



Final Public Hearing Annual Town Meeting 2025 Financial Warrant Articles

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March 25, 2025

FY26 Proposed Budget

- FY26 Proposed Budget has been under development since Fall 2024
- Detailed materials have been reviewed at multiple Select Board and Finance and Warrant Commission Meetings
- To see more detail on the budget and related financial articles, all information is available on the Town's website, including:
 - Presentations
 - Budget Documents
 - Proposed FY26 Municipal Budget
 - Schools FY26 Proposed Budget
 - Five Year Capital Improvement Plan FY26-FY30
 - Proposed FY26 Overall Budget Summary
 - Detailed Information, including:
 - Debt
 - Taxes
 - Proposition 2 ½
 - Revenue
 - Reserve Accounts
- There are a total of 13 Budget Articles for ATM 2025

FY26 Overall Proposed Budget Summary

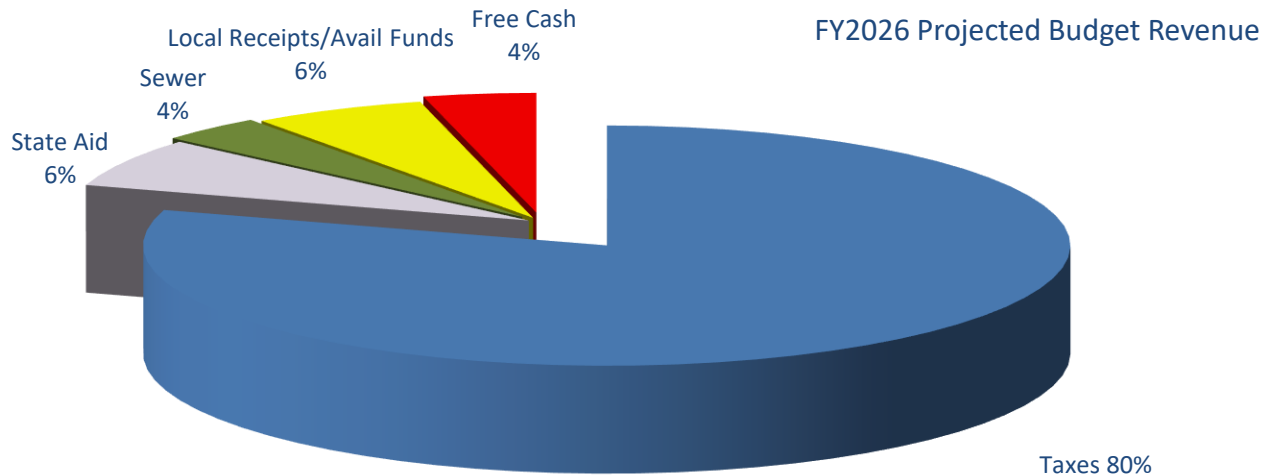
FY26 Proposed Budget is a comprehensive plan that provides for:

- Maintain high quality of services provided by Town and School
 - Overall operating budget growth
 - School Budget 3.5%
 - Municipal Budget 4.9%
 - Fixed costs 7.9%
- Base Capital Budget – Funded with Free Cash
 - Municipal Capital Improvements - \$1,525,000
 - School Capital Improvements- \$1,140,000
- Supplemental Capital Budget – Funded with Free Cash / Meals Hotels Tax / Other Funding Sources
 - Appropriation for additional capital as done in prior years
 - Additional Capital Improvements - \$1,252,000 Funded with Meals/Hotels Tax Revenue
 - Additional Capital Improvements - \$920,000 Funded with Free Cash
 - Sewer Capital Improvements - \$75,000 Funded with Sewer retained earnings
 - Other Capital Improvements - \$1,035,000 Funded with Ambulance receipts and Cemetery Trust
- Liabilities/Reserves
 - \$125K transfer from Free Cash to Stabilization Fund – keeps on target with financial policy
 - \$1.59M contributed to OPEB trust fund – keeps on target with required funding
- Additional Capital Articles with projects that would require borrowing
 - Sewer \$500,000 MWRA No interest loan
- Additional Senior Tax Relief via Aid to the Elderly Fund \$300,000 – funded with Free Cash

FY26 Proposed Budget Revenue - \$130.1M, 5.9% Increase

There are eight major categories of the Revenue Budget:

FY2026 Projected Budget Revenue				
	FY2025	FY2026 Proj	\$ Change	% Change
Taxes	\$99,900,752	\$103,451,502	\$3,550,750	3.6%
State Aid	\$8,349,664	\$8,585,510	\$235,846	2.8%
Sewer Enterprise	\$5,461,361	\$4,707,395	(\$753,966)	-13.8%
Local Receipts	\$4,595,857	\$5,100,857	\$505,000	11.0%
Available Funds	\$434,325	\$456,905	\$22,580	5.2%
Available Funds - prior yr/other articles	\$302,000	\$1,155,000	\$853,000	282.5%
Meals/Hotels Tax	\$0	\$1,252,000	\$1,252,000	
Free Cash	\$3,887,250	\$5,427,000	\$1,539,750	39.6%
Total	\$122,931,209	\$130,136,169	\$7,204,960	5.9%



Tax Revenue

FY26 Total Projected Revenue Budget - \$130.1M

- Taxes are approximately 80% of revenue - most important component of financial stability
- Proposition 2 ½
 - Limits total property taxes a community can raise – can increase 2.5% plus new growth
 - Calculation not applied to individual tax bills
 - Town Meeting can approve a debt exclusion which allows for additional property taxes to be levied in an amount equal to the debt service payments associated with the project
- For FY26, the projected property tax revenue supporting the overall budget is \$103.45M
 - Includes exempt debt

Tax Levy Calculation per Proposition 2 ½

Tax Levy Calculation	FY2022	FY2023	FY2024	FY2025	Budget FY2026	
Prior Year Levy Limit	\$83,076,625	\$86,718,329	\$90,010,426	\$93,226,730	\$96,489,130	
Plus 2.5% Increase	\$2,076,916	\$2,167,958	\$2,250,261	\$2,330,668	\$2,412,228	Plus 2.5%
Plus New Growth	\$1,356,788	\$1,017,139	\$725,557	\$931,732	\$550,000	Estimated New growth
New Tax Levy - Un Station TIF*	\$208,000	\$107,000	\$52,746	\$187,740		
General Overrides	\$0	\$0	\$0	\$0	\$0	
Tax Levy Limit	\$86,718,329	\$90,010,426	\$93,226,730	\$96,489,130	\$99,451,358	
Exempt Debt*	\$1,048,819	\$1,059,561	\$4,369,541	\$4,139,002	\$4,000,144	Exempt Debt
Levy Capacity	\$87,767,148	\$91,069,987	\$97,596,271	\$100,628,132	\$103,451,502	What we could tax
Actual Levy Assessed	\$86,593,963	\$90,274,411	\$97,119,785	\$100,121,042	\$103,451,502	What we do tax (Not finalized)
Excess Levy(Taxes not raised)	\$1,173,185	\$795,576	\$476,486	\$507,090	\$0	Unused Tax Levy (Not finalized)

