



Town Manager's Budget Recommendation

FISCAL YEAR 2025

JOSEPH LAYDON, TOWN MANAGER

February 6, 2024



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Cover Photographs – Maplewood Cemetery, Upton Town Hall, Upton Police Station, Upton Community Center

Credit - Paul Norton

Town Manager's Transmittal Letter

Pursuant to Chapter 391 of the Acts of 2008, I submit to you the Town Manager's Budget Recommendation for FY 2025. The purpose of this annual budget document is to present to the public, Board of Selectmen, and Finance Committee an initial picture of the proposed operations and services for fiscal year 2025 to meet the needs of the citizens of Upton.

The Town Manager's FY 2025 budget is balanced, recommending a tax levy General Fund appropriation for a total amount of \$28,664,527 and an additional \$1,770,854 from the Water and Wastewater Enterprise Accounts. We have incorporated the annual baseline revenue numbers such as a 2.5% tax levy increase, typical New Growth estimates, conservative local receipt projections, and includes the State Budget figure from the FY2025 Governor's Local Aid Proposal. The town's financial position is strong, given Standard and Poor's most recent bond rating of AA+, second only to AAA. The Board of Selectmen and Finance Committees' commitment to the Financial Reserve Policy has proven its worth, with continued investments in the General Stabilization Account and the Capital Improvement Plan. Those types of financial investments will protect the town's future from degrading infrastructure, outdated and inoperable equipment, and possible force reductions. Long term strategic financial planning is in place; and must be maintained so that we can insulate the town from future economic crises. Be that as it is, we recognize that there are still some uncertainties' given the continued pandemic impacts and inflationary pressures on a local, national, and global scale. Once again, we have taken a conservative approach to this year's budget, ensuring continuity core municipal services as we continue to monitor the national and global economy.

Within the Town Manager's FY 2025 Budget, town services, excluding education, are essentially a level service budget which includes 1.5% cost of living adjustments for non-union positions, increase in fixed costs (Curbside Trash and Recycling, Debt Service, Health Benefits, Building & Liability Insurance, Pension, Utilities, State & County Charges, Medicare, Unemployment, & Snow Removal) and step increases per the town's adopted Classification and Compensation Study. Compared to the FY 2024 budget, the FY 2025 budget proposes a minor increase of 1.2 FTE (full time equivalent) employees; a net increase of one (1) full-time due to the separation of the HR Director/ Executive Assistant into two separate fulltime positions and a new part-time Child Librarian. It should be noted that the FY 2025 Budget does not take into account negotiations with the three (3) unions. Furthermore, while the FY 2025 Budget provides for a 3% increase in educational costs, final education costs will be released later in February or early March.

Preparing for Known Expenses

Education remains the town's largest commitment at \$16.0 M or 56% in FY 2025 of the general fund expenditures. Increases in need for services, decreases in federal funding, and increased enrollment of Upton students at BVT and Norfolk County Agricultural High School (Norfolk Aggie) resulted in the increase in educational costs. Secondly, fixed costs include pensions, OPEB (Other post-employment benefits), debt service, State & county charges, Medicare - payroll taxes, unemployment, building & liability insurance, snow removal, and health benefits, total \$4.2M or 14% (remained

unchanged from FY 2024). This leaves \$8.5M, 30% (an increase from 29% in FY 2024) of the overall General Fund budget, for all other town operations such as public safety, public works, paving of roads, veteran benefits, library, council on aging and health and human services.

The town's fixed cost pension liability continues to escalate, with FY 2025's General Fund portion increasing 11.57%, from \$902,916 in FY 2024 to \$1,007,341 in FY 2025. Although these costs far outpace our ability to raise 2.5% under Proposition 2 ½, the current trend fully funds our pension liability by 2035. In addition, while not a fixed cost, the cost of curbside trash removal and recycling continued to escalate at a pace above 2.5%, representing an increase in FY 2025 of \$28,000 above what was approved for the FY 2024 budget.

Services to support town facilities continue to increase at rates higher than the overall budget. In FY 2023 and FY 2024, Building and IT costs were increased in anticipation of the new Community Center and the increase in contractual IT Services. While, the FY 2024 facility budget was increased to cover a full year of operation, it was not based on actual full operating costs of the Community Center, which will be felt in FY 2024. This budget projects expenses anticipated for utilities, preventative maintenance, and cleaning services. Expenses for these services will be closely monitored to be more accurately budgeted in future fiscal years. Likewise, increased costs associated with IT will be monitored as the Town shifts from 100% contracted services to shared IT support with MURSD.

Long Range Capital Considerations & ARPA

Our Capital Improvement Plan (CIP) is a three-legged stool consisting of the town's water/sewer infrastructure needs (Tighe and Bond Report), ongoing building improvements (Dude Solutions Report), and the traditional annual equipment replacement program. All three of the aforementioned reports outlining the full comprehensive Capital Improvement Plan can be found on the town website. Less than five years ago, the town would have had to borrow funds in order to continue to invest in routine capital needs. Due to long-range financial planning and conservative budgeting, the town's General Fund Free Cash was certified at \$ \$3,541,598.00, which has provided a great deal of flexibility in supporting the ongoing capital needs of the town. For FY 2025, we continue to invest in the town's infrastructure as described below.

- The Water Division has over 1,600 households connected to our treatment & distribution system. The DPW treated and pumped 131.54 million gallons of water last year. In the previous fiscal year, the Town approved funding for the refurbishing of the vaults at the Pratt Hill Water Tank and the replacement of the ladder on the Pearl Street Water Tank. For FY 2025, the CIP requests the purchase of a 1-ton truck to be used by both the Water and Wastewater Divisions using retained earnings from each division.
- The Wastewater Division provides service to roughly 850 households. Our treatment facility received and processed 117.93 million gallons of wastewater last year. In the previous fiscal year, the Town approved funding for the purpose of refurbishing the sand filtration system, including equipment and media, for the purpose of providing Tertiary treatment at the

Wastewater Treatment Facility. In addition, these funds will be used to continue efforts in the elimination of Inflow and Infiltration (I/I) to the wastewater treatment facility, as mandated and approved by the DEP. For FY 2025, the CIP requests the purchase of a 1-ton truck to be used by both the Water and Wastewater Divisions using retained earnings from each division.

- The town was awarded approximately \$2.4 million in federal awards through the Coronavirus State and Local Fiscal Recovery Funds established by the American Rescue Plan Act of 2021 (“ARPA”). The town received its first round of funding in late fiscal year 2021 (approximately \$422,000) and a second round in early fiscal year 2022 (approximately \$783,000). ARPA funds can be deployed in a less restrictive manner than the CARES Act funding the town received in fiscal years 2020 and 2021. The Board of Selectmen approved an ARPA Spending plan that allocated funds as follows: Town Website redesign - \$25,300; Sewer Main Design Engineering - \$52,000; Grove Street Bridge Supplemental Funding - \$575,000; Fiske Ave Water Main Replacement Construction - \$1,073,898; Fiske Ave Water Main Replacement Administrative Services - \$106,600; Fire Station Parking Lot Repaving - \$124,463; Police Station Parking Lot Paving - \$53,116; and Premium Pay - \$409,200.
- Pavement Management Program Funding – For Fiscal Year 2025, it is proposed that road construction funds be partially funded with \$100,000 from the operational budget and \$500,000 to be paid out of free cash. Funding the Pavement Management Program with a total of \$600,000 will allow the Town to continue to maintain and improve town roads. The continuation of this program is critical to our commitment to improving the average Road Surface Rating of all town roads to the mid/upper 70s. As of 2015, when the program began, the average RSR was considered poor at 67.89. Over the past five years, the DPW, utilizing a combination of Chapter 90 funds and town appropriations, has repaved 21.36 miles of roadways or 30.38% of all town accepted roads.

Conclusion

Town Manager’s Budget Recommendation for Fiscal Year 2025 supports the Town’s goal to maintain critical local services while balancing increased taxes and the burden it places on our residents. I would encourage Board and Committee Members and the community to review this line-by-line report as we all deliberate throughout the budget season; all in preparation for Annual Town Meeting May 2nd, 2024, 7:00 PM Nipmuc High School.

Respectfully,



Joseph Laydon
Town Manager

Introduction

A Citizen's Guide to the Budget

Welcome! If you are reading this, it means you are interested in better understanding one of the most important documents produced by your community. The Town Manager's Budget Recommendation for Fiscal Year 2025 is much more than just a collection of numbers; it is a reflection of our community's values, priorities, and goals. The Budget document serves as a policy document, a financial guide, and a communications device to its citizens. To this end, it is designed to be as user-friendly as possible. This section of the Town Manager's Budget Recommendation for Fiscal Year 2025 was created to help orient readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find the introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Upton.

The Budget Process

The Town of Upton is governed by its Town by-laws by which an elected, three-member Board of Selectmen appoint a professional manager to administer the daily operation of the Town. The Town's legislative body is Open Town Meeting in which any registered voter of the Town of Upton may partake and vote. There are two (2) voting precincts in Upton. The Town Manager is the Chief Executive Officer of the Town, responsible for managing the day-to-day business of Town departments.

In accordance with the Town by-laws, the Town Manager must annually submit a balanced budget to the Board of Selectmen. Upton has a tradition of developing a budget that clearly defines departmental missions, goals, and objectives. The Board of Selectmen and Finance Committee review the annual budget from February through March and submit their recommendations to Town Meeting. Town Meeting then votes to adopt the operating budget at the Annual Town Meeting. It is important to note that the financial and budgetary information presented in the Annual Budget are projections and are subject to change prior to Town Meeting. For prior year budgets and plans, plus additional financial documents please visit www.uptonma.gov .

Community Profile

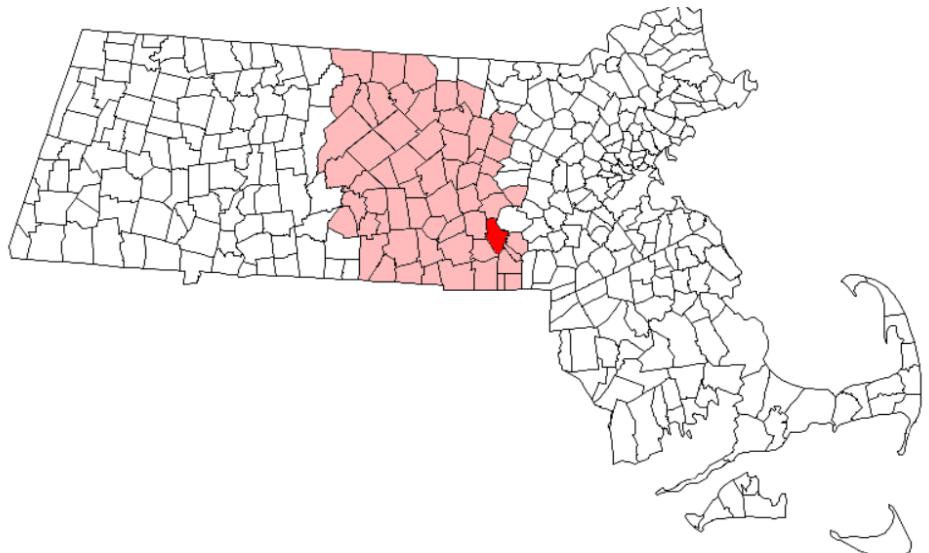
The Town of Upton is in south central Massachusetts, approximately 35 miles west of Boston and 15 miles southeast of Worcester. The Town is 21.8 square miles in size, has 8000 residents according to the 2020 US Census. Established as a Town in 1735, the Town is governed by an open town meeting form of government, a Town Manager and a three-member Board of Selectmen.

Upton was incorporated on June 14, 1735, with land taken from the towns of Hopkinton, Mendon, Uxbridge, and Sutton. The first meeting house was erected on our first burying ground located at the junction of Mendon and Grove Streets and many of the first citizens are buried there.

Upton has worked hard to maintain its small-town charm by managing growth, providing for open space, and providing services that ensure quality of life for all of our citizens. Today, a significant portion

of Upton's land area is protected as either State Forest or by parcels purchased by the Town for permanent conservation. Upton has two reputable school systems; the Mendon Upton Regional School District serving both communities for students in kindergarten through high school, as well as Blackstone Valley Regional Vocational Technical High School that is in Upton serving thirteen communities. Citizens also take pride in the recreation opportunities in Upton including Kiwanis Beach, on Pratt Pond that offers swimming and athletic fields. Town services include a full-time Police Department, a combination Fire Department (full-time and volunteer) that provides both Fire and Emergency Management Services, Public Works including Water and Wastewater Services, Library, the Council on Aging, and other related departments.

Upton is a beautiful established New England town with a caring community of residents. Citizens offer their time and talent to a variety of boards and committees that make Upton a wonderful place to live. We welcome our visitors and prospective residents an opportunity to experience our traditional New England heritage.



Name: Town of Upton	Incorporated: 1735
County: Worcester	Population: 8,268 (2022 Census)
Total Area: 21.8 Sq. Miles	Elevation: 301 feet
Total Land: 21.6 Sq. Miles	Coordinates: 42°10'28"N 71°36'10"W
Total Water: .2 Sq. Miles	Website: http://www.uptonma.gov
Form of Gov't: Open Town Meeting	Schools: Pre-K through Grade 12
FY2023 Single Tax Rate per \$1,000: \$13.87	
FY2024 Single Tax Rate per \$1,000: \$13.68	

Budget Financial Plan—Revenue and Expenditure Summary

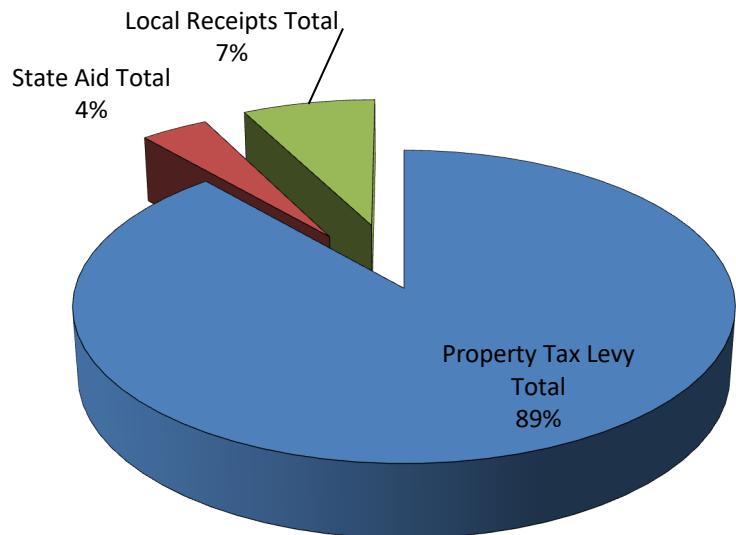
Fiscal Year 2025 Budget Financial Plan Revenue and Expenditure Overview

The Fiscal Year 2025 recommended budget is balanced and submitted in accordance with the Town by-law and Chapter 39 of the Massachusetts General Laws. All the revenues or other funding sources for the appropriation recommendation in this budget are detailed below. Expenditure appropriation recommendations are summarized in this overview and detailed in each of the departmental sections that follow. The official appropriation order is summarized in the Line-Item Budget at the end of the budget document.

Revenue Overview

The Fiscal Year 2025 budget is funded through \$28,664,527 in revenues. This is comprised of \$25.4M in property taxes, \$1.1M in State Aid for Town and Education operations. Other revenues include \$2.1M in local receipts.

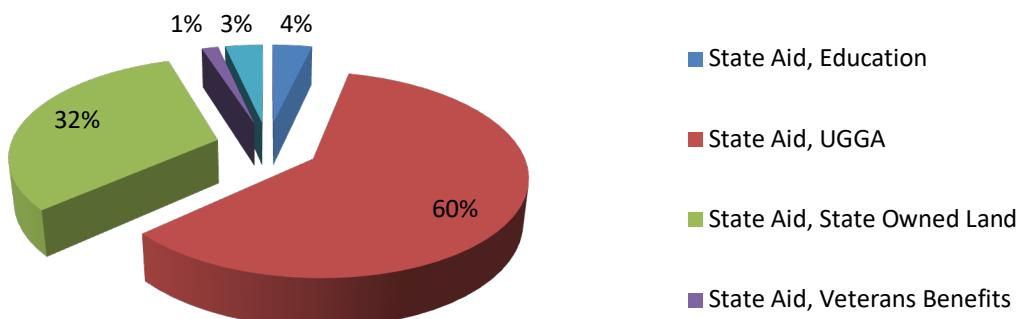
FY25 Revenue Estimates



State Aid (Cherry Sheet)

The Cherry Sheet is the name of the official document used by the Commonwealth of Massachusetts to inform cities and towns of the estimated receipts from the Commonwealth for Unrestricted General Government Aid, Education Aid and other state-determined revenue categories. It also informs cities and towns of some anticipated intergovernmental charges, including the charges for regional transit and Charter School tuition. These amounts are all subject to change based on the final budget for the Commonwealth. The following table and chart illustrate the breakdown in categories of State Aid Funding.

FY25 State Aid Totals



A. STATE AID OVERVIEW AND TRENDS

The chart above indicates the breakdown of State funding among the aid categories for Fiscal Year 2025. Of the State Aid anticipated to be received, 4% is in the form of Educational Aid while 96% is Municipal Aid. The table below shows the trend in support from the Commonwealth for Education and Municipal Aid between FY24 and FY25.

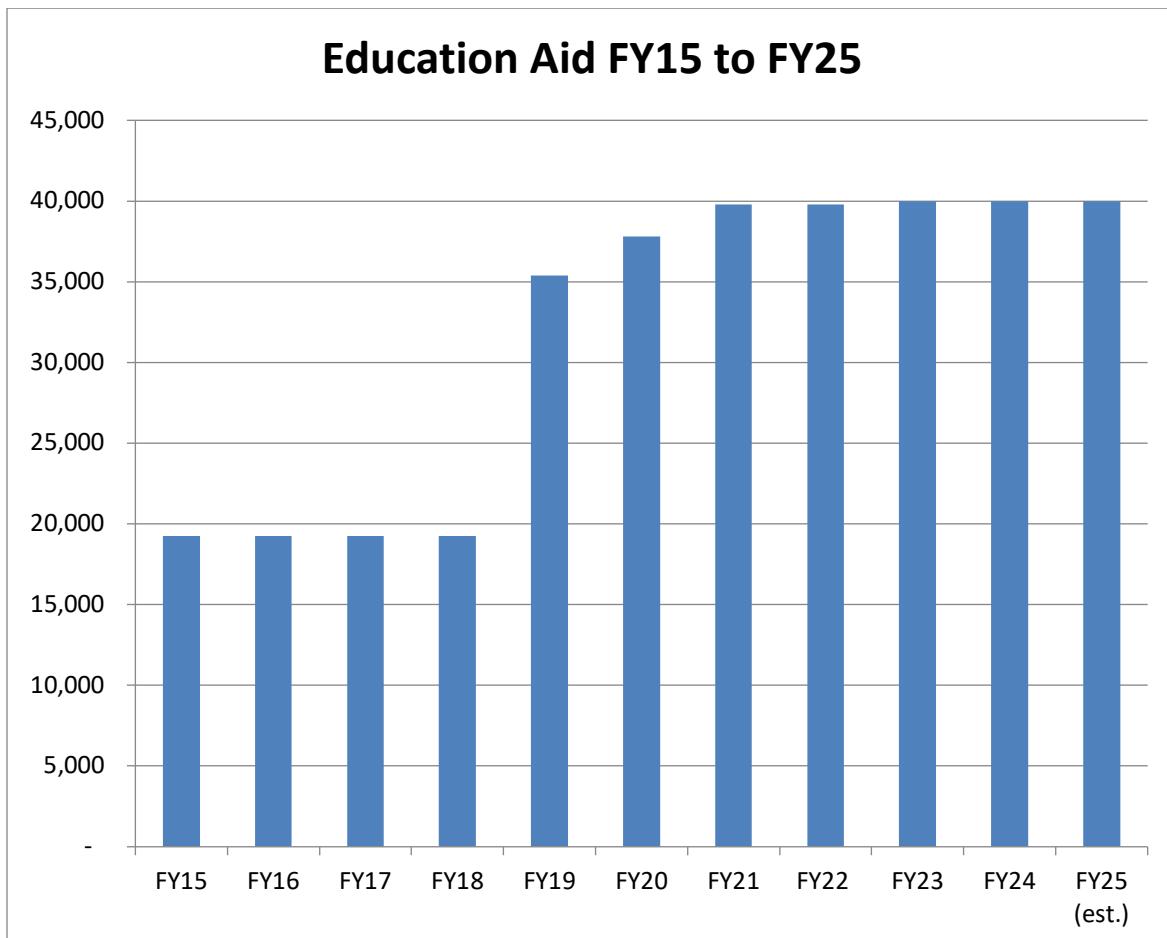
State Aid Education	FY24 Budget	FY25 Budget	FY24/25 Change	% Change
Education – Chapter 70	\$39,979	\$39,979	0.00	0.00%

State Aid Municipal	FY24 Budget	FY25 Budget	FY24/25 Change	% Change
Unrestricted General Government Aid (UGGA)	\$629,079	\$655,574	26,495	4.21%
Veterans Benefits	\$11,479	\$16,796	5,317	46.32%
Elderly/Veterans Exemptions	\$6,655	\$38,052	31,397	471.78%
State Owned Land	\$345,354	\$346,993	1,639	49.74%
Total State Aid Municipal	\$992,567	\$1,057,415	64,848	6.53%
Grand Total State Aid	\$1,032,546	\$1,097,394	64,848	6.28%

State Aid Categories - The following describes each of the line items on the Cherry Sheet, the state aid amounts anticipated by the Town for Fiscal Year 2025.

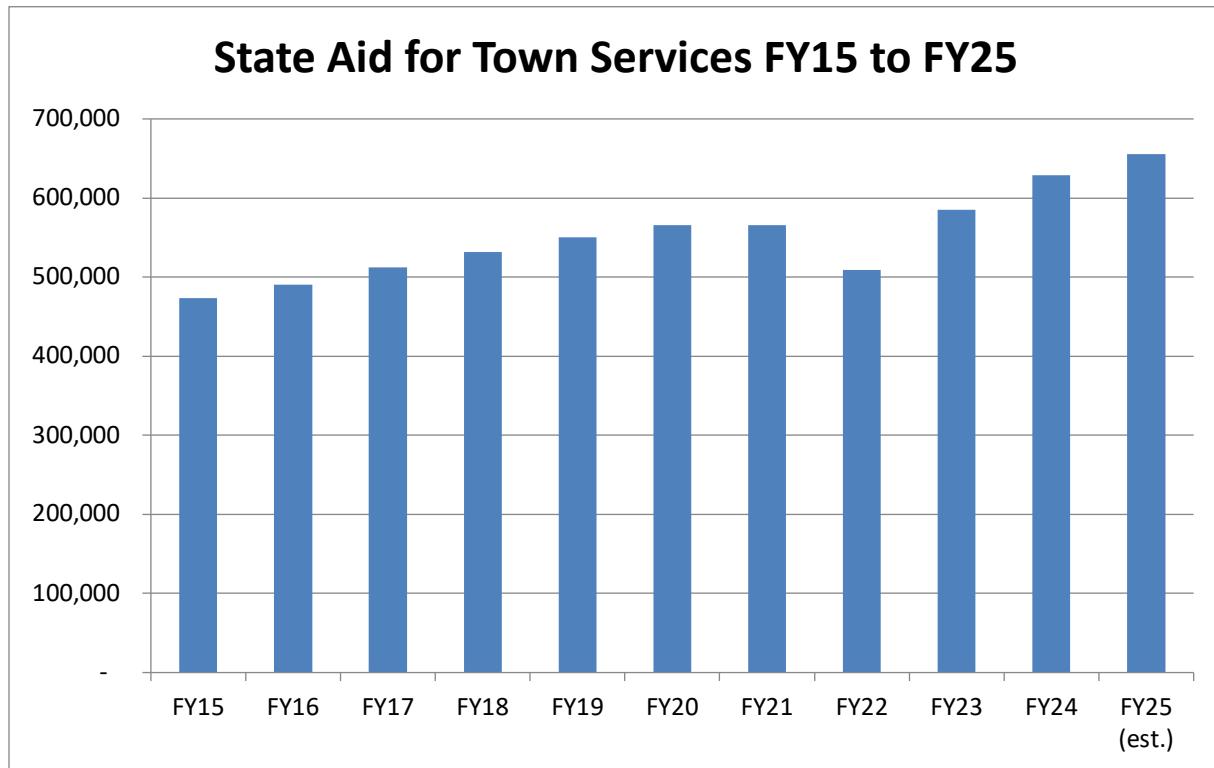
1. Education Aid – Chapter 70

Massachusetts General Laws Chapter 70 Education Aid provides financial assistance to cities and towns in order to promote the equalization of the burden of school costs across the state. Chapter 70 School Aid is based on a formula that generates a “foundation budget” representing the per pupil funding required to provide education per state law. The state then uses a separate formula to determine a locality’s required contribution for education from local revenues using the Department of Revenue’s Municipal Revenue Growth Factor (MRGF). Annually, the Town appropriates an annual assessment for the Mendon Upton Regional School and Blackstone Valley Technical School Districts. Chapter 70 Aid to offset the education assessments for the Mendon Upton Regional School and Blackstone Valley Technical School Districts is projected to be \$39,979 for Fiscal Year 2025. The table below depicts the history of this aid category back to Fiscal Year 2015.



2. Unrestricted General Government Aid

This State Aid Category represents the bulk of the non-educational aid received by cities and towns. The Town of Upton, by formula, receives approximately 60% of the total State appropriation of this State Aid category. For Fiscal Year 2025, the Town anticipates receiving \$655,574 in Unrestricted General Government Aid. This represents a 4.21% budget increase over the Fiscal Year 2024 estimate. The table below depicts the history of this aid category back to Fiscal Year 2015.



3. Veterans Benefits

The Commonwealth of Massachusetts reimburses the Town of Upton 75% of the cost of Veterans' Benefits. As a result of the timing for reimbursements from the State, this revenue source represents 75% of the Town's spending on Veteran's benefits for the past 12 months, not an estimate of the coming 12 months. Benefits are paid consistent with Massachusetts General Laws Chapter 115. The Fiscal Year 2025 reimbursement estimate is \$16,796.

4. State Owned Land

The Commonwealth provides a reimbursement to cities and towns for tax revenues lost due to State owned land. The reimbursement is based on State calculated values and is based solely on the value of the land itself, not the structures on the property. This receipt is estimated at \$346,993 for Fiscal Year 2025.

5. Public Libraries

Under Chapter 78, Section 19A, of the Massachusetts General Laws, each municipality which is certified by the Board of Library Commissioners and meets certain requirements and standards for free public library service, receives aid from the Commonwealth. This amount also appears as a Cherry Sheet Offset and is not subject to appropriation. As a result, it is not shown in the above summary or included in the tax levy budget.

6. Veterans, Elderly and Disabled Tax Exemption

Aid Under Chapter 59, Section 5, clause 41C of Massachusetts General Laws, as amended by Section 5 of Chapter 653 of the Acts of 1982, persons who meet statutory criteria including age, status, and income thresholds will receive a state-funded flat tax exemption of \$500-\$1,000. The Fiscal Year 2025 budget includes a Cherry Sheet allocation of \$38,052 for these exemptions.

