

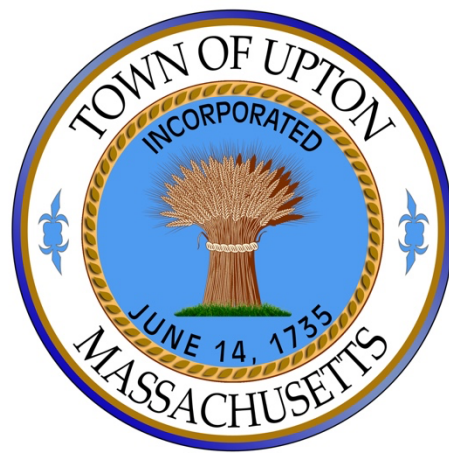


Town Manager's Budget Recommendation

FISCAL YEAR 2026

JOSEPH LAYDON, TOWN MANAGER

February 28, 2025



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Cover Photographs – Town Common Monuments, Upton Fire Station, Upton Town Hall, Upton Police Station

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 2026. The purpose of this annual budget document is to present to the public, Select Board, and Finance Committee an initial picture of the proposed operations and services for fiscal year 2026 to meet the needs of the citizens of Upton.

The Town Manager's FY 2026 budget is balanced, recommending a tax levy General Fund appropriation for a total amount of \$29,663,027 and an additional \$1,928,623 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 FY2026 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 Select Board 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 Those types of financial investments will protect the town's future from degrading infrastructure, outdated and inoperable equipment, and possible force reductions.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 2026 Budget, town services, excluding education, are essentially a level service budget which includes 2% 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 2025 budget, the FY 2026 budget proposes a minor increase of 0.2 FTE (full time equivalent) employees; an increase of six hours for a part-time Library Assistant; seven additional hours for drivers in the Elder and Social Services/ Senior Center, and a part time employee in the Recreation Department to supervise beach activities and staff during the summer season. The FY 2026 Budget also takes into account successful negotiations with the four (4) unions. Furthermore, while the FY 2026 Budget provides for a 2.5% 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 \$16,397,320 or 55% in FY 2026 of the general fund expenditures. Increases in need for services, decreases in federal funding, and increased costs 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 \$4.1M or 14% (remained unchanged from FY 2025). This leaves \$9.2, 31% (an increase from 30% in FY 2025) 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 2026's General Fund portion increasing 22.26%, from \$ \$1,007,341 in FY 2025 to \$1,231,566 in FY 2026. Although these costs far outpace our ability to raise 2.5% under Proposition 2 ½, the current trend fully funds our pension liability by 2036. 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 2026 of \$47,000 (6.78%) above what was approved for the FY 2025 budget.

Services to support town facilities has started to moderate. 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 were to be felt in FY 2025. Likewise, as the Town shifted from 100% contracted services to shared IT support with MURSD, costs have stabilized. The FY 2026 Budget is based off actual expenses for a full year of operation of the Upton Community Center and budget projects expenses anticipated for utilities, preventative maintenance, and cleaning services. Expenses for IT increased 1.05% over FY 2025. Expenses for Town Buildings is proposed to decrease 3.5% as the Town has a better understanding of actual costs. Both IT and town facility services will be closely monitored to ensure projections are accurate.

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 \$4,187,711, which has provided a great deal of flexibility in supporting the ongoing capital needs of the town. For FY 2026, we continue to invest in the town's infrastructure as described below.

- The Department of Public Works is requesting \$150,000 to purchase a replacement backhoe. The DPW utilizes one backhoe, which is primarily used by the Highway Division but is shared between all Divisions of Public Works. The machine is used daily and for multiple purposes including, but not limited to, roadway-drainage-culvert repairs, opening and closing of graves in the cemeteries, and snow & ice operations. It is the most used piece of equipment within the Department.

- 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 2026, the CIP requests \$130,000 in funding from the Wastewater Division's Retained Earnings to fund rehabilitation of the sewer system including cleaning 1,975 linear feet of gravity sewer, cured in place pipe liners, and the lining of 265 linear feet of 8-inch gravity sewer.
- Pavement Management Program Funding – For Fiscal Year 2026, it is proposed that road construction budget be funded at \$600,000 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 ten years, the DPW, utilizing a combination of Chapter 90 funds and town appropriations, has repaved 25.67 miles of roadways or 36.4% of all town accepted roads.

Conclusion

Town Manager's Budget Recommendation for Fiscal Year 2026 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 1st, 2025, 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 Recommended Fiscal Year 2026 Budget 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 Recommended Fiscal Year 2026 Budget 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 Select Board 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 Select Board. Upton has a tradition of developing a budget that clearly defines departmental missions, goals, and objectives. The Select Board 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

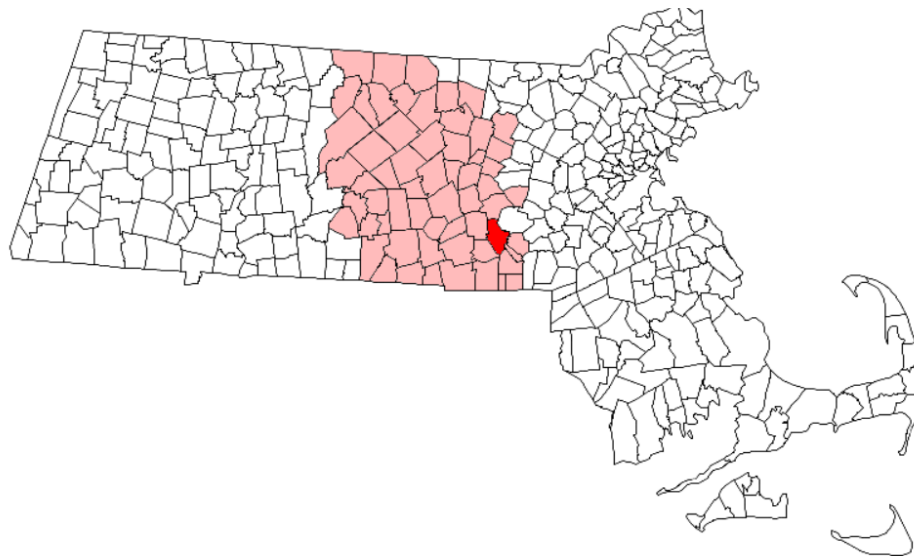
The Town of Upton is in south central Massachusetts, approximately 35 miles west of Boston and 15 miles southeast of Worcester. The Town is 21.8 square miles in size, has 8000 residents according to the 2020 US Census. Established as a Town in 1735, the Town is governed by an open town meeting form of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

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

County: Worcester

Total Area: 21.8 Sq. Miles

Total Land: 21.6 Sq. Miles

Total Water: .2 Sq. Miles

Form of Gov't: Open Town Meeting

FY2024 Single Tax Rate per \$1,000: \$13.68

FY2025 Single Tax Rate per \$1,000: \$13.15

Incorporated: 1735

Population: 8,268 (2022 Census)

Elevation: 301 feet

Coordinates: [42°10'28"N 71°36'10"W](#)

Website: <http://www.uptonma.gov>

Schools: Pre-K through Grade 12

Budget Financial Plan—Revenue and Expenditure Summary

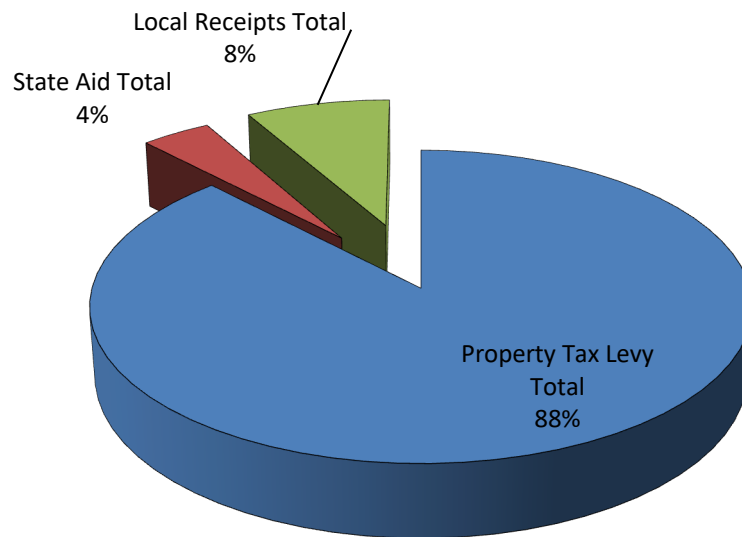
Fiscal Year 2026 Budget Financial Plan Revenue and Expenditure Overview

The Fiscal Year 2026 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

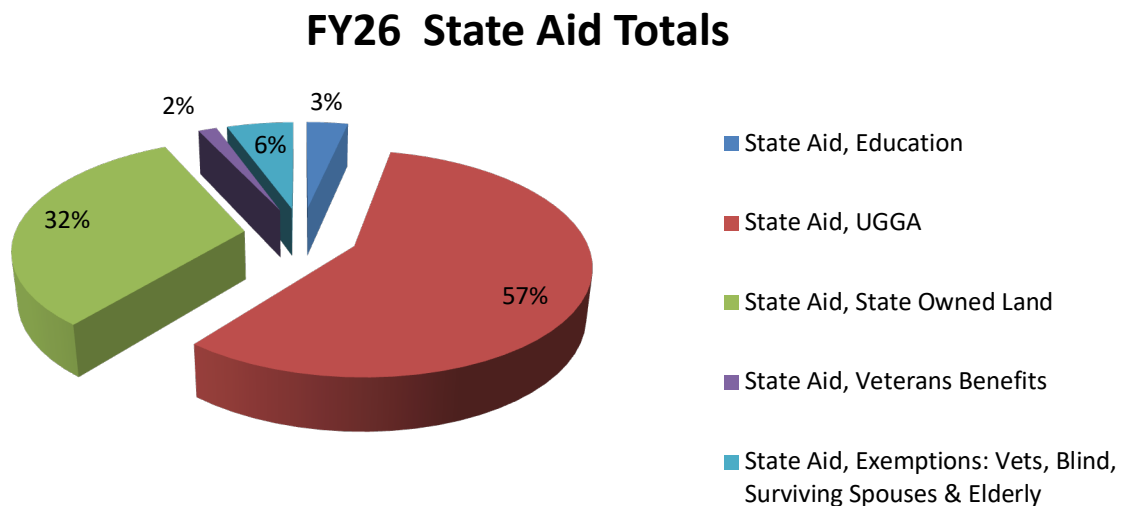
The Fiscal Year 2026 budget is funded through \$29,663,027 in revenues. This is comprised of \$26.1M in property taxes, \$1.2M in State Aid for Town and Education operations. Other revenues include \$2.4M in local receipts.

FY26 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.



A. STATE AID OVERVIEW AND TRENDS

The chart above indicates the breakdown of State funding among the aid categories for Fiscal Year 2026. Of the State Aid anticipated to be received, 3% is in the form of Educational Aid while 97% is Municipal Aid. The table below shows the trend in support from the Commonwealth for Education and Municipal Aid between FY25 and FY26.

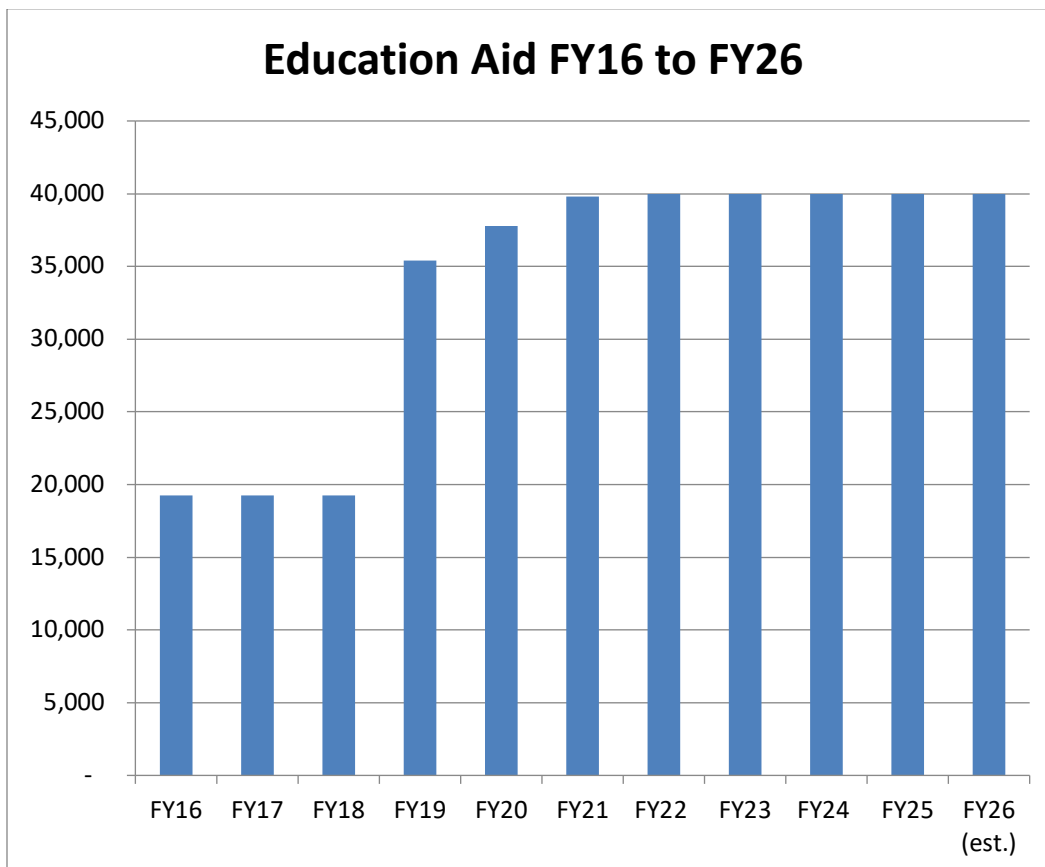
| State Aid Education | FY25 Budget | FY26 Budget | FY25/26 Change | % Change |
|------------------------|-------------|-------------|----------------|----------|
| Education – Chapter 70 | \$39,979 | \$39,979 | 0.00 | 0.00% |

| State Aid Municipal | FY25 Budget | FY26 Budget | FY25/26 Change | % Change |
|--|--------------------|--------------------|----------------|--------------|
| Unrestricted General Government Aid (UGGA) | \$655,574 | \$669,997 | 14,423 | 2.20% |
| Veterans Benefits | \$16,796 | \$18,004 | 1,208 | 7.19% |
| Elderly/Veterans Exemptions | \$39,754 | \$64,452 | 24,698 | 62.13% |
| State Owned Land | \$353,642 | \$374,781 | 21,139 | 5.98% |
| Total State Aid Municipal | \$1,065,766 | \$1,127,234 | 61,468 | 5.77% |
| Grand Total State Aid | \$1,105,745 | \$1,167,213 | 61,468 | 5.56% |

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 2026.

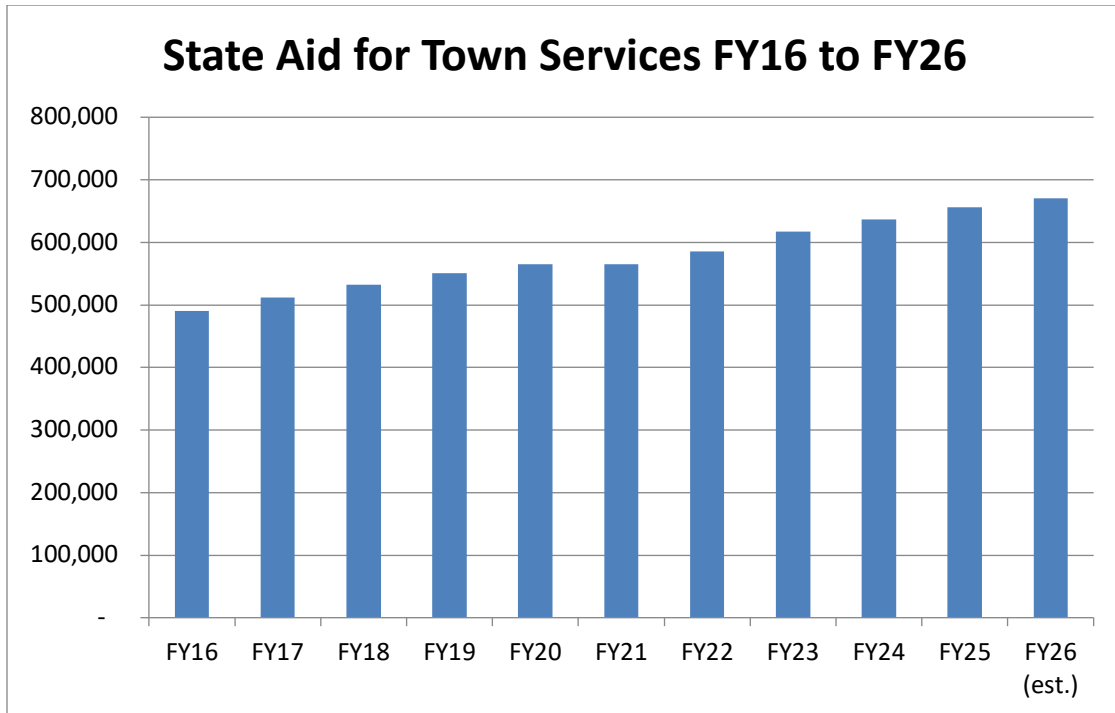
1. Education Aid – Chapter 70

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 2026. The table below depicts the history of this aid category back to Fiscal Year 2016.



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 57% of the total State appropriation of this State Aid category. For Fiscal Year 2026, the Town anticipates receiving \$669,997 in Unrestricted General Government Aid. This represents a 2.20% budget increase over the Fiscal Year 2026 estimate. The table below depicts the history of this aid category back to Fiscal Year 2016.



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 2026 reimbursement estimate is \$18,004.

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 \$374,781 for Fiscal Year 2026.

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 2026 budget includes a Cherry Sheet allocation of \$64,452 for these exemptions.

B. PROPERTY TAXES

The Fiscal Year 2026 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 \$621,706 and estimates new growth of \$130,000. For Fiscal Year 2026 the estimate maximum allowable levy is in the amount of \$26.2M.

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 2026 is estimated at \$170,000.

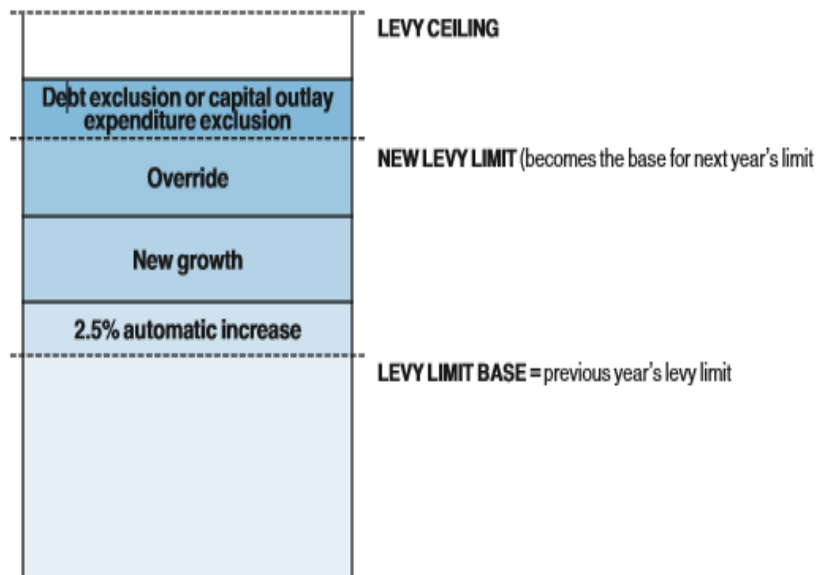
| Property Tax Revenue | 2025 | 2026 |
|-------------------------|-----------------|--------------------|
| Prior Year Levy Limit | \$24,076,022 | \$24,868,233 |
| Amended Growth | N/A | N/A |
| 2.5% Automatic Increase | \$601,901 | \$621,706 |
| New Growth | \$190,310 | \$130,000 (est.) |
| New Limit | \$24,868,233 | \$25,619,939(est.) |
| Debt Exclusions | \$642,089 | \$612,911(est.) |
| Maximum Allowable Levy | \$25,510,322 | \$26,232,850(est.) |
| Tax Levy | \$25,481,873.53 | N/A |

Of note, with the Fiscal Year 2025 Tax Recap, the Town reported Excess or Unused Levy Capacity in the amount of \$28,448.47.

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 FY26 at \$612,911 (see detail below). Below is a diagram from the Division of Local Services website called "Levy Limits: A Primer on Proposition 2 1/2" that demonstrates all the different layers that makes up the tax levy.

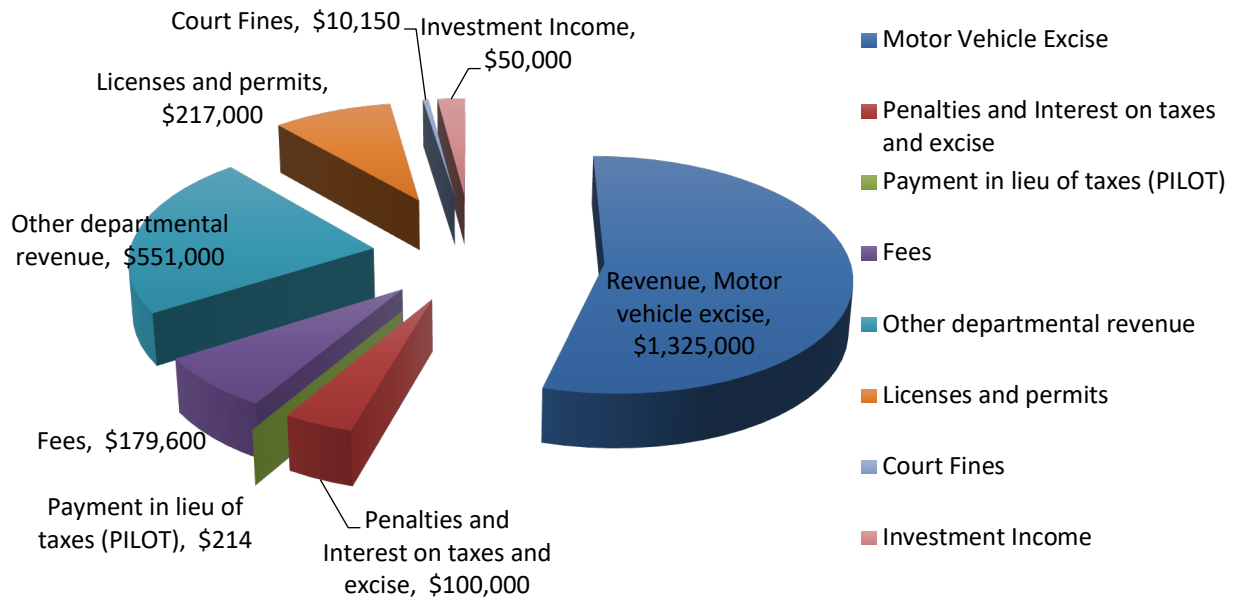
| | |
|---------------------------------------|---------------------|
| DEBT EXCLUSIONS: | |
| Water Projects & Equipment - GOB 2012 | \$102,686.00 |
| Community Center | \$510,225.00 |
| | |
| Total Debt Exclusions | \$612,911.00 |
| | |



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.

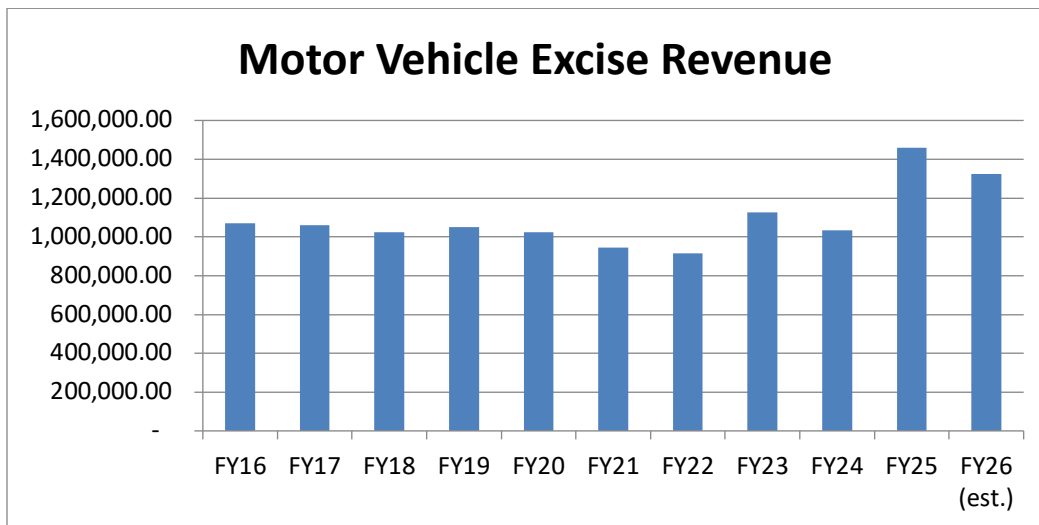
FY26 Local Receipt Revenue



| Town of Upton Fiscal Year 2026 - Local Receipts Revenue | | | | |
|---|---------------------|---------------------|-----------------|--------------|
| Local Receipts Revenue Summary | FY25 Budget | FY26 Budget | FY25/26 Change | % Change |
| Motor Vehicle Excise | \$ 1,458,929 | \$ 1,325,000 | \$ (133,929) | -9.18% |
| Penalties and Interest on taxes and excise | 85,000 | 100,000 | 15,000 | 17.65% |
| Payment in lieu of taxes (PILOT) | 214 | 214 | - | 0.00% |
| Fees | 128,500 | 179,600 | 51,100 | 39.77% |
| Other departmental revenue | 517,000 | 551,000 | 34,000 | 6.58% |
| Licenses and permits | 194,000 | 217,000 | 23,000 | 11.86% |
| Court Fines | 10,400 | 10,150 | (250) | -2.40% |
| Investment Income | 30,000 | 50,000 | 20,000 | 66.67% |
| Bond Premiums Amortization | 130 | - | (130) | -100.00% |
| Local Receipts Total | \$ 2,424,173 | \$ 2,432,964 | \$ 8,791 | 0.36% |

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 2026 revenue estimate for Motor Vehicle Excise is \$1,325,000. 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. \$100,000 is estimated from this revenue source in Fiscal Year 2026.