- Taxes are approximately 80% of the FY26 revenue budget
- Excess levy is after certified new growth number for FY25, captured in FY26 new base
- No general override since 2007
- Exempt debt declines slightly in FY26, Elementary school bond payment schedule began in FY24

Other Funding Sources for Articles - Current Balances

There are two main funding sources for the base capital articles and additional financial articles:

Free Cash

- Free Cash is a funding source that results from the calculation, as of July 1, of the Town's remaining, unrestricted funds from the previous fiscal year's operations based on the balance sheet as of June 30.
- It is certified by the state and available for appropriation in the current year.
- As of July 1, 2024 - The Town's free cash has been certified by the Department of Revenue in the amount of \$14,302,047.
- Per the financial policies, the Free Cash balance needs to be maintained at 4% of general fund operating budget, net of debt service
 - For FY26, amount is \$4.35M

Meals/Hotels Tax

- At the November 2017 Town Meeting, the residents approved establishing a special purpose fund to hold all Hotel and Meals Tax revenue until appropriated by future Town Meetings
- Funds have been used by Town Meeting for capital projects, not operating budgets
- Current balance in account \$2.4M

There are also other dedicated funding sources for capital articles, including:

Ambulance Receipts

- Current unreserved balance in ambulance account (12/31/24) before appropriation - \$1.7M

Sewer Retained Earnings

- FY24 final unreserved fund balance \$2.9M

Cemetery Perpetual Care Receipts (Trust Fund)

- Receipts in the fund may not be expended, but the earnings on them may
- The current balance of the expendable portion of the fund is \$60k (10/31/2024)

Free Cash

Certified Date	July 2024	July 2023	July 2022	July 2021	July 2020	July 2019
Amount	\$14,302,047	\$10,959,301	\$7,772,702	\$7,264,563	\$6,124,816	\$6,637,200
Special Town Meeting/Other		\$2,100,000				
Planned Use:						
Reserves & Fixed Costs	\$1,082,000	\$560,000	\$405,000			
Stabilization	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Capital	\$3,585,000	\$2,352,250	\$2,372,500	\$2,373,250	\$2,321,650	\$3,383,900
Articles	\$635,000	\$850,000	\$393,000	\$1,335,000	\$181,000	\$350,000
Total Used	\$5,427,000	\$5,987,250	\$3,295,500	\$3,833,250	\$2,627,650	\$3,858,900
Unallocated	\$8,875,047	\$4,972,051	\$4,477,202	\$3,431,313	\$3,497,166	\$2,778,300

- DOR Certified Free Cash as of July 1, 2024 is \$14,302,047
- Unallocated free cash target per financial policies is 4% of general fund operating budget net of debt service
 - For FY26, that amount is approximately \$4.35M
 - This is an important component of the credit rating
- Additional free cash beyond target has been used for
 - Base school and municipal capital
 - Extra capital, snow and ice, one time needs
- Unallocated balance provides protection for the Town

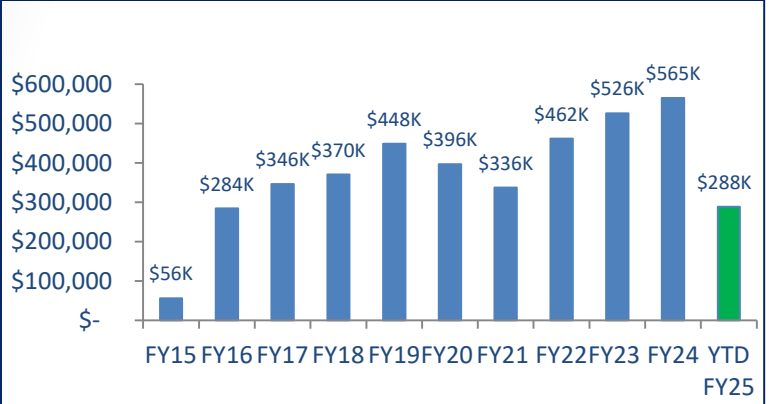
Meals and Hotels Tax

Use of Funds

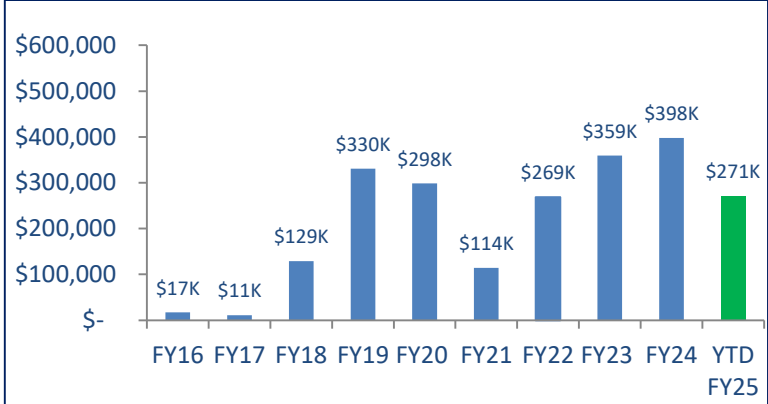
Any use of funds must be appropriated by Town Meeting. All use requires a majority vote by Town Meeting. Funds have been used for capital projects.

- Proposal for May 2025 meeting includes usage of \$1.2M of funds
 - Generator upgrade and replacement at COA and Library \$250K, Library building projects \$362K, Repairs to DPW garages \$75K, Meeting Room Technology \$90K and Town/School Enterprise Software \$475K

