

TOWN OF SUTTON FISCAL 2025

BUDGET RECOMMENDATION



May 13, 2024
Spring Annual Town Meeting

**TOWN OF SUTTON
FISCAL 2025 BUDGET RECOMMENDATION
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*Jonathan Anderson, Chair
David Hall, Vice-Clerk
Jesse Limanek, Clerk
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James A. Smith, Town Manager

**Town of Sutton
Office of the Town Manager**

May 13, 2024

Dear Residents of the Town of Sutton:

It is with great respect that I submit to you the Town of Sutton's annual operating budget for Fiscal Year 2025 in the amount of \$38,900,475. The Fiscal Year (FY) 2025 budget is \$1,080.677 over FY2024 final budget or 2.72%.

We are proposing to raise the tax levy by \$925,373 which is 2.5%, plus new growth of \$200,000. Governor Healey's House 1 Budget increases Chapter 70 Aid by \$30 per student and includes a 3% increase in Unrestricted General Government Aid. The Governor has also introduced legislation called the Municipal Empowerment Act. This legislation would allow municipalities to increase the lodging tax from 6% to 7% and an increase in the local meals tax from .75% to 1%. If this legislation is adopted at the state level, then the town meeting may adopt the provisions.

Healthcare continues to be a financial challenge. We are entering our fourth year with Massachusetts Interlocal Insurance Association (MIIA). In year 1, our rate went down 6.1%. In year 2, our rate increased by 3.75%. In year 3, we received a 6.9% increase. Our healthcare costs have been trending slightly above average. Inflation is impacting healthcare costs with hospitals, medical staff and increasing drug costs. Our healthcare costs in FY 25 are increasing 9.95%.

Dennis Towle will retire as Police Chief in August after 30 years of service to the town and 17.5 years as Chief of Police. It has been an honor and a privilege working with Chief Towle since I arrived in town almost 17 years ago. His character and professionalism is unmatched and he will be missed. We will be utilizing an outside group to conduct an assessment center for the replacement of the Chief.

The School Department's budget will receive an additional \$639,420 from the town that includes Chapter 70 Aid from the State. The Early Learning Center and Elementary School average about 22 children per class. The Middle school will average approximately 21 to 24 children per class. In the High School the average class size will be approximately 18 students depending upon course selection.

Special Education Out of District costs are decreasing for the first time in 6 years. The FY 24 actual number is anticipated to be \$2,595,063. In FY 25 it is projected to be \$2,178,946, a \$416,000 decrease. It is expected that number will decrease even further in FY 26. We prudently used free cash over a two-year period of time to mitigate the peak of special education out of district costs.

The town has 16 fewer students attending Blackstone Valley Vocational Technical School in FY 25. The budget for Blackstone is based upon the student enrollment as of October 1, 2023. Due to the decrease in students, our Blackstone Valley Vocational Technical School (BVT) budget will decrease by \$282,666.

In addition to the budget request, BVT is requesting to borrow \$10 million to pay for roof reconstruction and the replacement of rooftop HVAC units at the high school. The town of Sutton would be responsible for the 8.4% of the total costs over a 20 year borrowing. BVT will apply for Commonwealth's Massachusetts School Building Authority's Accelerated Repair program where they have received 55% of the past three requests. The current debt for BVT of \$22,181 is being paid off this year. Rather than doing another 2.5% debt exclusion for around \$30,000, we will include it in our annual appropriation.

Currently we are budgeting for 5 additional students to attend Norfolk Agricultural School. Currently the cost to attend Norfolk Aggie is \$27,905 per student. We have increased this line item to \$474,385.

The FY2025 budget raises \$29,527,268 in local property taxes or over 76% of all revenues. This number reflects a budgeted 2 1/2% increase plus new growth of \$200,000 over FY24 which equals \$925,373. The new growth number of \$200,000 is conservative, however, we received less than that number back during the last recession.

The Town of Sutton continues to pick up a bigger financial burden relative to the State. In FY 2010 the taxpayers of Sutton picked up 59% of the budget and the state picked up 26%. FY 13 the town picked up 69% of the budget and the state picked up 21%. In the upcoming FY 25 budget the town will pick up 76% and the state is scheduled to pick up 16.9%. Our budget is increasing over \$1 million and we are anticipating \$50,000 - \$60,000 from the state. With the cost of basic services continuing to increase, and with little help from the state in recurring revenue, we will be forced to face the inevitable of cutting services or looking for the taxpayers to pay more.

Local receipts serve as the third major source of revenue for the town. This year we are appropriating \$2,359,400. The largest source of local receipts is the motor vehicle excise taxes. Sutton averages about \$1,500,000 in motor vehicle excise taxes. With the development on Gilmore Drive with Primetals and IBA as well as the Blackstone Logistics project and Unified² development, we are expecting additional motor vehicle excise taxes, property taxes and room and meals tax revenue from restaurants. It appears that we will be increasing our local receipts to address the budget gap that we are currently seeing. Once we aggressively budget our local receipts than there is no other place to go for additional revenue.

The final source of significant revenues is one-time revenues. The most significant one-time revenues the town has are from the stabilization fund and free cash. The stabilization fund is at \$2.7 million. The town eliminated the use of free cash from our revenues until 2 years ago. Over the last two years we have budgeted \$700,000 per year to the school department for special education out of district costs. In FY 25, there is no one-time revenues supporting this budget.

The Unified² project, between Boston Road and Route 122A, is well underway with Building 3, a 360,000 ft.² structure, already receiving a temporary occupancy permit. The roadway connecting Boston road to Route 122A is almost complete. The 650,000 ft.² Building 2 is right behind construction of Building 3. Building 1 is the largest facility in this development with over 1,000,000 ft.². Without a tenant for Building 1, and the corresponding tax revenue, we are closer to needing additional revenue to support town services.

One other commercial development is the Blackstone logistics project. This 650,000 ft.² building was built without a tenant in mind. There has been significant interest in this building and a company is currently in discussions with the three towns. This building is split between Uxbridge, Sutton and Douglas. Uxbridge has 53% of the building, Sutton has 38% of the building and Douglas has 9% of the building. Whatever company locates at this site, Sutton will receive 38% of all real estate taxes and personal property taxes.

On the expenditure side, employee benefits, typically health insurance, is one of the biggest budget items. This year is the Fourth year we have been with Massachusetts Interlocal Insurance Agency MIIA and our rate is going up 9.95%. As I mentioned earlier in this budget message, inflation is impacting healthcare costs with hospitals, medical staff and increasing drug costs. I believe it's still better to be part of a larger insurance pool with over 80,000 members versus going on your own, and being a victim to potential negative experience.

The Town has annually exceeded Net School Spending Required (NSS) since Education Reform was enacted in 1993 and it has exceeded NSS by well over a million dollars per year since FY2005, but it had gone down below \$1 million during the recession. Since the recession, net school spending required has steadily gone up to over \$4.5 million in FY 24. The Chapter 70 formula is designed in such a way that puts more of the burden to fund the school system on the local tax payers if the town has a relatively high per capita income. We receive a lower Chapter 70 amount than the surrounding towns.

To assist the School Department, the town is sharing the tech directors and picking up \$75,000 for the data processing salaries and funding the capital program at \$408,500. As I mentioned repeatedly throughout this budget message, we are looking for additional State aid in Chapter 70, Circuit Breaker, and Special Education out of district costs.

Two years ago the town received \$2.8 Million in American Rescue Plan Act (ARPA). With that funding we have completed a number of projects. We have completed the rehab of the School wastewater treatment plant extending its life for another 15 to 20 years. Peter Amorello construction Inc. was awarded the bid for the town hall septic system upgrade for \$575,000.

The septic system has been installed and we are waiting for spring to pave the road, pave the parking lots and install a grinder pump at the Rufus Putnam Museum and to improve the grading around the Museum.

Tighe and Bond designed a new sewer system in the Wilkinsonville neighborhood. The Wilkinsonville sewer project was awarded to Ricciardi Brothers, Inc for \$4,089,526. The current system serves 1300 households and it is antiquated. The system currently goes cross-country and under railroad tracks. The new system on 122A will follow the roadway from a pump station all the way to the Millbury pump station. We received a State one-stop grant for \$3.6 million and will utilize ARPA funds to finish the project.

In addition, we will utilize \$50,000 ARPA funds to complete the Wilkinsonville extension on the fiber project. We have entered into contract with Comm-tract to complete the final loop of the fiber project. This will allow us to complete the project which allows redundancy throughout the system. If something happens to one section, we can instantaneously reroute so there's no loss in communication with public safety.

Finally, we have entered into contract with McClure engineering for \$5,000 to determine if we can decommission well 4 at the school and still have plenty of water to serve the needs of the school department. This work will likely take place during the drier months in the summer, if successful, that would clear the way to have a track and field at the school at some point.

The town is continuing to fund Lake Singletary and Manchaug Pond in the town's budget. Both Lake Singletary Association and Manchaug Pond foundation do a fantastic job in maintaining two of the town's greatest treasures. We are committing \$5,000 to Lake Singletary Association and \$2,500 to the Manchaug Pond foundation to assist them in their efforts to keep these lakes clean for the entire town. This will be an annual appropriation to the respective agencies.

The Town of Sutton also has two enterprise funds that are independent of the general fund appropriation. The transfer station and the sewer department are both responsible for raising enough revenue through their operations to support the expenses of their respective departments. The sewer budget has small increases due to the charges from the town of Millbury, a small amount to the OPEB allocation and some minor salary changes.

The trash transfer station new operator is Joshua Lee. He replaced David Arsenault who is enjoying his retirement. The sticker fees and bag fees at the transfer station will remain the same as they were last year. The transfer station offers a low-cost option for trash and recycling.

This year's capital plan is funded in the amount of \$1,090,500. The majority of this capital plan will be funded through free cash. Our plan is to fund the new cemetery on Armsby Road with funds from Cemetery general care. The School Department will receive \$408,500 of the allocated capital funds. The remaining funds are allocated between the Fire Department (\$107,000), Police Department (\$188,000), Highway (\$247,000), Town (\$112,000) and the Assessors (\$15,000).

We have a balanced budget due to the \$600,000 excess new growth we received in FY 24 and special education out of district costs decreasing by over \$400,00. Our five-year forecast shows the gap in FY 26 at \$500,000, \$1 million in FY 27, \$1.8 million in FY 28, and \$2.4 million in FY 29. A number of factors could affect this gap. The New growth number above what was budgeted; new businesses at Blackstone logistics project or other developable parcels; and costs that come in below what was forecasted. The \$600,000 debt exclusion override for the 2004 sewer project will be fully paid this fiscal year. We have had initial discussions for a Proposition 2.5 override for \$600,000 with no net impact on the ratepayers.

