APPENDIX B
Fiscal Year 2027 Budgets

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2027 to be raised by general tax except as otherwise specifically voted, and expended.

Individual Sub-Budgets to be voted separately. Finance Committee votes which were not unanimous are notated (yes-no-abstain).

1	**Finance Committee**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	8,353	8,353	8,345	7,937	(408)	-4.89%
	Expenses	3,495	3,495	3,495	2,988	(507)	-14.51%
	TAXATION TOTAL	11,848	11,848	11,840	**10,925**	(915)	-7.73%
		0.98%	0.00%	-0.07%	-7.73%		
	Detail of Personnel Services:						
	Executive Secretary (PT) *	5,853	5,853	5,845	5,437	(408)	-6.98%
	Chair	1,000	1,000	1,000	1,000	0	0.00%
	Vice-chairs (3)	1,500	1,500	1,500	1,500	0	0.00%
	Other members (16)	0	0	0	0	0	
	TOTAL PERSONNEL SERVICES	8,353	8,353	8,345	7,937	(408)	-4.89%
	** New employee*						

2	**Select Board (13-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	279,920	272,479	268,474	283,383	14,909	5.55%
	Expenses (inc. Accounting & Auditing)	100,550	100,550	100,550	110,510	9,960	9.91%
	APPROPRIATION TOTAL	380,470	373,029	369,024	**393,893**	24,869	6.74%
	Water & Sewer Ent. Fund offset	(24,615)	(28,509)	(21,970)	**(21,735)**	235	-1.07%
	TAXATION TOTAL	355,855	344,520	347,054	**372,158**	25,104	7.23%
		-8.29%	-3.19%	0.74%	7.23%		
	Administration and Licensing						
	Personnel Services	279,920	272,479	268,474	283,383	14,909	5.55%
	Expenses	22,550	22,550	22,550	20,510	(2,040)	-9.05%
	Water & Sewer Ent. Fund offset	(24,615)	(28,509)	(21,970)	(21,735)	235	-1.07%
	TOTAL	277,855	266,520	269,054	282,158	13,104	4.87%
	Detail of Personnel Services:						
	Board Administrator	98,166	101,846	112,100	119,793	7,693	6.86%
	Office Manager	75,858	73,130	70,818	75,661	4,843	6.84%
	Administrative Assistant	62,309	53,842	67,314	69,333	2,019	3.00%
	Principal Clerk & Typist (.54,.54,0,0)	25,624	25,624	0	0	0	
	Longevity	2,463	2,537	2,742	3,096	354	12.91%
	SUB TOTAL	264,420	256,979	252,974	267,883	14,909	5.89%
	Chair	3,500	3,500	3,500	3,500	0	0.00%
	Members (4)	12,000	12,000	12,000	12,000	0	0.00%
	TOTAL PERSONNEL SERVICES	279,920	272,479	268,474	283,383	14,909	5.55%
	Accounting and Auditing	78,000	78,000	78,000	90,000	12,000	15.38%

3	**Town Manager**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	983,396	986,059	1,047,199	1,085,908	38,709	3.70%
	Expenses	63,552	63,552	63,552	47,202	(16,350)	-25.73%
	APPROPRIATION TOTAL	1,046,948	1,049,611	1,110,751	**1,133,110**	22,359	2.01%
	Water & Sewer Ent. Fund offset	(190,715)	(200,068)	(200,577)	**(212,261)**	(11,684)	5.83%
	CPA Offsets	(49,611)	(51,423)	(54,972)	**(57,326)**	(2,354)	4.28%
	ARPA Offset *	(61,169)	(63,449)	(67,314)	**(34,667)**	32,647	-48.50%
	TAXATION TOTAL	745,453	734,671	787,888	**828,856**	40,968	5.20%
		-1.14%	-1.45%	7.24%	5.20%		
	Detail of Personnel Services:						
	Town Manager	248,625	229,500	234,090	238,772	4,682	2.00%
	Deputy Town Manager - Finance	141,760	144,595	156,469	169,813	13,344	8.53%
	Deputy Town Manager - Operations	152,748	162,180	173,534	178,740	5,206	3.00%
	Purchasing Officer	90,658	90,658	101,627	108,584	6,957	6.85%
	Exec Sec'y / Admin Ass't	79,250	82,192	87,198	89,814	2,616	3.00%
	Budget Director	91,749	88,448	92,148	98,454	6,306	6.84%
	Public Information Officer	112,282	116,450	123,542	127,248	3,706	3.00%
	Communications Coordinator *	61,169	63,449	67,314	34,667		
	BASE SALARY + STEPS	978,241	977,472	1,035,922	1,046,091	10,169	0.98%
	Longevity	5,155	8,587	11,277	15,133	3,856	34.19%
	Vacation Buy Back **				8,969		
	Deferred Compensation **				11,705		
	Stipends & Auto Allowance **				4,010		
	TOTAL PERSONNEL SERVICES	983,396	986,059	1,047,199	1,085,908	38,709	3.70%

** The Communications Coordinator position was funded throuigh ARPA and ends 12/31/26*

*** Contractual obligations*

4	**Human Resources (15-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	347,317	356,571	399,205	422,139	22,934	5.74%
	Expenses	56,450	56,450	56,450	50,900	(5,550)	-9.83%
	APPROPRIATION TOTAL	403,767	413,021	455,655	**473,039**	17,384	3.82%
	Water & Sewer Ent. Fund offset	(18,788)	(19,488)	(19,934)	**(21,992)**	(2,058)	10.32%
	TAXATION TOTAL	384,979	393,533	435,721	**451,047**	15,326	3.52%
		5.68%	2.22%	10.72%	3.52%		
	Detail of Human Resources:						
	Director of Human Resources	136,210	138,934	150,257	162,494	12,237	8.14%
	Asst Dir & Benefits Admins (2.8, 2.8, 3,3)	202,896	209,090	239,635	249,220	9,585	4.00%
	BASE SALARY + STEPS	339,106	348,024	389,892	411,714	21,822	5.60%
	Longevity	8,211	8,547	9,313	10,425	1,112	11.94%
	TOTAL PERSONNEL SERVICES	347,317	356,571	399,205	422,139	22,934	5.74%

5	**Information Technology**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	720,367	737,904	906,842	945,402	38,560	4.25%
	Expenses	678,813	773,713	854,148	768,383	(85,765)	-10.04%
	APPROPRIATION TOTAL	1,399,180	1,511,617	1,760,990	**1,713,785**	(47,205)	-2.68%
	Water & Sewer Ent. Fund offset	(244,855)	(255,664)	(273,763)	**-318,926**	(45,163)	16.50%
	School offset *			(51,745)	**-55,287**		
	TAXATION TOTAL	1,154,325	1,255,953	1,435,482	**1,339,572**	(95,910)	-6.68%
		4.88%	8.80%	14.29%	0		
	Detail of Personnel Services:						
	Chief Information Officer	163,573	163,573	173,534	178,739	5,205	3.00%
	Deputy Director of IT	112,282	117,939	129,799	133,693	3,894	3.00%
	Manager of Enterprise Applications	93,005	92,250	101,542	109,292	7,750	7.63%
	Senior Programmer	81,916	91,060	96,608	100,289	3,681	3.81%
	Systems Analyst / Project Manager	97,548	101,190	111,358	114,699	3,341	3.00%
	MUNIS Systems Analyst	94,037	94,037	103,489	102,758	(731)	-0.71%
	Cypersecurity Manager **			103,489	110,574	7,085	6.85%
	Office Manager	69,566	69,566	78,402	84,329	5,927	7.56%
	BASE SALARY + STEPS	711,927	729,615	898,221	934,373	36,152	4.02%
	Overtime	1,000	1,000	1,000	1,000	0	0.00%
	Longevity	7,015	6,864	7,196	9,604	2,408	33.46%
	Stipends	425	425	425	425		
	TOTAL PERSONNEL SERVICES	720,367	737,904	906,842	945,402	38,560	4.25%

** School offset for newly created Cybersecurity position*

*** New position in FY 2026*

6	**Comptroller**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	351,456	367,116	394,798	412,484	17,686	4.48%
	Expenses	27,600	27,600	27,600	24,505	(3,095)	-11.21%
	APPROPRIATION TOTAL	379,056	394,716	422,398	**436,989**	14,591	3.45%
	Water & Sewer Ent. Fund offset	(31,448)	(32,346)	(33,011)	**(35,327)**	(2,316)	7.02%
	TAXATION TOTAL	347,608	362,370	389,387	**401,662**	12,275	3.15%
		3.46%	4.25%	7.46%	3.15%		
	Detail of Personnel Services:						
	Comptroller	148,013	148,705	157,761	162,494	4,733	3.00%
	Assistant Comptroller	84,769	92,173	101,453	107,369	5,916	5.83%
	Senior Accountant	54,895	62,493	71,137	73,819	2,682	3.77%
	Principal Account Clerk / Bookkeeper	52,058	51,691	51,961	56,032	4,071	7.83%
	BASE SALARY + STEPS	339,735	355,062	382,312	399,714	17,402	4.55%
	Other benefits & stipends	850	850	850	850	0	0.00%
	Overtime	6,000	6,000	6,000	6,000	0	0.00%
	Longevity	4,871	5,204	5,636	5,920	284	5.04%
	TOTAL PERSONNEL SERVICES	351,456	367,116	394,798	412,484	17,686	4.48%

