

Justin Paré, President
John Simmons, Vice President
John Costello
Daniel Donovan
Mark Gould, Jr.



Darius Gregory
Andrew Shanahan
Andrea Slobogan
Patricia St. Pierre

Town of North Attleborough
FINANCE SUB-COMMITTEE MEETING
43 South Washington Street, North Attleborough, MA 02760
Phone: (508) 699-0100 ext. 2555

PUBLIC MEETING

MAY 15, 2025 at 6:30 PM
Town Hall - JoAnn Cathcart Conference Room
43 South Washington St. North Attleborough, MA

I. Pledge Of Allegiance

II. Approval Of Minutes

- a. Approval of Finance Sub-Committee Minutes of May 8, 2025

III. Resident And Community Comment

IV. Old Business

- a. Measure 2025-047- To authorize the Town Manager to petition the Massachusetts General Court for a special act authorizing a means-tested senior citizen property tax exemption of \$1,000, to include a Broader Discussion for Senior Tax Proposals. AMENDED

Documents:

[*MEASURE 2025-047 - SENIOR CITIZEN HIGH SCHOOL TAX
EXEMPTION-COUNCILOR GOULD MEASURE
AMENDED.COMplete.AMENDED.PDF*](#)

- b. Measure 2025-054 – Acceptance of M.G.L. c. 59, § 50: Affordable Housing Property Tax Exemption Guidelines for Municipalities in Massachusetts, including acceptance, criteria, and application procedures

Documents:

[*MEASURE 2025-054-ACCEPTANCE OF AFFORDABLE HOUSING TAX
EXEMPTION .COMPLETE.SIGNED.PDF*](#)

V. New Business

- a. FY26 Budget Presentations
 - i. EDUCATION

Documents:

[*FY26 SCHOOL BUDGET - EXHIBITS 1-16.PDF*](#)
[*FY26 SCHOOL BUDGET - LINE ITEM DETAIL.PDF*](#)
[*FY26 SCHOOL BUDGET - SLIDE DECK.PDF*](#)

1. School Department (300)
2. Crossing Guards
3. School Transportation
4. Bristol County
- ii. FY26 CIP- School Projects
- b. FY26 Final Budget Measures
 - i. Measure 2025-060- FY26 General Fund Annual Appropriation

Documents:

[*MEASURE 2025-060-FY26 GENERAL FUND ANNUAL APPROPRIATION.SIGNED.PDF*](#)
 - ii. Measure 2025-061- FY26 OPEB Funding

Documents:

[*MEASURE 2025-061-FY26 OPEB FUNDING.SIGNED.PDF*](#)
 - iii. Measure 2025-063- FY26 Ambulance Receipts Reserved for Appropriation Transfer

Documents:

[*MEASURE 2025-063-FY26 AMBULANCE RECEIPTS RESERVED FOR APPROPRIATION TRANSFER.SIGNED.PDF*](#)
 - iv. Measure 2025-064- FY26 Solid Waste Enterprise Fund Annual Appropriation

Documents:

[*MEASURE 2025-064-FY26 SOLID WASTE ENTERPRISE FUND APPROPRIATION.SIGNED.PDF*](#)
 - v. Measure 2025-065-FY26 Sewer Enterprise Fund Annual Appropriation

Documents:

[*MEASURE 2025-065-FY26 SEWER ENTERPRISE FUND ANNUAL APPROPRIATION.SIGNED.PDF*](#)
 - vi. Measure 2025-066- FY26 Water Enterprise Fund Annual Appropriation

Documents:

[*MEASURE 2025-066-FY26 WATER ENTERPRISE FUND ANNUAL*](#)

[*APPROPRIATION.SIGNED.PDF*](#)
[*MEASURE 2025-066-FY26 WATER ENTERPRISE FUND ANNUAL*](#)
[*APPROPRIATION.SIGNED.PDF*](#)

- vii. Measure 2025-067- FY26 Comcast PEG Access Enterprise Fund Annual Appropriation

Documents:

[*MEASURE 2025-067-FY26 COMCAST PEG ACCESS ENTERPRISE*](#)
[*FUND ANNUAL APPROPRIATION.SIGNED.PDF*](#)

- viii. Measure 2025-068- FY26 Verizon PEG Access Enterprise Fund Annual Appropriation

Documents:

[*MEASURE 2025-068-FY26 VERIZON PEG ACCESS ENTERPRISE FUND*](#)
[*ANNUAL APPROPRIATION.SIGNED.PDF*](#)

- ix. Measure 2025-069-FY26 Capital Improvement Program Projects to be funded by CIP Stabilization

Documents:

[*MEASURE 2025-069-FY26 CAPITAL IMPROVEMENT PROGRAM*](#)
[*PROJECTS FUNDED BY STABILIZATION.COMplete.SIGNED.PDF*](#)

- x. Measure 2025-070-FY26 Capital Improvement Program Projects to be funded by FY25 Free Cash

Documents:

[*MEASURE 2025-070-FY26 GENERAL FUND CAPITAL IMPROVEMENT*](#)
[*PROGRAM PROJECTS -FY25 FREE CASH.COMplete.SIGNED.PDF*](#)

- xi. Measure 2025-071-FY26 Capital Improvement Program Projects without specified funding

Documents:

[*MEASURE 2025-071-FY26 CAPITAL IMPROVEMENT PLAN*](#)
[*UNSPECIFIED FUNDING.COMplete.SIGNED.PDF*](#)

- xii. Measure 2025-072- FY26 Capital Improvement Program Projects to be funded by the Fire Alarm Revolving Account

Documents:

[*MEASURE 2025-072-FY26 CAPITAL IMPROVEMENT PROJECTS FIRE*](#)
[*ALARM REVOLVING ACCOUNT.COMplete.SIGNED.PDF*](#)

- xiii. Measure 2025-073- FY26 Water Enterprise Fund Capital Projects to be funded by Borrowing

Documents:

[*MEASURE 2025-073-FY26 WATER ENTERPRISE CAPITAL PROJECTS
FOR BORROWING.COMplete.SIGNED.PDF*](#)

- xiv. Measure 2025-074- FY26 Sewer Enterprise Fund Capital Projects to be funded by Borrowing

Documents:

[*MEASURE 2025-074-FY26 SEWER ENTERPRISE CAPITAL PROJECTS
FOR BORROWING.COMplete.SIGNED.PDF*](#)

- xv. Measure 2025-075-FY26 Revolving Account Annual Authorization

Documents:

[*MEASURE 2025-075-FY26 REVOLVING ACCOUNTS ANNUAL
AUTHORIZATION.SIGNED.PDF*](#)

- xvi. Measure 2025-076- FY26 Additional Real Estate Property Tax Exemption of One Hundred Percent (100%)

Documents:

[*MEASURE 2025-076-FY26 ADDITIONAL REAL ESTATE PROPERTY
TAX EXEMPTION OF 100 PERCENT.SIGNED.PDF*](#)

- xvii. Measure 2025-077-FY26 Local Acceptance of Certain Property Tax Exemptions

Documents:

[*MEASURE 2025-077-FY26 LOCAL ACCEPTANCE OF CERTAIN
PROPERTY TAX EXEMPTIONS.COMplete.SIGNED.PDF*](#)

- xviii. Measure 2025-078- FY26 Establish the Amount for Town Manager Line-Item Transfers

Documents:

[*MEASURE 2025-078-FY26 ESTABLISH AMOUNT FOR TOWN
MANAGER LINE- ITEM TRANSFER.SIGNED.PDF*](#)

- c. Measure 2025-083- Rescind Borrowing Authorization-PFA's Removal & Fluoride Injection (McKeon Plant) \$2,749,939.00 & Repair, Replacement, & Maintenance- Roads, Bridges, & Sidewalks \$500,000.00

Documents:

[*MEASURE 2025-083-RESCIND BORROWING AUTHORIZATION - MCKEON
PFAS AND ROADS BRIDGES SIDEWALKS.SIGNED.PDF*](#)

- d. Measure 2025-084-Funding for Snow and Ice Deficit FY2025

Documents:

[*MEASURE 2025-084-FUNDING FOR SNOW AND ICE DEFICIT
FY2025.COMplete.SIGNED.PDF*](#)

- e. a. FY2026 FINAL Revenue Projections- Updated from Preliminary Revenue Projections
- f. FY2026 FINAL Expense Projections- Updated with Reductions- General Fund- May 15, 2025

Documents:

[*FY26 FINAL EXPENSE PROJECTION-UPDATED WITH REDUCTIONS-GENERAL FUND -MAY 15, 2025.PDF*](#)

VI. Adjournment

Paper copies of Measures can be obtained at the Town Manager's Office at the North Attleborough Town Hall between the hours of 8:00AM-6:00PM on Monday, 8:00AM-4:00PM Tuesday through Thursday, and Friday 8:00AM -12:00PM.

*Hardcopies of all "Voted Measures" can be obtained in the Town Clerk's Office at the North Attleborough Town Hall between the hours of 8:00AM-6:00PM on Monday, 8:00AM-4:00PM Tuesday through Thursday, and Friday 8:00AM -12:00PM upon request. *

All measures can be accessed in the [Measures Database](#)



Measure #: 2025-047

TOWN COUNCIL MEASURE SUBMITTAL

Date: 1/31/2025

Submitted By: Councilor Mark Gould

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

To authorize the Town Manager to petition the Massachusetts General Court for a special act authorizing a means-tested senior citizen property tax exemption of \$1,000. AMENDED

Signed: _____

PURPOSE AND JUSTIFICATION:

This special act is designed to provide targeted property tax relief to seniors and help them continue to thrive and be able to afford to live in North Attleboro and additionally provides an added measure of protection from tax increases. The act is entitled: An act authorizing the city known as the Town of North Attleborough to establish a means-tested senior citizen property tax exemption.

There have been many communities in the position that North Attleboro finds itself in, cognizant of the tax burden of its senior citizens with rising assessments and taxes for those on fixed incomes. In recent years many communities have adopted special acts in order to shield their aging population that has contributed to the town for decades but finds itself in an untenable financial situation with rising health care costs, medicine, food, and general costs of living that have outpaced their fixed income.

This special act, as many other special acts passed by other communities, is pegged to the Massachusetts Circuit Breaker Income Tax Credit criteria that are substantially as follows and are more completely set forth in the attached proposed special act. This special act would compliment the Circuit Breaker credit and add a layer of protection to Senior Citizens whose income doesn't exceed:

\$72,000 for a single individual who is not the head of a household; \$91,000 for a head of household; \$109,000 for married couples filing a joint return; These amounts are adjusted annually and tied to the CPI; And other asset and residential criteria as specified in the attached special act.

Motion: To authorize the Town Manager to petition the Massachusetts General Court for a special act in the form set forth in the special act as amended entitled: "An act authorizing the city known as the Town of North Attleborough to establish a means-tested senior citizen property tax exemption", authorizing a means-tested senior citizen property tax exemption; provided, however, that the General Court may reasonably vary the form and substance of this requested legislation within the scope of the general public objectives of this petition.

SPECIAL REQUIREMENTS: Requires Majority Vote of Town Council, MA House, Senate, and Governor

ATTACHMENTS: Proposed Special Act, Other Communities Special Acts

REFER TO SUB-COMMITTEE: N/A *Time sensitive due to state approval process

AN ACT AUTHORIZING THE CITY KNOWN AS THE TOWN OF NORTH ATTLEBOROUGH TO ESTABLISH A
MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. With respect to each qualifying parcel of real property classified as Class One, residential in the town of North Attleborough, there shall be an exemption from the property tax of \$1,000 annually; provided, however, that the exemption shall be applied to the domicile of the applicant only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. The board of assessors of the town of North Attleborough may deny an application if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption established pursuant to this act. Real property shall qualify for an exemption under this act if:

- (i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (ii) the owners of the qualifying property must have filed in the immediate prior year for the maximum circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (iii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year if the joint applicant is 60 years of age or older at the close of the previous year;
- (iv) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;
- (v) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of North Attleborough for not less than 10 consecutive years before filing an application for the exemption;
- (vi) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and
- (vii) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted pursuant to this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under this act shall, before the deadline established by the board of assessors, file an application on a form adopted by the board of assessors with supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the city known as the town of North Attleborough may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the town.

SECTION 7. This act shall take effect upon its passage.

FACT SHEET: MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION PROPOSAL

What is this law?

An act authorizing North Attleboro to establish a means-tested senior citizen property tax exemption. This exemption is designed to provide targeted property tax relief to seniors and help them continue to be able to afford to live in North Attleboro providing an added measure of protection from tax increases.

Who qualifies for the exemption?

To be eligible, a senior must meet all of the following criteria:

1.  **Income Requirement:** (Tax year 2024)
 - \$72,000 for a single individual
 - \$91,000 for a head of household
 - \$109,000 for married couples filing a jointly (adjusted annually by CPI)
2.  **Age Requirement:**
 - Single applicants: 65+
 - Joint applicants: One must be 65+, the other 60+
3.  **Residency Requirement:**
 - Must own and occupy the home as their primary residence.
 - Must have lived in and owned a home in North Attleboro for at least 10 years.
4.  **Asset Review:** The Board of Assessors may deny applications if the applicant has excessive assets, placing them outside the intended recipients of the exemption.

How does the exemption work?

- ✓ The exemption amount is set annually by the Board of Assessors.
- ✓ It applies to \$1,000 of the property taxes in excess of the circuit breaker income tax credit.
- ✓ The exemption only applies to the applicant's primary residence.
- ✓ It is in addition to any other property tax exemptions the applicant may qualify for.

How is the exemption funded?

- The total amount exempted is allocated proportionally among all residential taxpayers.
- The assessor's estimated impact is \$17 for the average single-family home.

How do seniors apply?

-  Eligible seniors must apply annually.
-  The application process and forms are set by the Board of Assessors.
-  Applicants must provide supporting documentation of income and assets.
-  The deadline for applications will be established by the Board of Assessors.

Why is this important?

-  **Protects seniors** from future tax increases.
-  **Targets relief** to those who need it most, based on income and assets.
-  **Ensures fairness** and equity for our seniors with fixed income and disproportionate rising costs.
-  **Encourages long-term residency** by supporting seniors who have lived in town for at least a decade.

AN ACT AUTHORIZING THE CITY KNOWN AS THE TOWN OF NORTH ATTLEBOROUGH TO ESTABLISH A MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION **FOR A SCHOOL BUILDING CONSTRUCTION PROJECT**

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. With respect to each qualifying parcel of real property classified as Class One, residential in the town of North Attleborough, there shall be an exemption from the property tax **of \$1,000 annually** ~~to be set annually by the board of assessors in an amount equal to or less than the amount that an applicant's total annual property tax increases as directly caused by the town of North Attleborough borrowing, including principal and interest, in any fiscal year, for a certain school building construction project~~; provided, however, that the exemption shall be applied to the domicile of the applicant only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. The board of assessors of the town of North Attleborough may deny an application if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption established pursuant to this act. Real property shall qualify for an exemption under this act if:

- (i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (ii) **the owners of the qualifying property must have filed in the immediate prior year for the maximum circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;**
- (iii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year if the joint applicant is 60 years of age or older at the close of the previous year;
- (iv) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;
- (v) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of North Attleborough for not less than 10 consecutive years before filing an application for the exemption;
- (vi) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and
- (vii) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted pursuant to this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under this act shall, before the deadline established by the board of assessors, file an application on a form adopted by the board of assessors

with supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. ~~The board of assessors may grant exemptions pursuant to this act until the town of North Attleborough has retired the full debt encumbered by any borrowing, including principal and interest, in any fiscal year, for the certain school building construction project as provided under section 1.~~

The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the city known as the town of North Attleborough may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the town.

SECTION 7. This act shall take effect upon its passage.

HOUSE No. 3826

The Commonwealth of Massachusetts

PRESENTED BY:

James C. Arena-DeRosa

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act authorizing the town of Holliston to establish a means-tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>James C. Arena-DeRosa</i>	<i>8th Middlesex</i>	<i>2/21/2023</i>

HOUSE No. 3826

By Representative Arena-DeRosa of Holliston, a petition (accompanied by bill, House, No. 3826) of James C. Arena-DeRosa (by vote of the town) that the town of Holliston be authorized to establish a means-tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court
(2023-2024)

An Act authorizing the town of Holliston to establish a means-tested senior citizen property tax exemption.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. With respect to each qualifying parcel of real property classified as class
2 one, residential in the Town of Holliston, there shall be an exemption from the property tax in an
3 amount to be set annually by the Select Board as provided in Section 3. The exemption shall be
4 applied to the domicile of the taxpayer only. For the purposes of this act, “parcel” shall mean a
5 unit of real property as defined by the Board of Assessors under the deed for the property and
6 shall include a condominium unit. The exemption provided for in this section shall be in addition
7 to any other exemptions allowed pursuant to the General Laws.

8 SECTION 2. The Board of Assessors of the Town of Holliston may deny an application
9 for exemption if the board finds that the applicant has excessive assets that place the applicant
10 outside of the intended recipients of the senior exemption established pursuant to this act. Real
11 property shall qualify for the exemption pursuant to Section 1 if the following criteria are met:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit pursuant to subsection (k) of Section 6 of Chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant who was age 65 or older at the close of the previous year or jointly by persons who are 60 years of age or older, provided that not less than 1 joint owner was age 65 or older at the close of the previous year;

(iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;

(iv) the applicant, or at least 1 of the joint applicants, has been domiciled and owned a home in the Town of Holliston for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit pursuant to subsection (k) of Section 6 of Chapter 62 of the General Laws, as adjusted annually by the Department of Revenue; and

(vi) the Board of Assessors has approved the application for the exemption.

SECTION 3. The Select Board of the Town of Holliston shall annually set the exemption amount provided for in Section 1; provided, however, that the amount of the exemption shall be not less

than 50 per cent and not more than 200 per cent of the amount of the circuit breaker income tax credit pursuant to subsection (k) of Section 6 of Chapter 62 of the General Laws for

which the applicant qualified in the previous year. The total amount exempted by this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption pursuant to Section 1 shall, before the deadline established by the Board of Assessors of the town of Holliston, file an application, on a form adopted by the Board of Assessors, with the supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the Department of Revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the Town of Holliston may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the town.

SECTION 7. This act shall take effect upon its passage.

HOUSE No. 4560

The Commonwealth of Massachusetts

PRESENTED BY:

Simon Cataldo

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act authorizing the town of Carlisle to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Simon Cataldo</i>	<i>14th Middlesex</i>	<i>4/9/2024</i>

HOUSE No. 4560

By Representative Cataldo of Concord, a petition (accompanied by bill, House, No. 4560) of Simon Cataldo (by vote of the town) that the town of Carlisle be authorized to establish a means tested senior citizen property tax exemption. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court
(2023-2024)

An Act authorizing the town of Carlisle to establish a means tested senior citizen property tax exemption.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. There shall be an exemption from the property tax for each qualifying
2 parcel of real property classified as class 1 residential in the town of Carlisle in an amount to be
3 set annually by the select board as provided in section 3. The exemption shall be applied only to
4 the domicile of the taxpayer; provided, however, that for the purposes of this act, "parcel" shall
5 mean a unit of real property as defined by the board of assessors under the deed for the property
6 and shall include a condominium unit. The exemption provided for in this act shall be in addition
7 to any and all other exemptions allowed by the General Laws.

8 SECTION 2. The board of assessors in the town of Carlisle may deny an application if
9 they find the applicant has excessive assets that place the applicant outside of the intended
10 recipients of the exemption under this act. Real property shall qualify for the exemption under
11 section 1 if:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant not less than 70 years old at the close of the previous year or jointly by persons either of whom is not less than 70 years old at the close of the previous year and the other joint applicant is not less than 65 years old;

(iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;

(iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the qualifying real property is no greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws as adjusted annually by the department of revenue;

(vi) the qualifying real property is owned and occupied by an applicant or joint applicants whose household assets are less than \$500,000 excluding the value of the qualifying real property; and

(vii) the board of assessors has approved the application.

SECTION 3. The select board of the town of Carlisle, shall annually set the exemption amount under section 1 between 100 percent and 200 percent of the amount of the circuit breaker

income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant qualified in the previous year, set annually by the Board of Assessors. The total amount exempted by this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors of the town of Carlisle, file an application, on a form to be adopted by the board, with supporting documentation relative to the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted under this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. This act shall expire 3 years after implementation of the exemption under this act.

SENATE No. 1921

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act authorizing the town of Norwell to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>First Plymouth and Norfolk</i>	
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>6/29/2023</i>

SENATE No. 1921

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1921) of Patrick M. O'Connor (by vote of the town) that the town of Norwell be authorized to establish a means tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 5063 OF 2021-2022.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court
(2023-2024)

An Act authorizing the town of Norwell to establish a means tested senior citizen property tax exemption.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. With respect to each qualifying parcel of real property classified as class
2 one, residential in the town of Norwell, there shall be an exemption from the property tax in an
3 amount to be set annually by the board of assessors of the town as provided in section 3. The
4 exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act,
5 “parcel” shall be a unit of real property as defined by the board of assessors under the deed for
6 the property. The exemption provided for herein shall be in addition to any other exemption
7 allowed under the General Laws.

8 SECTION 2. Real property shall qualify for the exemption under this act if:

(i) the qualifying real property is owned and occupied by a person who claimed the circuit breaker income tax credit the previous calendar year under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant age 65 or older at the close of the previous calendar year or owned jointly by persons either of whom is age 65 or older at the close of the previous calendar year and if the other joint applicant is 60 years of age or older;

(iii) the qualifying real property is owned and occupied by the applicant or joint applicant as their domicile;

(iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of Norwell for not less than 10 consecutive years before filing an application for the exemption;

(v) the assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue;

(vi) property taxes for the qualifying real property will not be reduced by more than 50 per cent by receiving this exemption; and

(vii) the board of assessors of the town of Norwell has approved the application.

SECTION 3. The board of assessors of the town of Norwell shall annually set the exemption amount provided for in this act; provided, however, that the amount of the exemption shall be within a range of 25 per cent to 100 per cent, inclusive, of the amount of the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for

30 which the applicant received in the previous year. The total amount exempted by this act shall be
31 annually funded by the town's overlay account in the same manner as exemptions granted under
32 section 5 of chapter 59 of the General Laws. If the board of assessors determines that the town's
33 overlay balance, accounting for all other exemptions, abatements, outstanding real and personal
34 property balances and reserves for pending cases before the appellate tax board, is insufficient to
35 fund the total amount exempted by this act in any fiscal year, the board of assessors may adjust
36 the exemption amount outside of the range established in this section based on temporary fiscal
37 necessity.

38 SECTION 4. A person who seeks to qualify for the exemption under this act shall, before
39 the deadline established by the board of assessors of the town of Norwell, file an application, on
40 a form to be adopted by the board of assessors, along with the supporting documentation of the
41 applicant's income and assets as described in the application. The application shall be filed each
42 year for which the applicant seeks the exemption. The board of assessors may deny an
43 application for an exemption under this act if the board of assessors finds that the applicant has
44 excessive assets that place the applicant outside the category of intended recipients of the
45 exemption under this act.

46 SECTION 5. An exemption shall not be granted under this act until the department of
47 revenue certifies a residential tax rate for the applicable tax year.

48 SECTION 6. This act may be revoked by an affirmative vote of a majority of the voters
49 at any regular or special town meeting at which the question of revocation is placed on the ballot.
50 Revocation shall take effect 30 days after an affirmative vote by the town.

51 SECTION 7. This act shall take effect upon its passage.

Acts (2024)

Chapter 329

AN ACT AUTHORIZING THE TOWN OF HOPKINTON TO ESTABLISH A MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION FOR SCHOOL BUILDING CONSTRUCTION PROJECTS

*Be it enacted by the Senate and House of Representatives in
General Court assembled, and by the authority of the same, as
follows:*

SECTION 1. With respect to each qualifying parcel of real property classified as Class One, residential in the town of Hopkinton, there shall be an exemption from the property tax to be set annually by the board of assessors in an amount equal to or less than the amount that an applicant's total annual property tax increases as directly caused by the town of Hopkinton borrowing, including principal and interest, in any fiscal year, for certain school building construction projects; provided, however, that the exemption shall be applied to the domicile of the applicant only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. The board of assessors of the town of Hopkinton may deny an application if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption established pursuant to this act. Real property shall qualify for an exemption under this act if:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year if the joint applicant is 60 years of age or older at the close of the previous year;

(iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;

(iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of Hopkinton for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and

(vi) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted pursuant to this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under this act shall, before the deadline established by the board of assessors, file an application on a form adopted by the board of assessors with supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. The board of assessors may grant exemptions pursuant to this act until the town of Hopkinton has retired the full debt encumbered by any borrowing, including principal and interest, in any fiscal year, for certain school building construction projects as provided under section 1.

SECTION 7. This act shall take effect upon its passage.

Approved, January 6, 2025.

Mark S. Gould, Jr.
Town Councilor, North Attleboro
mgould@nattleboro.com | (508) 272-3145

Date: April 5, 2025

Re: Senior Tax Relief Proposal – Additional Comments for Finance Committee Consideration

Chair John Simmons and Members
Finance Committee
Town of North Attleboro

As the author of the senior tax relief proposal currently under consideration, I had hoped to be part of the continued discussion to collaborate and contribute constructively to the development of a solution. However, I have been informed that I am not permitted to attend the upcoming Finance Committee meeting due to concerns about Open Meeting Law. While I respect the need for legal compliance, I believe the exclusion of an elected Councilor from a public meeting—particularly one focused on a proposal I introduced—sets a troubling precedent for transparency and collaboration, and teamwork.

It's also worth noting that the Finance Committee holds significant weight in shaping policy outcomes, with a historical Council approval rate for its recommendations of approximately 100%. As such, meaningful discussion and influence often occur at the committee level. By being excluded from this setting, I am also excluded from hearing the administration's feedback firsthand and from participating in the collaborative process that informs final Council action.

This concern could be easily addressed by including a sentence in the meeting posting stating that the committee meeting may constitute a meeting of the full Council, exactly as was done for the previous Finance Committee meeting. That approach allowed full participation while remaining compliant with Open Meeting Law.

Since I will not be allowed to participate directly, I respectfully submit the following comments for your consideration.

In my view, the original proposal—prior to amendment—remains a viable and meaningful option. It was designed to **exempt eligible seniors from the tax increase associated with the new high school project**, offering targeted relief to those most in need while shifting approximately \$17 across the tax base. That modest shift keeps the impact manageable for the general population.

The amended version under discussion, which would increase the benefit to \$1,000 for eligible seniors using the same qualifying criteria, is also a strong option. Based on preliminary modeling, this would result in a similar \$17 shift town-wide. Any criteria is modifiable essentially “untying” the special legislation from the circuit breaker criteria. If entertained, I would suggest removing the high appraised value allowed under the circuit breaker criteria.

Additionally, I would support increasing the income eligibility limit—by perhaps 50%, or another agreed-upon amount—to expand the benefit to more seniors. However, we should be aware that if significantly more residents qualify (e.g., 500–1,000 additional seniors), the financial impact on the general tax base could increase proportionally—by approximately \$100–\$200 per household. This trade-off should be carefully considered to strike the right balance between helping vulnerable seniors and maintaining fairness for all residents.

I also stand firmly in favor of considering alternatives to ease the unmanageable burden placed on seniors by rising costs and stagnant income, while balancing the interests of all residents.

I believe that if we receive a favorable legal opinion, a property tax **freeze** could be an excellent complement to this relief effort. This type of relief has been implemented in various forms across the country, reflecting a growing recognition of the challenges facing fixed-income seniors.

Attached for reference are:

1. A summary slide from the Kansas Legislative Research Department, highlighting national trends toward circuit breaker and freeze-based relief programs.
2. Two tables from the National Conference of State Legislatures (NCSL) detailing states that have implemented property tax and assessment freezes, and

These models offer valuable insights as we consider additional long-term strategies for North Attleboro.

However, we should not delay immediate action waiting on legal clarification. **Our seniors need relief now—and we should deliver it without further delay.**

I share this input not only as the proposal's author, but as someone who has previously advised legal counsel in the Governor's Office, the Senate, and the House on related matters. I say that only to emphasize my commitment to legal compliance, transparency, and sound policy.

Thank you again for your work on this important issue, and for your willingness to consider a range of perspectives.

Respectfully,

/s/ Mark S. Gould, Jr.

Mark S. Gould, Jr.

Town Councilor

Cc: Michael Borg, Town Manager

Supporting Documentation

Attachment 1:

Other States



Currently, 30 states and DC offer circuit breakers

Currently, 16 states offer some form of assessment or tax freeze

Of those, 8 states overlap, offering both

Some of these programs are optional for the state's localities

Attachment 2:

States with Property Tax Freezes

State	Year Enacted	Age Requirement	Income limit	Additional
Connecticut	2006	Age 70 or older	No	The program is a local government option and not a requirement. Local governments may set asset limits. An applicant must have lived in Connecticut for at least one year before applying. A surviving spouse who is age 62 or older may also apply.
New Jersey	1998	Age 65 or older	Yes	The current limit is \$70,000 (both single or married), but the limit can change from year to year. The program is essentially a reimbursement program: The amount reimbursed is the increase (if any) above the amount of property tax paid in the first year the applicant qualified.
Oklahoma	1996	Age 65 or older	No	The program is a local government option and not a requirement. Local governments may set asset limits.
Rhode Island	2009	Age 65 or older	No more than \$4,000	The program is a local government option and not a requirement.
Tennessee	2006	Age 65 or older	Yes	The program is an option for counties and/or municipalities and not a requirement. The income limit would be set by the counties. Applicants would have to apply annually. Improvements to the property would increase the tax base amount.
Texas	2003	Age 65 or older	No	The program is a local government option and not a requirement. The tax ceiling is set at the amount paid in the year the applicant qualifies; it may go up if the property is improved unless the improvements are for repairs or standard maintenance.

States with Assessment Freezes

State	Year Enacted	Age Requirement	Income Limit	Additional
Arizona	2000	Age 65 or older	None	Disabled individuals and permanently totally disabled veterans may also apply.
Arkansas	2001	Age 65 or older	Yes	The income limit is less than 400% of the Supplemental Security Income benefit rate for individuals and less than 500% for joint owners.
Georgia	1994	Age 62 or older	Less than \$30,000	This program may be used in lieu of, not in addition to, any other homestead exemption.
Illinois	1994	Age 65 or older	Less than \$55,000	A surviving spouse need not be age 65 or older who otherwise meets the income qualification.
Louisiana	2000	Age 65 or older	Currently less than \$67,000. A limit of \$50,000 was set in 2001 and is adjusted annually by the Consumer Price Index.	Permanently totally disabled individuals and veterans who are at least 50% disabled may also apply.
New Mexico	2000	Age 65 or older	Currently less than \$32,000. This limit was set in 2010 and is adjusted annually by the Consumer Price Index.	Applicants must apply annually.
Oklahoma	2004	Age 65 or older	Yes	The income limit is set by the U.S. Department of Housing and Urban Development for the applicant's county.
Rhode Island	2009	Age 65 or older	Yes	The state authorized freezes for eight towns. However, the freeze currently applies to five towns; income limits and other additional requirements are determined locally.
South Dakota	1980	Age 65 or older	Yes	The income limit is \$25,116.03 (single) or \$31,395.04 (married) and adjusted by the Consumer Price index. The applicant must have resided for at least 200 days of the previous calendar year in the property.
Washington	1995	Age 61 or older	Less than \$35,000	Individuals who retire because of a disability or veterans who are 100% disabled may also apply. A surviving spouse or domestic partner of someone who had been eligible may also apply if they are



Measure #: 2025-054

TOWN COUNCIL MEASURE SUBMITTAL

Date: 3/10/2025

Submitted By: Councilor Dan Donovan

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

Acceptance of M.G.L. c. 59, § 50: Affordable Housing Property Tax Exemption Guidelines for Municipalities in Massachusetts, including acceptance, criteria, and application procedures

Signed:

PURPOSE AND JUSTIFICATION:

SUMMARY

- The exemption was created by St. 2023 c. 50, signed into law on October 4, 2023.
- It applies to residential unit owners renting to income-qualifying persons at affordable rates.
- Municipalities must vote to accept the exemption, with the first available fiscal year being 2025.
- Acceptance can be revoked after three years, also by vote.
- The exemption applies only to class one residential units, with no domicile requirement unless locally specified.

SCOPE OF ABATEMENT

- Exemption amount is locally determined, not exceeding the tax due based on assessed value.
- Residential unit owners must rent to income-qualifying persons at rates set by the municipality.
- Occupants' income must not exceed 200% of area median income, as defined by HUD.
- Units must be rented annually to qualifying persons for the entire fiscal year.

APPLICATIONS TO ASSESSORS

- Applicants must submit STF 50 annually to local assessors, including signed leases and proof of income.
- Applications are due by the first actual tax bill's due date.
- Abatements granted will be charged against the overlay account, impacting annual overlay needs.

SPECIAL REQUIREMENTS:

ATTACHMENTS: Information Guideline from DOR

REFER TO SUB-COMMITTEE: Finance Sub-Committee

Measure #: 2025-054

TOWN COUNCIL MEASURE SUBMITTAL

Date: 3/10/2025

Submitted By: Councilor Dan Donovan

Telephone #: 508-699-0100

PURPOSE AND JUSTIFICATION CONTINUED:



Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

Informational Guideline Release

Municipal Finance Law Bureau
Informational Guideline Release (IGR) No. 24-4
March 2024

AFFORDABLE HOUSING PROPERTY TAX EXEMPTION

(G.L. c. 59, § 50)

This Informational Guideline Release (IGR) informs local officials about a new local option affordable housing property tax exemption. It also explains local standards and procedures that may be adopted relative to the exemption.

Topical Index Key:

Abatements and Appeals
Exemptions

Distribution:

Assessors
Collectors
Treasurers
Accountants and Auditors
Selectmen/Mayors
City/Town Managers/Exec. Secys.
Finance Directors
City/Town Councils
City Solicitors/Town Counsels

Supporting a Commonwealth of Communities

www.mass.gov/DLS

AFFORDABLE HOUSING PROPERTY TAX EXEMPTION

(G.L. c. 59, § 50)

SUMMARY:

This Informational Guideline Release (IGR) informs local officials about a new local option, affordable housing property tax exemption. The exemption was created by section 3 of “AN ACT TO IMPROVE THE COMMONWEALTH’S COMPETITIVENESS, AFFORDABILITY AND EQUITY,” which was signed into law on October 4, 2023. [St. 2023, c. 50](#). For municipalities that accept it, this new tax exemption would apply to the property of residential unit owners who rent their units to income-qualifying persons at affordable rates on a year-round, annual basis.

