



TOWN OF HOPKINTON
TOWN MANAGER'S OFFICE
Elaine Lazarus, Town Manager

TO: Town of Hopkinton Select Board
FROM: Elaine Lazarus, Town Manager
DATE: January 16, 2025
RE: Fiscal Year (FY) 2026 Comprehensive Budget Transmittal

REF: My memo; Fiscal Year 2026 Budget Development of October 1, 2024

As directed by the Select Board, this memorandum provides a timely budget transmittal for FY 2026. This memo presents a budget approach that:

- Is within the constraints of the Proposition 2 ½ limit on growth in the tax levy;
- Complies with the Town's financial policies;
- Incorporates the use of funds available from:
 - Projected new growth in the residential, commercial, and industrial tax base,
 - Projected Local Aid from the Commonwealth, anticipated to be flat,
 - Projected increases in Local Receipts, such as interest income,
 - Certified one-time funds remaining from prior fiscal years;
- Reflects a sensitivity to tax impact in the operating budget;
- Streamlines the provision of some services; and
- Addresses long-term financial stability by funding key liabilities and reserves.

But this approach does not result in a balanced budget. There is a \$1,881,664 gap between anticipated revenues and proposed expenses. This memo describes the current situation and provides options for moving forward together. It should also be noted that as of the date of this memo, the School Committee has not yet voted on a recommended budget. The numbers used here are based on the most recent proposed School Department budget.

Sources of Funds

For the General Fund, this budget forecasts revenues of \$134,048,564, 8.3% above the budgeted revenue level for FY 2025, and detailed in Enclosure (1). This rise is attributable to several factors. Foremost, the tax levy is rising by \$3,858,462, with \$2,258,462 tied to the statutory 2.5%

increase in the tax levy and the remainder tied to new growth accrued in FY 2025 and expected in FY 2026, and new billings to property owners for debt for the Charleswood School and the Hopkins School renovation. It is noteworthy that budgeted New Growth projections are down in FY 2026 but Local Receipts are expected to increase by approximately 8%.

The following additional notable changes to estimates are incorporated into this transmittal:

- The Town transferred \$4 million dollars from the Overlay account to the General Fund. Eversource LLC tax appeals were settled and the Board of Assessors has released a portion of the reserve.
- Local Receipts are budgeted up from \$6.1 million to \$6.6 million as returns on Town deposits have benefitted from the jump in interest rates, earnings, and diversification.
- Based on a review of capital proposals, funds to be drawn from available Certified Free Cash remaining are recommended to be up, from \$4.4 million in FY 2025, to \$6.5 million in FY 2026, substantially driven by \$3.2 million for a new Public Safety Radio System. As of the date of this memo, Free Cash certification is pending and should be received soon.

I note that the State Aid number is estimated to be the same as in FY 2025, based on information received by the Town at this time. Employee benefits and insurance is estimated at a 9.7% increase at this time. More firm numbers will be forthcoming on both of these within the next few months.

Uses of Funds

Town Departments were requested to provide Level Service budgets for FY 2026, and to identify any special circumstances due to regulatory and statutory requirements, community growth, and community needs that aid the most vulnerable. Departments were also requested to identify any requests for one-time expenses. The aggregated budgets resulted in a 11.1% increase and a \$3,061,844 budget shortfall (7% increase for Town, 6.4% increase for Schools). The Town Manager and Chief Financial Officer then requested that Departments reduce budgets to a maximum 1.3% increase. Reductions totalled \$1,731,843 which reflected deep cuts including:

- Holiday lights on the Common
- Town Common fountain maintenance
- Financial aid for Parks & Rec. programs
- Reduce stormwater program to bare minimum compliance with permit
- Conferences and training
- Membership dues and licenses for departments and staff
- Weekend hours at the Library
- Staff reductions
- Investments necessary for future savings and preventative facility/building maintenance

- Office equipment
- Technology support, services and consulting for all Town departments
- No new payroll system
- Beach water testing (close Sandy Beach)
- Nursing and vaccination services
- Reduced landscaping - no service at new facilities or locations (skatepark, pickleball, trails, public spaces)

Due to the severity of these reductions and the very negative impact on Town services to residents, I have recommended a budget that does not include many of the reductions listed above. The proposed budget for Town departments (non-School) retains core services and important services, but is less than level service in some areas. It is \$1,013,395 lower than the initial budget requests submitted by Town departments. The Town Manager recommended budget includes \$24,929,165 for department operating expenses, a 3.34% increase over FY 2025. The changes to Department budget requests can be discussed in greater detail at the upcoming budget review meetings.

The largest portion of the Town's budget is for Public Education, but we are one organization, with cross-departmental cooperation, services and work. It is important to note that without reductions in the Education budget or an increase in revenues that get to a balanced budget, there will be very deep service and personnel cuts on the Town side to achieve a balanced budget. It is important to note that the Town supports the Education budget too, including providing employee health insurance, workers compensation insurance, services and benefits for retirees, general insurance (property, auto, general and professional liability, etc.), financial management software, payroll services, nursing and vaccination support, water and sewer, and snow plowing.

On the positive side, a review of services this past fall and the bottom-up development of the Town budget resulted in some streamlined and consolidated services, including:

1. AED (Automatic External Defibrillator) Service - The Town has AEDs in multiple buildings and locations, and there were several contracts for outside vendor services for regular service and inspections. The Fire Department has offered to provide these necessary services in locations not serviced before, at a cost reduction of \$8,138 with an 8 year warranty.
2. Landscaping - Multiple departments were paying private landscapers to provide mowing and spring/fall cleanup at several locations throughout Town, at places not maintained by the DPW. These have now been consolidated into one landscaping contract, managed by the DPW.
3. Training - Some or all of the training expenses for some departments will be paid through the existing Human Resources Department training budget, for a cost savings of \$62,380.

The budget displays expenditures of \$135,930,228, which is \$1,881,664 more than the projected sources of funds, for a budget proposal that is not yet balanced. A summary of projected Uses of Funds is provided in Enclosure (1).

If the Town were to fund spending at the levels requested in the enclosures to this memo, the budget would:

- Sustain most municipal services at FY 2025 level
- Meet contractual obligations and specific expense inflationary costs
- Provide capital funding for necessary projects, but not at the level requested
- Build general stabilization fund balances to target levels identified in policy
- Cover expected health insurance cost increases across Town Departments, fund inflationary cost increases, and consider employee retention.

The proposed budget supports the Town's long-term fiscal health, including:

- A contribution of \$875,012 to Other (Health Care) Post Employment Benefits Fund on a tempo to achieve full funding in the early to mid 2050's.
- A contribution of \$700,000 to the Town's General Stabilization Fund, to bring that fund close to the target 5% of operating spending, as the Town budget grows at a pace that is greater than our Proposition 2.5 tax levy increase
- Funding recurring expenditures (e.g., payroll, debt) with recurring resources, rather than with one-time resources.

In last year's budget transmittal memo, the Town Manager warned:

While this recommendation provides a balanced budget proposal for FY 2025, the multi-year picture is less sanguine. With New Growth in the tax base projected to stabilize at around \$1.5 million as planning restrictions continue to limit residential development outside the Town center, it is difficult to see how the Town can continue to fund operating budget increases that are millions of dollars above the tax levy rise from the allowable 2.5% increase in the coming years. This topic has been the subject of much study and discussion by the Select Board and the Appropriation Committee. I project that a budget that is unsolvable within the limits of Proposition 2 ½ may be a year or two away.

Well, we are there now, and there are decisions to make. Options for discussion include:

1. Reduce expenditures to match revenues, in both Town and School budgets.

2. Supplement budgets with Free Cash to support one-time expenditures, town-wide events and the like, which are typically supported in operating budgets. Reduce expenditures to make up the difference.
3. Supplement budgets with Free Cash to meet level service needs only. Do so with a plan to discontinue the practice.
4. Increase revenues by a Proposition 2 ½ override, which is subject to a Town vote. This option requires an alternate budget should the override fail.

I propose to use Certified Free Cash to fund one-time expenses and community events in FY 2026 for a total of \$501,250, with offsets as follows:

1. Electronic circuit breaker: \$5,000
2. School computer lease renewal: \$200,000
3. Carpet cleaning machine: \$5,000
4. Appropriation Committee Reserve Fund: \$125,500
5. Open Space and Recreation Plan printing: \$500
6. Posted policy signs at Park & Recreation facilities: \$750
7. Electric Vehicle charger for Town facility: \$5,000
8. Marathon Weekend Celebration: \$2,500
9. Holiday lights on the Common: \$9,500
10. Senior Center kitchen equipment: \$22,500
11. Sidewalk rehab project: \$45,000
12. Household Hazardous Waste Day: \$50,000
13. Family Day: \$30,000

Items 1-9, 11 and 12 above are included in the operating budget; items 10 and 13 are not. With these offsets, the shortfall would be reduced to \$1,432,914 and the amount of Free Cash used would increase accordingly.

The Town is fortunate to have a substantial amount of Free Cash this year, with a significant amount due to the release of funds from the Overlay account and the use of ARPA funds to pay for health insurance in FY 2024. Enclosure (6) shows the General Fund expenditures in Fiscal Years 2022, 2023, and 2024. The 'Closed to Fund Balance' column shows unspent funds, which flow to Free Cash. Free Cash is not a sustainable or reliable revenue source over time.

The Select Board's adopted Financial Management Policies states:

The Town will, whenever possible, fund ongoing operating costs through ongoing operating revenue sources. This protects the Town from fluctuating service levels and avoids concern when one-time revenues are reduced or removed while still encouraging the pursuit and use of state and federal grants as a supplementary revenue source.