Once again I want to thank all of the dedicated and hard working department heads and town employees that serve our Town. I especially want to thank my Executive Secretary Deb Jacques, for her outstanding service to the Town, and the Select Board. In addition, I want to thank the Finance Director, Tim Harrison for his assistance in putting this budget together.

Lastly, I want to thank the Select Board and members of the Finance and Warrant committee for their ongoing partnership in helping to make Sutton not only a great community but one that is financially well run.

Sincerely,

A handwritten signature in black ink, appearing to read "James A. Smith". The signature is fluid and cursive, with a long horizontal stroke extending to the left.

James A. Smith
Town Manager

FINANCIAL POLICIES

David Hall, Chairman
John Hebert, Vice Chairman
Paul A. Maynard, Clerk
Jesse Limanek
Michael Kenney



James A. Smith, Town Administrator

Town of Sutton Free Cash Policy

Free Cash is the term used in Massachusetts municipal finance to describe that portion of the Town's funds which is unrestricted and available for appropriation at the end of the fiscal year. The amount of Free Cash available to the Town is certified by the Director of Accounts at the Department of Revenue's Division of Local Services upon annual application by the Town after close-out of the fiscal year. Free Cash is generated primarily by year-end revenue in excess of budget projections and year-end expenditures less than appropriations.

Free Cash, as stated above, is certified annually by the Department of Revenue and is generally a non-anticipated, non-recurring source of funds. To plan for the proper use of these funds the Town of Sutton has adopted the following Free Cash policy statements:

- 1) The Town will use Free Cash to add to the Stabilization Fund with the goal of maintaining in the Stabilization Fund an amount equal to eight percent (8%) (minus the debt exclusion budget) of the total projected general fund operating revenues for the next fiscal year.
- 2) The Town may budget, for the next fiscal year, an amount of Free Cash not to exceed the prior fiscal year's appropriation as long as a plan is presented to the Board of Selectmen that shows the budgeted Free Cash recurring in the next fiscal year. The Town's goal is to remove Free Cash as a funding source for the annual operating budget.
- 3) The Town may utilize Free Cash to fund extraordinary deficits that cannot be funded either by budgetary transfers or by the reserve fund, and which would otherwise be carried to the following fiscal year. During a year of excess free cash \$250,000-\$300,000 will remain in free cash to address extraordinary deficits such as snow and ice, etc.
- 4) The Town may leave Free Cash un-appropriated, until the total of un-appropriated Free Cash is equal to 4% of General Fund revenue.
- 5) The Town may use Free Cash to add to other reserves/trust funds, such as the Capital Stabilization Account or the Post-Employment Benefits Fund.

Jonathan Anderson, Chair
David Hall, Vice Chair
Jesse Limanek
Jeffrey Bannon
Normand Champigny



James A. Smith, Town Manager

Town of Sutton OPEB Funding Policy

The Town of Sutton provides eligible retired employees with post-employment health insurance benefits. The Government Accounting Standards Board (GASB) issued Statement Number 43 — Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, and Statement Number 45 — Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Under these statements, all state and local government entities that provide other post-employment benefits (OPEB) are required to report the cost of these benefits on their financial statements.

The new standard introduces an accrual-basis accounting requirement; thereby recognizing the employer cost of postemployment benefits over an employees' career. The total cost of providing post-employment benefits is projected, taking into account assumptions about demographics, turnover, mortality, disability, retirement, health care trends and other actuarial assumptions.

On January 3, 2012, the Town of Sutton, acting through its Select Board, created the Town of Sutton Other Postemployment Benefits (OPEB) Trust (an irrevocable trust), and began appropriating money into this Trust.

To plan for the long-term funding of the OPEB Trust to address the unfunded actuarial accrued liability (UAAL) the Town of Sutton, in conjunction with the OPEB Trust Board of Trustees, has adopted the following OPEB funding policy:

- 1) The Town will annually appropriate a minimum of \$100,000 and appropriate an amount deemed appropriate for the sewer enterprise fund and the transfer station enterprise fund.
- 2) The Town will transfer at the fall Annual Town Meeting a percentage of free cash certified at the end of the prior fiscal year based upon the following schedule:
 - 10% when free cash exceeds \$2,000,000
 - 5% when free cash exceeds \$1,000,000 but less than \$2,000,000
 - 0 % when free cash is less than \$1,000,000
- 3) The Town will appropriate an amount equal to the past service cost (Unfunded Liability) associated with the Worcester Regional Retirement System (WRRS), beginning in the year that the Town's past service cost portion of its annual assessment is satisfied. As of 2022, the WRRS expects to be fully funded by the year 2036.

James A. Smith,
Town Manager



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Town of Sutton Special Education Stabilization Funding Policy

The Town of Sutton voted on May 9, 2016, pursuant to Massachusetts General Law Chapter 40, Section 5B, to create a special purpose stabilization fund to be known as Special Education Tuition Stabilization Fund. The purpose of this fund is to set aside funds for future special education costs and was initially funded with a transfer of \$200,000 from Free Cash. Special Education costs are on the rise and are not predicable as students move in and out of the district.

To plan for the long-term funding of the SPED Stabilization Fund to provide the School Department an emergency fund to address unforeseen and unbudgeted special needs expenditures, the Select Board hereby adopts the following SPED Stabilization funding policy:

- 1) Each year, the amount of Out of District Placements totaling less than \$1,000,000 shall be transferred into the SPED Stabilization, as determined by the School Business Manager and agreed to by the Town Accountant, as free cash at the October Annual Town Meeting.
- 2) Each year, Medicaid Reimbursements in excess of the amount budgeted as local receipts shall be transferred into the SPED Stabilization, as determined by the Town Accountant, as free cash at the October Annual Town Meeting.
- 3) The fund will be overseen by the School Superintendent and the Town Manager, who collectively will sponsor town meeting articles, as needed, to transfer money back into the school budget.
- 4) Money transferred out of the fund will be replenished the following year with free cash, as deemed available by the Town Manager, or any other available fund, as identified by the Town Accountant.
- 5) The goal will be to maintain a minimum level of \$350,000 in the Fund with a maximum of \$1,000,000.

David Hall, Chairman
Wendy Mead, Vice Chairman
Jesse Limanek, Clerk
Jonathan Anderson
Jeffrey Bannon



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James A. Smith, Town Manager

Town of Sutton Stabilization Fund Policy

A municipality's fiscal policies should include a plan for maintaining reserves. The Town of Sutton maintains its cash reserves in a Stabilization Fund, as defined by state law (M.G.L. Chapter 40, §5B). Cash reserves (or fund balance) are a prudent fiscal management tool and an important credit factor in the analysis of financial flexibility.

The Town of Sutton will maintain a level of reserves that protect the Town from emergency conditions that require financial flexibility, contribute to sufficient liquidity to pay all Town expenses without short-term borrowing, and contribute to the high credit rating that the Town currently holds from Standard & Poor's (AA +).

To provide for adequate levels of reserves to protect the Town's financial condition over the long-term, the Town of Sutton has adopted the following Stabilization Fund policy statements.

- 1) The Town will work toward the goal of maintaining the Stabilization Fund at an amount equal to eight percent (8%) (minus debt exclusion debt budget) of the total projected general fund operating expenses for the next fiscal year.
- 2) If the Stabilization Fund exceeds the targeted 8% of projected general fund operating expenses, the Town may utilize these funds in excess of the target for general operations, but not to exceed \$50,000 in any single year, and as long as the utilization does not reduce the Stabilization Fund below the targeted 8%.

CONDENSED BUDGET

**TOWN OF SUTTON
FISCAL 2025 BUDGET RECOMMENDATION**

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
TAX LEVY	26,767,249	27,441,412	28,601,895	29,527,268
STATE AID	6,413,569	6,483,468	6,517,010	6,608,721
LOCAL RECEIPTS	3,660,887	5,444,267	2,340,980	2,359,581
ENTERPRISE INDIRECT COSTS	111,739	111,739	111,739	111,739
DEBT RESERVE	31,542	3,190	2,931	2,673
TRANSFER FROM CAPITAL STABILIZATION	940,214	256,173	245,422	234,673
OTHER FINANCING SOURCES	-	20,336	-	-
TRANSFER FROM HEALTH INS. STAB.	-	-	-	56,000
FREE CASH				
TOTAL REVENUES	37,925,200	39,760,585	37,819,977	38,900,655
SEWER ENTERPRISE FUND				
USER FEES	880,187	894,586	840,602	859,983
CONNECTION FEES	5,000	35,000	-	-
INSPECTION AND OTHER FEES	3,345	2,465	-	-
SREC'S	3,444	3,947	-	-
TOTAL REVENUES	891,976	935,998	840,602	859,983
TRANSFER STATION ENTERPRISE FUND				
USER FEES	66,509	66,939	67,971	65,353
BAG SALES	92,744	91,454	96,000	90,000
RECYCLING RECEIPTS	4,217	2,538	2,000	2,000
STATE GRANT	3,500	9,384	-	-
TOTAL REVENUES	166,970	170,315	165,971	157,353

**TOWN OF SUTTON
FISCAL 2025 BUDGET RECOMENDATION**

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 T.MGR RCMD
	PROFESSIONAL SERVICES				
	WAGES	-	-	-	-
	EXPENSES	35,250	45,500	45,000	45,000
TOTAL	PROFESSIONAL SERVICES	35,250	45,500	45,000	45,000
	TOWN MODERATOR				
	WAGES	-	-	-	-
	EXPENSES	-	-	400	400
TOTAL	TOWN MODERATOR	-	-	400	400
	BOARD OF SELECTMEN				
	WAGES	6,200	6,200	6,200	6,200
	EXPENSES	2,304	1,502	2,500	2,500
TOTAL	BOARD OF SELECTMEN	8,504	7,702	8,700	8,700
	TOWN MANAGER				
	WAGES	245,397	260,677	267,194	278,298
	EXPENSES	4,387	4,396	5,850	5,850
TOTAL	TOWN MANAGER	249,784	265,073	273,044	284,148
	FINANCE COMMITTEE				
	WAGES	-	-	-	-
	EXPENSES	180	184	200	200
TOTAL	FINANCE COMMITTEE	180	184	200	200
	RESERVE FUND				
	WAGES	-	-	-	-
	EXPENSES	-	-	25,000	30,000
TOTAL	RESERVE FUND	-	-	25,000	30,000
	FINANCE				
	WAGES	81,441	83,583	99,250	102,373
	EXPENSES	329	334	5,000	5,000
TOTAL	FINANCE	81,770	83,917	104,250	107,373
	CENTRAL PURCHASING				
	WAGES	-	-	-	-
	EXPENSES	185,034	196,388	191,500	204,500
TOTAL	CENTRAL PURCHASING	185,034	196,388	191,500	204,500
	BOARD OF ASSESSORS				
	WAGES	121,335	137,080	139,059	149,895
	EXPENSES	38,006	37,137	46,829	39,179
TOTAL	BOARD OF ASSESSORS	159,341	174,217	185,888	189,074