Annual Meals Tax Revenue



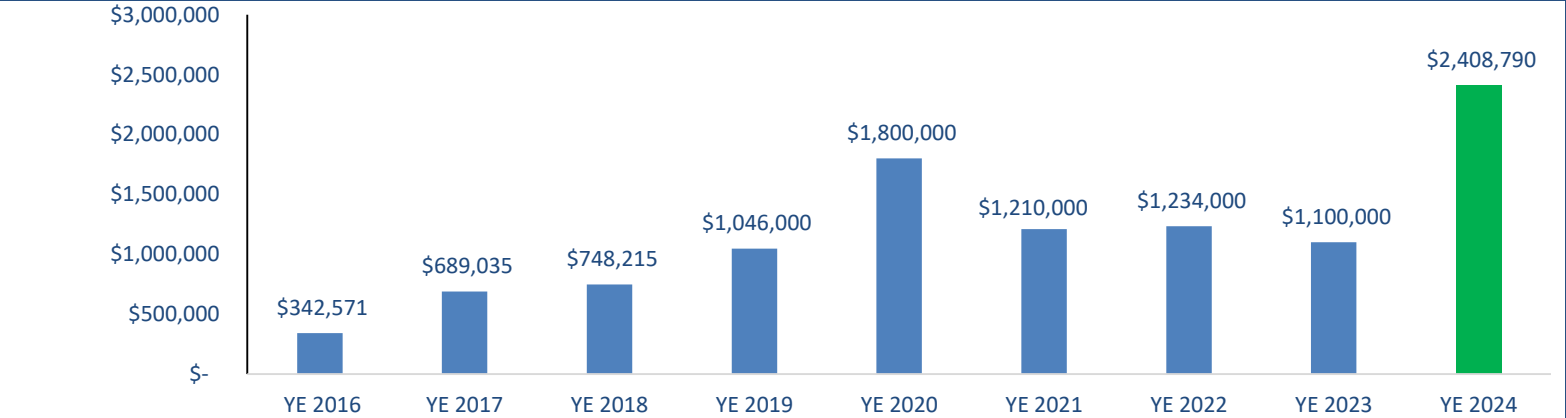
Annual Hotels Tax Revenue



Balance in the Account

- The balance at December 31, 2024 is \$2.4M

History of Meals/Hotels Tax Account Balance
Fiscal Year End Balance



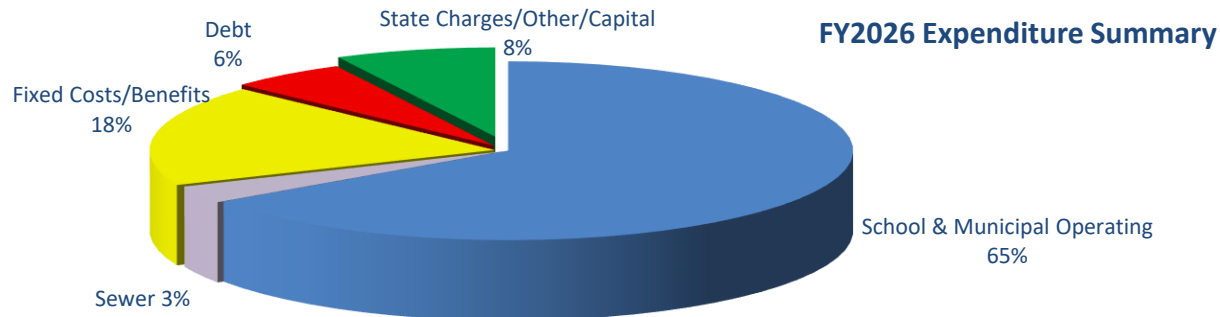
FY26 Total Expenditures Summary - \$130.1M, 5.9% Increase

FY2026 Proposed Expenditure Summary

	FY2025	FY2026 Proposed	\$ Change	% Change
Total Operating	\$115,643,559	\$120,332,728	\$4,689,169	4.1%
Capital Articles	\$3,222,250	\$5,947,000	\$2,724,750	84.6%
OPEB & Stabilization	\$1,690,000	\$1,715,000	\$25,000	1.5%
Prior Year/Other Articles	\$1,032,000	\$755,000	(\$277,000)	-26.8%
Other Amounts to be Raised	\$1,343,400	\$1,386,441	\$43,041	3.2%
Total Expenditures	\$122,931,209	\$130,136,169	\$7,204,960	5.9%

There are five major categories of the Expenditure Budget:

- Operating budget – includes Municipal, Schools, Fixed Costs, Sewer and Debt
- Capital Articles – includes base Municipal, base School, Sewer, Additional, Borrowing
- OPEB & Stabilization – annual appropriations to reserve accounts in compliance with Financial Policies
- Prior Year/Other Articles – adjustments made to current fiscal year budget
 - All of these categories are appropriations made by Town Meeting action
- Other Amounts to be Raised – charges assessed by State and County





Financial Warrant Articles

Budget Article 2 – FY25 Budget Adjustments by Appropriation

- Budget adjustments to close out the current fiscal year, using transfers from additional available funds.

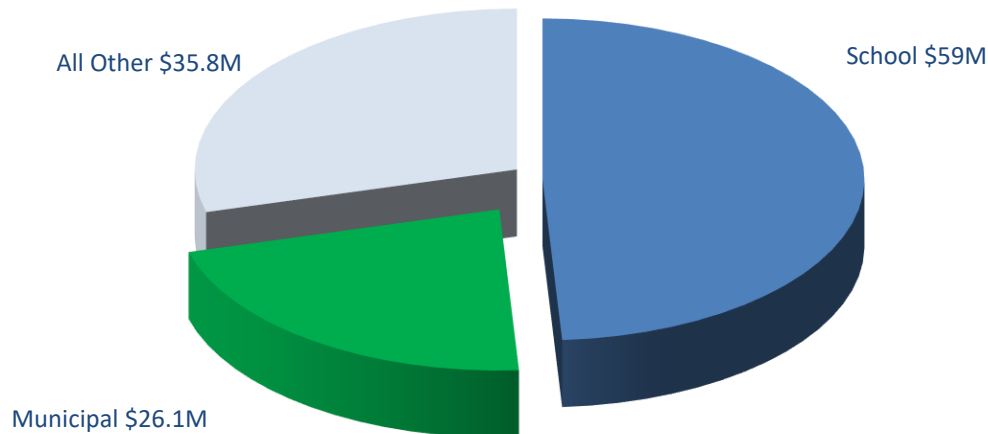
Transfer			
From Account	Amount	To Account	Amount
Free Cash	\$335,000	Police Department Salaries	\$75,000
		Fire Department Salaries	\$260,000
Ambulance Receipts	\$120,000	Ambulance Services/Equipment	\$120,000
Total	\$455,000	Total	\$455,000

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M, 4.1% increase

FY26 Proposed Operating Budget

✓ Maintain high quality of services provided by Town and School departments

FY25 Budget	Category	FY26 Proposed	\$ Change FY26 v FY25	% Change FY26 v FY25
\$ 56,763,603	School Operating	\$ 58,761,682	\$ 1,998,079	3.5%
\$ 24,888,065	Municipal Operating	\$ 26,118,187	\$ 1,230,122	4.9%
\$ 118,881	Blue Hills Regional School	\$ 102,111	\$ (16,770)	-14.1%
\$ 130,202	Traffic Supervisors	\$ 133,031	\$ 2,829	2.2%
\$ 22,139,456	Fixed Costs	\$ 23,881,692	\$ 1,742,236	7.9%
\$ 7,353,348	Debt Service	\$ 7,186,848	\$ (166,500)	-2.3%
\$ 4,250,004	Sewer	\$ 4,149,177	\$ (100,827)	-2.4%
\$ 115,643,559	Total	\$ 120,332,728	\$ 4,689,169	4.1%



FY26 Proposed Capital Budget Articles

The Select Board has supported continued reinvestment in the Town's assets and infrastructure. Capital Articles are built each year from the submissions included in the 5 Year Capital Improvement Plan, which was distributed in November. All projects listed in the articles, are detailed in that document.

