

**FY 25 Town Administrator's Budget**



***For public hearing on March 28, 2024***

## FY 25 Projected Revenues

CATEGORY	FY22 Final	FY23 Final	FY24 Final	FY 25 Preliminary	Diff	% Inc
Prior Year Levy Limit	\$ 45,783,643	\$ 47,340,833	\$ 48,784,840	\$ 50,657,828	\$ 1,872,988.00	3.84%
2 1/2 % increase	\$ 1,144,591	\$ 1,183,521	\$ 1,219,621	\$ 1,266,446	\$ 46,824.70	3.84%
New Growth	\$ 412,599.00	\$ 260,486.00	\$ 653,367.00	\$ 420,000.00	\$ (233,367.00)	-35.72%
TOTAL PROPERTY TAXES	\$ 47,340,833	\$ 48,784,840	\$ 50,657,828	\$ 52,344,274	\$ 1,686,445.70	3.33%
Override						
STATE PROVIDED FUNDS	\$ 5,748,398.00	\$ 6,419,355.00	\$ 7,406,145.00	\$ 7,481,497.00	\$ 75,352.00	1.02%
DEBT EXCLUSIONS/TAX OFFSETS	\$ 3,432,849.00	\$ 3,106,911.00	\$ 2,908,125.00	\$ 4,575,164.00	\$ 1,667,039.00	57.32%
PROJECTED LOCAL RECEIPTS	\$ 5,075,000.00	\$ 5,249,912.00	\$ 5,300,000.00	\$ 5,500,000.00	\$ 200,000.00	3.77%
COLONIAL REVENUE						
FREE CASH	\$ 1,092,537.00	\$ 2,221,215.00	\$ 1,834,372.50	\$ 1,513,570.00	\$ (320,802.50)	-17.49%
OVERLAY SURPLUS	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 100,000.00	\$ 40,000.00	66.67%
BUILDING RESERVE FUND						
CEMETERY & FUNDS	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 50,000.00	\$ 20,000.00	66.67%
RESERVE FOR APPROP (SEPTIC)	\$ 22,619.00	\$ 22,634.00	\$ 22,649.00	\$ 22,664.00	\$ 15.00	0.07%
RESERVE FOR APPROP (CABLE)	\$ 255,989.00	\$ 215,088.00	\$ 335,946.00	\$ 347,551.00	\$ 11,605.00	3.45%
AMERICAN LEGION FUND						
BORROWING						
GOLF ENTERPRISE	\$ 88,000.00	\$ 263,636.00	\$ 850,000.00		\$ (850,000.00)	-100.00%
EMS RETAINED EARNINGS			\$ 65,369.00	\$ 265,000.00	\$ 199,631.00	305.39%
CAPITAL FACILITIES FUND			\$ 250,000.00		\$ (250,000.00)	-100.00%
STABILIZATION FUND						
<b>TOTAL REVENUE</b>	<b>\$ 63,146,225</b>	<b>\$ 66,373,591</b>	<b>\$ 69,720,434</b>	<b>\$ 72,199,720</b>	<b>\$ 2,479,285.20</b>	<b>3.56%</b>

## FY 25 Preliminary Appropriation Targets

	FY22 Final	FY23 Final	FY24 Final	FY25 Preliminary	Diff	% Inc
GENERAL GOVERNMENT	\$ 2,953,351.00	\$ 3,146,483.00	\$ 3,152,098.20	\$ 3,282,764.00	\$ 130,665.80	4.15%
PUBLIC SAFETY	\$ 5,407,773.00	\$ 5,593,439.00	\$ 5,896,438.00	\$ 6,226,513.74	\$ 330,075.74	5.60%
PUBLIC WORKS	\$ 7,507,541.00	\$ 7,875,127.00	\$ 8,313,390.00	\$ 8,516,623.00	\$ 203,233.00	2.44%
HUMAN SERVICES	\$ 553,398.00	\$ 595,733.00	\$ 654,012.00	\$ 653,188.00	\$ 824.00	-0.13%
CULTURE & RECREATION	\$ 1,046,927.00	\$ 1,062,087.00	\$ 1,094,144.00	\$ 1,170,351.00	\$ 76,207.00	6.96%
EDUCATION	\$ 31,494,677.35	\$ 32,503,938.00	\$ 33,738,596.48	\$ 35,191,312.00	\$ 1,452,715.52	4.31%
DEBT & INTEREST	\$ 4,111,514.00	\$ 3,886,904.00	\$ 3,594,019.50	\$ 5,265,341.00	\$ 1,671,321.50	46.50%
EMPLOYEE BENEFITS	\$ 7,768,373.00	\$ 8,266,644.00	\$ 8,676,832.00	\$ 9,108,436.00	\$ 431,604.00	4.97%
Other Expenditure Total	\$ 1,756,243.00	\$ 2,819,914.45	\$ 3,972,516.28	\$ 2,216,330.00	\$ 1,756,186.28	-44.21%
CHERRY SHEET CHARGES	\$ 477,668.00	\$ 592,608.00	\$ 617,561.00	\$ 567,711.00	\$ 49,850.00	-8.07%
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,077,465.35</b>	<b>\$ 66,342,877.45</b>	<b>\$ 69,709,607.46</b>	<b>\$ 72,198,569.74</b>	<b>\$ 2,488,962.28</b>	<b>3.57%</b>
<b>TOTAL REVENUE</b>	<b>\$ 63,146,225.07</b>	<b>\$ 66,373,590.90</b>	<b>\$ 69,720,434.40</b>	<b>\$ 72,199,719.59</b>	<b>\$ 2,479,285.20</b>	<b>3.56%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,077,465.35</b>	<b>\$ 66,342,877.45</b>	<b>\$ 69,709,607.46</b>	<b>\$ 72,198,569.74</b>	<b>\$ 2,488,962.28</b>	<b>3.57%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$ 68,760</b>	<b>\$ 30,713</b>	<b>\$ 10,827</b>	<b>\$ 1,150</b>	<b>\$ 9,677.08</b>	