GUIDELINES:

I. LOCAL ACCEPTANCE

A. Acceptance

Acceptance of G.L. c. 59, § 50 is by vote of the municipality’s legislative body, subject to charter. [G.L. c. 4, § 4](#). Following acceptance, the board of selectboard of a town; the town council of a municipality having a town council form of government; the city manager, with the city council’s approval, in a city with a plan D or E form of government; or the mayor, with the city council’s approval, in all other cities may establish the parameters of the affordable housing property tax exemption. This includes all of the locally determined amounts noted in Section II below, any other restrictions or regulations consistent with the intent of the law and any local rules and procedures. A municipality may also adopt ordinances or by-laws to implement the provisions of the exemption.

B. Effective Date

The acceptance vote should explicitly state the fiscal year in which the exemption will first be available, the first of which can be fiscal year 2025.

C. Revocation

Acceptance may be revoked, but the city or town must wait until at least three years after acceptance. Revocation is also by vote of the legislative body, subject to charter. [G.L. c. 4, § 4B](#).

D. Notice of Acceptance or Revocation

The city or town clerk should notify the [Municipal Databank](#) that G.L. c. 59, § 50 has been accepted or revoked as soon as possible after the vote takes place.

II. SCOPE OF ABATEMENT

A. Residential Ownership

Applicants, including the trustees of a trust, must be the assessed owner of the property on which the tax to be abated is assessed and must own the property on the applicable July 1 exemption qualification date.

This exemption only applies to class one residential units. The unit is not required to be subject to an affordability restriction, but it may have one. Additionally, an accessory dwelling unit that meets the qualifications is eligible to receive the exemption.

B. Domicile

The applicant does not have to be domiciled on their property to qualify unless the municipality adopts a local rule requiring this.

C. Exemption Amount

The amount of the exemption will be determined locally but cannot be more than the tax otherwise due on the parcel (based on its assessed full and fair cash value), multiplied by the square footage of the qualifying housing units and divided by the total square footage of the structure located on the parcel.

For example, based on full and fair cash value, the tax obligation of a three-unit home is \$12,000. Each of the three units is 900 square feet. If only one of the units qualifies for the exemption, then the property owner would receive an exemption equal to 1/3 (900/2700) of the locally determined amount. As such, in this example, the maximum exemption amount would be \$4,000 for that unit.

Otherwise, if a property for which an applicant seeking an exemption is assessed by an income approach to value, then fair market rent must be assumed for all units.

D. Exemption Criteria

Residential unit owners must rent their units to income-qualifying persons at an affordable rate in order to qualify for exemption. The affordable housing rate is determined by the city or town but must be in accordance with the United States Department of Housing and Urban Development's (HUD) guidance and regulations.

Additionally, the occupants must have an annual household income that does not exceed the amount set by the city or town; provided, however, that said income shall not be more than 200 percent of the area median income. HUD income limits are available online [here](#).

For example, a municipality determined that the gross occupant income shall not exceed 80 percent of area median income. The municipality further determined that the affordable rate shall not exceed 30 percent of the actual occupant's monthly household income. An application is submitted for an occupant household of one. The relevant area median income limit for a household of one within the statistical area in which the municipality lies was \$82,950. Under the established guidelines of the municipality as set forth above, an occupant income of \$82,950 meets the income requirement, and rent no higher than \$24,885 annually meets the affordable rate requirement.

Further, the unit(s) in question must be rented on an annual basis and be occupied by qualifying persons for the entirety of the applicable fiscal year. If a unit is occupied as such by successive but separate annual leases to qualifying persons, without a significant gap between said leases, the unit is still eligible for exemption.

There are no age-related criteria for qualifying renters.

E. Applications to Assessors

To be considered for this exemption, applicants must submit STF 50, attached below, annually to the local assessors. The applications must include, but are not limited to, a signed lease or leases evidencing an annual rental agreement (including material terms of the lease, such as the rental amount and coverage for the 12 months of the entire fiscal year at issue) with proof of the household income of the occupying person(s) as established through federal and state income tax returns. The application must be filed with the assessors on or before the abatement deadline date, which is the due date of the first actual tax bill.

Any abatements granted shall be charged against the overlay account. As such, the assessors should factor in the amounts needed to fund the exemption when determining overlay needs each year.

III. ADOPTION OF LOCAL RULES

As noted above, the board of selectmen or select board of a town; the town council of a municipality having a town council form of government; the city manager, with the

city council's approval, in a city with a plan D or E form of government; or the mayor, with the city council's approval, in all other cities may establish the parameters of the affordable housing property tax exemption. This includes all of the locally determined amounts noted in Section II above, any other restrictions or regulations consistent with the intent of the law and any local rules and procedures. A municipality may also adopt ordinances or by-laws to implement the provisions of the exemption.

A municipality should adopt rules to determine:

- The maximum amount of the exemption;
- The annual occupant household income limit;
- The affordable housing rate of rent;
- The domiciliary requirements of the owner, if any; and
- Any other restrictions or regulations consistent with the intent of the law it elects to implement.

The Commonwealth of Massachusetts

Assessors' Use only

Date Received

Application No.

Parcel Id.

Name of City or Town

FISCAL YEAR _____ APPLICATION FOR AFFORDABLE HOUSING EXEMPTION
General Laws Chapter 59, § 50

 THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
 (See General Laws Chapter 59, § 60)
Return to: Board of Assessors
 Must be filed with assessors not later than due
 date of first actual (not preliminary) tax payment
 for fiscal year.

INSTRUCTIONS: Complete all sections fully. Please print or type.
A. IDENTIFICATION OF OWNER.

Name of Owner/Applicant: _____

Telephone Number: _____

Email Address: _____

Legal residence (domicile) on July 1, _____

Mailing address (if different) _____

No. Street City/Town Zip Code

Location of property: _____

No. of dwelling units: 1 ☐ 2 ☐ 3 ☐ 4 ☐ Other _____Did you own the property on July 1, _____ Yes ☐ No ☐**B. IDENTIFICATION OF RENTER/LESSEE.**

Name of Renter/Lessee: _____

Telephone Number: _____

Email Address: _____

Legal residence (domicile) on July 1, _____

Mailing address (if different) _____

No. Street City/Town Zip Code

No. Street City/Town Zip Code

Did the Renter/Lessee live in the property on July 1, Yes ☐ No ☐If no, did another qualifying Renter/Lessee live in the property on July 1? Yes ☐ No ☐Does the Renter/Lessee intend on living at the property through June 30, Yes ☐ No ☐If no, will another qualifying Renter/Lessee live in the property through June 30? Yes ☐ No ☐

Please supplement this application within 30 days of any change of Renter/Lessee.

Is the Renter/Lessee subject to an annual lease? Yes ☐ No ☐

How much rent is being charged (monthly)? _____

 Are there any other charges being made upon the Renter/Lessee (whether included in the rental agreement or not)? If
 so, please identify the charges and the respective amounts. _____

Please attach a copy of the signed lease(s) to this application.

Other information (as required by the local assessors): _____

C. RENTER/LESSEE ANNUAL HOUSEHOLD INCOME. Copies of Renter/Lessee's federal and state income tax returns, and other documentation, may be requested to verify income.

	All Household Members
Number of persons in the household	
Total gross income from all persons	

D. PARCEL INFORMATION.

How many units on are the parcel	
Total square footage of the structure located on the parcel	
Total square footage of qualifying housing units	

E. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature of Owner Applicant

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership ☐	GRANTED ☐	Assessed Tax	\$ _____
Occupancy ☐	DENIED ☐	Prorated Exemption Amount	\$ _____
Income ☐	DEEMED DENIED ☐	Adjusted Tax	\$ _____
Rate ☐		Board of Assessors	
Date Voted/Deemed Denied	_____		
Certificate No.	_____		
Date Cert./Notice Sent	_____		
		Date:	

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

TAXPAYER INFORMATION ABOUT THE AFFORDABLE HOUSING EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your real property if you meet the qualifications described herein for the affordable housing exemption allowed under Massachusetts law.

More detailed information about the qualifications for this exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications as of July 1. You may also apply if you are the personal representative of the estate, or trustee under the will, of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed during the last 10 days of the abatement application period. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.**

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.

Exhibit 1
FY'26 Budget: Overall Summary

<i>Account Type</i>	FY'25 FTE	FY'25 Budget	FY'26 FTE	FY'26 Budget	Year-Over-Year Increase (FTE)	Year-Over-Year Increase (\$)	Year-Over-Year Increase (%)
GENERAL EXPENSE	0.00	8,254,974	0.00	9,128,254	0.00	873,280	10.58%
SALARY	596.60	44,463,794	616.80	48,128,768	20.20	3,664,974	8.24%
Grand Total	596.60	52,718,768	616.80	57,257,022	20.20	4,538,254	8.61%
Total Revenue Offsets		(3,643,386)		(3,810,299)		(166,913)	
FY'26 Net Budget		49,075,382		53,446,723		4,371,341	8.91%

Exhibit 2
FY'26 Budget: Revenue Offsets

Revenue Offset	FY'25	FY'26	Year-Over-Year Change (\$)
SPED Circuit Breaker	1,400,000	1,400,000	0
SPED IDEA Grant 240	1,151,299	1,151,299	0
SPED Early Childhood Grant 262	28,000	28,000	0
Early Learning Center Tuition Revolving	80,000	125,000	45,000
Title I Grant	541,223	560,000	18,777
Title IIA Grant	109,616	112,000	2,384
School Choice Revolving	75,000	175,000	100,000
Building Rental Revolving	72,248	73,000	752
Emergency Shelter Grant	86,000	86,000	0
Behavioral Health Grant	100,000	100,000	0
Total	3,643,386	3,810,299	166,913

Exhibit 3
FY'26 Budget: Summary By Account Type

ACCOUNT TYPE*	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 BUDGET	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	402.00	36,666,196	421.70	39,986,542	19.70	3,320,346	9.06%
2	26.00	1,380,540	26.00	1,380,540	0.00	0	0.00%
3	168.60	6,417,058	169.10	6,761,686	0.50	344,628	5.37%
4	0.00	877,791	0.00	1,109,865	0.00	232,074	26.44%
5	0.00	1,760,462	0.00	2,011,600	0.00	251,138	14.27%
6	0.00	5,616,721	0.00	6,006,789	0.00	390,068	6.94%
Grand Total	596.60	52,718,768	616.80	57,257,022	20.20	4,538,254	8.61%
Total Revenue Offsets							
		(3,643,386)		(3,810,299)		(166,913)	
FY'26 Net Budget							
		49,075,382		53,446,723		4,371,341	8.91%

*Key:

- 1 = Professional Salaries
- 2 = Administrative Salaries
- 3 = Other Salaries
- 4 = Contracted Services
- 5 = Supplies and Materials
- 6 = Other Expenses

Exhibit 4
FY'26 Budget: Summary By Location

<i>Location*</i>	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 BUDGET	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
300	83.50	14,821,878	89.70	17,309,553	6.20	2,487,675	16.78%
302	47.50	3,331,577	53.00	3,860,505	5.50	528,928	15.88%
303	61.50	4,079,948	63.50	4,359,610	2.00	279,662	6.85%
304	31.60	1,672,149	31.60	1,697,450	0.00	25,301	1.51%
305	33.00	2,301,732	35.00	2,506,513	2.00	204,781	8.90%
306	66.50	4,897,018	67.00	5,028,805	0.50	131,787	2.69%
307	32.00	2,515,457	33.00	2,655,002	1.00	139,545	5.55%
310	116.00	9,002,046	116.00	9,235,222	0.00	233,176	2.59%
312	125.00	10,096,963	128.00	10,604,362	3.00	507,399	5.03%
Grand Total	596.60	52,718,768	616.80	57,257,022	20.20	4,538,254	8.61%

Total Revenue Offsets	(3,643,386)	(3,810,299)	(166,913)
------------------------------	--------------------	--------------------	------------------

FY'26 Net Budget	49,075,382	53,446,723	4,371,341	8.91%
-------------------------	-------------------	-------------------	------------------	--------------

*Key:

300 = District-Wide

302 = Amvet

303 = Community

304 = ELC

305 = Falls

306 = Martin

Exhibit 5
Special Education - Overall Summary*

<i>Location</i>	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
100	6.00	530,284	6.50	570,484	0.50	40,200	7.58%
103	176.60	9,388,645	181.60	10,035,597	5.00	646,952	6.89%
106	0.00	407,000	0.00	427,350	0.00	20,350	5.00%
109	14.00	1,337,386	15.00	1,430,616	1.00	93,230	6.97%
112	18.00	1,590,997	19.20	1,714,446	1.20	123,449	7.76%
113	4.00	325,352	5.00	400,352	1.00	75,000	23.05%
115	0.00	3,677,291	0.00	3,677,291	0.00	0	0.00%
Grand Total	218.60	17,256,955	227.30	18,256,136	8.70	999,181	5.79%

* Total Cost of Operations: Does not factor in Circuit Breaker or 240 Grant Offsets.

Exhibit 6
Special Education - With Account Detail*

Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
100 Admin Assistant - Special Education	4.0	213,525	4.0	213,525	0.0	0	0.00%
Asst Director - Special Education	0.0	0	0.0	0	0.0	0	0.00%
Copier Expense - SPED	0.0	0	0.0	0	0.0	0	0.00%
Director/Assisant Director of Student Services	2.0	267,759	2.5	307,759	0.5	40,000	14.94%
Equipment Replacment	0.0	5,000	0.0	5,000	0.0	0	0.00%
In-State Travel - SPED	0.0	0	0.0	0	0.0	0	0.00%
Legal Counsel - SPED	0.0	40,000	0.0	40,000	0.0	0	0.00%
Office Supplies - SPED	0.0	4,000	0.0	4,200	0.0	200	5.00%
Petty Cash - SPED	0.0	0	0.0	0	0.0	0	0.00%
Secretarial - Part-Time & OT	0.0	0	0.0	0	0.0	0	0.00%
100 Total	6.0	530,284	6.5	570,484	0.5	40,200	7.58%
103 Computer Hardware - SPED	0.0	4,031	0.0	15,000	0.0	10,969	272.12%
Computer Software - SPED	0.0	13,261	0.0	13,500	0.0	239	1.80%
Computer Supplies - SPED	0.0	0	0.0	0	0.0	0	0.00%
Equipment Acquisition	0.0	5,000	0.0	5,000	0.0	0	0.00%
ESP - SPED	0.0	0	0.0	0	0.0	0	0.00%
In-State Travel - SPED	0.0	1,194	0.0	1,200	0.0	6	0.50%
Instructional Supplies - SPED - Amvet	0.0	0	0.0	0	0.0	0	0.00%
Instructional Supplies - SPED - ELC	0.0	0	0.0	0	0.0	0	0.00%
Instructional Supplies - SPED - Falls	0.0	0	0.0	0	0.0	0	0.00%
Instructional Supplies - SPED - Martin	0.0	0	0.0	0	0.0	0	0.00%
Instructional Supplies - SPED - Roosevelt	0.0	0	0.0	0	0.0	0	0.00%
Instructional Supplies - SPED -District	0.0	50,639	0.0	53,171	0.0	2,532	5.00%
Instructional Supplies - SPED- HS SPED	0.0	2,800	0.0	2,940	0.0	140	5.00%
Special Education ESP - Comm	18.0	446,043	18.0	469,500	0.0	23,457	5.26%
Special Education ESP - ELC	18.6	481,938	18.6	482,910	0.0	972	0.20%
Special Education ESP - Falls	8.0	206,872	8.0	218,108	0.0	11,236	5.43%
Special Education ESP - High School	15.0	351,242	15.0	378,708	0.0	27,466	7.82%
Special Education ESP - Martin	9.0	223,827	9.0	235,851	0.0	12,024	5.37%
Special Education ESP - Middle	20.0	463,953	20.0	490,841	0.0	26,888	5.80%
Special Education ESP - Roos	2.0	50,303	2.0	53,085	0.0	2,782	5.53%
Special Education ESP - Amvet	9.0	214,036	9.0	226,514	0.0	12,478	5.83%
SPED - Team Chairs	6.0	587,113	6.0	593,887	0.0	6,774	1.15%
SPED Summer School	0.0	114,197	0.0	115,000	0.0	803	0.70%
SPED Teacher - Amvet	6.0	474,274	10.0	785,407	4.0	311,133	65.60%
SPED Teacher - Comm	8.0	707,723	8.0	724,207	0.0	16,484	2.33%
SPED Teacher - ELC	9.0	797,811	9.0	813,577	0.0	15,766	1.98%
SPED Teacher - Falls	3.0	294,027	3.0	294,027	0.0	0	0.00%
SPED Teacher - High School	13.0	1,136,513	14.0	1,237,414	1.0	100,901	8.88%
SPED Teacher - Martin	10.0	772,428	10.0	799,418	0.0	26,990	3.49%
SPED Teacher - Middle	17.0	1,520,360	17.0	1,541,860	0.0	21,500	1.41%
SPED Teacher - Roosevelt	5.0	378,262	5.0	393,384	0.0	15,122	4.00%

Exhibit 6
Special Education - With Account Detail*

Account		FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
	Tutors - Home Instruction	0.0	85,000	0.0	85,000	0.0	0	0.00%
	Workbooks And Textbooks - SPED - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Workbooks And Textbooks - SPED - Roosevelt	0.0	1,000	0.0	1,050	0.0	50	5.00%
	Workbooks And Textbooks - SPED -District	0.0	4,798	0.0	5,038	0.0	240	5.00%
103 Total		176.6	9,388,645	181.6	10,035,597	5.0	646,952	6.89%
106	Contract Services - SPED	0.0	407,000	0.0	427,350	0.0	20,350	5.00%
106 Total		0.0	407,000	0.0	427,350	0.0	20,350	5.00%
109	Adjustment Counselor - Amvet	1.0	97,335	1.0	101,076	0.0	3,741	3.84%
	Adjustment Counselor - Community	1.0	107,242	1.0	107,242	0.0	0	0.00%
	Adjustment Counselor - ELC	0.0	0	0.0	0	0.0	0	0.00%
	Adjustment Counselor - Falls	0.0	0	0.0	0	0.0	0	0.00%
	Adjustment Counselor - High School	2.0	165,561	2.0	168,087	0.0	2,526	1.53%
	Adjustment Counselor - Martin	1.0	98,535	1.0	98,535	0.0	0	0.00%
	Adjustment Counselor - Middle	1.0	82,514	2.0	159,415	1.0	76,901	93.20%
	Adjustment Counselor - Roosevelt	1.0	93,570	1.0	97,260	0.0	3,690	3.94%
	Office Supplies - Adj Couns	0.0	0	0.0	0	0.0	0	0.00%
	Psychological - District	7.0	664,007	7.0	669,751	0.0	5,744	0.87%
	Psychological - HS	0.0	0	0.0	0	0.0	0	0.00%
	Psychological - MS	0.0	0	0.0	0	0.0	0	0.00%
	SPED Testing & Supplies - HS	0.0	0	0.0	250	0.0	250	0.00%
	Testing - SPED	0.0	28,622	0.0	29,000	0.0	378	1.32%
109 Total		14.0	1,337,386	15.0	1,430,616	1.0	93,230	6.97%
112	Therapy - COTA	0.0	0	0.0	0	0.0	0	0.00%
	Therapy - OT / PT / Speech	18.0	1,590,997	19.2	1,714,446	1.2	123,449	7.76%
112 Total		18.0	1,590,997	19.2	1,714,446	1.2	123,449	7.76%
113	BCBA	4.0	325,352	5.0	400,352	1.0	75,000	23.05%
113 Total		4.0	325,352	5.0	400,352	1.0	75,000	23.05%
115	SPED Tuition - Non-Public	0.0	3,677,291	0.0	3,677,291	0.0	0	0.00%
115 Total		0.0	3,677,291	0.0	3,677,291	0.0	0	0.00%
Grand Total		218.6	17,256,955	227.3	18,256,136	8.7	999,181	5.79%

* Total Cost of Operations: Does not factor in Circuit Breaker or 240 Grant Offsets.

Exhibit 7
Operations and Maintenance - With Account Detail

<i>Account</i>	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 BUDGET	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
4110 Custodial Supplies - Amvet	0.00	7,773	0.00	8,000	0.00	227	2.92%
Custodial Supplies - Comm	0.00	12,326	0.00	12,700	0.00	374	3.03%
Custodial Supplies - ELC	0.00	2,078	0.00	2,200	0.00	122	5.87%
Custodial Supplies - Falls	0.00	4,114	0.00	4,300	0.00	186	4.52%
Custodial Supplies - HS	0.00	25,951	0.00	26,800	0.00	849	3.27%
Custodial Supplies - Martin	0.00	10,284	0.00	10,600	0.00	316	3.07%
Custodial Supplies - MS	0.00	26,248	0.00	27,000	0.00	752	2.86%
Custodial Supplies - Roosevelt	0.00	4,024	0.00	4,200	0.00	176	4.37%
Custodial Supplies - Woodcock	0.00	2,201	0.00	2,300	0.00	99	4.50%
Custodial Uniforms - District	0.00	10,331	0.00	10,700	0.00	369	3.57%
Custodian - Amvet	2.50	125,705	3.00	155,404	0.50	29,699	23.63%
Custodian - Community	4.00	187,346	4.00	194,839	0.00	7,493	4.00%
Custodian - ELC	1.00	51,251	1.00	53,301	0.00	2,050	4.00%
Custodian - Falls	1.00	47,445	1.00	49,343	0.00	1,898	4.00%
Custodian - High	10.00	502,715	10.00	522,824	0.00	20,109	4.00%
Custodian - Martin	3.50	177,642	3.00	160,077	(0.50)	(17,565)	-9.89%
Custodian - Middle	5.00	249,558	5.00	259,541	0.00	9,983	4.00%
Custodian - Overtime	0.00	9,000	0.00	9,000	0.00	0	0.00%
Custodian - Roosevelt	2.00	96,928	2.00	100,805	0.00	3,877	4.00%
Custodian - Substitutes & PT	0.00	50,000	0.00	75,000	0.00	25,000	50.00%
Custodian - Woodcock	0.50	25,000	0.50	26,000	0.00	1,000	4.00%
In-State Travel - Facilities	0.00	1,028	0.00	1,028	0.00	0	0.00%
Tradesmen - District	6.00	447,325	6.00	465,218	0.00	17,893	4.00%
Tradesmen - Overtime	0.00	5,000	0.00	5,000	0.00	0	0.00%
Tradesmen - Substitutes & PT (Summer Work)	0.00	20,000	0.00	25,000	0.00	5,000	25.00%
Trash Fee Assessment	0.00	79,405	0.00	85,000	0.00	5,595	7.05%
4110 Total	35.50	2,180,678	35.50	2,296,180	0.00	115,502	5.30%
4120 Gas - Amvet	0.00	1,300	0.00	2,500	0.00	1,200	92.31%
Gas - Comm	0.00	1,400	0.00	1,000	0.00	(400)	-28.57%
Gas - District	0.00	12,200	0.00	12,000	0.00	(200)	-1.64%
Gas - ELC	0.00	25,000	0.00	22,500	0.00	(2,500)	-10.00%
Gas - Falls	0.00	1,400	0.00	35,000	0.00	33,600	2400.00%
Gas - High	0.00	10,000	0.00	10,000	0.00	0	0.00%
Gas - Martin	0.00	11,100	0.00	45,000	0.00	33,900	305.41%
Gas - Middle	0.00	66,000	0.00	80,000	0.00	14,000	21.21%
Gas - Roosevelt	0.00	1,300	0.00	1,000	0.00	(300)	-23.08%
Oil - Amvet	0.00	73,404	0.00	75,000	0.00	1,596	2.17%
Oil - Comm	0.00	85,248	0.00	90,000	0.00	4,752	5.57%
Oil - District	0.00	0	0.00	0	0.00	0	0.00%
Oil - ELC	0.00	0	0.00	0	0.00	0	0.00%

Exhibit 7
Operations and Maintenance - With Account Detail

<i>Account</i>	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 BUDGET	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
Oil - Falls	0.00	29,200	0.00	0	0.00	(29,200)	-100.00%
Oil - Martin	0.00	74,862	0.00	0	0.00	(74,862)	-100.00%
Oil - Middle	0.00	0	0.00	0	0.00	0	0.00%
Oil - Roosevelt	0.00	50,945	0.00	50,000	0.00	(945)	-1.85%
4120 Total	0.00	443,359	0.00	424,000	0.00	(19,359)	-4.37%
4130 Contract Services - District	0.00	7,300	0.00	8,760	0.00	1,460	20.00%
Electricity - Amvet	0.00	40,000	0.00	42,000	0.00	2,000	5.00%
Electricity - Comm	0.00	39,000	0.00	42,000	0.00	3,000	7.69%
Electricity - District	0.00	11,000	0.00	12,000	0.00	1,000	9.09%
Electricity - ELC	0.00	12,000	0.00	13,000	0.00	1,000	8.33%
Electricity - Falls	0.00	32,000	0.00	35,000	0.00	3,000	9.38%
Electricity - High	0.00	300,000	0.00	350,000	0.00	50,000	16.67%
Electricity - Martin	0.00	47,000	0.00	50,000	0.00	3,000	6.38%
Electricity - Middle	0.00	173,000	0.00	195,000	0.00	22,000	12.72%
Electricity - Roosevelt	0.00	24,000	0.00	28,500	0.00	4,500	18.75%
Gasoline - All Vehicles	0.00	5,900	0.00	15,000	0.00	9,100	154.24%
Sewer - Amvet	0.00	1,455	0.00	2,250	0.00	795	54.64%
Sewer - Comm	0.00	4,893	0.00	4,500	0.00	(393)	-8.03%
Sewer - District	0.00	395	0.00	2,000	0.00	1,605	406.33%
Sewer - ELC	0.00	956	0.00	1,000	0.00	44	4.60%
Sewer - Falls	0.00	3,299	0.00	2,250	0.00	(1,049)	-31.80%
Sewer - High	0.00	13,195	0.00	15,000	0.00	1,805	13.68%
Sewer - Martin	0.00	2,245	0.00	2,250	0.00	5	0.22%
Sewer - Middle	0.00	2,289	0.00	5,700	0.00	3,411	149.02%
Sewer - Roosevelt	0.00	1,271	0.00	2,500	0.00	1,229	96.70%
Telephone - Amvet	0.00	800	0.00	0	0.00	(800)	-100.00%
Telephone - Comm	0.00	2,000	0.00	0	0.00	(2,000)	-100.00%
Telephone - District	0.00	21,000	0.00	34,000	0.00	13,000	61.90%
Telephone - ELC	0.00	700	0.00	0	0.00	(700)	-100.00%
Telephone - Falls	0.00	700	0.00	0	0.00	(700)	-100.00%
Telephone - High	0.00	3,200	0.00	0	0.00	(3,200)	-100.00%
Telephone - Martin	0.00	1,600	0.00	0	0.00	(1,600)	-100.00%
Telephone - Middle	0.00	3,000	0.00	0	0.00	(3,000)	-100.00%
Telephone - Roosevelt	0.00	750	0.00	0	0.00	(750)	-100.00%
Water - Amvet	0.00	1,864	0.00	2,250	0.00	386	20.71%
Water - Comm	0.00	4,541	0.00	4,500	0.00	(41)	-0.90%
Water - District (Irrigation)	0.00	2,000	0.00	2,000	0.00	0	0.00%
Water - ELC	0.00	766	0.00	1,000	0.00	234	30.55%
Water - Falls	0.00	2,516	0.00	2,250	0.00	(266)	-10.57%
Water - High	0.00	16,561	0.00	15,000	0.00	(1,561)	-9.43%

Exhibit 7
Operations and Maintenance - With Account Detail

<i>Account</i>	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 BUDGET	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
Water - Martin	0.00	3,789	0.00	2,250	0.00	(1,539)	-40.62%
Water - Middle	0.00	5,670	0.00	5,700	0.00	30	0.53%
Water - Roosevelt	0.00	2,483	0.00	2,500	0.00	17	0.68%
4130 Total	0.00	795,138	0.00	900,160	0.00	105,022	13.21%
4210 Grounds Maintenance Supplies - District	0.00	47,000	0.00	48,410	0.00	1,410	3.00%
4210 Total	0.00	47,000	0.00	48,410	0.00	1,410	3.00%
4220 Building Maint - Amvet	0.00	32,728	0.00	39,274	0.00	6,546	20.00%
Building Maint - Comm	0.00	51,901	0.00	62,281	0.00	10,380	20.00%
Building Maint - ELC	0.00	8,750	0.00	10,500	0.00	1,750	20.00%
Building Maint - Falls	0.00	17,321	0.00	20,785	0.00	3,464	20.00%
Building Maint - HS	0.00	109,268	0.00	131,122	0.00	21,854	20.00%
Building Maint - Martin	0.00	43,302	0.00	51,962	0.00	8,660	20.00%
Building Maint - MS	0.00	110,517	0.00	132,620	0.00	22,103	20.00%
Building Maint - Roosevelt	0.00	16,945	0.00	20,334	0.00	3,389	20.00%
Building Maint - Woodcock	0.00	9,268	0.00	11,122	0.00	1,854	20.00%
Maint Contracts / Inspections	0.00	0	0.00	0	0.00	0	0.00%
Supplies - Carpenter	0.00	3,500	0.00	55,000	0.00	51,500	1471.43%
Supplies - Electrician	0.00	7,500	0.00	0	0.00	(7,500)	-100.00%
Supplies - HVAC	0.00	15,000	0.00	0	0.00	(15,000)	-100.00%
Supplies - Plumber	0.00	7,000	0.00	0	0.00	(7,000)	-100.00%
4220 Total	0.00	433,000	0.00	535,000	0.00	102,000	23.56%
4230 Grounds Equip Maintenance	0.00	7,500	0.00	10,000	0.00	2,500	33.33%
Machine/Inst Repair - Amvet	0.00	0	0.00	0	0.00	0	0.00%
Machine/Inst Repair - Comm	0.00	0	0.00	0	0.00	0	0.00%
Machine/Inst Repair - District	0.00	0	0.00	0	0.00	0	0.00%
Machine/Inst Repair - Martin	0.00	0	0.00	0	0.00	0	0.00%
Machine/Inst Repair - MS	0.00	0	0.00	0	0.00	0	0.00%
Machine/Inst Repair - Roosevelt	0.00	0	0.00	0	0.00	0	0.00%
Machine/Int Repair - HS	0.00	0	0.00	0	0.00	0	0.00%
Vehicle Repairs - District	0.00	5,000	0.00	7,000	0.00	2,000	40.00%
Vehicle Repairs - Electrician	0.00	0	0.00	0	0.00	0	0.00%
Vehicle Repairs - Plumber	0.00	0	0.00	0	0.00	0	0.00%
4230 Total	0.00	12,500	0.00	17,000	0.00	4,500	36.00%
4240 Emergency Repairs - District	0.00	100,000	0.00	200,000	0.00	100,000	100.00%
4240 Total	0.00	100,000	0.00	200,000	0.00	100,000	100.00%
Grand Total	35.5	4,011,675	35.5	4,420,750	0.0	409,075	10.20%

Exhibit 8
AMVET SCHOOL
Summary By Account Type

ACCOUNT TYPE	Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 BUDGET	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
GENERAL EXPENSE	Building Maint - Amvet	0.0	32,728	0.0	39,274	0.0	6,546	20.00%
	Computer Supplies - Amvet	0.0	0	0.0	0	0.0	0	0.00%
	Conferences And Seminars - Amvet	0.0	1,500	0.0	1,545	0.0	45	3.00%
	Copier Expense - Amvet	0.0	11,800	0.0	12,980	0.0	1,180	10.00%
	COPY PAPER - AMVET	0.0	4,781	0.0	4,900	0.0	119	2.49%
	Custodial Supplies - Amvet	0.0	7,773	0.0	8,000	0.0	227	2.92%
	Dues And Subscriptions - Amvet	0.0	500	0.0	520	0.0	20	4.00%
	Dues And Subscriptions - Amvet Library	0.0	150	0.0	160	0.0	10	6.67%
	Electricity - Amvet	0.0	40,000	0.0	42,000	0.0	2,000	5.00%
	Gas - Amvet	0.0	1,300	0.0	2,500	0.0	1,200	92.31%
	Guidance Supplies - Amvet	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - Amvet	0.0	34,400	0.0	36,120	0.0	1,720	5.00%
	Instructional Supplies - Kindergarten - Amvet	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - SPED - Amvet	0.0	0	0.0	0	0.0	0	0.00%
	Library Books - Amvet	0.0	1,600	0.0	1,680	0.0	80	5.00%
	Library Supplies - Amvet	0.0	280	0.0	294	0.0	14	5.00%
	Machine/Inst Repair - Amvet	0.0	0	0.0	0	0.0	0	0.00%
	Office Supplies - Amvet	0.0	2,317	0.0	2,433	0.0	116	5.00%
	Oil - Amvet	0.0	73,404	0.0	75,000	0.0	1,596	2.17%
	Sewer - Amvet	0.0	1,455	0.0	2,250	0.0	795	54.64%
	Telephone - Amvet	0.0	800	0.0	0	0.0	(800)	-100.00%
	Water - Amvet	0.0	1,864	0.0	2,250	0.0	386	20.71%
	Workbooks And Textbooks - Amvet	0.0	0	0.0	0	0.0	0	0.00%
GENERAL EXPENSE Total		0.0	216,652	0.0	231,905	0.0	15,253	7.04%
SALARY	Adjustment Counselor - Amvet	1.0	97,335	1.0	101,076	0.0	3,741	3.84%
	Admin Assistant - Amvet	1.0	46,682	1.0	46,682	0.0	0	0.00%
	Custodian - Amvet	2.5	125,705	3.0	155,404	0.5	29,699	23.63%
	Instructional ESP - Amvet	1.0	22,985	1.0	24,381	0.0	1,396	6.07%
	K Teacher - Amvet	0.0	0	0.0	0	0.0	0	0.00%
	Kindergarten ESP - Amvet	3.0	77,120	3.0	80,738	0.0	3,618	4.69%
	Nurse - Amvet	1.0	62,410	1.0	64,907	0.0	2,497	4.00%
	Principal/Assistant Principal - Amvet	1.0	128,225	2.0	228,225	1.0	100,000	77.99%
	Special Education ESP - Amvet	9.0	214,036	9.0	226,514	0.0	12,478	5.83%
	Specialist Teachers - Amvet	2.0	198,303	2.0	198,303	0.0	0	0.00%
	SPED Teacher - Amvet	6.0	474,274	10.0	785,407	4.0	311,133	65.60%
	Teacher - Amvet	20.0	1,667,850	20.0	1,716,963	0.0	49,113	2.94%
SALARY Total		47.5	3,114,925	53.0	3,628,600	5.5	513,675	16.49%
Grand Total		47.5	3,331,577	53.0	3,860,505	5.5	528,928	15.88%