And

The Town shall proscribe using reserves or the stabilization funds for recurring expenditures and will limit the use of reserves to close the budget gap between revenue and operating expenses.

Tax impact is a very important concern, especially as we consider the challenges of seniors, young families, and others struggling to stay in Hopkinton. The tax impact from this budget transmittal is projected to be 7.19% on existing taxpayers. No new borrowing is proposed for FY 2026; all of the capital projects are proposed to be funded from Free Cash.

This transmittal includes a cautious recommendation on capital spending, shown in Enclosure (4). In the Pay-as-You-Go list, I recommend approval of equipment and vehicles that are necessary to sustain services, infrastructure improvements necessary to mitigate Town liability, and critical public safety communications infrastructure. The largest item proposed for funding with accumulated one-time funds is \$3.2 million for a Public Safety Radio System upgrade. The existing old system is inadequate and out of date, and if not addressed, will have major negative consequences on emergency response and public safety operations. My recommendations are the same as the Capital Improvement Committee. They have conducted a thorough review and I value their insight and the reasoning for making the hard choices. The projects not recommended are good projects, but can be deferred to future years. The five-year capital improvement plan is provided as Enclosure (5).

Conclusion:

As the budget review progresses, the Town Manager and Finance team will continue to monitor and report to the Board on the refinement of current estimates involving sources of revenue, projected expense amounts, new growth estimates, and the new meals tax.

I also want to remind senior residents of the Town's Senior Citizen Tax Relief program and the new Senior Property Tax Exemption for School Building Construction that was approved in January 2025, which will become available in FY 2026. Program information is available from the Assessor's Office in Town Hall, by phone, or on the Town website.

Finally, I would like to thank Town Staff, Department Heads, and Town Boards, Commissions, and Committees for their collaborative effort and continued support in bringing these materials to this point for consideration. The "One Town, One Solution" approach will continue to guide the ongoing dialogue involving Town residents for the further refinement of the budget leading up to the 2025 Annual Town Meeting.

Enclosures: (1) Projected Sources and Uses of Funds, FY 2026

- (2) General Fund Five Year Financial Forecasting Model
- (3) Line by Line Appropriation Summary, FY 2026
- (4) Capital Improvement Summary, FY 2026
- (5) Five Year Capital Improvement Preview, FY 2026 - 2030
- (6) General Fund Expenses, FY22 - FY24

1/16/2025 - FINAL				
Town of Hopkinton; FY 2026 General Fund Sources and Uses				
Sources of Funds	FY25 Budgeted Sources of Funds	FY26 Estimated Sources of Funds	% Chg. FY25 - FY26	Tax Impact
Levy Base	\$88,605,375	\$92,596,931	4.5%	2.29%
New Growth	\$1,733,094	\$1,600,000	-7.7%	1.62%
Debt Exclusions	\$8,254,669	\$12,040,510	45.9%	3.84%
Less - Provision for tax abatements/exemptions	\$0	\$0	0.0%	
Estimated Net Property Tax Revenue	\$98,593,138	\$106,237,440	7.8%	7.19%
Excess from Prior Fiscal Year (Cert. Free Cash)	\$5,700,036	\$8,314,419	45.9%	
State Aid	\$11,647,323	\$11,647,323	0.0%	
Less - Regional and State Program Charges	-\$416,881	-\$416,881	0.0%	
Estimated Net State Aid	\$11,230,442	\$11,230,442	0.0%	
Excise Tax, Licenses, other Local Receipts	\$6,172,867	\$6,666,696	8.0%	
Meals Tax		\$100,000	100.0%	
Cost Share from Enterprise Funds	\$799,578	\$819,567	2.5%	
Ambulance, misc. sources	\$1,255,835	\$680,000	-45.9%	
Transfer from School Stabilization	\$0	\$0	n/a	
Total Sources of Funds:	\$123,751,896	\$134,048,564	8.3%	
Uses of Funds	FY25 Budgeted Uses of Funds	FY26 Estimated Uses of Funds	% Chg. FY25 - FY26	
Tax lien administration costs	\$50,000	\$50,000	0.0%	
State funded Library spending	\$28,335	\$31,481	11.1%	
Repayment of Debt Principal and Interest	\$9,022,379	\$12,887,957	42.8%	
Deficits and Judgments	\$0	\$0	0.0%	
Snow and Ice Surge Costs	\$0	\$0	0.0%	
General Government	\$5,603,683	\$5,758,270	2.8%	
Public Safety	\$8,414,571	\$8,834,898	5.0%	
Regional Technical Vocational School	\$642,811	\$695,007	8.1%	
Hopkinton Public Schools Education	\$63,144,790	\$67,190,630	6.4%	
Special Education Reserve Fund	\$1,094,024	\$1,046,276	-4.4%	
Public Works	\$7,288,136	\$7,369,077	1.1%	
Health and Human Services	\$1,530,959	\$1,634,715	6.8%	
Culture and Recreation	\$1,285,324	\$1,332,205	3.6%	
Employee Benefits and Insurance	\$19,106,134	\$20,952,078	9.7%	
<i>Sub-Total Departmental Operating Funding</i>	<i>\$108,110,432</i>	<i>\$114,813,157</i>	<i>6.2%</i>	
Total Recurring Use of Funds	\$117,211,146	\$127,782,595		
Transfer to OPEB (post-retirement health care)	\$853,671	\$875,012	2.5%	
Transfer to Stabilization	\$700,000	\$700,000		
Town Meeting Capital Articles, free cash	\$4,421,637	\$6,572,621	48.6%	
Total Uses of Funds:	\$123,186,454	\$135,930,228	10.3%	
Surplus/Shortfall:	\$565,442	-\$1,881,664		
*Assumes FY26 borrowing of \$80 M based on school expenditure schedule				
**Assumes \$6.5 M free cash is used for Capital projects				
***Repayment of debt includes both long and short term borrowing				

Town of Hopkinton; General Fund Five Year Financial Forecasting Model

	FY25 Enacted	FY26 Plan	% Change	FY27 Forecast	FY28 Forecast	FY29 Forecast	FY30 Forecast
Levy Base	\$86,370,981	\$90,338,469		\$94,196,931	\$98,151,854	\$102,205,650	\$106,360,792
Amended prior year growth	\$73,287						
2 1/2% increase	\$2,161,107	\$2,258,462		\$2,354,923	\$2,453,796	\$2,555,141	\$2,659,020
New Growth	\$1,733,094	\$1,600,000		\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000
Overrides/(Underrides)				\$0	\$0	\$0	\$0
Debt Exclusions	\$8,254,669	\$12,040,510		\$13,711,874	\$14,847,621	\$14,431,241	\$14,101,216
Unused Levy							
Net Tax Levy	\$98,593,138	\$106,237,440		\$111,863,728	\$117,053,271	\$120,792,033	\$124,721,027
Cherry Sheet Receipts	\$11,647,323	\$11,647,323		\$12,229,689	\$12,841,174	\$13,483,232	\$14,157,394
MSBA Reimbursements	\$0	\$0		\$0	\$0	\$0	\$0
Local Receipts	\$6,172,867	\$6,666,696		\$7,000,031	\$7,350,032	\$7,717,534	\$8,103,411
Subtotal, Revenues	\$116,413,328	\$124,551,459		\$131,093,448	\$137,244,477	\$141,992,799	\$146,981,831
Add: Additional Sources							
Free Cash - operating	\$0			\$0	\$0	\$0	\$0
Free Cash - capital/other	\$5,700,036	\$8,314,419		\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
Enterprise - Indirect Costs	\$799,578	\$819,567		\$840,057	\$861,058	\$882,585	\$904,649
Overlay Surplus	\$0			\$0	\$0	\$0	\$0
General Stabilization Fund	\$0	\$0		\$0	\$0	\$0	\$0
School Stabilization Fund		\$0					
Other	\$1,255,835	\$680,000		\$653,414	\$651,154	\$648,942	\$614,458
Meals Tax		\$100,000		\$100,000	\$100,000	\$100,000	\$100,000
Unused Capital Balances							
Subtotal	\$7,755,449	\$9,913,986		\$5,593,471	\$5,612,212	\$5,631,527	\$5,619,107
Less:							
Prov for Abatements/Exemptions		\$0		\$0	\$0	\$0	\$0
Cherry sheet offsets	-\$28,335	-\$31,481		-\$32,715	-\$33,997	-\$35,330	-\$36,715
Snow & Ice		\$0		\$0	\$0	\$0	\$0
Cherry Sheet charges	-\$416,881	-\$416,881		-\$437,725	-\$459,611	-\$482,592	-\$506,721
Tax title	-\$50,000	-\$50,000		-\$50,000	-\$50,000	-\$50,000	-\$50,000
Deficits & Judgements		\$0		\$0	\$0	\$0	\$0
Debt Service	-\$9,022,379	-\$12,887,957		-\$15,676,499	-\$16,586,394	-\$16,021,746	-\$15,587,944
Parks Enterprise Subsidy	\$0	\$0		\$0	\$0	\$0	\$0
Other	\$0	\$0		\$0	\$0	\$0	\$0
Subtotal	-\$9,517,595	-\$13,386,319		-\$16,196,939	-\$17,130,003	-\$16,589,668	-\$16,181,381
Net Sources avail. for Approp	\$114,651,182	\$121,079,126		\$120,489,979	\$125,726,686	\$131,034,657	\$136,419,558
Expenditures By Category:	FY25 Enacted	FY26 Plan	% Change	FY27 Forecast	FY28 Forecast	FY29 Forecast	FY30 Forecast
General Government	\$5,603,683	\$5,758,270	2.8%	\$5,959,810	\$6,168,403	\$6,384,297	\$6,607,748
Public Safety	\$8,414,571	\$8,834,898	5.0%	\$9,144,119	\$9,464,163	\$9,795,409	\$10,138,249
Education	\$63,787,601	\$67,885,637	6.4%	\$71,279,919	\$74,843,915	\$78,586,111	\$82,515,416
Special Education Reserve Fund	\$1,094,024	\$1,046,276	-4.4%	\$1,094,024	\$1,094,024	\$1,094,024	\$1,094,024
Public Works	\$7,288,136	\$7,369,077	1.1%	\$7,626,995	\$7,893,940	\$8,170,227	\$8,456,185
Human Services	\$1,530,959	\$1,634,715	6.8%	\$1,691,930	\$1,751,148	\$1,812,438	\$1,875,873
Culture & Recreation	\$1,285,324	\$1,332,205	3.6%	\$1,378,833	\$1,427,092	\$1,477,040	\$1,528,736
Employee Benefits & Insurance	\$19,106,134	\$20,952,078	9.7%	\$20,952,078	\$22,628,244	\$24,438,504	\$26,393,584
Subtotal, Omnibus Budget	\$108,110,432	\$114,813,157		\$119,127,708	\$125,270,929	\$131,758,050	\$148,748,064
Articles - non-capital							
Articles - capital	\$4,421,637	\$6,572,621		\$9,724,406	\$9,318,683	\$13,753,211	\$6,737,221
Transfer to Stabilization Fund(s)	\$700,000	\$700,000		\$700,000	\$735,000	\$771,750	\$810,338
Transfer to OPEB Trust	\$853,671	\$875,012		\$896,888	\$919,310	\$942,293	\$965,850
Total Expenditures	\$114,085,740	\$122,960,790		\$130,449,001	\$136,243,922	\$147,225,304	\$157,261,472
Surplus (Shortfall)	\$565,442	-\$1,881,664		-\$9,959,022	-\$10,517,235	-\$16,190,646	-\$20,841,914