## ***FY 25 Other Expenditures Target***

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Allow for abate/exemptions	\$200,000	\$58,542	\$573,401	\$175,000
Deficit Accounts	\$275,000	\$311,097	\$290,287	\$275,000
Building Reserve Fund Payment				
Capital Budget	\$1,060,537	\$2,274,851	\$2,880,929	\$1,638,570
Special Articles	\$0	\$0	\$0	\$0
Transfer to Capital Maintenance Fund	\$50,000	\$0	\$50,000	\$0
Appropriation to Stabilization Fund	\$150,000	\$150,000	\$150,000	\$100,000
Offset for Direct Expenditures	\$20,706	\$25,424	\$27,900	\$27,760
<b>Other Expenditures Total</b>	<b>\$1,756,243</b>	<b>\$2,819,914</b>	<b>\$3,972,516</b>	<b>\$2,216,330</b>

# FY 2025 Operating Budget

NEW	FY 22	FY 23	FY 24	FY 24	FY 25	FY 25	Variance	%
Line No.	AdoptedBudget	AdoptedBudget	AdoptedBudget	MUNIS Revised	Department Request	Recommended	FY24 vs FY25	Increase
<b>GENERAL GOVERNMENT</b>								
<i>Selectmen</i>								
1	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ -	0.0%
2	\$ 182,542.00	\$ 186,115.00	\$ 212,500.00	\$ 214,650.00	\$ 216,750.00	\$ 216,750.00	\$ 2,100.00	1.0%
3	\$ 98,808.00	\$ 100,799.00	\$ 102,753.00	\$ 102,753.00	\$ 104,746.00	\$ 104,746.00	\$ 1,993.00	1.9%
4	\$ 94,240.00	\$ 109,240.00	\$ 136,240.00	\$ 191,240.00	\$ 150,000.00	\$ 150,000.00	\$ (41,240.00)	-21.6%
5	\$ 60,000.00	\$ 200,000.00	\$ 100,000.00	\$ 2,736.20	\$ 75,000.00	\$ 75,000.00	\$ 72,263.80	2641.0%
6	\$ 701,471.00	\$ 701,471.00	\$ 701,471.00	\$ 701,471.00	\$ 702,000.00	\$ 702,000.00	\$ 529.00	#DIV/0!
7	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ -	0.1%
8	\$ 1,163,811.00	\$ 1,324,375.00	\$ 1,279,714.00	\$ 1,239,600.20	\$ 1,275,246.00	\$ 1,275,246.00	\$ 35,645.80	2.9%
<i>Sub-Total Selectmen</i>								
<i>Cable</i>								
9	\$ 116,050.00	\$ 117,908.00	\$ 121,062.00	\$ 125,946.00	\$ 128,691.00	\$ 132,551.00	\$ 6,605.00	5.2%
10	\$ 39,939.00	\$ 37,180.00	\$ 40,000.00	\$ 40,000.00	\$ 45,000.00	\$ 45,000.00	\$ 5,000.00	12.5%
11	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
<i>Sub-Total Cable</i>								
<i>Town Accountant</i>								
12	\$ 130,019.00	\$ 130,019.00	\$ 142,725.00	\$ 142,725.00	\$ 146,725.00	\$ 146,725.00	\$ 4,000.00	2.8%
13	\$ 64,803.00	\$ 65,776.00	\$ 69,008.00	\$ 71,893.00	\$ 71,404.00	\$ 74,404.00	\$ 2,511.00	3.5%
14	\$ 5,300.00	\$ 5,400.00	\$ 5,440.00	\$ 5,440.00	\$ 5,500.00	\$ 5,500.00	\$ 60.00	1.1%
<i>Sub-Total Town Acct.</i>								
<i>Town Counsel</i>								
15	\$ 90,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
16	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.0%
<i>Sub-Total Town Counsel</i>								
<i>Div. Finance &amp; Admin.</i>								
<i>Operations Support</i>								
17	\$ 77,257.00	\$ 58,132.00	\$ 62,201.00	\$ 62,715.00	\$ 63,933.00	\$ 64,162.00	\$ 1,447.00	2.3%
18	\$ 48,400.00	\$ 48,400.00	\$ 50,900.00	\$ 50,900.00	\$ 52,900.00	\$ 52,900.00	\$ 2,000.00	3.9%

