

Budget Category	FY26 Adjustments	FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Maturing Debt		FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Principal- Loans		\$3,220,578.72	\$2,335,199.75	\$2,335,199.76	\$1,832,252.62	\$1,506,369.41	(\$325,883.21)	-17.79%
Interest- Loans		\$1,272,700.60	\$1,169,576.83	\$1,169,576.83	\$1,101,717.02	\$1,039,840.48	(\$61,876.54)	-5.62%
Interest- Temporary Loans		\$1,824.90	\$11,405.65	\$11,405.65	\$5,986.48	\$0.00	(\$5,986.48)	-100.00%
Administrative Fees- Loans		\$2,619.10	\$1,830.58	\$1,830.58	\$1,365.38	\$1,230.47	(\$134.91)	-9.88%
Total Maturing Debt		\$4,497,723.32	\$3,518,012.81	\$3,518,012.82	\$2,941,321.50	\$2,547,440.36	(\$393,881.14)	-13.39%

General Government Unclassified		FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Liability Insurance		\$228,796.90	\$248,986.44	\$226,513.65	\$249,188.81	\$239,188.81	(\$10,000.00)	-4.01%
Workers Compensation		\$124,595.00	\$161,882.28	\$122,983.00	\$169,976.39	\$145,000.00	(\$24,976.39)	-14.69%
Group Health Insurance		\$2,505,400.06	\$2,957,469.53	\$2,536,638.99	\$3,059,912.01	\$3,298,520.32	\$238,608.31	7.80%
Group Life Insurance		\$13,709.73	\$15,000.00	\$15,401.19	\$15,000.00	\$15,000.00	\$0.00	0.00%
Physicals	Moved to General Government	(\$953.00)	(\$3,500.00)	(\$2,670.00)	(\$3,500.00)	n/a	n/a	n/a
Print Town Reports	Moved to General Government	(\$7,676.38)	(\$7,000.00)	(\$12,646.77)	(\$12,000.00)	n/a	n/a	n/a
	Moved to new category							
Mont Reg Planning Asses	Intergovernmental Assessments	(\$4,158.25)	(\$4,262.20)	(\$4,262.20)	(\$4,368.76)	n/a	n/a	n/a
	Moved to new category Culture and Historical Commission							
	Recreation	(\$25.00)	(\$3,000.00)	(\$30.00)	(\$3,000.00)	n/a	n/a	n/a
	Moved to new category Culture and Band Concerts							
	Recreation	(\$5,442.50)	(\$6,000.00)	(\$6,000.00)	(\$6,000.00)	n/a	n/a	n/a
Reserve Fund	Moved to General Government	(\$75,000.00)	(\$75,000.00)	(\$239,573.73)	(\$200,000.00)	n/a	n/a	n/a
Salary Reserve Fund	Moved to General Government	(\$29,379.78)	(\$130,000.00)	(\$187,241.90)	(\$185,000.00)	n/a	n/a	n/a
Unemployment Expense		\$8,200.00	\$10,000.00	\$7,226.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
Medicare- Town Share		\$331,092.95	\$341,070.00	\$342,349.51	\$375,177.00	\$400,000.00	\$24,823.00	6.62%
Total General Government Unclass.		\$3,211,794.64	\$3,734,408.25	\$3,251,112.34	\$3,879,254.21	\$4,107,709.13	\$228,454.92	5.89%

