

EXHIBIT A (EXPENDITURE DETAIL)

It. No.	STM Approved FY25	Department Requested FY26	TA Recommended FY26	Select Board Recommended FY26	FAB Recommended FY26
<u>114 MODERATOR</u>					
	200	200	200	200	-
	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
1	\$ 400	\$ 400	\$ 400	\$ 400	\$ 200
<u>122 SELECT BOARD</u>					
	101,086	105,223	105,223	105,223	90,223
	<u>17,600</u>	<u>17,600</u>	<u>14,100</u>	<u>14,100</u>	<u>14,000</u>
2	\$ 118,686	\$ 122,823	\$ 119,323	\$ 119,323	\$ 104,223
<u>123 TOWN ADMINISTRATOR</u>					
	437,331	467,391	467,391	467,391	467,391
	<u>29,650</u>	<u>29,650</u>	<u>26,150</u>	<u>26,150</u>	<u>25,900</u>
3	\$ 466,981	\$ 497,041	\$ 493,541	\$ 493,541	\$ 493,291
<u>131 FINANCE & ADVISORY BOAR</u>					
4	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
<u>132 RESERVE FUND</u>					
	<u>705,059</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
5	\$ 705,059	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
<u>135 Town Accountant</u>					
	232,938	239,051	239,051	239,051	239,051
	<u>55,200</u>	<u>58,600</u>	<u>46,600</u>	<u>46,600</u>	<u>45,850</u>
6	\$ 288,138	\$ 297,651	\$ 285,651	\$ 285,651	\$ 284,901
<u>138 Purchasing/Procurement</u>					
	47,395	48,581	48,581	48,581	48,581
	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
7	\$ 49,395	\$ 50,581	\$ 50,581	\$ 50,581	\$ 50,581
<u>141 ASSESSOR'S</u>					
	151,157	153,459	153,459	153,459	149,859
	<u>49,500</u>	<u>49,500</u>	<u>49,500</u>	<u>49,500</u>	<u>48,000</u>
8	\$ 200,657	\$ 202,959	\$ 202,959	\$ 202,959	\$ 197,859
<u>145 TREASURER/COLLECTOR</u>					
	361,681	385,209	385,209	385,209	385,209
	<u>45,420</u>	<u>56,540</u>	<u>42,790</u>	<u>42,790</u>	<u>42,490</u>
9	\$ 407,101	\$ 441,749	\$ 427,999	\$ 427,999	\$ 427,699
<u>151 Town Counsel</u>					
	<u>120,000</u>	<u>120,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
10	\$ 120,000	\$ 120,000	\$ 110,000	\$ 110,000	\$ 110,000
<u>155 GIS/MIS</u>					
	207,157	223,582	223,582	223,582	223,582
	<u>259,266</u>	<u>283,745</u>	<u>280,745</u>	<u>280,745</u>	<u>280,745</u>
11	\$ 466,423	\$ 507,327	\$ 504,327	\$ 504,327	\$ 504,327
<u>161 TOWN CLERK</u>					
	211,433	224,923	224,923	224,923	224,923
	<u>26,900</u>	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>	<u>26,875</u>

