

<u>Account:</u>	<u>Line Item</u>	<u>APP. FY24 SPENT</u>	<u>APP. FY2025</u>	<u>Request FY2026</u>	<u>\$ Inc.</u>	<u>% Inc.</u>	<u>Comments</u>
Moderator	Moderator	100%	\$200	\$200	\$0	0%	
Finance Comm.	Finance Committee	0%	150	\$150	0	0.0%	
	Reserve Fund	85.91%	\$10,000	\$10,000	\$0	0.0%	
	Total Finance Comm.	85.01%	\$10,150	\$10,150	\$0	0.0%	
Selectmen	Selectboard Salaries	99.99%	\$7,739	\$7,971	\$232	3.0%	3% COLA
	Town Administrator	99.99%	\$66,414	\$68,406	\$1,992	3.0%	3% COLA
	Assistant Administrator	58.39%	\$15,039	\$15,490	\$451	3.0%	3% COLA
	Selectmen's Expenses	94.84%	\$2,080	\$2,080	\$0	0.0%	
	Town Counsel Service	91.75%	\$20,000	\$7,000	-\$13,000	-65.0%	Less need for Legal Services
	General Office Expense	42.16%	\$3,000	\$2,000	-\$1,000	-33.3%	Underexpended in FY24
	PVPC Annual Assm't	100.08%	\$230	\$250	\$20	8.7%	
	Town Report	96.12%	\$800	\$800	\$0	0.0%	
	Inspectors certification cos	74%	\$500	\$500	\$0	0.0%	
	Total Selectmen	91.01%	\$115,802	\$104,497	-\$11,305	-9.8%	
Accounting	Accounting Service	92.30%	\$34,200	\$37,000	\$2,800	8.2%	Contracted Service
	Audit expense	87.50%	\$18,000	\$18,000	\$0	0.0%	
	Accounting Software	106.92%	\$6,500	\$8,478	\$1,978	30.4%	Bills have increased 14% this year
	Total Accounting	92.29%	\$58,700	\$63,478	\$4,778	8.1%	
Assessors	Board of Assessors	100%	\$1,800	\$0	-\$1,800	-100.0%	
	Assessor's Clerk Salary	100%	\$16,640	\$17,139	\$499	3.0%	3% COLA
	Assessor's Clerk Assistant	100%	\$2,400	\$0	-\$2,400	-100.0%	
	Assessor's Clerk Training	0%	\$0	\$1,200	\$1,200	100.0%	
	Assessors maps & GIS	100%	\$4,450	\$4,700	\$250	5.6%	
	Consultant/Services	75%	\$15,000	\$15,000	\$0	0.0%	
	Assessors expenses	90.08%	\$2,500	\$2,500	\$0	0.0%	
	Assessors schooling	100%	\$800	\$800	\$0	0.0%	

	Assessors software	<u>100%</u>	<u>\$4,230</u>	<u>\$4,230</u>	<u>\$0</u>	<u>0.0%</u>	
	Total Assessors	86.53%	\$47,820	\$45,569	-\$2,251	-4.7%	
Treasurer	Treasurer Service	89.60%	\$41,325	\$43,065	\$1,740	4.2%	Will be taking on Asst. Treas. responsibilities
	Assistant Treasurer Salary	0%	\$500	\$0	-\$500	-100.0%	\$500 into Treasurer Services
	Payroll Service	97.96%	\$3,500	\$3,000	-\$500		
	Treasures expenses	0%	\$1,500	\$1,500	\$0	0.0%	
	Tax Title Software	0%	\$0	\$1,780	\$1,780	100.0%	New Software Annual Fee
	Bank charges	0%	\$100	\$650	\$550	550%	This is the cost of one Borrowing w/ UFASI