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 T.MGR RCMD
	TREASURER				
	WAGES	-	-	-	-
	EXPENSES	9,409	6,239	19,856	20,032
TOTAL	TREASURER	9,409	6,239	19,856	20,032
	COLLECTOR				
	WAGES	128,949	132,257	136,279	149,109
	EXPENSES	5,210	3,310	6,570	6,570
TOTAL	COLLECTOR	134,159	135,568	142,849	155,679
	HUMAN RESOURCES				
	WAGES	61,250	62,781	64,351	71,282
	EXPENSES	14,909	19,475	18,000	23,000
TOTAL	HUMAN RESOURCES	76,159	82,256	82,351	94,282
	TOWN COUNSEL				
	WAGES	-	-	-	-
	EXPENSES	37,713	36,837	50,000	50,000
TOTAL	TOWN COUNSEL	37,713	36,837	50,000	50,000
	PERSONNEL				
	WAGES	-	-	-	-
	EXPENSES	6,702	12,199	13,200	19,891
TOTAL	PERSONNEL	6,702	12,199	13,200	19,891
	DATA PROCESSING				
	WAGES	75,000	77,000	78,925	81,293
	EXPENSES	59,209	75,555	87,750	87,750
TOTAL	DATA PROCESSING	134,209	152,555	166,675	169,043
	TOWN CLERK				
	WAGES	106,648	109,119	111,644	122,512
	EXPENSES	4,986	5,345	6,300	7,800
TOTAL	TOWN CLERK	111,634	114,464	117,944	130,312
	ELECTIONS AND REGISTRATIONS				
	WAGES	7,311	9,641	16,500	16,500
	EXPENSES	2,431	4,575	12,500	13,000
TOTAL	ELECTIONS AND REGISTRATIONS	9,742	14,216	29,000	29,500
	CONSERVATION COMMISSION				
	WAGES	34,537	35,225	36,098	41,186
	EXPENSES	1,015	643	6,153	6,153
TOTAL	CONSERVATION COMMISSION	35,552	35,868	42,251	47,339
	WATERS FARM MAINTENANCE				
	WAGES	-	-	-	-
	EXPENSES	750	750	750	750
TOTAL	WATERS FARM MAINTENANCE	750	750	750	750
	COMMUNITY AND ECONOMIC DEVELOPMENT				
	WAGES	-	-	-	-
	EXPENSES	2,963	-	6,000	6,000
TOTAL	COMMUNITY AND ECONOMIC DEVELOPMENT	2,963	-	6,000	6,000

		2022	2023	2024	2025
		ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
	PLANNING BOARD				
	WAGES	105,933	112,891	118,837	125,722
	EXPENSES	7,206	7,372	9,870	9,870
TOTAL	PLANNING BOARD	113,139	120,262	128,707	135,592
	ZONING BOARD OF APPEALS				
	WAGES	-	-	-	-
	EXPENSES	-	-	300	300
TOTAL	ZONING BOARD OF APPEALS	-	-	300	300
	PUBLIC BUILDINGS				
	WAGES	10,000	10,000	10,000	10,000
	EXPENSES	119,981	149,645	139,000	146,000
TOTAL	PUBLIC BUILDINGS	129,981	159,645	149,000	156,000
	TOWN REPORT				
	WAGES	-	-	-	-
	EXPENSES	1,866	2,181	2,500	2,500
TOTAL	TOWN REPORT	1,866	2,181	2,500	2,500
	GOVERNMENT ACCESS				
	WAGES	120,410	130,164	138,956	150,350
	EXPENSES	9,759	4,000	4,000	4,000
TOTAL	GOVERNMENT ACCESS	130,169	134,164	142,956	154,350
TOTAL GENERAL GOVERNMENT		1,654,010	1,780,185	1,928,321	2,040,965

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 T.MGR RCMD
	POLICE DEPARTMENT				
	WAGES	1,894,130	1,955,649	2,072,583	2,162,878
	EXPENSES	183,945	182,147	194,117	225,017
TOTAL	POLICE DEPARTMENT	2,078,075	2,137,797	2,266,700	2,387,895
	FIRE DEPARTMENT				
	WAGES	428,495	472,486	482,009	499,768
	EXPENSES	127,051	120,231	131,516	134,316
TOTAL	FIRE DEPARTMENT	555,546	592,717	613,525	634,084
	AMBULANCE SERVICE				
	WAGES	-	-	-	-
	EXPENSES	98,760	98,760	100,735	102,750
TOTAL	AMBULANCE SERVICE	98,760	98,760	100,735	102,750
	BUILDING INSPECTOR				
	WAGES	127,571	131,060	138,161	148,489
	EXPENSES	16,778	15,613	19,300	20,010
TOTAL	BUILDING INSPECTOR	144,349	146,673	157,461	168,499
	PLUMBING INSPECTOR				
	WAGES	16,897	18,419	27,687	28,467
	EXPENSES	1,933	2,171	2,600	2,600
TOTAL	PLUMBING INSPECTOR	18,830	20,590	30,287	31,067
	SEALER OF WEIGHTS AND MEASURES				
	WAGES	-	-	-	-
	EXPENSES	2,000	2,000	8,000	8,000
TOTAL	SEALER OF WEIGHTS AND MEASURES	2,000	2,000	8,000	8,000
	ELECTRICAL INSPECTOR				
	WAGES	17,497	19,219	28,487	29,267
	EXPENSES	1,513	1,408	2,800	2,800
TOTAL	ELECTRICAL INSPECTOR	19,010	20,627	31,287	32,067
	EMERGENCY MANAGEMENT				
	WAGES	5,500	83	5,500	5,500
	EXPENSES	7,387	9,012	12,000	12,000
TOTAL	EMERGENCY MANAGEMENT	12,887	9,094	17,500	17,500
	ANIMAL CONTROL				
	WAGES	20,447	20,913	21,391	21,979
	EXPENSES	4,707	5,270	13,500	16,725
TOTAL	ANIMAL CONTROL	25,154	26,183	34,891	38,704
TOTAL PUBLIC SAFETY		2,954,611	3,054,442	3,260,386	3,420,566

		2022	2023	2024	2025
		ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
	SUTTON PUBLIC SCHOOLS				
	WAGES AND EXPENSES	16,936,364	17,471,060	18,646,130	19,285,370
TOTAL	SUTTON PUBLIC SCHOOLS	16,936,364	17,471,060	18,646,130	19,285,370
	SCHOOL TUITION OUT				
	INDUSTRIAL SCHOOLS	105,907	221,148	395,325	474,385
	B V V TUITION	1,928,243	1,995,431	1,891,430	1,609,714
	B V V DEBT ASSESSMENT	25,361	24,090	23,131	22,181
	STATE WARDS	13,431	18,356	-	-
	CHARTER SCHOOL ASSESSMENT	14,522	47,178	-	-
	SPED TUITION OUT ARTICLE	-	700,000	-	-
	SCHOOL CHOICE ASSESSMENTS	221,154	275,864	-	-
TOTAL	SCHOOL TUITION OUT	2,308,618	3,282,067	2,309,886	2,106,280
TOTAL	EDUCATION	19,244,982	20,753,127	20,956,016	21,391,650

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 T.MGR RCMD
	HIGHWAY DEPARTMENT				
	WAGES	568,653	585,321	604,795	636,815
	EXPENSES	163,871	200,839	200,100	200,100
TOTAL	HIGHWAY DEPARTMENT	732,524	786,160	804,895	836,915
	SNOW AND ICE REMOVAL				
	WAGES	80,493	55,607	50,000	60,000
	EXPENSES	274,024	211,231	175,000	190,000
TOTAL	SNOW AND ICE REMOVAL	354,517	266,838	225,000	250,000
	STREET LIGHTING				
	WAGES	-	-	-	-
	EXPENSES	15,227	13,425	17,000	19,000
TOTAL	STREET LIGHTING	15,227	13,425	17,000	19,000
	LANDFILL				
	WAGES	-	-	-	-
	EXPENSES	22,000	23,500	30,000	30,000
TOTAL	LANDFILL	22,000	23,500	30,000	30,000
	CEMETARY COMMISSION				
	WAGES	13,442	13,952	14,436	15,508
	EXPENSES	13,867	13,776	16,500	16,500
TOTAL	CEMETARY COMMISSION	27,309	27,728	30,936	32,008
TOTAL PUBLIC WORKS		1,151,577	1,117,651	1,107,831	1,167,923

		2022	2023	2024	2025
		ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
BOARD OF HEALTH					
	WAGES	81,695	83,780	85,970	104,420
	EXPENSES	7,600	8,086	11,300	11,300
TOTAL	BOARD OF HEALTH	89,295	91,866	97,270	115,720
COUNCIL ON AGING					
	WAGES	130,379	124,315	149,714	154,949
	EXPENSES	28,256	30,471	32,600	33,600
TOTAL	COUNCIL ON AGING	158,635	154,786	182,314	188,549
VETERANS SERVICES					
	WAGES	18,518	14,642	25,112	25,733
	EXPENSES	50,115	41,969	57,000	57,000
TOTAL	VETERANS SERVICES	68,633	56,611	82,112	82,733
TOTAL HEALTH AND HUMAN SERVICES		316,563	303,263	361,696	387,002