B. PROPERTY TAXES

The Fiscal Year 2025 budget includes property tax revenue increases consistent with the provisions of Proposition 2 ½ , recognizing a 2.5% increase in the property tax levy as well as the value of new construction growth projected to be certified by the Commonwealth. The budget assumes a Proposition 2 ½ increase in the amount of \$601,901 and estimates new growth of \$250,000. For Fiscal Year 2025 the estimate maximum allowable levy is in the amount of \$25.6M.

Overlay Reserve for Abatements and Exemptions – Additionally, the Overlay Reserve is raised by the Town's Board of Assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements and exemptions. Abatements are granted in circumstances where real or personal property has been overvalued or disproportionately valued and appropriate adjustments are made to the original assessed value. The overlay for Fiscal Year 2025 is estimated at \$170,000.

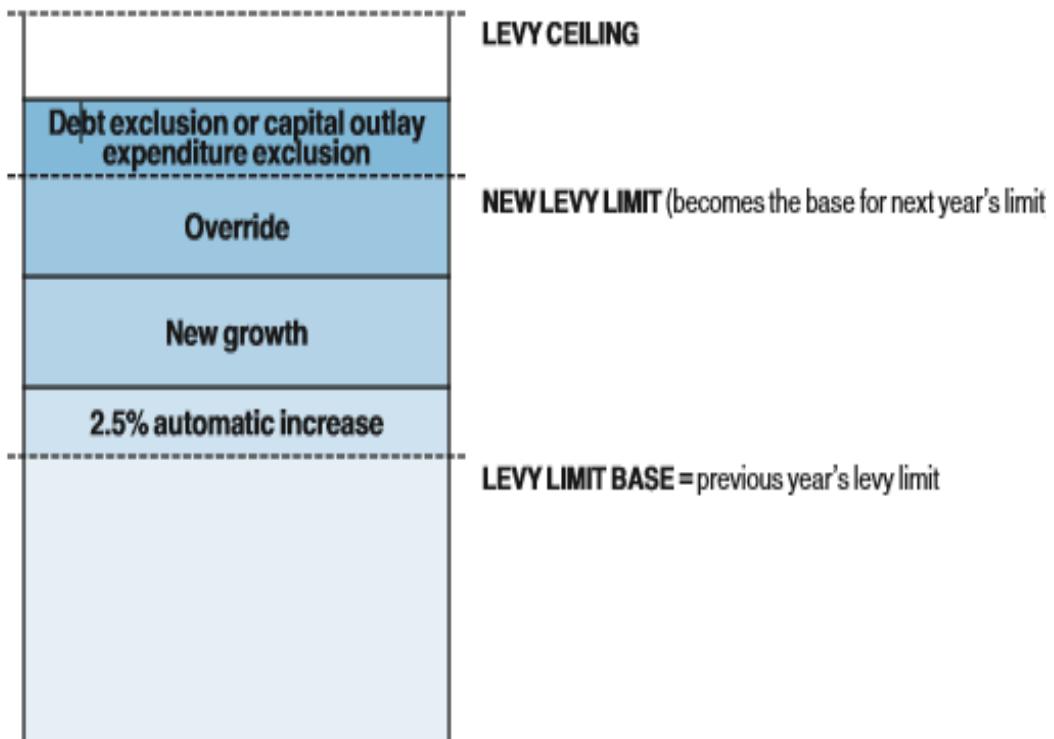
Property Tax Revenue	2024	2025
Prior Year Levy Limit	\$23,157,327	\$24,076,022
Amended Growth	N/A	N/A
2.5% Automatic Increase	\$578,933	\$601,901
New Growth	\$339,762	\$250,000 (est.)
New Limit	\$24,076,022	\$24,927,923(est.)
Debt Exclusions	\$1,006,521	\$642,208(est.)
Maximum Allowable Levy	\$25,082,543	\$25,570,131(est.)
Tax Levy	\$25,071,156.40	N/A

Of note, with the Fiscal Year 2024 Tax Recap, the Town reported Excess or Unused Levy Capacity in the amount of \$11,386.60.

C. DEBT EXCLUSION

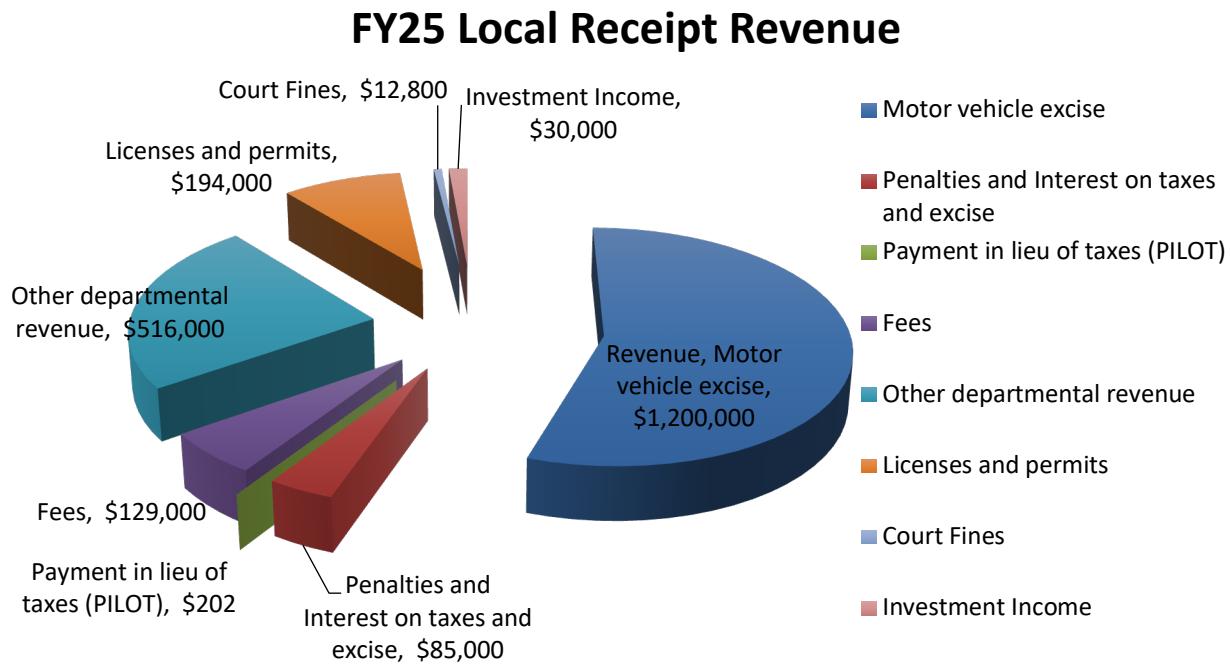
Proposition 2 1/2 allows the Town to raise funds for certain purposes above the amount of its levy limit or levy ceiling. The Town can assess taxes in excess of its levy limit or levy ceiling for the payment of certain capital projects and for the payment of specified debt service costs. Debt exclusion is for the purpose of raising funds for debt service costs with voter approval. The Town is estimating the debt exclusion amount in FY25 at \$642,208 (see detail below). Below is a diagram from the Division of Local Services website called "[Levy Limits: A Primer on Proposition 2 ½](#)" that demonstrates all the different layers that makes up the tax levy.

DEBT EXCLUSIONS:	
Blackstone Valley Tech	\$13,158.00
Water Projects & Equipment - GOB 2012	\$103,950.00
Community Center	\$525,100.00
Total Debt Exclusions	\$642,208.00



D. LOCAL RECEIPTS

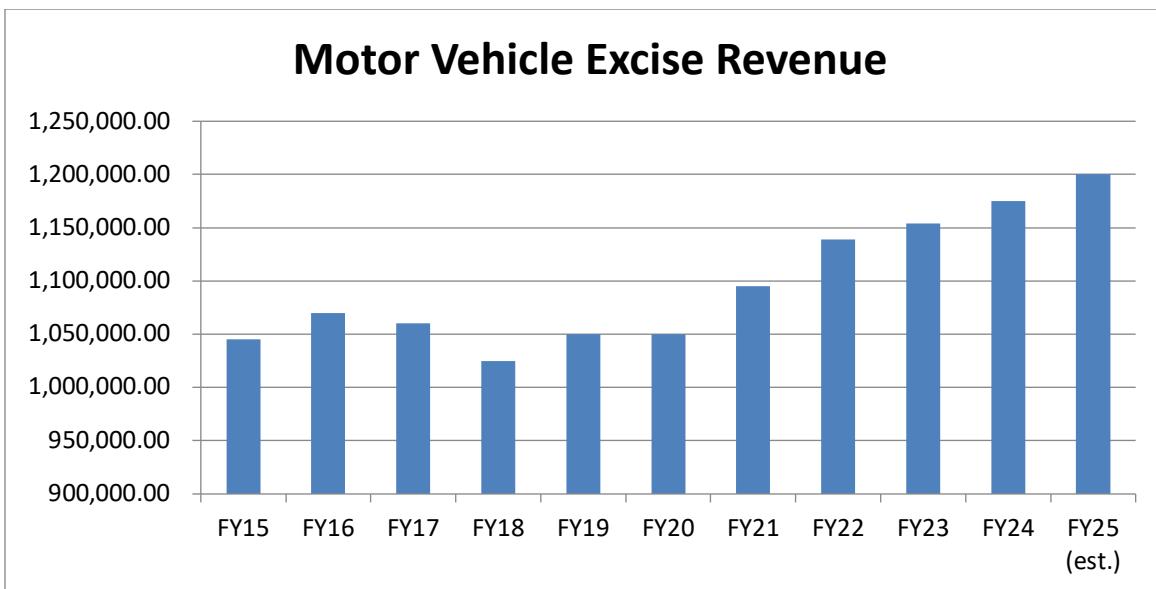
The last major category of Town revenues is local receipts, comprised of locally generated excise taxes, fees, and charges. These include Motor Vehicle Excise taxes, building and other permits, licenses, as well as various fines and fees. The following table summarizes all local receipt categories.



Town of Upton Fiscal Year 2025 - Local Receipts Revenue				
Local Receipts Revenue Summary	FY24 Budget	FY25 Budget	FY24/25 Change	% Change
Motor Vehicle Excise	1,174,847	1,200,000	25,153	2.14%
Penalties and Interest on taxes and excise	85,000	85,000	-	0.00%
Payment in lieu of taxes (PILOT)	184	202	18	9.78%
Fees	129,000	129,000	-	0.00%
Other departmental revenue	515,000	516,000	1,000	0.19%
Licenses and permits	194,000	194,000	-	0.00%
Court Fines	12,800	12,800	-	0.00%
Investment Income	25,000	30,000	5,000	20.00%
Local Receipts Total	2,135,831	2,167,002	31,171	1.46%

1. Motor Vehicle Excise Tax

The Motor Vehicle Excise Tax is assessed annually through the Assessor's Office with bills and payments processed through the Treasurer's Office. The city or town in which a vehicle is garaged at the time of registration assesses the associated excise tax. Chapter 6A, Section 1, of the Massachusetts General Laws sets the rate of this tax at \$25 per \$1,000 valuation. The Town issues bills based on data provided by the Massachusetts Registry of Motor Vehicles. The Registry determines valuation using a statutory formula based on the manufacturer's list price and year of manufacture. The Fiscal Year 2025 revenue estimate for Motor Vehicle Excise is \$1,200,000. This estimate is a projection based upon historical trends factored for current motor vehicle sales tax information from the Department of Revenue.



2. Penalties and Interest

State law dictates the interest rate on delinquent taxes. Penalties and fees are incurred for delinquency of tax payment, serving notice and issuance of warrants, recording instruments of taking and other miscellaneous fees. \$85,000 is estimated from this revenue source in Fiscal Year 2025.

3. Licenses and Permits

Revenues are collected associated with licenses and permits issued by the Town. These include building permits, electrical and plumbing permits. This category also includes charges for weights and measures, liquor licenses, and other Town licenses. This category is budgeted at \$194,000 based on estimated license and permit activity in Fiscal Year 2024.

4. Court Fines

This revenue category includes court fines assessed through motor vehicle violations. This category is budgeted at \$12,800 for Fiscal Year 2025, based upon trends observed in Fiscal Year 2024.

5. Investment Income (Interest)

The Town regularly invests cash and receives interest on these funds. Interest rates, and hence interest earnings, are subject to market conditions. The estimated revenue for Fiscal Year 2025 is in the amount of \$30,000 based on increased interest rates and historical trends.

6. Payment In Lieu of Taxes (PILOT)

The Town receives PILOT payments from the Federal Government for federal land located in the Town. This category is budgeted at \$202 for Fiscal Year 2025, based upon trends observed in Fiscal Year 2024.

7. Fees

Fees include charges for birth and death records, Fire Inspection Fees, Police Detail Administrative Fees, Planning Board Fees, Assessor Fees, Treasurer Fees and other departmental fees for services provided. The estimate for this revenue source is \$129,000 in Fiscal Year 2025. This estimate is based upon trends observed in Fiscal Year 2024.

8. Other Department Revenue

This revenue category includes Ambulance Service charges (\$240,000), trash bag fees (\$245,000), Nursing Services (\$11,000) and other departmental revenue including Cemetery Burial revenues (\$20,000) for services provided. The estimate for this revenue source is \$516,000 in Fiscal Year 2025. This estimate is based upon trends observed in Fiscal Year 2024.

E. OTHER REVENUE/FUNDING SOURCES

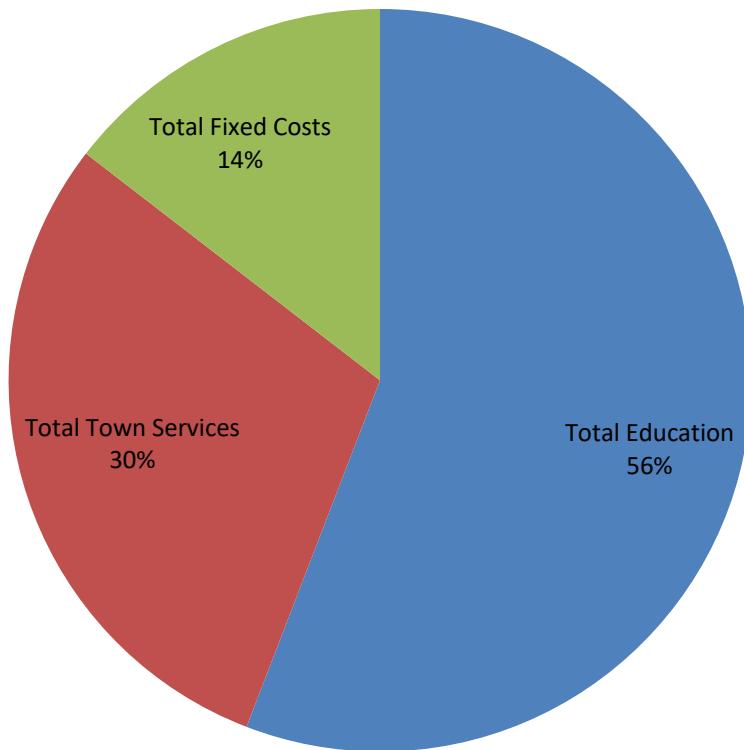
1. Free Cash

Free cash represents the Town's amount of available "fund balance," as certified by the Department of Revenue, including the result of the current fiscal year's revenues, less expenditures net of all transfers in and out of the General Fund. The amount is certified by the Commonwealth of Massachusetts Department of Revenue and then available for appropriation. No free cash is assumed in the Fiscal Year 2025 Budget, which is consistent with Division of Local Services recommendation.

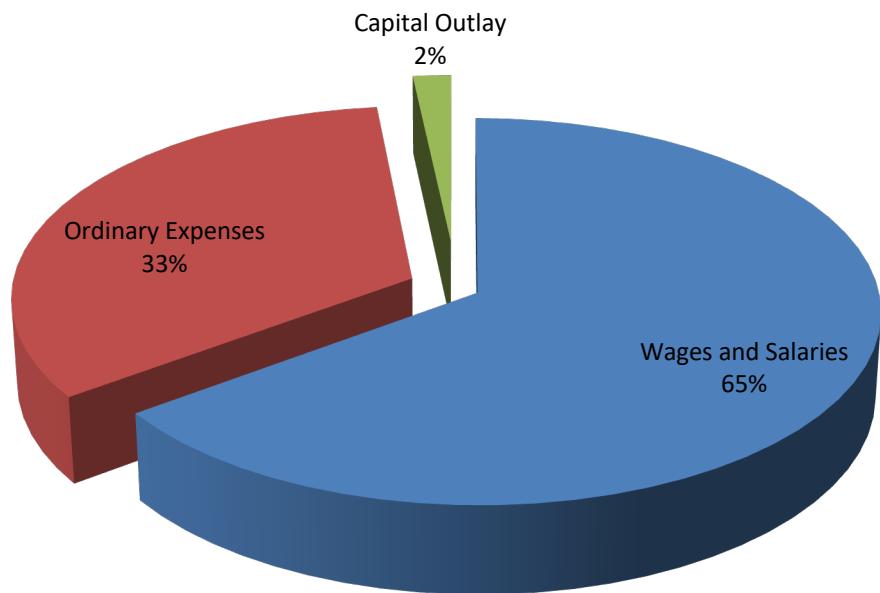
Fiscal Year 2025 Expenditure Overview

The Fiscal Year 2025 budget appropriates \$28,664,527 in revenues to fund the following services. The Town's expenditure budget is broken into three large categories—Education (Including Mendon-Upton Regional School District Schools and Blackstone Valley Technical School), Town Operations (operating departments), and Town Fixed Costs (debt service, pensions, health benefits, Medicare, unemployment, state & county charges, building & liability insurance and snow removal). The following chart shows the breakdown by percentage of these expenditures in those three categories. Education expenses accounts for 56% of all Town expenditures. Fixed costs, including debt service, pensions, health benefits, Medicare, unemployment, state & county charges, building & liability insurance and snow removal, account for 14% of the overall budget. The remaining 30% is available to fund Town departmental operations, including the salary and ordinary maintenance costs of all non-school departments.

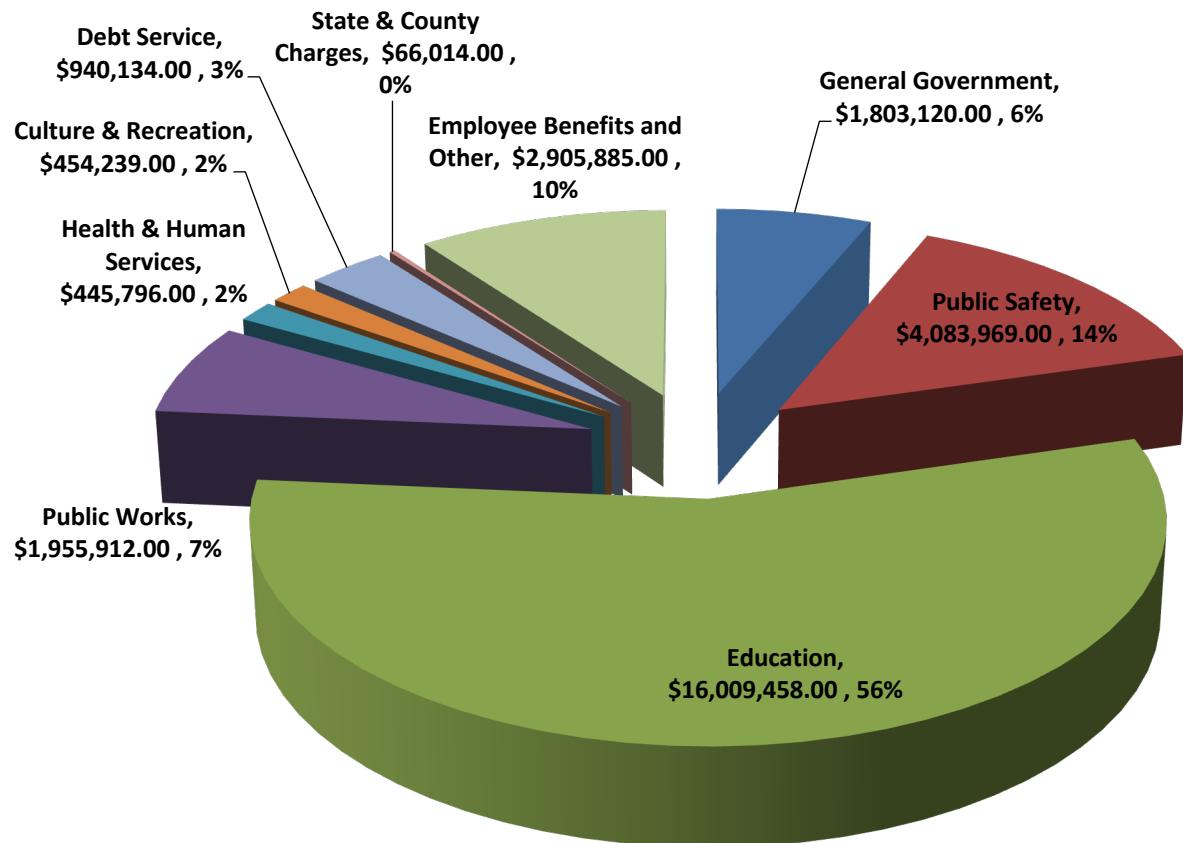
FY25 Total Expense Budget, \$28,664,527



**FY25 Total Expense Budget by Category Type,
\$28.7MIL, Net Education Expenses of \$16.0MIL,
Town Municipal Expenses of \$12.7MIL**



FY25 Total Expense Budget by Function, \$28,664,527



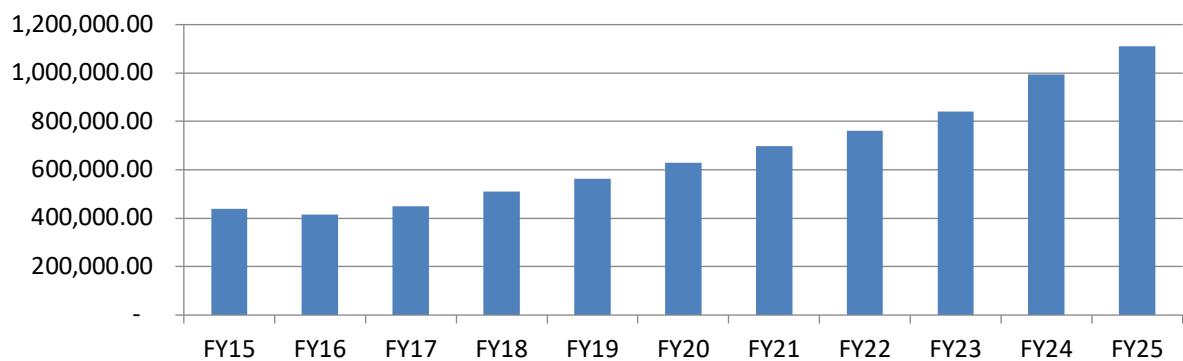
Total FY 2025 Recommended Budget Summary

	Approved		FY2025	\$ Change	% Change
	FY2024	Original			
<u>ESTIMATED REVENUES</u>					
Property Taxes - Net Debt Exclusion	\$23,936,260	\$24,927,923	\$991,663	4.14%	
Property Taxes - Debt Exclusion	\$1,006,652	\$642,208	(\$364,444)	-36.20%	
Overlay	(\$170,000)	(\$170,000)	\$0	0.00%	
State Aid - Education	\$39,979	\$39,979	\$0	0.00%	
State Aid - Municipal	\$992,567	\$1,057,415	\$64,848	6.53%	
Motor Vehicle Excise	\$1,174,847	\$1,200,000	\$25,153	2.14%	
Penalties and interest on taxes and excis	\$85,000	\$85,000	\$0	0.00%	
Payment in lieu of taxes (PILOT)	\$184	\$202	\$18	9.78%	
Fees	\$129,000	\$129,000	\$0	0.00%	
Other departmental revenue	\$515,000	\$516,000	\$1,000	0.19%	
Licenses and permits	\$194,000	\$194,000	\$0	0.00%	
Court Fines	\$12,800	\$12,800	\$0	0.00%	
Investment Income	<u>\$25,000</u>	<u>\$30,000</u>	<u>\$5,000</u>	<u>20.00%</u>	
TOTAL ESTIMATED REVENUES	\$27,941,289	\$28,664,527	\$723,238	2.59%	
	Approved		FY2025	\$ Change	% Change
	FY2024	Original			
<u>ESTIMATED EXPENSES</u>					
General Government	\$1,702,747	\$1,803,120	\$100,373	5.89%	
Public Safety	\$3,925,886	\$4,083,969	\$158,083	4.03%	
Education - Salaries & Operating	\$15,530,452	\$15,996,300	\$465,848	3.00%	
Education - DE - Debt Service	\$384,609	\$13,158	-\$371,451	-96.58%	
Public Works	\$1,952,069	\$1,955,912	\$3,843	0.20%	
Health & Human Services	\$425,885	\$445,796	\$19,911	4.68%	
Culture & Recreation	\$425,200	\$454,239	\$29,039	6.83%	
Debt Service	\$916,765	\$940,134	\$23,369	2.55%	
State & County Charges	\$65,326	\$66,014	\$688	1.05%	
Employee Benefits and Other	<u>\$2,612,350</u>	<u>\$2,905,885</u>	<u>\$293,535</u>	<u>11.24%</u>	
TOTAL ESTIMATED EXPENSES	\$27,941,289	\$28,664,527	\$723,238	2.59%	
Favorable/(Unfavorable) Variance		\$0	\$0		

Pension

The Town is a member of the Worcester Regional Retirement System. As one of 104 public employee retirement systems within the Commonwealth of Massachusetts, the Worcester Regional Retirement System operates under and administers the provisions of the contributory defined benefit plan established by Chapter 32 of the Massachusetts General Laws. Governed by a five-member Board of Trustees, the plan has close to 13,000 members and over \$625 million dollars in assets. The Town's pension appropriation is budgeted at \$1,109,485 for FY2025. The Town anticipates the pension appropriation amount to increase significantly over the next few years due to upcoming retirements.

