	42,500	(15,100)	28,800	(13,700)	28,800	-
	Specialty Position Stipends					6,000	6,000	100.0%	-	(6,000)	6,000	6,000	6,000	-
	Extra Duty Stipends					44,000	44,000	100.0%	-	(44,000)	8,760	8,760	8,760	-
51000	**PERSONAL SERVICES**	**303,750**	**361,451**	**654,504**	**708,352**	**1,189,513**	**481,161**	**67.9%**	**977,239**	**(212,274)**	**1,057,239**	**80,000**	**977,239**	**(80,000)**
52400	Buildings and Grounds	0	1,300	360	-	-	-	0.0%	-	-	-	-	-	-
52405	Equipment Maintenance	1,658	2,347	-	2,000	3,000	1,000	50.0%	3,000	-	3,000	-	3,000	-
52410	Vehicle Maintenance	4,024	13,063	11,169	10,000	15,000	5,000	50.0%	15,000	-	15,000	-	15,000	-
53000	Professional Services	56,768	70,899	78,683	100,000	100,000	-	0.0%	100,000	-	100,000	-	100,000	-
53016	EMT Certifications	635	8,611	3,259	10,000	10,000	-	0.0%	10,000	-	10,000	-	10,000	-
53017	EMT Training	986	1,541	4,373	35,000	35,000	-	0.0%	35,000	-	35,000	-	35,000	-
53018	CPR/First	0	375	-	2,000	2,000	-	0.0%	2,000	-	2,000	-	2,000	-
53400	Communications	46	146	992	800	2,500	1,700	212.5%	2,500	-	2,500	-	2,500	-
52000	**PURCHASED SERVICES**	**64,117**	**98,282**	**98,836**	**159,800**	**167,500**	**7,700**	**4.8%**	**167,500**	-	**167,500**	-	**167,500**	-
54200	Office Supplies	226	494	1,040	600	750	150	25.0%	750	-	750	-	750	-
54800	Vehicle Supplies	775	940	1,049	1,750	1,750	-	0.0%	1,750	-	1,750	-	1,750	-
55000	Medical Supplies	19,053	15,396	19,539	25,000	27,500	2,500	10.0%	27,500	-	27,500	-	27,500	-
55010	Oxygen	5,284	6,344	7,474	8,000	8,000	-	0.0%	8,000	-	8,000	-	8,000	-
54000	**SUPPLIES & MATERIALS**	**25,338**	**23,174**	**29,102**	**35,350**	**38,000**	**2,650**	**7.5%**	**38,000**	-	**38,000**	-	**38,000**	-
57100	Professional Development	1,600	-	-	3,000	4,500	1,500	50.0%	4,500	-	4,500	-	4,500	-
57000	**OTHER EXPENSES**	**1,600**	-	-	**3,000**	**4,500**	**1,500**	**50.0%**	**4,500**	-	**4,500**	-	**4,500**	-
58700	Vehicle Replacement	-	46	-	-	-	-	0.0%	-	-	-	-	-	-
58760	Communications Equipment		-	-	-	-	-	0.0%	-	-	-	-	-	-
58000	**CAPITAL OUTLAY**	-	**46**	-	-	-	-	**0.0%**	-	-	-	-	-	-
													-	-
TOTAL	**AMBULANCE (01231)**	**394,805**	**482,953**	**782,442**	**906,502**	**1,399,513**	**493,011**	**54.4%**	**1,187,239**	**(212,274)**	**1,267,239**	**80,000**	**1,187,239**	**(80,000)**

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	BUILDING INSPECTION								-	-				
51100	Administrative Salaries	82,900	91,800	94,554	97,580	100,995	3,415	3.5%	100,995	-	100,995	-	100,995	-
51113	Clerical Salaries	47,210	44,535	58,832	66,109	66,906	797	1.2%	66,906	-	66,906	-	66,906	-
51116	Inspector Salaries	0	9,786	23,606	50,000	50,334	334	0.7%	50,334	-	50,334	-	50,334	-
51400	Longevity	100	0	-	-	-	-	0.0%	-	-	-	-	-	-
51000	**PERSONAL SERVICES**	**130,210**	**146,121**	**176,992**	**213,689**	**218,235**	**4,546**	**2.1%**	**218,235**	-	**218,235**	-	**218,235**	-
52410	Vehicle Maintenance	238	568	-	-	-	-	0.0%	-	-	-	-	-	-
53000	Professional Services	135	855	947	1,000	1,000	-	0.0%	1,000	-	1,000	-	1,000	-
53400	Communications	2,490	2,571	2,913	3,600	3,600	-	0.0%	3,600	-	3,600	-	3,600	-
53406	Computer License	10,000	10,500	10,815	11,400	11,400	-	0.0%	11,400	-	11,400	-	11,400	-
52000	**PURCHASED SERVICES**	**12,863**	**14,494**	**14,675**	**16,000**	**16,000**	-	**0.0%**	**16,000**	-	**16,000**	-	**16,000**	-
54200	Office Supplies	165	687	673	700	700	-	0.0%	700	-	700	-	700	-
54000	**SUPPLIES & MATERIALS**	**165**	**687**	**673**	**700**	**700**	-	**0.0%**	**700**	-	**700**	-	**700**	-
57100	Professional Development	551	1,542	150	2,500	2,500	-	0.0%	2,500	-	2,500	-	2,500	-
57000	**OTHER EXPENSES**	**551**	**1,542**	**150**	**2,500**	**2,500**	-	**0.0%**	**2,500**	-	**2,500**	-	**2,500**	-
58500	Purchase of Equipment	500	0	435	500	500	-	0.0%	-	(500)	-	-	-	-
58000	**CAPITAL OUTLAY**	**500**	**0**	**435**	**500**	**500**	-	**0.0%**	-	**(500)**	-	-	-	-
													-	-
TOTAL	**BUILDING INSPECTION (01241)**	**144,289**	**162,844**	**192,925**	**233,389**	**237,935**	**4,546**	**1.9%**	**237,435**	**(500)**	**237,435**	-	**237,435**	-

