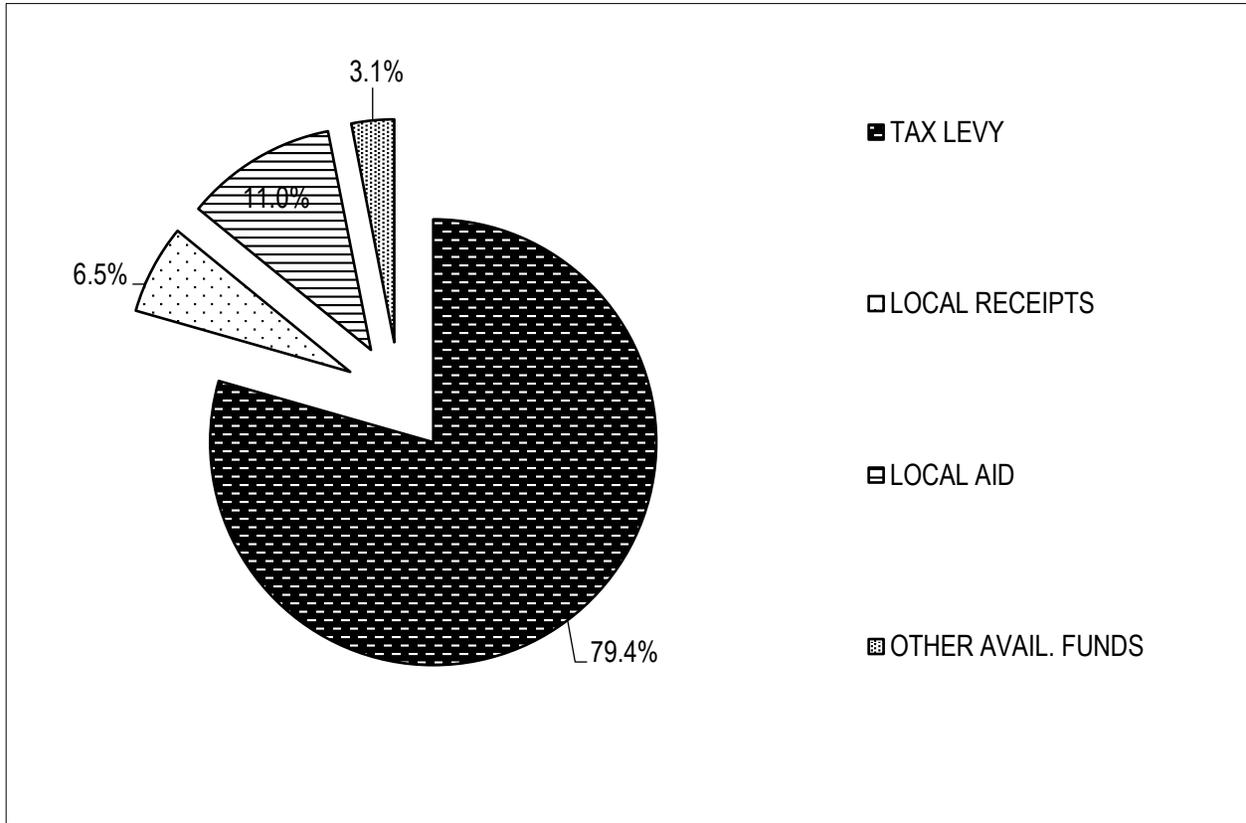


**AVAILABLE FUNDS**

	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ESTIMATE FY 2024</b>	<b>REVISED ESTIMATE FY 2024</b>	<b>ESTIMATE FY 2025</b>
<b>TAX LEVY</b>	93,785,742	97,314,762	102,947,392	102,947,392	109,723,866
<b>LOCAL RECEIPTS</b>	11,121,532	12,955,459	7,155,448	6,673,018	8,947,419
<b>LOCAL AID</b>	14,658,557	15,049,313	15,049,313	15,049,313	15,196,591
<b>FREE CASH</b>	2,252,000	1,200,000	1,650,000	4,894,057	1,610,000
<b>INDIRECT CHARGES</b>	1,820,888	2,026,140	2,414,240	2,414,240	2,615,831
<b>SALE OF CEMETERY LOTS</b>	20,000	20,000	20,000	20,000	20,000
<b>INT. CEMETERY TRUST FUND</b>	20,000	20,000	20,000	20,000	20,000
<b>CAPITAL STABILIZATION FUND</b>	0	825,000	675,000	550,000	0
<b>PROVISION FOR ABATES SURPLUS</b>	0	0	0	0	0
<b>CAPITAL PROJECT CLOSEOUTS</b>	0	0	0	0	0
	<u>123,678,719</u>	<u>129,410,674</u>	<u>129,931,393</u>	<u>132,568,020</u>	<u>138,133,707</u> 4.20%
<b>SEWER ENTERPRISE ACCOUNT:</b>					
<b>LOCAL RECEIPTS - SEWER</b>	3,523,464	3,523,464	3,701,842	3,701,842	3,675,096

**FY 2025 BUDGET**



<b>TAX LEVY</b>	109,723,866	79.4%
<b>LOCAL RECEIPTS</b>	8,947,419	6.5%
<b>LOCAL AID</b>	15,196,591	11.0%
<b>OTHER AVAIL. FUNDS</b>	<u>4,265,831</u>	<u>3.1%</u>
<b>TOTAL</b>	<u>138,133,707</u>	100.0%

**AVAILABLE FUNDS  
COMPARISON OF ANNUAL CHANGES IN AVAILABLE FUNDS**

	<b>ACTUAL FY2023</b>	<b>REVISED ESTIMATE FY2024</b>	<b>ESTIMATE FY2025</b>	<b>DIFF. \$ FY24/FY25</b>	<b>DIFF. % FY24/FY25</b>	<b>DIFF. \$ FY23/FY25</b>	<b>DIFF. % FY23/FY25</b>
<b>TAX LEVY</b>	97,314,762	102,947,392	<b>109,723,866</b>	<b>6,776,474</b>	<b>6.58%</b>	12,409,104	12.75%
<b>LOCAL RECEIPTS</b>	12,955,459	6,673,018	<b>8,947,419</b>	<b>2,274,401</b>	<b>34.08%</b>	(4,008,040)	-30.94%
<b>LOCAL AID</b>	15,049,313	15,049,313	<b>15,196,591</b>	<b>147,278</b>	<b>0.98%</b>	147,278	0.98%
<b>FREE CASH</b>	1,200,000	4,894,057	<b>1,610,000</b>	<b>(3,284,057)</b>	<b>-67.10%</b>	410,000	34.17%
<b>INDIRECT CHARGES - AVAIL. FUNDS</b>	2,026,140	2,414,240	<b>2,615,831</b>	<b>201,591</b>	<b>8.35%</b>	589,691	29.10%
<b>SALE OF CEMETERY LOTS</b>	20,000	20,000	<b>20,000</b>	<b>0</b>	<b>0.00%</b>	0	0.00%
<b>INT. CEMETERY TRUST FUND</b>	20,000	20,000	<b>20,000</b>	<b>0</b>	<b>0.00%</b>	0	0.00%
<b>CAPITAL STABILIZATION FUND</b>	825,000	550,000	<b>0</b>	<b>(550,000)</b>	<b>-100.00%</b>	(825,000)	0.00%
<b>PROVISION FOR ABATES SURPLUS</b>	0	0	<b>0</b>	<b>0</b>	<b>0.00%</b>	0	0.00%
<b>CAPITAL PROJECT CLOSEOUTS</b>	<u>0</u>	<u>0</u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0.00%</b></u>	<u>0</u>	<u><b>0.00%</b></u>
	129,410,674	132,568,020	<b>138,133,707</b>	<b>5,565,687</b>	<b>4.20%</b>	8,723,033	6.74%

**AVAILABLE FUNDS  
COMPARISON OF SOURCES OF AVAILABLE FUNDS**

	<b>ACTUAL FY 2023</b>	<b>PERCENT FY 2023</b>	<b>REVISED ESTIMATE FY 2024</b>	<b>PERCENT FY 2024</b>	<b>ESTIMATE FY 2025</b>	<b>PERCENT FY 2025</b>
<b>TAX LEVY</b>	97,314,762	75.20%	102,947,392	77.66%	<b>109,723,866</b>	<b>79.43%</b>
<b>LOCAL RECEIPTS</b>	12,955,459	10.01%	6,673,018	5.03%	<b>8,947,419</b>	<b>6.48%</b>
<b>LOCAL AID</b>	15,049,313	11.63%	15,049,313	11.35%	<b>15,196,591</b>	<b>11.00%</b>
<b>FREE CASH</b>	1,200,000	0.93%	4,894,057	3.69%	<b>1,610,000</b>	<b>1.17%</b>
<b>INDIRECT CHARGES - AVAIL. FUNDS</b>	2,026,140	1.57%	2,414,240	1.82%	<b>2,615,831</b>	<b>1.89%</b>
<b>SALE OF CEMETERY LOTS</b>	20,000	0.02%	20,000	0.02%	<b>20,000</b>	<b>0.01%</b>
<b>INT. CEMETERY TRUST FUND</b>	20,000	0.02%	20,000	0.02%	<b>20,000</b>	<b>0.01%</b>
<b>CAPITAL STABILIZATION FUND</b>	825,000	0.64%	550,000	0.41%	<b>0</b>	<b>0.00%</b>
<b>PROVISION FOR ABATES SURPLUS</b>	0	0.00%	0	0.00%	<b>0</b>	<b>0.00%</b>
<b>CAPITAL PROJECT CLOSEOUTS</b>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u><b>0</b></u>	<u><b>0.00%</b></u>
	<b>129,410,674</b>	<b>100.00%</b>	<b>132,568,020</b>	<b>100.00%</b>	<b>138,133,707</b>	<b>100.00%</b>

**TAX LEVY COMPARISON  
FY 2022 - FY 2025**

**LEVY LIMIT CALCULATION**

	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ESTIMATE FY 2024</b>	<b>ESTIMATE FY 2025</b>
<b>Base</b>	87,640,834	92,223,356	97,075,669	103,087,888
<b>2.5% Increase</b>	2,191,021	2,305,584	2,426,892	2,577,197
<b>New Growth</b>	<u>2,391,501</u>	<u>2,546,729</u>	<u>3,585,327</u>	<u>1,800,000</u>
<b>Levy - Net of Debt Exclusion</b>	92,223,356	97,075,669	103,087,888	107,465,085
<b>Debt Exclusion (See Below)</b>	<u>2,523,831</u>	<u>2,431,531</u>	<u>2,344,831</u>	<u>2,258,781</u>
<b>Levy Limit *</b>	94,747,187	99,507,200	105,432,719	109,723,866

\* Levy limit based on tax levy calculation

**DEBT EXCLUSION CALCULATION**

<b>Wilmington High School Debt</b>	2,631,328	2,539,028	2,452,328	2,366,278
<b>Premium</b>	<u>107,497</u>	<u>107,497</u>	<u>107,497</u>	<u>107,497</u>
<b>Total</b>	2,523,831	2,431,531	2,344,831	2,258,781

**FISCAL YEAR 2024  
COMMUNITY TAX RATE COMPARISONS**

	<u>Residential</u>	Commercial- Industrial <u>Personal Property</u>
Andover	\$12.88	\$25.48
Bedford	\$11.88	\$26.70
Billerica	\$11.29	\$25.09
Burlington	\$8.94	\$25.81
Chelmsford	\$13.62	\$17.22 17.06 PP tax rate
No. Reading	\$13.21	\$13.21
Reading	\$11.72	\$12.92
Tewksbury	\$13.39	\$25.24
<b>Wilmington</b>	<b>\$11.43</b>	<b>\$26.23</b>

	<u>Taxes on Houses at Average Single Fam Assessed Values</u>		<u>Sample Taxes on Wilmington Homes</u>	
Andover	957,286	\$12,329.84	\$250,000	\$2,858
Bedford	932,148	\$11,073.92	\$300,000	\$3,429
Billerica	600,018	\$6,774.20	\$350,000	\$4,001
Burlington	725,782	\$6,488.49	\$400,000	\$4,572
Chelmsford	628,793	\$8,564.16	\$450,000	\$5,144
No. Reading	811,899	\$10,725.19	\$500,000	\$5,715
Reading	859,023	\$10,067.75		
Tewksbury	602,548	\$8,068.12		
<b>Wilmington</b>	<b>683,790</b>	<b>\$7,815.72</b>		

Andover & Reading adopted a Sr Means tested exemption

**VALUATION BY TAX CLASSIFICATION**

<u>CLASS</u>	<u>FY 2023 VALUE</u>		<u>FY 2024 VALUE</u>	
Residential	4,783,964,552	76.1%	5,270,206,822	75.9%
Commercial	212,991,528	3.4%	225,886,635	3.3%
Industrial	1,085,956,468	17.3%	1,188,786,763	17.1%
Personal Property	205,331,970	3.3%	255,410,620	3.7%
<b>TOTAL</b>	<b>6,288,244,518</b>	<b>100.0%</b>	<b>6,940,290,840</b>	<b>100.0%</b>

**FISCAL 2024 TAX LEVY**

\$105,432,719

**LEVY AMOUNTS BORNE BY TAX CLASSIFICATION**

<u>CLASS</u>	<u>FY 2023 AMOUNT</u>		<u>FY 2024 AMOUNT</u>	
Residential	57,117,491.01	58.1%	60,230,163.48	57.9%
Commercial	5,823,721.83	} 41.9%	5,926,077.84	} 42.1%
Industrial	29,692,178.38		31,187,835.32	
Personal Property	5,614,159.81		6,700,691.13	
<b>TOTAL</b>	<b>98,247,551.03</b>	<b>100.0%</b>	<b>104,044,767.77</b>	<b>100.0%</b>

**LOCAL RECEIPTS**

	<b>ACTUAL FISCAL 2022</b>	<b>ACTUAL FISCAL 2023</b>	<b>ESTIMATE FISCAL 2024</b>	<b>REVISED ESTIMATE FISCAL 2024</b>	<b>ESTIMATE FISCAL 2025</b>
<b>MOTOR VEHICLE EXCISE</b>	4,788,863	4,536,833	3,438,948	3,828,018	4,312,419
<b>LOCAL MEALS TAX</b>	476,970	464,087	300,000	300,000	350,000
<b>PEN. &amp; INT. ON TAXES &amp; EXCISE</b>	564,099	431,511	400,000	400,000	400,000
<b>PAYMENTS IN LIEU OF TAXES</b>	1,371,035	964,110	835,000	835,000	950,000
<b>CHARGES FOR SERVICES-AMBULANCE FEES</b>	938,862	1,522,154	871,500	0	1,200,000
<b>DEPT REVENUE-LIBRARY</b>	40,845	48,093	40,000	40,000	40,000
<b>DEPT REVENUE-CEMETERY</b>	8,143	8,010	5,000	5,000	5,000
<b>DEPT REVENUE-DPW RECYCLING</b>	131,872	139,402	100,000	100,000	100,000
<b>DEPT REVENUE-DPW RECYCLING</b>	26,555	31,645	20,000	20,000	20,000
<b>LICENSES &amp; PERMITS-SELECTMEN</b>	35,362	33,666	35,000	35,000	35,000
<b>LICENSES &amp; PERMITS-BLDG. INSP.</b>	995,960	1,425,199	425,000	425,000	600,000
<b>LICENSES &amp; PERMITS-HEALTH</b>	56,440	52,795	50,000	50,000	50,000
<b>LICENSES &amp; PERMITS-OTHER</b>	111,689	431,363	100,000	100,000	100,000
<b>POLICE FINES &amp; FORFEITS</b>	51,484	53,393	40,000	40,000	40,000
<b>INVESTMENT INCOME</b>	698,111	2,305,523	150,000	150,000	400,000
<b>MEDICAID REIMBURSEMENTS</b>	396,174	148,919	150,000	150,000	150,000
<b>RENTALS</b>	125,831	140,535	100,000	100,000	100,000
<b>MISC-TREASURER</b>	13,108	1,267	5,000	5,000	5,000
<b>MISC-TOWN CLERK</b>	50,735	36,408	30,000	30,000	30,000
<b>MISC-OTHER</b>	239,395	180,545	60,000	60,000	60,000
<b>TOTAL LOCAL RECEIPTS</b>	<u>11,121,532</u>	<u>12,955,459</u>	<u>7,155,448</u>	<u>6,673,018</u>	<u>8,947,419</u>

