

**Report of the**  
**FINANCE COMMITTEE**  
**of the Town of**  
**MERRIMAC, MASSACHUSETTS**

**A Summary of the recommendations**  
**To be presented at the**  
**Annual Town Meeting**  
**To be held on:**

**Monday April 29, 2024**

**7:30 P.M.**

**At the Sweetsir School Cafeteria**

**102 Church St.**

**Merrimac, MA 01860**

Town of Merrimac  
Finance Committee Report FY2025

To the voters and taxpayers of Merrimac, Massachusetts:

The Finance Committee presents the Fiscal Year (FY)2025 budget for your review and approval. The total operating budget is \$21.9 million. The Finance Committee has spent the last four months reviewing the Town's finances and operating budget requests. The committee reviewed anticipated aid from the Commonwealth and local receipts. Seven public hearings were held while meeting with department heads and town committees. We are presenting a budget that meets the town's needs and priorities. We especially want to acknowledge the cooperation of the Department Heads, Select Board, Public Education Superintendents and all who participated in our hearings providing insight into the issues before the town.

The Town of Merrimac's primary source of revenue is Residential Property Taxes (77 percent). Property tax collections for FY25 are projected at \$16.9 million compared to \$16.0 for FY 24. The increase is due to Proposition 2 ½ increases, new growth and higher property valuations. At the same time the tax rate has dropped from \$14.77 per thousand to \$13.50 per thousand.

The largest expense in the budget is for public education representing 61 percent of the total Merrimac budget. The three Fiscal Year 2025 education assessments are Pentucket Regional School System \$12.4 million, Whittier Vocational Technical High School \$706 thousand and Essex Agricultural and Technical High School \$206 thousand for a total of \$13.3 million.

There are minimal staffing changes planned for the coming year. Included in the budget are:

- (1) A 3 percent Cost of Living (COLA) adjustment for staff and an additional \$3.00 per hour increase for the 4 full time firefighters on staff.
- (2) One additional police officer is budgeted. This position will reduce the related costs for on call officers.
- (3) In addition, as required for the Town, the budget includes a full time Principal Assessor position. Previously the position was filled by one of the elected Assessors.

Free Cash available for FY2025 was certified by the Division of Local Services in the amount of \$630,442. Free cash is remaining unrestricted funds from the previous fiscal year. Free Cash may be used for unanticipated one-time expenses, opportunities for long-term cost savings, public safety or health needs, planned capital improvements and increasing reserve funds. The Finance Committee reviewed the Capital Planning Committee's recommendations for capital expenditures which included \$60 thousand for a Police Patrol Vehicle and \$90 thousand for a Fire Command Vehicle. The Finance Committee is recommending additional requests from the Highway department, Americans with Disabilities Act (ADA) compliance, landfill, Library and Counsel on Aging.

The Town's bond rating remains at AA+. This favorable rating reflects the conservative and responsible fiscal management of the town's finances with adequate stabilization funds. Stabilization funds are 6.1 percent of the FY2025 operating budget. The Town has been consistently building stabilization funds which are recommended to be between 5-15 percent of the operating budget.

Respectfully submitted by the Town of Merrimac Finance Committee.

Marcia Zosack, Chair

Thomas Ackerman, Vice-chair

Robert L. Gustison II, Member

Kenneth Tingle, Member

Robert Bender, Member

Michael Marden, Member

David Luoma, Member

Michael Bevilaqua, Member

Lindy Davis, Member

Town of Merrimac  
 April 29, 2024 - Annual Town Meeting  
 Articles for Consideration

Town Vote	Art. #	Recommendations			Description
		Selectmen	Finance Committee	Capital Planning	
	1	-	-	-	To appropriate \$630,442 from Free Cash for FY2024 for the following specific purposes:
		Yes 3 - 0	Yes 8 - 0	N/A	a \$ 60,000 To appropriate funds for testing required at the former Coastal Metals site.
		Yes 3 - 0	Yes 8 - 0	N/A	b \$ 21,000 To appropriate funds for the retirement costs of employees.
		Yes 3 - 0	Yes 8 - 0	N/A	c \$ 5,000 To appropriate funds to help address the ongoing invasive weed issues at Lake Attitash.
		Yes 3 - 0	Yes 8 - 0	N/A	d \$ 40,000 To appropriate funds for the Reserve Fund Account.
		Yes 3 - 0	Yes 8 - 0	N/A	e \$ 6,800 To appropriate funds for the Bi-Annual OPEB Study.
		Yes 3 - 0	Yes 7 - 1	N/A	f \$ 8,855 To appropriate funds for a By-Law Review and Update.
		Yes 3 - 0	Yes 8 - 0	N/A	g \$ 14,350 To appropriate funds for an address label printer for elections.
		Yes 3 - 0	Yes 8 - 0	N/A	h \$ 1,500 To appropriate funds for the Select Board Tablets.
		Yes 3 - 0	Yes 8 - 0	N/A	i \$ 4,437 To appropriate funds to a special revenue account for Opioid Settlement Funds.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	j \$ 60,000 To appropriate funds for a new Police Patrol Vehicle.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	k \$ 90,000 To appropriate funds for a new Fire Command Vehicle
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	l \$ 50,000 To appropriate funds for a feasibility study for a new Highway Garage.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	m \$ 10,000 To appropriate funds for the Highway Department's share of a roadway compressor.
		Yes 2 - 1	Yes 8 - 0	Yes 5 - 0	n \$ 20,000 To appropriate funds for the repairs to the Parks and Rec garage.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	o \$ 20,000 To appropriate funds for outside building, windows and façade repairs at the COA.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	p \$ 138,500 To appropriate funds for HVAC repairs at the Library.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	q \$ 45,000 To appropriate funds for ADA Compliance for the Town sidewalks and other ADA requests for Town Meetings.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	r \$ 35,000 To appropriate funds for asbestos tile removal and repairs at the Donaghue School.
	2	-	-	-	To appropriate \$ 65,000 from Water Retained Earnings for FY2024 for the following specific Capital purposes:
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	a \$ 30,000 To appropriate funds to purchase new water meters throughout town.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	b \$ 25,000 To appropriate funds for Water Infrastructure Improvements,
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	c \$ 10,000 To appropriate funds for the Water Department's share of a roadway compressor.
	3	-	-	-	To appropriate \$ 192,000 from the Wastewater Retained Earnings for FY2024 for the following specific Capital purposes:
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	a. \$ 177,000 To appropriate funds for Sewer Plant Engineering.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	b. \$ 10,000 To appropriate funds to purchase new water meters throughout town.
		Yes 3 - 0	Yes 8 - 0	Yes 5 - 0	c \$ 5,000 To appropriate funds for the Wastewater Department's share of a roadway compressor.

Town of Merrimac  
 April 29, 2024 - Annual Town Meeting  
 Articles for Consideration

Town Vote	Art. #	Recommendations			Description
		Selectmen	Finance Committee	Capital Planning	
	4	-	-	-	To appropriate \$ 27,000 from Water Retained Earnings for FY2024 for the following specific purposes:
		Yes 3 - 0	Yes 8 - 0	N/A	a \$ 15,000 To appropriate funds for Building and Road maintenance for the Water Department.
		Yes 3 - 0	Yes 8 - 0	N/A	b \$ 12,000 To appropriate funds for Water Pump Replacements.
	5	Yes 3 - 0	Yes 8 - 0	N/A	To appropriate \$ 125,000.00 from Wastewater Retained Earnings for FY2024 for I&I repairs throughout town.
	6	Yes 3 - 0	Yes 8 - 0	N/A	To transfer \$100,000 from the Inspectional Services Revolving Account to the Town General Fund for FY2024.
	7	Yes 3 - 0	Yes 8 - 0	N/A	To transfer the balance of \$14,603.51 from Article A.3-o, Highway Loader John Deere of the April 24th, 2023 Annual Town Meeting to the Highway Roadway Maintenance account for the use of general roadway maintenance for FY2024.
	8	Yes 3 - 0	Yes 8 - 0	N/A	To transfer the balance of \$3,653.40 from Article A.1.a, Highway Bear Hill Culvert Non-Federal Match of the April 26th, 2021 Annual Town Meeting to the Highway Culvert Repairs for the use of general culvert maintenance for FY2024.
	9	Yes 3 - 0	Yes 8 - 0	N/A	To transfer \$10,810.74 from Conservation Assessment to Conservation Agent & Admin Wages for FY2024.
	10	Yes 3 - 0	Yes 8 - 0	N/A	To amend and authorize, pursuant to MGL Chapter 44, Section 53 E 1/2, the Town's Revolving Funds for FY2025.
	11	Yes 3 - 0	Yes 8 - 0	N/A	To accept the Town's FY2025 Omnibus Budget, per the attached breakdown.
	12	Yes 3 - 0	Yes 8 - 0	N/A	To accept the Wastewater Department's FY2025 Operating Budget.
	13	Yes 3 - 0	Yes 8 - 0	N/A	To accept the Water Department's FY2025 Operating Budget.
	14	Yes 3 - 0	Yes 8 - 0	N/A	To accept a sum of money from the Electric Light Department to be used by the Assessors to reduce the Tax Levy for FY2025.
	15	Yes 3 - 0	Yes 8 - 0	N/A	To appropriate \$ 8,200 from "Sale of Cemetery Lots" for the "care, improvement and embellishment" of said cemeteries.
	16	Yes 3 - 0	Yes 8 - 0	N/A	To raise and appropriate \$185,000 to be used to make necessary repairs to Town roadways.
	17	Yes 3 - 0	Yes 8 - 0	N/A	To accept the State Grant of Chapter 90 Highway Funds.
	18	Yes 3 - 0	Yes 8 - 0	N/A	To raise & appropriate \$330,000 for Solid Waste, Recycling and Disposal.
	19	Yes 3 - 0	Yes 8 - 0	N/A	To rescind Article 28, Opioid Stabilization, of the April 24, 2023 Annual Town Meeting and transfer the balance of \$770.13 to a special revenue account for Opioid Settlement Funds and dedicate future Opioid Funds to the special revenue account for Opioid Settlement Funds. <b>2/3 Vote Required</b>
	20	Yes 3 - 0	Yes 8 - 0	N/A	To amend Section 1 Article III of the Merrimac General By-Laws, Finance Committee and Capital Planning Committee.
	21	Yes 3 - 0	N/A	N/A	To adopt MGL C32 Section 4 (2)(b) Call Fire, Police credible service local option.
	22	Yes 3 - 0	N/A	N/A	To vote to prohibit meetings during the election hours of a municipal or state election that is occurring in Town.
	23	Yes 3 - 0	*	N/A	To vote to double the current Veteran Tax Abatement amounts adopted by the Town of Merrimac.

\* Finance Committee did not make a recommendation at this time.

TOWN OF MERRIMAC BUDGET SUMMARY

REVENUE ESTIMATES

	Adopted	Departmental Requested Budget	Request ATM Budget
	FY2024	FY2025	FY2025
<b>PROPERTY TAXES</b>			
Tax Base	\$ 14,950,957	\$ 16,340,808	\$ 16,340,808
2 1/2 % Increase	\$ 373,774	\$ 408,520	\$ 408,520
Est New Growth	\$ 156,077	\$ 125,000	\$ 150,000
General Override	\$ 860,000	\$ -	\$ -
Unused Levy Capacity	\$ (265,335)	\$ -	\$ -
<b>PROPERTY TAXES</b>	<b>\$ 16,075,473</b>	<b>\$ 16,874,329</b>	<b>\$ 16,899,329</b>
<b>STATE PROVIDED FUNDS</b>			
Cherry Sheet/State Aid	\$ 1,164,467	\$ 1,195,873	\$ 1,195,873
MSBA	\$ -	\$ -	\$ -
<b>SUBTOTAL: STATE FUNDS</b>	<b>\$ 1,164,467</b>	<b>\$ 1,195,873</b>	<b>\$ 1,195,873</b>
<b>DEBT EXCLUSIONS</b>			
New Library Construction	\$ 106,575	\$ -	\$ -
Police Station	\$ 361,028	\$ 357,153	\$ 357,153
PRSD Middle/High School	\$ 1,576,867	\$ 1,582,734	\$ 1,582,734
<b>SUBTOTAL</b>	<b>\$ 2,044,470</b>	<b>\$ 1,939,887</b>	<b>\$ 1,939,887</b>

PROJECTED LOCAL RECEIPTS

Motor Vehicle Excise	\$ 1,066,000	\$ 1,066,000	\$ 1,100,000
Penalties & Interest	\$ 44,700	\$ 44,700	\$ 32,000
Other Excise (Marijuana)	\$ -	\$ -	\$ 32,000
In Lieu of Tax	\$ 1,289	\$ 1,289	\$ 1,289
Trash	\$ 143,000	\$ 143,000	\$ 150,000
Ambulance	\$ 464,000	\$ 464,000	\$ 435,000
Fees	\$ 46,000	\$ 46,000	\$ 47,000
Rentals	\$ 145,500	\$ 145,500	\$ 140,000
Cemetery	\$ 16,000	\$ 16,000	\$ 20,000
Licenses & Permits	\$ 67,800	\$ 67,800	\$ 80,000
Fines & Forfeitures	\$ 25,700	\$ 25,700	\$ 25,700
Investment Income	\$ 164,800	\$ 164,800	\$ 200,000
Misc Non Recurring	\$ 48,000	\$ 48,000	\$ 48,000
Misc Recurring	\$ 41,300	\$ 41,300	\$ 60,000
<b>SUBTOTAL</b>	<b>\$ 2,274,089</b>	<b>\$ 2,274,089</b>	<b>\$ 2,370,989</b>
<b>OTHER REVENUE</b>			
Free Cash Approp	\$ 848,750	\$ 630,442	\$ 630,442
Water Retained Earnings	\$ 150,000	\$ 92,000	\$ 92,000
Other Revenue	\$ 185,098	\$ 177,110	\$ 177,110
Wastewater Retained Earnings	\$ 85,000	\$ 317,000	\$ 317,000
Wastewater I & I	\$ 55,000	\$ 125,000	\$ 125,000
Bonded Capital	\$ -	\$ -	\$ -
Water Enterprise	\$ 1,280,869	\$ 1,240,670	\$ 1,240,670
Wastewater Enterprise	\$ 1,397,989	\$ 1,317,023	\$ 1,317,023
Revenue to Reduce Tax Rate	\$ 38,000	\$ 38,000	\$ 38,000
<b>SUBTOTAL</b>	<b>\$ 4,040,706</b>	<b>\$ 3,937,245</b>	<b>\$ 3,937,245</b>
<b>TOTAL REVENUE</b>	<b>\$ 25,599,205</b>	<b>\$ 26,221,422</b>	<b>\$ 26,343,322</b>

EXPENDITURE ESTIMATES

	Adopted	Departmental Requested Budget	Request ATM Budget	% Change	% of Budget
	FY2024	FY2025	FY2025		
<b>ARTICLE 1 OMNIBUS</b>					
General Government	\$ 1,322,545	\$ 1,539,508	\$ 1,519,575	14.90%	6.91%
Public Safety	\$ 2,721,650	\$ 3,076,014	\$ 2,869,810	5.44%	13.05%
Education	\$ 11,988,839	\$ 13,297,142	\$ 13,297,142	10.91%	60.49%
Highway	\$ 677,512	\$ 689,777	\$ 689,777	1.81%	3.14%
Cemetery	\$ 70,207	\$ 76,513	\$ 72,513	3.28%	0.33%
Health & Sanitation	\$ 146,292	\$ 150,862	\$ 149,862	2.44%	0.68%
Public Assistance	\$ 429,183	\$ 454,491	\$ 430,139	0.22%	1.96%
Library	\$ 354,691	\$ 370,147	\$ 370,147	4.36%	1.68%
Parks & Rec	\$ 11,520	\$ 11,520	\$ 11,520	0.00%	0.05%
Town Gardens	\$ 600	\$ 600	\$ 600	0.00%	0.00%
Long Term Principal	\$ 609,802	\$ 492,899	\$ 492,899	-19.17%	2.24%
Long Term Interest	\$ 313,319	\$ 296,919	\$ 296,919	-5.23%	1.35%
Gen Govt Unclassified	\$ 1,558,060	\$ 1,763,485	\$ 1,782,485	14.40%	8.11%
<b>SUBTOTAL</b>	<b>\$ 20,204,220</b>	<b>\$ 22,219,877</b>	<b>\$ 21,983,388</b>	<b>8.81%</b>	<b>100%</b>

CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED

State & County	\$ 117,469	\$ 120,022	\$ 120,022
Tax Abatements	\$ 70,979	\$ 87,500	\$ 87,500
Library Offset	\$ 16,529	\$ 16,649	\$ 16,649
Overlay Deficit	\$ -	\$ -	\$ -
Snow & Ice Deficit	\$ -	\$ -	\$ -
Other Deficits	\$ -	\$ -	\$ -
<b>SUBTOTAL</b>	<b>\$ 204,977</b>	<b>\$ 224,171</b>	<b>\$ 224,171</b>
<b>CURRENT YEAR SPECIAL ARTICLES</b>			
Special Articles	\$ 5,180,008	\$ 4,245,335	\$ 4,245,335
Transfer Articles	\$ 10,000	\$ -	\$ -
<b>SUBTOTAL</b>	<b>\$ 5,190,008</b>	<b>\$ 4,245,335</b>	<b>\$ 4,245,335</b>
<b>BONDED ARTICLES</b>			
Prior Year Bond Issues	\$ -	\$ -	\$ -
Bond Authorization	\$ -	\$ -	\$ -
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE</b>	<b>\$ 25,599,205</b>	<b>\$ 26,685,383</b>	<b>\$ 26,452,894</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ 0</b>	<b>\$ (467,961)</b>	<b>\$ (109,572)</b>

