



**Town of Carlisle
Town Meeting Budget Book**

FY2025

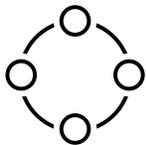
*Recommended to the residents of Carlisle by the
Select Board and Finance Committee*

Introduction



This document summarizes the Fiscal Year 2025 budget recommended by Town officials for resident consideration at the Annual Town Meeting. Overall, the budget requests a 3.06 percent increase in spending when compared to FY24. The Carlisle Financial Management Team predicts this budget will increase the average tax bill by 3.10 percent. This document includes analysis and information about the following:

- The Carlisle Budget Process
- Available Revenues
- Proposed Expenses
- FY25 Capital Plan
- Debt Management
- Proposed Town Meeting Warrant Articles
- Reserve Levels
- Tax Impacts
- Resulting Financial Forecast
- Transparency Documents
 - FY25 Line Item Budget (MUNIS)
 - FY25-29 Full Capital Plan



Budget Process

Financial Modeling

Town Officials begin the budget process in the early fall, developing long-range planning models like the Town’s [Capital Plan](#) and [Financial Forecast](#). These models inform the coming budget process and help officials see the larger financial picture.

Goals and Budget Guidance

Once model analysis completes, Town Officials meet to discuss budget goals. These goals inform budget guidance sent to Town Departments. All Town departments submit their operating

budget, capital requests, and warrant articles to the Town Administrator for consolidation. The consolidated budget is presented to the Finance Committee and Select Board in early December.

Finance Committee Review

The Finance Committee receives the budget draft from the Town Administrator and meets with every department in January. These marathon sessions help the Finance Committee understand each request and compare needs across the Town. Included in these sessions are reports from the Town Administrator about fixed costs and mandatory spending projections for items like retirement assessments, health insurance, debt, and reserves.

Revenue and Budget Assumptions Adjustment

The first draft of the Town budget is based on assumptions of expenses and revenue. These projections solidify after the Commonwealth releases its revenue numbers in late January. Mandatory spending projections clarify during this time, completing in February and March. These changes update previous budget assumptions.

Budget Recommendations

The Finance Committee, after their learning sessions and budget adjustments, presents a new budget draft and recommendations to the Select Board for consideration. These considerations then shape the budget's final draft. Often, the budget needs additional adjustments and Town Officials send out additional guidance to departments and meet with key stakeholders to make sure the budget meets both service level needs and tax impact guidance.

The final draft of the budget, created after months of public discussions, is presented first by the Finance Committee during a public hearing (in April), then to the Town Meeting for approval in April or May.

Final Approval

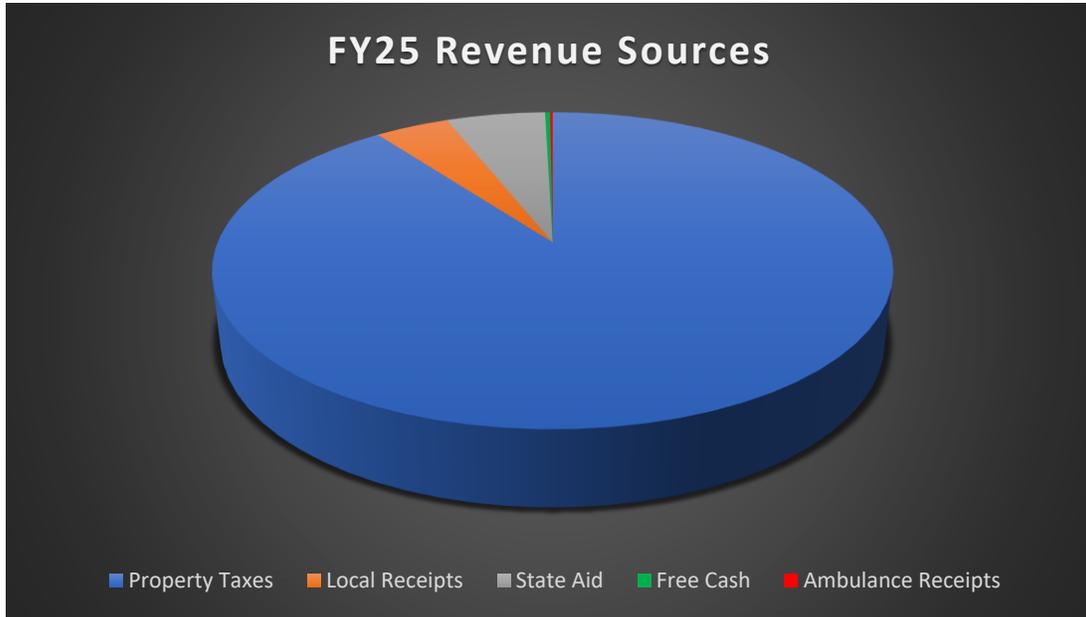
The Annual Town Meeting is the final approval for the Town Budget. Town Officials communicate budget details to Town Meeting voters and then residents are asked to give their support to the budget through votes on financial warrant articles.



Available Revenue

Carlisle's available revenue, as shown in the pie chart below, comes primarily from property taxes. The remaining sources include state aid, local receipts and one-time funds such as Free Cash and ambulance receipts. Town officials decided to offset FY24 budget impacts by using \$225k in Free Cash. This offset helped defer the FY24 regional school assessment which was larger than normal

due to enrollment shifts between Concord and Carlisle. The budget described in this book recommends using less Free Cash in FY25, limiting the use to \$100k. Officials recommend continuing to use Free Cash in the operating budget to offset increases in vocational education/transportation, health insurance premiums, and school assessments.



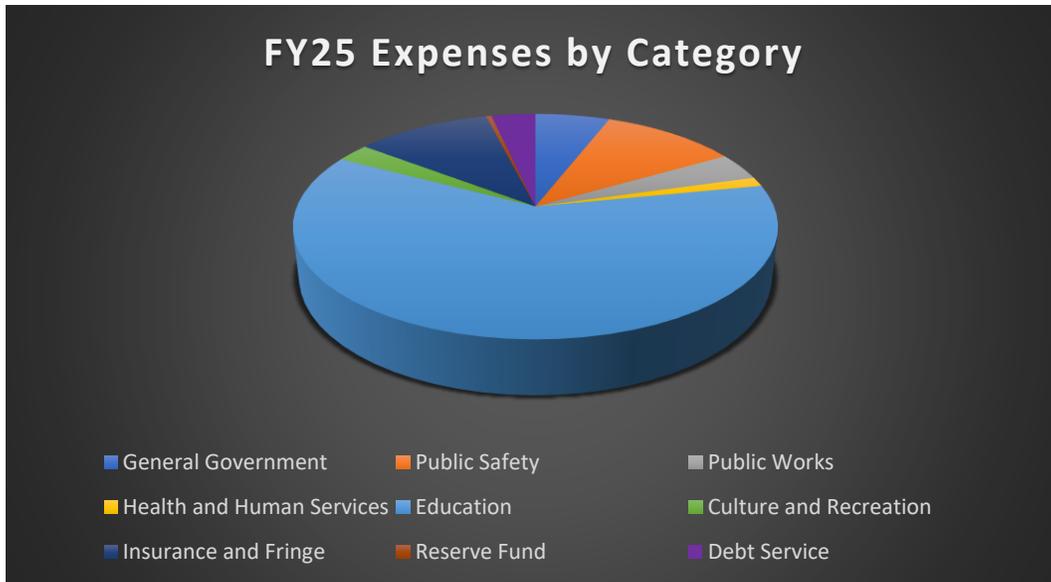
Other available revenues include projected increases in state aid (1.38 percent), local receipts (5.44 percent), ambulance receipts fund usage (\$50k). Ambulance receipts is revenue gained through the ambulance service. State aid figures are subject to change as the Commonwealth moves through its annual process; however, with state revenues projected to drop in 2024, Carlisle can expect little relief from the state. Projected local receipt increases are warranted considering the town’s five year budget versus actual for this type of revenue. The primary drivers of local receipt increases include transfer station stickers and motor vehicle excise taxes.

	FY2023	FY2024	FY2025	% Increase
State Aid	\$1,864,268	\$1,943,885	\$1,970,724	1.38%
Local Receipts	\$1,191,100	\$1,398,011	\$1,474,011	5.44%
Ambulance Receipts	\$50,000	\$0	\$50,000	N/A
Free Cash	\$0	\$225,000	\$100,000	- 44%
Total	\$3,108,368	\$3,566,896	\$3,494,735	-2.02%



Projected Expenses

This recommended budget requests residents approve a 3.06% increase in town spending. This increase allows Town departments to provide level services. Level services means the same services offered in the previous budget year. Attached to this high-level summary are summarized and line-by-line increases by department so residents can analyze requests transparently.



	Total	% of Total
General Government	\$ 2,071,487	5.89%
Public Safety	\$ 3,784,523	10.77%
Public Works	\$ 1,365,893	3.89%
Health and Human Services	\$ 459,774	1.31%
Education	\$ 21,405,041	60.90%
Culture and Recreation	\$ 928,657	2.64%
Insurance and Fringe	\$ 3,758,404	10.69%
Reserve Fund	\$ 150,000	0.43%
Debt Service	\$ 1,225,075	3.49%
	\$ 35,148,854	

FY25 expense highlights include:

- 3.31% increase for Carlisle Public Schools
- 2.18% increase for CCRHS

- 43.12% increase in vocational school spending
- 2.25% townwide COLA (no new town positions)
- 1% increase in employee health insurance splits for active employees only
- 8.95% health insurance increase
- 6.14% retirement assessment increase

The proposed budget fulfills the Town’s education obligations, invests in the Town’s employees, meets the Town’s long term OPEB and savings goals, services the Town’s debt, and provides level services in all departments.

The Town’s maintenance line increase requires additional explanation. Town officials agreed to consolidate maintenance expenses for Town and schools. This will likely result in a fully consolidated maintenance budget in FY26. For FY25, Town officials recommend using savings from decreased borrowing to fund sharing the Maintenance Director’s salary, adding a part-time maintenance assistant, and provide contingency spending for Municipal Facilities Committee projects. The admin position, although new, will be funded in future years by streamlining Town Hall positions. While the chart below shows increased maintenance spending, the consolidation of maintenance costs throughout the Town and combining Town Hall positions will make proposed changes budget neutral.