7	**Treasurer-Collector (17-1-0)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	681,747	679,989	730,356	721,206	(9,150)	-1.25%
	Expenses	166,663	166,663	166,663	140,572	(26,091)	-15.65%
	APPROPRIATION TOTAL	848,410	846,652	897,019	**861,778**	(35,241)	-3.93%
	Water & Sewer Ent. Fund offset	(116,889)	(118,932)	(117,600)	**(124,596)**	(6,996)	5.95%
	TAXATION TOTAL	731,521	727,720	779,419	**737,182**	(42,237)	-5.42%
		4.01%	-0.52%	7.10%	-5.42%		
	Detail of Personnel Services:						
	Treasurer	123,705	114,924	126,494	116,666	(9,828)	-7.77%
	Deputy Treasurer	86,643	82,605	86,022	92,710	6,688	7.77%
	Clerical (8)	456,099	461,371	496,435	491,590	(4,845)	-0.98%
	BASE SALARY + STEPS	666,447	658,900	708,951	700,966	(7,985)	-1.13%
	Overtime	10,000	14,640	14,640	14,640	0	0.00%
	Stipends (training)	3,400	3,400	3,400	3,400	0	0.00%
	Longevity	1,900	3,049	3,365	2,200	(1,165)	-34.62%
	TOTAL PERSONNEL SERVICES	681,747	679,989	730,356	721,206	(9,150)	-1.25%

8	**Postage**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	38,994	40,332	42,589	0	(42,589)	-100.00%
	Expenses	188,257	168,257	148,257	168,566	20,309	13.70%
	APPROPRIATION TOTAL	227,251	208,589	190,846	**168,566**	(22,280)	-11.67%
	Water & Sewer Ent. Fund offset	(39,235)	(39,297)	(39,297)	**(33,002)**	6,295	-16.02%
	TAXATION TOTAL	188,016	169,292	151,549	**135,564**	(15,985)	-10.55%
		1.16%	-9.96%	-10.48%	-10.55%		
	Detail of Personnel Services:						
	Output Media Handler (.66) *	35,681	37,019	39,273		(39,273)	-100.00%
	BASE SALARY + STEPS	35,681	37,019	39,273	0	(39,273)	-100.00%
	Cleaning allowance	225	225	225		(225)	-100.00%
	Auto allowance	2,626	2,626	2,500		(2,500)	
	Longevity	462	462	591		(591)	-100.00%
	TOTAL PERSONNEL SERVICES	38,994	40,332	42,589	0	(42,589)	-100.00%

** This position has been eliminated*

9	**Board of Assessors**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	301,343	309,694	336,485	354,020	17,535	5.21%
	Expenses	35,248	35,248	93,248	83,318	(9,930)	-10.65%
	TAXATION TOTAL	336,591	344,942	429,733	**437,338**	7,605	1.77%
		4.00%	2.48%	24.58%	1.77%		
	Detail of Personnel Services:						
	Director of Assessments	101,847	105,665	116,304	120,991	4,687	4.03%
	Office Manager	80,399	80,399	85,294	88,401	3,107	3.64%
	Data Collector	55,051	57,080	62,784	67,601	4,817	7.67%
	Office Assistant	44,353	46,518	50,802	55,032	4,230	8.33%
	Board Members (3)	14,700	14,700	14,700	14,700	0	0.00%
	BASE SALARY + STEPS	296,350	304,362	329,884	346,725	16,841	5.11%
	Overtime	1,000	1,000	1,000	1,000	0	0.00%
	Longevity	1,718	2,057	3,326	4,020	694	20.87%
	Auto allowance	1,000	1,000	1,000	1,000	0	
	Cleaning allowance	1,275	1,275	1,275	1,275	0	0.00%
	TOTAL PERSONNEL SERVICES	301,343	309,694	336,485	354,020	17,535	5.21%

10	**Legal**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	497,053	489,283	522,015	541,230	19,215	3.68%
	Expenses	136,665	136,665	136,665	130,000	(6,665)	-4.88%
	APPROPRIATION TOTAL	633,718	625,948	658,680	**671,230**	12,550	1.91%
	Water & Sewer Ent. Fund offset	(117,424)	(121,520)	(120,031)	**(126,307)**	(6,276)	5.23%
	TAXATION TOTAL	516,294	504,428	538,649	**544,923**	6,274	1.16%
		5.25%	-2.30%	6.78%	1.16%		
	Detail of Personnel Services:						
	Town Counsel	158,061	151,123	163,440	170,026	6,586	4.03%
	Benefits Atty./ Workers' Compensation Agent	129,825	132,422	135,265	140,716	5,451	4.03%
	Asst Admin / Claims Coordinator	79,250	77,826	84,077	86,599	2,522	3.00%
	Paralegals & Asst Claims Coordinator (2)	125,556	126,837	136,325	140,414	4,089	3.00%
	BASE SALARY + STEPS	492,692	488,208	519,106	537,755	18,649	3.59%
	Longevity	4,361	1,075	2,909	3,475	566	19.46%
	TOTAL PERSONNEL SERVICES	497,053	489,283	522,015	541,230	19,215	3.68%

11	**Town Clerk**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	388,194	479,056	378,119	526,775	148,656	39.31%
	Expenses	94,460	103,734	99,657	101,551	1,894	1.90%
	TAXATION TOTAL	482,654	582,790	477,776	**628,326**	150,550	31.51%
		-7.05%	20.75%	-18.02%	31.51%		
	Town Clerk's Office						
	Personnel Services	269,204	286,476	306,574	322,300	15,726	5.13%
	Expenses	17,610	17,610	11,000	9,500	(1,500)	-13.64%
	TOTAL	286,814	304,086	317,574	331,800	14,226	4.48%
	Detail of Personnel Services:						
	Town Clerk	102,982	105,042	113,668	118,248	4,580	4.03%
	Ass't Town Clerk	62,670	77,375	83,597	86,887	3,290	3.94%
	Other Clerks (2)	95,768	98,935	102,986	111,064	8,078	7.84%
	BASE SALARY + STEPS	261,420	281,352	300,251	316,199	15,948	5.31%
	Overtime	3,500	3,500	3,500	3,200	(300)	-8.57%
	Stipends	850	850	850	850	0	0.00%
	Longevity	3,434	774	1,973	2,051	78	3.95%
	TOTAL PERSONNEL SERVICES	269,204	286,476	306,574	322,300	15,726	5.13%
	Elections and Town Meeting (13-0-1)						
	Personnel Services	118,990	192,580	71,545	204,475	132,930	185.80%
	Expenses	76,850	86,124	88,657	92,051	3,394	3.83%
	TOTAL	195,840	278,704	160,202	296,526	136,324	85.10%
	Three elections in FY 2027 (primary, general and town)						

12	**Board of Registrars**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	56,285	58,483	63,684	67,591	3,907	6.13%
	Expenses	15,250	15,250	15,250	13,250	(2,000)	-13.11%
	TOTAL	71,535	73,733	78,934	**80,841**	1,907	2.42%
		-4.44%	3.07%	7.05%	2.42%		
	Detail of Personnel Services:						
	Registrar of Voters	1,500	1,500	1,500	1,500	0	0.00%
	Registrars of Voters (3 PT)	1,500	1,500	1,500	1,500	0	0.00%
	Moderator	500	500	500	500	0	0.00%
	Assistant Registrar of Voters	49,860	52,058	57,259	61,691	4,432	7.74%
	BASE SALARY + STEPS	53,360	55,558	60,759	65,191	4,432	7.29%
	Overtime	2,500	2,500	2,500	1,475	(1,025)	-41.00%
	Stipends	425	425	425	425	0	0.00%
	Longevity	0	0	0	500	500	
	TOTAL PERSONNEL SERVICES	56,285	58,483	63,684	67,591	3,907	6.13%

13	**Parking**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	65,575	71,220	78,205	85,071	6,866	8.78%
	Expenses	20,780	20,780	20,780	16,500	(4,280)	-20.60%
	APPROPRIATION TOTAL	86,355	92,000	98,985	**101,571**	2,586	2.61%
	Parking meter offset	(32,075)	(34,898)	(38,390)	**(62,735)**	(24,345)	63.41%
	TAXATION TOTAL	54,280	57,102	60,595	**38,836**	(21,759)	-35.91%
		-7.64%	5.20%	6.12%	-35.91%		
	Detail of Personnel Services:						
	Data Input Operator / Clerk	64,150	69,795	76,780	83,146	6,366	8.29%
	BASE SALARY + STEPS	64,150	69,795	76,780	83,146	6,366	8.29%
	Overtime	1,000	1,000	1,000	1,000	0	0.00%
	Longevity	0	0	0	500	500	
	Stipends	425	425	425	425	0	0.00%
	TOTAL PERSONNEL SERVICES	65,575	71,220	78,205	85,071	6,866	8.78%