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 \$217,000 based on estimated license and permit activity in Fiscal Year 2025.

4. Court Fines

This revenue category includes court fines assessed through motor vehicle violations. This category is budgeted at \$10,150 for Fiscal Year 2026, based upon trends observed in Fiscal Year 2025.

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 2026 is in the amount of \$50,000 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 \$214 for Fiscal Year 2026, based upon trends observed in Fiscal Year 2025.

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 \$179,600 in Fiscal Year 2026. This estimate is based upon trends observed in Fiscal Year 2025.

8. Other Department Revenue

This revenue category includes Ambulance Service charges (\$275,000), 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 \$551,000 in Fiscal Year 2026. This estimate is based upon trends observed in Fiscal Year 2025.

E. OTHER REVENUE/FUNDING SOURCES

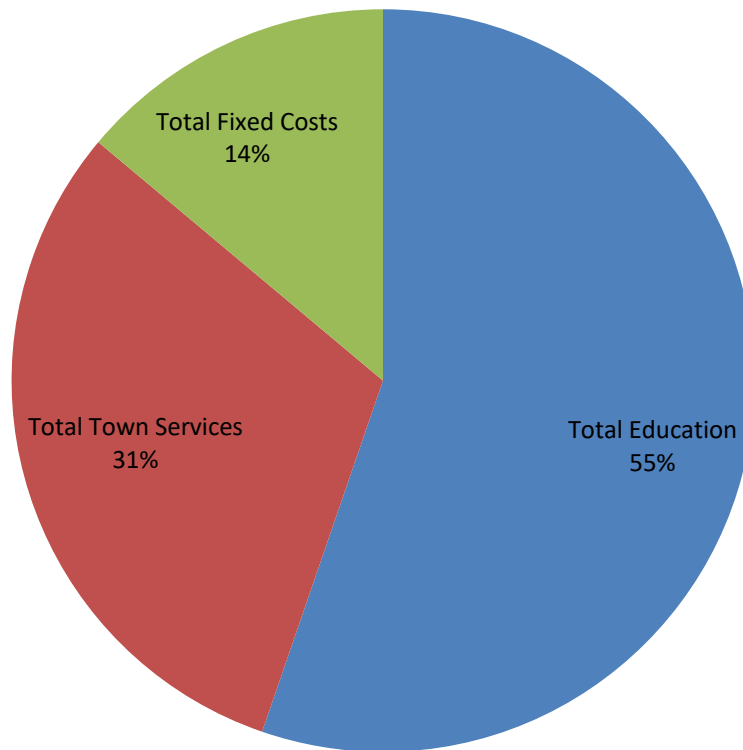
1. Free Cash

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 2026 Budget, which is consistent with Division of Local Services recommendation.

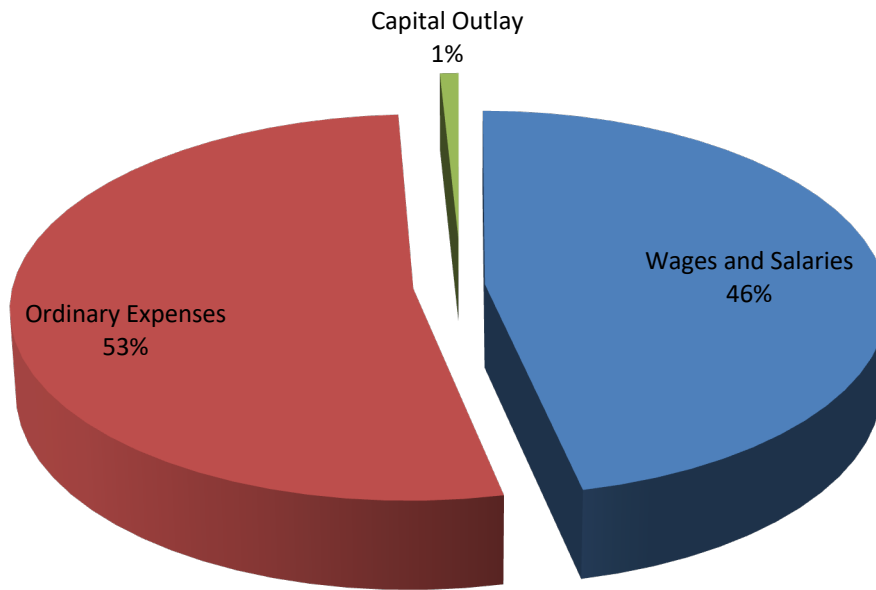
Fiscal Year 2026 Expenditure Overview

The Fiscal Year 2026 budget appropriates \$29,663,027 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, Blackstone Valley Technical School and Norfolk County Agricultural High 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 55% 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 31% is available to fund Town departmental operations, including the salary and ordinary maintenance costs of all non-school departments.

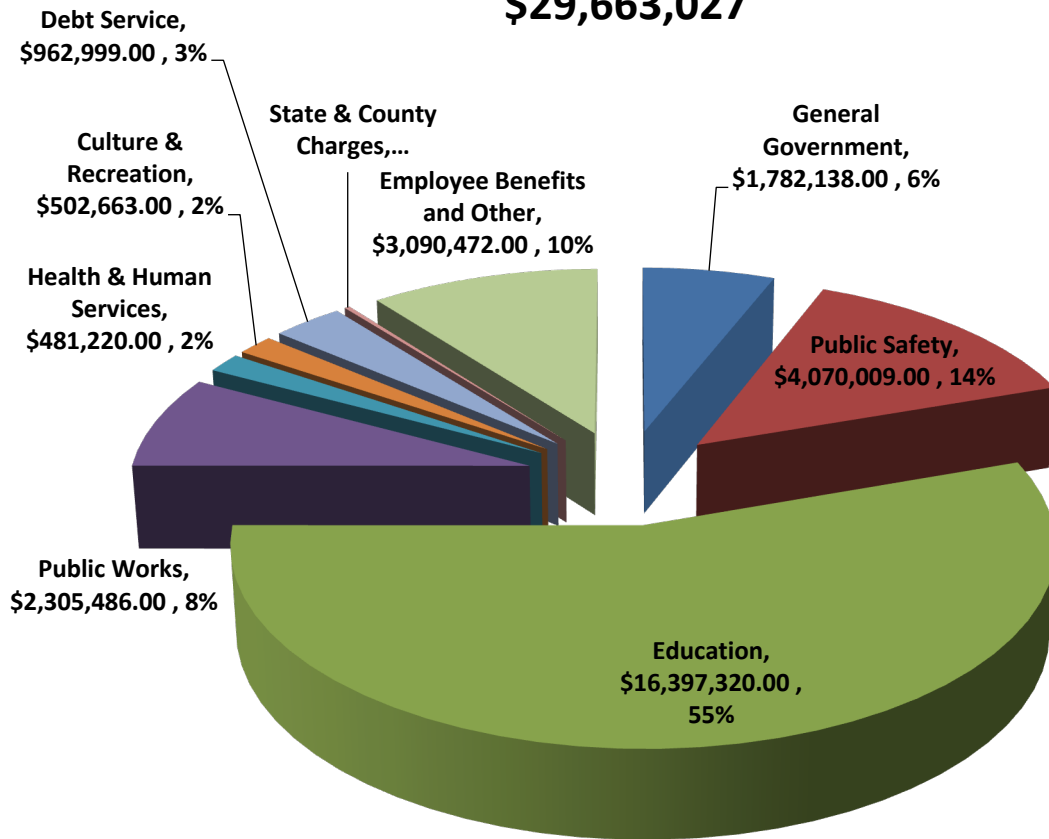
FY26 Total Expense Budget, \$29,663,027



**FY26 Total Expense Budget by Category Type,
\$29.7MIL, Net Education Expenses of \$16.4MIL,
Town Municipal Expenses of \$13.3MIL**



FY26 Total Expense Budget by Function, \$29,663,027

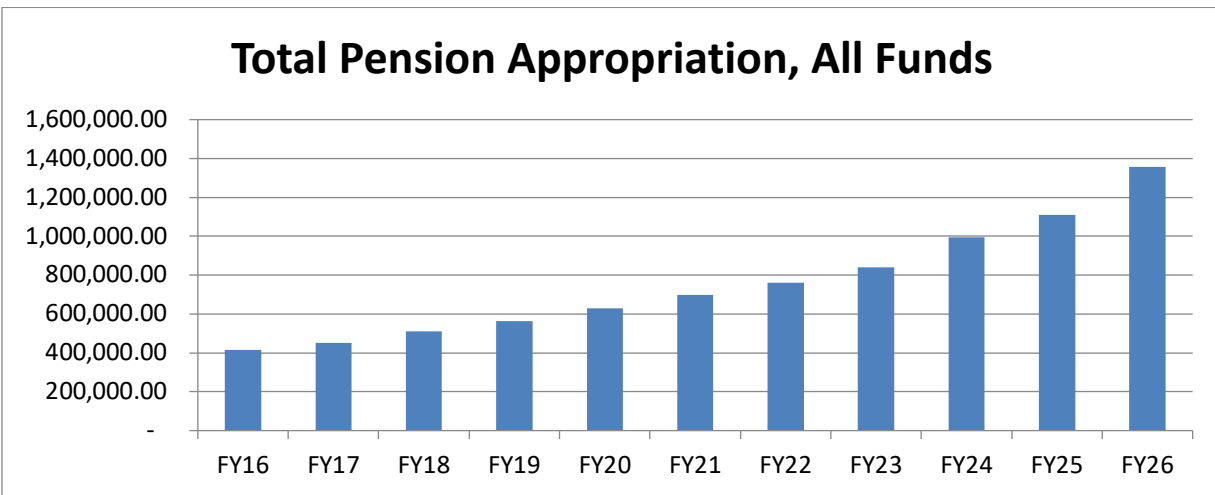


Total FY 2026 Recommended Budget Summary

| | Current | | | |
|---|------------------------|-------------------------|-------------------------|------------------------|
| | FY2025 | FY2026 | | |
| <u>ESTIMATED REVENUES</u> | <u>Approved</u> | <u>Projected</u> | <u>\$ Change</u> | <u>% Change</u> |
| Property Taxes - Net Debt Exclusion | \$24,839,785 | \$25,619,939 | \$780,154 | 3.14% |
| Property Taxes - Debt Exclusion | \$642,089 | \$612,911 | (\$29,178) | -4.54% |
| Overlay | (\$170,734) | (\$170,000) | \$734 | -0.43% |
| State Aid - Education | \$39,979 | \$39,979 | \$0 | 0.00% |
| State Aid - Municipal | \$1,065,766 | \$1,127,234 | \$61,468 | 5.77% |
| Motor Vehicle Excise | \$1,458,929 | \$1,325,000 | (\$133,929) | -9.18% |
| Penalties and interest on taxes and excis | \$85,000 | \$100,000 | \$15,000 | 17.65% |
| Payment in lieu of taxes (PILOT) | \$214 | \$214 | \$0 | 0.00% |
| Fees | \$128,500 | \$179,600 | \$51,100 | 39.77% |
| Other departmental revenue | \$517,000 | \$551,000 | \$34,000 | 6.58% |
| Licenses and permits | \$194,000 | \$217,000 | \$23,000 | 11.86% |
| Court Fines | \$10,400 | \$10,150 | (\$250) | -2.40% |
| Investment Income | \$30,000 | \$50,000 | \$20,000 | 66.67% |
| Bond Premuims Amortization | <u>\$130</u> | <u>\$0</u> | <u>(\$130)</u> | <u>-100.00%</u> |
| TOTAL ESTIMATED REVENUES | \$28,841,058 | \$29,663,027 | \$821,969 | 2.85% |
| | | | | |
| | Current | | | |
| | FY2025 | FY2026 | | |
| <u>ESTIMATED EXPENSES</u> | <u>Approved</u> | <u>Projected</u> | <u>\$ Change</u> | <u>% Change</u> |
| General Government | \$1,803,486 | \$1,782,138 | -\$21,348 | -1.18% |
| Public Safety | \$3,832,528 | \$4,070,009 | \$237,481 | 6.20% |
| Education - Salaries & Operating | \$16,004,246 | \$16,397,320 | \$393,074 | 2.46% |
| Education - DE - Debt Service | \$13,158 | \$0 | -\$13,158 | -100.00% |
| Public Works | \$2,233,081 | \$2,305,486 | \$72,405 | 3.24% |
| Health & Human Services | \$454,731 | \$481,220 | \$26,489 | 5.83% |
| Culture & Recreation | \$470,783 | \$502,663 | \$31,880 | 6.77% |
| Debt Service | \$940,134 | \$962,999 | \$22,865 | 2.43% |
| State & County Charges | \$67,730 | \$70,720 | \$2,990 | 4.41% |
| Employee Benefits and Other | \$2,905,885 | \$3,080,472 | \$174,587 | 6.01% |
| Article - Town Roads Const. & Other | \$105,296 | \$0 | -\$105,296 | -100.00% |
| Article - Assessors Recertification | <u>\$10,000</u> | <u>\$10,000</u> | <u>\$0</u> | <u>0.00%</u> |
| TOTAL ESTIMATED EXPENSES | \$28,841,058 | \$29,663,027 | \$821,969 | 2.85% |
| | | | | |
| Favorable/(Unfavorable) Variance | <u>\$0</u> | <u>\$0</u> | | |

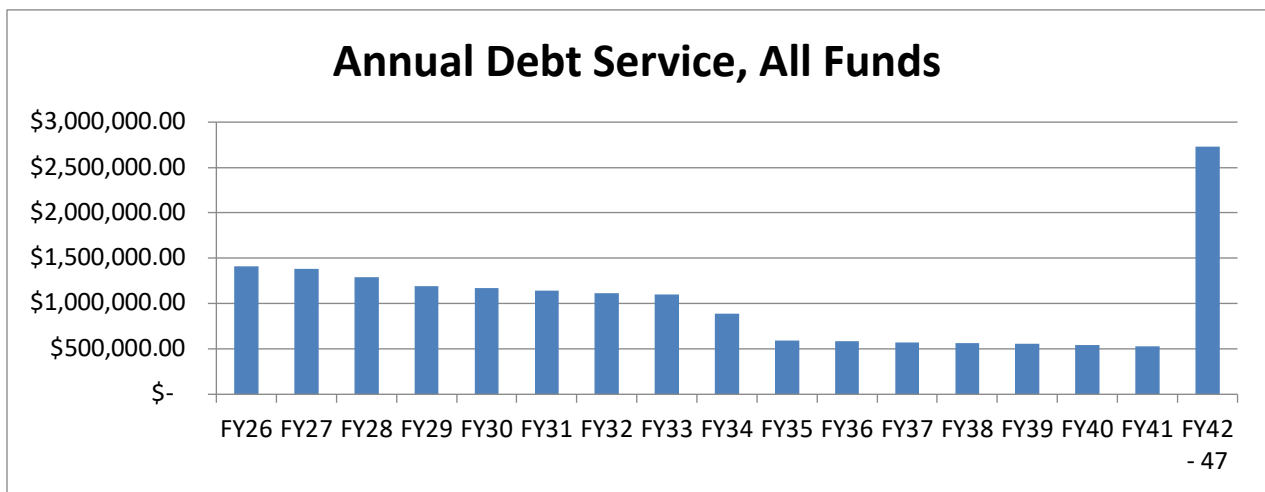
Pension

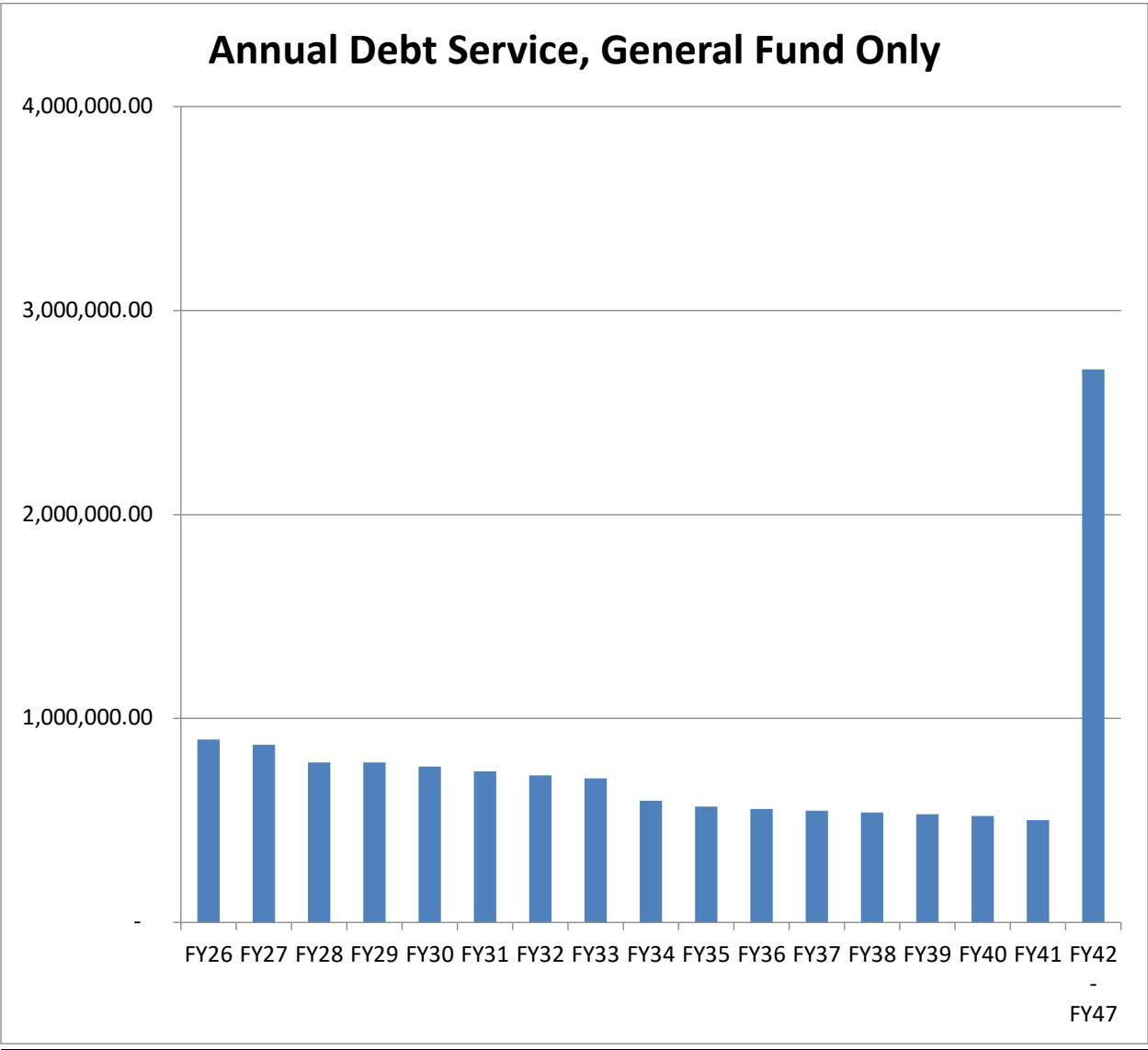
The Town is a member of the Worcester Regional Retirement System. As one of 104 public employee retirement systems within the Commonwealth of Massachusetts, the Worcester Regional Retirement System operates under and administers the provisions of the contributory defined benefit plan established by Chapter 32 of the Massachusetts General Laws. Governed by a five-member Board of Trustees, the plan has over 15,000 members and over \$1.1 billion dollars in assets. The Town's pension appropriation is budgeted at \$ 1,356,448 for FY2026 with the payment date of July 1, 2025. The Town anticipates the pension appropriation amount to increase significantly over the next few years due to upcoming retirements.



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 including the community center, community preservation and enterprise fund obligations for these borrowing totals \$1,412,620 in FY26.



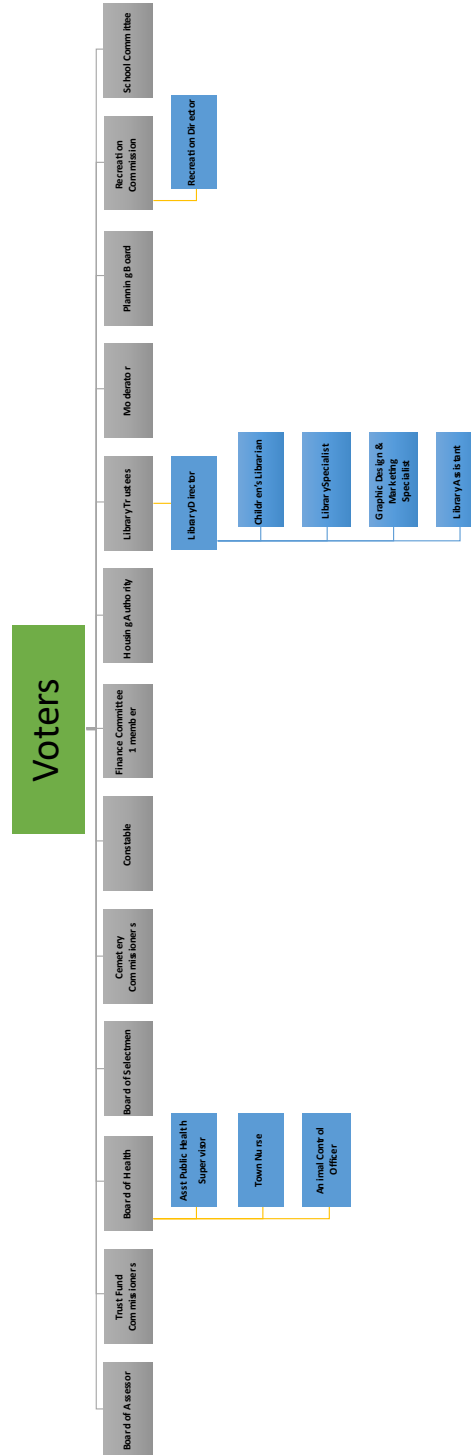


Fiscal 2026 Budget Procedure

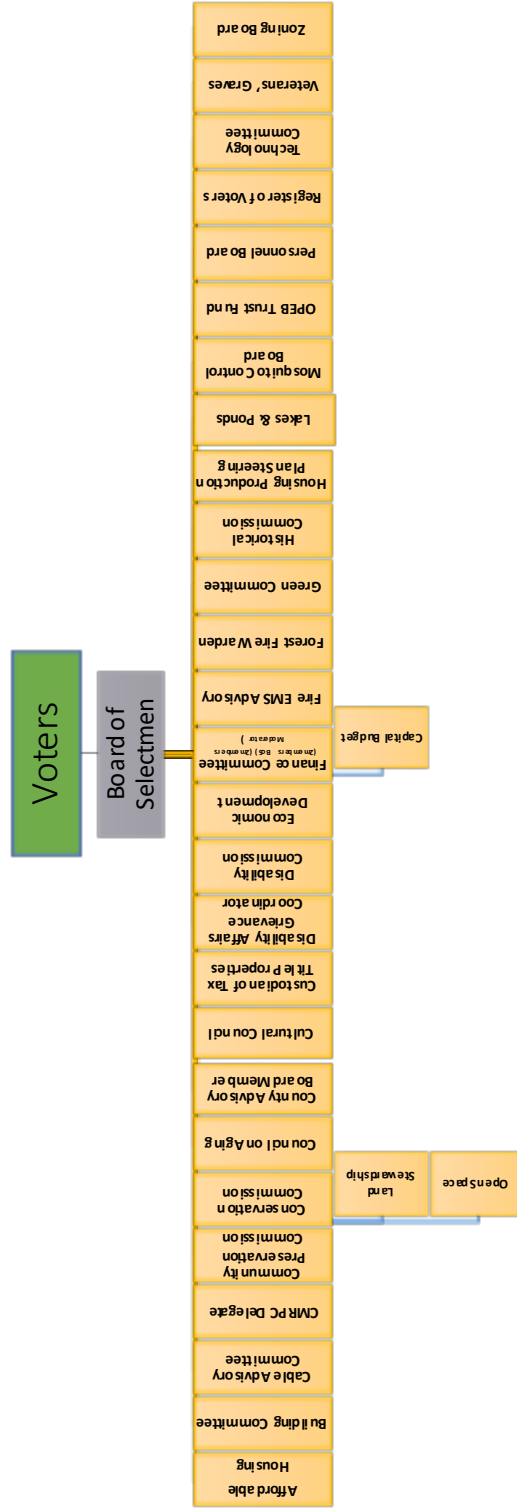
| FY 25 Meetings & FY 26 Budget Preparation Calendar | | | Final Draft |
|--|---|-----------------------------|---|
| From: Town Manager | | | |
| Date: December 3, 2024 | | | |
| Town Meeting and Budget Schedule | | | |
| % Complete | Deliverable | Due By | Notes |
| 100% | Warrant Opens for the Special Town Meeting | Wednesday, August 7, 2024 | Vote taken at August 6th SB Meeting |
| 100% | Warrant Closes for the Special Town Meeting | Friday, September 6, 2024 | Warrant Closes at noon. |
| 100% | Warrant Review period begins | Monday, September 9, 2024 | SB, FinCom, CBC review Warrant |
| 100% | SB reviews Warrant w Committee Recommendations | Tuesday, October 1, 2024 | BoS Mtgs 9-19 and 10-3 |
| 100% | Execute STM Warrant and Post | Tuesday, October 15, 2024 | Law requires at least 14 days prior to STM, must be posted on or before 10-28. |
| 100% | Special Town Meeting | Tuesday, November 12, 2024 | |
| 75% | Tax Classification Hearing | Tuesday, November 19, 2024 | |
| 100% | Budget Memo and Operating Budget Instructions sent to Depts. & Boards | Tuesday, December 3, 2024 | |
| 0% | Warrant Opens for the Annual Town Meeting | Wednesday, December 4, 2024 | Vote to occur on Tuesday, 12-3 |
| 0% | FY 26 Drafts Budgets returned to TM/FINCOM | Friday, January 10, 2025 | Depts., Board and Committees submit budget requests. Depts submit capital requests to TM. |
| 0% | Town Reports due to Select Board's Office | Friday, January 10, 2025 | Per By-law |
| 0% | FY 26 Town Manager Budget Recommendation Released | Monday, February 3, 2025 | |
| 0% | Warrant Closes for the Annual Town Meeting | Friday, January 31, 2025 | |
| 0% | Select Board's Budget Review: Session 1 | Tuesday, February 18, 2025 | Police, Fire, Town Manager, Town Accountant (includes Dept Cap Requests) |
| 0% | Select Board's Budget Review: Session 2 | Tuesday, March 4, 2025 | DPW, COA, Code, Town Clerk (includes Dept Cap Requests) |
| 0% | Finance Committee's Budget Review and Article Review Sessions | Tuesday, March 11, 2025 | BOA, T/C, RecCom, BOH, Library, Moderator, Schools et al |
| 0% | Capital Budget Committee review capital requests | Friday, February 28, 2025 | Recommendations due to BOS and FinCom |
| 0% | SB reviews Warrant Articles | Tuesday, March 4, 2025 | Working Sessions 3/4, 3/18, 4/1, 4/15 |
| 0% | Send Annual Town Report to the Printer | Friday, March 14, 2025 | |
| 0% | Final Joint Finance Committee/Select Board Meeting | Friday, March 28, 2025 | No later than March 30th |
| 0% | SB – last day to vote to place a question on the ballot for the ATE | Tuesday, March 25, 2025 | Law requires 35 days in advance of Annual Town Meeting, which is 03-27 |
| 0% | Warrants Executed and ATM Warrant Posted | Wednesday, April 23, 2025 | Law requires at least 7 days prior to ATM, must be posted on or before 4-24. |
| 0% | Finance Committee Report Sent to the Printer | Friday, April 11, 2025 | |
| 0% | Post Election Warrant for ATE | Tuesday, April 29, 2025 | 7 Days in Advance |
| 0% | Annual Town Meeting | Thursday, May 1, 2025 | By-law - 1st Thursday of May |
| 0% | Election Day | Tuesday, May 6, 2025 | |

