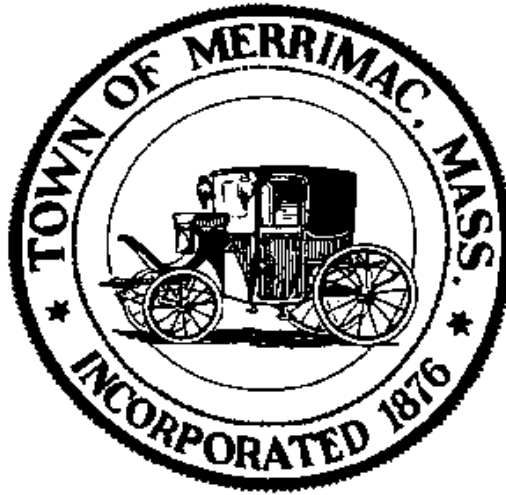


# TOWN OF MERRIMAC

## ANNUAL TOWN MEETING

April 28, 2025



### DISTRIBUTION:

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Wayne Adams, Select Board member  
Robert Gustison, Select Board member  
Carol McLeod, Town Administrator, Finance Director/Treasurer  
Anne Jim, Town Accountant  
Marcia Zosack, Finance Chairperson  
Jennifer Penney, Select Board's Executive Assistant  
Gwen Lay Sabbagh, Town Clerk

**Town of Merrimac Warrant Articles  
Annual Town Meeting, April 28, 2025**

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 28, 2025 at 7:30 PM.

**Article 1:** To see if the Town will vote to raise and appropriate a sum of money in the amount of **\$141,000** to fund additional wages including benefits for an additional patrolman for the Police Department, contingent upon the successful passage of a levy limit override question in the amount of **\$141,000**, under Mass. General Laws Chapter 59, Section 21C(g); or take any other action relative thereto.

**Rationale:** This will appropriate funds for the required costs of 1 new patrolman and all associated costs. Requested by the Select Board.

<b>Select Board Recommendation:</b>	<b>Yes 4 - 0 - 1</b>
<b>FinCom Recommendation:</b>	<b>Yes 6 - 0</b>

**Article 2:** To see if the Town will vote to raise and appropriate a sum of money in the amount of **\$484,000** to fund additional wages including benefits for 4 additional Firefighter/EMTs for the Fire Department, contingent upon the successful passage of a levy limit override question in the amount of **\$484,000**, under Mass. General Laws Chapter 59, Section 21C(g); or take any other action relative thereto.

**Rationale:** This will appropriate funds for the required costs of 4 new Firefighter/EMTs and all associated costs. Requested by the Select Board.

<b>Select Board Recommendation:</b>	<b>Yes 5 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 6 - 0</b>

**Article 3:** To see if the Town will vote to appropriate **\$5,000,000**, or any other amount, to pay costs of Roadway Repairs and Reconstruction, including the payment of all costs incidental and related thereto; to determine whether this amount shall be raised by taxation, transfer from available funds, borrowing, lease-purchase financing or otherwise, contingent upon the successful passage of a debt exclusion override question in the amount of **\$5,000,000**, under Mass. General Laws Chapter 59, Section 21C(l ½); or take any other action relative thereto.

**2/3 Vote Required**

<b>Select Board Recommendation:</b>	<b>Yes 4 - 1</b>
<b>FinCom Recommendation:</b>	<b>Yes 6 - 0</b>

**Rationale:** This will appropriate additional funds for the town-wide paving Requested by the Select Board.

**Article 4:** To see if the Town will vote to appropriate from Free Cash for **FY2025**, a sum of money in the amount of **\$524,123** for the following specific purposes outlined below;

**a. Employee Retirement Funding** **\$ 75,000**

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

**Select Board Recommendation:** **Yes 5 - 0**  
**FinCom Recommendation:** **Yes 6 - 0**

**b. 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.

**Select Board Recommendation:** **Yes 5 - 0**  
**FinCom Recommendation:** **Yes 6 - 0**

**c. Household Hazardous Waste Day** **\$ 18,000**

**Rationale:** This will appropriate funds for the Board of Health to hold a Townwide Household Hazardous Waste Day. Requested by the Board of Health.

**Select Board Recommendation:** **Yes 5 - 0**  
**FinCom Recommendation:** **Yes 6 - 0**

**d. Required Sprinkler Testing** **\$ 20, 695**

**Rationale:** This will appropriate funds for the state required sprinkler testing at the Library, Town Hall and senior Center. This is required every 5 years. Requested by the DPW Director.

**Select Board Recommendation:** **Yes 5 - 0**  
**FinCom Recommendation:** **Yes 6 - 0**

**e. Open Space Tree Removal** **\$ 3,000**

**Rationale:** This will replenish the FY2023 Special Article. The account currently has \$480 in available funds, however; there are trees that need to be cleared and trail work needed that will require additional funds. Requested by the Open Space Committee.

**Select Board Recommendation:** **Yes 5 - 0**  
**FinCom Recommendation:** **Yes 6 - 0**

**f. Open Space Recreational Plan Matching Funds** **\$ 2,000**

**Rationale:** The Open Space Committee needs to complete an Open Space Recreation Plan for the Town. The Committee will be seeking a grant to cover the cost to have a plan created, approx. \$20,000, less a 10% Town Match. Requested by the Open Space Committee.

**Select Board Recommendation:** **Yes 5 - 0**  
**FinCom Recommendation:** **Yes 6 - 0**

**g. Facility Repairs for the COA** **\$ 19,000**

**Rationale:** This will appropriate funds for the ongoing lighting upgrades, hot water tank replacement and outside building repairs at the COA. Requested by the COA Director.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0

**h. Agenda Software Replacement** **\$ 8,000**

**Rationale:** This will appropriate funds for the one-time setup costs for the replacement agenda software for the Town. Requested by the Select Board.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0

**i. OPEB Trust Funding** **\$ 45,606**

**Rationale:** The OPEB Trust has been established to fund the cost of Retirees Health Benefits. The Town is required to report the OPEB Liability on the Town's books annually. This article will appropriate funds to the OPEB Trust. Requested by the Finance Director.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0

**j. Police Patrol Vehicle** **\$ 65,000**

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

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**k. Fire Department Facility Repairs** **\$100,000**

**Rationale:** This will appropriate funds for repairs to the Fire Department Facility. Requested by the Fire Chief.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**l. Townwide AED Replacement** **\$ 20,000**

**Rationale:** This will appropriate funds for AED Replacement throughout the Town, this will be a mut-year project. Requested by the Fire Chief.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**m. Lease Payment of a Tractor/Mid Mount Mower** **\$ 20,822**

**Rationale:** This will appropriate funds for the 1<sup>st</sup> year payment of a lease for a tractor/Mid Mount Mower for the Highway Department. Requested by the DPW Director.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**n. HVAC and Roof Repairs at the Library** **\$ 45,000**

**Rationale:** This will appropriate funds for the continued HVAC repairs and roof repairs at the Library. Requested by the Library Trustees.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**o. 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. Requested by the Commission on Disabilities.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

**p. Asbestos Tile Repairs at the Donaghue School** **\$ 32,000**

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

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 5 - 0

or take any other action relative hereto.

**Article 5:** To see if the Town will vote to appropriate from Water Retained Earnings for **FY2025** a sum of money in the amount of **\$ 72,000** for the following specific capital purposes outlined below;

**a. Water Meter Replacement** **\$ 19,000**

**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.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

**b. Water Infrastructure** **\$ 43,000**

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

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

**c. Water Building and Road Maintenance** **\$ 10,000**

**Rationale:** This will appropriate funds for repairs at the Water Department building and road. Requested by the DPW Director.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0

or take any other action relative hereto.

**Article 6:** To see if the Town will vote to transfer from the Wastewater Retained Earnings for **FY2025** a sum of money in the amount of **\$ 130,000** for the following specific capital purposes outlined below;

**a. Wastewater Plant Engineering and Improvements** **\$ 100,000**

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

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

**b. Water Meter Replacement** **\$ 7,000**

**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.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

**c. Pump Station Repairs** **\$ 23,000**

**Rationale:** This will appropriate funds repairs to the Wastewater Pump Station. Requested by the DPW Director.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

or take any other action relative hereto.

**Article 7.** To see if the Town will vote to appropriate from Wastewater Retained Earnings for **FY2025** a sum of money in the amount of **\$24,750** 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.

**Select Board Recommendation:            Yes 5 - 0**  
**FinCom Recommendation:                 Yes 6 - 0**

**Article 8:** To see if the Town will vote to amend the Town of Merrimac General Bylaws Section 48-9 entitled Authorized Revolving Funds, and add a new fund for the Library as follows:

**Library Revolving Account.** Funds received from fines for lost or damages library items to be used to pay the costs associated for the replacement of lost and damaged items, said expenditures to be approved through the Library Director, expenditures shall not exceed \$10,000 during fiscal year 2026.

And further to amend Inspectional Services Fund by replacing “70% of all fees” with “65% of all fees”, and to amend Zoning and Building Code Compliance “and replacing “5% of all fees to 10% all fees.

And finally, in accordance with G.L. c. 44, Section 53E½, the following single year spending limit shall be set as for Fiscal Year 2026:

<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
Library	\$10,000

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.

**Select Board Recommendation:            Yes 5 - 0**  
**FinCom Recommendation:                 Yes 6 - 0**

**Article 9:** 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 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, 2025 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 FY2026 Operating Budget as specified in the attached breakdown. Requested by the Select Board.

**Select Board Recommendation:            Yes 5 - 0**  
**FinCom Recommendation:                Yes 6 - 0**

**Article 10:** 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 FY2026;

Salaries:	\$ 676,525
Expenses:	\$ 611,140
<u>Debt Service:</u>	<u>\$ 39,864</u>
<b>Total</b>	<b>\$1,327,529</b>

And that **\$ 1,327,529** be raised as follows:

Departmental Receipts:	<b>\$1,320,529</b>
Wastewater Betterment Fund:	<b>\$ 7,000</b>

or take any other action relative hereto.

**Rationale:** To set FY2026 Budget for Wastewater Department as an Enterprise Fund (M.G.L. c.44 §53F1/2). Requested by the DPW Director.

**Select Board Recommendation:            Yes 5 - 0**  
**FinCom Recommendation:                Yes 6 - 0**

**Article 11:** 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 FY2026;

Salaries:	\$ 570,429
Expenses:	\$ 583,945
<u>Debt Service:</u>	<u>\$ 157,789</u>
<b>Total</b>	<b>\$1,312,163</b>

And that **\$1,312,163** be raised as follows:

Departmental Receipts:	<b>\$ 1,312,163</b>
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or take any other action relative hereto.

**Rationale:** To set FY2026 Budget for Water Department as an Enterprise Fund (M.G.L. c.44 § 53F1/2). Requested by the DPW Director.

**Select Board Recommendation:            Yes 5 - 0**  
**FinCom Recommendation:                Yes 6 - 0**



**Article 12:** 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 2026; 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.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0

**Article 13:** To see if the Town will vote to appropriate or otherwise provide \$ 8,800 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.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0

**Article 14:** 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.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0

**Article 15:** To see if the Town will vote to accept the State Grant of Chapter 90 Highway Funds and authorize the Board of Select Board 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.

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0

**Article 16:** To see if the Town will vote to raise and appropriate or otherwise provide \$35,000 or other sum of money to be used necessary tree maintenance throughout Town; or take any other action relative hereto.

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

**Select Board Recommendation:** Yes 5 - 0  
**FinCom Recommendation:** Yes 6 - 0

**Article 17:** To see if the Town will vote to raise and appropriate or otherwise provide **\$320,000**, 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.

**Select Board Recommendation:                    Yes 5 - 0**  
**FinCom Recommendation:                        Yes 6 - 0**

**Article 18:** To see if the Town will vote to increase the current Veteran’s Tax Exemption amounts adopted by the Town of Merrimac; 100% Disabled Veterans will increase to \$2,000 and Partially Disabled Veteran’s will increase to \$800; or take any other action relative thereto.

**Rationale:** In FY2025 a resident in Town asked for an article to be considered at Town Meeting to double the current Veteran’s Tax Exemption amount. Although the Select Board agree this is needed, the cost was prohibitive in that Fiscal Year, and instead put forth the revised article to increase the current exemptions by 50%. This article will complete the requested increases for Veterans. If approved this would be an increase of approximately \$12,500, which is paid through the Tax Rate.

**Select Board Recommendation:                    Yes 5 - 0**  
**FinCom Recommendation:                        Yes 6 - 0**

**Article 19:** To see if the Town will vote, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Select Board to enter into a lease agreement for the lease purchase of a Kabota M6S Cab Tractor/Roadside Mower for the Highway Department for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Select Board deem in the best interest of the Town; and to authorize the Board of Select Board to take all actions necessary to administer and implement such agreement; or take any other action relative thereto.

**2/3 Vote Required**

**Rationale:** The current tractor mower is a 1997. Both have served the community well. However, we can no longer get replacement parts for the mower and the tractor no longer meets the requirements for protecting the operator during operations. For this reason, we are asking the community to support the DPW request. Requested by the DPW Director.

**Select Board Recommendation:                    Yes 5 - 0**  
**FinCom Recommendation:                        Yes 6 - 0**

**Article 20:** To see if the Town will vote, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Select Board to enter into a lease agreement for the lease purchase of a Ford F350 Truck for the Water Department for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Select Board deem in the best interest of the Town; and to authorize the Board of Select Board to take all actions necessary to administer and implement such agreement; or take any other action relative thereto.

**2/3 Vote Required**

**Rationale:** The current Water department truck has reached its useful life and is in need of replacement. Currently the truck is a Ford F-350, 2012. Both the bed and frame are starting to rot as well as the brake lines. For this reason, we are asking the community to support the DPW request.

Requested by the DPW Director.

**Select Board Recommendation: Yes 5 - 0**

**FinCom Recommendation: Yes 6 - 0**

**Article 21:** To see if the Town will authorize the Board of Light Commissioners to grant an easement in the property along Federal Way, shown as Lot 2 on a plan dated June 10, 1986, and recorded on August 4, 1986 in the Essex South Registry of Deeds in Plan Book 213, Plan 41, for the purpose of vehicular and pedestrian access to and from an existing cell tower site, and further to authorize the Board of Light Commissioners to enter into any agreements in order to effectuate same; or take any other action related thereto.