		2022	2023	2024	2025
		ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
LIBRARY DEPARTMENT					
	WAGES	166,549	187,826	193,354	213,580
	EXPENSES	51,321	54,741	56,858	56,968
TOTAL	LIBRARY DEPARTMENT	217,870	242,567	250,212	270,548
RECREATION COMMISSION					
	WAGES	22,338	26,494	24,926	30,770
	EXPENSES	8,292	10,450	11,500	11,500
TOTAL	RECREATION COMMISSION	30,630	36,945	36,426	42,270
HISTORICAL COMMISSION					
	WAGES	-	-	-	-
	EXPENSES	-	-	200	200
TOTAL	HISTORICAL COMMISSION	-	-	200	200
MEMORIAL DAY					
	WAGES	-	-	-	-
	EXPENSES	1,464	1,500	1,500	1,500
TOTAL	MEMORIAL DAY	1,464	1,500	1,500	1,500
TOTAL CULTURE AND RECREATION		249,964	281,012	288,338	314,518

		2022	2023	2024	2025
		ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
	RETIREMENT OF DEBT				
	PRINCIPAL LONG TERM DEBT	3,597,946	2,661,229	2,678,523	2,689,156
TOTAL	RETIREMENT OF DEBT	3,597,946	2,661,229	2,678,523	2,689,156
	LONG TERM DEBT INTEREST				
	INTEREST ON LONG TERM	822,823	710,322	600,214	497,535
TOTAL	LONG TERM DEBT INTEREST	822,823	710,322	600,214	497,535
TOTAL DEBT SERVICE		4,420,769	3,371,550	3,278,737	3,186,691
	INSURANCE AND BENEFITS				
	TOWN SHARE HEALTH INSURANCE	2,484,923	2,504,213	2,806,000	2,950,000
	TOWN SHARE MEDICARE TAXES	284,497	290,609	315,000	320,000
	OPEB CONTRIBUTION	495,000	950,000	100,000	100,000
	HEALTH REIMBURSEMENT ACCOUNT	12,016	31,071	47,000	49,000
	HEALTH SAVINGS ACCOUNT	334,710	274,275	300,000	260,000
	OPT OUT PAYMENTS	85,500	83,250	90,000	100,000
	SICK/VACATION BYBACK	47,378	27,958	-	-
TOTAL INSURANCE AND BENEFITS		3,744,024	4,161,376	3,658,000	3,779,000
	RETIREMENT ASSESSMENTS				
	COUNTY RETIREMENT ASSESSMENT	1,419,336	1,564,366	1,847,518	2,051,434
TOTAL	RETIREMENT ASSESSMENTS	1,419,336	1,564,366	1,847,518	2,051,434
	OTHER ASSESSMENTS				
	CMRPC PLANNING ASSESSMENT	2,697	2,815	2,815	2,958
	CHERRY SHEET ASSESSMENTS	74,924	74,685	-	-
TOTAL	OTHER ASSESSMENTS	77,621	77,500	2,815	2,958
	UNEMPLOYMENT COMPENSATION				
	EMPLOYEE FRINGE	68,118	8,913	20,000	20,000
TOTAL	UNEMPLOYMENT COMPENSATION	68,118	8,913	20,000	20,000
	CASUALTY INSURANCE				
	CASUALTY INSURANCE EXPENSES	384,584	389,409	405,000	415,000
TOTAL	CASUALTY INSURANCE	384,584	389,409	405,000	415,000
	TRANSFERS TO OTHER FUNDS				
	OTHER FUNDS	-	15,096	-	-
	CAPITAL STABILIZATION	796,162	837,941	705,140	722,768
TOTAL	TRANSFERS TO OTHER FUNDS	796,162	853,037	705,140	722,768
TOTAL	GENERAL FUND	36,482,321	37,715,832	37,819,798	38,900,475

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 T.MGR RCMD
SEWER ENTERPRISE FUND				
WAGES	238,641	248,807	259,138	268,919
EXPENSES	661,139	597,916	581,464	591,064
TOTAL SEWER ENTERPRISE FUND	899,780	846,722	840,602	859,983

TRANSFER STATION ENTERPRISE				
WAGES	61,703	67,149	64,396	57,078
EXPENSES	99,778	94,088	101,575	100,275
TOTAL TRANSFER STATION ENTERPRISE	161,481	161,237	165,971	157,353

GRAND TOTAL	37,543,582	38,723,792	38,826,371	39,917,811
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DETAILED EXPENSE BUDGET

**TOWN OF SUTTON
FISCAL 2025 BUDGET RECOMENDATION**

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 T.MGR RCMD
113 PROFESSIONAL SERVICES						
1113	57300	ACTUARIAL SERVICES	5,250	5,500	5,000	5,000
1113	57900	ANNUAL AUDIT	30,000	40,000	40,000	40,000
TOTAL PROFESSIONAL SERVICES			35,250	45,500	45,000	45,000
114 TOWN MODERATOR						
1114	52000	GENERAL EXPENSES	-	-	400	400
TOTAL TOWN MODERATOR			-	-	400	400
122 BOARD OF SELECTMEN						
1122	51111	SALARY, ELECTED	6,200	6,200	6,200	6,200
1122	52400	REPAIR AND MAINT	297	105	300	300
1122	53010	ADVERTISING	786	738	750	750
1122	57100	IN STATE TRAVEL	-	-	50	50
1122	57101	MEETINGS AND SEMINARS	177	-	200	200
1122	57300	DUES AND SUBSCRIPTIONS	1,044	659	1,200	1,200
TOTAL BOARD OF SELECTMEN			8,504	7,702	8,700	8,700
123 TOWN MANAGER						
1123	51110	SALARY	180,331	189,625	194,366	199,224
1123	51120	WAGES EXECUTIVE ASSISTANT	58,219	59,674	61,166	67,121
1123	51130	DEFERRED COMP CONTRIBUTION	-	11,378	11,662	11,953
1123	51150	DIRECTOR OF SUSTAINABILITY	6,847	-	-	-
1123	52000	GENERAL EXPENSES	190	-	200	200
1123	53000	PROFESSIONAL AND TECHNICAL	307	430	750	750
1123	53010	ADVERTISING	299	380	500	500
1123	54200	OFFICE SUPPLIES	87	200	200	200
1123	57101	MEETINGS AND SEMINARS	2,176	1,987	2,900	2,900
1123	57300	DUES AND SUBSCRIPTIONS	1,328	1,400	1,300	1,300
TOTAL TOWN MANAGER			249,784	265,073	273,044	284,148
131 FINANCE COMMITTEE						
1131	52000	GENERAL EXPENSES	180	184	200	200
TOTAL FINANCE COMMITTEE			180	184	200	200
132 RESERVE FUND						
1132	59610	TRANSFER TO OTHER DEPARTMENTS	-	-	25,000	30,000
TOTAL RESERVE FUND			-	-	25,000	30,000
135 FINANCE						
1135	51110	SALARY - ACCOUNTANT/FIN DIRECTOR	76,106	78,009	93,300	96,099
1135	51130	WAGES, ACCOUNTING ASSISTANT	5,335	5,574	5,950	6,274
1135	52000	GENERAL EXPENSES	-	-	-	-
1135	57100	IN STATE TRAVEL	-	-	1,000	1,000
1135	57101	MEETINGS AND SEMINARS	329	334	3,000	3,000
1135	57300	DUES AND SUBSCRIPTIONS	-	-	1,000	1,000
TOTAL FINANCE			81,770	83,917	104,250	107,373

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
138 CENTRAL PURCHASING						
1138	53000	PROFESSIONAL & TECHNICAL	-	(4)	-	-
1138	53410	POSTAGE	18,479	18,071	17,500	20,500
1138	54200	OFFICE SUPPLIES	6,184	6,944	8,000	8,000
1138	54210	PRINTING	996	1,015	1,000	1,000
1138	54250	TAX BILL PROCESSING	13,633	14,484	14,000	14,000
1138	54810	GASOLINE	132,774	143,660	140,000	150,000
1138	57710	REPAIR, EQUIP & FURN	968	980	1,000	1,000
1138	57900	CONTRACT SERVICES	12,000	11,237	10,000	10,000
TOTAL CENTRAL PURCHASING			185,034	196,388	191,500	204,500
141 BOARD OF ASSESSORS						
1141	51111	SALARY, BOARD	12,620	12,899	13,244	13,632
1141	51115	SALARY, HEAD ASSESSOR	73,227	83,785	84,050	86,571
1141	51120	WAGES FULL-TIME CLERICAL	32,050	36,806	38,141	45,573
1141	51130	WAGES, PART-TIME CLERICAL	3,438	3,590	3,624	4,119
1141	53000	PROFESSIONAL AND TECHNICAL	30,730	32,116	39,654	35,504
1141	54200	OFFICE SUPPLIES	844	884	800	800
1141	57101	MEETINGS AND SEMINARS	432	1,286	3,000	2,500
1141	57300	DUES AND SUBSCRIPTIONS	-	372	375	375
1141	57900	CONTRACT SERVICES	6,000	2,479	3,000	-
TOTAL BOARD OF ASSESSORS			159,341	174,217	185,888	189,074
145 TREASURER						
1145	51710	TAX TITLE EXPENSES	1,251	169	10,000	10,000
1145	53000	PROFESSIONAL AND TECHNICAL	6,158	4,070	6,906	7,082
1145	53021	BORROWING FEES	2,000	2,000	2,950	2,950
TOTAL TREASURER			9,409	6,239	19,856	20,032
146 COLLECTOR						
1146	51110	SALARY	75,276	77,158	79,087	86,571
1146	51120	WAGES FULL-TIME	53,673	55,099	57,192	62,538
1146	53010	ADVERTISING	1,500	445	2,200	2,200
1146	53020	RECORDING FEES	3,500	2,205	3,500	3,500
1146	57100	IN STATE TRAVEL	-	79	100	100
1146	57101	MEETINGS AND SEMINARS	135	506	650	650
1146	57300	DUES AND SUBSCRIPTIONS	75	75	120	120
TOTAL COLLECTOR			134,159	135,568	142,849	155,679
147 HUMAN RESOURCES						
1147	51110	DEPT HEAD SALARY	61,250	62,781	64,351	66,282
1147	51130	CLERK WAGES	-	-	-	5,000
1147	53000	PROFESSIONAL AND TECHNICAL	14,909	19,475	18,000	23,000
TOTAL HUMAN RESOURCES			76,159	82,256	82,351	94,282
151 TOWN COUNSEL						
1151	53000	PROFESSIONAL AND TECHNICAL	37,713	36,837	50,000	50,000
TOTAL TOWN COUNSEL			37,713	36,837	50,000	50,000
152 PERSONNEL						
1152	51441	EDUCATIONAL BENEFIT	-	430	1,500	1,500
1152	52000	GENERAL EXPENSES	4,040	8,136	7,500	14,191
1152	53000	PROFESSIONAL AND TECHNICAL	2,562	3,252	3,500	3,500
1152	53001	STAFF DEVELOPMENT	100	382	700	700
TOTAL PERSONNEL			6,702	12,199	13,200	19,891