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	EMERGENCY MANAGEMENT													
51100	Administrative Salaries	0	5,000	5,028	10,000	10,000	-	0.0%	10,000	-	10,000	-	**10,000**	-
51000	**PERSONAL SERVICES**	**0**	**5,000**	**5,028**	**10,000**	**10,000**	**-**	**0.0%**	**10,000**	-	**10,000**	**-**	**10,000**	**-**
													-	-
53000	Professional Services	0	-	-	-	-	-	0.0%	-	-	-	-	-	-
53400	Communications	10,515	11,258	10,858	11,300	11,300	-	0.0%	11,300	-	11,300	-	11,300	-
52000	**PURCHASED SERVICES**	**10,515**	**11,258**	**10,858**	**11,300**	**11,300**	**-**	**0.0%**	**11,300**	-	**11,300**	**-**	**11,300**	**-**
												-	-	-
54200	Office Supplies	61	-	-	61	61	-	0.0%	61	-	61	-	61	-
55800	Other Supplies	250	-	-	250	250	-	0.0%	250	-	250	-	250	-
54000	**SUPPLIES & MATERIALS**	**311**	**-**	**-**	**311**	**311**	**-**	**0.0%**	311	-	**311**	**-**	**311**	**-**
												-	-	-
57100	Professional Development	450	195	199	450	450	-	0.0%	200	(250)	200	-	200	-
57000	**OTHER EXPENSES**	**450**	**195**	**199**	**450**	**450**	**-**	**0.0%**	**200**	(250)	**200**	**-**	**200**	**-**
												-	-	-
TOTAL	**EMERGENCY MANAGEMENT (01291)**	**11,276**	**16,453**	**16,085**	**22,061**	**22,061**	**-**	**0.0%**	**21,811**	**(250)**	**21,811**	**-**	**21,811**	**-**

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	ANIMAL CONTROL OFFICER													
52190	Professional Services	38,000	38,000	38,250	38,000	38,000	-	0.0%	38,000	-	38,000	-	38,000	-
52000	**PURCHASED SERVICES**	**38,000**	**38,000**	**38,250**	**38,000**	**38,000**	-	0.0%	38,000	-	38,000	-	38,000	-
TOTAL	**ANIMAL CONTROL OFFICER (01292)**	**38,000**	**38,000**	**38,250**	**38,000**	**38,000**	**-**	**0.0%**	**38,000**	**-**	**38,000**	**-**	**38,000**	**-**

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	HIGHWAY & GROUNDS													
51100	DPW Director	43,009	43,966	45,177	45,952	48,263	2,311	5.0%	48,263	-	48,263	-	48,263	-
51110	Highway Superintendent	97,646	106,460	86,000	90,042	95,084	5,042	5.6%	95,084	-	95,084	-	95,084	-
51112	Regular Salaries	442,493	470,622	518,962	578,051	557,854	(20,197)	-3.5%	557,854	-	557,854	-	557,854	-
51113	Clerical Salaries	51,124	58,365	63,104	63,106	52,406	(10,700)	-17.0%	52,406	-	52,406	-	52,406	-
51118	Foreman - Hwy	50,486	72,205	74,904	77,625	81,870	4,245	5.5%	81,870	-	81,870	-	81,870	-
51121	Grounds Division Salaries	0	-	128,763	161,077	181,982	20,905	13.0%	181,982	-	181,982	-	181,982	-
51200	Temporary Labor	0	3,480	3,120	-	-	-	0.0%	-	-	-	-	-	-
51300	Regular Overtime	11,595	14,179	19,532	18,500	18,500	-	0.0%	18,500	-	18,500	-	18,500	-
51400	Longevity	1,100	1,100	1,050	1,050	2,400	1,350	128.6%	2,400	-	2,400	-	2,400	-
51404	Duty Pay	0	13,199	13,409	13,000	13,000	-	0.0%	13,000	-	13,000	-	13,000	-
51407	Police Details	11,963	7,374	5,976	10,000	10,000	-	0.0%	10,000	-	10,000	-	10,000	-
51000	**PERSONAL SERVICES**	**709,416**	**790,950**	**959,997**	**1,058,403**	**1,061,359**	**2,956**	**0.3%**	**1,061,359**	**-**	**1,061,359**	**-**	1,061,359	**-**
													-	
52100	Energy & Utilities	4,295	4,187	4,085	6,885	6,885	-	0.0%	6,885	-	6,885	-	6,885	-
52400	Buildings & Grounds Maintenance	5,340	7,207	6,309	6,924	6,924	-	0.0%	6,924	-	6,924	-	6,924	-
52405	Equipment Maintenance	10,905	24,203	17,917	27,500	27,500	-	0.0%	27,500	-	27,500	-	27,500	-
52411	Fuel System	1,371	11,531	4,153	5,000	5,000	-	0.0%	5,000	-	5,000	-	5,000	-
52425	Daily Maintenance	16,602	23,772	26,681	21,500	21,500	-	0.0%	21,500	-	21,500	-	21,500	-
52430	Drainage Maintenance	9,697	11,696	14,021	14,000	24,000	10,000	71.4%	24,000	-	24,000	-	24,000	-
53000	Professional Services	20,769	53,721	35,752	34,000	54,000	20,000	58.8%	54,000	-	54,000	-	54,000	-
53005	Engineering	8,359	5,200	2,235	8,500	8,500	-	0.0%	8,500	-	8,500	-	8,500	-
53400	Communications	6,201	10,813	7,065	10,000	10,000	-	0.0%	10,000	-	10,000	-	10,000	-
53801	Upbranch	120,347	105,790	119,252	120,000	120,000	-	0.0%	120,000	-	120,000	-	120,000	-
53802	Road Marking	16,250	5,688	3,568	22,175	22,175	-	0.0%	22,175	-	22,175	-	22,175	-
53804	Inspections	2,300	1,060	2,518	2,500	2,500	-	0.0%	2,500	-	2,500	-	2,500	-
52000	**PURCHASED SERVICES**	**222,436**	**264,868**	**243,556**	**278,984**	**308,984**	**30,000**	**10.8%**	**308,984**	-	**308,984**	**-**	308,984	**-**
										-				
54200	Office Supplies	450	900	860	1,386	1,386	-	0.0%	1,386	-	1,386	-	1,386	-
54300	Repair & Maintenance Supplies	8,925	10,825	12,573	12,000	22,000	10,000	83.3%	22,000	-	22,000	-	22,000	-
54800	Vehicle Maintenance	42,012	43,764	44,144	46,113	46,113	-	0.0%	46,113	-	46,113	-	46,113	-
55390	Signs	1,340	3,222	7,642	5,000	5,000	-	0.0%	5,000	-	5,000	-	5,000	-
55810	Uniforms	4,900	6,630	7,500	8,750	8,750	-	0.0%	8,750	-	8,750	-	8,750	-
54000	**SUPPLIES & MATERIALS**	**57,627**	**65,341**	**72,719**	**73,249**	**83,249**	**10,000**	**13.7%**	**83,249**	-	**83,249**	**-**	83,249	**-**
57100	Professional Development	375	1,410	3,662	5,000	15,000	10,000	200.0%	15,000	-	15,000	-	15,000	-
57000	**OTHER EXPENSES**	**375**	**1,410**	**3,662**	**5,000**	**15,000**	**10,000**	**200.0%**	**15,000**	-	**15,000**	**-**	15,000	**-**
58601	Road Rehabilitation	302,129	236,209	246,211	300,000	300,000	-	0.0%	200,000	(100,000)	250,000	50,000	200,000	(50,000)
	Grounds Equip Purchase	-	-	-	-	-		0.0%	-	-	-	-	-	-
58000	**CAPITAL OUTLAY**	**302,129**	**236,209**	**246,211**	**300,000**	**300,000**	**-**	**0.0%**	**200,000**	**(100,000)**	**250,000**	**50,000**	**200,000**	**(50,000)**
TOTAL	**DPW - HIGHWAY & GROUNDS (01420)**	**1,291,983**	**1,358,778**	**1,526,145**	**1,715,636**	**1,768,592**	**52,956**	**3.1%**	**1,668,592**	**(100,000)**	**1,718,592**	**50,000**	**1,668,592**	**(50,000)**