Exhibit 9
COMMUNITY SCHOOL
Summary By Account Type

ACCOUNT TYPE	Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 BUDGET	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
GENERAL EXPENSE	Building Maint - Comm	0.0	51,901	0.0	62,281	0.0	10,380	20.00%
	Computer Hardware - Comm	0.0	0	0.0	0	0.0	0	0.00%
	Computer Software - Comm	0.0	0	0.0	0	0.0	0	0.00%
	Computer Supplies - Comm	0.0	0	0.0	0	0.0	0	0.00%
	Conferences And Seminars - Comm	0.0	1,500	0.0	1,545	0.0	45	3.00%
	Copier Expense - Comm	0.0	7,700	0.0	8,470	0.0	770	10.00%
	Copy Paper - Comm	0.0	3,500	0.0	3,600	0.0	100	2.86%
	Custodial Supplies - Comm	0.0	12,326	0.0	12,700	0.0	374	3.03%
	Dues And Subscriptions - Community	0.0	550	0.0	570	0.0	20	3.64%
	Dues And Subscriptions - Community Library	0.0	0	0.0	0	0.0	0	0.00%
	Electricity - Comm	0.0	39,000	0.0	42,000	0.0	3,000	7.69%
	Gas - Comm	0.0	1,400	0.0	1,000	0.0	(400)	-28.57%
	Health Supplies - Comm	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - Comm	0.0	28,400	0.0	29,820	0.0	1,420	5.00%
	Library Books - Community	0.0	1,000	0.0	1,050	0.0	50	5.00%
	Library Supplies - Community	0.0	280	0.0	294	0.0	14	5.00%
	Machine/Inst Repair - Comm	0.0	0	0.0	0	0.0	0	0.00%
	Office Supplies - Comm	0.0	1,519	0.0	1,595	0.0	76	5.00%
	Oil - Comm	0.0	85,248	0.0	90,000	0.0	4,752	5.57%
	Sewer - Comm	0.0	4,893	0.0	4,500	0.0	(393)	-8.03%
	Telephone - Comm	0.0	2,000	0.0	0	0.0	(2,000)	-100.00%
	Water - Comm	0.0	4,541	0.0	4,500	0.0	(41)	-0.90%
	Workbooks And Textbooks - Comm	0.0	0	0.0	0	0.0	0	0.00%
GENERAL EXPENSE Total		0.0	245,758	0.0	263,925	0.0	18,167	7.39%
SALARY	Adjustment Counselor - Community	1.0	107,242	1.0	107,242	0.0	0	0.00%
	Admin Assistant - Community	1.0	43,634	1.0	43,634	0.0	0	0.00%
	Asst Principal - Community	0.0	0	0.0	0	0.0	0	0.00%
	Custodian - Community	4.0	187,346	4.0	194,839	0.0	7,493	4.00%
	Instructional ESP - Comm	0.0	0	0.0	0	0.0	0	0.00%
	K Teacher - Comm	0.0	0	0.0	0	0.0	0	0.00%
	Kindergarten ESP - Comm	2.0	48,417	2.0	51,103	0.0	2,686	5.55%
	Nurse - Community	1.0	73,011	1.0	75,931	0.0	2,920	4.00%
	Principal/Assistant Principal - Community	2.0	234,314	2.0	234,314	0.0	0	0.00%
	Special Education ESP - Comm	18.0	446,043	18.0	469,500	0.0	23,457	5.26%
	Specialist Teachers - Community	3.0	248,443	3.0	254,631	0.0	6,188	2.49%
	SPED Teacher - Comm	8.0	707,723	8.0	724,207	0.0	16,484	2.33%
	Teacher - Community	14.0	1,223,857	16.0	1,395,473	2.0	171,616	14.02%
	Title 1 ESPs	2.5	66,070	2.5	82,864	0.0	16,794	25.42%
	Title 1 Teachers	5.0	448,090	5.0	461,947	0.0	13,857	3.09%
SALARY Total		61.5	3,834,190	63.5	4,095,685	2.0	261,495	6.82%
Grand Total		61.5	4,079,948	63.5	4,359,610	2.0	279,662	6.85%

Exhibit 10
EARLY LEARNING CENTER
Summary By Account Type

ACCOUNT TYPE	Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
GENERAL EXPENSE	Building Maint - ELC	0.0	8,750	0.0	10,500	0.0	1,750	20.00%
	Computer Supplies - ELC	0.0	0	0.0	0	0.0	0	0.00%
	Conferences And Seminars - ELC	0.0	1,000	0.0	1,030	0.0	30	3.00%
	Copier Expense - ELC	0.0	3,800	0.0	4,180	0.0	380	10.00%
	Copy Paper - ELC	0.0	2,250	0.0	2,300	0.0	50	2.22%
	Custodial Supplies - ELC	0.0	2,078	0.0	2,200	0.0	122	5.87%
	Electricity - ELC	0.0	12,000	0.0	13,000	0.0	1,000	8.33%
	Gas - ELC	0.0	25,000	0.0	22,500	0.0	(2,500)	-10.00%
	Instructional Supplies - ELC	0.0	10,720	0.0	11,256	0.0	536	5.00%
	Instructional Supplies - SPED - ELC	0.0	0	0.0	0	0.0	0	0.00%
	Kindergarten Screening - ELC	0.0	3,199	0.0	5,000	0.0	1,801	56.30%
	Library Books - ELC	0.0	500	0.0	525	0.0	25	5.00%
	Library Supplies - ELC	0.0	280	0.0	294	0.0	14	5.00%
	Office Supplies - ELC	0.0	743	0.0	780	0.0	37	5.00%
	Oil - ELC	0.0	0	0.0	0	0.0	0	0.00%
	Sewer - ELC	0.0	956	0.0	1,000	0.0	44	4.60%
	Telephone - ELC	0.0	700	0.0	0	0.0	(700)	-100.00%
	Water - ELC	0.0	766	0.0	1,000	0.0	234	30.55%
GENERAL EXPENSE Total		0.0	72,742	0.0	75,565	0.0	2,823	3.88%
SALARY	Adjustment Counselor - ELC	0.0	0	0.0	0	0.0	0	0.00%
	Admin Assistant - ELC	1.0	53,814	1.0	53,814	0.0	0	0.00%
	Custodian - ELC	1.0	51,251	1.0	53,301	0.0	2,050	4.00%
	Nurse - ELC	1.0	92,589	1.0	96,279	0.0	3,690	3.99%
	Pre-K Teacher - ELC	0.0	0	0.0	0	0.0	0	0.00%
	Principal - ELC	1.0	122,004	1.0	122,004	0.0	0	0.00%
	Special Education ESP - ELC	18.6	481,938	18.6	482,910	0.0	972	0.20%
	Specialist Teachers - ELC	0.0	0	0.0	0	0.0	0	0.00%
	SPED Teacher - ELC	9.0	797,811	9.0	813,577	0.0	15,766	1.98%
SALARY Total		31.6	1,599,407	31.6	1,621,885	0.0	22,478	1.41%
Grand Total		31.6	1,672,149	31.6	1,697,450	0.0	25,301	1.51%

Exhibit 11
FALLS SCHOOL
Summary By Account Type

ACCOUNT TYPE	Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget Obligation	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
GENERAL EXPENSE	Building Maint - Falls	0.0	17,321	0.0	20,785	0.0	3,464	20.00%
	Computer Supplies - Falls	0.0	0	0.0	0	0.0	0	0.00%
	Conferences And Seminars - Falls	0.0	1,000	0.0	1,030	0.0	30	3.00%
	Copier Expense - Falls	0.0	6,200	0.0	6,820	0.0	620	10.00%
	Copy Paper - Falls	0.0	3,500	0.0	3,600	0.0	100	2.86%
	Custodial Supplies - Falls	0.0	4,114	0.0	4,300	0.0	186	4.52%
	Dues And Subscriptions - Falls	0.0	500	0.0	520	0.0	20	4.00%
	Dues And Subscriptions - Falls Library	0.0	0	0.0	0	0.0	0	0.00%
	Electricity - Falls	0.0	32,000	0.0	35,000	0.0	3,000	9.38%
	Gas - Falls	0.0	1,400	0.0	35,000	0.0	33,600	2400.00%
	Guidance Supplies - Falls	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - Falls	0.0	18,600	0.0	19,530	0.0	930	5.00%
	Instructional Supplies - Kindergarten - Falls	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - SPED - Falls	0.0	0	0.0	0	0.0	0	0.00%
	Library Books - Falls	0.0	900	0.0	945	0.0	45	5.00%
	Library Supplies - Falls	0.0	280	0.0	294	0.0	14	5.00%
	Office Supplies - Falls	0.0	250	0.0	263	0.0	13	5.00%
	Oil - Falls	0.0	29,200	0.0	0	0.0	(29,200)	-100.00%
	Sewer - Falls	0.0	3,299	0.0	2,250	0.0	(1,049)	-31.80%
	Telephone - Falls	0.0	700	0.0	0	0.0	(700)	-100.00%
	Water - Falls	0.0	2,516	0.0	2,250	0.0	(266)	-10.57%
	Workbooks And Textbooks - Falls	0.0	0	0.0	0	0.0	0	0.00%
GENERAL EXPENSE Total		0.0	121,780	0.0	132,587	0.0	10,807	8.87%
SALARY	Adjustment Counselor - Falls	0.0	0	0.0	0	0.0	0	0.00%
	Admin Assistant - Falls	1.0	51,433	1.0	51,433	0.0	0	0.00%
	Custodian - Falls	1.0	47,445	1.0	49,343	0.0	1,898	4.00%
	Instructional ESP - Falls	1.0	26,638	1.0	27,438	0.0	800	3.00%
	K Teacher - Falls	0.0	0	0.0	0	0.0	0	0.00%
	Kindergarten ESP - Falls	2.0	53,276	2.0	55,975	0.0	2,699	5.07%
	Nurse - Falls	1.0	91,487	1.0	91,487	0.0	0	0.00%
	Principal - Falls	1.0	124,630	1.0	124,630	0.0	0	0.00%
	Special Education ESP - Falls	8.0	206,872	8.0	218,108	0.0	11,236	5.43%
	Specialist Teachers - Falls	2.0	189,548	2.0	193,008	0.0	3,460	1.83%
	SPED Teacher - Falls	3.0	294,027	3.0	294,027	0.0	0	0.00%
SALARY Total		33.0	2,179,952	35.0	2,373,926	2.0	193,974	8.90%
Grand Total		33.0	2,301,732	35.0	2,506,513	2.0	204,781	8.90%

Exhibit 12
MARTIN SCHOOL
Summary By Account Type

ACCOUNT TYPE	Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
GENERAL EXPENSE	A/V Supplies - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Building Maint - Martin	0.0	43,302	0.0	51,962	0.0	8,660	20.00%
	Computer Hardware - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Computer Software - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Computer Supplies - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Conferences And Seminars - Martin	0.0	1,500	0.0	1,545	0.0	45	3.00%
	Contract Services - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Copier Expense - Martin	0.0	16,400	0.0	18,040	0.0	1,640	10.00%
	Copy Paper - Martin	0.0	6,500	0.0	6,700	0.0	200	3.08%
	Custodial Supplies - Martin	0.0	10,284	0.0	10,600	0.0	316	3.07%
	Dues And Subscriptions - Martin	0.0	500	0.0	520	0.0	20	4.00%
	Dues And Subscriptions - Martin Library	0.0	0	0.0	0	0.0	0	0.00%
	Electricity - Martin	0.0	47,000	0.0	50,000	0.0	3,000	6.38%
	Gas - Martin	0.0	11,100	0.0	45,000	0.0	33,900	305.41%
	Instructional Supplies - Kindergarten - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - Martin	0.0	47,400	0.0	49,770	0.0	2,370	5.00%
	Instructional Supplies - SPED - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Library Books - Martin	0.0	2,200	0.0	2,310	0.0	110	5.00%
	Library Supplies - Martin	0.0	280	0.0	294	0.0	14	5.00%
	Machine/Inst Repair - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Office Supplies - Martin	0.0	3,215	0.0	3,376	0.0	161	5.00%
	Oil - Martin	0.0	74,862	0.0	0	0.0	(74,862)	-100.00%
	Sewer - Martin	0.0	2,245	0.0	2,250	0.0	5	0.22%
	Telephone - Martin	0.0	1,600	0.0	0	0.0	(1,600)	-100.00%
	Water - Martin	0.0	3,789	0.0	2,250	0.0	(1,539)	-40.62%
	Workbooks And Textbooks - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Workbooks And Textbooks - SPED - Martin	0.0	0	0.0	0	0.0	0	0.00%
GENERAL EXPENSE Total		0.0	272,177	0.0	244,617	0.0	(27,560)	-10.13%
SALARY	Adjustment Counselor - Martin	1.0	98,535	1.0	98,535	0.0	0	0.00%
	Admin Assistant - Martin	2.0	77,915	2.0	77,915	0.0	0	0.00%
	Asst Principal - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Building Sub - Martin	1.0	22,273	1.0	22,273	0.0	0	0.00%
	Custodian - Martin	3.5	177,642	3.0	160,077	-0.5	(17,565)	-9.89%
	Instructional ESP - Martin	1.0	21,026	1.0	22,316	0.0	1,290	6.14%
	K Teacher - Martin	0.0	0	0.0	0	0.0	0	0.00%
	Kindergarten ESP - Martin	4.0	95,962	4.0	101,263	0.0	5,301	5.52%
	Nurse - Martin	1.0	63,467	1.0	66,006	0.0	2,539	4.00%
	Principal/Assistant Principal - Martin	2.0	223,468	2.0	223,468	0.0	0	0.00%
	Special Education ESP - Martin	9.0	223,827	9.0	235,851	0.0	12,024	5.37%
	Specialist Teachers - Martin	5.0	472,017	5.0	479,083	0.0	7,066	1.50%
	SPED Teacher - Martin	10.0	772,428	10.0	799,418	0.0	26,990	3.49%
	Teacher - Martin	27.0	2,376,281	28.0	2,497,983	1.0	121,702	5.12%
SALARY Total		66.5	4,624,841	67.0	4,784,188	0.5	159,347	3.45%
Grand Total		66.5	4,897,018	67.0	5,028,805	0.5	131,787	2.69%

Exhibit 13
ROOSEVELT SCHOOL
Summary By Account Type

ACCOUNT TYPE	Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
GENERAL EXPENSE	Building Maint - Roosevelt	0.0	16,945	0.0	20,334	0.0	3,389	20.00%
	Computer Supplies - Roosevelt	0.0	0	0.0	0	0.0	0	0.00%
	Conferences And Seminars - Roos	0.0	1,500	0.0	1,545	0.0	45	3.00%
	Copier Expense - Roosevelt	0.0	7,100	0.0	7,810	0.0	710	10.00%
	Copy Paper - Roosevelt	0.0	3,000	0.0	3,100	0.0	100	3.33%
	Custodial Supplies - Roosevelt	0.0	4,024	0.0	4,200	0.0	176	4.37%
	Dues And Subscriptions - Roosevelt	0.0	1,000	0.0	1,050	0.0	50	5.00%
	Dues And Subscriptions - Roosevelt Library	0.0	0	0.0	0	0.0	0	0.00%
	Electricity - Roosevelt	0.0	24,000	0.0	28,500	0.0	4,500	18.75%
	Gas - Roosevelt	0.0	1,300	0.0	1,000	0.0	(300)	-23.08%
	Instructional Supplies - Kindergarten- Roosevelt	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - Roos	0.0	21,160	0.0	22,218	0.0	1,058	5.00%
	Instructional Supplies - SPED - Roosevelt	0.0	0	0.0	0	0.0	0	0.00%
	Library Books - Roosevelt	0.0	1,000	0.0	1,050	0.0	50	5.00%
	Library Supplies - Roosevelt	0.0	280	0.0	294	0.0	14	5.00%
	Machine/Inst Repair - Roosevel	0.0	0	0.0	0	0.0	0	0.00%
	Office Supplies - Roosevelt	0.0	1,397	0.0	1,467	0.0	70	5.00%
	Oil - Roosevelt	0.0	50,945	0.0	50,000	0.0	(945)	-1.85%
	Sewer - Roosevelt	0.0	1,271	0.0	2,500	0.0	1,229	96.70%
	Telephone - Roosevelt	0.0	750	0.0	0	0.0	(750)	-100.00%
	Water - Roosevelt	0.0	2,483	0.0	2,500	0.0	17	0.68%
	Workbooks And Textbooks - Kindergarten - Roos	0.0	0	0.0	0	0.0	0	0.00%
	Workbooks And Textbooks - Roosevelt	0.0	0	0.0	0	0.0	0	0.00%
	Workbooks And Textbooks - SPED - Roosevelt	0.0	1,000	0.0	1,050	0.0	50	5.00%
GENERAL EXPENSE Total		0.0	139,155	0.0	148,618	0.0	9,463	6.80%
SALARY	Adjustment Counselor - Roosevelt	1.0	93,570	1.0	97,260	0.0	3,690	3.94%
	Admin Assistant - Roosevelt	1.0	34,398	1.0	34,398	0.0	0	0.00%
	Custodian - Roosevelt	2.0	96,928	2.0	100,805	0.0	3,877	4.00%
	Instructional ESP - Roosevelt	1.0	24,370	1.0	25,862	0.0	1,492	6.12%
	K Teacher - Roosevelt	0.0	0	0.0	0	0.0	0	0.00%
	Kindergarten ESP - Roos	2.0	48,775	2.0	51,999	0.0	3,224	6.61%
	Nurse - Roosevelt	1.0	86,859	1.0	90,332	0.0	3,473	4.00%
	Principal - Roosevelt	1.0	139,100	1.0	139,100	0.0	0	0.00%
	Special Education ESP - Roos	2.0	50,303	2.0	53,085	0.0	2,782	5.53%
	Specialist Teachers - Roosevelt	3.0	287,057	4.0	365,517	1.0	78,460	27.33%
	SPED Teacher - Roosevelt	5.0	378,262	5.0	393,384	0.0	15,122	4.00%
	Teacher - Reading Specialist - Falls	0.0	0	0.0	0	0.0	0	0.00%
	Teacher - Roosevelt	13.0	1,136,680	13.0	1,154,642	0.0	17,962	1.58%
SALARY Total		32.0	2,376,302	33.0	2,506,384	1.0	130,082	5.47%
Grand Total		32.0	2,515,457	33.0	2,655,002	1.0	139,545	5.55%

Exhibit 14
MIDDLE SCHOOL
Summary By Account Type

ACCOUNT TYPE	Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
GENERAL EXPENSE	AV Supplies-MS	0.0	0	0.0	0	0.0	0	0.00%
	Building Maint - MS	0.0	110,517	0.0	132,620	0.0	22,103	20.00%
	Computer Hardware - MS	0.0	0	0.0	0	0.0	0	0.00%
	Computer Software - MS	0.0	0	0.0	0	0.0	0	0.00%
	Computer Supplies - MS	0.0	0	0.0	0	0.0	0	0.00%
	Conferences And Seminars - MS	0.0	2,000	0.0	2,060	0.0	60	3.00%
	Conferences And Seminars - NAMS	0.0	0	0.0	0	0.0	0	0.00%
	Contract Services -MS	0.0	0	0.0	0	0.0	0	0.00%
	Copier Expense-MS	0.0	27,000	0.0	29,700	0.0	2,700	10.00%
	Copy Paper - MS	0.0	10,000	0.0	10,300	0.0	300	3.00%
	Custodial Supplies - MS	0.0	26,248	0.0	27,000	0.0	752	2.86%
	Dues And Subscriptions - Middle Library	0.0	850	0.0	900	0.0	50	5.88%
	Dues And Subscriptions - MS	0.0	2,000	0.0	2,100	0.0	100	5.00%
	Electricity - Middle	0.0	173,000	0.0	195,000	0.0	22,000	12.72%
	Gas - Middle	0.0	66,000	0.0	80,000	0.0	14,000	21.21%
	Graduation Expenses - MS	0.0	4,600	0.0	6,000	0.0	1,400	30.43%
	Guidance Testing - MS	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - MS Math	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - MS Music	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - MS Occ Ed	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - MS Phys Ed	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - MS Science	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies-MS	0.0	47,750	0.0	50,138	0.0	2,388	5.00%
	Instructional Supplies-MS Art	0.0	0	0.0	0	0.0	0	0.00%
	Library Books-MS	0.0	3,200	0.0	3,360	0.0	160	5.00%
	Library Supplies - MS	0.0	280	0.0	294	0.0	14	5.00%
	Machine/Inst Repair - MS	0.0	0	0.0	0	0.0	0	0.00%
	Office Supplies - MS	0.0	5,294	0.0	5,559	0.0	265	5.00%
	Oil - Middle	0.0	0	0.0	0	0.0	0	0.00%
	Petty Cash - MS	0.0	0	0.0	0	0.0	0	0.00%
	Sewer - Middle	0.0	2,289	0.0	5,700	0.0	3,411	149.02%
	Student Activities-MS	0.0	1,000	0.0	1,000	0.0	0	0.00%
	Telephone - Middle	0.0	3,000	0.0	0	0.0	(3,000)	-100.00%
	Water - Middle	0.0	5,670	0.0	5,700	0.0	30	0.53%
	Workbooks And Textbooks - MS English	0.0	3,000	0.0	3,150	0.0	150	5.00%
	Workbooks And Textbooks - MS Health	0.0	200	0.0	210	0.0	10	5.00%
	Workbooks And Textbooks - MS Math	0.0	3,500	0.0	3,675	0.0	175	5.00%
	Workbooks And Textbooks - MS Reading	0.0	1,500	0.0	1,575	0.0	75	5.00%
	Workbooks And Textbooks - MS Soc Studies	0.0	3,000	0.0	3,150	0.0	150	5.00%
	Workbooks And Textbooks - MS World Lang	0.0	2,000	0.0	2,100	0.0	100	5.00%
GENERAL EXPENSE Total		0.0	503,898	0.0	571,291	0.0	67,393	13.37%
SALARY	Adjustment Counselor - High School	2.0	165,561	2.0	168,087	0.0	2,526	1.53%
	Admin Assistant - Middle School	2.0	90,328	2.0	90,328	0.0	0	0.00%
	Asst Principal - Middle School	0.0	0	0.0	0	0.0	0	0.00%
	Building Sub - Middle	1.0	22,273	1.0	22,273	0.0	0	0.00%
	Campus Supervisor - NAMS	1.0	39,336	1.0	39,336	0.0	0	0.00%
	Custodian - Middle	5.0	249,558	5.0	259,541	0.0	9,983	4.00%
	Guidance Counselor - MS	3.0	271,194	3.0	277,565	0.0	6,371	2.35%

	Instructional ESP - Middle	1.0	26,113	1.0	27,438	0.0	1,325	5.07%
	Librarian - Middle	0.0	0	0.0	0	0.0	0	0.00%
	Nurse - Middle	2.0	135,110	2.0	140,512	0.0	5,402	4.00%
	Principal/Assistant Principals - Middle School	3.0	356,990	3.0	356,990	0.0	0	0.00%
	Psychological - MS	0.0	0	0.0	0	0.0	0	0.00%
	Special Education ESP - Middle	20.0	463,953	20.0	490,841	0.0	26,888	5.80%
	Specialist Teachers - Middle	11.0	927,413	11.0	944,982	0.0	17,569	1.89%
	SPED Teacher - Middle	17.0	1,520,360	17.0	1,541,860	0.0	21,500	1.41%
	Teacher - Middle	48.0	4,229,959	48.0	4,304,178	0.0	74,219	1.75%
SALARY Total		116.0	8,498,148	116.0	8,663,931	0.0	165,783	1.95%
Grand Total		116.0	9,002,046	116.0	9,235,222	0.0	233,176	2.59%

Exhibit 15
HIGH SCHOOL
Summary By Account Type

ACCOUNT TYPE	Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
GENERAL EXPENSE	AV Supplies-HS	0.0	0	0.0	0	0.0	0	0.00%
	Building Maint - HS	0.0	109,268	0.0	131,122	0.0	21,854	20.00%
	Computer Hardware - HS	0.0	0	0.0	0	0.0	0	0.00%
	Computer Software - HS	0.0	0	0.0	0	0.0	0	0.00%
	Computer Supplies - HS	0.0	0	0.0	0	0.0	0	0.00%
	Conferences And Seminars - HS	0.0	2,500	0.0	2,575	0.0	75	3.00%
	Contract Services - HS	0.0	16,000	0.0	16,800	0.0	800	5.00%
	Copier Expenses-HS	0.0	16,000	0.0	17,600	0.0	1,600	10.00%
	Copy Paper - HS	0.0	12,000	0.0	12,400	0.0	400	3.33%
	Custodial Supplies - HS	0.0	25,951	0.0	26,800	0.0	849	3.27%
	Dues And Subscriptions - HS	0.0	7,000	0.0	7,200	0.0	200	2.86%
	Dues And Subscriptions - HS Guidance	0.0	500	0.0	520	0.0	20	4.00%
	Dues And Subscriptions - HS Library	0.0	850	0.0	900	0.0	50	5.88%
	Electricity - High	0.0	300,000	0.0	350,000	0.0	50,000	16.67%
	Gas - High	0.0	10,000	0.0	10,000	0.0	0	0.00%
	Graduation Expenses - HS	0.0	25,000	0.0	25,750	0.0	750	3.00%
	Guidance Supplies-HS	0.0	6,100	0.0	6,300	0.0	200	3.28%
	Instructional Supplies - HS	0.0	2,000	0.0	2,100	0.0	100	5.00%
	Instructional Supplies - HS Art	0.0	8,000	0.0	8,400	0.0	400	5.00%
	Instructional Supplies - HS English	0.0	4,500	0.0	4,725	0.0	225	5.00%
	Instructional Supplies - HS History	0.0	3,707	0.0	3,892	0.0	185	5.00%
	Instructional Supplies - HS Math	0.0	5,000	0.0	5,250	0.0	250	5.00%
	Instructional Supplies - HS Music	0.0	7,000	0.0	7,350	0.0	350	5.00%
	Instructional Supplies - HS Occ Ed	0.0	6,000	0.0	6,300	0.0	300	5.00%
	Instructional Supplies - HS Phys Ed	0.0	3,793	0.0	3,983	0.0	190	5.00%
	Instructional Supplies - HS Science	0.0	12,000	0.0	12,600	0.0	600	5.00%
	Instructional Supplies - HS World Lang	0.0	4,500	0.0	4,725	0.0	225	5.00%
	Instructional Supplies - SPED- HS SPED	0.0	2,800	0.0	2,940	0.0	140	5.00%
	Library Books-HS	0.0	4,000	0.0	4,200	0.0	200	5.00%
	Library Supplies - HS	0.0	280	0.0	294	0.0	14	5.00%
	Machine/Int Repair - HS	0.0	0	0.0	0	0.0	0	0.00%
	Office Supplies - HS	0.0	6,297	0.0	6,612	0.0	315	5.00%
	Petty Cash - HS	0.0	0	0.0	0	0.0	0	0.00%
	Reference Material - HS Guid	0.0	0	0.0	0	0.0	0	0.00%
	Sewer - High	0.0	13,195	0.0	15,000	0.0	1,805	13.68%
	SPED Testing & Supplies - HS	0.0	0	0.0	250	0.0	250	0.00%
	Student Activities-HS	0.0	3,000	0.0	3,000	0.0	0	0.00%
	Telephone - High	0.0	3,200	0.0	0	0.0	(3,200)	-100.00%
	Testing - HS Guidance	0.0	0	0.0	0	0.0	0	0.00%
	Water - High	0.0	16,561	0.0	15,000	0.0	(1,561)	-9.43%
	Workbooks And Textbooks - HS	0.0	1,000	0.0	1,050	0.0	50	5.00%
	Workbooks And Textbooks - HS English	0.0	2,000	0.0	2,100	0.0	100	5.00%
	Workbooks And Textbooks - HS History	0.0	3,500	0.0	3,675	0.0	175	5.00%
	Workbooks And Textbooks - HS Math	0.0	4,000	0.0	4,200	0.0	200	5.00%
GENERAL EXPENSE Total		0.0	647,502	0.0	725,612	0.0	78,110	12.06%
SALARY	Adjustment Counselor - Middle	1.0	82,514	2.0	159,415	1.0	76,901	93.20%
	Admin Assistant - Guidance	1.0	57,309	1.0	57,309	0.0	0	0.00%
	Admin Assistant - High School	3.0	152,356	3.0	152,356	0.0	0	0.00%

Asst Principal - High School	0.0	0	0.0	0	0.0	0	0.00%
Campus Supervisor - NAHS	1.0	39,336	1.0	39,336	0.0	0	0.00%
Custodian - High	10.0	502,715	10.0	522,824	0.0	20,109	4.00%
Guidance Counselor - HS	5.0	502,236	5.0	505,078	0.0	2,842	0.57%
Instructional ESP - High School	1.0	21,659	1.0	22,973	0.0	1,314	6.07%
Nurse - High School	2.0	138,976	2.0	144,538	0.0	5,562	4.00%
Principal/Assistant Principals - High School	3.0	388,299	4.0	483,299	1.0	95,000	24.47%
Psychological - HS	0.0	0	0.0	0	0.0	0	0.00%
Special Education ESP - High School	15.0	351,242	15.0	378,708	0.0	27,466	7.82%
Specialist Teachers - High School	11.0	1,022,694	11.0	1,035,672	0.0	12,978	1.27%
SPED Teacher - High School	13.0	1,136,513	14.0	1,237,414	1.0	100,901	8.88%
Teacher - High School	59.0	5,046,612	59.0	5,132,478	0.0	85,866	1.70%
SALARY Total	125.0	9,442,461	128.0	9,871,400	3.0	428,939	4.54%
Grand Total	125.0	10,089,963	128.0	10,597,012	3.0	507,049	5.03%

Exhibit 16
DISTRICT-WIDE
Summary By Account Type

ACCOUNT TYPE	Account	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
GENERAL EXPENSE	504 Supplies - District	0.0	5,000	0.0	3,000	0.0	(2,000)	-40.00%
	Advertising - SC	0.0	14,500	0.0	14,500	0.0	0	0.00%
	Athletics - Ice Time and Transportation	0.0	25,000	0.0	125,000	0.0	100,000	400.00%
	Building Maint - Woodcock	0.0	9,268	0.0	11,122	0.0	1,854	20.00%
	Census - District	0.0	0	0.0	0	0.0	0	0.00%
	Computer Hardware - District	0.0	200,000	0.0	300,000	0.0	100,000	50.00%
	Computer Hardware - SPED	0.0	4,031	0.0	15,000	0.0	10,969	272.12%
	Computer Lease - District	0.0	0	0.0	0	0.0	0	0.00%
	Computer Network / ISP	0.0	50,000	0.0	50,000	0.0	0	0.00%
	Computer Software - District	0.0	371,315	0.0	375,000	0.0	3,685	0.99%
	Computer Software - SPED	0.0	13,261	0.0	13,500	0.0	239	1.80%
	Computer Supplies - District	0.0	22,000	0.0	25,000	0.0	3,000	13.64%
	Computer Supplies - SPED	0.0	0	0.0	0	0.0	0	0.00%
	Conferences And Seminars - Business	0.0	1,000	0.0	1,030	0.0	30	3.00%
	Conferences And Seminars - SC	0.0	500	0.0	515	0.0	15	3.00%
	Conferences And Seminars - Supt	0.0	5,000	0.0	5,150	0.0	150	3.00%
	Consultant Services - SC	0.0	23,050	0.0	24,000	0.0	950	4.12%
	Contract Services - District	0.0	7,300	0.0	8,760	0.0	1,460	20.00%
	Contract Services - Physicals	0.0	1,100	0.0	1,155	0.0	55	5.00%
	Contract Services - SPED	0.0	407,000	0.0	427,350	0.0	20,350	5.00%
	Copier Expense - SPED	0.0	0	0.0	0	0.0	0	0.00%
	Copier Expense - Supt	0.0	12,000	0.0	13,200	0.0	1,200	10.00%
	Copy Paper - Supt	0.0	5,000	0.0	5,200	0.0	200	4.00%
	Custodial Supplies - Woodcock	0.0	2,201	0.0	2,300	0.0	99	4.50%
	Custodial Uniforms - District	0.0	10,331	0.0	10,700	0.0	369	3.57%
	Dues And Subscriptions - Business	0.0	1,320	0.0	1,400	0.0	80	6.06%
	Dues And Subscriptions - SC	0.0	8,783	0.0	8,800	0.0	17	0.19%
	Dues And Subscriptions - Supt	0.0	9,148	0.0	25,000	0.0	15,852	173.28%
	Electricity - District	0.0	11,000	0.0	12,000	0.0	1,000	9.09%
	Emergency Repairs - District	0.0	100,000	0.0	200,000	0.0	100,000	100.00%
	Equipment Acquisition	0.0	5,000	0.0	5,000	0.0	0	0.00%
	Equipment Replacment	0.0	5,000	0.0	5,000	0.0	0	0.00%
	Gas - District	0.0	12,200	0.0	12,000	0.0	(200)	-1.64%
	Gasoline - All Vehicles	0.0	5,900	0.0	15,000	0.0	9,100	154.24%
	Grounds Equip Maintenance	0.0	7,500	0.0	10,000	0.0	2,500	33.33%
	Grounds Maintenance Supplies - District	0.0	47,000	0.0	48,410	0.0	1,410	3.00%
	Health Supplies - District	0.0	12,500	0.0	17,500	0.0	5,000	40.00%
	Homeless Transportation	0.0	40,000	0.0	200,000	0.0	160,000	400.00%
	In-State Travel - Business	0.0	3,600	0.0	3,600	0.0	0	0.00%
	In-State Travel - District	0.0	5,000	0.0	5,000	0.0	0	0.00%
	In-State Travel - Facilities	0.0	1,028	0.0	1,028	0.0	0	0.00%
	In-State Travel - Nurses	0.0	90	0.0	100	0.0	10	11.11%
	In-State Travel - SPED	0.0	1,194	0.0	1,200	0.0	6	0.50%
	In-State Travel - Supt	0.0	3,600	0.0	3,600	0.0	0	0.00%
	Instructional Supplies - District	0.0	128,051	0.0	134,454	0.0	6,403	5.00%
	Instructional Supplies - District Health	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - District Music	0.0	0	0.0	0	0.0	0	0.00%
	Instructional Supplies - District Phys Ed	0.0	0	0.0	0	0.0	0	0.00%