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
155 DATA PROCESSING						
1155	51110	SALARY	75,000	77,000	78,925	81,293
1155	52400	REPAIR AND MAINT	-	-	5,000	5,000
1155	53000	SUPPORT AND PROGRAMMING	31,390	45,167	60,500	60,500
1155	55800	OTHER SUPPLIES	102	213	250	250
1155	57900	CONTRACT SERVICES	25,952	30,175	20,000	20,000
1155	58700	REPLACEMENT EQUIPMENT	1,765	-	2,000	2,000
TOTAL DATA PROCESSING			134,209	152,555	166,675	169,043
161 TOWN CLERK						
1161	51110	SALARY	75,688	77,581	79,521	86,571
1161	51140	WAGES, PART-TIME	30,960	31,538	32,123	35,941
1161	54210	PRINTING	4,941	5,345	6,000	7,500
1161	57101	MEETINGS AND SEMINARS	-	-	100	100
1161	57300	DUES AND SUBSCRIPTIONS	45	-	200	200
TOTAL TOWN CLERK			111,634	114,464	117,944	130,312
162 ELECTIONS AND REGISTRATIONS						
1162	51111	SALARY, ELECTED/BOARD	1,500	1,500	1,500	1,500
1162	51140	WAGES, PART-TIME	5,811	8,141	15,000	15,000
1162	52000	GENERAL EXPENSES	-	438	4,000	4,000
1162	52400	REPAIR AND MAINT	1,400	600	1,500	2,000
1162	53000	PROFESSIONAL AND TECHNICAL	-	-	2,000	2,000
1162	54210	PRINTING	1,031	3,537	5,000	5,000
TOTAL ELECTIONS AND REGISTRATIONS			9,742	14,216	29,000	29,500
171 CONSERVATION COMMISSION						
1171	51130	WAGES	34,537	35,225	36,098	41,186
1171	52000	GENERAL EXPENSES	-	-	5,000	5,000
1171	57101	MEETINGS AND SEMINARS	495	-	500	500
1171	57300	DUES AND SUPSCRIPTION	520	643	653	653
TOTAL CONSERVATION COMMISSION			35,552	35,868	42,251	47,339
172 WATERS FARM MAINTENANCE						
1172	52400	REPAIR AND MAINTENANCE	750	750	750	750
TOTAL WATERS FARM MAINTENANCE			750	750	750	750
173 COMMUNITY AND ECONOMIC DEVELOPMENT						
1173	53000	PROFESSIONAL AND TECHNICAL	2,963	-	6,000	6,000
TOTAL COMMUNITYAND ECONOMIC DEVELOPMENT			2,963	-	6,000	6,000
175 PLANNING BOARD						
1175	51110	WAGES, FULL TIME	85,498	92,635	94,951	97,800
1175	51130	WAGES, PART TIME	20,435	20,256	23,886	27,122
1175	51380	WAGES, LONGEVITY	-	-	-	800
1175	53000	PROFESSIONAL AND TECHNICAL	621	914	2,000	2,000
1175	53001	PRINTING AND MAPPING	2,450	2,088	2,450	2,450
1175	53010	PUBLIC OUTREACH/ADVERTISING	526	500	1,300	1,300
1175	54200	OFFICE SUPPLIES	200	200	200	200
1175	57100	IN STATE TRAVEL	150	144	150	150
1175	57101	MEETINGS AND SEMINARS	2,747	3,140	3,250	3,250
1175	57300	DUES AND SUBSCRIPTIONS	512	386	520	520
TOTAL PLANNING BOARD			113,139	120,262	128,707	135,592
176 ZONING BOARD OF APPEALS						
1176	53000	PROFESSIONAL AND TECHNICAL	-	-	200	200
1176	57300	DUES AND SUBSCRIPTIONS	-	-	100	100
TOTAL ZONING BOARD OF APPEALS			-	-	300	300

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
192 PUBLIC BUILDINGS						
1192	51120	WAGES, CUSTODIAL AND MAINT.	10,000	10,000	10,000	10,000
1192	52000	GENERAL EXPENSES	5,500	5,665	-	-
1192	52100	ELECTRICITY	26,671	31,768	27,000	32,000
1192	52110	HEATING	3,377	14,332	14,000	14,000
1192	52400	REPAIR AND MAINT	3,589	8,815	5,000	5,000
1192	53400	TELEPHONE	11,501	15,624	20,000	20,000
1192	53405	INTERNET	24,323	30,194	28,500	28,500
1192	53410	POSTAGE	-	(487)	-	-
1192	54300	BUILDING REPAIR AND MAINT	29,428	20,717	28,000	28,000
1192	55800	OTHER SUPPLIES	2,194	3,713	3,000	3,000
1192	57900	CONTRACT SERVICES	9,607	14,995	10,000	12,000
1192	58510	OFFICE EQUIP AND FURNITURE	1,280	977	1,000	1,000
1192	58700	REPLACEMENT EQUIPMENT	2,511	3,332	2,500	2,500
TOTAL PUBLIC BUILDINGS			129,981	159,645	149,000	156,000
195 TOWN REPORT						
1195	54210	PRINTING	1,866	2,181	2,500	2,500
TOTAL TOWN REPORT			1,866	2,181	2,500	2,500
199 GOVERNMENT ACCESS						
1199	51120	DEPARTMENT HEAD	75,342	82,817	84,887	87,434
1199	51130	WAGES, ASSISTANT	39,446	43,051	44,069	52,916
1199	51140	WAGES, PART TIME	5,622	4,296	10,000	10,000
1199	51700	HEALTH INSURANCE	6,781	-	-	-
1199	52000	GENERAL EXPENSES	1,219	3,000	3,000	3,000
1199	53000	MEDICARE TAXES	1,759	1,000	1,000	1,000
TOTAL GOVERNMENT ACCESS			130,169	134,164	142,956	154,350
TOTAL GENERAL GOVERNMENT			1,654,010	1,780,185	1,928,321	2,040,965

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
210 POLICE DEPARTMENT						
1210	51110	SALARY, DEPARTMENT HEAD	166,955	174,250	178,606	183,964
1210	51120	WAGES,, F-T PATROLMAN	775,437	717,748	850,191	800,000
1210	51121	WAGES, F-T SERGEANTS	293,129	359,248	390,000	477,547
1210	51122	WAGES, F-T DISPATCHERS	173,456	163,990	218,259	232,400
1210	51130	WAGES, SECRETARY	19,757	20,060	50,341	50,341
1210	51140	WAGES, PART-TIME PATROLMEN	68,128	78,926	55,917	60,000
1210	51150	SALARY, LIEUTENANT	126,480	129,641	132,881	146,838
1210	51310	OVERTIME	159,179	200,771	102,000	102,000
1210	51330	HOLIDAY	41,824	49,466	25,000	40,000
1210	51340	COURT TIME	17,574	12,812	21,000	21,000
1210	51420	SHIFT DIFFERENTIAL	36,292	36,435	34,748	34,748
1210	51425	SHIFT SUPERVISOR PAY	12,319	9,003	9,940	9,940
1210	51440	LONGEVITY	3,600	3,300	3,700	4,100
1210	52000	GENERAL EXPENSES	8,825	509	-	-
1210	52005	UNIFORM ALLOWANCE	17,519	21,281	19,250	19,250
1210	52100	ELECTRICITY	29,083	33,376	35,000	36,000
1210	52300	PROPANE	17,656	12,579	21,000	17,000
1210	52400	REPAIR AND MAINT	27,546	34,067	30,000	34,000
1210	52500	RUBISH REMOVAL	666	(121)	1,000	1,000
1210	52600	LANDSCAPING	2,915	4,250	3,000	5,000
1210	53000	PROFESSIONAL AND TECHNICAL	4,697	1,624	6,500	8,600
1210	53010	ADVERTISING	-	-	250	250
1210	53400	TELEPHONE/CABLE/INTERNET	17,237	15,784	8,500	17,000
1210	53410	POSTAGE	121	22	100	100
1210	54200	OFFICE SUPPLIES	2,446	1,880	2,250	2,250
1210	54210	PRINTING	542	508	1,000	1,000
1210	54800	VEHICULAR SUPPLIES	-	425	500	500
1210	55800	OTHER SUPPLIES	14,955	8,954	7,700	15,000
1210	56000	R&D COMPUTER NET	22,530	25,373	24,885	34,885
1210	57100	IN STATE TRAVEL	113	438	2,000	2,000
1210	57101	MEETINGS AND SEMINARS	3,209	7,933	7,500	7,500
1210	57200	OUT OF STATE TRAVEL	-	-	500	500
1210	57300	DUES AND SUBSCRIPTIONS	4,429	5,199	3,500	3,500
1210	58500	ADDITIONAL EQUIPMENT	3,901	1,013	7,322	7,322
1210	58510	OFFICE EQUIP AND FURNITURE	-	-	1,860	1,860
1210	58600	BODY ARMOR	831	-	2,000	2,000
1210	58700	REPLACEMENT EQUIPMENT	4,724	5,554	6,500	6,500
1210	58702	DRUG TASK FORCE	-	1,500	2,000	2,000
TOTAL	POLICE DEPARTMENT		2,078,075	2,137,797	2,266,700	2,387,895