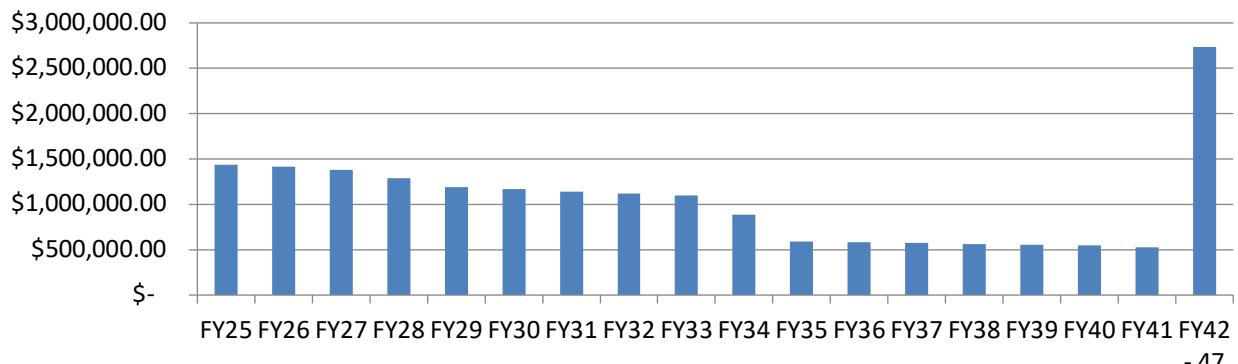
Total Pension Appropriation, All Funds



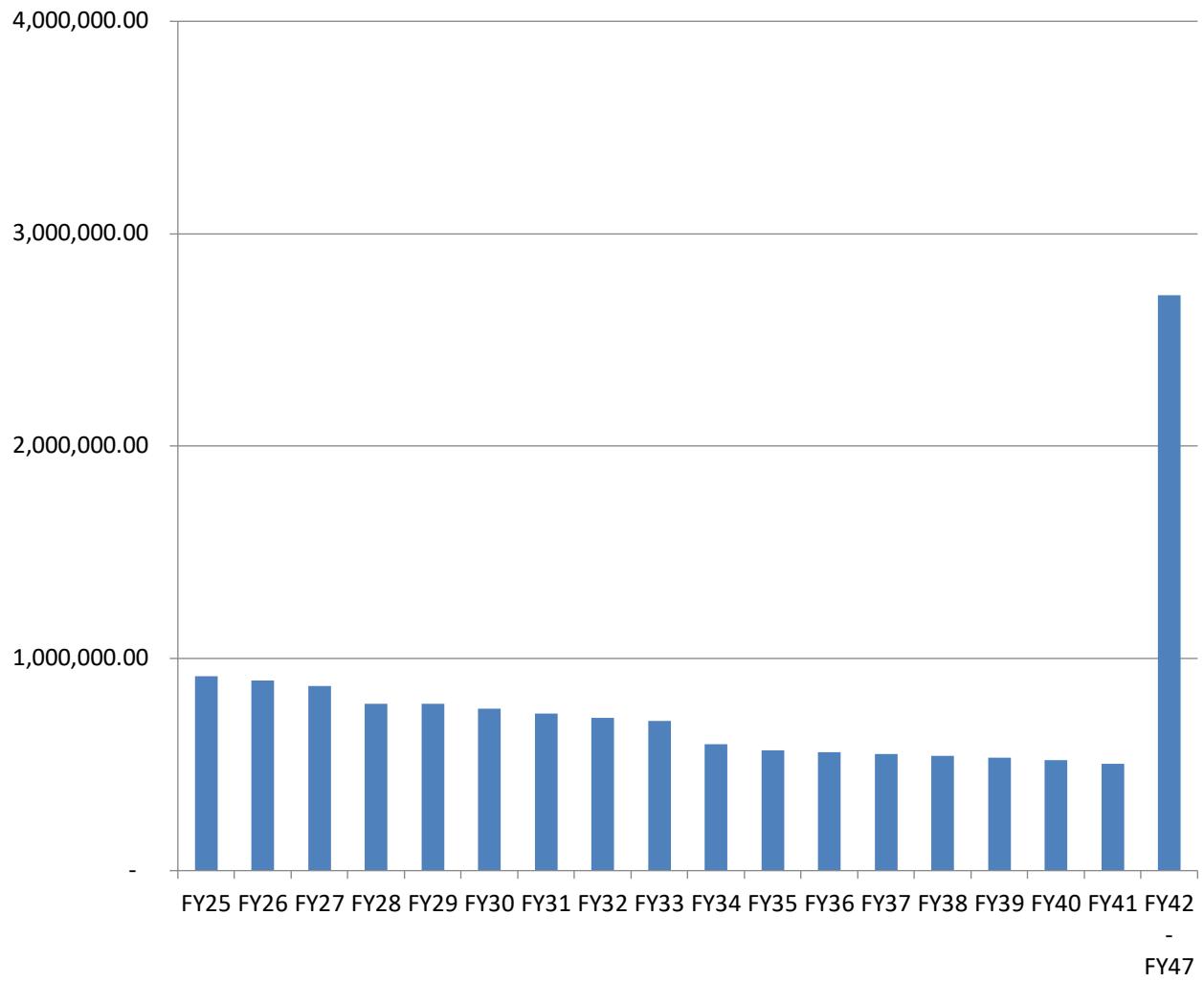
Debt Service

The Town's borrowing for equipment, infrastructure improvements, including streets and sidewalks, public buildings, including the construction and rehabilitation of public schools are funded through municipal bond issues. Annual Debt Service payments meeting all Town, community preservation and enterprise fund obligations for these borrowing totals \$1,433,327 in FY25.

Annual Debt Service, All Funds



Annual Debt Service, General Fund Only

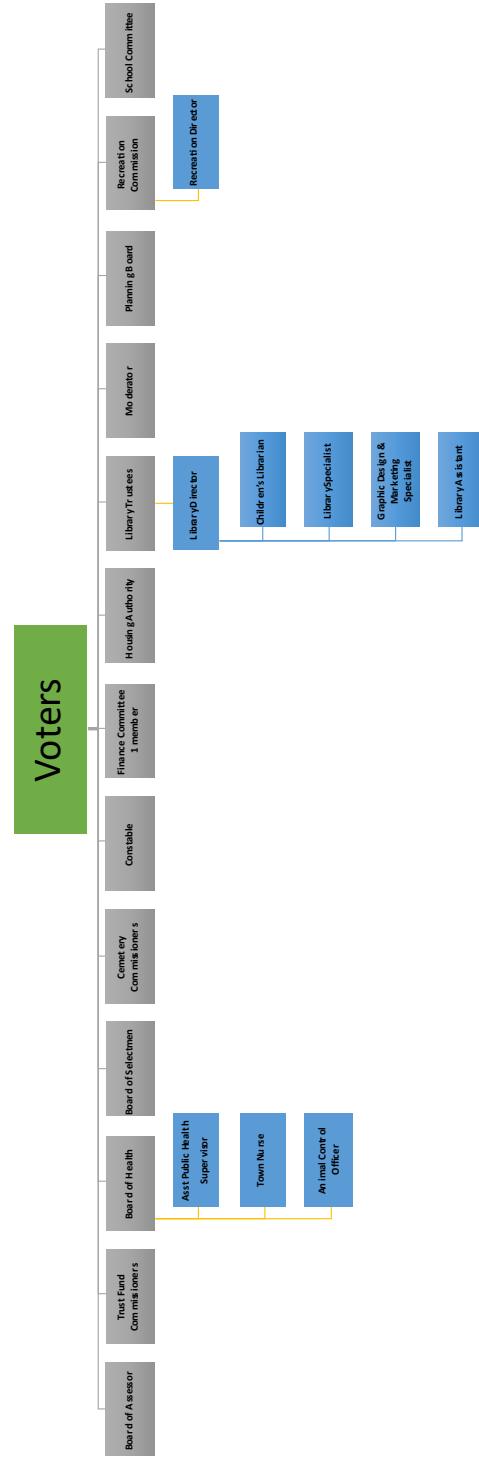


Fiscal 2025 Budget Procedure

FY 24 Town Meetings & FY 25 Budget Preparation Calendar				
From: Town Manager Date: November 29, 2023				
Town Meeting and Budget Schedule				
% Complete	☒ Deliverable	☒ Due By	☒ Notes	
100%	Warrant Opens for the Special Town Meeting	Sunday, August 7, 2022	Vote taken at July 25th BOS Meeting	
100%	Warrant Closes for the Special Town Meeting	Friday, September 8, 2023	Warrant Closes at noon.	
100%	Warrant Review period begins	Monday, September 11, 2023	BOS, FinCom, CBC review Warrant	
100%	BOS reviews Warrant w Committee Recommendations	Tuesday, October 3, 2023	BoS Mtgs 9-19 and 10-3	
100%	Execute STM Warrant and Post	Tuesday, October 17, 2023	Law requires at least 14 days prior to STM, must be posted on or before 10-24.	
100%	Special Town Meeting	Tuesday, November 7, 2023		
100%	Tax Classification Hearing	Tuesday, November 14, 2023		
100%	Budget Memo and Operating Budget Instructions sent to Depts. & Boards	Monday, December 4, 2023		
100%	Warrant Opens for the Annual Town Meeting	Wednesday, December 6, 2023	Vote to occur on Tuesday, 12-5-2023	
100%	FY 24 Drafts Budgets returned to TM/FINCOM	Friday, December 22, 2023	Depts., Board and Committees submit budget requests. Depts submit capital requests to TM.	
100%	Town Reports due to Selectmen's Office	Monday, January 8, 2024	Per By-law	
50%	FY 24 Town Manager Budget Recommendation Released	Monday, February 5, 2024		
0%	Warrant Closes for the Annual Town Meeting	Friday, January 26, 2024		
0%	Board of Selectmen's Budget Review: Session 1	Tuesday, February 13, 2024	Police, Fire, DPW, Town Manager, Town Accountant (includes Dept Cap Requests)	
0%	Board of Selectmen's Budget Review: Session 2	Tuesday, March 5, 2024	COA, LU&IS, Town Clerk (includes Dept Cap Requests)	
0%	Finance Committee's Budget Review and Article Review Sessions	Friday, March 15, 2024	BOA, T/C, RecCom, BOH, Library, Moderator, Schools et al	
0%	Capital Budget Committee review capital requests	Friday, February 23, 2024	Recommendations due to BOS and FinCom	
0%	BOS reviews Warrant Articles	Tuesday, March 5, 2024		
0%	Send Town Report to the Printer	Friday, March 15, 2024		
0%	Final Joint Finance Committee/Board of Selectmen Meeting	Tuesday, March 26, 2024	No later than March 30th	
0%	BOS – last day to vote to place a question on the ballot for the ATE	Thursday, March 28, 2024	Law requires 35 days in advance of Annual Town Meeting, which is 03-28	
0%	Warrants Executed and ATM Warrant Posted	Tuesday, April 16, 2024	Law requires at least 7 days prior to ATM, must be posted on or before 4-25.	
0%	Finance Committee Report Sent to the Printer	Friday, April 5, 2024		
0%	Post Election Warrant for ATE	Wednesday, April 24, 2024	7 Days in Advance	
0%	Annual Town Meeting	Thursday, May 2, 2024	By-law - 1st Thursday of May	
0%	Election Day	Tuesday, May 7, 2024		

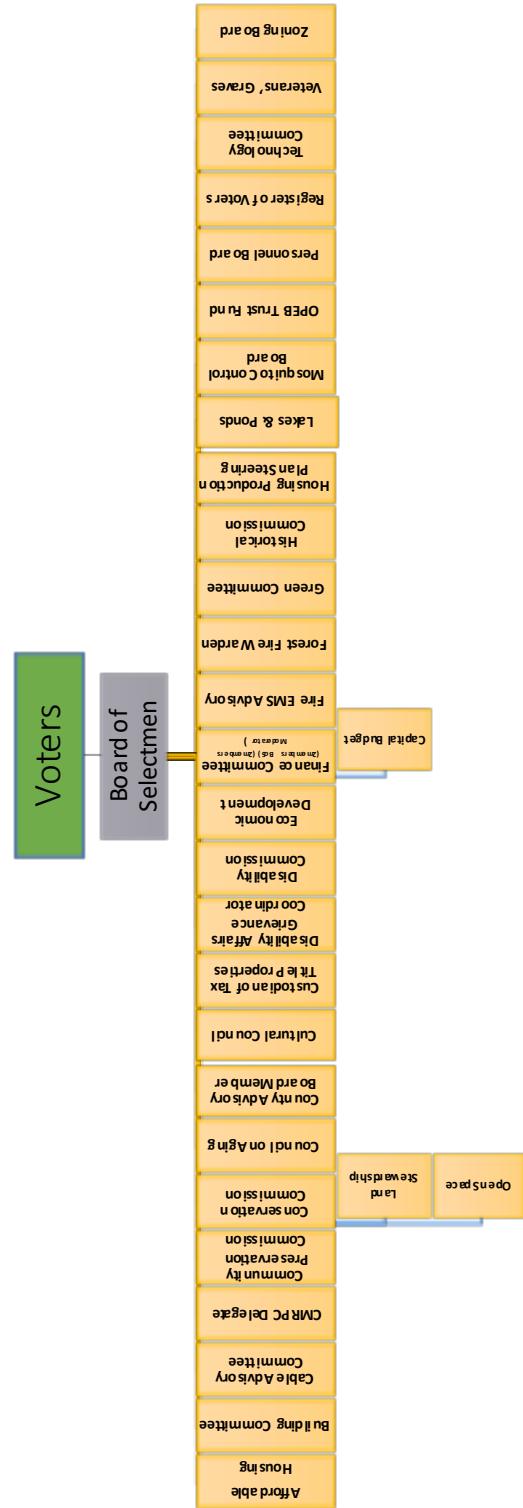
Town of Upton Elected Officials

Organizational Chart

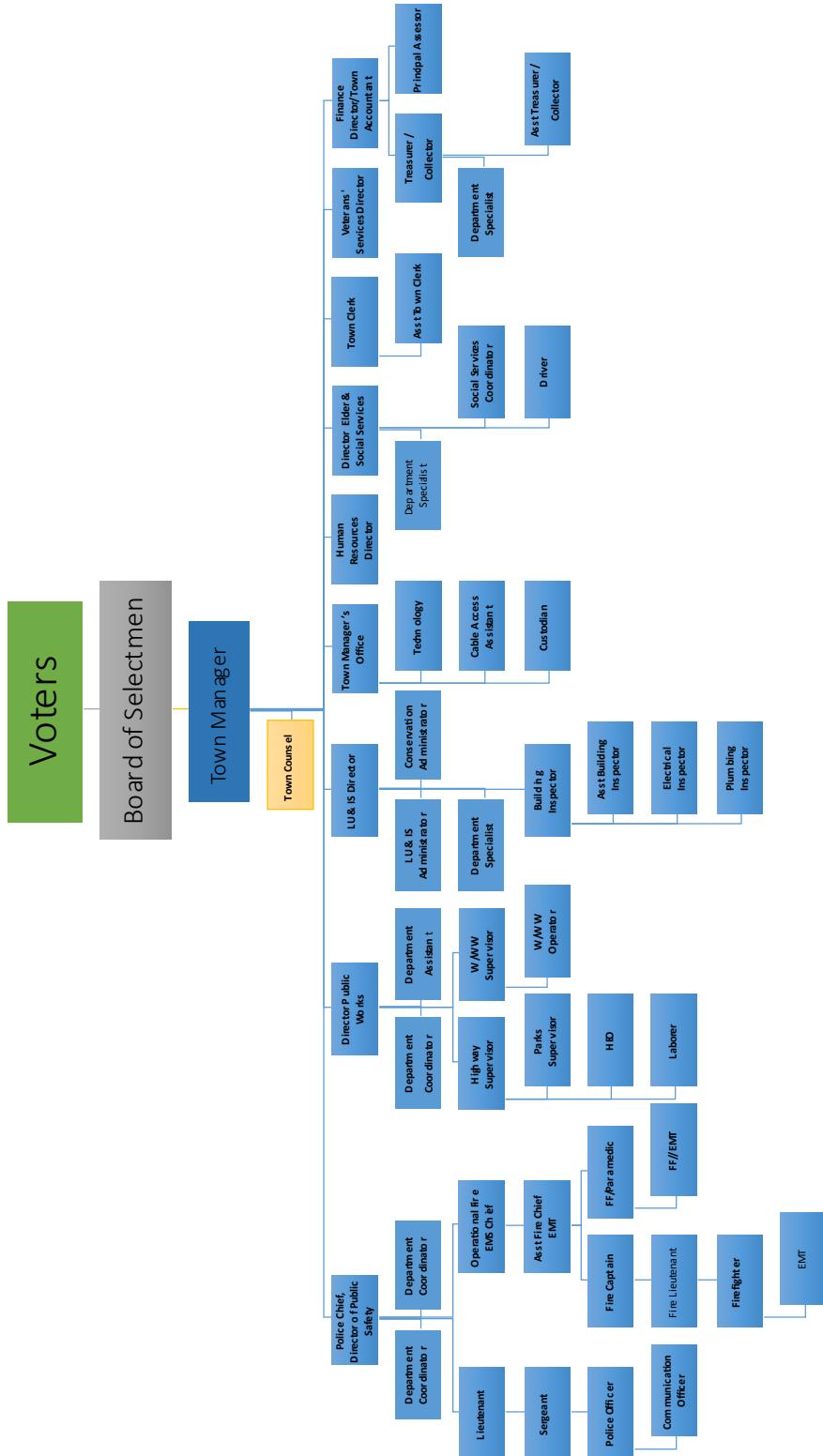


Town of Upton

Board of Selectmen Appointments



Town of Upton Table of Organization



General Fund Operating Budget Variance Overview

**TOWN OF UPTON - TOWN MANAGER GENERAL FUND OPERATING BUDGET RECOMMENDATION
BUDGET VARIANCE OVERVIEW**

Department #	Name	Budget Amounts			Variance		Comment	
		FY24	Nov STM	FY24 Total	FY25	\$	%	
113	Town Meetings Elections	\$25,400	\$0	\$25,400	\$28,200	\$2,800	11.0%	Increase in Poll Worker wages
114	Town Moderator	\$600	\$0	\$600	\$700	\$100	16.7%	Increase in Moderator membership costs
122	Board of Selectmen	\$382,285	\$15,000	\$397,285	\$258,404	-\$138,881	-35.0%	COLA and Step Increase plus Director of Land Use & IS wages moved to LU & IS Department, separation of Exec Assistant/HR Director into two positions and movement of HR Director to Human Resources
123	Town Manager	\$61,600	\$0	\$61,600	\$63,850	\$2,250	3.7%	Electricity costs increase related to Street Lighting expenses
131	Finance Committee	\$1,950	\$0	\$1,950	\$1,950	\$0	0.0%	No change
132	Reserve Fund	\$25,000	\$0	\$25,000	\$25,000	\$0	0.0%	No change
133	Finance Department	\$420,806	\$0	\$420,806	\$435,971	\$15,165	3.6%	COLA and Step Increase, GASB 74-75, OPEB reporting increase
137	Capital Budget Committee	\$1,000	\$0	\$1,000	\$1,000	\$0	0.0%	No change
151	Legal	\$82,000	\$0	\$82,000	\$82,000	\$0	0.0%	No change
152	Human Resources	\$25,200	\$20,000	\$45,200	\$165,200	\$120,000	265.5%	Increase due to movement of HR Director from Town manager Office to Human Resources and wages-contingency for various contract negotiations
158	Tax Title Foreclosure	\$27,500	\$0	\$27,500	\$27,500	\$0	0.0%	No change
159	Management Information Systems	\$223,125	\$0	\$223,125	\$238,611	\$15,486	6.9%	Increase in IT MURSD Shared Services with Town, decrease in IT vendor costs
161	Town Clerk	\$110,030	\$0	\$110,030	\$114,430	\$4,400	4.0%	COLA plus Step Increase and increase in General Code/eCode costs
163	Registration	\$4,950	\$0	\$4,950	\$4,950	\$0	0.0%	No change
171	Conservation Commission	\$57,897	\$0	\$57,897	\$54,702	-\$3,195	-5.5%	COLA plus Step Increase, decrease due to revolving fund and Special Revenue Fund offset
175	Planning Board	\$34,057	\$0	\$34,057	\$35,229	\$1,172	3.4%	COLA plus Step Increase
184	Housing Authority	\$2,250	\$0	\$2,250	\$2,250	\$0	0.0%	No change
192	Town Public Buildings	\$207,097	\$30,976	\$238,073	\$253,173	\$15,100	6.3%	COLA plus Step Increase, Increase in Utilities, Facilities Management, Preventative Maint and Cleaning (Community Center)
210	Police Department	\$1,978,581	\$0	\$1,978,581	\$2,017,101	\$38,520	1.9%	Increase in new Cruiser capital expense
220	Fire / EMS Dept	\$1,371,688	\$0	\$1,371,688	\$1,382,401	\$10,713	0.8%	Increase due to Career incentives
241	Land Use & Inspectional Services	\$203,862	\$0	\$203,862	\$311,547	\$107,685	52.8%	COLA plus Step Increase, Increase plus Director of Land Use & IS wages moved from Town Manager/ BOS department
291	Emergency Management	\$9,500	\$0	\$9,500	\$9,500	\$0	0.0%	No change
292	Animal Control	\$29,140	\$0	\$29,140	\$30,090	\$950	3.3%	COLA plus Step Increase
294	DPW Parks Forestry & Cemetery	\$333,115	\$0	\$333,115	\$333,330	\$215	0.1%	Increase in Parks seasonal employee wages
300	Education - MURSD	\$14,159,314	-\$65,976	\$14,093,338	\$14,202,028	\$108,690	0.8%	Operating expense increase is projected for approximately 3% until school budget is released. Increase is minimized due to the decrease of debt service paid off in FY24 for Clough/Memorial School and Miscoe Green repair
300	Education - Norfolk Aggie	\$184,485	\$0	\$184,485	\$190,020	\$5,535	3.0%	Operating expense increase is projected for approximately 3% until school budget is released
300	Education - BVT	\$1,571,262	\$0	\$1,571,262	\$1,617,410	\$46,148	2.9%	Operating expense increase is projected for approximately 3% until school budget is released
421	DPW	\$547,512	\$0	\$547,512	\$548,355	\$843	0.2%	Minor increase due to personnel changes from FT Department Coordinator to PT and PT Department Specialist
422	DPW Highway Construction Maintenance	\$357,562	\$0	\$357,562	\$332,562	-\$25,000	-7.0%	Decrease in Roadside mowing expenses
423	DPW Snow & Ice Removal	\$260,000	\$0	\$260,000	\$260,000	\$0	0.0%	No change
433	Waste Removal	\$665,000	\$0	\$665,000	\$693,000	\$28,000	4.2%	Increase in Curbside Services (Trash plus recycling)
491	Cemetery	\$21,995	\$0	\$21,995	\$21,995	\$0	0.0%	No change
510	Board of Health	\$120,540	\$0	\$120,540	\$128,794	\$8,254	6.8%	COLA plus Step Increase, increase in Overtime wages
522	Health Service	\$51,910	\$0	\$51,910	\$52,594	\$684	1.3%	COLA plus Step Increase
541	Elder & Social Services - COA	\$215,470	\$0	\$215,470	\$225,969	\$10,499	4.9%	COLA plus Step Increase
543	Veterans Services	\$37,965	\$0	\$37,965	\$38,439	\$474	1.2%	COLA plus Step Increase
610	Library	\$367,050	\$0	\$367,050	\$394,264	\$27,214	7.4%	COLA plus Step Increase, Librarian Childrens Specialist and Librarian Assistant wages increase, Library materials increase
630	Beach	\$57,150	\$0	\$57,150	\$58,975	\$1,825	3.2%	Increase in wages for Beach Staff
691	Historical Commission	\$1,000	\$0	\$1,000	\$1,000	\$0	0.0%	No change
710	Retirement of Debt	\$575,140	\$0	\$575,140	\$599,060	\$23,920	4.2%	Increase in Principal Debt Service - Community Center
725	Debt Service - Long & Short Term Interest	\$341,625	\$0	\$341,625	\$341,074	-\$551	-0.2%	Increase in Short-Term interest - BAN borrowing, decrease in Long-Term interest
820	State Assessments	\$65,326	\$0	\$65,326	\$66,014	\$688	1.1%	MBTA State Cherry Sheet Assessment increase
911	Retirement	\$902,916	\$0	\$902,916	\$1,007,341	\$104,425	11.6%	Significant increase in Pension Appropriation
913	Unemployment Compensation	\$22,000	\$0	\$22,000	\$23,000	\$1,000	4.5%	Increase in Unemployment Compensation Estimate
916	Payroll Taxes - Medicare	\$86,000	\$0	\$86,000	\$89,010	\$3,010	3.5%	Increase in Estimated Payroll Taxes (employee share)
945	Liability Insurance	\$1,599,684	\$0	\$1,599,684	\$1,784,784	\$185,100	11.6%	Increases to Property & Casualty and Active Employee & Retiree Health Expenses
950	Trust Fund Committee	\$1,750	\$0	\$1,750	\$1,750	\$0	0.0%	No change
990	Transfers Out	\$0	\$0	\$0	\$0	\$0	0.0%	OPEB Trust transfer moved to Free Cash Article
500	Warrant Articles - Raise & Appropriate	\$110,000	\$0	\$110,000	\$110,000	\$0	0.0%	Road Improvement Article funded in the amount of \$100,000 and Recertification Year Property Valuation work funded in the amount of \$10,000
TOTAL		\$27,941,289	\$0	\$27,941,289	\$28,664,527	\$723,238	2.6%	
TOWN TOTAL (excl. Education)		\$12,026,228	\$65,976	\$12,092,204	\$12,655,069	\$562,865	4.7%	

Board of Selectmen Budget

Board of Selectmen / Town Manager

(Includes Legal, Insurance, Pension, Miscellaneous)

FY 2025 Budget Overview

Expenditures	FY 2023	FY 2024	2025 Proposed
Wages	\$ 336,157	\$ 336,157	\$ 224,154
Salaries	\$ 1,750	\$ 1,750	\$ 1,750
Expenses	\$ 2,392,316	\$ 2,392,316	\$ 2,678,700
Total	\$ 2,730,223	\$ 2,730,223	\$ 3,028,485

Expenditures:

The total recommended Fiscal Year 2025 proposed budget for the Board of Selectmen/Town Manager Office is \$3,028,485, which is a decrease of \$300,480 or 9.9% from the Fiscal Year 2024 amount of \$2,730,223. The reduction in the budget is due to moving salaries and expenses associated with the Director of Land Use & Inspectional Services into a newly consolidated Land Use & Inspectional Services budget. In addition the position of HR Director/ Executive Assistant is proposed to be separated into two positions with the Executive Assistant position remaining under the Town Manager and the HR Director moving to the Human Resources Budget. Expenses associated with fixed costs such as insurance and pension obligations to the Worcester Regional Retirement System represent the largest increase at \$134,666 (14.9%) and \$160,936 (10.1%) respectively. Together insurance and pension obligations total \$295,602, or 98.4% of the total \$300,480 increase.

Wages

Wages within the Board of Selectmen/ Town Manager budget line decreased \$112,003 or \$35.5%. The reduction in the budget is due to moving salaries and expenses associated with the Director of Land Use & Inspectional Services into a newly consolidated Land Use & Inspectional Services budget. In addition the position of HR Director/ Executive Assistant is proposed to be separated into two positions with the Executive Assistant position remaining under the Town Manager and the HR Director moving to the Human Resources Budget. The decrease was offset by an increase in wages due to 1.5% COLA.

Highlights of the proposed FY 2025 is the net result of the following:

- 1.5% COLA for all non-union employees for 52.2 weeks in FY 2025
- Step increases per the Personnel By-law
- Movement of HR Director to HR Budget and Director of Land Use & Inspectional Services out of Town Manager Budget

Expenses

The FY 2025 proposed operating increase is the net result of the following:

- The town's fixed cost pension liability represents an increase of \$134,666 or 14.9%.
- Insurance increase of \$160,936 or 10.1%

Revenue Budget:

The following revenue items are deposited in the Town's General Fund which help offset the overall costs to the department's budget:

- FY24 Class II Licenses \$2,200
- FY24 Common Victualers License \$800
- FY24 Alcohol License \$10,000

Operational Overview:

The Town Manager is appointed by the Upton Board of Selectmen to be the chief administrative officer of the Town. The Town Manager, under the powers and duties of the Chapter 391 of the Acts of 2008 "An Act Establishing the Office of Town Manager in the Town of Upton", shall be responsible to the Board of Selectmen for the proper administration of all affairs properly entrusted to the Town Manager by the Board of Selectmen or under such Act.