updated for CBA, no impact to bottom line

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	FACILITIES MAINTENANCE													
51100	Administrative Salaries	95,556	97,592	100,529	103,540	107,164	3,624	3.5%	107,164	-	107,164	-	107,164	-
	Reclassification Adj.					10,000			10,000					
51000	**PERSONAL SERVICES**	**95,556**	**97,592**	**100,529**	**103,540**	**117,164**	**13,624**	**13.2%**	**117,164**	-	117,164	-	117,164	-
									-	-	-			
52100	Energy&Utilities-Town Hall	29,221	34,616	37,230	47,250	51,975	4,725	10.0%	51,975	-	51,975	-	51,975	-
52113	Energy&Utilities-1750 Wash	2,729	2,653	2,763	4,725	5,197	472	10.0%	5,197	-	5,197	-	5,197	-
52118	Energy&Utilities-Golf Course	16,392	15,792	14,499	22,275	-	(22,275)	-100.0%	-	-	-	-	-	-
52400	Grounds/Building Maintenance	50,733	85,706	101,764	97,500	102,375	4,875	5.0%	102,375	-	102,375	-	102,375	-
52410	Vehicle Maintenance	0	5,491	264	3,100	3,100	-	0.0%	2,100	(1,000)	2,100	-	2,100	-
52905	Custodial Services	15,277	19,251	13,722	13,500	21,250	7,750	57.4%	21,250	-	21,250	-	21,250	-
53400	Communications	1,188	1,103	2,411	2,400	3,025	625	26.0%	3,025	-	3,025	-	3,025	-
53406	Computer License (Dude)	0	3,828	12,000	21,057	22,110	1,053	5.0%	22,110	-	22,110	-	22,110	-
52000	**PURCHASED SERVICES**	**115,540**	**168,440**	**184,653**	**211,807**	**209,032**	**(2,775)**	**-1.3%**	**208,032**	**(1,000)**	**208,032**	**-**	208,032	-
54200	Office Supplies	44	265	393	200	200	-	0.0%	200	-	200	-	200	-
54300	Repair & Maintenance Supplies	2,232	1,849	3,189	2,250	2,475	225	10.0%	2,475	-	2,475	-	2,475	-
54500	Town Hall Supplies	0	738	770	-	770	770	100.0%	-	(770)	-	-	-	-
54000	**SUPPLIES & MATERIALS**	**2,276**	**2,852**	**4,352**	**2,450**	**3,445**	**995**	**40.6%**	**2,675**	**(770)**	**2,675**	-	2,675	-
57100	Professional Development	2,354	1,377	606	1,500	1,500	-	0.0%	1,500	-	1,500	-	1,500	-
57000	**OTHER EXPENSES**	**2,354**	**1,377**	**606**	**1,500**	**1,500**	**-**	**0.0%**	**1,500**	-	**1,500**	-	1,500	-
TOTAL	**FACILITIES MAINTENANCE (01422**	**215,726**	**270,261**	**290,140**	**319,297**	**331,141**	**11,844**	**3.7%**	**329,371**	**(1,770)**	**329,371**	**-**	**329,371**	**-**
	(history includes previous Public Buildings - 01192)					**moved to Pinecrest Revolving**								

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	SNOW AND ICE REMOVAL													
51112	Regular Salaries	57,082	73,164	27,118	50,000	50,000	-	0.0%	50,000	-	50,000	-	50,000	-
51000	**PERSONAL SERVICES**	**57,082**	**73,164**	**27,118**	**50,000**	**50,000**	-	**0.0%**	**50,000**	-	**50,000**	-	**50,000**	-
													-	-
52900	Plowing	147,113	188,229	67,515	100,000	100,000	-	0.0%	100,000	-	100,000	-	100,000	-
52901	Snow Removal	2,463	1,512	868	3,640	3,640	-	0.0%	3,640	-	3,640	-	3,640	-
53400	Communications	0	0	-	375	375	-	100.0%	375	-	375	-	375	-
53805	Weather	1,320	1,392	1,512	2,200	2,200	-	0.0%	2,200	-	2,200	-	2,200	-
52000	**PURCHASED SERVICES**	**150,896**	**191,133**	**69,895**	**106,215**	**106,215**	-	**0.0%**	**106,215**	-	**106,215**	-	**106,215**	-
													-	-
54800	Vehicle Maintenance	42,935	39,017	41,588	8,435	8,435	-	0.0%	8,435	-	8,435	-	8,435	-
54900	Food	1,680	2,230	364	350	350	-	0.0%	350	-	350	-	350	-
55391	Sand & Salt	143,221	115,491	112,430	85,000	85,000	-	0.0%	85,000	-	85,000	-	85,000	-
55800	Other Supplies	0	0	-	-	-	-	0.0%	-	-	-	-	-	-
54000	**SUPPLIES & MATERIALS**	**187,836**	**156,738**	**154,382**	**93,785**	**93,785**	-	**0.0%**	**93,785**	-	**93,785**	-	**93,785**	-
													-	-
TOTAL	**SNOW AND ICE REMOVAL (01423)**	**395,814**	**421,035**	**251,395**	**250,000**	**250,000**	**-**	**0.0%**	**250,000**	**-**	**250,000**	**-**	**250,000**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	STREET LIGHTING													
52100	Energy & Utilities	6,206	6,499	6,066	7,620	8,382	762	10.0%	8,382	-	8,382	-	8,382	-
52130	Electricity	55,995	64,370	62,032	62,000	43,400	(18,600)	-30.0%	43,400	-	43,400	-	43,400	-
52405	Equipment Maintenance	4,911	5,684	19,068	30,200	30,200	-	0.0%	24,000	(6,200)	24,000	-	24,000	-
TOTAL	**STREET LIGHTING (01424)**	**67,112**	**76,553**	**87,166**	**99,820**	**81,982**	**(17,838)**	**-17.9%**	**75,782**	**(6,200)**	**75,782**	**-**	**75,782**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	SOLID WASTE													
52910	Solid Waste	1,274,518	1,234,435	1,321,133	1,474,188	1,549,683	75,495	5.1%	1,549,683	-	1,549,683	-	1,549,683	-
52000	**PURCHASED SERVICES**	**1,274,518**	**1,234,435**	**1,321,133**	**1,474,188**	**1,549,683**	**75,495**	**5.1%**	**1,549,683**	-	**1,549,683**	-	**1,549,683**	-
												-	-	-
TOTAL	**SOLID WASTE (01433)**	**1,274,518**	**1,234,435**	**1,321,133**	**1,474,188**	**1,549,683**	**75,495**	**5.1%**	**1,549,683**	**-**	**1,549,683**	**-**	**1,549,683**	**-**
						based on extension executed								