**Rationale:** This land was acquired by the Merrimac Municipal Light Department in 2001. The Light Department has an opportunity to grant the right to pass and repass over this property to the cell towers owners and their tenants, contractors and representatives and their respective successors and assigns to access their cell tower at the end of Federal Way. This price paid for this easement will help offset some of the cost towards the maintenance of the gas generator acquired by the Light Department in December of 2024. Requested by the General manager of the Light Department.

**Article 22:** To see if the town will vote to accept the fourth paragraph of General Laws Chapter 41, Section 111F, which allows the town to create a special injury leave indemnity fund to be expended by the Select Board Chair; or take any other action relative thereto.

**Rationale:** This will allow the Town to use the proceeds from 3<sup>rd</sup> parties, to offset the expenses incurred while an employee is on 111F leave. Requested by the Finance Director.

**Select Board Recommendation: Yes 5 - 0**

**Article 23:** To see if the Town will vote to amend certain provisions of Section 283-2 and Appendix A372 of the Town of Merrimac General By-Laws, as follows, with additions shown in **bold, underlined text** and deletions shown in ~~strikethrough~~ text, and to renumber the remaining sections accordingly:

A.

283-2 Organization -The Board shall consist of ~~three~~ **five members** ~~Select Board~~ elected by the Town of Merrimac. The terms shall be three years and staggered so that only one **Select Board** ~~man~~ position is required to be filled each year.

B.

## **APPENDIX A**

### **WATER SERVICE SPECIFICATIONS**

**Section A372-1. INSTALLATION OF WATER SERVICE: The Water Department shall furnish and install the service tap from the water main to the property line, unless the Director of Public Works or Water Supervisor specifically authorizes another party to do so. That portion of a service connection installed within a public way and terminating at a shut off shall be considered the property of the Town upon its construction and acceptance. The Water Department shall be responsible for its maintenance.**

**Section A372-~~21~~. RESPONSIBILITY OF THE PROPERTY OWNER: It is the responsibility of a Property Owner or his or her contractors to install, at their expense, the water service from the property line to their building(s).** The Property Owner shall be responsible for insuring that **such installation meets** the following procedures and specifications ~~are met~~. Unless otherwise approved in writing by the Water Department, these procedures and specifications must be complied with as a condition for attachment to the Town's water distribution system. All charges resulting from the installation of a water service will be the responsibility of the Property Owner and shall be paid prior to the water being turned on. **That portion of a service connection not lying within a public way shall remain the property of the Property Owner, who shall be responsible for its maintenance; provided that nothing in this section shall abrogate the Town's right to repair service pipes and fittings, as set forth herein.**

**Section A372-~~32~~. PERMIT FOR SERVICE CONNECTION:** Prior to beginning any service work a permit shall be obtained from the Water Department. Permit forms can be picked up at the Water Department office. A permit is required for each building service. All fees shall be paid prior to issuance of a Service Connection permit.

**Section A372-~~43~~. PERMIT TO EXCAVATE IN A PUBLIC WAY:** A permit shall be obtained from the ~~Board of Select Board~~ **Director of Department of Public Works** to excavate in any public way in the Town for purposes of constructing a water service line. The location for such service line shall be specified by the Water Department.

**Section A372-~~54~~. EXCAVATION AND BACK FILLING IN PUBLIC WAYS:** Cutting existing street surfaces in public ways shall be done as directed by the Highway Superintendent. In addition to the use of approved material for backfilling around service lines, all fill shall be thoroughly tamped in layers not to exceed 8" in depth to insure maximum compaction. The replacement of street surfaces shall be as directed by the Highway Superintendent. No backfilling shall be started until the piping installation has been inspected and approved by the Water Department.

**Section A372-~~65~~. PUBLIC LIABILITY AND SAFETY:** Insurance certificates shall be furnished by the Property Owner as may be required by the Water Department in order to hold the Town harmless from all claims, demands, suits and actions for or on account of any injuries or damages occasioned by the water service work. Barricades, signs, warning lights and other safety devices shall be furnished and maintained to protect the public from

accidents or injuries on account of operations. Wherever in the opinion of the Chief of Police it is deemed necessary to direct traffic around excavations, the Property Owner shall, at his own expense, obtain the services of a policeman at such times as may be designated.

**Section A372-76. NOTIFICATION OF BEGINNING OF WORK:** The manager of the Water Department shall be notified at least two days before work is to commence.

**Section A372-87. APPROVAL OF SERVICE MATERIALS AND INSTALLATION ACTIVITIES:** The water shall not be turned on until the service materials and installation activities have has been inspected and approved by the Water Department.

**Section A372-98. SPECIAL CONDITIONS:** Special conditions relating to the construction site or the water required shall be referred to the Water Department which will approve all variations in the methods and materials to be used. In general water service lines will not be approved if installation on private property under paved areas such as sidewalks and driveways, or in exposed locations subject to freezing or possible disturbance. Water services will not be permitted through easements over adjacent property. Multiple Services from a single tap in the main will not be permitted.

**Section A372-109. APPROVED WATER SERVICE MATERIAL:** All material used in water service installation shall meet appropriate A.W.W.A. and Water Department specifications. When an item can be shown to be of equivalent quality to the suggested material, the Water Department can approve a substitution. Compression fittings will be required on all stops, couplings and valves. The size of all pipe stops and valves will be required by the Water Department.

- A. Corporation Stop shall be Ford type F1000. A saddle clamp is required on all taps.
- B. Curb Stop shall be Ford type Z44-333.
- C. Curb Box shall be a 5 foot extension type with a stationary rod and arch pattern base Mueller type H-10334.
- D. Cellar Stop shall be a copper service ball valve with a handle and shall be supplied by the Water Department and shall be paid for by the contractor.
- E. Water Meters shall be furnished by the customer and installed by the Water Department. No meter shall be installed in a location subject to freezing or damage.
- F. Pipe for Water Service shall be Type "K" soft temper copper tubing, C-130. All copper tubing must be stamped to show type. Water service size to be determined by Water Department. Minimum service size is 1", but larger service size may be required based on anticipated water demand, elevation of building or length of service. The use of a coupling must be approved by the Water Department.

**Section A372-1110. CONSTRUCTION DETAILS**

- A. Depth of cover for all water service lines and connections shall be a minimum of 5 feet in all directions. Water service lines must be run in a separate trench at least 5 feet away from drain lines, electric lines, telephone lines, gas lines, and 10 feet away from sewer lines. Sewer shall be encased in concrete where a water line crosses within 1-1/2 feet.
- B. Backfilling of trenches around water lines shall be by hand for a depth of one foot using material free of stones, frozen earth, tree limbs, etc. Water lines shall be bedded in material approved by the Water Department. Backfilling from 1 foot above the water service to finish grade shall be done in layers and

thoroughly compacted. No large stones, frozen material or large diameter material may be used in backfilling trenches.

- C. Setting Curb Boxes. All curb boxes shall be set to the finished ground grade and shall be backfilled by hand with fine material and compacted thoroughly. It is the responsibility of the Property Owner to preserve the top of the curb box at the surface of the ground. Contractor shall confirm curb box is set to finished grade prior to requesting water service be turned on.
- D. Location of Service Pipe. The service pipe shall come off the main at a 90 degree angle and run directly to the front of the building unless otherwise approved in advance by the Water Department. Water services shall not be installed under concrete slabs.
- E. Meter Pits. If the distance from the water main to the meter is over 200 feet, the Water Department may require the Property Owner to install a meter pit near the property line. This pit must be of a type easily entered with room to read, remove and replace the meter. Provision must be made to prevent meter freeze-up and the pit must be dry at all times.
- F. As-builts. As-builts shall be submitted prior to turning on water service.

**Section A372-~~1211~~.** **ELECTRICAL GROUND:** The Water Service may be used for an electrical ground if the water piping is metallic, otherwise an alternate grounding means must be used.

**Section A372-13. LIMITATIONS ON SERVICE INSTALLATIONS: Installation of services extending beyond the end of an existing water main shall not be allowed.**

**Section A372-14. RIGHT TO REPAIR SERVICE PIPES AND FITTINGS: The pipe from the Town property line to the cellar wall, or all pipe beyond the Town property line, including meter pits, is the property of the Property Owner. All service pipes between the Town property line and the cellar wall, including private ways, may be repaired or re-laid by the Water Department when it deems necessary for the protection of the supply or the delivery of satisfactory water service. The cost of such work and materials shall be charged to the Property Owner.**

Or take any other action relative thereto.

**Rationale:** All Public Water Systems (PWS) with one or more lead, galvanized requiring replacement (GRR), or lead status unknown service lines in their distribution system must complete and submit a lead service line replacement plan. DEP is requesting all utilities have a bylaw that clearly states the ownership of the water service line. Requested by the DPW Director.

**Article 24:** To see if the Town will vote to amend the Merrimac Zoning By-Laws with the additions and or amendments to the indicated Articles as written below:

#### **A. ARTICLE 2: DEFINITIONS**

**Battery(ies):** A single cell or a group of cells connected together electrically in series, in parallel, or a combination of both, which can charge, discharge, and store energy electrochemically. For the purposes of this bylaw, batteries utilized in consumer products are excluded from these requirements.

**Battery Energy Storage Management System:** An electronic system that protects energy storage systems from operating outside their safe operating parameters and disconnects electrical power to the energy storage system or places it in a safe condition if potentially hazardous temperatures or other conditions are detected.

**Battery Energy Storage System (BESS):** One or more devices, assembled together, capable of storing energy in order to supply electrical energy at a future time, not to include a stand-alone 12-volt car battery or an electric motor vehicle. A Battery Energy Storage System is classified a Tier 1, Tier 2, or Tier 3 BESS as follows:

1. Tier 1 Battery Energy Storage Systems have an aggregate energy capacity equal to 250KWh or less and, whose primary purpose is to store energy from residential solar energy systems if in a room or enclosed structure, and which 51% or more of its stored energy is derived from solar energy systems.
2. Tier 2 Battery Energy Storage Systems have an aggregate energy capacity equal to 250KWh or less and, whose primary purpose is to store energy from commercial solar energy systems if in a room or enclosed structure, and which 51% or more of its stored energy is derived from solar energy systems.
3. Tier 3 Battery Energy Storage Systems are defined as those that are interconnected to high voltage transmission lines, electric substations or local distribution systems and have an aggregate energy capacity greater 250 KWh but less than or equal to 3 MWh.

**Cell:** The basic electrochemical unit, characterized by an anode and a cathode, used to receive, store, and deliver electrical energy.

**Commissioning:** A systematic process that provides documented confirmation that a battery energy storage system functions according to the intended design criteria and complies with applicable code requirements.

**Dedicated-Use Building:** A building that is built for the primary intention of housing battery energy storage system equipment, is classified as Group F-1 occupancy as defined in the International Building Code, and complies with the following:

1. The building's only use is battery energy storage, energy generation, and other electrical grid-related operations.
2. No other occupancy types are permitted in the building.
3. Occupants in the rooms and areas containing battery energy storage systems are limited to personnel that operate, maintain, service, test, and repair the battery energy storage system and other energy systems.
4. Administrative and support personnel are permitted in areas within the buildings that do not contain battery energy storage system, provided the following:
  - a. The areas do not occupy more than 10 percent of the building area of the story in which they are located.
  - b. A means of egress is provided from the administrative and support use areas to the public way that does not require occupants to traverse through areas containing battery energy storage systems or other energy system equipment.

## **B. ARTICLE 23: SUPPLEMENTAL REGULATIONS**

## **SECTION 23.8: BATTERY ENERGY STORAGE SYSTEMS (BESS) BY-LAW**

### **23.8.1 Purpose**

The purpose of this bylaw is to provide for the construction and operation of Battery Energy Storage Systems (BESS) and to provide standards for the placement, design, construction, monitoring, modification and removal of energy storage systems that address public safety, protection of the Town and private drinking water supply, minimize impacts on scenic, natural and historic resources of the Town of Merrimac, and provide adequate financial assurance for decommissioning. The provisions set forth in this section shall take precedence over all other sections when considering applications related to the construction, operation, and/or repair of Battery Energy Storage Systems.

### **23.8.2 Applicability**

#### **23.8.2.1 Building-integrated Battery Energy Storage Systems**

23.8.2.1.1 Battery Energy Storage Systems that are building-integrated, whether a residential or commercial building, energy storage systems shall not be erected, constructed, installed, or modified as provided in this section without first obtaining a building permit from the Building Inspector.

23.8.2.1.2 Building-integrated energy storage systems may be coupled with rooftop solar, back up generators or behind the meter applications for peak shaving.

#### **23.8.2.2 Co-located Battery Energy Storage Systems**

23.8.2.2.1 Battery Energy Storage Facilities are encouraged to co-locate with solar photovoltaic installations, energy, power generation stations, and electrical sub-stations.

23.8.2.2.2 If co-located with a solar photovoltaic installation, the BESS shall not exceed the necessary capacity and size generated by the output of the co-located solar photovoltaic installation.

23.8.2.2.3 Tier 3 Battery Energy Storage systems not primarily associated with on-site solar generation, which generate less than 51% of their stored energy from solar energy systems shall only be permitted in the Office Light Industrial District and shall require a Special Permit and Site Plan Review from the Planning Board. No Battery Energy Storage Systems are permitted in the Water Resource Protection Overlay District

23.8.2.2.4 The nameplate capacity of an Energy Storage system shall not exceed the total kw of renewable energy being produced on the 3-phase distribution line that the energy storage system will be interconnected to.

23.8.2.2.5 Modifications to, retrofits or replacements of an existing battery energy storage system that increase the total battery energy storage system designed discharge duration or power rating shall be subject to this bylaw.