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
220 FIRE DEPARTMENT						
1220	51110	SALARY, DEPARTMENT HEAD	122,000	130,000	133,250	136,582
1220	51120	WAGES, F/T FIREFIGHTERS	169,462	173,720	178,727	184,370
1220	51140	WAGES P/T FIREFIGHTERS	41,698	51,222	55,170	56,830
1220	51150	WAGES, PT SECRETARY	-	21,117	23,575	26,966
1220	51190	PART-TIME MECHANIC WAGES	3,173	2,565	5,520	5,520
1220	51310	OVERTIME	42,605	43,679	28,000	30,000
1220	51441	EDUCATIONAL BENEFIT	49,557	50,182	57,767	59,500
1220	52005	UNIFORM ALLOWANCE	16,495	16,420	16,500	16,500
1220	52100	ELECTRICITY	953	1,357	2,500	2,500
1220	52110	HEATING	8,954	9,254	9,000	9,000
1220	52400	REPAIR AND MAINT	34,667	44,787	35,000	37,500
1220	52401	REPAIR AND MAINT - RADIOS	5,000	2,057	5,500	5,500
1220	52500	OTHER UTILITIES	443	380	600	600
1220	53000	PROFESSIONAL AND TECHNICAL	35,040	26,562	36,500	36,500
1220	53400	TELEPHONE	1,861	2,348	2,100	2,400
1220	54200	OFFICE SUPPLIES	815	1,003	1,250	1,250
1220	54210	PRINTING	219	-	250	250
1220	54220	MEDICAL SUPPLIES	2,471	1,607	2,500	2,500
1220	54800	VEHICULAR SUPPLIES	2,475	1,010	2,500	2,500
1220	55800	OTHER SUPPLIES	2,545	2,069	2,500	2,500
1220	57100	IN STATE TRAVEL	60	40	200	200
1220	57101	MEETINGS AND SEMINARS	734	350	1,250	1,250
1220	57200	OUT OF STATE TRAVEL	-	-	200	200
1220	57300	DUES AND SUBSCRIPTIONS	939	829	1,000	1,000
1220	58500	ADDITIONAL EQUIPMENT	2,494	998	2,500	2,500
1220	58510	OFFICE EQUIP AND FURNITURE	966	590	1,000	1,000
1220	58600	CODE RED	6,429	4,783	5,166	5,166
1220	58700	REPLACEMENT EQUIPMENT	2,497	2,927	2,500	2,500
1220	58701	MOTOR EQUIPMENT	994	859	1,000	1,000
TOTAL FIRE DEPARTMENT			555,546	592,717	613,525	634,084
230 AMBULANCE SERVICE						
1230	57900	CONTRACT SERVICES	98,760	98,760	100,735	102,750
TOTAL AMBULANCE SERVICE			98,760	98,760	100,735	102,750
241 BUILDING INSPECTOR						
1241	51110	SALARY, DEPARTMENT HEAD	85,367	87,501	89,689	92,379
1241	51120	WAGES FULL-TIME	40,278	41,163	42,285	49,423
1241	51130	SALARY, INSPECTOR	1,606	1,646	1,687	1,687
1241	51140	WAGES, ZONING BD MEETINGS	320	750	2,500	4,000
1241	51150	WAGES, BACK UP INSPECTOR	-	-	2,000	1,000
1241	53000	PROFESSIONAL & TECHNICAL	13,000	13,000	14,200	14,910
1241	53400	TELEPHONE	1,810	1,601	2,000	2,000
1241	54200	OFFICE SUPPLIES	592	66	500	500
1241	57100	IN STATE TRAVEL	1,231	495	2,000	2,000
1241	57101	MEETINGS AND SEMINARS	-	250	300	300
1241	57300	DUES AND SUBSCRIPTIONS	145	200	300	300
TOTAL BUILDING INSPECTOR			144,349	146,673	157,461	168,499
243 PLUMBING INSPECTOR						
1243	51130	SALARY,PART-TIME	15,291	15,673	26,000	26,780
1243	51140	WAGES, ALTERNATE INSP	1,606	2,746	1,687	1,687
1243	57100	IN STATE TRAVEL	1,296	1,821	2,000	2,000
1243	57101	MEETINGS AND SEMINARS	637	350	600	600
TOTAL PLUMBING INSPECTOR			18,830	20,590	30,287	31,067

			2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 T.MGR RCMD
	244	SEALER OF WEIGHTS AND MEASURES				
	1244	52000 GENERAL EXPENSES	2,000	2,000	8,000	8,000
TOTAL		SEALER OF WEIGHTS AND MEASURES	2,000	2,000	8,000	8,000
	245	ELECTRICAL INSPECTOR				
	1245	51130 SALARY, PART-TIME	15,291	15,673	26,000	26,780
	1245	51140 WAGES. PART TIME INSPECT	1,606	1,646	1,687	1,687
	1245	51150 WAGES, BACK UP INSPECTOR	-	1,700	-	-
	1245	51160 WAGES - EMERGENCY CALL OUT	600	100	800	800
	1245	51190 WAGES - ON CALL	-	100	-	-
	1245	53400 TELEPHONE	400	-	400	400
	1245	57100 IN STATE TRAVEL	1,063	1,278	2,000	2,000
	1245	57101 MEETINGS AND SEMINARS	50	130	400	400
TOTAL		ELECTRICAL INSPECTOR	19,010	20,627	31,287	32,067
	291	EMERGENCY MANAGEMENT				
	1291	51111 SALARY PART-TIME	5,500	83	5,500	5,500
	1291	52000 GENERAL EXPENSES	774	-	500	500
	1291	53400 TELEPHONE	454	456	500	500
	1291	54200 OFFICE SUPPLIES	173	79	500	500
	1291	54220 MEDICAL SUPPLIES	974	1,326	1,500	1,500
	1291	57100 IN STATE TRAVEL	1,500	1,000	2,000	2,000
	1291	58500 ADDITIONAL EQUIPMENT	1,694	1,533	2,000	2,000
	1291	58560 GENERATOR	802	-	1,000	1,000
	1291	58600 COMMUNICATIONS EQUIPMENT	-	3,130	2,000	2,000
	1291	58700 REPLACEMENT EQUIPMENT	1,016	1,486	2,000	2,000
TOTAL		EMERGENCY MANAGEMENT	12,887	9,094	17,500	17,500
	292	ANIMAL CONTROL				
	1292	51110 ANIMAL CONTROL OFFICER WAGES	18,647	19,113	19,591	20,179
	1292	51140 CAR ALLOWANCE	1,800	1,800	1,800	1,800
	1292	52000 EXPENSE BUDGET	4,707	1,019	5,000	8,000
	1292	54000 ASSISTANT DOG OFFICER	-	-	500	500
	1292	57900 CONTRACT SERVICES	-	4,251	8,000	8,225
TOTAL		ANIMAL CONTROL	25,154	26,183	34,891	38,704
TOTAL PUBLIC SAFETY			2,954,611	3,054,442	3,260,386	3,420,566

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
300 SUTTON PUBLIC SCHOOLS						
S01300	52000	REGULAR AND SPECIAL EDUCATION	16,936,364	17,471,060	18,646,130	19,285,550
TOTAL	SUTTON PUBLIC SCHOOLS		16,936,364	17,471,060	18,646,130	19,285,550
301 SCHOOL TUITION OUT						
S01301	52000	INDUSTRIAL SCHOOLS	105,907	221,148	395,325	474,385
S01301	53200	B V V TUITION	1,928,243	1,995,431	1,891,430	1,609,714
S01301	53201	B V V DEBT ASSESSMENT	25,361	24,090	23,131	22,181
S01301	56000	STATE WARDS	13,431	18,356	-	-
S01301	56300	CHARTER SCHOOL ASSESSMENT	14,522	47,178	-	-
S01301	56400	SPED TUITION OUT ARTICLE	-	700,000	-	-
S01301	57000	SCHOOL CHOICE ASSESSMENTS	221,154	275,864	-	-
TOTAL	SCHOOL TUITION OUT		2,308,618	3,282,067	2,309,886	2,106,280
TOTAL	EDUCATION		19,244,982	20,753,127	20,956,016	21,391,830

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
422 HIGHWAY DEPARTMENT						
1422	51110	SALARY, DEPARTMENT HEAD	95,211	97,591	100,031	103,032
1422	51120	WAGES, FULL-TIME STAFF	468,204	481,973	496,764	525,783
1422	51310	OVERTIME	5,238	5,757	8,000	8,000
1422	51900	UNIFORMS	14,085	14,141	12,500	12,500
1422	52000	POLICE DETAIL	4,475	10,250	5,000	5,000
1422	52100	ELECTRICITY	3,302	3,479	5,000	5,000
1422	52110	HEATING	6,222	8,294	5,000	5,000
1422	52400	REPAIR AND MAINT	40,774	55,373	35,000	35,000
1422	53000	PROFESSIONAL AND TECHNICAL	5,689	10,450	20,000	20,000
1422	53400	TELEPHONE	1,173	1,228	1,000	1,000
1422	54300	BUILDING REPAIR AND MAINT	4,242	2,315	3,000	3,000
1422	54310	STREET SIGNS	3,287	2,801	3,000	3,000
1422	55300	PUBLIC WORKS SUPPLY	13,840	10,241	-	-
1422	55301	ROAD MATERIALS	13,402	12,199	45,000	45,000
1422	55302	CONSTRUCTION MATERIALS	4,149	7,494	-	-
1422	55303	PAINTING OF ROAD LINES	12,898	3,474	13,000	13,000
1422	55800	OTHER SUPPLIES	2,598	2,677	-	-
1422	57300	DUES & SUBSCRIPTIONS	245	225	100	100
1422	57301	LICENSES	1,111	1,265	1,000	1,000
1422	57302	DRUG AND ALCOHOL TESTING	765	475	500	500
1422	57303	TEMP. EQUIPMENT LEASES	776	306	1,000	1,000
1422	58000	CONTRACT SERVICES/TREES	30,838	54,150	50,000	50,000
TOTAL HIGHWAY DEPARTMENT			732,524	786,160	804,895	836,915
423 SNOW AND ICE REMOVAL						
1423	51310	OVERTIME/SEASONAL LABOR	80,493	55,607	50,000	60,000
1423	52400	EQUIPMENT REPAIR	21,950	18,032	13,000	13,000
1423	54800	VEHICULAR SUPPLIES	3,603	4,974	2,500	2,500
1423	55300	PUBLIC WORKS SUPPLY	209,832	158,717	132,000	147,000
1423	57900	CONTRACT SERVICES	38,639	29,509	27,500	27,500
TOTAL SNOW AND ICE REMOVAL			354,517	266,838	225,000	250,000
424 STREET LIGHTING						
1424	52100	ELECTRICITY	15,227	13,425	17,000	19,000
TOTAL STREET LIGHTING			15,227	13,425	17,000	19,000
434 LANDFILL						
1434	53000	PROFESSIONAL AND TECHNICAL	22,000	23,500	30,000	30,000
TOTAL LANDFILL			22,000	23,500	30,000	30,000
491 CEMETARY COMMISSION						
1491	51130	WAGES, CLERICAL	5,833	5,863	6,036	6,856
1491	51140	WAGES, SUMMER PART TIME	7,609	8,089	8,400	8,652
1491	52000	GENERAL EXPENSES	-	39	-	-
1491	52100	ELECTRICITY	968	661	800	800
1491	52200	WATER	260	318	300	300
1491	52400	REPAIR AND MAINTENANCE	11,164	11,219	6,000	6,000
1491	52405	CEMETERY MAINTENANCE	988	915	2,000	2,000
1491	53400	TELEPHONE	378	624	400	400
1491	57900	CONTRACT SERVICES	-	-	5,000	5,000
1491	58700	REPLACEMENT EQUIPMENT	109	-	2,000	2,000
TOTAL CEMETARY COMMISSION			27,309	27,728	30,936	32,008
TOTAL PUBLIC WORKS			1,151,577	1,117,651	1,107,831	1,167,923