	Land Court fees	<u>142.65%</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$0</u>	<u>0%</u>	
	Total Treasurer	89.30%	\$61,925	\$64,995	\$3,070	5.0%	
Collector	Collectors Salary	99.99%	\$24,056	\$24,778	\$722	3.0%	3% COLA
	Software Support	99.98%	\$3,358	\$3,750	\$392	11.7%	
	Collectors Expenses	99.92%	\$5,000	\$6,000	\$1,000	20.0%	Increased stamp costs, don't anticipate using it
	Tax Taking	<u>98.53%</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$0</u>	<u>0.0%</u>	
	Total Collector	99.89%	\$34,414	\$36,423	\$1,009	5.8%	
Town Clerk	Town Clerk Salary	100%	\$15,747	\$16,219	\$472	3.0%	3% COLA
	Town Clerk Expenses	90.34%	\$3,543	\$4,500	\$957	27.0%	For King IS to clean/update vault
	Town Clerk Assistant	0.00%	\$0	\$4,000	\$4,000	100.0%	
	Elections	35.41%	\$5,000	\$1,750	-\$3,250	-65.0%	
	Total Town Clerk	85.96%	\$24,290	\$26,469	\$2,179	9.0%	
Conserv. Com.	Conservation Commission	49.66%	\$300	\$300	\$0	0%	
Planning Board	Planning Board Expense	0%	\$200	\$200	\$0	0%	
Zoning Board	Zoning Board of Appeals	0%	\$300	\$300	\$0	0%	
TOTAL GENERAL GOVERNMENT		91.40%	\$354,101	\$351,581	-\$2,520	-0.7%	
PUBLIC WORKS							
Highway Dept.	Highway Dept. Salaries	108%	\$210,000	\$225,649	\$15,649	7.5%	3% COLA +\$5,000 for Overtime

	Highway Admin. Assistant	105.07%	\$4,285	\$4,414	\$129	3.0%	3% COLA
	Contract Services	100%	\$25,000	\$25,000	\$0	0.0%	
	Snow Removal Sal.	97.90%	\$24,000	\$24,000	\$0	0.00%	
	Snow Removal Exp.	282.03%	\$50,000	\$50,000	\$0	0%	
	Hwy. Dept. Utilities	110.12%	\$13,500	\$15,350	\$1,850		\$1,000 inc from Supplies, \$350 for GIR
	Hwy Uniforms	83.26%	\$4,500	\$4,500	\$0	0.0%	
	Hwy Supplies/Repairs	100%	\$50,000	\$49,000	-\$1,000	-2.0%	
	Hwy Stone,Gravel,Asp	98.67%	\$88,000	\$88,000	\$0	0.0%	
	Hwy Gas/Oil/Diesel	97.57%	\$26,450	\$26,500	\$50	0.2%	
	Tree Removal	100%	\$22,000	\$22,000	\$0	0.00%	
	Civil Defense/E.M.A.	100%	\$1,000	\$1,000	\$0	0.0%	
	Total Highway Dept.	120.92%	\$518,735	\$535,363	\$16,628	3.2%	
Cemeteries	Commissioners Sal.	100%	\$900	\$927	\$27	3.0%	
	Labor Expenses	92.92%	\$8,833	\$8,833	\$0	\$0	
	Cemetery Expenses	101.10%	\$1,000	\$0	-\$1,000	-100%	Transition to Consolidated Revolving Account
	Total Cemeteries	94.25%	\$10,733	\$9,760	-\$973	-9.1%	
TOTAL PUBLIC WORKS		120.34%	\$529,468	\$545,123	\$15,655	3.0%	
HEALTH/WELFARE/CULTURE/REC.							