	Instructional Supplies - District Reading	0.0	65,000	0.0	68,250	0.0	3,250	5.00%
	Instructional Supplies - District Science/Math	0.0	88,000	0.0	92,400	0.0	4,400	5.00%
	Instructional Supplies - District Social Studies	0.0	120,000	0.0	126,000	0.0	6,000	5.00%
	Instructional Supplies - District World Language	0.0	0	0.0	40,000	0.0	40,000	0.00%
	Instructional Supplies - SPED -District	0.0	50,639	0.0	53,171	0.0	2,532	5.00%
	Legal Counsel - District	0.0	35,000	0.0	45,000	0.0	10,000	28.57%
	Legal Counsel - SPED	0.0	40,000	0.0	40,000	0.0	0	0.00%
	Library Books - District	0.0	3,000	0.0	3,150	0.0	150	5.00%
	Library Supplies - District	0.0	280	0.0	294	0.0	14	5.00%
	Machine Repairs - Supt	0.0	0	0.0	0	0.0	0	0.00%
	Machine/Inst Repair - District	0.0	0	0.0	0	0.0	0	0.00%
	Maint Contracts / Inspections	0.0	0	0.0	0	0.0	0	0.00%
	Office Supplies - Adj Couns	0.0	0	0.0	0	0.0	0	0.00%
	Office Supplies - Business	0.0	1,500	0.0	1,575	0.0	75	5.00%
	Office Supplies - SC	0.0	3,327	0.0	3,493	0.0	166	5.00%
	Office Supplies - SPED	0.0	4,000	0.0	4,200	0.0	200	5.00%
	Office Supplies - Supt	0.0	14,150	0.0	14,858	0.0	708	5.00%
	Oil - District	0.0	0	0.0	0	0.0	0	0.00%
	Out-Of-State Travel - Supt	0.0	0	0.0	2,000	0.0	2,000	0.00%
	PD - Contracted Services	0.0	25,555	0.0	30,000	0.0	4,445	17.39%
	PD - Course Reimbursement	0.0	30,000	0.0	44,000	0.0	14,000	46.67%
	PD - Dues & Subscriptions	0.0	1,500	0.0	1,575	0.0	75	5.00%
	PD - Supplies	0.0	4,000	0.0	4,200	0.0	200	5.00%
	PD - Workshops & Seminars	0.0	10,000	0.0	12,000	0.0	2,000	20.00%
	Petty Cash - SPED	0.0	0	0.0	0	0.0	0	0.00%
	Petty Cash - Supt	0.0	0	0.0	0	0.0	0	0.00%
	Sewer - District	0.0	395	0.0	2,000	0.0	1,605	406.33%
	SPED Tuition - Non-Public	0.0	3,677,291	0.0	3,677,291	0.0	0	0.00%
	Student Accident Insurance	0.0	10,499	0.0	10,500	0.0	1	0.01%
	Supplies - Carpenter	0.0	3,500	0.0	55,000	0.0	51,500	1471.43%
	Supplies - Electrician	0.0	7,500	0.0	0	0.0	(7,500)	-100.00%
	Supplies - HVAC	0.0	15,000	0.0	0	0.0	(15,000)	-100.00%
	Supplies - Plumber	0.0	7,000	0.0	0	0.0	(7,000)	-100.00%
	Technology Svcs - Business	0.0	37,182	0.0	40,000	0.0	2,818	7.58%
	Telephone - District	0.0	21,000	0.0	34,000	0.0	13,000	61.90%
	Testing - SPED	0.0	28,622	0.0	29,000	0.0	378	1.32%
	Translation - Contracted Services	0.0	0	0.0	15,000	0.0	15,000	0.00%
	Trash Fee Assessment	0.0	79,405	0.0	85,000	0.0	5,595	7.05%
	Vehicle Repairs - District	0.0	5,000	0.0	7,000	0.0	2,000	40.00%
	Vehicle Repairs - Electrician	0.0	0	0.0	0	0.0	0	0.00%
	Vehicle Repairs - Plumber	0.0	0	0.0	0	0.0	0	0.00%
	Water - District (Irrigation)	0.0	2,000	0.0	2,000	0.0	0	0.00%
	Workbooks And Textbooks - District	0.0	36,396	0.0	38,216	0.0	1,820	5.00%
	Workbooks And Textbooks - SPED -District	0.0	4,798	0.0	5,038	0.0	240	5.00%
GENERAL EXPENSE Total		0.0	6,028,310	0.0	6,726,784	0.0	698,474	11.59%
SALARY	Admin Assistant - Central Office	2.0	149,683	2.0	149,683	0.0	0	0.00%
	Admin Assistant - Special Education	4.0	213,525	4.0	213,525	0.0	0	0.00%
	Admin Assistant - Technology	1.0	57,309	1.0	57,309	0.0	0	0.00%
	Asst Director - Special Education	0.0	0	0.0	0	0.0	0	0.00%
	Asst. Superintendent	0.0	0	0.0	0	0.0	0	0.00%
	Athletic Coaches	0.0	281,188	0.0	281,188	0.0	0	0.00%
	Athletic Director	1.0	129,780	1.0	129,780	0.0	0	0.00%
	Athletic Trainer	1.0	72,018	1.0	72,018	0.0	0	0.00%
	BCBA	4.0	325,352	5.0	400,352	1.0	75,000	23.05%
	Business Administrator	0.0	0	0.0	0	0.0	0	0.00%