General Government		FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted		
Finance Committee Expense		\$650.94	\$1,300.00	\$1,613.77	\$1,800.00	\$1,800.00	\$0.00	0.00%		
Annual Town Audit	Moved to Town Accountant	(\$44,100.00)	(\$44,100.00)	(\$44,100.00)	(\$44,100.00)	n/a	n/a	n/a		
	Renamed from Selectmen's Administration									
Select Board	Administration	\$138,543.76	\$152,289.20	\$170,568.30	\$152,792.68	\$180,280.32	\$27,487.64	17.99%		
Town Manager Salary		\$157,807.65	\$165,043.60	\$166,256.79	\$165,043.60	\$169,125.00	\$4,081.40	2.47%		
Town Manager Expense		\$122,579.75	\$126,000.00	\$135,976.21	\$126,200.00	\$136,200.00	\$10,000.00	7.92%		
Town Accountant		\$274,091.46	\$285,380.77	\$327,714.60	\$304,902.01	\$323,244.20	\$18,342.19	6.02%		
Treasurer's Administration		\$91,343.52	\$102,996.38	\$105,260.16	\$116,793.88	\$118,966.49	\$2,172.61	1.86%		
	Moved to Treasurer's Administration	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	n/a	n/a	n/a		
Tax Collector's Admin		\$102,158.33	\$104,730.06	\$119,673.27	\$126,599.48	\$130,717.99	\$4,118.51	3.25%		
Assessor's Administration		\$227,514.63	\$232,706.96	\$241,067.11	\$289,822.16	\$297,308.23	\$7,486.07	2.58%		
Information Technology Dept		\$266,931.65	\$447,533.33	\$358,794.70	\$387,222.25	\$491,311.42	\$104,089.17	26.88%		
	Moved to Town Manager Expense	(\$107,708.08)	(\$110,000.00)	(\$118,734.28)	(\$110,000.00)	n/a	n/a	n/a		
Town Clerk Salary	Moved to Town Clerk's Administration	(\$54,560.00)	(\$77,500.00)	(\$77,500.00)	(\$79,437.50)	n/a	n/a	n/a		
Town Clerk's Administration		\$105,971.85	\$111,514.77	\$130,828.70	\$140,397.30	\$143,602.08	\$3,204.78	2.28%		
Elections		\$9,962.18	\$16,735.00	\$14,294.34	\$18,525.00	\$11,100.00	(\$7,425.00)	-40.08%		
Registration & Census		\$22,565.17	\$24,450.00	\$24,751.53	\$25,950.00	\$20,950.00	(\$5,000.00)	-19.27%		
	Moved to New Sub-Category Land Use	(\$169,199.97)	(\$161,871.32)	(\$103,463.61)	(\$162,677.24)	n/a	n/a	n/a		
Planning Board		\$0.00	\$5,000.00	\$40.00	\$5,000.00	\$500.00	(\$4,500.00)	-90.00%		
APDC Expenses		\$0.00	\$0.00	\$0.00	\$50,000.00	n/a	n/a	n/a		
Grant Writing	Moved outside Omnibus	\$0.00	\$0.00	\$0.00	\$50,000.00	n/a	n/a	n/a		
	Moved to New Sub-Category Land Use	(\$2,889.58)	(\$3,900.00)	(\$3,309.24)	(\$4,500.00)	n/a	n/a	n/a		
Zoning Board of Appeals	Moved to New Sub-Category Land Use	(\$55,918.81)	(\$64,100.46)	(\$61,719.80)	(\$84,738.30)	n/a	n/a	n/a		
Conservation Commission	New Sub-Category	\$379,066.21	\$398,400.81	\$320,798.14	\$413,509.98	\$440,157.41	\$26,647.43	6.44%		
Land Use	Moved from General Government Unclassified	\$953.00	\$3,500.00	\$2,670.00	\$3,500.00	\$3,500.00	\$0.00	0.00%		
Physicals	Moved from General Government Unclassified	\$7,676.38	\$7,000.00	\$12,646.77	\$12,000.00	\$7,000.00	(\$5,000.00)	-41.67%		
Print Town Reports	Moved from General Government Unclassified									
Reserve Fund	Moved from General Government Unclassified	\$75,000.00	Expensed amount transferred to ind. lines. Not incl. in total below.	\$75,000.00	\$239,573.73	Expensed amount transferred to ind. lines. Not incl. in total below.	\$200,000.00	\$185,000.00	(\$15,000.00)	-7.50%
Salary Reserve Fund	Moved from General Government Unclassified	\$29,379.78	Expensed amount transferred to ind. lines. Not incl. in total below.	\$130,000.00	\$187,241.90	Expensed amount transferred to ind. lines. Not incl. in total below.	\$185,000.00	\$210,000.00	\$25,000.00	13.51%
Central Purchasing	Moved from Central Purchasing	\$82,037.88	\$63,285.91	\$93,845.09	\$80,300.00	\$91,500.00	\$11,200.00	\$13,95%		
Total General Government		\$1,989,854.36	\$2,452,866.79	\$2,226,799.48	\$2,805,358.34	\$2,962,263.14	\$156,904.80	5.59%		