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	<b>General Government</b>											
	Misc Expenses	114	\$ 180	\$ -	\$ 215	\$ (87)	\$ 235	\$ 235	\$ 20		9.30%	
<b>1</b>	<b>Total Moderator Expense</b>	<b>114</b>	<b>\$ 180</b>	<b>\$ -</b>	<b>\$ 215</b>	<b>\$ (87)</b>	<b>\$ 235</b>	<b>\$ 235</b>	<b>\$ 20</b>		<b>9.30%</b>	<b>Email and Annual dues</b>
	Executive Asst Wages	122	\$ 61,096	\$ (61,096)	\$ 67,000	\$ (27,298)	\$ 69,623	\$ 69,623	\$ 2,623		3.91%	3% COLA
	Longevity	122	\$ 500	\$ (500)	\$ 500	\$ -	\$ 500	\$ 500	\$ -		0.00%	
	Stipends	122	\$ 3,500	\$ (3,500)	\$ 3,500	\$ -	\$ 5,500	\$ 5,500	\$ 2,000		57.14%	5 Member Board
<b>2</b>	<b>Total Selectmen Salaries and Wages</b>	<b>122</b>	<b>\$ 65,096</b>	<b>\$ (65,096)</b>	<b>\$ 71,000</b>	<b>\$ (27,298)</b>	<b>\$ 75,623</b>	<b>\$ 75,623</b>	<b>\$ 4,623</b>		<b>6.51%</b>	<b>3% COLA and 5 Member Board</b>
	Town Audit Annual	122	\$ 16,800	\$ (16,800)	\$ 17,200	\$ -	\$ 19,200	\$ 19,200	\$ 2,000		11.63%	Preliminary Estimate - awaiting new contract
	Advertising & Legal Notices	122	\$ 100	\$ (75)	\$ 100	\$ -	\$ 100	\$ 100	\$ -		0.00%	
	IT Expense	122	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -		0.00%	
	Professional Development	122	\$ 413	\$ -	\$ 413	\$ -	\$ 413	\$ 413	\$ -		0.00%	
	Postage & Mailing	122	\$ 150	\$ (74)	\$ 150	\$ (71)	\$ 150	\$ 150	\$ -		0.00%	
	SW Licensing / SAAS	122	\$ 5,500	\$ (5,200)	\$ 5,500	\$ (1,733)	\$ 5,500	\$ 5,500	\$ -		0.00%	
	Office Supplies	122	\$ 450	\$ (926)	\$ 450	\$ (197)	\$ 750	\$ 750	\$ 300		66.67%	5 Member Board
	Miscellaneous Expense	122	\$ -	\$ -	\$ -	\$ (38)	\$ -	\$ -	\$ -		0.00%	
	Business Travel	122	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -		0.00%	
	Dues/Memberships/Licensing	122	\$ 880	\$ (871)	\$ 880	\$ (888)	\$ 950	\$ 900	\$ 20		2.27%	Increase in MMA Dues
<b>3</b>	<b>Total Selectmen Expense</b>	<b>122</b>	<b>\$ 24,693</b>	<b>\$ (23,946)</b>	<b>\$ 25,093</b>	<b>\$ (2,927)</b>	<b>\$ 27,463</b>	<b>\$ 27,463</b>	<b>\$ 2,370</b>		<b>9.44%</b>	
	Admin Wages	130	\$ 400	\$ (300)	\$ 400	\$ -	\$ 400	\$ 400	\$ -		0.00%	
<b>4</b>	<b>Total Capital Planning Salaries and Wages</b>	<b>130</b>	<b>\$ 400</b>	<b>\$ (300)</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ -</b>		<b>0.00%</b>	
	Miscellaneous Expense	130	\$ 165	\$ (265)	\$ 165	\$ (87)	\$ 3,415	\$ 3,415	\$ 3,250		1969.70%	New CIP Software
<b>5</b>	<b>Total Capital Planning Expense</b>	<b>130</b>	<b>\$ 165</b>	<b>\$ (265)</b>	<b>\$ 165</b>	<b>\$ (87)</b>	<b>\$ 3,415</b>	<b>\$ 3,415</b>	<b>\$ 3,250</b>		<b>1969.70%</b>	
	Admin Wages	131	\$ 1,000	\$ (900)	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -		0.00%	
<b>6</b>	<b>Total Fin. Com. Salaries and Wages</b>	<b>131</b>	<b>\$ 1,000</b>	<b>\$ (900)</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>		<b>0.00%</b>	
	Miscellaneous Expenses	131	\$ 1,530	\$ (1,527)	\$ 720	\$ (277)	\$ 720	\$ 720	\$ -		0.00%	
<b>7</b>	<b>Total Fin. Com. Expense</b>	<b>131</b>	<b>\$ 1,530</b>	<b>\$ (1,527)</b>	<b>\$ 720</b>	<b>\$ (277)</b>	<b>\$ 720</b>	<b>\$ 720</b>	<b>\$ -</b>		<b>0.00%</b>	
	Reserve Fund	132	\$ 40,000	\$ (34,865)	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000		100.00%	
<b>8</b>	<b>Total Reserve Fund</b>	<b>132</b>	<b>\$ 40,000</b>	<b>\$ (34,865)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>		<b>100.00%</b>	<b>Free Cash - 1 Year</b>
	Accountant Salary	135	\$ 94,988	\$ (94,988)	\$ 103,000	\$ (41,975)	\$ 107,056	\$ 107,056	\$ 4,056		3.94%	3% COLA
	Accountant Assistant Wages	135	\$ 12,724	\$ (800)	\$ 26,618	\$ (8,321)	\$ 27,521	\$ 27,521	\$ 903		3.39%	3% COLA (Start Date Delayed in FY2023)
	Longevity & Stipend	135	\$ 1,600	\$ (1,600)	\$ 1,600	\$ (1,089)	\$ 1,600	\$ 1,600	\$ -		0.00%	
	<b>Total Accountant Salaries and Wages</b>	<b>135</b>	<b>\$ 109,312</b>	<b>\$ (97,388)</b>	<b>\$ 131,218</b>	<b>\$ (51,385)</b>	<b>\$ 136,177</b>	<b>\$ 136,177</b>	<b>\$ 4,959</b>		<b>3.78%</b>	<b>3% COLA</b>
	Repair & Maintenance	135	\$ 200	\$ -	\$ 200	\$ (38)	\$ 300	\$ 300	\$ 100		50.00%	New Staff Member
	Professional Development	135	\$ 450	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ -		0.00%	

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Postage & Mailing	135	\$ 50	\$ (37)	\$ 50	\$ (1)	\$ 50	\$ -	\$ 50	\$ -	0.00%	
	SW Licensing / SAAS	135	\$ 16,602	\$ (16,602)	\$ 18,400	\$ (17,459)	\$ 18,400	\$ -	\$ 18,400	\$ -	0.00%	2nd Year of 3 Year Contract
	Office Supplies	135	\$ 620	\$ (575)	\$ 835	\$ (428)	\$ 835	\$ -	\$ 835	\$ -	0.00%	
	Miscellaneous Expense	135	\$ 515	\$ (2,595)	\$ 100	\$ (86)	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Business Travel	135	\$ 550	\$ -	\$ 1,200	\$ -	\$ 1,300	\$ 100	\$ 1,300	\$ 100	8.33%	
	Dues/Memberships/Licensing	135	\$ 137	\$ (85)	\$ 100	\$ (175)	\$ 175	\$ 75	\$ 175	\$ 75	75.00%	
	<b>Total Accountant Expense</b>	<b>135</b>	<b>\$ 19,124</b>	<b>\$ (19,894)</b>	<b>\$ 22,185</b>	<b>\$ (18,186)</b>	<b>\$ 22,460</b>	<b>\$ -</b>	<b>\$ 22,460</b>	<b>\$ 275</b>	<b>1.24%</b>	
	Assessor Salary	141	\$ 4,500	\$ (6,488)	\$ 4,500	\$ (538)	\$ 90,000	\$ 85,500	\$ 90,000	\$ 85,500	1900.00%	FT Assessor
	Assistant Assessor Wages	141	\$ 50,242	\$ (50,240)	\$ 52,686	\$ (21,351)	\$ 61,755	\$ (3,369)	\$ 58,386	\$ 5,700	10.82%	3% COLA and 1/2 of Compensation Review
	Longevity	141	\$ 300	\$ (300)	\$ 300	\$ (300)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
	<b>Total Assessors Salaries and Wages</b>	<b>141</b>	<b>\$ 55,042</b>	<b>\$ (57,027)</b>	<b>\$ 57,486</b>	<b>\$ (22,189)</b>	<b>\$ 152,055</b>	<b>\$ (3,369)</b>	<b>\$ 148,686</b>	<b>\$ 91,200</b>	<b>158.65%</b>	<b>3% COLA and FT Assessor</b>
	Professional Development	141	\$ 195	\$ -	\$ 195	\$ -	\$ 195	\$ -	\$ 195	\$ -	0.00%	
	Postage & Mailing	141	\$ 700	\$ (281)	\$ 700	\$ (75)	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Patriots/SAAS	141	\$ 26,250	\$ (22,700)	\$ 26,250	\$ (20,338)	\$ 32,942	\$ 6,692	\$ 32,942	\$ 6,692	25.49%	Software price Increase
	MIMAP/Reval	141	\$ 8,000	\$ (4,276)	\$ 8,000	\$ (2,000)	\$ 8,500	\$ 500	\$ 8,500	\$ 500	6.25%	MIMAP Increase
	Office Supplies	141	\$ 1,000	\$ (970)	\$ 1,000	\$ (565)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Miscellaneous Expense	141	\$ 615	\$ -	\$ 615	\$ (36)	\$ 615	\$ -	\$ 615	\$ -	0.00%	
	Business Travel	141	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ -	0.00%	
	Dues/Memberships/Licensing	141	\$ 300	\$ 250	\$ 300	\$ (175)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
	<b>Total Assessors Expense</b>	<b>141</b>	<b>\$ 37,360</b>	<b>\$ (27,977)</b>	<b>\$ 37,360</b>	<b>\$ (23,189)</b>	<b>\$ 44,552</b>	<b>\$ -</b>	<b>\$ 44,552</b>	<b>\$ 7,192</b>	<b>19.25%</b>	
	Finance Dir./Treasurer Salary	145	\$ 130,940	\$ (130,925)	\$ 140,000	\$ (57,023)	\$ 145,642	\$ 5,642	\$ 145,642	\$ 5,642	4.03%	3% COLA
	Asst Treasurer/Collector Wages	145	\$ 44,241	\$ (44,063)	\$ 53,271	\$ (21,867)	\$ 63,594	\$ 10,323	\$ 63,594	\$ 10,323	19.38%	3% COLA and Addtl 5 hours
	Town Hall Office Coverage	145	\$ 3,551	\$ (1,852)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Reallocated to Asst. Treas.
	Longevity & Stipends	145	\$ 1,600	\$ (1,600)	\$ 1,900	\$ (600)	\$ 2,000	\$ 100	\$ 2,000	\$ 100	5.26%	25 Year Increase
	<b>Total Finance Director Salaries and Wages</b>	<b>145</b>	<b>\$ 180,332</b>	<b>\$ (178,440)</b>	<b>\$ 195,171</b>	<b>\$ (79,490)</b>	<b>\$ 211,236</b>	<b>\$ -</b>	<b>\$ 211,236</b>	<b>\$ 16,065</b>	<b>8.23%</b>	<b>3% COLA</b>
	Professional Development	145	\$ 1,000	\$ (686)	\$ 950	\$ (200)	\$ 950	\$ -	\$ 950	\$ -	0.00%	
	Payroll Expense	145	\$ 8,000	\$ (8,695)	\$ 8,000	\$ (2,472)	\$ 8,250	\$ 250	\$ 8,250	\$ 250	3.13%	Estimated 3% Increase
	Postage	145	\$ 2,700	\$ (1,383)	\$ 2,700	\$ (147)	\$ 2,700	\$ -	\$ 2,700	\$ -	0.00%	
	Office Supplies	145	\$ 900	\$ (405)	\$ 900	\$ (146)	\$ 900	\$ -	\$ 900	\$ -	0.00%	
	Miscellaneous Expense	145	\$ 100	\$ (920)	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Business Travel	145	\$ 451	\$ (565)	\$ 500	\$ (1,215)	\$ 700	\$ 200	\$ 700	\$ 200	40.00%	Annual School - 2 people
	Dues/Memberships/Licensing	145	\$ 700	\$ (428)	\$ 700	\$ (395)	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Bond Issue & Admin Costs	145	\$ 2,600	\$ (2,000)	\$ 2,600	\$ -	\$ 2,600	\$ -	\$ 2,600	\$ -	0.00%	
	<b>Total Finance Director Expense</b>	<b>145</b>	<b>\$ 16,451</b>	<b>\$ (15,082)</b>	<b>\$ 16,450</b>	<b>\$ (4,575)</b>	<b>\$ 16,900</b>	<b>\$ -</b>	<b>\$ 16,900</b>	<b>\$ 450</b>	<b>2.74%</b>	
	Salary	146	\$ 76,188	\$ (76,188)	\$ 79,894	\$ (32,584)	\$ 83,104	\$ 3,210	\$ 83,104	\$ 3,210	4.02%	3% COLA
	Longevity & Stipends	146	\$ 1,600	\$ (500)	\$ 1,600	\$ -	\$ 1,700	\$ 100	\$ 1,700	\$ 100	6.25%	25 Year Increase



**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	<b>Total Tax Collector Salaries and Wages</b>	<b>146</b>	\$ 77,788	\$ (76,688)	\$ 81,494	\$ 81,494	\$ 84,804	\$ -	\$ 84,804	\$ 3,310	4.06%	
	Billing/Collection/Printing	146	\$ 13,438	\$ (14,205)	\$ 14,650	\$ (4,769)	\$ 15,010	\$ -	\$ 15,010	\$ 360	2.46%	Increase in postage from Contractor
	Professional Development	146	\$ 250	\$ -	\$ 250	\$ (95)	\$ 250	\$ -	\$ 250	\$ -	0.00%	
	Postage	146	\$ 370	\$ (244)	\$ 370	\$ (94)	\$ 370	\$ -	\$ 370	\$ -	0.00%	
	Office Supplies	146	\$ 1,400	\$ (652)	\$ 1,540	\$ (144)	\$ 1,400	\$ -	\$ 1,400	\$ (140)	-9.09%	Reallocatd to Annual School
	Business Travel	146	\$ 350	\$ -	\$ 350	\$ (140)	\$ 490	\$ -	\$ 490	\$ 140	40.00%	Reallocatd from Office Supplies
	Dues/Memberships/Licensing	146	\$ 50	\$ (50)	\$ 50	\$ (50)	\$ 50	\$ -	\$ 50	\$ -	0.00%	
	<b>Total Tax Collector Expense</b>	<b>146</b>	\$ 15,858	\$ (15,151)	\$ 17,210	\$ 17,210	\$ 17,570	\$ -	\$ 17,570	\$ 360	2.09%	
<b>9</b>	<b>Total Finance Dept. Salaries and Wages</b>		\$ 422,474	\$ (409,544)	\$ 465,369	\$ (71,570)	\$ 584,272	\$ (3,369)	\$ 580,903	\$ 115,534	24.83%	3% COLA and New Assessor Position
<b>10</b>	<b>Total Finance Dept. Expense</b>		\$ 88,793	\$ (78,103)	\$ 93,205	\$ (28,741)	\$ 101,482	\$ -	\$ 101,482	\$ 8,277	8.88%	
	Bonding Town Officers	149	\$ 1,100	\$ (1,030)	\$ 1,100	\$ (1,072)	\$ 1,250	\$ -	\$ 1,250	\$ 150	13.64%	
<b>11</b>	<b>Total Bonding Officers</b>	<b>149</b>	\$ 1,100	\$ (1,030)	\$ 1,100	\$ (1,072)	\$ 1,250	\$ -	\$ 1,250	\$ 150	13.64%	Mandated Increase in Bonding FY2024
	Consulting Grant Writer/Town Planner	151	\$ 10,000	\$ (4,500)	\$ 25,000	\$ (7,840)	\$ 25,000	\$ -	\$ 25,000	\$ -	0.00%	
	Legal/Consulting Expenditure	151	\$ 55,000	\$ (51,076)	\$ 40,000	\$ 31,968	\$ 50,000	\$ -	\$ 50,000	\$ 10,000	25.00%	Extraordinary Usage in FY2024
<b>12</b>	<b>Total Town Counsel/Legal</b>	<b>151</b>	\$ 65,000	\$ (55,576)	\$ 65,000	\$ 24,128	\$ 75,000	\$ -	\$ 75,000	\$ 10,000	15.38%	Extraordinary Usage in FY2024
	Town Hall IT Coordinator	155	\$ 1,502	\$ (1,505)	\$ 1,577	\$ (355)	\$ 1,657	\$ -	\$ 1,657	\$ 80	5.07%	3% COLA
	Town Hall IT Webmaster	155	\$ 6,957	\$ (6,945)	\$ 7,634	\$ (3,112)	\$ 7,968	\$ -	\$ 7,968	\$ 334	4.38%	3% COLA
<b>13</b>	<b>Total Town Hall IT Salaries and Wages</b>	<b>155</b>	\$ 8,459	\$ (8,450)	\$ 9,211	\$ (3,467)	\$ 9,625	\$ -	\$ 9,625	\$ 414	4.49%	3% COLA
	Town Hall IT Expense	155	\$ 15,700	\$ (16,394)	\$ 1,700	\$ (502)	\$ 2,615	\$ -	\$ 2,615	\$ 915	53.82%	Projected increase from \$95 to \$110/Hr
	Town Hall IT Telecommunications	155	\$ 1,464	\$ (2,634)	\$ 1,658	\$ (745)	\$ 2,316	\$ -	\$ 2,316	\$ 658	39.69%	Projected \$5 Month Increase
	Town Hall IT Software Lic/SAAS	155	\$ 4,547	\$ (10,796)	\$ 4,547	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 1,453	31.96%	Contractual - New Provider includes PR
	Town Hall IT Subscriptions	155	\$ 2,652	\$ (629)	\$ 2,652	\$ (2,119)	\$ 5,878	\$ -	\$ 5,878	\$ 3,226	121.64%	\$2,800 AV & EDR\$306 ALTARO \$306 \$39 HOSTING \$2,208 EMAILS
	Town Hall IT (New Computers HW & SW)	155	\$ 3,194	\$ (2,166)	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	
<b>14</b>	<b>Total Town Hall IT Expense</b>	<b>155</b>	\$ 27,557	\$ (32,619)	\$ 13,557	\$ (3,366)	\$ 19,809	\$ -	\$ 19,809	\$ 6,252	46.12%	Antiviris and EDR
	Census Printing/Stuffing	160	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Combined with mailing
	Census Postage & Mailing	160	\$ 100	\$ (14)	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ -	0.00%	
	Census Office Supplies	160	\$ 14	\$ -	\$ 14	\$ -	\$ 14	\$ -	\$ 14	\$ -	0.00%	
<b>15</b>	<b>Total Census Expense</b>	<b>160</b>	\$ 3,114	\$ (3,014)	\$ 3,514	\$ -	\$ 3,514	\$ -	\$ 3,514	\$ -	0.00%	
	Town Clerk Salaries	161	\$ 69,020	\$ (69,020)	\$ 78,007	\$ (31,777)	\$ 86,726	\$ -	\$ 86,726	\$ 8,719	11.18%	Salary comp 2nd year of 2
	Town Clerk Assistant	161	\$ 18,330	\$ (18,199)	\$ 17,707	\$ (4,377)	\$ 24,657	\$ (6,164)	\$ 18,493	\$ 786	4.44%	3% COLA
	Longevity & Stipend	161	\$ 1,300	\$ (1,300)	\$ 1,300	\$ (1,000)	\$ 1,300	\$ -	\$ 1,300	\$ -	0.00%	
<b>16</b>	<b>Total Town Clerk Salaries and Wages</b>	<b>161</b>	\$ 88,650	\$ (88,519)	\$ 97,014	\$ (37,154)	\$ 112,683	\$ (6,164)	\$ 106,519	\$ 9,505	9.80%	Salary comp 2nd year of 2, 3% COLA