Expenses By Department

DEPARTMENT	FY2024 BUDGET	FY2025 Town Meeting	% Increase
TOWN COUNSEL	150,000.00	150,000.00	0.00%
HISTORICAL COMMISSION	15,037.00	15,513.00	3.17%
BOARD OF APPEALS (ZBA)	14,653.00	13,360.00	-8.82%
FINANCE COMMITTEE	300.00	300.00	0.00%
MODERATOR	50.00	50.00	0.00%
SELECT BOARD	88,592.00	93,121.00	5.11%
COPY MACHINE	23,100.00	25,100.00	8.66%
REPORTS	8,000.00	8,000.00	0.00%
FLAG & CLOCK CARE	1,700.00	1,700.00	0.00%
MISCELLANEOUS	22,700.00	25,500.00	12.33%
TOWN ADMINISTRATOR	281,362.00	289,808.00	3.00%

FACILITIES	25,000.00	90,225.00	260.90%
TOWN ACCOUNTANT	137,834.00	144,057.00	4.51%
AUDIT	40,000.00	38,000.00	-5.00%
CITIZEN RECOGNITION	275.00	275.00	0.00%
ASSESSORS	208,881.00	216,238.00	3.52%
TREASURER	317,112.00	238,213.00	-24.88%
TOWN CLERK	142,524.00	146,707.00	2.93%
CONSERVATION	175,218.00	188,472.00	7.56%
PLANNING	151,541.00	163,966.00	8.20%
TOWN HALL	388,696.00	394,954.00	1.61%
SUSTAINABILITY	44,925.00	15,000.00	-66.61%
CCRHS	7,893,984.00	8,065,986.00	2.18%
VOCATIONAL SCHOOLS	84,702.00	121,223.00	43.12%
POLICE	2,049,115.00	2,116,060.91	3.27%
FIRE	586,977.00	604,944.00	3.06%
EMS	153,466.00	156,491.00	1.97%
BUILDING/INSPECTIONS	187,361.00	233,453.00	24.60%
DOG OFFICER	10,000.00	9,000.00	-10.00%
ANIMAL CONTROL OFFICER	2,000.00	2,000.00	0.00%
COMMUNICATIONS/DISPATCH	479,044.00	470,100.00	-1.87%
DPW	871,056.00	918,893.00	5.49%
DPW CONSTRUCTION/MAINT	88,416.00	87,800.00	-0.70%
SNOW AND ICE	90,000.00	90,000.00	0.00%
STREET LIGHTS	4,000.00	4,000.00	0.00%
TRANSFER STATION	275,089.00	269,200.00	-2.14%
BOARD OF HEALTH	148,057.00	154,624.00	4.44%
COAHS	277,139.00	280,850.00	1.34%
YOUTH COMMISSION	3,293.00	3,300.00	0.21%
VETERANS	21,000.00	21,000.00	0.00%
LIBRARY	693,048.00	713,839.00	3.00%
RECREATION	212,071.00	214,818.00	1.30%
MEMORIAL DAY/CELEBRATIONS	1,400.00	1,400.00	0.00%
LONG-TERM DEBT - PRINCIPAL	935,000.00	925,000.00	-1.07%
LONG-TERM DEBT - INTEREST	345,569.00	300,075.00	-13.16%
SHORT-TERM DEBT - INTEREST	-	-	0.00%
MIDDLESEX RETIREMENT	1,402,244.00	1,488,276.00	6.14%
UNEMPLOYMENT	30,000.00	30,000.00	0.00%
GROUP INSURANCE	1,474,712.00	1,621,677.44	9.97%
BLANKET INSURANCE	389,000.00	403,450.00	3.71%
RESERVE FUND	150,000.00	150,000.00	0.00%
TRANSFER - OPEB TRUST	215,000.00	215,000.00	0.00%
	21,310,243.00	21,931,019.35	
CARLISLE PUBLIC SCHOOLS	12,794,097.00	13,217,832.00	3.31%
TOWN MEETING VOTED BUDGET	34,104,340.00	35,148,851.35	3.06%



Capital Plan

Town departments requested \$2,445,700 in FY25 capital expenses. The chart below outlines the capital plan approved after months of deliberations. Residents are asked to support these requests through the Annual Town Meeting Warrant Articles. Town officials propose the following plan to finance the capital requests:

Capital Plan Financing

This budget recommends the following capital financing plan:

- Secure borrowing for the proposed fire engine (\$975k). Residents are asked to support this borrowing through Town Meeting Warrant Article 14.
- Fully commit FY25 Chapter 90 revenue (currently estimated at \$300k) to road repair and maintenance. Residents are asked to support Chapter 90 expenditures through Town Meeting Warrant Article 5.
- Approve Free Cash appropriations for the remaining capital items. Residents are asked to support department capital requests (Town Meeting Warrant Article 11 - Capital Plan) and Town building capital requests (Town Meeting Warrant Article 12 – Municipal Facilities).
- The Capital Plan (Article 11) will include the reappropriation of unspent bond proceeds. This is money previously borrowed for the school’s Wastewater Treatment Plan (WWTP). Town officials are asking residents to support appropriating these unused funds to help offset the cost of continued WWTP maintenance.

FY25 Capital Budget Finance Plan	
Unspent Bond Proceeds	\$ 101,579.68
Free Cash	\$ 1,069,120.32
Chapter 90	\$ 300,000.00
Debt	\$ 975,000.00
Total	\$ 2,445,700.00

Free Cash makes up the bulk of the funds needed for the Town’s FY25 capital spending. By using Free Cash for one-time expenses, the Town is following municipal best practices.

FY25 is the focus of this budget document and the Annual Town Meeting, but understanding capital requests in a five-year context is a Select Board/Finance Committee goal. Appendix B of this budget includes the full five-year plan (see below). Residents are also asked to review the Capital Plan and other [financial planning documents](#).

The projects listed below itemize the FY25 Capital Plan. Please note this chart shows the full spending plan, but residents will be asked at the Town Meeting to support this plan through a series of warrant articles. For more on this funding breakdown, see the warrant article section.

Item	Dept	Location	FY25
Concrete Work	CPS	Grounds	\$ 40,000
WWTP Repairs	CPS	WWTP	\$ 143,400
Walkway and Drainage	CPS	Courtyard	\$ 50,000
Sofit Clean and Repair	CPS	CPS	\$ 25,000
Alarm System Repair	CPS	CPS	\$ 50,000
1-Ton Dump Truck	DPW	DPW	\$ 107,000
20-Yard Open Top Container	DPW	DPW	\$ 5,300
Road Maintenance	DPW	DPW	\$ 300,000
Garage Bay heaters	Fire	CFD	\$ 13,000
Engine 3 Replacement	Fire	CFD	\$ 975,000
UPS Replacement	Dispatch	CPD	\$ 35,000
Cruiser	Police	CPD	\$ 145,000
Defibrillators	Police	CPD	\$ 8,000
Tasers	Police	CPD	\$ 14,000
HVAC Coils	Library	Library	\$ 200,000
Mechanical Room	Library	Library	\$ 50,000
IT Upgrades	Town Hall	Town Hall	\$ 15,000
Fob Entry System	Town Hall	Town Hall	\$ 30,000
Building Maintenance	ConsCom	Bog House	\$ 10,000
Bathrooms	Town Hall	Town Hall	\$ 30,000
Elevator	Town Hall	Town Hall	\$ 200,000
Total			\$ 2,445,700

While Free Cash also serves as part of the Town’s reserve strategy, it is a tool used to fund one-time budget requests like capital expenses and warrant article requests. Any remaining reserves beyond proposed uses and the Town’s published 12% reserve target should be dedicated to the town’s capital stabilization fund for future projects. Article 15 of the Annual Town Meeting Warrant asks residents to support this recommendation.



This proposed budget does not include any additional borrowing for FY25. However, it does recommend holding current debt capacity for future borrowing projects such as the proposed fire engine. The fire engine borrowing would begin impacting the operating budget in FY26 or FY27 depending on when the custom product is built and delivered.

While these decisions are not final and based on the outcome future Town Meeting votes, Town officials plan to borrow for large-cost projects as follows:

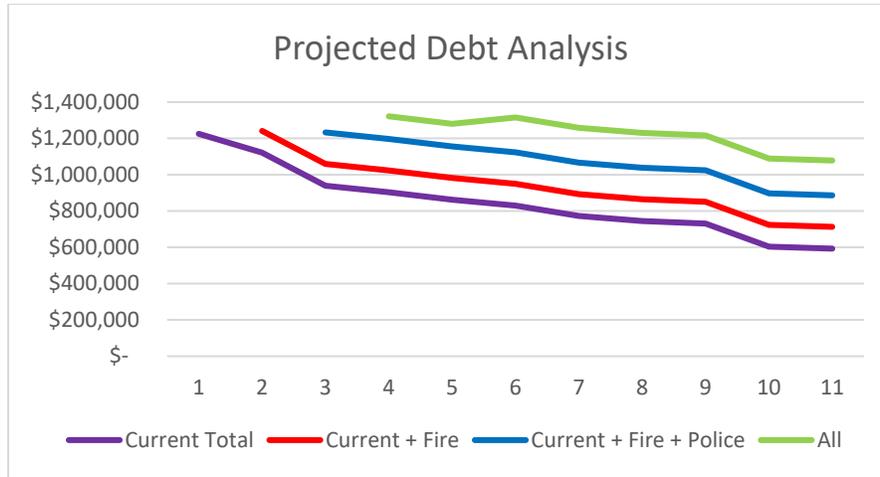
Fire engine (Article 14)	\$975k	FY26/27
Police Station Renovation (Article 13)	\$3m	FY27
Town Hall Roof, School HVAC, Dispatch Radios	\$1.4m	FY28
DPW Fuel Pumps	\$750	FY29

The following chart models the impacts of these proposed borrowings. The column labeled current total is previously approved borrowing the Town is required to pay. The column titled Current + Fire includes previous debt and adds the proposed fire engine purchase. The column titled Current + Fire + Police includes current debt, the fire engine, and the proposed police station renovation (Town Meeting Article 13). The column titled Full Debt Plan includes everything already described plus large projects in the five-year capital plan targeted for future borrowing. The capacity column helps residents understand whether the budget will increase or decrease if the plan to hold debt constant is followed by Town officials. The final column describes the Town's total debt as a percentage of the proposed operating budget. The goal is to keep borrowing at or below 3 percent of the Town's projected expenses.

Fiscal Year	Current Total	Current + Fire	Current + Fire + Police	Full Debt Plan	Capacity	% of OB
2025	\$ 1,225,075				\$ (54,925.00)	3.49%
2026	\$ 1,121,188	\$ 1,241,188			\$ (38,812.50)	3.43%
2027	\$ 939,425	\$ 1,059,425	\$ 1,232,925		\$ (47,075.00)	3.31%
2028	\$ 903,175	\$ 1,023,175	\$ 1,196,675	\$ 1,321,675	\$ 41,675.00	3.44%
2029	\$ 862,050	\$ 982,050	\$ 1,155,550	\$ 1,280,550	\$ 550.00	3.24%
2030	\$ 829,425	\$ 949,425	\$ 1,122,925	\$ 1,314,925	\$ 34,925.00	3.23%
2031	\$ 772,950	\$ 892,950	\$ 1,066,450	\$ 1,258,450	\$ (21,550.00)	3.00%
2032	\$ 744,400	\$ 864,400	\$ 1,037,900	\$ 1,229,900	\$ (50,100.00)	2.85%
2033	\$ 731,000	\$ 851,000	\$ 1,024,500	\$ 1,216,500	\$ (63,500.00)	2.73%
2034	\$ 603,750	\$ 723,750	\$ 897,250	\$ 1,089,250	\$ (190,750.00)	2.38%
2035	\$ 592,650	\$ 712,650	\$ 886,150	\$ 1,078,150	\$ (201,850.00)	2.28%

The following graph provides a visual representation of the chart above. The purpose of this debt plan is to demonstrate to residents that Town officials have a plan to both address large capital needs through careful management of borrowing.