FY2025 Budget Development Process

Dept. Request (Level 1), TA Rec. (Level 2), Select Board Rec. (Level 3), Fincom Rec. (Level 4)

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	WASTEWATER TREATMENT													
52100	Energy & Utilities	15,080	12,578	16,178	20,250	22,275	2,025	10.0%	22,275	-	22,275	-	22,275	-
53000	Professional Services	57,216	82,849	54,859	71,325	78,458	7,133	10.0%	78,458	-	78,458	-	78,458	-
53400	Communications	1,054	653	838	700	2,158	1,458	208.3%	2,158	-	2,158	-	2,158	-
52000	**PURCHASED SERVICES**	**73,350**	**96,080**	**71,875**	**92,275**	**102,891**	**10,616**	**11.5%**	**102,891**	**-**	**102,891**	**-**	**102,891**	**-**
54300	Maintenance	11,952	4,773	28,755	14,000	32,000	18,000	128.6%	32,000	-	32,000	-	32,000	-
54000	**SUPPLIES & MAINTENANCE**	**11,952**	**4,773**	**28,755**	**14,000**	**32,000**	**18,000**	**128.6%**	**32,000**	**-**	**32,000**	**-**	**32,000**	**-**
58500	Purchase of Equipment	0	0	0	0	24,000	24,000	100.0%	0					
58000	**CAPITAL OUTLAY**	**0**	**0**	**0**	**0**	**24,000**	**24,000**	**100.0%**	**0**	-				
											-	-	-	-
TOTAL	**WASTEWATER TREATMENT (01440)**	**85,302**	**100,853**	**100,630**	**106,275**	**158,891**	**52,616**	**49.5%**	**134,891**	**-**	**134,891**	**-**	**134,891**	**-**
									move to capital budget					

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	OTHER PUBLIC WORKS													
55392	Motor Vehicle Fuels	80,181	109,299	140,321	176,500	176,500	-	0.0%	165,000	(11,500)	165,000	-	165,000	-
TOTAL	**MOTOR VEHICLE FUELS (01499)**	**80,181**	**109,299**	**140,321**	**176,500**	**176,500**	**-**	**0.0%**	**165,000**	**(11,500)**	**165,000**	**-**	**165,000**	**-**

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	BOARD OF HEALTH													
51100	Administrative Salaries	88,041	89,802	91,598	92,972	94,367	1,395	1.5%	94,367	-	94,367	-	94,367	-
51113	Clerical Salaries	52,647	64,962	64,805	67,919	65,151	(2,768)	-4.1%	65,151	-	65,151	-	65,151	-
51116	Inspector Salaries	3,500	4,280	4,230	4,000	4,750	750	18.8%	4,750	-	4,750	-	4,750	-
51210	Part Time Salaries	6,538	0	-	-	-	-	0.0%	-	-	-	-	-	-
51400	Longevity	300	300	150	200	100	(100)	-50.0%	100	-	100	-	100	-
51000	**PERSONAL SERVICES**	**151,026**	**159,344**	**160,783**	**165,091**	**164,368**	**(723)**	**-0.4%**	**164,368**	**-**	**164,368**	**-**	**164,368**	**-**
52908	HazMat Collection/Disposal	518	989	780	600	800	200	33.3%	800	-	800	-	800	-
53000	Professional Services	1,255	2,299	1,494	2,200	2,200	-	0.0%	2,200	-	2,200	-	2,200	-
53007	Visiting Nurse	2,144	1,239	1,876	2,000	3,000	1,000	50.0%	3,000	-	3,000	-	3,000	-
53400	Communications	2,545	2,049	1,777	2,400	2,400	-	0.0%	2,400	-	2,400	-	2,400	-
52000	**PURCHASED SERVICES**	**6,462**	**6,576**	**5,927**	**7,200**	**8,400**	**1,200**	**16.7%**	**8,400**	**-**	**8,400**	**-**	**8,400**	**-**
54200	Office Supplies	635	529	622	650	650	-	0.0%	650	-	650	-	650	-
54000	**SUPPLIES & MATERIALS**	**635**	**529**	**622**	**650**	**650**	**-**	**0.0%**	**650**	**-**	**650**	**-**	**650**	**-**
57100	Professional Development	150	300	351	600	600	-	0.0%	600	-	600	-	600	-
57000	**OTHER EXPENSES**	**150**	**300**	**351**	**600**	**600**	**-**	**0.0%**	**600**	**-**	**600**	**-**	**600**	**-**
													-	-
TOTAL	**BOARD OF HEALTH (01512)**	**158,273**	**166,749**	**167,683**	**173,541**	**174,018**	**477**	**0.3%**	**174,018**	**-**	**174,018**	**-**	**174,018**	**-**