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	IT Expense	161	\$ 1,962	\$ (1,961)	\$ 1,962	\$ -	\$ 1,962	\$ -	\$ 1,962	\$ -	0.00%	
	Professional Development	161	\$ 750	\$ (750)	\$ 1,500	\$ (770)	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	
	Postage & Mailing	161	\$ 500	\$ (322)	\$ 700	\$ (3)	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Office Supplies	161	\$ 1,500	\$ (1,840)	\$ 1,500	\$ (396)	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	
	Dog Tags	161	\$ 250	\$ (250)	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	0.00%	
	Business Travel	161	\$ 700	\$ (678)	\$ 700	\$ -	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Dues/Memberships/Licensing	161	\$ 650	\$ (400)	\$ 650	\$ (140)	\$ 650	\$ -	\$ 650	\$ -	0.00%	
<b>17</b>	<b>Total Town Clerk Expense</b>	<b>161</b>	<b>\$ 6,312</b>	<b>\$ (6,201)</b>	<b>\$ 7,262</b>	<b>\$ (1,309)</b>	<b>\$ 7,262</b>	<b>\$ -</b>	<b>\$ 7,262</b>	<b>\$ -</b>	<b>0.00%</b>	
	Salaries	162	\$ 4,481	\$ (4,481)	\$ 3,000	\$ (25)	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	
<b>18</b>	<b>Total Elections Salaries and Wages</b>	<b>162</b>	<b>\$ 4,481</b>	<b>\$ (4,481)</b>	<b>\$ 3,000</b>	<b>\$ (25)</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>0.00%</b>	
	Police Details	162	\$ 3,000	\$ (2,205)	\$ 3,000	\$ -	\$ 4,800	\$ -	\$ 4,800	\$ 1,800	60.00%	
	Coding & Printing	162	\$ 6,000	\$ (6,434)	\$ 4,000	\$ (1,500)	\$ 5,000	\$ -	\$ 5,000	\$ 1,000	25.00%	
	Postage & Mailing	162	\$ 2,000	\$ (2,000)	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	
	Office Supplies	162	\$ 250	\$ (223)	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	0.00%	
<b>19</b>	<b>Total Election Expense</b>	<b>162</b>	<b>\$ 11,250</b>	<b>\$ (10,862)</b>	<b>\$ 10,250</b>	<b>\$ (1,500)</b>	<b>\$ 13,050</b>	<b>\$ -</b>	<b>\$ 13,050</b>	<b>\$ 2,800</b>	<b>27.32%</b>	
	Salary	163	\$ 300	\$ (300)	\$ 300	\$ (300)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
<b>20</b>	<b>Total Registrar Salaries and Wages</b>	<b>163</b>	<b>\$ 300</b>	<b>\$ (300)</b>	<b>\$ 300</b>	<b>\$ (300)</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>0.00%</b>	
	Registrar Postage	163	\$ 700	\$ (830)	\$ 1,000	\$ (16)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Registrar SW Licensing / SAAS	163	\$ 400	\$ (400)	\$ 400	\$ -	\$ 400	\$ -	\$ 400	\$ -	0.00%	
	Registrar Office Supplies	163	\$ 740	\$ (610)	\$ 740	\$ -	\$ 740	\$ -	\$ 740	\$ -	0.00%	
<b>21</b>	<b>Total Registrar Expense</b>	<b>163</b>	<b>\$ 1,840</b>	<b>\$ (1,840)</b>	<b>\$ 2,140</b>	<b>\$ (16)</b>	<b>\$ 2,140</b>	<b>\$ -</b>	<b>\$ 2,140</b>	<b>\$ -</b>	<b>0.00%</b>	
	Salary	164	\$ 150	\$ (150)	\$ 150	\$ (150)	\$ 150	\$ -	\$ 150	\$ -	0.00%	
<b>22</b>	<b>Total Vitals Salaries and Wages</b>	<b>164</b>	<b>\$ 150</b>	<b>\$ (150)</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>0.00%</b>	
	SW Licensing / SAAS	164	\$ 395	\$ (395)	\$ 395	\$ -	\$ 395	\$ -	\$ 395	\$ -	0.00%	
<b>23</b>	<b>Total Vitals Expense</b>	<b>164</b>	<b>\$ 395</b>	<b>\$ (395)</b>	<b>\$ 395</b>	<b>\$ -</b>	<b>\$ 395</b>	<b>\$ -</b>	<b>\$ 395</b>	<b>\$ -</b>	<b>0.00%</b>	
	Salaries	171	\$ -	\$ -	\$ 32,590	\$ -	\$ 32,590	\$ -	\$ 32,590	\$ 32,590	100.00%	Moved from Expenses - now employee
<b>24</b>	<b>Total Conservation Salaries and wages</b>	<b>171</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,590</b>	<b>\$ -</b>	<b>\$ 32,590</b>	<b>\$ -</b>	<b>\$ 32,590</b>	<b>\$ 32,590</b>	<b>0.00%</b>	
	Postage & Mailing	171	\$ 150	\$ (245)	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	0.00%	
	Miscellaneous Expense	171	\$ 1,300	\$ (1,205)	\$ 3,380	\$ (253)	\$ 3,380	\$ -	\$ 3,380	\$ -	0.00%	
	Assessment Newbury	171	\$ 22,000	\$ (22,000)	\$ 32,644	\$ (21,833)	\$ -	\$ -	\$ -	\$ (32,644)	-100.00%	Moved to Salary - PT Employee
	Dues/Memberships/Licensing	171	\$ 443	\$ (443)	\$ 552	\$ (512)	\$ 552	\$ -	\$ 552	\$ -	0.00%	
<b>25</b>	<b>Total Conservation Expense</b>	<b>171</b>	<b>\$ 23,893</b>	<b>\$ (23,893)</b>	<b>\$ 36,776</b>	<b>\$ (22,598)</b>	<b>\$ 4,132</b>	<b>\$ -</b>	<b>\$ 4,132</b>	<b>\$ (32,644)</b>	<b>-88.76%</b>	
	Miscellaneous Expense	172	\$ 630	\$ (484)	\$ 630	\$ (262)	\$ 630	\$ -	\$ 630	\$ -	0.00%	
<b>26</b>	<b>Total Open Space Expense</b>	<b>172</b>	<b>\$ 630</b>	<b>\$ (484)</b>	<b>\$ 630</b>	<b>\$ (262)</b>	<b>\$ 630</b>	<b>\$ -</b>	<b>\$ 630</b>	<b>\$ -</b>	<b>0.00%</b>	

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Admin Wages	175	\$ 2,349	\$ (1,452)	\$ 7,222	\$ (2,286)	\$ 7,346	\$ 7,346	\$ 7,346	\$ 124	1.72%	3% COLA
<b>27</b>	<b>Total Planning Board Salaries and Wages</b>	<b>175</b>	<b>\$ 2,349</b>	<b>\$ (1,452)</b>	<b>\$ 7,222</b>	<b>\$ (2,286)</b>	<b>\$ 7,346</b>	<b>\$ 7,346</b>	<b>\$ 7,346</b>	<b>\$ 124</b>	<b>1.72%</b>	<b>3% COLA</b>
	Zoning Consult/MVPC	175	\$ 1,300	\$ -	\$ 1,300	\$ (931)	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%	
	Advertising & Legal Notices	175	\$ 300	\$ (405)	\$ 300	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%	
	IT Expense	175	\$ 100	\$ (146)	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%	
	Postage & Mailing	175	\$ 50	\$ -	\$ 50	\$ (309)	\$ 50	\$ 50	\$ 50	\$ -	0.00%	
	Office Supplies	175	\$ 100	\$ (100)	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%	
	Miscellaneous Expense	175	\$ 85	\$ -	\$ 85	\$ -	\$ 85	\$ 85	\$ 85	\$ -	0.00%	
<b>28</b>	<b>Total Planning Board Expense</b>	<b>175</b>	<b>\$ 1,935</b>	<b>\$ (651)</b>	<b>\$ 1,935</b>	<b>\$ (1,240)</b>	<b>\$ 1,935</b>	<b>\$ 1,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
	Admin Salary	176	\$ 5,628	\$ (5,060)	\$ 5,796	\$ (2,270)	\$ 5,970	\$ 5,970	\$ 5,970	\$ 174	3.00%	3% COLA
<b>29</b>	<b>Total Appeals Board Salaries and Wages</b>	<b>176</b>	<b>\$ 5,628</b>	<b>\$ (5,060)</b>	<b>\$ 5,796</b>	<b>\$ (2,270)</b>	<b>\$ 5,970</b>	<b>\$ 5,970</b>	<b>\$ 174</b>	<b>\$ 174</b>	<b>3.00%</b>	<b>3% COLA</b>
	Miscellaneous Expense	176	\$ 382	\$ (60)	\$ 382	\$ (175)	\$ 382	\$ 382	\$ 382	\$ -	0.00%	
<b>30</b>	<b>Total Appeals Board Expense</b>	<b>176</b>	<b>\$ 382</b>	<b>\$ (60)</b>	<b>\$ 382</b>	<b>\$ (175)</b>	<b>\$ 382</b>	<b>\$ 382</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
	Miscellaneous Expense	177	\$ 2,615	\$ (2,615)	\$ 2,565	\$ (2,565)	\$ 2,629	\$ 2,629	\$ 64	\$ 64	2.50%	Actual Invoice
<b>31</b>	<b>Total MVPC Expense</b>	<b>177</b>	<b>\$ 2,615</b>	<b>\$ (2,615)</b>	<b>\$ 2,565</b>	<b>\$ (2,565)</b>	<b>\$ 2,629</b>	<b>\$ 2,629</b>	<b>\$ 64</b>	<b>\$ 64</b>	<b>2.50%</b>	<b>Actual Invoice</b>
	Miscellaneous Expense	185	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%	
<b>32</b>	<b>Total Rent Control Expense</b>	<b>185</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
	Electricity	192	\$ 90,000	\$ (80,895)	\$ 93,500	\$ (33,735)	\$ 90,000	\$ 90,000	\$ (3,500)	\$ (3,500)	-3.74%	Reduced based on actuals for FY2023
	Heating	192	\$ 43,000	\$ (46,973)	\$ 38,000	\$ (1,863)	\$ 38,000	\$ (10,000)	\$ (10,000)	\$ (10,000)	-26.32%	Reduced based on FY2024 Actuals to date
	Water/Sewer	192	\$ 6,300	\$ (6,758)	\$ 7,200	\$ (3,743)	\$ 7,700	\$ 7,700	\$ 500	\$ 500	6.94%	Increased based on actuals for FY2023
	Town Hall Bldg Maint	192	\$ 14,944	\$ (15,722)	\$ 16,344	\$ (10,464)	\$ 18,344	\$ 18,344	\$ 2,000	\$ 2,000	12.24%	Added Yearly Air Testing
	Town Hall Bldg Systems	192	\$ 8,103	\$ (3,041)	\$ 8,000	\$ (262)	\$ 8,110	\$ 8,110	\$ 110	\$ 110	1.38%	Contract Increase
	Maint Other - Pre-Appr Reqd	192	\$ 16,905	\$ (16,905)	\$ 25,950	\$ (2,516)	\$ 25,950	\$ 25,950	\$ -	\$ -	0.00%	
	Town Hall Copier Lease & Usage	192	\$ 2,250	\$ (1,709)	\$ 2,250	\$ (549)	\$ 2,250	\$ (400)	\$ (400)	\$ (400)	-17.78%	New Contract
	Town Hall Postage Mach Lease	192	\$ 1,642	\$ (1,781)	\$ 1,642	\$ (562)	\$ 1,642	\$ 1,642	\$ -	\$ -	0.00%	
	Telephone	192	\$ 23,625	\$ (24,251)	\$ 23,625	\$ (9,517)	\$ 23,625	\$ 23,625	\$ -	\$ -	0.00%	
	Town Hall Janitorial Services	192	\$ 6,862	\$ (9,163)	\$ 7,000	\$ (2,750)	\$ 9,000	\$ 9,000	\$ 2,000	\$ 2,000	28.57%	Added Annual Deep Cleaning
	Town Hall Building/Equipment Repair	192	\$ 4,050	\$ (8,630)	\$ 4,050	\$ (796)	\$ 4,050	\$ 4,050	\$ -	\$ -	0.00%	
	Town Hall Janitorial Supplies	192	\$ 990	\$ (1,069)	\$ 1,000	\$ (234)	\$ 1,000	\$ 1,000	\$ -	\$ -	0.00%	
	Town Hall Miscellaneous	192	\$ 270	\$ (1,175)	\$ 270	\$ (714)	\$ 1,000	\$ 1,000	\$ 730	\$ 730	270.37%	Add Flag/Supply Maintenance
<b>33</b>	<b>Total Town Buildings Expense</b>	<b>192</b>	<b>\$ 218,941</b>	<b>\$ (218,072)</b>	<b>\$ 228,831</b>	<b>\$ (67,705)</b>	<b>\$ 230,671</b>	<b>\$ (10,400)</b>	<b>\$ (8,560)</b>	<b>\$ (8,560)</b>	<b>-3.74%</b>	
	Printing Town Reports	195	\$ 550	\$ (550)	\$ 550	\$ -	\$ 625	\$ 625	\$ 75	\$ 75	13.64%	
<b>34</b>	<b>Total Town Report Expense</b>	<b>195</b>	<b>\$ 550</b>	<b>\$ (550)</b>	<b>\$ 550</b>	<b>\$ -</b>	<b>\$ 625</b>	<b>\$ 625</b>	<b>\$ 75</b>	<b>\$ 75</b>	<b>13.64%</b>	

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Director's Salary	199	\$ 29,754	\$ (29,790)	\$ 31,122	\$ (12,569)	\$ 32,179	\$ 32,179	\$ 1,057	3.40%	3% COLA	
	PEG Access Wages	199	\$ 26,842	\$ (26,872)	\$ 28,076	\$ (11,339)	\$ 29,031	\$ 29,031	\$ 955	3.40%	3% COLA	
	PEG Access Coverage	199	\$ 6,000	\$ (424)	\$ 11,000	\$ (159)	\$ 11,000	\$ 11,000	\$ -	0.00%		
<b>35</b>	<b>Total Cable Access Salaries and Wages</b>	<b>199</b>	<b>\$ 62,596</b>	<b>\$ (57,086)</b>	<b>\$ 70,198</b>	<b>\$ (24,067)</b>	<b>\$ 72,210</b>	<b>\$ 72,210</b>	<b>\$ 2,012</b>	<b>2.87%</b>	<b>3% COLA</b>	
	Office Rent	199	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	100.00%	Reallocated	
	Professional/Technical	199	\$ 15,000	\$ (43,258)	\$ 15,000	\$ (6,195)	\$ 15,000	\$ 15,000	\$ -	0.00%		
	IT Expense	199	\$ 35,000	\$ (6,610)	\$ 35,000	\$ (1,139)	\$ 35,000	\$ 35,000	\$ -	0.00%		
	Office Supplies	199	\$ 500	\$ (736)	\$ 500	\$ (167)	\$ 500	\$ 500	\$ -	0.00%		
	Miscellaneous	199	\$ 5,000	\$ -	\$ 17,000	\$ (12,088)	\$ 5,000	\$ 5,000	\$ (12,000)	-70.59%	Reallocated	
	Cameras/Audio/Lighting	199	\$ 30,000	\$ (4,338)	\$ 30,000	\$ (500)	\$ 30,000	\$ 30,000	\$ -	0.00%		
<b>36</b>	<b>Total Cable Access Expense</b>	<b>199</b>	<b>\$ 85,500</b>	<b>\$ (54,942)</b>	<b>\$ 97,500</b>	<b>\$ (20,089)</b>	<b>\$ 97,500</b>	<b>\$ 97,500</b>	<b>\$ -</b>	<b>0.00%</b>		
<b>1-36</b>	<b>Total General Government</b>		<b>\$ 1,268,058</b>	<b>\$ (1,192,848)</b>	<b>\$ 1,322,545</b>	<b>\$ (298,326)</b>	<b>\$ 1,539,508</b>	<b>\$ (19,933)</b>	<b>\$ 1,519,575</b>	<b>15.54%</b>		
	<b>Public Safety</b>											
	Police Salaries	210	\$ 921,812	\$ (882,804)	\$ 983,973	\$ (351,959)	\$ 1,198,395	\$ (85,804)	\$ 1,112,591	13.07%	3% COLA and steps and 1 FT Patrolmen	
	Dispatchers Wages	210	\$ 256,015	\$ (227,453)	\$ 265,531	\$ (97,004)	\$ 282,277	\$ 282,277	\$ 16,746	6.31%	3% COLA and steps	
	Police Admin Assistant Wages	210	\$ 28,466	\$ (29,218)	\$ 29,772	\$ (11,572)	\$ 30,789	\$ 30,789	\$ 1,017	3.42%	3% COLA	
	Wages Reserves	210	\$ 71,484	\$ (57,045)	\$ 75,058	\$ (10,761)	\$ 20,000	\$ 20,000	\$ (55,058)	-73.35%	3% COLA - Reduced to hire FT Patrolmen	
	Overtime	210	\$ 53,189	\$ (67,509)	\$ 55,848	\$ (25,984)	\$ 65,250	\$ 65,250	\$ 9,402	16.83%	3% COLA and increase to reflect actual	
	Longevity	210	\$ 3,300	\$ (2,400)	\$ 2,400	\$ (1,100)	\$ 2,700	\$ 2,700	\$ 300	12.50%	Increased based on years service	
<b>37</b>	<b>Total Police Salaries and Wages</b>	<b>210</b>	<b>\$ 1,334,266</b>	<b>\$ (1,266,429)</b>	<b>\$ 1,412,582</b>	<b>\$ (498,380)</b>	<b>\$ 1,599,411</b>	<b>\$ (85,804)</b>	<b>\$ 1,513,607</b>	<b>7.15%</b>	<b>3% COLA and steps and 1 Patrolman</b>	
	Building Maintenance	210	\$ 1,500	\$ (1,830)	\$ 1,500	\$ (215)	\$ 1,500	\$ 1,500	\$ -	0.00%		
	Building Systems	210	\$ 20,000	\$ (16,063)	\$ 20,000	\$ (7,361)	\$ 20,000	\$ 20,000	\$ -	0.00%		
	Vehicle Maintenance & Supplies	210	\$ 8,600	\$ (11,469)	\$ 10,000	\$ (6,241)	\$ 10,000	\$ 10,000	\$ -	0.00%		
	Equipment Repairs	210	\$ 5,000	\$ (6,353)	\$ 5,000	\$ (1,370)	\$ 5,000	\$ 5,000	\$ -	0.00%		
	Copier Lease & Usage	210	\$ 3,500	\$ (1,698)	\$ 3,500	\$ (848)	\$ 3,500	\$ (1,500)	\$ (1,500)	-42.86%	New Contract	
	Legal & Consult Svcs	210	\$ 3,000	\$ (2,500)	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%		
	Advertising & Legal Notices	210	\$ 2,500	\$ (2,550)	\$ 3,200	\$ -	\$ 3,200	\$ 3,200	\$ -	0.00%		
	IT Expense	210	\$ 5,000	\$ (3,064)	\$ 5,000	\$ (561)	\$ 5,000	\$ 5,000	\$ -	0.00%		
	Professional Development	210	\$ 10,000	\$ (6,473)	\$ 10,000	\$ (4,155)	\$ 10,000	\$ 10,000	\$ -	0.00%		
	Medical	210	\$ 2,500	\$ (3,541)	\$ 2,500	\$ (1,578)	\$ 2,500	\$ 2,500	\$ -	0.00%		
	Telecommunications	210	\$ 5,616	\$ (4,882)	\$ 5,616	\$ (1,849)	\$ 5,616	\$ 5,616	\$ -	0.00%		
	Postage	210	\$ 300	\$ (267)	\$ 300	\$ (14)	\$ 300	\$ 300	\$ -	0.00%		
	SW Licensing / SAAS	210	\$ 20,000	\$ (20,949)	\$ 20,500	\$ (17,508)	\$ 22,000	\$ 22,000	\$ 1,500	7.32%	Software Maintenance Increase	
	Office Supplies	210	\$ 3,000	\$ (3,336)	\$ 3,000	\$ (1,943)	\$ 3,000	\$ 3,000	\$ -	0.00%		
	Custodial & Housekeeping Supplies	210	\$ 1,000	\$ (1,150)	\$ 1,000	\$ (128)	\$ 1,000	\$ 1,000	\$ -	0.00%		
	Vehicle Fuel	210	\$ 18,000	\$ (22,690)	\$ 25,000	\$ (7,176)	\$ 25,000	\$ (5,000)	\$ (5,000)	-20.00%	Fuel Prices Stabilized	