# FY 2025 Operating Budget

NEW		FY 22	FY 23	FY 24	FY 24	FY 25	FY 25	Variance	% Increase
Line No.		AdoptedBudget	AdoptedBudget	AdoptedBudget	MUNIS Revised	Department Request	Recommended	FY24 vs FY25	
19	Salary Expenses	\$ 2,500.00	\$ 7,500.00	\$ 19,977.00	\$ 19,977.00	\$ 20,500.00	\$ 20,500.00	\$ 523.00	2.6%
20	Expenses	\$ 269,002.00	\$ 278,500.00	\$ 285,130.00	\$ 290,130.00	\$ 297,564.00	\$ 297,564.00	\$ 7,434.00	2.6%
	Tax Collector								
21	Collector Expenses	\$ 21,050.00	\$ 21,050.00	\$ 21,050.00	\$ 21,050.00	\$ 21,050.00	\$ 21,050.00	\$ -	0.0%
22	Senior Tax Work-Off Program	\$ 9,000.00	\$ 12,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ -	0.0%
23	Treasurer's Salaries	\$ 214,639.00	\$ 236,512.00	\$ 247,185.00	\$ 238,330.00	\$ 258,342.00	\$ 258,950.00	\$ 20,620.00	8.7%
24	Treasurer's Expenses	\$ 28,740.00	\$ 28,740.00	\$ 28,740.00	\$ 28,740.00	\$ 29,300.00	\$ 29,300.00	\$ 560.00	1.9%
25	Town Clerk Salaries	\$ 139,074.00	\$ 134,608.00	\$ 154,741.00	\$ 159,736.00	\$ 163,025.00	\$ 165,265.00	\$ 5,529.00	3.5%
26	Clerk Expenses	\$ 38,265.00	\$ 62,230.00	\$ 76,840.00	\$ 69,485.00	\$ 100,455.00	\$ 90,305.00	\$ 20,820.00	30.0%
	<b>Sub-Total Div. Fin. &amp; Admin.</b>	<b>\$ 847,927.00</b>	<b>\$ 887,672.00</b>	<b>\$ 955,764.00</b>	<b>\$ 950,063.00</b>	<b>\$ 1,016,069.00</b>	<b>\$ 1,008,996.00</b>	<b>\$ 58,933.00</b>	<b>6.2%</b>
	<i>Board of Assessors</i>								
27	Board Salaries	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ -	0.0%
28	Other Salaries	\$ 154,589.35	\$ 156,519.00	\$ 58,451.00	\$ 92,551.00	\$ 63,080.00	\$ 63,080.00	\$ (29,471.00)	-31.8%
29	Professional Services	\$ 46,035.00	\$ 55,806.00	\$ 114,506.00	\$ 84,506.00	\$ 125,806.00	\$ 125,806.00	\$ 41,300.00	48.9%
30	Assessment Update	\$ 8,200.00	\$ 10,700.00	\$ 10,700.00	\$ 10,700.00	\$ 10,700.00	\$ 10,700.00	\$ -	0.0%
31	Expenses	\$ 11,970.00	\$ 10,470.00	\$ 10,470.00	\$ 10,470.00	\$ 10,470.00	\$ 10,470.00	\$ -	0.0%
	<b>Sub-Total Bd. of Assessors</b>	<b>\$ 232,294.35</b>	<b>\$ 244,995.00</b>	<b>\$ 205,627.00</b>	<b>\$ 209,727.00</b>	<b>\$ 221,556.00</b>	<b>\$ 221,556.00</b>	<b>\$ 11,829.00</b>	<b>5.6%</b>
	<i>Land Use (Planning &amp; Conservation)</i>								
32	Director Salary	\$ 84,066.00	\$ 85,748.00	\$ 88,013.00	\$ 88,013.00	\$ 89,763.00	\$ 89,763.00	\$ 1,750.00	2.0%
33	Other Salaries	\$ 75,493.00	\$ 70,531.00	\$ 78,451.00	\$ 82,157.00	\$ 83,474.00	\$ 85,419.00	\$ 3,262.00	4.0%
34	Expenses	\$ 10,704.00	\$ 7,350.00	\$ 7,450.00	\$ 7,450.00	\$ 8,050.00	\$ 8,050.00	\$ 600.00	8.1%
	<b>Sub-Total Land Use</b>	<b>\$ 170,263.00</b>	<b>\$ 163,629.00</b>	<b>\$ 173,914.00</b>	<b>\$ 177,620.00</b>	<b>\$ 181,287.00</b>	<b>\$ 183,232.00</b>	<b>\$ 5,612.00</b>	<b>3.2%</b>
	<i>Board of Appeals</i>								
35	Expenses	\$ 3,241.00	\$ 6,241.00	\$ 6,500.00	\$ 6,500.00	\$ 6,970.00	\$ 6,970.00	\$ 470.00	7.2%
	<b>Sub-Total Board of Appeals</b>	<b>\$ 3,241.00</b>	<b>\$ 6,241.00</b>	<b>\$ 6,500.00</b>	<b>\$ 6,500.00</b>	<b>\$ 6,970.00</b>	<b>\$ 6,970.00</b>	<b>\$ 470.00</b>	<b>7.2%</b>
	<i>Conservation Commission</i>								
36	Professional Services	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ -	0.0%
37	Open Space	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ -	0.0%