The powers and duties of the Town Manager include, but are not limited to the following: to supervise the administration of the affairs of the Town; to ensure that, within the Town, the Massachusetts general laws and Upton by-laws, policies and regulations are faithfully executed; to make such recommendations to the Board of Selectmen concerning the affairs of the Town, as deemed necessary and desirable; to make reports to the Board of Selectmen from time to time upon the affairs of the Town; to keep the Board of Selectmen fully advised of the Town's financial condition and its future needs; to prepare and submit budgets as required by the general laws and the Act to the Board of Selectmen and Finance Committee.

The Town Manager's Office supervises the activities of all Town departments under his jurisdiction, administers the daily activities of the office, and manages all internal and external communication to the Board of Selectmen, citizens, businesses, visitors, and media. Additionally, the Town Manager's Office administers all procurement, human resource functions and legal actions of the Town. The office works strategically and proactively to coordinate actions at the State and local level to ensure Upton's interests are properly represented and monitored. Activities also include overseeing key governmental, interdepartmental, and regional efforts, and leading special projects and initiatives as deemed necessary by the Board of Selectmen.

Budget Detail

Approved AccountNumber	AccountName	Approved Budget 2023	FY 2023	Budget 2024	FY 2024	FY25 Dept. Request	% Change
122 Selectmen							
Salaries							
0100-122-5100-5100	Selectmen-Wages						
	Executive Assistant		0.00		60,000.00		
	Department Assistant		0.00		0.00		
	Director of Land Use and Inspectional Services - Moved to LU & IS Department		94,084.00		0.00		
	Town Manager		148,920.00		157,654.00		
	HR Director/Executive Assistant		80,033.00		0.00		
	Longevity		450.00		0.00		
	Municipal Hearing Officer		2,500.00		2,500.00		
	Step Increase		12,048.00		0.00		
	Town Planner		0.00		0.00		
	Department Specialist		6,000.00		0.00		
	Vehicle Stipend		4,000.00		4,000.00		
	<i>Total 0100-122-5100-5100 (11 detail records)</i>	<i>322157</i>	<i>348,035.00</i>	<i>224,154.00</i>	<i>-35.59%</i>		
0100-122-5100-5110	Selectmen - Salaries						
	Chairman		750.00		750.00		
	Board Members		1,000.00		1,000.00		
	<i>Total 0100-122-5100-5110 (2 detail records)</i>	<i>1750</i>	<i>1,750.00</i>	<i>1,750.00</i>	<i>0.00%</i>		
	Total: Salaries	323,907.00	349,785.00	225,904.00	-35.42%		
Expenses							
0100-122-5400-5421	Selectmen Expense						
	Misc Expenses		4,500.00		4,500.00		
	Appraisals/Engineering/Survey		15,000.00		20,000.00		
	<i>Total 0100-122-5400-5421 (2 detail records)</i>	<i>29789.9</i>	<i>19,500.00</i>	<i>24,500.00</i>	<i>25.64%</i>		
0100-122-5400-5423	Town Manager Expense						
	Office Supplies and Postage		2,000.00		2,000.00		
	Other		500.00		500.00		
	Member Dues		2,800.00		2,800.00		
	ICMA and MMA Conference		2,700.00		2,700.00		
	<i>Total 0100-122-5400-5423 (4 detail records)</i>	<i>8000</i>	<i>8,000.00</i>	<i>8,000.00</i>	<i>0.00%</i>		
0100-122-5400-5426	Land Use and Inspectional Services Expense						
	Technical Studies/Reports - Moved to LU & IS Department		2,500.00		0.00		
	Conferences - Moved to LU & IS Department		1,500.00		0.00		
	Memberships - Moved to LU & IS Department		1,000.00		0.00		
	<i>Total 0100-122-5400-5426 (3 detail records)</i>	<i>5000</i>	<i>5,000.00</i>	<i>0.00</i>	<i>-100.00%</i>		
	Total: Expenses	42,789.90	32,500.00	32,500.00	0.00%		
	Total Budget:	366,696.90	382,285.00	258,404.00	-32.41%		

123 Manager

Expenses							
0100-123-5400-5426	Town Manager Misc. Expense						
	Weights and Measures		1,200.00		1,200.00		
	Street Lighting		45,000.00		47,250.00		
	Memorial Day		2,400.00		2,400.00		
	Canada Geese Control		7,000.00		7,000.00		
	Community Center Parking Agreement		6,000.00		6,000.00		
	<i>Total 0100-123-5400-5426 (5 detail records)</i>	<i>58350</i>	<i>61,600.00</i>	<i>63,850.00</i>	<i>3.65%</i>		
	Total: Expenses	58,350.00	61,600.00	63,850.00	3.65%		
	Total Budget:	58,350.00	61,600.00	63,850.00	3.65%		

AccountNumber	AccountName	Approved Budget 2023	FY 2023	Approved Budget 2024	FY 2024	FY25 Dept. Request	% Change
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151 Legal Department

Expenses

0100-151-5200-5302	Town Counsel Expense						
	Outside Town Counsel Expense			82,000.00		82,000.00	
<i>Total 0100-151-5200-5302 (1 detail record)</i>		<i>63421.69</i>		<i>82,000.00</i>		<i>82,000.00</i>	
	Total: Expenses	63,421.69		82,000.00		82,000.00	
	Total Budget:	63,421.69		82,000.00		82,000.00	

152 Human Resources

Salaries

0100-152-5100-5100	Human Resources - Wages						
	Human Resources Director			0.00		90,000.00	
<i>Total 0100-152-5100-5100 (1 detail record)</i>		<i>0</i>		<i>0.00</i>		<i>90,000.00</i>	
0100-152-5100-5110	Personnel - Wages						
	Wages - Contingency			0.00		50,000.00	
<i>Total 0100-152-5100-5110 (1 detail record)</i>		<i>0</i>		<i>0.00</i>		<i>50,000.00</i>	
	Total: Salaries			0.00		140,000.00	
	Total Budget:			0.00		140,000.00	

Expenses

0100-152-5400-5421	Personnel Committee Expense						
	Misc			500.00		500.00	
	MMPA Membership			200.00		200.00	
	Training			500.00		500.00	
<i>Total 0100-152-5400-5421 (3 detail records)</i>		<i>1200</i>		<i>1,200.00</i>		<i>1,200.00</i>	
0100-152-5400-5422	Human Resources Expenses						
	Training			1,000.00		1,000.00	
	Recruitment/Assessments			10,000.00		10,000.00	
	Medical Testing			10,000.00		10,000.00	
	Advertisement			3,000.00		3,000.00	
<i>Total 0100-152-5400-5422 (4 detail records)</i>		<i>26649</i>		<i>24,000.00</i>		<i>24,000.00</i>	
	Total: Expenses			27,849.00		25,200.00	
	Total Budget:			27,849.00		25,200.00	
							555.56%

911 Retirement

Salaries

0100-911-5100-5172	Worc. Cty Retirement Pension Fund						
	Annual Pension Appropriation - General Fund Portion			902,916.00		1,007,341.00	
<i>Total 0100-911-5100-5172 (1 detail record)</i>		<i>768250</i>		<i>902,916.00</i>		<i>1,007,341.00</i>	
	Total: Salaries			768,250.00		902,916.00	
	Total Budget:			768,250.00		902,916.00	
							11.57%

AccountNumber	AccountName	Budget 2023	FY 2023	Budget 2024	FY 2024	FY25 Dept. Request	% Change
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945 Liability Insurance

Expenses

0100-945-5700-5741	Bond Town Officers						
	Bond Town Officers			1,200.00		1,200.00	
	<i>Total 0100-945-5700-5741 (1 detail record)</i>	1200		1,200.00		1,200.00	0.00%
0100-945-5700-5743	Insurance						
	Workers Comp			52,734.00		58,008.00	
	Retiree Health			99,000.00		103,950.00	
	Deductibles			10,000.00		10,000.00	
	Employee Health			1,078,000.00		1,221,421.00	
	Flex Spending Admin Fee			2,200.00		2,200.00	
	Health Ins Buyout			64,000.00		64,000.00	
	HRA (Full Exposure)			28,000.00		33,000.00	
	Injured on Duty			49,500.00		54,450.00	
	Property and Casualty			158,950.00		174,845.00	
	Short Term Disability			28,050.00		30,855.00	
	Professional Liability			28,050.00		30,855.00	
	<i>Total 0100-945-5700-5743 (11 detail records)</i>	1437548		1,598,484.00		1,783,584.00	11.58%
	Total: Expenses	1,438,748.00		1,599,684.00		1,784,784.00	11.57%
	Total Budget:	1,438,748.00		1,599,684.00		1,784,784.00	11.57%

159 Management Information Systems

Expenses

0100-159-5400-5421	Management Information Systems - Expense						
	Hardware			12,000.00		12,000.00	
	Software			30,000.00		30,000.00	
	Website			7,875.00		7,875.00	
	VADAR Cloud Conversion			0.00		9,100.00	
	Vadar Annual Software Maintenance			13,600.00		13,600.00	
	Telephone expense			16,000.00		16,000.00	
	Backup System			9,600.00		9,600.00	
	IT Vendor			100,000.00		70,108.00	
	Planit			5,550.00		5,828.00	
	Copier expense			17,500.00		17,500.00	
	Cable Connections			11,000.00		11,000.00	
	MURSD Shared Services			0.00		36,000.00	
	<i>Total 0100-159-5400-5421 (12 detail records)</i>	210880.54		223,125.00		238,611.00	6.94%
	Total: Expenses	210,880.54		223,125.00		238,611.00	6.94%
	Total Budget:	210,880.54		223,125.00		238,611.00	6.94%

AccountNumber	AccountName	Approved Budget 2023	FY 2023	Approved Budget 2024	FY 2024	FY25 Dept. Request	% Change
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192 Town Public Buildings

Salaries

0100-192-5100-5100	Town Bldg. Wages						
	Custodian Wages		51,259.00		53,307.00		
	Longevity		550.00		550.00		
	Step Increase		1,253.00		1,316.00		
	Vacation Coverage/Overtime		6,000.00		6,000.00		
<i>Total 0100-192-5100-5100 (4 detail records)</i>		51439	59,062.00		61,173.00		3.57%
Total: Salaries		51,439.00	59,062.00		61,173.00		3.57%

Expenses

0100-192-5400-5421	Town Bldg. Expense						
	Preventive Maintenance		19,000.00		25,000.00		
	Misc Services/Supplies		35,000.00		40,000.00		
	Gas		12,000.00		12,000.00		
	Electricity		39,035.00		45,000.00		
	Cleaning Services		25,000.00		45,000.00		
	HVAC		18,000.00		25,000.00		
<i>Total 0100-192-5400-5421 (6 detail records)</i>		138447.02	148,035.00		192,000.00		29.70%
Total: Expenses		138,447.02	148,035.00		192,000.00		29.70%
Total Budget:		189,886.02	207,097.00		253,173.00		22.25%

Land Use & Inspectional Services (*formally Code Enforcement*)

With the relocation of the Town Planner wages from the Board of Selectmen Budget to the LUIS Budget, the LUIS Department is taking steps to create an independent department. The department seeks to create a centralized budget which serves all Land Use boards, committees and employees in future budget proposals.

FY 2025 Budget Overview

Expenditures	2023	2024	2025 Proposed
Wages	\$178,715	\$183,362	\$297,598
Expenses	\$23,500	\$20,500	\$13,950
Total	\$202,215	\$203,862	\$311,547

Expenditures:

The total recommended Fiscal Year 2025 proposed budget for the Land Use & Inspectional Services Office is \$311,547, which is an increase of \$107,685 or 46.6% from the Fiscal 2024.

Wages

The proposed Fiscal Year 2025 budget includes an increase in wages of \$115,399. The proposed increase is the net result of the following:

- 1.5% COLA for all non-union employees for 52.2 weeks in FY 25.
- The difference between 1.5% and the step increase for Town Hall staff.
- Conversion of The Building Commissioner and Building Inspector from Stipend employees to hourly employees.
- Moving the Town Planner / Director of Land Use & Inspectional Services position out of the Board of Selectmen's budget and into the Land Use & Inspectional Services budget. This move accounts for 86% of the increase.
- Moving the Planner Expense budget of \$5,000 from Board of Selectmen to LUIS;
- The addition of a proposed \$6,100 budget for overtime. This was the result of moving the Building Commissioner and Building Inspector from stipend to wage. The cost proposal was generated by estimating 12 hours a month for the Building Commissioner for off-duty calls and 2 hours a month for the Department Administrator to attend Board meetings.

Revenue Budget:

The following revenue items are deposited in the Town's General Fund which help offset the overall costs to the department's budget:

Revenue	202	2024	2025 Proposed
Building	\$200,000	\$121,000	\$121,000
Electrical	\$30,000	\$25,000	\$25,000

Gas & Plumbing	\$30,000	\$25,000	\$25,000
Zoning Board of Appeals	\$0	\$0	\$3,000
Total	\$260,000	\$171,000	\$174,000

- The LUIS is proposing level budget with regard to revenue, even though actuals may exceed what is budgeted for, with the exception of the Zoning Board of Appeals applications. It is expected that building will continue to slow due to increased cost of labor, materials and interest rate.
- The LUIS department has added a proposed \$3,000 in revenue for Zoning Board of Appeals applications. Previously, the LUIS (formerly Code Enforcement) department did not have a separate revenue account for ZBA applications. The ZBA sees an average of about twenty-five (25) applications in a year. Each application costs \$105. Every couple of years the ZBA receives an application for a comprehensive permit which would easily double the projected revenue of the account, however that is infrequent and not a reliable source of revenue.
- in 2024 Electrical permits alone generated almost \$50,000.

Operational Overview:

The Land Use & Inspectional Services Department consists of a staff of ten. The Town Planner, Building Commissioner, Local Building Inspector, Wiring Inspector and Assistant, Plumbing & Gas Inspector and Assistant, Conservation Administrator, Land Use & Inspectional Services Specialist as well as the Land Use & Inspectional Services Administrator. Our main objective is to promote the general safety of the citizens of Upton by assisting with the code and permitting process, working with developers and contractors in achieving their goals, and working with other Town departments for a coordinated effort.

These goals are achieved in part by:

- Administration of and compliance with the codes and standards adopted by the Commonwealth of Massachusetts that regulate building construction, electrical, plumbing, gas and mechanical codes.
- Administration of and compliance with the Town of Upton Zoning bylaws and Architectural Access Board Regulations as they relate to buildings and properties located in the Town.
- Provide information to the public in order to assist in the understanding and application of the adopted codes and bylaws.
- Ensure that those individuals and companies that do business in the Town meet the regulatory standards set forth in the various codes and local bylaws for the business and occupation in which they are operating.
- Responsible for administering and enforcing the International Building Code as well as the Massachusetts State Building Code and local Town bylaws.
- Seek out and apply for grant funding to accomplish town needs as well as administration of awarded grant funds.

-Collaborate with all other departments, boards and committees to increase communication on Town-wide projects and issues.

-Serve as the central location for which all development in town is reviewed and coordinated

Budget Detail

AccountNumber	AccountName	Approved	Approved	FY25 Dept.	% Change
		Budget	FY		
		2023	2024		

241 Land Use & Inspectional Services

Salaries

0100-241-5100-5100	Land Use & Inspectional Services - Wages				
	Inspector of Buildings	35,478.00	36,269.00		
	Wiring Inspector	7,480.00	7,592.00		
	Step Increase	737.00	6,320.00		
	Plumbing/Gas Inspector	7,480.00	7,592.00		
	Per Inspection Costs	39,000.00	39,000.00		
	Overtime	0.00	6,100.00		
	Assistant Plumbing/Gas Inspector	3,739.00	3,795.00		
	Director of Land Use and Inspectional Services - Moved from BOS Department	0.00	99,121.00		
	Department Coordinator	0.00	0.00		
	Department Assistant	0.00	0.00		
	Department Administrator	57,418.00	58,279.00		
	Assistant Wiring Inspector	3,739.00	3,795.00		
	Longevity Bonuses	0.00	0.00		
	Local Inspector	28,291.00	29,734.00		
<i>Total 0100-241-5100-5100 (14 detail records)</i>		178715	183,362.00	297,597.00	62.30%
Total: Salaries		178,715.00	183,362.00	297,597.00	62.30%

Expenses

0100-241-5400-5421	Land Use & Inspectional Services - Expense				
	Wireless Communications & Tablets	2,200.00	0.00		
	Official Notice Cards	100.00	0.00		
	Permit Pro Monthly Fees	8,000.00	4,000.00		
	Planner Expense - Moved from BOS Department	0.00	0.00		
	Office Expenses & Supplies	1,500.00	2,500.00		
	Training	1,500.00	2,500.00		
	Equipment Service & Repair	150.00	0.00		
	Technical Studies/Reports - Moved from BOS Department	0.00	1,000.00		
	Mileage	4,000.00	750.00		
	Meters Testers Batteries & Related Equipment	150.00	0.00		
	Hearings Posted in Newspaper	2,000.00	2,000.00		
	Dues Subscriptions Memberships	200.00	1,200.00		
	Conferences - Moved from BOS Department	0.00	0.00		
	Business Cards	200.00	0.00		
	Annual Code Updates	500.00	0.00		
	Memberships - Moved from BOS Department	0.00	0.00		
<i>Total 0100-241-5400-5421 (16 detail records)</i>		23500	20,500.00	13,950.00	-31.95%
Total: Expenses		23,500.00	20,500.00	13,950.00	-31.95%
Total Budget:		202,215.00	203,862.00	311,547.00	52.82%

Conservation Commission

FY 2025 Budget Overview

Expenditures	2023	2024	2025 Proposed
Salaries/Wages	\$52,328	\$43,414	\$45,228
Conservation Expenses	\$9,000	\$9,000	\$9,000
Beaver Management	4,000	4,000	\$4,000
Total	\$65,328	\$56,414	\$58,228

Overall Expenditures:

The total recommended Fiscal Year 2025 proposed budget for the Conservation Commission is \$58,228, which is a increase of \$1,814 or ~3% from the Fiscal 2024 amount of \$56,414.

Salaries/Wages

	Final FY 24	Proposed FY25
Wages	\$44,197	\$45,228
<u>Details:</u>		
Dept. Specialist	\$11,544 (\$22.28/hr.)	\$12,095 (\$23.17/hr. 10 hours)
Administrator (part -also paid from Wetland accounts*)	\$31,870 (\$31.31/hr.)	\$33,133 (\$32.55/hr.) 19.5 hours)
Step Increase	\$783	\$1,074

The proposed Fiscal Year 2025 budget includes an increase in wages of 1.5%.

The Administrator position is crucial to monitoring project sites and insuring the Town of Upton is in compliance with the Massachusetts Wetland Protection Act, Upton Stormwater Bylaw and related state/federal laws. The filing fees are not sufficient to support the pay of a competitive wage to a competent professional with the needed experience. Projects such as The Preserve at Dean Pond and Upton Ridge take at least 6 years of monitoring, in which the filing fees which are set by the state are not sufficient. Many of the activities required and performed by the Conservation Commission are not covered by a fee. Building permit signoffs, Certificate of Compliance issuance, enforcement orders, and monitoring of projects do not have an associated fee which offsets the cost of an agent but must be done. These fall under the category of an unfunded mandate.

While a portion of the Administrator's hours are covered by the Salaries/Wages account, The Commission also relies on filing fees to pay the balance of the hours. In previous years the Conservation Commission has requested \$10,000 from the general budget when we have not had sufficient filings to generate fees to cover the Agent's hours. Currently, there has been an increase in the number of residential developments and wetland filings thus we have been able to pay the balance of the Agent's hours from the Commission's revolving wetland accounts.

The Department Specialist position is critical to ensuring that the required records/ notices (Agendas and Minutes) are prepared and posted. The Administrative Assistant also assists in preparing/distributing permits and keeping digital/paper records of Conservation Commission filings.

Expenses

	Final FY 24	Proposed FY25
Expenses	\$9,000	\$9,000
<u>Details:</u>		
Expense Budget	\$1,600	\$1600
Land Maintenance	\$5,900	\$5,900
Open Space Committee	\$500	\$500
Stewardship Committee	\$1,000	\$1,000
Beaver Management	\$4,000	\$4,000

The proposed Fiscal Year 2025 budget of \$9,000.00 is the same as Fiscal Year 2024. A description of the accounts covered under expenses is provided below.

General Expenses

This account (\$1,600.00) pays for mailing of legal documents, legal ads, and supplies required to maintain documents required by the Wetlands Protection Act, MACC memberships, and to provide additional support, as needed, for conservation land maintenance.

Conservation Land Maintenance Fund

This account (\$5,900.00) will be used to assist in maintenance of town conservation land and other properties managed by the Commission through its Land Stewardship Committee. Expenses may include, but are not limited to, materials or services needed to construct and/or install foot bridges, kiosks, signs, and trail markers, clean-up activities and disposal of materials from clean-up activities, repairing ruts, installation of water bars on trails with erosion problems, invasive species control, haying of fields to maintain meadow ecosystem, trail mowing, snow removal, removal of hazardous trees, and necessary filings and advertising for projects.

Open Space Committee

This account (\$500.00) will be used to assist to informing residents of Upton about town conservation land and related educational programming. Expenses may include attending relevant workshops, office supplies, copying costs, postage, creation and distribution of informational fliers, speaker fees, and advertisements for activities and public meetings. and materials and printing costs needed to produce trail guides.

Land Stewardship Committee

This account (\$1,000.00 will be used to assist Stewardship Committee in activities to maintain and enhance town conservation land and increase its use by residents for passive recreation and enhancement and expansion of community gardens. Expenses may include attending relevant

workshops, office supplies, copying costs, postage, creation and distribution of informational fliers, and advertisements for activities and public meetings.

Beaver Management

The Commission employs various management techniques to manage Upton's increasing beaver population targeting environmentally sensitive areas; well fields, preventing flooding or damage to town roads.

Budget Detail

AccountNumber	AccountName	Approved	Approved	FY25 Dept. Request	% Change
		Budget	FY		
		2023		2024	

171 Conservation Committee

Salaries

0100-171-5100-5113	Conservation Comm. - Clerk Wages				
	Upton Wetland Bylaw Fee Revolving Fund		0.00	-2,500.00	
	Wetland Protection Special Revenue Fund		0.00	-2,500.00	
	Step Increase		783.00	1,074.00	
	Department Specialist		12,210.00	12,095.00	
	Conservation Agent		0.00	0.00	
	Conservation Administrator		31,904.00	33,133.00	
	Admin Assistant Longevity Pay		0.00	0.00	
	Admin Assistant		0.00	0.00	
<i>Total 0100-171-5100-5113 (8 detail records)</i>		52328	44,897.00	41,302.00	-8.01%
Total: Salaries		52,328.00	44,897.00	41,302.00	-8.01%

Expenses

0100-171-5400-5421	Conservation Commission Expense				
	Lakes-Pond Committee Expenses		0.00	1,000.00	
	Land Stewardship Committee		1,000.00	1,000.00	
	Office Expense		1,600.00	1,000.00	
	Open Space Committee		500.00	500.00	
	Conservation Land Maintenance		5,900.00	5,900.00	
<i>Total 0100-171-5400-5421 (5 detail records)</i>		9000	9,000.00	9,400.00	4.44%
0100-171-5400-5422	Beaver Control				
	Beaver Control Expenses		4,000.00	4,000.00	
<i>Total 0100-171-5400-5422 (1 detail record)</i>		4000	4,000.00	4,000.00	0.00%
Total: Expenses		13,000.00	13,000.00	13,400.00	3.08%
Total Budget:		65,328.00	57,897.00	54,702.00	-5.52%

Elder and Social Services (*formally Council on Aging*)

FY 2025 Budget Overview

Expenditures	2023	2024	2025 Proposed
Wages	\$ 173,029	\$ 194,470	\$ 204,969
Expenses/Build Maint.	\$ 35,230	\$ 21,000	\$ 21,000
Total	\$ 208,259	\$ 215,470	\$ 225,969

Expenditures:

The total recommended Fiscal Year 2025 proposed budget for the Elder and Social Services/Council on Aging is \$225,969, which is an increase of \$10,499 due to an increase in wages and staff hours.

Wages:

The proposed Fiscal Year 2025 budget includes an increase in wages of \$10,499. This proposed increase is the result of the following:

- 1.5% COLA and step increases for employees for 52.2 weeks.
- State Formula Grant funding in the amount of \$15,000 is being used to offset the salary of the Office Specialist's salary which increased to 40 hours in FY24.
- Additional hours for Senior Center Van Drivers (budgeted for one driver at 19 hours and one at 14 hours).

COA Expenses:

COA expenses have been level funded for FY25.

	2024	2025 Proposed	
Programming	\$6,000	\$6,250	Change
Training	\$2,500	\$2,000	
Office Supplies	\$1,000	\$1,000	
Miscellaneous	\$2,400	\$2,400	
Membership Dues	\$300	\$300	
Computer Software	\$1,800	\$1,800	
Transportation	\$7,000	\$7,250	
Total	\$21,000	\$21,000	Level funded

Revenue Budget:

The following revenue items are deposited in the Council on Aging Revolving Fund and Grant Fund which help offset the overall costs to the department's budget including transportation and exercise programs:

- FY25 anticipated Formula Grant of \$25,284 (formerly \$15,000).
- This Formula Grant from the State uses the 2020 census data.
- Fees charged for programs and transportation remain the same.
- The Council on Aging Revolving Fund has a spending limit of \$10,000. The Revolving Fund is used for programs and entertainment, breakfast, monthly birthday bash, exercise equipment and instructors, and transportation.

	2024	Leveled for 2025
Exercise Programs	\$ 4,800	\$ 4,800
Birthday Bash	\$ 1,200	\$ 1,200
Transportation	\$ 2,000	\$ 2,000
Monthly Breakfast	\$ 1,000	\$ 1,000
Socials	\$ 1,000	\$ 1,000
	\$-10,000	\$-10,000

Operational Overview:

The Upton Elder and Social Services (Council on Aging) provides a variety of services to all residents of Upton. The department consists of the Director, Social Services Coordinator, Department Specialist, Bus Drivers, Nutrition Site Manager, and numerous volunteers. Services provided include, but are not limited to, Congregate and Meals-on-Wheels through Tri Valley Inc., Transportation, Medicare and Health Insurance Needs (SHINE), Fuel Assistance Programs, Home Visits/Phone Support, Senior and Veteran's Tax Work-Off Program, Tax Preparation through AARP, Food Stamp Applications (SNAP), Food Pantry, Holiday Assistance, Social and Intergenerational Programs, Health Related Programs, and Housing Resources.