**23.8.3 USE TABLE**

	VR	SR	AR	BMO	LA	VC	RH	HS	OI	RAPO
Tier 1 Residential Battery Energy Storage Systems	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Tier 2 Battery Energy Storage Systems	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Tier 3 Battery Energy Storage Systems	N	N	N	N	N	N	N	N	SP	N

**23.8.4 General Requirements**

- 23.8.4.1 In accordance with Section C above, all Tier 3 battery energy storage systems shall require a special permit and site plan approval by the Planning Board prior to construction, installation, or modification as provided in this bylaw.
- 23.8.4.2 All Tier 1 and Tier 2 battery energy storage systems shall require site plan review.
- 23.8.4.3 The construction, operation, and decommissioning of all battery storage energy storage systems shall be consistent with all applicable local, state, and federal requirements, including but not limited to all applicable environmental, safety, construction, fire, and electrical requirements.
- 23.8.4.4 A building permit and an electrical permit shall be required for installation of all battery energy storage systems.

**23.8.5 Application Materials**

In addition to requirements of Article 19 Site Plan Review, the application for a Special Permit under this Section shall include the following:

- 23.8.5.1 An existing condition plan with property lines and physical features, including topography and roads, characteristics of vegetation (trees mature, old growth, shrubs, open field, etc.), wetlands, streams, ledge, for the project site;
- 23.8.5.2 A site plan prepared, stamped and signed by a Professional Engineer licensed to practice in Massachusetts, that shows the following:
  - 23.8.5.2.1 Proposed changes to the landscape of the site, including grading, vegetation clearing and planting, exterior lighting, screening vegetation or structures, driveways, snow storage, and storm water management systems; including total acreage of disturbed area, total vegetation cleared, not including mowed fields;
  - 23.8.5.2.2 Trees with a DBH of 20" or greater within project parcel(s) shall be identified to determine tree loss, along with inventorying of diseased or hazard trees slated to be removed due to proposed development;
  - 23.8.5.2.3 Property lines and physical dimensions of the subject property with contour intervals of no more than 10 feet;
  - 23.8.5.2.4 Property lines of adjacent parcels within 300 feet.

- 23.8.5.2.5 Location, dimensions, and types of existing major structures on the property;
  - 23.8.5.2.6 Location of the proposed battery energy storage structures, foundations, and associated equipment;
  - 23.8.5.2.7 The right-of-way of any public road that is contiguous with the property;
  - 23.8.5.2.8 Any overhead or underground utilities;
  - 23.8.5.2.9 At least one color photograph of the existing site, measuring eight (8) inches by ten (10) inches;
  - 23.8.5.2.10 Locations of active farmland and prime farmland soils, wetlands, permanently protected open space, Priority Habitat Areas and BioMap 2 Critical Natural Landscape Core Habitat mapped by the Natural Heritage & Endangered Species Program (NHESP) and "Important Wildlife Habitat" mapped by the DEP;
  - 23.8.5.2.11 Locations of floodplains or inundation areas for moderate or high hazard dams;
  - 23.8.5.2.12 Locations of local or National Historic Districts; and
  - 23.8.5.2.13 Stormwater management and erosion and sediment control.
- 23.8.5.3 A preliminary equipment specification sheet that documents the proposed battery energy storage system components, inverters and associated electrical equipment that are to be installed, including manufacturer and model. A final equipment specification sheet shall be submitted prior to the issuance of building permit.
  - 23.8.5.4 One- or three-line electrical diagram showing associated components, and electrical interconnection methods, with all NEC compliant disconnects and overcurrent devices.
  - 23.8.5.5 Contact information and signature of the project proponent, as well as all co-proponents, if any, and all property owners.
  - 23.8.5.6 Contact information and signature of agents representing the project proponent, if any;
  - 23.8.5.7 Contact information for the person(s) responsible for public inquiries throughout the life of the system.
  - 23.8.5.8 An operations and maintenance plan for Battery Energy Storage System. Such plan shall describe continuing battery energy storage system maintenance and property upkeep, as well as design, construction, installation, testing and commissioning information. It shall also include Energy Storage System technical specifications, including manufacturer and model.
  - 23.8.5.9 Electrical schematic.
  - 23.8.5.10 Documentation that shows the owner of the Energy Storage System has site control, which shall include easements and access roads.
  - 23.8.5.11 Documentation that shows the owner of the Energy Storage System has notified the electric utility of this installation.

- 23.8.5.12 Emergency Operations Plan. A copy of the approved Emergency Operations Plan shall be given to the system owner, the local police department, local fire department, and local building official. A permanent copy shall also be placed in an approved location to be accessible to facility personnel, building officials, and emergency responders. The emergency operations plan shall include the following information:
- 23.8.5.12.1 Procedures for safe shutdown, de-energizing, or isolation of equipment and systems under emergency conditions to reduce the risk of fire, electric shock, and personal injuries, and for safe startup following cessation of emergency conditions.
  - 23.8.5.12.2 Procedures for inspection and testing of associated alarms, interlocks, and controls. This includes hazmat appliances for conducting atmospheric monitoring with a scientific officer to support.
  - 23.8.5.12.3 Procedures to be followed in response to notifications from the Battery Energy Storage Management System, when provided, that could signify potentially dangerous conditions, including shutting down equipment, summoning service and repair personnel, and providing agreed upon notification to fire department personnel for potentially hazardous conditions in the event of a system failure.
  - 23.8.5.12.4 Emergency procedures to be followed in case of fire, explosion, release of liquids or vapors, damage to critical moving parts, or other potentially dangerous conditions. Procedures can include sounding the alarm, notifying the fire department, evacuating personnel, de-energizing equipment, and controlling and extinguishing the fire.
  - 23.8.5.12.5 Response considerations similar to a safety data sheet (SDS) that will address response safety concerns and extinguishment when an SDS is not required.
  - 23.8.5.12.6 Procedures for dealing with battery energy storage system equipment damaged in a fire or other emergency event, including maintaining contact information for personnel qualified to safely remove damaged battery energy storage system equipment from the facility.
  - 23.8.5.12.7 Other procedures as determined reasonably necessary by the Town to provide for the safety of occupants, neighboring properties, and emergency responders.
  - 23.8.5.12.8 Procedures and schedules for conducting drills of these procedures and for training local first responders on the contents of the plan and appropriate response procedures. Trainings must be provided and organized by the applicant.
- 23.8.5.13 Proof of liability insurance: The applicant shall be required to provide evidence of liability insurance in an amount and for a duration sufficient to cover loss or damage to persons and property caused by the failure of the system.
- 23.8.5.14 A noise study, prepared by a qualified individual with experience in environmental acoustics, to assess the impact of all noise sources generated from the project to abutting properties, and determine the appropriate layout, design, and control measures. The report should include details of assessment methods, summarize the results, and recommend the required outdoor as well as any indoor control measures.

## 23.8.6 Design and Site Standards for BESS Facilities requiring a Special Permit

In addition to the standards for Special Permit and Site Plan Review in the Zoning Bylaw, the applicant shall adhere to the following standards and provide such information on the site plan:

- 23.8.6.1 Utility Lines. All on-site utility lines shall be placed underground to the extent feasible and as permitted by the serving utility.
- 23.8.6.2 Signage. The signage shall include the type of technology associated with the systems, any special hazards associated, the type of suppression system installed, and 24-hour emergency contact information. All information shall be clearly displayed on a light reflective surface. Clearly visible warning signs concerning voltage shall be placed at the base of all pad-mounted transformers and substations.
- 23.8.6.3 Lighting. Lighting of the systems shall be limited to that minimally required for safety and operational purposes and shall be reasonably shielded and downcast from abutting properties.
- 23.8.6.4 Setbacks. Battery Energy Storage Systems not co-located with solar photovoltaic installations shall adhere to a fifty (50) foot setback from the front, side, and rear property lines and shall adhere to a one hundred fifty (150) foot setback from any residential buildings. BESS's shall also adhere to a one hundred (100) foot setback from water wells (both private and public) located either on-site or on abutting properties.
- 23.8.6.5 Fire protection. Battery Energy Storage Systems not co-located with solar photovoltaic installations shall be located on properties serviced by the public water system or by a water supply acceptable to the Planning Board and Merrimac Fire Department.
- 23.8.6.6 Vegetation and Tree-Cutting. Areas within 5 (five) feet on each side of a Tier 1 system or within ten (10) feet on each side of a Tier 2 or Tier 3 system shall be cleared of combustible vegetation and other combustible growth. Single specimens of trees or shrubbery and cultivated ground covers such as green grass, ivy, succulents, or similar plants shall be exempt provided that they do not form a means of readily transmitting fire. Clearing of natural vegetation shall be limited to that which is necessary for the construction, operation and maintenance of the system and that which is otherwise prescribed by applicable bylaws and regulations.
- 23.8.6.7 Noise. The 1-hour average noise generated from the systems, components, and associated ancillary equipment shall not exceed a noise level of 60 dBA as measured at the property line.

23.8.7 Safety System Certification.

Battery energy storage systems and equipment shall be listed by a Nationally Recognized Testing Laboratory to UL 9540 (Standard for battery energy storage systems and Equipment) or approved equivalent, with subcomponents meeting each of the following standards as applicable:

- 23.8.7.1 UL 1973 (Standard for Batteries for Use in Stationary, Vehicle Auxiliary Power and Light Electric Rail Applications),
- 23.8.7.2 UL 1642 (Standard for Lithium Batteries),
- 23.8.7.3 UL 1741 or UL 62109 (Inverters and Power Converters),
- 23.8.7.4 Certified under the applicable electrical, building, and fire prevention codes as required.

23.8.7.5 Alternatively, field evaluation by an approved testing laboratory for compliance with UL 9540 (or approved equivalent) and applicable codes, regulations and safety standards may be used to meet system certification requirements.

#### 23.8.8 Special Permit Criteria

The Planning Board may approve an application if the Board finds that the system complies with the Site Plan Review and Approval criteria and with the conditions for granting Special Permits. Battery energy storage systems shall also satisfy the following additional criteria:

- 23.8.8.1 Environmental features of the site are protected, and surface runoff will not cause damage to surrounding properties or increase soil erosion and sedimentation of nearby streams and ponds.
- 23.8.8.2 The Planning Board may also impose conditions as it finds reasonably appropriate to safeguard the town or neighborhood including, but not limited to, screening, lighting, noise, fences, modification of the exterior appearance of electrical cabinets, battery storage systems, or other structures, limitation upon system size, and means of vehicular access or traffic features.
- 23.8.8.3 No occupancy permit shall be granted by the Building Commissioner, nor shall the site be energized or interconnected to the utility until the Planning Board has received, reviewed, and approved an as-built plan that demonstrates that the work proposed on the approved site plan, including all stormwater management components and associated offsite improvements, have been completed in accordance with the approved plan and certified same to the Building Commissioner.
- 23.8.8.4 The Planning Board may, in its discretion, approve an as-built plan upon provision of a type of surety as determined by the Planning Board, to secure incomplete work where such work is not immediately necessary for lawful operation of the system without negative effect on public health and safety and surrounding properties.
- 23.8.8.5 The applicant shall make every effort to coordinate necessary surveying and finalization of the as-built plans and submission of required construction control documents prior to the conclusion of construction. Notwithstanding the above, a temporary occupancy permit may be granted with the approval of the Planning Board subject to conditions for completion of work imposed by the Board.

#### 23.8.9 Decommissioning

23.8.9.1 As part of the applicant's submission to the Planning Board, the applicant shall submit a decommissioning plan, to be implemented upon abandonment or in conjunction with removal from property. The plan shall include:

- 23.8.9.1.1 A narrative description of the activities to be accomplished, including who will perform that activity and at what point in time, for complete physical removal of all battery energy storage system components, structures, equipment, security barriers, and transmission lines from the property.
- 23.8.9.1.2 Disposal of all solid and hazardous waste in accordance with local, state, and federal regulations.
- 23.8.9.1.3 The anticipated life of the battery energy storage systems.
- 23.8.9.1.4 The estimated decommissioning costs and how said estimate was determined.
- 23.8.9.1.4 The method of ensuring that funds will be available for decommissioning and restoration.

- 23.8.9.1.5 The method by which the decommissioning cost will be kept current.
- 23.8.9.1.6 The manner in which the site will be restored, including a description of how any changes to the surrounding areas and other systems adjacent to the battery energy storage system, such as, but not limited to, structural elements, building penetrations, means of egress, and required fire detection suppression systems, will be protected during decommissioning and confirmed as being acceptable after the system is removed.
- 23.8.9.1.7 A listing of any contingencies for removing an intact operational battery energy storage system from service, and for removing an energy storage system from service that has been damaged by a fire or other event.

28.8.9.2 Decommissioning Fund.

- 28.9.2.1 The owner and/or operator of the energy storage system, shall continuously maintain a fund or bond payable to the Town, in an approved form for the removal of the battery energy storage system, in an amount to be determined by the Planning Board for the period of the life of the facility.
- 23.8.9.2.2 All costs of the financial security shall be borne by the applicant. The amount shall include a mechanism for calculating increased removal costs due to inflation.
- 23.8.9.2.3 An inspection of the completed decommissioned area shall be reviewed by a consultant hired by the Planning Board before approving the decommissioning work in accordance with the Decommissioning Plan.
- 23.8.9.2.4 The owner and/or operator shall pay for the cost of this review with such payment being provided by the owner and/or operator prior to the consultant undertaking said review, in accordance with MGL Chapter 44, Section 53G.

23.8.10 Abandonment.

The battery energy storage system shall be considered abandoned when it ceases to operate consistently for more than twelve (12) months. The system shall be presumed abandoned if the owner and/or operator fails to respond affirmatively within thirty (30) days to a written inquiry from the Building Inspector as to the continued validity and operation of the system. If the owner or operator fails to comply with decommissioning upon any abandonment, the Town, may, at its discretion, remove the system and restore the site in accordance with the decommissioning plan.

23.8.11 Severability.

If any provision of this By-Law is found to be invalid by a court of competent jurisdiction, the remainder of this By-Law shall not be affected but remain in full force. The invalidity of any provision of this By-Law shall not affect the validity of the remainder of the Merrimac Zoning By-Law.

Or take any other action relative thereto.

**2/3 Vote Required**

**Rationale:** This bylaw is being introduced to advance the protection of the public health, safety, welfare and quality of life. In addition, to provide for the construction and operation of Battery Energy Storage Systems (BESS) and to provide standards for the placement, design, construction, monitoring, modification and removal of energy storage systems that address public safety. Per the request of the Planning Board.

