How Wilbraham's FY2027 Budget Is Organized

CSKE analytical view of the Town Expense Control report — descending dollars, materiality percentages, cumulative concentration and cross-classification flows.

Important boundary: This report shows expenditure budget authority and early-year spending recorded in the FY2027 Expense Control report. It does not yet show complete incoming revenue, prove legal restrictions, or establish which spending is discretionary. Fund families are accounting containers—not proof of where cash originated.

1. Executive Orientation

Start with scale and concentration. Percent of total shows materiality; cumulative percent shows how quickly the budget concentrates in the largest categories or accounts.

metric	value	meaning
FY2027 adjusted expenditure budget	$66,372,362	Total budget authority represented by this 473-account report
YTD recorded spending	$8,369,723.44	Positive analytical display of the Town source-sign actual; report run is very early in FY2027
YTD percent spent	12.6%	Timing indicator only—not an annual run-rate conclusion
Unexpended balance	$58,002,638.56	Budget remaining at the report timestamp
Accounts represented	473	Every source account is classified without changing its Town label
Top 5 accounts: share of budget	63.2%	Measures concentration in the five largest account lines
Top 25 accounts: share of budget	81.0%	Measures concentration in the largest 5.3% of accounts
Source report run timestamp	2026-07-09 11:57:34	The filename said July 6; the report itself identifies the July 9, 2026 run

2. What the Town Budget Supports — Service Purpose

These are CSKE analytical service categories, not Town accounting labels.

category	account_count	adjusted_budget	percent_of_total	cumulative_percent	ytd_spent	percent_spent	materiality_bar
Internal Administration and Support	16	$887,252	1.3%	99.3%	$0.00	0.0%	█
Public Safety and Emergency Services	82	$8,951,426	13.5%	64.1%	$18,894.16	0.2%	█████
Public Works Utilities and Environmental Services	127	$8,132,616	12.3%	76.4%	$566,121.78	7.0%	█████
Employee Benefits	3	$5,656,384	8.5%	84.9%	$3,783,933.98	66.9%	███
Education	11	$33,603,523	50.6%	50.6%	$3,957,756.89	11.8%	████████████████████
Public Health Protection and Inspection	32	$288,526	0.4%	99.7%	$0.00	0.0%	█
Community and Resident Services	66	$2,415,889	3.6%	88.5%	$32,434.22	1.3%	█
Planning Conservation and Community	20	$179,333	0.3%	100.0%	$577.00	0.3%	█

Character							
Governance Elections and Civic Administration	41	$1,470,707	2.2%	90.7%	$2,525.00	0.2%	█
Debt Service and Financing Costs	7	$1,386,229	2.1%	92.8%	$0.00	0.0%	█
Facilities and Municipal Asset Stewardship	25	$1,365,390	2.1%	94.9%	$0.00	0.0%	█
Financial Administration and Revenue	37	$1,023,087	1.5%	96.4%	$370.00	0.0%	█
Risk Management and Required Financial Protections	6	$1,012,000	1.5%	98.0%	$7,110.41	0.7%	█

3. What the Town Buys — Expense Nature

This separates salaries, benefits, regional-school assessment, facilities, debt, capital, technology and other cost types.

expense_group	accounts	adjusted_budget	percent_of_total	cumulative_percent	ytd_spent	materiality_bar
Risk Insurance and Financial Protection	7	$732,950	1.1%	98.9%	$0.00	█
Reserves Contingencies and Pools	5	$729,062	1.1%	100.0%	$0.00	█
Programs Aid and Transfers	16	$31,975,737	48.2%	48.2%	$3,962,293.19	███████████████████
Debt and Financing	14	$3,890,702	5.9%	83.9%	$259,939.23	██
Capital Projects and Major Acquisitions	24	$3,765,348	5.7%	89.5%	$0.00	██
Contracted Services and Administration	130	$2,194,921	3.3%	92.8%	$262.00	█
Personnel	119	$19,787,237	29.8%	78.0%	$4,099,168.65	████████████
Facilities Buildings and Occupancy	53	$1,700,056	2.6%	95.4%	$0.00	█
Technology Equipment Vehicles and Materials	105	$1,596,349	2.4%	97.8%	$48,060.37	█