						Level 1			Level 2		Level 3		Level 4	
ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	COUNCIL ON AGING													
51100	Administrative Salaries	75,027	69,078	71,191	75,107	80,364	5,257	7.0%	80,364	-	80,364	-	80,364	-
51110	Administrative Assistant	99,289	101,929	82,766	115,283	118,080	2,797	2.4%	118,080	-	118,080	-	118,080	-
51112	Regular Salaries	4,819	8,390	3,958	9,484	9,626	142	1.5%	4,000	(5,626)	4,000	-	4,000	-
51113	Clerical Salaries	178	27,030	24,692	23,272	36,423	13,151	56.5%	36,423	-	36,423	-	36,423	-
51400	Longevity	150	100	-	-	-	-		-	-	-	-	-	-
51000	**PERSONAL SERVICES**	**179,463**	**206,527**	**182,607**	**223,146**	**244,493**	**21,348**	**9.6%**	**238,867**	**(5,626)**	**238,867**	**-**	**238,867**	**-**
52100	Energy & Utilities	11,714	13,360	16,537	20,925	20,925	-	0.0%	21,971	1,046	21,971	-	21,971	-
52400	Building & Grounds Maintenance	18,764	3,644	5,180	5,000	10,000	5,000	100.0%	7,500	(2,500)	7,500	-	7,500	-
53000	Professional Services	10,744	11,192	12,920	13,640	13,640	-	0.0%	13,640	-	13,640	-	13,640	-
53400	Communications	10,223	9,488	12,965	11,900	13,467	1,567	13.2%	13,000	(467)	13,000	-	13,000	-
52000	**PURCHASED SERVICES**	**51,445**	**37,684**	**47,602**	**51,465**	**58,032**	**6,567**	**12.8%**	**56,111**	**(1,921)**	**56,111**	**-**	**56,111**	**-**
													-	
54200	Office Supplies	3,953	6,336	6,791	7,250	7,613	363	5.0%	7,250	(363)	7,250	-	7,250	-
54800	Vehicle Supplies	1,051	122	1,214	2,000	2,000	-	0.0%	2,000	-	2,000	-	2,000	-
54000	**SUPPLIES & MATERIALS**	**5,004**	**6,458**	**8,005**	**9,250**	**9,613**	**363**	**3.9%**	**9,250**	**(363)**	**9,250**	**-**	**9,250**	**-**
													-	
57100	Professional Development	145	1,071	472	1,200	1,500	300	25.0%	1,500	-	1,500	-	1,500	-
57000	**OTHER EXPENSES**	**145**	**1,071**	**472**	**1,200**	**1,500**	**300**	**25.0%**	**1,500**	**-**	**1,500**	**-**	**1,500**	**-**
TOTAL	**COUNCIL ON AGING (01541)**	**236,057**	**251,740**	**238,686**	**285,061**	**313,638**	**28,578**	**10.0%**	**305,728**	**(7,910)**	**305,728**	**-**	**305,728**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	YOUTH SERVICES													
51100	Administrative Salaries	77,917	79,057	82,177	85,300	90,205	4,905	5.8%	90,205	-	90,205	-	90,205	-
51110	Administrative Assistant	62,794	63,308	66,282	68,973	71,890	2,917	4.2%	71,890	-	71,890	-	71,890	-
	Administrative Assistant - PT	0	0	-	-	29,988	29,988	100.0%	29,988					
51210	Temp Salaries	0	5,521	-	-	-	-	0.0%	-	-	-	-	-	-
51400	Longevity	0	0	-	50	50	-	0.0%	50	-	50	-	50	-
51000	**PERSONAL SERVICES**	**140,711**	**147,886**	**148,459**	**154,323**	**192,133**	**37,810**	**24.5%**	**192,133**	-	**192,133**	-	**192,133**	-
														-
53000	Professional Services	12,984	10,267	12,217	12,420	12,920	500	4.0%	12,920	-	12,920	-	12,920	-
53400	Communications	1,810	1,459	2,479	2,900	2,500	(400)	-13.8%	2,500	-	2,500	-	2,500	-
52000	**PURCHASED SERVICES**	**14,794**	**11,726**	**14,696**	**15,320**	**15,420**	**100**	**0.7%**	**15,420**	-	**15,420**	-	**15,420**	-
														-
54200	Office Supplies	908	632	2,357	1,350	1,500	150	11.1%	1,500	-	1,500	-	1,500	-
54000	**SUPPLIES & MATERIALS**	**908**	**632**	**2,357**	**1,350**	**1,500**	**150**	**11.1%**	**1,500**	-	**1,500**	**-**	**1,500**	-
57100	Professional Development	2,402	625	345	2,500	2,500	-	0.0%	2,500	-	2,500	-	2,500	-
57000	**OTHER EXPENSES**	**2,402**	**625**	**345**	**2,500**	**2,500**	**-**	**0.0%**	**2,500**	-	**2,500**	-	**2,500**	-
													-	-
TOTAL	**YOUTH SERVICES (01542)**	**158,815**	**160,869**	**165,857**	**173,493**	**211,553**	**38,060**	**21.9%**	**211,553**	**-**	**211,553**	**-**	**211,553**	**-**

offset in "Other Revenue" by Opioid Settlement funds

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	VETERANS' SERVICES													
55800	Other Supplies	1,438	1,815	1,166	2,185	2,185	-	0.0%	2,185	-	2,185	-	2,185	-
54000	**SUPPLIES & MATERIALS**	**1,438**	**1,815**	**1,166**	**2,185**	**2,185**	**-**	**0.0%**	**2,185**	-	**2,185**	**-**	**2,185**	-
													-	-
56943	MetroWest Veterans District	41,239	42,983	42,639	45,022	47,998	2,976	6.6%	**47,998**	-	47,998	-	47,998	-
56000	**INTERGOVERNMENTAL**	**41,239**	**42,983**	**42,639**	**45,022**	**47,998**	**2,976**	**6.6%**	**47,998**	-	**47,998**	**-**	**47,998**	-
57700	Benefits	46,296	46,250	43,835	50,000	50,000	-	0.0%	**50,000**	-	50,000	-	50,000	-
57000	**OTHER EXPENSES**	**46,296**	**46,250**	**43,835**	**50,000**	**50,000**	-	**0.0%**	**50,000**	-	**50,000**	**-**	**50,000**	-
TOTAL	**VETERANS' SERVICES (01543)**	**88,973**	**91,048**	**87,640**	**97,207**	**100,183**	**2,976**	**3.1%**	**100,183**	**-**	**100,183**	**-**	**100,183**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	LIBRARY													
51100	Administrative Salaries	88,125	92,526	85,341	89,009	91,234	2,225	2.5%	91,234	-	91,234	-	91,234	-
51110	Administrative Assistant	63,071	64,480	67,726	71,090	73,371	2,281	3.2%	73,371	-	73,371	-	73,371	-
51111	Children's Librarian	52,487	58,936	60,834	63,440	59,703	(3,737)	-5.9%	59,703	-	59,703	-	59,703	-
51112	Regular Salaries	85,870	82,502	89,232	110,515	125,810	15,295	13.8%	125,810	-	125,810	-	117,835	(7,975)
51119	Cataloger	21,536	24,343	25,202	36,347	36,369	22	0.1%	36,369	-	36,369	-	36,369	-
51120	Head of Circulation	38,995	39,743	41,600	64,618	57,926	(6,692)	-10.4%	57,926	-	57,926	-	57,926	-
51400	Longevity	1,250	1,450	1,450	1,450	1,150	(300)	-20.7%	1,150	-	1,150	-	1,150	-
51000	**PERSONAL SERVICES**	**351,334**	**363,980**	**371,385**	**436,469**	**445,563**	**9,094**	**2.1%**	**445,563**	**-**	**445,563**	**-**	**437,588**	**(7,975)**
52100	Energy & Utilities	18,815	20,901	22,702	24,700	27,120	2,420	9.8%	27,120	-	27,120	-	27,120	-
52400	Buildings & Grounds Maintenance	11,604	5,911	13,155	11,600	11,600	-	0.0%	11,600	-	11,600	-	11,600	-
52905	Custodial	14,507	16,658	18,345	17,000	17,000	-	0.0%	17,000	-	17,000	-	17,000	-
53000	Professional Services	1,249	2,018	1,898	2,400	2,400	-	0.0%	2,400	-	2,400	-	2,400	-
53400	Communications	31,968	31,699	34,027	35,600	35,600	-	0.0%	35,600	-	35,600	-	35,600	-
52000	**PURCHASED SERVICES**	**78,143**	**77,187**	**90,127**	**91,300**	**93,720**	**2,420**	**2.7%**	**93,720**	-	**93,720**	-	**93,720**	-
										-				
54200	Office Supplies	2,242	2,887	3,725	3,000	3,100	100	3.3%	3,100	-	3,100	-	3,100	-
55800	Other Supplies	0	37	-	-	-	-	0.0%	-	-	-	-	-	-
55808	Books & Periodicals	82,482	85,579	85,541	94,000	96,000	2,000	2.1%	96,000	-	96,000	-	96,000	-
54000	**SUPPLIES & MATERIALS**	**84,724**	**88,503**	**89,266**	**97,000**	**99,100**	**2,100**	**2.2%**	**99,100**	-	**99,100**	-	**99,100**	-
57100	Professional Development	-	-	-	-	500	-	0.0%	500	-	500	-	500	-
57000	**OTHER EXPENSES**	**-**	**-**	**-**	**-**	**500**	**-**	**0.0%**	500	-	**500**	-	**500**	-
TOTAL	**LIBRARY (01610)**	**514,201**	**529,670**	**550,778**	**624,769**	**638,883**	**14,114**	**2.3%**	**638,883**	**-**	**638,883**	**-**	**630,908**	**(7,975)**