Board of Health	Board of Health Salaries	100%	\$4,821	\$4,966	\$145	3.0%	3% COLA
	Transfer Station Salaries	96.67%	\$13,725	\$14,137	\$412	3.0%	3% COLA
	Board of Health Exp.	73.57%	\$1,900	\$2,000	\$100	5.3%	
	Transfer Station Exp.	77.31%	\$57,000	\$0	-\$57,000	-100.0%	Costs transtitioned to Revolving Account
	Total Board of Health	82.66%	\$77,446	\$21,103	-\$56,343	-72.8%	
Historical Comm.	Total Historical Comm.	60.25%	\$2,500	\$2,500	\$0	0%	
Council on Aging	COA Dir. Salary	103.75%	\$12,036	\$12,036	\$0	0.0%	
	COA Expenses	58.75%	\$13,125	\$7,500	-\$5,625	-42.9%	
	Total Council of Aging	84.29%	\$25,161	\$19,536	-\$5,625	-22.4%	

Veterans	Veterans Agent Assm't	100%	\$6,118	\$6,450	\$332	5.4%	
	Veteran Benefits/Serv.	<u>76.72%</u>	<u>\$22,000</u>	\$22,000	\$0	<u>0.0%</u>	
	Total Veterans	81.72%	\$28,118	\$28,450	\$332	1.2%	
Memorial Day	Memorial Day	66.01%	\$500	\$500	\$0	0%	
Rec. Comm.	Recreation Dept.	51.25%	\$2,500	\$1,250	-\$1,250	-50%	
	Parks Maintenance	<u>99.22%</u>	<u>\$8,000</u>	\$6,500	<u>-\$1,500</u>	<u>-19%</u>	New contract
	Total Rec. Committee	87.82%	\$10,500	\$7,750	-\$2,750	-26%	
Library	Library Salaries	100.49%	\$35,595	\$38,779	\$3,184	8.9%	To match other Library salaries
	Library Expenses	98.79%	\$17,217	\$17,648	\$431	2.5%	To ensure State Aid
	MassCat Annual Fee	54.83%	\$1,200	\$1,200	\$0	0.0%	
	Total Library	98.89%	\$54,012	\$57,627	\$3,615	6.7%	
Insp. Of Animals	Animal Insp. Salary	100%	\$1,035	\$1,066	\$31	3.0%	3% COLA
	Animal Expenses	0%	500	\$500	\$0	0%	
	Total Insp. Of Animals	66.55%	\$1,535	\$1,566	\$31	2.0%	
TOTAL HEALTH/WELFARE/CULTURE/REC.		87.24%	\$199,772	\$139,032	-\$60,740	-30.4%	
PUBLIC SAFETY							
Fire Dept.	Fire Chief Salary	103.84%	\$8,112	\$10,140	\$2,028	25.0%	Would like to see at \$25,000 in 5 years
	Fire Dept. Aide	11.44%	\$1,800	\$1,800	\$0	0.0%	
	Fire Dept. Expenses	105.33%	\$17,864	\$20,000	\$2,136	12.0%	
	Training	\$0	\$6,000	\$3,000	-\$3,000	0.0%	
	CFD Software	100%	\$5,000	\$5,000	\$0	0.0%	
	Building Maintenance	\$0	\$2,000	\$2,000	\$0	0.0%	
	Medical Supplies	\$0	\$1,000	\$1,500	\$500	50.0%	
	Testing	\$0	\$3,223	\$3,500	\$277	8.6%	
	Truck Maintenance	<u>\$0</u>	<u>\$4,000</u>	<u>\$5,000</u>	<u>\$1,000</u>	<u>25.0%</u>	
	Total Fire Dept.	98.57%	\$48,999	\$51,940	\$2,941	6.0%	

Police Dept.	Police Chief Salary	100%	\$37,492	\$38,617	\$1,125	3.0%	3% COLA
	Police Department Salaries	100%	\$26,214	\$27,000	\$786	3.0%	3% COLA
	Sergeant Position	100%	\$8,510	\$8,765	\$255	3.0%	3% COLA
	Records Clerk			\$10,920	\$10,920	100.0%	
	Officer Training	100%	\$4,184	\$4,184	\$0	0.0%	
	Police Expenses	<u>100%</u>	<u>\$22,872</u>	<u>\$22,872</u>	\$0	0.0%	
	Total Police Dept.	100%	\$99,272	\$112,358	\$13,086	13.2%	
Ambulance	Ambulance Replacement			\$4,160	\$4,160	100%	Previously handled as an ATM warrant