Business Office Staff	6.0	352,154	6.0	352,154	0.0	0	0.00%
Central Office (Supt., Assistant Supt, Finance)	3.0	576,600	3.0	576,600	0.0	0	0.00%
Curriculum Coordinators	2.0	230,972	2.0	230,972	0.0	0	0.00%
Custodian - Overtime	0.0	9,000	0.0	9,000	0.0	0	0.00%
Custodian - Substitutes & PT	0.0	50,000	0.0	75,000	0.0	25,000	50.00%
Custodian - Woodcock	0.5	25,000	0.5	26,000	0.0	1,000	4.00%
Director/Assisant Director of Student Services	2.0	267,759	2.5	307,759	0.5	40,000	14.94%
ELL ESP	2.0	53,276	2.0	55,975	0.0	2,699	5.07%
ELL Teachers	7.0	643,005	7.0	656,863	0.0	13,858	2.16%
Energy Educator	0.0	0	0.0	0	0.0	0	0.00%
ESP - SPED	0.0	0	0.0	0	0.0	0	0.00%
Facilities & Grounds Director	1.0	149,050	1.0	149,050	0.0	0	0.00%
Intervention ESP	0.0	0	0.0	0	0.0	0	0.00%
Intervention Specialists	0.0	0	3.0	225,000	3.0	225,000	0.00%
Literacy Specialists - District	0.0	0	0.0	0	0.0	0	0.00%
LPN - District	1.0	40,190	1.0	40,190	0.0	0	0.00%
Nurse - District-Wide	0.0	0	0.0	0	0.0	0	0.00%
Nurse Supervisor	1.0	107,846	1.0	107,846	0.0	0	0.00%
Office Prof - Technology	5.0	389,896	5.0	389,896	0.0	0	0.00%
PD - Stipends (Includes Mentors & Summer Work)	0.0	109,047	0.0	110,000	0.0	953	0.87%
Physician Salary	0.0	4,300	0.0	4,300	0.0	0	0.00%
Psychological - District	7.0	664,007	7.0	669,751	0.0	5,744	0.87%
Salary Holding / Longevity / Lane Changes	0.0	15,116	0.0	1,179,894	0.0	1,164,778	7705.60%
Secretarial - Part-Time & OT	0.0	15,000	0.0	15,000	0.0	0	0.00%
SPED - Team Chairs	6.0	587,113	6.0	593,887	0.0	6,774	1.15%
SPED Summer School	0.0	114,197	0.0	115,000	0.0	803	0.70%
Student Activities - Sched B (Co-Curricular)	0.0	185,000	0.0	185,000	0.0	0	0.00%
Substitute - ESP	0.0	128,750	0.0	150,000	0.0	21,250	16.50%
Substitute - Teachers	0.0	420,000	0.0	450,000	0.0	30,000	7.14%
Teacher - District-Wide	0.0	0	0.0	0	0.0	0	0.00%
Technology Directors	2.0	193,144	2.0	193,144	0.0	0	0.00%
Therapy - COTA	0.0	0	0.0	0	0.0	0	0.00%
Therapy - OT / PT / Speech	18.0	1,590,997	19.2	1,714,446	1.2	123,449	7.76%
Tradesmen - District	6.0	447,325	6.0	465,218	0.0	17,893	4.00%
Tradesmen - Overtime	0.0	5,000	0.0	5,000	0.0	0	0.00%
Tradesmen - Substitutes & PT (Summer Work)	0.0	20,000	0.0	25,000	0.0	5,000	25.00%
Transitional Night School	0.0	25,000	0.0	30,000	0.0	5,000	20.00%
Transportation Director	1.0	60,969	1.0	60,969	0.0	0	0.00%
Truancy Officer	0.0	0	0.5	25,000	0.5	25,000	0.00%
Tutors - Home Instruction	0.0	85,000	0.0	85,000	0.0	0	0.00%
Vision Testing	0.0	0	0.0	0	0.0	0	0.00%
SALARY Total	83.5	8,793,568	89.7	10,582,769	6.2	1,789,201	20.35%
Grand Total	83.5	14,821,878	89.7	17,309,553	6.2	2,487,675	16.78%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTE	FY'25 BUDGET	FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	300	74	2021	3200	4	GENERAL EXPENSE	504 Supplies - District	330	3,265	112		5,000		3,000	0.0	(2,000)	-40.00%
1	300	1	2005	1110	6	GENERAL EXPENSE	Advertising - SC	13,723	11,306	13,640		14,500		14,500	0.0	0	0.00%
1	300	5	1052	2110	6	GENERAL EXPENSE	Athletics - Ice Time and Transportation		15,000	88,500		25,000		125,000	0.0	100,000	400.00%
1	300	100	1041	2110	1	SALARY	Asst Director - Special Education	101,389	103,174	25,323	0.0	0	0.0	0	0.0	0	0.00%
1	300	96	2550	4220	6	GENERAL EXPENSE	Building Maint - Woodcock	17,778	25,778	18,967		9,268		11,122	0.0	1,854	20.00%
1	300	82	2410	3100	6	GENERAL EXPENSE	Census - District	0	-	0		0		0	0.0	0	0.00%
1	300	9	2100	2451	5	GENERAL EXPENSE	Computer Hardware - District	19,590	115,925	168,762		200,000		300,000	0.0	100,000	50.00%
1	300	103	2100	2451	5	GENERAL EXPENSE	Computer Hardware - SPED	1,976	2,970	9,034		4,031		15,000	0.0	10,969	272.12%
1	300	9	2101	2451	4	GENERAL EXPENSE	Computer Lease - District	187,786	-	0		0		0	0.0	0	0.00%
1	300	9	2115	1450	4	GENERAL EXPENSE	Computer Network / ISP	11,060	20,701	24,038		50,000		50,000	0.0	0	0.00%
1	300	9	2105	2455	5	GENERAL EXPENSE	Computer Software - District	204,154	332,980	336,247		371,315		375,000	0.0	3,685	0.99%
1	300	103	2105	2455	5	GENERAL EXPENSE	Computer Software - SPED	7,815	2,077	12,335		13,261		13,500	0.0	239	1.80%
1	300	9	2110	2430	5	GENERAL EXPENSE	Computer Supplies - District	34,823	20,656	10,646		22,000		25,000	0.0	3,000	13.64%
1	300	103	2110	2430	5	GENERAL EXPENSE	Computer Supplies - SPED	753	380	0		0		0	0.0	0	0.00%
1	300	3	2010	1410	6	GENERAL EXPENSE	Conferences And Seminars - Business	4,735	875	1,301		1,000		1,030	0.0	30	3.00%
1	300	1	2010	1110	6	GENERAL EXPENSE	Conferences And Seminars - SC	0		0		500		515	0.0	15	3.00%
1	300	2	2010	1210	6	GENERAL EXPENSE	Conferences And Seminars - Supt	3,433	5,640	5,214		5,000		5,150	0.0	150	3.00%
1	300	1	2015	1110	4	GENERAL EXPENSE	Consultant Services - SC	22,420	11,885	15,831		23,050		24,000	0.0	950	4.12%
1	300	99	2020	4130	4	GENERAL EXPENSE	Contract Services - District	8,954	29,798	144,915		7,300		8,760	0.0	1,460	20.00%
1	300	74	2020	3200	4	GENERAL EXPENSE	Contract Services - Physicals	3,767	4,469	4,956		1,100		1,155	0.0	55	5.00%
1	300	106	2020	2320	4	GENERAL EXPENSE	Contract Services - SPED	485,998	341,135	448,024		407,000		427,350	0.0	20,350	5.00%
1	300	100	2025	2110	4	GENERAL EXPENSE	Copier Expense - SPED	881	2,641	0		0		0	0.0	0	0.00%
1	300	2	2025	1210	4	GENERAL EXPENSE	Copier Expense - Supt	14,032	14,535	14,136		12,000		13,200	0.0	1,200	10.00%
1	300	2	2030	1210	5	GENERAL EXPENSE	Copy Paper - Supt	1,056	1,595	1,939		5,000		5,200	0.0	200	4.00%
1	300	90	2500	4110	5	GENERAL EXPENSE	Custodial Supplies - Woodcock	8,133	3,325	5		2,201		2,300	0.0	99	4.50%
1	300	90	2510	4110	5	GENERAL EXPENSE	Custodial Uniforms - District	5,793	12,641	12,093		10,331		10,700	0.0	369	3.57%
1	300	2	1021	1220	1	SALARY	Asst. Superintendent	149,308	158,700	165,110	0.0	0	0.0	0	0.0	0	0.00%
1	300	5	1052	2110	1	SALARY	Athletic Director	128,436	131,624	167,821	1.0	129,780	1.0	129,780	0.0	0	0.00%
1	300	70	1052	2110	1	SALARY	Athletic Trainer	0	0	0	1.0	72,018	1.0	72,018	0.0	0	0.00%
1	300	113	1072	2320	1	SALARY	BCBA				4.0	325,352	5.0	400,352	1.0	75,000	23.05%
1	300	3	2035	1410	5	GENERAL EXPENSE	Dues And Subscriptions - Business	355	1,395	3,910		1,320		1,400	0.0	80	6.06%
1	300	1	2035	1110	5	GENERAL EXPENSE	Dues And Subscriptions - SC	2,701	7,352	6,958		8,783		8,800	0.0	17	0.19%
1	300	2	2035	1210	5	GENERAL EXPENSE	Dues And Subscriptions - Supt	12,174	12,792	23,983		9,148		25,000	0.0	15,852	173.28%
1	300	99	2700	4130	6	GENERAL EXPENSE	Electricity - District	81,024	10,324	10,319		11,000		12,000	0.0	1,000	9.09%
1	300	3	1030	1410	1	SALARY	Business Administrator	176,245	157,000	166,260	0.0	0	0.0	0	0.0	0	0.00%
1	300	2	1020	1210	1	SALARY	Central Office (Supt., Assistant Supt, Finance)	257,691	229,622	236,488	3.0	576,600	3.0	576,600	0.0	0	0.00%
1	300	96	2600	4240	6	GENERAL EXPENSE	Emergency Repairs - District	69,122	12,909	0		100,000		200,000	0.0	100,000	100.00%
1	300	6	1050	2110	1	SALARY	Curriculum Coordinators	73,530	108,229	171,115	2.0	230,972	2.0	230,972	0.0	0	0.00%
1	300	103	2620	7300	6	GENERAL EXPENSE	Equipment Acquisition	4,670	1,220	273		5,000		5,000	0.0	0	0.00%
1	300	100	2625	7400	6	GENERAL EXPENSE	Equipment Replacment	13,055	0	0		5,000		5,000	0.0	0	0.00%
1	300	100	1040	2110	1	SALARY	Director/Assisant Director of Student Services	143,500	151,302	157,520	2.0	267,759	2.5	307,759	0.5	40,000	14.94%
1	300	11	1072	2311	1	SALARY	ELL Teachers			0	7.0	643,005	7.0	656,863	0.0	13,858	2.16%
1	300	99	2705	4120	6	GENERAL EXPENSE	Gas - District	13,602	11,930	8,423		12,200		12,000	0.0	(200)	-1.64%
1	300	99	2710	4130	6	GENERAL EXPENSE	Gasoline - All Vehicles	21,698	14,624	14,845		5,900		15,000	0.0	9,100	154.24%
1	300	97	2545	4230	6	GENERAL EXPENSE	Grounds Equip Maintenance	18,229	8,117	3,767		7,500		10,000	0.0	2,500	33.33%
1	300	97	2540	4210	5	GENERAL EXPENSE	Grounds Maintenance Supplies - District	17,281	40,206	12,114		47,000		48,410	0.0	1,410	3.00%
1	300	74	2180	3200	5	GENERAL EXPENSE	Health Supplies - District	1,629	13,991	12,982		12,500		17,500	0.0	5,000	40.00%
1	300	84	2870	3300	4	GENERAL EXPENSE	Homeless Transportation	246,515	171,114	216,602		40,000		200,000	0.0	160,000	400.00%
1	300	3	2045	1410	6	GENERAL EXPENSE	In-State Travel - Business	443	-	0		3,600		3,600	0.0	0	0.00%
1	300	11	2045	2430	6	GENERAL EXPENSE	In-State Travel - District	4,046	698	1,729		5,000		5,000	0.0	0	0.00%
1	300	90	2045	4110	6	GENERAL EXPENSE	In-State Travel - Facilities	0	-	0		1,028		1,028	0.0	0	0.00%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTEFY'25 BUDGET		FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	300	74	2045	3200	6	GENERAL EXPENSE	In-State Travel - Nurses	0	-	0		90		100	0.0	10	11.11%
1	300	103	2045	2430	6	GENERAL EXPENSE	In-State Travel - SPED	36	28	0		1,194		1,200	0.0	6	0.50%
1	300	100	2045	2110	6	GENERAL EXPENSE	In-State Travel - SPED	0		130		0		0	0.0	0	0.00%
1	300	2	2045	1210	6	GENERAL EXPENSE	In-State Travel - Supt	7,236	-	483		3,600		3,600	0.0	0	0.00%
1	300	11	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - District	144	6,250	37,480		128,051		134,454	0.0	6,403	5.00%
1	300	25	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - District Health	0		0		0		0	0.0	0	0.00%
1	300	37	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - District Music	2,918	3,270	0		0		0	0.0	0	0.00%
1	300	43	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - District Phys Ed	0		0		0		0	0.0	0	0.00%
1	300	46	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - District Reading	43,602	24,907	25,539		65,000		68,250	0.0	3,250	5.00%
1	300	49	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - District Science/Math	3,432	61,005	63,091		88,000		92,400	0.0	4,400	5.00%
1	300	28	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - District Social Studies	0	2,983	0		120,000		126,000	0.0	6,000	5.00%
1	300	55	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - District World Languages	0	0	0		0		40,000	0.0	40,000	0.00%
1	300	103	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - SPED -District	23,625	14,049	16,674		50,639		53,171	0.0	2,532	5.00%
1	300	2	1022	1230	1	SALARY	Facilities & Grounds Director	91,417	109,911	161,706	1.0	149,050	1.0	149,050	0.0	0	0.00%
1	300	1	2017	1430	4	GENERAL EXPENSE	Legal Counsel - District	63,089	22,605	39,906		35,000		45,000	0.0	10,000	28.57%
1	300	100	2017	1430	4	GENERAL EXPENSE	Legal Counsel - SPED		40,030	29,676		40,000		40,000	0.0	0	0.00%
1	300	34	2090	2415	5	GENERAL EXPENSE	Library Books - District	1,029		987		3,000		3,150	0.0	150	5.00%
1	300	34	2095	2415	5	GENERAL EXPENSE	Library Supplies - District	0	-	0		280		294	0.0	14	5.00%
2	300	11	1072	2310	1	SALARY	Intervention Specialists				0.0	0	3.0	225,000	3.0	225,000	0.00%
1	300	2	2560	1210	6	GENERAL EXPENSE	Machine Repairs - Supt	0	-	0		0		0	0.0	0	0.00%
1	300	37	2565	4230	6	GENERAL EXPENSE	Machine/Inst Repair - District					0		0	0.0	0	0.00%
1	300	96	2020	4220	4	GENERAL EXPENSE	Maint Contracts / Inspections	19,676	6,878	32,378		0		0	0.0	0	0.00%
1	300	109	2060	2710	5	GENERAL EXPENSE	Office Supplies - Adj Couns	276	-	0		0		0	0.0	0	0.00%
1	300	3	2060	1410	5	GENERAL EXPENSE	Office Supplies - Business	579	2,141	328		1,500		1,575	0.0	75	5.00%
1	300	1	2060	1110	5	GENERAL EXPENSE	Office Supplies - SC	0	-	0		3,327		3,493	0.0	166	5.00%
1	300	46	1072	2310	1	SALARY	Literacy Specialists - District		59	0	0.0	0	0.0	0	0.0	0	0.00%
1	300	74	1076	3200	1	SALARY	Nurse - District-Wide	77,294	111,345	123,022	0.0	0	0.0	0	0.0	0	0.00%
1	300	100	2060	2110	5	GENERAL EXPENSE	Office Supplies - SPED	1,702	2,287	1,653		4,000		4,200	0.0	200	5.00%
1	300	2	2060	1210	5	GENERAL EXPENSE	Office Supplies - Supt	15,331	9,463	11,747		14,150		14,858	0.0	708	5.00%
1	300	99	2715	4120	6	GENERAL EXPENSE	Oil - District	0	-	0		0		0	0.0	0	0.00%
1	300	2	2065	1210	6	GENERAL EXPENSE	Out-Of-State Travel - Supt	1,409	-	0		0		2,000	0.0	2,000	0.00%
1	300	8	2155	2357	4	GENERAL EXPENSE	PD - Contracted Services	6,300	40,008	0		25,555		30,000	0.0	4,445	17.39%
1	300	8	2160	2357	6	GENERAL EXPENSE	PD - Course Reimbursement	17,662	37,701	44,150		30,000		44,000	0.0	14,000	46.67%
1	300	5	1051	2110	1	SALARY	Nurse Supervisor	97,888	100,345	103,345	1.0	107,846	1.0	107,846	0.0	0	0.00%
1	300	8	1085	2353	1	SALARY	PD - Stipends (Includes Mentors & Summer Work)	0	61,459	0	0.0	109,047	0.0	110,000	0.0	953	0.87%
1	300	74	1075	3200	1	SALARY	Physician Salary		1,000	1,300	0.0	4,300	0.0	4,300	0.0	0	0.00%
1	300	8	2150	2357	5	GENERAL EXPENSE	PD - Dues & Subscriptions	2,925	1,500	0		1,500		1,575	0.0	75	5.00%
1	300	8	2165	2357	5	GENERAL EXPENSE	PD - Supplies	3,504	2,487	2,138		4,000		4,200	0.0	200	5.00%
1	300	109	1082	2800	1	SALARY	Psychological - District	332,124	273,372	277,492	7.0	664,007	7.0	669,751	0.0	5,744	0.87%
1	300	7	1000	2305	1	SALARY	Salary Holding / Longevity / Lane Changes	0		0	0.0	15,116	0.0	1,179,894	0.0	1,164,778	7705.60%
1	300	8	2170	2357	6	GENERAL EXPENSE	PD - Workshops & Seminars	9,382	14,446	10,847		10,000		12,000	0.0	2,000	20.00%
1	300	100	2070	2110	5	GENERAL EXPENSE	Petty Cash - SPED	0	-	0		0		0	0.0	0	0.00%
1	300	2	2070	1210	5	GENERAL EXPENSE	Petty Cash - Supt	0	-	0		0		0	0.0	0	0.00%
1	300	103	1071	2305	1	SALARY	SPED - Team Chairs	461,438	494,193	548,420	6.0	587,113	6.0	593,887	0.0	6,774	1.15%
1	300	103	1205	2305	1	SALARY	SPED Summer School	127,280	104,722	101,317	0.0	114,197	0.0	115,000	0.0	803	0.70%
1	300	76	1126	3520	1	SALARY	Student Activities - Sched B (Co-Curricular)	193,251	191,569	298,733	0.0	185,000	0.0	185,000	0.0	0	0.00%
1	300	11	1070	2305	1	SALARY	Teacher - District-Wide	904,041	955,404	692,748	0.0	0	0.0	0	0.0	0	0.00%
1	300	9	1053	2250	1	SALARY	Technology Directors	203,584	207,356	187,202	2.0	193,144	2.0	193,144	0.0	0	0.00%
1	300	112	1072	2320	1	SALARY	Therapy - OT / PT / Speech	1,265,175	1,246,429	1,246,660	18.0	1,590,997	19.2	1,714,446	1.2	123,449	7.76%
1	300	11	1072	2310	1	SALARY	Transitional Night School	32,488	17,550	0	0.0	25,000	0.0	30,000	0.0	5,000	20.00%
1	300	5	1045	3300	1	SALARY	Transportation Director	55,000	56,169	58,066	1.0	60,969	1.0	60,969	0.0	0	0.00%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTEFY'25 BUDGET		FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	300	103	1074	2310	1	SALARY	Tutors - Home Instruction		1,160	26,697	0.0	85,000	0.0	85,000	0.0	0	0.00%
1	300	2	1100	1210	2	SALARY	Admin Assistant - Central Office	72,469	98,253	144,155	2.0	149,683	2.0	149,683	0.0	0	0.00%
1	300	99	2730	4130	6	GENERAL EXPENSE	Sewer - District	231	340	378		395		2,000	0.0	1,605	406.33%
1	300	115	2815	9300	6	GENERAL EXPENSE	SPED Tuition - Non-Public	1,382,423	1,202,379	935,636		3,677,291		3,677,291	0.0	0	0.00%
1	300	82	2650	5260	6	GENERAL EXPENSE	Student Accident Insurance	9,950	11,600	9,950		10,499		10,500	0.0	1	0.01%
1	300	100	1100	2110	2	SALARY	Admin Assistant - Special Education	102,796	109,487	111,250	4.0	213,525	4.0	213,525	0.0	0	0.00%
1	300	9	1100	2250	2	SALARY	Admin Assistant - Technology	0	0	0	1.0	57,309	1.0	57,309	0.0	0	0.00%
1	300	96	2530	4220	5	GENERAL EXPENSE	Supplies - Carpenter	5,324	26,016	37,800		3,500		55,000	0.0	51,500	1471.43%
1	300	96	2520	4220	5	GENERAL EXPENSE	Supplies - Electrician	16,490	26,705	10,911		7,500		0	0.0	(7,500)	-100.00%
1	300	96	2515	4220	5	GENERAL EXPENSE	Supplies - HVAC	2,812	17,985	1,066		15,000		0	0.0	(15,000)	-100.00%
1	300	96	2525	4220	5	GENERAL EXPENSE	Supplies - Plumber	21,460	9,599	8,136		7,000		0	0.0	(7,000)	-100.00%
1	300	3	1100	1410	2	SALARY	Business Office Staff	354,741	384,829	302,996	6.0	352,154	6.0	352,154	0.0	0	0.00%
1	300	70	1125	3510	3	SALARY	Athletic Coaches	308,436	257,845	250,834	0.0	281,188	0.0	281,188	0.0	0	0.00%
1	300	3	2015	1450	4	GENERAL EXPENSE	Technology Svcs - Business	37,702	39,041	40,993		37,182		40,000	0.0	2,818	7.58%
1	300	99	2720	4130	6	GENERAL EXPENSE	Telephone - District	37,525	35,164	29,346		21,000		34,000	0.0	13,000	61.90%
1	300	109	2225	2800	6	GENERAL EXPENSE	Testing - SPED	26,694	30,958	20,080		28,622		29,000	0.0	378	1.32%
1	300	90	1116	4110	3	SALARY	Custodian - Overtime	0	-	0	0.0	9,000	0.0	9,000	0.0	0	0.00%
1	300	90	1250	4110	3	SALARY	Custodian - Substitutes & PT	87,702	65,512	78,226	0.0	50,000	0.0	75,000	0.0	25,000	50.00%
1	300	90	1111	4110	3	SALARY	Custodian - Woodcock	0	-	0	0.5	25,000	0.5	26,000	0.0	1,000	4.00%
1	300	11	1090	2311	3	SALARY	ELL ESP				2.0	53,276	2.0	55,975	0.0	2,699	5.07%
1	300	99	1023	1230	3	SALARY	Energy Educator	2,192	-	0	0.0	0	0.0	0	0.0	0	0.00%
1	300	10	2020	2210	4	GENERAL EXPENSE	Translation - Contracted Services	94	4,998	11,424		0		15,000	0.0	15,000	0.00%
1	300	103	1090	2330	3	SALARY	ESP - SPED	239,670	202,813	225,464	0.0	0	0.0	0	0.0	0	0.00%
1	300	90	2020	4110	4	GENERAL EXPENSE	Trash Fee Assessment	0	91,053	110,289		79,405		85,000	0.0	5,595	7.05%
1	300	11	1090	2330	3	SALARY	Intervention ESP	44,079	24,620	28,696	0.0	0	0.0	0	0.0	0	0.00%
1	300	74	1078	3200	3	SALARY	LPN - District				1.0	40,190	1.0	40,190	0.0	0	0.00%
1	300	9	1093	2250	3	SALARY	Office Prof - Technology	378,975	411,820	424,213	5.0	389,896	5.0	389,896	0.0	0	0.00%
1	300	3	1105	1410	3	SALARY	Secretarial - Part-Time & OT	14,489	13,936	0	0.0	15,000	0.0	15,000	0.0	0	0.00%
1	300	2	1105	1210	3	SALARY	Secretarial - Part-Time & OT	1,045		26,502	0.0	0	0.0	0	0.0	0	0.00%
1	300	98	2570	4230	6	GENERAL EXPENSE	Vehicle Repairs - District		2,645	7,008		5,000		7,000	0.0	2,000	40.00%
1	300	10	1105	2210	3	SALARY	Secretarial - Part-Time & OT	7,093		90	0.0	0	0.0	0	0.0	0	0.00%
1	300	100	1105	2110	3	SALARY	Secretarial - Part-Time & OT	0		0	0.0	0	0.0	0	0.0	0	0.00%
1	300	11	1252	2325	3	SALARY	Substitute - ESP	98,269	110,950	150,634	0.0	128,750	0.0	150,000	0.0	21,250	16.50%
1	300	11	1250	2325	3	SALARY	Substitute - Teachers	399,352	429,743	430,232	0.0	420,000	0.0	450,000	0.0	30,000	7.14%
1	300	112	1072	2320	3	SALARY	Therapy - COTA			0	0.0	0	0.0	0	0.0	0	0.00%
1	300	90	1110	4110	3	SALARY	Tradesmen - District	369,671	381,964	381,217	6.0	447,325	6.0	465,218	0.0	17,893	4.00%
1	300	90	1115	4110	3	SALARY	Tradesmen - Overtime	0	-	0	0.0	5,000	0.0	5,000	0.0	0	0.00%
1	300	98	2575	4230	6	GENERAL EXPENSE	Vehicle Repairs - Electrician		229	0		0		0	0.0	0	0.00%
1	300	98	2580	4230	6	GENERAL EXPENSE	Vehicle Repairs - Plumber		-	6,147		0		0	0.0	0	0.00%
1	300	90	1251	4110	3	SALARY	Tradesmen - Substitutes & PT (Summer Work)	25,289	26,353	25,384	0.0	20,000	0.0	25,000	0.0	5,000	25.00%
1	300	71	1120	3100	3	SALARY	Truancy Officer	21,655	17,301	0	0.0	0	0.5	25,000	0.5	25,000	0.00%
1	300	99	2725	4130	6	GENERAL EXPENSE	Water - District (Irrigation)	17,692	1,724	284		2,000		2,000	0.0	0	0.00%
1	300	11	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - District	0	-	0		36,396		38,216	0.0	1,820	5.00%
1	300	103	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - SPED -District	0	2,582	927		4,798		5,038	0.0	240	5.00%
1	300	74	1078	3200	3	SALARY	Vision Testing	0	-	0	0.0	0	0.0	0	0.0	0	0.00%
1	302	109	1081	2710	1	SALARY	Adjustment Counselor - Amvet				1.0	97,335	1.0	101,076	0.0	3,741	3.84%
1	302	96	2550	4220	6	GENERAL EXPENSE	Building Maint - Amvet	12,156	40,795	23,943		32,728		39,274	0.0	6,546	20.00%
1	302	99	2700	4130	6	GENERAL EXPENSE	Electricity - Amvet	38,055	40,562	43,680		40,000		42,000	0.0	2,000	5.00%
1	302	11	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - Amvet	11,604	24,742	30,805		34,400		36,120	0.0	1,720	5.00%
1	302	99	2715	4120	6	GENERAL EXPENSE	Oil - Amvet	72,936	75,647	48,836		73,404		75,000	0.0	1,596	2.17%
1	302	99	2705	4120	6	GENERAL EXPENSE	Gas - Amvet	3,563	3,141	2,247		1,300		2,500	0.0	1,200	92.31%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTEFY'25 BUDGET		FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	302	11	2025	2420	4	GENERAL EXPENSE	Copier Expense - Amvet	9,710	11,177	14,211		11,800		12,980	0.0	1,180	10.00%
1	302	99	2730	4130	6	GENERAL EXPENSE	Sewer - Amvet	922	1,479	2,046		1,455		2,250	0.0	795	54.64%
1	302	99	2725	4130	6	GENERAL EXPENSE	Water - Amvet	937	1,591	1,976		1,864		2,250	0.0	386	20.71%
1	302	13	1070	2305	1	SALARY	K Teacher - Amvet	386,893	406,935	483,410	0.0	0	0.0	0	0.0	0	0.00%
1	302	74	1076	3200	1	SALARY	Nurse - Amvet	73,353	76,065	81,729	1.0	62,410	1.0	64,907	0.0	2,497	4.00%
1	302	90	2500	4110	5	GENERAL EXPENSE	Custodial Supplies - Amvet	10,982	23,651	18		7,773		8,000	0.0	227	2.92%
1	302	10	1060	2210	1	SALARY	Principal/Assistant Principal - Amvet	118,005	118,000	121,540	1.0	128,225	2.0	228,225	1.0	100,000	77.99%
1	302	11	2030	2430	5	GENERAL EXPENSE	COPY PAPER - AMVET	4,742	7,005	6,355		4,781		4,900	0.0	119	2.49%
1	302	10	2060	2210	5	GENERAL EXPENSE	Office Supplies - Amvet	6,556	1,801	2,323		2,317		2,433	0.0	116	5.00%
1	302	53	1070	2305	1	SALARY	Specialist Teachers - Amvet			37,728	2.0	198,303	2.0	198,303	0.0	0	0.00%
1	302	34	2090	2415	5	GENERAL EXPENSE	Library Books - Amvet	0	1,600	1,569		1,600		1,680	0.0	80	5.00%
1	302	103	1071	2305	1	SALARY	SPED Teacher - Amvet	428,188	371,679	452,029	6.0	474,274	10.0	785,407	4.0	311,133	65.60%
1	302	11	1070	2305	1	SALARY	Teacher - Amvet	1,312,084	1,400,488	1,536,831	20.0	1,667,850	20.0	1,716,963	0.0	49,113	2.94%
1	302	10	2010	2210	6	GENERAL EXPENSE	Conferences And Seminars - Amvet	0	229	350		1,500		1,545	0.0	45	3.00%
1	302	10	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - Amvet	300	239	300		500		520	0.0	20	4.00%
1	302	10	1100	2210	2	SALARY	Admin Assistant - Amvet	36,737	50,303	45,985	1.0	46,682	1.0	46,682	0.0	0	0.00%
1	302	34	2095	2415	5	GENERAL EXPENSE	Library Supplies - Amvet	149	241	203		280		294	0.0	14	5.00%
1	302	34	2035	2415	5	GENERAL EXPENSE	Dues And Subscriptions - Amvet Library	0		0		150		160	0.0	10	6.67%
1	302	90	1111	4110	3	SALARY	Custodian - Amvet	99,735	33,799	157,450	2.5	125,705	3.0	155,404	0.5	29,699	23.63%
1	302	11	1090	2330	3	SALARY	Instructional ESP - Amvet	50,718	41,505	2,980	1.0	22,985	1.0	24,381	0.0	1,396	6.07%
1	302	11	2110	2430	5	GENERAL EXPENSE	Computer Supplies - Amvet	0	223	0		0		0	0.0	0	0.00%
1	302	72	2200	2710	5	GENERAL EXPENSE	Guidance Supplies - Amvet	0	-	0		0		0	0.0	0	0.00%
1	302	13	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - Kindergarten - Amvet	893		0		0		0	0.0	0	0.00%
1	302	103	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - SPED - Amvet	0		0		0		0	0.0	0	0.00%
1	302	91	2560	4230	6	GENERAL EXPENSE	Machine/Inst Repair - Amvet	0	-	0		0		0	0.0	0	0.00%
1	302	11	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - Amvet	0		0		0		0	0.0	0	0.00%
1	302	13	1090	2330	3	SALARY	Kindergarten ESP - Amvet	46,244	90,199	111,950	3.0	77,120	3.0	80,738	0.0	3,618	4.69%
1	302	103	1090	2330	3	SALARY	Special Education ESP - Amvet	185,147	148,892	127,693	9.0	214,036	9.0	226,514	0.0	12,478	5.83%
1	302	99	2720	4130	6	GENERAL EXPENSE	Telephone - Amvet	174	-	0		800		0	0.0	(800)	-100.00%
1	303	10	1061	2210	1	SALARY	Asst Principal - Community	0		0	0.0	0	0.0	0	0.0	0	0.00%
1	303	10	1060	2210	1	SALARY	Principal/Assistant Principal - Community	200,771	221,568	227,635	2.0	234,314	2.0	234,314	0.0	0	0.00%
1	303	10	2060	2210	5	GENERAL EXPENSE	Office Supplies - Comm	5,300	561	824		1,519		1,595	0.0	76	5.00%
1	303	10	2010	2210	6	GENERAL EXPENSE	Conferences And Seminars - Comm	35		175		1,500		1,545	0.0	45	3.00%
1	303	10	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - Community	0		867		550		570	0.0	20	3.64%
1	303	10	1100	2210	2	SALARY	Admin Assistant - Community	33,262	42,908	42,679	1.0	43,634	1.0	43,634	0.0	0	0.00%
1	303	11	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - Comm	12,763	14,165	15,679		28,400		29,820	0.0	1,420	5.00%
1	303	11	2025	2420	4	GENERAL EXPENSE	Copier Expense - Comm	2,786	17,562	16,185		7,700		8,470	0.0	770	10.00%
1	303	11	2030	2430	5	GENERAL EXPENSE	Copy Paper - Comm	2,111	5,343	3,497		3,500		3,600	0.0	100	2.86%
1	303	11	1070	2305	1	SALARY	Teacher - Community	1,047,158	1,128,300	1,187,834	14.0	1,223,857	16.0	1,395,473	2.0	171,616	14.02%
1	303	11	1072	2305	1	SALARY	Title 1 Teachers				5.0	448,090	5.0	461,947	0.0	13,857	3.09%
1	303	11	1090	2330	3	SALARY	Instructional ESP - Comm	43,069	30,405	32,999	0.0	0	0.0	0	0.0	0	0.00%
1	303	11	2100	2451	5	GENERAL EXPENSE	Computer Hardware - Comm	0	-	0		0		0	0.0	0	0.00%
1	303	11	2105	2455	5	GENERAL EXPENSE	Computer Software - Comm	0	-	0		0		0	0.0	0	0.00%
1	303	11	2110	2430	5	GENERAL EXPENSE	Computer Supplies - Comm	0	-	0		0		0	0.0	0	0.00%
1	303	11	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - Comm	0		0		0		0	0.0	0	0.00%
1	303	11	1090	2305	3	SALARY	Title 1 ESPs				2.5	66,070	2.5	82,864	0.0	16,794	25.42%
1	303	13	1070	2305	1	SALARY	K Teacher - Comm	153,825	160,573	169,944	0.0	0	0.0	0	0.0	0	0.00%
1	303	13	1090	2330	3	SALARY	Kindergarten ESP - Comm	65,484	61,134	39,994	2.0	48,417	2.0	51,103	0.0	2,686	5.55%
1	303	34	2090	2415	5	GENERAL EXPENSE	Library Books - Community	383	669	961		1,000		1,050	0.0	50	5.00%
1	303	34	2095	2415	5	GENERAL EXPENSE	Library Supplies - Community	568		289		280		294	0.0	14	5.00%
1	303	34	2035	2415	5	GENERAL EXPENSE	Dues And Subscriptions - Community Library	0		0		0		0	0.0	0	0.00%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTEFY'25 BUDGET		FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	303	53	1070	2305	1	SALARY	Specialist Teachers - Community			0	3.0	248,443	3.0	254,631	0.0	6,188	2.49%
1	303	74	1076	3200	1	SALARY	Nurse - Community	65,657	69,663	74,420	1.0	73,011	1.0	75,931	0.0	2,920	4.00%
1	303	74	2180	3200	5	GENERAL EXPENSE	Health Supplies - Comm	140	38	0		0		0	0.0	0	0.00%
1	303	90	2500	4110	5	GENERAL EXPENSE	Custodial Supplies - Comm	16,529	20,746	28		12,326		12,700	0.0	374	3.03%
1	303	90	1111	4110	3	SALARY	Custodian - Community	157,991	141,402	136,372	4.0	187,346	4.0	194,839	0.0	7,493	4.00%
1	303	91	2560	4230	6	GENERAL EXPENSE	Machine/Inst Repair - Comm	0	-	0		0		0	0.0	0	0.00%
1	303	96	2550	4220	6	GENERAL EXPENSE	Building Maint - Comm	27,421	72,748	16,971		51,901		62,281	0.0	10,380	20.00%
1	303	99	2715	4120	6	GENERAL EXPENSE	Oil - Comm	87,582	103,760	74,347		85,248		90,000	0.0	4,752	5.57%
1	303	99	2700	4130	6	GENERAL EXPENSE	Electricity - Comm	40,558	39,495	41,282		39,000		42,000	0.0	3,000	7.69%
1	303	99	2725	4130	6	GENERAL EXPENSE	Water - Comm	4,626	4,738	4,094		4,541		4,500	0.0	(41)	-0.90%
1	303	99	2730	4130	6	GENERAL EXPENSE	Sewer - Comm	4,645	5,095	4,226		4,893		4,500	0.0	(393)	-8.03%
1	303	99	2705	4120	6	GENERAL EXPENSE	Gas - Comm	926	941	637		1,400		1,000	0.0	(400)	-28.57%
1	303	99	2720	4130	6	GENERAL EXPENSE	Telephone - Comm	642	-	0		2,000		0	0.0	(2,000)	-100.00%
1	303	103	1071	2305	1	SALARY	SPED Teacher - Comm	710,485	797,679	696,211	8.0	707,723	8.0	724,207	0.0	16,484	2.33%
1	303	103	1090	2330	3	SALARY	Special Education ESP - Comm	265,565	304,150	303,601	18.0	446,043	18.0	469,500	0.0	23,457	5.26%
1	303	109	1081	2710	1	SALARY	Adjustment Counselor - Community		-	0	1.0	107,242	1.0	107,242	0.0	0	0.00%
1	304	10	1060	2210	1	SALARY	Principal - ELC	94,285	134,827	118,450	1.0	122,004	1.0	122,004	0.0	0	0.00%
1	304	10	2060	2210	5	GENERAL EXPENSE	Office Supplies - ELC	901	2,118	1,858		743		780	0.0	37	5.00%
1	304	10	2010	2210	6	GENERAL EXPENSE	Conferences And Seminars - ELC	0		0		1,000		1,030	0.0	30	3.00%
1	304	10	1100	2210	2	SALARY	Admin Assistant - ELC	46,617	50,256	51,266	1.0	53,814	1.0	53,814	0.0	0	0.00%
1	304	11	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - ELC	38	7,495	10,631		10,720		11,256	0.0	536	5.00%
1	304	11	2025	2420	4	GENERAL EXPENSE	Copier Expense - ELC	111	1,221	0		3,800		4,180	0.0	380	10.00%
1	304	11	2030	2430	5	GENERAL EXPENSE	Copy Paper - ELC	0	1,118	864		2,250		2,300	0.0	50	2.22%
1	304	11	2110	2430	5	GENERAL EXPENSE	Computer Supplies - ELC	0	-	0		0		0	0.0	0	0.00%
1	304	12	1070	2305	1	SALARY	Pre-K Teacher - ELC	94,453	95,227	97,607	0.0	0	0.0	0	0.0	0	0.00%
1	304	13	2230	2720	4	GENERAL EXPENSE	Kindergarten Screening - ELC	5,682	6,752	2,417		3,199		5,000	0.0	1,801	56.30%
1	304	34	2090	2415	5	GENERAL EXPENSE	Library Books - ELC	0	-	0		500		525	0.0	25	5.00%
1	304	34	2095	2415	5	GENERAL EXPENSE	Library Supplies - ELC	0	-	0		280		294	0.0	14	5.00%
1	304	53	1070	2305	1	SALARY	Specialist Teachers - ELC			0	0.0	0	0.0	0	0.0	0	0.00%
1	304	74	1076	3200	1	SALARY	Nurse - ELC	78,726	81,399	86,823	1.0	92,589	1.0	96,279	0.0	3,690	3.99%
1	304	90	2500	4110	5	GENERAL EXPENSE	Custodial Supplies - ELC	12,782	8,629	5		2,078		2,200	0.0	122	5.87%
1	304	90	1111	4110	3	SALARY	Custodian - ELC	54,603	18,315	48,237	1.0	51,251	1.0	53,301	0.0	2,050	4.00%
1	304	96	2550	4220	6	GENERAL EXPENSE	Building Maint - ELC	9,172	15,933	11,149		8,750		10,500	0.0	1,750	20.00%
1	304	99	2700	4130	6	GENERAL EXPENSE	Electricity - ELC	10,048	11,511	12,286		12,000		13,000	0.0	1,000	8.33%
1	304	99	2725	4130	6	GENERAL EXPENSE	Water - ELC	563	774	872		766		1,000	0.0	234	30.55%
1	304	99	2730	4130	6	GENERAL EXPENSE	Sewer - ELC	566	1,057	1,063		956		1,000	0.0	44	4.60%
1	304	99	2715	4120	6	GENERAL EXPENSE	Oil - ELC	23,060	-	0		0		0	0.0	0	0.00%
1	304	99	2720	4130	6	GENERAL EXPENSE	Telephone - ELC	400	-	0		700		0	0.0	(700)	-100.00%
1	304	99	2705	4120	6	GENERAL EXPENSE	Gas - ELC	431	19,889	19,126		25,000		22,500	0.0	(2,500)	-10.00%
1	304	103	1071	2305	1	SALARY	SPED Teacher - ELC	484,550	621,631	571,791	9.0	797,811	9.0	813,577	0.0	15,766	1.98%
1	304	103	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - SPED - ELC	0		0		0		0	0.0	0	0.00%
1	304	103	1090	2330	3	SALARY	Special Education ESP - ELC	284,361	317,341	329,582	18.6	481,938	18.6	482,910	0.0	972	0.20%
1	304	109	1081	2710	1	SALARY	Adjustment Counselor - ELC				0.0	0	0.0	0	0.0	0	0.00%
1	305	109	1081	2710	1	SALARY	Adjustment Counselor - Falls				0.0	0	0.0	0	0.0	0	0.00%
1	305	99	2705	4120	6	GENERAL EXPENSE	Gas - Falls	2,212	2,022	1,497		1,400		35,000	0.0	33,600	2400.00%
1	305	96	2550	4220	6	GENERAL EXPENSE	Building Maint - Falls	13,956	16,776	15,742		17,321		20,785	0.0	3,464	20.00%
1	305	99	2700	4130	6	GENERAL EXPENSE	Electricity - Falls	24,292	31,749	31,142		32,000		35,000	0.0	3,000	9.38%
1	305	11	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - Falls	12,822	11,758	16,731		18,600		19,530	0.0	930	5.00%
1	305	11	2025	2420	4	GENERAL EXPENSE	Copier Expense - Falls	8,095	8,200	7,948		6,200		6,820	0.0	620	10.00%
1	305	13	1070	2305	1	SALARY	K Teacher - Falls	56,465	60,268	64,245	0.0	0	0.0	0	0.0	0	0.00%
1	305	74	1076	3200	1	SALARY	Nurse - Falls	85,967	87,065	89,865	1.0	91,487	1.0	91,487	0.0	0	0.00%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTEFY'25 BUDGET		FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	305	10	1060	2210	1	SALARY	Principal - Falls	127,132	110,479	121,000	1.0	124,630	1.0	124,630	0.0	0	0.00%
1	305	90	2500	4110	5	GENERAL EXPENSE	Custodial Supplies - Falls	9,502	9,975	9		4,114		4,300	0.0	186	4.52%
1	305	11	2030	2430	5	GENERAL EXPENSE	Copy Paper - Falls	2,151	4,823	3,396		3,500		3,600	0.0	100	2.86%
1	305	53	1070	2305	1	SALARY	Specialist Teachers - Falls			0	2.0	189,548	2.0	193,008	0.0	3,460	1.83%
1	305	103	1071	2305	1	SALARY	SPED Teacher - Falls	332,762	418,062	500,314	3.0	294,027	3.0	294,027	0.0	0	0.00%
1	305	34	2090	2415	5	GENERAL EXPENSE	Library Books - Falls	448	635	460		900		945	0.0	45	5.00%
1	305	10	2010	2210	6	GENERAL EXPENSE	Conferences And Seminars - Falls	150	1,455	350		1,000		1,030	0.0	30	3.00%
1	305	11	1070	2305	1	SALARY	Teacher - Falls	1,063,906	1,113,796	1,194,112	13.0	1,094,596	15.0	1,268,477	2.0	173,881	15.89%
1	305	10	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - Falls	300	0	300		500		520	0.0	20	4.00%
1	305	34	2095	2415	5	GENERAL EXPENSE	Library Supplies - Falls	0	-	290		280		294	0.0	14	5.00%
1	305	10	2060	2210	5	GENERAL EXPENSE	Office Supplies - Falls	0	1,099	0		250		263	0.0	13	5.00%
1	305	10	1100	2210	2	SALARY	Admin Assistant - Falls	38,073	42,707	42,368	1.0	51,433	1.0	51,433	0.0	0	0.00%
1	305	90	1111	4110	3	SALARY	Custodian - Falls	98,519	93,479	112,720	1.0	47,445	1.0	49,343	0.0	1,898	4.00%
1	305	11	1090	2330	3	SALARY	Instructional ESP - Falls	42,745	46,609	35,910	1.0	26,638	1.0	27,438	0.0	800	3.00%
1	305	13	1090	2330	3	SALARY	Kindergarten ESP - Falls	20,060	25,683	24,996	2.0	53,276	2.0	55,975	0.0	2,699	5.07%
1	305	11	2110	2430	5	GENERAL EXPENSE	Computer Supplies - Falls	0	-	0		0		0	0.0	0	0.00%
1	305	34	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - Falls Library					0		0	0.0	0	0.00%
1	305	72	2200	2710	5	GENERAL EXPENSE	Guidance Supplies - Falls	0	-	0		0		0	0.0	0	0.00%
1	305	13	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - Kindergarten - Falls	0		0		0		0	0.0	0	0.00%
1	305	103	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - SPED - Falls	0		0		0		0	0.0	0	0.00%
1	305	11	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - Falls	0		0		0		0	0.0	0	0.00%
1	305	103	1090	2330	3	SALARY	Special Education ESP - Falls	152,496	205,811	205,045	8.0	206,872	8.0	218,108	0.0	11,236	5.43%
1	305	99	2725	4130	6	GENERAL EXPENSE	Water - Falls	1,537	2,940	1,516		2,516		2,250	0.0	(266)	-10.57%
1	305	99	2720	4130	6	GENERAL EXPENSE	Telephone - Falls	174	-	0		700		0	0.0	(700)	-100.00%
1	305	99	2730	4130	6	GENERAL EXPENSE	Sewer - Falls	1,509	3,232	1,299		3,299		2,250	0.0	(1,049)	-31.80%
1	305	99	2715	4120	6	GENERAL EXPENSE	Oil - Falls	25,613	22,686	44,576		29,200		0	0.0	(29,200)	-100.00%
1	306	109	1081	2710	1	SALARY	Adjustment Counselor - Martin				1.0	98,535	1.0	98,535	0.0	0	0.00%
1	306	10	1061	2210	1	SALARY	Asst Principal - Martin	194,192	100,459	103,464	0.0	0	0.0	0	0.0	0	0.00%
1	306	99	2705	4120	6	GENERAL EXPENSE	Gas - Martin	1,300	1,227	35,000		11,100		45,000	0.0	33,900	305.41%
1	306	96	2550	4220	6	GENERAL EXPENSE	Building Maint - Martin	9,838	26,104	15,105		43,302		51,962	0.0	8,660	20.00%
1	306	99	2700	4130	6	GENERAL EXPENSE	Electricity - Martin	47,986	47,847	51,670		47,000		50,000	0.0	3,000	6.38%
1	306	11	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - Martin	40,625	38,687	36,516		47,400		49,770	0.0	2,370	5.00%
1	306	11	2025	2420	4	GENERAL EXPENSE	Copier Expense - Martin	15,409	11,234	14,990		16,400		18,040	0.0	1,640	10.00%
1	306	90	2500	4110	5	GENERAL EXPENSE	Custodial Supplies - Martin	26,364	29,424	23		10,284		10,600	0.0	316	3.07%
1	306	13	1070	2305	1	SALARY	K Teacher - Martin	402,555	376,971	392,205	0.0	0	0.0	0	0.0	0	0.00%
1	306	74	1076	3200	1	SALARY	Nurse - Martin	88,724	39,265	1,400	1.0	63,467	1.0	66,006	0.0	2,539	4.00%
1	306	11	2030	2430	5	GENERAL EXPENSE	Copy Paper - Martin	7,327	9,083	9,232		6,500		6,700	0.0	200	3.08%
1	306	10	1060	2210	1	SALARY	Principal/Assistant Principal - Martin		110,198	113,494	2.0	223,468	2.0	223,468	0.0	0	0.00%
1	306	10	2060	2210	5	GENERAL EXPENSE	Office Supplies - Martin	2,589	3,037	2,495		3,215		3,376	0.0	161	5.00%
1	306	34	2090	2415	5	GENERAL EXPENSE	Library Books - Martin	1,574	2,178	2,147		2,200		2,310	0.0	110	5.00%
1	306	53	1070	2305	1	SALARY	Specialist Teachers - Martin			0	5.0	472,017	5.0	479,083	0.0	7,066	1.50%
1	306	103	1071	2305	1	SALARY	SPED Teacher - Martin	585,043	450,699	497,740	10.0	772,428	10.0	799,418	0.0	26,990	3.49%
1	306	10	2010	2210	6	GENERAL EXPENSE	Conferences And Seminars - Martin	0		422		1,500		1,545	0.0	45	3.00%
1	306	10	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - Martin	0		300		500		520	0.0	20	4.00%
1	306	11	1070	2305	1	SALARY	Teacher - Martin	1,987,176	2,088,727	2,171,561	27.0	2,376,281	28.0	2,497,983	1.0	121,702	5.12%
1	306	34	2095	2415	5	GENERAL EXPENSE	Library Supplies - Martin	895	241	270		280		294	0.0	14	5.00%
1	306	99	2730	4130	6	GENERAL EXPENSE	Sewer - Martin	1,459	1,879	2,048		2,245		2,250	0.0	5	0.22%
1	306	10	1100	2210	2	SALARY	Admin Assistant - Martin	87,724	90,415	86,695	2.0	77,915	2.0	77,915	0.0	0	0.00%
1	306	11	1250	2325	3	SALARY	Building Sub - Martin				1.0	22,273	1.0	22,273	0.0	0	0.00%
1	306	90	1111	4110	3	SALARY	Custodian - Martin	193,724	188,157	166,285	3.5	177,642	3.0	160,077	-0.5	(17,565)	-9.89%
1	306	11	1090	2330	3	SALARY	Instructional ESP - Martin	85,283	49,740	40,314	1.0	21,026	1.0	22,316	0.0	1,290	6.14%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTEFY'25 BUDGET		FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	306	13	1090	2330	3	SALARY	Kindergarten ESP - Martin	88,672	45,434	25,211	4.0	95,962	4.0	101,263	0.0	5,301	5.52%
1	306	11	2055	2430	5	GENERAL EXPENSE	A/V Supplies - Martin	0	120	0		0		0	0.0	0	0.00%
1	306	11	2100	2451	5	GENERAL EXPENSE	Computer Hardware - Martin	600	-	0		0		0	0.0	0	0.00%
1	306	11	2105	2455	5	GENERAL EXPENSE	Computer Software - Martin	0	-	0		0		0	0.0	0	0.00%
1	306	11	2110	2430	5	GENERAL EXPENSE	Computer Supplies - Martin	1,568	-	0		0		0	0.0	0	0.00%
1	306	10	2020	2210	4	GENERAL EXPENSE	Contract Services - Martin	576	200	0		0		0	0.0	0	0.00%
1	306	34	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - Martin Library	0				0		0	0.0	0	0.00%
1	306	13	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - Kindergarten - Martin	2,074		447		0		0	0.0	0	0.00%
1	306	103	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - SPED - Martin	1,236		0		0		0	0.0	0	0.00%
1	306	91	2560	4230	6	GENERAL EXPENSE	Machine/Inst Repair - Martin	0	-	0		0		0	0.0	0	0.00%
1	306	11	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - Martin	0		0		0		0	0.0	0	0.00%
1	306	103	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - SPED - Martin	0		0		0		0	0.0	0	0.00%
1	306	103	1090	2330	3	SALARY	Special Education ESP - Martin	197,814	194,020	227,736	9.0	223,827	9.0	235,851	0.0	12,024	5.37%
1	306	99	2725	4130	6	GENERAL EXPENSE	Water - Martin	1,527	2,002	2,084		3,789		2,250	0.0	(1,539)	-40.62%
1	306	99	2720	4130	6	GENERAL EXPENSE	Telephone - Martin	423	-	0		1,600		0	0.0	(1,600)	-100.00%
1	306	99	2715	4120	6	GENERAL EXPENSE	Oil - Martin	78,180	72,682	31,858		74,862		0	0.0	(74,862)	-100.00%
1	307	109	1081	2710	1	SALARY	Adjustment Counselor - Roosevelt				1.0	93,570	1.0	97,260	0.0	3,690	3.94%
1	307	99	2700	4130	6	GENERAL EXPENSE	Electricity - Roosevelt	24,979	26,800	27,756		24,000		28,500	0.0	4,500	18.75%
1	307	96	2550	4220	6	GENERAL EXPENSE	Building Maint - Roosevelt	4,815	22,633	3,760		16,945		20,334	0.0	3,389	20.00%
1	307	99	2730	4130	6	GENERAL EXPENSE	Sewer - Roosevelt	1,323	1,378	1,655		1,271		2,500	0.0	1,229	96.70%
1	307	11	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - Roos	20,771	14,799	13,412		21,160		22,218	0.0	1,058	5.00%
1	307	11	2025	2420	4	GENERAL EXPENSE	Copier Expense - Roosevelt	5,637	9,407	8,445		7,100		7,810	0.0	710	10.00%
1	307	13	1070	2305	1	SALARY	K Teacher - Roosevelt	174,557	183,345	188,739	0.0	0	0.0	0	0.0	0	0.00%
1	307	74	1076	3200	1	SALARY	Nurse - Roosevelt	0	-	0	1.0	86,859	1.0	90,332	0.0	3,473	4.00%
1	307	10	1060	2210	1	SALARY	Principal - Roosevelt	123,769	172,427	140,248	1.0	139,100	1.0	139,100	0.0	0	0.00%
1	307	90	2500	4110	5	GENERAL EXPENSE	Custodial Supplies - Roosevelt	7,557	10,630	9		4,024		4,200	0.0	176	4.37%
1	307	11	2030	2430	5	GENERAL EXPENSE	Copy Paper - Roosevelt	3,886	1,689	3,237		3,000		3,100	0.0	100	3.33%
1	307	10	2060	2210	5	GENERAL EXPENSE	Office Supplies - Roosevelt	737	1,073	992		1,397		1,467	0.0	70	5.00%
1	307	53	1070	2305	1	SALARY	Specialist Teachers - Roosevelt			37,728	3.0	287,057	4.0	365,517	1.0	78,460	27.33%
1	307	10	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - Roosevelt	0	350	300		1,000		1,050	0.0	50	5.00%
1	307	34	2090	2415	5	GENERAL EXPENSE	Library Books - Roosevelt	470	966	0		1,000		1,050	0.0	50	5.00%
1	307	103	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - SPED - Roosevelt	0		0		1,000		1,050	0.0	50	5.00%
1	307	103	1071	2305	1	SALARY	SPED Teacher - Roosevelt	200,082	273,365	418,327	5.0	378,262	5.0	393,384	0.0	15,122	4.00%
1	307	10	2010	2210	6	GENERAL EXPENSE	Conferences And Seminars - Roos	0	479	500		1,500		1,545	0.0	45	3.00%
1	307	99	2725	4130	6	GENERAL EXPENSE	Water - Roosevelt	1,554	2,977	1,540		2,483		2,500	0.0	17	0.68%
1	307	46	1072	2310	1	SALARY	Teacher - Reading Specialist - Falls			0	0.0	0	0.0	0	0.0	0	0.00%
1	307	11	1070	2305	1	SALARY	Teacher - Roosevelt	1,183,070	1,129,463	1,050,473	13.0	1,136,680	13.0	1,154,642	0.0	17,962	1.58%
1	307	34	2095	2415	5	GENERAL EXPENSE	Library Supplies - Roosevelt	0	166	0		280		294	0.0	14	5.00%
1	307	10	1100	2210	2	SALARY	Admin Assistant - Roosevelt	83,400	91,083	90,059	1.0	34,398	1.0	34,398	0.0	0	0.00%
1	307	90	1111	4110	3	SALARY	Custodian - Roosevelt	53,831	52,307	105,486	2.0	96,928	2.0	100,805	0.0	3,877	4.00%
1	307	11	1090	2330	3	SALARY	Instructional ESP - Roosevelt	72,829	73,294	45,248	1.0	24,370	1.0	25,862	0.0	1,492	6.12%
1	307	13	1090	2330	3	SALARY	Kindergarten ESP - Roos	20,212	24,062	22,789	2.0	48,775	2.0	51,999	0.0	3,224	6.61%
1	307	11	2110	2430	5	GENERAL EXPENSE	Computer Supplies - Roosevelt	16	-	0		0		0	0.0	0	0.00%
1	307	34	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - Roosevelt Library					0		0	0.0	0	0.00%
1	307	13	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - Kindergarten- Rooseve	0		340		0		0	0.0	0	0.00%
1	307	103	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - SPED - Roosevelt	0		0		0		0	0.0	0	0.00%
1	307	91	2560	4230	6	GENERAL EXPENSE	Machine/Inst Repair - Roosevel	0	-	0		0		0	0.0	0	0.00%
1	307	13	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - Kindergarten - Roos			0		0		0	0.0	0	0.00%
1	307	11	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - Roosevelt	0		0		0		0	0.0	0	0.00%
1	307	103	1090	2330	3	SALARY	Special Education ESP - Roos	21,269	22,989	39,534	2.0	50,303	2.0	53,085	0.0	2,782	5.53%
1	307	99	2705	4120	6	GENERAL EXPENSE	Gas - Roosevelt	647	289	364		1,300		1,000	0.0	(300)	-23.08%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTEFY'25 BUDGET		FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	307	99	2720	4130	6	GENERAL EXPENSE	Telephone - Roosevelt	219	-	0		750		0	0.0	(750)	-100.00%
1	307	99	2715	4120	6	GENERAL EXPENSE	Oil - Roosevelt	39,638	49,461	43,087		50,945		50,000	0.0	(945)	-1.85%
1	310	109	1081	2710	1	SALARY	Adjustment Counselor - High School			0	2.0	165,561	2.0	168,087	0.0	2,526	1.53%
1	310	96	2550	4220	6	GENERAL EXPENSE	Building Maint - MS	32,156	41,045	53,866		110,517		132,620	0.0	22,103	20.00%
1	310	99	2700	4130	6	GENERAL EXPENSE	Electricity - Middle	161,694	162,615	186,647		173,000		195,000	0.0	22,000	12.72%
1	310	10	1061	2210	1	SALARY	Asst Principal - Middle School	301,782	309,176	223,943	0.0	0	0.0	0	0.0	0	0.00%
1	310	99	2705	4120	6	GENERAL EXPENSE	Gas - Middle	103,840	86,130	73,133		66,000		80,000	0.0	14,000	21.21%
1	310	99	2730	4130	6	GENERAL EXPENSE	Sewer - Middle	3,464	1,586	5,671		2,289		5,700	0.0	3,411	149.02%
1	310	11	2025	2420	4	GENERAL EXPENSE	Copier Expense-MS	21,572	26,640	27,069		27,000		29,700	0.0	2,700	10.00%
1	310	11	2050	2430	5	GENERAL EXPENSE	Instructional Supplies-MS	4,529	25,718	35,175		47,750		50,138	0.0	2,388	5.00%
1	310	10	2040	2210	6	GENERAL EXPENSE	Graduation Expenses - MS	5,702	8,798	2,571		4,600		6,000	0.0	1,400	30.43%
1	310	90	2500	4110	5	GENERAL EXPENSE	Custodial Supplies - MS	26,851	44,057	59		26,248		27,000	0.0	752	2.86%
1	310	72	1080	2710	1	SALARY	Guidance Counselor - MS	173,717	176,573	179,271	3.0	271,194	3.0	277,565	0.0	6,371	2.35%
1	310	34	1073	2340	1	SALARY	Librarian - Middle	89,796	92,780	95,100	0.0	0	0.0	0	0.0	0	0.00%
1	310	11	2030	2430	5	GENERAL EXPENSE	Copy Paper - MS	6,202	8,150	7,694		10,000		10,300	0.0	300	3.00%
1	310	10	2060	2210	5	GENERAL EXPENSE	Office Supplies - MS	4,095	5,622	4,240		5,294		5,559	0.0	265	5.00%
1	310	74	1076	3200	1	SALARY	Nurse - Middle	116,136	119,485	127,328	2.0	135,110	2.0	140,512	0.0	5,402	4.00%
1	310	31	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - MS Math	455		0		3,500		3,675	0.0	175	5.00%
1	310	34	2090	2415	5	GENERAL EXPENSE	Library Books-MS	2,261	3,218	3,168		3,200		3,360	0.0	160	5.00%
1	310	10	1060	2210	1	SALARY	Principal/Assistant Principals - Middle School	126,451	130,003	255,552	3.0	356,990	3.0	356,990	0.0	0	0.00%
1	310	22	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - MS English	0	2,684	202		3,000		3,150	0.0	150	5.00%
1	310	28	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - MS Soc Studies	0	1,434	0		3,000		3,150	0.0	150	5.00%
1	310	109	1082	2800	1	SALARY	Psychological - MS	211,542	229,548	236,155	0.0	0	0.0	0	0.0	0	0.00%
1	310	10	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - MS	405	1,334	1,400		2,000		2,100	0.0	100	5.00%
1	310	55	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - MS World Lang	0	397	1,390		2,000		2,100	0.0	100	5.00%
1	310	46	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - MS Reading	0		1,400		1,500		1,575	0.0	75	5.00%
1	310	10	2010	2210	6	GENERAL EXPENSE	Conferences And Seminars - MS	0	2,430	518		2,000		2,060	0.0	60	3.00%
1	310	53	1070	2305	1	SALARY	Specialist Teachers - Middle			0	11.0	927,413	11.0	944,982	0.0	17,569	1.89%
1	310	34	2035	2415	5	GENERAL EXPENSE	Dues And Subscriptions - Middle Library	1,200		0		850		900	0.0	50	5.88%
1	310	103	1071	2305	1	SALARY	SPED Teacher - Middle	1,468,507	1,551,829	1,689,622	17.0	1,520,360	17.0	1,541,860	0.0	21,500	1.41%
1	310	99	2725	4130	6	GENERAL EXPENSE	Water - Middle	2,963	4,801	5,319		5,670		5,700	0.0	30	0.53%
1	310	11	1070	2305	1	SALARY	Teacher - Middle	4,341,463	4,413,317	4,525,274	48.0	4,229,959	48.0	4,304,178	0.0	74,219	1.75%
1	310	34	2095	2415	5	GENERAL EXPENSE	Library Supplies - MS	232	241	164		280		294	0.0	14	5.00%
1	310	25	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - MS Health	0		0		200		210	0.0	10	5.00%
1	310	10	1100	2210	2	SALARY	Admin Assistant - Middle School	97,077	87,426	88,577	2.0	90,328	2.0	90,328	0.0	0	0.00%
1	310	11	1250	2325	3	SALARY	Building Sub - Middle				1.0	22,273	1.0	22,273	0.0	0	0.00%
	310				3	SALARY	Campus Supervisor - NAMS		41,400	37,891	1.0	39,336	1.0	39,336	0.0	0	0.00%
1	310	90	1111	4110	3	SALARY	Custodian - Middle	194,643	208,918	269,948	5.0	249,558	5.0	259,541	0.0	9,983	4.00%
1	310	11	1090	2330	3	SALARY	Instructional ESP - Middle	188,313	217,708	150,916	1.0	26,113	1.0	27,438	0.0	1,325	5.07%
1	310	99	2715	4120	6	GENERAL EXPENSE	Oil - Middle	0	-	0		0		0	0.0	0	0.00%
1	310	76	2190	3520	6	GENERAL EXPENSE	Student Activities-MS	0	-	0		1,000		1,000	0.0	0	0.00%
1	310	11	2055	2430	5	GENERAL EXPENSE	A/V Supplies-MS	0	-	0		0		0	0.0	0	0.00%
1	310	11	2100	2451	5	GENERAL EXPENSE	Computer Hardware - MS	858	-	0		0		0	0.0	0	0.00%
1	310	11	2105	2455	5	GENERAL EXPENSE	Computer Software - MS	496	-	0		0		0	0.0	0	0.00%
1	310	11	2110	2430	5	GENERAL EXPENSE	Computer Supplies - MS	401	-	0		0		0	0.0	0	0.00%
1	310	103	1090	2330	3	SALARY	Special Education ESP - Middle	322,837	254,307	290,365	20.0	463,953	20.0	490,841	0.0	26,888	5.80%
1	310	10	2010	2210	6	GENERAL EXPENSE	Conferences And Seminars - NAMS	0				0		0	0.0	0	0.00%
1	310	10	2020	2210	4	GENERAL EXPENSE	Contract Services -MS	0		1,100		0		0	0.0	0	0.00%
1	310	72	2205	2720	6	GENERAL EXPENSE	Guidance Testing - MS	0	-	0		0		0	0.0	0	0.00%
1	310	31	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - MS Math	255	553	293		0		0	0.0	0	0.00%
1	310	37	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - MS Music	320	1,471	1,290		0		0	0.0	0	0.00%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTEFY'25 BUDGET		FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	310	40	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - MS Occ Ed	0		0		0		0	0.0	0	0.00%
1	310	43	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - MS Phys Ed	0		1,372		0		0	0.0	0	0.00%
1	310	49	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - MS Science	0		180		0		0	0.0	0	0.00%
1	310	16	2050	2430	5	GENERAL EXPENSE	Instructional Supplies-MS Art	2,651	2,000	2,047		0		0	0.0	0	0.00%
1	310	91	2560	4230	6	GENERAL EXPENSE	Machine/Inst Repair - MS	0	-	0		0		0	0.0	0	0.00%
1	310	10	2070	2210	5	GENERAL EXPENSE	Petty Cash - MS	16	-	0		0		0	0.0	0	0.00%
1	310	99	2720	4130	6	GENERAL EXPENSE	Telephone - Middle	792	-	0		3,000		0	0.0	(3,000)	-100.00%
1	312	109	1081	2710	1	SALARY	Adjustment Counselor - Middle			0	1.0	82,514	2.0	159,415	1.0	76,901	93.20%
1	312	10	1061	2210	1	SALARY	Asst Principal - High School	108,084	107,616	109,180	0.0	0	0.0	0	0.0	0	0.00%
1	312	11	2055	2430	5	GENERAL EXPENSE	A/V Supplies-HS	0	-	803		0		0	0.0	0	0.00%
1	312	96	2550	4220	6	GENERAL EXPENSE	Building Maint - HS	43,386	77,002	184,074		109,268		131,122	0.0	21,854	20.00%
1	312	11	2100	2451	5	GENERAL EXPENSE	Computer Hardware - HS	824	-	0		0		0	0.0	0	0.00%
1	312	11	2105	2455	5	GENERAL EXPENSE	Computer Software - HS	9,107	99	0		0		0	0.0	0	0.00%
1	312	72	1080	2710	1	SALARY	Guidance Counselor - HS	454,546	482,226	550,913	5.0	502,236	5.0	505,078	0.0	2,842	0.57%
1	312	11	2110	2430	5	GENERAL EXPENSE	Computer Supplies - HS	85	-	0		0		0	0.0	0	0.00%
1	312	10	2010	2210	6	GENERAL EXPENSE	Conferences And Seminars - HS	900	7,720	6,122		2,500		2,575	0.0	75	3.00%
1	312	10	2020	2210	4	GENERAL EXPENSE	Contract Services - HS	0	34,033	34,874		16,000		16,800	0.0	800	5.00%
1	312	11	2025	2420	4	GENERAL EXPENSE	Copier Expenses-HS	13,737	15,763	16,592		16,000		17,600	0.0	1,600	10.00%
1	312	11	2030	2430	5	GENERAL EXPENSE	Copy Paper - HS	6,290	9,759	9,233		12,000		12,400	0.0	400	3.33%
1	312	90	2500	4110	5	GENERAL EXPENSE	Custodial Supplies - HS	45,493	55,629	14,913		25,951		26,800	0.0	849	3.27%
1	312	10	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - HS	5,889	5,240	6,552		7,000		7,200	0.0	200	2.86%
1	312	72	2035	2710	5	GENERAL EXPENSE	Dues And Subscriptions - HS Guidance	0		0		500		520	0.0	20	4.00%
1	312	74	1076	3200	1	SALARY	Nurse - High School	157,851	97,327	70,786	2.0	138,976	2.0	144,538	0.0	5,562	4.00%
1	312	34	2035	2210	5	GENERAL EXPENSE	Dues And Subscriptions - HS Library			0		850		900	0.0	50	5.88%
1	312	99	2700	4130	6	GENERAL EXPENSE	Electricity - High	222,044	268,678	348,358		300,000		350,000	0.0	50,000	16.67%
1	312	99	2705	4120	6	GENERAL EXPENSE	Gas - High	17,076	12,946	7,550		10,000		10,000	0.0	0	0.00%
1	312	10	2040	2210	6	GENERAL EXPENSE	Graduation Expenses - HS	20,257	28,734	23,281		25,000		25,750	0.0	750	3.00%
1	312	72	2200	2710	5	GENERAL EXPENSE	Guidance Supplies-HS	728	5,296	5,915		6,100		6,300	0.0	200	3.28%
1	312	11	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - HS	7,095	18,344	936		2,000		2,100	0.0	100	5.00%
1	312	16	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - HS Art	14,860	7,969	12,912		8,000		8,400	0.0	400	5.00%
1	312	22	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - HS English	99	4,496	2,134		4,500		4,725	0.0	225	5.00%
1	312	28	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - HS History	0	-	0		3,707		3,892	0.0	185	5.00%
1	312	40	2051	2430	5	GENERAL EXPENSE	Instructional Supplies - HS Math	1,233	7,385	4,766		5,000		5,250	0.0	250	5.00%
1	312	37	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - HS Music	7,479	6,504	16,764		7,000		7,350	0.0	350	5.00%
1	312	40	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - HS Occ Ed	0	1,985	0		6,000		6,300	0.0	300	5.00%
1	312	10	1060	2210	1	SALARY	Principal/Assistant Principals - High School	138,623	151,016	155,530	3.0	388,299	4.0	483,299	1.0	95,000	24.47%
1	312	43	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - HS Phys Ed	1,371	3,743	3,271		3,793		3,983	0.0	190	5.00%
1	312	49	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - HS Science	9,815	25,714	12,015		12,000		12,600	0.0	600	5.00%
1	312	55	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - HS World Lang	0	3,380	1,218		4,500		4,725	0.0	225	5.00%
1	312	109	1082	2800	1	SALARY	Psychological - HS	95,137	-	0	0.0	0	0.0	0	0.0	0	0.00%
1	312	53	1070	2305	1	SALARY	Specialist Teachers - High School			0	11.0	1,022,694	11.0	1,035,672	0.0	12,978	1.27%
1	312	103	2050	2430	5	GENERAL EXPENSE	Instructional Supplies - SPED- HS SPED	0		1,848		2,800		2,940	0.0	140	5.00%
1	312	34	2090	2415	5	GENERAL EXPENSE	Library Books-HS	2,502	3,822	3,824		4,000		4,200	0.0	200	5.00%
1	312	34	2095	2415	5	GENERAL EXPENSE	Library Supplies - HS	166	203	297		280		294	0.0	14	5.00%
1	312	103	1071	2305	1	SALARY	SPED Teacher - High School	954,618	985,271	1,266,240	13.0	1,136,513	14.0	1,237,414	1.0	100,901	8.88%
1	312	91	2560	4230	6	GENERAL EXPENSE	Machine/Int Repair - HS	300	-	0		0		0	0.0	0	0.00%
1	312	10	2060	2210	5	GENERAL EXPENSE	Office Supplies - HS	5,901	7,295	6,290		6,297		6,612	0.0	315	5.00%
1	312	10	2070	2210	5	GENERAL EXPENSE	Petty Cash - HS	0	-	0		0		0	0.0	0	0.00%
1	312	11	1070	2305	1	SALARY	Teacher - High School	5,747,388	6,112,417	6,703,166	59.0	5,046,612	59.0	5,132,478	0.0	85,866	1.70%
1	312	72	2210	2720	5	GENERAL EXPENSE	Reference Material - HS Guid	0	-	0		0		0	0.0	0	0.00%
1	312	72	1100	2710	2	SALARY	Admin Assistant - Guidance	49,448	53,532	54,579	1.0	57,309	1.0	57,309	0.0	0	0.00%