**LOCAL AID**

	<b>ACTUAL FISCAL 2022</b>	<b>ACTUAL FISCAL 2023</b>	<b>ESTIMATE FISCAL 2024</b>	<b>REVISED ESTIMATE FISCAL 2024</b>	<b>ESTIMATE FISCAL 2025</b>
<b>Education:</b>					
Chapter 70	11,553,710	11,724,230	11,724,230	11,724,230	11,894,150
Charter Tuition Reimbursement	22,230	86,609	86,609	86,609	21,430
<b>Subtotal, All Education Items</b>	<b>11,575,940</b>	<b>11,810,839</b>	<b>11,810,839</b>	<b>11,810,839</b>	<b>11,915,580</b>
<b>General Government:</b>					
Unrestricted General Government Aid	2,732,906	2,880,483	2,880,483	2,880,483	2,972,658
Veterans' Benefits	166,198	173,835	173,835	173,835	113,956
Exemptions: Vets, Blind, Surviving Spouses & Elderly	147,183	139,843	139,843	139,843	146,683
<b>Offset Receipts:</b>					
Public Libraries	36,330	44,313	44,313	44,313	47,714
<b>Subtotal, All General Government</b>	<b>3,082,617</b>	<b>3,238,474</b>	<b>3,238,474</b>	<b>3,238,474</b>	<b>3,281,011</b>
<b>Total Estimated Receipts</b>	<b>14,658,557</b>	<b>15,049,313</b>	<b>15,049,313</b>	<b>15,049,313</b>	<b>15,196,591</b>

**AVAILABLE FUNDS  
TRANSFERS TO GENERAL FUND**

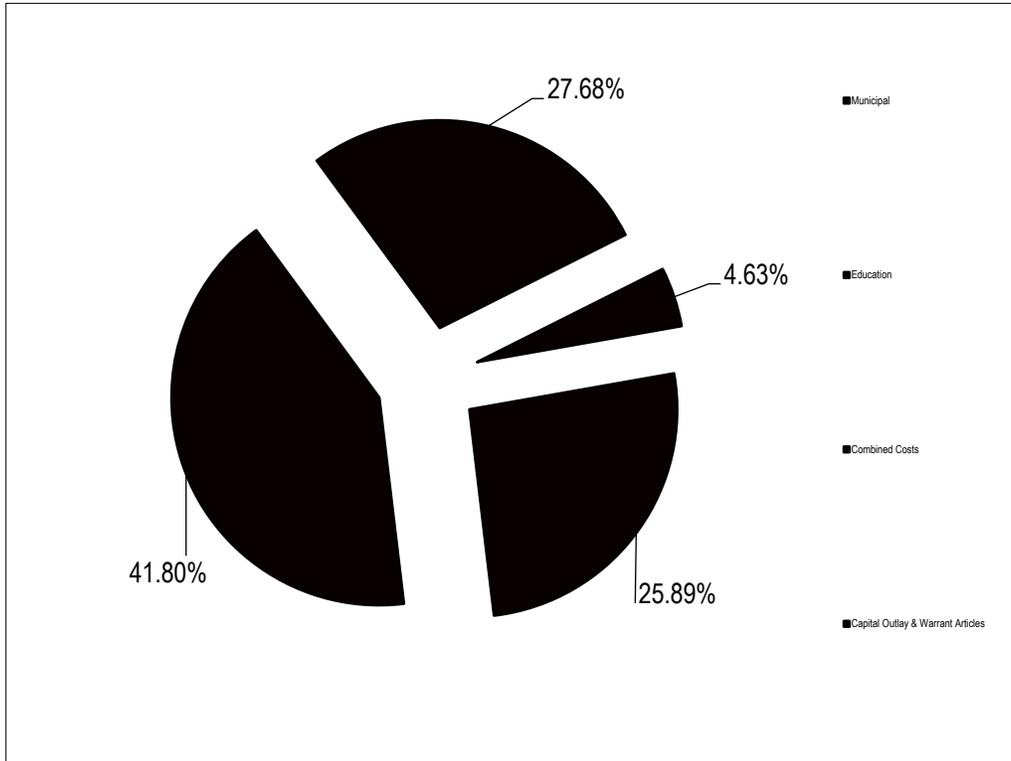
	FY 2022	FY 2023	FY 2024	FY 2025
DEBT PRINCIPAL FIXED	191,100	191,100	191,100	411,500
DEBT INTEREST FIXED	46,200	41,380	36,480	31,530
MISCELLANEOUS DEBT	<u>62,000</u>	<u>152,000</u>	<u>152,000</u>	<u>62,000</u>
TOTAL DEBT	299,300	384,480	379,580	505,030
HEALTH & LIFE INSURANCE	306,520	299,000	299,000	335,478
RETIREMENT CONTRIBUTION	309,712	330,419	353,657	376,941
WORKER'S COMPENSATION	66,812	68,862	61,802	71,072
MEDICARE	11,025	11,749	11,749	11,625
MISC. MUNICIPAL SUPPORT	562,422	572,125	564,375	590,359
INSURANCE	<u>71,883</u>	<u>71,883</u>	<u>74,810</u>	<u>56,126</u>
TOTAL OTHER COSTS	<u>1,328,374</u>	<u>1,354,038</u>	<u>1,365,393</u>	<u>1,441,602</u>
WATER TRANSFERS	1,627,674	1,738,518	1,744,972	1,946,631
RECEIPTS RESERVED FOR APPR <sup>1</sup>	0	525,000	500,000	500,000
REVOLVING FUND INDIRECTS	28,968	29,272	28,402	28,505
ENTERPRISE FUND INDIRECTS	<u>164,246</u>	<u>142,217</u>	<u>140,866</u>	<u>140,695</u>
TOTAL INDIRECT TRANSFERS	<u>1,820,888</u>	<u>2,435,007</u>	<u>2,414,240</u>	<u>2,615,831</u>

**1. Change in Accounting Practice for PEG Cable Access as recommended by the outside auditors.  
FY22 total was FY22 - \$489,504**

**BUDGET SUMMARY**

<b>CATEGORY</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>	<b>DIFFERENCE \$ APPROPRIATION FY24/FY25</b>	<b>DIFFERENCE % APPROPRIATION FY24/FY25</b>
<b>MUNICIPAL:</b>					
General Government	3,478,824	3,625,714	4,121,667	495,953	13.68%
Public Safety	12,674,759	13,274,237	13,408,329	134,092	1.01%
Public Works	7,184,141	7,787,675	8,096,216	308,541	3.96%
Community Development	847,772	899,019	914,168	15,149	1.69%
Public Buildings	5,316,166	5,791,871	5,838,370	46,499	0.80%
Human Services	2,042,292	2,278,231	2,317,011	38,780	1.70%
Unclassified - Municipal	313,367	1,062,000	1,062,000	0	0.00%
<b>MUNICIPAL TOTAL</b>	<b>31,857,321</b>	<b>34,718,747</b>	<b>35,757,760</b>	<b>1,039,013</b>	<b>2.99%</b>
<b>EDUCATION:</b>					
Wilmington School	46,236,063	47,658,045	49,445,217	1,787,172	3.75%
Shawsheen Tech	6,319,831	7,267,806	8,297,088	1,029,282	14.16%
	52,555,894	54,925,851	57,742,305	2,816,454	5.13%
<b>COMBINED COSTS:</b>					
Maturing Debt & Interest	3,419,403	3,517,368	6,568,784	3,051,416	86.75%
Unclassified - Insurance	14,724,223	14,444,046	15,926,003	1,481,957	10.26%
Unclassified - Misc.	2,168,644	3,542,177	4,118,000	575,823	16.26%
Statutory Charges	9,403,242	10,922,027	11,628,856	706,829	6.47%
Warrant Articles	3,559,500	3,301,500	3,564,500	263,000	7.97%
Capital Outlay	4,899,671	7,196,307	2,827,500	(4,368,807)	-60.71%
	38,174,683	42,923,425	44,633,643	1,710,218	3.98%
<b>GRAND TOTAL</b>	<b>122,587,898</b>	<b>132,568,022</b>	<b>138,133,707</b>	<b>5,565,685</b>	<b>4.20%</b>

## FY 2025 BUDGET



<b>Municipal</b>	35,757,760	25.89%
<b>Education</b>	57,742,305	41.80%
<b>Combined Costs</b>	38,241,643	27.68%
<b>Capital Outlay &amp; Warrant Articles</b>	<u>6,392,000</u>	4.63%
<b>TOTAL</b>	<u>138,133,707</u>	<u>100.00%</u>

**STAFFING LEVELS - MUNICIPAL GOVERNMENT  
FY 2019 - FY 2025**

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Town Manager</b>							
Full-time	6	6	7	6	6	6	6
Part-time	-	-	-	-	-	-	-
<b>Town Accountant</b>							
Full-time	3	3	3	4	4	4	4
Part-time	-	-	-	-	-	-	-
<b>Treasurer/Collector <sup>(1)</sup></b>							
Full-time	6	6	6	6	6	6	6
Part-time	-	-	-	-	-	-	-
<b>Town Clerk</b>							
Full-time	3	3	3	3	3	3	3
Part-time	-	-	-	-	-	-	-
<b>Assessors</b>							
Full-time	3	3	3	3	3	3	3
Part-time	-	-	-	-	-	-	-
<b>Information Technology</b>							
Full-time	3	3	3	3	3	3	4
Part-time	-	-	-	-	-	-	-
<b>Police</b>							
Full-time	52	52	54	55	56	56	56
Part-time	-	-	1	1	1	1	1
<b>Fire</b>							
Full-time	41	49	49	49	50	50	50
Part-time	1	1	1	1	-	-	-
<b>Public Safety Central Dispatch</b>							
Full-time	12	12	13	13	13	13	13
Part-time/On Call	2	2	-	-	-	-	-
<b>Animal Control</b>							
Full-time	1	1	1	1	1	1	1
Part-time	-	-	-	-	-	-	-
<b>Highway, Cemetery, Tree, Parks &amp;</b>							
Full-time	39	39	39	39	39	39	40
Part-time	1	1	1	1	1	1	1
Seasonal	8	8	8	8	8	8	8
<b>Water Division</b>							
Full-time	11	11	11	11	11	11	11
Part-time	-	-	-	-	-	-	-
Seasonal	3	3	3	3	3	3	3

**STAFFING LEVELS - MUNICIPAL GOVERNMENT  
FY 2019 - FY 2025**

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Sewer Division</b>							
Full-time	1	1	1	1	1	1	1
Part-time	2	2	2	2	2	2	2
<i>Total Public Works</i>							
Full-time	51	51	51	51	51	51	52
Part-time	3	3	3	3	3	3	3
Seasonal	11	11	11	11	11	11	11
<b>Board of Health</b>							
Full-time	2	2	2	2	2	2	2
Part-time	1	1	1	1	1	1	1
<b>Planning &amp; Conservation</b>							
Full-time	5	5	5	5	5	5	5
Part-time	-	-	-	-	-	-	-
<b>Building Inspector/ Zoning Board of</b>							
Full-time	2	2	2	2	2	2	2
Part-time	2	2	2	2	2	2	2
<b>Public Buildings</b>							
Full-time	47	47	47	48	48	48	48
Part-time	-	-	-	-	-	-	-
Seasonal	4	4	4	4	4	4	4
<b>Veterans Services</b>							
Full-time	2	2.5	2.5	2.5	2.5	2.5	3.0
Part-time	-	-	-	-	-	-	-
<b>Library</b>							
Full-time	13	13	13	13	13	13	13
Part-time	12	12	12	12	12	12	12
<b>Recreation <sup>(2)</sup></b>							
Full-time	3	3	3	3	3	3	3
Part-time	-	-	-	-	-	-	-
<b>Elderly Services</b>							
Full-time	4	4.5	5.5	5.5	5.5	5.5	6.0
Part-time	2	2	-	-	-	-	-
<b>Historical Commission</b>							
Full-time	-	-	-	-	-	-	-
Part-time	2	2	2	2	2	2	2
<b>Total</b>							
Full-time	259	268	273	275	277	277	280
Part-time	25	25	22	22	21	21	21
Seasonal	15	15	15	15	15	15	15
<b>Total Staff</b>	<b>299</b>	<b>308</b>	<b>310</b>	<b>312</b>	<b>313</b>	<b>313</b>	<b>316</b>

(1) One Full-Time Employee Paid Through Water Department.

(2) One Full-Time Employee Paid Through Program Fees.

**EXPENDITURE DETAIL**

**DEPARTMENT:** Select Board  
**FUNCTION:** General Government

**DEPT:** 122  
**ACTIVITY:** Legislative

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Recording Secretary	<u>5,658</u>	<u>5,814</u>	<u>5,901</u>	<u>5,901</u>
	5,658	5,814	5,901	5,901
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	5,893	6,123	6,500	6,500
Printing & Binding	2,740	3,251	3,500	3,500
Advertising & Town Meeting Exp.	<u>1,023</u>	<u>535</u>	<u>1,300</u>	<u>1,300</u>
	9,656	9,909	11,300	11,300
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	15,314	15,723	17,201	17,201

**EXPENDITURE DETAIL**

**DEPARTMENT:** Select Board  
**FUNCTION:** General Government

**DEPT:** 162  
**ACTIVITY:** Elections & Town Meeting

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Part-Time	21,054	49,958	40,494	67,173
	<u>21,054</u>	<u>49,958</u>	<u>40,494</u>	<u>67,173</u>
<b>CONTRACTUAL SERVICES:</b>				
Printing, Adv. & Binding	7,128	2,475	4,060	15,182
Misc. Contractual Services	5,625	11,512	11,045	21,195
Constable	250	250	250	250
	<u>13,003</u>	<u>14,237</u>	<u>15,355</u>	<u>36,627</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	963	356	1,000	1,000
	<u>963</u>	<u>356</u>	<u>1,000</u>	<u>1,000</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	<b>35,020</b>	<b>64,551</b>	<b>56,849</b>	<b>104,800</b>

## STATISTICAL DEPARTMENT INFORMATION

DEPT: Elections  
CODE: 11

Description	2018	2019	2020	2021	2022	2023
Town Election	2,640	3,339	557	1,199	639	913
Percent of Votes Cast	16%	20%	3%	7%	4%	5%
Special Town Election	-	-	-	735	-	-
Percent of Votes Cast	-	-	-	4%	-	-
State Primary	4,568	-	6,487	-	5,614	-
Percent of Votes Cast	27%	-	37%	-	31%	-
State Election	11,294	-	14,916	-	10,547	-
Percent of Votes Cast	66%	-	82%	-	59%	-
Special State Primary	-	-	-	-	-	-
Percent of Votes Cast	-	-	-	-	-	-
Special State Election	-	-	-	-	-	-
Percent of Votes Cast	-	-	-	-	-	-
Presidential Primary	-	-	6,675	-	-	-
Percent of Votes Cast	-	-	39%	-	-	-

**EXPENDITURE DETAIL**

<b>DEPARTMENT:</b>	Registrars of Voters		<b>DEPT:</b>	163
<b>FUNCTION:</b>	General Government		<b>ACTIVITY:</b>	Registrations
<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Stipend	1,875	1,875	1,875	1,875
	<u>1,875</u>	<u>1,875</u>	<u>1,875</u>	<u>1,875</u>
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	4,329	7,501	0	0
Printing, Adv. & Binding	2,010	0	9,868	10,164
Postage (Census Mailing)	4,324	7,340	9,000	10,118
	<u>10,663</u>	<u>14,841</u>	<u>18,868</u>	<u>20,282</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
General Supplies	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	12,538	16,716	20,743	22,157

## STATISTICAL DEPARTMENT INFORMATION

DEPT: Board of Registrars  
CODE: 163

Description	2018	2019	2020	2021	2022	2023
Population	22,573	22,071	23,377	23,349	23,349	22,839
Republicans	2,055	2,081	2,185	2,010	1,977	1,974
Democrats	3,842	3,771	3,890	3,742	3,566	3,559
America First Party	2	2	1	2	-	-
Conservative	6	8	11	11	11	11
Constitutional Party	-	-	1	1	1	1
Green – Rainbow Party	2	5	5	5	5	5
Interdependent Third Party	16	16	12	12	4	11
Libertarians	55	66	63	63	57	57
MA Independent Party	4	10	11	12	10	10
Pirate Party	2	1	2	2	2	2
Pizza Party	2	2	6	6	6	6
Socialist	3	3	4	3	4	4
Working Families Party	-	1	1	1	1	1
Unenrolled	11,028	11,146	11,881	11,602	11,854	11,815
American Independent	2	8	12	12	10	10
United Independent Party	5	6	6	7	10	9
Total Registered Voters	17,019	17,127	18,091	17,493	17,518	17,477