14	**Planning & Community Development (11-4-0)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	799,601	803,181	881,940	941,629	59,689	6.77%
	Expenses	35,021	38,621	38,621	34,359	(4,262)	-11.04%
	APPROPRIATION TOTAL	834,622	841,802	920,561	**975,988**	55,427	6.02%
	Urban Renewal Fund / Central School offset	(10,000)				0	
	School offset *	(46,022)	(47,739)	(51,573)	**(53,120)**	(1,547)	3.00%
	Conservation Comm. Fees & Fines Account **	(7,640)	(7,963)	0	**0**	0	
	CDBG Planning Offset	(55,043)	(51,341)	(56,498)	**(66,355)**	(9,857)	17.45%
	CDBG Administrator offset ***	(80,885)	(79,221)	(86,111)	**(93,308)**		
	TAXATION TOTAL	635,032	655,539	726,378	**763,205**	36,827	5.07%
		0.61%	3.23%	10.81%	5.07%		
	Detail of Personnel Services:						
	Director	131,158	136,076	147,250	153,185	5,935	4.03%
	Economic Dev't Coordinator	90,658	90,658	99,765	106,594	6,829	6.85%
	Assistant Director	104,966	90,658	99,765	106,594	6,829	6.85%
	Senior Planner	75,388	75,388	82,961	91,940	8,979	10.82%
	Sustainability Manager *	92,042	95,476	103,145	106,240	3,095	3.00%
	Office Manager	59,669	66,517	73,175	79,294	6,119	8.36%
	Environmental Planner **	76,402	79,630	87,626	96,884	9,258	10.57%
	CDBG Administrator offset	80,885	78,921	85,811	92,808	6,997	
	Senior Transportation Planner	87,108	88,732	101,291	106,240	4,949	4.89%
	BASE SALARY + STEPS	798,276	802,056	880,789	939,779	58,990	6.70%
	Longevity	500	300	300	1,000	700	233.33%
	Cleaning allowance	825	825	850	850	0	0.00%
	TOTAL PERSONNEL SERVICES	799,601	803,181	881,940	941,629	59,689	6.77%

** Position 1/2 funded through school offset*

*** Prior to FY2026, the Conservation Commission funded 10% of the Environmental Planner's salary*

15	**Redevelopment Board (14-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Expenses	10,800	12,800	12,800	10,500	(2,300)	-17.97%
	TAXATION TOTAL	10,800	12,800	12,800	**10,500**	(2,300)	-17.97%
		0.00%	18.52%	0.00%	-17.97%		

16	**Zoning Board of Appeals (18-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	63,610	66,423	71,901	76,765	4,864	6.76%
	Expenses	10,300	10,300	10,300	7,053	(3,247)	-31.52%
	TAXATION TOTAL	73,910	76,723	82,201	**83,818**	1,617	1.97%
		16.03%	3.81%	3.81%	1.97%		
	Detail of Personnel Services:						
	Principal Clerk & typist (.89)	63,610	65,980	71,281	76,145	4,864	6.82%
	BASE SALARY + STEPS	63,610	65,980	71,281	76,145	4,864	6.82%
	Longevity	0	443	620	620	0	0.00%
	TOTAL PERSONNEL SERVICES	63,610	66,423	71,901	76,765	4,864	6.76%

17	**Public Works**	2024	2025	2026	**2027**	$ change	% change
	All Public Works						
	Personnel Services	4,708,377	3,901,489	5,044,040	5,227,174	183,134	3.63%
	Expenses	7,597,586	7,902,586	8,677,361	8,823,681	146,320	1.69%
	APPROPRIATION TOTAL	12,305,963	11,804,075	13,721,401	**14,050,855**	329,454	2.40%
	Water & Sewer Ent. Fund offset	(1,249,360)	(1,290,788)	(1,309,780)	**(1,361,416)**	(51,636)	3.94%
	Other offsets and transfers	(245,000)	(275,000)	(275,000)	**(305,000)**	(30,000)	10.91%
	TAXATION TOTAL	10,811,603	10,238,287	12,136,621	**12,384,439**	247,818	2.04%
		3.21%	-5.30%	18.54%	2.04%		
	For fiscal year 2027, the Director of Public Works is hereby authorized to transfer funds within this budget.						
	Administration						
	Personnel Services	623,942	639,308	698,419	721,750	23,331	3.34%
	Expenses	20,600	30,600	27,000	25,900	(1,100)	-4.07%
	APPROPRIATION TOTAL	644,542	669,908	725,419	**747,650**	22,231	3.06%
	Recycling fund offset	(35,000)	(35,000)	(35,000)	**(35,000)**	0	0.00%
	Water & Sewer Ent. Fund offset	(314,178)	(322,271)	(334,954)	**(362,710)**	(27,756)	8.29%
	TAXATION TOTAL	295,364	312,637	355,465	**349,940**	(5,525)	-1.55%
		-6.65%	5.85%	13.70%	-1.55%		
ADMINISTRATION	Detail of Personnel Services:						
	Director of Public Works	163,573	163,573	173,534	178,740	5,206	3.00%
	Assistant Director of Public Works	99,369	103,078	114,836	116,151	1,315	1.15%
	Recycling Coordinator (.86)	70,967	73,602	78,084	80,427	2,343	3.00%
	Administrative Assistant	53,418	55,403	60,965	62,794	1,829	3.00%
	Principal Accounting Clerk / Bookkeeper	49,860	51,691	51,025	59,111	8,086	15.85%
	Principal Clerk / Stenographer	46,391	48,096	55,848	57,032	1,184	2.12%
	Waste diversion & curbside enforcement (.71)	30,005	30,005	31,833	34,004	2,171	6.82%
	Systems Analyst / Director GIS	93,322	96,823	111,358	114,699	3,341	3.00%
	BASE SALARY + STEPS	606,905	622,271	677,483	702,958	25,475	3.76%
	Longevity	5,507	5,507	5,806	5,962	156	2.69%
	Overtime, double-time & out-of-grade pay	10,255	10,255	10,255	7,955	(2,300)	-22.43%
	Cleaning & auto allowance	1,275	1,275	4,875	4,875		
	TOTAL PERSONNEL SERVICES	623,942	639,308	698,419	721,750	23,331	3.34%
	Engineering						
	Personnel Services	376,066	389,675	386,776	410,526	23,750	6.14%
	Expenses	88,500	88,500	88,500	73,500	(15,000)	-16.95%
	APPROPRIATION TOTAL	464,566	478,175	475,276	**484,026**	8,750	1.84%
	Water & Sewer Ent. Fund offset	(283,450)	(293,118)	(296,475)	**(294,671)**	1,804	-0.61%
	TAXATION TOTAL	181,116	185,057	178,801	**189,355**	10,554	5.90%
		4.25%	2.18%	-3.38%	5.90%		
ENGINEERING	Detail of Personnel Services:						
	Town Engineer	122,347	126,889	129,799	133,693	3,894	3.00%
	Assistant Town Engineer	93,005	101,129	92,596	92,710	114	0.12%
	Jr. Engineers (2)	152,934	155,096	159,031	173,573	14,542	9.14%
	BASE SALARY + STEPS	368,286	383,114	381,426	399,976	18,550	4.86%
	Longevity	2,930	1,711	500	700	200	40.00%
	Overtime	3,800	3,800	3,800	2,800	(1,000)	-26.32%
	PE Stipend				6,000		
	Clothing allowance	1,050	1,050	1,050	1,050		
	TOTAL PERSONNEL SERVICES	376,066	389,675	386,776	410,526	23,750	6.14%

CEMETERIES

Cemetery						
Personnel Services	290,032	290,979	310,420	324,780	14,360	4.63%
Expenses	222,500	222,500	192,500	192,500	0	0.00%
APPROPRIATION TOTAL	512,532	513,479	502,920	**517,280**	14,360	2.86%
Transfer from Cemetery Fund (see Article 84)	(210,000)	(240,000)	(240,000)	**(270,000)**	(30,000)	12.50%
TAXATION TOTAL	302,532	273,479	262,920	**247,280**	(15,640)	-5.95%
	6.60%	-9.60%	-3.86%	-5.95%		
Detail of Personnel Services:						
Supervisor	81,916	91,060	96,608	100,289	3,681	3.81%
Working Foreman	68,930	61,574	68,539	73,383	4,844	7.07%
Motor Equip. Operator	52,926	52,928	56,147	56,491	344	0.61%
Principal Clerk	56,332	56,332	59,764	64,771	5,007	8.38%
BASE SALARY + STEPS	260,104	261,894	281,058	294,934	13,876	4.94%
Longevity	6,296	5,453	5,730	6,214	484	8.45%
Overtime, double-time & out-of-grade pay	22,157	22,157	22,157	22,157	0	0.00%
Clothing and cleaning allowance	1,475	1,475	1,475	1,475		
TOTAL PERSONNEL SERVICES	290,032	290,979	310,420	324,780	14,360	5%

NATURAL RESOURCES

Natural Resources (13-1-0)						
Personnel Services	1,245,531	1,270,281	1,328,662	1,386,995	58,333	4.39%
Expenses	549,000	549,000	589,000	553,822	(35,178)	-5.97%
APPROPRIATION TOTAL	1,794,531	1,819,281	1,917,662	**1,940,817**	23,155	1.21%
Maintenance of Town Fields	60,000	90,000	90,000	**90,000**	0	0.00%
TAXATION TOTAL	1,854,531	1,909,281	2,007,662	**2,030,817**	23,155	1.15%
	2.64%	2.95%	5.15%	1.15%		
Detail of Personnel Services:						
Forestry Supervisor	81,916	91,060	96,608	100,289	3,681	3.81%
Parks Maintenance Supervisor	77,519	87,449	94,483	101,749	7,266	7.69%
Working Foreman / Tree Climber	68,372	70,939	72,538	75,492	2,954	4.07%
Working Foreman / Laborer	68,930	68,933	73,122	78,290	5,168	7.07%
Motor Equip. Operator (2)	118,427	118,433	125,657	128,580	2,923	2.33%
Park Maintenance Craftsman (5)	287,882	292,042	311,997	327,714	15,717	5.04%
Tree Climbers (3)	176,495	181,750	188,423	193,611	5,188	2.75%
Tree Warden	79,250	79,250	84,077	89,814	5,737	6.82%
Laborer (3)	150,285	151,466	152,321	160,235	7,914	5.20%
BASE SALARY + STEPS	1,109,076	1,141,322	1,199,226	1,255,774	56,548	4.72%
Longevity	8,277	10,781	11,258	13,642	2,384	21.18%
Overtime, double-time & out-of-grade pay	120,303	110,303	110,303	109,704	(599)	-0.54%
Clothing allowance	7,875	7,875	7,875	7,875		
TOTAL PERSONNEL SERVICES	1,245,531	1,270,281	1,328,662	1,386,995	58,333	4.39%