FY'26 School Department Operating Budget

						ACCOUNT TYPE	Account	FY'22 Actuals	FY'23 Actuals	FY'24 Actuals	FY'25 FTEFY'25 BUDGET		FY'26 FTE	FY'26 Budget	YEAR-OVER-YEAR (FTE)	YEAR-OVER-YEAR (\$)	YEAR-OVER-YEAR (%)
1	312	10	1100	2210	2	SALARY	Admin Assistant - High School	173,141	196,983	198,221	3.0	152,356	3.0	152,356	0.0	0	0.00%
	312				3	SALARY	Campus Supervisor - NAHS		44,400	37,891	1.0	39,336	1.0	39,336	0.0	0	0.00%
1	312	90	1111	4110	3	SALARY	Custodian - High	439,232	559,558	534,609	10.0	502,715	10.0	522,824	0.0	20,109	4.00%
1	312	11	1090	2330	3	SALARY	Instructional ESP - High School	55,351	140,432	108,870	1.0	21,659	1.0	22,973	0.0	1,314	6.07%
1	312	99	2730	4130	6	GENERAL EXPENSE	Sewer - High	6,341	13,725	10,483		13,195		15,000	0.0	1,805	13.68%
1	312	103	1090	2330	3	SALARY	Special Education ESP - High School	250,490	475,922	373,189	15.0	351,242	15.0	378,708	0.0	27,466	7.82%
1	312	109	2225	2800	6	GENERAL EXPENSE	SPED Testing & Supplies - HS	30	269	0		0		250	0.0	250	0.00%
1	312	76	2190	3520	6	GENERAL EXPENSE	Student Activities-HS	0	5,063	810		3,000		3,000	0.0	0	0.00%
1	312	99	2720	4130	6	GENERAL EXPENSE	Telephone - High	804	-	0		3,200		0	0.0	(3,200)	-100.00%
1	312	72	2205	2720	6	GENERAL EXPENSE	Testing - HS Guidance	0	-	0		0		0	0.0	0	0.00%
1	312	99	2725	4130	6	GENERAL EXPENSE	Water - High	9,223	20,389	10,927		16,561		15,000	0.0	(1,561)	-9.43%
1	312	11	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - HS	0		0		1,000		1,050	0.0	50	5.00%
1	312	22	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - HS English	0	2,006	4,396		2,000		2,100	0.0	100	5.00%
1	312	28	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - HS History	3,703	11,541	2,113		3,500		3,675	0.0	175	5.00%
1	312	31	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - HS Math	0	1,670	510		4,000		4,200	0.0	200	5.00%
1	312	40	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - HS Occ Ed	0		0		0		0	0.0	0	0.00%
1	312	49	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - HS Science	110	15,426	789		4,000		4,200	0.0	200	5.00%
1	312	55	2080	2410	5	GENERAL EXPENSE	Workbooks And Textbooks - HS World Lang	0	1,137	417		3,000		3,150	0.0	150	5.00%

TOTAL ACTUALS			FY'25 OFFSETS:	(3,643,386)	FY'26 OFFSETS:	(3,810,299)	Year-Over-Year (%)
43,224,245	45,019,379	46,779,027	FY'25 NET BUDGET	49,075,382	FY'26 NET BUDGET	53,446,723	8.91%



North Attleborough Public Schools

Proposed FY'26 Operating Budget

January 7, 2025



Guiding Principles of our Budget Development Process

- 1 Needs-Based
- 2 Sustainable
- 3 Fair and Equitable



NAPS By the Numbers*



3,877
Students Grades
PK-12

2,600
Families



21%
Students with IEPs

34
Out-of-District
Students



79
Elementary
Classrooms

22%
Classrooms with
Class Sizes of 25 or
above



596.60
Current Employees
(FTE)

10
Fewer FTE than
FY'22

*Current Year

Facilities and Support Services By the Numbers*



9

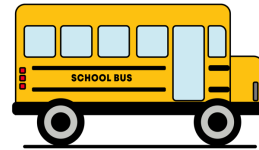
School/Admin Facilities

640,000

Square feet of
buildings

64.8

Average Age of
Our School
Buildings



2,200

Students
Transported Daily



2,425

Meals Served Daily

**Current Year*

Budget Climate By the Numbers



\$5.0M

ESSER funds received
FY'22 – FY'25



\$538K

Additional Chapter
70 Funds Town
received after budget
cycle since FY'23



21%

% that buying power
has diminished since
2021

Chapter 70: Governor's Budget vs. Final Budget FY'23 to FY'25

	Governor's Budget*	Final House/Senate Budget	Increase
FY'23	20,928,251	21,051,671	123,420
FY'24	21,172,601	21,293,541	120,940
FY'25	21,412,751	21,706,827	294,076
		Total:	538,436

* Town budget is built/voted upon using the Governor's Budget numbers

FY'26 Proposed Budget By the Numbers



\$57.25M

Total Cost of Operations

\$3.81M

Outside revenue used to
offset the budget

8.91%

Year-over-Year Increase
from FY'25



\$48.1M

Total Salary Budget

84.0%

Salaries as % of Total Cost of
Operations

3

Unsettled Collective
Bargaining Agreements



\$18.25M

Special Education Budget

31.8%

SPED as % of Total Cost of
Operations



\$4.4M

Total Operations and
Maintenance Budget

\$1.3M

Utility Costs

*Salaries, Special Education, and Operations & Maintenance combined,
account for 95% of the total Operating Budget*

What's New?



20.2 FTE

New Positions



\$100K

Increase to Athletics Budget

\$250

Recommended User Fee

FY'26 School Department Budget Overall Summary

<i>Account Type</i>	FY'25 FTE	FY'25 Budget	FY'26 FTE	FY'26 Budget	Year-Over-Year Increase (FTE)	Year-Over-Year Increase (\$)	Year-Over-Year Increase (%)
GENERAL EXPENSE	0.00	8,254,974	0.00	9,128,254	0.00	873,280	10.58%
SALARY	596.60	44,463,794	616.80	48,128,768	20.20	3,664,974	8.24%
Grand Total	596.60	52,718,768	616.80	57,257,022	20.20	4,538,254	8.61%

Total Revenue Offsets	(3,643,386)	(3,810,299)	(166,913)
------------------------------	--------------------	--------------------	------------------

FY'26 Net Budget	49,075,382	53,446,723	4,371,341	8.91%
-------------------------	-------------------	-------------------	------------------	--------------

FY'26 School Department Budget *Revenue Offsets*

Revenue Offset	FY'25	FY'26	Year-Over-Year Change (\$)
SPED Circuit Breaker	1,400,000	1,400,000	0
SPED IDEA Grant 240	1,151,299	1,151,299	0
SPED Early Childhood Grant 262	28,000	28,000	0
Early Learning Center Tuition Revolving	80,000	125,000	45,000
Title I Grant	541,223	560,000	18,777
Title IIA Grant	109,616	112,000	2,384
School Choice Revolving	75,000	175,000	100,000
Building Rental Revolving	72,248	73,000	752
Emergency Shelter Grant	86,000	86,000	0
Behavioral Health Grant	100,000	100,000	0
Total	3,643,386	3,810,299	166,913

Budget Drivers

Although we review every line item, what **drives** the budget increase year-to-year is fairly consistent, and typically includes: Salaries, Special Education, Operations & Maintenance, Fluctuations in Outside Revenue Sources, and Enrollment.

Major Drivers in FY'26 Include:

- Salaries for Existing Personnel: +\$2.11M
- Operations and Maintenance Non-Salary/Utilities: +\$303K
- Athletics Budget: +\$100K
- Homeless Transportation: +160K
- Other Non-Salary Accounts +\$170K
- **NEW** Personnel: +\$1.55M
 - 7.5 FTE High Need
 - 6.2 FTE Moderate Need
 - 7.0 FTE Enhancement
- **NEW** Computer Hardware (Chromebooks): +\$100K
- **NEW** World Language Curriculum Materials: +\$40K



New Requests

Priority	Position	Salary/Non-Salary	Budget Line Item	FTE	Budget Impact
1-High Need	Assistant Principal - Amvet	Salary	Principal/Assistant Principal - Amvet	1.0	\$100,000
	BCBA	Salary	BCBA	1.0	\$75,000
	Chromebooks	Non-Salary	Computer Hardware - District	0.0	\$100,000
	Classroom Teacher - Community Grade 3	Salary	Teacher - Community	1.0	\$75,000
	Classroom Teacher - Community Grade 5	Salary	Teacher - Community	1.0	\$75,000
	Classroom Teacher - Martin Grade 5	Salary	Teacher - Martin	1.0	\$75,000
	Out of District Coordinator (Part-Time)	Salary	Director/Assisant Director of Student Servic	0.5	\$40,000
	Restorative In School Education Specialist / Administrative Building St	Salary	Principal/Assistant Principals - High School	1.0	\$95,000
	Severe Special Education Teacher - Amvet	Salary	SPED Teacher - Amvet	1.0	\$75,000
	World Language Curriculum	Non-Salary	Instructional Supplies - District World Lang	0.0	\$40,000
1-High Need Total				7.5	\$750,000
2-Moderate Need	Classroom Teacher - Falls Grade 3	Salary	Teacher - Falls	1.0	\$75,000
	Classroom Teacher - Falls Grade 4	Salary	Teacher - Falls	1.0	\$75,000
	Moderate Special Education Teacher - Amvet	Salary	SPED Teacher - Amvet	1.0	\$75,000
	Occupational Therapist (+0.2 FTE)	Salary	Therapy - OT / PT / Speech	0.2	\$15,000
	School Adjustment Counselor - NAMS	Salary	Adjustment Counselor - Middle	1.0	\$75,000
	Special Education Teacher, Moderate Licensure	Salary	SPED Teacher - High School	1.0	\$75,000
	Truancy Officer (reinstate)	Salary	Truancy Officer	0.5	\$25,000
2-Moderate Need Total				5.7	\$415,000
3-Enhancement	Elementary Health Teacher	Salary	Specialist Teachers - Roosevelt	1.0	\$75,000
	Intervention Specialists - Elementary	Salary	Intervention Specialists	3.0	\$225,000
	Moderate Special Education Teachers - Amvet	Salary	SPED Teacher - Amvet	2.0	\$150,000
	Speech and Language Specialist	Salary	Therapy - OT / PT / Speech	1.0	\$75,000
3-Enhancement Total				7.0	\$525,000
Grand Total				20.2	\$1,690,000

Athletics: Cost of Operations

Total Cost of Operations: Estimated FY'26

Salaries: Coaches, AD, Trainer	\$ 491,422
Transportation	\$ 120,000
Officials	\$ 48,000
Essential Equipment for 25 Teams (non-football)	\$ 25,000
Ice Time	\$ 37,000
Uniform Replacement	\$ 30,000
Game Supervisors, Scoreboard Operators, Ticket-Takers, etc.	\$ 17,250
Essential Football Equipment (annual)	\$ 15,000
Required Competition Video Service/Swapping	\$ 12,150
Hockomock League Dues	\$ 11,500
Police Details - Football and Basketball Games	\$ 11,000
First Aid/Medical Supplies	\$ 6,000
MIAA Dues	\$ 3,950
Family Member sports registration database	\$ 3,150
Team Awards (varsity letters, pins, plaques, certificates)	\$ 4,500
Concussion Testing and Database	\$ 350
Trainer Medical Database	\$ 330
Fisher-Kelley Banquet (Meal and Awards)	\$ -
Total Cost of Operations	\$ 836,602



How have we historically funded Athletics?

Three Sources of Funds:

1. Operating Budget
2. User Fees (\$150/sport, \$600 family cap)
3. Gate Receipts

Athletics Operating Budget

Salaries: Coaches, AD, Trainer	\$ 491,422
Non-Salary: Contracted Services	\$ 25,000
Total	\$ 516,422

User Fees and Gate Receipts

User Fees	\$ 142,000
Gate Receipts	\$ 41,000
Total	\$ 183,000

TOTAL AVAILABLE TO FUND OPERATIONS	\$ 699,422
---	-------------------

Projected deficit in FY'26 without any changes = \$137,000

Proposed Changes to Athletics Funding Model

- Increase Operating Budget by \$100,000
- Increase user fee to \$250/sport, \$750 family cap



Closing Thoughts

- This is a needs-based budget.
- If full funding is not achieved, we must, at a minimum, ensure an appropriate level of service, including effective service delivery, reasonable class sizes, and sufficient funding to meet our salary and non-salary obligations.
- Because a need goes unfunded, does not mean the need has gone away.



Measure #: 2025-060

TOWN COUNCIL MEASURE SUBMITTAL

Date: 4/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

Fiscal Year 2026 General Fund Annual Appropriation

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:07:15-04'00'
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough raise and appropriate, including appropriations from available funds, the sum of \$113,230,547 to provide for all the expenses for the maintenance and operation of the Town's several departments and activities for the Fiscal Year 2026, and that the several sums herein set forth are hereby approved for the several purposes and are subject to the conditions specified. The sources of funding and allocation of said expenditures are as outlined in the Revenue Projections, Expense Projections and proposed FY2026 Operating Budget, which are attached hereto and incorporated herein."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Revenue Projection, Expense Projection and Operating Budget

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-060

TOWN COUNCIL MEASURE SUBMITTAL

Date: 4/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
-----------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-061

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 OPEB Funding

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 16:44:16 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough authorizes the transfer of the following amounts from the FY2026 General Fund appropriation and FY2025 Retained Earnings of the various Enterprise accounts to the Other Post Employment Benefits (OPEB) Trust Fund to cover the cost of the FY2026 schedule to fund the Town's OPEB liability obligation."

\$500,000 from the General Fund to be funded by taxation
\$172,460 from the Water Enterprise Fund Retained Earnings
\$190,810 from the Sewer Enterprise Fund Retained Earnings
\$53,555 from the Solid Waste Enterprise Fund Retained Earnings

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: OPEB Funding Schedule

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-061

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-063

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Ambulance Receipts Reserved for Appropriation Transfer

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:08:46 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough authorizes the transfer of \$2,137,035 from the Ambulance Receipts Reserve Account to the General Fund to fund the FY26 Ambulance Budget."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS:

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-063

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-064

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Solid Waste Enterprise Fund Annual Appropriation

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: c=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
northattleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 15:42:20 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough raise and appropriate the sum of \$4,195,169 to fund salaries, operation, debt and expenses of the Solid Waste Department, and to meet said appropriation raise the sum of \$4,095,169 through solid waste rates and other sources, and transfer the sum of \$100,000 from the Solid Waste Enterprise Fund Retained Earnings, and that the Director of Solid Waste, with the approval of the Town Manager, be authorized to expend said funds.

In addition, any expenditure from the Solid Waste Reserve Fund for extraordinary and unforeseen circumstances is subject to the approval of the Town Manager and the Town Council."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Munis Budget Report

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-064

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-065

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Sewer Enterprise Fund Annual Appropriation

Signed: **Michael Borg**

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
northattleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 15:43:17 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough raise and appropriate the sum of \$7,250,134 to fund salaries, operation, debt and expenses of the Sewer Department, and to meet said appropriation raise the sum of \$7,150,134 through sewer rates and other sources, and transfer the sum of \$100,000 from Sewer Enterprise Retained Earnings, and that the Director of Public Works, with the approval of the Town Manager, be authorized to expend said funds.

In addition, any expenditure from the Sewer Enterprise Reserve Fund for extraordinary and unforeseen circumstances is subject to the approval of the Town Manager and the Town Council."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Munis Budget Report

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-065

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-066

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Water Enterprise Fund Annual Appropriation

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 15:44:27 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough raise and appropriate the sum of \$6,107,140 to fund salaries, operations, debt and expenses of the Water Department, and to meet said appropriation raise the sum of \$6,007,140 through water rates and other sources, and transfer the sum of \$100,000 from Water Enterprise Retained Earnings, and that the Director of Public Works, with the approval of the Town Manager, be authorized to expend said funds.

In addition, any expenditure from the Water Enterprise Reserve Fund for extraordinary and unforeseen circumstances is subject to the approval of the Town Manager and the Town Council."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Munis Budget Report

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-066

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-066

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Water Enterprise Fund Annual Appropriation

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 15:44:27 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough raise and appropriate the sum of \$6,107,140 to fund salaries, operations, debt and expenses of the Water Department, and to meet said appropriation raise the sum of \$6,007,140 through water rates and other sources, and transfer the sum of \$100,000 from Water Enterprise Retained Earnings, and that the Director of Public Works, with the approval of the Town Manager, be authorized to expend said funds.

In addition, any expenditure from the Water Enterprise Reserve Fund for extraordinary and unforeseen circumstances is subject to the approval of the Town Manager and the Town Council."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Munis Budget Report

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-066

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-067

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Comcast PEG Access Enterprise Fund Annual Appropriation

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
northattleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:09:59 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough raise and appropriate the sum of \$298,000 from the Comcast PEG Access Franchise Fees & other Cable related receipts for fiscal year 2026 and appropriate said sum for cable-related salaries, operations and expenses for North TV.

In addition, any expenditure from the Comcast PEG Access Retained Earnings Fund for capital improvements is subject to the approval of the Town Manager and the Town Council."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Munis Budget Report

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-067

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-068

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Verizon PEG Access Enterprise Fund Annual Appropriation

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:12:39 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough raise and appropriate the sum of \$201,000 from the Verizon PEG Access Franchise Fees & other cable related receipts for fiscal year 2026 and appropriate said sum for cable-related salaries, operations and expenses for North TV.

In addition, any expenditure from the Verizon PEG Access Retained Earnings Fund for capital improvements is subject to the approval of the Town Manager and the Town Council."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Munis Budget Report

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-068

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-069

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Capital Improvement Program Projects to be Funded by CIP Stabilization

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
northattleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:13:37 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough appropriate from CIP Stabilization the sum of \$2,450,000 for the purpose of completing the following Capital Improvement Projects listed below: "

Department	Project	Cost
Human Resources	HR Information Systems	\$300,000
Public Facilities-Town	Fire Station 3 MEP Redesign	\$150,000
Public Facilities-Town	451 Elm Street Fire Suppression	\$500,000
Public Facilities-Schools	AMVET School Fire Alarm Replacement	\$250,000
Public Facilities-Schools	Community School Ceiling Replacement	\$100,000
Public Facilities-Schools	School Safety and Security Upgrades	\$150,000
Public Works-Highway	Roads, Bridges, Sidewalks, and Parking Lot Maintenance	\$1,000,000
Total:		\$2,450,000

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Capital Improvement Projects Stabilization Request

REFER TO SUB-COMMITTEE: Finance

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
General Government Capital Projects								
Fire Alarm Revolving Account								
Fire		Staff Car Replcement w/Ancillary Equip and Longevity Pkg	\$68,000.00	1	5	FY'25	Fire Alarm Revolving Account	Project approved but unfunded in FY'25 CIP - Fire Chief directed to use Fire Alarm Revolving Account
Total Fire Alarm Revolving Account \$68,000.00								
State Earmark Requests								
Schools		NAMS / NAHS Marching Band Uniform Replacement	\$60,000.00	3			State Earmark	Potential State Earmark through State Representative.
Total State Earmark Requests \$60,000.00								
FY '25 F.C.								
Park & Rec		Autonomous Field Painting Apparatus	\$50,000.00	4	6	FY'25	FY'25 F.C.	
Park & Rec		Vehicle Replacement	\$55,000.00	5	3	FY'25	FY'25 F.C.	Vehicle will replace current Director's pick-up; Director's pick-up will replace zoo Ford Explorer Sport.
Public Facilities	Town	451 Elm Street Security Upgrades	\$50,000.00	4	1		FY'25 F.C.	
Public Facilities	Town	Fire Station 1 Structural Repairs	\$25,000.00	6	1		FY'25 F.C.	
Public Facilities	Schools	Woodcock Building Elevator Repair	\$70,000.00	1	2		FY'25 F.C.	
Public Facilities	Schools	Falls School Building Envelope - Sealant	\$55,000.00	14			FY'25 F.C.	
Public Facilities	Schools	NAMS Room 328 Renovation	\$50,000.00	21			FY'25 F.C.	
Public Works	Admin	Administration Office Improvement	\$40,000.00	5			FY'25 F.C.	
Public Works	Highway	Compost Row Turner	\$65,000.00	6			FY'25 F.C.	
Schools		SPED Bus Addition and Replacement	\$200,000.00	1			FY'25 F.C.	
Schools		District-wide Chromebook Replacement	\$100,000.00	2			FY'25 F.C.	
Town Mngr		Communications "Go Kit"	\$8,500.00	1			FY'25 F.C.	
		Total FY '25 F.C.	\$768,500.00					
CIP Stabilization								
Human Resources		HR Information Systems	\$300,000.00	1			CIP Stabilization	
Public Facilities	Town	Fire Station 3 MEP Redesign	\$150,000.00	8	6		CIP Stabilization	
Public Facilities	Town	451 Elm Street Fire Suppression	\$500,000.00				CIP Stabilization	
Public Facilities	Schools	AMVET School Fire Alarm Replacement	\$250,000.00	2	1		CIP Stabilization	
Public Facilities	Schools	Community School Ceiling Replacement	\$100,000.00	3	1		CIP Stabilization	
Public Facilities	Schools	School Safety and Security Upgrades	\$150,000.00	6	1		CIP Stabilization	Determine how much remains from last year's projects.
Public Works	Highway	Roads, Bridges, Sidewalks, and Parking Lot Maintenance	\$1,000,000.00	4			CIP Stabilization	
Total CIP Stabilization \$2,450,000.00								
Bequests								
Town Mngr		Veteran's Memorial Park Redesign Project	\$84,000.00	7	6		CIP Stabilization	\$376 Total cost; \$292K bequest account

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Total Bequests \$84,000.00								
Approved But Unspecified Fund Source								
Police		Cruiser Replacement	\$162,500.00	1	3		Unspecified	Check cruiser pruchase history w/ NAPD
Total Approved But Unspecified Fund Source \$162,500.00								
Total General Government FY'26 CIP Requests \$3,593,000.00								
Enterprise Fund Capital Projects								
Sewer Enterprise Fund Bonding								
Public Works	Sewer	Main Building Roof Replacement	\$1,500,000.00	1			Enterprise Fund Bonding	
Public Works	Sewer	Sludge Thickening System	\$1,200,000.00	2			Enterprise Fund Bonding	
Public Works	Sewer	Vehicle Replacement	\$85,000.00	3			Enterprise Fund Bonding	
Public Works	Sewer	Pump Station Rehabilitation Program	\$385,000.00	4			Enterprise Fund Bonding	
Public Works	Sewer	Plant Water Pump Relocation Project	\$125,000.00	5			Enterprise Fund Bonding	
		Total Sewer Enterprise Fund Bonding	\$3,295,000.00					
Water Enterprise Fund Bonding								
Public Works	Water	Water Main Replacement	\$900,000.00	1			Enterprise Fund Bonding	
Public Works	Water	Hillman Well PFAS Design	\$500,000.00	2			Enterprise Fund Bonding	
Public Works	Water	McKeon Greensand Filter Media Replacement	\$400,000.00	3			Enterprise Fund Bonding	
		Total Water Enterprise Fund Bonding	\$1,800,000.00					
		Total Enterprise Fund FY'26 CIP Requests	\$5,095,000.00					
		Total Town Requests	\$8,688,000.00					
Projects Delayed / Rejected / Funded by Alternate Methods for FY '25								
Animal Control		Animal Control Officer Vehicle Replacement	\$65,000.00	1	6			
Elections		Elections Technology Upgrade	\$33,000.00	1	3	FY'25		Delay until FY'27 CIP
Fire		Deputy Chief Car Replcement w/ Ancillary Equip and Longevity Pkg	\$75,000.00	1	5			Project nominated in FY'26; Fire Chief decided to kick to FY'27 due to lack of funding.
Park & Rec		WWII Memorial Pool Liner Installation	\$300,000.00	1	5	FY'25		Delay until FY'27 CIP
Park & Rec		High Street Fields Project	\$1,400,000.00	2	4			
Park & Rec		WWI Park Parking Lot Repavement	\$400,000.00	3	5	FY'2		
Park & Rec		Field Mower and Accessories	\$30,000.00	6	3			Delay until FY'27 CIP
Public Facilities	Town	Utility Truck Procurement	\$150,000.00	1	6			
Public Facilities	Town	451 Elm Street Design	\$750,000.00	3	6			
Public Facilities	Town	RML Security Upgrades	\$150,000.00	5	6			
Public Facilities	Town	Police Facility Envelope Study	\$60,000.00	7	1			
Public Facilities	Town	Animal Shelter COOP Improvement	\$150,000.00	9	6			
Public Facilities	Schools	AMVET School HVAC Replacement	\$750,000.00	4	1			

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Public Facilities	Schools	District Hazardous Materials Abatement	\$100,000.00	5	4			Determine how much remains from last year's projects.
Public Facilities	Schools	AMVET School Building Envelope - Windows	\$1,400,000.00	7	1			
Public Facilities	Schools	District Building Controls Update	\$100,000.00	8	6			
Public Facilities	Schools	Grounds Maintenance and Snow Clearing Equipment	\$90,000.00	9	3			
Public Facilities	Schools	NAMS HVAC Design	\$400,000.00	10				
Public Facilities	Schools	AMVET School Auditorium Upgrades	\$100,000.00	11	1			is critical so that we can conduct maintenance
Public Facilities	Schools	Martin School Building Envelope Repair	\$480,000.00	12				
Public Facilities	Schools	Falls School Electrical Services Upgrade	\$125,000.00	13				
Public Facilities	Schools	NAMS Flooring Project	\$100,000.00	15				
Public Facilities	Schools	Falls School Building Access Improvement	\$50,000.00	16				
Public Facilities	Schools	Community School Electrical Upgrade	\$50,000.00	17				
Public Facilities	Schools	Early Learning Center Renovation Feasibility Study	\$100,000.00	18				
Public Facilities	Schools	District HVAC Upgrades	\$150,000.00	19				
Public Facilities	Schools	NAMS Furniture Replacement	\$150,000.00	20				Move to this years CIP? Students are sitting on folding chairs because so many chairs have failed.
Public Facilities	Schools	AMVET School Storage Room Renovation		22				
Public Works	Highway	3/4 Ton Pick-Up Replacement w/ Plow	\$65,000.00	2				
Public Works	Highway	6-Wheel Hooklift Snowfighter	\$350,000.00	4				
Senior Center		15-Passenger Van	\$89,000.00	6				

Total Rejected / Delayed \$8,212,000.00

Total Town Requests (Accepted and Delayed/Rejected) \$16,900,000.00

- Cmte Pri Key
- 1 = Critical Safety Concern
 2 = Mandated by statue or law
 3 = Needed to maintain level service
 4 = Element of on-going capital project
 5 = Element of department 5-year plan
 6 = New project nomination



Measure #: 2025-070

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Capital Improvement Program Projects to be funded by FY25 Free Cash

Signed: **Michael Borg**

Digitally signed by Michael Borg
DN: cn=Michael Borg, email=Michael.Borg@attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:16:20 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough appropriate the sum of \$ 768,500 for the purpose of completing the Capital Improvement Projects listed on the Summary of Capital Improvement Projects with FY2025 Free Cash as indicated below:

Department	Project	Cost
Park & Rec	Autonomous Field Painting Apparatus	\$50,000
Park & Rec	Vehicle Replacement	\$55,000
Public Facilities-Town	451 Elm Street Security Upgrades	\$50,000
Public Facilities-Town	Fire Station 1 Structural Repairs	\$25,000
Public Facilities-Schools	Woodcock Building Elevator Repair	\$70,000
Public Facilities-Schools	Falls School Building Envelope-Sealant	\$55,000
Public Facilities-Schools	NAMS Room 328 Renovation	\$50,000
Public Works-Admin	Administration Office Improvement	\$40,000
Public Works-Highway	Compost Row Turner	\$65,000
Schools	SPED Bus Addition and Replacement	\$200,000
Schools	District-wide Chromebook Replacement	\$100,000
Town Mngr	Communications "Go Kit"	\$8,500
Total:		\$768,500

Capital Improvement Projects were removed from this list, as we were able to find on hand resources to fund.