Central Purchasing	Category Removed	FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Central Purchasing	Moved to General Government	\$75,870.14	\$63,285.91	\$86,814.07	\$80,300.00	n/a	n/a	n/a
Total Central Purchasing		n/a	n/a	n/a	n/a	n/a	n/a	n/a

Public Safety	Renamed from Protection	FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Police Department		\$2,048,308.01	\$2,312,794.21	\$2,243,913.35	\$2,413,368.85	\$2,406,172.47	(\$7,196.38)	-0.30%
Police Lock Up		\$13,708.74	\$25,600.00	\$11,150.13	\$20,600.00	\$20,600.00	\$0.00	0.00%
Injury Leave		\$0.00	\$4,000.00	\$445.12	\$4,000.00	\$4,000.00	\$0.00	0.00%
Police/Fire Medical Expenses		\$525.00	\$4,000.00	\$1,475.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
Subtotal Police		\$2,062,541.75	\$2,346,394.21	\$2,256,983.60	\$2,441,968.85	\$2,434,772.47	(\$7,196.38)	-0.29%
Fire Department		\$1,540,787.03	\$1,615,259.00	\$1,542,769.82	\$1,651,515.10	\$1,717,587.91	\$66,072.81	4.00%
<i>Capital Fire Dept.</i>	<i>Moved to Fire Department</i>	<i>(\$27,915.58)</i>	<i>(\$30,000.00)</i>	<i>(\$26,145.21)</i>	<i>(\$30,000.00)</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
Fire Hydrant Expense		\$4,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0.00%
Radio Equipment Mtc.		\$5,145.91	\$10,000.00	\$6,314.87	\$10,000.00	\$10,000.00	\$0.00	0.00%
Subtotal Fire Department		\$1,549,932.94	\$1,642,259.00	\$1,566,084.69	\$1,678,515.10	\$1,744,587.91	\$66,072.81	3.94%
Radio Watch		\$299,846.72	\$312,993.24	\$309,405.57	\$305,313.71	\$310,763.90	\$5,450.19	1.79%
Subtotal Radio Watch		\$299,846.72	\$312,993.24	\$309,405.57	\$305,313.71	\$310,763.90	\$5,450.19	1.79%
Emergency Management		\$5,000.00	\$7,000.00	\$5,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
Sealer of Weights & Measures		\$4,459.50	\$4,300.00	\$4,736.88	\$4,600.00	\$4,600.00	\$0.00	0.00%
<i>Building Inspector</i>	<i>Moved to New Sub-Category Land Use under General Government</i>	<i>(\$151,057.85)</i>	<i>(\$168,529.03)</i>	<i>(\$152,305.49)</i>	<i>(\$161,494.44)</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
Animal Control		\$42,324.97	\$50,000.00	\$44,434.37	\$46,125.00	\$46,125.00	\$0.00	0.00%
Subtotal Other Public Safety		\$51,784.47	\$61,300.00	\$54,171.25	\$57,725.00	\$57,725.00	\$0.00	0.00%
Total Public Safety		\$3,964,105.88	\$4,362,946.45	\$4,186,645.11	\$4,483,522.66	\$4,547,849.28	\$64,326.62	1.43%

Department of Public Works		FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Highway Administration	Renamed from Highway Labor	\$498,781.95	\$606,412.60	\$567,415.43	\$621,066.45	\$644,443.01	\$23,376.56	3.76%
<i>Highway OT</i>	<i>Moved to Highway Administration</i>	<i>(\$8,961.60)</i>	<i>(\$12,000.00)</i>	<i>(\$17,653.91)</i>	<i>(\$12,000.00)</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
Highway Construction and Maintenance	Renamed from General Highway Maintenance	\$382,786.10	\$864,350.00	\$739,783.19	\$889,350.00	\$634,850.00	(\$254,500.00)	-28.62%
<i>Town Highway Garage</i>	<i>Moved to Highway Construction and Maintenance</i>	<i>(\$919.83)</i>	<i>(\$1,100.00)</i>	<i>(\$1,098.73)</i>	<i>(\$1,100.00)</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
Traffic Signs & Devices		\$12,773.34	\$28,500.00	\$6,678.49	\$28,500.00	\$28,500.00	\$0.00	0.00%
Vehicle Mtc.- DPW		\$62,482.75	\$62,750.00	\$55,780.41	\$62,750.00	\$62,750.00	\$0.00	0.00%
Vehicle Mtc.- Police		\$54,979.80	\$67,000.00	\$54,193.86	\$67,000.00	\$67,000.00	\$0.00	0.00%
Vehicle Mtc.- Fire		\$44,350.09	\$45,000.00	\$33,224.88	\$45,000.00	\$50,000.00	\$5,000.00	11.11%
Cemetery Department		\$103,745.60	\$113,027.48	\$112,167.80	\$118,110.48	\$125,338.89	\$7,228.41	6.12%
Tree Removal		\$30,637.73	\$33,500.00	\$46,224.66	\$38,500.00	\$38,500.00	\$0.00	0.00%
Snow Removal Expense		\$754,791.96	\$355,000.16	\$568,589.12	\$355,000.16	\$355,571.39	\$571.23	0.16%
Recycling Program	Moved from Solid Waste/Recycling	\$311,677.65	\$352,775.00	\$340,406.00	\$469,775.00	\$470,000.00	\$225.00	0.05%
Total DPW		\$2,257,006.97	\$2,528,315.24	\$2,524,463.84	\$2,695,052.09	\$2,476,953.29	(\$218,098.80)	-8.09%