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change	% Change		
	Educational Supplies	210	\$ 1,000	\$ (685)	\$ 1,000	\$ (765)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Uniforms	210	\$ 16,000	\$ (13,825)	\$ 16,000	\$ (7,483)	\$ 19,000	\$ (1,500)	\$ 17,500	\$ 1,500	9.38%	1 new FT Patrolmen
	Other Gov Assmt	210	\$ 7,400	\$ (7,400)	\$ 7,400	\$ (7,400)	\$ 7,750	\$ -	\$ 7,750	\$ 350	4.73%	BAPERN Membership Increase
	Business Travel	210	\$ 5,000	\$ (3,282)	\$ 5,000	\$ (2,905)	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%	
	Dues/Memberships/Licensing	210	\$ 3,500	\$ (3,599)	\$ 3,500	\$ (1,050)	\$ 3,700	\$ -	\$ 3,700	\$ 200	5.71%	Membership Dues Increase
<b>38</b>	<b>Total Police Expense</b>	<b>210</b>	<b>\$ 142,416</b>	<b>\$ (137,606)</b>	<b>\$ 152,016</b>	<b>\$ (70,550)</b>	<b>\$ 157,066</b>	<b>\$ (8,000)</b>	<b>\$ 149,066</b>	<b>\$ (2,950)</b>	<b>-1.94%</b>	
	Fire Chief Salary	220	\$ 89,800	\$ (100,303)	\$ 104,706	\$ (42,708)	\$ 109,992	\$ -	\$ 109,992	\$ 5,286	5.05%	4% COLA - Contractual
	Admin Asst Wages	220	\$ 32,257	\$ (20,051)	\$ 22,898	\$ (8,681)	\$ 23,680	\$ -	\$ 23,680	\$ 782	3.42%	3% COLA
	Deputies & Supervisors	220	\$ 5,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	Asst Chief Salary	220	\$ 78,553	\$ (78,253)	\$ 82,165	\$ (33,180)	\$ 84,952	\$ -	\$ 84,952	\$ 2,787	3.39%	3% COLA
	Other Regular Salary	220	\$ 216,520	\$ (181,156)	\$ 226,436	\$ (80,117)	\$ 224,688	\$ -	\$ 224,688	\$ (1,748)	-0.77%	3% COLA
	Overtime	220	\$ 27,500	\$ (42,015)	\$ 28,875	\$ (28,627)	\$ 63,275	\$ -	\$ 63,275	\$ 34,400	119.13%	3% COLA and Reallocation
	On Call	220	\$ 90,000	\$ (56,156)	\$ 100,518	\$ (7,259)	\$ 70,000	\$ -	\$ 70,000	\$ (30,518)	-30.36%	3% COLA and Reallocation
	Longevity	220	\$ 300	\$ (300)	\$ 300	\$ -	\$ 600	\$ -	\$ 600	\$ 300	100.00%	Increased based on years service
	<b>Total Fire Salaries and Wages</b>	<b>220</b>	<b>\$ 540,661</b>	<b>\$ (478,234)</b>	<b>\$ 565,898</b>	<b>\$ (200,572)</b>	<b>\$ 577,187</b>	<b>\$ -</b>	<b>\$ 577,187</b>	<b>\$ 11,289</b>	<b>1.99%</b>	<b>3% COLA and newer Employees (Less pay)</b>
	Building Maintenance	220	\$ 15,000	\$ (10,725)	\$ 15,000	\$ (5,142)	\$ 15,000	\$ -	\$ 15,000	\$ -	0.00%	
	Vehicle Maintenance & Supplies	220	\$ 21,000	\$ (25,275)	\$ 23,000	\$ (2,643)	\$ 23,000	\$ -	\$ 23,000	\$ -	0.00%	
	Municipal Fire Alarms	220	\$ 7,650	\$ (1,942)	\$ 7,650	\$ -	\$ 7,650	\$ (2,000)	\$ 5,650	\$ (2,000)	-26.14%	Based on previous years
	Equipment & Repairs	220	\$ 29,000	\$ (54,857)	\$ 31,000	\$ (64)	\$ 31,000	\$ -	\$ 31,000	\$ -	0.00%	
	Copier Lease & Usage	220	\$ 2,300	\$ (2,456)	\$ 2,300	\$ (716)	\$ 2,300	\$ (400)	\$ 1,900	\$ (400)	-17.39%	New Contract
	IT Expense	220	\$ 21,000	\$ (16,028)	\$ 23,000	\$ (18,515)	\$ 25,000	\$ -	\$ 25,000	\$ 2,000	8.70%	Increased Contract
	Professional Development	220	\$ 6,000	\$ (1,500)	\$ 6,000	\$ (280)	\$ 6,000	\$ -	\$ 6,000	\$ -	0.00%	
	Medical	220	\$ 10,000	\$ (5,198)	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%	
	Telecommunications	220	\$ 6,937	\$ (5,061)	\$ 7,900	\$ (1,845)	\$ 7,900	\$ -	\$ 7,900	\$ -	0.00%	
	Office Supplies	220	\$ 5,000	\$ (5,071)	\$ 5,000	\$ (1,177)	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%	
	Vehicle Fuel	220	\$ 6,500	\$ (8,929)	\$ 8,500	\$ (2,435)	\$ 8,500	\$ (2,000)	\$ 6,500	\$ (2,000)	-23.53%	Fuel Prices Stabilized
	Clothing & Gear	220	\$ 10,700	\$ (4,456)	\$ 10,700	\$ (1,013)	\$ 10,700	\$ -	\$ 10,700	\$ -	0.00%	
	Dues/Memberships/Licensing	220	\$ 5,500	\$ (4,737)	\$ 5,500	\$ (4,407)	\$ 5,500	\$ -	\$ 5,500	\$ -	0.00%	
	<b>Total Fire Expense</b>	<b>220</b>	<b>\$ 146,587</b>	<b>\$ (146,235)</b>	<b>\$ 155,550</b>	<b>\$ (38,237)</b>	<b>\$ 157,550</b>	<b>\$ (4,400)</b>	<b>\$ 153,150</b>	<b>\$ (2,400)</b>	<b>-1.54%</b>	
	EMT Wages	231	\$ 169,429	\$ (155,926)	\$ 212,023	\$ (67,206)	\$ 350,400	\$ (106,000)	\$ 244,400	\$ 32,377	15.27%	3% COLA and Comp Study Increase
	<b>Total Ambulance EMT Wages</b>	<b>231</b>	<b>\$ 169,429</b>	<b>\$ (155,926)</b>	<b>\$ 212,023</b>	<b>\$ (67,206)</b>	<b>\$ 350,400</b>	<b>\$ (106,000)</b>	<b>\$ 244,400</b>	<b>\$ 32,377</b>	<b>15.27%</b>	<b>3% COLA and Comp Study Increase</b>
	Vehicle Maintenance & Supplies	231	\$ 6,000	\$ (6,164)	\$ 7,500	\$ (2,142)	\$ 7,500	\$ -	\$ 7,500	\$ -	0.00%	
	Equipment & Repairs	231	\$ 6,600	\$ (6,704)	\$ 7,500	\$ (2,455)	\$ 10,500	\$ -	\$ 10,500	\$ 3,000	40.00%	Increased Service Contract
	Billing & Collections	231	\$ 17,381	\$ (21,269)	\$ 18,400	\$ (7,462)	\$ 18,800	\$ -	\$ 18,800	\$ 400	2.17%	Increase based upon additional billing
	Professional Development	231	\$ 4,000	\$ (453)	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	0.00%	
	Telecommunications	231	\$ 850	\$ -	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ (850)	-100.00%	Reallocated
	Vehicle Fuel	231	\$ 3,500	\$ (6,579)	\$ 7,000	\$ (2,979)	\$ 8,000	\$ -	\$ 8,000	\$ 1,000	14.29%	Increase based upon FY2024 Actuals

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change	
	Medical Supplies	231	\$ 13,250	\$ (11,145)	\$ 15,000	\$ (6,694)	\$ 17,000	\$ 17,000	\$ 2,000	13.33%	Increase based upon FY2024 Actuals
	ALS Service	231	\$ 5,000	\$ (1,119)	\$ 5,000	\$ (1,367)	\$ 5,000	\$ (2,000)	\$ (2,000)	-40.00%	Based of=n previous years
	Dues/Memberships/Licensing	231	\$ 2,300	\$ (1,825)	\$ 2,550	\$ (1,000)	\$ 2,550	\$ -	\$ -	0.00%	
	<b>Total Ambulance Expense</b>	<b>231</b>	<b>\$ 58,881</b>	<b>\$ (55,258)</b>	<b>\$ 67,800</b>	<b>\$ (24,099)</b>	<b>\$ 73,350</b>	<b>\$ (2,000)</b>	<b>\$ 3,550</b>	<b>5.24%</b>	
<b>39</b>	<b>Total Fire/Ambulance Salaries</b>	<b>220/231</b>	<b>\$ 710,090</b>	<b>\$ (634,160)</b>	<b>\$ 777,921</b>	<b>\$ (267,778)</b>	<b>\$ 927,587</b>	<b>\$ (106,000)</b>	<b>\$ 43,666</b>	<b>5.61%</b>	
<b>40</b>	<b>Total Fire/ Ambulance Expense</b>	<b>220/231</b>	<b>\$ 205,468</b>	<b>\$ (201,493)</b>	<b>\$ 223,350</b>	<b>\$ (62,336)</b>	<b>\$ 230,900</b>	<b>\$ (6,400)</b>	<b>\$ 1,150</b>	<b>0.51%</b>	
	Commissioner Salary	241	\$ 30,650	\$ (30,652)	\$ 32,302	\$ (12,423)	\$ 33,271	\$ 969	\$ 969	3.00%	3% COLA
	Admin Asst Wages	241	\$ 34,733	\$ (34,727)	\$ 38,168	\$ (15,561)	\$ 39,841	\$ 1,673	\$ 1,673	4.38%	3% COLA
	Inspectors Wages	241	\$ 15,316	\$ (14,465)	\$ 16,020	\$ (6,470)	\$ 16,566	\$ 546	\$ 546	3.41%	3% COLA
	Building Inspector Coverage	241	\$ 1,250	\$ (1,250)	\$ 1,250	\$ (1,250)	\$ 1,500	\$ 250	\$ 250	20.00%	To be consistant w/other Towns
	Longevity	241	\$ 300	\$ (300)	\$ 300	\$ -	\$ 300	\$ -	\$ -	0.00%	
<b>41</b>	<b>Total Inspectional Salaries and Wages</b>	<b>241</b>	<b>\$ 82,249</b>	<b>\$ (81,394)</b>	<b>\$ 88,040</b>	<b>\$ (35,704)</b>	<b>\$ 91,478</b>	<b>\$ -</b>	<b>\$ 3,438</b>	<b>3.91%</b>	<b>3% COLA</b>
	Equipment Repairs & Maintenance	241	\$ 904	\$ (812)	\$ 904	\$ -	\$ 904	\$ -	\$ -	0.00%	
	Professional Development	241	\$ 720	\$ (579)	\$ 720	\$ -	\$ 720	\$ -	\$ -	0.00%	
	Medical (Drug Testing)	241	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -	0.00%	
	Postage & Mailing	241	\$ 100	\$ (38)	\$ 100	\$ (26)	\$ 100	\$ -	\$ -	0.00%	
	Software Licensing (SAAS)	241	\$ 400	\$ (467)	\$ -	\$ (262)	\$ -	\$ -	\$ -	0.00%	
	Office Supplies	241	\$ 800	\$ (782)	\$ 800	\$ (126)	\$ 800	\$ -	\$ -	0.00%	
	Educational Supplies	241	\$ 500	\$ (1,085)	\$ 900	\$ -	\$ 900	\$ -	\$ -	0.00%	
	Clothing	241	\$ 1,200	\$ (358)	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ -	0.00%	
	Business Travel	241	\$ 2,099	\$ (1,930)	\$ 2,099	\$ (648)	\$ 2,099	\$ -	\$ -	0.00%	
	Dues/Memberships/Licensing	241	\$ 1,700	\$ (220)	\$ 1,700	\$ (50)	\$ 1,700	\$ -	\$ -	0.00%	
<b>42</b>	<b>Total Inspectional Expense</b>	<b>241</b>	<b>\$ 8,523</b>	<b>\$ (6,271)</b>	<b>\$ 8,523</b>	<b>\$ (1,112)</b>	<b>\$ 8,523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
	Sealer of Weights Salary	244	\$ 1,973	\$ (1,973)	\$ 2,012	\$ (860)	\$ 2,134	\$ 122	\$ 122	6.06%	3% COLA
<b>43</b>	<b>Total Sealer of Weights Salaries and Wages</b>	<b>244</b>	<b>\$ 1,973</b>	<b>\$ (1,973)</b>	<b>\$ 2,012</b>	<b>\$ (860)</b>	<b>\$ 2,134</b>	<b>\$ -</b>	<b>\$ 122</b>	<b>6.06%</b>	<b>3% COLA</b>
	Sealer Of Weights Misc Expenses	244	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ -	\$ -	0.00%	
<b>44</b>	<b>Total Sealer of Weights Expense</b>	<b>244</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
	Director's Salary	291	\$ 17,414	\$ (17,217)	\$ 17,972	\$ (7,331)	\$ 18,880	\$ 908	\$ 908	5.05%	4% Contractual
	Assistant Director's Salary	291	\$ 3,029	\$ (3,029)	\$ 3,180	\$ -	\$ 3,276	\$ 96	\$ 96	3.02%	3% COLA
<b>45</b>	<b>Total Em. Mgt.Salaries and Wages</b>	<b>291</b>	<b>\$ 20,443</b>	<b>\$ (20,246)</b>	<b>\$ 21,152</b>	<b>\$ (7,331)</b>	<b>\$ 22,156</b>	<b>\$ -</b>	<b>\$ 1,004</b>	<b>4.75%</b>	<b>3% COLA and 4% Contractual</b>
	Admin Expenses	291	\$ 2,044	\$ (2,044)	\$ 2,044	\$ -	\$ 2,044	\$ -	\$ -	0.00%	
	Office Supplies	291	\$ 4,682	\$ (3,748)	\$ 4,682	\$ (78)	\$ 4,682	\$ -	\$ -	0.00%	
	Code Red/Storms/Rep	291	\$ 5,551	\$ -	\$ 6,005	\$ (3,612)	\$ 6,005	\$ -	\$ -	0.00%	
<b>46</b>	<b>Total Em. Management Expense</b>	<b>291</b>	<b>\$ 12,277</b>	<b>\$ (5,792)</b>	<b>\$ 12,731</b>	<b>\$ (3,612)</b>	<b>\$ 12,731</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	

FY2025 Omnibus Budget Revised

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Animal Control Officer Salary		\$ 18,205	\$ (18,484)	\$ 19,042	\$ (7,323)	\$ 19,686		\$ 19,686	\$ 644	3.38%	3% COLA
	Coverage	292	\$ 465	\$ -	\$ 488	\$ -	\$ 503		\$ 503	\$ 15	3.07%	3% COLA
<b>47</b>	<b>Total Animal Control Salaries and Wages</b>	<b>292</b>	<b>\$ 18,670</b>	<b>\$ (18,484)</b>	<b>\$ 19,530</b>	<b>\$ (7,323)</b>	<b>\$ 20,189</b>		<b>\$ 20,189</b>	<b>\$ 659</b>	<b>3.37%</b>	<b>3% COLA</b>
	Vehicle Repair & Maintenance	292	\$ 325	\$ (100)	\$ 325	\$ (212)	\$ 325		\$ 325	\$ -	0.00%	
	Professional Development	292	\$ 200	\$ (200)	\$ 200	\$ -	\$ 200		\$ 200	\$ -	0.00%	
	Postage & Mailing	292	\$ 50	\$ -	\$ 50	\$ -	\$ 50		\$ 50	\$ -	0.00%	
	Miscellaneous Expense	292	\$ 1,050	\$ (579)	\$ 1,050	\$ -	\$ 1,050		\$ 1,050	\$ -	0.00%	
	Dues/Memberships/Licensing	292	\$ 75	\$ -	\$ 75	\$ -	\$ 75		\$ 75	\$ -	0.00%	
<b>48</b>	<b>Total Animal Control Expense</b>	<b>292</b>	<b>\$ 1,700</b>	<b>\$ (879)</b>	<b>\$ 1,700</b>	<b>\$ (212)</b>	<b>\$ 1,700</b>		<b>\$ 1,700</b>	<b>\$ -</b>	<b>0.00%</b>	
	Clerk Wages	293	\$ 1,473	\$ (1,458)	\$ 1,529	\$ (635)	\$ 1,575		\$ 1,575	\$ 46	3.01%	3% COLA
<b>49</b>	<b>Total Parking Clerk Salaries and Wages</b>	<b>293</b>	<b>\$ 1,473</b>	<b>\$ (1,458)</b>	<b>\$ 1,529</b>	<b>\$ (635)</b>	<b>\$ 1,575</b>		<b>\$ 1,575</b>	<b>\$ 46</b>	<b>3.01%</b>	<b>3% COLA</b>
	Postage and Mailing	293	\$ 414	\$ -	\$ 414	\$ -	\$ 414		\$ 414	\$ -	0.00%	
<b>50</b>	<b>Total Parking Clerk Expense</b>	<b>293</b>	<b>\$ 414</b>	<b>\$ -</b>	<b>\$ 414</b>	<b>\$ -</b>	<b>\$ 414</b>		<b>\$ 414</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>37-50</b>	<b>Total Public Safety</b>		<b>\$ 2,540,112</b>	<b>\$ (2,376,185)</b>	<b>\$ 2,721,650</b>	<b>\$ (955,833)</b>	<b>\$ 3,076,014</b>		<b>\$ 2,869,810</b>	<b>\$ 148,160</b>	<b>5.44%</b>	
	<b>Public Education</b>											
	Whittier Minimum Assessment	301	\$ 784,630	\$ (784,630)	\$ 657,344	\$ (328,672)	\$ 682,954		\$ 682,954	\$ 25,610	3.90%	
	Whittier Capital Assessment	301	\$ 26,817	\$ (13,409)	\$ 27,136	\$ (13,568)	\$ 23,670		\$ 23,670	\$ (3,466)	-12.77%	
<b>51</b>	<b>Total Whittier Assessment</b>	<b>301</b>	<b>\$ 811,447</b>	<b>\$ (798,039)</b>	<b>\$ 684,480</b>	<b>\$ (342,240)</b>	<b>\$ 706,624</b>		<b>\$ 706,624</b>	<b>\$ 22,144</b>	<b>3.24%</b>	<b>Level Student enrollment (40)</b>
	Pentucket Assessment	302	\$ 9,167,379	\$ (9,167,301)	\$ 9,316,257	\$ (4,689,918)	\$ 10,595,733		\$ 10,595,733	\$ 1,279,476	13.73%	
	Pentucket Capital Assessment	302	\$ 1,745,349	\$ (1,745,349)	\$ 1,788,102	\$ (897,298)	\$ 1,788,785		\$ 1,788,785	\$ 683	0.04%	
<b>52</b>	<b>Total Pentucket Assessment</b>	<b>302</b>	<b>\$ 10,912,728</b>	<b>\$ (10,912,650)</b>	<b>\$ 11,104,359</b>	<b>\$ (5,587,216)</b>	<b>\$ 12,384,518</b>		<b>\$ 12,384,518</b>	<b>\$ 1,280,159</b>	<b>11.53%</b>	<b>4% Includes \$860K SA Override</b>
	Essex North Assessment	303	\$ 250,000	\$ (207,016)	\$ 200,000	\$ (93,283)	\$ 206,000		\$ 206,000	\$ 6,000	3.00%	
<b>53</b>	<b>Total Essex North Assessment</b>	<b>303</b>	<b>\$ 250,000</b>	<b>\$ (207,016)</b>	<b>\$ 200,000</b>	<b>\$ (93,283)</b>	<b>\$ 206,000</b>		<b>\$ 206,000</b>	<b>\$ 6,000</b>	<b>3.00%</b>	<b>Level Student enrollment (8) - 3% Estimate</b>
<b>51-53</b>	<b>Total Public Education</b>		<b>\$ 11,974,175</b>	<b>\$ (11,917,705)</b>	<b>\$ 11,988,839</b>	<b>\$ (6,022,739)</b>	<b>\$ 13,297,142</b>		<b>\$ 13,297,142</b>	<b>\$ 1,322,967</b>	<b>11.05%</b>	
	<b>Highways</b>											
	DPW Director Salary	420	\$ 26,523	\$ (33,300)	\$ 28,117	\$ (3,759)	\$ 28,756		\$ 28,756	\$ 639	2.27%	3% COLA
	Admin Asst Wages	420	\$ 13,749	\$ (9,261)	\$ 10,179	\$ (4,150)	\$ 10,624		\$ 10,624	\$ 445	4.37%	3% COLA and 1% Performance
	Superintendent Salary	420	\$ 92,248	\$ (99,979)	\$ 105,169	\$ (41,066)	\$ 92,700		\$ 92,700	\$ (12,469)	-11.86%	Contractual - New Hire
	Regular Wages	420	\$ 276,555	\$ (200,927)	\$ 289,271	\$ (100,586)	\$ 308,365		\$ 308,365	\$ 19,094	6.60%	3% COLA and 1% Performance
	Overtime	420	\$ 9,202	\$ (9,433)	\$ 9,651	\$ (6,016)	\$ 9,957		\$ 9,957	\$ 306	3.17%	3% COLA
	Standby	420	\$ 10,400	\$ (7,600)	\$ 10,400	\$ (5,000)	\$ 13,000		\$ 13,000	\$ 2,600	25.00%	Contractual - New Contract FY2024
	Longevity	420	\$ 2,800	\$ (2,100)	\$ 1,900	\$ (500)	\$ 1,300		\$ 1,300	\$ (600)	-31.58%	Changes based on years of service
	Clothing & Boots	420	\$ 6,400	\$ (3,200)	\$ 5,600	\$ (4,000)	\$ 5,600		\$ 5,600	\$ -	0.00%	3% COLA
<b>54</b>	<b>Total Highway Salaries and Wages</b>	<b>420</b>	<b>\$ 437,877</b>	<b>\$ (365,800)</b>	<b>\$ 460,287</b>	<b>\$ (165,077)</b>	<b>\$ 470,302</b>		<b>\$ 470,302</b>	<b>\$ 10,015</b>	<b>2.18%</b>	<b>3% COLA and New Hire</b>