**Article 25:** To see if the Town will vote to amend certain provisions of Section 13 of the Merrimac Zoning By-Laws, Flood Plain District, as follows, with additions shown in **bold** and deletions shown in ~~strikethrough~~ text, and to renumber the remaining sections accordingly:

ARTICLE 13. FLOODPLAIN DISTRICT

13.1 Purpose

~~13.1.1. The purposes of the Floodplain District are to protect public health, safety and general welfare; to protect human life and property from the hazards of periodic flooding; to preserve natural flood control characteristics and the flood storage capacity of the floodplain; and to preserve and maintain the groundwater table and water recharge areas within the floodplain.~~

~~13.1.2. The Flood Plain District is established as an overlay district to all other districts. Where there is a conflict between provisions of this article and other Zoning Bylaws, the more restrictive regulation shall take precedence.~~

~~13.1.3. All development, including structural and nonstructural activities, whether permitted by right or by SPECIAL PERMIT, must be in compliance with 310 CMR Department of Environmental Protection Regulations Chapter 13.1 Section 40, of the Massachusetts General Laws and with the following sections of the Massachusetts State Building Code (780CMR) which address floodplains and coastal high hazard areas; Wetlands Protection Regulations Department of Environmental Protection DEP (currently 310 CMR 10.00); Inland Wetland Restrictions, DEP (currently 310 CMR 13.00) and Minimum Requirements for Subsurface Disposal of Sanitary Sewage, DEP (currently 310 CMR 15 Title 5)~~

**13.1.1. The purposes of the Floodplain District are the following:**

**13.1.1.1 Ensure public safety through reducing the threats to life and personal injury**

**13.1.1.2 Eliminate new hazards to emergency response officials**

**13.1.1.3 Prevent the occurrence of public emergencies resulting from water quality, contamination, and pollution due to flooding**

**13.1.1.4 Avoid the loss of utility services which if damaged by flooding would disrupt or shut down the utility network and impact regions of the community beyond the site of flooding**

**13.1.1.5 Eliminate costs associated with the response and cleanup of flooding conditions**

**13.1.1.6 Reduce damage to public and private property resulting from flooding waters**

**13.1.2. The Flood Plain District is established as an overlay district to all other districts. Where there is a conflict between provisions of this article and other Zoning Bylaws, the more restrictive regulation shall take precedence.**

**All proposed construction or other development in the floodplain overlay district, including new construction or changes to existing buildings, placement of manufactured homes, placement of agricultural facilities, fences, sheds, storage facilities or drilling, mining, paving and any other development that might increase flooding or adversely impact flood risks to other properties, whether permitted by right or by SPECIAL PERMIT, shall require a permit issued by the Building**

Department and must be in compliance with the Department of Environmental Protection Regulations (310 CMR) and with the Massachusetts State Building Code (780CMR)

**13.1.3 The degree of flood protection required by this bylaw is considered reasonable but does not imply total flood protection.**

**13.1.4. An applicant shall obtain all local, state and federal permits that will be necessary in order to carry out the proposed development in the floodplain overlay district. The applicant shall demonstrate that all necessary permits have been acquired.**

### 13.2. District Delineation

13.2.1 The Floodplain District is herein established as an overlay district. The **Floodplain** District includes all special flood hazard within the Town of Merrimac designated as Zone A and AE on the Essex County Flood Insurance Rate Map (FIRM) **dated July 8, 2025 and** issued by the Federal Emergency Management Agency (FEMA) for the administration of the National Flood Insurance Program. ~~The map panels of the Essex County FIRM that are wholly or partially within the Town of Merrimac are panel numbers 25009C0081F, 25009C0082F, 25009C0083F, 250009C0084F, 25009C0101F, 25009C0103F, 25009C0092F and 25009C0111F dated July 3, 2012. The exact boundaries of the District may be defined by the 100-year base flood elevations shown on the FIRM and further defined by the Essex County Flood Insurance Study (FIS) report dated July 3, 2012. The FIRM and FIS report are incorporated herein by reference and are on file with the Town Clerk, Planning Board, Building Official, Conservation Commission and BUILDING COMMISSIONER.~~ **The exact boundaries of the District shall be defined by the 1%-chance base flood elevations shown on the FIRM and further defined by the Essex County Flood Insurance Study (FIS) report dated July 8, 2025. The FIRM and FIS report are incorporated herein by reference and are on file with the Town Clerk, Planning Board, Building Commissioner, and Conservation Commission.**

13.2.2 ~~In Zones AE, along watercourses for which no regulatory floodway has been designated, the best available federal, state, local or other floodway data shall be used to prohibit encroachments in floodways which would result in any increase in flood levels within the community during the occurrence of the base flood discharge. The floodplain administrator shall be the Building Commissioner.~~

13.2.3 **In A Zones, in the absence of FEMA BFE data and floodway data, the building department shall obtain, review and reasonably utilize base flood elevation and floodway data available from a Federal, State, or other source as criteria for requiring new construction, substantial improvements, or other development in A Zones and as the basis for elevating residential structures to or above base flood level, for floodproofing or elevating nonresidential structures to or above base flood level, and for prohibiting encroachments in floodways.**

### 13.3 Definitions

**The following definitions apply only to this Article 13:**

**DEVELOPMENT:** Any man-made change to improved or unimproved real estate, including but not limited to building or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations or storage of equipment or materials. [US Code of Federal Regulations, Title 44, Part 59]



**FLOOD BOUNDARY AND FLOODWAY MAP:** An official map of a community issued by FEMA that depicts, based on detailed analyses, the boundaries of the 100-year and 500-year floods and the 100-year floodway. (For maps done in 1987 and later, the floodway designation is included on the FIRM.) (if applicable in your community)

**FLOOD HAZARD BOUNDARY MAP (FHBM.):** An official map of a community issued by the Federal Insurance Administrator, where the boundaries of the flood and related erosion areas having special hazards have been designated as Zone A or E. [US Code of Federal Regulations, Title 44, Part 59] (if applicable in your community)

**FLOODWAY:** The channel of the river, creek or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height. [Base Code, Chapter 2, Section 202]

**FUNCTIONALLY DEPENDENT USE:** A use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities, but does not include long-term storage or related manufacturing facilities. [US Code of Federal Regulations, Title 44, Part 59] Also [Referenced Standard ASCE 24-14]

**HIGHEST ADJACENT GRADE:** The highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure. [US Code of Federal Regulations, Title 44, Part 59]

**HISTORIC STRUCTURE** means any structure that is:

- a. Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
- b. Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
- c. Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
- d. Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
  1. By an approved state program as determined by the Secretary of the Interior or
  2. Directly by the Secretary of the Interior in states without approved programs.

[US Code of Federal Regulations, Title 44, Part 59]

**NEW CONSTRUCTION.** Structures for which the start of construction commenced on or after the effective date of the first floodplain management code, regulation, ordinance, or standard adopted by the authority having jurisdiction, including any subsequent improvements to such structures. New construction includes work determined to be substantial improvement. [Referenced Standard ASCE 24-14]

**RECREATIONAL VEHICLE** means a vehicle which is:

- a. Built on a single chassis;
- b. 400 square feet or less when measured at the largest horizontal projection;
- c. Designed to be self-propelled or permanently towable by a light duty truck; and
- d. Designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

[US Code of Federal Regulations, Title 44, Part 59]

**REGULATORY FLOODWAY** - see FLOODWAY.

**SPECIAL FLOOD HAZARD AREA.** The land area subject to flood hazards and shown on a Flood Insurance Rate Map or other flood hazard map as Zone A, AE, A1-30, A99, AR, AO, AH, V, VO, VE or V1-30. [Base Code, Chapter 2, Section 202]

**START OF CONSTRUCTION.** The date of issuance for new construction and substantial improvements to existing structures, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement or other improvement is within 180 days after the date of issuance. The actual start of construction means the first placement of permanent construction of a building (including a manufactured home) on a site, such as the pouring of a slab or footings, installation of pilings or construction of columns.

Permanent construction does not include land preparation (such as clearing, excavation, grading or filling), the installation of streets or walkways, excavation for a basement, footings, piers or foundations, the erection of temporary forms or the installation of accessory buildings such as garages or sheds not occupied as dwelling units or not part of the main building. For a substantial improvement, the actual “start of construction” means the first alteration of any wall, ceiling, floor or other structural part of a building, whether or not that alteration affects the external dimensions of the building. [Base Code, Chapter 2, Section 202]

**STRUCTURE** means, for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured home. [US Code of Federal Regulations, Title 44, Part 59]

**SUBSTANTIAL REPAIR OF A FOUNDATION.** When work to repair or replace a foundation results in the repair or replacement of a portion of the foundation with a perimeter along the base of the foundation that equals or exceeds 50% of the perimeter of the base of the foundation measured in linear feet, or repair or replacement of 50% of the piles, columns or piers of a pile, column or pier supported foundation, the building official shall determine it to be substantial repair of a foundation. Applications determined by the building official to constitute substantial repair of a foundation shall require all existing portions of the entire building or structure to meet the requirements of 780 CMR. [As amended by MA in 9th Edition BC]

**VARIANCE** means a grant of relief by a community from the terms of a flood plain management regulation. [US Code of Federal Regulations, Title 44, Part 59]

**VIOLATION** means the failure of a structure or other development to be fully compliant with the community's flood plain management regulations. A structure or other development without the elevation certificate,

**other certifications, or other evidence of compliance required in §60.3 is presumed to be in violation until such time as that documentation is provided. [US Code of Federal Regulations, Title 44, Part 59]**

13.4 Permitted Uses and Structures

There shall be allowed the following uses, which create a minimal risk of damage due to flooding and will not constitute obstructions to flood flow, provided that they are permitted in the underlying district and that they do not require STRUCTURES, fill or storage of materials or equipment:

13.4.1. AGRICULTURE uses, such as farming, grazing, truck farming and horticulture.

13.4.2. Forestry and nursery uses.

13.4.3. Outdoor recreational uses, including fishing, boating and play area.

13.4.4. Conservation of water, plants and wildlife.

13.4.5. Wildlife management areas, foot, bicycle and horse paths.

13.4.6 Temporary nonresidential STRUCTURES used in connection with fishing, growing, harvesting, storage or sale of crops raised on the premises. **Temporary nonresidential STRUCTURES shall be in existence for less than 180 days.**

13.4.7. ~~Buildings lawfully existing prior to the adoption of these provisions.~~ **Recreational Vehicles. In A and AE Zones all recreational vehicles to be placed on a site must be elevated and anchored in accordance with the zone's regulations for foundation and elevation requirements or be on the site for less than 180 consecutive days or be fully licensed and highway ready.**

13.5. Permitted Uses Subject to Site Plan Review. (Reserved)

13.6. Uses Permitted by Special Permit. (Reserved)

13.7. Prohibited Uses.

13.7.1. In the Floodplain District, no building or STRUCTURE shall be erected, constructed, moved or enlarged except for not more than 30% of the ground floor area of the existing STRUCTURE, and no dumping, filling or earth removal or transfer shall be permitted unless a SPECIAL PERMIT is granted by the BOARD OF APPEALS in each instance.

13.8 Special Permits in the Flood Plain District

13.8.1 The SPECIAL PERMIT Granting Authority (SPGA) for uses and STRUCTURES in the Flood Plain District shall be the BOARD OF APPEALS.

13.8.2. Referral. Within 10 days of receipt of an application for a SPECIAL PERMIT, the BOARD OF APPEALS shall transmit one copy of the development plan to the Conservation Commission, Planning Board, Board of Health and Building Inspector. Final action shall not be taken until reports have been received from the above Boards or until 35 days after the transmittal of the development plan to the Boards, whichever occurs first.

13.8.3. SPECIAL PERMIT granting criteria. The BOARD OF APPEALS may issue a SPECIAL PERMIT if the application complies with the following provisions:

13.8.3.1 The proposed use shall comply in all respects with the provisions of the underlying district.

13.8.3.2 In the floodway prohibit all encroachments, including fill, new construction, substantial improvement to existing STRUCTURES and other development, unless the applicant shall provide certification by a registered professional engineer demonstrating that such encroachment shall not result in any increase in flood levels during the occurrence of the one-hundred-year flood.

**In Zones A and AE, along watercourses that have not had a regulatory floodway designated, the best available Federal, State, local, or other floodway data shall be used to prohibit encroachments in floodways which would result in any increase in flood levels within the community during the occurrence of the base flood discharge.**

**In Zone AE, along watercourses that have a regulatory floodway designated in the Town of Merrimac on the Essex County FIRM, encroachments are prohibited, including fill, new construction, substantial improvements, and other development within the adopted regulatory floodway unless it has been demonstrated through hydrologic and hydraulic analyses performed in accordance with standard engineering practice that the proposed encroachment would not result in any increase in flood levels within the community during the occurrence of the base flood discharge.**

13.8.3.3 The BOARD OF APPEALS may specify such additional requirements and conditions as it finds necessary to protect the health, safety and welfare of the public.

13.8.3.4 All subdivision proposals must be designed to assure that:

- a. Such proposals minimize flood damage;
- b. All public utilities and facilities are located and constructed to minimize or eliminate damage; and
- c. Adequate drainage is provided to reduce exposure to flood hazards.