Expense types within those groups

expense_group	expense_type	account_count	adjusted_budget	percent_of_total	cumulative_percent	ytd_spent
Programs Aid and Transfers	Aid Assessments and Transfers	1	$75,000	0.1%	100.0%	$3,437.40
Risk Insurance and Financial Protection	Risk Insurance and Financial Protection	7	$732,950	1.1%	93.2%	$0.00
Facilities Buildings and Occupancy	Facility Operations and Occupancy	38	$697,079	1.1%	94.3%	$0.00
Personnel	Employee Benefits and Payroll Costs	12	$6,435,384	9.7%	74.5%	$4,096,620.69
Technology Equipment Vehicles and Materials	Supplies and Program Materials	57	$597,635	0.9%	95.2%	$379.98
Personnel	Temporary and Part-Time Compensation	23	$544,131	0.8%	96.0%	$0.00
Technology Equipment Vehicles and Materials	Technology	24	$528,389	0.8%	96.8%	$45,280.39
Debt and Financing	Other Debt and Financing Costs	2	$5,001	0.0%	100.0%	$0.00
Reserves Contingencies and Pools	Centralized Salary Pool	4	$479,062	0.7%	97.5%	$0.00
Technology Equipment Vehicles and Materials	Equipment and Vehicles	24	$470,325	0.7%	98.2%	$2,400.00

Debt and Financing	Debt Interest	5	$390,088	0.6%	98.8%	$8,336.23
Programs Aid and Transfers	Regional School Operating Assessment	1	$31,662,062	47.7%	47.7%	$3,957,756.89
Capital Projects and Major Acquisitions	Capital Projects and Major Acquisitions	24	$3,765,348	5.7%	80.2%	$0.00
Debt and Financing	Debt Principal	7	$3,495,613	5.3%	85.5%	$251,603.00
Reserves Contingencies and Pools	Reserve and Contingency	1	$250,000	0.4%	99.2%	$0.00
Programs Aid and Transfers	Direct Program and Service Delivery	14	$238,675	0.4%	99.6%	$1,098.90
Contracted Services and Administration	General Administrative Operations	95	$214,818	0.3%	99.9%	$262.00
Personnel	Regular Salary	31	$11,377,323	17.1%	64.8%	$2,547.96
Contracted Services and Administration	Professional and Contracted Services	35	$1,980,103	3.0%	88.5%	$0.00
Personnel	Overtime and Premium Compensation	53	$1,430,399	2.2%	90.6%	$0.00
Facilities Buildings and Occupancy	Facility Maintenance and Repair	15	$1,002,977	1.5%	92.1%	$0.00

4. Where Budget Authority Is Recorded — Fund Family

> Fund family answers where an expenditure is budgeted. It does not by itself answer which taxes, fees, state aid, grants, reserves or borrowing supplied the money.

fund_family	account_count	adjusted_budget	percent_of_total	cumulative_percent	ytd_spent
General Operating Fund	357	$57,018,471	85.9%	85.9%	$7,800,561.05
Community Preservation Fund	5	$560,400	0.8%	99.8%	$0.00
Enterprise Fund	77	$4,021,873	6.1%	92.0%	$565,515.53
Special Article Fund	18	$3,078,348	4.6%	96.6%	$0.00
Revolving Fund	9	$111,000	0.2%	100.0%	$1,098.90
Receipts Reserved for Appropriation	7	$1,582,270	2.4%	99.0%	$2,547.96

5. How the Town Runs — Largest Departments

Descending department totals show where the source ledger places responsibility. Centralized costs may benefit departments other than the one holding the account.