**EXPENDITURE DETAIL**

<b>DEPARTMENT:</b>	Finance Committee		<b>DEPT:</b>	131
<b>FUNCTION:</b>	General Government		<b>ACTIVITY:</b>	Advisory
<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Recording Secretary	2,423	1,136	1,942	2,612
	<u>2,423</u>	<u>1,136</u>	<u>1,942</u>	<u>2,612</u>
<b>CONTRACTUAL SERVICES:</b>				
Printing, Adv. & Binding	7,051	5,946	9,000	9,000
Dues	503	436	325	325
Training & Conference	0	0	200	250
	<u>7,554</u>	<u>6,382</u>	<u>9,525</u>	<u>9,575</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	39	38	25	25
	<u>39</u>	<u>38</u>	<u>25</u>	<u>25</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	10,015	7,556	11,492	12,212

**EXPENDITURE DETAIL**

**DEPARTMENT:** Town Manager/Central Administration  
**FUNCTION:** General Government

**DEPT:** 123  
**ACTIVITY:** Administration

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Town Manager	165,924	199,042	175,090	220,000
Other Full Time (5)	443,270	466,271	435,926	453,375
Sealer Weights & Measure*	0	9,411	7,020	7,020
	<u>609,194</u>	<u>674,724</u>	<u>618,036</u>	<u>680,395</u>
<b>CONTRACTUAL SERVICES:</b>				
Postage, Printing, Advertising	56,243	58,193	60,000	60,000
Misc. Contractual Services	5,783	3,110	66,500	66,500
Training & Conference	2,113	5,390	6,600	6,600
	<u>64,139</u>	<u>66,693</u>	<u>133,100</u>	<u>133,100</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	7,386	6,650	9,000	9,000
	<u>7,386</u>	<u>6,650</u>	<u>9,000</u>	<u>9,000</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	<b>680,720</b>	<b>748,067</b>	<b>760,136</b>	<b>822,495</b>

\*Sealer of Weights and Measure was previously covered as an Expense in the Board of Health

**EXPENDITURE DETAIL**

DEPARTMENT: Information Technology  
 FUNCTION: General Government

DEPT: 155  
 ACTIVITY: Administration

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
IT Director	110,075	119,146	123,306	131,543
Other - Full Time (3)	154,930	167,098	178,342	268,446
Media Manager	0	5,138	5,279	0
On Call Pay	0	0	0	13,000
	<u>265,005</u>	<u>291,382</u>	<u>306,926</u>	<u>412,990</u>
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	652,845	715,208	752,050	904,500
Materials & Supplies	88	860	2,000	2,000
Training & Conference	0	0	2,000	2,000
	<u>652,933</u>	<u>716,068</u>	<u>756,050</u>	<u>908,500</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	0	0	500	500
	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
Materials & Supplies	42,299	72,723	65,000	75,000
	<u>42,299</u>	<u>72,723</u>	<u>65,000</u>	<u>75,000</u>
<b>TOTAL</b>	<b>960,237</b>	<b>1,080,173</b>	<b>1,128,476</b>	<b>1,396,990</b>

**EXPENDITURE DETAIL**

**DEPARTMENT:** Finance/Town Accountant  
**FUNCTION:** General Government

**DEPT:** 135  
**ACTIVITY:** Accounting

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
Finance Director	135,920	139,657	143,136	143,699
Other - Full Time (3)	<u>194,912</u>	<u>199,711</u>	<u>217,802</u>	<u>229,926</u>
	330,832	339,368	360,938	373,625
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	9,838	480	13,310	1,810
Training & Conference	<u>2,980</u>	<u>4,398</u>	<u>4,350</u>	<u>4,350</u>
	12,819	4,878	17,660	6,160
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	<u>897</u>	<u>1,664</u>	<u>2,000</u>	<u>2,000</u>
	897	1,664	2,000	2,000
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	344,548	345,910	380,598	381,785

**EXPENDITURE DETAIL**

<b>DEPARTMENT:</b>	Treasurer/Collector		<b>DEPT:</b>	145
<b>FUNCTION:</b>	General Government		<b>ACTIVITY:</b>	Finance
CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
Treasurer/Collector	124,081	166,026	93,230	97,142
Other Full Time (5) <sup>1</sup>	259,568	208,715	244,256	244,706
	383,649	374,741	337,486	341,848
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	22,287	20,209	31,685	33,460
Printing, Adv. & Binding	10,058	13,754	12,615	17,350
Equipment Repairs	0	0	0	0
Training & Conference	260	275	1,690	1,690
	32,605	34,238	45,990	52,500
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	1,065	1,397	1,400	3,000
	1,065	1,397	1,400	3,000
Amt. Cert. Coll. Tax Title	21,447	3,507	27,000	27,000
<b>FURNISHINGS &amp; EQUIPMENT:</b>	0	0	0	0
<b>TOTAL</b>	438,765	413,883	411,876	424,348

Notes:

1. Does not include salary of one employee paid from Water Department .

**STATISTICAL DEPARTMENT INFORMATION**

**DEPT:** Treasurer/Collector  
**CODE:** 145

Description	2019	2020	2021	2022	2023
Number of Real Estate Accounts	9420	9434	9441	9459	9383
Total Real Estate Commitment	79,218,798	82,198,998	85,489,008	88,856,608	92,633,775
Lien Certificates and Betterment Certificates	\$20,431	\$24,989	\$41,720	\$25,261	\$14,631
Apportioned Street Betterments					
Committed Interest	-	-	-	-	
Apportioned Water Betterments					
Committed Interest	-	-	-	-	
Apportioned Sewer Betterments					
Committed Interest	\$5,378	\$4,033	\$2,671	\$1,305	-
Water Lien Commitments	\$316,450	\$202,391	\$202,368	\$229,384	\$240,553
Sewer Lien Commitments	\$157,009	\$60,839	\$72,308	\$93,374	\$70,177
Electric Lien Commitments	\$27,750	\$22,294	\$39,384	\$6,119	\$34,143
Title V Betterments	\$27,798	\$23,326	\$21,268	\$20,953	\$13,928
Committed Interest	\$6,472	\$5,082	\$5,045	\$5,263	\$2,947

**STATISTICAL DEPARTMENT INFORMATION**

**DEPT:** Treasurer/Collector  
**CODE:** 145

Description	2019	2020	2021	2022	2023
No. of Health Insurance Subscribers	1204	1206	1222	1225	1278
No. of Life Insurance Subscribers	916	927	921	923	942
<b>Health Insurance Rates (Monthly)</b>					
Individual:					
Network Blue	\$ 950.52	\$ 950.52	\$ 950.52	\$ 950.52	\$ 988.56
Blue Care Elect	\$ 1,171.24	\$ 1,171.24	\$ 1,171.24	\$ 1,171.24	\$ 1,242.52
Family:					
Network Blue	\$ 2,230.08	\$ 2,230.08	\$ 2,230.08	\$ 2,230.08	\$ 2,319.28
Blue Care Elect	\$ 2,748.56	\$ 2,748.56	\$ 2,748.56	\$ 2,748.56	\$ 2,915.68
Life Insurance & Accidental Death & Disability Premium Per \$1,000	\$ 1.30	\$ 1.30	\$ 1.30	\$ 1.30	\$ 1.30
Health and Life Insurance	\$ 11,776,539	\$ 10,784,372	\$ 13,195,000	\$ 13,326,950	\$ 13,776,360
<b>Amount of Borrowing</b>					
Bond Anticipation Notes	2,607,000	2,607,000	2,500,000	2,410,000	2,320,000
General Obligation Bonds			28,235,000		
Cost of Borrowing	\$3,750	\$3,550	\$151,898	\$11,278	\$47,585
Average Cost Per \$1,000	1.4	1.36	0.4942	4.68	20.51
First and Last Borrowing Date	6/1/2019 6/30/2020	12/12/2019 6/5/2020	9/23/2020 6/4/2021	6/3/2022	6/2/2023
Number of Borrowings	2	2	2	1	1
Interest Rates Bid During Year	1.90%	1.13%	1.92%	1.98%	4.40%

**STATISTICAL DEPARTMENT INFORMATION**

**DEPT:** Treasurer/Collector  
**CODE:** 145

Description	2019	2020	2021	2022	2023
<b>Tax Titles</b>					
Parcels added to Tax Title Accounts for non-payment of real estate taxes	0	34	25	25	0
Tax Titles redeemed by property owner	28	14	16	27	19
Tax Titles foreclosed to the Town through Land Court	2	3	0	0	0
Number of Personal Property Bills	790	790	771	781	764
Total Personal Property Commitment	\$4,196,866	\$4,874,372	\$4,944,875	\$5,818,922	\$5,613,776
Number of Excise Bills	29,320	28,639	29,132	28,462	28,706
Total Excise Commitments	\$4,814,186	\$4,749,651	\$5,015,300	\$4,810,326	\$4,982,964
Excise Interest & Costs Collected	\$138,109	\$128,862	\$189,790	\$173,736	\$120,740
Ambulance Collections (includes amounts collected from Medicare on behalf of ALS provider)	\$1,378,477	\$1,178,973	\$1,128,342	\$1,510,547	\$1,531,268
Interest earned by investing non-revenue funds and available revenue funds	\$1,733,796	\$1,457,145	\$3,080,210	\$505,284	\$3,774,875

**EXPENDITURE DETAIL**

**DEPARTMENT:** Town Clerk  
**FUNCTION:** General Government

**DEPT:** 161  
**ACTIVITY:** Records Mgmt

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Town Clerk	85,083	82,078	87,105	97,837
Other Full Time (2)	<u>80,783</u>	<u>100,826</u>	<u>107,066</u>	<u>111,330</u>
	165,866	182,904	194,171	209,167
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	210	340	2,375	2,730
Training & Conference	1,531	2,168	2,450	3,525
Printing, Adv. & Binding	<u>6,980</u>	<u>3,098</u>	<u>5,954</u>	<u>5,970</u>
	8,720	5,606	10,779	12,225
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	<u>1,493</u>	<u>1,421</u>	<u>1,950</u>	<u>2,000</u>
	1,493	1,421	1,950	2,000
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	176,079	189,931	206,900	223,393

**STATISTICAL DEPARTMENT INFORMATION**

**DEPT:** Town Clerk  
**CODE:** 161

Description	2018	2019	2020	2021	2022	2023
Dog Licenses	2,756	2,686	1,835	2,526	2,765	2,765
Public Records Requests	-	129	102	155	140	161
Births	217	243	211	243	246	200
Marriage Intentions	102	103	99	89	88	80
Marriages	98	98	96	85	83	77
Deaths	247	270	352	283	309	262
Burial Permits	155	153	207	155	190	165
Flammable Licenses	51	37	37	22	38	37
Business Certificates and Withdrawals	177	174	124	209	209	209
Bazaar/Raffle Permits	7	4	3	1	1	1
Pole/Conduit Locations	2	4	0	0	1	3
Certifications of Vital Statistics	2,477	2,642	2,722	2,643	3,085	2,693
Passports	456	488	0	0	0	0

**EXPENDITURE DETAIL**

**DEPARTMENT:** Board of Assessors  
**FUNCTION:** General Government

**DEPT:** 141  
**ACTIVITY:** Assessing

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Principal Assessor	120,897	126,919	129,909	129,909
Other - Full Time (2)	90,624	100,391	110,834	110,178
Stipend	2,000	2,000	2,000	2,000
	<u>213,520</u>	<u>229,310</u>	<u>242,743</u>	<u>242,087</u>
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	44,796	88,406	112,925	111,600
Appraisals & Inventories	5,245	11,795	13,025	68,600
Appellate Tax Board Costs	19,939	2,100	20,000	20,000
Training & Conference	0	3,935	3,600	3,600
Printing & Binding & Adv.	98	1,179	1,000	1,000
	<u>70,078</u>	<u>107,415</u>	<u>150,550</u>	<u>204,800</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	2,570	2,168	2,900	2,900
Subscriptions & Dues	9,255	9,809	7,750	8,500
	<u>11,825</u>	<u>11,977</u>	<u>10,650</u>	<u>11,400</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	500
<b>TOTAL</b>	<b>295,423</b>	<b>348,702</b>	<b>403,943</b>	<b>458,787</b>

**EXPENDITURE DETAIL**

**DEPARTMENT:** Town Counsel & Legal Services  
**FUNCTION:** General Government

**DEPT:** 151  
**ACTIVITY:** Legal

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>CONTRACTUAL SERVICES:</b>				
<b>Legal Services</b>	<u>177,036</u>	<u>247,612</u>	<u>220,000</u>	<u>250,000</u>
	177,036	247,612	220,000	250,000
<b>Expenses</b>	<u>8,177</u>	<u>0</u>	<u>7,500</u>	<u>7,500</u>
	8,177	0	7,500	7,500
<b>TOTAL</b>	185,213	247,612	227,500	257,500

**EXPENDITURE DETAIL**

<b>DEPARTMENT:</b>	Police	<b>DEPT:</b>	210	
<b>FUNCTION:</b>	Public Safety	<b>ACTIVITY:</b>	Enforcement	
<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Chief (1)	149,449	152,971	157,178	157,178
Deputy Chief (1)	125,089	131,147	134,753	134,753
Lieutenant (5)	553,577	573,162	555,945	555,189
Sergeant (7)	593,647	677,764	648,112	659,298
Patrolmen (38)	2,265,254	2,459,246	2,626,586	2,578,015
Substance Abuse Coordinator (1)	79,061	87,165	93,673	97,391
Clerks (3)	175,022	178,530	184,721	186,253
Part Time (1)	17,748	18,587	23,140	23,140
Overtime	812,354	835,448	700,000	720,000
Paid Holidays	116,054	121,698	120,000	120,000
Specialists	15,325	14,475	14,650	14,650
Night Differential	63,927	67,418	62,800	62,800
Incentive Pay	507,644	523,175	590,000	590,000
Sick Leave Buy Back	25,337	21,511	40,593	40,593
	<u>5,499,488</u>	<u>5,862,297</u>	<u>5,952,151</u>	<u>5,939,258</u>
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	81,268	57,618	69,575	79,575
Training & Conference	46,876	47,592	52,000	52,000
	<u>128,144</u>	<u>105,210</u>	<u>121,575</u>	<u>131,575</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	16,198	11,308	14,000	14,000
Uniforms	77,274	78,667	80,455	80,455
Small Tools & Equipment	67,342	59,043	75,000	75,000
	<u>160,814</u>	<u>149,018</u>	<u>169,455</u>	<u>169,455</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>	6,892	25,998	18,500	32,000
<b>TOTAL</b>	<u>5,795,338</u>	<u>6,142,523</u>	<u>6,261,681</u>	<u>6,272,288</u>

**STATISTICAL DEPARTMENT INFORMATION**

**DEPT:** Police  
**CODE:** 210

Description	2018	2019	2020	2021	2022	2023
Police Officers	48	48	50	51	52	52
Cruisers	22	22	26	30	30	30
Arrests (including traffic)	262	272	140	169	132	189
Summons	203	203	224	233	274	387
Complaints/Requests for Service	24,214	22,969	21,434	22,573	22,543	23,889
Firearms Permits	445	525	529	373	347	463
Automobile Accidents	808	852	604	713	731	786
Citations Issued (minus arrests)	3,924	3,850	4,085	3,386	3,643	3,973