# FY 2025 Operating Budget

NEW	Line No.	FY 22 Adopted/Budget	FY 23 Adopted/Budget	FY 24 Adopted/Budget	FY 24 MUNIS Revised	FY 25 Department Request	FY 25 Recommended	Variance FY24 vs FY25	% Increase
	<b>Sub-Total Conservation Comm.</b>	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00	\$ -	0.0%
	<i>Personnel Board</i>								
	38 Salary	\$ 1,874.00	\$ 1,874.00	\$ 1,874.00	\$ 1,874.00	\$ 1,874.00	\$ 1,874.00	\$ -	0.0%
	39 Professional Services	\$ 2,870.00	\$ 2,870.00	\$ 2,870.00	\$ 2,870.00	\$ 2,870.00	\$ 2,870.00	\$ -	0.0%
	40 Expenses	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ -	0.0%
	<b>Sub-Total Personnel Board</b>	\$ 5,074.00	\$ 5,074.00	\$ 5,074.00	\$ 5,074.00	\$ 5,074.00	\$ 5,074.00	\$ -	0.0%
	<i>Finance Committee</i>								
	41 Salary	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%
	42 Expenses	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ -	0.0%
	43 Finance Committee Report	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
	44 Reserve Fund	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	0.0%
	<b>Sub-Total Finance Committee</b>	\$ 50,920.00	\$ 50,920.00	\$ 50,920.00	\$ 50,920.00	\$ 50,920.00	\$ 50,920.00	\$ -	0.0%
	<b>TOTAL GEN. GOVERNMENT</b>	\$ 2,946,231.35	\$ 3,165,779.00	\$ 3,182,338.00	\$ 3,152,098.20	\$ 3,281,032.00	\$ 3,282,764.00	\$ 130,665.80	4.1%
	<b>Public Safety</b>								
	<i>Police</i>								
	45 Chiefs Salary (incl. holidays)	\$ 204,901.00	\$ 173,900.00	\$ 177,368.00	\$ 185,438.00	\$ 181,028.00	\$ 181,028.00	\$ (4,410.00)	-2.4%
	46 Other Salaries (incl. holidays)	\$ 2,405,051.00	\$ 2,528,899.00	\$ 2,563,776.00	\$ 2,526,648.00	\$ 2,792,674.00	\$ 2,708,199.00	\$ 181,551.00	7.2%
	47 Officer's Overtime	\$ 407,892.00	\$ 420,000.00	\$ 470,000.00	\$ 533,179.00	\$ 484,000.00	\$ 470,000.00	\$ (63,179.00)	-11.8%
	48 Officers Training	\$ 137,562.00	\$ 140,500.00	\$ 146,500.00	\$ 146,500.00	\$ 151,000.00	\$ 146,500.00	\$ -	0.0%
	49 Other Expenses	\$ 230,525.00	\$ 235,500.00	\$ 250,000.00	\$ 250,000.00	\$ 258,500.00	\$ 258,500.00	\$ 8,500.00	3.4%
	<b>Sub-Total Police</b>	\$ 3,385,931.00	\$ 3,498,799.00	\$ 3,607,644.00	\$ 3,641,765.00	\$ 3,867,202.00	\$ 3,764,227.00	\$ 122,462.00	3.4%
	<i>Fire</i>								
	50 Chief's Salary (incl. holidays)	\$ 139,080.00	\$ 143,140.00	\$ 148,970.00	\$ 151,246.00	\$ 154,877.00	\$ 155,427.00	\$ 4,181.00	2.8%
	51 Full time Salaries (incl. holidays)	\$ 914,220.00	\$ 927,291.00	\$ 1,282,137.00	\$ 1,037,970.00	\$ 1,381,207.00	\$ 1,226,961.74	\$ 188,991.74	18.2%
	52 Call Dept. Salaries	\$ 503,277.00	\$ 520,992.00	\$ 546,712.00	\$ 546,712.00	\$ 557,647.00	\$ 557,647.00	\$ 10,935.00	2.0%
	53 Fire Alarm Salaries	\$ 15,462.00	\$ 15,771.00	\$ 16,086.00	\$ 16,086.00	\$ 16,086.00	\$ 16,086.00	\$ -	0.0%
	54 Fire Dept. Expenses	\$ 116,869.00	\$ 174,352.00	\$ 152,300.00	\$ 152,300.00	\$ 152,300.00	\$ 152,300.00	\$ -	0.0%
	55 Fire Alarm Expenses	\$ 14,002.00	\$ 14,002.00	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	\$ -	0.0%
	<b>Sub-Total Fire</b>	\$ 1,702,910.00	\$ 1,795,548.00	\$ 2,160,555.00	\$ 1,918,714.00	\$ 2,276,517.00	\$ 2,122,821.74	\$ 204,107.74	10.6%
	<b>Div of Zoning &amp; Inspection</b>								