Town of Hopkinton; Departmental Detail Budgets, FY 2026

		(A) FY25 Enacted	(B) FY26 Dept Requests	(C) FY26 Town Mgr. Recommend	(A to C) \$ Chg. FY25- 26	(A to C) % Chg. FY25-26
<u>FUND 1000: GENERAL FUND</u>						
<u>General Government</u>						
122 Select Board						
1001222	Expenses	2,000	500	0	-2,000	-100.0%
	Total	2,000	500	0	-2,000	-100.0%
123 Town Manager						
1001231	Personal Services	560,461	565,086	565,086	4,625	0.8%
1001232	Expenses	30,300	40,100	25,700	-4,600	-15.2%
	Total	590,761	605,186	590,786	25	0.0%
131 Appropriation Committee						
1001312	Expenses	500	500	500	0	0.0%
131201	Reserve Fund	125,000	125,000	125,000	0	0.0%
	Total	125,500	125,500	125,500	0	0.0%
133 Accounting, Procurement, Grants						
1001351	Personal Services	280,355	268,462	268,462	-11,893	-4.2%
1001352	Expenses	35,500	20,850	20,150	-15,350	-43.2%
	Total	315,855	289,312	288,612	-27,243	-8.6%
135 Finance						
1001331	Personal Services	681,600	696,506	696,506	14,907	2.2%
1001332	Expenses	102,435	115,335	107,250	4,815	4.7%
1001333	Appraisal Services	173,000	168,000	163,000	-10,000	-5.8%
	Total	957,035	979,841	966,756	9,722	1.0%
151 Legal						
1001512	Legal Counsel	311,069	313,500	313,500	2,431	0.8%
	Total	311,069	313,500	313,500	2,431	0.8%
152 Human Resources						
1001521	Personal Services	290,271	268,107	268,107	-22,164	-7.6%
1001522	Compensation Contingency	375,000	500,000	500,000	125,000	33.3%
152200	Expenses	124,612	124,612	124,612	0	0.0%
	Total	789,883	892,719	892,719	102,836	13.0%
155 Information Technology						
1001551	Personal Services	403,294	466,178	420,178	16,884	4.2%
1001552	Expenses	757,117	831,570	825,205	68,088	9.0%
	Total	1,160,411	1,297,748	1,245,383	84,972	7.3%
161 Town Clerk						
1001611	Personal Services	175,411	178,237	178,237	2,826	1.6%
1001612	Expenses	15,530	15,255	15,255	-275	-1.8%
	Total	190,941	193,492	193,492	2,551	1.3%
162 Election & Registration						
1001621	Personal Services	23,781	7,229	7,229	-16,552	-69.6%
1001622	Expenses	36,250	20,000	20,000	-16,250	-44.8%
	Total	60,031	27,229	27,229	-32,802	-54.6%
170 Land Use, Planning & Permitting						
1001701	Personal Services	561,400	673,261	638,336	76,936	13.7%
1001702	Expenses	55,827	66,543	48,758	-7,069	-12.7%
	Total	617,227	739,804	687,094	69,867	11.3%

Town of Hopkinton; Departmental Detail Budgets, FY 2026

		(A) FY25 Enacted	(B) FY26 Dept Requests	(C) FY26 Town Mgr. Recommend	(A to C) \$ Chg. FY25- 26	(A to C) % Chg. FY25-26
177	Green Committee					
1001707	Expenses	5,000	5,000	5,000	0	0.0%
	Total	5,000	5,000	5,000	0	0.0%
173	Open Space Committee					
1001732	Expenses	15,200	15,200	15,200	0	0.0%
	Total	15,200	15,200	15,200	0	0.0%
187	Trail Committees					
1001872	Upper Charles Tr. Comm. Expenses	54,000	0	0	-54,000	-100.0%
1001873	Trails Coord. Mgt. Comm. Expenses	30,000	30,000	30,000	0	0.0%
	Total	84,000	30,000	30,000	-54,000	-64.3%
192	Town Hall					
1001922	Expenses	8,270	9,000	8,000	-270	-3.3%
	Total	8,270	9,000	8,000	-270	-3.3%
199	Other General Government					
	Electronic Voting	10,000	15,000	15,000	10,000	100.0%
203998	Public Relations	60,000	55,000	55,000	-5,000	-8.3%
203999	Town Reports	5,000	3,500	3,500	-1,500	-30.0%
204999	Audit	48,000	48,000	48,000	0	0.0%
205999	Transfer: Water Ent., Fire Prot.	247,500	247,500	247,500	0	0.0%
	Total	370,500	369,000	369,000	3,500	0.9%
1	Total General Government	5,603,682	5,893,031	5,758,270	159,588	2.8%

Public Safety

210	Police					
1002101	Personal Services	3,378,931	3,517,870	3,517,870	138,939	4.1%
1002102	Expenses	189,506	209,383	199,338	9,832	5.2%
1002172	Auxiliary Police Expenses	0			0	0.0%
	Total	3,568,437	3,727,253	3,717,208	148,771	4.2%
214	Communications					
1002141	Personal Services	815,754	898,003	890,716	74,962	9.2%
1002142	Expenses	56,935	50,150	41,150	-15,785	-27.7%
	Total	872,689	948,153	931,866	59,177	6.8%
220	Fire					
1002201	Personal Services	3,604,001	3,895,150	3,780,539	176,537	4.9%
1002202	Expenses	319,000	342,819	352,819	33,819	10.6%
	Total	3,923,001	4,237,970	4,133,358	210,357	5.4%
244	Sealer of Weights & Measures					
1002441	Personal Services	3,701	3,701	3,701	0	0.0%
1002442	Expenses	1,300	1,300	1,300	0	0.0%
	Total	5,001	5,001	5,001	0	0.0%
292	Animal Control					
1002921	Personal Services	38,743	41,865	41,865	3,122	8.1%
1002922	Expenses	6,700	5,600	5,600	-1,100	-16.4%
	Total	45,443	47,465	47,465	2,022	4.4%
2	Total Public Safety	8,414,571	8,965,841	8,834,898	420,327	5.0%

Education

300 Hopkinton Public Schools

Town of Hopkinton; Departmental Detail Budgets, FY 2026

		(A) FY25 Enacted	(B) FY26 Dept Requests	(C) FY26 Town Mgr. Recommend	(A to C) \$ Chg. FY25- 26	(A to C) % Chg. FY25-26
300	Hopkinton Public Schools	63,144,790	67,190,630	67,190,630	4,045,840	6.4%
301	Hopkinton Public Schools			0	0	0.0%
	Total	63,144,790	67,190,630	67,190,630	4,045,840	6.4%
800	Regional Technical Vocational School					
800	Regional Schools	642,811	695,007	695,007	52,197	8.1%
	Total	642,811	695,007	695,007	52,197	8.1%
3	Total Education	63,787,601	67,885,637	67,885,637	4,098,037	6.4%
	<u>Public Works</u>					
410	Engineering & Facilities					
1004101	Personal Services	444,587	465,868	445,747	1,160	0.3%
1004102	Expenses	1,098,965	1,192,436	1,181,609	82,644	7.5%
	Total	1,543,552	1,658,304	1,627,356	83,804	5.4%
420	Public Works Administration					
1004211	Personal Services	538,912	620,078	620,078	81,166	15.1%
	Total	538,912	620,078	620,078	81,166	15.1%
422	Highway					
1004221	Personal Services	1,100,730	1,008,569	1,008,569	-92,161	-8.4%
1004222	Expenses	827,375	778,334	760,994	-66,381	-8.0%
10042221	Sidewalk Maintenance	55,000	55,000	55,000	0	0.0%
10042222	Pavement Management	523,044	900,000	700,000	176,956	33.8%
10042223	Stormwater System	370,000	370,000	300,000	-70,000	-18.9%
10042225	Parks & Rec. Facility Support	0	0	0	0	0.0%
10042224	Lake Maspenock Weed Control	60,000	0	0	-60,000	-100.0%
	Total	2,936,149	3,111,903	2,824,563	-111,586	-3.8%
423	Snow & Ice					
1004232	Snow & Ice Control	350,000	606,327	350,000	0	0.0%
	Total	350,000	606,327	350,000	0	0.0%
424	Street Lighting					
1004242	Street Lights	33,000	40,000	40,000	7,000	21.2%
	Total	33,000	40,000	40,000	7,000	21.2%
426	Traffic Control					
1004262	Traffic Lights	27,500	27,500	27,500	0	0.0%
	Total	27,500	27,500	27,500	0	0.0%
427	Tree Warden					
1004271	Personal Services	0	0	0	0	0.0%
1004272	Expenses	250,685	340,185	258,685	8,000	3.2%
	Total	250,685	340,185	258,685	8,000	3.2%
429	Other Storm Control					
1004292	Storm Control	20,000	20,000	20,000	0	0.0%
	Total	20,000	20,000	20,000	0	0.0%
433	Waste Collection & Disposal					
433102	Recycling Salaries	0	0	0	0	0.0%
433206	Rubbish Collection/Disposal	645,400	661,500	661,500	16,100	2.5%
433207	Rubbish Disposal	444,150	390,656	390,656	-53,494	-12.0%
433208	Recycling Expense	5,000	5,000	5,000	0	0.0%
433209	Recycling Collection/Disposal	432,600	482,540	482,540	49,940	11.5%