Budget Detail

AccountNumber	AccountName	Approved	Approved	FY25 Dept.	% Change
		Budget	FY		
		2023		2024	

541 Elder & Social Services/COA

Salaries

0100-541-5100-5100	Elder & Social Services/COA - Wages				
	Bus Driver 1		12,724.00	17,168.00	
	Department Specialist		38,691.00	35,781.00	
	Director of Elder and Social Services		78,739.00	81,871.00	
	Bus Driver 2		8,692.00	12,651.00	
	Social Services Coordinator		52,117.00	54,184.00	
	Step Increase		3,507.00	3,314.00	
	<i>Total 0100-541-5100-5100 (6 detail records)</i>	173029	194,470.00	204,969.00	5.40%
	Total: Salaries	173,029.00	194,470.00	204,969.00	5.40%

Expenses

0100-541-5200-5241	Elder & Social Services/COA - Building Maintenance				
	Water and Sewer		0.00	0.00	
	Telephones		0.00	0.00	
	Rent		0.00	0.00	
	Heat		0.00	0.00	
	Equipment Maintenance		0.00	0.00	
	Electricity		0.00	0.00	
	Cleaning Supplies		0.00	0.00	
	Cleaning Service		0.00	0.00	
	<i>Total 0100-541-5200-5241 (8 detail records)</i>	14630	0.00	0.00	100.00%
0100-541-5400-5421	Elder & Social Services/COA - Expense				
	Computer Software Annual Maintenance		1,800.00	1,800.00	
	Membership Dues		300.00	300.00	
	Office/ Building Supplies		1,000.00	1,000.00	
	Transportation (gas maintenancerepairs)		7,000.00	7,250.00	
	Miscellaneous		2,400.00	2,400.00	
	Training		2,500.00	2,000.00	
	Programming		6,000.00	6,250.00	
	<i>Total 0100-541-5400-5421 (7 detail records)</i>	20600	21,000.00	21,000.00	0.00%
	Total: Expenses	35,230.00	21,000.00	21,000.00	0.00%
	Total Budget:	208,259.00	215,470.00	225,969.00	4.87%

541 Elder & Social Services/COA

Expenses

2504-541-5580-5580	ESS/COA Revolving - Other Expenses				
	Estimated Revenue		-10,000.00	-10,000.00	
	Exercise Programs		4,800.00	4,800.00	
	Monthly Breakfast		1,000.00	1,000.00	
	Socials		1,000.00	1,000.00	
	Transportation		2,000.00	2,000.00	
	Birthday Bash		1,200.00	1,200.00	
	<i>Total 2504-541-5580-5580 (6 detail records)</i>	0	0.00	0.00	100.00%
	Total: Expenses	0.00	0.00	0.00	100.00%
	Total Budget:	0	0.00	0.00	100.00%

Department of Public Works

FY 2025 Budget Overview

Highway Division

Expenditures	2023	2024	2025 Proposed
Wages	\$509,667	\$532,512	\$533,355
Expenses	\$603,562	\$632,562	\$607,562
Total	\$1,113,229	\$1,165,074	\$1,140,917

Expenditures:

The total recommended Fiscal Year 2025 budget for the Highway Division is \$1,140,917, which is a decrease of \$24,157 or 2.07% decrease from the Fiscal 2024 amount of \$1,165,074. The cost drivers are listed below. There are no other increases in this budget.

Wages

The proposed Fiscal Year 2025 budget includes an increase in wages of \$843.00. This proposed increase is the net result of the following:

- Reallocation of wages between Highway Division and the Water/Wastewater Divisions for Department Coordinator and Department Specialist.
- 1 ½ % increase for non-union employees.

The current union contract expires June 30, 2024. Therefore, a wage increase for union employees has not been accounted for in this budget.

Expenses

The proposed Fiscal Year 2025 budget includes a decrease in expenses of \$25,000. This is the result of a decrease in the following expense:

- \$25,000 decrease in roadside mowing.

Revenue Budget:

The following revenue items are deposited in the Town's General Fund which help offset the overall costs to the department's budget:

- FY25 Fees for street opening and driveway permits - \$3,000

Parks/Forestry/Cemetery Division

Expenditures	2023	2024	2025 Proposed
Wages	\$220,462	\$225,398	\$225,613
Expenses	\$127,962	\$127,962	\$127,962
Total	\$348,424	\$353,360	\$353,575

Expenditures:

The total recommended Fiscal Year 2025 budget for the Parks/Forestry/Cemetery Division is \$353,575, which is an increase of \$215.00 or 0.06% increase from the Fiscal 2024 amount of \$353,360. The cost drivers are listed below. There are no other increases in this budget.

Wages

The proposed Fiscal Year 2025 budget includes an increase in wages of \$215.00. This proposed increase is the net result of the following:

- 1 ½ % increase for non-union seasonal employees.

The current union contract expires June 30, 2024. Therefore, a wage increase for union employees has not been accounted for in this budget.

Expenses

The proposed Fiscal Year 2025 budget is the same as the Fiscal Year 24 budget.

Water Division

Expenditures	2023	2024	2025 Proposed
Wages/Pension	\$301,717	\$344,820	\$367,302
Expenses	\$386,438	\$352,535	\$363,707
Capital Outlay	\$0	\$0	\$0
Debt	\$244,675	\$238,940	\$233,534
Extra/Unforeseen	\$50,000	\$50,000	\$50,000
Total	\$982,830	\$986,295	\$1,014,543

Expenditures:

The total recommended Fiscal Year 2025 budget for the Water Division is \$1,014,543, which is an increase of \$28,248 or 2.86% from the Fiscal 2024 amount of \$986,295.

The change in Water expenditures includes a decrease in debt of \$5,406. The other cost drivers are described below.

Wages

The proposed Fiscal Year 2025 budget includes an increase in wages of \$22,482. This proposed increase is the net result of the following:

- Reallocation of wages between Highway and the Water/Wastewater Divisions for Department Coordinator and Department Specialist.
- 1 ½ % increase for non-union employees.

The current union contract expires June 30, 2024. Therefore, a wage increase for union employees has not been accounted for in this budget.

Expenses

The proposed Fiscal Year 2025 budget includes an increase in expenses of \$11,172. This proposed increase is the net result of the following:

- \$10,937 for an increase in health insurance costs.
- \$200 for an increase in Medicare payroll taxes.
- \$35 for an increase in unemployment compensation.

Revenue Budget:

Revenue	2023	2024	2025 Proposed
User Charges	\$785,493	\$850,825	\$881,776
Water Connection Fees	75,000	\$16,000	\$16,000
Water Surcharge	\$0	\$0	\$0
Retained Earnings	\$0	\$0	\$0
Tax Levy	\$122,337	\$119,470	\$116,767
Total	\$982,830	\$986,295	\$1,014,543

Wastewater Division

Expenditures

Expenditures	2023	2024	2025 Proposed
Wages	\$293,362	\$335,815	\$358,297
Expenses/Pension	\$372,956	\$339,027	\$350,194
Capital Outlay	\$0	\$0	\$0
Debt	\$19,000	\$18,380	17,820
Extra/Unforeseen	\$30,000	\$30,000	\$30,000
Total	\$715,318	\$723,222	\$756,311

The total recommended Fiscal Year 2025 budget for the Wastewater Division is \$756,311, which is an increase of \$33,089 or 4.57% from the Fiscal 2024 amount of \$723,222.

The change in expenditures for the Wastewater Division include decrease in debt of \$560. The other cost drivers are described below.

Wages

The proposed Fiscal Year 2025 budget includes an increase in wages of \$22,482. This proposed increase is the net result of the following:

- Reallocation of wages between the Highway Division and the Water/Wastewater Divisions for Department Coordinator and Department Specialist.
- 1 ½ % increase for non-union employees.

The current union contract expires June 30, 2024. Therefore, a wage increase for union employees has not been accounted for in this budget.

Expenses

The proposed Fiscal Year 2025 budget includes an increase in expenses of \$11,167. This proposed increase is the net result of the following:

- \$10,937 for an increase in health insurance costs.
- \$200 for an increase in Medicare payroll taxes.
- \$30 for an increase in unemployment compensation.

Revenue Budget:

Revenue	2023	2024	2025 Proposed
User Charges	\$595,318	\$693,222	\$726,311
Sewer Connection Fees	\$120,000	\$30,000	\$30,000
Wastewater Surcharge	\$0	\$0	\$0
Retained Earnings	\$0	\$0	\$0
Tax Levy	\$0	\$0	\$0
Total	\$715,318	\$723,222	\$756,311

Operational Overview:

The Department of Public Works enhances the quality of life and provides uninterrupted effective and efficient municipal services to the residents of Upton. Our Divisions include Water, Wastewater, Highway Parks/Forestry/Cemetery, and Facilities. These Divisions work together as one cohesive Public Works Department to meet the many needs of the community, improve infrastructure, and advance Town projects. The Department consists of eighteen full-time employees including a Director, one Department Coordinator, one Department Specialist, two Superintendents, one Parks/Forestry/Cemetery Foreman, one Mechanic, five Water/Wastewater Operators, five Truck Driver/Heavy Equipment Operators, and one Parks/Forestry/Cemetery Laborer. The Department also employs four seasonal employees.

Highway Division:

The mission of the Highway Division is to maintain and preserve the Town's Public Way infrastructure, which includes paved streets, sidewalks, street signs, traffic signals, dams, and storm drainage systems, and to restore and improve core services to the public. The Division also maintains access for emergency vehicles on many Unaccepted Roads. Consisting of a Superintendent, Mechanic, and four Truck Diver/Heavy Equipment Operators, the Division is responsible for maintaining approximately seventy-one miles of accepted roadway, multiple dams, culverts, bridges, guardrails, street signs, traffic signals, drainage easements, and snow & ice operations.

Parks/Forestry/Cemetery Division:

The mission of the Parks/Forestry/Cemetery Division is to provide safe, aesthetically pleasing and functional recreational areas including our cemeteries, which enhance the community's current and future needs and to plant, maintain, and manage public shade trees along the Town's Public Ways and public areas while maintaining public safety, aesthetic quality, and value of the Community's Urban Forest. Consisting of a Foreman with a pesticide license, one Truck Driver/Heavy Equipment Operator, one laborer, and four part-time seasonal employees, the Division is responsible for maintaining twenty-eight acres including four athletic fields and five cemeteries. The Division also maintains the Police Department grounds, Fire Department grounds, Town Hall/Library/Town Common, and other green spaces, and islands throughout the community.

Facilities Division:

The mission of the Facilities Division is to deliver effective and efficient support through safe work practices to the Town-owned public properties in a manner that provides a safe and comfortable environment for all town employees and residents. Responsibilities of the Facilities Maintenance Division include but are not limited to custodial services, preventative maintenance and repair of HVAC, electrical and plumbing systems, and interior/exterior aesthetic maintenance.

Water Division:

The mission of the Water Division is to provide the highest quality drinking water and fire protection at the lowest possible cost. The goal of the Division is to be recognized by the townspeople as an effective and efficient operation within the Town Government. The Water Division operates on the principles of craftsmanship and integrity. We are constantly seeking new and creative ways to improve the quality of

the water and the efficiency of the operation. Consisting of a Water/Wastewater Superintendent, one Cross Connection/Backflow Prevention Inspector, three licensed Operators, and one apprentice, all of whom are cross trained, licensed, and shared with the Wastewater Division. The Water Division is responsible for approximately thirty-three miles of water line, two water tanks with a combined 1.5-million-gallon capacity, three pump stations/treatment facilities, and two booster stations. The Division distributes approximately one hundred twenty-five million gallons annually.

Wastewater Division:

The mission of the Wastewater Division, through cooperative teamwork, is to protect the environment by minimizing health/pollution risks, while effectively meeting the stringent criteria imposed by the U.S. Environmental Protection Agency and the MA Division of Environmental Protection regulations and permits. The Division optimizes process control and long-term infrastructure integrity through a strategically planned and coordinated inspection, analysis, preventive maintenance, and scheduled replacement program. All of which is performed in a professional cost-effective manner with emphasis on serving the needs of the Wastewater Customer with minimal financial impact. Consisting of a Wastewater/Water Superintendent, four licensed and cross-trained Operators who are shared with the Water Division, and one Apprentice, the Wastewater Division is responsible for maintaining and improving approximately fourteen miles of gravity and force sewer main, a Wastewater Treatment Facility, and four pump stations.

The Department of Public Works will face the following challenges over the next five-year operational period:

- Meet the requirements of the National Pollutant Discharge Elimination System (NPDES) including annual illicit discharge detection and correction for our Municipal Small Storm Sewer System (MS4) Permit.
- Continue training staff to meet the new requirements of the Occupational Safety and Health Administration (OSHA) 10 Certification administered through the Department of Labor Standards (DLS) including confined space and competent person training.
- Meet the requirements of the new EPA permit for the Wastewater Treatment Facility.
- Maintain and improve equipment and technology.
- Design and construct a DPW facility that protects the Town's assets, supports the operation of the Department, and meets the needs of the community.
- Replace Asbestos-containing pipes in the water distribution system.
- Continue an aggressive pavement management annual program.
- Provide maintenance and repairs to the Town's many dams.
- Design and construct a Capital Plan that addresses the infiltration/inflow (i/I) requirements of the DEP.
- Continue to solicit funding through grants and other financial opportunities to meet the needs associated with the Town's Complete Streets Program.
- Design and construct a new bridge and footbridge on Grove Street.
- Work with State and local officials, and residents to design the 140 Transportation Improvement Project (TIP).

Budget Detail

AccountNumber	AccountName	Approved Budget 2023	FY 2023	Approved Budget 2024	FY 2024	FY25 Dept. Request	% Change
294 DPW Parks Forestry & Cemetery							
Salaries							
0100-294-5100-5100	DPW Parks Forestry & Cem.- Wages						
	Parks Laborer w/ Pesticide License		54,038.00		54,038.00		
	Parks/Forestry/Cemetery Foreman		72,726.00		72,726.00		
	Parks Summer Employees (3 seasonal 40hrs/wk)		21,424.00		21,424.00		
	Parks OT		9,353.00		9,353.00		
	Parks Seasonal Employee (3days/wk)		14,313.00		14,528.00		
	Longevity		650.00		650.00		
	Cemetery OT		5,543.00		5,543.00		
	Cell Phone Stipend		600.00		600.00		
	Parks Cemetery Laborer		46,751.00		46,751.00		
	<i>Total 0100-294-5100-5100 (9 detail records)</i>	220462	225,398.00	225,613.00			0.10%
	Total: Salaries	220,462.00	225,398.00	225,613.00			0.10%
Expenses							
0100-294-5200-5242	DPW Parks - Lawn Maintenance						
	DPW Parks - Lawn Maintenance		34,475.00		34,475.00		
	<i>Total 0100-294-5200-5242 (1 detail record)</i>	34475	34,475.00	34,475.00			0.00%
0100-294-5200-5301	DPW Parks Forestry & Cemetery - Aquatic Weed Control						
	DPW Parks - Aquatic Weed Control		13,000.00		13,000.00		
	<i>Total 0100-294-5200-5301 (1 detail record)</i>	13000	13,000.00	13,000.00			0.00%
0100-294-5200-5311	DPW Parks - Forestry Expense						
	Forestry Expense		43,000.00		43,000.00		
	Police Details		4,000.00		4,000.00		
	<i>Total 0100-294-5200-5311 (2 detail records)</i>	47000	47,000.00	47,000.00			0.00%
0100-294-5200-5313	DPW Parks - Training						
	DPW Parks Training		400.00		400.00		
	<i>Total 0100-294-5200-5313 (1 detail record)</i>	400	400.00	400.00			0.00%
0100-294-5400-5422	DPW Parks - General Expense						
	Safety		250.00		250.00		
	CCTV/VFW Playground Area		1,320.00		1,320.00		
	Electric		1,977.00		1,977.00		
	License and Dues		450.00		450.00		
	Misc		200.00		200.00		
	Parks Radio Maintenance		300.00		300.00		
	Supplies		500.00		500.00		
	Pest Control		1,545.00		1,545.00		
	<i>Total 0100-294-5400-5422 (8 detail records)</i>	6542	6,542.00	6,542.00			0.00%
0100-294-5400-5481	DPW Parks Forestry & Cem. - Vehicle Fuel						
	Vehicle Fuel		2,900.00		2,900.00		
	<i>Total 0100-294-5400-5481 (1 detail record)</i>	2900	2,900.00	2,900.00			0.00%
0100-294-5400-5482	DPW Parks Forestry & Cem. - Veh. Maint. Repair						
	Vehicle Maintenance Repair		1,300.00		1,300.00		
	<i>Total 0100-294-5400-5482 (1 detail record)</i>	1300	1,300.00	1,300.00			0.00%
0100-294-5400-5581	DPW Parks - Clothing Allowance						
	Parks/Cemetery Laborer Position 1		700.00		700.00		
	Parks W/Pesticide License Position		700.00		700.00		
	Parks/Cemetery Laborer Position 2		700.00		700.00		
	<i>Total 0100-294-5400-5581 (3 detail records)</i>	2100	2,100.00	2,100.00			0.00%
	Total: Expenses	107,717.00	107,717.00	107,717.00			0.00%
	Total Budget:	328,179.00	333,115.00	333,330.00			0.06%

421 DPW**Salaries**

0100-421-5100-5100	DPW - Wages			
Working Foreman Differential	1,527.00	1,527.00		
Mechanic/Equipment Operator	72,872.00	72,872.00		
Cell Phone Stipend	1,980.00	1,980.00		
Step Increase	2,043.00	1,796.00		
On Call Stipend	3,385.00	3,385.00		
Longevity	900.00	900.00		
Highway Superintendent	90,244.00	90,244.00		
Equipment Operator	206,150.00	206,150.00		
DPW Overtime	11,273.00	11,273.00		
Director of Public Works	90,000.00	91,350.00		
Department Specialist	0.00	24,786.00		
Department Coordinator	52,138.00	27,092.00		
Total 0100-421-5100-5100 (12 detail records)	509,667	532,512.00	533,355.00	0.16%
Total: Salaries		509,667.00	532,512.00	533,355.00

Expenses

0100-421-5200-5200	DPW Consultant			
DPW Consultant	15,000.00	15,000.00		
Total 0100-421-5200-5200 (1 detail record)	15000	15,000.00	15,000.00	0.00%
Total: Expenses		15,000.00	15,000.00	0.00%
Total Budget:		524,667.00	547,512.00	548,355.00

AccountNumber	AccountName	Approved	Approved	FY25 Dept.	% Change
		Budget 2023	FY 2023		

422 DPW Highway ConstructionMaintenance

Expenses

0100-422-5200-5210	DPW Building Utilities				
	Communications		1,420.00	1,420.00	
	Water		600.00	600.00	
	Misc		265.00	265.00	
	Heating Fuel		8,364.00	8,364.00	
	Electric		16,119.00	16,119.00	
<i>Total 0100-422-5200-5210 (5 detail records)</i>		26768	26,768.00	26,768.00	0.00%
0100-422-5200-5241	DPW Building Maintenance				
	Building Maintenance Expenses		8,500.00	8,500.00	
<i>Total 0100-422-5200-5241 (1 detail record)</i>		8500	8,500.00	8,500.00	0.00%
0100-422-5200-5242	DPW - Contracted Services				
	Line Painting		18,000.00	18,000.00	
	Misc		1,000.00	1,000.00	
	Roadside Mowing		25,000.00	0.00	
	Traffic Lights		3,500.00	3,500.00	
	Storm Response		5,000.00	5,000.00	
<i>Total 0100-422-5200-5242 (5 detail records)</i>		37500	52,500.00	27,500.00	-47.62%
0100-422-5200-5244	DPW - Animal Disposal Services				
	Animal Disposal Expense		1,200.00	1,200.00	
<i>Total 0100-422-5200-5244 (1 detail record)</i>		1200	1,200.00	1,200.00	0.00%
0100-422-5200-5250	DPW - Stormwater Management Plan				
	NPDES Stormwater MS4 Annual Compliance		38,000.00	42,000.00	
	Outfall Testing		8,000.00	8,000.00	
	Street Sweeping		18,000.00	18,000.00	
	Detention Basins		4,000.00	4,000.00	
	Catch Basin Cleaning		18,000.00	18,000.00	
	CMRSWC Fee		4,000.00	0.00	
	Disposal		4,600.00	4,600.00	
<i>Total 0100-422-5200-5250 (7 detail records)</i>		80600	94,600.00	94,600.00	0.00%
0100-422-5200-5313	DPW - Training				
	DPW Training Expenses		2,750.00	2,750.00	
<i>Total 0100-422-5200-5313 (1 detail record)</i>		2750	2,750.00	2,750.00	0.00%
0100-422-5400-5421	DPW Expense				
	Misc		1,800.00	1,800.00	
	Trailer Rental		8,919.00	8,919.00	

AccountNumber	AccountName	Approved Budget 2023	FY 2023	Approved Budget 2024	FY 2024	FY25 Dept. Request	% Change
Supplies	6,500.00		6,500.00				
	Software Support		1,000.00		1,000.00		
	Safety		2,600.00		2,600.00		
	Radio Maintenance		1,275.00		1,275.00		
	Postage		250.00		250.00		
	Office Equipment		4,590.00		4,590.00		
	License and Dues		1,250.00		1,250.00		
	Advertising		600.00		600.00		
	Police Details		4,000.00		4,000.00		
	<i>Total 0100-422-5400-5421 (11 detail records)</i>	32784		32,784.00		32,784.00	0.00%
0100-422-5400-5481	DPW Vehicle Fuel						
	DPW Vehicle Fuel Expenses		27,100.00		27,100.00		
	<i>Total 0100-422-5400-5481 (1 detail record)</i>	27100		27,100.00		27,100.00	0.00%
0100-422-5400-5482	DPW Vehicle Maintenance						
	Painting Equipment		10,000.00		10,000.00		
	Vehicle Maintenance/Repair		43,660.00		43,660.00		
	<i>Total 0100-422-5400-5482 (2 detail records)</i>	53660		53,660.00		53,660.00	0.00%
0100-422-5400-5530	DPW - Highway Material						
	Highway Material Expenses		22,500.00		22,500.00		
	<i>Total 0100-422-5400-5530 (1 detail record)</i>	22500		22,500.00		22,500.00	0.00%
0100-422-5400-5531	DPW - Oiling Paving						
	Paving Expense		31,000.00		31,000.00		
	<i>Total 0100-422-5400-5531 (1 detail record)</i>	31315.16		31,000.00		31,000.00	0.00%
0100-422-5400-5581	DPW - Clothing Allowance						
	Equipment Operator		2,800.00		2,800.00		
	Highway Superintendent		700.00		700.00		
	Mechanic/Equipment Operator		700.00		700.00		
	<i>Total 0100-422-5400-5581 (3 detail records)</i>	4200		4,200.00		4,200.00	0.00%
	Total: Expenses	328,877.16		357,562.00		332,562.00	-6.99%
	Total Budget:	328,877.16		357,562.00		332,562.00	-6.99%

423 DPW Snow & Ice Removal

Expenses					
0100-423-5400-5535	Snow Removal				
	Snow & Ice Removal Expenses		260,000.00		260,000.00
	<i>Total 0100-423-5400-5535 (1 detail record)</i>	260000		260,000.00	260,000.00
	Total: Expenses	260,000.00		260,000.00	0.00%
	Total Budget:	260,000.00		260,000.00	0.00%

AccountNumber	AccountName	Budget 2023	FY 2023	Budget 2024	FY 2024	FY25 Dept. Request	% Change
<u>61: Enterprise</u>							
440	Sewer						
Salaries							
6100-440-5100-5100	General Labor						
On Call Stipend		1,693.00		1,693.00			
Working Foreman Differential		5,220.00		5,220.00			
Unscheduled OT		4,880.00		4,880.00			
Superintendent (50%)		45,122.00		45,122.00			
Step Increase		250.00		770.00			
Scheduled OT		19,620.00		19,620.00			
Longevity		300.00		300.00			
License Upgrades		5,972.00		5,972.00			
Director of Public Works		34,652.00		35,525.00			
Department Specialist (50%)		10,144.00		0.00			
Cell Phone Stipend		990.00		990.00			
Department Specialist (25%)		0.00		12,393.00			
5 Water/Wastewater Operator (50%)		161,194.00		161,194.00			
Department Coordinator (25%)		0.00		13,546.00			
Total 6100-440-5100-5100 (14 detail records)		293362		290,037.00		307,225.00	5.93%
6100-440-5100-5172	Worcester Cty Retirement Pension Fund						
Annual Pension Appropriation-Wastewater Enterprise Portion		45,778.00		51,072.00			
Total 6100-440-5100-5172 (1 detail record)		38952		45,778.00		51,072.00	11.56%
Total: Salaries		332,314.00		335,815.00		358,297.00	6.69%
Expenses							
6100-440-5400-5421	Waste Water Expenses						
Sludge Removal		28,000.00		28,000.00			
Easement Clearing		3,000.00		3,000.00			
Communications/Cell Phones		910.00		910.00			
Clothing Allowance		2,100.00		2,100.00			
Chemicals		38,000.00		38,000.00			
Building/Grounds Maintenance		2,500.00		2,500.00			
Billing		2,000.00		2,000.00			
Advertising		200.00		200.00			
Vehicle Fuel		3,632.00		3,632.00			
Unemployment Compensation		875.00		905.00			
Training		3,420.00		3,420.00			
Tools/Equipment Replacement		23,074.00		23,074.00			
License and Dues		600.00		600.00			
Supplies		2,300.00		2,300.00			
Laboratory		34,500.00		34,500.00			
Equipment Services		2,800.00		2,800.00			
Fuel - Heat		14,000.00		14,000.00			
Health Insurance		91,141.00		102,078.00			
Tel/Alarms		1,500.00		1,500.00			
Internet/Firewall/IT Services		6,600.00		6,600.00			
Electric		61,395.00		61,395.00			
Medicare - PR Taxes		4,300.00		4,500.00			
Vehicle Maintenance		1,900.00		1,900.00			
Misc		400.00		400.00			
Postage		1,380.00		1,380.00			
Professional Services		5,000.00		5,000.00			

Safety		500.00	500.00	
Instrument Maintenance		3,000.00	3,000.00	
Total 6100-440-5400-5421 (28 detail records)	334004	339,027.00	350,194.00	3.29%
6100-440-5700-5780	Waste Water Extra Unforeseen Expenditures			
	Waste Water Unforeseen Expenditures	30,000.00	30,000.00	
Total 6100-440-5700-5780 (1 detail record)	30000	30,000.00	30,000.00	0.00%
6100-440-5800-5810	Wastewater Capital Outlay			
	Inflow/Infiltration (I/I) Capital Improvements	0.00	0.00	
Total 6100-440-5800-5810 (1 detail record)	0	0.00	0.00	100.00%
	Total: Expenses	364,004.00	369,027.00	3.03%
	Total Budget:	696,318.00	704,842.00	4.77%

AccountNumber	AccountName	Approved Budget 2023	FY 2023	Approved Budget 2024	FY 2024	FY25 Dept. Request	% Change
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60: Enterprise

450 Water

Salaries

6000-450-5100-5100	General Labor						
	Department Specialist		10,144.00		12,393.00		
	Longevity		300.00		300.00		
	Superintendent (50%)		45,122.00		45,122.00		
	Step Increase		250.00		770.00		
	Unscheduled Ot		13,402.00		13,402.00		
	Scheduled OT		20,103.00		20,103.00		
	On Call Stipend		1,693.00		1,693.00		
	Working Foreman Differential		5,220.00		5,220.00		
	5 Water/Wastewater Operator (50%)		161,194.00		161,194.00		
	Director of Public Works		34,652.00		35,525.00		
	Department Coordinator		0.00		13,546.00		
	Cell Phone Stipend		990.00		990.00		
	License Upgrades		5,972.00		5,972.00		
<i>Total 6000-450-5100-5100</i> (13 detail records)		301717	299,042.00		316,230.00		5.75%
6000-450-5100-5172	Worcester Cty Retirement Pension Fund						
	Annual Pension Appropriation - Water Enterprise Fund Portion		45,778.00		51,072.00		
<i>Total 6000-450-5100-5172</i> (1 detail record)		38952	45,778.00		51,072.00		11.56%
Total: Salaries		340,669.00		344,820.00		367,302.00	6.52%

Expenses

6000-450-5400-5421	Water Expenses						
	Misc		600.00		600.00		
	Building / Grounds Maintenance		1,000.00		1,000.00		
	Advertising		500.00		500.00		
	Billing		3,040.00		3,040.00		
	Tools/Equipment Replacement		10,000.00		10,000.00		
	Vehicle Maintenance		1,900.00		1,900.00		
	Vehicle Fuel		5,486.00		5,486.00		
	Medicare - PR Taxes		4,400.00		4,600.00		
	Training		3,400.00		3,400.00		
	Chemicals		50,000.00		50,000.00		
	Tel / Alarms		1,040.00		1,040.00		
	System Maintenance		30,000.00		30,000.00		
	Supplies		2,640.00		2,640.00		
	Safety		1,000.00		1,000.00		

Professional Services	14,000.00	14,000.00		
Postage	1,380.00	1,380.00		
Police Details	4,080.00	4,080.00		
Paving	5,638.00	5,638.00		
DeP Fees	1,200.00	1,200.00		
Unemployment Compensation	950.00	985.00		
Meters	8,000.00	8,000.00		
Communications/Mobile Phones	950.00	950.00		
Electric	76,800.00	76,800.00		
Equipment Services	5,000.00	5,000.00		
Fuel Heat	2,060.00	2,060.00		
Leak Detection	4,080.00	4,080.00		
License and Dues	500.00	500.00		
Instrument Maintenance SCADA Maint	6,050.00	6,050.00		
Internet/firewall/IT Services	6,600.00	6,600.00		
Clothing Allowance	2,100.00	2,100.00		
Laboratory Lead and Copper Testing	7,000.00	7,000.00		
Health Insurance	91,141.00	102,078.00		
Total 6000-450-5400-5421 (32 detail records)	347486	352,535.00	363,707.00	3.17%
6000-450-5700-5780	Water Extra Unforeseen Expenditures			
	Water Ent. - Unforeseen Expenditures	50,000.00	50,000.00	
Total 6000-450-5700-5780 (1 detail record)	50000	50,000.00	50,000.00	0.00%
6000-450-5800-5810	Water Capital Outlay			
	Water Capital Outlay	0.00	0.00	
Total 6000-450-5800-5810 (1 detail record)	0	0.00	0.00	100.00%
	Total: Expenses	397,486.00	402,535.00	413,707.00
	Total Budget:	738,155.00	747,355.00	781,009.00
				2.78%
				4.50%

Finance Department

FY2025 Budget Overview

Expenditures	FY 2023	FY 2024	FY 2025 Proposed
Wages	\$260,562	\$302,541	\$314,606
Salaries	\$1,750	\$1,750	\$1,750
Expenses	\$118,333	\$116,515	\$119,615
Total	\$380,645	\$420,806	\$435,971

Expenditures:

The total recommended Fiscal Year 2025 budget for the Finance Department totals \$435,971, which is an increase of \$15,165 or 3.60% from the Fiscal Year 2024 total of \$420,806.