**EXPENDITURE DETAIL**

DEPARTMENT: Fire		DEPT:		220
FUNCTION: Public Safety		ACTIVITY:		Fire Protection
CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
Chief	131,021	140,410	144,272	154,148
Deputy Chief (1)	109,817	113,064	130,498	130,498
Captain (4)	0	0	446,366	435,378
Lieutenant (6)	893,190	992,453	562,493	561,185
Firefighter (36)	2,089,623	2,464,737	2,729,683	2,779,863
Full Time Clerk (2)	50,401	88,022	106,101	110,522
Part Time Clerk (0)	18,124	4,646	0	0
Overtime	835,413	1,110,974	1,050,000	1,050,000
Training Overtime	38,550	25,148	40,000	40,000
Paid Holidays	205,411	214,472	214,914	232,204
EMT & Incentive Pay	69,945	75,775	74,900	74,900
Emergency Management Stipend	5,038	5,138	5,240	5,280
Dispatch Management	0	8,500	8,670	8,734
State Haz Mat Team Stipend	0	0	5,000	0
Fire Prevention Stipend	0	0	3,500	3,500
Sick Leave Buyback	18,198	22,971	35,117	35,117
	<u>4,464,730</u>	<u>5,266,310</u>	<u>5,556,754</u>	<u>5,621,328</u>
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	44,631	52,192	86,280	86,280
Radio Repairs	20,750	16,233	19,372	19,372
Training & Conference	15,372	13,157	16,480	16,480
Fire Alarm/Dispatch	10,538	8,365	11,000	11,000
Emergency Management	5,834	4,886	5,100	5,100
	<u>97,124</u>	<u>94,833</u>	<u>138,232</u>	<u>138,232</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	1,980	3,466	3,800	3,800
Uniforms & Protective Equipment	110,924	119,919	120,000	120,000
Emergency & Medical Supplies	52,914	51,710	64,050	65,972
Fire Prevent & Arson Investigation	3,554	3,316	4,000	4,000
	<u>169,372</u>	<u>178,411</u>	<u>191,850</u>	<u>193,772</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	52,212	36,596	0	0
<b>TOTAL</b>	<b>4,783,439</b>	<b>5,576,150</b>	<b>5,886,836</b>	<b>5,953,332</b>

**STATISTICAL DEPARTMENT INFORMATION**

**DEPT:** Fire  
**CODE:** 220

Description	2018	2019	2020	2021	2022	2023
Number of Fire Fighters	40	48	48	48	48	48
Number of Runs	4,192	4,148	4,067	4,756	5,092	4,977
Number of Ambulance Calls	2,617	2,658	2,065	2,332	2,449	2,502
Out of Town Assistance	176	136	152	218	233	204
Ambulance Service						
Chest Pains	134	140	108	204	137	192
Difficulty Breathing	143	137	200	248	205	163
Fall Victim	322	291	396	470	231	402
Altered Mental Status	31	101	92	176	111	113
Overdoses	51	30	30	66	17	16
Psychological Evaluation	110	88	168	163	40	21
Motor Vehicle Crashes	338	284	253	264	305	281

**EXPENDITURE DETAIL**

**DEPARTMENT:** Public Safety Central Dispatch  
**FUNCTION:** Public Safety

**DEPT:** 249  
**ACTIVITY:** Communications/Emergency Response

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Full Time (13)	659,622	663,156	797,677	836,357
Night Differential	20,262	19,286	23,100	23,100
Stipends	1,368	1,245	4,440	4,440
Paid Holidays	25,774	24,633	30,601	32,200
Overtime	127,691	153,332	163,750	180,000
	<u>834,717</u>	<u>861,652</u>	<u>1,019,568</u>	<u>1,076,096</u>
<b>CONTRACTUAL SERVICES:</b>				
Training & Conference	3,230	10,732	11,700	11,700
Misc. Contractual Services	12,137	5,800	8,610	8,610
	<u>15,367</u>	<u>16,532</u>	<u>20,310</u>	<u>20,310</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	1,996	1,997	2,000	2,000
Uniforms	0	1,999	2,000	2,000
	<u>1,996</u>	<u>3,996</u>	<u>4,000</u>	<u>4,000</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	3,836	4,273	4,515	4,515
<b>TOTAL</b>	<b>855,916</b>	<b>886,453</b>	<b>1,048,393</b>	<b>1,104,921</b>

**EXPENDITURE DETAIL**

DEPARTMENT:	Animal Control	DEPT:	292	
FUNCTION:	Public Safety	ACTIVITY:	Enforcement	
CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
Animal Control Officer (1)	63,541	65,038	66,827	67,287
Overtime	548	188	4,000	4,000
	64,089	65,226	70,827	71,287
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	2,223	4,407	4,500	4,500
	2,223	4,407	4,500	4,500
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	862	0	1,000	1,000
Misc. Supplies	0	0	1,000	1,000
	862	0	2,000	2,000
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	67,173	69,633	77,327	77,787

## STATISTICAL DEPARTMENT INFORMATION

DEPT: Animal Control  
CODE: 292

Description	2018	2019	2020	2021	2022	2023
ACO Calls for Service	1,022	962	732	743	851	651
Deceased Animal Removal	201	151	144	93	105	91
Dog/Cat Bites	27	37	34	33	40	31
Barn Inspections	52	48	12	64	52	62
Reports	59	60	59	51	49	40
Loose Dogs Picked Up*	33	22	23	17	20	20
Dogs Returned to Owners*	33	22	23	17	18	17
Live Animal Intake	52	50	N/A	N/A	N/A	N/A
Quarantines	40	54	45	41	45	32
Cats Adopted*	-	4	-	-	-	N/A
Citations*	171	172	3	4	4	1
Vaccinations at Rabies Clinic	113	92	N/A	N/A	N/A	39

**EXPENDITURE DETAIL**

DEPARTMENT: Department of Public Works  
 FUNCTION: Roads, Grounds, & Infrastructure

DEPT: 411-491  
 ACTIVITY: Maintenance

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
Director <sup>1</sup>	156,308	147,905	156,540	160,103
Administration - Full Time (6) <sup>1</sup>	456,793	442,009	471,062	495,732
Superintendent (0)	0	0	0	0
Engineering - Full Time (4) <sup>1</sup>	379,175	365,650	393,245	407,028
Engineering - Part Time	0	0	12,740	0
Highway - Full Time (16) <sup>1</sup>	1,297,977	1,212,945	1,254,524	1,233,019
Highway - Overtime	88,002	87,111	84,919	84,919
Highway - Seasonal	29,575	22,550	18,000	18,000
Stream Maint. - Seasonal	0	0	14,500	14,500
Tree - Full Time (3)	193,733	210,763	200,654	213,629
Tree - Overtime	11,967	20,091	23,210	23,210
Parks/Grounds - Full Time (8)	500,772	491,763	490,067	560,273
Parks/Grounds - Overtime	24,274	30,555	29,782	29,782
Cemetery - Full Time (2)	162,305	166,695	170,778	171,340
Cemetery - Overtime	18,120	13,073	17,935	17,935
Snow & Ice - Extra Help/Overtime	237,610	205,668	228,530	228,530
	<u>3,556,612</u>	<u>3,416,778</u>	<u>3,566,486</u>	<u>3,658,000</u>
<b>CONTRACTUAL SERVICES:</b>				
Engineer - Training & Conference	5,151	4,758	6,000	6,000
Highway - Misc Contractual Services	83,516	94,860	94,840	101,840
Highway - Repairs Town Vehicles	108,834	150,179	115,900	124,000
Highway - Training & Conference	2,923	2,258	3,000	3,000
Tree - Misc Contractual Services	19,911	15,400	20,000	20,000
Parks/Grounds - Misc Contractual Services	27,761	32,127	30,000	35,000
Cemetery - Misc Contractual Services	3,528	3,528	4,100	4,100
Road Machinery - Repair Equipment	74,797	81,832	80,000	85,000
Public Street Lights	118,120	122,178	149,120	155,620
Rubbish Collection & Disposal	1,818,808	2,054,536	2,336,704	2,480,261
Snow & Ice - Repair & Maint. Equipment	28,009	21,720	23,730	23,730
Snow & Ice - Misc. Contractual Services	172,362	171,821	200,000	200,000
	<u>2,463,719</u>	<u>2,755,197</u>	<u>3,063,394</u>	<u>3,238,551</u>

Notes:

1. Portion of salaries funded by Water allocation.

**EXPENDITURE DETAIL**

DEPARTMENT: Department of Public Works  
 FUNCTION: Roads, Grounds, & Infrastructure

DEPT: 411-491  
 ACTIVITY: Maintenance

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>MATERIALS &amp; SUPPLIES:</b>				
Engineer - Office Supplies	654	1,923	2,000	2,000
Engineer - Small Tools & Equip.	428	1,205	1,300	1,300
Highway - Office Supplies	763	1,102	2,000	2,000
Highway - Construction Supplies	71,792	83,136	82,000	82,000
Highway - Tools & Equip.	34,239	37,418	37,500	37,500
Stream Maintenance - Expenses	241	189	1,000	1,000
Tree - Tools/Equip/Tree Replace	4,659	7,065	7,500	7,500
Tree - Chemicals	1,338	2,370	3,000	3,000
Parks/Grounds - Rep. & Construct	96,154	95,733	96,100	106,100
Cemetery - Construction Supplies	3,026	3,358	3,500	4,000
Cemetery - Care of Grounds	10,685	9,497	10,000	12,000
Cemetery - Tools & Equip.	3,358	3,294	3,350	4,000
Cemetery - Office Supplies	16	0	300	300
Drainage Projects - Expenses	65,246	70,481	65,000	65,000
Snow & Ice - Sand & Salt	278,378	263,612	403,885	403,885
Snow & Ice - Tools & Equip.	5,128	4,247	6,000	6,000
Highway - Gas, Oil, Tires - DPW	117,352	152,457	165,206	166,109
Highway - Gas, Oil, Tires - Other	231,181	231,865	238,154	236,671
	<u>924,636</u>	<u>968,952</u>	<u>1,127,795</u>	<u>1,140,365</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>	66,594	43,214	30,000	59,300
<b>TOTAL</b>	<b>7,011,561</b>	<b>7,184,141</b>	<b>7,787,675</b>	<b>8,096,216</b>

Notes:

1. Portion of salaries funded by Water allocation.

**STATISTICAL DEPARTMENT INFORMATION**

DEPT: Cemetery  
CODE: 411-491

Description	2018	2019	2020	2021	2022	2023
Interments: Residents	83	94	123	109	112	141
Non-Residents	79	81	78	76	82	31
Moved/Disinterment	2	2	-	-	1	1
<b>Total Interments</b>	<b>164</b>	<b>177</b>	<b>201</b>	<b>185</b>	<b>195</b>	<b>173</b>
Receipts	\$131,787	\$141,105	\$154,217	\$208,189	\$225,094	\$188,371
Reserve	\$24,162	\$41,210	\$39,775	\$36,350	\$43,950	\$54,365
Trust Fund	\$22,887	\$36,550	\$34,575	\$34,550	\$37,750	\$26,550

**STATISTICAL DEPARTMENT INFORMATION**

**DEPT:** DPW  
**CODE:** 411-491

Description	2018	2019	2020	2021	2022	2023
Trash Collected	7,206	7,083	7,384	6,972	6,477	6,479
Recyclables Collected	2,460	2,429	2,635	2,492	2,348	2,374
% Recycled Curbside	25.5%	25.5%	26.3%	26.3%	26.6%	26.8%

**STATISTICAL DEPARTMENT INFORMATION**

**EXPENDITURE DETAIL**

<b>DEPARTMENT:</b>	Board of Health		<b>DEPT:</b>	512
<b>FUNCTION:</b>	Community Development		<b>ACTIVITY:</b>	Health & Sanitation
<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Director	106,380	109,306	111,882	111,882
Other - Full Time (1)	53,099	53,098	56,890	59,144
Part-Time/Overtime	52,753	43,024	40,539	40,539
	<u>212,233</u>	<u>205,428</u>	<u>209,311</u>	<u>211,565</u>
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	20,775	23,278	24,000	24,000
Printing, Adv. & Binding	564	686	2,000	2,000
Clinical Expenses	27,079	15,338	20,000	20,000
Weights & Measures*	5,000	0	0	0
Training & Conference	966	785	1,000	1,000
	<u>54,384</u>	<u>40,087</u>	<u>47,000</u>	<u>47,000</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	292	381	1,000	1,000
	<u>292</u>	<u>381</u>	<u>1,000</u>	<u>1,000</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	<b>266,909</b>	<b>245,896</b>	<b>257,311</b>	<b>259,565</b>

\*Sealer of Weights and Measures was previously paid by the Board of Health and is now under the Town Manager's Office.

DEPT: Board of Health  
 CODE: 512

Description	2018	2019	2020	2021	2022	2023
<b>PUBLIC HEALTH NURSE:</b>						
General Wellness Visits - home	80	107		100	94	29
General Wellness Visits - office	261	158			70	35
General Wellness Visits - Buzzell	43	46		25	46	45
General Wellness Phone Consults	437	368			474	128
General Wellness Consults - Buzzell	910	961			381	271
Flu - home visit	22	15			11	15
Flu - office/clinic	411	410	788	836	869	823
Injections/other - office/clinic	2	58			154	240
Injections/other - home	0	0			12	6
<b>ATTENDANCE</b>						
Rabies Clinic	113	92	0	0	27	39
<b>PERMITS:</b>						
Beaver	14	16	12	10	6	12
Food	135	173	91	105	114	147
Funeral	2	4	2	1	1	1
Ice Rink	1	1	1	1	1	1
Installer	36	50	36	43	43	41
Microblading	-	2	3	17	15	45
Pool	3	3	3	3	4	3
RdNA	-	4	1	2	1	4
Recreational Camp	2	2	-	-	-	4
Sewerage	137	125	122	105	97	91
Animal	64	60	49	61	96	51
Tanning/Massage	1	-	-	2	1	1
Tobacco	20	20	16	18	18	16
Transport Waste Material	34	21	45	29	32	32
Well	6	10	-	4	6	6
Total Permits	455	491	381	401	435	455
Total Fees Collected	\$69,141	\$66,167	\$72,527	\$92,326	\$136,300	\$68,258

**EXPENDITURE DETAIL**

DEPARTMENT: Planning & Conservation                      DEPT: 171  
 FUNCTION: Community Development                      ACTIVITY: Planning & Environmental Protection

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
Director (1)	108,485	115,883	123,306	123,493
Other - Full Time (4)	178,669	235,076	248,879	256,351
Part-Time/Overtime	2,911	2,649	3,914	3,914
	<u>290,066</u>	<u>353,608</u>	<u>376,099</u>	<u>383,758</u>
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	9,250	10,305	12,000	12,000
Dues & Subscriptions	976	890	1,500	1,500
Advertising & Printing	7,455	7,923	8,000	8,000
Training & Conference	0	386	2,000	2,000
	<u>17,681</u>	<u>19,504</u>	<u>23,500</u>	<u>23,500</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	1,220	736	1,500	1,500
	<u>1,220</u>	<u>736</u>	<u>1,500</u>	<u>1,500</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	1,300	1,720	0	2,000
<b>TOTAL</b>	<b>310,267</b>	<b>375,568</b>	<b>401,099</b>	<b>410,758</b>

**STATISTICAL DEPARTMENT INFORMATION**

	2019	2020	2021	2022	2023
				<b>DEPT:</b>	Planning
				<b>CODE:</b>	171
Site Plan Review	18	7	13	23	20
Site Plan Review Waivers		6	14	10	9
Conservation Subdivision Design Special Permits (CSD)	1	0	0	0	0
Stormwater Management Permits	17	8	11	16	14
Simple Stormwater Management Permits	33	43	35	36	18
Sign Special Permits	1	2	5	2	5
Multi-Family Special Permits	1	1	1	0	3
Subdivision Approval Not Required (ANR)	4	10	16	7	5
Preliminary/Definitive Subdivisions	2 4	0 0	0 0	0 0	0 1
81G Roadway Improvements	1	0	0	1	1
Parking Special Permits	1	5	2	5	4
Pet Care Facility Special Permits	0	0	0	0	0
Over 55 Special Permit	0	0	0	0	0
Inclusionary Housing Special Permit		1	1	-	1
Lots under 10,000 Square Feet Special Permit	0	1	0	1	1
Groundwater Protection District Special Permit	0	0	4	4	3

**STATISTICAL DEPARTMENT INFORMATION**

**DEPT:** Conservation  
**CODE:** 171

Description	2019	2020	2021	2022	2023
Wetlands Protection Act Hearings	71	22	21	27	26
Acres of Land Acquired	0.0	4.69*	66.1	0.0	0.0
Notices of Intent Filed	27	21	17	22	18
Orders of Conditions Issued	23	19	15	25	12
Denials Issued	0	1	2	1	0
Cases Pending	5	4	7	3	8
Cases Withdrawn	3	1	-	1	1
Determinations of Applicability	46	18	26	23	24
Decisions Appealed	0	3	1	1	0
Extension Permits Issued	5	2	1	1	0
Certificates of Compliance Issued	30	20	13	19	16
Filing Fees Collected	\$12,538.50	\$7,472.50	\$14,666.50	\$6,570.00	\$10,208.00
Violation Notices Issued	22	2	9	7	1
Enforcement Orders Issued	4	2	-	8	5
Order of Resource Area Delineation Issued	3	2	5	2	1