Organizational Chart

Town of Upton Elected Officials

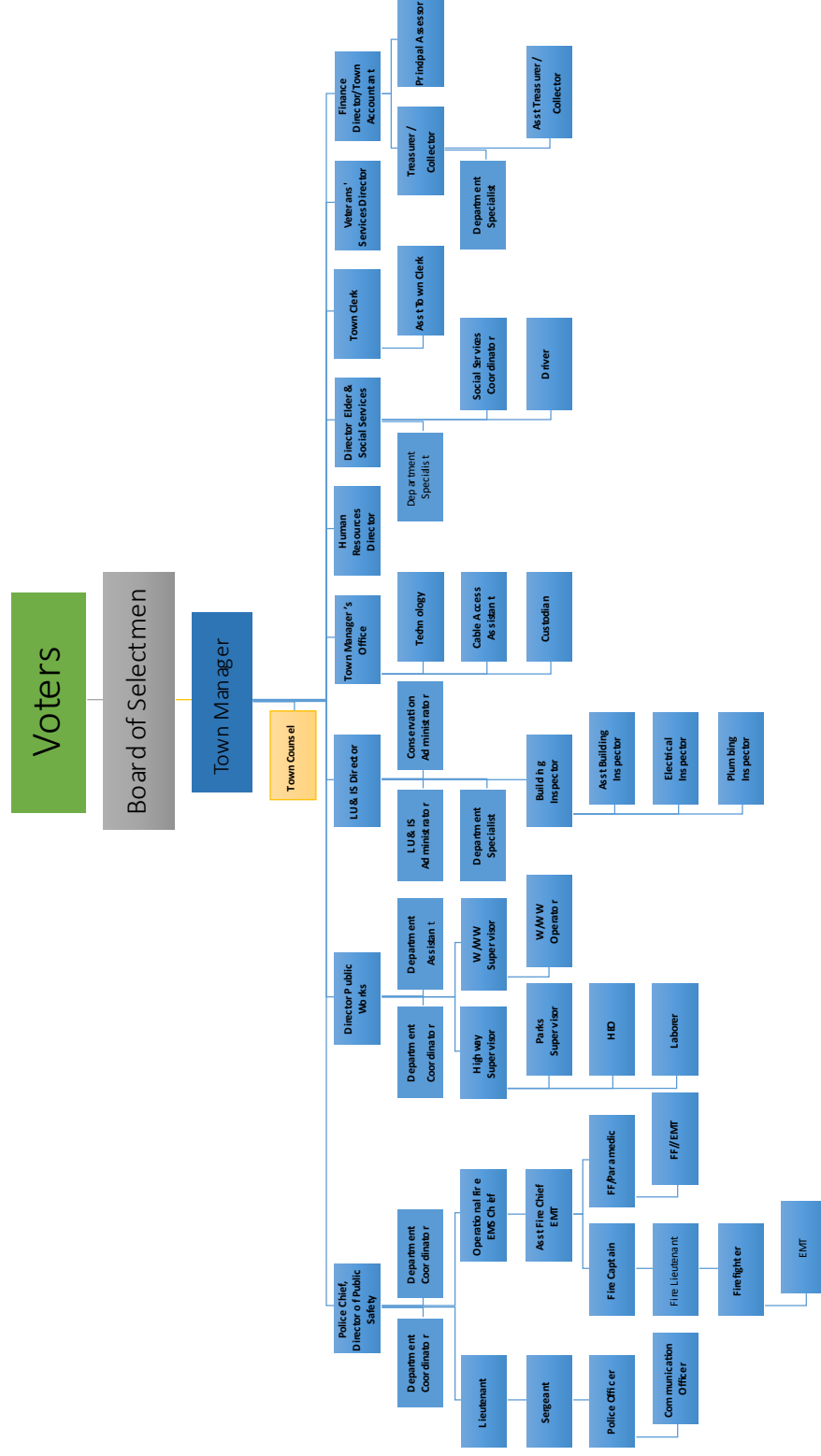


Town of Upton Board of Selectmen Appointments



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 |
|-------------------------------------|---|---------------------|-----------------|---------------------|---------------------|------------------|--------------|---|
| | | FY25 | Nov STM | FY25 Total | FY26 | \$ | % | |
| 113 | Town Meetings Elections | \$28,200 | \$0 | \$28,200 | \$12,800 | -\$15,400 | -54.6% | Decrease in requirements for voting and elections |
| 114 | Town Moderator | \$700 | \$0 | \$700 | \$700 | \$0 | 0.0% | No change |
| 122 | Select Board | \$258,404 | \$1,118 | \$259,522 | \$288,639 | \$29,117 | 11.2% | COLA and Step Increase and Procurement Stipend |
| 123 | Town Manager | \$63,850 | \$0 | \$63,850 | \$43,725 | -\$20,125 | -31.5% | Electricity costs decrease 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 | \$435,971 | \$5,208 | \$441,179 | \$455,468 | \$14,289 | 3.2% | COLA and Step Increase, GASB 74-75, OPEB reporting decrease |
| 137 | Capital Budget Committee | \$1,000 | \$0 | \$1,000 | \$1,000 | \$0 | 0.0% | No change |
| 151 | Legal | \$82,000 | \$0 | \$82,000 | \$75,000 | -\$7,000 | -8.5% | Decrease in Town Counsel expenses |
| 152 | Human Resources | \$160,700 | \$0 | \$160,700 | \$132,951 | -\$27,749 | -17.3% | Decrease due to 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 | \$238,611 | \$0 | \$238,611 | \$241,108 | \$2,497 | 1.0% | Increase in Copier expenses |
| 161 | Town Clerk | \$114,430 | \$5,913 | \$120,343 | \$127,309 | \$6,966 | 5.8% | COLA plus Step Increase and increase in General Code/eCode costs |
| 163 | Registration | \$4,950 | \$0 | \$4,950 | \$5,250 | \$300 | 6.1% | Increase in Registrar of Voter expenses |
| 171 | Conservation Commission | \$55,302 | \$410 | \$55,712 | \$58,533 | \$2,821 | 5.1% | COLA plus Step Increase and Land Stewardship Intern wages, decrease due to Bylaw Fee Revolving Fund offset |
| 175 | Planning Board | \$35,229 | \$0 | \$35,229 | \$38,653 | \$3,424 | 9.7% | COLA plus Step Increase and Department Specialist pay increase |
| 184 | Housing Authority | \$2,250 | \$0 | \$2,250 | \$2,250 | \$0 | 0.0% | No change |
| 192 | Town Public Buildings | \$253,173 | \$1,617 | \$254,790 | \$244,302 | -\$10,488 | -4.1% | COLA plus Step Increase, increase in Utilities, decrease in Facilities Management, Preventative Maint and Cleaning (Community Center) |
| 210 | Police Department | \$2,092,811 | \$2,008 | \$2,094,819 | \$2,213,002 | \$118,183 | 5.6% | Increase related to Collective Bargaining Contract |
| 220 | Fire / EMS Dept | \$1,382,401 | \$1,267 | \$1,383,668 | \$1,463,681 | \$80,013 | 5.8% | Increase related to Collective Bargaining Contract |
| 241 | Land Use & Inspectional Services | \$311,547 | \$762 | \$312,309 | \$350,228 | \$37,919 | 12.1% | COLA plus Step increase, increase in Local Inspector wages |
| 291 | Emergency Management | \$9,500 | \$0 | \$9,500 | \$9,500 | \$0 | 0.0% | No change |
| 292 | Animal Control | \$30,090 | \$2,142 | \$32,232 | \$33,598 | \$1,366 | 4.2% | COLA plus Step Increase |
| 294 | DPW Parks Forestry & Cemetery | \$333,330 | \$3,374 | \$336,704 | \$366,967 | \$30,263 | 9.0% | Increase related to Collective Bargaining Contract |
| 300 | Education - MURSD | \$14,080,256 | \$0 | \$14,080,256 | \$14,432,219 | \$351,963 | 2.5% | Operating expense increase is projected for approximately 2.5% until school budget is released |
| 300 | Education - Norfolk Aggie | \$279,050 | \$0 | \$279,050 | \$279,050 | \$0 | 0.0% | No change is projected until school budget is released |
| 300 | Education - BVT | \$1,658,098 | \$0 | \$1,658,098 | \$1,686,051 | \$27,953 | 1.7% | Operating expense increase is projected for approximately 2.5% until school budget is released |
| 421 | DPW | \$548,355 | \$40,465 | \$588,820 | \$603,962 | \$15,142 | 2.6% | Increase related to Collective Bargaining Contract, decrease in DPW Consultant expense |
| 422 | DPW Highway Construction Maintenance | \$332,562 | \$0 | \$332,562 | \$312,562 | -\$20,000 | -6.0% | Decrease in small paving project expenses |
| 423 | DPW Snow & Ice Removal | \$260,000 | \$0 | \$260,000 | \$260,000 | \$0 | 0.0% | No change |
| 433 | Waste Removal | \$693,000 | \$0 | \$693,000 | \$740,000 | \$47,000 | 6.8% | 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 | \$128,794 | \$616 | \$129,410 | \$130,449 | \$1,039 | 0.8% | COLA plus Step Increase, decrease in Overtime wages |
| 522 | Health Service | \$52,594 | \$2,305 | \$54,899 | \$57,423 | \$2,524 | 4.6% | COLA plus Step Increase, minor increase in Nurse Services to the Town of Blackstone |
| 541 | Elder & Social Services - COA | \$225,969 | \$5,971 | \$231,940 | \$254,285 | \$22,345 | 9.6% | COLA plus Step Increase, increase of Bus Driver 3 position and increase of misc. ESS/COA expenses |
| 543 | Veterans Services | \$38,439 | \$43 | \$38,482 | \$39,063 | \$581 | 1.5% | COLA plus Step Increase |
| 610 | Library | \$394,264 | \$14,848 | \$409,112 | \$429,413 | \$20,301 | 5.0% | COLA plus Step Increase, Librarian Childrens Specialist and Librarian Assistant wages increase, Library materials increase |
| 630 | Beach | \$58,975 | \$1,696 | \$60,671 | \$72,250 | \$11,579 | 19.1% | Increase in wages for Beach Staff and increase to Recreation Director - General Fund portion and decrease to Recreation Revolving Fund |
| 691 | Historical Commission | \$1,000 | \$0 | \$1,000 | \$1,000 | \$0 | 0.0% | No change |
| 710 | Retirement of Debt | \$599,060 | \$0 | \$599,060 | \$606,430 | \$7,370 | 1.2% | Increase in Principal Debt Service |
| 725 | Debt Service - Long & Short Term Interest | \$341,074 | \$0 | \$341,074 | \$356,569 | \$15,495 | 4.5% | Increase in Short-Term interest - BAN borrowing, decrease in Long-Term interest |
| 820 | State Assessments | \$66,014 | \$1,716 | \$67,730 | \$70,720 | \$2,990 | 4.4% | MBTA State Cherry Sheet Assessment increase |
| 911 | Retirement | \$1,007,341 | \$0 | \$1,007,341 | \$1,231,566 | \$224,225 | 22.3% | Significant increase in Pension Appropriation |
| 913 | Unemployment Compensation | \$23,000 | \$0 | \$23,000 | \$23,000 | \$0 | 0.0% | No change |
| 916 | Payroll Taxes - Medicare | \$89,010 | \$0 | \$89,010 | \$95,332 | \$6,322 | 7.1% | Increase in Estimated Payroll Taxes (employer share) |
| 945 | Liability Insurance | \$1,784,784 | \$0 | \$1,784,784 | \$1,728,824 | -\$55,960 | -3.1% | Decreases to Active Employee & Retiree Health Expenses due to historical conservative budgeting and no increase to Property & Casualty |
| 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% | No change |
| 500 | Warrant Articles - Raise & Appropriate | \$110,000 | \$5,296 | \$115,296 | \$10,000 | -\$105,296 | -91.3% | Decrease to Road Improvement Article funded from Raise and Appropriate in the amount of \$100,000 due to budget constraints and Recertification Year Property Valuation work funded in the amount of \$10,000 |
| TOTAL | | \$28,744,283 | \$96,775 | \$28,841,058 | \$29,663,027 | \$821,969 | 2.85% | |
| TOWN TOTAL (excl. Education) | | \$12,726,879 | \$96,775 | \$12,823,654 | \$13,265,707 | \$442,053 | 3.47% | |

Select Board Budget

Select Board / Town Manager

(Includes Legal, Insurance, Pension, Miscellaneous)

FY 2026 Budget Overview

| Expenditures | FY 2024 | FY 2025 | <i>FY 2026 Proposed</i> |
|---------------------|------------------|------------------|--------------------------------|
| Wages | 377,035 | 225,272 | 259,889 |
| Salaries | 1,750 | 1,750 | 1,750 |
| Expenses | 2,890,418 | 3,209,086 | 3,347,223 |
| Total | 3,269,203 | 3,436,108 | 3,608,862 |

Expenditures:

The total recommended Fiscal Year 2026 proposed budget for the Select Board/Town Manager Office is \$3,608,862, which is an increase of \$172,754 or 5.027% from the FY 2025 amount of \$3,436,108. The increase reflects contractual increases for the Town Manager and the separation of the HR Director/ Executive Assistant position into two separate positions. The Executive Assistant position remains within the Town Manager Office and the HR Director moved to the Human Resources Budget.

Expenses associated with pension obligations to the Worcester Regional Retirement System represent the largest increase at and \$224,225 (22.26%). The significant pension appropriation increase relates to an overall increase in membership that includes three new retired members and beneficiaries since the last actuarial valuation. The Town realizes a savings of \$23,337 with a timely pension appropriation payment on July 1, 2025. Expenses associated with insurance represents a decrease of \$55,960 or (3.14%). The Town has historically budgeted conservatively for insurance and planning for a continued favorable claim experience in FY2026. The Town recognizes the challenge of a lean budget with competing needs and that a year-end budget transfer for the insurance budget line may be necessary.

Wages

Wages within the Select Board/ Town Manager budget line increased \$34,617 or \$15.37%. The Executive Assistant was hired in August of 2024 and only a portion of the salary fell within FY 25. Highlights of the proposed FY 2026 is the net result of the following:

- 2% COLA for all non-union employees for 52.2 weeks in FY 2026.
- Step increases per the Personnel By-law.
- Movement of HR Director out of the Town Manager Budget and into a new Human Resources Budget.
- Merit pay pursuant to the Town Manager's Contract following the Board's annual performance review which will occur in May 2025.

Expenses

The FY 2026 proposed operating increase is the net result of the following:

- The town's fixed cost pension liability represents an increase of \$224,225 or 22.26%.
- Insurance decrease of \$55,960 or (3.14%).

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:

- FY26 Class II Licenses \$2,200
- FY26 Common Victualers License \$800
- FY26 Alcohol License \$10,000

Operational Overview:

The Town Manager is appointed by the Upton Select Board 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 Select Board for the proper administration of all affairs properly entrusted to the Town Manager by the Select Board 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 Select Board concerning the affairs of the Town, as deemed necessary and desirable; to make reports to the Select Board from time to time upon the affairs of the Town; to keep the Select Board 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 Select Board 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 Select Board, 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 Select Board.

Budget Detail

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|---|----------------------------|-------------------|----------------------------|----|-------------------|----------------|
| 122 | Selectmen | | | | | | |
| | Salaries | | | | | | |
| 0100-122-5100-5100 | Selectmen-Wages | | | | | | |
| | Executive Assistant | | | 60,000.00 | | 70,239.00 | |
| | Compensation Plan | | | 1,118.00 | | 0.00 | |
| | Department Assistant | | | 0.00 | | 0.00 | |
| | Director of Land Use and Inspectional Services - Moved to LU & IS Department | | | 0.00 | | 0.00 | |
| | Town Manager | | | 157,654.00 | | 170,850.00 | |
| | HR Director/Executive Assistant | | | 0.00 | | 0.00 | |
| | Longevity | | | 0.00 | | 0.00 | |
| | Municipal Hearing Officer | | | 2,500.00 | | 2,500.00 | |
| | Procurement Stipend | | | 0.00 | | 3,500.00 | |
| | Step Increase | | | 0.00 | | 8,000.00 | |
| | Town Planner | | | 0.00 | | 0.00 | |
| | Department Specialist | | | 0.00 | | 0.00 | |
| | Vehicle Stipend | | | 4,000.00 | | 4,800.00 | |
| | Total 0100-122-5100-5100 (13 detail records) | | 377035 | 225,272.00 | | 259,889.00 | 15.37% |
| 0100-122-5100-5110 | Selectmen - Salaries | | | | | | |
| | Chairman | | | 750.00 | | 750.00 | |
| | Board Members | | | 1,000.00 | | 1,000.00 | |
| | Total 0100-122-5100-5110 (2 detail records) | | 1750 | 1,750.00 | | 1,750.00 | 0.00% |
| | Total: Salaries | | 378,785.00 | 227,022.00 | | 261,639.00 | 15.25% |
| | Expenses | | | | | | |
| 0100-122-5400-5421 | Selectmen Expense | | | | | | |
| | Misc Expenses | | | 4,500.00 | | 4,500.00 | |
| | Appraisals/Engineering/Survey | | | 20,000.00 | | 15,000.00 | |
| | Total 0100-122-5400-5421 (2 detail records) | | 5500 | 24,500.00 | | 19,500.00 | -20.41% |
| 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 | | 2,500.00 | |
| | ICMA and MMA Conference | | | 2,700.00 | | 2,500.00 | |
| | Total 0100-122-5400-5423 (4 detail records) | | 8000 | 8,000.00 | | 7,500.00 | -6.25% |
| 0100-122-5400-5426 | Land Use and Inspectional Services Expense | | | | | | |
| | Conferences - Moved to LU & IS Department | | | 0.00 | | 0.00 | |
| | Technical Studies/Reports - Moved to LU & IS Department | | | 0.00 | | 0.00 | |
| | Memberships - Moved to LU & IS Department | | | 0.00 | | 0.00 | |
| | Total 0100-122-5400-5426 (3 detail records) | | 5000 | 0.00 | | 0.00 | 100.00% |
| | Total: Expenses | | 18,500.00 | 32,500.00 | | 27,000.00 | -16.92% |
| | Total Budget: | | 397,285.00 | 259,522.00 | | 288,639.00 | 11.22% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------|--|---|----|----------------------------|----|---------------------|----------------|
| 123 | Manager | | | | | | |
| | Expenses | | | | | | |
| | 0100-123-5400-5426 | Town Manager Misc. Expense | | | | | |
| | | Canada Geese Control | | 7,000.00 | | 5,000.00 | |
| | | Weights and Measures | | 1,200.00 | | 1,200.00 | |
| | | Street Lighting | | 47,250.00 | | 29,125.00 | |
| | | Community Center Parking Agreement | | 6,000.00 | | 6,000.00 | |
| | | Memorial Day | | 2,400.00 | | 2,400.00 | |
| | <i>Total 0100-123-5400-5426 (5 detail records)</i> | <i>61600</i> | | <i>63,850.00</i> | | <i>43,725.00</i> | <i>-31.52%</i> |
| | Total: Expenses | 61,600.00 | | 63,850.00 | | 43,725.00 | -31.52% |
| | Total Budget: | 61,600.00 | | 63,850.00 | | 43,725.00 | -31.52% |
| 151 | Legal Department | | | | | | |
| | Expenses | | | | | | |
| | 0100-151-5200-5302 | Town Counsel Expense | | | | | |
| | | Outside Town Counsel Expense | | 82,000.00 | | 75,000.00 | |
| | <i>Total 0100-151-5200-5302 (1 detail record)</i> | <i>84000</i> | | <i>82,000.00</i> | | <i>75,000.00</i> | <i>-8.54%</i> |
| | Total: Expenses | 84,000.00 | | 82,000.00 | | 75,000.00 | -8.54% |
| | Total Budget: | 84,000.00 | | 82,000.00 | | 75,000.00 | -8.54% |
| 911 | Retirement | | | | | | |
| | Salaries | | | | | | |
| | 0100-911-5100-5172 | Worc.Regional Retirement Pension Fund | | | | | |
| | | Annual Pension Appropriation - General Fund Portion | | 1,007,341.00 | | 1,231,566.00 | |
| | <i>Total 0100-911-5100-5172 (1 detail record)</i> | <i>903112</i> | | <i>1,007,341.00</i> | | <i>1,231,566.00</i> | <i>22.26%</i> |
| | Total: Salaries | 903,112.00 | | 1,007,341.00 | | 1,231,566.00 | 22.26% |
| | Total Budget: | 903,112.00 | | 1,007,341.00 | | 1,231,566.00 | 22.26% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|---|----------------------------|----|----------------------------|----|---------------------|---------------|
| 945 | Liability Insurance | | | | | | |
| | Expenses | | | | | | |
| 0100-945-5700-5741 | Bond Town Officers | | | | | | |
| | Bond Town Officers | | | 1,200.00 | | 1,200.00 | |
| | Total 0100-945-5700-5741 (1 detail record) | 1200 | | 1,200.00 | | 1,200.00 | 0.00% |
| 0100-945-5700-5743 | Insurance | | | | | | |
| | Retiree Health | | | 103,950.00 | | 103,950.00 | |
| | Flex Spending Admin Fee | | | 2,200.00 | | 2,200.00 | |
| | Workers Comp | | | 58,008.00 | | 58,008.00 | |
| | HRA (Full Exposure) | | | 33,000.00 | | 33,000.00 | |
| | Injured on Duty | | | 54,450.00 | | 54,450.00 | |
| | Property and Casualty | | | 174,845.00 | | 174,845.00 | |
| | Short Term Disability | | | 30,855.00 | | 30,855.00 | |
| | Employee Health | | | 1,221,421.00 | | 1,165,461.00 | |
| | Professional Liability | | | 30,855.00 | | 30,855.00 | |
| | Health Ins Buyout | | | 64,000.00 | | 64,000.00 | |
| | Deductibles | | | 10,000.00 | | 10,000.00 | |
| | Total 0100-945-5700-5743 (11 detail records) | 1598484 | | 1,783,584.00 | | 1,727,624.00 | -3.14% |
| | Total: Expenses | 1,599,684.00 | | 1,784,784.00 | | 1,728,824.00 | -3.14% |
| | Total Budget: | 1,599,684.00 | | 1,784,784.00 | | 1,728,824.00 | -3.14% |
| 159 | Management Information Systems | | | | | | |
| | Expenses | | | | | | |
| 0100-159-5400-5421 | Management Information Systems - Expense | | | | | | |
| | Copier expense | | | 17,500.00 | | 18,500.00 | |
| | Planit / Power DMS | | | 7,900.00 | | | |
| | Website | | | 7,875.00 | | 8,500.00 | |
| | VADAR Cloud Conversion | | | 9,100.00 | | 9,600.00 | |
| | Vadar Annual Software Maintenance | | | 13,600.00 | | 13,600.00 | |
| | Telephone expense | | | 16,000.00 | | 22,000.00 | |
| | Software | | | 30,000.00 | | 20,000.00 | |
| | MURSD Shared Services | | | 36,000.00 | | 37,800.00 | |
| | Backup System | | | 9,600.00 | | 9,600.00 | |
| | Hardware | | | 12,000.00 | | 12,000.00 | |
| | Planit | | | 5,828.00 | | | |
| | Cable Expenses | | | | | 11,500.00 | |
| | Cable Connections | | | 11,000.00 | | | |
| | IT Vendor | | | 70,108.00 | | 70,108.00 | |
| | Total 0100-159-5400-5421 (14 detail records) | 223521.85 | | 238,611.00 | | 241,108.00 | 1.05% |
| | Total: Expenses | 223,521.85 | | 238,611.00 | | 241,108.00 | 1.05% |
| | Total Budget: | 223,521.85 | | 238,611.00 | | 241,108.00 | 1.05% |

Elder and Social Services

FY 2026 Budget Overview

| Expenditures | FY 2024 | FY 2025 | FY 2026 Proposed |
|---------------------|----------------|----------------|-------------------------|
| Wages | 194,470 | 210,940 | 229,926 |
| Expenses/BuildMaint | 21,000 | 21,000 | 24,359 |
| Total | 215,470 | 231,940 | 254,285 |

Expenditures:

The total recommended Fiscal Year 2026 proposed budget for the Elder and Social Services/Council on Aging is \$254,285 which is an increase of \$22,345. This request is due in part to an increase in wages and driver hours, membership dues, and costs associated with significant increases in attendance and van ridership as outlined below.

Wages:

The proposed Fiscal Year 2026 budget includes an increase in wages of \$18,986. This proposed increase is the result of the following:

- 2% 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 to cover **103%** increase in ridership from 2023- 2024 and operating a second van (increase in budgeted 33 driver hours to 40 per week for FY 26).

COA Expenses:

The Department of Elder and Social Services is requesting a budget increase for FY26 to address rising expenses, including an increase in membership dues to the Massachusetts Council on Aging (MCOA).