SANITATION & HIGHWAYS

Sanitation & Highway						
Personnel Services	1,693,720	1,717,431	1,817,694	1,869,094	51,400	2.83%
Expenses	653,000	653,000	646,375	573,875	(72,500)	(0.1)
APPROPRIATION TOTAL	2,346,720	2,370,431	2,464,069	**2,442,969**	(21,100)	-0.86%
Water & Sewer Ent. Fund offset	(455,941)	(472,693)	(474,086)	**(492,814)**	(18,728)	3.95%
Highway total	1,890,779	1,897,738	1,989,983	**1,950,155**	(39,828)	-2.00%
Curbside Collection	3,959,973	4,209,973	4,464,973	**5,390,071**		
Solid Waste	435,000	435,000	940,000	**290,000**	(650,000)	-69.15%
Removal of ice & snow *	1,172,013	1,172,013	1,172,013	**1,172,013**	0	0.00%
TAXATION TOTAL	7,457,765	7,714,724	8,566,969	**8,802,239**	235,270	2.75%
	3.30%	3.45%	11.05%	2.75%		
Detail of Personnel Services:						
Operations Manager	103,973	115,579	122,618	127,080	4,462	3.64%
Sup. of Highway/Water/Sewer	87,749	97,542	103,482	107,369	3,887	3.76%
Fuel depot stipend	3,000	3,000	3,000	3,000	0	0.00%
Working Foreman Highway (2)	141,872	141,878	150,504	156,580	6,076	4.04%
Working Foreman / Mason	66,439	66,441	70,491	73,383	2,892	4.10%
Licensed Mason	60,465	54,883	56,022	60,751	4,729	8.44%
Motor Equipment Operators (13)	733,422	739,180	792,330	808,450	16,120	2.03%
Working Foreman / Painter	68,930	68,933	73,122	76,098	2,976	4.07%
Carpenter	62,732	62,735	66,545	69,333	2,788	4.19%
Dispatcher	62,732	62,735	66,545	69,333	2,788	4.19%
Laborer / Watchman	52,926	54,971	61,951	64,593	2,642	4.26%
Temporary/Seasonal Laborers	65,000	65,000	65,000	65,000	0	0.00%
BASE SALARY + STEPS	1,509,240	1,532,877	1,631,610	1,680,970	49,360	3.03%
Longevity	15,831	15,905	17,435	19,475	2,040	11.70%
Overtime, double-time & out-of-grade pay	157,624	157,624	157,624	157,624	0	0.00%
Clothing allowance	11,025	11,025	11,025	11,025		
TOTAL PERSONNEL SERVICES	1,693,720	1,717,431	1,817,694	1,869,094	51,400	2.83%

SANITATION

Sanitation expenses						
Waste hauling	2,884,000	3,009,000	3,089,000	3,928,688	839,688	27.18%
Rubbish Disposal (tip fee)	1,075,973	1,200,973	1,375,973	979,407	(396,566)	-28.82%
Recycling processing **				481,976		
Total curbside collection	3,959,973	4,209,973	4,464,973	5,390,071		
Yard waste disposal **	115,000	115,000	620,000	0	(620,000)	-100.00%
Solid Fill / Residual Disposal	180,000	180,000	180,000	150,000	(30,000)	-16.67%
Recycling	50,000	50,000	50,000	50,000	0	0.00%
Food scrap diversion program	50,000	50,000	50,000	50,000	0	0.00%
Hazardous Waste (collection & disposal)	40,000	40,000	40,000	40,000	0	0.00%
Total Solid waste	435,000	435,000	940,000	290,000		
TOTAL SANITATION EXPENSES	4,394,973	4,644,973	5,404,973	5,680,071	275,098	5.09%

** Snow & ice is budgeted at approximately 80% of the 10-year average of expenditures*

*** With the new contract, the Town no longer pays for disposal of yard waste, but is responsible for processing of recyclables*

MOTOR EQUIPMENT REPAIR

Motor Equipment Repair						
Personnel Services	479,086	447,809	502,069	514,029	11,960	2.38%
Expenses	187,000	187,000	202,000	202,000	0	0.00%
APPROPRIATION TOTAL	666,086	634,809	704,069	**716,029**	11,960	1.70%
Water & Sewer Ent. Fund offset	(195,791)	(202,706)	(204,265)	**(211,221)**	(6,956)	3.41%
TAXATION TOTAL	470,295	470,295	499,804	**504,808**	5,004	1.00%
	5.62%	5.62%	6.27%	1.00%		
Detail of Personnel Services:						
Supervisor of Motor Equip. Repair	81,916	91,060	87,991	94,811	6,820	7.75%
Working Foreman Motor Equip. Repair	70,936	70,939	75,252	78,290	3,038	4.04%
Motor Equipment Repairman (4)	270,738	275,732	287,226	289,628	2,402	0.84%
BASE SALARY + STEPS	423,590	437,731	450,469	462,729	12,260	2.72%
Longevity	6,796	7,453	2,900	3,600	700	24.14%
Overtime & out-of-grade pay	46,075	46,075	46,075	45,075	(1,000)	-2.17%
Clothing allowance	2,625	2,625	2,625	2,625	0	0.00%
TOTAL PERSONNEL SERVICES	479,086	479,086	502,069	514,029	11,960	2.38%

STREET LIGHTING

Street Lighting (14-1-0)					$ change	% change
Street lighting - maintenance	35,000	40,000	40,000	40,000	0	0.00%
Street lighting - energy	100,000	110,000	110,000	107,500	(2,500)	-2.27%
TAXATION TOTAL	135,000	150,000	150,000	**147,500**	(2,500)	-1.67%
	8.70%	6.00%	0.00%	-1.67%		

TRAFFIC SIGNALS

Traffic Signals (13-2-0)					$ change	% change
Traffic signals - maintenance	90,000	90,000	90,000	90,000	0	0.00%
Traffic signals - energy	25,000	25,000	25,000	22,500	(2,500)	-10.00%
TAXATION TOTAL	115,000	115,000	115,000	**112,500**	(2,500)	-2.17%
	8.70%	6.00%	0.00%	-2.17%		

18	**Facilities (14-1-0)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	517,601	517,442	548,091	553,171	5,080	0.93%
	Expenses	706,460	797,460	861,400	833,259	(28,141)	-3.27%
	APPROPRIATION TOTAL	1,224,061	1,314,902	1,409,491	**1,386,430**	(23,061)	-1.64%
	School offset	(104,703)	(105,751)	(116,334)	**(109,836)**	6,498	-5.59%
	TAXATION TOTAL	1,119,358	1,209,151	1,293,157	**1,276,594**	(16,563)	-1.28%
		28.89%	8.02%	6.95%	-1.28%		
	Detail of Personnel Services:						
	Director of Facilities	136,640	139,373	150,732	150,179	(553)	-0.37%
	Building Craftsman	70,936	70,939	75,252	78,290	3,038	4.04%
	Sr. Building Custodian	60,591	60,595	64,290	66,994	2,704	4.21%
	Administrative Assistant	72,266	69,396	76,667	69,493	(7,174)	-9.36%
	Custodian	60,591	60,595	64,290	66,994	2,704	4.21%
	Sr. Building Custodian - Library (.88)	50,296	50,299	51,431	53,651	2,220	4.32%
	Weekend Custodian (.23,.23,.23,.34)	13,849	13,850	12,834	19,000	6,166	48.04%
	BASE SALARY + STEPS	465,169	465,047	495,496	504,601	9,105	1.84%
	Overtime	43,556	43,556	43,556	38,556	(5,000)	-11.48%
	Clothing allowance	1,450	1,450	1,450	1,450		
	Auto allowance	4,826	4,826	4,826	4,826		
	Longevity	2,600	2,563	2,763	3,738	975	35.29%
	TOTAL PERSONNEL SERVICES	517,601	517,442	548,091	553,171	5,080	0.93%