department_code	department	category	accounts	adjusted_budget	percent_of_total	cumulative_percent	ytd_spent
122	SELECT BOARD	Governance Elections and Civic Administration	16	$961,131	1.4%	88.8%	$0.00
610	LIBRARY	Community and Resident Services	20	$897,635	1.4%	90.1%	$27,268.00
630	RECREATION	Community and Resident Services	14	$770,426	1.2%	91.3%	$-1,185.00
491	CEMETERY	Public Works Utilities and Environmental Services	10	$73,247	0.1%	99.6%	$0.00
155	INFORMATION TECHNOLOGY	Internal Administration and Support	14	$707,252	1.1%	92.4%	$0.00
296	INSECT CONTROL	Public Health Protection and Inspection	4	$7,150	0.0%	100.0%	$0.00
162	TOWN MEETING ELECTIONS	Governance Elections and Civic Administration	8	$55,521	0.1%	99.6%	$2,400.00
199	TOWN HALL	Facilities and Municipal Asset Stewardship	7	$53,750	0.1%	99.7%	$0.00
220	FIRE	Public Safety and Emergency	34	$5,385,733	8.1%	56.6%	$1,108.04

		Services					
410	ENGINEERING	Public Works Utilities and Environmental Services	12	$484,133	0.7%	93.1%	$606.25
145	TREAS/COLL	Financial Administration and Revenue	14	$423,007	0.6%	93.7%	$370.00
292	ANIMAL INSPECTOR	Public Health Protection and Inspection	9	$42,144	0.1%	99.8%	$0.00
430	SOLID WASTE	Public Works Utilities and Environmental Services	24	$385,210	0.6%	94.3%	$32,535.64
751	LONG TERM DEBT INT	Debt Service and Financing Costs	2	$365,228	0.6%	94.9%	$0.00
226	DISPATCH	Public Safety and Emergency Services	15	$352,685	0.5%	95.4%	$0.00
541	COA	Community and Resident Services	16	$348,099	0.5%	95.9%	$1,098.90
300	HWRSD ASSESSMENT	Education	10	$32,170,910	48.5%	48.5%	$3,957,756.89
135	ACCOUNTING	Financial Administration and Revenue	9	$310,929	0.5%	96.4%	$0.00
512	BOARD of HEALTH	Public Health Protection and Inspection	1	$30,000	0.0%	99.8%	$0.00
198	PENSIONS	Employee Benefits	1	$3,597,616	5.4%	62.0%	$3,597,616.00
420	HIGHWAY	Public Works Utilities and Environmental Services	21	$3,402,036	5.1%	67.1%	$0.00
210	POLICE	Public Safety and Emergency Services	31	$3,200,908	4.8%	72.0%	$17,786.12
141	ASSESSORS	Financial Administration and Revenue	14	$289,151	0.4%	96.8%	$0.00
192	TOWN PROPERTIES	Facilities and Municipal Asset Stewardship	5	$252,700	0.4%	97.2%	$0.00
131	FINANCE COMMITTEE	Governance Elections and Civic Administration	1	$250,000	0.4%	97.6%	$0.00
171	CONSERVATION	Planning Conservation and Community Character	6	$24,737	0.0%	99.9%	$577.00
690	PUBLIC ACCESS	Community and Resident Services	6	$214,650	0.3%	97.9%	$1,814.92
450	WATER	Public Works Utilities and Environmental Services	28	$2,385,400	3.6%	75.5%	$183,252.67
194	GROUP INSURANCE	Employee Benefits	2	$2,058,768	3.1%	78.6%	$186,317.98
197	SURETY BONDS	Risk Management and Required Financial Protections	1	$2,000	0.0%	100.0%	$0.00
196	TOWN REPORT	Governance Elections and Civic Administration	1	$2,000	0.0%	100.0%	$0.00
240	INSPECTORS	Public Health Protection and Inspection	12	$197,616	0.3%	98.2%	$0.00
543	VETERANS	Community and Resident Services	10	$185,079	0.3%	98.5%	$3,437.40
161	TOWN CLERK	Governance Elections and Civic Administration	10	$183,075	0.3%	98.8%	$125.00
163	REGISTRARS	Governance Elections and Civic Administration	5	$18,980	0.0%	99.9%	$0.00
151	LEGAL	Internal Administration and Support	1	$165,000	0.2%	99.0%	$0.00
123	BOS-TECHNOLOGY FUND	Internal Administration and Support	1	$15,000	0.0%	99.9%	$0.00
294	TREE WARDEN	Public Works Utilities and Environmental Services	6	$146,327	0.2%	99.2%	$0.00
175	PLANNING	Planning Conservation and Community Character	12	$144,396	0.2%	99.4%	$0.00
291	CIVIL DEFENSE	Public Safety and Emergency Services	2	$12,100	0.0%	99.9%	$0.00
244	WTS & MEASURE	Public Health Protection and	6	$11,616	0.0%	100.0%	$0.00