The FY26 Budget:

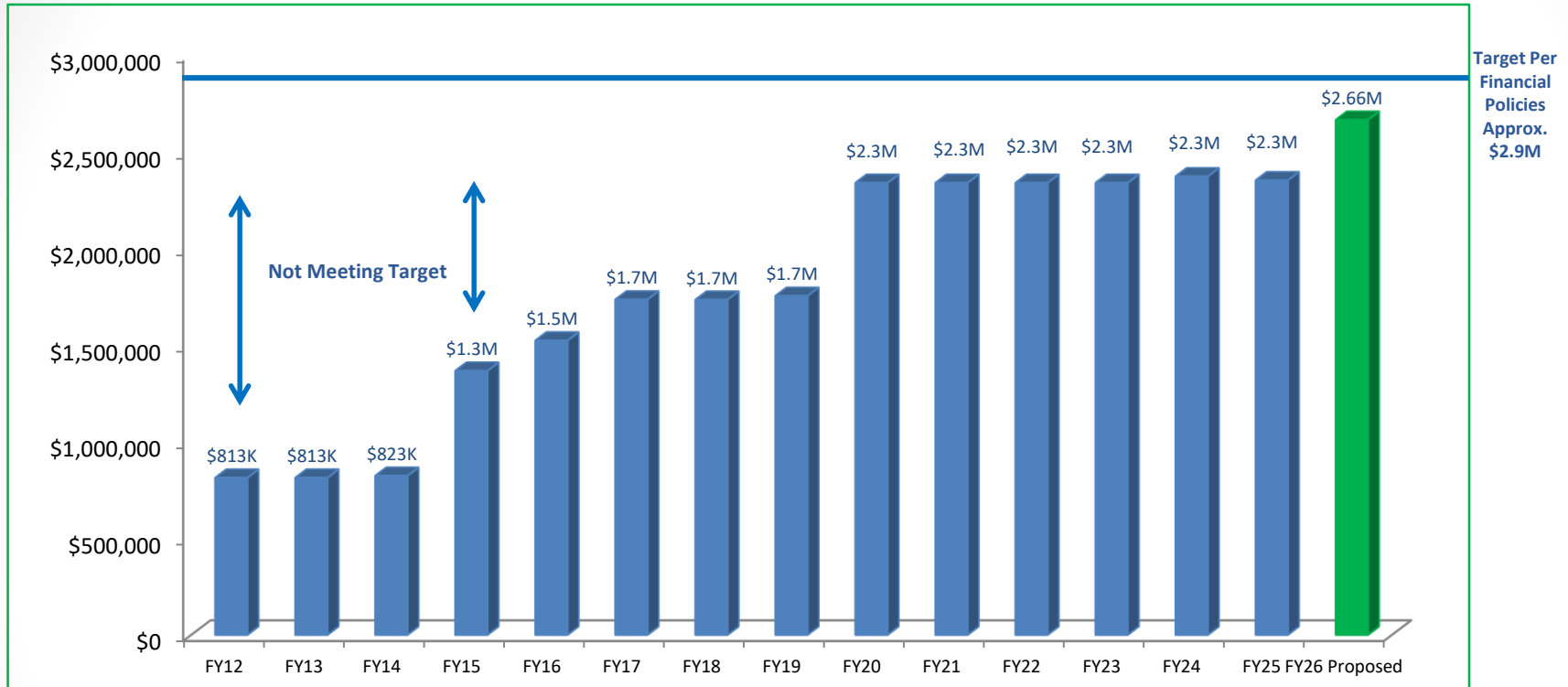
Budget Articles 4-10 are Capital Articles

- Continues high level of Capital Investment
 - Important to maintain Town and School buildings and infrastructure
 - Important to ensure safe and efficient capital equipment
 - Consistent investment through base capital
 - Continue efforts for additional funding beyond base for important projects
- Base Capital Budget – Funded with Free Cash
 - Municipal Capital Improvements - \$1,525,000
 - School Capital Improvements- \$1,140,000
 - Recommendation to increase these amounts from current allocation – have been level funded for 6 years (total increase of \$312k over FY25)
- Additional Capital Budget – Funded with Free Cash / Meals Hotels Tax / Other Funding Sources
 - Appropriation for additional capital as done in prior years
 - Additional Capital Improvements - \$1,252,000 Funded with Meals/Hotels Tax Revenue
 - Additional Capital Improvements - \$920,000 Funded with Free Cash
 - Sewer Capital Improvements - \$75,000 Funded with Sewer retained earnings
 - Other Capital Improvements - \$1,035,000 Funded with Ambulance receipts and Cemetery Trust
- Additional Capital Articles with projects that would require borrowing
 - Sewer \$500,000 MWRA No interest loan

Capital Budget - Important reinvestment in buildings, equipment and assets

- Important to maintain Town and School assets – buildings, infrastructure, and equipment.

Base Capital for School and Municipal



FY26 continues improvement in ongoing capital funding.

- Could not meet policy target for many years during difficult economic budget cycles.
- The Town has made steady progress in increasing the ongoing capital budget.
 - FY26 proposed budget includes a 13% increase to base capital

Article Budget 4 – Municipal Capital Improvements

Item	Requesting Department	Amount	Funding Source
Wheelchair Accessible Van	COA	\$62,000	Free Cash
One Ton Dump Truck (Truck 15)	DPW	\$80,000	Free Cash
One Ton Dump Truck (Truck 16)	DPW	\$80,000	Free Cash
Tree Chipper	DPW	\$80,000	Free Cash
Roadway Improvement	DPW	\$250,000	Free Cash
Turnout Gear Replacement	Fire	\$75,000	Free Cash
Radio Upgrade and Replacement	Fire	\$30,000	Free Cash
Fire Suppression Equipment Replacement	Fire	\$50,000	Free Cash
End User Technology	IT	\$75,000	Free Cash
Library Patron/Staff End User Technology	Library	\$25,000	Free Cash
Police Vehicles	Police	\$325,000	Free Cash
Safety Equipment	Police	\$68,000	Free Cash
Municipal Communication - Police, Fire & EMS			
Radio Infrastructure	Police	\$95,000	Free Cash
Building Facilities Maintenance	DPW Facilities	\$150,000	Free Cash
Energy Efficiency	DPW Facilities	\$50,000	Free Cash
Municipal Parking Lots	DPW Facilities	\$30,000	Free Cash
	Total	<u>\$1,525,000</u>	