# FY 2025 Operating Budget

NEW	Line No.	FY 22 Adopted Budget	FY 23 Adopted Budget	FY 24 Adopted Budget	MUNIS Revised	FY 25 Department Request	FY 25 Recommended	Variance FY24 vs FY25	% Increase	
	56	\$ 219,026.00	\$ 222,784.00	\$ 231,256.00	\$ 232,404.00	\$ 237,256.00	\$ 237,604.00	\$ 5,200.00	2.2%	
	57	\$ 34,424.00	\$ 30,000.00	\$ 36,500.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ -	0.0%	
	58	\$ 16,131.00	\$ 16,131.00	\$ 21,248.00	\$ 21,248.00	\$ 18,381.00	\$ 18,381.00	\$ (2,867.00)	-13.5%	
	<b>Sub-Total Zoning &amp; Inspection</b>	<b>\$ 269,581.00</b>	<b>\$ 268,915.00</b>	<b>\$ 289,004.00</b>	<b>\$ 288,652.00</b>	<b>\$ 290,637.00</b>	<b>\$ 290,985.00</b>	<b>\$ 2,333.00</b>	<b>0.8%</b>	
	<i>Emergency Management</i>									
	59	\$ 2,500.00	\$ 7,500.00	\$ 8,935.00	\$ 15,918.00	\$ 12,390.00	\$ 16,500.00	\$ 582.00	3.7%	
	60	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ -	0.0%	
	<b>Sub-Total Emergency Management</b>	<b>\$ 2,501.00</b>	<b>\$ 7,501.00</b>	<b>\$ 8,936.00</b>	<b>\$ 15,919.00</b>	<b>\$ 12,391.00</b>	<b>\$ 16,501.00</b>	<b>\$ 582.00</b>	<b>3.7%</b>	
	<i>Dog Officer</i>									
	61	\$ 28,385.49	\$ 28,954.00	\$ 29,534.00	\$ 29,534.00	\$ 30,125.00	\$ 30,125.00	\$ 591.00	2.0%	
	62	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ -	0.0%	
	<b>Sub-Total Dog Officer</b>	<b>\$ 30,239.49</b>	<b>\$ 30,808.00</b>	<b>\$ 31,388.00</b>	<b>\$ 31,388.00</b>	<b>\$ 31,979.00</b>	<b>\$ 31,979.00</b>	<b>\$ 591.00</b>	<b>1.9%</b>	
	<b>Total Public Safety</b>	<b>\$ 5,391,162.49</b>	<b>\$ 5,601,571.00</b>	<b>\$ 6,097,527.00</b>	<b>\$ 5,896,438.00</b>	<b>\$ 6,478,726.00</b>	<b>\$ 6,226,513.74</b>	<b>\$ 330,075.74</b>	<b>5.6%</b>	
	<b>Public Works</b>									
	<i>Administration</i>									
	63	\$ 138,003.00	\$ 140,763.00	\$ 144,038.00	\$ 144,038.00	\$ 147,450.00	\$ 147,450.00	\$ 3,412.00	2.4%	
	64	\$ 555,134.00	\$ 582,928.00	\$ 618,812.00	\$ 618,812.00	\$ 629,564.00	\$ 536,564.00	\$ (82,248.00)	-13.3%	
	65	\$ 134,000.00	\$ 134,000.00	\$ 159,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ -	0.0%	
	66	\$ 9,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 55,500.00	\$ 43,000.00	344.0%	
	<b>Sub-Total Administration</b>	<b>\$ 836,637.00</b>	<b>\$ 870,191.00</b>	<b>\$ 934,350.00</b>	<b>\$ 915,350.00</b>	<b>\$ 929,514.00</b>	<b>\$ 879,514.00</b>	<b>\$ (35,836.00)</b>	<b>-3.9%</b>	
	<i>Highway</i>									
	67	\$ 930,969.00	\$ 922,345.00	\$ 940,999.00	\$ 940,999.00	\$ 976,503.00	\$ 976,503.00	\$ 35,504.00	3.8%	
	68	\$ 564,530.00	\$ 564,550.00	\$ 564,550.00	\$ 564,550.00	\$ 564,550.00	\$ 564,550.00	\$ -	0.0%	
	<b>Sub-Total Highway</b>	<b>\$ 1,495,519.00</b>	<b>\$ 1,486,895.00</b>	<b>\$ 1,505,549.00</b>	<b>\$ 1,505,549.00</b>	<b>\$ 1,541,053.00</b>	<b>\$ 1,541,053.00</b>	<b>\$ 35,504.00</b>	<b>2.4%</b>	
	<i>Stilewalk Construction &amp; Maint.</i>									
	69	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%	



# FY 2025 Operating Budget

NEW		FY 22	FY 23	FY 24	FY 24	FY 25	FY 25	Variance	% Increase
Line No.		AdoptedBudget	AdoptedBudget	AdoptedBudget	MUNIS Revised	Department Request	Recommended	FY24 vs FY25	
	Sub-Total Sidewalk Const. & Maint.	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
	<i>Snow &amp; Ice Removal</i>								
70	Salaries and Expenses	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ -	0.0%
	Sub-Total Snow & Ice Removal	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ -	0.0%
	<i>Street Lighting</i>								
71	Expenses	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ -	0.0%
	Sub-Total Street Lighting	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ -	0.0%
	<i>Rubbish Collection</i>								
72	Expenses	\$ 945,000.00	\$ 1,150,000.00	\$ 1,199,000.00	\$ 1,199,000.00	\$ 1,239,000.00	\$ 1,239,000.00	\$ 40,000.00	3.3%
	Sub-Total Rubbish Collection	\$ 945,000.00	\$ 1,150,000.00	\$ 1,199,000.00	\$ 1,199,000.00	\$ 1,239,000.00	\$ 1,239,000.00	\$ 40,000.00	3.3%
	<i>School Maintenance &amp; Buses</i>								
73	Salaries	\$ 1,172,807.00	\$ 1,224,507.00	\$ 1,349,944.00	\$ 1,349,944.00	\$ 1,401,106.00	\$ 1,401,106.00	\$ 51,162.00	3.8%
74	Energy Supply	\$ 724,000.00	\$ 764,240.00	\$ 881,800.00	\$ 840,664.00	\$ 889,120.00	\$ 889,120.00	\$ 48,456.00	5.8%
75	Expenses	\$ 1,381,200.00	\$ 1,420,950.00	\$ 1,525,700.00	\$ 1,525,700.00	\$ 1,572,100.00	\$ 1,572,100.00	\$ 46,400.00	3.0%
	Sub-Total School Maint. & Buses	\$ 3,278,007.00	\$ 3,409,697.00	\$ 3,757,444.00	\$ 3,716,308.00	\$ 3,862,326.00	\$ 3,862,326.00	\$ 146,018.00	3.9%
	<i>Town Building Maintenance</i>								
76	Salaries	\$ 255,878.00	\$ 248,828.00	\$ 259,483.00	\$ 259,483.00	\$ 266,030.00	\$ 266,030.00	\$ 6,547.00	2.5%
77	Expenses	\$ 371,500.00	\$ 371,500.00	\$ 413,600.00	\$ 392,700.00	\$ 403,700.00	\$ 403,700.00	\$ 11,000.00	2.8%
	Town Building Maintenance	\$ 627,378.00	\$ 620,328.00	\$ 673,083.00	\$ 652,183.00	\$ 669,730.00	\$ 669,730.00	\$ 17,547.00	2.7%
	<i>Cemetery, Parks &amp; Tree</i>								
	Total Public Works	\$ 7,507,541.00	\$ 7,862,111.00	\$ 8,394,426.00	\$ 8,313,390.00	\$ 8,566,623.00	\$ 8,516,623.00	\$ 203,233.00	2.4%
	Human Services								