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change	
	Building Maintenance	420	\$ 2,500	\$ (3,107)	\$ 2,500	\$ (81)	\$ 3,000	\$ 3,000	\$ 500	20.00%	Added annual Maintenance for oil burner
	Vehicle/Equip Repair & Maintenance	420	\$ 19,887	\$ (15,482)	\$ 19,887	\$ (8,573)	\$ 19,887	\$ 19,887	\$ -	0.00%	
	Police Details	420	\$ 900	\$ (657)	\$ 1,900	\$ (1,384)	\$ 1,900	\$ 1,900	\$ -	0.00%	
	IT Expense	420	\$ 150	\$ (242)	\$ 150	\$ (167)	\$ 1,000	\$ 1,000	\$ 850	566.67%	Highway office updated with new equipment
	Medical	420	\$ 500	\$ (1,111)	\$ 1,000	\$ (534)	\$ 1,200	\$ 1,200	\$ 200	20.00%	Mandated DOT Requirements
	Tree Removal	420	\$ 35,000	\$ (28,092)	\$ 35,000	\$ (8,590)	\$ 35,000	\$ 35,000	\$ -	0.00%	
	Telecommunications	420	\$ 4,000	\$ (2,745)	\$ 4,000	\$ (1,109)	\$ 4,000	\$ 4,000	\$ -	0.00%	
	Postage & Mailing	420	\$ 100	\$ -	\$ 100	\$ (29)	\$ 100	\$ 100	\$ -	0.00%	
	Office Supplies	420	\$ 400	\$ (450)	\$ 400	\$ -	\$ 400	\$ 400	\$ -	0.00%	
	Vehicle Fuel	420	\$ 14,300	\$ (9,161)	\$ 14,300	\$ (4,329)	\$ 14,300	\$ 14,300	\$ -	0.00%	
	Public Works Supplies	420	\$ 4,488	\$ (4,051)	\$ 4,488	\$ (1,185)	\$ 4,488	\$ 4,488	\$ -	0.00%	
	Miscellaneous Expense	420	\$ 300	\$ (150)	\$ 300	\$ (1,098)	\$ 1,000	\$ 1,000	\$ 700	233.33%	Waste Oil Based on FY2023 Actuals
	Boots	420	\$ 600	\$ (200)	\$ 600	\$ -	\$ 600	\$ 600	\$ -	0.00%	
	PPE OSHA	420	\$ 2,000	\$ (1,748)	\$ 2,000	\$ (115)	\$ 2,000	\$ 2,000	\$ -	0.00%	
	Dues/Memberships/Licensing	420	\$ 600	\$ (455)	\$ 600	\$ (190)	\$ 600	\$ 600	\$ -	0.00%	
<b>55</b>	<b>Total Highway Expense</b>	<b>420</b>	<b>\$ 85,725</b>	<b>\$ (67,651)</b>	<b>\$ 87,225</b>	<b>\$ (27,384)</b>	<b>\$ 89,475</b>	<b>\$ 89,475</b>	<b>\$ 2,250</b>	<b>2.58%</b>	
	Snow and Ice	423	\$ 130,000	\$ (165,121)	\$ 130,000	\$ (7,869)	\$ 130,000	\$ 130,000	\$ -	0.00%	
<b>56</b>	<b>Total Snow and Ice</b>	<b>423</b>	<b>\$ 130,000</b>	<b>\$ (165,121)</b>	<b>\$ 130,000</b>	<b>\$ (7,869)</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>16 Yr. Av. \$138.6K</b>
<b>54-56</b>	<b>Total Highways</b>		<b>\$ 653,602</b>	<b>\$ (598,572)</b>	<b>\$ 677,512</b>	<b>\$ (200,330)</b>	<b>\$ 689,777</b>	<b>\$ 689,777</b>	<b>\$ 12,265</b>	<b>1.81%</b>	
	Landfill	430	\$ 52,500	\$ (52,500)	\$ 52,500	\$ (14,798)	\$ 52,500	\$ 52,500	\$ -	0.00%	
<b>57</b>	<b>Total Landfill</b>	<b>430</b>	<b>\$ 52,500</b>	<b>\$ (52,500)</b>	<b>\$ 52,500</b>	<b>\$ (14,798)</b>	<b>\$ 52,500</b>	<b>\$ 52,500</b>	<b>\$ -</b>	<b>0.00%</b>	
	<b>Cemeteries</b>										
	Admin Asst Wages	491	\$ 3,000	\$ (3,000)	\$ 3,000	\$ -	\$ 7,000	\$ (4,000)	\$ 3,000	0.00%	Suggested use of available funds
	Wages	491	\$ 50,049	\$ (30,496)	\$ 54,350	\$ (21,815)	\$ 55,852	\$ 55,852	\$ 1,502	2.76%	Contract Negotiations
	Overtime	491	\$ 1,604	\$ (1,182)	\$ 1,661	\$ (821)	\$ 1,765	\$ 1,765	\$ 104	6.26%	
	Longevity	491	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Based on years of service - new employee
	Clothing & Boots	491	\$ 800	\$ -	\$ 800	\$ (800)	\$ 800	\$ 800	\$ -	0.00%	
<b>58</b>	<b>Total Cemetery Salaries and Wages</b>	<b>491</b>	<b>\$ 56,153</b>	<b>\$ (34,678)</b>	<b>\$ 59,811</b>	<b>\$ (23,436)</b>	<b>\$ 65,417</b>	<b>\$ (4,000)</b>	<b>\$ 61,417</b>	<b>2.69%</b>	<b>3% COLA</b>
	Building Repairs & Maintenance	491	\$ 500	\$ (130)	\$ 500	\$ (3,174)	\$ 500	\$ 500	\$ -	0.00%	
	Building Systems	491	\$ 1,025	\$ (305)	\$ 1,025	\$ -	\$ 1,025	\$ 1,025	\$ -	0.00%	
	Vehicle Repair & Maintenance	491	\$ 750	\$ (350)	\$ 750	\$ (130)	\$ 750	\$ 750	\$ -	0.00%	
	Equipment & Repairs	491	\$ 1,150	\$ (874)	\$ 1,150	\$ (154)	\$ 1,150	\$ 1,150	\$ -	0.00%	
	Grounds Upkeep	491	\$ 1,349	\$ (1,140)	\$ 1,349	\$ -	\$ 1,349	\$ 1,349	\$ -	0.00%	
	Telecommunications	491	\$ 207	\$ (2,091)	\$ 2,172	\$ (1,135)	\$ 2,172	\$ 2,172	\$ -	0.00%	
	SW Licensing / SAAS	491	\$ -	\$ (80)	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%	



**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Office Supplies	491	\$ 150	\$ (547)	\$ 150	\$ (188)	\$ 750	\$ -	\$ 750	\$ 600	400.00%	New staff - reorganizing
	Custodial Supplies	491	\$ 100	\$ -	\$ 100	\$ -	\$ 200	\$ -	\$ 200	\$ 100	100.00%	
	Vehicle Fuel	491	\$ 2,400	\$ (2,348)	\$ 2,400	\$ (1,527)	\$ 2,400	\$ -	\$ 2,400	\$ -	0.00%	
	Supplies	491	\$ -	\$ (616)	\$ -	\$ (169)	\$ -	\$ -	\$ -	\$ -	0.00%	Combined with Office supplies
	Miscellaneous Expense	491	\$ 100	\$ (44)	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Boots	491	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	PPE OSHA	491	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.00%	
<b>59</b>	<b>Total Cemetary Expense</b>	<b>491</b>	<b>\$ 8,331</b>	<b>\$ (8,525)</b>	<b>\$ 10,396</b>	<b>\$ (6,477)</b>	<b>\$ 11,096</b>	<b>\$ -</b>	<b>\$ 11,096</b>	<b>\$ 700</b>	<b>6.73%</b>	
<b>58-59</b>	<b>Total Cemeteries</b>	<b>491</b>	<b>\$ 64,484</b>	<b>\$ (43,203)</b>	<b>\$ 70,207</b>	<b>\$ (29,913)</b>	<b>\$ 76,513</b>	<b>\$ (4,000)</b>	<b>\$ 72,513</b>	<b>\$ 2,306</b>	<b>3.28%</b>	
	<b>Health and Sanitation</b>											
	Agent Salary	512	\$ 46,993	\$ (46,993)	\$ 49,154	\$ (20,050)	\$ 51,334	\$ -	\$ 51,334	\$ 2,180	4.44%	3% COLA
	Admin Asst	512	\$ 11,526	\$ (10,775)	\$ 12,054	\$ (4,590)	\$ 12,463	\$ -	\$ 12,463	\$ 409	3.39%	3% COLA
	Animal Inspector	512	\$ 687	\$ (687)	\$ 719	\$ -	\$ 743	\$ -	\$ 743	\$ 24	3.34%	3% COLA
	Cont Educ Units	512	\$ 1,440	\$ (1,440)	\$ 1,512	\$ (936)	\$ 1,573	\$ -	\$ 1,573	\$ 61	4.03%	3% COLA
<b>60</b>	<b>Total BOH Salaries and Wages</b>	<b>512</b>	<b>\$ 60,646</b>	<b>\$ (59,895)</b>	<b>\$ 63,439</b>	<b>\$ (25,576)</b>	<b>\$ 66,113</b>	<b>\$ -</b>	<b>\$ 66,113</b>	<b>\$ 2,674</b>	<b>4.22%</b>	<b>3% COLA</b>
	Professional Development	512	\$ 600	\$ (600)	\$ 600	\$ (810)	\$ 600	\$ -	\$ 600	\$ -	0.00%	
	Postage & Mailing	512	\$ 72	\$ (18)	\$ 72	\$ (24)	\$ 72	\$ -	\$ 72	\$ -	0.00%	
	Office Supplies	512	\$ 505	\$ (510)	\$ 505	\$ (79)	\$ 505	\$ -	\$ 505	\$ -	0.00%	
	Miscellaneous Expense	512	\$ 50	\$ (379)	\$ 50	\$ (41)	\$ 50	\$ -	\$ 50	\$ -	0.00%	
	Business Travel	512	\$ 700	\$ (975)	\$ 700	\$ (715)	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Dues/Memberships/Licensing	512	\$ 300	\$ (400)	\$ 300	\$ (200)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
<b>61</b>	<b>Total BOH Expense</b>	<b>512</b>	<b>\$ 2,227</b>	<b>\$ (2,882)</b>	<b>\$ 2,227</b>	<b>\$ (1,869)</b>	<b>\$ 2,227</b>	<b>\$ -</b>	<b>\$ 2,227</b>	<b>\$ -</b>	<b>0.00%</b>	
	Salary	522	\$ 24,675	\$ (10,570)	\$ 26,390	\$ (10,115)	\$ 27,286	\$ -	\$ 27,286	\$ 896	3.40%	3% COLA
<b>62</b>	<b>Total Nurse Salaries and Wages</b>	<b>522</b>	<b>\$ 24,675</b>	<b>\$ (10,570)</b>	<b>\$ 26,390</b>	<b>\$ (10,115)</b>	<b>\$ 27,286</b>	<b>\$ -</b>	<b>\$ 27,286</b>	<b>\$ 896</b>	<b>3.40%</b>	<b>3% COLA</b>
	IT Expense	522	\$ 84	\$ -	\$ 284	\$ (38)	\$ 284	\$ -	\$ 284	\$ -	0.00%	
	Professional Development	522	\$ 575	\$ -	\$ 575	\$ (20)	\$ 575	\$ -	\$ 575	\$ -	0.00%	
	Office Supplies	522	\$ 350	\$ -	\$ 350	\$ (12)	\$ 350	\$ -	\$ 350	\$ -	0.00%	
	Misc Expenses	522	\$ 557	\$ (261)	\$ 357	\$ (207)	\$ 1,357	\$ (1,000)	\$ 357	\$ -	0.00%	Suggested BOH Grant
	Dues/Membership/Licensing	522	\$ 170	\$ -	\$ 170	\$ -	\$ 170	\$ -	\$ 170	\$ -	0.00%	
<b>63</b>	<b>Total Nurse Expense</b>	<b>522</b>	<b>\$ 1,736</b>	<b>\$ (261)</b>	<b>\$ 1,736</b>	<b>\$ (277)</b>	<b>\$ 2,736</b>	<b>\$ (1,000)</b>	<b>\$ 1,736</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>60-63</b>	<b>Total Health and Sanitation</b>		<b>\$ 89,284</b>	<b>\$ (73,608)</b>	<b>\$ 93,792</b>	<b>\$ (37,837)</b>	<b>\$ 98,362</b>	<b>\$ (1,000)</b>	<b>\$ 97,362</b>	<b>\$ 3,570</b>	<b>3.81%</b>	
	<b>Public Assistance</b>											
	Director Salary	541	\$ 64,731	\$ (65,231)	\$ 68,639	\$ (27,915)	\$ 71,404	\$ -	\$ 71,404	\$ 2,765	4.03%	3% COLA
	Admin Assistant Wages	541	\$ 45,638	\$ (41,860)	\$ 49,686	\$ (20,198)	\$ 51,882	\$ -	\$ 51,882	\$ 2,196	4.42%	3% COLA

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Wages	541	\$ 145,586	\$ (125,869)	\$ 152,892	\$ (58,145)	\$ 182,064	\$ (23,352)	\$ 158,712	\$ 5,820	3.81%	3% COLA Suggested BOH Grant
	Longevity	541	\$ 300	\$ (300)	\$ 300	\$ (400)	\$ 400	\$ -	\$ 400	\$ 100	33.33%	Based on years of service
<b>64</b>	<b>Total COA Salaries and Wages</b>	<b>541</b>	<b>\$ 256,255</b>	<b>\$ (233,260)</b>	<b>\$ 271,517</b>	<b>\$ (106,658)</b>	<b>\$ 305,750</b>	<b>\$ (23,352)</b>	<b>\$ 282,398</b>	<b>\$ 10,881</b>	<b>4.01%</b>	<b>3% COLA</b>
	Building Repair & Maintenance	541	\$ 7,000	\$ (3,168)	\$ 5,000	\$ (381)	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%	
	Building Systems	541	\$ 4,790	\$ (4,902)	\$ 6,790	\$ (2,123)	\$ 6,790	\$ -	\$ 6,790	\$ -	0.00%	
	Vehicle Maintenance	541	\$ 1,300	\$ (1,627)	\$ 2,300	\$ (1,432)	\$ 2,300	\$ -	\$ 2,300	\$ -	0.00%	
	Copier Lease & Usage	541	\$ 3,600	\$ (3,165)	\$ 3,600	\$ (670)	\$ 3,600	\$ (1,000)	\$ 2,600	\$ (1,000)	-27.78%	New Contract
	IT Expense	541	\$ -	\$ (731)	\$ -	\$ (1,391)	\$ 665	\$ 665	\$ 665	\$ 665	0.00%	Moved from Office Supplies
	Professional Development	541	\$ 725	\$ (930)	\$ 925	\$ (855)	\$ 925	\$ -	\$ 925	\$ -	0.00%	
	Medical	541	\$ 180	\$ (650)	\$ 180	\$ -	\$ 180	\$ -	\$ 180	\$ -	0.00%	
	Telecommunications	541	\$ 2,264	\$ (2,309)	\$ 2,264	\$ (1,099)	\$ 2,264	\$ -	\$ 2,264	\$ -	0.00%	
	Postage And Mailing	541	\$ 500	\$ (870)	\$ 500	\$ (396)	\$ 500	\$ -	\$ 500	\$ -	0.00%	
	Sw Licensing / Saas	541	\$ 2,117	\$ (1,577)	\$ 1,917	\$ -	\$ 1,917	\$ -	\$ 1,917	\$ -	0.00%	
	Office Supplies	541	\$ 2,665	\$ (2,696)	\$ 2,665	\$ (898)	\$ 2,000	\$ -	\$ 2,000	\$ (665)	-24.95%	Moved to IT Expense
	Custodial Supplies	541	\$ 1,650	\$ (1,321)	\$ 1,650	\$ (931)	\$ 1,650	\$ -	\$ 1,650	\$ -	0.00%	
	Kitchen Supplies & Misc	541	\$ 3,000	\$ (2,489)	\$ 2,000	\$ (312)	\$ 2,000	\$ -	\$ 2,000	\$ -	0.00%	
	Business Travel	541	\$ 125	\$ (155)	\$ 125	\$ -	\$ 125	\$ -	\$ 125	\$ -	0.00%	
	Dues/Memberships/Licensing	541	\$ 750	\$ (750)	\$ 750	\$ (618)	\$ 750	\$ -	\$ 750	\$ -	0.00%	
<b>65</b>	<b>Total COA Expense</b>	<b>541</b>	<b>\$ 30,666</b>	<b>\$ (27,340)</b>	<b>\$ 30,666</b>	<b>\$ (11,106)</b>	<b>\$ 30,666</b>	<b>\$ (1,000)</b>	<b>\$ 29,666</b>	<b>\$ (1,000)</b>	<b>-3.26%</b>	
	Misc Expenses	543	\$ 1,260	\$ (857)	\$ 1,260	\$ -	\$ 1,260	\$ -	\$ 1,260	\$ -	0.00%	
	Assessment	543	\$ 25,600	\$ (25,600)	\$ 25,740	\$ -	\$ 26,815	\$ 1,075	\$ 26,815	\$ 1,075	4.18%	Assessment Increase
	Benefits	543	\$ 110,000	\$ (85,683)	\$ 100,000	\$ (46,145)	\$ 90,000	\$ (10,000)	\$ 90,000	\$ (10,000)	-10.00%	
<b>66</b>	<b>Total Veteran Expense</b>	<b>543</b>	<b>\$ 136,860</b>	<b>\$ (112,140)</b>	<b>\$ 127,000</b>	<b>\$ (46,145)</b>	<b>\$ 118,075</b>	<b>\$ -</b>	<b>\$ 118,075</b>	<b>\$ (8,925)</b>	<b>-7.03%</b>	
<b>64-66</b>	<b>Total Public Assistance</b>		<b>\$ 423,781</b>	<b>\$ (372,740)</b>	<b>\$ 429,183</b>	<b>\$ (163,909)</b>	<b>\$ 454,491</b>	<b>\$ (24,352)</b>	<b>\$ 430,139</b>	<b>\$ 956</b>	<b>0.22%</b>	
	Library											
	Director Salary	610	\$ 66,668	\$ (66,540)	\$ 72,732	\$ (29,371)	\$ 74,909	\$ -	\$ 74,909	\$ 2,177	2.99%	3% COLA
	Admin Asst Wages	610	\$ 23,348	\$ (22,701)	\$ 26,557	\$ (10,392)	\$ 29,603	\$ -	\$ 29,603	\$ 3,046	11.47%	3% COLA and Wage Adjustment
	Wages	610	\$ 132,764	\$ (129,067)	\$ 144,776	\$ (58,942)	\$ 149,589	\$ -	\$ 149,589	\$ 4,813	3.32%	3% COLA
	Longevity	610	\$ 600	\$ (600)	\$ 600	\$ (300)	\$ 600	\$ -	\$ 600	\$ -	0.00%	Based on years of service
<b>67</b>	<b>Total Library Salaries and Wages</b>	<b>610</b>	<b>\$ 223,380</b>	<b>\$ (218,908)</b>	<b>\$ 244,665</b>	<b>\$ (99,005)</b>	<b>\$ 254,701</b>	<b>\$ -</b>	<b>\$ 254,701</b>	<b>\$ 10,036</b>	<b>4.10%</b>	<b>3% COLA</b>
	Building Repairs & Maintenance	610	\$ 3,000	\$ (3,212)	\$ 4,000	\$ (1,626)	\$ 4,250	\$ -	\$ 4,250	\$ 250	6.25%	
	Building Systems	610	\$ 4,285	\$ (3,307)	\$ 4,285	\$ (644)	\$ 4,500	\$ -	\$ 4,500	\$ 215	5.02%	
	Grounds Upkeep	610	\$ 2,100	\$ (4,110)	\$ 3,000	\$ -	\$ 3,250	\$ -	\$ 3,250	\$ 250	8.33%	
	IT Expense	610	\$ 2,200	\$ (1,734)	\$ 2,200	\$ (424)	\$ 2,200	\$ -	\$ 2,200	\$ -	0.00%	
	Postage & Mailing	610	\$ 220	\$ (96)	\$ 220	\$ -	\$ 220	\$ -	\$ 220	\$ -	0.00%	
	Custodial Services	610	\$ 7,000	\$ (6,012)	\$ 7,400	\$ (2,985)	\$ 7,400	\$ -	\$ 7,400	\$ -	0.00%	