13.8.3.5 Base flood elevation data is required for ~~subdivision proposals or other developments~~ **each developable parcel shown on the subdivision plans proposals or other developments** greater than 50 lots or 5 acres, whichever is the lesser, ~~within unnumbered A Zones~~

13.8.3.6 In a riverine situation the Harbor Master shall notify the following, prior to any alteration or relocation of a watercourse:

- a. Adjacent communities, **especially upstream and downstream**
- b. Bordering States
- c. NFIP State Coordinator: Massachusetts Department of Conservation and Recreation/~~251 Causeway St., Suite 600-700/Boston, MA 02114-2104~~

- d. NFIP Program Specialist: Federal Emergency Management Agency, Region I/~~99 High St., 6<sup>th</sup> floor/Boston, MA 02110~~
- e. **New Hampshire NFIP State Coordinator: New Hampshire Office of Planning and Development**

13.8.3.7 **If the Town acquires data that changes the base flood elevation in the FEMA mapped Special Flood Hazard Areas, the Town will, within 6 months, notify FEMA of these changes by submitting the technical or scientific data that supports the change(s.) Notification shall be submitted to:**

- a. **NFIP State Coordinator: Massachusetts Department of Conservation and Recreation**
- b. **NFIP Program Specialist: Federal Emergency Management Agency, Region I**

**13.9 Variances to Building Code Floodplain Standards**

**The Town will request from the State Building Code Appeals Board a written and/or audible copy of the portion of the hearing related to the variance, and will maintain this record in the community’s files.**

**The Town shall also issue a letter to the property owner regarding potential impacts to the annual premiums for the flood insurance policy covering that property, in writing over the signature of a community official that (i) the issuance of a variance to construct a structure below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage and (ii) such construction below the base flood level increases risks to life and property.**

**Such notification shall be maintained with the record of all variance actions for the referenced development in the floodplain overlay district.**

**Such notification shall be maintained with the record of all variance actions for the referenced development in the floodplain overlay district.**

**13.10 Variances to local Zoning Bylaws Related to Community Compliance with the National Flood Insurance Program (NFIP)**

**A variance from this Article 13 must meet the requirements set out by State law, and may only be granted if: 1) Good and sufficient cause and exceptional non-financial hardship exist; 2) the variance will not result in additional threats to public safety, extraordinary public expense, or fraud or victimization of the public; and 3) the variance is the minimum action necessary to afford relief. The Conservation Commission shall be responsible for evaluating petitions for variances and for granting or denying such petitions.**

**13.11 Severability**

**If any provision of this Article 13 is held invalid by a court of competent jurisdiction, the remainder of the bylaw shall not be affected thereby. The invalidity of any section or sections or parts of any section or sections of this Article 13 shall not affect the validity of the remainder of the Town of Merrimac’s Zoning Bylaw.**

Or take any other action relative thereto.

**2/3 Vote Required**

**Rationale:** The National Flood Insurance Program (NFIP) has adopted new maps and as a participating community, Merrimac is required to update and adopt new floodplain regulations meeting the requirements as set forth through the program. This Floodplain Bylaw is an update to the Town’s existing Floodplain zoning bylaw. Updating our existing bylaw will ensure Merrimac’s continued participation in the NFIP. Requested by the Planning Board.

**Article 26:** To see if the Town will vote to renumber and recaption the 2016 General Bylaws of the Town by: a) assigning a chapter number to each of the General Bylaws; b) renumbering each section of each bylaw accordingly; c) inserting chapter, article and section titles; and d) updating internal references to reflect the new numbering system, all as set forth in the document on file in the office of the Town Clerk entitled “Final Draft of the Town of Merrimac, Massachusetts,” dated February 2025, prepared by General Code, LLC; or take any other action relative thereto.

**Rationale:** To make necessary grammatical, spelling and numbering corrections. To re-codify the bylaws, and moving forward have General Code manage the updating of the bylaws. Requested by the Town Clerk.

**Select Board Recommendation: Yes 5 - 0**

**Article 27:** To see if the Town will vote to enact the following global changes to the text of the 2016 General Bylaws of the Town, all as set forth in the document on file in the office of the Town Clerk entitled “Final Draft of the Town of Merrimac, Massachusetts,” dated February 2025, prepared by General Code, LLC as follows:

1. To change all gendered pronouns (he, him, his, she, her, his/her, he/she, etc.) to their plural, gender-neutral forms (they, them, and their).
2. To revise any citations to the Massachusetts General Laws in the following format: MGL c. \_\_, § \_\_.
3. To consistently capitalize the word “Town” when it refers to the Town of Merrimac.
4. To consistently capitalize all proper nouns, including the terms “Annual Town Meeting” and “Special Town Meeting” and the names of all governing bodies and elected officials in the Town.
5. To consistently spell the word “noncriminal” without a hyphen.
6. To consistently spell and capitalize the word “bylaw,” as follows: Where “by-law” is hyphenated or two words, to standardize the spelling as “bylaw”; and to lowercase capitalized references to “this Bylaw” which are not proper nouns (however, references to “Bylaw” in titles of laws or other proper nouns shall remain capitalized);
7. To cite numbers in the text of the bylaws in a consistent manner, so that: a) numerals one through nine are spelled out as words, and numerals 10 and higher are cited in number form only; and b) so that all monetary amounts, fractions, decimals and percentages are cited in numeric form only.
8. To correct minor errors in spelling, grammar, and punctuation.

or take any other action relative thereto.

**Rationale:** To make necessary grammatical, spelling and numbering corrections. To re-codify the bylaws, and moving forward have General Code manage the updating of the bylaws. Requested by the Town Clerk.

**Select Board Recommendation: Yes 5 - 0**

**Article 28:** To see if the Town will vote to authorize the Tax Collector to convey the property located at 32 Heath Road, shown on Assessor's Plan 62, Block 1, Lot 1.B from the Tax Collector for general purposes to the Select Board for the purpose of conveyance on such terms and conditions and for such consideration as the Select Board deems appropriate, and to take any legal action necessary to effectuate the same; or take any other action relative thereto.

**2/3 Vote Required**

**Rationale:** The Town has held this property taking by tax title since 1973, and it has sat vacant and unused. Per the request of the Town Administrator

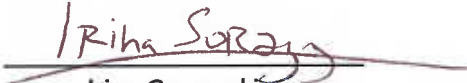
**Select Board Recommendation:            Yes 5 – 0**

Given under our hands this 1st day of April, 2025

SELECT BOARD



Chris Manni



Irina Gorzynski

TOWN OF



Janet Bruno



Wayne Adams

MERRIMAC



Robert Gustison

A true copy attest:

CONSTABLE 

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac, to meet at the time and said place for the purposes therein expressed.

Posted this 1st day of April, 2025 in the following three places:

- Light Department
- Cozy Cleaners
- Town Hall



**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
	<b>General Government</b>											
	Misc Expenses	114	\$ 215	\$ (127)	\$ 235	\$ (197)	\$ 235	\$ -	\$ 235	\$ -	0.00%	
<b>1</b>	<b>Total Moderator Expense</b>	<b>114</b>	<b>\$ 215</b>	<b>\$ (127)</b>	<b>\$ 235</b>	<b>\$ (197)</b>	<b>\$ 235</b>	<b>\$ -</b>	<b>\$ 235</b>	<b>\$ -</b>	<b>0.00%</b>	<b>Email and Annual dues</b>
	Executive Asst Wages	122	\$ 67,696	\$ (67,695)	\$ 69,623	\$ (47,150)	\$ 72,079	\$ 2,456	\$ 72,079	\$ 2,456	3.53%	2.5% COLA
	Longevity	122	\$ 500	\$ (500)	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.00%	
	Stipends	122	\$ 3,500	\$ (3,833)	\$ 5,500	\$ (2,750)	\$ 5,500	\$ -	\$ 5,500	\$ -	0.00%	
<b>2</b>	<b>Total Selectmen Salaries and Wages</b>	<b>122</b>	<b>\$ 71,696</b>	<b>\$ (72,028)</b>	<b>\$ 75,623</b>	<b>\$ (49,900)</b>	<b>\$ 78,079</b>	<b>\$ -</b>	<b>\$ 78,079</b>	<b>\$ 2,456</b>	<b>3.25%</b>	<b>2.5% COLA</b>
	Town Audit Annual	122	\$ 17,200	\$ (17,200)	\$ 19,200	\$ -	\$ 24,000	\$ 4,800	\$ 24,000	\$ 4,800	25.00%	New Contract
	Advertising & Legal Notices	122	\$ 100	\$ (75)	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	IT Expense	122	\$ 200	\$ -	\$ 200	\$ (57)	\$ 200	\$ -	\$ 200	\$ -	0.00%	
	Professional Development	122	\$ 413	\$ -	\$ 413	\$ (413)	\$ 1,663	\$ 1,250	\$ 1,663	\$ 1,250	302.66%	SB Members Conferences
	Postage & Mailing	122	\$ 150	\$ (1,131)	\$ 150	\$ (72)	\$ 150	\$ -	\$ 150	\$ -	0.00%	
	SW Licensing / SAAS	122	\$ 5,500	\$ (5,443)	\$ 5,500	\$ (3,801)	\$ 6,800	\$ 1,300	\$ 6,800	\$ 1,300	23.64%	IQM2 Terminating Agenda Software
	Office Supplies	122	\$ 450	\$ (631)	\$ 750	\$ (212)	\$ 750	\$ -	\$ 750	\$ -	0.00%	
	Business Travel	122	\$ 200	\$ -	\$ 200	\$ (200)	\$ 200	\$ -	\$ 200	\$ -	0.00%	
	Dues/Memberships/Licensing	122	\$ 880	\$ (888)	\$ 950	\$ (897)	\$ 950	\$ -	\$ 950	\$ -	0.00%	
<b>3</b>	<b>Total Selectmen Expense</b>	<b>122</b>	<b>\$ 25,093</b>	<b>\$ (25,368)</b>	<b>\$ 27,463</b>	<b>\$ (5,652)</b>	<b>\$ 34,813</b>	<b>\$ -</b>	<b>\$ 34,813</b>	<b>\$ 7,350</b>	<b>26.76%</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>\$ -</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>0.00%</b>	
	Miscellaneous Expense	130	\$ 1,155	\$ (1,131)	\$ 3,415	\$ (2,587)	\$ 1,200	\$ (2,215)	\$ 1,200	\$ (2,215)	-64.86%	
<b>5</b>	<b>Total Capital Planning Expense</b>	<b>130</b>	<b>\$ 1,155</b>	<b>\$ (1,131)</b>	<b>\$ 3,415</b>	<b>\$ (2,587)</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ (2,215)</b>	<b>-64.86%</b>	
	Admin Wages	131	\$ 1,000	\$ (1,000)	\$ 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>\$ (1,000)</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0.00%</b>	
	Miscellaneous Expenses	131	\$ 720	\$ (459)	\$ 720	\$ (283)	\$ 720	\$ -	\$ 720	\$ -	0.00%	
<b>7</b>	<b>Total Fin. Com. Expense</b>	<b>131</b>	<b>\$ 720</b>	<b>\$ (459)</b>	<b>\$ 720</b>	<b>\$ (283)</b>	<b>\$ 720</b>	<b>\$ -</b>	<b>\$ 720</b>	<b>\$ -</b>	<b>0.00%</b>	
	Reserve Fund	132	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	100.00%	
<b>8</b>	<b>Total Reserve Fund</b>	<b>132</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>100.00%</b>	
	Accountant Salary	135	\$ 103,000	\$ (104,078)	\$ 107,056	\$ (72,492)	\$ 110,820	\$ 3,764	\$ 110,820	\$ 3,764	3.52%	2.5% COLA
	Accountant Assistant Wages	135	\$ 26,618	\$ (23,153)	\$ 27,521	\$ (4,252)	\$ 28,216	\$ 695	\$ 28,216	\$ 695	2.53%	2.5% COLA
	Accountant Assistant Additional Hours Wages	135	\$ 1,600	\$ -	\$ 1,700	\$ -	\$ 1,700	\$ -	\$ 1,700	\$ -	0.00%	10.5 Add't Hours- Benefits not included
	Longevity & Stipend	135	\$ 131,218	\$ (127,231)	\$ 136,277	\$ (76,744)	\$ 155,929	\$ 19,652	\$ 155,929	\$ 19,652	14.42%	2.5% COLA
	Repair & Maintenance	135	\$ 200	\$ (114)	\$ 300	\$ (114)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
	Professional Development	135	\$ 1,300	\$ (790)	\$ 1,300	\$ -	\$ 1,250	\$ (50)	\$ 1,250	\$ (50)	-3.85%	
	Postage & Mailing	135	\$ 50	\$ (47)	\$ 50	\$ (51)	\$ 100	\$ 50	\$ 100	\$ 50	100.00%	Reallocated - postage increase

