

OFFICE OF THE
EXECUTIVE ASSISTANT



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Town of Hudson

MASSACHUSETTS 01749-2134

To: Finance Committee

From: Thomas Gregory

Date: April 23, 2025

Re: FY2025 Year-End Transfers (Revised)

Attached to this memorandum is a spreadsheet showing projected current year (FY2025) deficits in various departmental operating budgets due to unanticipated or unbudgeted expenses. To resolve these deficits, I am requesting that the Finance Committee recommend deleting “a sum of money” in Article 2 on the Annual Town Meeting Warrant and insert in its place “the sum of \$545,299” so that said sum may be transferred at Town Meeting from previously certified and available Free Cash.

I am available to answer any questions.

cc: Select Board
Neil Vaidya, Finance Director
Joan Wordell, Town Clerk
Richard Harrity, Town Moderator

FY2025
PROJECTED YEAR-END DEFICITS

| Department | Account | Amount | Explanation |
|--------------------------------|---------------------|------------------|---|
| Building Department | Salaries (2410-008) | \$8,000 | To fund Commissioner re-classification and new Deputy Inspector salary - both mid-year appointments. |
| DPW - Snow & Ice Control | Expenses (4230-040) | \$323,544 | To fund a snow & ice control budget deficit which includes expenses for salt, liquid calcium, and vehicle repairs. |
| DPW - Administration | Expenses (4210-040) | \$4,000 | To fund cost increases and fluctuations in electricity usage. |
| DPW - Vehicles | Expenses (4219-040) | \$21,000 | To fund cost increases associated with general supplies, parts, and an increase in overtime. |
| EA - Elections & Town Meetings | Expenses (1231-040) | \$24,800 | To fund cost increases in advertising for town meetings in the <i>Community Advocate</i> ; additional June town meeting; and additional unbudgeted ATM expenses (chairs, sound system, and stage) |
| EA - Salaries | Salaries (1230-008) | \$9,800 | To fund costs associated with a contractual increase negotiated in May/June 2024. |
| EA - Expenses | Expenses (1230-040) | \$540 | To fund increased costs associated with conference and travel and professional dues (MMA). |
| EA - Legal Services | Expenses (1235-040) | \$30,000 | To fund costs associated with labor negotiations including JLMC-related expenses. |
| EA - Town Hall Expenses | Expenses (1236-040) | \$5,800 | To fund costs associated with utility rate increases as well as increased usage and repairs to two (2) Town Hall copiers. |
| Finance Department | Expenses (1330-040) | \$30,200 | To fund an unanticipated increase in postage costs as well as costs associated with hiring a temporary staffing firm to fill a vacancy during a period of employee turnover in this department. |
| Fire Department | Expenses (2200-040) | \$65,000 | To fund the costs associated with repairs to various apparatus, including significant repairs to Engine 2. |
| General Insurance | Expenses (9141-040) | \$8,800 | To fund the costs associated with fidelity bonds for new employees and anticipated insurance endorsements for new vehicles. |
| Health Department | Expenses (5100-040) | \$12,200 | To fund costs associated with landfill compliance services at the closed Hudson Landfill on Gates Pond Road in Berlin per MADEP. |
| Select Board | Expenses (1220-040) | \$85 | To fund cost increase to MMA annual dues. |
| Senior Center | Expenses (5410-040) | \$1,530 | To fund overages in utility expenses. |
| TOTAL | | \$545,299 | |