Despite the move to a new facility, a 49% increase in attendance, and a 103% increase in van ridership from calendar year 2024 - 2025, the ESS department has continued to operate on a level expense budget. This 49% increase in attendance does not take into account general building attendees that also utilize resources during their visits. For example, coffee and water consumption alone have nearly doubled at the center due to the increased activities and attendance throughout the building.

While we remain optimistic that the newly established Friends of Upton Seniors (FUSE) group, along with strengthened community partnerships, will help supplement some of the programming needs for FY26, we are requesting a 15.6% increase in funding for expenses to ensure we can continue to provide adequate and relevant support to our seniors. This increase

will cover both a boost in programming funds and additional office/kitchen supplies to accommodate the growing usage of the facility and its resources. The ESS department remains committed to controlling costs, including price comparisons with suppliers and managing consumption as efficiently as possible.

| | 2023 | 2024 | 2025 | 2026 Updated |
|----------------------|---------------|---------------|---------------|-------------------------|
| Programming | 6000 | 6000 | 6250 | 7250 |
| Training | 2500 | 2500 | 2000 | 2000 |
| Office Supplies | 1000 | 1000 | 1000 | 2150 |
| Miscellaneous | 2000 | 2400 | 2400 | 3400 |
| Membership Dues | 300 | 300 | 300 | 509 |
| Computer Software | 1800 | 1800 | 1800 | 1800 |
| Transportation | 7000 | 7000 | 7250 | 7250 |
| Total | 20,600 | 21,000 | 21,000 | 24,359 |

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:

- FY26 anticipated Formula Grant of \$27,090 (estimate based on anticipated level funding for FY26).
- 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.

| | 2025 | Leveled for 2026 |
|-------------------|-------------|-------------------------|
| Exercise Programs | \$ 4,800 | \$ 4,800 |
| Birthday Bash | \$ 1,200 | \$ 1,200 |
| Transportation | \$ 2,000 | \$ 2,000 |
| Monthly Breakfast | \$ 1,000 | 0 |
| Socials | \$ 1,000 | \$ 2,000 |
| | \$-10,000 | \$-10,000 |

Operational Overview:

The Upton Elder and Social Services Department, which supports the Council on Aging, is dedicated to supporting the residents of Upton with a wide range of services. The team includes a Director, Social Services Coordinator, Department Specialist, Bus Drivers, Nutrition Site Manager, SHINE Counselor, and a network of volunteers, all working together to serve the community.

Some of the key services offered include:

1. **Congregate and Meals-on-Wheels:** Provided through Tri Valley Inc. to ensure seniors have access to nutritious meals.
2. **Transportation:** Assistance with getting to appointments, the senior center and other necessary destinations.
3. **Medicare and Health Insurance Assistance (SHINE):** Counseling to help navigate health insurance options and Medicare-related issues.
4. **Fuel Assistance:** Support for heating costs during the colder months.
5. **Home Visits/Phone Support:** Regular check-ins for seniors who may need extra support.
6. **Senior and Veteran's Tax Work-Off Program:** An opportunity for seniors and veterans to offset property taxes by providing volunteer services.
7. **Tax Preparation through AARP:** Free tax preparation assistance, particularly for seniors.
8. **Food Stamp Applications (SNAP):** Help with applying for food assistance programs.
9. **Food Pantry:** Access to food for Upton residents in need.
10. **Holiday Assistance:** Programs designed to support individuals and families during the holiday season in conjunction with community agencies.
11. **Social and Intergenerational Programs:** Events and activities that bring together different generations for mutual benefit.
12. **Health and Long-Term Planning Related Programs:** Support and education on health topics and other topics relevant to assisting seniors with aging in place.
13. **Housing Resources:** Guidance on housing options and assistance for senior residents.

This broad array of services ensures that residents have access to the resources they need to live comfortably and with dignity.

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|--|----------------------------|----|----------------------------|----|-------------------|----------------|
| 541 | Elder & Social Services/COA | | | | | | |
| | Salaries | | | | | | |
| 0100-541-5100-5100 | Elder & Social Services/COA - Wages | | | | | | |
| | Bus Driver 2 | | | 12,651.00 | | 8,886.00 | |
| | Bus Driver 1 | | | 17,168.00 | | 22,214.00 | |
| | Bus Driver 3 | | | 0.00 | | 13,010.00 | |
| | Department Specialist | | | 35,781.00 | | 40,481.00 | |
| | Director of Elder and Social Services | | | 81,871.00 | | 86,085.00 | |
| | Social Services Coordinator | | | 54,184.00 | | 59,250.00 | |
| | Step Increase | | | 3,314.00 | | 0.00 | |
| | Compensation Plan | | | 5,971.00 | | 0.00 | |
| | Total 0100-541-5100-5100 (8 detail records) | 182470 | | 210,940.00 | | 229,926.00 | 9.00% |
| | Total: Salaries | 182,470.00 | | 210,940.00 | | 229,926.00 | 9.00% |
| | Expenses | | | | | | |
| 0100-541-5200-5241 | Elder & Social Services/COA - Building Maintenance | | | | | | |
| | Rent | | | 0.00 | | 0.00 | |
| | Telephones | | | 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 | |
| | Water and Sewer | | | 0.00 | | 0.00 | |
| | Total 0100-541-5200-5241 (8 detail records) | 539.85 | | 0.00 | | 0.00 | 100.00% |
| 0100-541-5400-5421 | Elder & Social Services/COA - Expense | | | | | | |
| | Training | | | 2,000.00 | | 2,000.00 | |
| | Programming | | | 6,250.00 | | 7,250.00 | |
| | Office/ Building Supplies | | | 1,000.00 | | 2,150.00 | |
| | Miscellaneous | | | 2,400.00 | | 3,400.00 | |
| | Computer Software Annual Maintenance | | | 1,800.00 | | 1,800.00 | |
| | Membership Dues | | | 300.00 | | 509.00 | |
| | Transportation (gas maintenancerepairs) | | | 7,250.00 | | 7,250.00 | |
| | Total 0100-541-5400-5421 (7 detail records) | 33000 | | 21,000.00 | | 24,359.00 | 16.00% |
| | Total: Expenses | 33,539.85 | | 21,000.00 | | 24,359.00 | 16.00% |
| | Total Budget: | 216,009.85 | | 231,940.00 | | 254,285.00 | 9.63% |
| 541 | Elder & Social Services/COA | | | | | | |
| | Expenses | | | | | | |
| 2504-541-5580-5580 | ESS/COA Revolving - Other Expenses | | | | | | |
| | Estimated Revenue | | | -10,000.00 | | -10,000.00 | |
| | Monthly Breakfast | | | 1,000.00 | | 0.00 | |
| | Socials | | | 1,000.00 | | 2,000.00 | |
| | Transportation | | | 2,000.00 | | 2,000.00 | |
| | Birthday Bash | | | 1,200.00 | | 1,200.00 | |
| | Exercise Programs | | | 4,800.00 | | 4,800.00 | |
| | Total 2504-541-5580-5580 (6 detail records) | 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 2026 Budget Overview

Highway Division

| Expenditures | 2024 | 2025 Adjusted | 2026 Proposed |
|---------------------|------------------|----------------------|----------------------|
| Wages | 532,512 | 572,241 | 598,962 |
| Expenses | 632,562 | 607,562 | 577,562 |
| Total | 1,165,074 | 1,179,803 | 1,176,524 |

Expenditures:

The total recommended Fiscal Year 2026 budget for the Highway Division is \$1,176,524, which is a decrease of \$3,279 or 0.3% from the Fiscal 2025 amount of \$1,179,803. The cost drivers are listed below. There are no other increases in this budget.

Wages

The proposed Fiscal Year 2026 budget includes an increase in wages of \$26,721, or 4.59%. This proposed increase is the net result of the following:

- \$5,895 for 50% of the Director's 2% cost-of-living adjustment, merit bonus, and vacation cash-out.
- \$20,217 for the 2% cost-of-living adjustment and 2.5% step increase for all other positions
- \$609 for a 5% increase to the overtime budget, which reflects the 4.5% COLA and step increases.

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 | 2024 | 2025 Adjusted | 2026 Proposed |
|---------------------|------------------|----------------------|----------------------|
| Wages | \$225,398 | \$248,987 | \$259,250 |
| Expenses | \$127,962 | \$127,962 | \$127,962 |
| Total | \$353,360 | \$376,949 | \$387,212 |

Expenditures:

The total recommended Fiscal Year 2026 budget for the Parks/Forestry/Cemetery Division is \$387,212, which is an increase of \$10,263 or 2.72% from the Fiscal 2025 amount of \$376,949. The cost drivers are listed below. There are no other increases in this budget.

Wages

The proposed Fiscal Year 2026 budget includes an increase in wages of \$10,263. This proposed increase is the net result of the following:

- \$9,325 for the 2.0% cost-of-living adjustment and 2.5% step increase for the union employees
- \$827 for a 4.5% increase in overtime, which reflects the 4.5% COLA and step increase.
- \$291 for the cost-of-living adjustment for the seasonal employee

Expenses

The proposed Fiscal Year 2026 budget is the same as the Fiscal Year 2025 budget.

Facilities Division

| Expenditures | 2024 | 2025 Adjusted | 2026 Proposed |
|---------------------|------------------|----------------------|----------------------|
| Wages | \$59,062 | \$62,570 | \$69,302 |
| Expenses | \$148,035 | \$192,000 | \$175,000 |
| Total | \$207,097 | \$254,570 | \$244,302 |

Expenditures

The total recommended Fiscal Year 2026 budget is \$244,302, which is a decrease of \$10,268 or 4.0% from the Fiscal Year 2025 budget of \$254,570. The cost drivers are listed below.

Wages

The proposed Fiscal Year 2026 budget includes an increase in wages of \$6,732. The proposed increase is the result of the following:

- \$2,464 for the 2% cost-of-living adjustment and 2.5% step increase.
- \$4,268 increase to vacation coverage and overtime primarily due to increasing the amount budgeted for vacation coverage to cover all the Custodian's vacation time

Expenses

The proposed Fiscal Year 2026 expense budget of \$175,000 is \$17,000 or 8.9% less than the Fiscal Year 2025 budget of \$192,000. The proposed decrease is a result of the following:

- \$25,000 decrease in the Miscellaneous Services/Supplies budget
- \$5,000 decreases in the HVAC, Cleaning Services, and Preventive Maintenance budgets
- \$14,000 increase in the Electricity budget
- \$9,000 increase in the Gas budget

Water Division

| Expenditures | 2024 | 2025 Adjusted | 2026 Proposed |
|---------------------|----------------|----------------------|----------------------|
| Wages/Pension | 344,820 | 384,123 | 412,937 |
| Expenses | 352,535 | 363,707 | 404,529 |
| Capital Outlay | 0 | 0 | 0 |
| Debt | 238,940 | 233,534 | 230,399 |
| Extra/Unforeseen | 50,000 | 50,000 | 50,000 |
| Total | 986,295 | 1,031,364 | 1,097,865 |

Expenditures:

The total recommended Fiscal Year 2026 budget for the Water Division is \$1,097,865, which is an increase of \$41,501 or 6.45% from the Fiscal 2025 amount of \$1,031,364.

The change in Water expenditures includes a decrease in debt of \$3,135. The other cost drivers are described below.

Wages

The proposed Fiscal Year 2026 budget includes an increase in wages of \$29,084. This proposed increase is the net result of the following:

- \$12,396 for the 2.0% cost-of-living adjustment and 2.5% step increase for all hourly employees

- \$1,826 for a 5% increase in overtime based on the 4.5% increase in the hourly rates and the change to working on 3 additional holidays.
- \$2,948 for 25% of the Director's 2% cost-of-living adjustment, merit bonus, and vacation cash-out.
- \$275 for a new longevity bonus
- \$11,369 increase in pension cost

Expenses

The proposed Fiscal Year 2026 budget includes an increase in expenses of \$40,822. This proposed increase is the net result of the following:

- \$15,322 for an increase in health insurance costs.
- \$500 for an increase in Medicare payroll taxes.
- \$25,00 for increases in chemical and lab expenses.

Revenue Budget:

| Revenue | 2024 | 2025 Adjusted | 2026 Proposed |
|-----------------------|-------------|----------------------|----------------------|
| User Charges | 850,825 | 881,776 | 966,665 |
| Water Connection Fees | 16,000 | 16,000 | 16,000 |
| Retained Earnings | 0 | 16,821 | 0 |
| Tax Levy | 119,470 | 116,767 | 115,200 |
| Total | 986,295 | 1,031,364 | 1,097,865 |

Wastewater Division

Expenditures

| Expenditures | 2024 | 2025 Adjusted | 2026 Proposed |
|---------------------|-------------|----------------------|----------------------|
| Wages | 335,815 | 374,307 | 402,630 |
| Expenses/Pension | 339,027 | 350,194 | \$380,966 |
| Capital Outlay | 0 | 0 | \$0 |
| Debt | 18,380 | 17,820 | \$17,222 |
| Extra/Unforeseen | 30,000 | 30,000 | \$30,000 |
| Total | 723,222 | 772,321 | \$830,818 |

The total recommended Fiscal Year 2026 budget for the Wastewater Division is \$830,818, which is an increase of \$58,497 or 7.57% from the Fiscal 2025 amount of \$772,321.

The change in expenditures for the Wastewater Division includes a decrease in debt of \$598. The other cost drivers are described below.

Wages

The proposed Fiscal Year 2026 budget includes an increase in wages of \$28,323. This proposed increase is the net result of the following:

- \$12,396 for the 2.0% cost-of-living adjustment and 2.5% step increase for all hourly employees
- \$1,335 for a 5% increase in overtime based on the 4.5% increase in the hourly rates and the change to working on 3 additional holidays.
- \$2,948 for the 25% of the Director's 2% cost-of-living adjustment, merit bonus, and vacation cash-out.
- \$275 for a new longevity bonus
- \$11,369 increase in pension cost

Expenses

The proposed Fiscal Year 2026 budget includes an increase in expenses of \$30,772. This proposed increase is the net result of the following:

- \$15,322 for an increase in health insurance costs.
- \$450 for an increase in Medicare payroll taxes.
- \$15,000 for increases in sludge disposal and lab expenses

Revenue Budget:

| Revenue | 2024 | 2025 Adjusted | 2026 Proposed |
|-----------------------|----------------|----------------------|----------------------|
| User Charges | 693,222 | 726,311 | 800,818 |
| Sewer Connection Fees | 30,000 | 30,000 | 30,000 |
| Retained Earnings | 0 | 16,010 | 0 |
| Tax Levy | 0 | 0 | 0 |
| Total | 723,222 | 772,321 | 830,818 |

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 Highway Foreman, One Water/Wastewater Foreman, one Parks/Forestry/Cemetery Foreman, one Mechanic, four Water/Wastewater Operators, four 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, Foreman, Mechanic, and three Truck Driver/Heavy Equipment Operators, the Division is responsible for maintaining approximately seventy-one miles of accepted roadways, 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 Facility Maintenance Division is to deliver effective and efficient support through safe work practices, annual cleaning and preventative maintenance contracts, and to preserve 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 and cleaning 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 Water/Wastewater Foreman, two Cross Connection/Backflow Prevention Inspectors/Operators shared with Wastewater, and two licensed Operator's also 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 thirty 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 are 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, one Water/Wastewater Foreman, and four licensed and cross trained Operators who are shared with the Water Division, 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/culverts.
- Continue to work of 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.
- 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).
- Reconstruct Fiske Ave.
- Maintain and preserve all of the Town's facilities and grounds.

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------------------|--|----------------------------|----|----------------------------|----|-------------------|---------------|
| 294 | DPW Parks Forestry & Cemetery | | | | | | |
| | Salaries | | | | | | |
| 0100-294-5100-5100 | DPW Parks Forestry & Cem.- Wages | | | | | | |
| | Parks Cemetery Laborer | | | 46,751.00 | | 51,198.00 | |
| | Parks Laborer w/ Pesticide License | | | 54,038.00 | | 65,647.00 | |
| | Parks/Forestry/Cemetery Foreman | | | 72,726.00 | | 86,110.00 | |
| | Parks Summer Employees (3 seasonal 40hrs/wk) | | | 21,424.00 | | 21,424.00 | |
| | Parks OT | | | 9,353.00 | | 10,901.00 | |
| | Longevity | | | 650.00 | | 1,250.00 | |
| | Parks Seasonal Employee (3days/wk) | | | 14,528.00 | | 14,819.00 | |
| | Collective Bargaining Agreement | | | 3,374.00 | | 0.00 | |
| | Cemetery OT | | | 5,543.00 | | 6,461.00 | |
| | Cell Phone Stipend | | | 600.00 | | 1,440.00 | |
| | Total 0100-294-5100-5100 (10 detail records) | 225398 | | 228,987.00 | | 259,250.00 | 13.22% |
| | Total: Salaries | 225,398.00 | | 228,987.00 | | 259,250.00 | 13.22% |
| | Expenses | | | | | | |
| 0100-294-5200-5242 | DPW Parks - Lawn Maintenance | | | | | | |
| | DPW Parks - Lawn Maintenance | | | 34,475.00 | | 34,475.00 | |
| | Total 0100-294-5200-5242 (1 detail record) | 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 | |
| | Total 0100-294-5200-5301 (1 detail record) | 13000 | | 13,000.00 | | 13,000.00 | 0.00% |
| 0100-294-5200-5311 | DPW Parks - Forestry Expense | | | | | | |
| | Police Details | | | 4,000.00 | | 4,000.00 | |
| | Forestry Expense | | | 43,000.00 | | 43,000.00 | |
| | Total 0100-294-5200-5311 (2 detail records) | 47000 | | 47,000.00 | | 47,000.00 | 0.00% |
| 0100-294-5200-5313 | DPW Parks - Training | | | | | | |
| | DPW Parks Training | | | 400.00 | | 400.00 | |
| | Total 0100-294-5200-5313 (1 detail record) | 1500 | | 400.00 | | 400.00 | 0.00% |
| 0100-294-5400-5422 | DPW Parks - General Expense | | | | | | |
| | Safety | | | 250.00 | | 250.00 | |
| | Misc | | | 200.00 | | 200.00 | |
| | Pest Control | | | 1,545.00 | | 1,545.00 | |
| | CCTV/VFW Playground Area | | | 1,320.00 | | 1,320.00 | |
| | Electric | | | 1,977.00 | | 1,977.00 | |
| | License and Dues | | | 450.00 | | 450.00 | |
| | Supplies | | | 500.00 | | 500.00 | |
| | Parks Radio Maintenance | | | 300.00 | | 300.00 | |
| | Total 0100-294-5400-5422 (8 detail records) | 5442 | | 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 | |
| | Total 0100-294-5400-5481 (1 detail record) | 2900 | | 2,900.00 | | 2,900.00 | 0.00% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|---|----------------------------|----|----------------------------|----|-------------------|----------------|
| 0100-294-5400-5482 | DPW Parks Forestry & Cem. - Veh. Maint. Repair | | | | | | |
| | Vehicle Maintenance Repair | | | 1,300.00 | | 1,300.00 | |
| | Total 0100-294-5400-5482 (1 detail record) | 1300 | | 1,300.00 | | 1,300.00 | 0.00% |
| 0100-294-5400-5581 | DPW Parks - Clothing Allowance | | | | | | |
| | Parks W/Pesticide License Position | | | 700.00 | | 700.00 | |
| | Parks/Cemetery Laborer Position 1 | | | 700.00 | | 700.00 | |
| | Parks/Cemetery Laborer Position 2 | | | 700.00 | | 700.00 | |
| | Total 0100-294-5400-5581 (3 detail records) | 2100 | | 2,100.00 | | 2,100.00 | 0.00% |
| | Total: Expenses | 107,717.00 | | 107,717.00 | | 107,717.00 | 0.00% |
| | Total Budget: | 333,115.00 | | 336,704.00 | | 366,967.00 | 8.99% |
| 421 | DPW | | | | | | |
| | Salaries | | | | | | |
| 0100-421-5100-5100 | DPW - Wages | | | | | | |
| | Longevity | | | 900.00 | | 3,200.00 | |
| | Equipment Operator | | | 206,150.00 | | 177,522.00 | |
| | Cell Phone Stipend | | | 1,980.00 | | 3,900.00 | |
| | Working Foreman Differential | | | 1,527.00 | | 65,438.00 | |
| | Step Increase | | | 1,796.00 | | 0.00 | |
| | On Call Stipend | | | 3,385.00 | | 3,707.00 | |
| | Mechanic/Equipment Operator | | | 72,872.00 | | 80,075.00 | |
| | Highway Superintendent | | | 90,244.00 | | 98,825.00 | |
| | Director of Public Works | | | 91,350.00 | | 98,095.00 | |
| | Department Specialist | | | 24,786.00 | | 25,808.00 | |
| | Department Coordinator | | | 27,092.00 | | 29,608.00 | |
| | Compensation Plan | | | 1,125.00 | | 0.00 | |
| | Collective Bargaining Agreement | | | 39,340.00 | | 0.00 | |
| | DPW Overtime | | | 11,273.00 | | 12,784.00 | |
| | Total 0100-421-5100-5100 (14 detail records) | 532512 | | 573,820.00 | | 598,962.00 | 4.38% |
| | Total: Salaries | 532,512.00 | | 573,820.00 | | 598,962.00 | 4.38% |
| | Expenses | | | | | | |
| 0100-421-5200-5200 | DPW Consultant | | | | | | |
| | DPW Consultant | | | 15,000.00 | | 5,000.00 | |
| | Total 0100-421-5200-5200 (1 detail record) | 15000 | | 15,000.00 | | 5,000.00 | -66.67% |
| | Total: Expenses | 15,000.00 | | 15,000.00 | | 5,000.00 | -66.67% |
| | Total Budget: | 547,512.00 | | 588,820.00 | | 603,962.00 | 2.57% |
| 422 | DPW Highway ConstructionMaintenance | | | | | | |
| | Expenses | | | | | | |
| 0100-422-5200-5210 | DPW Building Utilities | | | | | | |
| | Water | | | 600.00 | | 600.00 | |
| | Misc | | | 265.00 | | 265.00 | |
| | Heating Fuel | | | 8,364.00 | | 8,364.00 | |
| | Communications | | | 1,420.00 | | 1,420.00 | |
| | Electric | | | 16,119.00 | | 16,119.00 | |
| | Total 0100-422-5200-5210 (5 detail records) | 26980.96 | | 26,768.00 | | 26,768.00 | 0.00% |

| AccountNumber | AccountName | Approved Budget FY 2024 | | Approved Budget FY 2025 | | FY26 TM Rec | % Change |
|--------------------|---|-------------------------|--|-------------------------|--|------------------|--------------|
| | | | | | | | |
| 0100-422-5200-5241 | DPW Building Maintenance | | | | | | |
| | Building Maintenance Expenses | | | 8,500.00 | | 8,500.00 | |
| | Total 0100-422-5200-5241 (1 detail record) | 8500 | | 8,500.00 | | 8,500.00 | 0.00% |
| 0100-422-5200-5242 | DPW - Contracted Services | | | | | | |
| | Storm Response | | | 5,000.00 | | 5,000.00 | |
| | Line Painting | | | 18,000.00 | | 18,000.00 | |
| | Roadside Mowing | | | 0.00 | | 0.00 | |
| | Traffic Lights | | | 3,500.00 | | 3,500.00 | |
| | Misc | | | 1,000.00 | | 1,000.00 | |
| | Total 0100-422-5200-5242 (5 detail records) | 52500 | | 27,500.00 | | 27,500.00 | 0.00% |
| 0100-422-5200-5244 | DPW - Animal Disposal Services | | | | | | |
| | Animal Disposal Expense | | | 1,200.00 | | 1,200.00 | |
| | Total 0100-422-5200-5244 (1 detail record) | 1200 | | 1,200.00 | | 1,200.00 | 0.00% |
| 0100-422-5200-5250 | DPW - Stormwater Management Plan | | | | | | |
| | NPDES Stormwater MS4 Annual Compliance | | | 42,000.00 | | 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 | | | 0.00 | | 0.00 | |
| | Disposal | | | 4,600.00 | | 4,600.00 | |
| | Total 0100-422-5200-5250 (7 detail records) | 94600 | | 94,600.00 | | 94,600.00 | 0.00% |
| 0100-422-5200-5313 | DPW - Training | | | | | | |
| | DPW Training Expenses | | | 2,750.00 | | 2,750.00 | |
| | Total 0100-422-5200-5313 (1 detail record) | 2750 | | 2,750.00 | | 2,750.00 | 0.00% |
| 0100-422-5400-5421 | DPW Expense | | | | | | |
| | Office Equipment | | | 4,590.00 | | 4,590.00 | |
| | Trailer Rental | | | 8,919.00 | | 8,919.00 | |
| | 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 | |
| | Police Details | | | 4,000.00 | | 4,000.00 | |
| | Misc | | | 1,800.00 | | 1,800.00 | |
| | License and Dues | | | 1,250.00 | | 1,250.00 | |
| | Advertising | | | 600.00 | | 600.00 | |
| | Postage | | | 250.00 | | 250.00 | |
| | Total 0100-422-5400-5421 (11 detail records) | 29032.25 | | 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 | |
| | Total 0100-422-5400-5481 (1 detail record) | 30851.75 | | 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 | |
| | Total 0100-422-5400-5482 (2 detail records) | 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 | |
| | Total 0100-422-5400-5530 (1 detail record) | 22500 | | 22,500.00 | | 22,500.00 | 0.00% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|--|----------------------------|----|----------------------------|----|-------------------|----------------|
| 0100-422-5400-5531 | DPW - Oiling Paving | | | | | | |
| | Paving Expense | | | 31,000.00 | | 11,000.00 | |
| | Total 0100-422-5400-5531 (1 detail record) | 31000 | | 31,000.00 | | 11,000.00 | -64.52% |
| 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 | |
| | Total 0100-422-5400-5581 (3 detail records) | 4200 | | 4,200.00 | | 4,200.00 | 0.00% |
| | Total: Expenses | 357,774.96 | | 332,562.00 | | 312,562.00 | -6.01% |
| | Total Budget: | 357,774.96 | | 332,562.00 | | 312,562.00 | -6.01% |

423 DPW Snow & Ice Removal

Expenses

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

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------|-------------|----------------------------|----|----------------------------|----|-------------|----------|
|---------------|-------------|----------------------------|----|----------------------------|----|-------------|----------|