**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
	SW Licensing / SAAS	135	\$ 18,400	\$ (17,876)	\$ 18,400	\$ (17,875)	\$ 18,400	\$ -	\$ 18,400	\$ -	0.00%	
	Office Supplies	135	\$ 835	\$ (833)	\$ 835	\$ (411)	\$ 835	\$ -	\$ 835	\$ -	0.00%	
	Miscellaneous Expense	135	\$ 100	\$ (133)	\$ 100	\$ (48)	\$ 200	\$ 100	\$ 200	\$ 100	100.00%	Reallocated
	Business Travel	135	\$ 1,200	\$ (1,277)	\$ 1,300	\$ -	\$ 1,200	\$ (100)	\$ 1,200	\$ (100)	-7.69%	Reallocated
	Dues/Memberships/Licensing	135	\$ 100	\$ (175)	\$ 175	\$ (140)	\$ 175	\$ -	\$ 175	\$ -	0.00%	
	<b>Total Accountant Expense</b>	<b>135</b>	<b>\$ 22,185</b>	<b>\$ (21,245)</b>	<b>\$ 22,460</b>	<b>\$ (18,639)</b>	<b>\$ 22,460</b>	<b>\$ -</b>	<b>\$ 22,460</b>	<b>\$ -</b>	<b>0.00%</b>	
	Assessor Salary	141	\$ 4,500	\$ (5,919)	\$ 90,000	\$ (60,708)	\$ 93,166	\$ 3,166	\$ 93,166	\$ 3,166	3.52%	2.5% COLA
	Assistant Assessor Wages	141	\$ 52,686	\$ (53,077)	\$ 58,386	\$ (26,110)	\$ 56,600	\$ (1,786)	\$ 56,600	\$ (1,786)	-3.06%	2.5% COLA
	Longevity	141	\$ 300	\$ (300)	\$ 300	\$ (300)	\$ 400	\$ 100	\$ 400	\$ 100	33.33%	
	<b>Total Assessors Salaries and Wages</b>	<b>141</b>	<b>\$ 57,486</b>	<b>\$ (59,296)</b>	<b>\$ 148,686</b>	<b>\$ (87,118)</b>	<b>\$ 150,166</b>	<b>\$ 1,480</b>	<b>\$ 150,166</b>	<b>\$ 1,480</b>	<b>1.00%</b>	<b>2.5% COLA</b>
	Professional Development	141	\$ 195	\$ -	\$ 195	\$ (137)	\$ 195	\$ -	\$ 195	\$ -	0.00%	
	Postage & Mailing	141	\$ 700	\$ (288)	\$ 700	\$ (218)	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Patriots/SAAS	141	\$ 26,250	\$ (26,338)	\$ 32,942	\$ (31,742)	\$ 33,623	\$ 681	\$ 33,623	\$ 681	2.07%	Annual software Increase
	MIMAP/Reval	141	\$ 8,000	\$ (2,000)	\$ 8,500	\$ (8,261)	\$ 8,500	\$ -	\$ 8,500	\$ -	0.00%	
	Office Supplies	141	\$ 1,000	\$ (903)	\$ 1,000	\$ (965)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Miscellaneous Expense	141	\$ 615	\$ (443)	\$ 615	\$ (586)	\$ 615	\$ -	\$ 615	\$ -	0.00%	
	Business Travel	141	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ -	0.00%	
	Dues/Memberships/Licensing	141	\$ 300	\$ (175)	\$ 300	\$ (250)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
	<b>Total Assessors Expense</b>	<b>141</b>	<b>\$ 37,360</b>	<b>\$ (30,147)</b>	<b>\$ 44,552</b>	<b>\$ (42,159)</b>	<b>\$ 45,233</b>	<b>\$ 681</b>	<b>\$ 45,233</b>	<b>\$ 681</b>	<b>1.53%</b>	
	Finance Dir/Treasurer Salary	145	\$ 140,000	\$ (141,318)	\$ 145,642	\$ (98,545)	\$ 150,777	\$ 5,135	\$ 150,777	\$ 5,135	3.53%	2.5% COLA
	Asst Treasurer/Collector Wages	145	\$ 53,271	\$ (54,075)	\$ 63,594	\$ (43,078)	\$ 65,856	\$ 2,262	\$ 65,856	\$ 2,262	3.56%	2.5% COLA
	Longevity & Stipends	145	\$ 1,900	\$ (1,900)	\$ 2,000	\$ (600)	\$ 2,000	\$ -	\$ 2,000	\$ -	0.00%	
	<b>Total Finance Director Salaries and Wages</b>	<b>145</b>	<b>\$ 195,171</b>	<b>\$ (197,293)</b>	<b>\$ 211,236</b>	<b>\$ (142,223)</b>	<b>\$ 218,633</b>	<b>\$ 7,397</b>	<b>\$ 218,633</b>	<b>\$ 7,397</b>	<b>3.50%</b>	<b>2.5% COLA</b>
	Professional Development	145	\$ 950	\$ (230)	\$ 950	\$ (437)	\$ 950	\$ -	\$ 950	\$ -	0.00%	
	Payroll Expense	145	\$ 8,000	\$ (7,258)	\$ 8,250	\$ (5,020)	\$ 7,800	\$ (450)	\$ 7,800	\$ (450)	-5.45%	Based on Actuals
	Postage	145	\$ 2,700	\$ (1,221)	\$ 2,700	\$ (3,455)	\$ 2,850	\$ 150	\$ 2,850	\$ 150	5.56%	Postage increase
	Office Supplies	145	\$ 900	\$ 473	\$ 900	\$ (457)	\$ 900	\$ -	\$ 900	\$ -	0.00%	
	Miscellaneous Expense	145	\$ 100	\$ (89)	\$ 100	\$ (14)	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Business Travel	145	\$ 500	\$ (1,215)	\$ 700	\$ (442)	\$ 1,000	\$ 300	\$ 1,000	\$ 300	42.86%	Based on Actuals
	Dues/Memberships/Licensing	145	\$ 700	\$ (455)	\$ 700	\$ (643)	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Bond Issue & Admin Costs	145	\$ 2,600	\$ (2,250)	\$ 2,600	\$ -	\$ 2,600	\$ -	\$ 2,600	\$ -	0.00%	
	<b>Total Finance Director Expense</b>	<b>145</b>	<b>\$ 16,450</b>	<b>\$ (12,245)</b>	<b>\$ 16,900</b>	<b>\$ (10,468)</b>	<b>\$ 16,900</b>	<b>\$ -</b>	<b>\$ 16,900</b>	<b>\$ -</b>	<b>0.00%</b>	<b>Rebalanced Based on Actuals</b>
	Salary	146	\$ 79,894	\$ (80,785)	\$ 83,104	\$ (56,280)	\$ 86,036	\$ 2,932	\$ 86,036	\$ 2,932	3.53%	2.5% COLA
	Longevity & Stipends	146	\$ 1,600	\$ (1,600)	\$ 1,700	\$ (500)	\$ 1,700	\$ -	\$ 1,700	\$ -	0.00%	
	<b>Total Tax Collector Salaries and Wages</b>	<b>146</b>	<b>\$ 81,494</b>	<b>\$ (82,385)</b>	<b>\$ 84,804</b>	<b>\$ (56,780)</b>	<b>\$ 87,736</b>	<b>\$ 2,932</b>	<b>\$ 87,736</b>	<b>\$ 2,932</b>	<b>3.46%</b>	
	Billing/Collection/Printing	146	\$ 14,650	\$ (14,820)	\$ 15,010	\$ (11,684)	\$ 15,010	\$ -	\$ 15,010	\$ -	0.00%	
	Professional Development	146	\$ 250	\$ (110)	\$ 250	\$ (169)	\$ 375	\$ 125	\$ 375	\$ 125	50.00%	Annual School Increase

**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
	Postage	146	\$ 370	\$ (246)	\$ 370	\$ (76)	\$ 370	\$ -	\$ 370	\$ -	0.00%	
	Office Supplies	146	\$ 1,540	\$ (923)	\$ 1,400	\$ (542)	\$ 1,400	\$ -	\$ 1,400	\$ -	0.00%	
	Business Travel	146	\$ 350	\$ (140)	\$ 490	\$ (490)	\$ 535	\$ 45	\$ 535	\$ 45	9.18%	Based on Actuals
	Dues/Memberships/Licensing	146	\$ 50	\$ (50)	\$ 50	\$ (50)	\$ 80	\$ 30	\$ 80	\$ 30	60.00%	Annual Dues increased
	<b>Total Tax Collector Expense</b>	<b>146</b>	<b>\$ 17,210</b>	<b>\$ (16,289)</b>	<b>\$ 17,570</b>	<b>\$ (13,011)</b>	<b>\$ 17,770</b>	<b>\$ -</b>	<b>\$ 17,770</b>	<b>\$ 200</b>	<b>1.14%</b>	
<b>9</b>	<b>Total Finance Dept. Salaries and Wages</b>		<b>\$ 465,369</b>	<b>\$ (466,205)</b>	<b>\$ 581,003</b>	<b>\$ (362,865)</b>	<b>\$ 612,464</b>	<b>\$ -</b>	<b>\$ 612,464</b>	<b>\$ 31,461</b>	<b>5.41%</b>	<b>2.5% COLA</b>
<b>10</b>	<b>Total Finance Dept. Expense</b>		<b>\$ 93,205</b>	<b>\$ (79,926)</b>	<b>\$ 101,482</b>	<b>\$ (84,277)</b>	<b>\$ 102,363</b>	<b>\$ -</b>	<b>\$ 102,363</b>	<b>\$ 881</b>	<b>0.87%</b>	
	Bonding Town Officers	149	\$ 1,100	\$ (1,172)	\$ 1,250	\$ (1,072)	\$ 1,250	\$ -	\$ 1,250	\$ -	0.00%	
<b>11</b>	<b>Total Bonding Officers</b>		<b>\$ 1,100</b>	<b>\$ (1,172)</b>	<b>\$ 1,250</b>	<b>\$ (1,072)</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>0.00%</b>	
	Consulting Grant Writer/Town Planner	151	\$ 25,000	\$ (24,920)	\$ 25,000	\$ (11,550)	\$ 25,000	\$ -	\$ 25,000	\$ -	0.00%	
	Legal/Consulting Expenditure	151	\$ 40,000	\$ (66,679)	\$ 50,000	\$ (13,914)	\$ 50,000	\$ -	\$ 50,000	\$ -	0.00%	
<b>12</b>	<b>Total Town Counsel/Legal</b>	<b>151</b>	<b>\$ 65,000</b>	<b>\$ (91,599)</b>	<b>\$ 75,000</b>	<b>\$ (25,464)</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>0.00%</b>	
	Town Hall IT Coordinator	155	\$ 1,577	\$ (1,580)	\$ 1,657	\$ (1,104)	\$ 1,716	\$ 59	\$ 1,716	\$ 59	3.56%	2.5% COLA
	Town Hall IT Webmaster	155	\$ 7,634	\$ (7,716)	\$ 7,968	\$ (5,397)	\$ 8,250	\$ 282	\$ 8,250	\$ 282	3.54%	2.5% COLA
<b>13</b>	<b>Total Town Hall IT Salaries and Wages</b>	<b>155</b>	<b>\$ 9,211</b>	<b>\$ (9,296)</b>	<b>\$ 9,625</b>	<b>\$ (6,501)</b>	<b>\$ 9,966</b>	<b>\$ -</b>	<b>\$ 9,966</b>	<b>\$ 341</b>	<b>3.54%</b>	<b>2.5% COLA</b>
	Town Hall IT Expense	155	\$ 1,700	\$ (4,265)	\$ 2,615	\$ (703)	\$ 2,615	\$ -	\$ 2,615	\$ -	0.00%	
	Town Hall IT Telecommunications	155	\$ 1,658	\$ (2,057)	\$ 2,316	\$ (1,747)	\$ 2,736	\$ 420	\$ 2,736	\$ 420	18.13%	
	Town Hall IT Software Lic/SAAS	155	\$ 4,547	\$ (6,280)	\$ 6,000	\$ (6,280)	\$ 9,588	\$ 3,588	\$ 9,588	\$ 3,588	59.80%	Guilfoils Increase
	Town Hall IT Subscriptions	155	\$ 2,652	\$ (3,901)	\$ 5,878	\$ (6,258)	\$ 6,765	\$ 887	\$ 6,765	\$ 887	15.09%	Increased subscription cost
	Town Hall IT (New Computers HW & SW)	155	\$ 3,000	\$ (1,265)	\$ 3,000	\$ (3,449)	\$ 3,500	\$ 500	\$ 3,500	\$ 500	16.67%	Hardware & Software Inc- added security
<b>14</b>	<b>Total Town Hall IT Expense</b>	<b>155</b>	<b>\$ 13,557</b>	<b>\$ (17,768)</b>	<b>\$ 19,809</b>	<b>\$ (18,437)</b>	<b>\$ 25,204</b>	<b>\$ -</b>	<b>\$ 25,204</b>	<b>\$ 5,395</b>	<b>27.24%</b>	
	Census Postage & Mailing	160	\$ 3,500	\$ (4,798)	\$ 3,500	\$ (1,929)	\$ 4,000	\$ 500	\$ 4,000	\$ 500	14.29%	Increase in Postage and mailings
	Census Office Supplies	160	\$ 14	\$ -	\$ 14	\$ -	\$ 300	\$ 286	\$ 300	\$ 286	2042.86%	Additional supplies for handling census
<b>15</b>	<b>Total Census Expense</b>	<b>160</b>	<b>\$ 3,514</b>	<b>\$ (4,798)</b>	<b>\$ 3,514</b>	<b>\$ (1,929)</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ 4,300</b>	<b>\$ 786</b>	<b>22.37%</b>	
	Town Clerk Salaries	161	\$ 78,007	\$ (78,799)	\$ 86,726	\$ (58,702)	\$ 89,739	\$ 3,013	\$ 89,739	\$ 3,013	3.47%	2.5% COLA
	Town Clerk Assistant	161	\$ 17,707	\$ (17,046)	\$ 18,493	\$ (13,421)	\$ 19,149	\$ 656	\$ 19,149	\$ 656	3.55%	2.5% COLA
	Town Clerk Assistant	161	\$ -	\$ -	\$ -	\$ -	\$ 19,149	\$ -	\$ 19,149	\$ -		15 Add'l Hours request (No Benefits)
	Longevity & Stipend	161	\$ 1,300	\$ (1,300)	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ -	0.00%	
<b>16</b>	<b>Total Town Clerk Salaries and Wages</b>	<b>161</b>	<b>\$ 97,014</b>	<b>\$ (97,145)</b>	<b>\$ 106,519</b>	<b>\$ (72,123)</b>	<b>\$ 129,337</b>	<b>\$ -</b>	<b>\$ 129,337</b>	<b>\$ 22,818</b>	<b>21.42%</b>	<b>2.5% COLA</b>
	IT Expense	161	\$ 1,962	\$ (1,962)	\$ 1,962	\$ (95)	\$ 7,162	\$ 5,200	\$ 7,162	\$ 5,200	265.04%	Annual Bylaw, Printer Maint. & Clerk Data Base
	Professional Development	161	\$ 1,500	\$ (1,348)	\$ 1,500	\$ (617)	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	
	Postage & Mailing	161	\$ 700	\$ (412)	\$ 700	\$ (191)	\$ 1,000	\$ 300	\$ 1,000	\$ 300	42.86%	