12	Total Clerk Budget	\$ 238,333	\$ 251,923	\$ 251,923	\$ 251,923	\$ 251,798
	<u>171 Conservation</u>					
	Total Salaries	27,498	53,831	53,831	53,831	35,000
	Total Expenses	54,099	28,760	16,760	16,760	16,410
13	Total Conservation Budget	\$ 81,597	\$ 82,591	\$ 70,591	\$ 70,591	\$ 51,410
	<u>182 Planning Bd/BOA</u>					
	Total Salaries	35,000	35,000	20,000	20,000	20,000
	Total Expenses	3,792	3,792	3,792	3,792	3,292
14	Total Planning Bd/ZBA Budget	\$ 38,792	\$ 38,792	\$ 23,792	\$ 23,792	\$ 23,292
	<u>185 ECONOMIC & COMMUNITY DEV.</u>					
	Total Salaries	106,488	114,396	114,396	114,396	114,396
	Total Expenses	98,820	219,858	58,820	58,820	58,250
15	Total Planning Budget	\$ 205,308	\$ 334,254	\$ 173,216	\$ 173,216	\$ 172,646
	<u>192 PUBLIC PROPERTY MAINTENANCE</u>					
	Total Salaries	181,810	192,260	192,260	192,260	192,260
	Total Expenses	181,350	181,350	176,350	176,350	176,350
16	Total Budget - Public Property Maintena	\$ 363,160	\$ 373,610	\$ 368,610	\$ 368,610	\$ 368,610
	<u>210 POLICE DEPARTMENT</u>					
	Total Salaries	5,013,257	5,793,053	5,394,832	5,394,832	5,394,832
	Total Expenses	373,040	443,990	411,440	411,440	411,440
17	Total Police Budget	\$ 5,386,297	\$ 6,433,043	\$ 5,806,272	\$ 5,806,272	\$ 5,806,272
	<u>211 TRAFFIC DIRECTORS</u>					
	Total Salaries	177,848	187,429	178,307	178,307	141,821
	Total Expenses	4,500	4,500	4,500	4,500	4,500
18	Total Traffic Budget	\$ 182,348	\$ 191,929	\$ 182,807	\$ 182,807	\$ 146,321
	<u>212 Dispatch</u>					
	Total Salaries	511,149	584,369	527,860	527,860	527,860
	Total Expenses	39,250	45,926	38,850	38,850	38,850
19	Total Dispatch Budget	\$ 550,399	\$ 630,295	\$ 566,710	\$ 566,710	\$ 566,710
	<u>220 FIRE DEPARTMENT</u>					
	Total Salaries	4,346,319	5,302,245	4,765,077	4,765,077	4,765,077
	Total Expenses	299,100	374,100	369,100	369,100	368,850
20	Total Fire Budget	\$ 4,645,419	\$ 5,676,345	\$ 5,134,177	\$ 5,134,177	\$ 5,133,927
	<u>241 BUILDING INSPECTION SERVICES</u>					
	Total Salaries	268,856	304,116	265,769	265,769	265,769
	Total Expenses	50,250	53,250	51,000	51,000	50,875
21	Total Building Budget	\$ 319,106	\$ 357,366	\$ 316,769	\$ 316,769	\$ 316,644
	<u>291 EMERGENCY MANAGEMENT</u>					
	Total Salaries	2,500	2,500	2,500	2,500	2,500
	Total Expenses	5,000	5,000	3,500	3,500	3,500
22	Total Emergency Management Budget	\$ 7,500	\$ 7,500	\$ 6,000	\$ 6,000	\$ 6,000
	<u>Schools</u>					
23	300 PUBLIC SCHOOLS TOTAL BUDGET	35,796,978	48,000,000	37,049,872	37,049,872	39,460,244
	397 ESSEX NORTH SHORE AGRICULTURAL	141,149	145,383	145,383	145,383	128,765
	398 MINUTEMAN REGIONAL	36,344	37,434	37,434	37,434	37,434
	399 NORTHEAST VOCATIONAL	1,652,936	1,832,936	1,832,936	1,832,936	1,653,036
24	TOTAL REG VOCATIONAL SCHOOL	\$ 1,830,429	\$ 2,015,754	\$ 2,015,754	\$ 2,015,754	\$ 1,819,235

	TOTAL SCHOOLS	\$ 37,627,407	\$ 50,015,754	\$ 39,065,626	\$ 39,065,626	\$ 41,279,479
	<u>Public Works</u>					
	<u>400 DPW Administration</u>					
	Total Salaries	1,030,143	1,112,247	925,634	925,634	925,634
	Total Expenses	419,650	438,930	369,680	369,680	369,180
25	TOTAL DPW ADMIN	\$ 1,449,793	\$ 1,551,177	\$ 1,295,314	\$ 1,295,314	\$ 1,294,814
	<u>423 DPW Snow & Ice</u>					
	Total Expenses	317,500	345,500	317,500	317,500	317,500
26	TOTAL DPW Snow & Ice	\$ 317,500	\$ 345,500	\$ 317,500	\$ 317,500	\$ 317,500
	<u>424 DPW Street Lighting</u>					
27	TOTAL DPW Street Lighting	\$ 81,724	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000
	<u>433 DPW REFUSE</u>					
	Total Salaries	20,000	20,000	20,000	20,000	20,000
	Total Expenses	115,633	125,500	115,633	115,633	115,633
28	TOTAL DPW Refuse	\$ 135,633	\$ 145,500	\$ 135,633	\$ 135,633	\$ 135,633
	<u>490 DPW MOTOR VEHICLE</u>					
29	TOTAL DPW Motor Vehicle	\$ 292,500	\$ 312,500	\$ 305,500	\$ 305,500	\$ 305,500
	<u>491 DPW Cemetery</u>					
	Total Salaries	315,830	320,753	320,753	320,753	320,753
	Total Expenses	41,770	70,270	67,520	67,520	67,520
30	TOTAL DPW Cemetery	\$ 357,600	\$ 391,023	\$ 388,273	\$ 388,273	\$ 388,273
	Total Budget - DPW General Fund	\$ 2,634,750	\$ 2,828,700	\$ 2,525,220	\$ 2,525,220	\$ 2,524,720
	<u>WAGES - 6000- Sewer</u>					
	Salaries - Sewer	454,211	476,579	476,579	476,579	476,579
	Expenses - Sewer	7,094,464	7,303,042	7,303,042	7,303,042	7,370,010
31	Total Budget - Sewer Enterprise Fund	\$ 7,548,675	\$ 7,779,621	\$ 7,779,621	\$ 7,779,621	\$ 7,846,589
	<u>WAGES -6200- Water</u>					
	Salaries - Water	444,546	445,551	445,551	445,551	445,551
	Expenses - Water	5,119,214	5,506,290	5,516,125	5,506,290	5,546,991
32	Total Budget - Water Enterprise Fund	\$ 5,563,760	\$ 5,951,841	\$ 5,961,676	\$ 5,951,841	\$ 5,992,542
	<u>510 HEALTH DEPARTMENT</u>					
	Total Salaries	157,524	179,399	179,542	179,542	179,542
	Total Expenses	128,764	145,857	144,107	144,107	144,107
33	Total Health Budget	\$ 286,288	\$ 325,256	\$ 323,649	\$ 323,649	\$ 323,649
	<u>541 COUNCIL ON AGING</u>					
	Total Salaries	209,675	205,197	205,197	205,197	106,699
	Total Expenses	40,379	80,444	42,079	42,079	33,040
34	Total Council on Aging Budget	\$ 250,054	\$ 285,641	\$ 247,276	\$ 247,276	139,738
	<u>542 RECREATION</u>					
	Total Salaries	77,438	82,986	41,493	41,493	38,900
	Total Expenses	5,000	5,000	-	-	-
35	Total Recreation Budget	\$ 82,438	\$ 87,986	\$ 41,493	\$ 41,493	\$ 38,900
	<u>543 VETERANS' SERVICE</u>					
	Total Salaries	62,983	62,277	62,277	62,277	62,277
	Total Expenses	156,650	158,150	127,400	127,400	127,400
36	Total Veteran's Budget	\$ 219,633	\$ 220,427	\$ 189,677	\$ 189,677	\$ 189,677