		Inspection					
750	INT TEMPORY DEBT	Debt Service and Financing Costs	2	$11,000	0.0%	100.0%	$0.00
691	HISTORICAL	Planning Conservation and Community Character	2	$10,200	0.0%	100.0%	$0.00
301	HWRSD DEBT	Education	1	$1,432,613	2.2%	80.8%	$0.00
440	WASTE WATER	Public Works Utilities and Environmental Services	26	$1,256,263	1.9%	82.7%	$349,727.22
191	FACILITIES	Facilities and Municipal Asset Stewardship	13	$1,058,940	1.6%	84.3%	$0.00
710	LONG TERM DEBT	Debt Service and Financing Costs	3	$1,010,001	1.5%	85.8%	$0.00
193	INSURANCE	Risk Management and Required Financial Protections	5	$1,010,000	1.5%	87.3%	$7,110.41

6. Largest Service-to-Cost Flows

> This cross-classification is the closest current view of “what the Town does” flowing into “what it purchases.” The largest combinations appear first.

service_purpose	expense_nature	accounts	adjusted_budget	percent_of_total	cumulative_percent	ytd_spent
Governance Elections and Civic Administration	Contracted Services and Administration	19	$99,994	0.2%	99.2%	$125.00
Public Safety and Emergency Services	Contracted Services and Administration	16	$96,076	0.1%	99.3%	$375.00
Public Safety and Emergency Services	Risk Insurance and Financial Protection	1	$950	0.0%	100.0%	$0.00
Financial Administration and Revenue	Personnel	12	$852,532	1.3%	88.2%	$0.00
Public Safety and Emergency Services	Facilities Buildings and Occupancy	8	$85,200	0.1%	99.4%	$0.00
Public Works Utilities and Environmental Services	Reserves Contingencies and Pools	3	$8,000	0.0%	100.0%	$0.00
Governance Elections and Civic Administration	Reserves Contingencies and Pools	2	$721,062	1.1%	89.3%	$0.00
Risk Management and Required Financial Protections	Risk Insurance and Financial Protection	3	$702,000	1.1%	90.4%	$0.00
Public Safety and Emergency Services	Personnel	29	$7,134,208	10.7%	58.5%	$733.04
Public Works Utilities and Environmental Services	Programs Aid and Transfers	7	$66,000	0.1%	99.5%	$0.00
Governance Elections and Civic Administration	Personnel	13	$627,979	0.9%	91.3%	$0.00
Planning Conservation and Community Character	Programs Aid and Transfers	1	$6,000	0.0%	100.0%	$0.00
Facilities and Municipal Asset Stewardship	Capital Projects and Major Acquisitions	3	$540,000	0.8%	92.1%	$0.00
Education	Technology Equipment Vehicles and Materials	1	$50,000	0.1%	99.6%	$0.00
Employee Benefits	Personnel	3	$5,656,384	8.5%	67.0%	$3,783,933.98
Public Safety and Emergency Services	Technology Equipment Vehicles and Materials	23	$483,992	0.7%	92.8%	$17,786.12
Education	Capital Projects and Major Acquisitions	8	$458,848	0.7%	93.5%	$0.00
Facilities and Municipal Asset Stewardship	Facilities Buildings and Occupancy	10	$443,985	0.7%	94.2%	$0.00
Public Health Protection and Inspection	Contracted Services and Administration	13	$39,341	0.1%	99.7%	$0.00
Internal Administration and Support	Technology Equipment Vehicles and	6	$370,959	0.6%	94.8%	$0.00