\* Parcels transferred from Town ownership to care and custody of the Conservation Commission

**EXPENDITURE DETAIL**

DEPARTMENT: Bldg. Insp. & Bd. Of Appeals		DEPT: 241		
FUNCTION: Community Development		ACTIVITY: Enforcement Codes & Bylaws		
CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
Building Inspector	98,056	101,462	106,045	106,045
Other - Full Time (1)	47,280	46,649	49,509	52,746
Part Time/Overtime	62,423	66,729	68,930	68,930
	<u>207,758</u>	<u>214,840</u>	<u>224,484</u>	<u>227,721</u>
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	4,825	6,300	10,275	10,275
Printing, Adv. & Binding	100	0	50	50
Training & Conference	2,003	4,045	4,300	4,300
	<u>6,928</u>	<u>10,345</u>	<u>14,625</u>	<u>14,625</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	1,331	1,123	1,500	1,500
	<u>1,331</u>	<u>1,123</u>	<u>1,500</u>	<u>1,500</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	<b>216,016</b>	<b>226,308</b>	<b>240,609</b>	<b>243,846</b>

**STATISTICAL DEPARTMENT INFORMATION**

**DEPT:** Building Inspector  
**CODE:** 241

Description	2018	2019	2020	2021	2022	2023
New Single Family Dwellings	59	38	68	21	44	19
Residential Additions	75	18	51	32	41	53
Residential Remodeling	398	183	283	136	217	165
Residential Miscellaneous	80	106	455	383	219	54
New Commercial Buildings	2	1	1	2	5	8
Commercial Additions	3	1	1	2	1	1
Commercial Fitups	45	53	29	54	50	50
Commercial Miscellaneous	67	15	52	106	52	30
Occupancy Permits	61	84	71	52	55	62
Plumbing Permits	367	386	287	413	355	310
Gas Fitting Permits	356	353	247	320	240	192
Wiring Permits	629	552	610	651	748	622
Sheet Metal Permits	33	29	36	57	52	49
Assembly Permits	26	34	69	47	20	71
Annual Wiring Permits	52	48	45	45	57	17
<b>Total Permits</b>	<b>2,253</b>	<b>1,901</b>	<b>2,305</b>	<b>2,321</b>	<b>2,156</b>	<b>2,292</b>
Fees Collected	\$688,259	\$657,832	\$715,684	\$977,394	\$1,488,765	\$1,388,365
Estimated Value – All Construction	\$92.581 M	\$1.094 B	\$206.761 M	\$77.954 M	\$105,844,592	\$127,953,459

## STATISTICAL DEPARTMENT INFORMATION

DEPT: Board of Appeals  
CODE: 241

Description	2018	2019	2020	2021	2022	2023
Cases Granted	15	19	23	13	9	15
Cases Denied	-	-	2	-	-	2
Cases Withdrawn or No Action Taken	2	1	-	6	-	1
Cases Pending	4	-	-	-	3	1
Total Cases	21	22	25	19	12	19
Total Fees Collected	\$1,900	\$2,000	\$2,300	\$1,900	\$1,200	\$1,900



**EXPENDITURE DETAIL**

**DEPARTMENT:** Veterans Services  
**FUNCTION:** Veterans Aid & Benefits

**DEPT:** 543  
**ACTIVITY:** Veterans Aid

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Director	91,431	95,928	98,187	98,187
Other - Full Time (2)	<u>90,067</u>	<u>94,235</u>	<u>97,579</u>	<u>128,550</u>
	181,498	190,163	195,766	226,737
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	418	0	450	450
Training & Conference	<u>1,705</u>	<u>2,581</u>	<u>2,500</u>	<u>2,500</u>
	2,123	2,581	2,950	2,950
<b>MATERIALS &amp; SUPPLIES:</b>				
Office Supplies	<u>558</u>	<u>965</u>	<u>1,000</u>	<u>1,000</u>
	558	965	1,000	1,000
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>ASSISTANCE - VETERANS:</b>				
	161,816	151,781	250,000	200,000
<b>TOTAL</b>	<b>345,995</b>	<b>345,490</b>	<b>449,716</b>	<b>430,687</b>

**EXPENDITURE DETAIL**

**DEPARTMENT:** Public Library  
**FUNCTION:** Library

**DEPT:** 610  
**ACTIVITY:** Library Services

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Director	106,380	109,306	111,882	112,553
Other - Full Time (12)	659,131	680,003	720,901	746,914
Part Time	123,898	110,126	152,945	152,945
	<u>889,409</u>	<u>899,435</u>	<u>985,728</u>	<u>1,012,412</u>
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	14,349	15,314	18,400	18,920
Merrimack Valley Library Con Programs	38,131	38,131	38,457	42,361
Training & Conference	8,000	10,000	12,000	15,000
	3,500	4,376	5,000	5,000
	<u>63,980</u>	<u>67,821</u>	<u>73,857</u>	<u>81,281</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Office & Library Supplies	18,455	20,854	21,760	21,760
Books & Library Materials	163,737	164,044	166,000	176,793
	<u>182,192</u>	<u>184,898</u>	<u>187,760</u>	<u>198,553</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>	0	15,000	33,645	15,416
<b>TOTAL</b>	<b>1,135,581</b>	<b>1,167,154</b>	<b>1,280,990</b>	<b>1,307,662</b>

**STATISTICAL DEPARTMENT INFORMATION**

DEPT: Memorial Library  
CODE: 610

Description	2018	2019	2020	2021	2022	2023
Number of Registered Borrowers	13,814	14,564	11,857	12,575	9,387	9,865
Expenditures	\$ 1,152,358	\$ 1,156,719	\$ 1,191,836	\$ 1,249,434	\$ 1,277,412	\$ 1,167,154
Per Capita Expenditures	\$ 51.05	\$ 52.41	\$ 52.63	\$ 55.38	\$ 54.70	\$ 51.11
<b>Collection</b>						
Number of Items	<b>47,147</b>	<b>49,159</b>	<b>49,709</b>	<b>47,449</b>	<b>48,408</b>	<b>46,771</b>
Items Per Capita	2.09	2.22	2.19	2.10	1.75	2
Print Serial Subscriptions	115	119	70	76	59	78
Electronic Serial Subscriptions	64	45	45	1156	3845	4,194
Downloadable ebooks				38,613	43,993	50,086
Downloadable Audio books				9,920	18,554	15,667
Electronic Databases	10	17	19	13	14	13
Museum Passes	13	12	13	12	13	15
Circulation	<b>202,158</b>	<b>189,896</b>	<b>113,367</b>	<b>152,413</b>	<b>212,681</b>	<b>312,187</b>
Physical	175,126	168,322	72,973	99,652	153,649	145,983
Digital (subscriptions)	11,692	12,019	18,534	25,928	31,985	166,204
Digital (ebooks, e-audio)	15,340	19,555	21,860	26,838	27,047	32,254
Circulation Per Capita	8.96	8.60	5.01	6.75	9.11	15.02
Loans to Other Libraries	19,664	18,750	12,866	18,780	16,160	13,988
Received from Other Libraries	28,224	26,872	17,105	24,656	25,246	27,100
Museum Pass Usge	1,029	1,070	245	466	653	763
<b>Patron &amp; Information Service</b>						
Internet Session	10,760	11,232	2,776	3,539	6,481	6,198
Website Hits	300,614	295,681	248,044	359,493	406,626	498,174
Patron Assists - Reference	5,759	5,590	1,911	1,352	3,185	2,262
Patron Assists - General	-	-	-	-	-	28,230
<b>Library Programs</b>						
Number of Programs	981	1,004	580	575	715	773
Program Attendance	20,629	20,224	8,339	7,927	10,099	12,301
Visits to the Library	133,578	136,120	39,871	57,065	91,840	99,523

**EXPENDITURE DETAIL**

**DEPARTMENT:** Recreation  
**FUNCTION:** Recreation

**DEPT:** 630  
**ACTIVITY:** Recreation

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
Director	86,478	83,798	76,445	80,059
Other Full Time (2) <sup>1</sup>	53,569	47,242	50,264	52,275
	140,047	131,040	126,709	132,334
<b>CONTRACTUAL SERVICES:</b>				
Training & Conference	1,060	765	2,000	2,500
	1,060	765	2,000	2,500
<b>MATERIALS &amp; SUPPLIES:</b>				
Program Supplies	1,000	1,000	2,000	3,000
Office & Printing Supplies	837	954	2,500	2,500
	1,837	1,954	4,500	5,500
<b>FURNISHINGS &amp; EQUIPMENT:</b>				
	0	0	0	0
<b>TOTAL</b>	142,944	133,759	133,209	140,334

Notes:

1. One person paid from Program Funds.

**EXPENDITURE DETAIL**

**DEPARTMENT:** Elderly Services  
**FUNCTION:** Elderly Services

**DEPT:** 541  
**ACTIVITY:** Elderly Services

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PERSONNEL SERVICES:</b>				
Director	95,931	99,226	103,592	103,592
Other Full Time (5)*	<u>211,636</u>	<u>221,988</u>	<u>231,989</u>	<u>255,329</u>
	307,567	321,214	335,581	358,920
<b>CONTRACTUAL SERVICES:</b>				
Misc. Contractual Services	23,999	27,396	24,200	24,200
Hot Lunch Program	<u>10,493</u>	<u>17,643</u>	<u>19,645</u>	<u>19,645</u>
	34,492	45,039	43,845	43,845
<b>MATERIALS &amp; SUPPLIES:</b>	1,823	1,800	1,800	1,800
<b>FURNISHINGS &amp; EQUIPMENT:</b>	0	0	0	0
<b>TOTAL</b>	343,882	368,053	381,226	404,565

\*A portion of salary will be paid via Grant Funding.

**EXPENDITURE DETAIL**

<b>DEPARTMENT:</b>	Historical Commission			<b>DEPT:</b>	691
<b>FUNCTION:</b>	Preservation			<b>ACTIVITY:</b>	Preservation
<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>	
<b>PERSONNEL SERVICES:</b>					
<b>Part Time</b>	28,814	21,292	26,341	27,013	
	<u>28,814</u>	<u>21,292</u>	<u>26,341</u>	<u>27,013</u>	
<b>CONTRACTUAL SERVICES:</b>					
<b>Professional Services</b>	2,545	2,203	2,250	2,250	
<b>Hist. Programs &amp; Activities</b>	2,515	2,889	3,000	3,000	
	<u>5,060</u>	<u>5,092</u>	<u>5,250</u>	<u>5,250</u>	
<b>MATERIALS &amp; SUPPLIES:</b>	2,032	1,452	1,500	1,500	
<b>FURNISHINGS &amp; EQUIPMENT:</b>	0	0	0	0	
<b>TOTAL</b>	35,907	27,836	33,091	33,763	

**EXPENDITURE DETAIL**

**DEPARTMENT:** Total School Budget  
**FUNCTION:** Education

**DEPT:** 300  
**ACTIVITY:** Education

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>SCHOOL DEPARTMENT:</b>				
Personnel Services:	34,865,852	36,528,654	37,629,118	39,223,023
Contractual Services:	<u>9,569,664</u>	<u>9,707,409</u>	<u>10,028,927</u>	<u>10,222,194</u>
<b>TOTAL SCHOOL DEPARTMENT:</b>	44,435,516	46,236,063	47,658,045	49,445,217
<b>VOCATIONAL TRAINING:</b>				
Shawsheen Tech:	<u>5,271,247</u>	<u>6,319,831</u>	<u>7,267,806</u>	<u>8,297,088</u>
<b>TOTAL VOCATIONAL TRAINING:</b>	5,271,247	6,319,831	7,267,806	8,297,088
<b>TOTAL</b>	49,706,763	52,555,894	54,925,851	57,742,305



**COMBINED  
OUTSTANDING DEBT**

	PRINCIPAL	INTEREST	TOTAL
<b>FISCAL 2025</b>	2,682,500	463,531	3,146,031
<b>FISCAL 2026</b>	2,622,500	427,223	3,049,723
<b>FISCAL 2027</b>	2,582,500	390,383	2,972,883
<b>FISCAL 2028</b>	2,547,500	347,743	2,895,243
<b>FISCAL 2029</b>	2,386,400	304,341	2,690,741
<b>FISCAL 2030</b>	2,335,700	264,303	2,600,003
<b>FISCAL 2031</b>	2,290,000	222,688	2,512,688
<b>FISCAL 2032</b>	1,805,000	186,138	1,991,138
<b>FISCAL 2033</b>	1,770,000	155,008	1,925,008
<b>FISCAL 2034</b>	1,695,000	124,120	1,819,120
<b>FISCAL 2035</b>	1,655,000	93,610	1,748,610
<b>FISCAL 2036</b>	1,615,000	62,993	1,677,993
<b>FISCAL 2037</b>	1,575,000	31,500	1,606,500
	27,562,100	3,073,576	30,635,676

**SCHOOLS  
OUTSTANDING DEBT**

**WILMINGTON HIGH SCHOOL (\$44,190,758)**

	PRINCIPAL	INTEREST	TOTAL
<b>FISCAL 2025</b>	2,040,000	326,278	2,366,278
<b>FISCAL 2026</b>	1,995,000	315,058	2,310,058
<b>FISCAL 2027</b>	1,955,000	303,088	2,258,088
<b>FISCAL 2028</b>	1,920,000	285,493	2,205,493
<b>FISCAL 2029</b>	1,875,000	262,453	2,137,453
<b>FISCAL 2030</b>	1,835,000	238,078	2,073,078
<b>FISCAL 2031</b>	1,800,000	212,388	2,012,388
<b>FISCAL 2032</b>	1,765,000	184,488	1,949,488
<b>FISCAL 2033</b>	1,735,000	154,483	1,889,483
<b>FISCAL 2034</b>	1,695,000	124,120	1,819,120
<b>FISCAL 2035</b>	1,655,000	93,610	1,748,610
<b>FISCAL 2036</b>	1,615,000	62,993	1,677,993
<b>FISCAL 2037</b>	1,575,000	31,500	1,606,500
<b>TOTAL</b>	23,460,000	2,594,025	26,054,025

**PUBLIC SAFETY  
OUTSTANDING DEBT**

**EQUIPMENT - FIRE PUMPER (\$586,500)**

	PRINCIPAL	INTEREST	TOTAL
<b>FISCAL 2025</b>	60,000	9,750	69,750
<b>FISCAL 2026</b>	55,000	6,875	61,875
<b>FISCAL 2027</b>	55,000	4,125	59,125
<b>FISCAL 2028</b>	55,000	1,375	56,375
<b>TOTAL</b>	225,000	22,125	247,125

**SEWER  
OUTSTANDING DEBT**

**SEWER INTERCEPTOR REHAB MAIN STREET (\$1,250,000)**

	PRINCIPAL	INTEREST	TOTAL
<b>FISCAL 2025</b>	60,000	13,823	73,823
<b>FISCAL 2026</b>	60,000	11,910	71,910
<b>FISCAL 2027</b>	60,000	9,930	69,930
<b>FISCAL 2028</b>	60,000	7,875	67,875
<b>FISCAL 2029</b>	60,000	5,738	65,738
<b>FISCAL 2030</b>	60,000	3,525	63,525
<b>FISCAL 2031</b>	60,000	1,200	61,200
<b>TOTAL</b>	420,000	54,001	474,001

**MWRA SEWER BOND (\$107,000)**

<b>FISCAL 2025</b>	10,700	10,700
<b>FISCAL 2026</b>	10,700	10,700
<b>FISCAL 2027</b>	10,700	10,700
<b>FISCAL 2028</b>	10,700	10,700
<b>FISCAL 2029</b>	10,700	10,700
	53,500	53,500

**MWRA SEWER BOND (\$107,000)**

<b>FISCAL 2025</b>	10,700	10,700
<b>FISCAL 2026</b>	10,700	10,700
<b>FISCAL 2027</b>	10,700	10,700
<b>FISCAL 2028</b>	10,700	10,700
<b>FISCAL 2029</b>	10,700	10,700
<b>FISCAL 2030</b>	10,700	10,700
	64,200	64,200