192 Town Public Buildings

Salaries

| | | | | | | | |
|--------------------|--|------------------|--|------------------|--|------------------|---------------|
| 0100-192-5100-5100 | Town Bldg. Wages | | | | | | |
| | Vacation Coverage/Overtime | | | 6,000.00 | | 10,328.00 | |
| | Step Increase | | | 1,316.00 | | 620.00 | |
| | Longevity | | | 550.00 | | 850.00 | |
| | Collective Bargaining Agreement | | | 1,617.00 | | 0.00 | |
| | Custodian Wages | | | 53,307.00 | | 57,504.00 | |
| | Total 0100-192-5100-5100 (5 detail records) | 59486 | | 62,790.00 | | 69,302.00 | 10.37% |
| | Total: Salaries | 59,486.00 | | 62,790.00 | | 69,302.00 | 10.37% |

Expenses

| | | | | | | | |
|--------------------|--|-------------------|--|-------------------|--|-------------------|---------------|
| 0100-192-5400-5421 | Town Bldg. Expense | | | | | | |
| | Misc Services/Supplies | | | 40,000.00 | | 15,000.00 | |
| | Preventive Maintenance | | | 25,000.00 | | 20,000.00 | |
| | Gas | | | 12,000.00 | | 26,000.00 | |
| | Electricity | | | 45,000.00 | | 54,000.00 | |
| | Cleaning Services | | | 45,000.00 | | 40,000.00 | |
| | HVAC | | | 25,000.00 | | 20,000.00 | |
| | Total 0100-192-5400-5421 (6 detail records) | 184493.08 | | 192,000.00 | | 175,000.00 | -8.85% |
| | Total: Expenses | 184,493.08 | | 192,000.00 | | 175,000.00 | -8.85% |
| | Total Budget: | 243,979.08 | | 254,790.00 | | 244,302.00 | -4.12% |

| AccountNumber | AccountName | Approved Budget FY 2024 | Approved Budget FY 2025 | FY26 TM Rec | % Change |
|-----------------------|--|-------------------------------|-------------------------------|-------------------|---------------|
| 61: Enterprise | | | | | |
| 440 | Sewer | | | | |
| | Salaries | | | | |
| | 6100-440-5100-5100 General Labor | | | | |
| | Step Increase | | 770.00 | 0.00 | |
| | Department Specialist (25%) | | 12,393.00 | 12,904.00 | |
| | Director of Public Works | | 35,525.00 | 39,048.00 | |
| | License Upgrades | | 5,972.00 | 6,241.00 | |
| | Working Foreman Differential | | 5,220.00 | 44,276.00 | |
| | Superintendent (50%) | | 45,122.00 | 49,413.00 | |
| | Scheduled OT | | 19,620.00 | 22,456.00 | |
| | Longevity | | 300.00 | 975.00 | |
| | On Call Stipend | | 1,693.00 | 1,858.00 | |
| | Department Coordinator (25%) | | 13,546.00 | 14,804.00 | |
| | 5 Water/Wastewater Operator (50%) | | 161,194.00 | 140,679.00 | |
| | Cell Phone Stipend | | 990.00 | 1,950.00 | |
| | Collective Bargaining Agreement | | 15,584.00 | 0.00 | |
| | Department Specialist (50%) | | 0.00 | 0.00 | |
| | Unscheduled OT | | 4,880.00 | 5,585.00 | |
| | Total 6100-440-5100-5100 (15 detail records) | 290037 | 322,809.00 | 340,189.00 | 5.38% |
| | 6100-440-5100-5172 Worcester Cty Retirement Pension Fund | | | | |
| | Annual Pension Appropriation-Wastewater Enterprise Portion | | 51,072.00 | 62,441.00 | |
| | Total 6100-440-5100-5172 (1 detail record) | 45778 | 51,072.00 | 62,441.00 | 22.26% |
| | Total: Salaries | 335,815.00 | 373,881.00 | 402,630.00 | 7.69% |
| | Expenses | | | | |
| | 6100-440-5400-5421 Waste Water Expenses | | | | |
| | Misc | | 400.00 | 400.00 | |
| | Vehicle Maintenance | | 1,900.00 | 1,900.00 | |
| | Vehicle Fuel | | 3,632.00 | 3,632.00 | |
| | Unemployment Compensation | | 905.00 | 905.00 | |
| | Training | | 3,420.00 | 3,420.00 | |
| | Tools/Equipment Replacement | | 23,074.00 | 23,074.00 | |
| | Tel/Alarms | | 1,500.00 | 1,500.00 | |
| | Supplies | | 2,300.00 | 2,300.00 | |
| | Sludge Removal | | 28,000.00 | 38,000.00 | |
| | Safety | | 500.00 | 500.00 | |
| | Postage | | 1,380.00 | 1,380.00 | |
| | Professional Services | | 5,000.00 | 5,000.00 | |
| | Communications/Cell Phones | | 910.00 | 910.00 | |
| | License and Dues | | 600.00 | 600.00 | |
| | Laboratory | | 34,500.00 | 39,500.00 | |
| | Internet/Firewall/IT Services | | 6,600.00 | 6,600.00 | |
| | Instrument Maintenance | | 3,000.00 | 3,000.00 | |
| | Health Insurance | | 102,078.00 | 117,400.00 | |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|---|----------------------------|----|----------------------------|----|-------------------|----------------|
| | Fuel - Heat | | | 14,000.00 | | 14,000.00 | |
| | Equipment Services | | | 2,800.00 | | 2,800.00 | |
| | Chemicals | | | 38,000.00 | | 38,000.00 | |
| | Easement Clearing | | | 3,000.00 | | 3,000.00 | |
| | Medicare - PR Taxes | | | 4,500.00 | | 4,950.00 | |
| | Clothing Allowance | | | 2,100.00 | | 2,100.00 | |
| | Building/Grounds Maintenance | | | 2,500.00 | | 2,500.00 | |
| | Billing | | | 2,000.00 | | 2,000.00 | |
| | Advertising | | | 200.00 | | 200.00 | |
| | Electric | | | 61,395.00 | | 61,395.00 | |
| | Total 6100-440-5400-5421 (28 detail records) | 339294 | | 350,194.00 | | 380,966.00 | 8.79% |
| 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 | 369,294.00 | | 380,194.00 | | 410,966.00 | 8.09% |
| | Total Budget: | 705,109.00 | | 754,075.00 | | 813,596.00 | 7.89% |

60: Enterprise

450 Water

Salaries

| | | | | | | | |
|--------------------|--|-------------------|--|-------------------|--|-------------------|---------------|
| 6000-450-5100-5100 | General Labor | | | | | | |
| | On Call Stipend | | | 1,693.00 | | 1,858.00 | |
| | 5 Water/Wastewater Operator (50%) | | | 161,194.00 | | 140,679.00 | |
| | Cell Phone Stipend | | | 990.00 | | 1,950.00 | |
| | Collective Bargaining Agreement | | | 16,395.00 | | 0.00 | |
| | Department Coordinator | | | 13,546.00 | | 14,804.00 | |
| | Department Specialist | | | 12,393.00 | | 12,904.00 | |
| | Director of Public Works | | | 35,525.00 | | 39,048.00 | |
| | Longevity | | | 300.00 | | 975.00 | |
| | Scheduled OT | | | 20,103.00 | | 23,009.00 | |
| | Superintendent (50%) | | | 45,122.00 | | 49,413.00 | |
| | Unscheduled Ot | | | 13,402.00 | | 15,339.00 | |
| | Working Foreman Differential | | | 5,220.00 | | 44,276.00 | |
| | Step Increase | | | 770.00 | | 0.00 | |
| | License Upgrades | | | 5,972.00 | | 6,241.00 | |
| | Total 6000-450-5100-5100 (14 detail records) | 299042 | | 332,625.00 | | 350,496.00 | 5.37% |
| 6000-450-5100-5172 | Worcester Cty Retirement Pension Fund | | | | | | |
| | Annual Pension Appropriation - Water Enterprise Fund Portion | | | 51,072.00 | | 62,441.00 | |
| | Total 6000-450-5100-5172 (1 detail record) | 45778 | | 51,072.00 | | 62,441.00 | 22.26% |
| | Total: Salaries | 344,820.00 | | 383,697.00 | | 412,937.00 | 7.62% |

| AccountNumber | AccountName | Approved | | Approved | | FY26 TM Rec | % Change |
|--------------------|---|----------|-------------------|-------------------|----|-------------------|----------------|
| | | Budget | FY | Budget | FY | | |
| | | 2024 | | 2025 | | | |
| Expenses | | | | | | | |
| 6000-450-5400-5421 | Water Expenses | | | | | | |
| | Building / Grounds Maintenance | | | 1,000.00 | | 1,000.00 | |
| | Clothing Allowance | | | 2,100.00 | | 2,100.00 | |
| | Chemicals | | | 50,000.00 | | 70,000.00 | |
| | Instrument Maintenance SCADA Maint | | | 6,050.00 | | 6,050.00 | |
| | Health Insurance | | | 102,078.00 | | 117,400.00 | |
| | Fuel Heat | | | 2,060.00 | | 2,060.00 | |
| | Equipment Services | | | 5,000.00 | | 5,000.00 | |
| | DeP Fees | | | 1,200.00 | | 1,200.00 | |
| | Billing | | | 3,040.00 | | 3,040.00 | |
| | Advertising | | | 500.00 | | 500.00 | |
| | Electric | | | 76,800.00 | | 76,800.00 | |
| | Communications/Mobile Phones | | | 950.00 | | 950.00 | |
| | Vehicle Fuel | | | 5,486.00 | | 5,486.00 | |
| | Unemployment Compensation | | | 985.00 | | 985.00 | |
| | Training | | | 3,400.00 | | 3,400.00 | |
| | Tools/Equipment Replacement | | | 10,000.00 | | 10,000.00 | |
| | 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 | |
| | Internet/firewall/IT Services | | | 6,600.00 | | 6,600.00 | |
| | Postage | | | 1,380.00 | | 1,380.00 | |
| | Vehicle Maintenance | | | 1,900.00 | | 1,900.00 | |
| | Police Details | | | 4,080.00 | | 4,080.00 | |
| | Paving | | | 5,638.00 | | 5,638.00 | |
| | Misc | | | 600.00 | | 600.00 | |
| | Meters | | | 8,000.00 | | 8,000.00 | |
| | Medicare - PR Taxes | | | 4,600.00 | | 5,100.00 | |
| | License and Dues | | | 500.00 | | 500.00 | |
| | Leak Detection | | | 4,080.00 | | 4,080.00 | |
| | Laboratory Lead and Copper Testing | | | 7,000.00 | | 12,000.00 | |
| | Professional Services | | | 14,000.00 | | 14,000.00 | |
| | Total 6000-450-5400-5421 (32 detail records) | | 402535 | 363,707.00 | | 404,529.00 | 11.22% |
| 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) | | 0 | 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 | | 402,535.00 | 413,707.00 | | 454,529.00 | 9.87% |
| | Total Budget: | | 747,355.00 | 797,404.00 | | 867,466.00 | 8.79% |

Finance Department

FY2026 Budget Overview

| Expenditures | FY 2024 | FY 2025 | FY 2026 Proposed |
|---------------------|----------------|----------------|-------------------------|
| Wages | 302,541 | 319,814 | 335,953 |
| Salaries | \$1,750 | 1,750 | 1,750 |
| Expenses | 116,515 | 119,615 | 117,765 |
| Total | 420,806 | 441,179 | 455,468 |

Expenditures:

The total recommended Fiscal Year 2026 budget for the Finance Department totals \$455,468, which is an increase of \$14,289 or 3.24% from the Fiscal Year 2025 total of \$441,179.

Wages

The proposed FY2026 budget includes an increase in wages of \$16,139 or 5.05% from FY2025. 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).
- Recently, the Town contracted with an outside vendor to perform a Class and Compensation Study Plan
- and provided wage and salary recommendations based on current market data analysis.
- 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 total 2.50% Cost of Living Adjustment (COLA) and a step increase for all positions.
- FY2026 wages are based on 52.2 payroll weeks.

Expenses

The proposed FY2026 budget includes a decrease in expenses of \$1,850 from FY2025. The increase is the result of the following:

- The Town conducted a full valuation Other Post-employment Benefit (OPEB) Actuarial

Valuation under GASB 74/75 in FY2025 that was budgeted at \$6,600. The actuarial valuation will be a roll forward valuation conducted in FY2026 that is budgeted for \$3,750. 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 FY26.
- The Finance Director/Town Accountant expenses will remain the same at \$2,000 or 0% in FY26.
- The Treasurer/Collector expenses will remain the same at \$38,900 or 0% in FY26.
- 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 an overall increase of \$1,000 or 1.92% in expenses in FY26.
- Contract with the appraisal company estimates no increase in FY26, which now includes the 504-appraisal required by the state, website, cloud storage and for maintenance and interim reports.
- Software-hardware contracts estimate an increase of \$1,000 or 1.92% in FY26 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 is over 150+ general ledger funds, and annual expenditures, including the two enterprise funds, exceed \$36,420,000.
- Accurately determining the value of all real and person 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 Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|--|----------------------------|----|----------------------------|----|-------------------|----------------|
| 133 | Finance Department | | | | | | |
| | Salaries | | | | | | |
| 0100-133-5100-5100 | Finance Department - Wages | | | | | | |
| | Step Increase | | | 7,525.00 | | 0.00 | |
| | Treasurer/Collector - Stipend for Certification | | | 0.00 | | 1,000.00 | |
| | Treasurer/Collector Wages | | | 88,031.00 | | 96,585.00 | |
| | Finance Director/Town Accountant Wages - Longevity | | | 225.00 | | 225.00 | |
| | Compensation Plan | | | 5,208.00 | | 0.00 | |
| | Assistant Treasurer/Collector | | | 56,878.00 | | 62,168.00 | |
| | Department Assistant | | | 0.00 | | 0.00 | |
| | Assistant Assessor Wages | | | 0.00 | | 0.00 | |
| | Assistant Assessor Longevity | | | 0.00 | | 0.00 | |
| | Principal Assessor | | | 81,871.00 | | 89,685.00 | |
| | Department Specialist | | | 26,581.00 | | 29,040.00 | |
| | Finance Director/Town Accountant Wages | | | 53,495.00 | | 57,250.00 | |
| | Assistant Assessor - Stipend for Certification | | | 0.00 | | 0.00 | |
| | Total 0100-133-5100-5100 (13 detail records) | 302541 | | 319,814.00 | | 335,953.00 | 5.05% |
| 0100-133-5100-5110 | Finance Department - Assessors - Salaries | | | | | | |
| | Board of Assessors - Elected Official Stipends | | | 1,750.00 | | 1,750.00 | |
| | Total 0100-133-5100-5110 (1 detail record) | 1750 | | 1,750.00 | | 1,750.00 | 0.00% |
| | Total: Salaries | 304,291.00 | | 321,564.00 | | 337,703.00 | 5.02% |
| | Expenses | | | | | | |
| 0100-133-5200-5243 | Finance Department - Accounting and Auditing Services | | | | | | |
| | Annual Town Audit | | | 20,000.00 | | 20,000.00 | |
| | Total 0100-133-5200-5243 (1 detail record) | 20000 | | 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 - Full Valuation Report | | | 6,600.00 | | 0.00 | |
| | GASB 74/75 OPEB Actuarial Services - Roll Forward Valuation Report | | | 0.00 | | 3,750.00 | |
| | Total 0100-133-5200-5246 (2 detail records) | 3500 | | 6,600.00 | | 3,750.00 | -43.18% |
| 0100-133-5400-5421 | Finance Department/Town Accountant Expense | | | | | | |
| | Finance Department - Finance Director/Town Accountant Expense | | | 2,000.00 | | 2,000.00 | |
| | Total 0100-133-5400-5421 (1 detail record) | 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 | |
| | Total 0100-133-5400-5422 (1 detail record) | 38900 | | 38,900.00 | | 38,900.00 | 0.00% |
| 0100-133-5400-5423 | Finance Department/Assessors Expense | | | | | | |
| | Continuing Education | | | 2,000.00 | | 2,000.00 | |
| | Miscellaneous Expenses | | | 4,000.00 | | 4,000.00 | |
| | Utility Appraisal | | | 0.00 | | 0.00 | |
| | Valuations | | | 26,385.00 | | 26,385.00 | |
| | Vendor supplied Tax Map | | | 3,500.00 | | 3,500.00 | |
| | Software & Licensing | | | 16,230.00 | | 17,230.00 | |
| | Total 0100-133-5400-5423 (6 detail records) | 52115 | | 52,115.00 | | 53,115.00 | 1.92% |
| | Total: Expenses | 116,515.00 | | 119,615.00 | | 117,765.00 | -1.55% |
| | Total Budget: | 420,806.00 | | 441,179.00 | | 455,468.00 | 3.24% |

| AccountNumber | AccountName | Approved Budget FY 2024 | Approved Budget FY 2025 | FY26 TM Rec | % Change |
|--------------------|---|----------------------------------|----------------------------------|-------------------|--------------|
| 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> | 7500 | 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> | 20000 | 20,000.00 | 20,000.00 | 0.00% |
| | Total: Expenses | 27,500.00 | 27,500.00 | 27,500.00 | 0.00% |
| | Total Budget: | 27,500.00 | 27,500.00 | 27,500.00 | 0.00% |
| 710 | Retirement Of Debt | | | | |
| | Expenses | | | | |
| 0100-710-5900-5923 | Long Term Principal | | | | |
| | Estimate Principal Debt Service | | 599,060.00 | 606,430.00 | |
| | Paydowns on Fire Rescue Pumper Truck and Fowler Street Bridge | | 0.00 | 0.00 | |
| | <i>Total 0100-710-5900-5923 (2 detail records)</i> | 460500 | 599,060.00 | 606,430.00 | 1.23% |
| | Total: Expenses | 460,500.00 | 599,060.00 | 606,430.00 | 1.23% |
| | Total Budget: | 460,500.00 | 599,060.00 | 606,430.00 | 1.23% |
| 710 | Retirement Of Debt | | | | |
| | Expenses | | | | |
| 6000-710-5900-5923 | Long Term Debt Principal | | | | |
| | Estimate Water Enterprise Debt Service | | 197,560.00 | 199,580.00 | |
| | BAN Paydown on Hartford Ave Water Project | | 0.00 | 0.00 | |
| | <i>Total 6000-710-5900-5923 (2 detail records)</i> | 302120 | 197,560.00 | 199,580.00 | 1.02% |
| | Total: Expenses | 302,120.00 | 197,560.00 | 199,580.00 | 1.02% |
| | Total Budget: | 302,120.00 | 197,560.00 | 199,580.00 | 1.02% |
| 710 | Retirement Of Debt | | | | |
| | Expenses | | | | |
| 6100-710-5900-5923 | Long Term Debt Principal | | | | |
| | Estimated Wastewater Enterprise Debt Service | | 15,080.00 | 15,240.00 | |
| | <i>Total 6100-710-5900-5923 (1 detail record)</i> | 14880 | 15,080.00 | 15,240.00 | 1.06% |
| | Total: Expenses | 14,880.00 | 15,080.00 | 15,240.00 | 1.06% |
| | Total Budget: | 14,880.00 | 15,080.00 | 15,240.00 | 1.06% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|---|----------------------------|----|----------------------------|----|-------------------|----------------|
| 725 | Debt Service - Interest | | | | | | |
| | Expenses | | | | | | |
| 0100-725-5900-5924 | Short Term Interest | | | | | | |
| | BAN Interest | | | 25,000.00 | | 66,500.00 | |
| | <i>Total 0100-725-5900-5924 (1 detail record)</i> | | 0 | 25,000.00 | | 66,500.00 | 166.00% |
| 0100-725-5925-5923 | Long Term Interest | | | | | | |
| | LT Interest | | | 316,074.00 | | 290,069.00 | |
| | <i>Total 0100-725-5925-5923 (1 detail record)</i> | 456265 | | 316,074.00 | | 290,069.00 | -8.23% |
| | Total: Expenses | 456,265.00 | | 341,074.00 | | 356,569.00 | 4.54% |
| | Total Budget: | 456,265.00 | | 341,074.00 | | 356,569.00 | 4.54% |
| 751 | Interest On Long Term Debt | | | | | | |
| | Expenses | | | | | | |
| 6000-751-5915-5923 | Long Term Debt Interest | | | | | | |
| | Estimate Water LT Interest Debt Service | | | 35,974.00 | | 30,759.00 | |
| | <i>Total 6000-751-5915-5923 (1 detail record)</i> | 70629.75 | | 35,974.00 | | 30,759.00 | -14.50% |
| | Total: Expenses | 70,629.75 | | 35,974.00 | | 30,759.00 | -14.50% |
| | Total Budget: | 70,629.75 | | 35,974.00 | | 30,759.00 | -14.50% |
| 751 | Interest On Long Term Debt | | | | | | |
| | Expenses | | | | | | |
| 6100-751-5915-5923 | Long Term Debt Interest | | | | | | |
| | Wastewater Long-term Debt Service Interest | | | 2,740.00 | | 1,982.00 | |
| | <i>Total 6100-751-5915-5923 (1 detail record)</i> | 3500 | | 2,740.00 | | 1,982.00 | -27.66% |
| | Total: Expenses | 3,500.00 | | 2,740.00 | | 1,982.00 | -27.66% |
| | Total Budget: | 3,500.00 | | 2,740.00 | | 1,982.00 | -27.66% |
| 820 | State Assessments | | | | | | |
| | Expenses | | | | | | |
| 0100-820-5630-5640 | Air Pollution Control | | | | | | |
| | Cherry Sheet Charges | | | 2,756.00 | | 2,986.00 | |
| | <i>Total 0100-820-5630-5640 (1 detail record)</i> | 2674 | | 2,756.00 | | 2,986.00 | 8.35% |
| 0100-820-5630-5662 | Boston Metro District | | | | | | |
| | Cherry Sheet Charges | | | 60,614.00 | | 63,374.00 | |
| | <i>Total 0100-820-5630-5662 (1 detail record)</i> | 58912 | | 60,614.00 | | 63,374.00 | 4.55% |
| 0100-820-5630-5699 | RMV Surcharge | | | | | | |
| | Cherry Sheet Charges | | | 4,360.00 | | 4,360.00 | |
| | <i>Total 0100-820-5630-5699 (1 detail record)</i> | 3740 | | 4,360.00 | | 4,360.00 | 0.00% |
| | Total: Expenses | 65,326.00 | | 67,730.00 | | 70,720.00 | 4.41% |
| | Total Budget: | 65,326.00 | | 67,730.00 | | 70,720.00 | 4.41% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------|---|----------------------------|----|----------------------------|----|-------------|----------|
| 913 | Unemployment Compensation | | | | | | |
| | Salaries | | | | | | |
| | 0100-913-5100-5171 Unemployment Compensation Fund | | | | | | |
| | Estimated Unemployment Compensation | | | 23,000.00 | | 23,000.00 | |
| | Total 0100-913-5100-5171 (1 detail record) | 22000 | | 23,000.00 | | 23,000.00 | 0.00% |
| | Total: Salaries | 22,000.00 | | 23,000.00 | | 23,000.00 | 0.00% |
| | Total Budget: | 22,000.00 | | 23,000.00 | | 23,000.00 | 0.00% |
| 916 | Payroll Taxes - Medicare | | | | | | |
| | Salaries | | | | | | |
| | 0100-916-5100-5173 Medicare | | | | | | |
| | Estimated Payroll Taxes - Medicare | | | 89,010.00 | | 95,332.00 | |
| | Total 0100-916-5100-5173 (1 detail record) | 85804 | | 89,010.00 | | 95,332.00 | 7.10% |
| | Total: Salaries | 85,804.00 | | 89,010.00 | | 95,332.00 | 7.10% |
| | Total Budget: | 85,804.00 | | 89,010.00 | | 95,332.00 | 7.10% |
| 990 | Transfers Out | | | | | | |
| | Expenses | | | | | | |
| | 0100-990-5200-5200 Other Financing Uses Transfers Out | | | | | | |
| | OPEB Trust Transfer | | | 0.00 | | 0.00 | |
| | Total 0100-990-5200-5200 (1 detail record) | 565000 | | 0.00 | | 0.00 | 100.00% |
| | Total: Expenses | 565,000.00 | | 0.00 | | 0.00 | 100.00% |
| | Total Budget: | 565,000.00 | | 0.00 | | 0.00 | 100.00% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % 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 | |
| Total 0300-500-5023-5001 (1 detail record) | | 0 | | 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 | |
| Total 0300-500-5023-5002 (1 detail record) | | 0 | | 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 | | | 0.00 | | 0.00 | |
| Total 0300-500-5024-5001 (1 detail record) | | 100000 | | 0.00 | | 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 | | | 0.00 | | 0.00 | |
| Total 0300-500-5024-5002 (1 detail record) | | 10000 | | 0.00 | | 0.00 | 100.00% |
| 0300-500-5025-5001 | ATM FY25 05/02/2024 A12 DPW - Town Roads Construction and Improvements | | | | | | |
| | DPW Streetlights Conversion for LED | | | 3,796.03 | | | |
| | Town Roads Construction and Improvements | | | 100,000.00 | | 0.00 | |
| | Mailing for Pilot Composting Program | | | 1,500.00 | | | |
| Total 0300-500-5025-5001 (3 detail records) | | 0 | | 105,296.03 | | 0.00 | -100.00% |
| 0300-500-5025-5002 | ATM FY25 05/02/2024 A26 BOA - Recertification Year Property Valuation Work | | | | | | |
| | Recertification work per state law | | | 10,000.00 | | 10,000.00 | |
| Total 0300-500-5025-5002 (1 detail record) | | 0 | | 10,000.00 | | 10,000.00 | 0.00% |
| | Total: Expenses | 110,000.00 | | 115,296.03 | | 10,000.00 | -91.33% |
| | Total Budget: | 110,000.00 | | 115,296.03 | | 10,000.00 | -91.33% |

Fire & EMS Department

FY2026 Budget Overview

| Expenditures | FY 2024 | FY 2025 | FY 2026 Proposed |
|---------------------|------------------|------------------|-------------------------|
| Wages | 1,045,898 | 1,057,878 | 1,152,891 |
| Expenses | 325,790 | 325,790 | 310,790 |
| Total | 1,371,688 | 1,383,668 | 1,463,681 |

Expenditures:

The total recommended Fiscal Year 2026 budget for Fire/EMS is \$1,463,681. This is an increase of \$81,280. The proposed budget includes funding the agreed upon Collective Bargaining Agreement. The following wage increases have been included in this budget:

- 2.0% COLA and anticipated merit increases for non-union personnel.
- Class and Compensation study increases for call and per diem employees.
- Increases in wages, Lieutenant pay and stipends as outlined in the CBA
- The following expense line items were reduced by a total of \$15,000 to lessen the impact of the increases related to the CBA
 - Fire/EMS Utilities (\$2,000)
 - Fire/EMS Expense (\$2,000)
 - Fire/EMS Ambulance Service Licensing & Certification (\$1,000)
 - Fire/EMS Dept. - Ambulance Service Supplies (2,000)
 - Fire/EMS - Paramedic Expense (1,000)
 - Fire/EMS Vehicle Maintenance (\$2,000)
 - Fire/EMS New Equipment (\$5,000)

Revenue Budget

It is anticipated the Department will receive approximately \$275,000 in ambulance revenue for fiscal year 2026 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, 6 FF/EMT-Paramedics and 1 FF/EMT-Basics and the Department Coordinator. The Departments operation is overseen by the Interim 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

Emergency Management

FY2026 Budget Overview

| Expenditures | FY 2024 | FY 2025 | FY 2026 Proposed |
|---------------------|----------------|----------------|-------------------------|
| Wages | 0 | 0 | 0 |
| Expenses | 9,500 | 9,500 | 9,500 |
| Total | 9,500 | 9,500 | 9,500 |

Expenditures:

The total recommended Fiscal Year 2026 budget for Emergency Management is \$9,500.