Town of Hopkinton; Departmental Detail Budgets, FY 2026

		(A) FY25 Enacted	(B) FY26 Dept Requests	(C) FY26 Town Mgr. Recommend	(A to C) \$ Chg. FY25- 26	(A to C) % Chg. FY25-26
433210	Household Hazardous Waste	59,989	60,000	60,000	11	0.0%
	Total	1,587,139	1,599,696	1,599,696	12,557	0.8%
491	Cemetery Commission					
1004911	Personal Services	0	0	0	0	0.0%
1004912	Expenses	1,200	1,200	1,200	0	0.0%
	Total	1,200	1,200	1,200	0	0.0%
4	Total Public Works	7,288,136	8,025,193	7,369,077	80,941	1.1%
	<u>Health and Human Services</u>					
511	Health Services					
1005111	Personal Services	410,374	497,417	484,092	73,717	18.0%
1005112	Expenses	88,860	97,460	86,060	-2,800	-3.2%
	Total	499,234	594,877	570,152	70,917	14.2%
541	Senior Center					
1005411	Personal Services	499,555	532,057	532,057	32,501	6.5%
1005412	Expenses	46,925	47,525	46,100	-825	-1.8%
	Total	546,480	579,582	578,157	31,676	5.8%
542	Youth & Family Services					
1005421	Personal Services	241,796	241,525	241,525	-271	-0.1%
1005422	Expenses	106,882	106,882	106,882	0	0.0%
	Total	348,678	348,407	348,407	-271	-0.1%
543	Veterans Services					
543100	Veterans District	60,067	61,000	61,000	933	1.6%
543211	Veterans Service Benefits	75,000	75,000	75,000	0	0.0%
543212	Veterans Supplies	1,500	2,000	2,000	500	33.3%
	Total	136,567	138,000	138,000	1,433	1.0%
5	Total Health & Human Services	1,530,959	1,660,865	1,634,715	103,756	6.8%
	<u>Culture and Recreation</u>					
610	Library					
1006101	Personal Services	935,757	973,662	973,662	37,904	4.1%
1006102	Expenses	56,145	88,750	75,925	19,780	35.2%
	Total	991,902	1,062,412	1,049,587	57,684	5.8%
630	Parks and Recreation					
1006301	Personal Services	223,322	232,467	232,467	9,145	4.1%
1006302	Expenses	37,100	69,752	47,152	10,052	27.1%
	Rec Facility Debt Service	0	0	0	0	0.0%
	Total	260,422	302,219	279,619	19,197	7.4%
691	Historic Commission					
1006912	Expenses	1,000	1,000	1,000	0	0.0%
	Total	1,000	1,000	1,000	0	0.0%
692	Celebrations					
1006922	Memorial Day	2,000	2,000	2,000	0	0.0%
	Total	2,000	2,000	2,000	0	0.0%
692	Townwide Celebration - Hopkinton Day					
1006923	Expenses	30,000	30,000	0	-30,000	0.0%
	Total	30,000	30,000	0	-30,000	-100.0%
6	Total Culture & Recreation	1,285,324	1,397,630	1,332,205	46,881	3.6%
	<u>Debt Service</u>					

Town of Hopkinton; Departmental Detail Budgets, FY 2026

		(A) FY25 Enacted	(B) FY26 Dept Requests	(C) FY26 Town Mgr. Recommend	(A to C) \$ Chg. FY25- 26	(A to C) % Chg. FY25-26
700	Debt Service					
700301	Retirement of Debt	7,114,757	11,991,778	11,991,778	4,877,021	68.5%
700302	Long Term Interest	1,766,622			-1,766,622	-100.0%
700303	Short Term Interest	141,000	896,179	896,179	755,179	0.0%
7	Total Debt Service	9,022,379	12,887,957	12,887,957	3,865,578	42.8%
	<u>Employee Benefits&Insurance</u>					
8	Total Employee Benefits & Insurance	19,106,134	20,952,078	20,952,078	-19,106,134	-100.0%
	Total General Fund Spending	116,038,787	127,668,232	126,654,838	-10,331,027	-8.9%

FUND 2400: COMMUNITY PRESERVATION

193	CPA Administration					
19301	Personal Services	13,676	14,418	14,418	742	5.4%
19302	Expenses	70,210	69,469	69,469	-741	-1.1%
	Total	83,886	83,887	83,887	1	0.0%
700	Debt Service					
19303	Retirement of Debt	115,000	235,000	235,000	120,000	104.3%
19304	Long Term Interest	34,544	54,184	54,184	19,640	56.9%
	Total	149,544	289,184	289,184	139,640	93.4%
	Total Community Preservation	233,430	373,071	373,071	139,641	59.8%

FUND 6000: SEWER ENTERPRISE

	Direct Costs					
440	Sewer					
4401	Personal Services	185,629	192,252	192,252	6,623	3.6%
4402	Expenses	973,550	1,155,529	1,155,529	181,979	18.7%
	Total	1,159,179	1,347,781	1,347,781	188,602	16.3%
700	Debt Service					
4403	Retirement of Debt	818,203	738,536	738,536	-79,667	-9.7%
4404	Long Term Interest	114,116	120,695	85,588	-28,528	-25.0%
	Total	932,319	859,230	824,124	-108,195	-11.6%
	Appropriation	2,091,498	2,207,011	2,171,905	80,407	3.8%
	Indirect Costs					
4410	Employee Benefits & Pensions	334,113			-334,113	-100.0%
4411	Shared Employees	0	0	0	0	0.0%
4412	Shared Facility	0	0	0	0	0.0%
4413	Other (Workers comp)	0	0	0	0	0.0%
	Indirect Cost Total	334,113	0	0	-334,113	-100.0%
	Total Sewer Enterprise	2,425,611	2,207,011	2,171,905	-253,706	-10.5%

FUND 6100: WATER ENTERPRISE

	Direct Costs					
450	Water					
4501	Personal Services	484,571	491,745	491,745	7,174	1.5%
4502	Expenses	1,145,600	1,089,674	1,089,674	-55,926	-4.9%
	Total	1,630,171	1,581,419	1,581,419	-48,752	-3.0%
700	Debt Service					

Town of Hopkinton; Departmental Detail Budgets, FY 2026

		(A) FY25 Enacted	(B) FY26 Dept Requests	(C) FY26 Town Mgr. Recommend	(A to C) \$ Chg. FY25- 26	(A to C) % Chg. FY25-26
4503	Retirement of Debt	535,079	413,393	413,393	-121,686	-22.7%
4505	Long Term Interest	196,104	112,238	164,078	-32,026	-16.3%
	Total	731,183	525,631	577,471	-153,712	-21.0%
	Appropriation	2,361,354	2,107,050	2,158,890	-202,464	-8.6%
	Indirect Costs					
4509	Employee Benefits & Pensions	445,962			-445,962	-100.0%
4510	Shared Employees	0	0	0	0	0.0%
4511	Shared Facility	0	0	0	0	0.0%
4512	Other (Workers comp)	0	0	0	0	0.0%
	Total	445,962	0	0	-445,962	-100.0%
	Total Water Enterprise	2,807,316	2,107,050	2,158,890	-648,426	-23.1%
Appropriation Summary*						
	Fund 1000: General Fund Spending	116,038,787	127,668,232	126,654,838	-10,331,027	-8.9%
	Fund 2400: Community Preservation	233,430	373,071	373,071	139,641	59.8%
	Fund 6000: Sewer Enterprise	2,425,611	2,207,011	2,171,905	-253,706	-10.5%
	Fund 6100: Water Enterprise	2,807,316	2,107,050	2,158,890	-648,426	-23.1%
	Total	121,505,144	132,355,364	131,358,704	-11,093,518	-9.1%

[illegible]