Facilities and Buildings		FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Facilities and Grounds		\$590,133.22	\$666,986.31	\$677,935.74	\$699,011.38	\$711,605.70	\$12,594.32	1.80%
Public Buildings		\$212,923.23	\$205,553.10	\$197,416.73	\$206,453.10	\$221,357.00	\$14,903.90	7.22%
Park Department		\$82,276.51	\$111,312.30	\$113,525.80	\$117,246.64	\$134,433.60	\$17,186.96	14.66%
Total Facilities and Buildings		\$885,332.96	\$983,851.71	\$988,878.27	\$1,022,711.12	\$1,067,396.30	\$44,685.18	4.37%

Public Assistance	Category Removed	FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Council on Aging	Moved to new sub-category of Special Programs under Human Services	(\$181,333.60)	(\$228,667.35)	(\$220,550.47)	(\$230,123.00)	n/a	n/a	n/a
Subtotal C.O.A.	Moved to new sub-category of Special Programs under Human Services	(\$181,333.60)	(\$228,667.35)	(\$220,550.47)	(\$230,123.00)	n/a	n/a	n/a
Veterans Benefits	Moved to new sub-category of Special Programs under Human Services	(\$71,410.90)	(\$99,275.00)	(\$54,296.38)	(\$99,275.00)	n/a	n/a	n/a
Veterans Administration	Moved to new sub-category of Special Programs under Human Services	(\$9,494.04)	(\$10,250.00)	(\$9,486.65)	(\$10,250.00)	n/a	n/a	n/a
Registrar of Vets Graves	Moved to new sub-category of Special Programs under Human Services	\$0.00	(\$500.00)	\$0.00	(\$500.00)	n/a	n/a	n/a
Memorial Day	Moved to new sub-category of Special Programs under Human Services	(\$75.00)	(\$750.00)	\$0.00	(\$750.00)	n/a	n/a	n/a
Subtotal Veterans	Moved to new sub-category of Special Programs under Human Services	(\$80,979.94)	\$110,775.00	(\$63,783.03)	(\$110,775.00)	n/a	n/a	n/a
Total Public Assistance		n/a	n/a	n/a	n/a	n/a	n/a	n/a