This Article is to be Funded with Free Cash
This is the annual base capital for Municipal

Article Budget 5 – School Capital Improvements

Item	Amount	Funding Source
Technology	\$100,000	Free Cash
HVAC and Controls	\$100,000	Free Cash
Vehicles	\$160,000	Free Cash
Building Improvements	\$430,000	Free Cash
Roofing	\$200,000	Free Cash
Furniture, Fixtures, and Equipment	\$150,000	Free Cash
Total	<u>\$1,140,000</u>	

This Article is to be Funded with Free Cash
This is the annual base capital for Schools

Article Budget 6 – Sewer Capital Improvements

Sewer Capital Improvements

Item	Amount	Funding Source
Stormwater MS4	\$75,000	Sewer Retained Earnings
Total	<u>\$75,000</u>	Sewer Retained Earnings

Article Budget 7 – Sewer Capital Borrowing

Sewer Capital Borrowing

Item	Amount	Funding Source
Inflow and Infiltration Program	\$500,000	MWRA Loan

Article Budget 8 – Additional Capital Improvements

Other Revenue Sources

Item	Requesting Department	Amount	Funding Source
Cemetery Tractor	DPW	\$50,000	Cemetery Trust
Rescue Upgrade and Replacement	Fire	\$35,000	Ambulance Receipts
Fire Engine Replacement	Fire	\$950,000	Ambulance Receipts
Total		<u>\$1,035,000</u>	

Article Budget 9 – Additional Capital Improvements

Item	Requesting Department	Amount	Funding Source
Generator Replacement (COA and Library)	DPW Facilities	\$250,000	Meals/Hotels Tax
Library Lighting System Replacement	DPW Facilities	\$300,000	Meals/Hotels Tax
DPW Garages	DPW Facilities	\$75,000	Meals/Hotels Tax
Additional Study Room Project	Library	\$62,000	Meals/Hotels Tax
Meeting Room Technology	Select Board	\$90,000	Meals/Hotels Tax
Town/School Financial Enterprise Software	IT	\$475,000	Meals/Hotels Tax
	Total	<u>\$1,252,000</u>	Meals/Hotels Tax Revenue

Funded by Meals/Hotels Tax Revenue

Article Budget 10 – Additional Capital Improvements

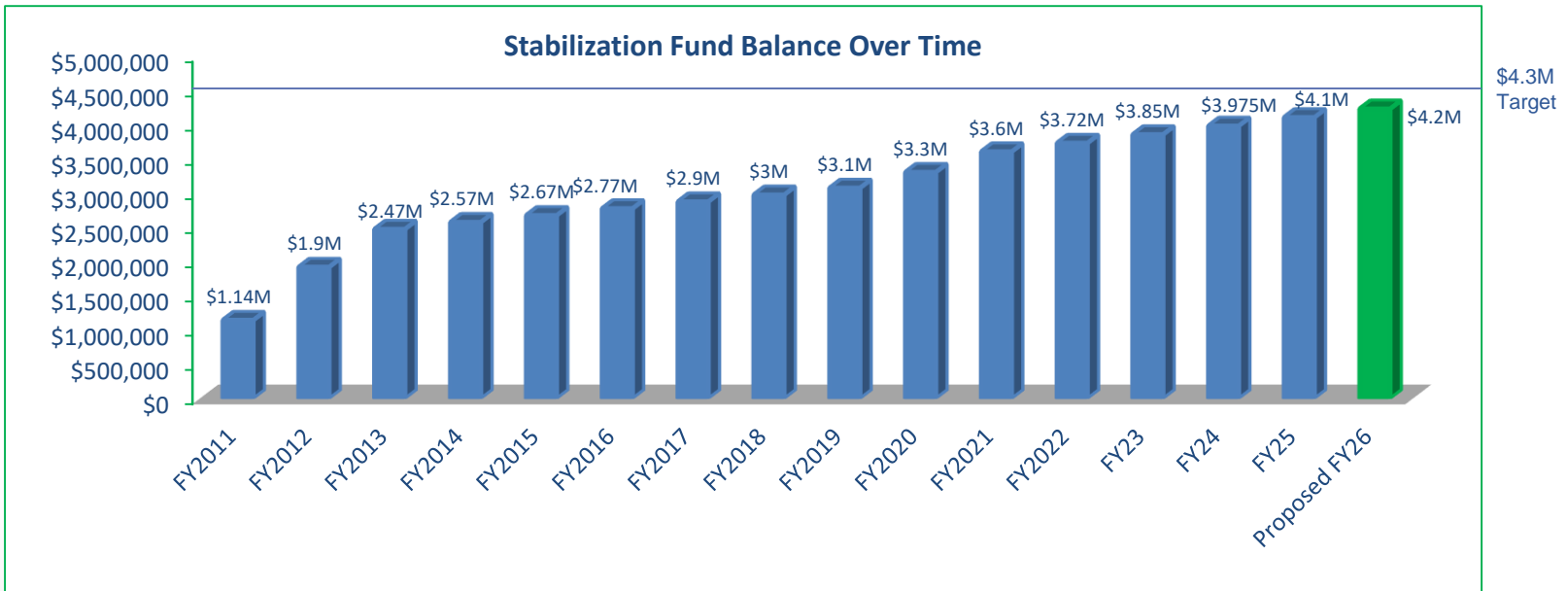
Item	Requesting Department	Amount	Funding Source
Town Hall Renovation/Reconfiguration	Select Board	\$150,000	Free Cash
Town Hall Roof Replacement	DPW Facilities	\$250,000	Free Cash
Sheehan Electrical Upgrade	Schools	\$520,000	Free Cash
	Total	<u><u>\$920,000</u></u>	Free Cash

Funded by Free Cash

Article Budget 11 - Appropriation to Stabilization Fund

Purpose	Amount	Funding Source
Stabilization Fund	\$125,000	Free Cash

- The Stabilization Fund is the Town’s main reserve account.
- Protects the Town against emergencies.
- Very important for credit rating (AAA).
- Can help mitigate budget disruptions such as economic decline.