	HCAA Assessment	100%	\$66,696	\$73,482	\$6,786	10%	
	Total Ambulance	100%	\$66,696	\$77,642	\$10,946	16.4%	
Bldg. Insp.	Building Insp. Salary	100.75%	\$14,354	\$14,785	\$431	3.0%	3% COLA
	Building Insp. Exp.	<u>0%</u>	<u>\$750</u>	<u>\$750</u>	<u>\$0</u>	<u>0.0%</u>	
	Total Bldg. Insp.	95.55%	\$15,104	\$15,535	\$431	2.9%	
Animal Control	Animal Control Off.Sal.	96.14%	\$2,812	\$2,896	\$84	3.0%	3% COLA
	Animal Ctrl. Expenses	<u>63.01%</u>	<u>\$2,000</u>	<u>\$2,000</u>	\$0	0.0%	
	Total Animal Control	84.32%	\$4,812	\$4,896	\$84	1.8%	
TOTAL PUBLIC SAFETY		101.01%	\$234,883	\$262,371	\$27,488	11.7%	
Debt & Int.	Water Trmt. Plant	100%	\$29,479	\$29,479	\$0	0%	
	Highway Trucks Note - Int.	406.11%	\$0	\$0	\$0	0%	
	Fire Truck Note - Int.	\$0	\$20,093	\$20,093	\$0	0%	
	Short term debt	<u>343.26%</u>	<u>\$1,000</u>	<u>\$1,000</u>	\$0	0%	
	Total Debt & Interest	117.88%	\$50,572	\$50,572	\$0	0.0%	
Unclassified Expenses							
Selectmen/	Town Hall Custodian	93.96%	\$7,204	\$7,204	\$0	0.00%	
Town Hall	Town Hall Expenses	101.76%	\$23,000	\$25,750	\$2,750	12.0%	
	Town Hall Rep/Maint.	81.23%	\$7,500	\$10,250	\$2,750	36.7%	
	Old School Bldg Maint.	48.66%	\$5,000	\$5,000	\$0	0.0%	
	Town Hall IT Services	100%	\$20,400	\$24,475	\$4,075	20.0%	Higher contract costs

	Phone Service	100%	\$7,500	\$4,500	-\$3,000	-40.0%	Cheaper costs from new phone system
	Verizon	100%	\$1,440	\$1,440	\$0	0.0%	
	Website	89.56%	\$4,375	\$4,375	\$0	0.0%	
	PermitEyes (Bldg Insp/BOH	100%	\$4,760	\$4,760	\$0	0.0%	
	Landfill Monitoring	<u>117.13%</u>	<u>\$4,000</u>	<u>\$4,000</u>	\$0	0%	
	Total Selectmen/Town Ha	88.35%	\$85,179	\$91,754	\$6,575	7.7%	
Insurance/	Prop/Cas/Auto/Liab. Ins.	99.23%	\$56,000	\$52,528	-\$3,472	-6.2%	
Retirement	Police/Fire/Accd. & Health	81.84%	\$11,478	\$12,281	\$803	7.0%	
	Workmen's Comp.	100%	\$9,889	\$10,244	\$355	3.6%	
	Group Health Ins.	74.50%	\$100,628	\$118,741	\$18,113	18.0%	HCGIT Rate Increase
	Medicare/FICA Empl.	102.89%	\$14,000	\$21,308	\$7,308	52.2%	
	Unemployment Comp.	305.47%	\$30,000	\$30,000	\$0	0.0%	
	County Retirement	98.87%	\$127,755	\$133,048	\$5,293	4.1%	
	Bonds	<u>45%</u>	<u>\$1,000</u>	<u>\$1,000</u>	\$0	0.0%	
	Total Ins./Retirement	98.48%	\$350,750	\$379,150	\$28,400	8.1%	
TOTAL DEBT/INT/UNCLASSIFIED/ECON		97.41%	\$486,501	\$521,476	\$34,975	7.2%	
TOWN MEETING RAISE & APPROPRIATE		102.34%	\$1,804,725	\$1,819,583	\$14,858	0.8%	
SCHOOL BUDGET							
Gateway	Statutory Method ATM	\$1,606,927	\$1,644,903	\$1,705,106	\$60,203	3.66%	
Vocational	Voc. Student Cost	\$168,000	\$168,000	\$234,793	\$66,793	39.8%	11 students, @ \$21,000ish per student
	Transportation	<u>\$41,307</u>	<u>\$41,307</u>	<u>\$41,307</u>	\$0	0.0%	
	Total Vocational	\$209,307	\$209,307	\$276,100	\$66,793	31.9%	
TOTAL BUDGET		101.13%	\$3,658,935	\$3,800,789	\$141,854	3.9%	