**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
	Office Supplies	161	\$ 1,500	\$ (1,084)	\$ 1,500	\$ (1,498)	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	
	Dog Tags	161	\$ 250	\$ (248)	\$ 250	\$ (254)	\$ 250	\$ -	\$ 250	\$ -	0.00%	
	Business Travel	161	\$ 700	\$ (300)	\$ 700	\$ -	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Dues/Memberships/Licensing	161	\$ 650	\$ (325)	\$ 650	\$ (190)	\$ 650	\$ -	\$ 650	\$ -	0.00%	
<b>17</b>	<b>Total Town Clerk Expense</b>	<b>161</b>	<b>\$ 7,262</b>	<b>\$ (5,679)</b>	<b>\$ 7,262</b>	<b>\$ (2,845)</b>	<b>\$ 12,762</b>	<b>\$ -</b>	<b>\$ 12,762</b>	<b>\$ 5,500</b>	<b>75.74%</b>	
	Salaries	162	\$ 3,000	\$ (1,787)	\$ 3,000	\$ (3,042)	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	
<b>18</b>	<b>Total Elections Salaries and Wages</b>	<b>162</b>	<b>\$ 3,000</b>	<b>\$ (1,787)</b>	<b>\$ 3,000</b>	<b>\$ (3,042)</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>0.00%</b>	
	Police Details	162	\$ 3,000	\$ (2,267)	\$ 4,800	\$ (4,923)	\$ 3,000	\$ (1,800)	\$ 3,000	\$ (1,800)	-37.50%	Less Elections
	Coding & Printing	162	\$ 4,000	\$ (6,178)	\$ 5,000	\$ (4,181)	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%	
	Postage & Mailing	162	\$ 3,000	\$ (2,797)	\$ 3,000	\$ (150)	\$ 6,000	\$ 3,000	\$ 6,000	\$ 3,000	100.00%	
	Office Supplies	162	\$ 250	\$ (201)	\$ 250	\$ (459)	\$ 750	\$ 500	\$ 750	\$ 500	200.00%	
<b>19</b>	<b>Total Election Expense</b>	<b>162</b>	<b>\$ 10,250</b>	<b>\$ (11,443)</b>	<b>\$ 13,050</b>	<b>\$ (9,713)</b>	<b>\$ 14,750</b>	<b>\$ -</b>	<b>\$ 14,750</b>	<b>\$ 1,700</b>	<b>13.03%</b>	
	Salary	163	\$ 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>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>0.00%</b>	
	Registrar Postage	163	\$ 1,000	\$ (1,073)	\$ 1,000	\$ (2,669)	\$ 3,000	\$ 2,000	\$ 3,000	\$ 2,000	200.00%	
	Registrar SW Licensing / SAAS	163	\$ 400	\$ 158	\$ 400	\$ -	\$ -	\$ (400)	\$ -	\$ (400)	-100.00%	Reallocated to Town Clerk
	Registrar Office Supplies	163	\$ 740	\$ (740)	\$ 740	\$ (152)	\$ 740	\$ -	\$ 740	\$ -	0.00%	
<b>21</b>	<b>Total Registrar Expense</b>	<b>163</b>	<b>\$ 2,140</b>	<b>\$ (1,655)</b>	<b>\$ 2,140</b>	<b>\$ (2,821)</b>	<b>\$ 3,740</b>	<b>\$ -</b>	<b>\$ 3,740</b>	<b>\$ 1,600</b>	<b>74.77%</b>	
	Salary	164	\$ 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)	-100.00%	Reallocated to Town Clerk
<b>23</b>	<b>Total Vitals Expense</b>	<b>164</b>	<b>\$ 395</b>	<b>\$ -</b>	<b>\$ 395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (395)</b>	<b>-100.00%</b>	
	Salaries	171	\$ -	\$ (10,811)	\$ 32,590	\$ (19,978)	\$ 33,403	\$ 813	\$ 33,403	\$ 813	100.00%	2.5% COLA
<b>24</b>	<b>Total Conservation Salaries and wages</b>	<b>171</b>	<b>\$ -</b>	<b>\$ (10,811)</b>	<b>\$ 32,590</b>	<b>\$ (19,978)</b>	<b>\$ 33,403</b>	<b>\$ -</b>	<b>\$ 33,403</b>	<b>\$ 813</b>	<b>0.00%</b>	
	Postage & Mailing	171	\$ 200	\$ -	\$ 200	\$ (24)	\$ 200	\$ -	\$ 200	\$ -	0.00%	
	Miscellaneous Expense	171	\$ 3,380	\$ (834)	\$ 3,380	\$ (1,128)	\$ 3,380	\$ -	\$ 3,380	\$ -	0.00%	
	Assessment Newbury	171	\$ 32,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Moved to Salary - PT Employee
	Dues/Memberships/Licensing	171	\$ 552	\$ (512)	\$ 552	\$ (521)	\$ 552	\$ -	\$ 552	\$ -	0.00%	
<b>25</b>	<b>Total Conservation Expense</b>	<b>171</b>	<b>\$ 36,776</b>	<b>\$ (1,346)</b>	<b>\$ 4,132</b>	<b>\$ (1,673)</b>	<b>\$ 4,132</b>	<b>\$ -</b>	<b>\$ 4,132</b>	<b>\$ -</b>	<b>0.00%</b>	
	Miscellaneous Expense	172	\$ 630	\$ (571)	\$ 630	\$ (93)	\$ 630	\$ -	\$ 630	\$ -	0.00%	
<b>26</b>	<b>Total Open Space Expense</b>	<b>172</b>	<b>\$ 630</b>	<b>\$ (571)</b>	<b>\$ 630</b>	<b>\$ (93)</b>	<b>\$ 630</b>	<b>\$ -</b>	<b>\$ 630</b>	<b>\$ -</b>	<b>0.00%</b>	
	Admin Wages	175	\$ 7,222	\$ (5,216)	\$ 7,346	\$ (3,854)	\$ 7,522	\$ 176	\$ 7,522	\$ 176	2.40%	2.5% COLA
<b>27</b>	<b>Total Planning Board Salaries and Wages</b>	<b>175</b>	<b>\$ 7,222</b>	<b>\$ (5,216)</b>	<b>\$ 7,346</b>	<b>\$ (3,854)</b>	<b>\$ 7,522</b>	<b>\$ -</b>	<b>\$ 7,522</b>	<b>\$ 176</b>	<b>2.40%</b>	<b>2.5% COLA</b>
	Zoning Consult/MVPC	175	\$ 1,300	\$ (3,131)	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ -	0.00%	

**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
	Advertising & Legal Notices	175	\$ 300	\$ (300)	\$ 300	\$ (960)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
	IT Expense	175	\$ 100	\$ (196)	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Postage & Mailing	175	\$ 50	\$ (1)	\$ 50	\$ (6)	\$ 50	\$ -	\$ 50	\$ -	0.00%	
	Office Supplies	175	\$ 100	\$ (57)	\$ 100	\$ (160)	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Miscellaneous Expense	175	\$ 85	\$ -	\$ 85	\$ -	\$ 85	\$ -	\$ 85	\$ -	0.00%	
<b>28</b>	<b>Total Planning Board Expense</b>	<b>175</b>	<b>\$ 1,935</b>	<b>\$ (3,685)</b>	<b>\$ 1,935</b>	<b>\$ (1,126)</b>	<b>\$ 1,935</b>	<b>\$ -</b>	<b>\$ 1,935</b>	<b>\$ -</b>	<b>0.00%</b>	
	Admin Salary	176	\$ 5,796	\$ (5,651)	\$ 5,970	\$ (3,706)	\$ 6,118	\$ 148	\$ 6,118	\$ 148	2.48%	2.5% COLA
<b>29</b>	<b>Total Appeals Board Salaries and Wages</b>	<b>176</b>	<b>\$ 5,796</b>	<b>\$ (5,651)</b>	<b>\$ 5,970</b>	<b>\$ (3,706)</b>	<b>\$ 6,118</b>	<b>\$ -</b>	<b>\$ 6,118</b>	<b>\$ 148</b>	<b>2.48%</b>	<b>2.5% COLA</b>
	Miscellaneous Expense	176	\$ 382	\$ (175)	\$ 382	\$ (175)	\$ 382	\$ -	\$ 382	\$ -	0.00%	
<b>30</b>	<b>Total Appeals Board Expense</b>	<b>176</b>	<b>\$ 382</b>	<b>\$ (175)</b>	<b>\$ 382</b>	<b>\$ (175)</b>	<b>\$ 382</b>	<b>\$ -</b>	<b>\$ 382</b>	<b>\$ -</b>	<b>0.00%</b>	
	Miscellaneous Expense	177	\$ 2,565	\$ (2,565)	\$ 2,629	\$ (2,629)	\$ 2,694	\$ 65	\$ 2,694	\$ 65	2.47%	Actual Invoice
<b>31</b>	<b>Total MVPC Expense</b>	<b>177</b>	<b>\$ 2,565</b>	<b>\$ (2,565)</b>	<b>\$ 2,629</b>	<b>\$ (2,629)</b>	<b>\$ 2,694</b>	<b>\$ -</b>	<b>\$ 2,694</b>	<b>\$ 65</b>	<b>2.47%</b>	<b>Actual Invoice</b>
	Miscellaneous Expense	185	\$ 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>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>0.00%</b>	
	Electricity	192	\$ 93,500	\$ (83,500)	\$ 90,000	\$ (56,861)	\$ 90,000	\$ -	\$ 90,000	\$ -	0.00%	Based on actuals
	Heating	192	\$ 38,000	\$ (32,244)	\$ 28,000	\$ (21,352)	\$ 33,000	\$ 5,000	\$ 33,000	\$ 5,000	17.86%	Based on actuals
	Water/Sewer	192	\$ 7,200	\$ (7,599)	\$ 7,700	\$ (6,728)	\$ 8,000	\$ 300	\$ 8,000	\$ 300	3.90%	Based on actuals
	Town Hall Bldg Maint	192	\$ 16,344	\$ (17,544)	\$ 18,344	\$ (6,547)	\$ 18,344	\$ -	\$ 18,344	\$ -	0.00%	
	Town Hall Bldg Systems	192	\$ 8,000	\$ (12,982)	\$ 8,110	\$ (3,238)	\$ 8,210	\$ 100	\$ 8,210	\$ 100	1.23%	
	Maint Other - Pre-Appr Reqd	192	\$ 25,950	\$ (18,543)	\$ 25,950	\$ (6,500)	\$ 25,950	\$ -	\$ 25,950	\$ -	0.00%	
	Town Hall Copier Lease & Usage	192	\$ 2,250	\$ (1,593)	\$ 1,850	\$ (1,146)	\$ 1,850	\$ -	\$ 1,850	\$ -	0.00%	
	Town Hall Postage Mach Lease	192	\$ 1,642	\$ (1,874)	\$ 1,642	\$ (1,312)	\$ 1,642	\$ -	\$ 1,642	\$ -	0.00%	
	Telephone	192	\$ 23,625	\$ (23,673)	\$ 23,625	\$ (17,364)	\$ 25,000	\$ 1,375	\$ 25,000	\$ 1,375	5.82%	Based on Actuals
	Town Hall Janitorial Services	192	\$ 7,000	\$ (9,104)	\$ 9,000	\$ (5,023)	\$ 9,000	\$ -	\$ 9,000	\$ -	0.00%	
	Town Hall Building/Equipment Repair	192	\$ 4,050	\$ (1,074)	\$ 4,050	\$ (10,676)	\$ 4,050	\$ -	\$ 4,050	\$ -	0.00%	
	Town Hall Janitorial Supplies	192	\$ 1,000	\$ (929)	\$ 1,000	\$ (365)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Town Hall Miscellaneous	192	\$ 270	\$ (1,337)	\$ 1,000	\$ (1,370)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
<b>33</b>	<b>Total Town Buildings Expense</b>	<b>192</b>	<b>\$ 228,831</b>	<b>\$ (211,996)</b>	<b>\$ 220,271</b>	<b>\$ (138,482)</b>	<b>\$ 227,046</b>	<b>\$ -</b>	<b>\$ 227,046</b>	<b>\$ 6,775</b>	<b>3.08%</b>	
	Printing Town Reports	195	\$ 550	\$ (550)	\$ 625	\$ -	\$ 800	\$ 175	\$ 800	\$ 175	28.00%	Report Prep Price Increase
<b>34</b>	<b>Total Town Report Expense</b>	<b>195</b>	<b>\$ 550</b>	<b>\$ (550)</b>	<b>\$ 625</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 175</b>	<b>28.00%</b>	
	Directors Salary	199	\$ 31,122	\$ (31,122)	\$ 32,179	\$ (21,579)	\$ 32,989	\$ 810	\$ 32,989	\$ 810	2.52%	2.5% COLA
	PEG Access Wages	199	\$ 28,076	\$ (28,078)	\$ 29,031	\$ (19,465)	\$ 29,756	\$ 725	\$ 29,756	\$ 725	2.50%	2.5% COLA
	PEG Access Coverage	199	\$ 11,000	\$ (223)	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -	0.00%	
<b>35</b>	<b>Total Cable Access Salaries and Wages</b>	<b>199</b>	<b>\$ 70,198</b>	<b>\$ (59,423)</b>	<b>\$ 72,210</b>	<b>\$ (41,044)</b>	<b>\$ 73,745</b>	<b>\$ -</b>	<b>\$ 73,745</b>	<b>\$ 1,535</b>	<b>2.13%</b>	<b>2.5% COLA</b>