Operational Overview:

The Upton Office of Emergency Management is responsible for coordinating with state and federal authorities to protect the public during disasters and emergencies. We also help develop plans for effective response to all hazards, train emergency personnel, provide information to families and residents, and assist in recovery from disaster.

Upton belongs to a Regional Emergency Planning Committee, one of the few certified by the state of Massachusetts, representing a cross-section of expertise, who have volunteered to coordinate emergency resources.

The agency is responsible for 2 roadside message boards, an emergency response trailer, and a road barricade trailer. The agency also provides the coordination of the Town's emergency notification system and dedicated cable channel. These systems notify residents of emergent/important information using all means of communication.

The Upton Office of Emergency Management will face the following challenges over the next five-year operational period.

- Recruit and retain volunteers.
- Provide training to new volunteers and develop the next group of supervisors.
- Maintain and improve equipment and technology.

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------------------|---|----------------------------|----|----------------------------|----|---------------------|---------------|
| 03: Articles | | | | | | | |
| 220 | Fire/EMS Dept | | | | | | |
| Salaries | | | | | | | |
| 0100-220-5100-5100 | Fire/EMS Dept - Wages | | | | | | |
| | Public Safety Director | | | 45,000.00 | | 30,000.00 | |
| | Fire Chief | | | 95,573.00 | | 99,533.00 | |
| | Fire Department Coordinator | | | 59,696.00 | | 63,680.00 | |
| | Fire Lieutenant | | | 16,400.00 | | 27,237.00 | |
| | Fleet Mechanic | | | 0.00 | | 4,000.00 | |
| | Holidays x 12 | | | 31,100.00 | | 37,000.00 | |
| | Hourly Compensation Call Fire - EMS | | | 112,940.00 | | 102,480.00 | |
| | Fire Captain | | | 5,100.00 | | 5,100.00 | |
| | Merit Increase | | | 3,462.00 | | 3,555.00 | |
| | Fire Insp Level I - Credentialing | | | 0.00 | | 0.00 | |
| | SAFE Coordinator | | | 500.00 | | 2,000.00 | |
| | Longevity | | | 2,550.00 | | 4,850.00 | |
| | Certified Inspector .15 per hour | | | 0.00 | | 1,000.00 | |
| | Fire / EMT - Career | | | 208,498.00 | | 77,703.00 | |
| | Call Firefighter | | | 44,100.00 | | 44,100.00 | |
| | Call Firefighter/EMT | | | 22,000.00 | | 22,000.00 | |
| | Career EMT Stipend | | | 5,000.00 | | 7,000.00 | |
| | Firefighter/Paramedic - Career | | | 276,177.00 | | 437,138.00 | |
| | Career Paramedic Stipend | | | 40,000.00 | | 57,000.00 | |
| | Call EMT | | | 10,500.00 | | 10,500.00 | |
| | Certified Lead Fire Inspector | | | 500.00 | | 0.00 | |
| | Compensation Plan | | | 1,267.00 | | 0.00 | |
| | Assistant Chief | | | 12,515.00 | | 12,515.00 | |
| | EMS Coordinator | | | 4,500.00 | | 6,000.00 | |
| | EMS Supply Coordinator | | | 500.00 | | 1,000.00 | |
| | EMT Financial Assistant | | | 0.00 | | 0.00 | |
| | Career Overtime | | | 60,000.00 | | 97,500.00 | |
| | Total 0100-220-5100-5100 (27 detail records) | | | 1,045,898 | | 1,057,878.00 | 8.98% |
| | Total: Salaries | | | 1,045,898.00 | | 1,057,878.00 | 8.98% |
| Expenses | | | | | | | |
| 0100-220-5200-5210 | Fire/EMS Dept. - Utilities | | | | | | |
| | Water - Sewer | | | 1,000.00 | | 1,000.00 | |
| | Electricity | | | 32,960.00 | | 31,960.00 | |
| | Natural Gas | | | 14,935.00 | | 13,935.00 | |
| | Total 0100-220-5200-5210 (3 detail records) | | | 48895 | | 48,895.00 | -4.09% |
| 0100-220-5200-5221 | Fire/EMS Dept. - Ambulance Billing Services | | | | | | |
| | Payment for Amb Billing Company | | | 11,000.00 | | 11,000.00 | |
| | Total 0100-220-5200-5221 (1 detail record) | | | 11000 | | 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 | |
| | Total 0100-220-5200-5241 (3 detail records) | | | 31500 | | 31,500.00 | 0.00% |

| AccountNumber | AccountName | Approved Budget FY 2024 | Approved Budget FY 2025 | FY26 TM Rec | % Change |
|----------------------|--|----------------------------------|----------------------------------|---------------------|----------------|
| 0100-220-5200-5313 | Fire/EMS Dept. - Training | | | | |
| | EMS Training | | 24,000.00 | 24,000.00 | |
| | Fire Training | | 7,000.00 | 7,000.00 | |
| | Total 0100-220-5200-5313 (2 detail records) | 31000 | 31,000.00 | 31,000.00 | 0.00% |
| 0100-220-5400-5421 | Fire/EMS Dept. Expense | | | | |
| | Verizon Cell Services | | 500.00 | 500.00 | |
| | SCBA Testing | | 4,000.00 | 4,000.00 | |
| | Postage | | 200.00 | 200.00 | |
| | 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 | 5,500.00 | |
| | Dues/Subscriptions/Conferences/Meetings | | 5,000.00 | 5,000.00 | |
| | Copier Lease | | 0.00 | 0.00 | |
| | SCBA Cylinder Testing | | 1,000.00 | 1,000.00 | |
| | Office Supplies | | 2,500.00 | 2,500.00 | |
| | Total 0100-220-5400-5421 (12 detail records) | 36100 | 36,100.00 | 34,100.00 | -5.54% |
| 0100-220-5400-5422 | Fire/EMS Dept. - Ambulance Service - Licensing & Certification | | | | |
| | Amb Service Licensing - EMT Recerts | | 4,500.00 | 3,500.00 | |
| | Total 0100-220-5400-5422 (1 detail record) | 4500 | 4,500.00 | 3,500.00 | -22.22% |
| 0100-220-5400-5423 | Fire/EMS Dept. - Ambulance Service Supplies | | | | |
| | Medications & Medical Supplies | | 38,000.00 | 36,000.00 | |
| | Total 0100-220-5400-5423 (1 detail record) | 38000 | 38,000.00 | 36,000.00 | -5.26% |
| 0100-220-5400-5424 | Fire/EMS Dept. - Paramedics Expense | | | | |
| | Paramedic Intercepts | | 5,000.00 | 4,000.00 | |
| | Total 0100-220-5400-5424 (1 detail record) | 5000 | 5,000.00 | 4,000.00 | -20.00% |
| 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. | | | | |
| | Vehicle Cleaning Supplies | | 1,000.00 | 1,000.00 | |
| | Rep/Maint Vehicle-EMS | | 4,750.00 | 4,750.00 | |
| | Rep/Maint Vehicle-FIRE | | 45,000.00 | 43,000.00 | |
| | Total 0100-220-5400-5482 (3 detail records) | 50750 | 50,750.00 | 48,750.00 | -3.94% |
| 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 | Fire/EMS Dept. New Equipment | | | | |
| | PPE-Fire Gear | | 19,095.00 | 19,095.00 | |
| | Equipment-EMS | | 2,000.00 | 2,000.00 | |
| | Equipment-Fire | | 15,500.00 | 10,500.00 | |
| | Total 0100-220-5800-5852 (3 detail records) | 36595 | 36,595.00 | 31,595.00 | -13.66% |
| | Total: Expenses | 325,790.00 | 325,790.00 | 310,790.00 | -4.60% |
| Total Budget: | | 1,371,688.00 | 1,383,668.00 | 1,463,681.00 | 5.78% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|--|----------------------------|----|----------------------------|----|-----------------|--------------|
| 291 | Emergency Management | | | | | | |
| | Expenses | | | | | | |
| 0100-291-5400-5535 | Emergency Management - Expense | | | | | | |
| | Misc Expense | | | 2,500.00 | | 2,500.00 | |
| | Misc Expense - REPC Dues | | | 500.00 | | 500.00 | |
| | Professional Consultant Fees | | | 0.00 | | 0.00 | |
| | 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% |

Human Resources

FY2026 Budget Overview

| Expenditures | <i>FY 2024</i> | <i>FY 2025</i> | <i>FY 2026 Proposed</i> |
|---------------------|-----------------------|-----------------------|--------------------------------|
| Wages | | \$ 105,950 | \$ 110,751 |
| Salaries | | | |
| Expenses | | \$ 25,200 | \$ 22,200 |
| Total | | \$131,150 | \$132,951 |

Expenditure:

I am pleased to present the proposed budget for the Human Resources Department for Fiscal Year 2026, totaling \$132,951. This proposal represents an increase of \$1,801, or 1.01%, compared to the FY 2025 budget of \$131,150.

Adjustments are necessary to implement both a cost-of-living increase and a step increase, which are essential for maintaining competitive and equitable compensation. This wage proposal aligns with the recently adopted Town Classification and Compensation Plan and meets our contractual obligations.

Thank you for considering this budget proposal. We are working to fulfill the needs of our team and the community we serve.

Wages

The proposed Fiscal Year 2026 budget includes an increase in wages of \$4,746.45. This proposed increase is the result of the following:

- 2% COLA for all non-union employees for 52.2 weeks in FY 2026
- \$450 Longevity Bonus
- 2.5% Step increase

Expenses

There is no FY 2026 proposed operating increase.

Revenue Budget:

The following revenue items are deposited in the Town's General Fund which help promote employee wellness.

- FY25 \$5000.00 Wellness Grant

Operational Overview:

The Human Resources (HR) department, led by the HR Director, ensures the Town has a qualified and motivated workforce to deliver services to the community effectively; this often involves navigating the unique challenges of public sector employment, including transparent personnel decisions. We oversee all stages of the employee lifecycle, from recruitment to ensuring strict compliance with employment laws, all in alignment with the Town's workforce and budgetary needs. We aim to foster an environment where every employee feels a sense of belonging and support, and we are committed to promoting diversity and inclusion in our workforce.

Recruitment and Selection:

We proactively promote job openings, diligently screen applicants, conduct comprehensive interviews, and make thoughtful hiring decisions for all municipal positions, ensuring that only the most qualified and suitable candidates join our team.

Onboarding and Orientation:

We are dedicated to ensuring new employees receive crucial information and training, allowing them to integrate seamlessly into their roles and become integral members of our organization.

Compensation and Benefits Administration:

We are committed to managing competitive salaries and wages and providing comprehensive benefits packages that include health insurance, retirement plans, and generous paid time off.

Performance Management:

We set clear performance expectations, regularly evaluate employee performance, offer constructive feedback, and identify avenues for professional development.

Employee Relations:

Our unwavering commitment to upholding all labor laws is at the core of our HR department. We thoughtfully address employee inquiries, manage disciplinary matters with fairness and professionalism, and resolve conflicts while adhering to regulations regarding anti-discrimination, equal opportunity, and safety standards. This commitment is a testament to our integrity and dedication to maintaining a fair and safe workplace.

Training and Development:

We proactively assess training needs, offer ongoing professional development opportunities, and facilitate career advancement within the municipality, reinforcing our dedication to your growth and success.

Compliance Management:

We are vigilant in ensuring compliance with all relevant employment laws to uphold a fair and safe workplace where every employee's rights and well-being are respected.

Labor Relations:

We engage in constructive negotiations of collective bargaining agreements with employee unions, fostering a harmonious and productive working environment.

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|--|----------------------------|----|----------------------------|----|-------------------|-----------------|
| 152 | Human Resources | | | | | | |
| | Salaries | | | | | | |
| 0100-152-5100-5100 | Human Resources - Wages | | | | | | |
| | Human Resources Director | | | 105,050.00 | | 110,301.00 | |
| | Longevity | | | 450.00 | | 450.00 | |
| | Total 0100-152-5100-5100 (2 detail records) | 0 | | 105,500.00 | | 110,751.00 | 4.98% |
| 0100-152-5100-5110 | Personnel - Wages | | | | | | |
| | Wages - Contingency | | | 30,000.00 | | 0.00 | |
| | Total 0100-152-5100-5110 (1 detail record) | 20000 | | 30,000.00 | | 0.00 | -100.00% |
| | Total: Salaries | 20,000.00 | | 135,500.00 | | 110,751.00 | -18.26% |
| | Expenses | | | | | | |
| 0100-152-5400-5421 | Personnel Committee Expense | | | | | | |
| | Misc | | | 500.00 | | 500.00 | |
| | MMPA Membership | | | 200.00 | | 200.00 | |
| | Training | | | 500.00 | | 500.00 | |
| | Total 0100-152-5400-5421 (3 detail records) | 1200 | | 1,200.00 | | 1,200.00 | 0.00% |
| 0100-152-5400-5422 | Human Resources Expenses | | | | | | |
| | Training | | | 1,000.00 | | 1,000.00 | |
| | Recruitment/Assessments | | | 10,000.00 | | 9,000.00 | |
| | Membership Dues | | | 0.00 | | 2,000.00 | |
| | Medical Testing | | | 10,000.00 | | 6,000.00 | |
| | Advertisement | | | 3,000.00 | | 3,000.00 | |
| | Total 0100-152-5400-5422 (5 detail records) | 24300 | | 24,000.00 | | 21,000.00 | -12.50% |
| | Total: Expenses | 25,500.00 | | 25,200.00 | | 22,200.00 | -11.90% |
| | Total Budget: | 45,500.00 | | 160,700.00 | | 132,951.00 | -17.27% |

Land Use & Inspectional Services

Starting in FY '26, we are proposing a combined budget of Code Enforcement, Conservation Commission and Planning Board. We will be presenting them separately for percentage-increasing purposes and a final combined budget.

FY2026 Budget Overview

| Expenditures | FY24 | FY25 | 2026 Proposed |
|---------------------|------------------|------------------|----------------------|
| Wages | \$183,457 | \$298,359 | \$330,878 |
| Expenses | \$20,418 | \$13,950 | \$19,350 |
| Total | \$203,875 | \$312,309 | \$350,228 |

Expenditures:

The total recommended Fiscal Year 2026 proposed budget for the Land Use & Inspectional Services Office is \$350,228, which is an increase of \$37,919 or 12.1% from the Fiscal 2025.

Wages

The proposed Fiscal Year 2026 budget includes an increase in wages of \$37,919. The proposed increase is the net result of the following:

- 2% COLA for all non-union employees for 52.2 weeks in FY 25.
- The difference between 2% and the step increase for Town Hall staff.
- Mostly, the reason for this increase is due to the departure of two employees, Local Inspection and Building Commissioner, whose total combined part-time wages were \$63,769. The LUIS Department cannot function without a Local Inspector and Building Commissioner; therefore, an Interim Building Commissioner was hired at \$60 per hour, at an average of about 9 hours a week. Also, a new full-time Local Inspector was hired at \$85,795, with the understanding that position would become a combined Building Commissioner & Local inspector position within 1 year of hire. An estimated \$14,040, based on existing need, was dedicated for wages towards the Interim Building Commissioner position with the expectation that position will no longer be necessary 6 months into the new fiscal year, once the current Local Inspector obtains Certified Building Official licensure with the state.

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 | FY24 | FY25 | FY26 Proposed |
|--------------------------|------------------|------------------|----------------------|
| Building | \$121,000 | \$121,000 | \$121,000 |
| Building | \$121,000 | \$121,000 | \$121,000 |
| Electrical | \$25,000 | \$25,000 | \$25,000 |
| Gas & Plumbing | \$25,000 | \$25,000 | \$25,000 |
| Total | \$171,000 | \$171,000 | \$171,000 |
| | | | |
| Zoning Board Fees | N/A | \$3,000 | \$3,000 |

- There is no proposed increase in revenue. Although Fiscal Year Actuals have been higher than anticipated, it is difficult to say confidently that building permits will achieve those levels in the new year. The total of permit fees collected in Fiscal Year '24 was \$259,059, while totals for FY '25 as of December are \$67,370. Permits are highly dependent on existing developments or recently completed developments. Upton Ridge is completed and no longer submitting new permits. Cobbler's Creek is about halfway complete. It's likely that the town will see significant building permit fees from 47 Main Street, the proposed 40B apartment complex containing 60-units. However, that will be the second of its kind in Upton and cannot be relied on as a consistent source of revenue.
- The Select Board approved a new Building Permit Fee Schedule that took effect on July 1, 2024. The new fee schedule is more reflective of current economic conditions and more consistent with neighboring towns. The changes, among others, included assessing fees relative to cost of construction rather than square foot of improvements. This new fee schedule will increase the amount of revenue generated from building permits.

Operational Overview:

The Land Use & Inspectional Services Department consists of a staff of ten (10). The Director of Land Use & Inspectional Services, Building Commissioner, Local Building Inspector, Wiring Inspector and Assistant, Plumbing & Gas Inspector and Assistant, Conservation Administrator, Assistant Planner as well as the Land Use & Inspectional Services Administrator. Though the Conservation Agent is paid from the Conservation Commission budget.

The Assistant Planner, formerly Department Specialist, is paid from the Community Preservation Committee, Conservation Commission, and Planning Board accounts.

| Account | Account Number | Amount |
|------------------------------------|-----------------------|---------------|
| Community Preservation Fund | 2400-620-5700-5700 | \$14,471 |
| Conservation Commission | 0100-171-5100-5113 | \$14,471 |
| Planning Board | 0100-175-5100-5113 | \$28,941 |

The LUIS Department 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.

-Administration of and compliance with the codes and standards adopted by the Commonwealth that regulate 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.

- Participate in the preservation of historic resources as outlined in the Town bylaws and State preservation guidelines.

- Responsible for administering and enforcing the International Building Code as well as the Massachusetts State Building Code and local Town bylaws.

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------|--|----------------------------|----|----------------------------|----|-------------------|---------------|
| 241 | Land Use & Inspectional Services | | | | | | |
| | Salaries | | | | | | |
| | 0100-241-5100-5100 Land Use & Inspectional Services - Wages | | | | | | |
| | Director of Land Use and Inspectional Services - Moved from BOS Department | | | 99,121.00 | | 105,722.00 | |
| | Wiring Inspector | | | 7,592.00 | | 7,744.00 | |
| | Step Increase | | | 6,320.00 | | 0.00 | |
| | Plumbing/Gas Inspector | | | 7,592.00 | | 7,744.00 | |
| | Per Inspection Costs | | | 39,000.00 | | 32,000.00 | |
| | Overtime | | | 6,100.00 | | 2,500.00 | |
| | Longevity Bonuses | | | 0.00 | | 0.00 | |
| | Assistant Plumbing/Gas Inspector | | | 3,795.00 | | 3,871.00 | |
| | Assistant Planner | | | | | 0.00 | |
| | Department Coordinator | | | 0.00 | | 0.00 | |
| | Department Assistant | | | 0.00 | | | |
| | Department Administrator | | | 58,279.00 | | 63,702.00 | |
| | Compensation Plan | | | 762.00 | | 0.00 | |
| | Assistant Wiring Inspector | | | 3,795.00 | | 3,871.00 | |
| | Local Inspector | | | 29,734.00 | | 89,684.00 | |
| | Inspector of Buildings | | | 36,269.00 | | 14,040.00 | |
| | Total 0100-241-5100-5100 (16 detail records) | 183457 | | 298,359.00 | | 330,878.00 | 10.90% |
| | Total: Salaries | 183,457.00 | | 298,359.00 | | 330,878.00 | 10.90% |
| | Expenses | | | | | | |
| | 0100-241-5400-5421 Land Use & Inspectional Services - Expense | | | | | | |
| | Official Notice Cards | | | 0.00 | | | |
| | Permit Pro Monthly Fees | | | 4,000.00 | | 8,000.00 | |
| | Planner Expense - Moved from BOS Department | | | 0.00 | | | |
| | Technical Studies/Reports - Moved from BOS Department | | | 1,000.00 | | 1,000.00 | |
| | Office Expenses & Supplies | | | 2,500.00 | | 1,500.00 | |
| | Wireless Communications & Tablets | | | 0.00 | | 0.00 | |
| | Equipment Service & Repair | | | 0.00 | | 0.00 | |
| | Training | | | 2,500.00 | | 1,500.00 | |
| | Mileage | | | 750.00 | | 4,350.00 | |
| | Meters Testers Batteries & Related Equipment | | | 0.00 | | 0.00 | |
| | Hearings Posted in Newspaper | | | 2,000.00 | | 2,000.00 | |
| | Dues Subscriptions Memberships | | | 1,200.00 | | 1,000.00 | |
| | Conferences - Moved from BOS Department | | | 0.00 | | 0.00 | |
| | Business Cards | | | 0.00 | | 0.00 | |
| | Annual Code Updates | | | 0.00 | | 0.00 | |
| | Memberships - Moved from BOS Department | | | 0.00 | | 0.00 | |
| | Total 0100-241-5400-5421 (16 detail records) | 20418.4 | | 13,950.00 | | 19,350.00 | 38.71% |
| | Total: Expenses | 20,418.40 | | 13,950.00 | | 19,350.00 | 38.71% |
| | Total Budget: | 203,875.40 | | 312,309.00 | | 350,228.00 | 12.14% |

Conservation Commission

FY 2026 Budget Overview

| Expenditures | FY 2024 | FY 2025 | FY 2026 Proposed |
|-----------------------|-----------------|-----------------|-------------------------|
| Salaries/Wages | \$44,897 | \$41,712 | \$44,533 |
| Conservation Expenses | \$9,000 | \$10,000 | \$10,000 |
| Beaver Management | 4,000 | \$4,000 | \$4,000 |
| Total | \$57,897 | \$55,712 | \$58,533 |

Overall Expenditures:

The total recommended Fiscal Year 2026 proposed budget for the Conservation Commission is \$58,533, which is an increase of \$2,821 or ~5% from the Fiscal 2025 amount of \$55,712.

Salaries/Wages

| | <u>Final FY 25</u> | <u>Proposed FY26</u> |
|--------------------------------------|--------------------|----------------------|
| Wages | \$41,712 | \$44,533 |
| <u>Details:</u> | | |
| Assistant Planner | \$12,095 | \$14,456 |
| Administrator ¹ | \$33,133 | \$35,077 |
| Land Stewardship Intern ² | | \$10,000 |

Notes:

¹ portion of salary paid from Wetland account; ² paid from Wetland account

The proposed Fiscal Year 2026 budget includes an increase in wages of 2%. This proposed increase is the net result of the following:

- Cost of living wage increases, merit based step increases, and implementation of the Town's Class and Comp study completed in 2024.

The Administrator position is crucial to monitoring project sites and ensuring 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.

The Assistant Planner position is critical to ensure that the required records/notices (Agendas and Minutes) are prepared and posted. The Assistant Planner also assists in

preparing/distributing permits and keeping digital/paper records of Conservation Commission filings.

Summer Land Stewardship Intern – The Land Stewardship Commission and the Conservation Commission voted to recommend this position. Job responsibilities would include mowing and maintaining trails, repairing bridges and boardwalks and kiosks. Could potentially supervise and coordinate volunteer workdays. Funding for this position for FY 26 could come out of income from wetlands permitting.

Expenses

| | <u>Final FY 25</u> | <u>Proposed FY26</u> |
|--------------------------|---------------------------|-----------------------------|
| Expenses | \$10,000 | \$10,000 |
| <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 |
| Lakes-Pond Committee | \$1,000 | \$1,000 |
| Beaver Management | \$4,000 | \$4,000 |

The proposed Fiscal Year 2026 budget of \$10,000.00 is the same as Fiscal Year 2025. A description of the accounts covered under expenses is provided below.

General Expenses

This account (\$1,600.00) pays for mailing 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.

Revenue FY24

| | |
|------------------------------|-----------|
| Community Garden | \$ 271 |
| Wetlands Protection Act Fees | \$ 4,432 |
| Upton Wetland bylaw fees | \$ 11,608 |
| Upton Stormwater Bylaw fees | \$ 200 |

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.

Lakes, Ponds, and Streams Committee

This account (\$1000.00) will be used for expenses such as meeting registration fees, travel expenses, scientific equipment, office supplies, copying costs, postage, signage, creation and distribution of informational fliers, and speaker fees.

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. Now that Animal Control Officer is doing some of the beaver related work. Some of this money could probably be shifted to that account. \$1500 was spent of this account for the annual fee to Beaver Solutions in Fiscal Year 24.