↑
Built with one
time revenue



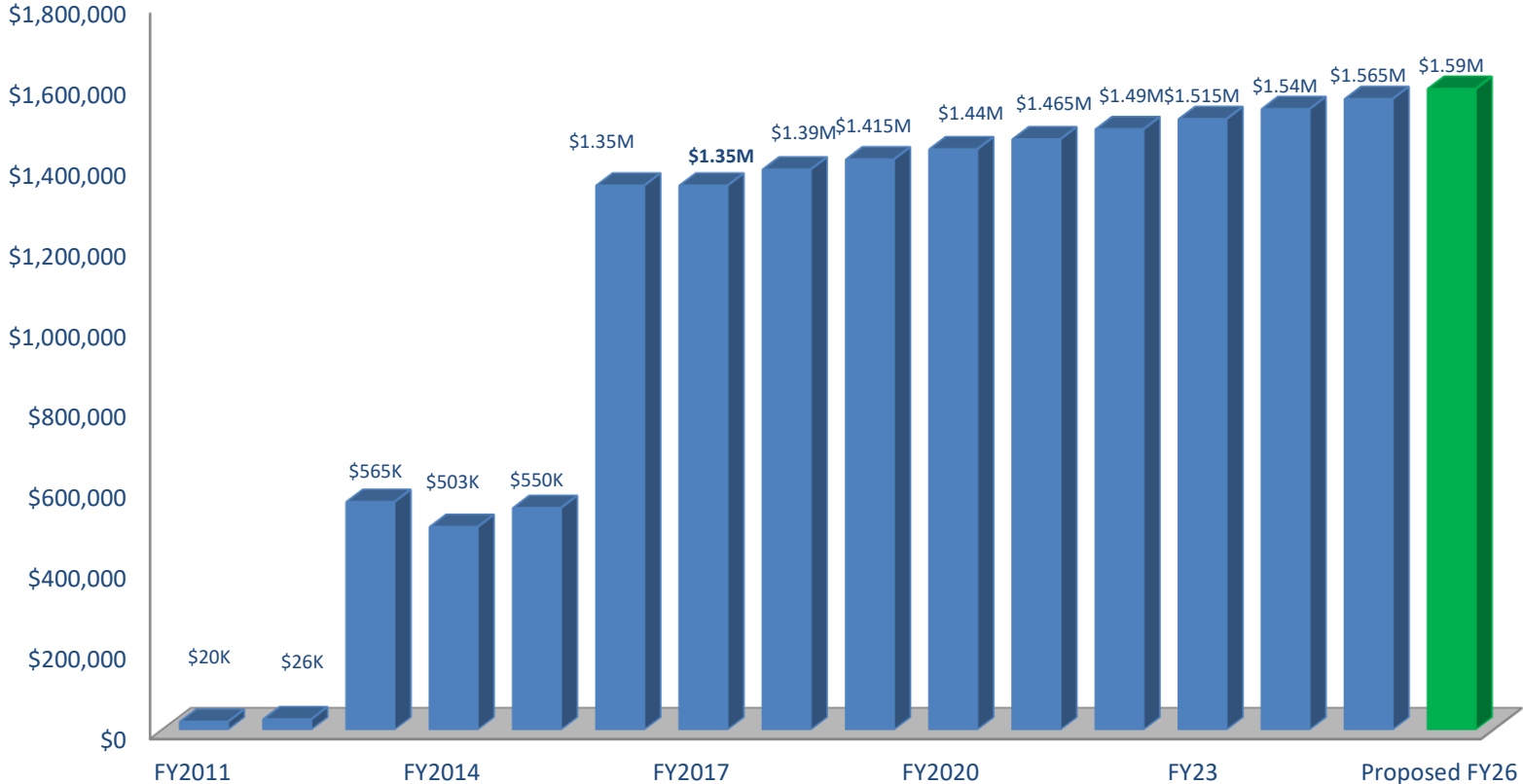
Small Annual Transfer



Article Budget 12 - Appropriation to OPEB Liability Trust Fund

Purpose	Amount	Funding Source
OPEB Liability Trust Fund	\$1,590,000	Taxation

Annual Funding - OPEB Liability



↑
Change in health care plan

↑
Change in health care plan

Article Budget 13 – Aid to the Elderly for Senior Tax Relief

Purpose	Amount	Funding Source
Aid to the Elderly for Senior Tax Relief	\$300,000	Free Cash

- For the May 2025 ATM, an article has been included in the warrant to fund the Aid to the Elderly Fund.
 - This article is for a \$300,000, one time appropriation, funded by Free Cash
- Aid to the Elderly Fund
 - The Fund was established by Town Meeting in 1999
 - Approximately \$100K per year distributed to approximately 55 senior residents
 - FY24 payment was \$1,500 per recipient



Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
Select Board Department						
Salaries	704,999	455,068	459,844	4,776	1.0%	Taxation
Expenses	23,926	39,900	39,900	0	0.0%	Taxation
	728,925	494,968	499,744	4,776	1.0%	
Finance and Warrant Commission						
Salary	16,582	20,971	22,877	1,906	9.1%	Taxation
Expenses	36,348	46,110	46,110	0	0.0%	Taxation
	52,931	67,081	68,987	1,906	2.8%	
Finance Department						
Salary		372,963	421,231	48,268	12.9%	Taxation
Expenses		6,100	6,100	0	0.0%	Taxation
	0	379,063	427,331	48,268	12.7%	
Accounting Department						
Salaries	263,400	300,520	328,003	27,483	9.1%	Taxation
Expenses	3,838	7,000	7,000	0	0.0%	Taxation
	267,238	307,520	335,003	27,483	8.9%	
Assessors Department						
Salaries	223,758	241,428	272,530	31,102	12.9%	Taxation
Expenses	7,495	30,150	33,450	3,300	10.9%	Taxation
	231,253	271,578	305,980	34,402	12.7%	
Treasurer Department						
Salary	134,152	157,682	168,311	10,629	6.7%	Taxation
Expenses	11,602	10,650	11,250	600	5.6%	Taxation
	145,754	168,332	179,561	11,229	6.7%	
Collector Department						
Salaries	141,992	130,660	163,657	32,991	25.2%	Taxation
Expenses	73,375	90,900	90,900	0	0.0%	\$51,200 Ambulance receipts/Taxation For Ambulance Billing Service
	215,367	221,560	254,557	32,991	14.9%	
Legal Department						
Salary	144,859	146,315	149,275	2,960	2.0%	Taxation
Expenses	75,733	98,000	98,000	0	0.0%	Taxation
	220,592	244,315	247,275	2,960	1.2%	
Human Resources Department						
Salary	337,869	353,991	372,753	18,762	5.3%	Taxation
Expenses	8,306	7,500	8,300	800	10.7%	Taxation
	346,175	361,491	381,053	19,562	5.4%	