19	**Police Services (15-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	8,414,950	8,813,221	8,938,086	9,002,696	64,610	0.72%
	Expenses	761,050	761,050	860,166	822,080	(38,086)	-4.43%
	APPROPRIATION TOTAL	9,176,000	9,574,271	9,798,252	**9,824,776**	26,524	0.27%
	Parking fund offset	(79,250)	(79,250)	(79,064)	**(127,576)**	(48,512)	0.00%
	Grant				**(30,000)**		
	TAXATION TOTAL	9,096,750	9,495,021	9,719,188	**9,667,200**	(51,988)	-0.53%
		3.15%	4.38%	2.36%	-0.53%		
	Detail of Personnel Services						
	Police Chief	202,348	206,395	216,259	229,652	13,393	6.19%
	Captains (3)	398,139	398,139	398,139	398,139	0	0.00%
	Lieutenants (6)	725,907	727,101	725,904	726,982	1,078	0.15%
	Sergeants (9)	875,549	850,431	854,115	856,030	1,915	0.22%
	Patrol Officers (49)	3,863,005	4,266,018	4,314,068	4,388,259	74,191	1.72%
	Parking Control Officers (3)	157,200	157,200	157,327	168,701	11,374	7.23%
	Administrative Assistant	69,017	75,046	78,457	82,787	4,330	5.52%
	Principal Clerk	59,101	59,101	61,786	57,433	(4,353)	-7.05%
	Senior Clerk & Typist (.69)	27,304	27,794	29,057	33,011	3,954	13.61%
	Special Projects Clerk	59,101	59,101	64,103	67,548	3,445	5.37%
	Detention/Police Records Attendant	58,772	58,772	52,127	57,032	4,905	9.41%
	Animal Control Officer	67,721	72,064	74,314	74,549	235	0.32%
	Case Manager / Homeless Outreach (.75) *	52,880	50,980	53,297	55,707	2,410	4.52%
	Communications Supervisor	75,728	85,431	91,100	91,100	0	0.00%
	Dispatchers (9)	558,032	555,078	585,799	591,327	5,528	0.94%
	SALARIES	7,249,804	7,648,649	7,755,851	7,878,257	122,406	1.58%
	Longevity	179,431	178,857	196,521	194,508	(2,013)	-1.02%
	Overtime	659,167	659,167	659,167	629,654	(29,513)	-4.48%
	Minuteman Bikeway Patrol	21,018	21,018	21,018	10,000	(11,018)	-52.42%
	Holiday pay	222,503	222,503	222,503	222,503	0	0.00%
	School Credits **	5,100	5,100	5,100	0	(5,100)	-100.00%
	Court Time	37,142	37,142	37,142	37,142	0	0.00%
	Differential & out-of-grade pay	3,382	3,382	3,382	3,382	0	0.00%
	Accreditation stipend **	7,344	7,344	7,344	0	(7,344)	-100.00%
	Emergency dispatch stipend **	2,809	2,809	2,809	0	(2,809)	-100.00%
	Cleaning allowance	23,650	23,650	23,650	23,650	0	0.00%
	Clothing allowance	3,600	3,600	3,600	3,600	0	0.00%
	TOTAL PERSONNEL SERVICES	8,414,950	8,813,221	8,938,086	9,002,696	64,610	0.72%

* 75% of Case Manager / Homeless Outreach. Remaining 25% is in Human Services budget

** These credits and stipends are no longer used or are paid through grant programs

20	**Fire Services**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	8,322,882	8,370,685	8,328,720	8,286,198	(42,522)	-0.51%
	Expenses	429,900	429,900	429,900	425,280	(4,620)	-1.07%
	APPROPRIATION TOTAL	8,752,782	8,800,585	8,758,620	**8,711,478**	(47,142)	-0.54%
	Ambulance Revolving Fund offset *	(100,000)	(25,000)	(25,000)	**(28,000)**	(3,000)	
	TAXATION TOTAL	8,652,782	8,775,585	8,733,620	**8,683,478**	(50,142)	-0.57%
		11.73%	1.42%	-0.48%	-0.57%		
	Detail of Personnel Services						
	Fire Chief	168,778	172,992	178,325	188,815	10,490	5.88%
	Chief Officer (5)	599,448	599,448	599,448	602,510	3,062	0.51%
	Captain (7)	725,516	726,847	719,189	723,018	3,829	0.53%
	Lieutenant (15)	1,335,877	1,337,996	1,340,115	1,341,182	1,067	0.08%
	Firefighter (50)	3,655,899	3,682,808	3,642,989	3,613,461	(29,528)	-0.81%
	Office Manager	76,672	76,672	81,341	84,329	2,988	3.67%
	Emergency Management Stipend **	6,000	6,000	6,000	0	(6,000)	-100.00%
	Master Mechanic	84,783	82,738	98,025	103,768	5,743	5.86%
	Motor Equipment Repairman	68,929	68,918	64,060	68,069	4,009	6.26%
	BASE SALARY + STEPS	6,721,902	6,754,419	6,729,492	6,725,152	(4,340)	-0.06%
	Longevity	180,396	181,079	165,416	166,355	939	0.57%
	Overtime	473,781	473,781	473,781	473,781	0	0.00%
	Holiday pay	186,858	186,858	195,467	193,467	(2,000)	-1.02%
	Vacation, personal time, double time	123,537	123,537	123,537	121,537	(2,000)	-1.62%
	School Credits	226,618	242,204	230,765	216,724	(14,041)	-6.08%
	EMT/Defibrillator Pay	373,890	373,957	374,362	356,282	(18,080)	-4.83%
	Cleaning allowance	25,100	24,050	25,100	23,100	(2,000)	-7.97%
	Tool allowance	1,300	1,300	1,300	1,300		
	Captains working as Chief Officers	9,500	9,500	9,500	8,500	(1,000)	-10.53%
	TOTAL PERSONNEL SERVICES	8,322,882	8,370,685	8,328,720	8,286,198	(42,522)	-0.51%

* Starting in FY 2024, ambulance revenue flows primarily to the general fund, reducing this offset.
** This stipend has not been used since 2022

21	**Inspections**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	511,882	523,921	565,409	601,357	35,948	6.36%
	Expenses	15,200	15,200	15,200	12,002	(3,198)	-21.04%
	TAXATION TOTAL	527,082	539,121	580,609	**613,359**	32,750	5.64%
		5.61%	2.28%	7.70%	5.64%		
	Detail of Personnel Services:						
	Director of Inspectional Services	119,234	119,233	133,863	139,257	5,394	4.03%
	Wire Inspector	81,904	89,059	94,483	101,749	7,266	7.69%
	Plumbing & Gas Inspector	76,092	84,289	92,775	98,101	5,326	5.74%
	Building Inspector (1.5,1.5,1.4,1.4)	118,402	128,746	120,483	128,218	7,735	6.42%
	Office Manager	58,772	44,752	64,448	69,376	4,928	7.65%
	Record Keeper (.89)	42,889	44,481	46,023	49,628	3,605	
	BASE SALARY + STEPS	497,293	510,560	552,075	586,329	34,254	6.20%
	Longevity	3,539	2,311	2,284	3,428	1,144	50.09%
	Cleaning and clothing allowance	1,050	1,050	1,050	1,600	550	52.38%
	Temporary workers	6,000	6,000	6,000	6,000	0	0.00%
	Overtime	4,000	4,000	4,000	4,000	0	0.00%
	TOTAL PERSONNEL SERVICES	511,882	523,921	565,409	601,357	35,948	6.36%

22	**Education (19-1-0)**	2024	2025	2026	**2027**	$ change	% change
	TAXATION TOTAL *	88,947,334	96,521,248	103,630,672	**107,775,899**	4,145,227	4.00%
		5.33%	8.52%	7.37%	4.00%		

Refer to the Arlington Public Schools Budget Report for details
** These appropriations do not include other funds which go directly to the School Department without appropriation*

23	**Libraries**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	2,238,758	2,304,999	2,462,502	2,560,505	98,003	3.98%
	Expenses	539,880	547,380	547,380	489,820	(57,560)	-10.52%
	APPROPRIATION TOTAL	2,778,638	2,852,379	3,009,882	**3,050,325**	40,443	1.34%
	Fox and Robbins Shop	(25,200)	(30,000)	(40,000)	**(40,000)**	0	0.00%
	TAXATION TOTAL	2,753,438	2,822,379	2,969,882	**3,010,325**	40,443	1.36%
		4.55%	2.50%	5.23%	1.36%		
	Detail of Personnel Services:						
	Library Director	110,767	114,924	126,494	135,175	8,681	6.86%
	Assistant Director	91,454	88,147	97,024	103,681	6,657	6.86%
	Head of Children's Services	87,116	87,116	92,422	95,195	2,773	3.00%
	Head of Technical Services	81,698	81,698	86,672	89,273	2,601	3.00%
	Head of Circulation & Asst Head of Circulation	70,292	80,885	85,811	177,334	91,523	106.66%
	Branch Librarian/Technical Librarian (2.5)	222,091	210,593	226,301	236,172	9,871	4.36%
	Adult Service Librarians (5)	333,182	351,976	383,950	400,787	16,837	4.39%
	Children's Librarian (4.4,4.4,5,5.34)	276,618	292,035	338,256	381,587	43,331	12.81%
	Senior Library Assistants (9.6,9.6,9.6,8.6)	538,947	544,209	585,291	491,935	(93,356)	-15.95%
	Library Assistants & Intern (3.6)	154,726	176,273	161,217	163,613	2,396	1.49%
	Office Manager	73,901	76,672	81,341	84,329	2,988	3.67%
	Pages (PT)	113,198	113,198	113,198	113,198	0	0.00%
	BASE SALARY + STEPS	2,153,990	2,217,726	2,377,977	2,472,279	94,302	3.97%
	Overtime	60,000	60,000	60,000	55,000	(5,000)	-8.33%
	Night Time Differential	1,142	1,142	1,142	1,142	0	0.00%
	Longevity	18,551	21,056	18,308	27,009	8,701	47.53%
	Stipends and clothing allowance	5,075	5,075	5,075	5,075	0	0.00%
	TOTAL PERSONNEL SERVICES	2,238,758	2,304,999	2,462,502	2,560,505	98,003	3.98%