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|---|----------------------------|----|----------------------------|----|------------------|--------------|
| 171 | Conservation Committee | | | | | | |
| | Salaries | | | | | | |
| 0100-171-5100-5113 | Conservation Comm. - Clerk Wages | | | | | | |
| | Step Increase | | | 1,074.00 | | 0.00 | |
| | Upton Wetland Bylaw Fee Revolving Fund | | | -2,500.00 | | -12,500.00 | |
| | Land Stewardship Intern | | | 0.00 | | 10,000.00 | |
| | Department Specialist | | | 12,095.00 | | 14,456.00 | |
| | Conservation Agent | | | 0.00 | | 0.00 | |
| | Conservation Administrator | | | 33,133.00 | | 35,077.00 | |
| | Compensation Plan | | | 410.00 | | 0.00 | |
| | Admin Assistant Longevity Pay | | | 0.00 | | 0.00 | |
| | Admin Assistant | | | 0.00 | | | |
| | Wetland Protection Special Revenue Fund | | | -2,500.00 | | -2,500.00 | |
| | Total 0100-171-5100-5113 (10 detail records) | 44897 | | 41,712.00 | | 44,533.00 | 6.76% |
| | Total: Salaries | 44,897.00 | | 41,712.00 | | 44,533.00 | 6.76% |
| | Expenses | | | | | | |
| 0100-171-5400-5421 | Conservation Commission Expense | | | | | | |
| | Conservation Land Maintenance | | | 5,900.00 | | 5,900.00 | |
| | Lakes-Pond Committee Expenses | | | 1,000.00 | | 1,000.00 | |
| | Land Stewardship Committee | | | 1,000.00 | | 1,000.00 | |
| | Office Expense | | | 1,600.00 | | 1,600.00 | |
| | Open Space Committee | | | 500.00 | | 500.00 | |
| | Total 0100-171-5400-5421 (5 detail records) | 9000 | | 10,000.00 | | 10,000.00 | 0.00% |
| 0100-171-5400-5422 | Beaver Control | | | | | | |
| | Beaver Control Expenses | | | 4,000.00 | | 4,000.00 | |
| | Total 0100-171-5400-5422 (1 detail record) | 4000 | | 4,000.00 | | 4,000.00 | 0.00% |
| | Total: Expenses | 13,000.00 | | 14,000.00 | | 14,000.00 | 0.00% |
| | Total Budget: | 57,897.00 | | 55,712.00 | | 58,533.00 | 5.06% |

Planning Board

FY2026 Budget Overview

| Expenditures | 2024 | 2025 | 2026 Proposed |
|---------------------|---------------|---------------|----------------------|
| Salaries/Wages | 32,875 | 28,341 | 31,691 |
| Expenses | 237,200 | 6,888 | 6,962 |
| Total | 39,667 | 35,229 | 38,653 |

Overall Expenditures:

The total recommended Fiscal Year 2026 proposed budget for the Planning Board is \$38,653 which is an increase of \$3,424 or 1% from Fiscal 2025. The increase accounts for the change in position and pay associated with the LUIS Department Specialist to "Assistant Planner".

Salaries/Wages

Final FY 25

Proposed FY26

Wages

Details:

| | | |
|-----------------------|----------|----------|
| Department Specialist | \$25,591 | \$28,941 |
| Board members | \$2,750 | \$2,750 |
| Step Increase | \$-- | \$-- |

The proposed Fiscal Year 2026 budget is a level budget and does not contain any increases beyond expected increases to wages and Regional Planner.

The Assistant Planner position is critical to ensure 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 Planning Board's filings

Expenses:

Final FY 25

Proposed FY26

| | | |
|-----------------|----------------|----------------|
| Expenses | \$6,887 | \$6,962 |
|-----------------|----------------|----------------|

Details:

| | | |
|--------------------------------|---------|---------|
| Professional Services | \$2,100 | \$2,100 |
| Postage | \$300 | \$300 |
| Office Supplies | \$500 | \$500 |
| Advertising Printing & Copying | \$1,200 | \$1,200 |
| Membership & Training | \$320 | \$320 |
| Regional Planner (CMRPC) | \$2,468 | \$2,542 |

The proposed Fiscal Year 2026 budget of is the same as Fiscal Year 2025. A description of the accounts covered under expenses is provided below.

General Expenses

This account (\$4,420.00) pays for office supplies, mailing of legal documents, legal ads, CMRPC membership and services, and to provide additional support, as needed, for Planning Projects.

Revenue

| Account | Account Number | FY25 | FY26 Proposed |
|----------------------------|-----------------------|-------------|----------------------|
| Planning Board Fees | 0100-175-4320-1000 | \$2,000 | \$2,000 |

No increase is proposed to the revenue account for Planning Board Fees.

Budget Detail

175 Planning Board

Salaries

| | | | | | |
|--------------------|--|------------------|------------------|------------------|---------------|
| 0100-175-5100-5110 | Planning Board - Salaries | | | | |
| | Salaries | | 2,750.00 | 2,750.00 | |
| | Total 0100-175-5100-5110 (1 detail record) | 2750 | 2,750.00 | 2,750.00 | 0.00% |
| 0100-175-5100-5113 | Planning Board Wages | | | | |
| | Step Increase | | 599.00 | 0.00 | |
| | Longevity Pay | | 206.00 | 0.00 | |
| | Department Specialist | | 24,786.00 | 28,941.00 | |
| | Total 0100-175-5100-5113 (3 detail records) | 24419 | 25,591.00 | 28,941.00 | 13.09% |
| | Total: Salaries | 27,169.00 | 28,341.00 | 31,691.00 | 11.82% |

Expenses

| | | | | | |
|--------------------|--|------------------|------------------|------------------|--------------|
| 0100-175-5200-5305 | Regional Planner | | | | |
| | Regional Planner (CMRPC) | | 2,468.00 | 2,542.00 | |
| | Total 0100-175-5200-5305 (1 detail record) | 2468 | 2,468.00 | 2,542.00 | 3.00% |
| 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 | |
| | Total 0100-175-5400-5421 (5 detail records) | 4420 | 4,420.00 | 4,420.00 | 0.00% |
| | Total: Expenses | 6,888.00 | 6,888.00 | 6,962.00 | 1.07% |
| | Total Budget: | 34,057.00 | 35,229.00 | 38,653.00 | 9.72% |

Police Department

FY2026 Budget Overview

| <i>Expenditures</i> | <i>FY 2024</i> | <i>FY 2025</i> | <i>FY 2026 Proposed</i> |
|----------------------------|-----------------------|-----------------------|--------------------------------|
| Wages | 1,721,981 | 1,828,219 | 1,925,902 |
| Expenses | 237,200 | 266,600 | 287,100 |
| Total | 1,950,511 | 2,094,819 | 2,213,002 |

Expenditures:

The total recommended Fiscal Year 2026 budget for Police and Communications is \$2,213,002 which is an increase of \$118,183 from the Fiscal 2025 amount of \$2,094,819. The proposed budget reflects a 2% COLA increase for the Collective Bargaining Agreement that was recently negotiated. A good portion of the increase is also due to step raises for eight of our employees. Expenses reflect an increase for TASER ECW purchased as a five-year lease, and a \$5,000 industry increase for the cost of the replacement patrol vehicle and equipment.

Revenue Budget:

The following anticipated reimbursable grant has once again been included in the FY2026 budget and reduces the overall expense of the operating budget:

1. FY25 911 Support and Incentive Grant \$204,250

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
- Remain current with the ever-changing state mandated requirements for training, POST and legal updates
- Continue with Accreditation successes, work towards reaccreditation
- Provide leadership and command training for newly promoted supervisors
- Upgrades/Replacements of body worn cameras, in cruiser cameras, and department firearms
- Headquarters will need a use/needs/space analysis, and conversation about replacement

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------|---|----------------------------|----|----------------------------|----|---------------------|--------------|
| 210 | Police | | | | | | |
| | Salaries | | | | | | |
| | 0100-210-5100-5100 | | | | | | |
| | Police Wages | | | | | | |
| | Police Sergeant 3 | | | 88,842.00 | | 91,977.00 | |
| | Police Patrol 1 | | | 81,503.00 | | 83,981.00 | |
| | Police Patrol 2 | | | 68,063.00 | | 79,267.00 | |
| | Police Patrol 3 | | | 65,538.00 | | 76,530.00 | |
| | Police Patrol 4 | | | 76,462.00 | | 76,530.00 | |
| | Police Patrol 5 | | | 74,252.00 | | 80,357.00 | |
| | Police Patrol 6 | | | 72,821.00 | | 79,981.00 | |
| | Police Patrol 7 | | | 77,254.00 | | 75,397.00 | |
| | Police Patrol 8 | | | 72,821.00 | | 71,619.00 | |
| | Police Patrol 9 | | | 71,007.00 | | 67,860.00 | |
| | Police Lieutenant | | | 107,500.00 | | 111,294.00 | |
| | Police Sergeant 2 | | | 90,811.00 | | 94,939.00 | |
| | Police Training | | | 25,000.00 | | 25,000.00 | |
| | Shift Differential Pay | | | 22,568.00 | | 32,760.00 | |
| | Special Events - Fireworks Road Races Parades | | | 4,750.00 | | 5,039.00 | |
| | Step Increase | | | 3,503.00 | | 3,503.00 | |
| | Stipends - Detective and Regional Dispatch | | | 3,500.00 | | 5,000.00 | |
| | Quinn Bill % Equivalent | | | 113,400.00 | | 175,821.00 | |
| | Police Sergeant 1 | | | 92,542.00 | | 96,779.00 | |
| | Compensation Plan | | | 2,008.00 | | 0.00 | |
| | Sick Time Coverage | | | 9,500.00 | | 9,500.00 | |
| | Police EIP | | | 70,000.00 | | 70,000.00 | |
| | Communications EIP | | | 20,000.00 | | 20,000.00 | |
| | Communications Officer 1 | | | 58,298.00 | | 61,892.00 | |
| | Communications Officer 2 | | | 51,080.00 | | 53,610.00 | |
| | Additional School Resource Officer Coverage | | | 15,000.00 | | 15,000.00 | |
| | Communications Officer 3 | | | 50,611.00 | | 53,610.00 | |
| | 911 Support & Incentive Reimbursement | | | -204,250.00 | | -204,250.00 | |
| | Communications Officer 4 | | | 50,611.00 | | 53,610.00 | |
| | Communications Training | | | 5,000.00 | | 5,000.00 | |
| | Court Overtime | | | 9,500.00 | | 9,500.00 | |
| | Earned Time Off Coverage | | | 85,540.00 | | 85,540.00 | |
| | Holiday Pay - CBA | | | 3,579.00 | | 6,180.00 | |
| | Investigations & Emergencies | | | 4,750.00 | | 5,039.00 | |
| | Military Leave | | | 21,420.00 | | 21,420.00 | |
| | New Contract | | | 75,710.00 | | 0.00 | |
| | Officer In Charge Pay | | | 1,600.00 | | 1,600.00 | |
| | Police & Communications Longevity | | | 4,200.00 | | 8,900.00 | |
| | Police Chief | | | 142,941.00 | | 172,000.00 | |
| | Police Department Coordinator | | | 61,158.00 | | 63,956.00 | |
| | Communications OT & PT Wages | | | 77,826.00 | | 80,161.00 | |
| | Total 0100-210-5100-5100 (41 detail records) | | | 1721981 | | 1,925,902.00 | 5.34% |
| | Total: Salaries | | | 1,721,981.00 | | 1,925,902.00 | 5.34% |
| | 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 | |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|--|----------------------------|----|----------------------------|----|---------------------|---------------|
| | Water/Sewer | | | 1,200.00 | | 1,200.00 | |
| | Cable/Internet | | | 1,500.00 | | 1,500.00 | |
| | Total 0100-210-5200-5210 (5 detail records) | 45000 | | 45,000.00 | | 45,000.00 | 0.00% |
| 0100-210-5200-5241 | Police Building Maintenance | | | | | | |
| | Janitorial Supplies | | | 1,500.00 | | 1,500.00 | |
| | Miscellaneous | | | 600.00 | | 600.00 | |
| | HVAC Maintenance | | | 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 | |
| | Parking Lot Sealing & Maintenance | | | 5,000.00 | | 5,000.00 | |
| | Total 0100-210-5200-5241 (9 detail records) | 34300 | | 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 | |
| | Total 0100-210-5200-5313 (1 detail record) | 18000 | | 18,000.00 | | 18,000.00 | 0.00% |
| 0100-210-5400-5421 | Police Expense | | | | | | |
| | Miscellaneous Supplies & Costs | | | 1,200.00 | | 1,200.00 | |
| | 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 | |
| | Office Supplies | | | 4,500.00 | | 4,500.00 | |
| | Membership Fees | | | 7,000.00 | | 7,000.00 | |
| | Equipment Taser annual lease program | | | | | 23,100.00 | |
| | Equipment | | | 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 | |
| | Total 0100-210-5400-5421 (12 detail records) | 30000 | | 30,000.00 | | 45,500.00 | 51.67% |
| 0100-210-5400-5481 | Police Cruiser Gas | | | | | | |
| | Cruiser Gas | | | 40,000.00 | | 40,000.00 | |
| | Total 0100-210-5400-5481 (1 detail record) | 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 | |
| | Total 0100-210-5400-5482 (4 detail records) | 14000 | | 14,000.00 | | 14,000.00 | 0.00% |
| 0100-210-5400-5581 | Police Clothing Allowance | | | | | | |
| | Clothing Allowance | | | 20,300.00 | | 20,300.00 | |
| | Total 0100-210-5400-5581 (1 detail record) | 20300 | | 20,300.00 | | 20,300.00 | 0.00% |
| 0100-210-5800-5810 | Police Capital - New Cruiser | | | | | | |
| | New Vehicle | | | 65,000.00 | | 70,000.00 | |
| | Total 0100-210-5800-5810 (1 detail record) | 55000 | | 65,000.00 | | 70,000.00 | 7.69% |
| | Total: Expenses | 256,600.00 | | 266,600.00 | | 287,100.00 | 7.69% |
| | Total Budget: | 1,978,581.00 | | 2,094,819.00 | | 2,213,002.00 | 5.64% |

Town Clerk

(Includes Elections, Town Clerk, Registrar of Voters)

FY 2026 Budget Overview

| Expenditures | 2024 | 2025 | 2026 Proposed |
|---------------------|----------------|----------------|----------------------|
| Wages | 103,530 | 113,580 | 118,609 |
| Expenses | 36,850 | 40,250 | 26,750 |
| Total | 140,380 | 153,830 | 145,359 |

Expenditures:

The Fiscal Year 2026 budget is for the Town Clerk Department, Elections & Town Meetings and Registrar of Voters. Overall the FY 2026 budget proposes a decrease of \$8,471.

Wages

The proposed Fiscal Year 2026 budget includes an increase in wages of \$5,029. This proposed increase is the net result of the following:

- 2% COLA for all non-union employees for 52.2 weeks in FY26 (2 employees)
- Step increases for 2 employees

Expenses

The proposed Fiscal Year 2026 budget includes a decrease in expenses of \$13,500. This proposed decrease is the net result of the following:

- Elections & Town Meetings decrease of \$15,400; 1 election and 2 town meetings are expected in FY2026
- Town Clerk increase of \$1,600; additional \$1,500 for update of General Code/eCode (bylaws & regulations) and \$100 increase for cost of dog tags
- Registrar of Voters increase of \$300 for printing of street list books

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, and business certificates amount to approximately \$13,000 each fiscal year.

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
- ***Registering 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
- ***Manage records storage and retention*** in the file room and database

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------|---|----------------------------|----|----------------------------|----|-------------------|----------------|
| 113 | Town Meetings Elections | | | | | | |
| | Expenses | | | | | | |
| | 0100-113-5400-5421 Town Meetings Elections | | | | | | |
| | Coding-Ballots | | | 10,000.00 | | 4,000.00 | |
| | Police Detail | | | 2,400.00 | | 1,000.00 | |
| | Supplies | | | 3,500.00 | | 2,000.00 | |
| | Workers | | | 9,500.00 | | 3,000.00 | |
| | Maintenance | | | 2,800.00 | | 2,800.00 | |
| | Total 0100-113-5400-5421 (5 detail records) | 25400 | | 28,200.00 | | 12,800.00 | -54.61% |
| | Total: Expenses | 25,400.00 | | 28,200.00 | | 12,800.00 | -54.61% |
| | Total Budget: | 25,400.00 | | 28,200.00 | | 12,800.00 | -54.61% |
| 161 | Clerk | | | | | | |
| | Salaries | | | | | | |
| | 0100-161-5100-5100 Town Clerk - Wages | | | | | | |
| | Municipal Hearing Officer Stipend | | | 0.00 | | 0.00 | |
| | Town Clerk- Assistant to Town Manager | | | 0.00 | | 0.00 | |
| | Town Clerk | | | 76,129.00 | | 87,512.00 | |
| | Permanent Records Officer Stipend | | | 2,500.00 | | 2,500.00 | |
| | Longevity | | | 550.00 | | 550.00 | |
| | Compensation Plan | | | 5,913.00 | | 0.00 | |
| | Assistant Town Clerk | | | 25,660.00 | | 28,047.00 | |
| | Step Increase | | | 2,491.00 | | 0.00 | |
| | Total 0100-161-5100-5100 (8 detail records) | 103530 | | 113,243.00 | | 118,609.00 | 4.74% |
| | Total: Salaries | 103,530.00 | | 113,243.00 | | 118,609.00 | 4.74% |
| | Expenses | | | | | | |
| | 0100-161-5400-5421 Town Clerk Expense | | | | | | |
| | Professional Development | | | 1,000.00 | | 1,000.00 | |
| | Dog Tags | | | 600.00 | | 700.00 | |
| | General Code/eCode | | | 1,500.00 | | 3,000.00 | |
| | Meetings- Conferences | | | 2,500.00 | | 2,500.00 | |
| | Office Expenses | | | 750.00 | | 750.00 | |
| | Postage | | | 750.00 | | 750.00 | |
| | Total 0100-161-5400-5421 (6 detail records) | 6500 | | 7,100.00 | | 8,700.00 | 22.54% |
| | Total: Expenses | 6,500.00 | | 7,100.00 | | 8,700.00 | 22.54% |
| | Total Budget: | 110,030.00 | | 120,343.00 | | 127,309.00 | 5.79% |
| 163 | Registration | | | | | | |
| | Expenses | | | | | | |
| | 0100-163-5400-5421 Registrar of Voters Expense | | | | | | |
| | Street list printing | | | 1,200.00 | | 1,500.00 | |
| | Census Postage | | | 2,250.00 | | 2,250.00 | |
| | Census mailing | | | 1,500.00 | | 1,500.00 | |
| | Total 0100-163-5400-5421 (3 detail records) | 4950 | | 4,950.00 | | 5,250.00 | 6.06% |
| | Total: Expenses | 4,950.00 | | 4,950.00 | | 5,250.00 | 6.06% |
| | Total Budget: | 4,950.00 | | 4,950.00 | | 5,250.00 | 6.06% |

Veterans' Services

FY 2026 Budget Overview

| Expenditures | <i>FY 2024</i> | <i>FY 2025</i> | <i>2026 Proposed</i> |
|---------------------|-----------------------|-----------------------|-----------------------------|
| Wages | 11,965 | 12,482 | 13,063 |
| Expenses | 1,000 | 1,000 | 1,000 |
| Benefits | 25,000 | 25,000 | 25,000 |
| Total | 37,965 | 38,482 | 39,063 |

- Chapter 115 benefits have stabilized. Principal reason is the state increasing the threshold for MassHealth and related benefits.
- Those receiving 115 benefits will see a small increase in January and again in July. The state will be increasing allowances.
- Chapter 115 benefits are reimbursed to the Town at 75%.
- The amount of benefits requested does provide a small cushion in the event we encounter a new qualified resident.
- We continue to support the VFW in the purchase of flags.
- The number of Federal benefit claims has increased. This constitutes the majority of time spent.
- The number of veterans receiving Federal benefits has seen a net increase of 12, now totaling 98.
- These Upton residents receive through eleven (11) months in 2024; \$165,866 monthly.
- Additionally, we have enrolled 21 veterans into the VA Health Care which assist primarily in reducing their pharmacy expenses.

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------|--|----------------------------|----|----------------------------|----|------------------|--------------|
| 543 | Veterans | | | | | | |
| | Salaries | | | | | | |
| | 0100-543-5100-5100 Veterans Service - Wages | | | | | | |
| | Step Increase | | | 294.00 | | 0.00 | |
| | Veteran Service Officer | | | 12,145.00 | | 13,063.00 | |
| | Compensation Plan | | | 43.00 | | 0.00 | |
| | <i>Total 0100-543-5100-5100 (3 detail records)</i> | <i>11965</i> | | <i>12,482.00</i> | | <i>13,063.00</i> | <i>4.65%</i> |
| | Total: Salaries | 11,965.00 | | 12,482.00 | | 13,063.00 | 4.65% |
| | 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>1000</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>25000</i> | | <i>25,000.00</i> | | <i>25,000.00</i> | <i>0.00%</i> |
| | Total: Expenses | 26,000.00 | | 26,000.00 | | 26,000.00 | 0.00% |
| | Total Budget: | 37,965.00 | | 38,482.00 | | 39,063.00 | 1.51% |

Elected Board & Commission Budgets

Board of Health

FY2026 Budget Overview

| Expenditures | 2024 | FY 2025 | FY 2026 Proposed |
|-----------------|-------------------|----------------|-------------------|
| <i>Wages</i> | 152,197.00 | 169,901 | 169,077.00 |
| <i>Expenses</i> | 714,393.00 | 742,393.00 | 792,393.00 |
| TOTAL | 866,590.00 | 912,294 | 961,470.00 |

Expenditures:

The total requested budget for Fiscal 2026 for the Upton Board of Health is \$961,470.00 which is an increase of \$49,176.00 from Fiscal 2025. This increase is a net result of:

Wages

- Increase in wages pertains to 2.00 % COLA, revised compensation and re-classification plan for the town nurse and a step increase for all wages.

Expenses

- Increase of \$37,000.00 in the cost of Waste Removal Curbside. This figure is the result of a proposed 3% increase with our current contractor to extend the municipal trash and recycling contract for an additional three years. Recycling costs are always an estimate as recycling fees can fluctuate every month as well as the tonnage of the actual product.
- Waste Removal Disposal was increased an additional \$10,000.00, in keeping with the tonnage rates of our current contract with Wheelabrator (Now known as Waste Innovations).
- The cost of waste removal is partially offset by the sale of trash bags, which to date is \$155,100.00 for the current fiscal year. Last fiscal year's trash bag revenue totaled \$261,900.00

Revenue:

Revenue from the BOH office included:

- Trash Bag sales: 2023-2024 \$ 261,900.00
- Permits and licenses: 2023-2024 \$ 17,536.00

These figures do not include nursing compensation from Blackstone and reimbursement for vaccines. The Board of Health and Town nurse also receive grants throughout the year for recycling and public health issues.

Operational Overview:

The Board of Health encompasses several services offered to residents pertaining to state and local laws to protect the public health. These services include a wide range of public health prevention including disease surveillance, promoting sanitary conditions in housing and food establishments; eliminating nuisances; protecting the environment and numerous other responsibilities. The Board of Health has the authority to adopt and enforce reasonable health regulations and falls under the jurisdiction of the MA Department of Public Health.

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 part time town nurse who offers her services to Upton residents Monday through Thursday.