Town of Hopkinton Five Year Capital DRAFT Plan FY 2026-2030

		<u>Department</u>	<u>General Fund Project</u>	<u>FY2026 Pre-Approval</u>	<u>FY2027 Ideas (Not Approved)</u>	<u>FY2028 Ideas (Not Approved)</u>	<u>FY2029 Ideas (Not Approved)</u>	<u>FY2030 Ideas (Not Approved)</u>	<u>FY2031 Ideas (Not Approved)</u>	<u>FY26 - FY31</u>
123	1	Town Manager	Community Requests		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
155	1	Info. Technology	End User Computer Hardware Refresh	\$56,950	\$59,000	\$61,000	\$62,000	\$66,000	\$70,000	\$374,950
155	2	Info. Technology	Multi Function Printer Cyclical Replacement (2)	removed		\$28,000		\$30,000		\$58,000
155	3	Info. Technology	Core Server & Data Center Upgrades	\$0	\$55,000			\$0	\$80,000	\$135,000
210	1	Police	Patrol Cruiser Replacment (3)	\$230,338	\$244,158	\$258,808	\$274,336	\$290,196	\$310,000	\$1,607,836
210	2	Police	Police Station Office Expansion			\$100,000				\$100,000
214	1	Communications	Public Safety Radio System Upgrade	\$3,200,000						\$3,200,000
214	2	Communications	Public Safety Portable Radios	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$330,000
220	1	Fire	Mechanical Ventilators (Ambulance Fund)	\$38,925						\$38,925
220	2	Fire	Ambulance (A-2) Replacement				\$600,000			\$600,000
220	3	Fire	Vehicle (C-2 & C-4) Replacement, 2 Ford Explorer		\$150,000					\$150,000
220	4	Fire	Replace Cardiac Monitors (Ambulance Fund)		\$263,373					\$263,373
220	5	Fire	Addition to Fire Station 2			\$3,000,000				\$3,000,000
220	6	Fire	Vehicle (B-6) Replacement			\$100,000				\$100,000
300	1	Public Schools	HVAC, Large Air Handling Units	\$735,000		\$550,000	\$1,025,000	\$725,000		\$3,035,000
300	2	Public Schools	Building and Grounds Equipment/Vehicles		\$42,000	\$80,000				\$122,000
300	3	Public Schools	Adaptive Playground (CPC Funding)	\$1,243,000						\$1,243,000
300	4	Public Schools	Systemwide Technology Upgrades	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
300	6	Public Schools	Campus-Sewer Cover/Irrigation/Court Painting	\$60,000						\$60,000
300	7	Public Schools	Roof Replacement						\$3,737,500	\$3,737,500
300	8	Public Schools	Loop Road/Sidewalk/Parking Lot Campus Paving		\$1,500,000					\$1,500,000
300	9	Public Schools	Cafeteria Kitchen/Severy		\$1,500,000	\$1,500,000				\$3,000,000
300	10	Public Schools	Store Front (Entry Doors)	\$200,000						\$200,000
300	11	Public Schools	Keefe Tech (placeholder)				\$9,000,000			\$9,000,000
410	1	Facilities	Town Hall Boiler Replacement		\$100,000					\$100,000
410	2	Facilities	Senior Center Dining Facility Expansion		\$265,000					\$265,000
410	3	Facilities	Police Station Condensing Unit (Union concern)	\$200,000	\$800,000					\$1,000,000
410	4	Facilities	Fruit St. Garage Repairs		\$250,000					\$250,000
410	5	Facilities	Fire Station bathrooms and flooring upgrade (Union concern)	\$115,000						\$115,000
410	6	Facilities	Senior Center Condensing Units		\$500,000					\$500,000
410	7	Facilities	Fire Main - Envelope Repairs			\$150,000				\$150,000
410	9	Facilities	Multiple Equipment Replacement at Senior Center		\$40,875	\$40,875	\$40,875	\$40,875		\$163,500
410	10	Facilities	Replace Antifreeze Sr Center Sprinkler System	\$50,000						\$50,000
420	1	Public Works	Roadway Improvement - DiCarlo, Barbara, Peppercorn	\$600,000						\$600,000
420	2	Public Works	Replace Dump Truck (S-8)	\$411,000						\$411,000
420	3	Public Works	Replace Trackless Tractor (S-18)	\$245,800						\$245,800
420	4	Public Works	Drainage Improvement - Claflin Place	\$275,000						\$275,000
420	5	Public Works	Superduty Dump (S-24) INT 7600 body only replacement	\$125,000						\$125,000
420	6	Public Works	Pavement Management Plan Update	\$50,000						\$50,000
420	7	Public Works	Mt Auburn Cemetery "1899 building" repairs (CPC funding)	\$132,960						\$132,960
420	8	Public Works	Replace Trackless Tractor (S-19)		\$255,000					\$255,000
420	9	Public Works	Superduty Dump (S-4) INT 7600 Replacement		\$300,000					\$300,000
420	10	Public Works	Drainage Improvement (NPDES Compliance) - BMPs Lake Whitehall		\$250,000					\$250,000
420	11	Public Works	Roadway-Briarcliff, Wild, Thayer Hts, Hemlock		\$885,000					\$885,000
420	12	Public Works	Town-Wide Traffic Study		\$150,000					\$150,000
420	13	Public Works	Culvert & drainage improvements - Chestnut St		\$750,000					\$750,000
420	14	Public Works	Grist Mill Dam (North Mill St) rehabilitation		\$450,000					\$450,000
420	15	Public Works	NPDES MS4 Stormwater Catchment Investigations		\$275,000					\$275,000
420	16	Public Works	Replace Hot Box w/ Tow Behind Hot Box		\$100,000					\$100,000
420	17	Public Works	Replace Explorer (Car 1)		\$70,000					\$70,000
420	18	Public Works	Replace Ford F-550 Dump Truck (S-12)		\$135,000					\$135,000
420	19	Public Works	Replace Loader (L-11)			\$270,000				\$270,000
420	20	Public Works	Drainage Improvement - Wood St (near 360)			\$250,000				\$250,000
420	21	Public Works	Roadway/Stormwater - E Main, Curtis Rd			\$1,750,000				\$1,750,000
420	22	Public Works	Stormwater improvement - Cedar St			\$475,000				\$475,000

Town of Hopkinton Five Year Capital DRAFT Plan FY 2026-2030										
		Department	General Fund Project	FY2026 Pre-Approval	FY2027 Ideas (Not Approved)	FY2028 Ideas (Not Approved)	FY2029 Ideas (Not Approved)	FY2030 Ideas (Not Approved)	FY2031 Ideas (Not Approved)	FY26 - FY31
420	23	Public Works	Superduty Dump (S-6) INT 7600 Replacement				\$415,000			\$415,000
420	24	Public Works	Replace Ford F-350 (S-20)				\$135,000			\$135,000
420	25	Public Works	Stormwater - W Main, Lake Maspenock Area (engineering)				\$250,000			\$250,000
420	26	Public Works	Paving - Valleywood neighborhood				\$900,000			\$900,000
420	27	Public Works	Bloods Pond Dam (South Mill St) rehabilitation				\$761,000			\$761,000
420	28	Public Works	Replace Bomag Roller				\$35,000			\$35,000
420	29	Public Works	Replace Explorer (S1)					\$75,000		\$75,000
420	30	Public Works	Replace Vactor Truck (S-17)					\$600,000		\$600,000
420	31	Public Works	Replace Peterbilt 348 Dump Truck (S-25)					\$270,000		\$270,000
420	32	Public Works	Drainage Improvement - Hawthorne Lane					\$65,000		\$65,000
420	33	Public Works	Paving - Hawthorne Lane & Whitmore					\$275,000		\$275,000
420	34	Public Works	Paving - Fruit & Wood St					\$2,000,000		\$2,000,000
420	35	Public Works	Grove Street sidewalk & intersection improvements					\$535,150		\$535,150
420	36	Public Works	Mt Auburn Cementery expansion					\$1,000,000		\$1,000,000
420	37	Public Works	Superduty Dump (S-24) INT 7600 Replacement					\$430,000		\$430,000
420	38	Public Works	Replace stump grinder					\$80,000		\$80,000
420	39	Public Works	Replace Peterbilt 10-wheel Dump Truck (S-7)						\$300,000	\$300,000
420	40	Public Works	Replace Dump Truck (S-5)						\$425,000	\$425,000
420	41	Public Works	Drainage Main Replacement - West Main Street (construction)						\$1,500,000	\$1,500,000
420	42	Public Works	Roadway improvement - Woody Island and Twin Island						\$900,000	\$900,000
420	43	Public Works	Sidewalk connection Senior Center to Main Street along Mayhew						\$450,000	\$450,000
630	1	Parks and Recs	Sandy Beach Parking Lot	\$472,108						\$472,108
630	1	Parks and Recs	EMC Park driveway (EMC Parking Lot Pavement)		\$80,000	\$450,000				\$530,000
				\$8,596,081	\$9,724,406	\$9,318,683	\$13,753,211	\$6,737,221	\$8,027,500	\$56,157,102
Water Enterprise Fund 6100										
6100	1	Water Enterprise	Vehicle Ford utility pickup W1	\$70,000						\$70,000
6100	2	Water Enterprise	Vehicle Ford utility pickup W3	\$95,000						\$95,000
6100	3	Water Enterprise	Town-wide Flushing Program (to address discolored water)	\$100,000						\$100,000
6100	4	Water Enterprise	Vehicle Ford utility pickup W9	\$190,000						\$190,000
6100	5	Water Enterprise	MWRA connection (engineering & permitting)	\$375,000						\$375,000
6100	6	Water Enterprise	Grove St Tank (design)	\$250,000						\$250,000
6100	7	Water Enterprise	MWRA build-out (engineering, permitting, construction - partial)		\$12,475,000					\$12,475,000
6100	8	Water Enterprise	Grove St Tank (construction)		\$2,400,000					\$2,400,000
6100	9	Water Enterprise	Water Main Replacement - East Main St (construction)		\$1,300,000					\$1,300,000
6100	10	Water Enterprise	Water Main Replacement - Fruit St & Wood St (engineering)			\$400,000				\$400,000
6100	11	Water Enterprise	Vehicle Dump Truck Replacement (W6)			\$90,000				\$90,000
6100	12	Water Enterprise	MWRA build-out (construction)				\$12,475,000			\$12,475,000
6100	13	Water Enterprise	Water Service updates - Pleasant St				\$800,000			\$800,000
6100	14	Water Enterprise	Replace Chevy Truck (W7)				\$70,000			\$70,000
6100	15	Water Enterprise	Water Main Replacement - West Main St (engineering)					\$250,000		\$250,000
6100	16	Water Enterprise	Water Main Replacement - Fruit St & Wood St (construction)					\$1,900,000		\$1,900,000
6100	17	Water Enterprise	Replace Chevy truck (W-4)						\$85,000	\$85,000
6100	18	Water Enterprise	Fruit Street well building renovation (windows, repointing)						\$300,000	\$300,000
				\$1,080,000	\$16,175,000	\$490,000	\$13,345,000	\$2,150,000	\$385,000	\$33,625,000
Sewer Enterprise Fund 6000										
6100	1	Sewer Enterprise	WWTF screen system replacement (Required by DEP)	\$465,000						\$465,000
6100	2	Sewer Enterprise	Main Replacement Design - Wood Street & vicinity	\$350,000						\$350,000
6100	3	Sewer Enterprise	WWTF safety and control upgrades (Req'd. by DEP)		\$70,000					\$70,000
6100	4	Sewer Enterprise	SSES - West Main St Pump Station tributary		\$250,000					\$250,000
6100	5	Sewer Enterprise	Main Replacement Construction - Wood St & vicinity			\$2,000,000				\$2,000,000
6100	6	Sewer Enterprise	Sewer System Evaluation Survey (SSES) - West Main St			\$250,000				\$250,000
6100	7	Sewer Enterprise	Sewer Main Replacement - Saddle Hill Rd (engineering)				\$330,000			\$330,000
6100	8	Sewer Enterprise	WWTF safety grate retrofit				\$33,000			\$33,000