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Network Membership	610	\$ 22,817	\$ (22,817)	\$ 24,441	\$ (24,441)	\$ 27,956		\$ 27,956	\$ 3,515	14.38%	Upgrading MVLC System
	Office Supplies	610	\$ 2,430	\$ (2,479)	\$ 2,430	\$ (1,712)	\$ 2,430		\$ 2,430	\$ -	0.00%	
	Custodial Supplies	610	\$ 200	\$ (383)	\$ 200	\$ (244)	\$ 200		\$ 200	\$ -	0.00%	
	Miscellaneous Expenses	610	\$ 340	\$ (579)	\$ 340	\$ (180)	\$ 340		\$ 340	\$ -	0.00%	
	Collection Materials	610	\$ 57,910	\$ (57,906)	\$ 61,310	\$ (10,168)	\$ 62,500		\$ 62,500	\$ 1,190	1.94%	
	Business Travel	610	\$ 200	\$ (33)	\$ 200	\$ -	\$ 200		\$ 200	\$ -	0.00%	
<b>68</b>	<b>Total Library Expense</b>	<b>610</b>	<b>\$ 102,702</b>	<b>\$ (102,668)</b>	<b>\$ 110,026</b>	<b>\$ (42,424)</b>	<b>\$ 115,446</b>		<b>\$ 115,446</b>	<b>\$ 5,420</b>	<b>4.93%</b>	
<b>67-68</b>	<b>Total Library</b>	<b>610</b>	<b>\$ 326,082</b>	<b>\$ (321,576)</b>	<b>\$ 354,691</b>	<b>\$ (141,429)</b>	<b>\$ 370,147</b>		<b>\$ 370,147</b>	<b>\$ 15,456</b>	<b>4.36%</b>	
	Vehicle Repair & Maintenance	650	\$ 1,000	\$ (17)	\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ -	0.00%	
	Equipment Maintenance	650	\$ 1,860	\$ (799)	\$ 1,860	\$ (735)	\$ 1,860		\$ 1,860	\$ -	0.00%	
	Grounds Upkeep	650	\$ 3,610	\$ (2,945)	\$ 3,610	\$ (4,140)	\$ 3,610		\$ 3,610	\$ -	0.00%	
	Vehicle Fuel	650	\$ 1,700	\$ (952)	\$ 1,700	\$ (1,002)	\$ 1,700		\$ 1,700	\$ -	0.00%	
	Supplies	650	\$ 3,000	\$ (1,378)	\$ 3,000	\$ (57)	\$ 3,000		\$ 3,000	\$ -	0.00%	
	Miscellaneous Expense	650	\$ 350	\$ -	\$ 350	\$ -	\$ 350		\$ 350	\$ -	0.00%	
<b>69</b>	<b>Total Parks and Recreation</b>	<b>650</b>	<b>\$ 11,520</b>	<b>\$ (6,091)</b>	<b>\$ 11,520</b>	<b>\$ (5,934)</b>	<b>\$ 11,520</b>		<b>\$ 11,520</b>	<b>\$ -</b>	<b>0.00%</b>	
	Miscellaneous Expense	690	\$ 600	\$ (600)	\$ 600	\$ -	\$ 600		\$ 600	\$ -	0.00%	
<b>70</b>	<b>Total Town Gardens</b>	<b>690</b>	<b>\$ 600</b>	<b>\$ (600)</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ 600</b>		<b>\$ 600</b>	<b>\$ -</b>	<b>0.00%</b>	
	<b>Debt Service</b>											
	\$1.695M FY40 Gen Inside Prn	710	\$ 105,000	\$ (105,000)	\$ 140,000	\$ -	\$ 140,000		\$ 140,000	\$ -	0.00%	
	\$3.971M FY24 Gen Inside Prn	710	\$ 250,000	\$ (250,000)	\$ 115,000	\$ -	\$ -		\$ -	\$ (115,000)	-100.00%	Paid off in FY2024
	\$7.985M FY36-FY45 Gen Inside Prn	710	\$ 215,000	\$ (215,000)	\$ 230,000	\$ (230,000)	\$ 235,000		\$ 235,000	\$ 5,000	2.17%	
	<b>Total Inside Principal</b>	<b>710</b>	<b>\$ 570,000</b>	<b>\$ (570,000)</b>	<b>\$ 485,000</b>	<b>\$ (230,000)</b>	<b>\$ 375,000</b>		<b>\$ 375,000</b>	<b>\$ (110,000)</b>	<b>-22.68%</b>	
	\$860K FY36 Gen Outside Prn	715	\$ 1,979	\$ (1,979)	\$ 2,022	\$ -	\$ 2,066		\$ 2,066	\$ 44	2.18%	
	<b>Total Outside Principal</b>	<b>715</b>	<b>\$ 1,979</b>	<b>\$ (1,979)</b>	<b>\$ 2,022</b>	<b>\$ -</b>	<b>\$ 2,066</b>		<b>\$ 2,066</b>	<b>\$ 44</b>	<b>2.18%</b>	
	\$1.0218M FY25 Gen Lease Inside Prn Ameresco	720	\$ 80,992	\$ (80,992)	\$ 84,823	\$ (42,132)	\$ 88,672		\$ 88,672	\$ 3,849	4.54%	
	\$141,364 Fire Airpacks Lease Prn	720	\$ 29,963	\$ (29,963)	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%	Paid off in FY2023
	\$174,860 Highway Dump Truck Lease Prn	720	\$ 36,402	\$ (36,402)	\$ 37,957	\$ (37,957)	\$ -		\$ -	\$ (37,957)	-100.00%	Paid off in FY2024
	\$154,890 Highway Loader Lease Prn	720	\$ -	\$ -	\$ -	\$ -	\$ 27,161		\$ 27,161	\$ 27,161	100.00%	New in FY2024 (Free Cash)
	<b>Total Lease Principal</b>	<b>720</b>	<b>\$ 147,357</b>	<b>\$ (147,357)</b>	<b>\$ 122,780</b>	<b>\$ (80,089)</b>	<b>\$ 115,833</b>		<b>\$ 115,833</b>	<b>\$ (6,947)</b>	<b>-5.66%</b>	
<b>71</b>	<b>Total Principal</b>		<b>\$ 719,336</b>	<b>\$ (719,336)</b>	<b>\$ 609,802</b>	<b>\$ (310,089)</b>	<b>\$ 492,899</b>		<b>\$ 492,899</b>	<b>\$ (116,903)</b>	<b>-19.17%</b>	
	\$1.695M FY40 Gen Inside Int	751	\$ 69,332	\$ (69,332)	\$ 66,888	\$ (33,444)	\$ 59,888		\$ 59,888	\$ (7,000)	-10.47%	
	\$3.971M FY24 Gen Inside Int	751	\$ 7,200	\$ (7,200)	\$ 1,725	\$ -	\$ -		\$ -	\$ (1,725)	-100.00%	Paid off in FY2024
	\$7.985M FY36-FY45 Gen Inside Int	751	\$ 249,570	\$ (249,570)	\$ 238,445	\$ (122,098)	\$ 226,820		\$ 226,820	\$ (11,625)	-4.88%	
	<b>Total Inside Interest</b>	<b>751</b>	<b>\$ 326,102</b>	<b>\$ (326,102)</b>	<b>\$ 307,058</b>	<b>\$ (155,542)</b>	<b>\$ 286,708</b>		<b>\$ 286,708</b>	<b>\$ (20,350)</b>	<b>-6.63%</b>	
	Short Term Interest	752	\$ 2,200	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%	

**FY2025 Omnibus Budget Revised**

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	<b>Total Short Term Interest</b>	752	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	\$860K FY36 Gen Outside Int	755	\$ 640	\$ (320)	\$ 600	\$ (600)	\$ 560	\$ 560	\$ (40)	\$ 560	0.00%	
	<b>Total Outside Interest</b>	755	\$ 640	\$ (320)	\$ 600	\$ (600)	\$ 560	\$ 560	\$ (40)	\$ 560	-6.67%	
	\$1.0218M FY25 Gen Lease Inside Int Ameresco	760	\$ 6,211	\$ (6,211)	\$ 4,039	\$ (2,299)	\$ 1,765	\$ 1,765	\$ (2,274)	\$ 1,765	-56.30%	
	\$141,364 Fire Airpacks Lease Int	760	\$ 896	\$ (896)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Paid off in FY2023
	\$174,860 Highway Dump Truck Lease Int	760	\$ 3,177	\$ (3,177)	\$ 1,622	\$ (1,622)	\$ -	\$ -	\$ (1,622)	\$ -	-100.00%	Paid off in FY2024
	\$154,890 Highway Loader Lease INT	760	\$ -	\$ -	\$ -	\$ -	\$ 7,886	\$ 7,886	\$ 7,886	\$ 7,886	100.00%	New in FY2024 (Free Cash)
	<b>Total Lease Interest</b>	760	\$ 10,284	\$ (10,284)	\$ 5,661	\$ (3,921)	\$ 9,651	\$ 9,651	\$ 3,990	\$ 9,651	70.48%	
72	<b>Total Interest</b>		\$ 339,226	\$ (336,706)	\$ 313,319	\$ (160,063)	\$ 296,919	\$ 296,919	\$ (16,400)	\$ 296,919	-5.23%	
71-72	<b>Total Debt Service</b>		\$ 1,058,562	\$ (1,056,042)	\$ 923,121	\$ (470,152)	\$ 789,818	\$ 789,818	\$ (133,303)	\$ 789,818	-14.44%	
	<b>Unclassified</b>											
	Benefit Reimbursement Offset	910	\$ (66,290)	\$ 63,693	\$ (66,290)	\$ 27,925	\$ (68,000)	\$ (68,000)	\$ (1,710)	\$ (68,000)	2.58%	Estimate
	Essex Regional Retirement	911	\$ 696,430	\$ (696,430)	\$ 802,350	\$ (802,350)	\$ 895,485	\$ 895,485	\$ 93,135	\$ 895,485	11.61%	Revised 2/15/2024 Appropriation Letter
	Workers Comp Insurance	912	\$ 52,000	\$ (54,888)	\$ 61,000	\$ (60,783)	\$ 67,000	\$ 67,000	\$ 6,000	\$ 67,000	9.84%	Estimate 5%
	Unemployment Expenses	912	\$ 6,500	\$ (5,570)	\$ 5,000	\$ (1,074)	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.00%	Estimate
	Health & Dental Insurance	914	\$ 520,000	\$ (444,628)	\$ 538,000	\$ (204,564)	\$ 540,000	\$ 559,000	\$ 21,000	\$ 559,000	3.90%	Estimate - 2 employees Highway and Police
	Life Insurance	915	\$ 2,000	\$ (1,820)	\$ 2,000	\$ (546)	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0.00%	Estimate
	Medicare Expenses	916	\$ 56,000	\$ (50,753)	\$ 65,000	\$ (14,659)	\$ 64,000	\$ 64,000	\$ (1,000)	\$ 64,000	-1.54%	Estimate
	Merit Increase	919	\$ 15,000	\$ (8,765)	\$ 15,000	\$ -	\$ 20,000	\$ 20,000	\$ 5,000	\$ 20,000	33.33%	Estimate
	Property/Liability Insurance	945	\$ 122,000	\$ (111,488)	\$ 136,000	\$ (128,974)	\$ 148,000	\$ 148,000	\$ 12,000	\$ 148,000	8.82%	Estimate 5%
73	<b>Total Unclassified</b>		\$ 1,403,640	\$ (1,310,649)	\$ 1,558,060	\$ (1,185,025)	\$ 1,673,485	\$ 1,692,485	\$ 134,425	\$ 1,692,485	8.63%	Estimates
74	<b>General OPEB Transfer Out</b>	990	\$ 90,000	\$ (90,000)	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	100.00%	Free Cash - FY2024
	<b>Total Omnibus</b>		\$ 19,956,400	\$ (19,412,319)	\$ 20,204,220	\$ (9,526,225)	\$ 22,219,877	\$ 21,983,388	\$ 1,779,168	\$ 21,983,388	8.81%	

**FY2025 Water Budget - Revised**

Account	Dept.	FY2023		FY2024		FY2025			Notes	
		Budget	Expended	Budget	Actuals to Date 11/30/2023	Requested Budget	Fin Com Changes	\$ Change		% Change
<b>Water Salaries and Wages</b>										
DPW Director's Salary	450	\$ 39,484	\$ (49,950)	\$ 41,875	\$ (5,638)	\$ 43,135		\$ 1,260	3.0%	3% COLA
Admin Asst Wages	450	\$ 25,120	\$ (26,670)	\$ 28,344	\$ (11,516)	\$ 29,594		\$ 1,250	4.4%	3% COLA
Superintendent Salary	450	\$ 95,275	\$ (96,486)	\$ 101,048	\$ (40,896)	\$ 105,599		\$ 4,551	4.5%	3% COLA
Regular Wages	450	\$ 155,208	\$ (123,706)	\$ 160,874	\$ (56,559)	\$ 157,518		\$ (3,356)	-2.1%	Contractual - 2 year combined
Overtime	450	\$ 43,449	\$ (42,975)	\$ 45,621	\$ (23,859)	\$ 46,990		\$ 1,369	3.0%	3% COLA
Standby	450	\$ 13,000	\$ (13,000)	\$ 13,000	\$ (6,825)	\$ 16,900		\$ 3,900	30.0%	Contractual
Benefit Reimbursements	450	\$ 139,500	\$ (137,982)	\$ 145,000	\$ (112,198)	\$ 149,300		\$ 4,300	3.0%	Estimate
Longevity	450	\$ 800	\$ (750)	\$ 800	\$ (750)	\$ 650		\$ (150)	-18.8%	Based on years of service
Clothing & Boots	450	\$ 2,400	\$ (2,400)	\$ 2,400	\$ (2,400)	\$ 2,475		\$ 75	3.1%	Contractual
<b>Total Salaries and Wages</b>	<b>450</b>	<b>\$ 514,236</b>	<b>\$ (493,919)</b>	<b>\$ 538,962</b>	<b>\$ (260,641)</b>	<b>\$ 552,161</b>	<b>\$ -</b>	<b>\$ 13,199</b>	<b>2.4%</b>	
<b>Water Expenses</b>										
Electricity	450	\$ 55,000	\$ (67,155)	\$ 75,000	\$ (25,043)	\$ 78,000		\$ 3,000	4%	5% increase of rates 2024
Heating	450	\$ 7,000	\$ (10,774)	\$ 12,000	\$ (1,287)	\$ 12,000		\$ -	0%	
Water & Sewer	450	\$ 272	\$ (305)	\$ 305	\$ (171)	\$ 350		\$ 45	15%	rate increase
Building Systems	450	\$ 30,000	\$ (27,777)	\$ 35,000	\$ (14,749)	\$ 35,000		\$ -	0%	
Vehicle Maintenance	450	\$ 2,500	\$ (2,154)	\$ 2,500	\$ (218)	\$ 2,500		\$ -	0%	
Roadway/Excavation	450	\$ 15,000	\$ (15,263)	\$ 17,000	\$ (902)	\$ 15,000		\$ (2,000)	-12%	
Test/Lagoon/Cross Conn	450	\$ 32,000	\$ (22,958)	\$ 32,000	\$ (9,006)	\$ 35,000		\$ 3,000	9%	new wells testing
Well Cleaning	450	\$ 44,000	\$ (37,602)	\$ 44,000	\$ (12,700)	\$ 44,000		\$ -	0%	
Property Related Services	450	\$ 900	\$ (593)	\$ 900	\$ (337)	\$ 900		\$ -	0%	
Overhead	450	\$ 29,500	\$ (28,272)	\$ 30,000	\$ (12,510)	\$ 28,750		\$ (1,250)	-4%	
Auditor Services	450	\$ 4,100	\$ (4,100)	\$ 2,150	\$ -	\$ 2,400		\$ 250	12%	10% of Town Audit
Legal Services	450	\$ 1,000	\$ (4,510)	\$ 500	\$ (1,628)	\$ 500		\$ -	0%	
Advertising	450	\$ 700	\$ (539)	\$ 700	\$ -	\$ 700		\$ -	0%	
Police Details	450	\$ 3,000	\$ (7,290)	\$ 5,000	\$ -	\$ 1,000		\$ (4,000)	-80%	no construction this year
IT Expense	450	\$ 500	\$ (436)	\$ 500	\$ (904)	\$ 500		\$ -	0%	
Billing/Collection/Printing	450	\$ 3,100	\$ (3,155)	\$ 3,500	\$ (1,681)	\$ 3,500		\$ -	0%	
Professional Development	450	\$ 2,000	\$ (543)	\$ 2,000	\$ -	\$ 1,000		\$ (1,000)	-50%	
Engineering/Architectural	450	\$ 57,574	\$ (47,844)	\$ 56,000	\$ (26,883)	\$ 53,000		\$ (3,000)	-5%	
Telecommunications	450	\$ 6,500	\$ (7,523)	\$ 6,500	\$ (2,849)	\$ 6,500		\$ -	0%	
Postage & Mailings	450	\$ 450	\$ (383)	\$ 450	\$ (63)	\$ 450		\$ -	0%	
SW Licensing / SAAS	450	\$ 12,500	\$ (10,687)	\$ 14,500	\$ (12,364)	\$ 12,000		\$ (2,500)	-17%	a one time software not this year