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|--|----------------------------|----|----------------------------|----|-------------------|--------------|
| 292 | Animal Control | | | | | | |
| | Salaries | | | | | | |
| 0100-292-5100-5111 | Animal Control Wages | | | | | | |
| | Animal Control Officer Wages | | | 24,785.00 | | 28,898.00 | |
| | Compensation Plan | | | 2,142.00 | | 0.00 | |
| | Step Increase | | | 605.00 | | 0.00 | |
| | <i>Total 0100-292-5100-5111 (3 detail records)</i> | <i>24440</i> | | <i>27,532.00</i> | | <i>28,898.00</i> | <i>4.96%</i> |
| | Total: Salaries | 24,440.00 | | 27,532.00 | | 28,898.00 | 4.96% |
| | Expenses | | | | | | |
| 0100-292-5200-5271 | Animal Control - Kennel Rental | | | | | | |
| | Kennel Rental Expense | | | 1,000.00 | | 1,000.00 | |
| | <i>Total 0100-292-5200-5271 (1 detail record)</i> | <i>1000</i> | | <i>1,000.00</i> | | <i>1,000.00</i> | <i>0.00%</i> |
| 0100-292-5400-5421 | Animal Control Expense | | | | | | |
| | Courier Services | | | 300.00 | | 300.00 | |
| | Veterinarian Costs | | | 300.00 | | 300.00 | |
| | Rabies Vaccine | | | 1,500.00 | | 1,500.00 | |
| | Animal Control Supplies | | | 400.00 | | 400.00 | |
| | Transportation - Gas and Maintenance | | | 1,200.00 | | 1,200.00 | |
| | <i>Total 0100-292-5400-5421 (5 detail records)</i> | <i>3700</i> | | <i>3,700.00</i> | | <i>3,700.00</i> | <i>0.00%</i> |
| | Total: Expenses | 4,700.00 | | 4,700.00 | | 4,700.00 | 0.00% |
| | Total Budget: | 29,140.00 | | 32,232.00 | | 33,598.00 | 4.24% |
| 433 | Waste Removal | | | | | | |
| | Expenses | | | | | | |
| 0100-433-5200-5293 | Waste Removal - Disposal | | | | | | |
| | Wheelabrator Millbury Fees Expense (Contractual) | | | 120,000.00 | | 130,000.00 | |
| | <i>Total 0100-433-5200-5293 (1 detail record)</i> | <i>128692.35</i> | | <i>120,000.00</i> | | <i>130,000.00</i> | <i>8.33%</i> |
| 0100-433-5200-5296 | Waste Removal - Curbside Services | | | | | | |
| | Curbside Collection | | | 573,000.00 | | 610,000.00 | |
| | <i>Total 0100-433-5200-5296 (1 detail record)</i> | <i>545000</i> | | <i>573,000.00</i> | | <i>610,000.00</i> | <i>6.46%</i> |
| | Total: Expenses | 673,692.35 | | 693,000.00 | | 740,000.00 | 6.78% |
| | Total Budget: | 673,692.35 | | 693,000.00 | | 740,000.00 | 6.78% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|---|----------------------------|----|----------------------------|----|-------------------|----------------|
| 510 | Board of Health | | | | | | |
| | Salaries | | | | | | |
| 0100-510-5100-5100 | Health Board - Wages | | | | | | |
| | Asst. Public Health Supervisor | | | 66,879.00 | | 71,932.00 | |
| | Step Increase | | | 1,629.00 | | 0.00 | |
| | Compensation Plan | | | 616.00 | | 0.00 | |
| | Overtime | | | 5,500.00 | | 0.00 | |
| | Longevity - Asst. Public Health Supervisor | | | 600.00 | | 600.00 | |
| | Housing Agent Salary | | | 9,643.00 | | 10,374.00 | |
| | Total 0100-510-5100-5100 (6 detail records) | 75997 | | 84,867.00 | | 82,906.00 | -2.31% |
| 0100-510-5100-5110 | Health Board - Salaries | | | | | | |
| | Member 2 | | | 500.00 | | 500.00 | |
| | Chairman | | | 750.00 | | 750.00 | |
| | Member 1 | | | 500.00 | | 500.00 | |
| | Total 0100-510-5100-5110 (3 detail records) | 1750 | | 1,750.00 | | 1,750.00 | 0.00% |
| | Total: Salaries | 77,747.00 | | 86,617.00 | | 84,656.00 | -2.26% |
| | Expenses | | | | | | |
| 0100-510-5200-5210 | Health Board - Food Inspections | | | | | | |
| | Food Inspections | | | 2,783.00 | | 2,783.00 | |
| | Total 0100-510-5200-5210 (1 detail record) | 2783 | | 2,783.00 | | 2,783.00 | 0.00% |
| 0100-510-5200-5310 | Demolition of Buildings | | | | | | |
| | Demolition of Buildings | | | 10.00 | | 10.00 | |
| | Total 0100-510-5200-5310 (1 detail record) | 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 | |
| | Total 0100-510-5400-5421 (4 detail records) | 4015 | | 4,000.00 | | 4,000.00 | 0.00% |
| 0100-510-5400-5422 | Health Board - Trash Bags | | | | | | |
| | Purchase of Trash Bags | | | 32,000.00 | | 35,000.00 | |
| | Total 0100-510-5400-5422 (1 detail record) | 32000 | | 32,000.00 | | 35,000.00 | 9.38% |
| 0100-510-5400-5423 | BOH - Hazardous Waste | | | | | | |
| | Hazardous Waste Day | | | 0.00 | | 0.00 | |
| | Total 0100-510-5400-5423 (1 detail record) | 0 | | 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 | |
| | Total 0100-510-5400-5424 (1 detail record) | 4000 | | 4,000.00 | | 4,000.00 | 0.00% |
| | Total: Expenses | 42,808.00 | | 42,793.00 | | 45,793.00 | 7.01% |
| | Total Budget: | 120,555.00 | | 129,410.00 | | 130,449.00 | 0.80% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|--|----------------------------|----|----------------------------|----|------------------|----------------|
| 510 | Board of Health | | | | | | |
| | Expenses | | | | | | |
| 2508-510-5580-5580 | BOH Bulk Item Revolving - Other Expenses | | | | | | |
| | Revenue | | | -2,000.00 | | -2,000.00 | |
| | Monthly Bulk Items | | | 0.00 | | 0.00 | |
| | Hazardous Waste Day - Bulk Item Disposal | | | 2,000.00 | | 2,000.00 | |
| | Total 2508-510-5580-5580 (3 detail records) | 0 | | 0.00 | | 0.00 | 100.00% |
| 2510-510-5580-5580 | Insurance Recovery BOH - Vaccines - Other Expenses | | | | | | |
| | Revenue | | | -15,000.00 | | -15,000.00 | |
| | Medical Supplies | | | 6,000.00 | | 6,000.00 | |
| | Vaccine Purchase | | | 9,000.00 | | 9,000.00 | |
| | Total 2510-510-5580-5580 (3 detail records) | 0 | | 0.00 | | 0.00 | 100.00% |
| 2516-510-5700-5700 | BOH - Title V Revolving Fund - Other Expenses | | | | | | |
| | Revenue | | | -20,000.00 | | -20,000.00 | |
| | Agent 2 salary | | | 10,000.00 | | 10,000.00 | |
| | Agent 1 salary | | | 10,000.00 | | 10,000.00 | |
| | Total 2516-510-5700-5700 (3 detail records) | 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 | | | | | | |
| | Nurses Salary | | | 40,267.00 | | 44,130.00 | |
| | Compensation Plan | | | 2,305.00 | | 0.00 | |
| | Longevity | | | 360.00 | | 360.00 | |
| | Total 0100-522-5100-5111 (3 detail records) | 40084 | | 42,932.00 | | 44,490.00 | 3.63% |
| 0100-522-5100-5120 | Nurse Wages - Blackstone IMA | | | | | | |
| | Nursing Services | | | 10,067.00 | | 11,033.00 | |
| | Total 0100-522-5100-5120 (1 detail record) | 9926 | | 10,067.00 | | 11,033.00 | 9.60% |
| | Total: Salaries | 50,010.00 | | 52,999.00 | | 55,523.00 | 4.76% |
| | Expenses | | | | | | |
| 0100-522-5400-5421 | Health Service Expense | | | | | | |
| | Memberships & Conferences | | | 500.00 | | 500.00 | |
| | Mileage | | | 750.00 | | 750.00 | |
| | Office Supplies | | | 150.00 | | 150.00 | |
| | Medical Supplies | | | 500.00 | | 500.00 | |
| | Total 0100-522-5400-5421 (4 detail records) | 1900 | | 1,900.00 | | 1,900.00 | 0.00% |
| | Total: Expenses | 1,900.00 | | 1,900.00 | | 1,900.00 | 0.00% |
| | Total Budget: | 51,910.00 | | 54,899.00 | | 57,423.00 | 4.60% |

Library Trustees

FY26 Budget Overview

| Expenditures | FY24 | FY25 | FY26 Proposed |
|---------------------|----------------|----------------|----------------------|
| Wages | 287,941 | 322,370 | 337,820 |
| Salaries | 4,750 | 4,750 | 4,750 |
| Expenses | 74,359 | 81,992 | 86,843 |
| Total | 367,050 | 409,112 | 429,413 |

Expenditures:

The total requested FY 2026 budget for Upton Town Library is \$429,413, an increase over FY25 of \$20,301 (5%). The budget increase includes:

- Additional wages to increase library staff by 6 hours per week to support children's programs.
- Recommended 2% COLA and 1 step merit increases for staff
- Additional materials purchase to meet certification requirements.
- Increase in library support software to meet increased prices.
- Budget reduction due to lower network membership fee and increased State Aid funding.
- Increase in Passport postage to reflect increased demand. Recouped by increased fees paid to general fund.

Wages

The proposed FY26 budget includes an increase in wages of \$15,450 (4.8%). This proposed increase is the net result of the following:

- COLA increase of 2%
- A budgeted one step merit increase for each employee.
- Increase in hours of the Children's Specialist from 8 per week to 14 per week. (\$7,558)
- Promotion of one employee from Library Assistant to Library Specialist. (\$536)

The additional hours of staff time for the Children's Specialist will allow the library to meet the constantly increasing demand for pre-school and elementary school children's programs.

Expenses

- The proposed FY26 budget includes an increase in expenses of \$1,851 (2.2%). This proposed increase provides level services for our increased usage and meets our certification requirements.
- Materials expense increased by \$3,717.
- 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 support software increased by \$500. The library uses software subscriptions to maintain our website, social media sites and provide online room use and event registration. The cost for this software has increased in recent years.
- Offsetting some of these increases is an additional credit for State Aid to Libraries of - \$2,342.
- The State budget has provided more funding to direct support of local libraries, another important benefit of maintaining State certification. Upton Library's state aid award has doubled since FY21.

Passport Postage

The proposed FY26 budget level increases passport postage by \$500. FY25 is our first full year of passport services in the community center, and we are projecting spending more than the budgeted \$1,500 in postage to take in \$8,000-\$10,000 in revenue. We expect demand for these services to increase slightly in FY26.

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: \$10,000**
- This projected number is a large increase from our FY25 budget, and is based on our projected FY25 income. As of Dec 15, we have already turned in over \$6,000 in FY25 passport fees.

Operational Overview:

The library moved into our new location in the Upton Community Center in May of 2023. FY26 will be our third fiscal year in the community center. Last year, we reported the large increases in usage from Summer 2023 (old building) to Summer 2024 (new building). As we gather FY25 data, we are starting to see steady increase in usage since opening the new building.

From Summer FY24 to Summer FY25:

Library visits increased another 40% from 8,712 to 12,193.

Circulation of materials increased 12% from 14,459 to 16,290.

Reservations of study / meeting rooms increased 220% from 77 to 247.

Attendance at library programs increased 49% from 1,014 to 1,518.

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

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------|---|----------------------------|----|----------------------------|----|-------------------|---------------|
| 610 | Library | | | | | | |
| | Salaries | | | | | | |
| 0100-610-5100-5100 | Library-Wages | | | | | | |
| | Library Childrens Specialist | | | 8,999.00 | | 17,634.00 | |
| | Childrens & Young Adult Librarian | | | 55,520.00 | | 66,896.00 | |
| | Reduced to conform with Towns Compensation Plan | | | 0.00 | | -5,696.00 | |
| | Longevity | | | 550.00 | | 550.00 | |
| | Library Specialist 2 | | | 14,414.00 | | 21,720.00 | |
| | Library Specialist 1 | | | 22,980.00 | | 0.00 | |
| | Library Director | | | 85,921.00 | | 92,709.00 | |
| | Library Assistant 2 | | | 15,065.00 | | 21,701.00 | |
| | Library Assistant 1 | | | 18,078.00 | | 21,185.00 | |
| | Compensation Plan | | | 14,848.00 | | 0.00 | |
| | Step Increase | | | 7,423.00 | | 0.00 | |
| | Adult Librarian | | | 50,384.00 | | 62,210.00 | |
| | Library Assistant 3 | | | 12,052.00 | | 21,701.00 | |
| | Digital Resource Specialist | | | 16,136.00 | | 17,210.00 | |
| | Total 0100-610-5100-5100 (14 detail records) | 287941 | | 322,370.00 | | 337,820.00 | 4.79% |
| 0100-610-5100-5110 | Library - Salaries | | | | | | |
| | Elected Library Trustees | | | 4,750.00 | | 4,750.00 | |
| | Total 0100-610-5100-5110 (1 detail record) | 4750 | | 4,750.00 | | 4,750.00 | 0.00% |
| | Total: Salaries | 292,691.00 | | 327,120.00 | | 342,570.00 | 4.72% |
| | Expenses | | | | | | |
| 0100-610-5400-5422 | Library - Postage Expense | | | | | | |
| | Passport Postage | | | 1,500.00 | | 2,000.00 | |
| | Total 0100-610-5400-5422 (1 detail record) | 1000 | | 1,500.00 | | 2,000.00 | 33.33% |
| 0100-610-5400-5582 | Library Expense | | | | | | |
| | Library Materials | | | 70,283.00 | | 76,500.00 | |
| | Office Supplies | | | 1,500.00 | | 1,500.00 | |
| | Materials Processing | | | 3,000.00 | | 3,000.00 | |
| | Library Support Software | | | 2,500.00 | | 3,000.00 | |
| | Library State Aid Credit | | | -16,357.00 | | -18,699.00 | |
| | Library Network Membership | | | 10,712.00 | | 10,688.00 | |
| | Equipment Purchase | | | 1,000.00 | | 1,000.00 | |
| | Photocopier Lease | | | 0.00 | | 0.00 | |
| | Library Programming | | | 5,500.00 | | 5,500.00 | |
| | Children Supplies | | | 1,500.00 | | 1,500.00 | |
| | Public Internet Access | | | 0.00 | | 0.00 | |
| | Security System | | | 0.00 | | 0.00 | |
| | Staff Training | | | 500.00 | | 500.00 | |
| | PO Box Fee | | | 354.00 | | 354.00 | |
| | Total 0100-610-5400-5582 (14 detail records) | 73359 | | 80,492.00 | | 84,843.00 | 5.41% |
| | Total: Expenses | 74,359.00 | | 81,992.00 | | 86,843.00 | 5.92% |
| | Total Budget: | 367,050.00 | | 409,112.00 | | 429,413.00 | 4.96% |

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|---------------|---|----------------------------|----|----------------------------|----|-------------|----------------|
| 610 | Library | | | | | | |
| | Expenses | | | | | | |
| | 2503-610-5580-5580 Library Revolving - Other Expenses | | | | | | |
| | Replacement Materials | | | 750.00 | | 1,500.00 | |
| | Revenue | | | -750.00 | | -1,500.00 | |
| | Photocopier Supplies | | | 0.00 | | 0.00 | |
| | <i>Total 2503-610-5580-5580 (3 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% |

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, adult drop- in programs, children’s programming, the staffing of lifeguards on the beach, and summer concerts.

FY 2026 Rec Revolving Budget Overview

| Expenditures | 2024 | 2025 | 2026 Proposed |
|--------------|-----------|-----------|---------------|
| Revenue | 270,000 | 270,000 | 270,000 |
| Expenses | (270,000) | (270,000) | (270,000) |

Revenue and Expenses:

No major shifts planned within the overall Recreation operations. This has us projecting FY 2026 to be flat with FY2025. Small adjustments to our overall operations have been made. Our Recreation Revolving account continues to focus on 5 main pillars.

The one area within our account we would like to make note.

We have what we are calling “common expenses”. These are expenses to the town regardless of our abilities to run programs. Examples of these expenses are the video surveillance costs via Sunset Sound. Others are the phone and utility expenses. Should these continue to be covered via is in the are of common expenses Recreation covers, regardless of activities. An Example of this

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:

- Drop in attendance during the summer of 2024 – Plans in place for Marketing changes for stabilizing/growing attendance
- Increase in payroll cost based on a plan for an older Adult to be onside director for K@P
- Field trips was a huge individual draw. We ran 8 unique trips with 2 of the 6 having multiple busses. All were SOLD OUT!

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 is the major item here. This is done as a membership fee as it is not an official program. We added additional revenue and costs for Pickleball instructor in hopes of promoting more player to play Pickleball.

FY 2026 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 2026 Site Improvements

This year we are requesting only \$8,000 again this year. Below we are asking for a portion of the Recreation Director Salary to be moved to coming out of the general fund, and to offset that ask, we are only asking for \$8,000 this year. Targeting improvements at the Ramsey building. Bathrooms continue to be a high complaint area. We also want to look at compliant staircase for accessing the 2nd floor on rain days.

FY 2026 Misc Beach (Concert)

In addition to reducing our annual ask for Site Improvements, we are also only asking for \$6,000 for this account to help offset the cost of the new general fund request. We are unsure how many concerts this will be able to fund this year, but are looking for at least one every other week, if not more.

FY 2026 Beach Staff

This account is specifically to pay our Lifeguards. FY2024 was budgeted at \$30,400, but costs came to \$34,300. FY2025 was increased by 6% over FY2024, but we are tracking to exceed that amount, our estimates are \$38K. Yes, FY2026 appears as a 17% increase over FY2025. This is based on our tracking and where we expect our FY26 final cost to be. Upton's safety should not come at the expense of Lifeguard coverage. We must stay aggressive in our hourly rates to maintain sufficient beach coverage.

FY 2026 Rec Director supporting town

This is a new ask. Maria has been asked to support town-based initiatives that are not Recreation specific. (Examples: Town takeover event at the WooSox / Managing the Canada Goose Addling activities) We estimated that this is ~1 day per week. We are looking to shift 20% of Maria's salary to an appropriate town financial bucket. This 20% correlates to having (1) full time adult staff member for Kids@Play in the Recreation revolving fund. Currently, 20% of the requested salary is \$15,200, so we are looking for a new general fund budget line reflecting \$15,200.

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|----------------------|--|----------------------------|----|----------------------------|----|------------------|----------------|
| 25: Revolving | | | | | | | |
| 421 | DPW | | | | | | |
| | Expenses | | | | | | |
| | 2502-421-5580-5580 Parks & Recreation Revolving - Other Expenses | | | | | | |
| | Life Guard/Gatekeeper Staff | | | 13,000.00 | | 13,000.00 | |
| | Gate Receipts (season/daily) | | | -23,000.00 | | -23,000.00 | |
| | Concert Food Sales | | | -2,000.00 | | -2,000.00 | |
| | Concert Food Purchases | | | 2,500.00 | | 3,000.00 | |
| | Capital Improvement | | | 3,500.00 | | 3,500.00 | |
| | Beach Equipment | | | 2,000.00 | | 1,500.00 | |
| | Utilities | | | 4,000.00 | | 4,000.00 | |
| | Total 2502-421-5580-5580 (7 detail records) | 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% |
| 630 | Beach | | | | | | |
| | Salaries | | | | | | |
| | 0100-630-5100-5110 Recreation - Salaries | | | | | | |
| | Elected Official Stipend | | | 1,750.00 | | 1,750.00 | |
| | Total 0100-630-5100-5110 (1 detail record) | 1750 | | 1,750.00 | | 1,750.00 | 0.00% |
| | 0100-630-5100-5111 Recreation - Wages | | | | | | |
| | Compensation Plan | | | 1,696.00 | | 0.00 | |
| | Recreation Director - General Fund portion | | | 0.00 | | 15,000.00 | |
| | Total 0100-630-5100-5111 (2 detail records) | 0 | | 1,696.00 | | 15,000.00 | 784.43% |
| | 0100-630-5100-5112 Recreation - Beach | | | | | | |
| | Beach Staff | | | 32,225.00 | | 38,000.00 | |
| | Total 0100-630-5100-5112 (1 detail record) | 34328 | | 32,225.00 | | 38,000.00 | 17.92% |
| | Total: Salaries | 36,078.00 | | 35,671.00 | | 54,750.00 | 53.49% |
| | 0100-630-5400-5421 Recreation - Misc Exp. Beach Programs | | | | | | |
| | Beach Expenses & Concerts | | | 9,000.00 | | 7,500.00 | |
| | Total 0100-630-5400-5421 (1 detail record) | 5700 | | 9,000.00 | | 7,500.00 | -16.67% |
| | 0100-630-5800-5840 Recreation - Site Improvements | | | | | | |
| | Capital Purchases | | | 16,000.00 | | 10,000.00 | |
| | Total 0100-630-5800-5840 (1 detail record) | 15372 | | 16,000.00 | | 10,000.00 | -37.50% |
| | Total: Expenses | 21,072.00 | | 25,000.00 | | 17,500.00 | -30.00% |
| | Total Budget: | 57,150.00 | | 60,671.00 | | 72,250.00 | 19.08% |

| AccountNumber | AccountName | Approved Budget FY 2024 | Approved Budget FY 2025 | FY26 TM Rec | % Change |
|---------------|--|-------------------------------|-------------------------------|-------------|----------------|
| 630 | Beach | | | | |
| | Expenses | | | | |
| | 2501-630-5580-5580 Recreation Revolving - Other Expenses | | | | |
| | Kids@Play Staffing Expenses | | 130,160.00 | 132,999.00 | |
| | Rec Director Salary | | 69,430.00 | 64,097.00 | |
| | Contracted Program Fees | | 5,000.00 | 10,000.00 | |
| | Rec Director Benefits | | 24,910.00 | 26,404.00 | |
| | Other Program Payroll | | 1,000.00 | 500.00 | |
| | Other Program Equipment | | 1,000.00 | 2,000.00 | |
| | other equipment rental | | 500.00 | 500.00 | |
| | Operational supplies | | 1,000.00 | 500.00 | |
| | Operational services | | 6,000.00 | 6,500.00 | |
| | Sponsorship | | 0.00 | 0.00 | |
| | Operational credit card fees | | 4,500.00 | 6,000.00 | |
| | Rec Director Professional Development | | 1,000.00 | 500.00 | |
| | Kids@Play income | | -230,000.00 | -223,500.00 | |
| | Kids@Play Field Trip Expense | | 8,000.00 | 7,000.00 | |
| | Kids@Play Equipment Costs | | 8,000.00 | 5,000.00 | |
| | Field/Facility Rental | | -15,000.00 | -15,000.00 | |
| | Contracted Programs Income | | -15,000.00 | -18,000.00 | |
| | Contracted Programs Equipment Costs | | 1,500.00 | 1,000.00 | |
| | Operational marketing | | 4,000.00 | 3,000.00 | |
| | Swim Lesson Payroll | | 3,500.00 | 3,500.00 | |
| | Swim Lesson Revenue | | -4,000.00 | -4,000.00 | |
| | Other Program Revenue | | -6,000.00 | -9,500.00 | |
| | Swim Lesson Equipment | | 500.00 | 500.00 | |
| | Total 2501-630-5580-5580 (23 detail records) | 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% |

Miscellaneous Budget

Budget Detail

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|--------------------------|--|----------------------------|----|----------------------------|----|------------------|--------------|
| 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> | <i>1000</i> | | <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> | <i>1750</i> | | <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 | | | | | | |
| | Electric | | | 125.00 | | 125.00 | |
| | Facility Maintenance | | | 20,120.00 | | 20,120.00 | |
| | <i>Total 0100-491-5200-5241 (2 detail records)</i> | <i>20265.46</i> | | <i>20,245.00</i> | | <i>20,245.00</i> | <i>0.00%</i> |
| | Total: Expenses | 20,265.46 | | 20,245.00 | | 20,245.00 | 0.00% |
| | Total Budget: | 22,015.46 | | 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 | |
| Total 0100-300-5100-5110 (1 detail record) | | 1750 | 1,750.00 | 1,750.00 | 0.00% |
| 0100-300-5100-5111 | BVT - Salaries | | | | |
| | Elected Officials Stipend | | 500.00 | 500.00 | |
| Total 0100-300-5100-5111 (1 detail record) | | 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 | | 14,078,506.00 | 14,430,469.00 | |
| | Move Regional School Assesment line to Norfolk Aggie School Assessment | | 0.00 | 0.00 | |
| Total 0100-300-5200-5621 (2 detail records) | | 13720701 | 14,078,506.00 | 14,430,469.00 | 2.50% |
| 0100-300-5200-5622 | Mendon-Upton Debt Exclusions | | | | |
| | Long Term Debt Miscoe Green Repair | | 0.00 | 0.00 | |
| | Long Term Debt Clough/Memorial School | | 0.00 | 0.00 | |
| Total 0100-300-5200-5622 (2 detail records) | | 370896 | 0.00 | 0.00 | 100.00% |
| 0100-300-5200-5625 | Blackstone Valley Operating Expense | | | | |
| | Estimated Regional School Assessment | | 1,644,440.00 | 1,685,551.00 | |
| Total 0100-300-5200-5625 (1 detail record) | | 1557040 | 1,644,440.00 | 1,685,551.00 | 2.50% |
| 0100-300-5200-5626 | Blackstone Valley Capital Assessment | | | | |
| | Estimated Debt Service | | 13,158.00 | 0.00 | |
| Total 0100-300-5200-5626 (1 detail record) | | 13722 | 13,158.00 | 0.00 | -100.00% |
| 0100-300-5200-5628 | Norfolk Aggie Operating Expense | | | | |
| | Moved from MURSD Regional School Assesment line to Norfolk Aggie School Assessment | | 279,050.00 | 279,050.00 | |
| Total 0100-300-5200-5628 (1 detail record) | | 184476 | 279,050.00 | 279,050.00 | 0.00% |
| Total: Expenses | | 15,846,835.00 | 16,015,154.00 | 16,395,070.00 | 2.37% |

Total Budget: **15,849,085.00** **16,017,404.00** **16,397,320.00** **2.37%**

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 | |
| Total 0100-131-5400-5421 (2 detail records) | | 1950 | 1,950.00 | 1,950.00 | 0.00% |
| Total: Expenses | | 1,950.00 | 1,950.00 | 1,950.00 | 0.00% |

Total Budget: **1,950.00** **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 | |
| Total 0100-132-5700-5781 (1 detail record) | | 25000 | 25,000.00 | 25,000.00 | 0.00% |
| Total: Expenses | | 25,000.00 | 25,000.00 | 25,000.00 | 0.00% |

Total Budget: **25,000.00** **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 | |
| Total 0100-691-5400-5421 (1 detail record) | | 1000 | 1,000.00 | 1,000.00 | 0.00% |
| 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% |

Housing Authority

184 Housing Authority

Salaries

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

Town Moderator

114 Town Moderator

Salaries

| | | | | | |
|--|--------------------------|--------|--------|--------|-------|
| 0100-114-5100-5111 | Moderator Salary | | | | |
| | Elected Official Stipend | | 500.00 | 500.00 | |
| Total 0100-114-5100-5111 (1 detail record) | | 500 | 500.00 | 500.00 | 0.00% |
| Total: Salaries | | 500.00 | 500.00 | 500.00 | 0.00% |

Expenses

| | | | | | |
|--|-------------------|--------|--------|--------|-------|
| 0100-114-5400-5421 | Moderator Expense | | | | |
| | Membership | | 200.00 | 200.00 | |
| Total 0100-114-5400-5421 (1 detail record) | | 100 | 200.00 | 200.00 | 0.00% |
| Total: Expenses | | 100.00 | 200.00 | 200.00 | 0.00% |
| | | | | | |
| Total Budget: | | 600.00 | 700.00 | 700.00 | 0.00% |

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 | |
| Total 0100-950-5100-5110 (1 detail record) | | 1750 | 1,750.00 | 1,750.00 | 0.00% |
| Total: Salaries | | 1,750.00 | 1,750.00 | 1,750.00 | 0.00% |
| | | | | | |
| Total Budget: | | 1,750.00 | 1,750.00 | 1,750.00 | 0.00% |

Budget Total Summary

| AccountNumber | AccountName | Approved Budget 2024 | FY | Approved Budget 2025 | FY | FY26 TM Rec | % Change |
|-------------------------------|---|----------------------------|----|----------------------------|----|----------------------|----------------|
| Articles | | | | | | | |
| | Expenses | 110,000.00 | | 115,296.03 | | 10,000.00 | -91.33% |
| | Total for Fund: Articles | 110,000.00 | | 115,296.03 | | 10,000.00 | -91.33% |
| General | | | | | | | |
| | Expenses | 22,072,164.95 | | 21,927,115.00 | | 22,243,132.00 | 1.44% |
| | Salaries | 6,342,221.00 | | 6,798,647.00 | | 7,409,895.00 | 8.99% |
| | Total for Fund: General | 28,414,385.95 | | 28,725,762.00 | | 29,653,027.00 | 3.23% |
| 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 | 387,674.00 | | 398,014.00 | | 428,188.00 | 7.58% |
| | Salaries | 335,815.00 | | 373,881.00 | | 402,630.00 | 7.69% |
| | Total for Fund: Waste Water Enterprise | 723,489.00 | | 771,895.00 | | 830,818.00 | 7.63% |
| Water Enterprise | | | | | | | |
| | Expenses | 775,284.75 | | 647,241.00 | | 684,868.00 | 5.81% |
| | Salaries | 344,820.00 | | 383,697.00 | | 412,937.00 | 7.62% |
| | Total for Fund: Water Enterprise | 1,120,104.75 | | 1,030,938.00 | | 1,097,805.00 | 6.49% |
| | Total Budget: | 30,367,979.70 | | 30,643,891.03 | | 31,591,650.00 | 3.09% |

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.