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Capital Improvement Projects Request

REFER TO SUB-COMMITTEE: Finance

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
General Government Capital Projects								
Fire Alarm Revolving Account								
Fire		Staff Car Replcement w/Ancillary Equip and Longevity Pkg	\$68,000.00	1	5	FY'25	Fire Alarm Revolving Account	Project approved but unfunded in FY'25 CIP - Fire Chief directed to use Fire Alarm Revolving Account
Total Fire Alarm Revolving Account \$68,000.00								
State Earmark Requests								
Schools		NAMS / NAHS Marching Band Uniform Replacement	\$60,000.00	3			State Earmark	Potential State Earmark through State Representative.
Total State Earmark Requests \$60,000.00								
FY '25 F.C.								
Park & Rec		Autonomous Field Painting Apparatus	\$50,000.00	4	6	FY'25	FY'25 F.C.	
Park & Rec		Vehicle Replacement	\$55,000.00	5	3	FY'25	FY'25 F.C.	Vehicle will replace current Director's pick-up; Director's pick-up will replace zoo Ford Explorer Sport.
Public Facilities	Town	451 Elm Street Security Upgrades	\$50,000.00	4	1		FY'25 F.C.	
Public Facilities	Town	Fire Station 1 Structural Repairs	\$25,000.00	6	1		FY'25 F.C.	
Public Facilities	Schools	Woodcock Building Elevator Repair	\$70,000.00	1	2		FY'25 F.C.	
Public Facilities	Schools	Falls School Building Envelope - Sealant	\$55,000.00	14			FY'25 F.C.	
Public Facilities	Schools	NAMS Room 328 Renovation	\$50,000.00	21			FY'25 F.C.	
Public Works	Admin	Administration Office Improvement	\$40,000.00	5			FY'25 F.C.	
Public Works	Highway	Compost Row Turner	\$65,000.00	6			FY'25 F.C.	
Schools		SPED Bus Addition and Replacement	\$200,000.00	1			FY'25 F.C.	
Schools		District-wide Chromebook Replacement	\$100,000.00	2			FY'25 F.C.	
Town Mngr		Communications "Go Kit"	\$8,500.00	1			FY'25 F.C.	
		Total FY '25 F.C.	\$768,500.00					
CIP Stabilization								
Human Resources		HR Information Systems	\$300,000.00	1			CIP Stabilization	
Public Facilities	Town	Fire Station 3 MEP Redesign	\$150,000.00	8	6		CIP Stabilization	
Public Facilities	Town	451 Elm Street Fire Suppression	\$500,000.00				CIP Stabilization	
Public Facilities	Schools	AMVET School Fire Alarm Replacement	\$250,000.00	2	1		CIP Stabilization	
Public Facilities	Schools	Community School Ceiling Replacement	\$100,000.00	3	1		CIP Stabilization	
Public Facilities	Schools	School Safety and Security Upgrades	\$150,000.00	6	1		CIP Stabilization	Determine how much remains from last year's projects.
Public Works	Highway	Roads, Bridges, Sidewalks, and Parking Lot Maintenance	\$1,000,000.00	4			CIP Stabilization	
Total CIP Stabilization \$2,450,000.00								
Bequests								
Town Mngr		Veteran's Memorial Park Redesign Project	\$84,000.00	7	6		CIP Stabilization	\$376 Total cost; \$292K bequest account

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Total Bequests \$84,000.00								
Approved But Unspecified Fund Source								
Police		Cruiser Replacement	\$162,500.00	1	3		Unspecified	Check cruiser pruchase history w/ NAPD
Total Approved But Unspecified Fund Source \$162,500.00								
Total General Government FY'26 CIP Requests \$3,593,000.00								
Enterprise Fund Capital Projects								
Sewer Enterprise Fund Bonding								
Public Works	Sewer	Main Building Roof Replacement	\$1,500,000.00	1			Enterprise Fund Bonding	
Public Works	Sewer	Sludge Thickening System	\$1,200,000.00	2			Enterprise Fund Bonding	
Public Works	Sewer	Vehicle Replacement	\$85,000.00	3			Enterprise Fund Bonding	
Public Works	Sewer	Pump Station Rehabilitation Program	\$385,000.00	4			Enterprise Fund Bonding	
Public Works	Sewer	Plant Water Pump Relocation Project	\$125,000.00	5			Enterprise Fund Bonding	
		Total Sewer Enterprise Fund Bonding	\$3,295,000.00					
Water Enterprise Fund Bonding								
Public Works	Water	Water Main Replacement	\$900,000.00	1			Enterprise Fund Bonding	
Public Works	Water	Hillman Well PFAS Design	\$500,000.00	2			Enterprise Fund Bonding	
Public Works	Water	McKeon Greensand Filter Media Replacement	\$400,000.00	3			Enterprise Fund Bonding	
		Total Water Enterprise Fund Bonding	\$1,800,000.00					
		Total Enterprise Fund FY'26 CIP Requests	\$5,095,000.00					
		Total Town Requests	\$8,688,000.00					
Projects Delayed / Rejected / Funded by Alternate Methods for FY '25								
Animal Control		Animal Control Officer Vehicle Replacement	\$65,000.00	1	6			
Elections		Elections Technology Upgrade	\$33,000.00	1	3	FY'25		Delay until FY'27 CIP
Fire		Deputy Chief Car Replcement w/ Ancillary Equip and Longevity Pkg	\$75,000.00	1	5			Project nominated in FY'26; Fire Chief decided to kick to FY'27 due to lack of funding.
Park & Rec		WWII Memorial Pool Liner Installation	\$300,000.00	1	5	FY'25		Delay until FY'27 CIP
Park & Rec		High Street Fields Project	\$1,400,000.00	2	4			
Park & Rec		WWI Park Parking Lot Repavement	\$400,000.00	3	5	FY'2		
Park & Rec		Field Mower and Accessories	\$30,000.00	6	3			Delay until FY'27 CIP
Public Facilities	Town	Utility Truck Procurement	\$150,000.00	1	6			
Public Facilities	Town	451 Elm Street Design	\$750,000.00	3	6			
Public Facilities	Town	RML Security Upgrades	\$150,000.00	5	6			
Public Facilities	Town	Police Facility Envelope Study	\$60,000.00	7	1			
Public Facilities	Town	Animal Shelter COOP Improvement	\$150,000.00	9	6			
Public Facilities	Schools	AMVET School HVAC Replacement	\$750,000.00	4	1			

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Public Facilities	Schools	District Hazardous Materials Abatement	\$100,000.00	5	4			Determine how much remains from last year's projects.
Public Facilities	Schools	AMVET School Building Envelope - Windows	\$1,400,000.00	7	1			
Public Facilities	Schools	District Building Controls Update	\$100,000.00	8	6			
Public Facilities	Schools	Grounds Maintenance and Snow Clearing Equipment	\$90,000.00	9	3			
Public Facilities	Schools	NAMS HVAC Design	\$400,000.00	10				
Public Facilities	Schools	AMVET School Auditorium Upgrades	\$100,000.00	11	1			is critical so that we can conduct maintenance
Public Facilities	Schools	Martin School Building Envelope Repair	\$480,000.00	12				
Public Facilities	Schools	Falls School Electrical Services Upgrade	\$125,000.00	13				
Public Facilities	Schools	NAMS Flooring Project	\$100,000.00	15				
Public Facilities	Schools	Falls School Building Access Improvement	\$50,000.00	16				
Public Facilities	Schools	Community School Electrical Upgrade	\$50,000.00	17				
Public Facilities	Schools	Early Learning Center Renovation Feasibility Study	\$100,000.00	18				
Public Facilities	Schools	District HVAC Upgrades	\$150,000.00	19				
Public Facilities	Schools	NAMS Furniture Replacement	\$150,000.00	20				Move to this years CIP? Students are sitting on folding chairs because so many chairs have failed.
Public Facilities	Schools	AMVET School Storage Room Renovation		22				
Public Works	Highway	3/4 Ton Pick-Up Replacement w/ Plow	\$65,000.00	2				
Public Works	Highway	6-Wheel Hooklift Snowfighter	\$350,000.00	4				
Senior Center		15-Passenger Van	\$89,000.00	6				

Total Rejected / Delayed \$8,212,000.00

Total Town Requests (Accepted and Delayed/Rejected) \$16,900,000.00

- Cmte Pri Key
- 1 = Critical Safety Concern

2 = Mandated by statue or law

3 = Needed to maintain level service

4 = Element of on-going capital project

5 = Element of department 5-year plan

6 = New project nomination



Measure #: 2025-071

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Capital Improvement Program Projects without specified funding

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=Michael Borg, email=Emmborg@
northattleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:17:26 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough appropriate the sum of \$144,000 from Unspecified Funding "

Department	Project	Cost
School	NAMS/NAHS Marching Band Uniform Replacement	\$60,000
Town Manager	Veteran's Memorial Park Redesign Project	\$84,000
	Total:	\$144,000

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Capital Projects Request

REFER TO SUB-COMMITTEE: Finance

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
General Government Capital Projects								
Fire Alarm Revolving Account								
Fire		Staff Car Replcement w/Ancillary Equip and Longevity Pkg	\$68,000.00	1	5	FY'25	Fire Alarm Revolving Account	Project approved but unfunded in FY'25 CIP - Fire Chief directed to use Fire Alarm Revolving Account
Total Fire Alarm Revolving Account \$68,000.00								
State Earmark Requests								
Schools		NAMS / NAHS Marching Band Uniform Replacement	\$60,000.00	3			State Earmark	Potential State Earmark through State Representative.
Total State Earmark Requests \$60,000.00								
FY '25 F.C.								
Park & Rec		Autonomous Field Painting Apparatus	\$50,000.00	4	6	FY'25	FY'25 F.C.	
Park & Rec		Vehicle Replacement	\$55,000.00	5	3	FY'25	FY'25 F.C.	Vehicle will replace current Director's pick-up; Director's pick-up will replace zoo Ford Explorer Sport.
Public Facilities	Town	451 Elm Street Security Upgrades	\$50,000.00	4	1		FY'25 F.C.	
Public Facilities	Town	Fire Station 1 Structural Repairs	\$25,000.00	6	1		FY'25 F.C.	
Public Facilities	Schools	Woodcock Building Elevator Repair	\$70,000.00	1	2		FY'25 F.C.	
Public Facilities	Schools	Falls School Building Envelope - Sealant	\$55,000.00	14			FY'25 F.C.	
Public Facilities	Schools	NAMS Room 328 Renovation	\$50,000.00	21			FY'25 F.C.	
Public Works	Admin	Administration Office Improvement	\$40,000.00	5			FY'25 F.C.	
Public Works	Highway	Compost Row Turner	\$65,000.00	6			FY'25 F.C.	
Schools		SPED Bus Addition and Replacement	\$200,000.00	1			FY'25 F.C.	
Schools		District-wide Chromebook Replacement	\$100,000.00	2			FY'25 F.C.	
Town Mngr		Communications "Go Kit"	\$8,500.00	1			FY'25 F.C.	
		Total FY '25 F.C.	\$768,500.00					
CIP Stabilization								
Human Resources		HR Information Systems	\$300,000.00	1			CIP Stabilization	
Public Facilities	Town	Fire Station 3 MEP Redesign	\$150,000.00	8	6		CIP Stabilization	
Public Facilities	Town	451 Elm Street Fire Suppression	\$500,000.00				CIP Stabilization	
Public Facilities	Schools	AMVET School Fire Alarm Replacement	\$250,000.00	2	1		CIP Stabilization	
Public Facilities	Schools	Community School Ceiling Replacement	\$100,000.00	3	1		CIP Stabilization	
Public Facilities	Schools	School Safety and Security Upgrades	\$150,000.00	6	1		CIP Stabilization	Determine how much remains from last year's projects.
Public Works	Highway	Roads, Bridges, Sidewalks, and Parking Lot Maintenance	\$1,000,000.00	4			CIP Stabilization	
Total CIP Stabilization \$2,450,000.00								
Bequests								
Town Mngr		Veteran's Memorial Park Redesign Project	\$84,000.00	7	6		CIP Stabilization	\$376 Total cost; \$292K bequest account

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Total Bequests \$84,000.00								
Approved But Unspecified Fund Source								
Police		Cruiser Replacement	\$162,500.00	1	3		Unspecified	Check cruiser pruchase history w/ NAPD
Total Approved But Unspecified Fund Source \$162,500.00								
Total General Government FY'26 CIP Requests \$3,593,000.00								
Enterprise Fund Capital Projects								
Sewer Enterprise Fund Bonding								
Public Works	Sewer	Main Building Roof Replacement	\$1,500,000.00	1			Enterprise Fund Bonding	
Public Works	Sewer	Sludge Thickening System	\$1,200,000.00	2			Enterprise Fund Bonding	
Public Works	Sewer	Vehicle Replacement	\$85,000.00	3			Enterprise Fund Bonding	
Public Works	Sewer	Pump Station Rehabilitation Program	\$385,000.00	4			Enterprise Fund Bonding	
Public Works	Sewer	Plant Water Pump Relocation Project	\$125,000.00	5			Enterprise Fund Bonding	
		Total Sewer Enterprise Fund Bonding	\$3,295,000.00					
Water Enterprise Fund Bonding								
Public Works	Water	Water Main Replacement	\$900,000.00	1			Enterprise Fund Bonding	
Public Works	Water	Hillman Well PFAS Design	\$500,000.00	2			Enterprise Fund Bonding	
Public Works	Water	McKeon Greensand Filter Media Replacement	\$400,000.00	3			Enterprise Fund Bonding	
		Total Water Enterprise Fund Bonding	\$1,800,000.00					
		Total Enterprise Fund FY'26 CIP Requests	\$5,095,000.00					
		Total Town Requests	\$8,688,000.00					
Projects Delayed / Rejected / Funded by Alternate Methods for FY '25								
Animal Control		Animal Control Officer Vehicle Replacement	\$65,000.00	1	6			
Elections		Elections Technology Upgrade	\$33,000.00	1	3	FY'25		Delay until FY'27 CIP
Fire		Deputy Chief Car Replcement w/ Ancillary Equip and Longevity Pkg	\$75,000.00	1	5			Project nominated in FY'26; Fire Chief decided to kick to FY'27 due to lack of funding.
Park & Rec		WWII Memorial Pool Liner Installation	\$300,000.00	1	5	FY'25		Delay until FY'27 CIP
Park & Rec		High Street Fields Project	\$1,400,000.00	2	4			
Park & Rec		WWI Park Parking Lot Repavement	\$400,000.00	3	5	FY'2		
Park & Rec		Field Mower and Accessories	\$30,000.00	6	3			Delay until FY'27 CIP
Public Facilities	Town	Utility Truck Procurement	\$150,000.00	1	6			
Public Facilities	Town	451 Elm Street Design	\$750,000.00	3	6			
Public Facilities	Town	RML Security Upgrades	\$150,000.00	5	6			
Public Facilities	Town	Police Facility Envelope Study	\$60,000.00	7	1			
Public Facilities	Town	Animal Shelter COOP Improvement	\$150,000.00	9	6			
Public Facilities	Schools	AMVET School HVAC Replacement	\$750,000.00	4	1			

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Public Facilities	Schools	District Hazardous Materials Abatement	\$100,000.00	5	4			Determine how much remains from last year's projects.
Public Facilities	Schools	AMVET School Building Envelope - Windows	\$1,400,000.00	7	1			
Public Facilities	Schools	District Building Controls Update	\$100,000.00	8	6			
Public Facilities	Schools	Grounds Maintenance and Snow Clearing Equipment	\$90,000.00	9	3			
Public Facilities	Schools	NAMS HVAC Design	\$400,000.00	10				
Public Facilities	Schools	AMVET School Auditorium Upgrades	\$100,000.00	11	1			is critical so that we can conduct maintenance
Public Facilities	Schools	Martin School Building Envelope Repair	\$480,000.00	12				
Public Facilities	Schools	Falls School Electrical Services Upgrade	\$125,000.00	13				
Public Facilities	Schools	NAMS Flooring Project	\$100,000.00	15				
Public Facilities	Schools	Falls School Building Access Improvement	\$50,000.00	16				
Public Facilities	Schools	Community School Electrical Upgrade	\$50,000.00	17				
Public Facilities	Schools	Early Learning Center Renovation Feasibility Study	\$100,000.00	18				
Public Facilities	Schools	District HVAC Upgrades	\$150,000.00	19				
Public Facilities	Schools	NAMS Furniture Replacement	\$150,000.00	20				Move to this years CIP? Students are sitting on folding chairs because so many chairs have failed.
Public Facilities	Schools	AMVET School Storage Room Renovation		22				
Public Works	Highway	3/4 Ton Pick-Up Replacement w/ Plow	\$65,000.00	2				
Public Works	Highway	6-Wheel Hooklift Snowfighter	\$350,000.00	4				
Senior Center		15-Passenger Van	\$89,000.00	6				

Total Rejected / Delayed \$8,212,000.00

Total Town Requests (Accepted and Delayed/Rejected) \$16,900,000.00

- Cmte Pri Key
- 1 = Critical Safety Concern
 2 = Mandated by statue or law
 3 = Needed to maintain level service
 4 = Element of on-going capital project
 5 = Element of department 5-year plan
 6 = New project nomination



Measure #: 2025-072

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Capital Improvement Program Projects to be funded by the Fire Alarm Revolving Account

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=Michael Borg, email=Michael.Borg@attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:20:57 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough appropriate and transfer the sum of \$68,000 from the Fire Alarm Revolving Account to the Capital Project - Other (Fund # 3000) for the purchase of the items listed below: "

Department	Project	Cost
NAFD	Staff Car Replacement w/ Ancillary Equip. & Longevity Pkg.	\$68,000
	Total:	\$68,000

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Capital Projects Request

REFER TO SUB-COMMITTEE: Finance

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
General Government Capital Projects								
Fire Alarm Revolving Account								
Fire		Staff Car Replcement w/Ancillary Equip and Longevity Pkg	\$68,000.00	1	5	FY'25	Fire Alarm Revolving Account	Project approved but unfunded in FY'25 CIP - Fire Chief directed to use Fire Alarm Revolving Account
Total Fire Alarm Revolving Account \$68,000.00								
State Earmark Requests								
Schools		NAMS / NAHS Marching Band Uniform Replacement	\$60,000.00	3			State Earmark	Potential State Earmark through State Representative.
Total State Earmark Requests \$60,000.00								
FY '25 F.C.								
Park & Rec		Autonomous Field Painting Apparatus	\$50,000.00	4	6	FY'25	FY'25 F.C.	
Park & Rec		Vehicle Replacement	\$55,000.00	5	3	FY'25	FY'25 F.C.	Vehicle will replace current Director's pick-up; Director's pick-up will replace zoo Ford Explorer Sport.
Public Facilities	Town	451 Elm Street Security Upgrades	\$50,000.00	4	1		FY'25 F.C.	
Public Facilities	Town	Fire Station 1 Structural Repairs	\$25,000.00	6	1		FY'25 F.C.	
Public Facilities	Schools	Woodcock Building Elevator Repair	\$70,000.00	1	2		FY'25 F.C.	
Public Facilities	Schools	Falls School Building Envelope - Sealant	\$55,000.00	14			FY'25 F.C.	
Public Facilities	Schools	NAMS Room 328 Renovation	\$50,000.00	21			FY'25 F.C.	
Public Works	Admin	Administration Office Improvement	\$40,000.00	5			FY'25 F.C.	
Public Works	Highway	Compost Row Turner	\$65,000.00	6			FY'25 F.C.	
Schools		SPED Bus Addition and Replacement	\$200,000.00	1			FY'25 F.C.	
Schools		District-wide Chromebook Replacement	\$100,000.00	2			FY'25 F.C.	
Town Mngr		Communications "Go Kit"	\$8,500.00	1			FY'25 F.C.	
		Total FY '25 F.C.	\$768,500.00					
CIP Stabilization								
Human Resources		HR Information Systems	\$300,000.00	1			CIP Stabilization	
Public Facilities	Town	Fire Station 3 MEP Redesign	\$150,000.00	8	6		CIP Stabilization	
Public Facilities	Town	451 Elm Street Fire Suppression	\$500,000.00				CIP Stabilization	
Public Facilities	Schools	AMVET School Fire Alarm Replacement	\$250,000.00	2	1		CIP Stabilization	
Public Facilities	Schools	Community School Ceiling Replacement	\$100,000.00	3	1		CIP Stabilization	
Public Facilities	Schools	School Safety and Security Upgrades	\$150,000.00	6	1		CIP Stabilization	Determine how much remains from last year's projects.
Public Works	Highway	Roads, Bridges, Sidewalks, and Parking Lot Maintenance	\$1,000,000.00	4			CIP Stabilization	
Total CIP Stabilization \$2,450,000.00								
Bequests								
Town Mngr		Veteran's Memorial Park Redesign Project	\$84,000.00	7	6		CIP Stabilization	\$376 Total cost; \$292K bequest account

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Total Bequests \$84,000.00								
Approved But Unspecified Fund Source								
Police		Cruiser Replacement	\$162,500.00	1	3		Unspecified	Check cruiser pruchase history w/ NAPD
Total Approved But Unspecified Fund Source \$162,500.00								
Total General Government FY'26 CIP Requests \$3,593,000.00								
Enterprise Fund Capital Projects								
Sewer Enterprise Fund Bonding								
Public Works	Sewer	Main Building Roof Replacement	\$1,500,000.00	1			Enterprise Fund Bonding	
Public Works	Sewer	Sludge Thickening System	\$1,200,000.00	2			Enterprise Fund Bonding	
Public Works	Sewer	Vehicle Replacement	\$85,000.00	3			Enterprise Fund Bonding	
Public Works	Sewer	Pump Station Rehabilitation Program	\$385,000.00	4			Enterprise Fund Bonding	
Public Works	Sewer	Plant Water Pump Relocation Project	\$125,000.00	5			Enterprise Fund Bonding	
		Total Sewer Enterprise Fund Bonding	\$3,295,000.00					
Water Enterprise Fund Bonding								
Public Works	Water	Water Main Replacement	\$900,000.00	1			Enterprise Fund Bonding	
Public Works	Water	Hillman Well PFAS Design	\$500,000.00	2			Enterprise Fund Bonding	
Public Works	Water	McKeon Greensand Filter Media Replacement	\$400,000.00	3			Enterprise Fund Bonding	
		Total Water Enterprise Fund Bonding	\$1,800,000.00					
		Total Enterprise Fund FY'26 CIP Requests	\$5,095,000.00					
		Total Town Requests	\$8,688,000.00					
Projects Delayed / Rejected / Funded by Alternate Methods for FY '25								
Animal Control		Animal Control Officer Vehicle Replacement	\$65,000.00	1	6			
Elections		Elections Technology Upgrade	\$33,000.00	1	3	FY'25		Delay until FY'27 CIP
Fire		Deputy Chief Car Replcement w/ Ancillary Equip and Longevity Pkg	\$75,000.00	1	5			Project nominated in FY'26; Fire Chief decided to kick to FY'27 due to lack of funding.
Park & Rec		WWII Memorial Pool Liner Installation	\$300,000.00	1	5	FY'25		Delay until FY'27 CIP
Park & Rec		High Street Fields Project	\$1,400,000.00	2	4			
Park & Rec		WWI Park Parking Lot Repavement	\$400,000.00	3	5	FY'2		
Park & Rec		Field Mower and Accessories	\$30,000.00	6	3			Delay until FY'27 CIP
Public Facilities	Town	Utility Truck Procurement	\$150,000.00	1	6			
Public Facilities	Town	451 Elm Street Design	\$750,000.00	3	6			
Public Facilities	Town	RML Security Upgrades	\$150,000.00	5	6			
Public Facilities	Town	Police Facility Envelope Study	\$60,000.00	7	1			
Public Facilities	Town	Animal Shelter COOP Improvement	\$150,000.00	9	6			
Public Facilities	Schools	AMVET School HVAC Replacement	\$750,000.00	4	1			

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Public Facilities	Schools	District Hazardous Materials Abatement	\$100,000.00	5	4			Determine how much remains from last year's projects.
Public Facilities	Schools	AMVET School Building Envelope - Windows	\$1,400,000.00	7	1			
Public Facilities	Schools	District Building Controls Update	\$100,000.00	8	6			
Public Facilities	Schools	Grounds Maintenance and Snow Clearing Equipment	\$90,000.00	9	3			
Public Facilities	Schools	NAMS HVAC Design	\$400,000.00	10				
Public Facilities	Schools	AMVET School Auditorium Upgrades	\$100,000.00	11	1			is critical so that we can conduct maintenance
Public Facilities	Schools	Martin School Building Envelope Repair	\$480,000.00	12				
Public Facilities	Schools	Falls School Electrical Services Upgrade	\$125,000.00	13				
Public Facilities	Schools	NAMS Flooring Project	\$100,000.00	15				
Public Facilities	Schools	Falls School Building Access Improvement	\$50,000.00	16				
Public Facilities	Schools	Community School Electrical Upgrade	\$50,000.00	17				
Public Facilities	Schools	Early Learning Center Renovation Feasibility Study	\$100,000.00	18				
Public Facilities	Schools	District HVAC Upgrades	\$150,000.00	19				
Public Facilities	Schools	NAMS Furniture Replacement	\$150,000.00	20				Move to this years CIP? Students are sitting on folding chairs because so many chairs have failed.
Public Facilities	Schools	AMVET School Storage Room Renovation		22				
Public Works	Highway	3/4 Ton Pick-Up Replacement w/ Plow	\$65,000.00	2				
Public Works	Highway	6-Wheel Hooklift Snowfighter	\$350,000.00	4				
Senior Center		15-Passenger Van	\$89,000.00	6				

Total Rejected / Delayed \$8,212,000.00

Total Town Requests (Accepted and Delayed/Rejected) \$16,900,000.00

- Cmte Pri Key
- 1 = Critical Safety Concern
 2 = Mandated by statue or law
 3 = Needed to maintain level service
 4 = Element of on-going capital project
 5 = Element of department 5-year plan
 6 = New project nomination



Measure #: 2025-073

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Water Enterprise Capital Projects to be funded by Borrowing

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:22:38 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town appropriate the amount of One Million and Eight Hundred Thousand Dollars (\$1,800,000) for the purpose of paying the costs of the following Fiscal Year 2026 Capital Improvement Program Water Projects in the corresponding amounts specified:

Department	Project	Cost
Public Works-Water	Water Main Replacement	\$900,000
Public Works-Water	Hillman Well PFAS Design	\$500,000
Public Works-Water	McKeon Greensand Filter Media Replacement	\$400,000
Total:		\$1,800,000

and for the payment of all other costs incidental and related thereto, and that to meet this appropriation the Treasurer, with the approval of the Town Manager, is authorized to borrow said amount under and pursuant to M.G.L. c.44, §8, or pursuant to any other enabling authority, and to issue bonds and notes therefore; and that the Town Manager is authorized to expend all funds available for the project and to take any other action necessary to carry out the projects."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Capital Projects Request

REFER TO SUB-COMMITTEE: Finance

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
General Government Capital Projects								
Fire Alarm Revolving Account								
Fire		Staff Car Replcement w/Ancillary Equip and Longevity Pkg	\$68,000.00	1	5	FY'25	Fire Alarm Revolving Account	Project approved but unfunded in FY'25 CIP - Fire Chief directed to use Fire Alarm Revolving Account
Total Fire Alarm Revolving Account \$68,000.00								
State Earmark Requests								
Schools		NAMS / NAHS Marching Band Uniform Replacement	\$60,000.00	3			State Earmark	Potential State Earmark through State Representative.
Total State Earmark Requests \$60,000.00								
FY '25 F.C.								
Park & Rec		Autonomous Field Painting Apparatus	\$50,000.00	4	6	FY'25	FY'25 F.C.	
Park & Rec		Vehicle Replacement	\$55,000.00	5	3	FY'25	FY'25 F.C.	Vehicle will replace current Director's pick-up; Director's pick-up will replace zoo Ford Explorer Sport.
Public Facilities	Town	451 Elm Street Security Upgrades	\$50,000.00	4	1		FY'25 F.C.	
Public Facilities	Town	Fire Station 1 Structural Repairs	\$25,000.00	6	1		FY'25 F.C.	
Public Facilities	Schools	Woodcock Building Elevator Repair	\$70,000.00	1	2		FY'25 F.C.	
Public Facilities	Schools	Falls School Building Envelope - Sealant	\$55,000.00	14			FY'25 F.C.	
Public Facilities	Schools	NAMS Room 328 Renovation	\$50,000.00	21			FY'25 F.C.	
Public Works	Admin	Administration Office Improvement	\$40,000.00	5			FY'25 F.C.	
Public Works	Highway	Compost Row Turner	\$65,000.00	6			FY'25 F.C.	
Schools		SPED Bus Addition and Replacement	\$200,000.00	1			FY'25 F.C.	
Schools		District-wide Chromebook Replacement	\$100,000.00	2			FY'25 F.C.	
Town Mngr		Communications "Go Kit"	\$8,500.00	1			FY'25 F.C.	
		Total FY '25 F.C.	\$768,500.00					
CIP Stabilization								
Human Resources		HR Information Systems	\$300,000.00	1			CIP Stabilization	
Public Facilities	Town	Fire Station 3 MEP Redesign	\$150,000.00	8	6		CIP Stabilization	
Public Facilities	Town	451 Elm Street Fire Suppression	\$500,000.00				CIP Stabilization	
Public Facilities	Schools	AMVET School Fire Alarm Replacement	\$250,000.00	2	1		CIP Stabilization	
Public Facilities	Schools	Community School Ceiling Replacement	\$100,000.00	3	1		CIP Stabilization	
Public Facilities	Schools	School Safety and Security Upgrades	\$150,000.00	6	1		CIP Stabilization	Determine how much remains from last year's projects.
Public Works	Highway	Roads, Bridges, Sidewalks, and Parking Lot Maintenance	\$1,000,000.00	4			CIP Stabilization	
Total CIP Stabilization \$2,450,000.00								
Bequests								
Town Mngr		Veteran's Memorial Park Redesign Project	\$84,000.00	7	6		CIP Stabilization	\$376 Total cost; \$292K bequest account