**WATER  
OUTSTANDING DEBT**

**BROWN'S CROSSING WELLFIELD REPLACEMENT (\$1,600,000)**

	PRINCIPAL	INTEREST	TOTAL
<b>FISCAL 2025</b>	80,000	18,430	98,430
<b>FISCAL 2026</b>	80,000	15,880	95,880
<b>FISCAL 2027</b>	80,000	13,240	93,240
<b>FISCAL 2028</b>	80,000	10,500	90,500
<b>FISCAL 2029</b>	80,000	7,650	87,650
<b>FISCAL 2030</b>	80,000	4,700	84,700
<b>FISCAL 2031</b>	80,000	1,600	81,600
<b>TOTAL</b>	560,000	72,000	632,000

**MWRA WATER BOND (\$611,000)**

	PRINCIPAL	INTEREST	TOTAL
<b>FISCAL 2025</b>	61,100		61,100
<b>FISCAL 2026</b>	61,100		61,100
<b>FISCAL 2027</b>	61,100		61,100
<b>FISCAL 2028</b>	61,100		61,100
<b>TOTAL</b>	244,400	0	244,400

**BALLARDVALE ST WATER MAIN DESIGN (\$409,600)**

	PRINCIPAL	INTEREST	TOTAL
<b>FISCAL 2025</b>	30,000	8,208	38,208
<b>FISCAL 2026</b>	25,000	6,833	31,833
<b>FISCAL 2027</b>	25,000	5,583	30,583
<b>FISCAL 2028</b>	25,000	4,333	29,333
<b>FISCAL 2029</b>	25,000	3,333	28,333
<b>FISCAL 2030</b>	25,000	2,583	27,583
<b>FISCAL 2031</b>	25,000	1,833	26,833
<b>FISCAL 2032</b>	25,000	1,083	26,083
<b>FISCAL 2033</b>	23,600	354	23,954
<b>TOTAL</b>	228,600	34,143	262,743

**MIDDLESEX AVENUE WATER MAIN DESIGN (\$256,000)**

	PRINCIPAL	INTEREST	TOTAL
<b>FISCAL 2025</b>	20,000	4,892	24,892
<b>FISCAL 2026</b>	15,000	4,017	19,017
<b>FISCAL 2027</b>	15,000	3,267	18,267
<b>FISCAL 2028</b>	15,000	2,517	17,517
<b>FISCAL 2029</b>	15,000	1,917	16,917
<b>FISCAL 2030</b>	15,000	1,467	16,467
<b>FISCAL 2031</b>	15,000	1,017	16,017
<b>FISCAL 2032</b>	15,000	567	15,567
<b>FISCAL 2033</b>	11,400	171	11,571
<b>TOTAL</b>	136,400	19,832	156,232

**RECREATION  
OUTSTANDING DEBT**

**YENTILE FARM (\$4,053,900)**

	PRINCIPAL	INTEREST	TOTAL
<b>FISCAL 2025</b>	310,000	82,150	392,150
<b>FISCAL 2026</b>	310,000	66,650	376,650
<b>FISCAL 2027</b>	310,000	51,150	361,150
<b>FISCAL 2028</b>	310,000	35,650	345,650
<b>FISCAL 2029</b>	310,000	23,250	333,250
<b>FISCAL 2030</b>	310,000	13,950	323,950
<b>FISCAL 2031</b>	310,000	4,650	314,650
<b>TOTAL</b>	2,170,000	277,450	2,447,450

**EXPENDITURE DETAIL**

**DEPARTMENT:** Unclassified  
**FUNCTION:** Miscellaneous Support

**DEPT:** 954  
**ACTIVITY:** Miscellaneous

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
Employee Retire. Unused Sick Leave	87,721	135,489	200,000	200,000
Medicare Employer's Contribution	813,318	895,330	910,000	930,000
Salary Adjustments & Additional Costs	45,834	177,878	850,000	850,000
Local Trans/Training Conference	1,317	0	5,000	5,000
Out of State Travel	0	0	7,000	7,000
Annual Audit	37,000	38,500	39,500	40,500
Ambulance Services & Billing <sup>1</sup>	40,150	585,413	645,177	1,200,000
PEG Cable Access <sup>2</sup>	0	534,402	500,000	500,000
Town Report & Calendar	5,950	6,410	7,500	7,500
Professional & Tech. Services	39,190	108,588	140,000	140,000
Reserve Fund	0	0	1,300,000	1,300,000
<b>TOTAL</b>	<b>1,070,480</b>	<b>2,482,011</b>	<b>4,604,177</b>	<b>5,180,000</b>

1. Change in Accounting Practice for Ambulance Billing as recommended by the outside auditors.  
Adjusted totals would be FY22 - \$584,950 & FY21 - \$479,190.

2. Change in Accounting Practice for PEG Cable Access as recommended by the outside auditors.  
Prior totals were FY22 - \$489,504 & FY21 - \$490,233.

**EXPENDITURE DETAIL**

**DEPARTMENT:** Unclassified  
**FUNCTION:** Insurance

**DEPT:** 914, 919  
**ACTIVITY:** Insurance

<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>Public Liability - Officials</b>	0	9,229	136,068	156,478
<b>Worker's Compensation</b>	377,054	411,018	452,100	519,915
<b>Property &amp; General Liability</b>	449,467	462,054	416,878	479,410
<b>Bonds</b>	3,362	4,172	4,000	4,000
<b>Accident - Fire &amp; Police</b>	90,212	61,391	175,000	180,200
	<u>920,095</u>	<u>947,864</u>	<u>1,184,046</u>	<u>1,340,003</u>
<b>Employee Health &amp; Life Insurance</b>	12,532,756	13,776,359	13,260,000	14,586,000
<b>TOTAL</b>	13,452,851	14,724,223	14,444,046	15,926,003

**EXPENDITURE DETAIL**

**DEPARTMENT: Statutory Charges**  
**FUNCTION:**

**DEPT: 820**  
**ACTIVITY: Statutory Charges**

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>Current Year Overlay<sup>1</sup></b>	0	0	900,000	900,000
<b>Retirement Contributions</b>	7,801,298	8,303,042	8,908,246	9,494,725
<b>Offset Items</b>	0	0	44,313	48,907
<b>Mass Bay Trans Auth.</b>	530,988	539,181	557,870	570,800
<b>MAPC (Ch. 688 of 1963)</b>	12,916	13,041	13,570	13,669
<b>RMV Non-Renewal Surcharge</b>	15,280	33,263	17,187	9,560
<b>Metro Air Poll. Control Dist.</b>	8,862	8,982	9,311	9,374
<b>Mosquito Control Program</b>	71,779	73,592	75,412	78,500
<b>School Choice</b>	114,254	157,348	71,656	141,223
<b>Charter Schools</b>	77,251	128,735	87,916	137,661
<b>Special Education</b>	0	0	17,583	0
<b>North Shore Agricultural &amp; Technical School District</b>	156,319	146,058	218,963	224,437
<b>TOTAL</b>	<b>8,788,947</b>	<b>9,403,242</b>	<b>10,922,027</b>	<b>11,628,856</b>

Notes:

1. Includes funding for Senior Tax Workoff Program.

DEPARTMENT: Warrant Articles DEPT: 953  
 FUNCTION: Warrant Articles ACTIVITY:

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>WARRANT ARTICLES:</b>				
Memorial Day/Veterans Day	8,000	8,000	8,000	13,000
Lease of Veterans Quarters	1,500	1,500	1,500	1,500
4th of July	21,186	50,000	50,000	50,000
OPEB	1,000,000	1,000,000	1,000,000	1,000,000
Capital Stabilization	1,000,000	1,000,000	1,242,000	1,000,000
Prepay Retirement	1,500,000	1,500,000	1,000,000	1,500,000
<b>TOTAL</b>	<b>3,530,686</b>	<b>3,559,500</b>	<b>3,301,500</b>	<b>3,564,500</b>

Note:

OPEB, \$1,000,000; Capital Stabilization \$1,000,000; transferred to Trust Accounts in Fiscal Year 2023  
 OPEB, \$1,000,000; Capital Stabilization \$1,000,000; transferred to Trust Accounts in Fiscal Year 2022  
 OPEB, \$1,000,000; Capital Stabilization \$1,000,000; transferred to Trust Accounts in Fiscal Year 2021  
 OPEB, \$1,000,000; Capital Stabilization \$4,000,000; Retirement \$500,000, transferred to Trust Accounts in Fiscal Year 2020  
 OPEB, \$1,000,000; Capital Stabilization \$4,000,000; Retirement \$1,000,000, transferred to Trust Accounts in Fiscal Year 2019  
 OPEB, \$1,000,000; Capital Stabilization \$3,000,000; Retirement \$500,000, transferred to Trust Accounts in Fiscal Year 2018  
 OPEB, \$1,000,000; Capital Stabilization \$1,500,000; Retirement \$500,000, transferred to Trust Accounts in Fiscal Year 2017

**EXPENDITURE DETAIL**

<b>DEPARTMENT:</b>	<b>Capital Outlay</b>	<b>DEPT:</b>	<b>0002</b>	
<b>FUNCTION:</b>	<b>Capital Outlay</b>	<b>ACTIVITY:</b>		
<b>CLASSIFICATION</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>CAPITAL OUTLAY:</b>				
Police - Range Maintenance	0	0	0	40,000
Police - Taser Replacement	0	0	0	20,500
Police - Cruisers	99,945	146,006	250,000	0
Police - Patrol Rifle Replacement	9,549	1,568	0	0
Fire - Feasibility Study for Substation	0	0	0	600,000
Fire - Ambulance (A1)	0	0	0	475,000
Fire - Cardiac Monitors	0	0	180,000	0
Fire - Fire Prevention Vehicle (Car 5)	0	0	67,000	0
Fire - Tower Truck Corrosion	0	110,000	0	0
Fire - Traffic Lights at Public Safety Building	0	2,798	0	0
Fire - Reserve Pumper	148,596	0	0	0
Fire - Vehicle Replacement	3,153	0	0	0
Fire - Forestry Vehicle Updates	2,714	0	0	0
Dispatch - Townwide Communications Infrastructure As	458,197	506,679	0	0
Dispatch - Recorder	0	44,785	0	0
Dispatch - Fire Alarm Receiver	43,330	0	0	0
Dispatch - Dispatch Center Remodel	8,675	0	0	0
DPW - Vactor Truck	0	0	0	330,000
DPW - Heavy Duty Front End Loader (H22)	0	0	0	205,000
DPW - Culvert Rehab & Lining - 340 Ballardvale St	0	0	0	135,000
DPW - Engineering Services-NPDES General Permit	38,890	65,200	50,000	75,000
DPW - Phased Cemetery Development	0	0	80,000	60,000
DPW - Mini Wing Mower	0	0	0	50,000
DPW - Lowell St Fields/Recreation Area Improvements	0	0	0	50,000
DPW - Infield Pro Groomer	0	0	0	38,000
DPW - Heavy Duty Dump Truck w/ Plow (H15)	0	0	300,000	0
DPW - Heavy Duty Winged Foot Field Mower (P&G347)	0	0	142,000	0
DPW - Playground Replacement - Boutwell School	0	0	120,000	0
DPW - Heavy Duty 3/4 Ton Pickup Truck w/ Plow (C202)	0	0	65,000	0
DPW - High School Turf Field Replacement	0	0	40,000	0
DPW - Resurface Boutwell Tennis Courts	0	0	40,000	0
DPW - Stainless Steel Salter for Highway 8	0	0	36,000	0
DPW - Laser Grader for Bobcat	0	0	25,000	0
DPW - Replace Existing Chain Link Fence at Library	0	0	20,000	0
DPW - Leaf Box Attachment for P&G Truck	0	0	19,250	0

**EXPENDITURE DETAIL**

<b>DEPARTMENT:</b>	<b>Capital Outlay</b>	<b>DEPT:</b>	<b>0002</b>	
<b>FUNCTION:</b>	<b>Capital Outlay</b>	<b>ACTIVITY:</b>		
CLASSIFICATION	EXPENDITURES	EXPENDITURES	TRANSFER & APPROPRIATION	TOWN MANAGER
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2025
DPW - Replacement of Frank Kelley Track Surface at Alum	34,440	460,172	0	0
DPW - Cemetery Expansion	0	438,358	0	0
DPW - Resurfacing Municipal Parking Lots	0	186,015	0	0
DPW - Heavy Duty Ten Wheel Dump Truck w/ Plow (H8)	0	199,900	0	0
DPW - Heavy Duty Dump Truck w/ Plow and Sander (H6)	0	195,750	0	0
DPW - Intersection Signal Improvement Shawsheen/Hopkin	24,140	89,968	0	0
DPW - Heavy Duty One Ton Dump Truck w/ Plow (P&G 326)	0	85,063	0	0
DPW - Phased Cemetery Development	15,000	40,000	0	0
DPW - Demolition of Structures at 64 Wildwood St	0	38,941	0	0
DPW - Trash/Recycling Loan Payoff	364,766	0	0	0
DPW - Reconstruction of Shawsheen Tennis Court Area	338,132	0	0	0
DPW - Heavy Duty Wheeled Excavator (H39)	190,716	0	0	0
DPW - Sidewalk Plow	165,789	0	0	0
DPW - Heavy Duty One Ton Truck w Dump Body & Plow	83,779	0	0	0
DPW - Asphalt Hot Box Trailer	38,340	0	0	0
DPW - Robotic Total Station Surveying Equipment	25,020	0	0	0
DPW - Traffic Signal Camera Detection - Salem St at Woburn	18,881	0	0	0
DPW - Shady Lane Drive Sidewalks	56,455	0	0	0
Schools - High School Projectors	0	0	0	130,000
Schools - High School Switch Replacement	0	0	0	114,000
Schools - High School Wireless Upgrade	0	0	0	90,000
Schools - Mini Van Replacement (Mini 5)	0	0	0	75,000
Schools - District Chromebook Replacement/Upgrade	0	0	0	75,000
Schools - Relocation of Wildwood Students	0	0	545,359	0
Schools - VOIP Replacement	0	0	200,000	0
Schools - Mini Van Replacement (Mini 7)	0	0	76,000	0
Schools - PA System Upgrade	0	0	45,000	0
Schools - High School Projectors	0	124,524	0	0
Schools - Elementary Network Switch Replacement	0	108,230	0	0
Schools - Facilities Planning	0	69,359	0	0
Schools - Elementary School Projector Replacement	0	54,912	0	0
Schools - Elementary WiFi Network Replacement	0	54,000	0	0
Schools - PA System Upgrade	0	24,000	0	0
Schools - Elementary Projectors Replacement	95,852	0	0	0
Schools - Middle School Switch Replacement	72,258	0	0	0
Schools - High School Labs PC Replacement	59,925	0	0	0
Schools - Mini Van Replacement (Mini 8)	41,755	0	0	0
Schools - Genetec Security Server Replacement	29,370	0	0	0

**EXPENDITURE DETAIL**

DEPARTMENT: Capital Outlay DEPT: 0002  
 FUNCTION: Capital Outlay ACTIVITY:

CLASSIFICATION	EXPENDITURES	EXPENDITURES	TRANSFER & APPROPRIATION	TOWN MANAGER RECOMMENDATION
	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2025
Public Buildings - Vehicle Replacement (#358)	0	0	0	89,000
Public Buildings - Vehicle Replacement (#353)	0	0	0	33,000
Public Buildings - West Int School Roof Repl - Const	0	0	550,000	0
Public Buildings - West Int School Window Repl - Design	0	0	170,000	0
Public Buildings - Historical Windows Repl	0	0	115,000	0
Public Buildings - Harnden Tavern Roof	0	0	98,000	0
Public Buildings - Historical Carriage House Roof	0	0	60,000	0
Public Buildings - Shawsheen Roof Replacement	0	749,145	0	0
Public Buildings - Town Hall/School Admin Building Feas	221,583	506,138	0	0
Public Buildings - Senior Center Feasibility Study	204,761	443,239	0	0
Public Buildings - West Int School Roof Repl Design	0	33,000	0	0
Public Buildings - Woburn St School Ceiling Tile Repl	335,243	0	0	0
Public Buildings - Replace LULA Lift at West Int School	60,142	0	0	0
Public Buildings - Shawsheen Roof Replacement	52,600	0	0	0
IT - Fiber Connection	0	0	0	50,000
IT - Townwide VOIP System	43,584	59,623	54,000	0
IT - Police Mobiles	30,000	0	50,000	0
IT - Server Replacement	31,639	0	0	0
Town Manager - 333 Andover St	0	0	3,798,698	0
Accounting - Enterprise Software System	39,600	62,300	0	0
Town Clerk - New Voting Machines	35,000	0	0	0
Elderly Services - Replacement Van	0	0	0	93,000
<b>TOTAL</b>	<b>3,521,819</b>	<b>4,899,671</b>	<b>7,196,307</b>	<b>2,827,500</b>