24	**Health & Human Services**	2024	2025	2026	**2027**	$ change	% change
	All Health and Human Services						
	Personnel Services	1,526,474	1,496,016	1,511,105	1,575,828	64,723	4.28%
	Expenses	435,178	436,216	420,398	311,536	(108,862)	-25.89%
	APPROPRIATION TOTAL	1,961,652	1,932,232	1,931,503	**1,887,364**	(44,139)	-2.29%
	Total offsets (see below)	(327,528)	(261,040)	(204,785)	**(215,839)**	(11,054)	
	TAXATION TOTAL	1,634,124	1,671,192	1,726,718	**1,671,525**	(55,193)	-3.20%
		-2.28%	2.27%	3.32%	-3.20%		
	Administration						
	Personnel Services	755,031	671,263	713,790	747,526	33,736	4.73%
	Expenses	139,610	140,648	124,830	119,990	(4,840)	-3.88%
	APPROPRIATION TOTAL	894,641	811,911	838,620	**867,516**	28,896	3.45%
	ARPA, Public Health	(130,152)	(55,967)	(59,376)	**(47,121)**		
	Bureau of Substance Abuse	(19,192)	(20,278)	(22,316)	**(37,450)**		
	TAXATION TOTAL	745,297	735,666	756,928	**782,945**	26,017	3.44%
		-3.31%	-1.29%	2.89%	3.44%		
	Detail of Personnel Services:						
	Director of Health and Human Services	148,705	135,070	143,296	149,070	5,774	4.03%
	Public Health Director	112,282	116,450	116,979	122,695	5,716	4.89%
ADMIN	Assistant Public Health Director	85,679	85,679	78,518	83,884	5,366	6.83%
	Public Health Nurse	91,749	91,749	97,337	100,257	2,920	3.00%
	Health Compliance Inspector	71,520	68,953	75,876	79,608	3,732	4.92%
	Program Coord. / Preventions Svcs Mgr	76,766	81,113	89,262	93,625	4,363	4.89%
	HHS Administrative Assistant	76,672	76,672	81,341	84,329	2,988	3.67%
	Case Manager/Homeless Outreach (0,0,.25,.25) *			16,757	19,261	2,504	14.94%
	Health Compliance Officer (ARPA-funded)	74,185				0	
	BASE SALARY + STEPS	737,558	655,686	699,366	732,729	33,363	4.77%
	Overtime	7,500	7,500	7,500	7,500	0	0.00%
	Longevity	8,248	6,352	5,199	5,572	373	7.17%
	Cleaning allowance	425	425	425	425	0	0.00%
	Auto allowance	1,300	1,300	1,300	1,300	0	0.00%
	TOTAL PERSONNEL SERVICES	755,031	671,263	713,790	747,526	33,736	4.73%

* 25% of Case Manager / Homeless Outreach moved from AYCC. Remaining 75% is in Police budget

VETERANS

Veteran's Services						
Personnel Services	76,485	82,344	87,357	94,811	7,454	8.53%
Expenses	11,268	11,268	11,268	10,801	(467)	-4.14%
Veteran's aid & assistance *	240,000	240,000	240,000	140,000	(100,000)	-41.67%
TAXATION TOTAL	327,753	333,612	338,625	**245,612**	(93,013)	-27.47%
	0.00%	1.79%	1.50%	-27.47%		
Detail of Personnel Services:						
Director of Veterans' Services	75,728	82,344	87,357	94,811	7,454	8.53%
BASE SALARY + STEPS	75,728	82,344	87,357	94,811	7,454	8.53%
Longevity	757	0	0	0	0	
TOTAL PERSONNEL SERVICES	76,485	82,344	87,357	94,811	7,454	8.53%

** 75% of veterans's aid & assistance is reimbursed by state.*
Usage has been declining due to the reduction in the number of low-income veterans.

COUNCIL ON AGING

Council on Aging						
Personnel Services	474,330	511,439	540,483	552,427	11,944	2.21%
Expenses *	5,300	5,300	5,300	4,770	(530)	-10.00%
APPROPRIATION TOTAL	479,630	516,739	545,783	**557,197**	11,414	2.09%
Executive Office of Elder Affairs offset	(112,222)	(116,513)	(123,093)	**(131,268)**	(8,175)	
TAXATION TOTAL	367,408	400,226	422,690	**425,929**	3,239	0.77%
	-8.76%	8.93%	5.61%	0.77%		
Detail of Personnel Services:						
Executive Director	88,021	99,302	105,350	111,289	5,939	5.64%
Social Worker (2)	165,590	171,738	182,196	187,662	5,466	3.00%
Principal Clerk & Secretary	60,748	73,901	78,402	81,302	2,900	3.70%
Nurse (.91,.91.8,.8)	72,805	75,516	83,107	74,900	(8,207)	-9.88%
Receptionist (1.7)**	82,018	85,064	85,792	91,036	5,244	6.11%
BASE SALARY + STEPS	469,182	505,521	534,847	546,189	11,342	2.12%
Longevity	3,323	4,093	3,811	4,413	602	15.80%
Stipends	425	425	425	425	0	0.00%
Auto allowance	1,400	1,400	1,400	1,400	0	0.00%
TOTAL PERSONNEL SERVICES	474,330	511,439	540,483	552,427	11,944	2.21%

* Rent no longer included
*** Represents the Town portion only. This position are partially funded by State and other grants.*

DIVERSITY

Diversity, Equity & Inclusion (13-2-1)						
Personnel Services	220,628	230,970	169,475	181,064	11,589	6.84%
Expenses	39,000	39,000	39,000	35,975	(3,025)	-7.76%
APPROPRIATION TOTAL	259,628	269,970	208,475	**217,039**	8,564	4.11%
ARPA Equity and Outreach offset	(65,962)	(68,282)	0	**0**		
TAXATION TOTAL	193,666	201,688	208,475	**217,039**	8,564	4.11%
	13.27%	4.14%	3.37%	4.11%		
Detail of Personnel Services:						
Div., Eq, & Inc. Director	88,662	93,727	94,137	100,577	6,440	6.84%
ADA Coordinator	66,004	68,461	75,338	80,487	5,149	6.83%
Comm. Outreach Coordinator (ARPA-funded)	65,962	68,282	0	0		
BASE SALARY + STEPS	220,628	230,470	169,475	181,064	11,589	6.84%
Longevity		500	0	0		
TOTAL PERSONNEL SERVICES		230,970	169,475	181,064	11,589	6.84%

25	**Retirement (15-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Contributory Pensions	15,676,279	16,555,650	17,466,210	18,407,735	941,525	5.39%
	APPROPRIATION TOTAL	15,676,279	16,555,650	17,466,210	**18,407,735**	941,525	5.39%
	Water & Sewer Ent. Fund offset	(1,542,544)	(1,560,954)	(1,599,942)	**(1,786,772)**	(186,830)	11.68%
	TAXATION TOTAL	14,133,735	14,994,696	15,866,268	**16,620,963**	754,695	4.76%
		5.73%	6.09%	5.81%	4.76%		

26	**Insurance (13-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Total insurance costs (health + other - offsets)	22,077,822	23,241,930	26,210,136	**28,941,819**	2,731,683	10.42%
		1.40%	5.27%	12.77%	10.42%		
	For FY 2027 , the Town Manager is hereby authorized to transfer funds within this budget.						
	Group Health / Group Insurance Commission *	19,546,768	20,905,086	23,482,301	26,307,027	2,824,726	12.03%
	Group Life Insurance	99,823	99,823	99,823	102,500	2,677	2.68%
	Workers' Compensation Insurance	580,000	580,000	600,000	580,000	(20,000)	-3.33%
	Medicare payroll tax	1,818,716	1,975,489	2,125,033	2,337,536	212,503	10.00%
	Flexible Benefit Plan	38,880	52,000	52,000	52,000	0	0.00%
	Medicare penalty	15,000	15,000	12,000	10,000	(2,000)	-16.67%
	Employee mitigation **	50,000	75,000	150,000	150,000	0	0.00%
	Opt-out program	213,996	207,996	189,997	186,000	(3,997)	-2.10%
	TOTAL GROUP HEALTH	22,363,183	23,910,394	26,711,154	29,725,063	3,019,906	11.31%
	Recreation Enterprise Fund	(46,327)	(75,167)	(114,446)	(116,176)	(1,730)	1.51%
	Ed Burns Arena Enterprise Fund	(35,936)	(40,411)	(43,679)	(56,430)	(12,751)	29.19%
	Contributory Retirement	(68,203)	(50,802)	(56,469)	(61,498)	(5,029)	8.91%
	Water & Sewer Ent. Fund offset	(542,848)	(560,752)	(588,252)	(674,762)	(86,510)	14.71%
	Arlington Community Education	(73,889)	(81,569)	(92,111)	(116,905)	(24,794)	26.92%
	School Lunch Program	(97,228)	(115,487)	(140,908)	(301,869)	(160,961)	114.23%
	After School Program		(224,334)	(210,383)	(121,204)	89,179	-42.39%
	High School Nursery (Baby Care)				(152,277)		
	Health Claims Trust Fund ***		(127,656)	0	0	0	
	TOTAL OFFSETS	(864,431)	(1,276,178)	(1,246,248)	(1,601,121)	(106,020)	8.51%
	NET GROUP HEALTH	21,498,752	22,634,216	25,464,906	28,123,942	2,659,036	10.44%
		1.40%	5.45%	12.51%	10.44%		
	Officers' Liability Insurance	55,000	65,100	68,355	71,080	2,725	3.99%
	Property Indemnity Insurance	394,695	413,238	547,500	567,422	19,922	3.64%
	Unemployment Insurance	150,000	150,000	150,000	200,000	50,000	33.33%
	TOTAL OTHER INSURANCE	599,695	628,338	765,855	838,502	72,647	9.49%
	Municipal Building Trust Fund	(20,625)	(20,625)	(20,625)	(20,625)	0	0.00%
	NET OTHER INSURANCE	579,070	607,713	745,230	817,877	72,647	9.75%