The graph below shows the total cost of annual borrowing (principal + interest) by fiscal year with year 1 being FY2025.



Annual Town Warrant Articles

Town departments submitted their warrant article requests during the FY25 budget process. Capital items were the largest requests. The Capital Plan includes separate articles for department capital (Article 11) and for building maintenance projects at the library, DPW, school, Bog House, and Town Hall (Article 12). The Town’s Financial Management Team is recommending that residents approve using Free Cash to fund Town Meeting Warrant Articles that are indicated for future borrowing, CPC funds, or a special revenue appropriation like PEG. It is important for residents to note that the projected tax impacts highlighted in this Budget Book include all capital plan items and proposed warrant articles. The entirety of this budget proposal, itemized below, is accomplished with an estimated 3.10% tax increase to the average Carlisle home.

Warrant Article	Requesting Department	Name	Cost	Funding Source
3	Select Board	Elected Salaries	\$ 86,539	Operating Budget
4	Treasurer	OPEB Actuarial Study	\$ 3,000	Free Cash
6	Town Administrator	PEG Appropriation	\$ 100,000	PEG Special Revenue
10	Select Board	Operating Budget	\$ 35,149,364	Operating Budget
11	Select Board	Capital Plan	\$ 650,700	Free Cash/Unspent Bonds
12	MFC	Municipal Facilities	\$ 520,000	Free Cash
13	Select Board	Police Station Renovation	\$ 3,000,000	Future Borrowing
14	Fire Department	Fire Engine	\$ 975,000	Future Borrowing
15	Town Administrator	Capital Stabilization	\$ 300,000	Free Cash
16	Planning	GIS Program	\$ 45,000	Free Cash
17	ConsCom	Bog Maintenance	\$ 16,500	Free Cash
18 -1	CPC	Annual Appropriations	TBD	CPA Funds
18- 2	CPC	Cranberry Bog Water Study	\$ 56,000	CPA Funds
18- 3	CPC	Senior Rental Assistance	\$ 50,000	CPA Funds
18- 4	CPC	Benfield ADA Doors	\$ 60,000	CPA Funds
18- 5	CPC	Greenough Dam Water Study	\$ 30,000	CPA Funds



Town Reserves

Town financial policies dictate that Carlisle maintain 12% of its current operating budget in reserves (stabilization and Free Cash). As of 4/1/23, the town had the following reserve balances:

Current Reserves as of April 1, 2024	
Stabilization	\$ 1,308,043
Free Cash	\$ 4,598,427
Total	\$ 5,906,470

As noted in previous sections, Town officials plan to use Town reserves to fund portions of the proposed FY25 budget. This chart summarizes those uses:

FY25 Projected Free Cash Uses	
Operating Budget	\$ 100,000
Capital Plan	\$ 1,069,120
Warrant Articles	\$ 64,500
<i>Use Total</i>	<i>\$ 1,233,620</i>

This final chart explains how the proposed Free Cash uses impact the Town's reserves. Policy dictates that Carlisle maintain 12% of its operating budget in reserve. Article 15 asks residents to support moving at least \$300k of the Town's reserves into the capital stabilization fund. The purpose of placing additional reserves into the capital stabilization fund is to offset future capital expenses such as large building projects.

Reserves After FY25 Use		
Stabilization	\$ 1,308,043	
Free Cash	\$ 3,364,806	
Remaining Reserves	\$ 4,672,850	13.29%
		of OB
Available For Capital Stabilization	\$ 454,988	



Tax Impact

Perhaps the most important part of any municipal budget is how the recommendations financially impact residents. These proposals increase the average tax bill, based on the FY24 tax rate, by \$522 or a 3.10% increase. This number represents the higher end of an increase estimate as revenue projections are relatively conservative, as are FY25 tax rate assumptions.

There are important considerations when discussing tax impact:

- Because Carlisle budgets with excess levy capacity, new growth is not entered into the tax calculations. This makes any tax impact projection more conservative.
- Revenue projections are subject to change. It is unlikely that the tax impact will increase from this anchor point unless state and local revenue dramatically decreases.
- Assessment value changes year to year impact the average tax bill in ways that are not possible to predict prior to the tax-rate process in the fall. Last year, significant value increases in the higher end of the Carlisle market reduced the average tax bill below what town Officials projected in the FY24 budget process. This does not mean history will repeat itself, but it is a consideration.

Average Tax Bill Analysis	FY2024	FY2025
Proposed Levy Increase	\$ 849,166	\$ 974,887
% Tax Bill Increase	2.31%	3.10%
Average Increase	\$ 377	\$ 522
Average Bill	\$ 16,308	\$ 16,829



Multi-Year Financial Forecast

Town officials must consider the long-term impact of year-to-year budget decisions. This section takes the proposed budget recommendations and places them into the town’s financial forecast to see the overall impact. There are variables to consider in the town’s financial forecast model. Interested officials and residents should refer to the [original model](#) for context.

The chart below offers conservative estimates of future fiscal year costs and taxes using the FY25 proposed budget as a base. The forecast model predicts expense increases based on historical trends and early assumptions. The largest growth drivers in the budget include employee salaries

and benefits and school/regional school assessments. The model also assumes that Town officials will not continue using one-time revenues in the operating budget, further constricting spending and/or increasing tax assumptions.

The purpose of this modeling is to place FY25 budget decisions into context and emphasize that budget discipline is necessary if Town officials continue with plans to address deferred capital and large-scale infrastructure needs (buildings and roads.

FY25-29 FINANCIAL FORECAST					
	FY2025	FY2026	FY2027	FY2028	FY2029
PART I - EXPENSES					
ATM - BUDGET REQUESTS	\$ 35,148,854	\$ 36,464,836	\$ 37,792,339	\$ 39,584,817	\$ 41,048,635
CHERRY SHEET OFFSETS	\$ 7,877	\$ 8,035	\$ 8,195	\$ 8,359	\$ 8,526
STATE AND COUNTY CHARGES	\$ 52,119	\$ 53,161	\$ 54,225	\$ 55,309	\$ 56,415
WARRANT AND CAPITAL	\$ 1,235,200	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
TAX TITLE	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
OVERLAY	\$ 60,000	\$ 66,000	\$ 72,600	\$ 79,860	\$ 87,846
TOTAL EXPENSES	\$ 36,504,050	\$ 37,607,031	\$ 38,942,358	\$ 40,743,346	\$ 42,216,423
PART II - REVENUE					
STATE AID	\$ 1,970,724	\$ 2,010,029	\$ 2,050,118	\$ 2,091,008	\$ 2,132,715
LOCAL RECEIPTS	\$ 1,474,011	\$ 1,503,491	\$ 1,533,561	\$ 1,564,232	\$ 1,595,517
FREE CASH FOR CAPITAL AND WARRANTS	\$ 1,235,200	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
FREE CASH FOR OPERATING	\$ 150,000				
TOTAL REVENUE	\$ 4,829,935	\$ 4,513,520	\$ 4,583,679	\$ 4,655,241	\$ 4,728,232
NET AMOUNT TO BE RAISED ON TAX LEVY	\$ 31,674,115	\$ 33,093,512	\$ 34,358,679	\$ 36,088,105	\$ 37,488,191
RE TAXES LEVY LIMIT	\$ 32,208,616	\$ 33,313,831	\$ 34,446,677	\$ 35,607,844	\$ 36,798,040
PROP 2.5%	\$ 805,215	\$ 832,846	\$ 861,167	\$ 890,196	\$ 919,951
NEW GROWTH	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
EXEMPT DEBT	\$ 2,024,892	\$ 2,024,892	\$ 2,024,892	\$ 2,024,892	\$ 2,024,892
TOTAL MAXIMUM LEVY	\$ 35,338,723	\$ 36,471,569	\$ 37,632,736	\$ 38,822,932	\$ 40,042,883
Excess Levy Capacity	\$ 3,664,608	\$ 3,378,058	\$ 3,274,057	\$ 2,734,827	\$ 2,554,692
AVERAGE TAX BILL ANALYSIS					
	FY2025	FY2026	FY2027	FY2028	FY2029
Proposed Levy Increase	\$ 975,948	\$ 1,419,397	\$ 1,265,168	\$ 1,729,426	\$ 1,400,086
% Tax Bill Increase	3.10%	4.31%	3.68%	4.78%	3.74%
Average Increase	\$ 522.00	\$ 758.00	\$ 672.00	\$ 917.00	\$ 745.00
Average Bill	\$ 16,829	\$ 17,587	\$ 18,259	\$ 19,176	\$ 19,921

[DOR Website for Calculating Taxes](#)

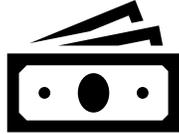


Transparency Documents

Attached to this high-level Budget Book is the Town’s line-by-line budget. These documents include the funding levels requested by the Town’s departments and the consensus budget approved by the Select Board and Finance Committee. The consensus budget is the recommendations found in this budget book.

The Town’s FY25-29 Capital Plan is also an important transparency document that is referenced throughout this book. While the Capital Plan is a living document, the five-year capital model is a tool used to shape budget decisions.