**EXPENDITURE DETAIL**

**DEPARTMENT:** Water  
**FUNCTION:** Maint. & Operation of Water System

**DEPT:** 450  
**ACTIVITY:** Public Works

CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>PERSONNEL SERVICES:</b>				
Other Full Time (11)	869,216	934,171	937,141	930,050
Seasonal	12,550	15,360	12,000	15,000
Overtime/Salary Adjustments	168,898	189,787	134,610	155,000
	<u>1,050,664</u>	<u>1,139,318</u>	<u>1,083,751</u>	<u>1,100,050</u>
<b>CONTRACTUAL SERVICES:</b>				
MWRA Assessment	1,306,587	924,425	1,407,915	697,915
Professional & Technical Services	209,392	226,293	241,500	268,500
Miscellaneous Contractual Services	39,059	37,021	34,500	34,500
Cross Connection Control Program	27,804	27,440	29,950	29,950
Haz Mat Household Waste Program	0	43,193	20,000	20,000
DEP Assessment	7,095	8,171	7,600	8,408
Training & Conference	1,026	6,500	7,000	7,000
	<u>1,590,963</u>	<u>1,273,043</u>	<u>1,748,465</u>	<u>1,066,273</u>
<b>UTILITIES:</b>				
Electricity	240,979	272,157	316,250	316,250
Telephone	9,439	11,818	10,000	12,000
Fuel Oil	28,797	60,892	50,000	60,000
Natural Gas	5,948	6,237	7,500	7,500
	<u>285,163</u>	<u>351,104</u>	<u>383,750</u>	<u>395,750</u>

**EXPENDITURE DETAIL**

DEPARTMENT: Water		DEPT:		450
FUNCTION: Maint. & Operation of Water System		ACTIVITY:		Public Works
CLASSIFICATION	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025
<b>MATERIALS &amp; SUPPLIES:</b>				
Operations Billings & Office Supplies	25,194	27,581	34,200	34,200
Facility - Maintenance & Supplies	188,753	216,533	224,000	254,000
Operations - Maintenance & Supplies	30,659	36,078	37,500	37,500
Vehicle - Maintenance & Supplies	66,403	48,015	74,467	74,467
Distribution System - Maint. & Repair	67,829	82,872	71,500	71,500
Chemicals	263,434	347,418	300,000	325,000
	<u>642,272</u>	<u>758,497</u>	<u>741,667</u>	<u>796,667</u>
<b>FURNISHINGS &amp; EQUIPMENT:</b>	51,231	58,694	60,648	60,500
<b>CAPITAL OUTLAY:</b>				
Engineering/Technical	52,500	0	245,000	72,000
Construction	848,107	395,645	1,652,034	5,635,000
Equipment	66,120	0	100,000	366,000
	<u>966,727</u>	<u>395,645</u>	<u>1,997,034</u>	<u>6,073,000</u>
<b>TRANSFERS:</b>				
Debt	299,300	370,065	379,580	505,030
Employee Benefits	694,069	698,281	726,208	783,490
Insurance	71,883	83,632	74,810	67,751
DPW Salaries	454,500	461,998	455,458	472,808
Other	107,922	110,130	108,916	117,551
	<u>1,627,674</u>	<u>1,724,106</u>	<u>1,744,972</u>	<u>1,946,630</u>
<b>TOTAL</b>	<b>6,214,694</b>	<b>5,700,407</b>	<b>7,760,286</b>	<b>11,438,870</b>

**EXPENDITURE DETAIL**

<b>DEPARTMENT:</b>	Sewer		<b>DEPT:</b>	440
<b>FUNCTION:</b>	Maint. & Operations of Sewer Systems		<b>ACTIVITY:</b>	Sewer Enterprise
<b>CLASSIFICATION</b>	<b>ENTERPRISE FUND FISCAL 2022</b>	<b>ENTERPRISE FUND FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
Revenue	3,811,825	3,241,118	3,702,484	3,675,096
General Fund Subsidy	0	0	0	0
<b>PERSONNEL SERVICES:</b>				
Full Time (1)	55,867	59,700	63,523	66,064
Part Time	24,048	25,455	26,849	26,849
Overtime	7,323	10,153	10,889	10,889
	<u>87,238</u>	<u>95,308</u>	<u>101,260</u>	<u>103,801</u>
<b>MATERIALS &amp; SUPPLIES:</b>				
Misc. Contractual Services	48,377	42,856	60,000	60,000
Expenses	7,308	4,456	13,000	13,000
Utilities	25,107	21,946	42,500	42,500
MWRA Sewer Assessment	3,013,727	3,230,781	3,314,858	3,180,100
	<u>3,094,520</u>	<u>3,300,039</u>	<u>3,430,358</u>	<u>3,295,600</u>
<b>CAPITAL &amp; DEBT</b>				
Capital Outlay	0	0	30,000	135,000
Debt & Indirect Charges	164,246	142,217	140,866	140,695
	<u>164,246</u>	<u>142,217</u>	<u>170,866</u>	<u>275,695</u>
<b>Total Expenses</b>	<b>3,346,004</b>	<b>3,537,564</b>	<b>3,702,484</b>	<b>3,675,096</b>
<b>NET Total Surplus/(Deficit)</b>	<b>465,821</b>	<b>(296,446)</b>	<b>0</b>	<b>0</b>

DEPARTMENTAL BUDGET SUMMARY

CATEGORY		EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025	Inc/Dec\$ FISCAL 2025	Inc/Dec% FISCAL 2025
<b>GENERAL GOVERNMENT:</b>							
Select Board	Salaries	5,658	5,814	5,901	5,901		
Select Board	Expenses	9,656	9,909	11,300	11,300		
Select Board	Furnish. & Equip.	0	0	0	0		
		<u>15,314</u>	<u>15,723</u>	<u>17,201</u>	<u>17,201</u>	0	0.00%
Elections	Salaries	21,054	49,958	40,494	67,173		
Elections	Expenses	13,966	14,593	16,355	37,627		
Elections	Furnish. & Equip.	0	0	0	0		
		<u>35,020</u>	<u>64,551</u>	<u>56,849</u>	<u>104,800</u>	47,951	84.35%
Registrars	Salaries	1,875	1,875	1,875	1,875		
Registrars	Expenses	10,663	14,841	18,868	20,282		
		<u>12,538</u>	<u>16,716</u>	<u>20,743</u>	<u>22,157</u>	1,414	6.82%
Finance Comm.	Salaries	2,423	1,136	1,942	2,612		
Finance Comm.	Expenses	7,593	6,420	9,550	9,600		
		<u>10,015</u>	<u>7,556</u>	<u>11,492</u>	<u>12,212</u>	720	6.26%
Town Manager	Sal-Town Manager	165,924	199,042	175,090	220,000		
Town Manager	Salaries-Other	443,270	475,682	442,946	460,395		
Town Manager	Expenses	71,525	73,343	142,100	142,100		
Town Manager	Furnish. & Equip.	0	0	0	0		
		<u>680,720</u>	<u>748,067</u>	<u>760,136</u>	<u>822,495</u>	62,359	8.20%
Information Technology	Salaries	265,005	291,382	306,926	412,990		
Information Technology	Contractual Services	652,845	715,208	752,050	904,500		
Information Technology	Expenses	88	860	4,500	4,500		
Information Technology	Furnish & Equip.	42,299	72,723	65,000	75,000		
		<u>960,237</u>	<u>1,080,173</u>	<u>1,128,476</u>	<u>1,396,990</u>	268,514	23.79%
Finance/Accountant	Sal-Finance Director	135,920	139,657	143,136	143,699		
Finance/Accountant	Salaries-Other	194,912	199,711	217,802	229,926		
Finance/Accountant	Expenses	13,716	6,542	19,660	8,160		
Finance/Accountant	Furnish. & Equip.	0	0	0	0		
		<u>344,548</u>	<u>345,910</u>	<u>380,598</u>	<u>381,785</u>	1,187	0.31%
Treas/Collector	Sal-Treasurer/Collector	124,081	166,026	93,230	97,142		
Treas/Collector	Salaries-Other	259,568	208,715	244,256	244,706		
Treas/Collector	Expenses	33,670	35,635	47,390	55,500		
Treas/Collector	Amt. Cert. Tax Title	21,447	3,507	27,000	27,000		
Treas/Collector	Furnish. & Equip.	0	0	0	0		
		<u>438,765</u>	<u>413,883</u>	<u>411,876</u>	<u>424,348</u>	12,473	3.03%
Town Clerk	Sal-Town Clerk	85,083	82,078	87,105	97,837		
Town Clerk	Salaries-Other	80,783	100,826	107,066	111,330		
Town Clerk	Expenses	10,213	7,027	12,729	14,225		
Town Clerk	Furnish. & Equip.	0	0	0	0		
		<u>176,079</u>	<u>189,931</u>	<u>206,900</u>	<u>223,393</u>	16,493	7.97%
Assessors	Sal-Prin. Assessor	120,897	126,919	129,909	129,909		
Assessors	Salaries-Other	92,624	102,391	112,834	112,178		
Assessors	Expenses	56,719	105,497	128,175	127,600		
Assessors	Appraisals,Inventory	5,245	11,795	13,025	68,600		
Assessors	ATB Costs	19,939	2,100	20,000	20,000		
Assessors	Furnish. & Equip.	0	0	0	500		
		<u>295,423</u>	<u>348,702</u>	<u>403,943</u>	<u>458,787</u>	54,844	13.58%
Town Counsel	Legal Services	177,036	247,612	220,000	250,000		
Town Counsel	Expenses	8,177	0	7,500	7,500		
		<u>185,213</u>	<u>247,612</u>	<u>227,500</u>	<u>257,500</u>	30,000	13.19%
<b>General Government Subtotal</b>		<u>3,153,871</u>	<u>3,478,824</u>	<u>3,625,714</u>	<u>4,121,667</u>	495,953	13.68%

DEPARTMENTAL BUDGET SUMMARY

CATEGORY	EXPENDITURES	EXPENDITURES	TRANSFER &	TOWN MANAGER	Inc/Dec\$	Inc/Dec%
	FISCAL 2022	FISCAL 2023	APPROPRIATION	RECOMMENDATION		
			FISCAL 2024	FISCAL 2025	FISCAL 2025	FISCAL 2025
<b>PUBLIC SAFETY:</b>						
Police	Sal-Chief	149,449	152,971	157,178	157,178	
Police	Sal-Dep. Chief	125,089	131,147	134,753	134,753	
Police	Sal-Lieuts.	553,577	573,162	555,945	555,189	
Police	Sal-Sgts.	593,647	677,764	648,112	659,298	
Police	Sal-Patrolmen	2,265,254	2,459,246	2,626,586	2,578,015	
Police	Substance Abuse Coordinator	79,061	87,165	93,673	97,391	
Police	Sal-Clerks	175,022	178,530	184,721	186,253	
Police	Sal-Part Time	17,748	18,587	23,140	23,140	
Police	Sal-Overtime	812,354	835,448	700,000	720,000	
Police	Sal-Paid Holidays	116,054	121,698	120,000	120,000	
Police	Sal-Specialists	15,325	14,475	14,650	14,650	
Police	Sal-Night Differential	63,927	67,418	62,800	62,800	
Police	Sal-Incentive Pay	507,644	523,175	590,000	590,000	
Police	Sick Leave Buyback	25,337	21,511	40,593	40,593	
Police	Expenses	288,958	254,228	291,030	301,030	
Police	Furnish. & Equip.	6,892	25,998	18,500	32,000	
		<u>5,795,338</u>	<u>6,142,523</u>	<u>6,261,681</u>	<u>6,272,288</u>	10,607 0.17%
Fire Dept.	Sal-Chief	131,021	140,410	144,272	154,148	
Fire Dept.	Sal-Dep. Chief	109,817	113,064	130,498	130,498	
Fire Dept.	Sal-Captains	0	0	446,366	435,378	
Fire Dept.	Sal-Lieuts.	893,190	992,453	562,493	561,185	
Fire Dept.	Sal-Privates	2,089,623	2,464,737	2,729,683	2,779,863	
Fire Dept.	Sal-Clerk	50,401	88,022	106,101	110,522	
Fire Dept.	Sal-Part Time	18,124	4,646	0	0	
Fire Dept.	Sal-Overtime	835,413	1,110,974	1,050,000	1,050,000	
Fire Dept.	Sal-Training Overtime	38,550	25,148	40,000	40,000	
Fire Dept.	Sal-Paid Holidays	205,411	214,472	214,914	232,204	
Fire Dept.	Sal-EMT & Incentive Pay	69,945	75,775	74,900	74,900	
Fire Dept.	Emergency Management Stipend	5,038	5,138	5,240	5,280	
Fire Dept.	Dispatch Management	0	8,500	8,670	8,734	
Fire Dept.	State Haz Mat Team Stipend	0	0	5,000	0	
Fire Dept.	Fire Prevention Stipend	0	0	3,500	3,500	
Fire Dept.	Sick Leave Buyback	18,198	22,971	35,117	35,117	
Fire Dept.	Expenses	266,496	273,244	330,082	332,004	
Fire Dept.	Furnish. & Equip.	52,212	36,596	0	0	
		<u>4,783,439</u>	<u>5,576,150</u>	<u>5,886,836</u>	<u>5,953,332</u>	66,496 1.13%
Central Dispatch	Full Time	659,622	663,156	797,677	836,357	
Central Dispatch	Night Differential	20,262	19,286	23,100	23,100	
Central Dispatch	Stipends	1,368	1,245	4,440	4,440	
Central Dispatch	Paid Holiday	25,774	24,633	30,601	32,200	
Central Dispatch	Overtime	127,691	153,332	163,750	180,000	
Central Dispatch	Contractual Services	12,137	5,800	8,610	8,610	
Central Dispatch	Expenses	5,226	14,728	15,700	15,700	
Central Dispatch	Furnish. & Equip.	3,836	4,273	4,515	4,515	
		<u>855,916</u>	<u>886,453</u>	<u>1,048,393</u>	<u>1,104,921</u>	56,528 5.39%
Animal Control	Salaries	64,089	65,226	70,827	71,287	
Animal Control	Expenses	3,084	4,407	6,500	6,500	
Animal Control	Furnish. & Equip.	0	0	0	0	
		<u>67,173</u>	<u>69,633</u>	<u>77,327</u>	<u>77,787</u>	460 0.59%
<b>Public Safety Subtotal</b>		<u>11,501,866</u>	<u>12,674,759</u>	<u>13,274,237</u>	<u>13,408,329</u>	134,092 1.01%
<b>PUBLIC WORKS:</b>						
Public Works	Salaries	3,556,612	3,416,778	3,566,486	3,658,000	
Public Works	Contractual Services	2,463,719	2,755,197	3,063,394	3,238,551	
Public Works	Expenses	924,636	968,952	1,127,795	1,140,365	
Public Works	Furnish. & Equip.	66,594	43,214	30,000	59,300	
		<u>7,011,561</u>	<u>7,184,141</u>	<u>7,787,675</u>	<u>8,096,216</u>	308,541 3.96%
<b>Public Works Subtotal</b>		<u>7,011,561</u>	<u>7,184,141</u>	<u>7,787,675</u>	<u>8,096,216</u>	308,541 3.96%
<b>COMMUNITY DEVELOPMENT:</b>						
Board of Health	Sal-Director	106,380	109,306	111,882	111,882	
Board of Health	Salaries-Other	105,852	96,122	97,430	99,683	