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
510 BOARD OF HEALTH						
1510	51130	WAGES, CLERICAL	23,868	24,507	25,216	41,842
1510	51150	WAGES, TOWN NURSE	57,827	59,273	60,754	62,578
1510	52000	GENERAL EXPENSES	65	-	800	800
1510	53000	PROFESSIONAL & TECHNICAL	1,340	2,312	1,500	1,500
1510	53010	ADVERTISING	-	125	350	350
1510	53400	TELEPHONE	-	66	1,450	1,450
1510	54200	OFFICE SUPPLIES	282	40	250	250
1510	57100	IN STATE TRAVEL	996	1,023	1,200	1,200
1510	57300	DUES AND SUBSCRIPTIONS	447	270	750	750
1510	57901	INSPECTIONS	4,470	4,250	5,000	5,000
TOTAL BOARD OF HEALTH			89,295	91,866	97,270	115,720
541 COUNCIL ON AGING						
1541	51120	SALARY, COA COORDINATOR	61,574	68,113	69,816	71,910
1541	51130	WAGES, CLERICAL	29,539	30,240	30,865	31,799
1541	51140	WAGES, PART TIME	26,974	8,684	28,333	28,333
1541	51160	WAGES - VAN DRIVER	12,092	17,278	20,500	22,707
1541	51380	WAGES, LONGEVITY	200	-	200	200
1541	52100	ELECTRICITY	5,628	3,960	5,000	5,000
1541	52200	HEATING	4,052	6,127	5,000	5,000
1541	52300	WATER AND SEWER	1,495	621	1,500	1,500
1541	52400	REPAIR AND MAINT	5,220	6,204	5,000	5,000
1541	53400	TELEPHONE	2,907	3,282	3,500	3,500
1541	53500	RECREATIONAL	568	803	600	600
1541	54200	OFFICE SUPPLIES	3,756	3,274	2,000	2,500
1541	57300	DUES AND SUBSCRIPTION	423	505	1,000	1,000
1541	57900	CONTRACT SERVICES	3,470	3,151	6,000	6,000
1541	58700	REPLACEMENT EQUIPMENT	737	2,545	3,000	3,500
TOTAL COUNCIL ON AGING			158,635	154,786	182,314	188,549
543 VETERANS SERVICES						
1543	51130	AGENT SALARY P-T	18,518	14,642	21,012	21,433
1543	51140	WAGES, ASSISTANT	-	-	4,100	4,300
1543	52000	GENERAL EXPENSES	2,593	1,411	7,000	7,000
1543	57700	VETERANS BENEFITS	47,522	40,558	50,000	50,000
TOTAL VETERANS SERVICES			68,633	56,611	82,112	82,733
TOTAL HEALTH AND HUMAN SERVICES			316,563	303,263	361,696	387,002

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
610 LIBRARY DEPARTMENT						
1610	51130	SALARY, DIRECTOR	57,478	62,209	63,762	69,795
1610	51140	WAGES, AIDES PART-TIME	77,609	84,620	87,571	98,785
1610	51150	WAGES, YOUTH SERVICES	31,462	40,998	42,021	45,000
1610	52400	REPAIR & MAINTENANCE	1,076	872	900	900
1610	54200	OFFICE SUPPLIES	904	1,000	1,000	1,000
1610	57300	DUES AN SUBSCRIPTIONS	200	390	400	400
1610	57301	BOOKS AND PERIODICALS	41,000	44,132	46,000	46,000
1610	58530	C/W MARS SUBSCRIPTION	8,141	8,347	8,558	8,668
TOTAL LIBRARY DEPARTMENT			217,870	242,567	250,212	270,548
630 RECREATION COMMISSION						
1630	51130	WAGES, PART-TIME SECRETARY	4,579	4,654	6,426	6,270
1630	51140	WAGES, PART TIME STAFF	17,759	21,841	18,500	24,500
1630	52000	GENERAL EXPENSES	3,292	2,950	4,000	4,000
1630	57900	CONTRACT SERVICES	5,000	7,500	7,500	7,500
TOTAL RECREATION COMMISSION			30,630	36,945	36,426	42,270
691 HISTORICAL COMMISSION						
1691	52000	GENERAL EXPENSES	-	-	200	200
TOTAL HISTORICAL COMMISSION			-	-	200	200
692 MEMORIAL DAY						
1692	52000	GENERAL EXPENSES	1,000	1,000	1,000	1,000
1692	55800	OTHER SUPPLIES	464	500	500	500
TOTAL MEMORIAL DAY			1,464	1,500	1,500	1,500
TOTAL CULTURE AND RECREATION			249,964	281,012	288,338	314,518

			2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 T.MGR RCMD
710	RETIREMENT OF DEBT					
1710	59100	PRINCIPAL LONG TERM DEBT	3,597,946	2,661,229	2,678,523	2,689,156
TOTAL	RETIREMENT OF DEBT		3,597,946	2,661,229	2,678,523	2,689,156
751	LONG TERM DEBT INTEREST					
1751	59150	INTEREST ON LONG TERM	822,823	710,322	600,214	497,535
TOTAL	LONG TERM DEBT INTEREST		822,823	710,322	600,214	497,535
TOTAL DEBT SERVICE			4,420,769	3,371,550	3,278,737	3,186,691
900	INSURANCE AND BENEFITS					
1900	51700	TOWN SHARE HEALTH INSURANCE	2,484,923	2,504,213	2,806,000	2,950,000
1900	51710	TOWN SHARE MEDICARE TAXES	284,497	290,609	315,000	320,000
1900	51715	OPEB CONTRIBUTION	495,000	950,000	100,000	100,000
1900	51718	HEALTH REIMBURSEMENT ACCOUNT	12,016	31,071	47,000	49,000
1900	51719	HEALTH SAVINGS ACCOUNT	334,710	274,275	300,000	260,000
1900	51720	OPT OUT PAYMENTS	85,500	83,250	90,000	100,000
1910	56300	SICK/VACATION BYBACK	47,378	27,958	-	-
TOTAL INSURANCE AND BENEFITS			3,744,024	4,161,376	3,658,000	3,779,000
910	RETIREMENT ASSESSMENTS					
1910	56220	COUNTY RETIREMENT ASSESSMENT	1,419,336	1,564,366	1,847,518	2,051,434
TOTAL	RETIREMENT ASSESSMENTS		1,419,336	1,564,366	1,847,518	2,051,434
912	OTHER ASSESSMENTS					
1912	56200	CMRPC PLANNING ASSESSMENT	2,697	2,815	2,815	2,958
1800	57000	CHERRY SHEET ASSESSMENTS	74,924	74,685	-	-
TOTAL	OTHER ASSESSMENTS		77,621	77,500	2,815	2,958
913	UNEMPLOYMENT COMPENSATION					
1913	51700	EMPLOYEE FRINGE	68,118	8,913	20,000	20,000
TOTAL	UNEMPLOYMENT COMPENSATION		68,118	8,913	20,000	20,000
945	CASUALTY INSURANCE					
1945945	52000	CASUALTY INSURANCE EXPENSES	384,584	389,409	405,000	415,000
TOTAL	CASUALTY INSURANCE		384,584	389,409	405,000	415,000
	TRANSFERS TO OTHER FUNDS					
1925945	59500	OTHER FUNDS	-	15,096	-	-
1925945	59600	CAPITAL STABILIZATION	796,162	837,941	705,140	722,768
TOTAL	TRANSFERS TO OTHER FUNDS		796,162	853,037	705,140	722,768
TOTAL	GENERAL FUND		36,482,321	37,715,832	37,819,798	38,900,655

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
441 SEWER ENTERPRISE FUND						
T6000441	51110	SUPT SALARY	90,777	93,046	95,007	98,233
T6000441	51120	WAGES, LAB TECHNICIAN	114,442	119,141	123,838	129,039
T6000441	51130	WAGES, CLERICAL	32,067	33,511	35,693	37,647
T6000441	51310	OVERTIME	1,355	2,509	4,000	4,000
T6000441	51380	WAGES, LONGEVITY	-	600	600	-
T6000441	51900	UNIFORM ALLOWANCE	452	771	1,650	1,650
T6000441	52000	GENERAL EXPENSES	99,390	95,179	94,415	94,415
T6000441	52100	ELECTRICITY	55,614	62,985	55,000	55,000
T6000441	52110	TOWN OF MILLBURY	329,222	259,466	248,879	259,725
T6000441	52200	TOWN OF MILLBURY DEBT	18,422	18,422	19,668	18,422
T6000441	52400	REPAIR AND MAINTENANCE	10,025	11,517	12,688	12,688
T6000441	52500	OTHER UTILITIES	12,946	19,979	19,000	19,000
T6000441	53400	TELEPHONE	6,098	6,239	8,000	8,000
T6000441	55800	OTHER SUPPLIES	4,303	4,014	5,000	5,000
T6000441	56200	TRANSFER OH TO GENERAL FUND	89,164	89,164	89,164	89,164
T6000441	56270	OPEB CONTRIBUTION	5,000	5,000	5,000	5,000
T6000441	57900	CONTRACT SERVICES	30,503	25,181	23,000	23,000
TOTAL	SEWER ENTERPRISE FUND		899,780	846,722	840,602	859,983

			2022	2023	2024	2025
			ACTUAL	ACTUAL	BUDGET	T.MGR RCMD
445 TRANSFER STATION ENTERPRISE						
T6100445	51120	WAGES FULL-TIME	51,121	52,491	51,596	44,008
T6100445	51130	WAGES, PART TIME	7,166	6,653	10,800	11,070
T6100445	51310	WAGES, OVERTIME	3,416	8,006	2,000	2,000
T6100445	52000	GENERAL EXPENSES	765	80	-	-
T6100445	52100	ELECTRICITY	120	121	700	700
T6100445	52110	HEATING	-	-	1,300	-
T6100445	52400	REPAIR AND MAINTENANCE	10,920	931	3,000	3,000
T6100445	52600	TRASH BAGS	8,712	14,661	12,000	12,000
T6100445	53400	TELEPHONE	1,629	1,385	2,000	2,000
T6100445	53410	POSTAGE	296	519	-	-
T6100445	54000	HAULING EXPENSE	18,201	17,297	18,000	18,000
T6100445	54100	DISPOSAL FEE	36,530	36,500	42,000	42,000
T6100445	55800	OTHER SUPPLIES	30	20	-	-
T6100445	59100	TRANSFER OH COSTS TO TOWN	22,575	22,575	22,575	22,575
TOTAL	TRANSFER STATION ENTERPRISE		161,481	161,237	165,971	157,353