**Town of Carlisle
Town Meeting Budget Book
Line-by-Line Budget**



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
01110	TOWN COUNSEL								
01110	53000	LEGAL	107,843.55	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	_____
	TOTAL TOWN COUNSEL		107,843.55	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01111	HISTORICAL COMMISSION							
01111	51120 WAGES PT	11,242.99	14,537.00	14,537.00	14,680.00	14,680.00	15,013.00	_____
01111	55800 EXPENSES	545.84	500.00	500.00	500.00	500.00	500.00	_____
	TOTAL HISTORICAL COMMISSION	11,788.83	15,037.00	15,037.00	15,180.00	15,180.00	15,513.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01112	BOARD OF APPEALS							
01112	51120 WAGES PT	7,651.18	10,903.00	10,903.00	11,010.00	11,010.00	11,260.00	_____
01112	55800 EXPENSES	2,660.86	3,750.00	3,750.00	2,100.00	2,100.00	2,100.00	_____
TOTAL BOARD OF APPEALS		10,312.04	14,653.00	14,653.00	13,110.00	13,110.00	13,360.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01113	FINANCE COMMITTEE							
01113	55800 EXPENSES	184.00	300.00	300.00	300.00	300.00	300.00	_____
	TOTAL FINANCE COMMITTEE	184.00	300.00	300.00	300.00	300.00	300.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01114	MODERATOR								
01114	51111	ELECTED	50.00	50.00	50.00	50.00	50.00	50.00	_____
	TOTAL MODERATOR		50.00	50.00	50.00	50.00	50.00	50.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01122	SELECT BOARD								
01122	51120	WAGES PT	60,397.60	67,092.00	67,092.00	69,124.00	69,124.00	70,671.00	_____
01122	53400	TELEPHONE	.00	.00	.00	1,200.00	1,200.00	1,200.00	_____
01122	54200	OFF SUPP	742.69	1,200.00	1,200.00	.00	.00	.00	_____
01122	55800	EXPENSES	52,149.14	17,000.00	17,000.00	20,000.00	20,000.00	20,000.00	_____
01122	55900	AFFORD HOU	.00	3,000.00	3,000.00	.00	.00	.00	_____
01122	57300	DUES/SUB	1,591.59	300.00	300.00	1,250.00	1,250.00	1,250.00	_____
TOTAL SELECT BOARD			114,881.02	88,592.00	88,592.00	91,574.00	91,574.00	93,121.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01123	COPY MACHINE							
01123	53000 AGREEMENT	18,319.20	21,000.00	21,000.00	25,000.00	25,000.00	23,000.00	_____
01123	54200 SUPPLIES	639.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	_____
	TOTAL COPY MACHINE	18,958.20	23,100.00	23,100.00	27,100.00	27,100.00	25,100.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01124	TOWN/FINCOM REPORTS/TOWN MTG.							
01124	54210 PRINTING	3,029.46	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
01124	55800 EXPENSES	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
	TOTAL TOWN/FINCOM REPORTS/TO	5,029.46	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01125	FLAG & CLOCK CARE							
01125	51120 WAGES PT	1,208.58	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	_____
01125	55800 OTHER SUPP	464.99	450.00	450.00	450.00	450.00	450.00	_____
TOTAL FLAG & CLOCK CARE		1,673.57	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01126	MISCELLANEOUS								
01126	53410	POSTAGE	16,862.10	18,000.00	18,000.00	20,000.00	20,000.00	20,000.00	_____
01126	54200	MISC	1,330.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	_____
01126	54210	PRINTING	1,783.89	3,200.00	3,200.00	4,000.00	4,000.00	4,000.00	_____
	TOTAL MISCELLANEOUS		19,975.99	22,700.00	22,700.00	25,500.00	25,500.00	25,500.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01129	TOWN ADMINISTRATOR								
01129	51110	SALARY	169,459.23	175,100.00	175,100.00	175,100.00	175,100.00	179,040.00	
01129	51120	Wages Par	51,494.16	91,762.00	91,762.00	92,675.00	92,675.00	94,768.00	
01129	51175	COLA/RETRO	.00	.00	.00	115,000.00	115,000.00	.00	
01129	53100	TRAIN/MEET	4,730.15	8,000.00	8,000.00	10,000.00	10,000.00	8,000.00	
01129	53200	EXPENSES	2,356.60	3,500.00	3,500.00	4,000.00	4,000.00	4,000.00	
01129	53400	TELEPHONE	280.00	600.00	600.00	1,000.00	1,000.00	1,000.00	
01129	55800	OTHER SUPP	.00	400.00	400.00	.00	.00	.00	
01129	57300	DUES/SUB	55.00	2,000.00	2,000.00	3,000.00	3,000.00	3,000.00	
TOTAL TOWN ADMINISTRATOR			228,375.14	281,362.00	281,362.00	400,775.00	400,775.00	289,808.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01133	FACILITIES								
01133	51110	FAC DIR WG	.00	.00	.00	.00	.00	10,225.00	_____
01133	51120	FAC ADMIN	.00	.00	.00	.00	.00	28,524.00	_____
01133	55800	EXPENSES	.00	25,000.00	25,000.00	25,000.00	25,000.00	51,476.00	_____
	TOTAL FACILITIES		.00	25,000.00	25,000.00	25,000.00	25,000.00	90,225.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01135	TOWN ACCOUNTANT								
01135	51110	SALARY	103,567.66	107,040.00	107,040.00	109,200.00	109,200.00	111,658.00	_____
01135	51120	WAGES PT	25,740.88	27,886.00	27,886.00	29,312.00	29,312.00	29,969.00	_____
01135	53100	EDUCATION	1,156.34	2,000.00	2,000.00	1,500.00	1,500.00	1,500.00	_____
01135	54200	OFF SUPP	675.32	798.00	798.00	800.00	800.00	800.00	_____
01135	57300	DUES	50.00	110.00	110.00	130.00	130.00	130.00	_____
TOTAL TOWN ACCOUNTANT			131,190.20	137,834.00	137,834.00	140,942.00	140,942.00	144,057.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01136	Professional Fees							
01136	52403 ACTUARIAL	7,050.00	3,000.00	8,466.57	.00	.00	.00	_____
	TOTAL Professional Fees	7,050.00	3,000.00	8,466.57	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01137	AUDIT								
01137	52400	AUDIT	34,000.00	40,000.00	40,000.00	43,000.00	43,000.00	38,000.00	_____
	TOTAL AUDIT		34,000.00	40,000.00	40,000.00	43,000.00	43,000.00	38,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01138	CITIZEN RECOGNITION							
01138	55800 EXPENSES	.00	275.00	275.00	275.00	275.00	275.00	_____
	TOTAL CITIZEN RECOGNITION	.00	275.00	275.00	275.00	275.00	275.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
01141	ASSESSORS							
01141	51110 APPRAISER	125,464.89	114,763.00	114,763.00	129,930.00	129,930.00	132,860.00	
01141	51111 ELECTED	300.00	300.00	300.00	300.00	300.00	300.00	
01141	51120 FT CLERK	20,502.06	61,618.00	61,618.00	62,226.00	62,226.00	63,628.00	
01141	52408 CONTRACT	.00	15,000.00	15,000.00	.00	.00	.00	
01141	53020 LIC & SUPP	11,871.37	12,500.00	12,500.00	13,000.00	13,000.00	13,000.00	
01141	53100 TRAIN/MEET	40.00	.00	.00	.00	.00	.00	
01141	53200 EDUCATION	1,518.81	2,000.00	2,000.00	3,000.00	3,000.00	3,000.00	
01141	54200 SUPPLIES	725.23	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
01141	54800 MILEAGE	.00	500.00	500.00	500.00	500.00	500.00	
01141	57300 DUES/SUBS	1,672.00	1,200.00	1,200.00	1,950.00	1,950.00	1,950.00	
TOTAL ASSESSORS		162,094.36	208,881.00	208,881.00	211,906.00	211,906.00	216,238.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
01145	TREASURER							
01145	51111	SALARY	141,961.59	147,831.00	147,831.00	103,886.00	103,886.00	107,308.00
01145	51113	ASSIST T/C	69,635.84	77,478.00	77,478.00	.00	.00	.00
01145	51120	WAGES PT	38,656.93	49,949.00	49,949.00	89,248.00	89,248.00	91,251.00
01145	51122	STIPEND	1,200.00	1,200.00	1,200.00	.00	.00	.00
01145	52401	LOCKBOX	1,231.02	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00
01145	52402	PAYROLL	13,279.16	15,400.00	15,400.00	15,400.00	15,400.00	15,400.00
01145	52410	TAX BILL	3,095.66	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
01145	53000	CONSULTANT	6,300.00	6,300.00	6,300.00	6,300.00	6,300.00	5,300.00
01145	53010	BOND EXP	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01145	53100	TRAIN/MEET	1,987.50	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01145	54200	OFF SUPP	1,887.25	3,554.00	3,554.00	3,554.00	3,554.00	3,554.00
01145	54810	MILEAGE	604.31	800.00	800.00	800.00	800.00	800.00
01145	57300	DUES/SUBS	350.00	500.00	500.00	500.00	500.00	500.00
01145	57800	MISC	137.95	.00	.00	.00	.00	.00
TOTAL TREASURER			282,327.21	317,112.00	317,112.00	233,788.00	233,788.00	238,213.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
01161	TOWN CLERK								
01161	51111	ELECTED	76,687.54	84,320.00	84,320.00	84,321.00	84,321.00	86,214.00	_____
01161	51120	WAGES PT	34,978.91	41,829.00	41,829.00	44,447.00	44,447.00	44,993.00	_____
01161	51122	STIPEND	1,200.00	1,200.00	1,200.00	.00	.00	.00	_____
01161	51123	TC STIPEND	150.00	.00	.00	225.00	225.00	225.00	_____
01161	51131	STIPEND	.00	225.00	225.00	75.00	75.00	75.00	_____
01161	52410	VAULT MAIN	1,775.83	600.00	600.00	3,000.00	3,000.00	3,000.00	_____
01161	52431	ELECTION	3,903.82	3,000.00	3,000.00	5,000.00	5,000.00	5,000.00	_____
01161	53020	STREETLIST	3,410.41	4,000.00	4,000.00	4,100.00	4,100.00	4,100.00	_____
01161	53100	TRAIN/MEET	100.00	5,500.00	5,500.00	2,000.00	2,000.00	2,000.00	_____
01161	53140	ELEC WORK	.00	1,000.00	1,000.00	500.00	500.00	500.00	_____
01161	54200	OFF SUPP	647.45	850.00	850.00	600.00	600.00	600.00	_____
TOTAL TOWN CLERK			122,853.96	142,524.00	142,524.00	144,268.00	144,268.00	146,707.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
01171	CONSERVATION	COMMISSION							
01171	51120	ADMIN	50,119.75	51,709.00	51,709.00	52,233.00	52,233.00	53,409.00	_____
01171	51122	OFFICER	85,726.09	90,394.00	90,394.00	91,292.00	91,292.00	93,348.00	_____
01171	53000	CONSULTING	.00	450.00	450.00	450.00	450.00	450.00	_____
01171	53011	PRINTING	404.00	300.00	300.00	300.00	300.00	300.00	_____
01171	53012	ED/TRAIN	150.00	.00	.00	.00	.00	.00	_____
01171	53100	DUES	865.00	900.00	900.00	900.00	900.00	900.00	_____
01171	54210	OFF SUPP	177.12	500.00	500.00	500.00	500.00	500.00	_____
01171	54300	REP & MAIN	7,745.74	29,000.00	37,600.00	50,000.00	50,000.00	37,600.00	_____
01171	54800	MILEAGE	733.50	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
01171	57300	DUES	.00	965.00	965.00	965.00	965.00	965.00	_____
TOTAL CONSERVATION COMMISSIO			145,921.20	175,218.00	183,818.00	197,640.00	197,640.00	188,472.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01175	PLANNING BOARD								
01175	51110	PLANNER	46,889.10	85,450.00	85,450.00	93,694.00	93,694.00	95,805.00	_____
01175	51120	WAGES PT	58,878.93	63,259.00	63,259.00	63,886.00	63,886.00	65,329.00	_____
01175	53010	LEGAL AD	587.50	500.00	500.00	500.00	500.00	500.00	_____
01175	53100	MEETINGS	.00	312.00	312.00	1,064.00	1,064.00	1,064.00	_____
01175	53400	DUES/SUBS	534.13	1,602.00	1,602.00	850.00	850.00	850.00	_____
01175	54200	OFF SUPP	364.39	418.00	418.00	418.00	418.00	418.00	_____
TOTAL PLANNING BOARD			107,254.05	151,541.00	151,541.00	160,412.00	160,412.00	163,966.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
01192	TOWN HALL							
01192	51120	CUSTODIAN	48,865.62	49,255.00	49,255.00	53,262.00	53,262.00	53,193.00
01192	51128	FACTLY MGR	53,738.25	55,341.00	55,341.00	55,341.00	55,341.00	57,161.00