Wages

The proposed FY2025 budget includes an increase in wages of \$12,065 or 3.99% from FY2024. The increase is the result of the following:

- The Fiscal Year 2022 re-organization of the Town's Finance Department that included the consolidation of the Board of Assessors, Treasurer/Collector's Office and Town Accountant's Office.
- Under the reorganization, the Town Accountant Department Assistant position was eliminated, and the Finance Director/Town Accountant Office will maintain a .5 FTE (full-time equivalent).
- The Treasurer/Collector's Office is operated by a Treasurer/Collector, Assistant Treasurer/Collector and Department Specialist.
- The Treasurer/Collector's Office maintains 2.5 FTE's to provide high quality customer service experience to its residents and taxpayers.
- In FY2023, the Principal Assessor position was added and the Assistant Assessor position was eliminated. The Assessing Office will maintain 1 FTE, Principal Assessor.
- The Finance Department in total will be 4 FTE's.
- Proposed 1.50% Cost of Living Adjustment (COLA) and a step increase for all positions.
- FY2025 wages are based on 52.2 payroll weeks.

Expenses

The proposed FY2025 budget includes an increase in expenses of \$3,100 from FY2024. The increase is the result of the following:

- The Town conducted a roll forward valuation Other Post-employment benefit (OPEB) Actuarial Valuation under GASB 74/75 in FY2024 that was budgeted at \$3,500. The actuarial valuation will be a full valuation conducted in FY2025 that is budget for \$6,600. The OPEB

Actuarial Valuation under GASB 74/75 is an annual requirement as part of the Town's Annual Financial Statement Audit.

- The Town's Annual Financial Statement Audit fee will remain the same at \$20,000 or 0% in FY25.
- The Vadair Annual Maintenance expense for the Fund Accounting Program was moved to the IT Department Budget.
- The Finance Director/Town Accountant expenses will remain the same at \$2,000 or 0% in FY25.
- The Treasurer/Collector expenses will remain the same at \$38,900 or 0% in FY25.
- The Treasurer/Collector's office has hired Century Bank to provide lockbox services. This is one of several efficiencies identified as part of an overall review of the Town's Finance Department. This service replaces the previous use of in-house processing at little to no cost to the Town.
- The Board of Assessors is proposing no increase in expenses in FY25.
- Contract with the appraisal company estimates no increase in FY25, which now includes the 504-appraisal required by the state, website, cloud storage and for maintenance and interim reports.
- Software-hardware contracts estimate no increase in FY25 for Patriot License & Support, ESRI license and NearMap, all contractual items.

Operational Overview:

- The Finance Department includes the Accounting Office, Assessing Office and Treasurer/Collector's Office. The mission of the Finance Department consists of:
- Act as the Town's receipting and disbursing agent of public financial assets in order to maximize the utilization and safekeeping of Town funds.
- Oversee all aspects of Upton's financial functions and to achieve and complete the missions of the Assessing and Treasurer/Collector's Office.
- Finance Director will provide support, guidance and set priorities for the Finance Department.
- Analyze data and maintain statistics necessary to long range planning, and helps departments monitor spending against budget during the year. The department records budget transfers and journal entries throughout the fiscal year.
- Oversee the Town's debt and coordinate rating calls with various rating agencies.
- Maintains custody of all municipal funds and possesses responsibility for the deposit, investment and disbursement of these monies. The Treasurer must administer the municipality's resources to ensure the availability of adequate liquid assets to pay obligations as they become due. In addition, the Treasurer plays a principal role in municipal borrowing, manages tax title accounts and tax foreclosure proceedings. The Treasurer is also responsible for managing all payroll functions.
- Responsible for the billing and collection of Real Estate, Personal Property, and Excise taxes as well as the Town's Utility billing. The Treasurer/Collectors office provides information and assistance to individual taxpayers, businesses, attorneys and mortgage professionals.
- Lead the annual audit for the Town. There's over 150+ general ledger funds, and annual

expenditures, including the two enterprise funds, exceed \$29,000,000.

- Accurately determining the value of all real and personal property located within the Town of Upton for the purpose of taxation.
- Tracking and calculating growth and adjustments through permits, site visit and MLS
- Manage the Tax Rate Recapitulation process with the Board of Assessors, Board of Selectmen/Town Manager and Finance Committee. The Finance Director/Town Accountant serves as the main contact for the DOR Division of Local Services for the Tax Recapitulation and Balance Sheet reporting.
- The administration of all property tax data records and maintains accurate parcel ownership data based upon recorded property transactions at the Registry of Deeds along with issuing map changes and new parcels from plans recorded with the registry of deeds.
- Approving and processing motor vehicle abatements and certificates
- Research, approve and process real estate abatements and exemption.
- Provide the state with exemption information so the town can receive partial reimbursement.
- Provide great customer service for all residents, taxpayers, citizens, State department and Town departments.
- Processing the weekly Town-wide Accounts Payable and Payroll Warrant, including processing all invoices, and creating and submitting warrants for approval and reconciling and analyzing general ledger accounts.
- File annual IRS Form 1099s, and files the annual Schedule A and Department of Revenue's Balance Sheet reporting that results in the Town's free cash and retained earnings certification.
- Continuing education to remain informed of changes to Massachusetts General Laws.

Budget Detail

AccountNumber	AccountName	Approved	Approved	FY25 Dept.	% Change
		Budget	FY		
		2023		2024	

133 Finance Department

Salaries

0100-133-5100-5100	Finance Department - Wages				
	Treasurer/Collector Wages	84,669.00	88,031.00		
	Principal Assessor	78,739.00	81,871.00		
	Department Assistant	0.00	0.00		
	Assistant Treasurer/Collector	54,706.00	56,878.00		
	Department Specialist	25,559.00	26,581.00		
	Assistant Assessor Wages	0.00	0.00		
	Assistant Assessor Longevity	0.00	0.00		
	Step Increase	7,215.00	7,525.00		
	Finance Director/Town Accountant Wages	51,428.00	53,495.00		
	Finance Director/Town Accountant Wages - Longevity	225.00	225.00		
	Assistant Assessor - Stipend for Certification	0.00	0.00		
<i>Total 0100-133-5100-5100 (11 detail records)</i>		274562	302,541.00	314,606.00	3.99%
0100-133-5100-5110	Finance Department - Assessors - Salaries				
	Board of Assessors - Elected Official Stipends	1,750.00	1,750.00		
<i>Total 0100-133-5100-5110 (1 detail record)</i>		1750	1,750.00	1,750.00	0.00%
Total: Salaries		276,312.00	304,291.00	316,356.00	3.96%

Expenses

0100-133-5200-5243	Finance Department - Accounting and Auditing Services				
	Annual Town Audit	20,000.00	20,000.00		
<i>Total 0100-133-5200-5243 (1 detail record)</i>		19000	20,000.00	20,000.00	0.00%
0100-133-5200-5246	Finance Department/Town Accountant - GASB 74/75 Compliance				
	GASB 74/75 OPEB Actuarial Services - Roll Forward Valuation Report	3,500.00	0.00		
	GASB 74/75 OPEB Actuarial Services - Full Valuation Report	0.00	6,600.00		
<i>Total 0100-133-5200-5246 (2 detail records)</i>		6300	3,500.00	6,600.00	88.57%
0100-133-5400-5421	Finance Department/Town Accountant Expense				
	Finance Department - Finance Director/Town Accountant Expense	2,000.00	2,000.00		
<i>Total 0100-133-5400-5421 (1 detail record)</i>		2000	2,000.00	2,000.00	0.00%
0100-133-5400-5422	Finance Department/Treasurer-Collector Expense				
	Finance Department - Treasurer/Collector Expense	38,900.00	38,900.00		
<i>Total 0100-133-5400-5422 (1 detail record)</i>		78918	38,900.00	38,900.00	0.00%
0100-133-5400-5423	Finance Department/Assessors Expense				
	Valuations	26,385.00	26,385.00		
	Vendor supplied Tax Map	3,500.00	3,500.00		
	Utility Appraisal	0.00	0.00		
	Software & Licensing	16,230.00	16,230.00		
	Miscellaneous Expenses	4,000.00	4,000.00		
	Continuing Education	2,000.00	2,000.00		
<i>Total 0100-133-5400-5423 (6 detail records)</i>		52115	52,115.00	52,115.00	0.00%
Total: Expenses		158,333.00	116,515.00	119,615.00	2.66%
Total Budget:		434,645.00	420,806.00	435,971.00	3.60%

AccountNumber	AccountName	Approved Budget 2023	FY 2023	Approved Budget 2024	FY 2024	FY25 Dept. Request	% Change
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158 Tax Title Foreclosure

Expenses

0100-158-5400-5421	Tax Title Auction Expense						
	Tax Title Auction Expense			7,500.00		7,500.00	
	<i>Total 0100-158-5400-5421 (1 detail record)</i>		0	7,500.00		7,500.00	0.00%
0100-158-5700-5782	Tax Titles Foreclosures						
	Estimate Tax Title Foreclosures			20,000.00		20,000.00	
	<i>Total 0100-158-5700-5782 (1 detail record)</i>		0	20,000.00		20,000.00	0.00%
	Total: Expenses		0.00	27,500.00		27,500.00	0.00%
	Total Budget:		0	27,500.00		27,500.00	0.00%

710 Retirement Of Debt

Expenses

0100-710-5900-5923	Long Term Principal						
	Estimate Principal Debt Service			575,140.00		599,060.00	
	Paydowns on Fire Rescue Pumper Truck and Fowler Street Bridge			0.00		0.00	
	<i>Total 0100-710-5900-5923 (2 detail records)</i>		399810	575,140.00		599,060.00	4.16%
	Total: Expenses		399,810.00	575,140.00		599,060.00	4.16%
	Total Budget:		399,810.00	575,140.00		599,060.00	4.16%

710 Retirement Of Debt

Expenses

6000-710-5900-5923	Long Term Debt Principal						
	Estimate Water Enterprise Debt Service			197,640.00		197,560.00	
	BAN Paydown on Hartford Ave Water Project			0.00		0.00	
	<i>Total 6000-710-5900-5923 (2 detail records)</i>		294190	197,640.00		197,560.00	-0.04%
	Total: Expenses		294,190.00	197,640.00		197,560.00	-0.04%
	Total Budget:		294,190.00	197,640.00		197,560.00	-0.04%

710 Retirement Of Debt

Expenses

0100-710-5900-5923	Long Term Principal						
	Estimate Principal Debt Service			575,140.00		599,060.00	
	Paydowns on Fire Rescue Pumper Truck and Fowler Street Bridge			0.00		0.00	
	<i>Total 0100-710-5900-5923 (2 detail records)</i>		399810	575,140.00		599,060.00	4.16%
	Total: Expenses		399,810.00	575,140.00		599,060.00	4.16%
	Total Budget:		399,810.00	575,140.00		599,060.00	4.16%

AccountNumber	AccountName	Approved	Approved	FY25 Dept.	% Change
		Budget 2023	FY 2023		

725 Debt Service - Interest

Expenses

0100-725-5900-5924	Short Term Interest				
	BAN Interest		0.00	25,000.00	
<i>Total 0100-725-5900-5924 (1 detail record)</i>		0	0.00	25,000.00	100.00%
0100-725-5925-5923	Long Term Interest				
	LT Interest		341,625.00	316,074.00	
<i>Total 0100-725-5925-5923 (1 detail record)</i>		532,083	341,625.00	316,074.00	-7.48%
	Total: Expenses	532,083.00	341,625.00	341,074.00	-0.16%
	Total Budget:	532,083.00	341,625.00	341,074.00	-0.16%

751 Interest On Long Term Debt

Expenses

6000-751-5915-5923	Long Term Debt Interest				
	Estimate Water LT Interest Debt Service		41,300.00	35,974.00	
<i>Total 6000-751-5915-5923 (1 detail record)</i>		87450.03	41,300.00	35,974.00	-12.90%
	Total: Expenses	87,450.03	41,300.00	35,974.00	-12.90%
	Total Budget:	87,450.03	41,300.00	35,974.00	-12.90%

751 Interest On Long Term Debt

Expenses

6100-751-5915-5923	Long Term Debt Interest				
	Wastewater Long-term Debt Service Interest		3,500.00	2,740.00	
<i>Total 6100-751-5915-5923 (1 detail record)</i>		5000	3,500.00	2,740.00	-21.71%
	Total: Expenses	5,000.00	3,500.00	2,740.00	-21.71%
	Total Budget:	5,000.00	3,500.00	2,740.00	-21.71%

Approved AccountNumber	AccountName	Approved Budget 2023	FY 2023	Budget FY 2024	FY 2024	FY25 Dept. Request	% Change
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820 State Assessments

Expenses

0100-820-5630-5640	Air Pollution Control Cherry Sheet Charges		2,674.00	2,740.00			
<i>Total 0100-820-5630-5640 (1 detail record)</i>		2625	2,674.00	2,740.00			2.47%
0100-820-5630-5662	Boston Metro District Cherry Sheet Charges		58,912.00	60,614.00			
<i>Total 0100-820-5630-5662 (1 detail record)</i>		56013	58,912.00	60,614.00			2.89%
0100-820-5630-5699	RMV Surcharge Cherry Sheet Charges		3,740.00	2,660.00			
<i>Total 0100-820-5630-5699 (1 detail record)</i>		3440	3,740.00	2,660.00			-28.88%
	Total: Expenses	62,078.00	65,326.00	66,014.00			1.05%
	Total Budget:	62,078.00	65,326.00	66,014.00			1.05%

913 Unemployment Compensation

Salaries

0100-913-5100-5171	Unemployment Compensation Fund Estimated Unemployment Compensation		22,000.00	23,000.00			
<i>Total 0100-913-5100-5171 (1 detail record)</i>		32000	22,000.00	23,000.00			4.55%
	Total: Salaries	32,000.00	22,000.00	23,000.00			4.55%
	Total Budget:	32,000.00	22,000.00	23,000.00			4.55%

916 Payroll Taxes - Medicare

Salaries

0100-916-5100-5173	Medicare Estimated Payroll Taxes - Medicare		86,000.00	89,010.00			
<i>Total 0100-916-5100-5173 (1 detail record)</i>		85500	86,000.00	89,010.00			3.50%
	Total: Salaries	85,500.00	86,000.00	89,010.00			3.50%
	Total Budget:	85,500.00	86,000.00	89,010.00			3.50%

990 Transfers Out

Expenses

0100-990-5200-5200	Other Financing Uses Transfers Out OPEB Trust Transfer		0.00	0.00			
<i>Total 0100-990-5200-5200 (1 detail record)</i>		687950	0.00	0.00			100.00%
	Total: Expenses	687,950.00	0.00	0.00			100.00%
	Total Budget:	687,950.00	0.00	0.00			100.00%

AccountNumber	AccountName	Approved Budget 2023	FY 2023	Approved Budget 2024	FY 2024	FY25 Dept. Request	% Change
03: Articles							
500 Warrant Articles							
Expenses							
0300-500-5023-5001	ATM FY23 05/05/2022 A9 DPW - Town Roads Construction and Improvements						
	Town Roads Construction and Improvements		0.00		0.00		
<i>Total 0300-500-5023-5001 (1 detail record)</i>		283226		0.00		0.00	100.00%
0300-500-5023-5002	ATM FY23 05/05/2022 A13 BOA - Recertification Year Property Valuation Work						
	Recertification work per state law		0.00		0.00		
<i>Total 0300-500-5023-5002 (1 detail record)</i>		10000		0.00		0.00	100.00%
0300-500-5024-5001	ATM FY24 05/04/2023 A13 DPW - Town Roads Construction and Improvements						
	Town Roads Construction and Improvements		100,000.00		0.00		
<i>Total 0300-500-5024-5001 (1 detail record)</i>		0	100,000.00		0.00		-100.00%
0300-500-5024-5002	ATM FY24 05/04/2023 A31 BOA - Recertification Year Property Valuation Work						
	Recertification work per state law		10,000.00		0.00		
<i>Total 0300-500-5024-5002 (1 detail record)</i>		0	10,000.00		0.00		-100.00%
0300-500-5025-5001	ATM FY25 05/02/2024 A DPW - Town Roads Construction and Improvements						
	Town Roads Construction and Improvements		0.00		100,000.00		
<i>Total 0300-500-5025-5001 (1 detail record)</i>		0	0.00		100,000.00		100.00%
0300-500-5025-5002	ATM FY25 05/02/2024 A BOA - Recertification Year Property Valuation Work						
	Recertification work per state law		0.00		10,000.00		
<i>Total 0300-500-5025-5002 (1 detail record)</i>		0	0.00		10,000.00		100.00%
Total: Expenses		293,226.00		110,000.00		110,000.00	0.00%
Total Budget:		293,226.00		110,000.00		110,000.00	0.00%
Total for: 03-Articles		293,226.00		110,000.00		110,000.00	0.00%

Fire & EMS Department / Emergency Management

FY25 Budget Overview

Expenditures	2023	2024	2025 Proposed
Wages	1,012,100	1,045,898	1,056,611
Expenses	325,790	325,790	325,790
Total	1,337,890	1,371,688	1,382,401

Expenditures:

The total recommended Fiscal Year 2025 budget for Fire/EMS is \$1,381,901. This is an increase of \$10,713 from the Fiscal 2024 amount of \$1,371,688. The proposed budget does not include increases for the Collective Bargaining Agreement that is due to be negotiated for FY25 or recommendations from the Classification & Compensation Study. The following wage increases have been reflected in this budget:

- 1.5% COLA and anticipated merit increases for non-union personnel.
- Step increases in wages that are required under the current CBA.

Revenue Budget

It is expected the Department will receive approximately \$260,000 in ambulance revenue for fiscal year 2025 based on current receipts.

Operational Overview:

The Upton Fire – EMS Department provides fire, rescue, and EMS services to the Town of Upton. The Department employs 9 full-time personnel which includes a Fire Chief, 4 EMT-Paramedics and 3 EMT-Basics and the Department Coordinator. The Department's operation is overseen by the Public Safety Director. The Department also employs 26 Call Firefighters and EMTs. Through continued recruitment efforts, we are bringing people on to fill open positions. Call firefighters and EMTs undergo in-house training to prepare them to attend the Call-Volunteer Recruit Firefighter training program provided by the Massachusetts Firefighting Academy. Once complete, these people will be certified to the level of Firefighter I/II as outlined by the NFPA standard 1001.

The Department operates 2 ambulances, 3 engines, 1 tower/ladder truck, 2 tanker/tender trucks, 2 brush units and 2 support vehicles. The Department is fully committed to providing the best possible fire, rescue, and EMS services to the citizens and visitors of the Town of Upton through special events, community/business partnerships and social media.

The Upton Fire-EMS Department will face the following challenges over the next five-year operational period.

- Recruit and retain Full time, experienced Firefighter/EMT-Paramedics
- Recruit and retain Call Firefighters and EMTs
- Provide leadership and command training to the next group of department supervisors.

- Maintain and improve equipment and technology.
- Meet industry standards as they relate to the NFPA and OSHA

Budget Detail

AccountNumber	AccountName	Budget 2023	FY	Budget 2024	FY	FY25 Dept. Request	% Change
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220 Fire/EMS Dept

Salaries

0100-220-5100-5100	Fire/EMS Dept - Wages						
	Public Safety Director	45,000.00		45,000.00			
	Fire Chief	92,153.00		95,573.00			
	Fire Department Coordinator	57,418.00		59,696.00			
	Fire Lieutenant	16,400.00		16,400.00			
	Holidays x 11	31,100.00		31,100.00			
	Hourly Compensation Call Fire - EMS	112,940.00		112,940.00			
	Fire Captain	5,100.00		5,100.00			
	Merit Increase	1,399.00		3,462.00			
	Fire Insp Level I - Credentialing	0.00		0.00			
	SAFE Coordinator	500.00		500.00			
	Longevity	2,550.00		2,550.00			
	EMT Financial Assistant	0.00		0.00			
	EMS Supply Coordinator	500.00		500.00			
	Assistant Chief	12,515.00		12,515.00			
	EMS Coordinator	4,500.00		4,500.00			
	Certified Lead Fire Inspector	500.00		500.00			
	Career Paramedic Stipend	40,000.00		40,000.00			
	Career Overtime	60,000.00		60,000.00			
	Career EMT Stipend	5,000.00		5,000.00			
	Call Firefighter/EMT	22,000.00		22,000.00			
	Call Firefighter	44,100.00		44,100.00			
	Call EMT	10,500.00		10,500.00			
	Fire / EMT - Career	207,850.00		208,498.00			
	Firefighter/Paramedic - Career	273,873.00		276,177.00			
<i>Total 0100-220-5100-5100 (24 detail records)</i>		1032100		1,045,898.00		1,056,611.00	1.02%
Total: Salaries		1,032,100.00		1,045,898.00		1,056,611.00	1.02%

Expenses

0100-220-5200-5210	Fire/EMS Dept. - Utilities						
	Electricity	32,960.00		32,960.00			
	Natural Gas	14,935.00		14,935.00			
	Water - Sewer	1,000.00		1,000.00			
<i>Total 0100-220-5200-5210 (3 detail records)</i>		48895		48,895.00		48,895.00	0.00%
0100-220-5200-5221	Fire/EMS Dept. - Ambulance Billing Services						
	Payment for Amb Billing Company	11,000.00		11,000.00			
<i>Total 0100-220-5200-5221 (1 detail record)</i>		11000		11,000.00		11,000.00	0.00%
0100-220-5200-5241	Fire/EMS Dept. Bldg. Maintenance						
	Bldg Maint & Repairs	28,000.00		28,000.00			
	Fire Extinguishers	1,500.00		1,500.00			
	Janitorial Supplies	2,000.00		2,000.00			
<i>Total 0100-220-5200-5241 (3 detail records)</i>		31500		31,500.00		31,500.00	0.00%
0100-220-5200-5313	Fire/EMS Dept. - Training						
	EMS Training	24,000.00		24,000.00			
	Fire Training	7,000.00		7,000.00			
<i>Total 0100-220-5200-5313 (2 detail records)</i>		21000		31,000.00		31,000.00	0.00%
0100-220-5400-5421	Fire/EMS Dept. Expense						
	Verizon Cell Services	500.00		500.00			

Postage	200.00	200.00		
SCBA Cylinder Testing		1,000.00	1,000.00	
Radio Replace/Repair		5,000.00	5,000.00	
Printing		900.00	900.00	
Misc Expenses		5,500.00	5,500.00	
Forest Fire Expense		4,000.00	4,000.00	
Equipment Repairs		7,500.00	7,500.00	
Dues/Subscriptions/Conferences/Meetings		5,000.00	5,000.00	
Copier Lease		0.00	0.00	
Office Supplies		2,500.00	2,500.00	
SCBA Testing		4,000.00	4,000.00	
Total 0100-220-5400-5421 (12 detail records)	36100	36,100.00	36,100.00	0.00%
0100-220-5400-5422 Fire/EMS Dept. - Ambulance Service - Licensing & Certification				
Amb Service Licensing - EMT Recerts		4,500.00	4,500.00	
Total 0100-220-5400-5422 (1 detail record)	4500	4,500.00	4,500.00	0.00%
0100-220-5400-5423 Fire/EMS Dept. - Ambulance Service Supplies				
Medications & Medical Supplies		38,000.00	38,000.00	
Total 0100-220-5400-5423 (1 detail record)	38000	38,000.00	38,000.00	0.00%
0100-220-5400-5424 Fire/EMS Dept. - Paramedics Expense				
Paramedic Intercepts		5,000.00	5,000.00	
Total 0100-220-5400-5424 (1 detail record)	5000	5,000.00	5,000.00	0.00%
0100-220-5400-5481 Fire/EMS Dept-Vehicle Fuel				
Fire/EMS Vehicle Fuel		17,500.00	17,500.00	
Total 0100-220-5400-5481 (1 detail record)	17500	17,500.00	17,500.00	0.00%
0100-220-5400-5482 Fire/EMS Dept. Vehicle Maint.				
Rep/Maint Vehicle-EMS		4,750.00	4,750.00	
Rep/Maint Vehicle-FIRE		45,000.00	45,000.00	
Vehicle Cleaning Supplies		1,000.00	1,000.00	
Total 0100-220-5400-5482 (3 detail records)	40750	50,750.00	50,750.00	0.00%
0100-220-5400-5581 Fire/EMS Dept. Clothing Allowance				
Clothing Career CBA - Class A Uniform x 3		3,000.00	3,000.00	
Fire/EMS Clothing		11,950.00	11,950.00	
Total 0100-220-5400-5581 (2 detail records)	14950	14,950.00	14,950.00	0.00%
0100-220-5800-5852 New Equipment				
PPE-Fire Gear		19,095.00	19,095.00	
Equipment-Fire		15,500.00	15,500.00	
Equipment-EMS		2,000.00	2,000.00	
Total 0100-220-5800-5852 (3 detail records)	26595	36,595.00	36,595.00	0.00%
Total: Expenses	295,790.00	325,790.00	325,790.00	0.00%
Total Budget:	1,327,890.00	1,371,688.00	1,382,401.00	0.78%

291 Emergency Management

Expenses

0100-291-5400-5535 Emergency Management - Expense				
Misc Expense		2,500.00	2,500.00	
Professional Consultant Fees		0.00	0.00	
Misc Expense - REPC Dues		500.00	500.00	
Total 0100-291-5400-5535 (3 detail records)	3000	3,000.00	3,000.00	0.00%
0100-291-5800-5850 Emergency Mgmt - Reverse 911 System				
Emergency Notification System		6,500.00	6,500.00	
Total 0100-291-5800-5850 (1 detail record)	6500	6,500.00	6,500.00	0.00%
Total: Expenses	9,500.00	9,500.00	9,500.00	0.00%
Total Budget:	9,500.00	9,500.00	9,500.00	0.00%

Police Department

FY25 Budget Overview

Expenditures	2023	2024	2025 Proposed
Wages	1,713,311	1,721,981	1,750,501
Expenses	237,200	256,600	266,600
Total	1,950,511	1,978,581	2,017,101

Expenditures:

The total recommended Fiscal Year 2025 budget for Police and Communications is \$2,017,101 which is an increase of \$38,520 from the Fiscal 2024 amount of \$1,978,511. The proposed budget does not include increases for the Collective Bargaining Agreement that is due to be negotiated for FY25. The following wage increases have been reflected in this budget:

- 1.5% COLA and anticipated merit increases for non-union personnel.
- Step increases in wages that are required under the current CBA.
- \$204,250 in wage reimbursements through our expected State 911 Support and Incentive Grant.