Town of Hopkinton Five Year Capital DRAFT Plan FY 2026-2030

		<u>Department</u>	<u>General Fund Project</u>	<u>FY2026 Pre-Approval</u>	<u>FY2027 Ideas (Not Approved)</u>	<u>FY2028 Ideas (Not Approved)</u>	<u>FY2029 Ideas (Not Approved)</u>	<u>FY2030 Ideas (Not Approved)</u>	<u>FY2031 Ideas (Not Approved)</u>	<u>FY26 - FY31</u>
6100	9	Sewer Enterprise	Main Replacement - Saddle Hill Rd (may need phasing)					\$2,900,000		\$2,900,000
6100	10	Sewer Enterprise	Sewer Main Replacement - West Main St (engineering)					\$250,000		\$250,000
6100	11	Sewer Enterprise	Replace pickup truck (E1)						\$85,000	\$85,000
6100	12	Sewer Enterprise	Sewer Main Replacement - West Main Street (construction)						\$2,000,000	\$2,000,000
6100	13	Sewer Enterprise	Sewer System Evaluation Survey (SSES) - Charlesview neighborhood						\$210,650	\$210,650
				\$815,000	\$320,000	\$2,250,000	\$363,000	\$3,150,000	\$2,295,650	\$6,898,000

TOWN OF HOPKINTON**GENERAL FUND (1000)****GENERAL GOVERNMENT**

122 SELECTMEN

1001222 SELECTMEN EXPENSES

123 TOWN MANAGER

1001231 TOWN MANAGER PERS SVCS

1001232 TOWN MANAGER EXPENSES

131 APPROPRIATION COMMITTEE

1001312 RESERVE FUND

133 FINANCE ACCOUNTING

1001331 FINANCE ACCOUNTING PER

1001332 FINANCE ACCOUNTING EXP

135 FINANCE DIRECTOR/CFO

1001351 FINANCE ADMIN PERS SVCS

1001352 FINANCE ADMIN EXPENSES

158 TAX TITLE

1001582 TAX TITLE EXPENSE

151 LAW DEPARTMENT

1001512 LAW DEPARTMENT EXP

152 HUMAN RESOURCES

1001521 HUMAN RES PERS SV

1001521 HUMAN RES COMPENSATION CO

1001522 HUMAN RESOURCES EXPENS

155 INFORMATION TECHNOLOGY

1001551 INFORMATION TECH PERS

1001552 INFORMATION TECH EXPEN

161 TOWN CLERK

1001611 TOWN CLERK PERS SVCS

1001612 TOWN CLERK EXPENSES

162 ELECTION AND REGISTRATION

1001621 ELECTION REG PERS SVCS

1001622 ELECTION REG EXPENSES

170 LAND USE

1001701 LAND USE PERS SVCS

1001702 LAND USE EXPENSES

171 CONSERVATION COMMISSION

1001712 CONS COMM EXP

173 OPEN SPACE PRESERVATION CO

1001732 OPEN SPACE PR COMM EXP

177 SUSTAINABLE GREEN COMMITTEE

Budget Basis - Fiscal Year 2024

<u>ORIGINAL</u> <u>BUDGET</u>	<u>FINAL</u> <u>BUDGET</u>	<u>EXPENDITURES</u>	<u>CLOSED</u> <u>TO FUND</u> <u>BALANCE</u>	<u>%</u> <u>EXP</u>
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Budget Basis - Fiscal Year 2023

<u>ORIGINAL</u> <u>BUDGET</u>	<u>FINAL</u> <u>BUDGET</u>	<u>EXPENDITURES</u>	<u>CLOSED</u> <u>TO FUND</u> <u>BALANCE</u>	<u>%</u> <u>EXP</u>
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Budget Basis - Fiscal Year 2022

<u>ORIGINAL</u> <u>BUDGET</u>	<u>FINAL</u> <u>BUDGET</u>	<u>EXPENDITURES</u>	<u>CLOSED</u> <u>TO FUND</u> <u>BALANCE</u>	<u>%</u> <u>EXP</u>
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2,000	2,000	0	2,000	0	2,000	2,000	0	2,000	0	2,000	2,000	0	2,000	0
505,678	570,384	570,297	87	100	479,237	481,237	452,635	28,602	94	452,453	431,453	431,114	339	99
20,300	20,300	19,177	1,123	95	32,300	30,300	25,169	5,131	83	31,300	92,850	85,958	6,892	93
125,000	125,000	220	124,780	0	125,000	125,000	0	125,000	0	125,500	125,500	210	125,290	0
276,078	276,078	272,281	3,797	99	223,366	223,366	207,857	15,518	93	234,513	234,513	200,474	34,039	85
35,500	35,500	16,692	18,808	47	27,000	27,000	20,854	6,136	77	28,200	37,092	47,306	-10,215	128
686,680	686,680	627,930	58,750	81	648,498	657,150	633,675	14,823	99	658,720	664,719	611,443	53,278	92
284,585	339,585	227,782	111,803	67	275,285	330,285	334,102	4,835	98	277,785	278,385	201,089	77,296	72
26,000	26,000	1,539	24,461	6	26,000	26,000	4,291	21,709	16	26,000	26,000	3,465	22,535	16
297,959	317,959	268,161	49,798	84	283,500	295,938	222,626	73,313	77	280,000	426,099	333,020	93,079	78
277,071	277,071	272,901	4,170	99	263,628	268,731	268,731	0	100	229,704	229,704	236,831	-7,126	101
375,000	245,294	0	245,294	0	575,000	391,588	0	391,588	48	325,000	196,600	0	196,600	0
124,486	124,772	51,510	73,262	41	124,486	124,486	60,087	64,399	48	124,456	125,330	48,490	76,840	39
411,122	411,122	402,419	8,703	98	349,353	358,332	358,332	0	100	349,733	349,733	321,387	28,346	92
692,932	832,144	742,690	89,454	89	673,204	673,204	672,499	705	100	588,700	597,176	550,231	46,944	92
171,456	171,456	145,320	26,136	85	159,413	159,413	138,235	21,178	87	138,435	138,435	132,684	5,751	96
13,070	13,070	9,481	3,589	73	10,030	10,030	7,676	2,354	77	7,395	7,395	5,925	1,470	80
19,565	19,565	22,538	-2,973	115	25,496	38,233	38,232	0	100	9,750	9,750	4,531	5,219	46
27,800	29,613	23,404	6,209	79	27,330	27,330	27,331	-1	100	15,150	15,150	14,064	1,086	93
544,465	544,465	524,352	20,113	96	569,832	569,832	563,807	6,025	99	553,529	553,529	526,941	26,587	95
46,732	90,352	16,596	73,756	18	21,607	21,607	12,300	9,307	57	44,892	52,277	28,313	23,964	54
0	0	338	-338	100	0	0	0	0	0	0	0	0	0	0
15,200	15,200	6,067	9,133	40	15,000	15,000	2,045	12,955	14	12,100	12,100	1,714	10,386	14

TOWN OF HOPKINTON

GENERAL FUND (1000)

1001772 GREEN COMMITTEE EXPENS
187 UPPER CHARLES RIVER TRAIL
1001872 UPP CS RIVER TR COMM E
188 TRAIL COORDINATION COMMITT
1001881 TCMC EXPENSES
192 TOWN HALL
1001922 TOWN HALL EXPENSES
199 OTHER GENERAL GOVERNMENT
1001992 PUBLIC RELATIONS
1001992 TOWN REPORTS
1001992 AUDIT
1001992 FIRE PROTECTION/HYDRANT USE