01192	52100	ELECTRICTY	45,612.83	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
01192	52110	HEAT	11,679.02	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
01192	52301	FM EXP	2,447.15	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
01192	52400	CONTRACTS	69,536.61	67,000.00	67,000.00	67,000.00	67,000.00	67,000.00
01192	52408	CONT SERV	.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
01192	52700	WTR COOLER	714.68	500.00	500.00	500.00	500.00	500.00
01192	53020	COMP MAINT	112,455.42	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
01192	53400	TELEPHONE	11,451.14	13,000.00	13,000.00	15,000.00	15,000.00	15,000.00
01192	54300	BLDG MAINT	7,761.54	.00	.00	.00	.00	.00
01192	54301	GROUNDS	419.94	500.00	500.00	500.00	500.00	500.00
01192	54500	SUPPLIES	7,360.97	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00
01192	54800	REIMB	1,009.06	1,500.00	1,500.00	.00	.00	.00
01192	58700	EQUIP REPL	.00	.00	.00	.00	.00	.00
TOTAL TOWN HALL			373,052.23	388,696.00	388,696.00	393,203.00	393,203.00	394,954.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01198	ENERGY TASK FORCE							
01198	51120 Wages Par	.00	30,000.00	30,000.00	.00	.00	.00	_____
01198	55800 EXPENSES	440.97	14,925.00	14,925.00	15,000.00	15,000.00	15,000.00	_____
	TOTAL ENERGY TASK FORCE	440.97	44,925.00	44,925.00	15,000.00	15,000.00	15,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01206	CCRHS								
01206	52400	SERV CONT	7,284,584.00	6,942,949.00	6,942,949.00	7,169,299.00	7,169,299.00	7,143,268.00	_____
01206	52401	DEBT	.00	951,035.00	951,035.00	922,717.00	922,717.00	922,717.00	_____
TOTAL CCRHS			7,284,584.00	7,893,984.00	7,893,984.00	8,092,016.00	8,092,016.00	8,065,985.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01207	Vocational Schools							
01207	52400 SERV CONT	68,498.54	39,702.00	39,702.00	70,000.00	70,000.00	73,223.00	_____
01207	52408 CONTRACT	43,200.00	45,000.00	45,000.00	48,000.00	48,000.00	48,000.00	_____
	TOTAL Vocational Schools	111,698.54	84,702.00	84,702.00	118,000.00	118,000.00	121,223.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
01210	POLICE DEPARTMENT							
01210	511200 POL CHIEF	167,196.01	181,000.00	181,000.00	176,000.00	176,000.00	179,938.00	
01210	511230 LIEUTANANT	222,515.54	152,405.00	152,405.00	144,831.00	144,831.00	148,097.00	
01210	511240 SERGEANTS	239,644.32	366,611.00	366,611.00	338,321.00	338,321.00	338,521.00	
01210	511250 PATROLMEN	560,080.97	645,940.00	645,940.00	695,097.00	695,097.00	692,195.00	
01210	511255 SP OFFICER	79,895.75	62,500.00	62,500.00	75,000.00	75,000.00	75,000.00	
01210	511530 ADMIN ASST	29,343.60	31,686.00	31,686.00	32,001.00	32,001.00	32,719.00	
01210	513120 OT	368,255.99	325,000.00	325,000.00	332,313.00	332,313.00	326,313.00	
01210	514010 SHIFT DIF	.00	.00	.00	43,890.00	43,890.00	43,890.00	
01210	515010 HOLIDAY	83,024.69	100,527.00	100,527.00	92,754.00	92,754.00	92,754.00	
01210	517070 UNIFORMS	22,323.04	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
01210	519020 BUYBACK	51,672.36	.00	.00	.00	.00	.00	
01210	521010 ELECTRIC	18,726.76	19,000.00	19,000.00	20,400.00	20,400.00	20,400.00	
01210	521020 HEAT	4,200.95	4,000.00	4,000.00	4,300.00	4,300.00	4,300.00	
01210	523010 WATER	996.05	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
01210	524010 MAINT SUPP	25,829.59	4,520.00	4,520.00	11,260.00	11,260.00	11,260.00	
01210	524020 REPAIR	8,496.74	18,000.00	18,000.00	11,260.00	11,260.00	11,260.00	
01210	524030 REPAIR	.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	
01210	524060 TELEPHONE	8,837.37	7,200.00	7,200.00	7,450.00	7,450.00	7,450.00	
01210	530500 EDUCATION	7,378.08	14,000.00	14,000.00	18,000.00	18,000.00	18,000.00	
01210	541010 FUEL	21,194.30	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	
01210	542010 OFFICE EQP	17,143.85	13,960.00	13,960.00	13,000.00	13,000.00	13,000.00	
01210	555015 SUBS	810.40	500.00	500.00	500.00	500.00	500.00	
01210	573010 DUES	18,977.00	15,500.00	15,500.00	16,540.00	16,540.00	16,540.00	
01210	573020 ADMIN EXP	5,598.90	3,826.00	3,826.00	3,826.00	3,826.00	3,826.00	
01210	578010 K9	.00	.00	.00	4,000.00	4,000.00	.00	
01210	585100 EQUIPMENT	29,497.65	37,840.00	37,840.00	35,000.00	35,000.00	35,000.00	
TOTAL POLICE DEPARTMENT		1,991,639.91	2,049,115.00	2,049,115.00	2,120,843.00	2,120,843.00	2,116,063.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01220	FIRE DEPARTMENT								
01220	51110	CHIEF	.00	142,310.00	142,310.00	142,310.00	142,310.00	145,512.00	
01220	51120	SALARIES	176,435.69	63,835.00	63,835.00	63,835.00	63,835.00	65,272.00	
01220	51121	SECRETARY	12,822.04	15,844.00	15,844.00	16,001.00	16,001.00	16,360.00	
01220	51122	FIRE WAGES	40,940.48	53,713.00	53,713.00	53,713.00	53,713.00	54,922.00	
01220	51123	ED/TRAIN	44,936.21	48,400.00	48,400.00	48,400.00	48,400.00	49,490.00	
01220	51127	MAINT WAGE	20,550.40	14,745.00	14,745.00	14,745.00	14,745.00	15,077.00	
01220	51129	AVAIL	28,928.19	58,009.00	58,009.00	58,009.00	58,009.00	59,315.00	
01220	51150	INSPECT	21,115.63	21,121.00	21,121.00	22,000.00	22,000.00	22,496.00	
01220	52100	ELECTR	10,383.88	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
01220	52110	HEAT	1,923.26	5,000.00	5,000.00	4,000.00	4,000.00	4,000.00	
01220	52400	RADIO REP	2,251.98	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
01220	53400	TELEPHONE	11,236.66	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	
01220	54300	BLDG MAINT	16,286.97	12,000.00	12,000.00	14,000.00	14,000.00	13,000.00	
01220	54400	EQUIP MAIN	12,193.72	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00	
01220	54410	CISTERN MR	.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	
01220	54500	CISTERNS	4,146.84	3,500.00	3,500.00	4,000.00	4,000.00	4,000.00	
01220	54800	REPAIRS	52,744.97	50,000.00	50,000.00	55,000.00	55,000.00	55,000.00	
01220	54810	GASOLINE	6,216.42	5,000.00	5,000.00	5,500.00	5,500.00	5,500.00	
01220	55810	UNIFORMS	21,380.70	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
01220	57300	DUES/SUBS	4,955.00	5,000.00	5,000.00	5,500.00	5,500.00	5,500.00	
01220	57800	MISC	2,240.45	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	
01220	57810	CHIEF EXP	667.43	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
01220	58500	EQUIP	4,968.18	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
01220	58520	HOSE	3,351.44	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	
01220	58530	ALARM MAIN	.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
	TOTAL FIRE DEPARTMENT		500,676.54	586,977.00	586,977.00	596,513.00	596,513.00	604,944.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01231	AMBULANCE								
01231	51121	AMB WAGE	72,462.34	56,872.00	56,872.00	56,872.00	56,872.00	58,152.00	_____
01231	51123	ED/TRAIN	33,340.29	19,570.00	19,570.00	19,570.00	19,570.00	20,011.00	_____
01231	51124	EMT STIPEN	28,549.99	45,286.00	45,286.00	45,286.00	45,286.00	46,305.00	_____
01231	51130	EMS COORD	12,284.40	12,638.00	12,638.00	12,638.00	12,638.00	12,923.00	_____
01231	54811	AMB GAS	1,562.17	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
01231	54820	AMB MAINT	1,471.37	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
01231	55000	MED SUPP	9,882.69	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	_____
01231	55800	AMB	4,115.49	5,100.00	5,100.00	5,100.00	5,100.00	5,100.00	_____
	TOTAL AMBULANCE		163,668.74	153,466.00	153,466.00	153,466.00	153,466.00	156,491.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01241	BUILDING INSPECTOR								
01241	51110	BLDG WAGE	.00	89,947.00	89,947.00	90,855.00	90,855.00	92,902.00	_____
01241	51121	SECRETARY	27,365.52	28,614.00	28,614.00	68,432.00	68,432.00	70,671.00	_____
01241	51122	INSPECT WG	.00	48,000.00	48,000.00	48,000.00	48,000.00	49,080.00	_____
01241	52408	CONT SERV	.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	_____
01241	53100	EDUCATION	2,375.33	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
01241	53400	TELEPHONE	479.88	500.00	500.00	500.00	500.00	500.00	_____
01241	54200	OFF SUPP	530.73	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
01241	54810	MILEAGE	4,489.05	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	_____
	TOTAL BUILDING INSPECTOR		35,240.51	187,361.00	187,361.00	228,087.00	228,087.00	233,453.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01292	DOG OFFICER							
01292	51120 WAGES PT	5,051.46	10,000.00	10,000.00	9,000.00	9,000.00	9,000.00	_____
	TOTAL DOG OFFICER	5,051.46	10,000.00	10,000.00	9,000.00	9,000.00	9,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01293	Animal Control Officer							
01293	51120 WAGES PT	1,030.07	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
01293	55800 EXPENSES	80.00	.00	.00	.00	.00	.00	_____
	TOTAL Animal Control Officer	1,110.07	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01299	COMMUNICATIONS								
01299	511280	WAGES	304,554.44	388,589.00	388,589.00	388,589.00	388,589.00	378,589.00	_____
01299	513120	OT	80,566.68	44,218.00	44,218.00	44,218.00	44,218.00	44,218.00	_____
01299	517070	UNIFORMS	927.30	911.00	911.00	911.00	911.00	911.00	_____
01299	521010	ELECTRIC	3,991.24	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	_____
01299	524010	MAINT SUPP	20,856.45	3,317.00	3,317.00	3,373.00	3,373.00	3,373.00	_____
01299	524060	TELEPHONE	647.92	5,896.00	5,896.00	5,896.00	5,896.00	5,896.00	_____
01299	530500	EDUCATION	55.00	3,373.00	3,373.00	3,373.00	3,373.00	3,373.00	_____
01299	530920	CONT SERV	16,662.54	18,651.00	18,651.00	19,651.00	19,651.00	19,651.00	_____
01299	542010	OFFICE EQP	3,154.35	7,839.00	7,839.00	7,839.00	7,839.00	7,839.00	_____
	TOTAL COMMUNICATIONS		431,415.92	479,044.00	479,044.00	480,100.00	480,100.00	470,100.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
01421	D. P. W.	ADMIN							
01421	511020	DPW DIRECT	115,937.69	116,913.00	116,913.00	92,675.00	92,675.00	94,768.00	
01421	511660	DPW STAFF	484,994.28	588,539.00	588,539.00	588,826.00	588,826.00	605,780.00	
01421	513120	OT	72,827.82	60,650.00	60,650.00	60,650.00	60,650.00	62,020.00	
01421	513250	DETAILS	10,100.72	.00	.00	5,000.00	5,000.00	5,000.00	
01421	517070	UNIFORMS	5,471.46	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
01421	519020	BUYBACK	8,959.04	.00	.00	7,000.00	7,000.00	7,000.00	
01421	521010	ELECTRIC	8,559.60	8,825.00	8,825.00	8,825.00	8,825.00	9,025.00	
01421	521020	HEAT	6,683.90	11,094.00	11,094.00	11,000.00	11,000.00	11,000.00	
01421	524010	MAINT SUPP	91,521.07	29,000.00	29,000.00	30,000.00	30,000.00	30,000.00	