	Materials					
Public Works Utilities and Environmental Services	Technology Equipment Vehicles and Materials	24	$323,150	0.5%	95.3%	$606.25
Risk Management and Required Financial Protections	Personnel	3	$310,000	0.5%	95.7%	$7,110.41
Education	Programs Aid and Transfers	1	$31,662,062	47.7%	47.7%	$3,957,756.89
Internal Administration and Support	Personnel	2	$304,445	0.5%	96.2%	$0.00
Public Works Utilities and Environmental Services	Risk Insurance and Financial Protection	3	$30,000	0.0%	99.7%	$0.00
Community and Resident Services	Technology Equipment Vehicles and Materials	19	$298,325	0.4%	96.6%	$27,268.00
Community and Resident Services	Contracted Services and Administration	15	$25,261	0.0%	99.8%	$-1,185.00
Facilities and Municipal Asset Stewardship	Contracted Services and Administration	3	$248,863	0.4%	97.0%	$0.00
Public Health Protection and Inspection	Personnel	8	$236,034	0.4%	97.4%	$0.00
Planning Conservation and Community Character	Contracted Services and Administration	11	$22,036	0.0%	99.8%	$577.00

7. Largest Fund-to-Service Flows

Shows which accounting fund families hold budget for which service purposes. It still does not prove the underlying revenue source.

fund_family	service_purpose	accounts	adjusted_budget	percent_of_total	cumulative_percent	ytd_spent
General Operating Fund	Facilities and Municipal Asset Stewardship	23	$925,390	1.4%	95.7%	$0.00
Community Preservation Fund	Planning Conservation and Community Character	1	$9,900	0.0%	100.0%	$0.00
General Operating Fund	Internal Administration and Support	16	$887,252	1.3%	97.1%	$0.00
Revolving Fund	Community and Resident Services	3	$80,000	0.1%	99.7%	$1,098.90
Community Preservation Fund	Community and Resident Services	1	$60,500	0.1%	99.8%	$0.00
General Operating Fund	Public Safety and Emergency Services	75	$6,566,806	9.9%	59.8%	$18,161.12
Revolving Fund	Planning Conservation and Community Character	1	$6,000	0.0%	100.0%	$0.00
Community Preservation Fund	Education	1	$50,000	0.1%	99.9%	$0.00
General Operating Fund	Employee Benefits	3	$5,656,384	8.5%	68.3%	$3,783,933.98
Special Article Fund	Education	8	$458,848	0.7%	97.8%	$0.00
Community Preservation Fund	Facilities and Municipal Asset Stewardship	2	$440,000	0.7%	98.4%	$0.00
Enterprise Fund	Public Works Utilities and Environmental Services	77	$4,021,873	6.1%	74.3%	$565,515.53
General Operating Fund	Education	2	$33,094,675	49.9%	49.9%	$3,957,756.89
General Operating Fund	Public Health Protection and Inspection	32	$288,526	0.4%	98.9%	$0.00
Revolving Fund	Public Works Utilities and Environmental Services	5	$25,000	0.0%	99.9%	$0.00
Receipts Reserved for Appropriation	Public Works Utilities and Environmental Services	1	$20,000	0.0%	100.0%	$0.00
General Operating Fund	Public Works Utilities and Environmental Services	40	$2,602,743	3.9%	78.3%	$606.25
Receipts Reserved for Appropriation	Community and Resident Services	2	$182,650	0.3%	99.1%	$1,814.92
General Operating Fund	Planning Conservation and Community Character	18	$163,433	0.2%	99.4%	$577.00
Special Article Fund	Community and Resident Services	3	$151,500	0.2%	99.6%	$0.00
General Operating Fund	Community and Resident Services	57	$1,941,239	2.9%	81.2%	$29,520.40