Budget Basis - Fiscal Year 2024						Budget Basis - Fiscal Year 2023						Budget Basis - Fiscal Year 2022					
ORIGINAL BUDGET	FINAL BUDGET	EXPENDITURES	CLOSED TO FUND BALANCE	% EXP		ORIGINAL BUDGET	FINAL BUDGET	EXPENDITURES	CLOSED TO FUND BALANCE	% EXP		ORIGINAL BUDGET	FINAL BUDGET	EXPENDITURES	CLOSED TO FUND BALANCE	% EXP	
5,000	5,000	2,998	2,002	60		200	200	0	200	0		165	165	106	59	64	
54,000	54,000	0	54,000	0		54,000	54,000	1,139	52,861	2		52,300	52,300	15,428	36,872	29	
30,000	30,000	6,456	23,544	22		25,000	26,200	18,860	7,340	71		25,000	27,195	12,630	14,565	46	
8,270	38,430	37,351	1,079	97		8,270	8,270	6,553	1,718	79		8,270	8,270	0	8,270	0	
60,000	60,000	52,175	7,825	87		60,000	60,000	51,510	8,490	86		60,000	60,000	51,510	8,490	86	
5,000	5,000	3,972	1,028	79		5,000	5,000	5,135	-135	102		0	1,753	6,503	-4,752	371	
48,000	48,000	47,000	1,000	98		48,000	48,000	47,000	1,000	98		48,000	48,000	48,000	0	100	
247,500	247,500	247,500	0	100		247,500	247,500	247,500	0	100		247,500	247,500	247,500	0	100	
TOTAL GENERAL GOVERNMENT	5,436,449	5,661,540	4,619,146	1,042,394	82	5,384,535	5,305,232	4,428,181	877,051	83		4,956,550	5,050,973	4,166,867	884,104	82	
PUBLIC SAFETY																	
210 POLICE DEPARTMENT																	
1002101 POLICE DEPARTMENT PERS	3,191,508	3,133,508	2,480,844	652,664	79	2,895,989	2,895,989	2,560,188	335,801	88		2,850,636	2,850,636	2,447,241	403,395	86	
1002102 POLICE DEPARTMENT EXPE	189,506	264,508	261,308	3,200	99	202,506	202,888	165,753	37,135	83		178,783	187,494	151,538	35,956	81	
214 CENTRAL DISPATCH																	
1002141 CENTRAL DISPATCH PERS	796,235	796,235	799,504	-3,269	100	742,595	742,595	716,808	25,787	96		682,179	682,179	698,220	-16,041	102	
1002142 CENTRAL DISPATCH EXPEN	56,935	71,856	24,869	46,987	35	56,935	56,935	32,596	24,339	57		46,585	65,868	36,826	29,043	56	
220 FIRE DEPARTMENT																	
1002201 FIRE DEPARTMENT PERS S	3,578,993	3,503,993	3,478,567	25,426	99	3,420,174	3,280,174	3,175,803	104,371	97		3,262,944	3,222,254	3,119,100	103,154	97	
1002202 FIRE DEPARTMENT EXPENS	330,500	407,653	419,356	-11,703	103	309,700	449,700	444,560	5,140	99		292,500	363,513	358,904	4,610	99	
244 WEIGHTS AND MEASURES																	
1002441 WEIGHTS AND MEASURES P	3,420	3,420	3,525	-105	103	3,420	3,420	3,231	189	94		3,320	3,720	3,699	21	99	
1002442 WEIGHTS AND MEASURES E	1,300	1,300	770	530	59	1,300	1,300	793	507	61		1,300	1,300	970	330	75	
292 ANIMAL CONTROL																	
1002921 ANIMAL CONTROL-PERS SV	36,759	36,759	36,406	353	99	35,141	35,141	33,597	1,544	96		34,118	34,118	31,082	3,036	179	
1002922 ANIMAL CONTROL-EXPENSE	6,700	6,700	3,600	3,100	54	6,700	6,700	3,938	2,762	59		7,000	7,381	4,622	2,759	63	
TOTAL PUBLIC SAFETY	8,191,856	8,225,931	7,508,749	717,183	91	7,674,460	7,674,842	7,137,267	537,575	93		7,359,365	7,418,463	6,852,202	566,263	92	
EDUCATION																	
300 HOPKINTON PUBLIC SCHOOLS	59,917,752	60,247,501	59,937,408	310,093	99	55,523,420	56,142,493	55,856,676	285,817	99.00		53,967,924	54,600,387	53,919,898	680,489	99	
841 MIDDLESEX REGIONAL TECH SCHOOL	565,876	578,902	578,913	-11	100	565,876	583,876	583,101	775	100.0		597,379	615,379	596,711	18,668	97	
TOTAL EDUCATION	60,483,628	60,826,403	60,516,321	310,082	100	56,089,296	56,726,369	56,439,777	286,592	100		54,565,303	55,215,766	54,516,609	699,157	99	
PUBLIC WORKS																	
410 ENGINEERING AND FACILITIES																	
1004101 ENG AND FACILITIES PER	371,299	331,299	307,570	23,729	93	350,384	353,097	357,175	-4,079	101		322,198	322,198	285,458	36,740	89	
1004102 ENG AND FACILITIES EXP	1,011,484	1,132,912	1,057,152	75,760	93	1,009,464	1,017,226	1,002,505	14,721	97		990,086	1,036,002	838,756	197,246	81	
420 DEPARTMENT OF PUBLIC WORKS																	

TOWN OF HOPKINTON

GENERAL FUND (1000)

	Budget Basis - Fiscal Year 2024					Budget Basis - Fiscal Year 2023					Budget Basis - Fiscal Year 2022				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>EXPENDITURES</u>	<u>CLOSED TO FUND BALANCE</u>	<u>% EXP</u>	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>EXPENDITURES</u>	<u>CLOSED TO FUND BALANCE</u>	<u>% EXP</u>	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>EXPENDITURES</u>	<u>CLOSED TO FUND BALANCE</u>	<u>% EXP</u>
1004201 DEPT PUBLIC WORKS PERS	552,853	580,853	573,116	7,737	99	544,832	562,479	562,479	0	100	485,335	485,335	477,712	7,623	98
422 HIGHWAY DEPARTMENT															
1004221 HIGHWAY DEPARTMENT PER	1,099,233	1,099,233	825,465	273,768	75	1,026,600	1,026,600	822,227	204,373	80	915,938	915,938	782,946	132,992	85
1004222 HIGHWAY DEPARTMENT EXP	732,170	827,194	779,450	47,745	136	669,200	669,200	672,824	-3,625	101	618,900	804,076	773,615	30,462	96
1004222 HIGHWAY DEPART SIDEWALK	50,000	50,000	66	49,934	0	50,000	50,000	11,072	38,928	22	50,000	50,000	28,895	21,105	58
1004222 HIGHWAY DEPART PAVEMENT	501,000	501,000	434,906	66,094	87	501,000	501,000	666,614	-165,614	133	501,000	501,000	446,564	54,436	89
1004222 HIGHWAY DEPT STORMWATER	370,000	485,727	381,346	104,381	79	370,000	370,000	180,646	189,356	49	370,000	445,805	204,017	241,788	46
1004222 PARKS & REC FAC SUPPORT	0	0	17,560	-17,560	100	105,000	105,000	69,601	35,399	66	105,000	105,000	33,186	71,814	32
1004222 HIGHWAY DEPT WEED CONTROL	60,000	60,000	40,535	19,465	68	60,000	61,480	9,784	51,695	14	60,000	60,000	13,636	46,364	23
423 SNOW & ICE CONTROL															
1004231 SNOW & ICE CONTROL PER	190,000	190,000	107,097	82,903	56	190,000	190,000	104,565	85,435	55	190,000	190,000	153,166	36,834	81
1004232 SNOW & ICE CONTROL EXP	160,000	660,000	650,987	9,013	99	160,000	585,462	671,960	-86,498	114	160,000	720,000	770,323	-50,323	107
424 STREET LIGHTS															
1004242 STREET LIGHTS EXPENSES	33,000	33,000	29,972	3,028	91	33,000	33,000	33,000	0	100	33,000	33,000	29,839	3,161	90
426 TRAFFIC CONTROL															
1004262 TRAFFIC CONTROL EXPENS	27,500	27,500	12,650	14,850	46	25,000	25,000	23,159	1,841	93	25,000	25,000	25,000	0	100
427 TREE WARDEN															
1004271 TREE WARDEN PERS SVCS	14,354	6,171	0	6,171	0	14,354	14,354	0	14,354	0	14,354	14,354	0	14,354	0
1004272 TREE WARDEN EXPENSES	250,000	263,350	140,389	122,961	53	250,000	250,000	213,950	36,050	86	250,000	250,000	0	250,000	0
429 OTHER STORM CONTROL															
1004291 OTHER STORM CTRL PERS	16,050	24,233	24,232	1	100	15,000	15,000	12,194	2,806	81	8,000	8,000	8,000	0	100
1004292 OTHER STORM CTRS EXPEN	2,200	2,200	602	1,598	27	2,000	2,000	2,000	0	100	2,000	2,000	2,000	0	100
433 WASTE COLLECTION AND DISPO															
1004331 WASTE COLL AND DISP PE	10,159	10,159	7,732	2,427	76	10,000	10,622	10,622	0	100	10,000	10,000	8,155	1,845	77
1004332 WASTE COLL AND DISP	568,000	640,066	522,066	118,000	82	494,139	539,139	556,726	-17,588	103	479,750	479,750	527,782	-48,032	110
1004332 RUBBISH DISPOSAL	423,000	453,117	372,053	81,063	82	402,875	402,875	333,308	69,567	83	367,100	367,100	286,477	80,623	78
1004332 RECYCLING EXPENSES	10,000	10,384	1,822	8,562	18	23,000	23,000	24,222	-1,222	105	20,000	20,365	24,054	-3,689	120
1004332 RECYCLING COLLECT/DISPOSAL	390,000	515,623	670,731	-155,108	130	232,536	432,536	431,483	1,052	100	225,760	225,760	263,222	-37,462	117
1004332 HOUSEHOLD HAZ WASTE	25,000	25,000	57,557	-32,557	230	10,000	10,267	1,358	8,909	14	10,000	10,000	1,440	8,560	14
491 CEMETERY COMMISSION															
1004912 CEMETERY COMM EXPENSES	1,200	1,200	0	1,200	0	1,200	1,200	0	1,200	0	1,200	1,200	0	1,200	0
TOTAL PUBLIC WORKS	6,868,502	7,930,221	7,015,057	915,164	88	6,549,584	7,250,537	6,773,474	477,063	93	6,214,621	7,081,883	5,984,243	1,097,644	84
HUMAN SERVICES															
511 HEALTH SERVICES															
1005111 BOARD OF HEALTH PERS S	390,194	427,194	424,725	2,469	99	304,926	417,329	417,329	0	100	281,653	345,653	344,681	972	100
1005112 BOARD OF HEALTH EXPENS	88,410	96,777	86,662	10,115	90	130,750	130,750	83,360	47,390	64	93,690	93,845	8,614	85,231	9
541 SENIOR CENTER															
1005411 SENIOR CENTER PERS SVC	475,663	475,663	456,528	19,135	96	436,180	436,180	431,206	4,974	99	426,805	426,805	393,134	33,670	92
1005412 SENIOR CENTER EXPENSES	46,925	46,925	46,912	13	100	44,955	44,955	44,781	174	100	40,955	40,955	40,715	240	99