**FY2025 Water Budget - Revised**

Account	Dept.	FY2023		FY2024		FY2025				Notes
		Budget	Expended	Budget	Actuals to Date 11/30/2023	Requested Budget	Fin Com Changes	\$ Change	% Change	
Office Supplies	450	\$ 1,500	\$ (1,060)	\$ 1,500	\$ (391)	\$ 1,000		\$ (500)	-33%	
Custodial Supplies	450	\$ 500	\$ (167)	\$ 500	\$ (137)	\$ 500		\$ -	0%	
Vehicle Fuel	450	\$ 4,500	\$ (5,455)	\$ 5,100	\$ (1,766)	\$ 5,100		\$ -	0%	
Supplies	450	\$ 37,500	\$ (36,500)	\$ 48,000	\$ (15,917)	\$ 50,000		\$ 2,000	4%	
Miscellaneous Expenses	450	\$ 3,600	\$ (3,442)	\$ 3,600	\$ (1,538)	\$ 3,600		\$ -	0%	
Chemicals	450	\$ 107,000	\$ (106,288)	\$ 107,000	\$ (32,290)	\$ 107,000		\$ -	0%	
PPE OSHA	450	\$ 1,500	\$ (1,369)	\$ 1,500	\$ -	\$ 1,500		\$ -	0%	
Governmental Assessments	450	\$ 4,000	\$ (3,954)	\$ 4,500	\$ -	\$ 4,600		\$ 100	2%	
Dues/Memberships/Licensing	450	\$ 3,500	\$ (212)	\$ 3,500	\$ (200)	\$ 3,500		\$ -	0%	
Prop/Liab/WC Insurance	450	\$ 19,500	\$ (19,549)	\$ 19,500	\$ (22,981)	\$ 23,400		\$ 3,900	20%	
OPEB Transfer Out	450	\$ 10,000	\$ (10,000)	\$ 10,000	\$ -	\$ 10,000		\$ -	0%	
<b>Total Water Expense</b>	<b>450</b>	<b>\$ 500,696</b>	<b>\$ (487,859)</b>	<b>\$ 545,205</b>	<b>\$ (198,515)</b>	<b>\$ 543,250</b>	<b>\$ -</b>	<b>\$ (1,955)</b>	<b>-0.4%</b>	
\$3.971M FY24 Water Inside Prn	710	\$ 15,000	\$ (15,000)	\$ 10,000	\$ -	\$ -		\$ (10,000)	-100.0%	Paid off in FY2024
\$1.6M Water FY49 Outside Prn	715	\$ 38,825	\$ (38,825)	\$ 39,827	\$ (39,827)	\$ 40,856		\$ 1,029	2.6%	
\$3.971M FY24 Water Outside Prn	715	\$ 55,000	\$ (55,000)	\$ 40,000	\$ -	\$ -		\$ (40,000)	-100.0%	Paid off in FY2024
\$860K FY36 Water Outside Prn	715	\$ 37,599	\$ (37,599)	\$ 38,416	\$ -	\$ 39,251		\$ 835	2.2%	
\$1.0218M FY25 Water Lease Inside Prn Ameresco	720	\$ 4,119	\$ (4,119)	\$ 4,314	\$ (2,143)	\$ 4,510		\$ 196	4.5%	
\$74,105 FY28 Water Lease Inside Prn	720			\$ 17,457	\$ -	\$ 13,183		\$ (4,274)	100.0%	New Lease F350
Water Temp Borrow/Bond Issue Cost	750	\$ -	\$ -					\$ -		
\$3.971M FY24 Water Inside Int	751	\$ 525	\$ (525)	\$ 150	\$ -	\$ -		\$ (150)	-100.0%	Paid off in FY2024
\$1.6M Water FY49 Outside Int	755	\$ 35,277	\$ (35,277)	\$ 34,333	\$ (17,406)	\$ 33,365		\$ (968)	-2.8%	
\$3.971M FY24 Water Outside Int	755	\$ 2,025	\$ (2,025)	\$ 600	\$ -	\$ -		\$ (600)	-100.0%	
\$860K FY36 Water Outside Int	755	\$ 12,152	\$ (12,152)	\$ 11,400	\$ -	\$ 10,632		\$ (768)	-6.7%	
\$1.0218M FY25 Water Lease Inside Int Ameresco	760	\$ 316	\$ (316)	\$ 205	\$ (117)	\$ 90		\$ (115)	-56.1%	
\$74,105 FY2028 Water Lease Inside Int	760					\$ 3,372		\$ 3,372	100.0%	New Lease F350
<b>Total Debt Expense</b>		<b>\$ 200,838</b>	<b>\$ (200,838)</b>	<b>\$ 196,702</b>	<b>\$ (59,493)</b>	<b>\$ 145,259</b>	<b>\$ -</b>	<b>\$ (51,443)</b>	<b>-26.2%</b>	
<b>Total Water Budget</b>		<b>\$ 1,215,770</b>	<b>\$ (1,182,616)</b>	<b>\$ 1,280,869</b>	<b>\$ (518,649)</b>	<b>\$ 1,240,670</b>	<b>\$ -</b>	<b>\$ (40,199)</b>	<b>-3.1%</b>	

**FY2025 Sewer Budget**

Account	Dept.	FY2023		FY2024		FY2025					Notes	
		Budget	Expended	Budget	Actuals to Date 11/30/2023	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change		
<b>Sewer Salaries and Wages</b>												
Dept Head Salary	440	\$ 39,484	\$ (49,950)	\$ 41,875	\$ (5,638)	\$ 43,135		\$ 43,135	\$ 1,260		3.0%	
Admin Asst Wages	440	\$ 25,120	\$ (26,670)	\$ 28,344	\$ (11,516)	\$ 29,594		\$ 29,594	\$ 1,250		4.4%	
Superintendent Salary	440	\$ 104,567	\$ (143,145)	\$ 115,053	\$ (46,476)	\$ 119,681		\$ 119,681	\$ 4,628		4.0%	
Regular Wages	440	\$ 235,526	\$ (186,537)	\$ 243,735	\$ (89,432)	\$ 233,455		\$ 233,455	\$ (10,280)		-4.2%	
Overtime	440	\$ 41,922	\$ (51,873)	\$ 44,018	\$ (19,073)	\$ 45,339		\$ 45,339	\$ 1,321		3.0%	
Standby	440	\$ 13,000	\$ (13,000)	\$ 13,000	\$ (6,300)	\$ 16,900		\$ 16,900	\$ 3,900		30.0%	
Benefit Reimbursements	440	\$ 165,000	\$ (157,178)	\$ 163,000	\$ (131,813)	\$ 175,300		\$ 175,300	\$ 12,300		7.5%	Estimate
Longevity	440	\$ 1,400	\$ (450)	\$ 600	\$ (150)	\$ 450		\$ 450	\$ (150)		-25.0%	
Clothing & Boots	440	\$ 4,000	\$ (4,800)	\$ 4,000	\$ (3,200)	\$ 5,200		\$ 5,200	\$ 1,200		30.0%	
<b>Total Salaries and Wages</b>	<b>440</b>	<b>\$ 630,019</b>	<b>\$ (633,603)</b>	<b>\$ 653,625</b>	<b>\$ (313,598)</b>	<b>\$ 669,054</b>	<b>\$ -</b>	<b>\$ 669,054</b>	<b>\$ 15,429</b>		<b>2.4%</b>	
<b>Sewer Expenses</b>												
Electricity	440	\$ 90,000	\$ (100,179)	\$ 107,000	\$ (40,678)	\$ 112,000		\$ 112,000	\$ 5,000		4.7%	5 %increase in rates
Heating	440	\$ 13,500	\$ (18,641)	\$ 27,000	\$ (1,614)	\$ 27,000		\$ 27,000	\$ -		0.0%	
Water & Sewer	440	\$ 180	\$ (180)	\$ 180	\$ (120)	\$ 240		\$ 240	\$ 60		33.3%	rate increase/new lift station
Building Systems	440	\$ 50,000	\$ (64,366)	\$ 75,000	\$ (20,249)	\$ 75,000		\$ 75,000	\$ -		0.0%	
Vehicle Maintenance	440	\$ 4,000	\$ (3,578)	\$ 4,000	\$ (182)	\$ 4,000		\$ 4,000	\$ -		0.0%	
Roadway/Excavation	440	\$ 1,800	\$ (289)	\$ 2,500	\$ (44)	\$ 1,500		\$ 1,500	\$ (1,000)		-40.0%	
Testing	440	\$ 15,000	\$ (1,265)	\$ 15,000	\$ (1,525)	\$ 15,000		\$ 15,000	\$ -		0.0%	
Overhead	440	\$ 36,900	\$ (35,424)	\$ 36,700	\$ (15,414)	\$ 37,800		\$ 37,800	\$ 1,100		3.0%	Estimate
Auditor Services	440	\$ 2,100	\$ (2,100)	\$ 2,150	\$ -	\$ 2,400		\$ 2,400	\$ 250		11.6%	10% of Town Audit
Legal Services	440	\$ 500	\$ (4,508)	\$ 1,000	\$ (779)	\$ 1,000		\$ 1,000	\$ -		0.0%	Contract Negotiations - FY2023
Police Details	440	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 500		\$ 500	\$ (500)		-50.0%	
IT Expense	440	\$ 400	\$ (787)	\$ 400	\$ (219)	\$ 400		\$ 400	\$ -		0.0%	
Billing/Collection/Printing	440	\$ 3,100	\$ (3,155)	\$ 3,800	\$ (1,681)	\$ 3,800		\$ 3,800	\$ -		0.0%	
Professional Development	440	\$ 1,300	\$ (238)	\$ 1,300	\$ -	\$ 1,300		\$ 1,300	\$ -		0.0%	
Engineering/Architectural	440	\$ 35,000	\$ (38,041)	\$ 35,000	\$ (14,285)	\$ 35,000		\$ 35,000	\$ -		0.0%	
Medical	440	\$ 200	\$ (140)	\$ 150	\$ -	\$ 150		\$ 150	\$ -		100.0%	
Sludge Removal	440	\$ 100,000	\$ (70,391)	\$ 135,000	\$ (25,577)	\$ 150,000		\$ 150,000	\$ 15,000		11.1%	rate increase
Telecommunications	440	\$ 7,000	\$ (5,202)	\$ 7,000	\$ (2,031)	\$ 7,000		\$ 7,000	\$ -		0.0%	
Postage & Mailings	440	\$ 350	\$ (633)	\$ 350	\$ (63)	\$ 350		\$ 350	\$ -		0.0%	
SW Licensing / SAAS	440	\$ 4,000	\$ (3,030)	\$ 6,200	\$ (6,730)	\$ 6,200		\$ 6,200	\$ -		0.0%	
Office Supplies	440	\$ 1,000	\$ (1,179)	\$ 1,000	\$ (113)	\$ 1,000		\$ 1,000	\$ -		0.0%	
Custodial Supplies	440	\$ 4,000	\$ (1,576)	\$ 4,000	\$ (476)	\$ 4,000		\$ 4,000	\$ -		0.0%	
Vehicle Fuel	440	\$ 3,000	\$ (4,412)	\$ 5,500	\$ (1,300)	\$ 5,500		\$ 5,500	\$ -		0.0%	

**FY2025 Sewer Budget**

Account	Dept.	FY2023		FY2024		FY2025					Notes
		Budget	Expended	Budget	Actuals to Date 11/30/2023	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change	
Supplies	440	\$ 20,000	\$ (11,005)	\$ 30,000	\$ (6,551)	\$ 30,000		\$ 30,000	\$ -	0.0%	
Miscellaneous Expenses	440	\$ 2,000	\$ (451)	\$ 500	\$ -	\$ 500		\$ 500	\$ -	0.0%	
Chemicals	440	\$ 3,000	\$ (10,790)	\$ 10,000	\$ (1,500)	\$ 10,000		\$ 10,000	\$ -	0.0%	
PPE OSHA	440	\$ 2,000	\$ (1,438)	\$ 2,000	\$ (250)	\$ 2,000		\$ 2,000	\$ -	0.0%	
Sewer Dues/Memberships/Licensing	440	\$ 650	\$ (365)	\$ 650	\$ (219)	\$ 1,000		\$ 1,000	\$ 350	53.8%	contract obligation/hydrolic re-eval
Prop/Liab/WC Insurance	440	\$ 15,608	\$ (14,250)	\$ 15,000	\$ (20,493)	\$ 21,100		\$ 21,100	\$ 6,100	40.7%	Estimate
Reserve (Req Pre-Approval)	440	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000		\$ 15,000	\$ -	0.0%	
OPEB Transfer Out	440	\$ 10,000	\$ (1,000)	\$ 10,000	\$ -	\$ 10,000		\$ 10,000	\$ -	0.0%	Estimate
<b>Total Sewer Expense</b>	<b>440</b>	<b>\$ 442,588</b>	<b>\$ (398,613)</b>	<b>\$ 554,380</b>	<b>\$ (162,093)</b>	<b>\$ 580,740</b>	<b>\$ -</b>	<b>\$ 580,740</b>	<b>\$ 26,360</b>	<b>4.8%</b>	
<b>Sewer Debt</b>											
\$4.231M FY24 Sewer Inside Prn	710	\$ 85,000	\$ (85,000)	\$ 85,000	\$ (85,000)	\$ -		\$ -	\$ (85,000)	-100.0%	Paid Off FY2024
\$3.971M FY24 Sewer Inside Prn	710	\$ 40,000	\$ (40,000)	\$ 35,000	\$ -	\$ -		\$ -	\$ (35,000)	-100.0%	Paid Off FY2024
\$1.0218M FY25 Sewer Lease Inside Prn Ameresco	720	\$ 24,506	\$ (24,506)	\$ 25,666	\$ (12,748)	\$ 26,830		\$ 26,830	\$ 1,164	4.5%	
\$61.437 FY27 Sewer Loader Lease Inside Prn	720	\$ -	\$ -	\$ 10,998	\$ (10,978)	\$ 11,596		\$ 11,596	\$ 598	100.0%	New Loader Fall 2022 TM
\$99.226 FY28 Sewer F350 Lease Inside Prn	720	\$ -	\$ -	\$ 26,991	\$ (26,198)	\$ 20,853		\$ 20,853	\$ (6,138)	100.0%	New Crane Truck
\$4.231M FY24 Sewer Inside Int	751	\$ 5,716	\$ (5,716)	\$ 1,913	\$ (1,913)	\$ -		\$ -	\$ (1,913)	-100.0%	Paid Off FY2024
\$3.971M FY24 Sewer Inside Int	751	\$ 1,650	\$ (1,650)	\$ 525	\$ -	\$ -		\$ -	\$ (525)	-100.0%	Paid Off FY2024
\$1.0218M FY25 Sewer Lease Inside Int Ameresco	760	\$ 1,879	\$ (1,879)	\$ 1,222	\$ (696)	\$ 534		\$ 534	\$ (688)	-56.3%	
\$61.437 FY27 Sewer Loader Lease Inside Int	760	\$ -	\$ -	\$ 2,669	\$ (2,689)	\$ 2,071		\$ 2,071	\$ (598)	100.0%	
\$99.226 FY28 Sewer F350 Lease Inside Int	760	\$ -	\$ -	\$ -	\$ -	\$ 5,345		\$ 5,345	\$ 5,345	100.0%	
<b>Total Sewer Debt Expense</b>		<b>\$ 158,751</b>	<b>\$ (158,751)</b>	<b>\$ 189,984</b>	<b>\$ (140,222)</b>	<b>\$ 67,229</b>	<b>\$ -</b>	<b>\$ 67,229</b>	<b>\$ (122,755)</b>	<b>-64.6%</b>	
<b>Total Sewer Budget</b>		<b>\$ 1,231,358</b>	<b>\$ (1,190,967)</b>	<b>\$ 1,397,989</b>	<b>\$ (615,913)</b>	<b>\$ 1,317,023</b>	<b>\$ -</b>	<b>\$ 1,317,023</b>	<b>\$ (80,966)</b>	<b>-5.8%</b>	



**Town of Merrimac Warrant Articles  
Annual Town Meeting, April 29, 2024**

Essex, ss.

To one of the Constables of the Town of Merrimac:

GREETINGS,

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the voters of the Town of Merrimac to meet in the Sweetsir School Cafeteria, 102 Church St. Merrimac, on April 29, 2024 at 7:30 PM.

**Article 1:** To see if the Town will vote to appropriate from Free Cash for **FY2024**, a sum of money in the amount of **\$630,422** for the following specific purposes outlined below;

**a. Former Coastal Metals Site Testing** **\$ 60,000**

**Rationale:** This will appropriate funds for testing required at the former Coastal Metals Site. The Site has been cleaned, injections into the soils complete; however, testing will be required for several years until the MADEP determines the site closed. Requested by the DPW Director.

**Selectmen Recommendation:            Yes 3 - 0**

**FinCom Recommendation:            Yes 8 - 0**

**b. Employee Retirement Funding** **\$ 21,000**

**Rationale:** This will appropriate funds for the required costs of employee retirement accrual payments. Requested by the Finance Director.

**Selectmen Recommendation:            Yes 3 - 0**

**FinCom Recommendation:            Yes 8 - 0**

**c. Lake Attitash Invasive Weeds** **\$ 5,000**

**Rationale:** This will appropriate funds for the management of invasive weeds and water quality at Lake Attitash. Amesbury will also be contributing. Requested by the Lake Attitash Association.

**Selectmen Recommendation:            Yes 3 - 0**

**FinCom Recommendation:            Yes 8 - 0**

**d. Reserve Fund Funding** **\$ 40,000**

**Rationale:** The Town needs to replenish the Reserve Fund Expenditures for FY2024. Requested by the Finance Director.

**Selectmen Recommendation:            Yes 3 - 0**

**FinCom Recommendation:            Yes 8 - 0**

**e. Bi-Annual OPEB Study** **\$ 6,800**

**Rationale:** This will appropriate funds for required Bi-Annual OPEB Study. Requested by the Finance Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**

**f. By-Law Review and Update** **\$ 8,855**

**Rationale:** This will appropriate funds for the codification and update of the Town General By-Law. Requested by the Town Clerk.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 7 - 1**

**g. Address Label Printer for Elections** **\$ 14,350**

**Rationale:** This will appropriate funds for the purchase of an address label printer and dedicated laptop for the elections. Requested by the Town Clerk.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**

**h. Select Board Tablets** **\$ 1,500**

**Rationale:** This will appropriate funds for the purchase of tablets for the new Select Board Members. Requested by the Select Board.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**

**i. Special Revenue Account for Opioid Funds** **\$ 4,437**

**Rationale:** This will appropriate funds that were received to the Special Revenue Account for Opioid Funds. Requested by the Tow Administrator.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**

**j. Police Command Vehicle** **\$ 60,000**

**Rationale:** This will appropriate funds for the purchase of a replacement command vehicle for the Police Department. Requested by the Police Chief.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

**k. Fire Command Vehicle**

**\$ 90,000**

**Rationale:** This will appropriate funds for the purchase of a replacement command vehicle for the Fire Department. Requested by the Fire Chief.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

**l. Feasibility Study for a new Highway Garage**

**\$ 50,000**

**Rationale:** This will appropriate funds for a Feasibility Study for a new Highway Garage. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

**m. Highway Share of a Roadway Compressor**

**\$ 10,000**

**Rationale:** This will appropriate funds for the Highway Department's share of a roadway compressor to be shared with the Water and Wastewater Departments. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

**n. Repairs to the Parks and Rec Garage**

**\$ 20,000**

**Rationale:** This will appropriate funds for repairs to the Parks and Rec Garage. Requested by the DPW Director.

**Selectmen Recommendation: Yes 2 - 1**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

**o. Repairs to the COA Building**

**\$ 20,000**

**Rationale:** This will appropriate funds for outside building, windows and façade repairs at the COA. Requested by the COA Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

**p. HVAC Repairs at the Library** **\$ 138,500**

**Rationale:** This will appropriate funds for the HVAC repairs in the Meeting Room at the Library. Requested by the Library Trustees.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 8 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**q. ADA Compliance for the Town Sidewalks and Public Meetings** **\$ 45,000**

**Rationale:** This will appropriate funds for ADA compliance work on the Town sidewalks in coordination with the DPW Department and for ADA requests for public meetings. Requested by the Commission on Disabilities.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 8 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**r. Asbestos Tile Repairs at the Donaghue School** **\$ 35,000**

**Rationale:** This will appropriate funds for the asbestos Facilities Director of PRSD.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 8 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

or take any other action relative hereto.