# FY 2025 Operating Budget

NEW		FY 22	FY 23	FY 24	FY 24	FY 25	FY 25	Variance	% Increase
Line No.		AdoptedBudget	AdoptedBudget	AdoptedBudget	MUNIS Revised	Department Request	Recommended	FY24 vs FY25	
	<i>Board of Health</i>								
78	Other Salaries	\$ 94,581.00	\$ 96,563.00	\$ 141,325.00	\$ 158,336.00	\$ 161,296.00	\$ 160,291.00	\$ 1,955.00	1.2%
79	Expenses	\$ 44,304.00	\$ 44,304.00	\$ 39,860.00	\$ 39,860.00	\$ 40,434.00	\$ 40,434.00	\$ 574.00	1.4%
	<b>Sub-Total Board of Health</b>	<b>\$ 138,885.00</b>	<b>\$ 140,867.00</b>	<b>\$ 181,185.00</b>	<b>\$ 198,196.00</b>	<b>\$ 201,730.00</b>	<b>\$ 200,725.00</b>	<b>\$ 2,529.00</b>	<b>1.3%</b>
	<i>Council on Aging</i>								
80	Salary	\$ 345,712.00	\$ 351,523.00	\$ 399,246.00	\$ 377,985.00	\$ 373,920.00	\$ 373,920.00	\$ (4,065.00)	-1.1%
81	Expenses	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ -	0.0%
	<b>Sub-Total Council on Aging</b>	<b>\$ 372,661.00</b>	<b>\$ 378,472.00</b>	<b>\$ 426,195.00</b>	<b>\$ 404,934.00</b>	<b>\$ 400,869.00</b>	<b>\$ 400,869.00</b>	<b>\$ (4,065.00)</b>	<b>-1.0%</b>
	<i>Veteran's Services</i>								
82	Director's Salary	\$ 16,393.00	\$ 16,721.00	\$ 17,055.00	\$ 25,582.00	\$ 26,094.00	\$ 26,094.00	\$ 512.00	2.0%
83	Expenses	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 2,550.00	\$ 1,500.00	\$ 200.00	15.4%
84	Veterans Benefits	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ -	0.0%
	<b>Sub-Total Veteran's Services</b>	<b>\$ 41,693.00</b>	<b>\$ 42,021.00</b>	<b>\$ 42,355.00</b>	<b>\$ 50,882.00</b>	<b>\$ 52,644.00</b>	<b>\$ 51,594.00</b>	<b>\$ 712.00</b>	<b>1.4%</b>
	<b>Total Human Services</b>	<b>\$ 553,239.00</b>	<b>\$ 561,360.00</b>	<b>\$ 649,735.00</b>	<b>\$ 654,012.00</b>	<b>\$ 655,243.00</b>	<b>\$ 653,188.00</b>	<b>\$ (824.00)</b>	<b>-0.1%</b>
	<i>Culture &amp; Recreation</i>								
	<i>Library</i>								
85	Director's Salary	\$ 95,625.00	\$ 97,537.00	\$ 101,609.00	\$ 101,609.00	\$ 106,550.00	\$ 106,550.00	\$ 4,941.00	4.9%
86	Other Salaries	\$ 583,931.00	\$ 638,058.00	\$ 606,487.00	\$ 618,200.00	\$ 683,647.00	\$ 677,423.00	\$ 59,223.00	9.6%
87	Expenses	\$ 259,047.00	\$ 261,139.00	\$ 266,075.00	\$ 267,575.00	\$ 279,618.00	\$ 279,618.00	\$ 12,043.00	4.5%
	<b>Sub-Total Library</b>	<b>\$ 938,603.00</b>	<b>\$ 996,734.00</b>	<b>\$ 974,171.00</b>	<b>\$ 987,384.00</b>	<b>\$ 1,069,815.00</b>	<b>\$ 1,063,591.00</b>	<b>\$ 76,207.00</b>	<b>7.7%</b>
	<i>Recreation Commission</i>								
88	Salaries	\$ 74,870.00	\$ 76,357.00	\$ 80,550.00	\$ 80,550.00	\$ 80,550.00	\$ 80,550.00	\$ -	0.0%
89	Expenses	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ -	0.0%
	<b>Sub-Total Recreation Commission</b>	<b>\$ 78,170.00</b>	<b>\$ 79,657.00</b>	<b>\$ 83,850.00</b>	<b>\$ 83,850.00</b>	<b>\$ 83,850.00</b>	<b>\$ 83,850.00</b>	<b>\$ -</b>	<b>0.0%</b>