01421	524020	REPAIR	.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
01421	524060	TELEPHONE	671.67	1,035.00	1,035.00	1,800.00	1,800.00	1,800.00	
01421	527000	WATER	.00	.00	.00	1,000.00	1,000.00	1,000.00	
01421	530500	EDUCATION	.00	.00	.00	1,500.00	1,500.00	1,500.00	
01421	530920	CONT SERV	5,655.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
01421	541010	GAS	-394.69	15,000.00	15,000.00	60,000.00	60,000.00	60,000.00	
01421	541011	DIESEL	18,819.99	10,000.00	10,000.00	.00	.00	.00	
TOTAL D. P. W. ADMIN			829,807.55	871,056.00	871,056.00	898,276.00	898,276.00	918,893.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01422	D.P.W. CONSTRUCT. & MAINT							
01422	524014 ROAD MAINT	48,077.55	75,616.00	75,616.00	75,000.00	75,000.00	75,000.00	_____
01422	525040 LINES	11,052.42	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
01422	525050 ST SIGNS	2,360.04	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	_____
	TOTAL D.P.W. CONSTRUCT. & MA	61,490.01	88,416.00	88,416.00	87,800.00	87,800.00	87,800.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01423	SNOW AND ICE REMOVAL								
01423	511660	DPW STAFF	.00	.00	.00	6,000.00	6,000.00	.00	
01423	524020	REPAIR	7,892.39	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	
01423	554020	SALT/SAND	58,136.61	66,000.00	66,000.00	66,000.00	66,000.00	66,000.00	
01423	554100	MISC	14,248.20	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
	TOTAL SNOW AND ICE REMOVAL		80,277.20	90,000.00	90,000.00	96,000.00	96,000.00	90,000.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01424	STREET LIGHTING							
01424	52400 SERV CONT	2,831.45	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
	TOTAL STREET LIGHTING	2,831.45	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01431	TRANSFER STATION								
01431	521010	ELECTRIC	1,557.95	1,880.00	1,880.00	1,200.00	1,200.00	1,200.00	
01431	524010	MAINT SUPP	12,190.69	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	
01431	524060	TELEPHONE	.00	959.00	959.00	.00	.00	.00	
01431	529000	RECYCL	.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	
01431	530920	CONT SERV	139,833.05	146,250.00	146,250.00	172,000.00	172,000.00	172,000.00	
01431	541010	FUEL	18,966.01	20,000.00	20,000.00	.00	.00	.00	
01431	541011	DIESEL	21,095.63	10,000.00	10,000.00	.00	.00	.00	
	TOTAL TRANSFER STATION		193,643.33	275,089.00	275,089.00	269,200.00	269,200.00	269,200.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01519	BOARD OF HEALTH								
01519	51105	CLERICAL	22,662.27	26,665.00	26,665.00	26,403.00	26,403.00	26,996.00	
01519	51120	AGENT	96,174.97	99,373.00	99,373.00	100,355.00	100,355.00	102,612.00	
01519	51140	ANIMAL INS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
01519	51150	INSPECTION	.00	.00	.00	475.00	475.00	475.00	
01519	51175	NURSE	10,078.75	17,675.00	17,675.00	17,903.00	17,903.00	18,306.00	
01519	52410	NURSING	235.00	.00	.00	.00	.00	.00	
01519	53030	WATER TEST	13.34	270.00	270.00	270.00	270.00	270.00	
01519	53040	FLU CLINIC	.00	700.00	700.00	700.00	700.00	700.00	
01519	53050	RABIES	.00	200.00	200.00	200.00	200.00	200.00	
01519	53100	TRAIN/MEET	372.14	874.00	874.00	2,320.00	2,320.00	2,320.00	
01519	53400	TELEPHONE	.00	.00	.00	720.00	720.00	720.00	
01519	54200	OFF SUPP	472.87	500.00	500.00	500.00	500.00	500.00	
01519	54800	MILEAGE	168.75	300.00	300.00	155.00	155.00	155.00	
01519	57300	DUES/SUBS	120.00	500.00	500.00	370.00	370.00	370.00	
TOTAL BOARD OF HEALTH			131,298.09	148,057.00	148,057.00	151,371.00	151,371.00	154,624.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01541	COUNCIL ON AGING								
01541	51120	COAHS WAGE	211,843.11	252,994.00	252,994.00	250,744.00	250,744.00	258,944.00	_____
01541	51126	COAHS VAN	17,293.09	18,865.00	18,865.00	18,865.00	18,865.00	16,626.00	_____
01541	55800	OFF OPER	2,583.32	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	_____
01541	55801	COA PROGR	2,912.02	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
01541	55802	COA TRANS	2,133.31	1,780.00	1,780.00	1,780.00	1,780.00	1,780.00	_____
	TOTAL COUNCIL ON AGING		236,764.85	277,139.00	277,139.00	274,889.00	274,889.00	280,850.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01542	YOUTH COMMISSION							
01542	51120 WAGES PT	1,000.00	3,293.00	3,293.00	.00	.00	.00	_____
01542	55800 EXPENSES	1,250.00	.00	.00	3,300.00	3,300.00	3,300.00	_____
TOTAL YOUTH COMMISSION		2,250.00	3,293.00	3,293.00	3,300.00	3,300.00	3,300.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01544	VETERAN'S AGENT							
01544	51120 VET AGENT	11,021.88	11,000.00	11,000.00	12,000.00	12,000.00	11,000.00	_____
01544	55800 VET BEN	13,740.22	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
	TOTAL VETERAN'S AGENT	24,762.10	21,000.00	21,000.00	22,000.00	22,000.00	21,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
01610	LIBRARY							
01610	51120	WAGES	447,013.65	489,389.00	489,389.00	494,808.00	494,808.00	507,782.00
01610	51121	CUSTODIAL	38,809.17	39,506.00	39,506.00	41,039.00	41,039.00	41,963.00
01610	52400	AUTOMATION	27,715.50	29,083.00	29,083.00	29,300.00	29,300.00	29,300.00
01610	53100	TRAIN/MEET	103.13	800.00	800.00	800.00	800.00	800.00
01610	54200	OFF SUPP	5,152.47	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
01610	54300	REP/MAINT	32,414.31	17,000.00	17,000.00	17,000.00	17,000.00	13,224.00
01610	54500	SUPPLIES	4,005.16	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00
01610	55101	BOOKS	33,337.54	29,000.00	29,000.00	30,000.00	30,000.00	30,000.00
01610	55102	TEEN BOOKS	3,277.38	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
01610	55103	CHILD BOOK	15,376.04	15,000.00	15,000.00	15,500.00	15,500.00	15,500.00
01610	55120	DIGITAL	31,974.83	33,500.00	33,500.00	35,000.00	35,000.00	35,000.00
01610	55131	AUDIO	5,958.20	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
01610	55132	VISUAL	5,553.18	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
01610	55140	PERIODICAL	8,406.11	7,500.00	7,500.00	8,000.00	8,000.00	8,000.00
01610	55822	PROG/OUT	5,004.56	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01610	58500	ADD EQUIP	2,560.46	5,570.00	5,570.00	5,570.00	5,570.00	5,570.00
TOTAL LIBRARY			666,661.69	693,048.00	693,048.00	703,717.00	703,717.00	713,839.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01650	PARKS & FIELDS								
01650	51110	REC DIR	95,858.73	99,373.00	99,373.00	99,372.00	99,372.00	102,612.00	_____
01650	58401	MOWING	39,379.25	44,117.00	44,117.00	45,882.00	45,882.00	45,882.00	_____
01650	58402	SPRINKLER	7,791.42	6,452.00	6,452.00	6,710.00	6,710.00	6,710.00	_____
01650	58403	ELECTRICIT	3,869.05	4,590.00	4,590.00	4,774.00	4,774.00	4,774.00	_____
01650	58404	SCHEDULED	23,725.00	23,830.00	23,830.00	24,783.00	24,783.00	24,783.00	_____
01650	58405	GEN MAINT	21,368.80	30,333.00	30,333.00	31,546.00	31,546.00	26,546.00	_____
01650	58406	SANITATION	4,454.68	3,376.00	3,376.00	3,511.00	3,511.00	3,511.00	_____
	TOTAL PARKS & FIELDS		196,446.93	212,071.00	212,071.00	216,578.00	216,578.00	214,818.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01692	MEMORIAL DAY								
01692	51120	WAGES PT	350.00	600.00	600.00	600.00	600.00	600.00	_____
01692	57800	MISC	882.96	800.00	800.00	800.00	800.00	800.00	_____
	TOTAL MEMORIAL DAY		1,232.96	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01710	RETIREMENT OF DEBT							
01710	57400 DBT PMT	940,000.00	935,000.00	935,000.00	935,000.00	935,000.00	925,000.00	_____
	TOTAL RETIREMENT OF DEBT	940,000.00	935,000.00	935,000.00	935,000.00	935,000.00	925,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01751	LONG TERM DEBT INTEREST							
01751	57400 DBT INT	391,437.52	345,569.00	345,569.00	345,569.00	345,569.00	300,075.00	_____
	TOTAL LONG TERM DEBT INTERES	391,437.52	345,569.00	345,569.00	345,569.00	345,569.00	300,075.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01911	MIDDLESEX CO. RETIREMENT							
01911	57500 COUNTY RET	1,265,339.00	1,402,244.00	1,402,244.00	1,488,276.00	1,488,276.00	1,488,276.00	_____
	TOTAL MIDDLESEX CO. RETIREME	1,265,339.00	1,402,244.00	1,402,244.00	1,488,276.00	1,488,276.00	1,488,276.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01913	UNEMPLOYMENT COMPENSATION							
01913	57400 INS PREM	9,557.43	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	_____
	TOTAL UNEMPLOYMENT COMPENSAT	9,557.43	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01914	GROUP INSURANCE							
01914	57400 INS TOWN	1,348,179.34	1,474,712.00	1,474,712.00	1,666,678.00	1,666,678.00	1,621,678.00	_____
	TOTAL GROUP INSURANCE	1,348,179.34	1,474,712.00	1,474,712.00	1,666,678.00	1,666,678.00	1,621,678.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01919	BLANKET & WORKMENS COMP.							
01919	57400 INS PREM	381,720.15	389,000.00	389,000.00	408,450.00	408,450.00	403,450.00	_____
	TOTAL BLANKET & WORKMENS COM	381,720.15	389,000.00	389,000.00	408,450.00	408,450.00	403,450.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01920	RESERVE FUND							
01920	59610 RES FUND	.00	150,000.00	125,400.00	150,000.00	150,000.00	150,000.00	_____
	TOTAL RESERVE FUND	.00	150,000.00	125,400.00	150,000.00	150,000.00	150,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
01996	TRANS. TO TRUST FUNDS							
01996	59560 XFER TRUST	215,000.00	215,000.00	215,000.00	215,000.00	215,000.00	215,000.00	_____
	TOTAL TRANS. TO TRUST FUNDS	215,000.00	215,000.00	215,000.00	215,000.00	215,000.00	215,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
12102	District Admin								
12102	51100	ADMIN	188,240.00	192,475.00	198,500.00	198,500.00	198,500.00	198,500.00	_____
12102	52413	SUPT INS	.00	3,677.00	3,677.00	10,717.00	10,717.00	10,717.00	_____
12102	54270	PROF DEV	.00	8,930.00	8,930.00	9,154.00	9,154.00	33,154.00	_____
12102	54401	OFF SUPP	.00	.00	.00	.00	.00	.00	_____
TOTAL District Admin			188,240.00	205,082.00	211,107.00	218,371.00	218,371.00	242,371.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
12103	School Committee								
12103	52408	CONT SERV	4,443.72	7,081.00	7,081.00	7,258.00	7,258.00	2,733.00	_____
12103	52409	LEGAL EXP	6,084.40	5,253.00	5,253.00	5,384.00	5,384.00	5,384.00	_____
12103	55406	MEMBERSHIP	12,508.59	16,547.00	16,547.00	16,961.00	16,961.00	16,961.00	_____
12103	55411	ADVERTIS	676.50	3,098.00	3,098.00	3,176.00	3,176.00	3,176.00	_____
TOTAL School Committee			23,713.21	31,979.00	31,979.00	32,779.00	32,779.00	28,254.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
12203	School Administration								
12203	51100	SALARIES	293,250.00	299,115.00	299,115.00	309,115.00	309,115.00	309,115.00	_____