**Article 2:** To see if the Town will vote to appropriate from Water Retained Earnings for **FY2024** a sum of money in the amount of **\$ 65,000** for the following specific capital purposes outlined below;

**a. Water Meter Replacement** **\$ 30,000**

**Rationale:** To upgrade older meters to become lead free and radio read. Reducing time needed to read meters and increase public water quality. Requested by the DPW Director.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 8 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**b. Water Infrastructure** **\$ 25,000**

**Rationale:** This will replace/upgrade existing infrastructure to meet current DEP requirements. Requested by the DPW Director.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 8 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**c. Water Share of a Roadway Compressor**

**\$ 10,000**

**Rationale:** This will appropriate funds for the Water Department's share of a roadway compressor to be shared with the Highway and Wastewater Departments. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

or take any other action relative hereto.

**Article 3:** To see if the Town will vote to transfer from the Wastewater Retained Earnings for **FY2024** a sum of money in the amount of **\$ 192,000** for the following specific capital purposes outlined below;

**a. Wastewater Plant Engineering and Improvements**

**\$ 177,000**

**Rationale:** This will replace/upgrade/existing out of date and obsolete equipment as well as building improvements. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

**b. Water Meter Replacement**

**\$ 10,000**

**Rationale:** To upgrade older meters to become lead free and radio read. Reducing time needed to read meters and increase public water quality. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

**c. Wastewater Share of a Roadway Compressor**

**\$ 5,000**

**Rationale:** This will appropriate funds for the Wastewater Department's share of a roadway compressor to be shared with the Highway and Water Departments. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 8 - 0**  
**Capital Planning Recommendation: Yes 5 - 0**

or take any other action relative hereto.

**Article 4.** To see if the Town will vote to appropriate from Water Retained Earnings for **FY2024** a sum of money in the amount of **\$27,000** for the following specific purposes listed below;

**a. Water Department Building and Road Repairs** **\$ 15,000**

**Rationale:** This will appropriate funds to repair driveway and other misc. building maintenance at the Wallace Way Treatment Plant. Requested by the DPW Director.

**Selectmen Recommendation:** **Yes 3 - 0**  
**FinCom Recommendation:** **Yes 8 - 0**

**b. Water Pump Replacements** **\$ 12,000**

**Rationale:** This will appropriate funds for the replacement of 3 aging water pumps at the station. Requested by the DPW Director.

**Selectmen Recommendation:** **Yes 3 - 0**  
**FinCom Recommendation:** **Yes 8 - 0**

or take any other action relative hereto.

**Article 5:** To see if the Town will vote to appropriate from Wastewater Retained Earnings for **FY2024** a sum of money in the amount of **\$125,000** for I & I repairs throughout town; or take any other action hereto.

**Rationale:** This will allow for ongoing I & I work as required by the DEP as needed. Requested by the DPW Director. Requested by the DPW Director.

**Selectmen Recommendation:** **Yes 3 - 0**  
**FinCom Recommendation:** **Yes 8 - 0**

**Article 6:** To see if the Town will vote to transfer **\$100,000** from the Inspectional Services Revolving Account to the Town General Fund for **FY2024**; or take any other action hereto.

**Rationale:** This will transfer excess funds in the Inspections Services Revolving Account to the General Fund. Requested by the DPW Director.

**Selectmen Recommendation:** **Yes 3 - 0**  
**FinCom Recommendation:** **Yes 8 - 0**

**Article 7:** To see if the Town will vote to transfer the balance of **\$14,603.51** from Article 3.o, Highway Loader John Deere, of the April 24th, 2023 Annual Town Meeting to the Highway Roadway Maintenance Account for the use of general roadway maintenance for **FY2024**; or take any other action hereto.

**Rationale:** This will transfer excess funds in the John Deere Loader Account to the Highway Roadway Account. These funds represent the additional funds the Town realized on the trade in value on the old tractor. Requested by the DPW Director.

**Selectmen Recommendation:** **Yes 3 - 0**  
**FinCom Recommendation:** **Yes 8 - 0**

**Article 8:** To see if the Town will vote to transfer the balance of **\$3,653.40** from Article 1.a, Highway Bear Hill Culvert Non-Federal Match, of the April 26th, 2021 Annual Town Meeting to the Highway Culvert Repairs for the use of general culvert maintenance for **FY2024**; or take any other action hereto.

**Rationale:** This will transfer excess funds in the Bear Hill Culvert Non-Federal Match Account and allow the funds to be used for general culvert maintenance throughout Town. Requested by the DPW Director.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                        Yes 8 – 0**

**Article 9:** To see if the Town will vote to transfer the balance of **\$10,810.74** from Conservation Assessment line item to the Conservation Agent & Admin Wages line item for **FY2024**; or take any other action hereto.

**Rationale:** This will transfer the balance in the Conservation Assessment line item to the Conservation Agent & Admin Wages line item for FY2024. The Town had an arrangement with the Town of Newbury, to share a Conservation Agent. The Town is no longer sharing the agent, they are now an employee of the Town. The funds need to be transferred from the expense line to the salary line. Requested by the Conservation Commission.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                        Yes 8 – 0**

**Article 10:** To see if the Town will vote pursuant to the provisions of M.G.L. c. 44, Section 53E½, as most recently amended, to establish **Fiscal Year 2025** limitations on expenditures from the revolving funds established by the General Bylaw entitled, “Departmental Revolving Funds”, with such limitations to remain applicable from fiscal year to fiscal year until such time as they are later amended as follows:

<b>Revolving Fund</b>	<b>Fiscal Year Spending Limit</b>
Firearms	\$12,000
Zoning Board of Appeal	\$9,000
Town Nurse	\$10,000
Zoning and Building Code Compliance	\$15,000
Board of Health Projects	\$4,500
Rental Inspections	\$4,000
Inspectional Services	\$100,000
PRSD Grounds	\$50,000
Tax Title	\$10,000
Fire Watch	\$5,000

or take any other action relative hereto.

**Rationale:**

Pursuant to M.G.L. c. 44, Section 53E ½, as most recently amended by the Municipal Modernization Act, towns must adopt a bylaw to establish revolving funds, which the Town did at a prior Annual Town Meeting. Town Meeting must still approve annual expenditure limits, however, as is proposed here. Be reminded that these revolving funds are required in order to receive and disburse funds generated through programs supported by such revolving funds. Revenues will be used to offset expenses related to these programs and activities and disbursed under the direction of those indicated. Requested by the Town Administrator.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                        Yes 8 – 0**

**Article 11:** To see if the Town will vote to fix the salary and compensation of all elected officers of the Town as provided by G.L. c. 41, § 108 as amended: Town Clerk, three Assessors, three Commissioners of Municipal Light, and to raise, appropriate or transfer sums of money therefore and to determine sums of money raised to be transferred to defray the necessary and usual charges and expenses of the Town for the Fiscal Year commencing July 1, 2024 and make appropriations for the same, said sums of money so raised, appropriated or transferred to be expended for specific purposes to be voted; or take any other action relative hereto.

**Rationale:** This article approves the Town’s FY2025 Operating Budget as specified in the attached breakdown. Requested by the Select Board.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                        Yes 8 - 0**



**Article 12:** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to operate the Wastewater Department Enterprise for FY2025;

Salaries:	\$ 669,054
Expenses:	\$ 580,740
<u>Debt Service:</u>	<u>\$ 67,229</u>
<b>Total</b>	<b>\$1,317,023</b>

And that **\$ 1,317,023** be raised as follows:

Departmental Receipts:	<b>\$ 1,297,023</b>
Wastewater Betterment Fund:	<b>\$ 20,000</b>

or take any other action relative hereto.

**Rationale:** To set FY2025 Budget for Wastewater Department as an Enterprise Fund (M.G.L. c.44 §53F1/2). Requested by the DPW Director.

<b>Selectmen Recommendation:</b>	<b>Yes 3 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 8 - 0</b>

**Article 13:** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to operate the Water Department Enterprise for FY2025;

Salaries:	\$ 552,161
Expenses:	\$ 543,250
<u>Debt Service:</u>	<u>\$ 145,259</u>
<b>Total</b>	<b>\$1,240,670</b>

And that **\$1,240,670** be raised as follows:

Departmental Receipts:	<b>\$ 1,240,670</b>
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or take any other action relative hereto.

**Rationale:** To set FY2025 Budget for Water Department as an Enterprise Fund (M.G.L. c.44 § 53F1/2). Requested by the DPW Director.

<b>Selectmen Recommendation:</b>	<b>Yes 3 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 8 - 0</b>

**Article 14:** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money from the Electric Light Operating Balance said money to be used by the Assessors to reduce the Tax Rate for Fiscal Year 2025; or take any other action relative hereto.

**Rationale:** This is an amount of funds approved by the Merrimac Light Commissioners to reduce the tax rate; this amount helps to offset the costs of general governmental services that all taxpayers use. The Light Department does not pay property taxes. Requested by the Light Commissioners.

<b>Selectmen Recommendation:</b>	<b>Yes 3 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 8 - 0</b>

**Article 15:** To see if the Town will vote to appropriate or otherwise provide **\$ 8,200** or other sum of money from available funds known as "Sale of Cemetery Lots", such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the care, improvement, and embellishment of said cemeteries, in accordance with G.L. c. 114, §§ 15 and 25; or take any other action relative hereto.

**Rationale:** This appropriation authorizes the transfer of funds collected from the previous fiscal year to be used by the Cemetery Trustees for the upkeep of the said cemeteries. Requested by the Cemetery Trustees.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                      Yes 8 - 0**

**Article 16:** To see if the Town will vote to raise and appropriate or otherwise provide **\$185,000** or other sum of money to be used to make necessary repairs to Town roadways; or take any other action relative hereto.

**Rationale:** This article will allow the DPW Director to use the funds for necessary roadwork beyond the end of the fiscal year, which will give more flexibility when planning the needed repairs. Requested by the DPW Director.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                      Yes 8 - 0**

**Article 17:** To see if the Town will vote to accept the State Grant of Chapter 90 Highway Funds and authorize the Board of Selectmen to expend said funds for Highway purposes in accordance with the terms of said grants; or take any other action relative hereto.

**Rationale:** This article allows the Town to accept State Transportation Aid to help maintain Town roadways. Requested by the DPW Director.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                      Yes 8 - 0**

**Article 18:** To see if the Town will vote to raise and appropriate or otherwise provide **\$330,000**, or other sum of money for Solid Waste Collection and Disposal, Recycling Collection; or take any other action relative hereto.

**Rationale:** This article allows the Town to raise the funds necessary for the collection and disposal of solid waste, recycling and offset the costs with the funds collected through the sale of Trash Bags. Requested by the Town Administrator.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                      Yes 8 - 0**

**Article 19:** To see if the Town will vote to rescind Article 28, Opioid Stabilization, of the April 24, 2023 Annual Town Meeting and transfer the balance of **\$770.13** to a special revenue account for Opioid Settlement Funds and dedicate future Opioid Funds to the special revenue account for Opioid Settlement Funds; or take any other action relative thereto.

**2/3 Vote Required**

**Rationale:** The State now recommends that Opioid Funds received are dedicated to the special revenue account for Opioid Settlement Funds. This will transfer the funds the Town had appropriated to an Opioid Stabilization Fund to the new Opioid Special Revenue Account. Per the request of the Town Administrator.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                        Yes 8 - 0**

**Article 20:** To see if the Town will amend Article III, Section 1 of the Town of Merrimac General By-law as follows:

Which currently read:

3.1 In accordance with G.L. Chapter 39, Section 16, at the Annual Town Meeting appoint a Finance Committee annually, to consist of not more than nine (9) citizens of the Town. A majority of members appointed shall constitute a quorum.

To read instead:

3.1 Finance Committee. In accordance with G.L. Chapter 39, Section 16, the Town shall establish a Finance Committee. The Town Moderator shall appoint a Finance Committee to consist of not more than nine (9) members, each a registered voter of the Town. A majority of the members appointed shall constitute a quorum. The Finance Committee shall be appointed annually to terms that begin and end with the town's fiscal year, July 1 through June 30. The Moderator may appoint members during the fiscal year to fill any vacancies that reduce the number of members to fewer than nine (9) members.

or take any other action relative thereto.

**Rationale:** This article will have the appointments coincide with the Fiscal Year. Requested by the Finance Committee.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                        Yes 8 - 0**

**Article 21:** To see if the Town will vote to adopt G.L. c.32 Section 4 (2)(b) Call Fire, Police credible service local option; or take any other action relative thereto.

**Rationale:** Adoption of this article is a way to retain current employees by showing that the town recognizes that their time of service, is and has been valued for the duration of time that they have served, regardless if the time was served on-call, per-diem or full-time. All costs associated with the creditable retirement hours that can be purchased is 100% the responsibility of the employee. No town funds are needed for the purchasing of their creditable hours served. Requested by the Fire Chief.

**Selectmen Recommendation:                      Yes 3 - 0**

**Article 22:** To see if the Town will vote amend the Town of Merrimac General Bylaws by adding a new Article XI as follows:

Article XI.

11.1 Multi Member Body Meetings Prohibited: No multiple-member body of the Town shall conduct a meeting during the election hours of a municipal or state election that is occurring within the Town. For the purpose of this section, election hours of a municipal or state election shall include only the hours in which live voting is taking place on election day and shall not count early voting prior to election day.

or take any other action relative thereto.

**Rationale:** To expand MGL c40A sec 11 and c121B sec 31, which prohibit Planning Boards and Zoning Boards from meeting on Election Day, to include all Multi Member Body Meetings in the Town of Merrimac from meeting on Election Day. This bylaw will encourage all voters to participate in all Elections. Requested by the Town Clerk.

**Selectmen Recommendation:                      Yes 3 - 0**

**Article 23:** To see if the Town will vote to increase the current Veteran’s Tax Abatement amounts adopted by the Town of Merrimac, by 50%; or take any other action relative thereto.

**Rationale:** A resident in Town asked for an article to be considered at Town Meeting to double the current Veteran’s Tax Abatement amount. Although the Select Board agrees this is needed, the cost was prohibitive in this Fiscal Year, and instead put forth the revised article to increase the current exemptions by 50%. If approved this would be an increase of approximately \$12,500, which is paid through the Tax Rate.

**Selectmen Recommendation:                      Yes 3 - 0**  
**FinCom Recommendation:                      No Recommendation**

**FY2025 Debt Repayment Detail**

<b>Borrowing</b>	<b>Acct#</b>	<b>Inside/ Outside</b>	<b>Original Amount</b>	<b>Fiscal Year Paid</b>	<b>FY2025 Principal</b>	<b>FY2025 Interest</b>
Landfill Closure		Outside	\$ 214,801	2020		
Land Acq. - Open Space (Brush Hill)		Inside	\$ 107,016	2020		
Municipal Building Renovations		Inside	\$ 107,016	2020		
Land Acq. (Library)		Inside	\$ 54,406	2015		
Land/Building (Senior Center)		Inside	\$ 160,524	2020		
<b>Sub-Total (Ominibus)</b>					<b>\$ -</b>	<b>\$ -</b>
Belmore Rd. Betterment		Inside	\$ 21,455	2014		
Water		Outside	\$ 214,782	2020		
Electric Sub Station		Outside	\$ 1,500,000	2028	\$ 75,000	\$ 10,500
<b>Total Municipal Purpose - \$2.380M</b>	<b>992920</b>		<b>\$ 2,380,000</b>	<b>2020</b>	<b>\$ 75,000</b>	<b>\$ 10,500</b>
Water Mains - Town Share 5%		Outside	\$43,000	2036	\$ 2,066	\$ 560
Water Mains		Outside	\$817,000	2036	\$ 39,251	\$ 10,632
<b>Total Municipal Purpose - \$860,000</b>	<b>992924</b>		<b>\$860,000</b>	<b>2036</b>	<b>\$ 41,317</b>	<b>\$ 11,192</b>
Water Booster Stations		Outside	\$1,600,000	2049	\$ 40,856	\$ 33,365
<b>Total Municipal Purpose - \$1.6 M</b>	<b>601004</b>		<b>\$1,600,000</b>	<b>2049</b>	<b>\$ 40,856</b>	<b>\$ 33,365</b>
Library - Roof		Inside	\$250,000	2039	\$10,000	\$ 7,033
Library - Roof		Inside	\$390,000	2039	\$15,000	\$ 11,063
Town Hall		Inside	\$1,113,000	2045	\$30,000	\$ 31,573
Police Engineering		Inside	\$465,000	2045	\$15,000	\$ 13,238
Police Construction		Inside	\$5,767,000	2045	\$165,000	\$ 163,915
<b>Total Municipal Purpose - \$7.985M</b>	<b>992929</b>		<b>\$7,985,000</b>	<b>2045</b>	<b>\$235,000</b>	<b>\$ 226,820</b>
DPW Truck		Inside	\$192,000	2027	\$ 38,000	\$ 5,700
Fire Rescue Vehicle		Inside	\$311,000	2032	\$ 31,000	\$ 11,470
Fire Ladder		Inside	\$1,192,000	2040	\$ 71,000	\$ 42,718
<b>Total Municipal Purpose - \$1.695M</b>	<b>992912</b>		<b>\$1,695,000</b>	<b>2040</b>	<b>\$ 140,000</b>	<b>\$ 59,888</b>
<b>TOTAL LONG TERM DEBT</b>					<b>\$ 532,173</b>	<b>\$ 341,764</b>
<b>Short Term Debt/Lease</b>						
Town/School Energy		Inside	\$ 753,925	2025	\$ 88,672	\$ 1,765
Water Energy		Inside	\$ 38,594	2025	\$ 4,510	\$ 90
Sewer Energy		Inside	\$ 229,334	2025	\$ 26,830	\$ 534
<b>Total Lease - \$1,021,853</b>	<b>992925</b>		<b>\$ 1,021,853</b>	<b>2025</b>	<b>\$ 120,012</b>	<b>\$ 2,389</b>
Sewer Loader	<b>992932</b>	Inside	\$ 61,427	2028	\$ 11,596	\$ 2,071
<b>Total Lease - \$61,426</b>			<b>\$ 61,427</b>	<b>2028</b>	<b>\$ 11,596</b>	<b>\$ 2,071</b>
F350 Sewer		Inside	\$ 99,226	2028	\$ 20,853	\$ 5,345
<b>Total Lease - \$99,226</b>			<b>\$ 99,226</b>	<b>2028</b>	<b>\$ 20,853</b>	<b>\$ 5,345</b>
Loader - Highway		Inside	\$ 154,890	2028	\$ 27,161	\$ 7,886
<b>Total Lease - \$154,890</b>			<b>\$ 154,890</b>	<b>2028</b>	<b>\$ 27,161</b>	<b>\$ 7,886</b>
F350 Water		Inside	\$ 74,105	2028	\$ 13,183	\$ 3,372
<b>Total Lease - \$74,105</b>			<b>\$ 74,105</b>	<b>2028</b>	<b>\$ 13,183</b>	<b>\$ 3,372</b>
<b>TOTAL LEASE EXPENSE</b>					<b>\$ 192,804</b>	<b>\$ 21,063</b>