DEPARTMENTAL BUDGET SUMMARY

CATEGORY	EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025	Inc/Dec\$ FISCAL 2025	Inc/Dec% FISCAL 2025
Board of Health Expenses	54,676	40,468	48,000	48,000		
	266,909	245,896	257,311	259,565	2,253	0.88%
Planning/Conservation Sal-Director	108,485	115,883	123,306	123,493		
Planning/Conservation Salaries-Other	181,580	237,725	252,793	260,265		
Planning/Conservation Expenses	18,902	20,240	25,000	25,000		
Planning/Conservation Furnish. & Equip.	1,300	1,720	0	2,000		
	310,267	375,568	401,099	410,758	9,659	2.41%
Building Inspector Sal-Bldg Inspector	98,056	101,462	106,045	106,045		
Building Inspector Salaries-Other	109,703	113,378	118,439	121,676		
Building Inspector Expenses	8,258	11,468	16,125	16,125		
Building Inspector Furnish. & Equip.	0	0	0	0		
	216,016	226,308	240,609	243,846	3,237	1.35%
Community Development Subtotal	793,193	847,772	899,019	914,168	15,149	1.69%
<b>PUBLIC BUILDINGS:</b>						
Public Buildings Sal-Superintendent	140,954	147,509	145,257	132,110		
Public Buildings Salaries-Other	3,082,350	3,033,567	3,298,904	3,309,240		
Public Buildings Expenses-Town Bldgs.	207,345	191,749	220,000	220,000		
Public Buildings Electric-Town Bldgs.	182,125	217,047	242,000	300,000		
Public Buildings Utilities-Town Bldgs.	16,133	29,475	25,000	25,000		
Public Buildings Expenses-School Bldgs.	244,145	256,854	250,000	250,000		
Public Buildings Misc. Facilities Repairs	59,912	145,802	125,000	125,000		
Public Buildings Wildwood School Oil Remediation	912,462	0	0	0		
Public Buildings Training & Conference	1,178	1,085	3,500	3,500		
Public Buildings Fuel Heating	751,263	1,075,046	1,228,710	1,220,020		
Public Buildings Asbestos Repairs/Training	4,740	23,110	25,000	25,000		
Public Buildings Roof Repairs	18,562	15,531	25,000	25,000		
Public Buildings HVAC Repairs	179,801	179,391	203,500	203,500		
	5,800,970	5,316,166	5,791,871	5,838,370	46,499	0.80%
Public Buildings Subtotal	5,800,970	5,316,166	5,791,871	5,838,370	46,499	0.80%
<b>HUMAN SERVICES:</b>						
Veterans Sal-Director	91,431	95,928	98,187	98,187		
Veterans Sal-Other	90,067	94,235	97,579	128,550		
Veterans Expenses	2,681	3,546	3,950	3,950		
Veterans Assistance-Veterans	161,816	151,781	250,000	200,000		
	345,995	345,490	449,716	430,687	(19,029)	-4.23%
Library Sal-Director	106,380	109,306	111,882	112,553		
Library Salaries-Other	783,029	790,129	873,846	899,859		
Library Expenses	208,041	214,588	223,160	237,473		
Library M.V.L.C.	38,131	38,131	38,457	42,361		
Library Furnish. & Equip.	0	15,000	33,645	15,416		
	1,135,581	1,167,154	1,280,990	1,307,662	26,672	2.08%
Recreation Sal-Director	86,478	83,798	76,445	80,059		
Recreation Salaries-Other	53,569	47,242	50,264	52,275		
Recreation Expenses	2,897	2,719	6,500	8,000		
Recreation Furnish. & Equip.	0	0	0	0		
	142,944	133,759	133,209	140,334	7,125	5.35%
Elderly Services Sal-Director	95,931	99,226	103,592	103,592		
Elderly Services Salaries-Other	211,636	221,988	231,989	255,329		
Elderly Services Expenses	36,315	46,839	45,645	45,645		
Elderly Services Furnish. & Equip.	0	0	0	0		
	343,882	368,053	381,226	404,565	23,339	6.12%

DEPARTMENTAL BUDGET SUMMARY

CATEGORY		EXPENDITURES FISCAL 2022	EXPENDITURES FISCAL 2023	TRANSFER & APPROPRIATION FISCAL 2024	TOWN MANAGER RECOMMENDATION FISCAL 2025	Inc/Dec\$ FISCAL 2025	Inc/Dec% FISCAL 2025
Historical Comm.	Salaries	28,814	21,292	26,341	27,013		
Historical Comm.	Expenses	7,093	6,544	6,750	6,750		
Historical Comm.	Furnish. & Equip.	0	0	0	0		
		<u>35,907</u>	<u>27,836</u>	<u>33,091</u>	<u>33,763</u>	672	2.03%
	Human Services Subtotal	2,004,310	2,042,292	2,278,231	2,317,011	38,780	1.70%
<b>EDUCATION:</b>							
School Dept.	Salaries	34,865,852	36,528,654	37,629,118	39,223,023		
School Dept.	Expenses	9,569,664	9,707,409	10,028,927	10,222,194		
		<u>44,435,516</u>	<u>46,236,063</u>	<u>47,658,045</u>	<u>49,445,217</u>	1,787,172	3.75%
Regional Vocational	Shawsheen Vocational	<u>5,271,247</u>	<u>6,319,831</u>	<u>7,267,806</u>	<u>8,297,088</u>		
		<u>5,271,247</u>	<u>6,319,831</u>	<u>7,267,806</u>	<u>8,297,088</u>	1,029,282	14.16%
	Education Subtotal	49,706,763	52,555,894	54,925,851	57,742,305	2,816,454	5.13%
<b>DEBT SERVICE:</b>							
Debt & Interest	Recreation	443,775	423,150	407,650	392,150		
Debt & Interest	Public Safety	78,750	75,750	72,750	69,750		
Debt & Interest	Schools	2,631,328	2,539,028	2,452,328	2,366,278		
Debt & Interest	Sewer	124,580	98,860	97,060	95,223		
Debt & Interest	Water	237,300	232,480	227,580	443,030		
Debt & Interest	Senior Center	0	0	0	957,488		
Debt & Interest	Town Hall/School Admin	0	0	0	2,114,865		
Debt & Interest	Authentication Fees & Misc. Debt	101,278	50,135	260,000	130,000		
		<u>3,617,010</u>	<u>3,419,403</u>	<u>3,517,368</u>	<u>6,568,784</u>	3,051,416	86.75%
	Debt & Interest Subtotal	3,617,010	3,419,403	3,517,368	6,568,784	3,051,416	86.75%
<b>UNCLASSIFIED:</b>							
Insurance		920,095	947,864	1,184,046	1,340,003	155,957	13.17%
Employee Health & Life Insurance		12,532,756	13,776,359	13,260,000	14,586,000	1,326,000	10.00%
Employ. Retirement Unused Sick Leave		87,721	135,489	200,000	200,000		
Medicare Employer's Contribution		813,318	895,330	910,000	930,000		
Salary Adjustments & Additional Costs		45,834	177,878	850,000	850,000		
Local Trans/Training Conference		1,317	0	5,000	5,000		
Out of State Travel		0	0	7,000	7,000		
Annual Audit		37,000	38,500	39,500	40,500		
Ambulance Billing		40,150	585,413	645,177	1,200,000		
PEG Cable Access		0	534,402	500,000	500,000		
Town Report & Calendar		5,950	6,410	7,500	7,500		
Professional & Technical Services		39,190	108,588	140,000	140,000		
Reserve Fund		0	0	1,300,000	1,300,000		
	Unclassified Subtotal	14,523,331	17,206,234	19,048,223	21,106,003	2,057,780	10.80%
<b>STATUTORY CHARGES:</b>							
Current Year Overlay		0	0	900,000	900,000	0	0.00%
Retirement Contributions		7,801,298	8,303,042	8,908,246	9,494,725	586,479	6.58%
Offset Items		0	0	44,313	48,907	4,594	10.37%
Mass Bay Trans Auth.		530,988	539,181	557,870	570,800	12,930	2.32%
MAPC (Ch. 688 of 1963)		12,916	13,041	13,570	13,669	99	0.73%
RMV Non-Renewal Surcharge		15,280	33,263	17,187	9,560	(7,627)	-44.38%
Metro Air Poll. Control Dist.		8,862	8,982	9,311	9,374	63	0.68%
Mosquito Control Program		71,779	73,592	75,412	78,500	3,088	4.09%
School Choice		114,254	157,348	71,656	141,223	69,567	97.09%
Charter Schools		77,251	128,735	87,916	137,661	49,745	56.58%
Special Education		0	0	17,583	0	(17,583)	-100.00%
North Shore Agricultural & Technical School District		156,319	146,058	218,963	224,437	5,474	2.50%
	Statutory Charges Subtotal	8,788,947	9,403,242	10,922,027	11,628,856	706,829	6.47%

DEPARTMENTAL BUDGET SUMMARY

CATEGORY	EXPENDITURES	EXPENDITURES	TRANSFER &	TOWN MANAGER	Inc/Dec\$	Inc/Dec%
	FISCAL 2022	FISCAL 2023	APPROPRIATION	RECOMMENDATION		
			FISCAL 2024	FISCAL 2025	FISCAL 2025	FISCAL 2025
<b>WARRANT ARTICLES:</b>						
Unclassified	Memorial/Veterans Day	8,000	8,000	8,000	13,000	
Unclassified	Lease of Veterans Quarters	1,500	1,500	1,500	1,500	
Unclassified	4th of July	21,186	50,000	50,000	50,000	
Unclassified	OPEB	1,000,000	1,000,000	1,000,000	1,000,000	
Unclassified	Capital Stabilization	1,000,000	1,000,000	1,242,000	1,000,000	
Unclassified	Prepay Retirement	1,500,000	1,500,000	1,000,000	1,500,000	
	<b>Warrant Articles Subtotal</b>	<u>3,530,686</u>	<u>3,559,500</u>	<u>3,301,500</u>	<u>3,564,500</u>	263,000 7.97%
<b>CAPITAL OUTLAY:</b>						
	<b>Capital Outlay Subtotal</b>	<u>3,521,819</u>	<u>4,899,671</u>	<u>7,196,307</u>	<u>2,827,500</u>	(4,368,807) -60.71%
	<b>GRAND TOTAL</b>	<u>113,954,328</u>	<u>122,587,898</u>	<u>132,568,022</u>	<u>138,133,707</u>	5,565,685 4.20%

ENTERPRISE FUND:

Sewer	Salaries	87,238	95,308	101,260	103,801	
Sewer	Expenses	80,792	69,258	115,500	115,500	
		<u>168,031</u>	<u>164,566</u>	<u>216,760</u>	<u>219,301</u>	
<b>M.W.R.A. Sewer Assessment</b>						
		3,013,727	3,230,781	3,314,858	3,180,100	
Sewer	Capital Outlay	0	0	30,000	135,000	
Sewer	Debt & Indirect Charges	164,246	142,217	140,866	140,695	
	<b>Sewer Enterprise Total</b>	<u>3,346,004</u>	<u>3,537,564</u>	<u>3,702,484</u>	<u>3,675,096</u>	(27,388) -0.74%

**DEPARTMENTAL BUDGET SUMMARY**

<b>CATEGORY</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>GENERAL GOVERNMENT</b>				
Select Board	15,314	15,723	17,201	17,201
Elections	35,020	64,551	56,849	104,800
Registrars	12,538	16,716	20,743	22,157
Finance Committee	10,015	7,556	11,492	12,212
Town Manager	680,720	748,067	760,136	822,495
Information Technology	960,237	1,080,173	1,128,476	1,396,990
Town Accountant	344,548	345,910	380,598	381,785
Treasurer/Collector	438,765	413,883	411,876	424,348
Town Clerk	176,079	189,931	206,900	223,393
Assessors	295,423	348,702	403,943	458,787
Town Counsel	185,213	247,612	227,500	257,500
Permanent Bldg Comm.	0	0	0	0
<b>TOTAL</b>	<b>3,153,871</b>	<b>3,478,824</b>	<b>3,625,714</b>	<b>4,121,667</b>
<b>PUBLIC SAFETY</b>				
Police Dept.	5,795,338	6,142,523	6,261,681	6,272,288
Fire Dept.	4,783,439	5,576,150	5,886,836	5,953,332
Central Dispatch	855,916	886,453	1,048,393	1,104,921
Animal Control	67,173	69,633	77,327	77,787
<b>TOTAL</b>	<b>11,501,866</b>	<b>12,674,759</b>	<b>13,274,237</b>	<b>13,408,329</b>
<b>PUBLIC WORKS</b>				
Public Works	7,011,561	7,184,141	7,787,675	8,096,216
<b>TOTAL</b>	<b>7,011,561</b>	<b>7,184,141</b>	<b>7,787,675</b>	<b>8,096,216</b>
<b>COMMUNITY DEVELOPMENT</b>				
Board of Health	266,909	245,896	257,311	259,565
Planning & Conservation	310,267	375,568	401,099	410,758
Building Inspector	216,016	226,308	240,609	243,846
<b>TOTAL</b>	<b>793,193</b>	<b>847,772</b>	<b>899,019</b>	<b>914,168</b>

**DEPARTMENTAL BUDGET SUMMARY**

<b>CATEGORY</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>PUBLIC BUILDINGS</b>				
Public Buildings	5,800,970	5,316,166	5,791,871	5,838,370
<b>TOTAL</b>	<b>5,800,970</b>	<b>5,316,166</b>	<b>5,791,871</b>	<b>5,838,370</b>
<b>HUMAN SERVICES</b>				
Veterans	345,995	345,490	449,716	430,687
Library	1,135,581	1,167,154	1,280,990	1,307,662
Recreation	142,944	133,759	133,209	140,334
Elderly Services	343,882	368,053	381,226	404,565
Historical Comm.	35,907	27,836	33,091	33,763
<b>TOTAL</b>	<b>2,004,310</b>	<b>2,042,292</b>	<b>2,278,231</b>	<b>2,317,011</b>
<b>EDUCATION</b>				
School Dept.	44,435,516	46,236,063	47,658,045	49,445,217
Shawsheen Vocational	5,271,247	6,319,831	7,267,806	8,297,088
<b>TOTAL</b>	<b>49,706,763</b>	<b>52,555,894</b>	<b>54,925,851</b>	<b>57,742,305</b>
<b>MATURING DEBT &amp; INTEREST</b>				
Debt Service	3,617,010	3,419,403	3,517,368	6,568,784
<b>TOTAL</b>	<b>3,617,010</b>	<b>3,419,403</b>	<b>3,517,368</b>	<b>6,568,784</b>
<b>UNCLASSIFIED</b>				
Unclassified	14,523,331	17,206,234	19,048,223	21,106,003
<b>TOTAL</b>	<b>14,523,331</b>	<b>17,206,234</b>	<b>19,048,223</b>	<b>21,106,003</b>
<b>STATUTORY CHARGES</b>				
Statutory Charges	8,788,947	9,403,242	10,922,027	11,628,856
<b>TOTAL</b>	<b>8,788,947</b>	<b>9,403,242</b>	<b>10,922,027</b>	<b>11,628,856</b>
<b>WARRANT ARTICLES</b>				
Warrant Articles	3,530,686	3,559,500	3,301,500	3,564,500
<b>TOTAL</b>	<b>3,530,686</b>	<b>3,559,500</b>	<b>3,301,500</b>	<b>3,564,500</b>
<b>CAPITAL OUTLAY</b>				
Capital Outlay	3,521,819	4,899,671	7,196,307	2,827,500
<b>TOTAL</b>	<b>3,521,819</b>	<b>4,899,671</b>	<b>7,196,307</b>	<b>2,827,500</b>
<b>GRAND TOTAL</b>	<b>113,954,328</b>	<b>122,587,898</b>	<b>132,568,022</b>	<b>138,133,707</b>

**DEPARTMENTAL BUDGET SUMMARY**

<b>CATEGORY</b>	<b>EXPENDITURES FISCAL 2022</b>	<b>EXPENDITURES FISCAL 2023</b>	<b>TRANSFER &amp; APPROPRIATION FISCAL 2024</b>	<b>TOWN MANAGER RECOMMENDATION FISCAL 2025</b>
<b>General Government</b>	3,153,871	3,478,824	3,625,714	4,121,667
<b>Public Safety</b>	11,501,866	12,674,759	13,274,237	13,408,329
<b>Public Works</b>	7,011,561	7,184,141	7,787,675	8,096,216
<b>Community Development</b>	793,193	847,772	899,019	914,168
<b>Public Buildings</b>	5,800,970	5,316,166	5,791,871	5,838,370
<b>Human Services</b>	2,004,310	2,042,292	2,278,231	2,317,011
<b>Education</b>	49,706,763	52,555,894	54,925,851	57,742,305
<b>Maturing Debt &amp; Interest</b>	3,617,010	3,419,403	3,517,368	6,568,784
<b>Unclassified</b>	14,523,331	17,206,234	19,048,223	21,106,003
<b>Statutory Charges</b>	8,788,947	9,403,242	10,922,027	11,628,856
<b>Warrant Articles</b>	3,530,686	3,559,500	3,301,500	3,564,500
<b>Capital Outlay</b>	3,521,819	4,899,671	7,196,307	2,827,500
<b>GRAND TOTAL</b>	<u>113,954,328</u>	<u>122,587,898</u>	<u>132,568,022</u>	<u>138,133,707</u>