TOWN OF HOPKINTON
GENERAL FUND (1000)

542 YOUTH SERVICES

1005421 YOUTH SERVICES PERS S
1005422 YOUTH SERVICES EXPENS

543 VETERANS SERVICES

1005432 VETERANS SERVICES EXPE

TOTAL HUMAN SERVICES

CULTURE & RECREATION

610 LIBRARY

1006101 LIBRARY PERS SVCS
1006102 LIBRARY EXPENSES

630 PARKS AND RECREATION

1006301 Parks & Rec Personal S
1006302 Parks and Recreation E

691 HISTORICAL COMMISSION

1006912 HISTORIC COMMISSION EX

692 CELEBRATIONS

1006922 CELEBRATIONS EXPENSES

TOTAL CULTURE & RECREATION

DEBT SERVICE

1007117 RETIREMENT OF DEBT
1007517 INTEREST ON LONG TERM
1007527 INTEREST ON SHORT TERM

TOTAL DEBT SERVICE

STATE ASSESS AND CHARGES

1008208 MISQUITO CONTROL
1008208 AIR POLLUTION
1008208 METO AREA PLANNING COUNC
1008208 RMV NON-RENEWAL SURCHARG
1008208 MBTA
1008208 REGIONAL TRANSIT AUTHORITY
1008208 SCHOOL CHOICE SENDING
1008208 CHARTER SCHOOL SENDING

TOTAL STATE ASSESS AND CHARGES

EMPLOYEE BENEFITS & INSURANCE

1009108 HEALTH INSURANCE
1009108 LIFE INSURANCE
1009108 FICA
1009108 UNEMPLOYMENT INSURANCE
1009108 DRUG & ALCOHOL TESTING

Budget Basis - Fiscal Year 2024						Budget Basis - Fiscal Year 2023						Budget Basis - Fiscal Year 2022					
ORIGINAL BUDGET	FINAL BUDGET	EXPENDITURES	CLOSED TO FUND BALANCE	% EXP		ORIGINAL BUDGET	FINAL BUDGET	EXPENDITURES	CLOSED TO FUND BALANCE	% EXP		ORIGINAL BUDGET	FINAL BUDGET	EXPENDITURES	CLOSED TO FUND BALANCE	% EXP	
226,914	226,914	131,445	95,469	58		209,250	223,805	223,805	0	100		204,440	168,640	150,670	17,970	89	
106,782	106,782	74,644	32,138	70		77,725	77,725	48,224	29,501	62		68,670	104,470	65,783	38,687	63	
130,342	130,342	81,949	48,393	63		123,649	123,649	96,274	27,375	78		123,649	123,649	83,486	40,163	68	
1,465,230	1,510,597	1,302,864	207,733	86		1,327,435	1,454,393	1,344,979	109,414	92		1,239,862	1,304,017	1,087,083	216,933	83	
884,539	884,539	820,844	63,695	93		784,391	761,576	632,040	129,536	83		584,839	552,639	485,049	67,590	88	
45,965	45,965	45,895	70	100		45,965	68,780	68,769	11	100		46,865	79,065	79,052	13	100	
177,220	177,220	169,975	7,245	96		167,579	167,579	167,579	0	100		171,830	202,830	202,157	673	100	
22,000	44,025	41,939	2,086	95		22,500	22,500	22,555	-55	100		18,000	23,723	19,598	4,125	83	
1,000	1,000	163	837	16		1,000	1,000	38	962	4		1,000	1,000	0	1,000	0	
32,000	32,000	1,910	30,090	6		32,000	32,000	24,493	7,507	77		32,000	32,235	2,469	29,766	8	
1,162,724	1,184,749	1,080,726	104,023	91		1,053,435	1,053,435	915,474	137,961	87		854,534	891,492	788,325	103,167	88	
5,192,029	5,192,029	4,736,857	455,172	91		4,820,122	4,820,122	4,731,083	89,039	98		5,001,081	5,001,081	4,674,258	326,823	93	
2,090,905	2,090,905	2,031,837	59,068	97		2,253,386	2,253,386	2,247,637	5,749	99		2,531,319	2,531,319	2,238,779	292,541	88	
134,250	134,250	167,390	-33,140	125		121,479	121,479	82,802	38,677	68		0	0	0	0	0	
7,417,184	7,417,184	6,936,084	481,100	93		7,194,987	7,194,987	7,061,522	133,465	98		7,532,400	7,532,400	6,913,037	619,364	92	
96,319	96,319	96,309	10	100		95,672	95,672	95,672	0	100		93,314	93,314	93,314	0	100	
7,774	7,774	7,774	0	100		7,363	7,363	7,363	0	100		7,198	7,198	7,198	0	100	
10,978	10,978	10,978	0	100		10,477	10,477	10,477	0	100		10,175	10,175	10,175	0	100	
6,160	6,160	6,160	0	100		7,780	7,780	6,160	1,620	79		7,780	7,780	7,780	0	100	
78,708	78,708	78,708	0	100		83,587	83,587	83,587	0	100		70,286	70,286	70,286	0	100	
59,881	59,881	59,881	0	100		47,724	47,724	47,724	0	100		56,277	56,277	56,277	0	100	
112,340	112,340	101,935	10,405	91		120,662	120,662	101,429	19,233	84		109,683	109,683	109,683	0	100	
52,908	52,908	52,476	432	99		49,158	49,158	47,745	1,413	97		124,934	124,934	124,934	0	100	
425,068	425,068	414,221	10,847	97		422,423	422,423	400,157	22,266	95		479,647	479,647	479,647	0	100	
12,431,210	12,222,857	5,527,626	6,695,231	45		9,824,350	9,479,350	8,858,977	620,374	94		9,092,158	8,974,158	7,817,690	1,156,468	87	
60,000	60,000	21,368	38,632	36		46,024	46,024	10,119	35,905	22		46,024	46,024	9,653	36,371	21	
904,253	904,253	911,568	-7,315	101		860,374	860,374	865,404	-5,030	101		796,643	796,643	806,449	-9,806	101	
137,143	166,199	77,080	89,119	46		130,488	130,488	92,722	37,766	71		120,822	139,707	22,241	117,466	16	
6,306	6,306	0	6,306	0		6,000	6,000	0	6,000	0		5,753	5,753	200	5,553	3	

TOWN OF HOPKINTON
GENERAL FUND (1000)

	Budget Basis - Fiscal Year 2024					Budget Basis - Fiscal Year 2023					Budget Basis - Fiscal Year 2022				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>EXPENDITURES</u>	<u>CLOSED</u>	<u>%</u>	<u>ORIGINAL</u>	<u>FINAL</u>	<u>EXPENDITURES</u>	<u>CLOSED</u>	<u>%</u>	<u>ORIGINAL</u>	<u>FINAL</u>	<u>EXPENDITURES</u>	<u>CLOSED</u>	<u>%</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>TO FUND</u>	<u>EXP</u>	<u>BUDGET</u>	<u>BUDGET</u>		<u>TO FUND</u>	<u>EXP</u>	<u>BUDGET</u>	<u>BUDGET</u>		<u>TO FUND</u>	<u>EXP</u>
				<u>BALANCE</u>					<u>BALANCE</u>					<u>BALANCE</u>	
1009108 MIDDLESEX RETIREMENT	3,104,074	3,104,074	3,080,467	23,607	99	3,142,328	3,142,328	3,142,328	0	100	3,910,419	2,910,419	2,910,419	0	100
1009108 PRIOR YEAR EXPENSE	0	0	4,968	-4,968	100	0	4,968	4,968	0	100	0	0	0	0	0
1009458 LIABILITY INSURANCE UN	927,391	959,391	948,532	10,859	99	843,083	870,083	882,265	-12,182	101	780,632	780,632	783,262	-2,630	100
TOTAL EMPLOYEE BENEFITS & INSURANCE	17,570,377	17,423,080	10,571,608	6,851,472	61	14,852,647	14,539,615	13,856,783	682,833	95	14,752,451	13,653,336	12,349,914	1,303,422	90
TOTAL GENERAL FUND	109,021,018	110,604,774	99,964,776	10,639,998	90	100,548,802	101,621,833	98,357,614	3,264,220	97	97,954,733	98,627,977	93,137,927	5,490,054	94