590 Prevention and Outreach

Total Salaries	-	40,000	-	-	-
Total Expenses	40,000	-	-	-	-
37 Total Substance Abuse Budget	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -

610 LIBRARY

Total Salaries	718,860	767,843	767,843	767,843	537,206
Total Expenses	130,450	132,970	86,950	86,950	64,475
Educational Supplies	143,261	149,307	139,307	139,307	69,654
38 Total Library Budget	\$ 992,571	\$ 1,050,120	\$ 994,100	\$ 994,100	\$ 671,334

631 ARENA

Total Salaries	250,460	289,656	289,656	289,656	289,656
Total Expenses	216,445	233,695	217,945	217,945	217,945
39 Total Arena Budget	\$ 466,905	\$ 523,351	\$ 507,601	\$ 507,601	\$ 507,601

Maturing Debt

DEBT SERVICE (P&I)

710 Principal	4,165,000	4,461,050	4,461,050	4,461,050	4,461,050
750 Interest	4,235,807	5,463,515	5,463,515	5,463,515	5,463,515
40 Tot. Budget-Non-Sewer Debt Serv.	\$ 8,400,807	\$ 9,924,565	\$ 9,924,565	\$ 9,924,565	\$ 9,924,565

911 Contributory Pension

Contributory Pension Expense	7,059,801	5,684,897	5,684,897	5,684,897	5,684,897
41 Tot. Budget-Contributory Pension	\$ 7,059,801	\$ 5,684,897	\$ 5,684,897	\$ 5,684,897	\$ 5,684,897

912 Health Insurance

Total Expenses	10,732,409	11,990,826	11,990,825	11,990,825	11,990,825
42 Total Health Insurance Budget	\$ 10,732,409	\$ 11,990,826	\$ 11,990,825	\$ 11,990,825	\$ 11,990,825

919 UNCLASSIFIED

Total Expenses	2,509,540	2,722,240	2,540,740	2,540,740	2,540,740
43 Total Unclassified Budget	\$ 2,509,540	\$ 2,722,240	\$ 2,540,740	\$ 2,540,740	\$ 2,540,740

920 NON-DEPARTMENTAL

Total Expenses	1,235,915	1,861,352	1,858,952	1,858,952	616,250
44 Total Non-Departmental Budget	\$ 1,235,915	\$ 1,861,352	\$ 1,858,952	\$ 1,858,952	\$ 616,250

950 OPEB TRUST

OPEB Trust Contributions	200,000	200,000	200,000	200,000	200,000
45 Total OPEB Trust Budget	\$ 200,000				

TOTAL GENERAL FUND BUDGET \$ 87,580,117 \$ 104,504,793 \$ 91,315,768 \$ 91,315,768 \$ 91,774,086

State Assessments-(820)	4,536,377	4,536,377	4,739,141	4,739,141	4,839,198
Overlay Reserve	225,000	260,000	400,000	400,000	400,000
46 Total Other Budget Items	\$ 4,761,377	\$ 4,796,377	\$ 5,139,141	\$ 5,139,141	\$ 5,239,198

Grand TotalGF Budget \$ 92,341,494 \$ 109,301,170 \$ 96,454,909 \$ 96,454,909 \$ 97,013,284

TOTAL WATER & SEWER BUDGET \$ 13,112,434 \$ 13,731,462 \$ 13,741,297 \$ 13,731,462 \$ 13,839,131

TOTAL BUDGET \$ 105,453,928 \$ 123,032,633 \$ 110,196,207 \$ 110,186,372 \$ 110,852,415