12203	52408	CONT SERV	78,000.00	.00	78,000.00	.00	.00	.00	_____
12203	52413	SUPT INS	6,750.00	6,304.00	6,304.00	6,461.00	6,461.00	6,461.00	_____
12203	53410	POSTAGE	1,831.76	2,911.00	2,911.00	2,984.00	2,984.00	2,984.00	_____
12203	54270	PROF DEVEL	3,322.96	22,130.00	22,130.00	22,684.00	22,684.00	20,066.00	_____
12203	54401	OFF SUPP	8,012.61	1,974.00	1,974.00	2,023.00	2,023.00	2,023.00	_____
12203	55406	MEMBERSHIP	24,661.77	26,476.00	26,476.00	27,138.00	27,138.00	27,138.00	_____
12203	55407	TRAVELCONF	7,748.92	7,722.00	7,722.00	7,915.00	7,915.00	7,915.00	_____
TOTAL School Administration			423,578.02	366,632.00	444,632.00	378,320.00	378,320.00	375,702.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
12213	BUSINESS OFFICE							
12213	51100 ADMIN	.00	90,825.00	9,757.00	93,096.00	93,096.00	93,096.00	_____
12213	54401 OFF SUPP	394.86	544.00	544.00	558.00	558.00	558.00	_____
	TOTAL BUSINESS OFFICE	394.86	91,369.00	10,301.00	93,654.00	93,654.00	93,654.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
12301	REGULAR ED.	PROGRAM							
12301	51102	SALARYSUB	102,625.26	133,556.00	133,556.00	136,895.00	136,895.00	136,895.00	
12301	51105	OFF SUPP	290,991.08	281,806.00	309,565.00	312,359.00	312,359.00	312,359.00	
12301	51106	AIDES	208,838.90	111,940.00	110,246.00	144,428.00	144,428.00	144,428.00	
12301	51107	TECH	139,169.50	143,223.00	144,333.00	145,391.00	145,391.00	145,391.00	
12301	51110	K-4 SALARY	2,021,225.31	2,123,083.00	2,158,988.00	2,196,417.00	2,196,417.00	2,196,417.00	
12301	51160	MS SALARY	2,005,860.85	2,175,620.00	2,112,507.00	2,222,325.00	2,222,325.00	2,222,325.00	
12301	51210	PHYS ED	333,591.05	349,938.00	323,830.00	332,984.00	332,984.00	332,984.00	
12301	51220	ART	243,575.00	202,055.00	202,537.00	209,421.00	209,421.00	209,421.00	
12301	51230	MUSIC SAL	292,653.00	303,021.00	303,021.00	309,081.00	309,081.00	309,081.00	
12301	51240	MEDIA/TECH	195,039.77	198,541.00	198,541.00	210,612.00	210,612.00	210,612.00	
12301	51241	ELL SALARY	93,965.80	62,703.00	88,164.00	93,525.00	93,525.00	93,525.00	
12301	51250	SUMMER CUR	62,887.50	67,958.00	67,958.00	69,656.00	69,656.00	69,656.00	
12301	51270	PROF IMPR	4,875.00	36,626.00	36,626.00	37,542.00	37,542.00	37,542.00	
12301	51280	SPECIALIST	103,541.00	110,376.00	120,541.00	158,136.00	158,136.00	158,136.00	
12301	51290	EARLY RET	81,723.25	49,933.00	49,933.00	51,181.00	51,181.00	51,181.00	
12301	52405	HOME/HOSPI	1,192.50	7,880.00	7,880.00	8,077.00	8,077.00	8,077.00	
12301	53410	POSTAGE	897.12	2,627.00	2,627.00	2,692.00	2,692.00	2,692.00	
12301	54110	GEN SUPP	12,138.39	3,530.00	3,530.00	3,618.00	3,618.00	3,618.00	
12301	54205	PHYED SUP	5,058.63	4,386.00	4,000.00	4,496.00	4,496.00	4,496.00	
12301	54220	ART SUPP	412.91	6,304.00	4,000.00	6,461.00	6,461.00	6,461.00	
12301	54230	MUSIC SUPP	4,776.50	5,253.00	4,000.00	5,384.00	5,384.00	5,384.00	
12301	54231	ELL SUPP	1,395.63	2,101.00	2,101.00	2,154.00	2,154.00	2,154.00	
12301	54270	PROF DEVEL	39,027.18	36,228.00	36,228.00	37,383.00	37,383.00	40,000.00	
12301	54271	ELL PROFDE	289.00	.00	.00	.00	.00	.00	
12301	54290	STIPENDS	101,206.00	82,984.00	84,384.00	85,259.00	85,259.00	85,259.00	
12301	54401	OFF SUPP	1,107.78	.00	.00	.00	.00	.00	
TOTAL REGULAR ED. PROGRAM			6,348,063.91	6,501,672.00	6,509,096.00	6,785,477.00	6,785,477.00	6,788,094.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
12302	Student Services/SPED								
12302	51100	ADMIN	141,780.00	144,616.00	144,616.00	151,616.00	151,616.00	151,616.00	
12302	51101	SPED SALAR	1,867,541.50	1,964,092.00	1,924,677.00	2,070,380.00	2,070,380.00	2,070,380.00	
12302	51105	CLERICAL	63,240.00	64,821.00	66,000.00	66,000.00	66,000.00	66,000.00	
12302	51106	AIDES	357,342.05	465,677.00	470,230.00	532,591.00	532,591.00	520,591.00	
12302	51200	SS ADMIN	2,000.00	2,050.00	2,050.00	5,000.00	5,000.00	5,000.00	
12302	51201	SS TEACHER	23,857.50	30,750.00	30,750.00	31,519.00	31,519.00	31,519.00	
12302	51206	SS AIDES	5,223.65	20,500.00	20,500.00	21,013.00	21,013.00	21,013.00	
12302	52408	CONT SERV	106,671.65	56,375.00	56,375.00	57,784.00	57,784.00	57,784.00	
12302	52409	LEGAL EXP	878.00	10,506.00	10,506.00	10,769.00	10,769.00	10,769.00	
12302	54271	PROF DEV	16,454.61	6,146.00	6,146.00	6,300.00	6,300.00	6,300.00	
12302	54401	SUPPLIES	7,228.47	10,060.00	10,060.00	10,311.00	10,311.00	10,311.00	
12302	54402	SPED TECH	9,488.77	6,566.00	6,566.00	6,731.00	6,731.00	6,731.00	
12302	55406	MEMBERSHP	499.00	.00	.00	.00	.00	.00	
12302	55800	SS EXP	624.41	.00	.00	.00	.00	.00	
TOTAL Student Services/SPED			2,602,829.61	2,782,159.00	2,748,476.00	2,970,014.00	2,970,014.00	2,958,014.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
12401	Texts, Regular Education								
12401	54110	K-5 TEXT	13,490.64	8,720.00	16,000.00	8,938.00	8,938.00	8,938.00	
12401	54160	LANG ART	39,161.07	22,713.00	25,000.00	23,281.00	23,281.00	23,281.00	
12401	54170	MATH	7,393.84	27,554.00	27,554.00	28,242.00	28,242.00	28,242.00	
12401	54180	SOCIAL ST	2,182.82	3,147.00	3,147.00	3,225.00	3,225.00	3,225.00	
12401	54190	SCIENCE	23,618.61	20,916.00	20,916.00	21,439.00	21,439.00	21,439.00	
12401	54195	FOREIGN L	3,481.03	2,627.00	2,627.00	2,692.00	2,692.00	2,692.00	
12401	54200	TECHNOLOGY	138,304.85	182,116.00	182,116.00	186,669.00	186,669.00	186,669.00	
12401	54202	INS SOFT	5,615.02	17,398.00	17,398.00	17,833.00	17,833.00	17,833.00	
	TOTAL Texts, Regular Educati		233,247.88	285,191.00	294,758.00	292,319.00	292,319.00	292,319.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
12503	School Library							
12503	54200 SOFT LIC	7,244.00	2,101.00	2,101.00	2,154.00	2,154.00	2,154.00	_____
12503	54402 SUPPLIES	4,729.09	9,456.00	7,500.00	9,692.00	9,692.00	9,692.00	_____
	TOTAL School Library	11,973.09	11,557.00	9,601.00	11,846.00	11,846.00	11,846.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
12801	School Pscyhologist							
12801	51101 PSY SALARY	362,045.00	331,618.00	331,618.00	286,424.00	286,424.00	286,424.00	_____
12801	54401 SUPPLIES	1,930.90	525.00	525.00	538.00	538.00	538.00	_____
	TOTAL School Pscyhologist	363,975.90	332,143.00	332,143.00	286,962.00	286,962.00	286,962.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
13203	Health Services							
13203	51107 NURSE SAL	163,071.76	163,003.00	163,003.00	166,263.00	166,263.00	166,263.00	_____
13203	51290 DOCTOR STI	750.00	841.00	841.00	862.00	862.00	862.00	_____
13203	54401 SUPPLIES	4,257.28	2,101.00	1,500.00	2,154.00	2,154.00	2,154.00	_____
TOTAL Health Services		168,079.04	165,945.00	165,344.00	169,279.00	169,279.00	169,279.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
13301	Student Activities							
13301	52408 TRANSPORT	427,876.81	438,845.00	438,845.00	474,713.00	474,713.00	474,713.00	_____
	TOTAL Student Activities	427,876.81	438,845.00	438,845.00	474,713.00	474,713.00	474,713.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
13302	SPED Transportation							
13302	52408 CONT SERV	106,122.86	203,359.00	203,359.00	208,443.00	208,443.00	184,443.00	_____
	TOTAL SPED Transportation	106,122.86	203,359.00	203,359.00	208,443.00	208,443.00	184,443.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
13303 Educational Equipment							
13303 58500 ADD EQUIP	.00	33,883.00	33,883.00	8,730.00	8,730.00	8,730.00	_____
TOTAL Educational Equipment	.00	33,883.00	33,883.00	8,730.00	8,730.00	8,730.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
13403	Food Services							
13403	54401 SUPPLIES	.00	.00	.00	4,203.00	4,203.00	4,203.00	_____
	TOTAL Food Services	.00	.00	.00	4,203.00	4,203.00	4,203.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
13523 Student Activities							
13523 54401 SUPPLIES	.00	4,100.00	4,100.00	.00	.00	.00	_____
TOTAL Student Activities	.00	4,100.00	4,100.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
14113	CUSTODIAL								
14113	51108	CUSTODIAL	480,813.78	547,874.00	564,166.00	573,571.00	573,571.00	564,571.00	_____
14113	54401	OFF SUPP	39,617.34	33,095.00	33,095.00	33,920.00	33,920.00	33,922.00	_____
14113	54403	WWTF	80,239.21	84,563.00	84,563.00	86,677.00	86,677.00	86,677.00	_____
14113	55505	WASTE	6,502.33	8,456.00	8,456.00	8,668.00	8,668.00	8,668.00	_____
TOTAL CUSTODIAL			607,172.66	673,988.00	690,280.00	702,836.00	702,836.00	693,838.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
14123 Heating of Buildings							
14123 55501 GAS HEAT	65,097.73	88,396.00	88,396.00	90,606.00	90,606.00	90,606.00	_____
TOTAL Heating of Buildings	65,097.73	88,396.00	88,396.00	90,606.00	90,606.00	90,606.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
14133	Utility Services							
14133	55502 ELECTRICY	151,083.73	157,219.00	157,219.00	161,523.00	161,523.00	161,523.00	_____
14133	55503 TELEPHONE	11,770.01	15,785.00	15,785.00	16,180.00	16,180.00	16,180.00	_____
14133	55504 WATER	21,810.90	24,805.00	24,805.00	25,425.00	25,425.00	25,425.00	_____
	TOTAL Utility Services	184,664.64	197,809.00	197,809.00	203,128.00	203,128.00	203,128.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
14213	MAINTENANCE OF GROUNDS							
14213	54401 EQUIPMENT	112.59	.00	.00	4,000.00	4,000.00	.00	
14213	54402 GROUNDS	11,515.45	11,275.00	11,275.00	15,000.00	15,000.00	13,000.00	
	TOTAL MAINTENANCE OF GROUNDS	11,628.04	11,275.00	11,275.00	19,000.00	19,000.00	13,000.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
14223	Maintenance of Buidlings							
14223	54408 CONT SERV	125,262.16	105,985.00	105,985.00	130,000.00	130,000.00	106,000.00	_____
	TOTAL Maintenance of Buidlin	125,262.16	105,985.00	105,985.00	130,000.00	130,000.00	106,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
14233	Maintenance of Equipment							
14233	52408 CONT SERV	22,527.08	55,248.00	55,248.00	56,629.00	56,629.00	56,629.00	_____
14233	54401 SUPP	4,620.40	.00	.00	.00	.00	.00	_____
	TOTAL Maintenance of Equipme	27,147.48	55,248.00	55,248.00	56,629.00	56,629.00	56,629.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20251 FY2025 GF BUDGET - EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPARTMENT	2025 FIN COMM	2025 SELECT BD	COMMENT
15102 Tuition to Mass. Schools							
15102 55410 TUITION	339,974.37	207,480.00	207,480.00	136,048.00	136,048.00	136,048.00	
TOTAL Tuition to Mass. Schoo	339,974.37	207,480.00	207,480.00	136,048.00	136,048.00	136,048.00	
TOTAL GENERAL FUND	31,648,083.54	34,107,340.00	34,096,806.57	35,339,609.00	35,339,609.00	35,148,854.00	
GRAND TOTAL	31,648,083.54	34,107,340.00	34,096,806.57	35,339,609.00	35,339,609.00	35,148,854.00	