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Total Bequests \$84,000.00								
Approved But Unspecified Fund Source								
Police		Cruiser Replacement	\$162,500.00	1	3		Unspecified	Check cruiser pruchase history w/ NAPD
Total Approved But Unspecified Fund Source \$162,500.00								
Total General Government FY'26 CIP Requests \$3,593,000.00								
Enterprise Fund Capital Projects								
Sewer Enterprise Fund Bonding								
Public Works	Sewer	Main Building Roof Replacement	\$1,500,000.00	1			Enterprise Fund Bonding	
Public Works	Sewer	Sludge Thickening System	\$1,200,000.00	2			Enterprise Fund Bonding	
Public Works	Sewer	Vehicle Replacement	\$85,000.00	3			Enterprise Fund Bonding	
Public Works	Sewer	Pump Station Rehabilitation Program	\$385,000.00	4			Enterprise Fund Bonding	
Public Works	Sewer	Plant Water Pump Relocation Project	\$125,000.00	5			Enterprise Fund Bonding	
		Total Sewer Enterprise Fund Bonding	\$3,295,000.00					
Water Enterprise Fund Bonding								
Public Works	Water	Water Main Replacement	\$900,000.00	1			Enterprise Fund Bonding	
Public Works	Water	Hillman Well PFAS Design	\$500,000.00	2			Enterprise Fund Bonding	
Public Works	Water	McKeon Greensand Filter Media Replacement	\$400,000.00	3			Enterprise Fund Bonding	
		Total Water Enterprise Fund Bonding	\$1,800,000.00					
		Total Enterprise Fund FY'26 CIP Requests	\$5,095,000.00					
		Total Town Requests	\$8,688,000.00					
Projects Delayed / Rejected / Funded by Alternate Methods for FY '25								
Animal Control		Animal Control Officer Vehicle Replacement	\$65,000.00	1	6			
Elections		Elections Technology Upgrade	\$33,000.00	1	3	FY'25		Delay until FY'27 CIP
Fire		Deputy Chief Car Replcement w/ Ancillary Equip and Longevity Pkg	\$75,000.00	1	5			Project nominated in FY'26; Fire Chief decided to kick to FY'27 due to lack of funding.
Park & Rec		WWII Memorial Pool Liner Installation	\$300,000.00	1	5	FY'25		Delay until FY'27 CIP
Park & Rec		High Street Fields Project	\$1,400,000.00	2	4			
Park & Rec		WWI Park Parking Lot Repavement	\$400,000.00	3	5	FY'2		
Park & Rec		Field Mower and Accessories	\$30,000.00	6	3			Delay until FY'27 CIP
Public Facilities	Town	Utility Truck Procurement	\$150,000.00	1	6			
Public Facilities	Town	451 Elm Street Design	\$750,000.00	3	6			
Public Facilities	Town	RML Security Upgrades	\$150,000.00	5	6			
Public Facilities	Town	Police Facility Envelope Study	\$60,000.00	7	1			
Public Facilities	Town	Animal Shelter COOP Improvement	\$150,000.00	9	6			
Public Facilities	Schools	AMVET School HVAC Replacement	\$750,000.00	4	1			

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Public Facilities	Schools	District Hazardous Materials Abatement	\$100,000.00	5	4			Determine how much remains from last year's projects.
Public Facilities	Schools	AMVET School Building Envelope - Windows	\$1,400,000.00	7	1			
Public Facilities	Schools	District Building Controls Update	\$100,000.00	8	6			
Public Facilities	Schools	Grounds Maintenance and Snow Clearing Equipment	\$90,000.00	9	3			
Public Facilities	Schools	NAMS HVAC Design	\$400,000.00	10				
Public Facilities	Schools	AMVET School Auditorium Upgrades	\$100,000.00	11	1			is critical so that we can conduct maintenance
Public Facilities	Schools	Martin School Building Envelope Repair	\$480,000.00	12				
Public Facilities	Schools	Falls School Electrical Services Upgrade	\$125,000.00	13				
Public Facilities	Schools	NAMS Flooring Project	\$100,000.00	15				
Public Facilities	Schools	Falls School Building Access Improvement	\$50,000.00	16				
Public Facilities	Schools	Community School Electrical Upgrade	\$50,000.00	17				
Public Facilities	Schools	Early Learning Center Renovation Feasibility Study	\$100,000.00	18				
Public Facilities	Schools	District HVAC Upgrades	\$150,000.00	19				
Public Facilities	Schools	NAMS Furniture Replacement	\$150,000.00	20				Move to this years CIP? Students are sitting on folding chairs because so many chairs have failed.
Public Facilities	Schools	AMVET School Storage Room Renovation		22				
Public Works	Highway	3/4 Ton Pick-Up Replacement w/ Plow	\$65,000.00	2				
Public Works	Highway	6-Wheel Hooklift Snowfighter	\$350,000.00	4				
Senior Center		15-Passenger Van	\$89,000.00	6				

Total Rejected / Delayed \$8,212,000.00

Total Town Requests (Accepted and Delayed/Rejected) \$16,900,000.00

- Cmte Pri Key
- 1 = Critical Safety Concern
 2 = Mandated by statue or law
 3 = Needed to maintain level service
 4 = Element of on-going capital project
 5 = Element of department 5-year plan
 6 = New project nomination



Measure #: 2025-074

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Sewer Enterprise Capital Projects to be funded by Borrowing

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: c=US, ou=Town Manager, cn=Michael Borg, email=Emborg@
northattleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:23:32 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town appropriate the amount of Three Million and Two Hundred Ninety Five Thousand Dollars (\$3,295,000) for the purpose of paying the costs of the following Fiscal Year 2026 Capital Improvement Plan Sewer Projects in the corresponding amounts specified:

Department	Project Title	Cost
Public Works-Sewer	Main Building Roof Replacement	\$1,500,000
Public Works-Sewer	Sludge Thickening System	\$1,200,000
Public Works-Sewer	Vehicle Replacement	\$85,000
Public Works-Sewer	Pump Station Rehabilitation Program	\$385,000
Public Works-Sewer	Plant Water Pump Relocation Project	\$125,000

Total: \$3,295,000

and for the payment of all other costs incidental and related thereto, and that to meet this appropriation the Treasurer, with the approval of the Town Manager, is authorized to borrow said amount under and pursuant to M.G.L. c.44, §§7 or 8, or pursuant to any other enabling authority, and to issue bonds and notes therefore; and that the Town Manager is authorized to expend all funds available for the project and to take any other action necessary to carry out the projects."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: FY2026 Capital Projects Request

REFER TO SUB-COMMITTEE: Finance

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
General Government Capital Projects								
Fire Alarm Revolving Account								
Fire		Staff Car Replcement w/Ancillary Equip and Longevity Pkg	\$68,000.00	1	5	FY'25	Fire Alarm Revolving Account	Project approved but unfunded in FY'25 CIP - Fire Chief directed to use Fire Alarm Revolving Account
Total Fire Alarm Revolving Account \$68,000.00								
State Earmark Requests								
Schools		NAMS / NAHS Marching Band Uniform Replacement	\$60,000.00	3			State Earmark	Potential State Earmark through State Representative.
Total State Earmark Requests \$60,000.00								
FY '25 F.C.								
Park & Rec		Autonomous Field Painting Apparatus	\$50,000.00	4	6	FY'25	FY'25 F.C.	
Park & Rec		Vehicle Replacement	\$55,000.00	5	3	FY'25	FY'25 F.C.	Vehicle will replace current Director's pick-up; Director's pick-up will replace zoo Ford Explorer Sport.
Public Facilities	Town	451 Elm Street Security Upgrades	\$50,000.00	4	1		FY'25 F.C.	
Public Facilities	Town	Fire Station 1 Structural Repairs	\$25,000.00	6	1		FY'25 F.C.	
Public Facilities	Schools	Woodcock Building Elevator Repair	\$70,000.00	1	2		FY'25 F.C.	
Public Facilities	Schools	Falls School Building Envelope - Sealant	\$55,000.00	14			FY'25 F.C.	
Public Facilities	Schools	NAMS Room 328 Renovation	\$50,000.00	21			FY'25 F.C.	
Public Works	Admin	Administration Office Improvement	\$40,000.00	5			FY'25 F.C.	
Public Works	Highway	Compost Row Turner	\$65,000.00	6			FY'25 F.C.	
Schools		SPED Bus Addition and Replacement	\$200,000.00	1			FY'25 F.C.	
Schools		District-wide Chromebook Replacement	\$100,000.00	2			FY'25 F.C.	
Town Mngr		Communications "Go Kit"	\$8,500.00	1			FY'25 F.C.	
		Total FY '25 F.C.	\$768,500.00					
CIP Stabilization								
Human Resources		HR Information Systems	\$300,000.00	1			CIP Stabilization	
Public Facilities	Town	Fire Station 3 MEP Redesign	\$150,000.00	8	6		CIP Stabilization	
Public Facilities	Town	451 Elm Street Fire Suppression	\$500,000.00				CIP Stabilization	
Public Facilities	Schools	AMVET School Fire Alarm Replacement	\$250,000.00	2	1		CIP Stabilization	
Public Facilities	Schools	Community School Ceiling Replacement	\$100,000.00	3	1		CIP Stabilization	
Public Facilities	Schools	School Safety and Security Upgrades	\$150,000.00	6	1		CIP Stabilization	Determine how much remains from last year's projects.
Public Works	Highway	Roads, Bridges, Sidewalks, and Parking Lot Maintenance	\$1,000,000.00	4			CIP Stabilization	
Total CIP Stabilization \$2,450,000.00								
Bequests								
Town Mngr		Veteran's Memorial Park Redesign Project	\$84,000.00	7	6		CIP Stabilization	\$376 Total cost; \$292K bequest account

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Total Bequests \$84,000.00								
Approved But Unspecified Fund Source								
Police		Cruiser Replacement	\$162,500.00	1	3		Unspecified	Check cruiser pruchase history w/ NAPD
Total Approved But Unspecified Fund Source \$162,500.00								
Total General Government FY'26 CIP Requests \$3,593,000.00								
Enterprise Fund Capital Projects								
Sewer Enterprise Fund Bonding								
Public Works	Sewer	Main Building Roof Replacement	\$1,500,000.00	1			Enterprise Fund Bonding	
Public Works	Sewer	Sludge Thickening System	\$1,200,000.00	2			Enterprise Fund Bonding	
Public Works	Sewer	Vehicle Replacement	\$85,000.00	3			Enterprise Fund Bonding	
Public Works	Sewer	Pump Station Rehabilitation Program	\$385,000.00	4			Enterprise Fund Bonding	
Public Works	Sewer	Plant Water Pump Relocation Project	\$125,000.00	5			Enterprise Fund Bonding	
		Total Sewer Enterprise Fund Bonding	\$3,295,000.00					
Water Enterprise Fund Bonding								
Public Works	Water	Water Main Replacement	\$900,000.00	1			Enterprise Fund Bonding	
Public Works	Water	Hillman Well PFAS Design	\$500,000.00	2			Enterprise Fund Bonding	
Public Works	Water	McKeon Greensand Filter Media Replacement	\$400,000.00	3			Enterprise Fund Bonding	
		Total Water Enterprise Fund Bonding	\$1,800,000.00					
		Total Enterprise Fund FY'26 CIP Requests	\$5,095,000.00					
		Total Town Requests	\$8,688,000.00					
Projects Delayed / Rejected / Funded by Alternate Methods for FY '25								
Animal Control		Animal Control Officer Vehicle Replacement	\$65,000.00	1	6			
Elections		Elections Technology Upgrade	\$33,000.00	1	3	FY'25		Delay until FY'27 CIP
Fire		Deputy Chief Car Replcement w/ Ancillary Equip and Longevity Pkg	\$75,000.00	1	5			Project nominated in FY'26; Fire Chief decided to kick to FY'27 due to lack of funding.
Park & Rec		WWII Memorial Pool Liner Installation	\$300,000.00	1	5	FY'25		Delay until FY'27 CIP
Park & Rec		High Street Fields Project	\$1,400,000.00	2	4			
Park & Rec		WWI Park Parking Lot Repavement	\$400,000.00	3	5	FY'2		
Park & Rec		Field Mower and Accessories	\$30,000.00	6	3			Delay until FY'27 CIP
Public Facilities	Town	Utility Truck Procurement	\$150,000.00	1	6			
Public Facilities	Town	451 Elm Street Design	\$750,000.00	3	6			
Public Facilities	Town	RML Security Upgrades	\$150,000.00	5	6			
Public Facilities	Town	Police Facility Envelope Study	\$60,000.00	7	1			
Public Facilities	Town	Animal Shelter COOP Improvement	\$150,000.00	9	6			
Public Facilities	Schools	AMVET School HVAC Replacement	\$750,000.00	4	1			

TOWN OF NORTH ATTLEBOROUGH								
FY '26 SUMMARY OF CAPITAL PROJECT REQUESTS - BY RECOMMENDED FUND SOURCE								
Dept	Sect	Project Title	Cost	Dept Pri	Cmte Pri	Prev Req	Rec Fund Source	Notes
Public Facilities	Schools	District Hazardous Materials Abatement	\$100,000.00	5	4			Determine how much remains from last year's projects.
Public Facilities	Schools	AMVET School Building Envelope - Windows	\$1,400,000.00	7	1			
Public Facilities	Schools	District Building Controls Update	\$100,000.00	8	6			
Public Facilities	Schools	Grounds Maintenance and Snow Clearing Equipment	\$90,000.00	9	3			
Public Facilities	Schools	NAMS HVAC Design	\$400,000.00	10				
Public Facilities	Schools	AMVET School Auditorium Upgrades	\$100,000.00	11	1			is critical so that we can conduct maintenance
Public Facilities	Schools	Martin School Building Envelope Repair	\$480,000.00	12				
Public Facilities	Schools	Falls School Electrical Services Upgrade	\$125,000.00	13				
Public Facilities	Schools	NAMS Flooring Project	\$100,000.00	15				
Public Facilities	Schools	Falls School Building Access Improvement	\$50,000.00	16				
Public Facilities	Schools	Community School Electrical Upgrade	\$50,000.00	17				
Public Facilities	Schools	Early Learning Center Renovation Feasibility Study	\$100,000.00	18				
Public Facilities	Schools	District HVAC Upgrades	\$150,000.00	19				
Public Facilities	Schools	NAMS Furniture Replacement	\$150,000.00	20				Move to this years CIP? Students are sitting on folding chairs because so many chairs have failed.
Public Facilities	Schools	AMVET School Storage Room Renovation		22				
Public Works	Highway	3/4 Ton Pick-Up Replacement w/ Plow	\$65,000.00	2				
Public Works	Highway	6-Wheel Hooklift Snowfighter	\$350,000.00	4				
Senior Center		15-Passenger Van	\$89,000.00	6				

Total Rejected / Delayed \$8,212,000.00

Total Town Requests (Accepted and Delayed/Rejected) \$16,900,000.00

- Cmte Pri Key
- 1 = Critical Safety Concern
 2 = Mandated by statue or law
 3 = Needed to maintain level service
 4 = Element of on-going capital project
 5 = Element of department 5-year plan
 6 = New project nomination



Measure #: 2025-075

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Revolving Accounts Annual Authorization

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:25:12-04'00'
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough re-authorizes the following revolving accounts for Fiscal Year 2025 in accordance with Massachusetts General Law, Chapter 44, Section 53E 1/2; furthermore, that each of these revolving accounts is permitted to accept funds in the aggregate to the limit set forth and expend those funds in the aggregate to the limit expressed in the exhibit that is attached hereto and incorporated herein, with the consent of the Town Manager."

26220172 Fire Alarm Fund - \$75,000
26640174 WWII Memorial Pool Fees Fund - \$50,000
26242136 Gas Inspections Fund - \$50,000
26243137 Plumbing Inspections Fund - \$60,000
26245139 Electrical Inspections Fund - \$120,000
26511175 Clinic Receipts Fund - \$20,000
26158058 Tax Title Collection Fund - \$20,000
26511181 Retail Tobacco Inspection and Compliance Fund - \$4,500

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS:

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-075

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-076

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Additional Real Estate Property Tax Exemption of one hundred percent (100%)

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
northattleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:26:22 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

"That the Town of North Attleborough, through the Town Council, and with the approval of the Town Manager, move to accept the provisions of Massachusetts General Laws, Chapter 73, Section 4 of the Acts of 1986 as amended by Chapter 126 of the Acts of 1988, which allows an additional real estate exemption of one hundred percent (100%) of said exemption under Massachusetts General Laws, Chapter 59, Section 5, clauses 17D, 22, 22A, 22B, 22C, 22D, 22E, 37A, and 41D ."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS:

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-076

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-077

TOWN COUNCIL MEASURE SUBMITTAL

Date: 4/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Local Acceptance of Certain Property Tax Exemptions

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:27:23 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

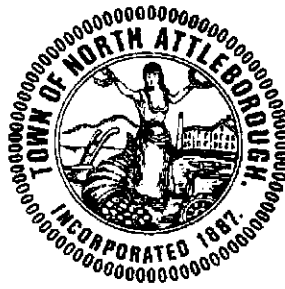
The Board of Assessors support the local option change from Clause 41C to Clause 41D, The Board of Assessors voted to adopt Clause 41D to replace Clause 41C, the change to Clause 41D will allow a cost of living increase each year on the income and asset requirements at their March 24, 2025 Regular meeting.

Clause 56, Upon the acceptance by the Town, the Board of Assessors may grant an Abatement/Exemption up to 100 percent of the total tax assessed to members of the Massachusetts National Guard and to reservists on active duty in foreign countries for the Fiscal Year they performed such service subject to eligibility criteria to be established by the Board of Assessors. The authority to grant abatements under this section shall expire after 2 years of acceptance unless extended by a vote of the Town Council.

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: Memo from the Assistant Assessor.

REFER TO SUB-COMMITTEE: Finance



TOWN OF NORTH ATTLEBOROUGH BOARD OF ASSESSORS

John V. Bellissimo, *Chairman*
Gene Morris
Paul B. Pinsonnault

Cheryl Smith
Assistant Assessor

Date: March 31, 2025
To: Michael Borg, Town Manager
From: Cheryl Smith, Assistant Assessor
RE: Statutory Exemptions-local options for Fiscal 2026

At the North Attleborough Board of Assessors meeting on March 24, 2025 the Board of Assessors voted unanimously to present to the Town Manager the following: To see if the Town will vote to accept Massachusetts General Laws Section 4 of Chapter 73 of the Acts of 1986 as amended by Chapter 126 of the Acts of 1988 which allows an additional real estate tax exemption of one hundred percent, (100%) of said exemption under Clauses 17D, 22, 37A, 41D, of section 5 of Chapter 59 of the Massachusetts General Laws. Passage of this article will return qualified property owners a tax exemption that compensates for the effects of inflation since the exemptions were initially established.

The Board supports the following local options:

At the North Attleborough Board of Assessors meeting on March 24, 2025 the Board of Assessors voted unanimously to present to the Town Manager the following:

Clause 41D, The Board of Assessors voted to adopt **Clause 41D** to replace Clause 41C, the change to Clause 41D will allow a cost of living increase each year on the income and asset requirements.

At the North Attleborough Board of Assessors meeting on March 31, 2025 the Board of Assessors voted unanimously to present to the Town Manager the following:

Clause 56, Upon the acceptance by the Town, the Board of Assessors may grant an Abatement/Exemption up to 100 percent of the total tax assessed to members of the Massachusetts National Guard and to reservists on active duty in foreign countries for the Fiscal Year they performed such service subject to eligibility criteria to be established by the Board of Assessors. The authority to grant abatements under this section shall expire after 2 years of acceptance unless extended by a vote of the Town Council. (This is a renewal of the exemption, it was initially adopted in Fiscal 2024.)

Sincerely,

Cheryl Smith

Cheryl Smith
Assistant Assessor
Town of North Attleborough



Measure #: 2025-078

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

Establish a Maximum Dollar Amount of \$20,000.00 for Town Manager Line Item Transfers for FY2026.

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
attleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:28:25 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

Article VI, Section 6-6 (c) of the Town Charter allows the Town Manager to make line item transfers within the budget during the fiscal year provided such transfers are of unencumbered funds and are reported to the Town Council within seven (7) days of said transfer. The maximum dollar limit of transfers must be set by the Town Council during each fiscal year. Additionally, the Town Council may establish rules regarding any appropriations transfers above and beyond the seven day notification should the Council feel the need.

I respectfully request the Town Council vote "to approve, per Article VI, Section 6-6(c) of the Town Charter, a maximum limit for line item transfers that the Town Manager may approve at \$20,000.00 for fiscal year 2026."

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS:

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-078

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/14/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
------------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-083

TOWN COUNCIL MEASURE SUBMITTAL

Date: 5/12/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

Rescind Borrowing Authorization - PFAs Removal & Fluoride Injection (McKeon Plant) \$2,749,939.00 & Repair, Replacement, & Maintenance - Roads, Bridges, & Sidewalks \$500,000.00

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=mborg@nattleboro.com
Reason: I am approving this document with my legally binding signature
Date: 2025.05.09 09:41:23-0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

To rescind the borrowing authorization for the authorized and unissued amount of \$2,749,939.00 for which borrowing authority is no longer required for PFAs Removal & Fluoride Injection (McKeon Plant) - authorized for \$10mm and approved at the 2/27/2023 Town Council Meeting - Measure 2023-040,

and

To rescind the borrowing authorization for the authorized and unissued amount of \$500,000.00 for which borrowing authority is no longer required for the Repair, Replacement, & Maintenance - Roads, Bridges, & Sidewalks - authorized for \$1mm and approved at the 6/12/2023 Town Council Meeting - Measure 2023-066 Item #2.

Total to rescind: \$3,249,939

These projects are either complete or are using funding from other sources.

SPECIAL REQUIREMENTS:

ATTACHMENTS: Finance

REFER TO SUB-COMMITTEE:

Measure #: 2025-083

TOWN COUNCIL MEASURE SUBMITTAL

Date: 5/12/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
-----------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:



Measure #: 2025-084

TOWN COUNCIL MEASURE SUBMITTAL

Date: 5/12/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

Funding for Snow and Ice Deficit FY2025

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=mm@nattleboro.com
Reason: I am approving this document with my legally binding signature
Date: 2025.05.09 09:42:37-0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

The Snow and Ice Budget is currently in deficit due to expenses incurred for snow removal, salting and sanding and the purchase of materials during the winter snow season. The Total deficit is \$188,440.13. The DPW Director provided spreadsheets itemizing the expenses by snow and ice event, which are attached to this measure. The spreadsheets indicate the current deficit within the budget and the total amount needed to fund the account.

Therefore, I respectfully request the Town Council vote "To approve the transfer of \$27,050.13 from Free Cash to the Snow and Ice Salary Line 014238", and vote "To approve the transfer of \$161,390.00 from Free Cash to the Snow and Ice Expense Line 014239."

SPECIAL REQUIREMENTS:

ATTACHMENTS: Snow & Ice Expense Spreadsheet

REFER TO SUB-COMMITTEE: Finance

Measure #: 2025-084

TOWN COUNCIL MEASURE SUBMITTAL

Date: 5/12/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
-----------------	----------------------------	---------------------------

PURPOSE AND JUSTIFICATION CONTINUED:

	EVENT	AMOUNT (IN)	DATE	TYPE	SCHOOL TOTAL	SHOVELING TOTAL	CONTRACTOR TOTAL	EMPLOYEE OT LABOR TOTAL	EMPLOYEE MEAL TICKETS	EMPLOYEE PREMIUM DIFF	EMPLOYEE TOTAL	SUBTOTAL	SALT TONS	SALT EXPENSE	SAND TONS	SAND EXPENSE (Made in House)	MAGIC-0 GAL	MAGIC-0 EXPENSE	POLICE DETAILS	FUEL	GRAND TOTAL	OPERATION	AMOUNT (IN)	AVERAGE \$/INCH	TONS OF SALT/INCH
	Pre-Season	Ads/Weather sev.					\$2,378.90					\$2,378.90									\$2,378.90				
1	1	0.7	12/5/2024	Sand/Salt	\$3,800.00	\$1,190.00	\$0.00	\$ 2,470.21	\$ -		\$2,470.21	\$7,460.21	92	\$5,358.08	20.00	\$0.00		\$0.00	\$0.00	\$0.00	\$12,818.29	Sand/Salt	0.7	\$18,311.84	131.43
2	2	2.6	12/21/2024	Plow	\$10,000.00		\$5,020.00	\$ 12,944.45	\$ 570.00		\$13,514.45	\$28,534.45	312	\$18,170.88	20.00	\$0.00		\$0.00	\$0.00	\$0.00	\$46,705.33	Plow	2.6	\$17,963.59	120.00
3	3	1.3	1/12/2025	Sand/Salt	\$3,800.00	\$880.00	\$0.00	\$ 3,226.40	\$ -		\$3,226.40	\$7,906.40	320	\$18,636.80	40.00	\$0.00		\$0.00	\$0.00	\$0.00	\$26,543.20	Sand/Salt	1.3	\$20,417.85	246.15
4	4	4.8	1/20/2025	Plow	\$10,000.00	\$1,940.00	\$5,020.00	\$ 22,852.87	\$ 570.00		\$23,422.87	\$40,382.87	320	\$18,636.80	40.00	\$0.00	1,500.00	\$1,650.00	\$0.00	\$0.00	\$60,669.67	Plow	4.8	\$12,639.51	66.67
5	5	2.0	2/2/2025	Sand/Salt	\$3,800.00	\$1,060.00	\$0.00	\$ 5,674.40			\$5,674.40	\$10,534.40	366	\$21,315.84		\$0.00		\$0.00	\$0.00	\$0.00	\$31,850.24	Sand/Salt	2.0	\$15,925.12	183.00
6	6	0.7	2/6/2025	Plow	\$10,000.00	\$880.00	\$6,411.25	\$ 2,660.00			\$2,660.00	\$19,951.25	320	\$18,636.80		\$0.00		\$0.00	\$0.00	\$0.00	\$38,588.05	Plow	0.7	\$55,125.79	457.14
7	7	3.3	2/9/2025	Plow	\$10,000.00	\$2,560.00	\$13,806.25	\$ 22,852.87	\$ 1,030.00		\$23,882.87	\$50,249.12	324	\$18,869.76		\$0.00		\$0.00	\$0.00	\$0.00	\$69,118.88	Plow	3.3	\$20,945.12	98.18
	8	0.4	2/12/2025	Sand/Salt	\$3,800.00	\$880.00	\$0.00	\$ 2,470.10			\$2,470.10	\$7,150.10	164	\$9,551.36		\$0.00		\$0.00	\$0.00	\$0.00	\$16,701.46	Sand/Salt	0.4	\$41,753.65	410.00
8	9	4.5	2/15/2025	Plow	\$10,000.00	\$1,500.00	\$11,464.64	\$ 26,894.70	\$ 1,050.00	\$ 4.13	\$27,948.83	\$50,913.47	320	\$18,636.80		\$0.00		\$0.00	\$0.00	\$0.00	\$69,550.27	Plow	4.5	\$15,455.62	71.11
9	Closeout						\$4,500.00				\$0.00	\$4,500.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$4,500.00				
10											\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00				
											\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00				
											\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00				
11											\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00				
											\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00				
											\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00				
											\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00				
12											\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00				
13											\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00				
			Schools	TOTALS:	\$65,200.00	\$10,890.00	\$48,601.04	\$102,046.00	\$3,220.00	\$4.13	\$105,270.13	\$229,961.17									\$379,424.29	Total Inches	20.3		

																					Parts/Other	\$30,122.49
																					Grand Total	\$409,546.78
																					Difference (due to Salt Use vs. Purchase)	\$39,187.22
																					Spent to date on Budget	\$438,440.13
																					Total Budget	\$250,000.00
																					Overage	\$188,440.13
																					Allocated Free Cash	

Approximate Inventory Status	Tons Salt		Ton Sand		gal. liq. Cal
Start of Year	1,250.00		300.00		2,000.00
Current Status (Est)*	3,000.00		300.00		500.00

*Town now makes road sand in-house with Trommel Screener (1,750.00)

FY 2025 SNOW AND ICE BUDGET SUMMARY

014238	513000 Overtime	Original Budget		
		\$74,500.00	\$102,046.00	-\$27,546.00
014239	514300 Premium Differential		\$500.00	\$4.13
				\$495.87
	529001 Snow Removal Contracts	Original Budget		
		\$96,750.00	\$113,801.01	-\$17,051.01
	548000 Vehicle Supplies Gasoline		\$0.00	\$41.16
				-\$41.16
	548000 Vehicle Supplies Diesel		\$0.00	\$0.00
				\$0.00
	548006 Vehicle Supplies Snow and Ice Parts	Original Budget		
		\$10,000.00	\$30,122.49	-\$20,122.49
	549000 Meal Tickets		\$4,000.00	\$3,220.00
				\$780.00
	553300 PW Supplies Sand and Salt	Original Budget		
		\$60,750.00	\$187,000.34	-\$126,250.34
	553301 PW Supplies Liquid		\$3,500.00	\$2,205.00
				\$1,295.00
			Salaries	-\$27,050.13
			Expenses	-\$161,390.00
		Original Budget		
		\$250,000.00	\$438,440.13	-\$188,440.13

Event Date	Type	Inches	Event No.
12/5/2024	Sand/Salt	0.7	1
12/21/2024	Plow	2.6	2
1/12/2025	Sand/Salt	1.3	3
1/20/2025	Plow	4.8	4
2/2/2025	Sand/Salt	2.0	5
2/6/2025	Plow	0.7	6
2/9/2025	Plow	3.3	7
2/12/2025	Sand/Salt	0.4	8
2/15/2025	Plow	4.5	9

20.30	
47.30	Average
\$ 21,598.04	per inch

Town of North Attleboro
FY2026 Preliminary Expense Projection (Town Manager) (Updated Budget w/Reductions)
General Fund
May 15, 2025

Total Estimated Revenues		\$ 109,204,912	\$ 113,298,954	\$ 4,094,042	
DEPARTMENTAL BUDGETS	DEPT. #	Final Budget FY2025	Budget #3 Preliminary		%
			FY2026	Delta	
Town Council	111	\$ 12,000	\$ 10,000	\$ (2,000.00)	-16.67%
Town Manager	123	646,538	587,787	(58,751.00)	-9.09%
Reserve Fund	132	150,000	100,000	(50,000.00)	-33.33%
Town Accountant	135	334,759	322,125	(12,634.00)	-3.77%
Auditing Services	136	81,900	84,210	2,310.00	2.82%
Assessors	141	294,628	295,812	1,184.00	0.40%
Treasurer	145	351,673	374,377	22,704.00	6.46%
Collector	146	258,425	262,731	4,306.00	1.67%
Interest on Abatements	147	2,000	2,000	-	0.00%
Town Attorney	151	150,000	125,000	(25,000.00)	-16.67%
Human Resources	152	410,498	446,043	35,545.00	8.66%
Information Technology	155	1,240,637	1,141,896	(98,741)	-7.96%
Tax Title Foreclosure	158	18,000	18,000	0	0.00%
Town Clerk	161	116,652	123,020	6,368	5.46%
Elections	162	283,263	268,331	(14,932)	-5.27%
Conservation	171	153,445	122,473	(30,972)	-20.18%
Planning	175	152,180	137,259	(14,921)	-9.80%
Zoning	176	17,370	25,387	8,017	46.15%
Public Buildings and Properties	192	377,397	602,505	225,108	59.65%
Police Department	210	7,625,856	7,740,438	114,582	1.50%
Fire	220	5,136,757	5,183,415	46,658	0.91%
Ambulance	231	2,095,260	2,137,035	41,775	1.99%
Building Inspector	241	345,844	348,289	2,445	0.71%
Weights & Measures	246	26,825	26,825	0	0.00%
Animal Control	292	266,579	291,793	25,214	9.46%
School Department	300	49,075,382	51,301,532	2,226,150	4.54%
Crossing Guards	300	80,000	85,000	5,000	6.25%
School Transportation	300	2,285,367	2,513,313	227,946	9.97%
Bristol County Assessment	300	111,800	111,800	0	0.00%
Tri County Regional Assess.	391	3,820,186	3,855,256	35,070	0.92%
DPW Administration	421	518,763	542,895	24,132	4.65%
Highway, Forestry & Fleet	422	1,396,049	1,413,110	17,061	1.22%
Snow & Ice	423	250,000	250,000	0	0.00%
Street Lighting	424	125,000	125,000	0	0.00%
Health Department	511	394,215	403,001	8,786	2.23%
Council on Aging	541	261,787	265,075	3,288	1.26%
Veterans Services	543	460,413	453,193	(7,220)	-1.57%
Library	610	721,019	708,075	(12,944)	-1.80%
Pool and Beaches	640	175,547	121,435	(54,112)	-30.82%
Parks	650	673,907	665,826	(8,081)	-1.20%
Historical Commission	691	3,000	2,000	(1,000)	-33.33%
Long Term Debt	711	3,899,224	3,911,395	12,171	0.31%
State Assessments	820	4,832,231	4,404,110	(428,121)	-8.86%
County Assessments	830	451,986	466,652	14,666	3.24%
Retirement & Pension	911	4,034,567	4,388,004	353,437	8.76%
Unemployment Compensation	913	137,311	150,000	12,689	9.24%
Health Insurance	914	11,713,496	12,588,591	875,095	7.47%
Life Insurance	915	30,176	30,675	499	1.65%
Medicare	916	890,000	940,000	50,000	5.62%
Liability Insurance	945	1,000,000	1,192,300	192,300	19.23%
Insurance Reserve	946	105,000	80,000	(25,000)	-23.81%
Salary Reserve	949	200,000	353,965	153,965	76.98%
Total Departmental Budgets		\$ 108,194,912	\$ 112,098,954	\$ 3,904,042	3.61%
Overlay		\$ 550,000	\$ 700,000	\$ 150,000	27.27%
Quinquennial Reval - BOA		60,000	-	(60,000)	-100.00%
OPEB		400,000	500,000	100,000	25.00%
Capital Improvement Stabilization		-	-	-	#DIV/0!
Total Other Expenses		\$ 1,010,000	\$ 1,200,000	190,000	18.81%
Total Operating Budget		\$ 109,204,912.00	\$ 113,298,954	4,094,042	3.75%
Surplus / (Deficit)		\$ -	\$ -		

Munis General Fund Budget Total	\$ 107,228,192
+ State Assessments	4,404,110
+ County Assessments	466,652
Total Departmental Budgets	<u>\$ 112,098,954</u>