The proposed Fiscal Year 2025 budget includes an increase in expenses of \$10,000. This proposed increase is the result of the following:

- Anticipated industry increase of \$10,000 for cruiser replacement for the fleet.

Revenue Budget:

The following anticipated reimbursable grants have been included in the FY2025 budget and reduce the overall expense of the operating budget:

1. FY25 911 Support and Incentive Grant \$204,250
2. FY25 911 Training Grant \$25,000

The following revenue items are deposited in the Town's General Fund and are not reflected in this budget:

- Regional 911 Fee – Hopedale \$23,515
- MURSD SRO Fee \$35,000
- BVT SRO Fee \$60,000

Operational Overview:

The Upton Police Department provides Law Enforcement Services to the Town of Upton and Emergency 911 Dispatch Service to the Towns of Upton and Hopedale. The Police Department employs fourteen full-time personnel which includes a Police Chief, Police Lieutenant, three Sergeants, one Detective, two School Resource Officer, six Patrol Officers and one Department Coordinator. Our Communications Department employs four full-time Dispatchers and four part-time Dispatchers.

The Upton Police Department is a fully Accredited Police Department, meeting the operational and policy standards of the Massachusetts Police Accreditation Commission. This prestigious designation provides the following benefits:

- Provides a norm for an agency to judge its performance.
- Provides a basis to correct deficiencies before they become a public problem.
- Requires agencies to commit their policies and procedures to writing.
- Promotes accountability among agency personnel.
- Provides a means of independent evaluation of agency operations for quality assurance.
- Enhances the reputation of the agency and promotes public confidence in the agency.

The Department operates eight police vehicles; including five fully marked vehicles and three unmarked vehicles, with annual calls for service/activity levels of approximately fourteen thousand five hundred incidents. The Upton Police Department is fully committed to the concept of Community Policing and engages its citizens through proactive police contacts, community partnerships, social media, and special events.

The Upton Police Department will face the following challenges over the next five-year operational period.

- Ability to recruit and retain quality applicants.
- Loss of institutional knowledge with the retirement of additional officers.
- Provide leadership and command training for newly promoted supervisors.
- Maintain and improve equipment and technology.

Budget Detail

Approved AccountNumber	AccountName	Approved				FY25 Dept. Request	% Change
		Budget 2023	FY 2023	Budget 2024	FY 2024		

210 Police

Salaries

0100-210-5100-5100	Police Wages						
	Police Sergeant 3		88,842.00		88,842.00		
	Police Patrol 2		65,538.00		68,063.00		
	Police Patrol 3		72,821.00		65,538.00		
	Police Patrol 4		74,337.00		76,462.00		
	Police Patrol 5		72,821.00		74,252.00		
	Police Patrol 6		70,797.00		72,821.00		
	Police Patrol 7		77,254.00		77,254.00		
	Police Patrol 8		70,937.00		72,821.00		
	Police Patrol 9		69,179.00		71,007.00		
	Police Patrol 1		81,503.00		81,503.00		
	Police Sergeant 2		89,472.00		90,811.00		
	Police Training		25,000.00		25,000.00		
	Quinn Bill % Equivalent		104,391.00		113,400.00		
	Shift Differential Pay		22,568.00		22,568.00		
	Sick Time Coverage		9,500.00		9,500.00		
	Step Increase		3,441.00		3,503.00		
	Special Events - Fireworks Road Races Parades		4,750.00		4,750.00		
	Police Sergeant 1		91,160.00		92,542.00		
	Court Overtime		9,500.00		9,500.00		
	Stipends - Detective and Regional Dispatch		3,500.00		3,500.00		
	Police Lieutenant		107,500.00		107,500.00		
	Additional School Resource Officer Coverage		15,000.00		15,000.00		
	Communications EIP		20,000.00		20,000.00		
	911 Support & Incentive Reimbursement		-204,250.00		-204,250.00		
	Communications Officer 1		57,851.00		58,298.00		
	Communications Officer 2		49,036.00		51,080.00		
	Communications Officer 3		49,036.00		50,611.00		
	Communications Officer 4		49,036.00		50,611.00		
	Communications Training		5,000.00		5,000.00		
	Earned Time Off Coverage		85,540.00		85,540.00		
	Holiday Pay - CBA		3,579.00		3,579.00		
	Investigations & Emergencies		4,750.00		4,750.00		
	Military Leave		21,420.00		21,420.00		
	Officer In Charge Pay		1,600.00		1,600.00		
	Police & Communications Longevity		4,100.00		4,200.00		
	Police Chief		138,829.00		142,941.00		
	Police Department Coordinator		58,817.00		61,158.00		
	Police EIP		70,000.00		70,000.00		
	Communications OT & PT Wages		77,826.00		77,826.00		
Total 0100-210-5100-5100 (39 detail records)		1713311	1,721,981.00		1,750,501.00		1.66%
Total: Salaries		1,713,311.00		1,721,981.00		1,750,501.00	1.66%

Expenses

0100-210-5200-5210	Police Utilities						
	Electricity		30,000.00		30,000.00		
	Natural Gas		5,800.00		5,800.00		
	Cell Phone/Data Cards		6,500.00		6,500.00		
	Water/Sewer		1,200.00		1,200.00		
	Cable/Internet		1,500.00		1,500.00		

<i>Total 0100-210-5200-5210 (5 detail records)</i>		48232.83	45,000.00	45,000.00	0.00%
0100-210-5200-5241	Police Building Maintenance				
	HVAC Maintenance	1,500.00	1,500.00		
	Parking Lot Sealing & Maintenance	5,000.00	5,000.00		
	Janitorial Supplies	1,500.00	1,500.00		
	Generator Maintenance & Fuel	1,200.00	1,200.00		
	Fire Alarm Maintenance & Repair	1,500.00	1,500.00		
	Computer Maintenance	18,500.00	18,500.00		
	Cell Block Maintenance & Repair	2,500.00	2,500.00		
	Audio/Video/Security Maintenance & Repair	2,000.00	2,000.00		
	Miscellaneous	600.00	600.00		
<i>Total 0100-210-5200-5241 (9 detail records)</i>		25300	34,300.00	34,300.00	0.00%
0100-210-5200-5313	Police Training				
	Seminar Conferences Certifications Courses Leadership Training	18,000.00	18,000.00		
<i>Total 0100-210-5200-5313 (1 detail record)</i>		18000	18,000.00	18,000.00	0.00%
0100-210-5400-5421	Police Expense				
	Office Supplies	4,500.00	4,500.00		
	Radar Intoxilizer Maintenance and Certification	1,000.00	1,000.00		
	Postage	1,000.00	1,000.00		
	Parking/Mileage/Tolls	500.00	500.00		
	Miscellaneous Supplies & Costs	1,200.00	1,200.00		
	Membership Fees	7,000.00	7,000.00		
	Equipment	7,600.00	7,600.00		
	Criminal Constitutional MV Law Updates	1,000.00	1,000.00		
	Ammunition & Range Supplies	4,000.00	4,000.00		
	Radio Maintenance	2,200.00	2,200.00		
	Copier Lease	0.00	0.00		
<i>Total 0100-210-5400-5421 (11 detail records)</i>		28454.49	30,000.00	30,000.00	0.00%
0100-210-5400-5481	Police Cruiser Gas				
	Cruiser Gas	40,000.00	40,000.00		
<i>Total 0100-210-5400-5481 (1 detail record)</i>		40000	40,000.00	40,000.00	0.00%
0100-210-5400-5482	Police Cruiser Maintenance				
	Exterior Maintenance & Repair	1,000.00	1,000.00		
	Repair Parts & Supplies	6,500.00	6,500.00		
	Vehicle Tires	3,500.00	3,500.00		
	Contract Labor	3,000.00	3,000.00		
<i>Total 0100-210-5400-5482 (4 detail records)</i>		12000	14,000.00	14,000.00	0.00%
0100-210-5400-5581	Police Clothing Allowance				
	Clothing Allowance	20,300.00	20,300.00		
<i>Total 0100-210-5400-5581 (1 detail record)</i>		20300	20,300.00	20,300.00	0.00%
0100-210-5800-5810	Police Capital - New Cruiser				
	New Vehicle	55,000.00	65,000.00		
<i>Total 0100-210-5800-5810 (1 detail record)</i>		45000	55,000.00	65,000.00	18.18%
	Total: Expenses	237,287.32	256,600.00	266,600.00	3.90%
	Total Budget:	1,950,598.32	1,978,581.00	2,017,101.00	1.95%

Town Clerk

(Includes Elections, Town Clerk, Registrar of Voters)

FY 2025 Budget Overview

Expenditures	2023	2024	2025 Proposed
Wages	\$ 170,463	\$ 103,530	\$ 107,330
Expenses	\$ 356,066	\$ 36,850	\$ 41,150
Total	\$ 526,529	\$ 140,380	\$ 148,480

Expenditures:

The Fiscal Year 2025 budget is for the Town Clerk Department, Elections & Town Meetings and Registrar of Voters. Note: the department was reorganized for Fiscal Year 2024 resulting in a reduction of the overall budget.

Wages

The proposed Fiscal Year 2025 budget includes an increase in wages of \$3,800. This proposed increase is the net result of the following:

- 1.5% COLA for all non-union employees for 52.2 weeks in FY25 (2 employees)
- Step increases for 2 employees

Expenses

The proposed Fiscal Year 2025 budget includes an increase in expenses of \$4,300. This proposed increase is the net result of the following:

- Town Clerk increase of \$1,500 for maintenance and update of General Code/eCode (bylaws & regulations)
- Elections & Town Meetings increase of \$2,800 due to additional requirements for vote by mail and in-person early voting in addition to election day voting.
- Registrar of Voters expense items have no increase; level funding is proposed.

Revenue Budget:

The following revenue items are deposited in the Town's General Fund which help offset the overall costs to the department's budget:

- All Town Clerk fees, including but not limited to dog licenses, birth, marriage and death certificates, marriage intentions, business certificates and ZBA applications amount to approximately \$16,000 each fiscal year. Note: ZBA application fees are now collected by the Land Use & Inspectional Services department.

Operational Overview:

The Town Clerk office is responsible for many important functions in the Town of Upton. These include but are not limited to the following:

- ***Manage and oversee all Elections in the Town*** includes nomination papers, ballot preparation, absentee/vote by mail balloting, early voting balloting (in-person when applicable), scheduling/training of Election workers, preparing the Voter List, certifying the results of the Election, and campaign finance reports.
- ***Attend and certify all Town Meetings*** and the proceedings. Assist the Town Finance Director/Town Accountant with the preparation of Tax Recap for tax rate approval.
- ***Register residents as voters in the Town*** includes online and in-person registrations.
- ***Manage the Annual Town Census*** includes preparing the documents to be mailed to each household and recording any changes to the data. Once complete, a Street List is printed.
- ***Post Board and Committee meetings*** according to the Open Meeting Law
- ***Manage and document the State Ethics training*** for all municipal employees; Swear in new employees.
- ***Documenting and filing of vital records*** include recording new records (birth/marriage/death certificates) and preparing certified copies of these records when requested.
- ***Process dog licenses*** in the Town; includes over 900 dogs registered where rabies documentation is required for each licensed dog.

Budget Detail

Approved AccountNumber	AccountName	Approved				FY25 Dept. Request	% Change
		Budget 2023	FY 2023	Budget 2024	FY 2024		

01: General Fund

113 Town Meetings Elections

Expenses

0100-113-5400-5421	Town Meetings Elections						
Coding-Ballots		10,000.00		10,000.00			
Police Detail		2,400.00		2,400.00			
Supplies		3,000.00		3,500.00			
Workers		7,500.00		9,500.00			
Maintenance		2,500.00		2,800.00			
<i>Total 0100-113-5400-5421 (5 detail records)</i>		25400		25,400.00		28,200.00	11.02%
Total: Expenses		25,400.00		25,400.00		28,200.00	11.02%
Total Budget:		25,400.00		25,400.00		28,200.00	11.02%

161 Clerk

Salaries

0100-161-5100-5100	Town Clerk - Wages						
Permanent Records Officer Stipend		2,500.00		2,500.00			
Town Clerk- Assistant to Town Manager		0.00		0.00			
Step Increase		2,402.00		2,491.00			
Municipal Hearing Officer Stipend		0.00		0.00			
Longevity		550.00		550.00			
Assistant Town Clerk		25,134.00		25,660.00			
Town Clerk		72,944.00		76,129.00			
<i>Total 0100-161-5100-5100 (7 detail records)</i>		119724		103,530.00		107,330.00	3.67%
Total: Salaries		119,724.00		103,530.00		107,330.00	3.67%

Expenses

0100-161-5400-5421	Town Clerk Expense						
Professional Development		1,000.00		1,000.00			
Dog Tags		600.00		600.00			
General Code/eCode		0.00		1,500.00			
Meetings- Conferences		3,400.00		2,500.00			
Office Expenses		750.00		750.00			
Postage		750.00		750.00			
<i>Total 0100-161-5400-5421 (6 detail records)</i>		6500		6,500.00		7,100.00	9.23%
Total: Expenses		6,500.00		6,500.00		7,100.00	9.23%
Total Budget:		126,224.00		110,030.00		114,430.00	4.00%

163 Registration

Expenses

0100-163-5400-5421	Registrar of Voters Expense						
Street list printing		1,200.00		1,200.00			
Census Postage		2,250.00		2,250.00			
Census mailing		1,500.00		1,500.00			
<i>Total 0100-163-5400-5421 (3 detail records)</i>		4950		4,950.00		4,950.00	0.00%
Total: Expenses		4,950.00		4,950.00		4,950.00	0.00%
Total Budget:		4,950.00		4,950.00		4,950.00	0.00%

Veterans' Services

FY 2025 Budget Overview

Expenditures	2023	2024	2025 Proposed
Wages	\$9983	\$11,965	\$12,349
Expenses	\$1000	\$1000	\$1000
Benefits	\$21,000	\$25,000	\$25,000
TOTAL	\$30,983	\$37,965	\$38,439

- The number of Chapter 115 recipients is currently at three. Due to the state increasing MassHealth benefits we have moved another recipient to other state programs.
- I am in the process of recertifying 115 recipients and there will be a small increase due to health care cost increasing.
- We purchase flags that are distributed by the VFW for the town cemetery on Memorial Day. The cost is \$850. This year we were able to charge benefits and receive a 75% reimbursement. Otherwise, this would be charged to benefits. There is some discussion at EOVS of changing this, so I recommend maintaining the \$1,000 expense line.
- As in the past the cost of maintaining the software contract so I can file VA claims and any association dues are paid by Hopedale.
- Upton continues to have more families receiving federal VA benefits. Total benefits now exceed \$1.5 million annually.
- Filing VA claims for Upton residents has increased.
- The proposed budget is less than last year but maintains a small “cushion” for benefits in the event something unexpected or a new family comes on.

Budget Detail

Approved AccountNumber	AccountName	Approved				% Change			
		Budget 2023	FY	Budget 2024	FY				
543 Veterans									
Salaries									
0100-543-5100-5100	Veterans Service - Wages								
	Step Increase			288.00		294.00			
	Veteran Service Officer			11,677.00		12,145.00			
<i>Total 0100-543-5100-5100 (2 detail records)</i>		<i>10449</i>		<i>11,965.00</i>		<i>12,439.00</i>	<i>3.96%</i>		
	Total: Salaries	10,449.00		11,965.00		12,439.00	3.96%		
Expenses									
0100-543-5400-5421	Veterans Service Expense								
	Veterans Service Expenses			1,000.00		1,000.00			
<i>Total 0100-543-5400-5421 (1 detail record)</i>		<i>534</i>		<i>1,000.00</i>		<i>1,000.00</i>	<i>0.00%</i>		
0100-543-5700-5770	Veterans Benefits								
	Veterans Benefits			25,000.00		25,000.00			
<i>Total 0100-543-5700-5770 (1 detail record)</i>		<i>20000</i>		<i>25,000.00</i>		<i>25,000.00</i>	<i>0.00%</i>		
	Total: Expenses	20,534.00		26,000.00		26,000.00	0.00%		
	Total Budget:	30,983.00		37,965.00		38,439.00	1.25%		

Elected Board & Commission Budgets

Board of Health

FY2025 Budget Overview

Expenditures	2023	FY 2024	FY 2025 Proposed
Wages	149,039.00	154,520.00	156,584.00
Expenses	676,393.00	714,393.00	742,393.00
TOTAL	823,682.00	868,913.00	898,977.00

Expenditures:

The total requested tax levy budget for Fiscal 2025 for the Upton Board of Health is \$898,977.00 which is an increase of \$32,387.00 from Fiscal 2024.

This increase is a net result of:

- 1.5 % COLA and a step increase for all wages
- Increase of \$28,000.00 in the cost of Waste Removal Curbside:
 - This figure is always an estimate, as the recycling fees can fluctuate every month as well as the tonnage of the actual product.
 - The cost of waste removal is partially offset by the sale of trash bags, which to date is \$135,700.00 for the current fiscal year. Last fiscal year's trash bag revenue totaled \$286,990.00.

Revenue:

Revenue from the BOH office included:

- Trash Bags: 2022-2023 \$ 286,990.00
- Permits: 2022-2023 \$ 19,650.00

These figures do not include escrowed funds for bulk items nor nursing compensation from Blackstone and reimbursement for vaccines.

The Board of Health and Town nurse also receive grants and reimbursements throughout the year for recycling, software, vaccines, etc.

Operational Overview:

The Board of Health encompasses several services offered to residents pertaining to the health codes. Three elected members oversee the day-to-day operations, and the office is administered 40 hours per week Monday through Friday. The BOH also has a town nurse who offers her services to Upton residents Monday through Thursday.

Budget Detail

Approved AccountNumber	AccountName	Approved				FY25 Dept. Request	% Change
		Budget 2023	FY	Budget 2024	FY		

292 Animal Control

Salaries

0100-292-5100-5111	Animal Control Wages						
	Animal Control Officer Wages			23,855.00		24,785.00	
	Step Increase			585.00		605.00	
<i>Total 0100-292-5100-5111 (2 detail records)</i>		23376		24,440.00		25,390.00	3.89%
Total: Salaries		23,376.00		24,440.00		25,390.00	3.89%

Expenses

0100-292-5200-5271	Kennel Rental						
	Kennel Rental Expense			1,000.00		1,000.00	
<i>Total 0100-292-5200-5271 (1 detail record)</i>		1000		1,000.00		1,000.00	0.00%
0100-292-5400-5421	Animal Control Expense						
	Animal Control Supplies			400.00		400.00	
	Courier Services			300.00		300.00	
	Rabies Vaccine			1,500.00		1,500.00	
	Transportation - Gas and Maintenance			1,200.00		1,200.00	
	Veterinarian Costs			300.00		300.00	
<i>Total 0100-292-5400-5421 (5 detail records)</i>		3700		3,700.00		3,700.00	0.00%
Total: Expenses		4,700.00		4,700.00		4,700.00	0.00%
Total Budget:		28,076.00		29,140.00		30,090.00	3.26%

433 Waste Removal

Expenses

0100-433-5200-5293	Waste Removal - Disposal						
	Wheelabrator Millbury Fees Expense (Contractual)			120,000.00		120,000.00	
<i>Total 0100-433-5200-5293 (1 detail record)</i>		131200		120,000.00		120,000.00	0.00%
0100-433-5200-5296	Waste Removal - Curbside Services						
	Curbside Collection			545,000.00		573,000.00	
<i>Total 0100-433-5200-5296 (1 detail record)</i>		541950		545,000.00		573,000.00	5.14%
Total: Expenses		673,150.00		665,000.00		693,000.00	4.21%
Total Budget:		673,150.00		665,000.00		693,000.00	4.21%

AccountNumber	AccountName	Approved Budget 2023	Approved FY 2024	FY25 Dept. Request	% Change
510 Board of Health					
Salaries					
0100-510-5100-5100	Health Board - Wages				
	Longevity - Asst. Public Health Supervisor	600.00	600.00		
	Step Increase	1,566.00	1,629.00		
	Asst. Public Health Supervisor	64,331.00	66,879.00		
	Overtime		5,500.00		
	Housing Agent Salary	9,500.00	9,643.00		
	<i>Total 0100-510-5100-5100 (5 detail records)</i>	71784	75,997.00	84,251.00	10.86%
0100-510-5100-5110	Health Board - Salaries				
	Member 1	500.00	500.00		
	Member 2	500.00	500.00		
	Chairman	750.00	750.00		
	<i>Total 0100-510-5100-5110 (3 detail records)</i>	1750	1,750.00	1,750.00	0.00%
	Total: Salaries	73,534.00	77,747.00	86,001.00	10.62%
Expenses					
0100-510-5200-5210	Health Board - Food Inspections				
	Food Inspections	2,783.00	2,783.00		
	<i>Total 0100-510-5200-5210 (1 detail record)</i>	2783	2,783.00	2,783.00	0.00%
0100-510-5200-5310	Demolition of Buildings				
	Demolition of Buildings	10.00	10.00		
	<i>Total 0100-510-5200-5310 (1 detail record)</i>	10	10.00	10.00	0.00%
0100-510-5400-5421	Board of Health Expense				
	Beach Testing	1,000.00	1,000.00		
	Conferences & Memberships	500.00	500.00		
	Courier Services	500.00	500.00		
	Office Supplies & Postage	2,000.00	2,000.00		
	<i>Total 0100-510-5400-5421 (4 detail records)</i>	4127.68	4,000.00	4,000.00	0.00%
0100-510-5400-5422	Health Board - Trash Bags				
	Purchase of Trash Bags	32,000.00	32,000.00		
	<i>Total 0100-510-5400-5422 (1 detail record)</i>	32000	32,000.00	32,000.00	0.00%
0100-510-5400-5423	BOH - Hazardous Waste				
	Hazardous Waste Day	0.00	0.00		
	<i>Total 0100-510-5400-5423 (1 detail record)</i>	7000	0.00	0.00	100.00%
0100-510-5400-5424	Beaver Management				
	1/2 of total budget - remaining line item under Conservation Commission	4,000.00	4,000.00		
	<i>Total 0100-510-5400-5424 (1 detail record)</i>	4000	4,000.00	4,000.00	0.00%
	Total: Expenses	49,920.68	42,793.00	42,793.00	0.00%
	Total Budget:	123,454.68	120,540.00	128,794.00	6.85%

Approved AccountNumber	AccountName	Approved					
		Budget 2023	FY 2023	Budget 2024	FY 2024	FY25 Dept. Request	% Change

510 Board of Health

Expenses

2508-510-5580-5580	BOH Bulk Item Revolving - Other Expenses						
	Monthly Bulk Items		4,000.00		0.00		
	Revenue		-8,000.00		-2,000.00		
	Hazardous Waste Day - Bulk Item Disposal		4,000.00		2,000.00		
<i>Total 2508-510-5580-5580 (3 detail records)</i>		0	0.00		0.00		100.00%
2510-510-5580-5580	Insurance Recovery BOH - Vaccines - Other Expenses						
	Medical Supplies		6,000.00		6,000.00		
	Revenue		-15,000.00		-15,000.00		
	Vaccine Purchase		9,000.00		9,000.00		
<i>Total 2510-510-5580-5580 (3 detail records)</i>		0	0.00		0.00		100.00%
2516-510-5700-5700	BOH - Title V Revolving Fund - Other Expenses						
	Agent 1 salary		10,000.00		10,000.00		
	Revenue		-20,000.00		-20,000.00		
	Agent 2 salary		10,000.00		10,000.00		
<i>Total 2516-510-5700-5700 (3 detail records)</i>		0	0.00		0.00		100.00%
Total: Expenses		0.00	0.00		0.00		100.00%
Total Budget:		0	0.00		0.00		100.00%

522 Health Service

Salaries

0100-522-5100-5111	Nurse Wages						
	Longevity		360.00		360.00		
	Nurses Salary		39,724.00		40,267.00		
<i>Total 0100-522-5100-5111 (2 detail records)</i>		39260	40,084.00		40,627.00		1.35%
0100-522-5100-5120	Nurse Wages - Blackstone IMA						
	Nursing Services		9,926.00		10,067.00		
<i>Total 0100-522-5100-5120 (1 detail record)</i>		9725	9,926.00		10,067.00		1.42%
Total: Salaries		48,985.00	50,010.00		50,694.00		1.37%

Expenses

0100-522-5400-5421	Health Service Expense						
	Medical Supplies		500.00		500.00		
	Memberships & Conferences		500.00		500.00		
	Mileage		750.00		750.00		
	Office Supplies		150.00		150.00		
<i>Total 0100-522-5400-5421 (4 detail records)</i>		1900	1,900.00		1,900.00		0.00%
Total: Expenses		1,900.00	1,900.00		1,900.00		0.00%
Total Budget:		50,885.00	51,910.00		52,594.00		1.32%

Library Trustees

FY25 Budget Overview

Expenditures	FY23	FY24	FY25 Proposed
Wages	\$ 230,026	\$ 287,941	\$ 307,521
Salaries	\$ 4,750	\$ 4,750	\$ 4,750
Expenses	\$ 65,184	\$ 74,359	\$ 81,992
Total	\$ 299,960	\$ 367,050	\$ 394,263

Expenditures:

The total requested FY 2025 budget for Upton Town Library is \$394,263, an increase over FY24 of \$27,213 (7.4%). The budget increase includes:

- Additional wages to increase library staff by 10 hours per week to support additional children's programs.
- Increases in most supply line items due to price increases and expanded usage.
- Increase in library materials expense to meet certification requirements.
- Increase in Passport postage to reflect increased demand. Recouped by increased fees paid to general fund.