FY2025 Budget Development Process

Dept. Request (Level 1), TA Rec. (Level 2), Select Board Rec. (Level 3), Fincom Rec. (Level 4)

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	PARKS & RECREATION													
51100	Administrative Salaries	67,792	68,900	67,878	84,064	87,006	2,942	3.5%	87,006	-	87,006	-	87,006	-
51110	Administrative Assistant	44,606	48,802	52,553	54,381	66,252	11,871	21.8%	66,252	-	66,252	-	66,252	-
51210	Part Time Salaries	13,595	14,423	14,762	15,453	15,934	481	3.1%	15,934	-	15,934	-	15,934	-
51400	Longevity	-	-	-	50	50	-	0.0%	50	-	50	-	50	-
51000	**PERSONAL SERVICES**	**125,993**	**132,125**	**135,193**	**153,948**	**169,242**	**15,294**	**9.9%**	**169,242**	**-**	**169,242**	**-**	**169,242**	**-**
													-	-
52400	Buildings & Grounds Maintenance	-	9,755	-	-	-	-	0.0%	-	-	-	-	-	-
52000	**PURCHASED SERVICES**	**-**	**9,755**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**-**	**-**	**-**	**-**	**-**
													-	-
TOTAL	**PARKS & RECREATION (01650)**	**125,993**	**141,880**	**135,193**	**153,948**	**169,242**	**15,294**	**9.9%**	**169,242**	**-**	**169,242**	**-**	**169,242**	**-**

Re-Voted on 2/20 - additional hours requested (35 hr/wk to 40.0); offset in Local Receipts (P&R Revolving Contrib.: $8,000)

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	RAIL TRAIL													
52400	Buildings & Grounds Maintenance	1,000	293	3,542	5,000	5,000	-	0.0%	5,000	-	5,000	-	5,000	-
52000	**PURCHASED SERVICES**	**1,000**	**293**	**3,542**	**5,000**	**5,000**	**-**	**0.0%**	**5,000**	**-**	**5,000**	**-**	**5,000**	**-**
													-	-
TOTAL	**RAIL TRAIL (01660)**	**1,000**	**293**	**3,542**	**5,000**	**5,000**	**-**	**0.0%**	**5,000**	**-**	**5,000**	**-**	**5,000**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	MEMORIAL DAY													
55800	Memorial Day	2,000	2,000	2,300	2,500	2,500	-	0.0%	2,500	-	2,500	-	2,500	-
TOTAL	**CELEBRATIONS (01692)**	**2,000**	**2,000**	**2,300**	**2,500**	**2,500**	**-**	**0.0%**	**2,500**	**-**	**2,500**	**-**	**2,500**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	DEBT SERVICE													
53005	Professional Services	2,000	2,000	2,000	4,000	4,000	-	0.0%	4,000	-	4,000	-	4,000	-
52000	**PURCHASED SERVICES**	**2,000**	**2,000**	**2,000**	**4,000**	**4,000**	**-**	**0.0%**	**4,000**	**-**	**4,000**	**-**	**4,000**	**-**
													-	-
59100	Principal Long Term Debt	2,680,000	2,200,000	530,000	300,000	300,000	-	0.0%	300,000	-	300,000	-	300,000	-
59150	Interest Long Term Debt	330,553	198,638	91,073	73,650	58,650	(15,000)	-20.4%	58,650	-	58,650	-	58,650	-
59250	Interest Short Term Debt	0	0	-	-	-	-	0.0%	-	-	-	-	-	-
59300	General Interest	0	0	-	-	-	-	0.0%	-	-	-	-	-	-
57600	**DEBT SERVICE**	**3,010,553**	**2,398,638**	**621,073**	**373,650**	**358,650**	**(15,000)**	**-4.0%**	**358,650**	**-**	**358,650**	**-**	**358,650**	**-**
													-	-
TOTAL	**DEBT SERVICE (01710)**	**3,012,553**	**2,400,638**	**623,073**	**377,650**	**362,650**	**(15,000)**	**-4.0%**	**362,650**	**-**	**362,650**	**-**	**362,650**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	LIABILITY INSURANCE													
57400	Property and Liability Insurance	245,831	365,486	364,519	391,710	401,503	9,793	2.5%	401,503	-	401,503	-	401,503	-
57000	**LIABILITY INSURANCE (01945)**	**245,831**	**365,486**	**364,519**	**391,710**	**401,503**	**9,793**	**2.5%**	**401,503**	**-**	**401,503**	**-**	**401,503**	**-**