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
Information Systems Department						
Salaries	348,410	343,664	410,684	67,020	19.5%	Taxation
Expenses	67,857	83,000	30,000	(53,000)	-63.9%	Taxation
	416,267	426,664	440,684	14,020	3.3%	
Town Clerk Department						
Salaries	251,517	268,163	285,393	17,230	6.4%	Taxation
Expenses	57,995	88,653	76,403	(12,250)	-13.8%	Taxation
	309,511	356,816	361,796	4,980	1.4%	
Housing Authority						
Salary	25,509	46,045	49,625	3,580	7.8%	Taxation
Expenses	10,000	12,000	12,250	250	2.1%	Taxation
	35,509	58,045	61,875	3,830	6.6%	
Outside Professional Services						
Expenses	34,514	44,500	33,624	(10,876)	-24.4%	Taxation
Training/Professional Development						
Expenses	24,640	20,000	15,000	(5,000)	-25.0%	Taxation
Total General Government	3,028,678	3,421,939	3,612,470	190,531	5.6%	

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
Police Department						
Salaries	4,878,010	5,092,526	5,403,239	310,713	6.1%	Taxation
Expenses	294,342	357,650	357,650	0	0.0%	Taxation
	<u>5,172,352</u>	<u>5,450,176</u>	<u>5,760,889</u>	<u>310,713</u>	<u>5.7%</u>	
Auxiliary Police/Civil Defense						
Expenses	1,120	4,200	4,200	0	0.0%	Taxation
	<u>1,120</u>	<u>4,200</u>	<u>4,200</u>	<u>0</u>	<u>0.0%</u>	
Animal Control						
Salary	68,697	0	0	0		Taxation
Expenses	90	4,976	4,976	0	0.0%	Taxation
	<u>68,787</u>	<u>4,976</u>	<u>4,976</u>	<u>0</u>	<u>0.0%</u>	
2. Total Police	<u>5,242,259</u>	<u>5,459,352</u>	<u>5,770,065</u>	<u>310,713</u>	<u>5.7%</u>	
Fire Department						
Salaries	5,732,171	5,679,555	6,020,593	341,038	6.0%	\$340,200 Ambulance Receipts/Taxation
Expenses	316,787	315,000	300,000	(15,000)	-4.8%	\$42,000 Ambulance Receipts/Taxation
3. Total Fire	<u>6,048,958</u>	<u>5,994,555</u>	<u>6,320,593</u>	<u>326,038</u>	<u>5.4%</u>	
Total Public Safety	11,291,218	11,453,907	12,090,658	636,751	5.6%	

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
Conservation Division						\$18,700 Conservation Receipts/Taxation
Salary	84,554	86,684	90,045	3,361	3.9%	
Expenses	2,765	6,400	5,600	(800)	-12.5%	Taxation
	87,319	93,084	95,645	2,561	2.8%	
Planning & Housing Division						
Salaries	164,507	172,597	186,337	13,740	8.0%	Taxation
Expenses	3,490	4,500	2,950	(1,550)	-34.4%	Taxation
	167,997	177,097	189,287	12,190	6.9%	
Zoning & Licensing Division						
Salaries	82,583	82,236	87,170	4,934	6.0%	Taxation
Expenses	743	3,250	2,450	(800)	-24.6%	Taxation
	83,326	85,486	89,620	4,134	4.8%	
Community & Economic Development						
Salaries	193,101	203,882	214,028	10,146	5.0%	Taxation
Expenses	1,714	6,050	4,950	(1,100)	-18.2%	Taxation
	194,815	209,932	218,978	9,046	4.3%	
Building Division						
Salaries	380,836	399,950	433,262	33,312	8.3%	Taxation
Expenses	29,493	42,950	34,950	(8,000)	-18.6%	Taxation
	410,329	442,900	468,212	25,312	5.7%	
Health Division						
Salaries	318,493	339,608	351,492	11,884	3.5%	Taxation
Expenses	9,270	10,600	8,600	(2,000)	-18.9%	Taxation
	327,762	350,208	360,092	9,884	2.8%	
4. Total Community and Economic Development	1,271,549	1,358,707	1,421,834	63,127	4.6%	

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
Department of Public Works						
Salaries	1,935,145	2,063,405	2,141,864	78,459	3.8%	Taxation
Expenses	691,066	596,100	604,100	8,000	1.3%	Taxation
	2,626,210	2,659,505	2,745,964	86,459	3.3%	
Building Maintenance						
Salaries	445,466	570,435	634,185	63,750	11.2%	Taxation
Expenses	1,083,959	1,094,800	1,174,800	80,000	7.3%	Taxation
	1,529,425	1,665,235	1,808,985	143,750	8.6%	
Municipal & School Field Maintenance	189,909	195,000	195,000	0	0.0%	Taxation
Street / Traffic Lighting Maintenance	111,287	130,000	130,000	0	0.0%	Taxation
5. Total Department of Public Works	4,456,831	4,649,740	4,879,949	230,209	5.0%	
6. Snow & Ice	490,364	450,000	450,000	0	0.0%	Taxation
Total Public Works	4,947,195	5,099,740	5,329,949	230,209	4.5%	

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
Human Services Department						
Salaries	116,517	149,187	158,404	9,217	6.2%	Taxation
Expenses	2,127	3,000	3,000	0	0.0%	Taxation
	118,644	152,187	161,404	9,217	6.1%	
Council On Aging Department						
Salaries	417,194	447,016	498,747	51,731	11.6%	Taxation
Expenses	44,375	43,650	43,650	0	0.0%	Taxation
	461,570	490,666	542,397	51,731	10.5%	
Youth and Family Services Department						
Salaries	300,320	294,170	321,553	27,383	9.3%	Taxation
Expenses	14,989	16,200	16,200	0	0.0%	Taxation
	315,309	310,370	337,753	27,383	8.8%	
Veterans Services Department						
Salaries	44,688	2,000	2,000	0	0.0%	Taxation
Expenses	76,096	82,500	82,500	0	0.0%	Taxation
	120,784	84,500	84,500	0	0.0%	
Public Library						
Salaries	1,143,582	1,315,381	1,423,819	108,438	8.2%	Taxation
Expenses	391,931	395,300	412,700	17,400	4.4%	Taxation
Lost Books	0	1,600	1,600	0	0.0%	Taxation
	1,535,513	1,712,281	1,838,119	125,838	7.3%	
Recreation Department						
Salaries	565,786	594,034	657,369	63,335	10.7%	\$405,686 Recreation Funds/Taxation
Expenses	13,637	15,784	15,784	0	0.0%	Taxation
	579,423	609,818	673,153	63,335	10.4%	
Memorial/Veteran's Day/Westwood Day Expenses	25,706	27,450	25,450	(2,000)	-7.3%	Taxation
7. Total Human Services	3,156,948	3,387,272	3,662,776	275,504	8.1%	
Other						
Communications Systems*	165,762	166,000	0	(166,000)	-100.0%	Taxation
Disability Commission	0	500	500	0	0.0%	Taxation
8. Total Other	165,762	166,500	500	(166,000)	-99.7%	
* Communications Systems moved to Shared Costs in FY26						
Total Municipal Budget	23,861,349	24,888,065	26,118,187	1,230,122	4.9%	