General Operating Fund	Governance Elections and Civic Administration	41	$1,470,707	2.2%	83.4%	$2,525.00
Special Article Fund	Public Works Utilities and Environmental Services	4	$1,463,000	2.2%	85.6%	$0.00
General Operating Fund	Debt Service and Financing Costs	7	$1,386,229	2.1%	87.7%	$0.00
Receipts Reserved for Appropriation	Public Safety and Emergency Services	4	$1,379,620	2.1%	89.8%	$733.04
General Operating Fund	Financial Administration and Revenue	37	$1,023,087	1.5%	91.3%	$370.00
General Operating Fund	Risk Management and Required Financial Protections	6	$1,012,000	1.5%	92.8%	$7,110.41
Special Article Fund	Public Safety and Emergency Services	3	$1,005,000	1.5%	94.4%	$0.00

8. Largest Individual Accounts

The top 30 lines reveal what is truly material before attention is spent on small accounts.

account	description	department	service_purpose	expense_type	fund_family	adjusted_budget	percent_of_total	cumulative_percent	ytd_s
01-300-5310-000000	HWRSD-SCHOOLS ASSESSMENT	HWRSD ASSESSMENT	Education	Regional School Operating Assessment	General Operating Fund	$31,662,062	47.7%	47.7%	$3,95
01-198-5799-000000	PENSIONS	PENSIONS	Employee Benefits	Employee Benefits and Payroll Costs	General Operating Fund	$3,597,616	5.4%	53.1%	$3,59
01-220-5110-000000	FD-REGULAR SALARIES	FIRE	Public Safety and Emergency Services	Regular Salary	General Operating Fund	$2,356,666	3.6%	56.7%	$0.00
01-210-5110-000000	PD-REGULAR SALARIES	POLICE	Public Safety and Emergency Services	Regular Salary	General Operating Fund	$2,244,618	3.4%	60.1%	$0.00
01-194-5170-000000	GRP INS-HEALTH INSURANCE	GROUP INSURANCE	Employee Benefits	Employee Benefits and Payroll Costs	General Operating Fund	$2,056,768	3.1%	63.2%	$186,
01-301-5741-000000	HWRSD-DEBT	HWRSD DEBT	Education	Debt Principal	General Operating Fund	$1,432,613	2.2%	65.3%	$0.00
20-220-5110-000000	AMB-AMBULANCE SALARY	FIRE	Public Safety and Emergency Services	Regular Salary	Receipts Reserved for Appropriation	$1,237,620	1.9%	67.2%	$733.
03-220-5405-220271	FY27 Fire Truck	FIRE	Public Safety and Emergency Services	Capital Projects and Major Acquisitions	Special Article Fund	$890,000	1.3%	68.5%	$0.00
01-420-5110-000000	HW-REGULAR SALARIES	HIGHWAY	Public Works Utilities and Environmental Services	Regular Salary	General Operating Fund	$716,444	1.1%	69.6%	$0.00
01-710-5910-000000	LTD-LONG TERM DEBT PRINCIPAL	LONG TERM DEBT	Debt Service and Financing Costs	Debt Principal	General Operating Fund	$657,000	1.0%	70.6%	$0.00
01-420-5240-000000	HW-GROUNDS & BUILDING MAINTENAN	HIGHWAY	Public Works Utilities and Environmental Services	Facility Maintenance and Repair	General Operating Fund	$630,000	0.9%	71.5%	$0.00
03-420-5405-420271	FY27 Swalk - Old Farm Rd to Boston Rd	HIGHWAY	Public Works Utilities and Environmental Services	Capital Projects and Major Acquisitions	Special Article Fund	$600,000	0.9%	72.4%	$0.00
61-450-5763-000000	WATER-MWRA DEBT SERVICE	WATER	Public Works Utilities and Environmental Services	Debt Principal	Enterprise Fund	$570,000	0.9%	73.3%	$0.00