** All funds required to be paid for post employment benefits shall be transferred by the Comptroller, as needed, from this budget to the OPEB account established by Chapter 161 of the Acts of 2005 and Article 44 of the 2008 Annual Town Meeting for the purpose of paying OPEB costs from said fund.*

*** Estimate of funds to help cover higher than expected "out of pocket" employee hospital expenses.*

**** The Health Claims Trust Fund was fully disbursed in FY 2025.*

27	**Reserve Fund**	2024*	2025*	2026*	**2027***	$ change	% change
	Reserve Fund *						
	TAXATION TOTAL	1,900,782	2,019,326	2,089,593	**2,326,261**	236,668	11.33%
		8.42%	6.24%	3.48%	11.33%		

** The Finance Committee recommends a policy of dedicating 1% of the non-exempt budget to the Finance Committee's Reserve Fund*

A	**Water & Sewer Enterprise Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Service Summary	2,696,219	2,852,092	2,932,558	3,050,598	118,040	4.03%
	Expenses Summary	1,122,555	1,122,555	1,119,955	1,119,955	0	0.00%
	MWRA Assessment	15,260,957	15,377,926	15,750,263	16,069,807	319,544	2.03%
	Indirect Charges	783,970	815,824	823,148	894,146	70,998	8.63%
	Capital and Debt	2,370,572	2,337,926	2,537,369	2,532,069	(5,300)	-0.21%
	Health Insurance	542,848	560,752	588,252	674,762	86,510	14.71%
	Retirement	1,542,544	1,560,954	1,599,942	1,786,772	186,830	11.68%
	Workers Comp / Unemployment	9,500	9,500	9,500	9,500	0	0.00%
	TOTAL WATER & SEWER EXPENSES	24,329,165	24,637,529	25,360,987	**26,137,609**	776,622	3.06%
		1.87%	1.27%	2.94%	3.06%		
	REVENUES						
	User charges	23,959,165	24,267,529	24,990,987	25,767,609	776,622	3.11%
	Liens	200,000	200,000	200,000	200,000	0	0.00%
	Interest & penalties	50,000	50,000	50,000	50,000	0	0.00%
	Connection fees	120,000	120,000	120,000	120,000	0	0.00%
	Use of retained earnings	0	0	0	0	0	
	TOTAL WATER & SEWER REVENUES	24,329,165	24,637,529	25,360,987	**26,137,609**	776,622	3.06%
		1.87%	1.27%	2.94%	3.06%		
	FUND INCREASE (DECREASE)	0	0	0	0		
	(Deficit to be funded through General Fund)						
	Sewer Expenses	2024	2025	2026	2027		
	MWRA Assessment	9,540,188	9,615,593	9,662,664	9,848,367	185,703	1.92%
	Rehab capital	100,000	100,000	100,000	100,000	0	0.00%
	R&M Contracted Services	75,000	75,000	71,200	71,200	0	0.00%
	Other sewer expenses	62,500	62,500	77,300	77,300	0	0.00%
	TOTAL SEWER EXPENSES	9,777,688	9,853,093	9,911,164	10,096,867	185,703	1.87%
	Sewer Indirects						
	Health insurance	271,424	280,376	294,126	337,381	43,255	14.71%
	Retirement	771,272	780,477	799,971	893,386	93,415	11.68%
	DPW labor cost	624,680	645,394	654,890	680,708	25,818	3.94%
	Town labor cost	391,985	407,912	411,574	447,073	35,499	8.63%
	TOTAL SEWER INDIRECTS	2,059,361	2,114,159	2,160,561	2,358,548	197,987	9.16%
	Sewer Debt						
	Debt Principal	325,214	354,445	199,980	199,000	(980)	-0.49%
	Debt Interest	166,072	185,072	139,437	132,709	(6,728)	-4.83%
	MWRA Debt			185,072	177,500	(7,572)	-4.09%
	TOTAL SEWER DEBT	491,286	539,517	524,489	509,209	(15,280)	-2.91%
	Water Salaries						
	Salaries	1,129,103	1,237,299	1,286,593	1,343,619	57,026	4.43%
	Overtime	203,815	209,929	216,226	223,794	7,568	3.50%
	Double time	58,233	58,233	58,233	58,233	0	0.00%
	Other salary expenses	55,707	55,843	61,726	63,536	1,810	2.93%
	TOTAL WATER SALARIES	1,446,858	1,561,304	1,622,778	1,689,182	66,404	4.09%
	Water Expenses						
	MWRA Assessment	5,720,769	5,762,333	6,087,599	6,221,440	133,841	2.20%
	Rehab capital	100,000	100,000	100,000	100,000	0	0.00%
	R&M Contracted Services	216,200	216,200	213,200	213,200	0	0.00%
	Materials & supplies	227,755	227,755	227,755	227,755	0	0.00%
	Other water expenses	204,600	129,600	348,000	181,500	(166,500)	-47.84%
	TOTAL WATER EXPENSES	6,469,324	6,435,888	6,976,554	6,943,895	(32,659)	-0.47%

Water Indirects						
Health Insurance	271,424	280,376	294,126	337,381	43,255	14.71%
Retirement	771,272	780,477	799,971	893,386	93,415	11.68%
DPW labor cost	624,680	645,394	654,890	680,708	25,818	3.94%
Town labor cost	391,985	407,912	411,574	447,073	35,499	8.63%
TOTAL WATER INDIRECTS	2,059,361	2,114,159	2,160,561	2,358,548	197,987	9.16%
Water Debt						
Debt Principal	469,286	378,409	192,470	186,000	(6,470)	-3.36%
Debt Interest		0	166,410	159,360	(7,050)	-4.24%
MWRA Debt	1,080,000	1,165,000	1,220,000	1,410,000	190,000	15.57%
TOTAL WATER DEBT	1,549,286	1,543,409	1,578,880	1,755,360	176,480	11.18%
Storm Water						
R&M Contracted Services	71,000	71,000	71,000	71,000	0	0.00%
Materials & Supplies	5,000	5,000	5,000	5,000	0	0.00%
Rehab capital	400,000	400,000	350,000	350,000	0	0.00%
TOTAL STORM WATER	476,000	476,000	426,000	426,000	0	0.00%
TOTAL WATER & SEWER EXPENSES	24,329,165	24,637,529	25,360,987	26,137,609	776,622	3.06%

B	**Recreation Enterprise Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Services	867,148	923,922	1,260,043	1,602,900	342,857	27.21%
	Expenses	1,339,342	1,693,283	1,582,932	1,634,776	51,844	3.28%
	Debt Service	15,000	15,000	65,000	65,000	0	0.00%
	TOTAL EXPENSES	2,221,490	2,632,205	2,907,975	**3,302,676**	394,701	13.57%
		17.43%	18.49%	10.48%	13.57%		
	REVENUES						
	User fees and charges	1,998,490	2,176,205	2,622,550	3,151,356	528,806	20.16%
	Other state revenue	8,000	6,000	6,000	6,000	0	0.00%
	Use of retained earnings	215,000	450,000	279,425	145,320	(134,105)	-47.99%
	TOTAL REVENUES	2,221,490	2,632,205	2,907,975	**3,302,676**	394,701	13.57%
		17.43%	18.49%	10.48%	13.57%		
	FUND INCREASE (DECREASE)	0	0	0	**0**		
	(Deficit to be funded through General Fund)						
	Personnel Services Detail						
	Director of Recreation (.8) *	107,368	107,368	112,389	116,918	4,529	4.03%
	Assistant Director of Recreation			99,765	91,761	(8,004)	-8.02%
	Program Supervisor	64,642	71,582	75,758	80,277	4,519	5.97%
	Administrative Asst - Accounts Payable (.5)	28,324	28,324	32,525	33,774	1,249	3.84%
	Administrative Asst - Payroll (.8)	45,318	45,318	52,039	54,038	1,999	3.84%
	Co-Director KidCare - Operations	63,449	65,531	69,522	70,324	802	1.15%
	Co-Director KidCare - Curriculum	52,015	65,531	72,113	74,809	2,696	3.74%
	KidCare Preschool Asst Director			56,209	60,047	3,838	6.83%
	Pre-school Director	63,449	63,449	67,314	69,333	2,019	3.00%
	Off-hour Supervisor (.8) *	37,931	39,324	44,167	45,930	1,763	3.99%
	Asst. Facilities Coordinator (.2)	12,126	12,681	13,810	12,212	(1,598)	-11.57%
	Site Coordinator - After School **				52,839		
	SUB-TOTAL	474,622	499,108	695,611	762,263	66,652	9.58%
	Temporary staff	22,000	22,000	27,000	27,000	0	0.00%
	Kids Care - after school	109,180	140,000	215,500	270,000	54,500	25.29%
	Kids Care - preshcool				210,000		
	Summer program staff	173,980	150,000	165,000	165,000	0	0.00%
	Reservoir beach	83,980	110,000	145,000	155,000	10,000	6.90%
	Cleaning allowance	850	850	850	850	0	0.00%
	Longevity	2,036	1,464	4,582	6,287	1,705	37.21%
	Overtime	500	500	6,500	6,500	0	0.00%
	TOTAL PERSONNEL SERVICES	867,148	923,922	1,260,043	1,602,900	342,857	27.21%
	Operating Expenses Detail						
	Office Supplies	3,000	5,000	5,000	5,000	0	0.00%
	Electricity	85,000	85,000	85,000	125,000	40,000	47.06%
	Vehicle maintenance	250	0	0	0	0	
	Travel allowance	1,500	1,500	2,400	2,400	0	0.00%
	Health Insurance	46,327	74,534	114,446	116,176	1,730	1.51%
	Mechanical maintenance	20,000	20,000	50,000	85,000	35,000	70.00%
	Program and other expenses	1,188,036	1,507,249	1,326,086	1,301,200	(24,886)	-1.88%
	TOTAL OPERATING EXPENSES	1,339,342	1,693,283	1,582,932	1,634,776	51,844	3.28%

