

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.
<b>TOTAL</b>		<b>\$545,299</b>	