# FY 2025 Operating Budget

NEW		FY 22	FY 23	FY 24	FY 24	FY 25	FY 25	Variance	% Increase
Line		AdoptedBudget	AdoptedBudget	AdoptedBudget	MUNIS Revised	Department Request	Recommended	FY24 vs FY25	
	<i>Historical Commission</i>								
90	Expenses	\$ 15,910.00	\$ 15,910.00	\$ 15,910.00	\$ 15,910.00	\$ 15,910.00	\$ 15,910.00	\$ -	0.0%
	<b>Sub-Total Historical Commission</b>	<b>\$ 15,910.00</b>	<b>\$ 15,910.00</b>	<b>\$ 15,910.00</b>	<b>\$ 15,910.00</b>	<b>\$ 15,910.00</b>	<b>\$ 15,910.00</b>	<b>\$ -</b>	<b>0.0%</b>
	<i>Memorial Day Observance</i>								
91	Expenses	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	0.0%
	<b>Sub-Total Memorial Day Observ.</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Total Culture and Recreation</b>	<b>\$ 1,039,683.00</b>	<b>\$ 1,099,301.00</b>	<b>\$ 1,080,931.00</b>	<b>\$ 1,094,144.00</b>	<b>\$ 1,176,575.00</b>	<b>\$ 1,170,351.00</b>	<b>\$ 76,207.00</b>	<b>7.0%</b>
	<b>Education</b>								
92	Net Salaries and Expenses	\$ 28,494,647.00	\$ 28,515,912.00	\$ 29,656,548.48	\$ 29,656,548.48	\$ 30,546,245.00	\$ 30,806,245.00	\$ 1,149,696.52	3.9%
93	School Health Insurance	\$ 3,156,478.50	\$ 3,282,738.00	\$ 3,446,875.00	\$ 3,479,702.00	\$ 3,653,687.00	\$ 3,728,484.00	\$ 248,782.00	7.1%
94	N.S. Technical High School	\$ 777,906.00	\$ 705,288.00	\$ 594,510.00	\$ 602,346.00	\$ 656,583.00	\$ 656,583.00	\$ 54,237.00	9.0%
	<b>Total Education</b>	<b>\$ 32,429,031.50</b>	<b>\$ 32,503,938.00</b>	<b>\$ 33,697,933.48</b>	<b>\$ 33,738,596.48</b>	<b>\$ 34,856,515.00</b>	<b>\$ 35,191,312.00</b>	<b>\$ 1,452,715.52</b>	<b>4.3%</b>
	<b>Debt &amp; Interest</b>								
95	Short Term Interest Debt Exclusion	\$ -	\$ -	\$ 52,500.00	\$ 53,812.50	\$ 69,612.00	\$ 69,612.00	\$ 15,799.50	29.4%
96	Short Term Interest	\$ 4,000.00	\$ -	\$ 52,500.00	\$ 53,812.50	\$ 69,612.00	\$ 69,612.00	\$ 15,799.50	29.4%
97	Long Term Principal Payment	\$ 501,000.00	\$ 499,000.00	\$ 494,900.00	\$ 494,900.00	\$ 500,000.00	\$ 500,000.00	\$ 5,100.00	1.0%
98	Long Term Interest	\$ 151,046.00	\$ 134,021.00	\$ 115,846.00	\$ 115,846.00	\$ 97,901.00	\$ 97,901.00	\$ (17,945.00)	-15.3%
99	Long Term Principal Debt Exclusion	\$ 2,744,000.00	\$ 2,516,000.00	\$ 1,980,100.00	\$ 1,980,100.00	\$ 2,020,000.00	\$ 2,020,000.00	\$ 39,900.00	2.0%
100	Long Term Interest Debt Exclusion	\$ 688,849.00	\$ 662,749.00	\$ 567,712.00	\$ 567,712.00	\$ 486,719.00	\$ 486,719.00	\$ (80,993.00)	-14.3%
101	Septic Loan Program	\$ 22,619.00	\$ 22,634.00	\$ 22,649.00	\$ 22,649.00	\$ 22,664.00	\$ 22,664.00	\$ 15.00	0.1%
	<b>Total Debt &amp; Interest</b>	<b>\$ 4,111,514.00</b>	<b>\$ 3,834,404.00</b>	<b>\$ 3,592,707.00</b>	<b>\$ 3,594,019.50</b>	<b>\$ 5,265,341.00</b>	<b>\$ 5,265,341.00</b>	<b>\$ 1,671,321.50</b>	<b>46.5%</b>
	<b>Employee Benefits</b>								
102	Pension Contributions	\$ 3,149,644.00	\$ 3,445,513.00	\$ 3,674,466.00	\$ 3,666,966.00	\$ 3,757,172.00	\$ 3,807,604.00	\$ 140,638.00	3.8%
103	Town Health/Life/Disability Insurance	\$ 3,703,081.43	\$ 3,851,309.00	\$ 4,129,319.00	\$ 4,079,319.00	\$ 4,335,785.00	\$ 4,358,785.00	\$ 279,466.00	6.9%
104	Medicare - F.I.C.A.	\$ 510,000.00	\$ 520,000.00	\$ 525,000.00	\$ 525,000.00	\$ 535,000.00	\$ 535,000.00	\$ 10,000.00	1.9%
105	Workers' Compensation Insurance	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00	\$ -	0.0%
106	Other	\$ 5,047.00	\$ 5,047.00	\$ 5,047.00	\$ 5,047.00	\$ 5,047.00	\$ 5,047.00	\$ -	0.0%
107	Unemployment Compensation	\$ 30,500.00	\$ 30,500.00	\$ 30,500.00	\$ 30,500.00	\$ 32,000.00	\$ 32,000.00	\$ 1,500.00	4.9%
108	Transfer to OPEB Trust	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%