FY2025 Budget Development Process

Dept. Request (Level 1), TA Rec. (Level 2), Select Board Rec. (Level 3), Fincom Rec. (Level 4)

ACCT. NO.	ACCOUNT NAME	AFTER ALLOCATION Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	EMPLOYEE BENEFITS													
51770	1 County Retirement	2,144,455	2,375,731	2,607,227	2,611,009	2,550,093	(60,916)	-2.3%	2,550,093	-	2,617,865	67,772	2,617,865	-
	COUNTY RETIREMENT (01911)	**2,144,455**	**2,375,731**	**2,607,227**	**2,611,009**	**2,550,093**	**(60,916)**	**-2.3%**	**2,550,093**	**-**	**2,617,865**	**67,772**	**2,617,865**	**-**
51710	Workers' Compensation	283,171	302,068	348,377	380,969	377,630	(3,339)	-0.9%	377,630	-	377,630	-	377,630	-
	WORKERS' COMPENSATION (01912)	**283,171**	**302,068**	**348,377**	**380,969**	**377,630**	**(3,339)**	**-0.9%**	**377,630**	**-**	**377,630**	**-**	**377,630**	**-**
											-	-		
51780	Unemployment	41,438	41,662	48,138	50,000	50,000	-	0.0%	50,000	-	50,000	-	50,000	-
	UNEMPLOYMENT (01913)	**41,438**	**41,662**	**48,138**	**50,000**	**50,000**	**-**	**0.0%**	**50,000**	**-**	**50,000**	**-**	**50,000**	**-**
51720	Disability Insurance	31,595	33,179	34,274	37,533	35,774	(1,759)	-4.7%	35,774	-	35,774	-	35,774	-
51740	Life Insurance	13,016	12,482	10,076	14,042	14,399	357	2.5%	14,399	-	14,399	-	14,399	-
51750	2 Health Insurance	5,032,781	5,089,573	4,912,690	6,030,596	6,214,715	184,119	3.1%	6,214,715	-	6,164,715	(50,000)	6,164,715	-
51751	5 Employee Health Mitigation Fund (EHMF)	46,958	27,917	381	24,400	25,864	1,464	6.0%	25,864	-	25,864	-	25,864	-
51754	6 HSA Contribution	53,000	100,195	82,917	88,000	93,280	5,280	6.0%	93,280	-	120,508	27,228	120,508	-
51755-7	HSA & FSA Administrative Fee	1,094	5,809	5,567	6,600	11,496	4,896	74.2%	11,496	-	11,496	-	11,496	-
51756	Employer Shared Responsibility	15,627	13,125	-	15,000	15,900	900	6.0%	15,900	-	15,900	-	15,900	-
51760	Medicare	514,328	552,428	558,859	572,057	583,626	11,569	2.0%	583,626	-	583,626	-	583,626	-
51761	Medicare Part B	9,419	9,369	6,658	7,139	7,567	428	6.0%	7,567	-	7,567	-	7,567	-
51762	Medicare Part A Penalty & Surcharge	-	-	-	-	150,000	150,000	100.0%	150,000	-	105,000	(45,000)	105,000	-
	INSURANCE	**5,717,818**	**5,844,077**	**5,611,422**	**6,795,367**	**7,152,621**	**357,254**	**5.3%**	**7,152,621**	**-**	**7,084,849**	**(67,772)**	**7,084,849**	**-**
51772	Miscellaneous Pensions	1,249	-	-	-	-	-	0.0%	-	-	-	-	-	-
51790	OPEB Trust Contrib.	1,447,632	1,456,470	1,468,283	1,454,276	1,200,955	(253,321)	-17.4%	1,200,955	-	1,200,955	-	1,200,955	-
51791	Pension Stabilization Contrib.	-	-	-	-	250,000	250,000	100.0%	130,000	(120,000)	-	(130,000)	-	-
51930	4 Settlement for Salary Accounts	81,981	107,443	74,587	100,000	100,000	-	0.0%	100,000	-	100,000	-	100,000	-
51931	Other Administration Fees	25,555	18,885	22,438	14,500	14,500	-	0.0%	14,500	-	14,500	-	14,500	-
	BENEFITS	**1,556,417**	**1,582,798**	**1,565,308**	**1,568,776**	**1,565,455**	**(3,321)**	**-0.2%**	**1,445,455**	**(120,000)**	**1,315,455**	(130,000)	**1,315,455**	**-**
											-	-		
TOTAL	**EMPLOYEE BENEFITS (01914)**	**7,274,235**	**7,426,875**	**7,176,730**	**8,364,143**	**8,718,076**	**353,933**	**4.2%**	**8,598,076**	**(120,000)**	**8,400,304**	**(197,772)**	**8,400,304**	**-**
	TOTAL BENEFITS (AFTER ALLOCATION)	**9,743,299**	**10,146,336**	**10,180,472**	**11,406,121**	**11,695,799**	**289,678**	**2.5%**	**11,575,799**	**(120,000)**	**11,445,799**	**(130,000)**	**11,445,799**	**-**