Human Services	New Category	FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Health Services	Moved from former category Health & Sanitation							
General Health Expense		\$45,517.88	\$46,247.44	\$48,533.56	\$53,427.16	\$56,630.56	\$3,203.40	6.00%
Nashoba Board of Health		\$36,759.84	\$39,516.83	\$39,516.83	\$43,468.51	\$47,815.37	\$4,346.86	10.00%
Nashoba Nursing		\$16,848.26	\$18,111.88	\$18,111.88	\$19,923.07	\$21,915.37	\$1,992.30	10.00%
Subtotal Health Services		\$99,125.98	\$103,876.15	\$106,162.27	\$116,818.74	\$126,361.30	\$9,542.56	8.17%
Special Programs	Moved from former category Public Assistance							
Council on Aging		\$181,333.60	\$228,667.35	\$220,550.47	\$230,123.00	\$261,182.46	\$31,059.46	13.50%
Subtotal C.O.A.		\$181,333.60	\$228,667.35	\$220,550.47	\$230,123.00	\$261,182.46	\$31,059.46	13.50%
Veterans' Benefits	Moved to Veteran's Administration	(\$71,410.90)	(\$99,275.00)	(\$54,296.38)	(\$99,275.00)	n/a	n/a	n/a
Veteran's Administration		\$80,979.94	\$110,775.00	\$63,783.03	\$110,775.00	\$90,699.00	(\$20,076.00)	-18.12%
Registrar of Vets' Graves	Moved to Veteran's Administration	\$0.00	(\$500.00)	\$0.00	(\$500.00)	n/a	n/a	n/a
Memorial Day	Moved to Veteran's Administration	(\$75.00)	(\$750.00)	\$0.00	(\$750.00)	n/a	n/a	n/a
Subtotal Veterans		\$80,979.94	\$110,775.00	\$63,783.03	\$110,775.00	\$90,699.00	(\$20,076.00)	-18.12%
Subtotal Special Programs		\$262,313.54	\$339,442.35	\$284,333.50	\$340,898.00	\$351,881.46	\$10,983.46	3.22%
Total Human Services		\$361,439.52	\$443,318.50	\$390,495.77	\$457,716.74	\$478,242.76	\$20,526.02	4.48%

Schools		FY23 Expended	FY24 Budgeted	FY24 Expended	*FY25 Revised* Post Override and STM Transfer	FY26 TM Budget	\$ Change over Revised FY25 Budget	% Change over Revised FY25 Budget
School Department		\$ 22,245,691.51	\$22,901,128.00	\$ 22,700,360.21	\$24,883,376.00	\$25,787,474.00	\$904,098.00	3.63%
Monty Tech Assessment		\$1,054,376.00	\$1,818,390.00	\$1,181,390.18	\$1,225,646.00	\$1,334,521.00	\$108,875.00	8.88%
Total Schools		\$23,300,067.51	\$24,719,518.00	\$23,881,750.39	\$26,109,022.00	\$27,121,995.00	\$1,012,973.00	3.88%

Library	Category Removed	FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
	Moved to new category Culture and Library	(\$472,464.95)	(\$539,929.98)	(\$536,761.53)	(\$583,889.77)	n/a	n/a	n/a
Total Library		n/a	n/a	n/a	n/a	n/a	n/a	n/a

Culture & Recreation	New Category	FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Band Concerts	Moved from General Government Unclassified	\$5,442.50	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
Library	Moved from Library	\$472,464.95	\$539,929.98	\$536,761.53	\$583,889.77	\$632,036.76	\$48,146.99	8.25%
Historical Commission	Moved from General Government Unclassified	\$25.00	\$3,000.00	\$30.00	\$3,000.00	\$1,000.00	(\$2,000.00)	-66.67%
Total Culture and Recreation		\$477,932.45	\$548,929.98	\$542,791.53	\$592,889.77	\$639,036.76	\$46,146.99	7.78%

Intergovernmental Assessments	New Category	FY23 Expended	FY24 Budgeted	FY24 Expended	FY25 Budgeted	FY26 TM Budget	\$ Change over FY25 Budgeted	% Change over FY25 Budgeted
Worcester Regional Retirement	Moved <u>inside</u> of Omnibus Budget	\$1,689,147.00	\$1,917,969.00	\$1,917,969.00	\$2,127,801.00	\$2,392,572.00	\$264,771.00	12.44%
State Assessments	Moved <u>inside</u> of Omnibus Budget	\$1,071,162.00	\$1,127,629.00	\$1,018,211.00	\$1,058,088.00	\$1,028,529.00	(\$29,559.00)	-2.79%
MRPC	Moved <u>from</u> General Government	\$4,158.25	\$4,262.20	\$4,262.20	\$4,368.76	\$4,477.98	\$109.22	2.50%
Total Intergovernmental Assessments		\$2,764,467.25	\$3,049,860.20	\$2,940,442.20	\$3,190,257.76	\$3,425,578.98	\$235,321.22	7.38%

Total Omnibus	Before movement of WRR and Assessments inside Omnibus	\$40,949,415.86	\$43,296,429.93	\$41,515,211.75	\$44,991,217.19	\$45,953,364.00	\$962,146.81	2.14%
Total Omnibus		\$43,709,724.86	\$46,342,027.93	\$44,451,391.75	\$48,177,106.19	\$49,374,465.00	\$1,197,358.81	2.49%