GRAND TOTAL	37,543,582	38,723,792	38,826,371	39,917,991
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DETAILED REVENUE BUDGET

**TOWN OF SUTTON
PRELIMINARY REVENUE BUDGET
FISCAL YEAR 2025**

	FINAL BUDGET FISCAL 2025	PRELIMINARY BUDGET FISCAL 2025	ACTUAL FISCAL 2024
<u>Attachment #1:</u>			
Prior Years Levy limit		\$ 25,881,586	\$ 24,477,465
Add: 2.5%		647,040	611,937
Add: New Growth		200,000	792,184
Add: Override	-	-	-
	<u>-</u>	<u>26,728,626</u>	<u>25,881,586</u>
Add: Debt Exclusions	1,135,464	1,135,464	1,158,077
Bond Premium Amortization	(22,884)	(22,884)	(25,706)
School Projects	1,836,062	1,836,062	1,895,438
	<u>2,948,642</u>	<u>29,677,268</u>	<u>28,909,395</u>
Less: Amount not raised due to rounding		-	(12,797)
Less: Allowance for Abatements and Exemptions	(150,000)	(150,000)	(150,203)
Less: Snow and Ice Deficit	-	-	-
Less: Overlay Deficits	-	-	-
Less: Capital Article	-	-	-
	<u>2,798,642</u>	<u>29,527,268</u>	<u>28,746,395</u>
Less:			
Capital Stabilization	705,141	705,141	687,942
Portion of new growth attributable to Capital Stabilization Fund	17,629	17,629	17,199
	<u>722,770</u>	<u>722,770</u>	<u>705,141</u>
Revenue Available to Support Budget	<u>\$ 2,075,872</u>	<u>\$ 28,804,498</u>	<u>\$ 28,041,254</u>

**TOWN OF SUTTON
PRELIMINARY REVENUE BUDGET
FISCAL YEAR 2025**

	FINAL BUDGET FISCAL 2025	PRELIMINARY BUDGET FISCAL 2025	ACTUAL FISCAL 2024
<u>Attachment #2:</u>			
Chapter 70	\$ -	\$ 5,708,745	\$ 5,669,325
Charter School Reimbursements	-	-	17,674
Unrestricted General Aid	-	961,202	933,205
Veterans Benefits	-	33,429	34,569
Exemptions	-	39,385	40,427
State Owned Land	-	247,651	246,478
Misc	-	-	-
	<u>-</u>	<u>6,990,412</u>	<u>6,941,678</u>
Offset Items	-	346,817	314,007
	<u>\$ -</u>	<u>\$ 7,337,229</u>	<u>\$ 7,255,685</u>
Cherry Sheet Charges	-	381,691	424,668
	<u>\$ -</u>	<u>\$ 7,372,103</u>	<u>\$ 7,366,346</u>
Special Education Assessment	-	-	-
State Assessments	-	12,614	9,252
Transportation Assessments	-	69,930	68,498
Special Education (State Wards)	-	20,190	19,090
School Choice	-	278,957	282,704
Charter School	-	-	45,124
	<u>-</u>	<u>381,691</u>	<u>424,668</u>

**TOWN OF SUTTON
PRELIMINARY REVENUE BUDGET
FISCAL YEAR 2025**

	PRELIM. BUDGET 2025	FINAL BUDGET 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021	ACTUAL 2020
Attachment #3:						
Motor Vehicle Excise	\$ 1,534,125	\$ 1,515,344	\$ 1,945,091	\$ 1,896,519	\$ 1,785,138	\$ 1,744,227
Room and Meals Tax	100,000	100,000	211,750	201,504	165,127	126,762
Boat and Farm Animal Excise	2,500	2,500	3,551	4,096	3,238	3,574
Penalties and Interest on Late Tax and Excise Payments	70,000	70,000	95,505	101,755	93,636	85,432
Departmental Fees:						
Cable Access	142,956	142,956	134,164	130,169	151,786	145,956
Recreation	8,000	8,000	19,317	12,211	10,072	7,520
Collector Demands	10,000	10,000	17,199	16,957	13,501	13,300
Town Clerk	3,000	3,000	5,797	5,851	4,782	6,412
Finance	-	-	5,043	5,000	10,000	-
Conservation	-	-	-	1,082	3,809	-
Planning Board	5,000	5,000	6,815	11,410	6,104	8,439
Zoning Board	-	-	3,258	2,138	1,333	1,385
Earth Removal Board	-	-	-	-	-	-
Police Off-Duty	5,000	5,000	13,718	15,280	35,707	12,622
Human Resources	-	-	-	53,122	-	-
Board of Health	8,000	8,000	10,590	103,945	74,950	28,656
Building Inspector	100,000	100,000	561,670	345,027	120,438	132,740
Gas Inspector	5,000	5,000	19,917	18,510	13,731	11,285
Plumbing Inspector	10,000	10,000	82,597	22,511	13,230	17,186
Wiring Inspector	30,000	30,000	129,515	85,112	33,200	115,578
Animal Control	-	-	-	-	-	-
Cemetery Commission	1,000	1,000	5,600	5,399	4,752	3,895
	<u>327,956</u>	<u>327,956</u>	<u>1,015,200</u>	<u>833,724</u>	<u>497,395</u>	<u>504,974</u>
Rentals:						
Manchaug Library	11,000	11,000	13,521	19,979	9,235	13,466
Solar Energy Credits	20,000	20,000	32,032	102,222	87,951	108,194
Sale of Cell Tower Lease	-	-	1,400,000	-	-	-
Cell Tower Rentals	50,000	50,000	67,538	111,256	111,263	110,446
	<u>81,000</u>	<u>81,000</u>	<u>1,513,091</u>	<u>233,457</u>	<u>208,449</u>	<u>232,106</u>
Bank Investment Income	<u>113,000</u>	<u>113,000</u>	<u>190,031</u>	<u>13,527</u>	<u>25,955</u>	<u>153,327</u>
Fines and Forfeits:						
Building Inspector	-	-	-	6,300	6,694	-
Police - RMV	-	-	-	-	-	-
Police Fines	30,000	30,000	36,957	48,067	41,388	72,491
Library	-	-	115	230	165	1,089
	<u>30,000</u>	<u>30,000</u>	<u>37,072</u>	<u>54,597</u>	<u>48,247</u>	<u>73,580</u>
Licenses and Permits:						
Fire	13,000	13,000	23,493	22,418	24,398	19,791
Liquor	10,000	10,000	12,615	14,882	11,585	11,040
Dog	15,000	15,000	20,500	19,190	22,486	21,366
Police	4,000	4,000	4,700	6,250	8,550	6,625
Board of Health	40,000	40,000	57,260	46,955	45,370	48,064
	<u>82,000</u>	<u>82,000</u>	<u>118,568</u>	<u>109,695</u>	<u>112,389</u>	<u>106,886</u>

Other Departmental Receipts:

Tax Collector CML's	10,000	10,000	11,750	16,750	25,200	22,700
Tax Collector Mark Fees	5,000	5,000	8,820	6,260	5,940	5,780
Tax Collector Other	4,000	4,000	7,249	1,512	6,836	9,556
SelectBoard	-	-	1,359	1,275	1,250	1,544
Treasurer	-	-	5,742	(1,184)	1,103	8,630
Highway	-	-	-	-	-	75
Medicare Receipts	-	-	178,811	181,132	57,366	85,117
Opiod Settlement	-	-	76,082	-	-	-
Supplemental State Aid	-	-	-	-	-	-
Supplemental Real Estate Tax Bills	-	-	-	-	-	-
DE-1 Adjustment	-	-	-	28,094	36,492	-
Sale of Surplus Property	-	-	24,269	5,915	27,401	12,097
Energy Rebate	-	-	-	-	-	-
Cell Tower Lease Signing Bonus	-	-	-	-	-	-
Other Departmental Receipts	-	-	326	353	90	432
	<u>19,000</u>	<u>19,000</u>	<u>314,408</u>	<u>240,107</u>	<u>161,678</u>	<u>145,931</u>
	<u>\$ 2,359,581</u>	<u>\$ 2,340,800</u>	<u>\$ 5,444,267</u>	<u>\$ 3,688,981</u>	<u>\$ 3,101,252</u>	<u>\$ 3,176,799</u>

CAPITAL PLAN

**TOWN OF SUTTON
FISCAL 2025 CAPITAL PLAN**

<u>DEPT.</u>	<u>EXPLANATION OF REQUEST</u>	<u>CATEGORY</u>	<u>ESTIMATED COST</u>
Police	Vehicle Replacement	Rolling Stock	\$ 125,000
Police	IT Upgrade	Equipment	63,000
Fire	Replace Turnout Gear lockers	Equipment	32,000
Fire	Replace Deputy Car	Rolling Stock	75,000
Highway	Replace Highway #H-17	Rolling Stock	85,000
Highway	Hot Box for Asphalt	Equipment	45,000
Town	Elevator Upgrades	Building	12,000
Town	New LED Sign at Boston Rd.	Equipment	50,000
Assessors	Personal Property Revaluation	Study	15,000
Schools	ES/SCEL Loading Dock	Building	50,000
Schools	RTU Upgrade/Replacement	Building	75,000
Schools	Replace ES Band Entrance Doors	Building	40,000
Schools	New LED Sign at MS/HS	Building	50,000
Schools	Camera Equipment	Equipment	10,000
Schools	Replace Salt and Sand Spreader	Equipment	8,500
Schools	Replace Well #2 Pump	Equipment	15,000
Schools	Athletic Fields Upgrade	Equipment	20,000
Schools	Yr 2 Lease Purchase SmartBoards	Equipment	140,000
			<u>\$ 910,500</u>
Cemetery	Howard Cemetery Expansion	Cemetery	130,000
Town	Fiber	Equipment	50,000
			<u><u>\$ 1,090,500</u></u>