** Shared with Ed Burns Arena Enterprise Fund*

*** New position*

C	**Ed Burns Arena Enterprise Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Services	289,082	299,687	323,148	323,866	718	0.22%
	Expenses	307,836	332,844	300,052	299,030	(1,022)	-0.34%
	Debt Service	56,256	56,256	56,256	30,269	(25,987)	-46.19%
	TOTAL EXPENSES	653,174	688,787	679,456	**653,165**	(26,291)	-3.87%
		6.73%	5.45%	-1.35%	-3.87%		
	REVENUES						
	Public Skating	74,100	98,007	92,000	95,540	3,540	3.85%
	Ice time	472,467	470,000	461,456	461,169	(287)	-0.06%
	Concession Stand	11,107	12,500	15,000	15,000	0	0.00%
	Capital & Miscellaneous	45,500	58,280	61,000	56,456	(4,544)	-7.45%
	Use of retained earnings	50,000	50,000	50,000	25,000	(25,000)	-50.00%
	TOTAL REVENUES	653,174	688,787	679,456	**653,165**	(26,291)	-3.87%
		6.73%	5.45%	-1.35%	-3.87%		
	FUND INCREASE (DECREASE)	0	0	0	**0**		
	(Deficit to be funded through General Fund)						
	Personnel Services Detail						
	Director of Recreation (.2) *	26,842	26,842	28,097	29,230	1,133	4.03%
	Rink Facility Supervisor	79,135	86,048	91,290	94,811	3,521	3.86%
	Administrative Assistant (.5)	28,324	28,324	32,525	33,774	1,249	3.84%
	Administrative Asst - Payroll (.2)	11,330	11,330	13,010	13,510	500	3.84%
	Off-hour Supervisor (.2) *	9,483	9,831	11,042	11,483		0.00%
	Asst. Facilities Coordinator (.8)	48,502	50,723	55,238	48,850	(6,388)	-11.56%
	SUB-TOTAL	203,616	213,098	231,202	231,658	456	0.20%
	Temporary staff	74,340	75,000	80,000	80,000	0	0.00%
	Longevity	1,001	1,464	2,346	2,608	262	11.17%
	Stipends	525	525	0	0	0	
	Overtime	5,500	5,500	6,000	6,000	0	0.00%
	Auto and clothing allowance	4,100	4,100	3,600	3,600	0	0.00%
	TOTAL PERSONNEL SERVICES	289,082	299,687	323,148	323,866	718	0.22%
	Operating Expenses Detail						
	Office Supplies		1,000	1,000	1,000	0	0.00%
	Utilities (Electricity & Gas)	155,000	152,000	127,000	125,000	(2,000)	-1.57%
	Security	8,000	8,000	0	0	0	
	Marketing	1,500	1,500	1,500	1,500	0	0.00%
	Health Insurance	35,936	39,444	43,679	56,430	12,751	29.19%
	Concession Stand	12,000	14,000	14,000	13,000	(1,000)	-7.14%
	DCR Lease Payment	13,100	13,100	13,100	13,100	0	0.00%
	Equipment/Buildings/Grounds	70,000	90,000	90,000	80,000	(10,000)	-11.11%
	Repairs and Maintenance	10,000	10,000	8,000	8,000	0	0.00%
	Otherwise Unclassified	2,300	3,800	1,773	1,000	(773)	-43.60%
	TOTAL OPERATING EXPENSES	307,836	332,844	300,052	299,030	(1,022)	-0.34%
	** Shared with Recreation Enterprise Fund*						

D	**Council on Aging Trans. Enterprise Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Services	94,849	103,523	108,239	109,912	1,673	1.55%
	Expenses	32,700	32,300	10,000	12,600	2,600	26.00%
	TOTAL EXPENSES	127,549	135,823	118,239	**122,512**	4,273	3.61%
	Symmes Medical Transport			(15,000)	**0**	15,000	
	Minuteman Transportation			(3,000)	**0**	3,000	
	Arlington EATS Transportation			(3,000)	**0**	3,000	
	Executive Office of Elder Affairs		(6,625)	(7,024)	**(7,234)**	(210)	
	NET EXPENSES		129,199	90,215	**115,278**	25,063	27.78%
		-34.47%	6.49%	-30.17%	27.78%		
	REVENUES						
	Dial-A-Ride-Taxi (DART)	1,000	1,000	1,000	0	(1,000)	-100.00%
	CDBG	30,000	30,000	15,000	20,000	5,000	33.33%
	Vans	12,200	12,200	12,200	33,278	21,078	172.77%
	Use of Retained Earnings	34,349	35,999	12,015	7,000	(5,015)	-41.74%
	General fund subsidy	50,000	50,000	50,000	55,000	5,000	10.00%
	TOTAL REVENUES	127,549	129,199	90,215	**115,278**	25,063	27.78%
		-34.47%	1.29%	-30.17%	27.78%		
	FUND INCREASE (DECREASE)	0	0	0	**0**		
	Personnel Services Detail						
	Info & Referral Specialist (.8,.91,.91,.91)	44,322	52,539	55,739	57,412	1,673	3.00%
	On call van drivers	50,527	50,527	52,043	52,043	0	0.00%
	BASE SALARY	94,849	103,066	107,782	109,455	1,673	1.55%
	Longevity	0	457	457	457	0	0.00%
	TOTAL PERSONNEL SERVICES	94,849	103,523	108,239	109,912	1,673	1.55%

** Grants are no longer shown as revenue sources for the Enterprise Funds.*

E	**Arlington Youth Counseling Ctr. Ent. Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Services	1,304,882	1,461,866	1,325,500	1,448,480	122,980	9.28%
	Expenses	50,500	54,500	54,500	45,500	(9,000)	-16.51%
	SUBTOTAL	1,355,382	1,516,366	1,380,000	**1,493,980**	113,980	8.26%
	AYCC Charitable Corp. & Cummings Grants				**(93,600)**		
	TOTAL EXPENSES	1,355,382	1,516,366	1,380,000	**1,400,380**		
		11.30%	-50.87%	-8.99%	1.48%		
	REVENUES						
	Client Fees & insurance reimbursements	905,382	1,023,461	1,030,000	1,075,380	45,380	4.41%
	School contracts	40,000	40,000	40,000	40,000	0	0.00%
	Other state revenue (earmark from MA DMH)	175,000	175,000	175,000	150,000	(25,000)	-14.29%
	CDBG Contractural	15,000	15,000	15,000	15,000	0	0.00%
	General fund subsidy	120,000	120,000	120,000	120,000	0	0.00%
	ARPA Grant	100,000	99,809	0	0	0	
	Use of retained earnings	0	0	0	0	0	
	Gifts & Donations	0	100,000	0	0	0	
	TOTAL REVENUES	1,355,382	1,573,270	1,380,000	**1,400,380**	20,380	1.48%
		11.30%	16.08%	-12.28%	1.48%		
	FUND INCREASE (DECREASE)	0	56,904	0	**0**		
	Personnel Services Detail						
	Director of Youth Services	112,282	107,630	120,621	128,876	8,255	6.84%
	Psychiatrist (.29,.29,.29,.86)	54,325	54,325	59,590	104,000	44,410	74.53%
	Psychologist (.86)	83,336	83,336	88,411	91,063	2,652	3.00%
	Clinical Director	91,749	95,155	107,353	114,699	7,346	6.84%
	Medical Record Clerk (.51)	28,776	25,792	27,364	29,231	1,867	6.82%
	Asst. Clinical Director (.8)	68,543	71,088	75,418	77,680	2,262	3.00%
	Admin Asst / Billing agent	73,901	73,901	82,212	85,226	3,014	3.67%
	Mental Health Clinicians (multiple PT)	691,701	850,432	712,568	751,362	38,794	5.44%
	Hourly Mental Health Clinicians (multiple PT)	80,000	80,000	48,949	60,000	11,051	22.58%
	Case Manager/Homeless Outreach (.25,.25,0,0) *	15,795	16,993	0	0	0	
	BASE SALARY	1,300,408	1,458,652	1,322,486	1,442,137	119,651	9.05%
	Longevity	4,049	2,789	2,589	5,918	3,329	128.58%
	Stipends	425	425	425	425	0	0.00%
	TOTAL PERSONNEL SERVICES	1,304,882	1,461,866	1,325,500	1,448,480	122,980	9.28%
	Operating Expenses Detail						
	Administrative fees	40,000	44,000	44,000	35,000	(9,000)	-20.45%
	Professional licenses	500	500	500	500	0	0.00%
	Office Supplies	4,000	4,000	4,000	4,000	0	0.00%
	Unclassified	6,000	6,000	6,000	6,000	0	0.00%
	TOTAL OPERATING EXPENSES	50,500	54,500	54,500	45,500	(9,000)	-16.51%

** 25% of Case Manager / Homeless Outreach moved to Human Services budget*