01-610-5110-000000	LIB-REGULAR SALARIES	LIBRARY	Community and Resident Services	Regular Salary	General Operating Fund	$543,908	0.8%	74.1%	$0.00
03-420-5405-420272	FY27 SWalk Spfld St. to Stony Hill Rd	HIGHWAY	Public Works Utilities and Environmental Services	Capital Projects and Major Acquisitions	Special Article Fund	$483,000	0.7%	74.8%	$0.00
61-450-5110-000000	WATER-REGULAR SALARIES	WATER	Public Works Utilities and Environmental Services	Regular Salary	Enterprise Fund	$476,000	0.7%	75.6%	$0.00
01-122-5128-000000	SB-SALARY POOL	SELECT BOARD	Governance Elections and Civic Administration	Centralized Salary Pool	General Operating Fund	$471,062	0.7%	76.3%	$0.00
61-450-5310-000000	WATER-CONTRACT SERVICES	WATER	Public Works Utilities and Environmental Services	Professional and Contracted Services	Enterprise Fund	$467,000	0.7%	77.0%	$0.00
01-630-5110-000000	REC-REGULAR SALARIES	RECREATION	Community and Resident Services	Regular Salary	General Operating Fund	$460,762	0.7%	77.7%	$0.00
01-410-5110-000000	ENG-REGULAR SALARIES	ENGINEERING	Public Works Utilities and Environmental Services	Regular Salary	General Operating Fund	$403,498	0.6%	78.3%	$0.00
01-193-5173-000000	INS-PROPERTY & LIABILITY INS	INSURANCE	Risk Management and Required Financial Protections	Risk Insurance and Financial Protection	General Operating Fund	$400,000	0.6%	78.9%	$0.00
60-440-5310-000000	SEWER-CONTRACT SERVICES	WASTE WATER	Public Works Utilities and Environmental Services	Professional and Contracted Services	Enterprise Fund	$382,000	0.6%	79.5%	$0.00
01-122-5110-000000	SB-REGULAR SALARIES	SELECT BOARD	Governance Elections and Civic Administration	Regular Salary	General Operating Fund	$351,247	0.5%	80.0%	$0.00
01-710-5911-000000	LTD-LONG TERM DEBT EXCLUSION	LONG TERM DEBT	Debt Service and Financing Costs	Debt Principal	General Operating Fund	$349,000	0.5%	80.5%	$0.00
23-191-5580-191272	FY27 (UFB) Memorial Sch Heating Upgrade	FACILITIES	Facilities and Municipal Asset Stewardship	Capital Projects and Major Acquisitions	Community Preservation Fund	$340,000	0.5%	81.0%	$0.00
03-420-5405-420273	FY27 SWalk Stony Hill Rd to Grammer Sch	HIGHWAY	Public Works Utilities and Environmental Services	Capital Projects and Major Acquisitions	Special Article Fund	$320,000	0.5%	81.5%	$0.00
01-145-5110-000000	TREAS/COLL-REGULAR SALARIES	TREAS/COLL	Financial Administration and Revenue	Regular Salary	General Operating Fund	$317,553	0.5%	82.0%	$0.00
01-155-5110-000000	IT-REGULAR SALARIES	INFORMATION TECHNOLOGY	Internal Administration and Support	Regular Salary	General Operating Fund	$300,945	0.5%	82.4%	$0.00
01-193-5172-000000	INS-EMP BENEFITS/INDEMNIFICATION	INSURANCE	Risk Management and Required Financial Protections	Risk Insurance and Financial Protection	General Operating Fund	$300,000	0.5%	82.9%	$0.00
01-210-5148-000000	PD-LONGEVITY/INCENTIVE	POLICE	Public Safety and Emergency Services	Overtime and Premium Compensation	General Operating Fund	$262,515	0.4%	83.3%	$0.00