Wages

The proposed FY24 budget includes an increase in wages of \$19,580 (6.8%). This proposed increase is the net result of the following:

- COLA increase of 1.5%
- Merit pool request of \$7,422, sufficient for a one step increase for each employee.
- Increase in hours of Graphic Design and Marketing specialist of 2 hours per week. (\$2,305)
- Addition of 8 hours per week for Children's Specialist. (\$8,999)

The additional hours of staff time for a Children's Specialist will allow the library to offer a second session of Baby Storytime, Pre-school Storytime and Monday Storytime. These programs are our most popular and since May of 2023 have filled each session with a waiting list.

Expenses

The proposed FY24 budget includes an increase in expenses of \$7,633 (10.3%). This proposed increase provides level services for our increased usage and meets our certification requirements.

- Materials expense increased by \$7,000.
As our total budget rises, our certification requirement for materials expenditures also increases. The materials expenditure requirement is 19% of total budget, including wages.
- Library Network Membership fee increased by \$204.

Our CWMARS consortium has kept membership increases to a minimum. This membership supplies our catalog and inventory services, and is a considerable savings over an independent system.

- Supply, equipment and programs categories increased by a total of \$3,782. Nearly all of our programming expenses, office and cleaning supplies and materials processing expenses have increased due to a combination of our vendors increasing their prices and increased usage (see operational overview). Other than our programming budget, these line items have not seen increases since FY19, and the current amounts are inadequate to our needs.
- Offsetting some of these increases is an additional credit for State Aid to Libraries of -\$3,853. The State budget has provided more funding to direct support of local libraries, another important benefit of maintaining State certification.

Passport Postage

The proposed FY25 budget level increases passport postage by \$500. Upton Library staff resumed passport services in December of 2023. Based on two months of services we processed 28 applications per month, requiring an increased postage amount. A typical passport application costs \$9.85 in postage and generates \$35 in revenue, so passport services are a net revenue generator for the town.

Revenue Budget:

Revenue generated from passport services is deposited into the town's general fund to help offset the overall costs of the department budget.

- Passport fees \$1,500

This projected number assumes we will be able to offer a similar number of passport appointments as we did before COVID precautions halted passport services.

Operational Overview:

In May of 2023, the Library moved into our new location in the Upton Community Center. The immediate operational impacts of the move were:

Library programs are now fully accessible and attendance limits were increased to match the new program rooms.

Library visits in Summer 2023 (June, July, August) increased to 8,712, a 145% increase over the same months in 2022.

Library circulation in Summer 2023 increased to 14,348, a 37% increase over 2022.

Library collection space increased by 40%, we are slowly increasing the collection size to use the additional space.

Individual study rooms are available for the public. From June 1 to Nov 30, 2023, these rooms were reserved 86 times. When not reserved, they are open for drop-in usage.

The conference room and classroom are available for groups and individuals. From June 1 to Nov 30, these rooms were reserved 68 times.

The greatroom is available for community use, and was reserved 23 times for activities other than Library and Senior center programs.

The library's mission statement, updated in July 2021 is:

"The Upton Town Library provides information, programs, services, recreation, and access to technology that meets the needs of the townspeople, fosters creativity, and encourages lifelong learning. We enrich lives and prepare for an ever-changing future."

The primary services we provide are:

- Lending a variety of physical and digital materials – books, audiobooks, videos, magazines, newspapers, references and the digital equivalent through Libby and Hoopla.
- Providing information - from simple questions about local services to research on history or social issues.
- Providing public technology access – desktop computers, wireless hotspots, tablet devices, printing, scanning and faxing services for public use.
- Early education – early literacy storytime programs, supporting schools' curricula and summer reading requirements, resources and materials for homeschooling families.
- Adult education – ESL tutoring, one to one technology assistance, test proctoring, digital literacy instruction.
- Community use space – providing spaces that can be used by the general public for meetings, consultations, events and exhibits.
- Cultural programs – book groups for all ages, art displays and workshops, musical performances and instruction, history presentations.

Budget Detail

Approved AccountNumber	AccountName	Approved				FY25 Dept. Request	% Change
		Budget 2023	FY 2023	Budget 2024	FY 2024		

610 Library

Salaries

0100-610-5100-5100	Library-Wages						
	Childrens & Young Adult Librarian		53,391.00		55,520.00		
	Longevity		550.00		550.00		
	Library Specialist 2		22,098.00		14,414.00		
	Library Specialist 1		22,098.00		22,980.00		
	Library Childrens Specialist		0.00		8,999.00		
	Library Assistant 2		19,727.00		15,065.00		
	Step Increase		5,686.00		7,423.00		
	Digital Resource Specialist		13,299.00		16,136.00		
	Library Director		82,644.00		85,921.00		
	Adult Librarian		49,653.00		50,384.00		
	Library Assistant 1		18,795.00		18,078.00		
	Library Assistant 3		0.00		12,052.00		
<i>Total 0100-610-5100-5100 (12 detail records)</i>		230026	287,941.00		307,522.00		6.80%
0100-610-5100-5110	Library - Salaries						
	Elected Library Trustees		4,750.00		4,750.00		
<i>Total 0100-610-5100-5110 (1 detail record)</i>		4750	4,750.00		4,750.00		0.00%
Total: Salaries		234,776.00		292,691.00		312,272.00	6.69%

Expenses

0100-610-5400-5422	Library - Postage Expense						
	Passport Postage		1,000.00		1,500.00		
<i>Total 0100-610-5400-5422 (1 detail record)</i>		1000	1,000.00		1,500.00		50.00%
0100-610-5400-5582	Library Expense						
	Photocopier Lease		0.00		0.00		
	Staff Training		500.00		500.00		
	Security System		0.00		0.00		
	Materials Processing		1,500.00		3,000.00		
	PO Box Fee		322.00		354.00		
	Office Supplies		1,000.00		1,500.00		
	Children Supplies		1,000.00		1,500.00		
	Equipment Purchase		750.00		1,000.00		
	Library Materials		63,283.00		70,283.00		
	Library Network Membership		10,508.00		10,712.00		
	Library Programming		4,500.00		5,500.00		
	Library State Aid Credit		-12,504.00		-16,357.00		
	Library Support Software		2,500.00		2,500.00		
	Public Internet Access		0.00		0.00		
<i>Total 0100-610-5400-5582 (14 detail records)</i>		64184	73,359.00		80,492.00		9.72%
Total: Expenses		65,184.00	74,359.00		81,992.00		10.27%
Total Budget:		299,960.00		367,050.00		394,264.00	7.41%

610 Library

Expenses

2503-610-5580-5580	Library Revolving - Other Expenses						
	Revenue		-750.00		-750.00		
	Replacement Materials		750.00		750.00		
	Photocopier Supplies		0.00		0.00		
<i>Total 2503-610-5580-5580 (3 detail records)</i>		0	0.00		0.00		100.00%
Total: Expenses		0.00	0.00		0.00		100.00%
Total Budget:		0	0.00		0.00		100.00%

Recreation

The Recreation Commission is committed to bringing high quality recreational opportunities to the residents of Upton. This takes the form of providing adult wellness classes, family programs, children's programming, and community safety programs such as swim lessons and the staffing of lifeguards on the beach.

FY 2025 Rec Revolving Budget Overview

Totals	2023	2024	2025 Proposed
Revenue	\$260,000	\$270,000	\$270,000
Expenses	\$(260,000)	\$(270,000)	\$(270,000)

Revenue and Expenses:

No major shifts planned within the overall Recreation operations. This has us projecting FY 2025 to be flat with FY2024. We have budgeted for wage adjustments without needing to increase our overall spending by being more efficient with operational processes. Our Recreation Revolving account continues to focus on 5 main pillars.

Operation:

- Operation Payroll: Adjustments made within the expenses to cover expected wage changes.
- Field Rentals: Steady revenue year after year.
- Marketing: Small adjustments made to match quarterly updates sent out to the community.
- Software Tools: Small adjustment expected year over year

Contracted Programs:

- Volleyball and Yoga are the main programs here. Revenue is slightly above expenses, and the balance is used to offset operational costs.

Kids@Play & LIT:

- Adjustments made due to a small drop in attendance during the summer of 2023, but that was offset with the small change in the fee structure.
 - Drop due to rainy summer and beach being closed due to algae bloom.
- Summer of 2023 also saw the return of field trips. We only ran 4 out of the 8 weeks and all of them sold out. Our plan is to grow this to have a weekly field trip.

Swim Lessons:

- We have not been able to offer this in the last few years as we have not been able to hire an instructor.
- We continue to search for one and budget for matched revenue and expenses.

Other Programs:

- Pickleball falls into this bucket. We have raised the yearly membership fee to cover the amount of time they have reserved at Kiwanis as well as the town hall during the winter.

FY 2025 Parks & Recreation Overview

This account is mostly used for general items at Kiwanis. Money collected from beach usage is offset by the cost of paying the gatekeepers. Equipment needs for Kids@Play. Utility expenses are paid from this account. We also use this account for the concert concession sales and concession expenses. This is budgeted to be a Zero sum account with a \$25K expense ceiling.

FY 2025 Site Improvements

This is a flat \$16,000 again this year. The first base dugout at the baseball/softball field is in dire need of repair. 1st base dugout repairs is estimated between \$10K - \$12K. Will also need new ADA assessable pathway and bleachers for the field. Estimating \$3K - \$4K for this cost.

FY 2025 Beach Staff

This account is specifically to pay our Lifeguards. We understand that going from \$30,400 to \$32,225 amounts to a 6% raise, but we must stay aggressive in our hourly rates to have sufficient beach coverage.

FY 2025 Misc Beach (Concert)

In FY 2024, we increased this budget line from \$7K to \$9K. This was from the rising gas prices and overall inflation. The gas prices have been fairly steady and we're counting on them to remain steady. No budget increase in the \$9K for this account in FY 2025.

FY 2025 Parks Revolving Budget Overview

Totals	2023	2024	2025 Proposed
Revenue	\$23,000	\$25,000	\$25,000
Expenses	\$(23,000)	\$(25,000)	\$(25,000)

Summer Programs (non Kids@Play)

- Gate Receipts: We updated the gate receipt revenue to track with the trend of the last several years
- Capital Improvement: We lowered to cover some of the increases in other budget lines such as staff payroll
- Concert Food Sales: We lowered the projection line for this budget item to as we were consistently falling short of previous years projections
- Gatekeeper/All Staff: We increased the payroll line to keep up with the increase in minimum wage statewide
- Beach Equipment: We lowered to cover some of the increases in other budget lines such as staff payroll
- Utilities: Used trending data from previous years to adjust slightly for accuracy
- Concert Food Purchases: Increased slightly to match trending data from previous years

Budget Detail

Approved AccountNumber	AccountName	Approved				FY25 Dept. Request	% Change
		Budget 2023	FY 2023	Budget 2024	FY 2024		

25: Revolving

421 DPW

Expenses

2502-421-5580-5580	Parks & Recreation Revolving - Other Expenses					
	Life Guard/Gatekeeper Staff	12,250.00		13,000.00		
	Utilities	4,250.00		4,000.00		
	Concert Food Purchases	2,000.00		2,500.00		
	Concert Food Sales	-3,000.00		-2,000.00		
	Beach Equipment	2,000.00		2,000.00		
	Gate Receipts (season/daily)	-20,000.00		-23,000.00		
	Capital Improvement	2,500.00		3,500.00		
<i>Total 2502-421-5580-5580 (7 detail records)</i>	<i>0</i>	<i>0.00</i>		<i>0.00</i>		<i>100.00%</i>
Total: Expenses	0.00	0.00		0.00		100.00%
Total Budget:	0	0.00		0.00		100.00%

Approved AccountNumber	AccountName	Approved Budget 2023	FY 2023	Budget 2024	FY 2024	FY25 Dept. Request	% Change
630 Beach							
Salaries							
0100-630-5100-5110 Recreation - Salaries							
	Elected Official Stipend		1,750.00		1,750.00		
	<i>Total 0100-630-5100-5110 (1 detail record)</i>	2500	1,750.00		1,750.00		0.00%
0100-630-5100-5112 Recreation - Beach							
	Beach Staff		30,400.00		32,225.00		
	<i>Total 0100-630-5100-5112 (1 detail record)</i>	31300	30,400.00		32,225.00		6.00%
	Total: Salaries	33,800.00		32,150.00		33,975.00	5.68%
Expenses							
0100-630-5400-5421 Recreation - Misc Exp. Beach Programs							
	Beach Expenses & Concerts		9,000.00		9,000.00		
	<i>Total 0100-630-5400-5421 (1 detail record)</i>	6250	9,000.00		9,000.00		0.00%
0100-630-5800-5840 Recreation - Site Improvements							
	Capital Purchases		16,000.00		16,000.00		
	<i>Total 0100-630-5800-5840 (1 detail record)</i>	20780	16,000.00		16,000.00		0.00%
	Total: Expenses	27,030.00		25,000.00		25,000.00	0.00%
	Total Budget:	60,830.00		57,150.00		58,975.00	3.19%
630 Beach							
Expenses							
2501-630-5580-5580 Recreation Revolving - Other Expenses							
	Kids@Play Field Trip Expense		4,000.00		8,000.00		
	Kids@Play Equipment Costs		5,450.00		8,000.00		
	Kids@Play Staffing Expenses		140,250.00		130,160.00		
	Field/Facility Rental		-15,040.00		-15,000.00		
	Contracted Programs Income		-8,500.00		-15,000.00		
	Contracted Programs Equipment Costs		400.00		1,500.00		
	Contracted Program Fees		4,500.00		5,000.00		
	Kids@Play income		-242,460.00		-230,000.00		
	Rec Director Benefits		23,500.00		24,910.00		
	Swim Lesson Revenue		-4,000.00		-4,000.00		
	Swim Lesson Payroll		3,500.00		3,500.00		
	Swim Lesson Equipment		500.00		500.00		
	Sponsorship		0.00		0.00		
	Operational credit card fees		6,000.00		4,500.00		
	Rec Director Professional Development		1,000.00		1,000.00		
	Other Program Revenue		0.00		-6,000.00		
	Other Program Payroll		1,000.00		1,000.00		
	Other Program Equipment		1,000.00		1,000.00		
	other equipment rental		500.00		500.00		
	Operational supplies		1,000.00		1,000.00		
	Operational services		5,500.00		6,000.00		
	Operational marketing		6,400.00		4,000.00		
	Rec Director Salary		65,500.00		69,430.00		
	<i>Total 2501-630-5580-5580 (23 detail records)</i>	0	0.00		0.00		100.00%
	Total: Expenses	0.00		0.00		0.00	100.00%
	Total Budget:	0		0.00		0.00	100.00%
	Total for: 25-Revolving		0.00		0.00		100.00%

Miscellaneous Budget

Budget Detail

AccountNumber	AccountName	Approved Budget	Approved FY	Approved Budget	FY24 Dept.	% Change
2022	FY 2023 Request					

Capital Budget Committee

137 Capital Budget Committee

Expenses						
0100-137-5400-5421	Capital Budget Committee Expense					
	Misc			1,000.00	1,000.00	
	<i>Total 0100-137-5400-5421 (1 detail record)</i>		1000	<i>1,000.00</i>	<i>1,000.00</i>	<i>0.00%</i>
	Total: Expenses		1,000.00	1,000.00	1,000.00	0.00%
	Total Budget:		1,000.00	1,000.00	1,000.00	0.00%

Cemetery Commissioners

491 Cemetery

Salaries						
0100-491-5100-5110	Cemetery Commission - Salaries					
	Elected Officials Stipend			1,750.00	1,750.00	
	<i>Total 0100-491-5100-5110 (1 detail record)</i>		1750	<i>1,750.00</i>	<i>1,750.00</i>	<i>0.00%</i>
	Total: Salaries		1,750.00	1,750.00	1,750.00	0.00%
Expenses						
0100-491-5200-5241	Cemetery Maintenance					
	Facility Maintenance			20,120.00	20,120.00	
	Electric			125.00	125.00	
	<i>Total 0100-491-5200-5241 (2 detail records)</i>		20245	<i>20,245.00</i>	<i>20,245.00</i>	<i>0.00%</i>
	Total: Expenses		20,245.00	20,245.00	20,245.00	0.00%
	Total Budget:		21,995.00	21,995.00	21,995.00	0.00%

Education

300 Education

Salaries

0100-300-5100-5110	MURSD - Salaries				
	Elected Officials Stipend		1,750.00	1,750.00	
<i>Total 0100-300-5100-5110 (1 detail record)</i>		1750	1,750.00	1,750.00	0.00%
0100-300-5100-5111	BVT - Salaries				
	Elected Officials Stipend		500.00	500.00	
<i>Total 0100-300-5100-5111 (1 detail record)</i>		500	500.00	500.00	0.00%
	Total: Salaries	2,250.00	2,250.00	2,250.00	0.00%

Expenses

0100-300-5200-5621	Mendon-Upton Operating Expense				
	Estimated Regional School Assessment		13,786,677.00	14,200,278.00	
	Move Regional School Assesment line to Norfolk Aggie School Assessment		0.00	0.00	
<i>Total 0100-300-5200-5621 (2 detail records)</i>		13645046	13,786,677.00	14,200,278.00	3.00%
0100-300-5200-5622	Mendon-Upton Debt Exclusions				
	Long Term Debt Clough/Memorial School		289,856.00	0.00	
	Long Term Debt Miscoe Green Repair		81,031.00	0.00	
<i>Total 0100-300-5200-5622 (2 detail records)</i>		386030	370,887.00	0.00	-100.00%
0100-300-5200-5625	Blackstone Valley Operating Expense				
	Estimated Regional School Assessment		1,557,040.00	1,603,752.00	
<i>Total 0100-300-5200-5625 (1 detail record)</i>		1315075	1,557,040.00	1,603,752.00	3.00%
0100-300-5200-5626	Blackstone Valley Capital Assessment				
	Estimated Debt Service		13,722.00	13,158.00	
<i>Total 0100-300-5200-5626 (1 detail record)</i>		14291	13,722.00	13,158.00	-4.11%
0100-300-5200-5628	Norfolk Aggie Operating Expense				
	Moved from MURSD Regional School Assesment line to Norfolk Aggie School Assessment		184,485.00	190,020.00	
<i>Total 0100-300-5200-5628 (1 detail record)</i>		0	184,485.00	190,020.00	3.00%
	Total: Expenses	15,360,442.00	15,912,811.00	16,007,208.00	0.59%
	Total Budget:	15,362,692.00	15,915,061.00	16,009,458.00	0.59%

Finance Committee

131 Finance Committee

Expenses

0100-131-5400-5421	Finance Committee Expense				
	Continuing Education		250.00	250.00	
	Printing of Finance Committee Report		1,700.00	1,700.00	
<i>Total 0100-131-5400-5421 (2 detail records)</i>		1000	1,950.00	1,950.00	0.00%
	Total: Expenses	1,000.00	1,950.00	1,950.00	0.00%
	Total Budget:	1,000.00	1,950.00	1,950.00	0.00%

Reserve Fund

132 Reserve Fund

Expenses

0100-132-5700-5781	Finance Committee Reserve				
	Finance Committee Reserve		25,000.00	25,000.00	
<i>Total 0100-132-5700-5781 (1 detail record)</i>		12000	25,000.00	25,000.00	0.00%
	Total: Expenses	12,000.00	25,000.00	25,000.00	0.00%
	Total Budget:	12,000.00	25,000.00	25,000.00	0.00%

Historical Commission

691 Historical Commission

Expenses

0100-691-5400-5421	Historical Commission Expense				
	Historical Commission Expense		1,000.00	1,000.00	
<i>Total 0100-691-5400-5421 (1 detail record)</i>		1000	1,000.00	1,000.00	0.00%
	Total: Expenses		1,000.00	1,000.00	0.00%
	Total Budget:		1,000.00	1,000.00	0.00%

Housing Authority

184 Housing Authority

Salaries

0100-184-5100-5110	Housing Authority - Salaries				
	Elected Officials Stipend		2,250.00	2,250.00	
<i>Total 0100-184-5100-5110 (1 detail record)</i>		2250	2,250.00	2,250.00	0.00%
	Total: Salaries		2,250.00	2,250.00	0.00%
	Total Budget:		2,250.00	2,250.00	0.00%

Planning Board

175 Planning Board

Salaries

0100-175-5100-5110	Planning Board - Salaries				
	Salaries		2,750.00	2,750.00	
<i>Total 0100-175-5100-5110 (1 detail record)</i>		2750	2,750.00	2,750.00	0.00%
0100-175-5100-5113	Planning Board Wages				
	Department Specialist		24,419.00	24,786.00	
	Step Increase		0.00	599.00	
	Longevity Pay		0.00	206.00	
<i>Total 0100-175-5100-5113 (3 detail records)</i>		21316	24,419.00	25,591.00	4.80%
	Total: Salaries		24,066.00	27,169.00	4.31%

Expenses

0100-175-5200-5305	Regional Planner				
	Regional Planner (CMRPC)		2,468.00	2,468.00	
<i>Total 0100-175-5200-5305 (1 detail record)</i>		2314	2,468.00	2,468.00	0.00%
0100-175-5400-5421	Planning Board Expense				
	Advertising Printing & Copying		1,200.00	1,200.00	
	Membership & Training		320.00	320.00	
	Office Supplies		500.00	500.00	
	Postage		300.00	300.00	
	Professional Services		2,100.00	2,100.00	
<i>Total 0100-175-5400-5421 (5 detail records)</i>		4420	4,420.00	4,420.00	0.00%
	Total: Expenses		6,734.00	6,888.00	0.00%
	Total Budget:		30,800.00	34,057.00	3.44%

Town Moderator

114 Town Moderator

Salaries

0100-114-5100-5111	Moderator Salary			
	Elected Official Stipend	500.00	500.00	
<i>Total 0100-114-5100-5111 (1 detail record)</i>		1000	500.00	0.00%
Total: Salaries		1,000.00	500.00	0.00%

Expenses

0100-114-5400-5421	Moderator Expense			
	Membership	100.00	200.00	
<i>Total 0100-114-5400-5421 (1 detail record)</i>		100	100.00	200.00
Total: Expenses		100.00	100.00	200.00
Total Budget:		1,100.00	600.00	700.00
				16.67%

Trust Fund Committee

950 Trust Fund Committee

Salaries

0100-950-5100-5110	Trust Fund Committee -Salaries			
	Elected Officials Stipend	1,750.00	1,750.00	
<i>Total 0100-950-5100-5110 (1 detail record)</i>		3500	1,750.00	0.00%
Total: Salaries		3,500.00	1,750.00	0.00%
Total Budget:		3,500.00	1,750.00	0.00%

Budget Total Summary

AccountNumber	AccountName	Approved Budget 2023	Approved FY 2024	FY25 Dept. Request	% Change
Budget Total Summary					
Articles					
	Expenses				
		293,226.00	110,000.00	110,000.00	0.00%
	Total for Fund: Articles	293,226.00	110,000.00	110,000.00	0.00%
General					
	Expenses				
		21,428,431.31	21,530,515.00	21,916,853.00	1.79%
	Salaries				
		5,996,480.00	6,300,774.00	6,637,674.00	5.35%
	Total for Fund: General	27,424,911.31	27,831,289.00	28,554,527.00	2.60%
Revolving					
	Expenses				
		0.00	0.00	0.00	0.00%
	Total for Fund: Revolving	0.00	0.00	0.00	0.00%
Waste Water Enterprise					
	Expenses				
		383,004.00	387,407.00	398,014.00	2.74%
	Salaries				
		332,314.00	335,815.00	358,297.00	6.69%
	Total for Fund: Waste Water Enterprise	715,318.00	723,222.00	756,311.00	4.58%
Water Enterprise					
	Expenses				
		779,126.03	641,475.00	647,241.00	0.90%
	Salaries				
		340,669.00	344,820.00	367,302.00	6.52%
	Total for Fund: Water Enterprise	1,119,795.03	986,295.00	1,014,543.00	2.86%
	Total Budget:	29,553,250.34	29,650,806.00	30,435,381.00	2.65%

Government Finance Officers Association (GFOA) Distinguished Award Goal

GFOA Best Practices identify specific policies and procedures that contribute to improved government management. They aim to promote and facilitate positive change or recognize excellence rather than merely to codify current accepted practice. GFOA has emphasized that these practices be proactive steps that a government should be taking. Best practices are applicable to all governments (both large and small). The Town Finance Team has made a commitment to moving in a direction of administering financial best practices and pursuing the GFOA Distinguished Budget Award. The award will represent a significant achievement by the Town once achieved. It reflects the commitment of the Board of Selectmen, Finance Committee, and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the Town must satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the Town's budget serves as a policy document, a financial plan, an operations guide and a communications device. Building upon last year's budget document, this year's budget document marks another significant step toward reaching our stated goal.

Joseph Laydon, Town Manager

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

ARPA: American Rescue Plan Act of 2021

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a Certified Public Accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

Bond and Interest Record: The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poor's, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost.

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Chapter 70 School Funds: Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet.

Cherry Sheet: The official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Prop 2 1/2.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Deficit: The excess of expenditures over revenues during an accounting period.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year: Communities in Massachusetts operate on a budget cycle that begins July 1 and ends June 30.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Foundation Budget: The spending target imposed by the Education Reform Act of 1992 for each school district as the level necessary to provide an adequate education for all students.

Free Cash: Remaining, unrestricted funds from operations of the previous year. Unpaid property taxes reduce the amount that can be certified as free cash. Free cash is certified by the State Bureau of Accounts and is not available for appropriation until certified.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 74/75: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements.

Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals, or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Prop 2 1/2 provisions.

Levy Ceiling: A tax restriction imposed by Prop 2 1/2. It states that, in any year, the real and personal property taxes imposed may not exceed 2 1/2 percent of the total full and fair cash value of all taxable property.

Levy Limit: A tax restriction imposed by Prop 2 1/2. It states that the real and personal property taxes imposed by a town may only grow each year by 2 1/2 percent of the prior year's levy limit, plus new growth and any overrides or exclusions.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, fees, rentals and charges.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Minimum Local Contribution: The minimum that a city or town must appropriate from property taxes for the support of schools.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net School Spending: School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's net school spending must equal or exceed the requirement established annually by the DOE.

Net School Spending Requirement: The sum of a school district's minimum local contribution and Chapter 70 aid received in a given fiscal year. Besides the requirement, funds need to be appropriated to support costs such as student transportation, fixed assets, long-term debt service, etc.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay: An account established annually to fund anticipated tax abatements, exemptions, and uncollected taxes. The overlay is not established by the normal appropriate process, but rather is raised on the tax recap sheet.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes part of free cash.

Principal: The face amount of a bond, exclusive of accrued interest.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$16.77 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Warrant: An authorization for action.