** END OF REPORT - Generated by Kelly Beyer **

**Town of Carlisle
Town Meeting Budget Book
FY25-29 Capital Plan**



Carlisle Five Year Capital Plan

Item	Dept	Location	FY25	FY26	FY27	FY28	FY29	Notes
HVAC Upgrade	CPS	CPS			\$ 600,000			
Window Replacement	CPS	Wilkins			\$ 150,000			Split into two years (FY27-28)
Window Replacement	CPS	Robbins				\$ 150,000		Split into two years (FY27-28)
Upper/Lower Corridor Flooring	CPS	Corey/Grant			\$ 125,000			
Concrete Work	CPS	Grounds	\$ 40,000					
Cafeteria Floor	CPS	Corey				\$ 50,000		
WWTP Repairs	CPS	WWTP	\$ 143,400	\$ 143,400	\$ 143,400	\$ 143,400	\$ 143,400	
Facilities Truck	CPS	Grounds		\$ 85,000				
Walkway and Drainage	CPS	Courtyard	\$ 50,000					Coordinate with the DPW to reduce costs
Sofit Clean and Repair	CPS	CPS	\$ 25,000					Regular maintenance that protects roof
Alarm System Repair	CPS	CPS	\$ 50,000					Modernize and reduce operating costs
School IT Equipment	CPS	CPS		\$ 112,000	\$ 31,000			Switches, Access Points, storage, servers
Salt Shed	DPW	DPW					\$ 150,000	
1-Ton Dump Truck	DPW	DPW	\$ 107,000					
Replace Fuel Pumps	DPW	DPW					\$ 750,000	Projected cost based on estimate
20-Yard Open Top Container	DPW	DPW	\$ 5,300					
30-Yard Trash Container	DPW	DPW		\$ 8,600				
Roadside Tractor and Mower	DPW	DPW				\$ 95,000		New equipment to replace annual cost
Frontend Loader and Backhoe	DPW	DPW			\$ 167,000			Replaces 2005 machine
Dump Truck with Sand/Plow	DPW	DPW		\$ 240,000				Replaces 2002 truck
Used bucket truck	DPW	DPW				\$ 75,000		New equipment to replace annual cost
Road Maintenance	DPW	DPW	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	Projection based on state aid
Garage Bay heaters	Fire	CFD	\$ 13,000					Remaining project not completed in FY24
Engine 3 Replacement	Fire	CFD	\$ 975,000					Fund with debt
Ambulance Replacement	Fire	CFD				\$ 400,000		Target for ambulance reserve fund
C10 Pick Up Replacement	Fire	CFD		\$ 90,000				Proposed Ford F150 Lightning
SCBA Replacement	Fire	CFD				\$ 400,000		Mandatory replacement age
Well Pump Replacement	Fire	CFD				\$ 40,000		Critical equipment
Building Upgrades	Fire	CFD		\$ 300,000				Assumes no larger building plan
UPS Replacement	Dispatch	CPD	\$ 35,000					End of life replacement
Radio Replacement	Dispatch	CPD			\$ 350,000			
Cruiser	Police	CPD	\$ 145,000	\$ 70,000	\$ 150,000	\$ 70,000	\$ 150,000	

Drone	Police	CPD		\$ 25,000				
AI Program	Police	CPD		\$ 10,000				
Defibrillators	Police	CPD	\$ 8,000					
Tasers	Police	CPD	\$ 14,000					
Firearms	Police	CPD			\$ 20,000		\$ 12,000	
Vests	Police	CPD		\$ 5,000		\$ 5,000		
Elevator	Library	Library		\$ 200,000				Potentially include with rennovation
Parking Lot	Library	Library			\$ 100,000			Complete after rennovation
HVAC Coils	Library	Library	\$ 200,000					
Mechanical Room	Library	Library	\$ 50,000					
SplashPad	Parks	Banta		\$ 400,000				CPA target
Pickleball Courts	Parks	Banta		\$ 225,000				CPA target
Brick Building HVAC	Parks	Banta			\$ 50,000			Could be funded through Rec 53D
IT Upgrades	Town Hall	Town Hall	\$ 15,000	\$ 25,000	\$ 40,000	\$ 20,000	\$ 50,000	Includes police upgrades
Town Hall Key Cards	Town Hall	Town Hall	\$ 30,000					
Bathrooms	Town Hall	Town Hall	\$ 30,000					
Building Maintenance	ConsCom	Bog House	\$ 10,000					
Attic Insulation	Town Hall	Town Hall			\$ 120,000			
Windows and Doors	Town Hall	Town Hall		\$ 150,000	\$ 100,000			
Roof and RTU	Town Hall	Town Hall			\$ 500,000			
Elevator	Town Hall	Town Hall	\$ 200,000					
<i>CONTINGENCY (10%)</i>				\$ 171,260	\$ 249,100	\$ 159,500	\$ 138,200	
Total			\$ 2,445,700	\$ 2,389,000	\$ 2,946,400	\$ 1,748,400	\$ 1,555,400	