9. Centralized and Pass-Through Presentation

Highlights costs whose source-ledger placement may not equal the final beneficiary, including HWRSD assessment, benefits, insurance, IT, facilities, salary pools and reserves.

presentation	account_count	adjusted_budget	percent_of_total	ytd_spent
Pass-Through or Transfer	1	$75,000	0.1%	$3,437.40
Centralized Information Technology	15	$722,252	1.1%	$0.00
Centralized Benefits	3	$5,656,384	8.5%	$3,783,933.98
Centralized Salary Pool	4	$479,062	0.7%	$0.00
Regional Assessment	11	$33,603,523	50.6%	$3,957,756.89
Reserve or Contingency	1	$250,000	0.4%	$0.00
Source Department Cost Center	415	$23,264,501	35.1%	$617,484.76
Centralized Facilities or Utilities	18	$1,311,640	2.0%	$0.00
Centralized Insurance	5	$1,010,000	1.5%	$7,110.41

10. Explicit Facility Allocations

> Only evidence-backed allocations are shown. These totals are not a complete Town-wide facilities-cost estimate.

facility	account_count	allocated_budget	ytd_spent	confidence
Memorial School	3	$500,000.00	$0.00	HIGH
Little Red Schoolhouse	6	$214,650.00	$1,814.92	HIGH
Town Hall	7	$53,750.00	$0.00	HIGH

11. Evidence Gaps — What We Must Not Pretend to Know

> “Unassessed” is a control, not a failure. The current source cannot prove mandated status, practical discretion, contract timing, service consequences or complete facility attribution.

account_count	flexibility_unassessed_account_count	flexibility_unassessed_budget	cost_driver_unassessed_account_count	cost_driver_unassessed_budget	facil
473	473	$66,372,362	247	$4,674,021	

question	current_answer	next_evidence_needed
Where does all incoming money come from?	Not answered by Expense Control	Revenue budget and actuals; tax levy; state aid; grants; enterprise receipts; reserves; borrowing and transfers
Which expenses are legally fixed or mandated?	Not established for all accounts	Statutes, contracts, collective bargaining, debt schedules, grant terms and regional assessment rules
Which expenses are practically discretionary?	All 473 remain unassessed	Service levels, staffing, consequences, timing and governance choices
What does each building truly cost?	Only 16 explicit mappings are allocated	Invoices, utilities, work orders, square footage, shared-cost allocation and capital schedules
Who ultimately benefits from centralized costs?	Presentation flags identify likely centralization only	Allocation drivers for benefits, insurance, IT, facilities and salary pools

12. Reading Rules

rule	why_it_matters
Read dollars, percent of total and cumulative percent together	Dollars show scale; percent shows materiality; cumulative percent reveals concentration.
Do not compare tiny line items before understanding the largest flows	The largest service, cost and account combinations dominate the financial picture.

Treat YTD spending cautiously	The report was run July 9, 2026, very early in FY2027; low spending does not mean the annual budget is unnecessary.
Keep Town labels and CSKE labels visibly distinct	Town fields are source-authoritative; CSKE labels are analytical overlays.
Do not call fund family a revenue source	Fund accounting placement does not by itself prove the origin, legal restriction or recurrence of incoming money.
Do not call unassessed spending discretionary	Missing evidence is not evidence of flexibility or no consequence.

report_status	control_scope
OVERALL REPORT CHECK: PASS	473 accounts and $66,372,362 adjusted budget represented; read-only queries only

Classification origin: CSKE. Town source codes and labels remain authoritative. Generated from cske_dev using read-only SQL.