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
Westwood Public Schools						
Salaries	45,767,532	48,406,465	50,110,373	1,703,908	3.5%	Taxation
Expenses	8,972,126	8,357,138	8,651,309	294,171	3.5%	Taxation
9. Total Westwood Public Schools	54,739,658	56,763,603	58,761,682	1,998,079	3.5%	
10. Blue Hills Regional School Assessment	169,054	118,881	102,111	(16,770)	-14.1%	Taxation
Crossing Guards						
Salaries	98,169	127,052	129,431	2,379	1.9%	Taxation
Expenses		3,150	3,600	450	14.3%	Taxation
11. Total Crossing Guards	98,169	130,202	133,031	2,829	2.2%	
Total School Budgets	55,006,881	57,012,686	58,996,824	1,984,138	3.5%	

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
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Fixed Costs Budgets - School and Municipal

School Employee Benefits/Costs

Retirement Assessments	2,004,502	2,016,102	2,151,353	135,251	6.7%	\$96,600 Free Cash/Taxation
Workers Compensation	212,172	409,369	409,369	0	0.0%	Taxation
Unemployment Compensation	39,060	58,290	69,948	11,658	20.0%	Taxation
Health Insurance	5,175,217	6,273,654	6,898,093	624,439	10.0%	Taxation
Life Insurance	5,615	9,680	9,680	0	0.0%	Taxation
Payroll service/Other	42,440	45,621	47,902	2,281	5.0%	Taxation
Medicare Part B	109,972	183,785	110,000	(73,785)	-40.1%	Taxation
Social Security Tax	3,254	7,500	7,500	0	0.0%	Taxation
Medicare Payroll Tax	655,073	1,148,823	1,171,800	22,976	2.0%	Taxation
School Employee Benefits/Costs	8,247,305	10,152,825	10,875,646	722,821	7.1%	

Municipal Employee Benefits/Costs

Retirement Assessment	4,677,171	4,704,238	5,019,825	315,587	6.7%	\$225,400 Free Cash/Taxation
Workers Compensation	99,845	192,789	192,789	0	0.0%	Taxation
Unemployment Compensation	32,806	8,710	10,452	1,742	20.0%	Taxation
Health Insurance	2,017,358	2,077,361	2,287,788	210,427	10.1%	Taxation
Life Insurance	3,521	6,050	6,050	0	0.0%	Taxation
Pre-Hire/Payroll/Other	112,454	150,158	157,666	7,508	5.0%	Taxation
Public Safety Medical/111F ins	53,344	105,930	105,930	0	0.0%	Taxation
Medicare Part B	47,360	74,547	50,000	(24,547)	-32.9%	Taxation
Social Security Tax	513	5,000	5,000	0	0.0%	Taxation
Medicare Payroll Tax	301,018	451,771	460,807	9,035	2.0%	Taxation
Municipal Employee Benefits/Costs	7,345,389	7,776,554	8,296,306	519,752	6.7%	

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
Shared/Other Fixed Costs						
Comprehensive & Liability Insurance	604,360	670,950	743,783	72,833	10.9%	Taxation
Waste Collection/Disposal Expenses	1,820,242	1,910,000	2,070,000	160,000	8.4%	Taxation
Energy/Sustainability Efforts	61,330	66,312	70,139	3,827	5.8%	Taxation
Townwide Hardware/Software Maintenance	516,221	573,650	691,953	118,303	20.6%	\$4,804 Ambulance Receipts/Taxation
Town Wide Newsletter Communication	54,493	55,000	0	(55,000)	-100.0%	Taxation
Communications Systems*	0	0	199,700	199,700		Taxation
Outside Health Agencies	16,416	32,916	32,916	0	0.0%	Taxation
Audit Services -Town and School	71,768	81,250	81,250	0	0.0%	Taxation
Total Shared/Other Fixed Costs	3,144,828	3,390,078	3,889,741	499,663	14.7%	
12. Total Benefits/Shared Fixed Costs	18,737,522	21,319,456	23,061,692	1,742,236	8.2%	
Reserve Funds						
13. Select Board Reserve Fund**	0	355,000	355,000	0	0.0%	Free Cash
14. Special Town Mtg/Election/Charter	26,155	60,000	60,000	0	0.0%	Taxation
15. Reserve Fund	0	405,000	405,000	0	0.0%	Free Cash
Total Reserves	26,155	820,000	820,000	0	0.0%	
Total Fixed Costs Budget	18,763,677	22,139,456	23,881,692	1,742,236	7.9%	

* Consolidated communications systems budgets

** This reserve budget may be transferred to budgets upon vote by the Select Board.

Reserve Accounts -Actual expenditures are shown in the budgets to which transfers were made.

Article Budget 3 - FY26 Proposed Operating Budget \$120.3M

Description	Expended FY2024	Current FY2025 Budget	Proposed FY2026 Budget	\$ Change FY26 vs FY25	% Change FY26 vs FY25	Funding Source
Debt Service Budget						
Municipal Related Debt Service	3,516,263	3,691,304	3,530,554	(160,750)	-4.4%	Taxation
School Related Debt Service	4,010,441	3,662,044	3,656,294	(5,750)	-0.2%	Taxation
16. Total Debt Budget	7,526,704	7,353,348	7,186,848	(166,500)	-2.3%	

Sewer Enterprise

Salaries	421,431	525,895	536,085	10,190	1.9%	Sewer Enterprise Funds
Expenses	314,268	188,700	188,700	0	0.0%	Sewer Enterprise Funds
Pumping Stations	181,997	172,000	172,000	0	0.0%	Sewer Enterprise Funds
MWRA Assessment	3,249,150	3,195,909	3,084,892	(111,017)	-3.5%	Sewer Enterprise Funds
Mandated Inspections	90,114	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	170,988	22,500	22,500	0	0.0%	Sewer Enterprise Funds
System Ext./Repairs	9,874	25,000	25,000	0	0.0%	Sewer Enterprise Funds
17. Total Sewer Enterprise	4,437,822	4,250,004	4,149,177	(100,827)	-2.4%	

Note: Sewer revenue budget will be
Operating Budget Plus:

461,357	483,218
4,711,361	4,632,395
	Total Sewer Revenue

Total Operating Budget	109,596,432	115,643,559	120,332,728	4,689,169	4.1%	
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