# FY 2025 Operating Budget

NEW Line No.	FY 22 Adopted Budget	FY 23 Adopted Budget	FY 24 Adopted Budget	FY 24 MUNIS Revised	FY 25 Department Request	FY 25 Recommended	Variance FY24 vs FY25	% Increase
Total Employee Benefits	\$ 7,768,272.43	\$ 8,222,369.00	\$ 8,734,332.00	\$ 8,676,832.00	\$ 9,035,004.00	\$ 9,108,436.00	\$ 431,604.00	5.09%
<b>TOTAL OPERATING BUDGET</b>	\$ 61,746,674.77	\$ 62,850,833.00	\$ 65,429,929.48	\$ 65,119,530.18	\$ 69,315,059.00	\$ 69,414,528.74	\$ 4,294,998.56	6.69%
State Assessments	\$ 474,074.00	\$ 592,608.00	\$ 617,561.00	\$ 617,561.00	\$ 567,711.00	\$ 567,711.00	\$ (49,850.00)	-8.19%
<b>Total General Fund Budget</b>	\$ 62,220,748.77	\$ 63,443,441.00	\$ 66,047,490.48	\$ 65,737,091.18	\$ 69,882,770.00	\$ 69,982,239.74	\$ 4,245,148.56	6.59%

# FY2025 CAPITAL BUDGET

<u>DEPARTMENT</u>	<u>REQUEST</u>	<u>TOTAL</u>	<u>RECOMMEND</u>	<u>TOTAL</u>
<b>SCHOOLS</b>				
Technology	\$250,000		\$125,000	
Reupholster High School Auditorium Seats	\$100,000		\$100,000	
<b>TOTAL</b>		\$350,000		\$225,000
<b>CABLE</b>				
Upgrade Production Equipment	\$150,000		\$150,000	
<b>TOTAL</b>		\$150,000		\$150,000
<b>LAND USE-CONSERVATION</b>				
Pillings Pond Water Quality Improvement	\$30,000		\$30,000	
<b>TOTAL</b>		\$30,000		\$30,000
<b>COUNCIL ON AGING</b>				
14 Passenger Van	\$140,000		\$0	
<b>TOTAL</b>		\$140,000		\$0
<b>LIBRARY</b>				
Outdoor Sound System	\$1,000		\$1,000	
New Phone System	\$15,000		\$15,000	
<b>TOTAL</b>		\$16,000		\$16,000
<b>POLICE</b>				
2 Police Vehicles	\$120,000		\$60,000	
Generator Replacement	\$10,000		\$10,000	
Battery Back-up units	\$10,000		\$10,000	
Security Upgrades	\$70,000		\$70,000	
<b>TOTAL</b>		\$210,000		\$150,000
<b>FIRE</b>				

Medication Storage Safes \$9,900  
 Ventilation Tools and Equipment \$20,000  
 Fire Command Vehicle \$75,000  
 Fire Alarm Bucket Truck \$180,000  
 Refurbished Ladder Truck \$300,000

**TOTAL**

\$584,900

\$0  
 \$20,000  
 \$0  
 \$180,000  
 \$0

\$200,000

**BUILDING DEPARTMENT**  
 Online Permitting System

\$113,735

\$113,735

\$73,330

\$73,330

**DEPARTMENT**  
**PUBLIC WORKS**

*Highway*

Road Construction (H) \$500,000  
 Ford F550 Dump Truck \$120,000  
 Ford F350 Pickup Truck \$65,000

**TOTAL**

\$685,000

\$300,000  
 \$120,000  
 \$0

\$420,000

**School Maintenance and Buses**  
 New Bus Lease Payment 2 of 5 (H) \$25,000  
 Repair of High School Septic System \$50,000  
 2 Floor Burnishers \$25,240  
 2 Floor Application Units \$9,000

**TOTAL**

\$109,240

\$25,000  
 \$50,000  
 \$25,240  
 \$9,000

\$109,240

**GOLF**

Irrigation Pump \$75,000  
 Fairway Mower \$80,000  
 Demolition of Danforth House \$0

**TOTAL**

\$155,000

\$75,000  
 \$80,000  
 \$110,000

\$265,000

**TOTAL ALL DEPARTMENTS**

Funding Sources

Free Cash

Cable Receipt Reserve

EMS Retained Earnings

Golf Enterprise Retained Earnings

Borrowing

\$2,543,875

\$1,638,570

\$1,223,570

\$150,000

\$0

\$265,000

\$0

\$1,638,570