ACCT. NO.	ACCOUNT NAME	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Budget Fiscal Year 2024	Level 1 Dept. Req Fiscal Year 2025	Chg. ($) FY24-25 to FC Rec.	Chg. (%) FY24-25 to FC Rec.	Level 2 TA Rec Fiscal Year 2025	Chg. ($) TA Rec. to Dept. Req	Level 3 BOS Rec Fiscal Year 2025	Chg. ($) BOS Rec. to TA Rec.	Level 4 Fincom Rec Fiscal Year 2025	Chg. ($) Fincom Rec. to BOS Rec.
	WATER													
51100	Administrative Salaries	64,513	65,801	67,915	70,268	72,395	2,127	3.0%	72,395	-	72,395	-	72,395	-
51105	Foreman	138,815	131,519	160,933	167,398	180,988	13,590	8.1%	180,988	-	180,988	-	180,988	-
51110	Administrative Assistant	55,147	59,697	60,793	63,106	66,239	3,133	5.0%	66,239	-	66,239	-	66,239	-
51112	Regular Salaries	290,086	301,502	313,441	376,630	385,848	9,218	2.4%	385,848	-	385,848	-	385,848	-
51113	Clerical Salaries	47,210	48,212	40,990	43,268	44,323	1,055	2.4%	44,323	-	44,323	-	44,323	-
51200	Temporary Labor	0	83	-	-	-	-	0.0%	-	-	-	-	-	-
51300	Overtime	29,654	109,195	38,131	105,000	80,000	(25,000)	-23.8%	80,000	-	80,000	-	80,000	-
51306	Flouridation OT	19,416	16,619	18,090	26,779	26,779	-	0.0%	26,779	-	26,779	-	26,779	-
51400	Longevity	750	850	750	750	2,100	1,350	180.0%	2,100	-	2,100	-	2,100	-
51404	Duty Pay	0	13,000	12,750	13,500	13,500	-	0.0%	13,500	-	13,500	-	13,500	-
51407	Police Details	2,816	7,591	5,606	5,411	5,411	-	0.0%	5,411	-	5,411	-	5,411	-
	Subtotal Personal Services	*648,407*	*754,069*	*719,399*	*872,110*	*877,583*	*5,473*	*0.6%*	*877,583*	-	*877,583*	-	*877,583*	-
									-	-			-	-
51710	Workers' Compensation	15,170	16,644	15,745	18,679	17,905	(774)	-4.1%	17,905	-	17,905	-	17,905	-
51720	Disability Insurance	2,704	2,993	3,111	3,281	3,360	79	2.4%	3,360	-	3,360	-	3,360	-
51740	Life Insurance	361	361	361	358	325	(33)	-9.2%	325	-	325	-	325	-
51750	Health Insurance	49,551	63,383	73,389	94,752	101,685	6,933	7.3%	101,685	-	101,685	-	101,685	-
51760	Medicare	7,714	8,309	8,625	10,048	12,148	2,100	20.9%	12,148	-	12,148	-	12,148	-
51770	County Retirement	103,028	110,705	120,542	125,340	133,916	8,576	6.8%	133,916	-	133,916	-	133,916	-
51790	OPEB	15,896	19,988	21,793	28,165	28,052	(113)	-0.4%	28,052	-	28,052	-	28,052	-
	Subtotal Benefits	*194,424*	*222,383*	*243,566*	*280,623*	*297,391*	*16,768*	*6.0%*	*297,391*	-	*297,391*	-	*297,391*	-
51000	**PERSONAL SERVICES**	**842,831**	**976,452**	**962,965**	**1,152,733**	**1,174,974**	**22,241**	**1.9%**	**1,174,974**	**-**	**1,174,974**	**-**	**1,174,974**	**-**
									-	-			-	-

FY2025 Budget Development Process

Dept. Request (Level 1), TA Rec. (Level 2), Select Board Rec. (Level 3), Fincom Rec. (Level 4)

52100	Energy & Other Utilities	35,000	34,614	33,374	31,500	31,500	-	0.0%	31,500	-	31,500	-	31,500	-
52130	Electricity	226,000	210,870	282,361	350,000	350,000	-	0.0%	350,000	-	350,000	-	350,000	-
52400	Buildings & Grounds Maintenance	13,164	10,829	22,820	13,164	13,164	-	0.0%	13,164	-	13,164	-	13,164	-
53031	Vehicle Maintenance	10,000	13,726	-	15,000	15,000	-	0.0%	15,000	-	15,000	-	15,000	-
53000	Professional Services	159,000	204,917	140,924	210,000	210,000	-	0.0%	210,000	-	210,000	-	210,000	-
53011	Tank Inspection	10,000	-	-	10,000	10,000	-	0.0%	10,000	-	10,000	-	10,000	-
53012	Well Cleaning	15,000	-	-	20,000	20,000	-	0.0%	20,000	-	20,000	-	20,000	-
53400	Communications	27,000	25,415	25,517	25,000	25,000	-	0.0%	25,000	-	25,000	-	25,000	-
52000	**PURCHASED SERVICES**	**495,164**	**500,371**	**504,996**	**674,664**	**674,664**	**-**	**0.0%**	**674,664**	**-**	**674,664**	-	**674,664**	-
									-	-			-	-
54200	Office Supplies	9,201	12,504	11,418	9,201	9,201	-	0.0%	9,201	-	9,201	-	9,201	-
54300	Repair & Maint. Supplies	40,000	24,656	42,320	42,000	42,000	-	0.0%	42,000	-	42,000	-	42,000	-
54800	Vehicle Supplies	15,000	17,278	22,035	15,000	15,000	-	0.0%	15,000	-	15,000	-	15,000	-
54900	Food Supplies	250	420	220	250	250	-	0.0%	250	-	250	-	250	-
55392	Gas/Diesel	0	29,226	24,228	-	-	-	0.0%	-	-	-	-	-	-
55809	Field Expenses	203,250	268,374	284,841	400,000	300,000	(100,000)	-25.0%	300,000	-	300,000	-	300,000	-
54000	**SUPPLIES & MATERIALS**	**267,701**	**352,458**	**385,062**	**466,451**	**366,451**	**(100,000)**	**-21.4%**	**366,451**	**-**	**366,451**	**-**	**366,451**	-
									-	-				-
56920	Safe Water Assessment	4,000	3,364	3,230	4,000	4,000	-	0.0%	4,000	-	4,000	-	4,000	-
56000	**INTERGOVERNMENTAL**	**4,000**	**3,364**	**3,230**	**4,000**	**4,000**	**-**	**0.0%**	**4,000**	**-**	**4,000**	-	**4,000**	-
									-	-			-	-
57100	Professional Development	5,678	7,869	7,226	5,000	5,000	-	0.0%	5,000	-	5,000	-	5,000	-
57000	**OTHER EXPENSES**	**5,678**	**7,869**	**7,226**	**5,000**	**5,000**	**-**	**0.0%**	**5,000**	**-**	**5,000**	**-**	**5,000**	-
									-	-			-	-
58001	Hydrants	15,000	-	10,651	-	15,000	15,000	100.0%	15,000	-	15,000	-	15,000	-
58000	**CAPITAL OUTLAY**	**15,000**	**-**	**10,651**	**-**	**15,000**	**15,000**	**100.0%**	**15,000**	**-**	15,000	-	15,000	-
									-	-			-	-
59100	Principal	577,605	585,052	747,553	745,108	722,755	(22,353)	-3.0%	722,755	-	722,755	-	722,755	-
59150	Interest	101,538	75,911	543,398	349,284	339,587	(9,697)	-2.8%	339,587	-	339,587	-	339,587	-
59260	Administration Fees	2,958	2,789	2,616	2,441	2,368	(73)	-3.0%	2,368	-	2,368	-	2,368	-
59000	**DEBT SERVICE**	**682,101**	**663,752**	**1,293,567**	**1,096,833**	**1,064,710**	**(32,123)**	**-2.9%**	**1,064,710**	**-**	**1,064,710**	-	**1,064,710**	-
									-	-			-	-
TOTAL	**WATER**	**2,312,475**	**2,504,266**	**3,167,697**	**3,399,681**	**3,304,799**	**(94,882)**	**-2.8%**	**3,304,799**	**-**	**3,304,799**	**-**	**3,304,799**	**-**

updated with CBA, no change to bottom line