**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026			Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget		\$ Change
	Office Rent	199	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ -	0.00%	
	Professional/Technical	199	\$ 15,000	\$ (20,383)	\$ 15,000	\$ (29,114)	\$ 15,000	\$ -	\$ -	0.00%	
	IT Expense	199	\$ 35,000	\$ (10,383)	\$ 35,000	\$ (5,545)	\$ 35,000	\$ -	\$ -	0.00%	
	Office Supplies	199	\$ 500	\$ (317)	\$ 500	\$ (69)	\$ 500	\$ -	\$ -	0.00%	
	Miscellaneous	199	\$ 17,000	\$ (495)	\$ 5,000	\$ (19,910)	\$ 5,000	\$ -	\$ -	0.00%	
	Cameras/Audio/Lighting	199	\$ 30,000	\$ (10,038)	\$ 30,000	\$ (3,999)	\$ 30,000	\$ -	\$ -	0.00%	
<b>36</b>	<b>Total Cable Access Expense</b>	<b>199</b>	<b>\$ 97,500</b>	<b>\$ (41,616)</b>	<b>\$ 97,500</b>	<b>\$ (58,637)</b>	<b>\$ 97,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>1-36</b>	<b>Total General Government</b>		<b>\$ 1,364,231</b>	<b>\$ (1,232,941)</b>	<b>\$ 1,519,675</b>	<b>\$ (921,105)</b>	<b>\$ 1,607,040</b>	<b>\$ 87,365</b>	<b>\$ 87,365</b>	<b>6.40%</b>	
	<b>Public Safety</b>										
	Police Salaries	210	\$ 983,973	\$ (972,171)	\$ 1,112,591	\$ (706,208)	\$ 1,169,045	\$ 56,454	\$ 56,454	5.07%	2.5% COLA and steps
	New Patrolman	210					\$ 90,000	\$ (90,000)	\$ -	100.00%	New Officer - Place on Override
	Dispatchers Wages	210	\$ 265,531	\$ (245,416)	\$ 282,277	\$ (154,755)	\$ 294,981	\$ 12,704	\$ 12,704	4.50%	2.5% COLA and steps
	Police Admin Assistant Wages	210	\$ 29,772	\$ (30,495)	\$ 30,789	\$ (20,727)	\$ 31,872	\$ 1,083	\$ 1,083	3.52%	2.5% COLA
	Wages Reserves	210	\$ 75,058	\$ (23,168)	\$ 20,000	\$ (10,852)	\$ 20,000	\$ -	\$ -	0.00%	2.5% COLA
	Overtime	210	\$ 55,848	\$ (84,119)	\$ 65,250	\$ (59,059)	\$ 85,250	\$ 20,000	\$ 20,000	30.65%	2.5% COLA Based on current cists
	Longevity	210	\$ 2,400	\$ (2,100)	\$ 2,700	\$ (1,100)	\$ 3,000	\$ 300	\$ 300	11.11%	
<b>37</b>	<b>Total Police Salaries and Wages</b>	<b>210</b>	<b>\$ 1,412,582</b>	<b>\$ (1,357,469)</b>	<b>\$ 1,513,607</b>	<b>\$ (952,701)</b>	<b>\$ 1,694,148</b>	<b>\$ (90,000)</b>	<b>\$ 90,541</b>	<b>5.98%</b>	<b>2.5% COLA and steps</b>
	Building Maintenance	210	\$ 1,500	\$ (1,357)	\$ 1,500	\$ (1,459)	\$ 1,500	\$ -	\$ -	0.00%	
	Building Systems	210	\$ 20,000	\$ (17,188)	\$ 20,000	\$ (10,982)	\$ 20,000	\$ -	\$ -	0.00%	
	Vehicle Maintenance & Supplies	210	\$ 10,000	\$ (13,760)	\$ 10,000	\$ (8,000)	\$ 12,000	\$ 2,000	\$ 2,000	20.00%	Increased Maint Costs
	Equipment Repairs	210	\$ 5,000	\$ (9,197)	\$ 5,000	\$ (5,308)	\$ 7,000	\$ 2,000	\$ 2,000	40.00%	Increased Maint Costs
	Copier Lease & Usage	210	\$ 3,500	\$ (1,507)	\$ 2,000	\$ (898)	\$ 2,000	\$ -	\$ -	0.00%	
	Legal & Consult Svcs	210	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	0.00%	
	Advertising & Legal Notices	210	\$ 3,200	\$ (2,550)	\$ 3,200	\$ (3,750)	\$ 3,200	\$ -	\$ -	0.00%	
	IT Expense	210	\$ 5,000	\$ (4,826)	\$ 5,000	\$ (3,757)	\$ 5,000	\$ -	\$ -	0.00%	
	Professional Development	210	\$ 10,000	\$ (4,983)	\$ 10,000	\$ (4,584)	\$ 10,000	\$ -	\$ -	0.00%	
	Medical	210	\$ 2,500	\$ 9,139	\$ 2,500	\$ (1,129)	\$ 2,500	\$ -	\$ -	0.00%	
	Telecommunications	210	\$ 5,616	\$ (4,942)	\$ 5,616	\$ (3,606)	\$ 6,021	\$ 405	\$ 405	7.21%	Comcast Increase
	Postage	210	\$ 300	\$ (176)	\$ 300	\$ (91)	\$ 300	\$ -	\$ -	0.00%	
	SW Licensing / SAAS	210	\$ 20,500	\$ (21,598)	\$ 22,000	\$ (18,575)	\$ 22,000	\$ -	\$ -	0.00%	
	Office Supplies	210	\$ 3,000	\$ (3,377)	\$ 3,000	\$ (1,051)	\$ 3,000	\$ -	\$ -	0.00%	
	Custodial & Housekeeping Supplies	210	\$ 1,000	\$ (912)	\$ 1,000	\$ (258)	\$ 1,000	\$ -	\$ -	0.00%	
	Vehicle Fuel	210	\$ 25,000	\$ (20,420)	\$ 20,000	\$ (14,787)	\$ 24,000	\$ 4,000	\$ 4,000	20.00%	Increased Cost and Usage
	Educational Supplies	210	\$ 1,000	\$ (765)	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	0.00%	
	Uniforms	210	\$ 16,000	\$ (14,348)	\$ 17,500	\$ (10,998)	\$ 17,500	\$ -	\$ -	0.00%	
	Other Gov Assmt	210	\$ 7,400	\$ (7,400)	\$ 7,750	\$ (9,375)	\$ 7,750	\$ -	\$ -	0.00%	
	Business Travel	210	\$ 5,000	\$ (40,556)	\$ 5,000	\$ (1,510)	\$ 5,000	\$ -	\$ -	0.00%	
	Dues/Memberships/Licensing	210	\$ 3,500	\$ (3,822)	\$ 3,700	\$ (3,868)	\$ 5,000	\$ 1,300	\$ 1,300	35.14%	Increase in Dues



**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
38	<b>Total Police Expense</b>	210	\$ 152,016	\$ (164,545)	\$ 149,066	\$ (103,986)	\$ 158,771	\$ -	\$ 158,771	\$ 9,705	6.51%	
	Fire Chief Salary	220	\$ 104,706	\$ (105,753)	\$ 109,992	\$ (74,489)	\$ 115,540		\$ 115,540	\$ 5,548	5.04%	4% COLA - Contractual
	Admin Asst Wages	220	\$ 22,898	\$ (21,111)	\$ 23,680	\$ (14,456)	\$ 25,420		\$ 25,420	\$ 1,740	7.35%	2.5% COLA
	Asst Chief Salary	220	\$ 82,165	\$ (82,162)	\$ 84,952	\$ (61,373)	\$ 93,813		\$ 93,813	\$ 8,861	10.43%	2.5% COLA
	Other Regular Salary	220	\$ 226,436	\$ (202,602)	\$ 224,688	\$ (172,267)	\$ 259,230		\$ 259,230	\$ 34,542	15.37%	2.5% COLA
	<b>4 New FT Firefighters/EMT</b>	220					\$ 269,396	\$ (269,396)	\$ -			4 New Firefighter/EMT's - Place on Override
	Overtime	220	\$ 28,875	\$ (60,273)	\$ 63,275	\$ (74,133)	\$ 159,250	\$ (25,000)	\$ 134,250	\$ 70,975	112.17%	Increase OT
	On Call	220	\$ 100,518	\$ (25,743)	\$ 70,000	\$ (16,535)	\$ 25,000		\$ 25,000	\$ (45,000)	-64.29%	Move to OT
	Longevity	220	\$ 300	\$ (300)	\$ 600	\$ -	\$ 600		\$ 600	\$ -	0.00%	
	<b>Total Fire Salaries and Wages</b>	220	\$ 565,898	\$ (497,944)	\$ 577,187	\$ (413,253)	\$ 948,249	\$ (294,396)	\$ 653,853	\$ 76,666	13.28%	2.5% COLA
	Building Maintenance	220	\$ 15,000	\$ (11,333)	\$ 15,000	\$ (8,154)	\$ 15,000		\$ 15,000	\$ -	0.00%	
	Vehicle Maintenance & Supplies	220	\$ 23,000	\$ (11,779)	\$ 23,000	\$ (4,571)	\$ 23,000		\$ 23,000	\$ -	0.00%	
	Municipal Fire Alarms	220	\$ 7,650	\$ -	\$ 5,650	\$ (4,171)	\$ 5,650		\$ 5,650	\$ -	0.00%	
	Equipment & Repairs	220	\$ 31,000	\$ (102,066)	\$ 31,000	\$ (1,276)	\$ 31,000		\$ 31,000	\$ -	0.00%	
	Copier Lease & Usage	220	\$ 2,300	\$ (1,940)	\$ 1,900	\$ (1,251)	\$ 1,900		\$ 1,900	\$ -	0.00%	
	IT Expense	220	\$ 23,000	\$ (26,226)	\$ 25,000	\$ (18,921)	\$ 25,000		\$ 25,000	\$ -	0.00%	
	Professional Development	220	\$ 6,000	\$ (7,980)	\$ 6,000	\$ (6,530)	\$ 6,000		\$ 6,000	\$ -	0.00%	
	Medical	220	\$ 10,000	\$ (2,673)	\$ 10,000	\$ (3,880)	\$ 19,200	\$ (9,200)	\$ 10,000	\$ -	0.00%	New Firefighters - Place on Override
	Telecommunications	220	\$ 7,900	\$ (5,820)	\$ 7,900	\$ (3,764)	\$ 7,900		\$ 7,900	\$ -	0.00%	
	Office Supplies	220	\$ 5,000	\$ (5,422)	\$ 5,000	\$ (4,327)	\$ 5,000		\$ 5,000	\$ -	0.00%	
	Vehicle Fuel	220	\$ 8,500	\$ (8,360)	\$ 6,500	\$ (4,283)	\$ 6,500		\$ 6,500	\$ -	0.00%	
	Clothing & Gear	220	\$ 10,700	\$ (6,983)	\$ 10,700	\$ (8,630)	\$ 40,000	\$ (29,300)	\$ 10,700	\$ -	0.00%	New Firefighters - Place on Override
	Dues/Memberships/Licensing	220	\$ 5,500	\$ (4,407)	\$ 5,500	\$ (5,292)	\$ 5,500		\$ 5,500	\$ -	0.00%	
	<b>Total Fire Expense</b>	220	\$ 155,550	\$ (194,989)	\$ 153,150	\$ (75,050)	\$ 191,650	\$ (38,500)	\$ 153,150	\$ -	0.00%	
	EMT Wages	231	\$ 212,023	\$ (152,848)	\$ 244,400	\$ (74,712)	\$ 126,625		\$ 126,625	\$ (117,775)	-48.19%	2.5% COLA
	<b>Total Ambulance EMT Wages</b>	231	\$ 212,023	\$ (152,848)	\$ 244,400	\$ (74,712)	\$ 126,625	\$ -	\$ 126,625	\$ (117,775)	-48.19%	2.5% COLA
	Vehicle Maintenance & Supplies	231	\$ 7,500	\$ (9,935)	\$ 7,500	\$ (5,837)	\$ 7,500		\$ 7,500	\$ -	0.00%	
	Equipment & Repairs	231	\$ 7,500	\$ (4,070)	\$ 10,500	\$ (659)	\$ 10,500		\$ 10,500	\$ -	0.00%	
	Billing & Collections	231	\$ 18,400	\$ (18,665)	\$ 18,800	\$ (10,728)	\$ 18,800		\$ 18,800	\$ -	0.00%	
	Professional Development	231	\$ 4,000	\$ (3,919)	\$ 4,000	\$ (150)	\$ 4,000		\$ 4,000	\$ -	0.00%	
	Telecommunications	231	\$ 850	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%	
	Vehicle Fuel	231	\$ 7,000	\$ (6,664)	\$ 8,000	\$ (4,081)	\$ 8,000		\$ 8,000	\$ -	0.00%	
	Medical Supplies	231	\$ 15,000	\$ (15,272)	\$ 17,000	\$ (9,514)	\$ 17,000		\$ 17,000	\$ -	0.00%	
	ALS Service	231	\$ 5,000	\$ (2,867)	\$ 3,000	\$ (750)	\$ 3,000		\$ 3,000	\$ -	0.00%	
	Dues/Memberships/Licensing	231	\$ 2,550	\$ (1,000)	\$ 2,550	\$ (1,331)	\$ 2,550		\$ 2,550	\$ -	0.00%	
	<b>Total Ambulance Expense</b>	231	\$ 67,800	\$ (62,392)	\$ 71,350	\$ (33,050)	\$ 71,350	\$ -	\$ 71,350	\$ -	0.00%	
39	<b>Total Fire/Ambulance Salaries</b>	220/231	\$ 777,921	\$ (650,792)	\$ 821,587	\$ (487,965)	\$ 1,074,874	\$ (294,396)	\$ 780,478	\$ (41,109)	-5.00%	

**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
<b>40</b>	<b>Total Fire/ Ambulance Expense</b>	<b>220/231</b>	\$ 223,350	\$ (257,381)	\$ 224,500	\$ (108,100)	\$ 263,000	\$ (38,500)	\$ 224,500	\$ -	0.00%	
	Commissioner Salary	241	\$ 32,302	\$ (29,815)	\$ 33,271	\$ (22,307)	\$ 34,101		\$ 34,101	\$ 830	2.49%	2.5% COLA
	Admin Asst Wages	241	\$ 38,168	\$ (38,580)	\$ 39,841	\$ (26,985)	\$ 3,793		\$ 3,793	\$ (36,048)	-90.48%	2.5% COLA and Reorganization
	Admin Asst Wages Proposed Reorg	241					\$ 29,068		\$ 29,068	\$ 29,068	100.00%	2.5% COLA and Reorganization
	Inspectors Wages	241	\$ 16,020	\$ (14,332)	\$ 16,566	\$ (10,630)	\$ 16,980		\$ 16,980	\$ 414	2.50%	2.5% COLA
	Building Inspector Coverage	241	\$ 1,250	\$ (1,404)	\$ 1,500	\$ (1,250)	\$ 1,500		\$ 1,500	\$ -	0.00%	
	Longevity	241	\$ 300	\$ (300)	\$ 300	\$ -	\$ 400		\$ 400	\$ 100	33.33%	
<b>41</b>	<b>Total Inspectional Salaries and Wages</b>	<b>241</b>	\$ 88,040	\$ (84,431)	\$ 91,478	\$ (61,172)	\$ 85,842	\$ -	\$ 85,842	\$ (5,636)	-6.16%	2.5% COLA
	Equipment Repairs & Maintenance	241	\$ 904	\$ (553)	\$ 904	\$ (445)	\$ 904		\$ 904	\$ -	0.00%	
	Professional Development	241	\$ 720	\$ (1,604)	\$ 720	\$ (745)	\$ 720		\$ 720	\$ -	0.00%	
	Medical (Drug Testing)	241	\$ 100	\$ (221)	\$ 100	\$ -	\$ 100		\$ 100	\$ -	0.00%	
	Postage & Mailing	241	\$ 100	\$ (84)	\$ 100	\$ (10)	\$ 100		\$ 100	\$ -	0.00%	
	Office Supplies	241	\$ 800	\$ (313)	\$ 800	\$ (766)	\$ 800		\$ 800	\$ -	0.00%	
	Educational Supplies	241	\$ 900	\$ (471)	\$ 900	\$ (115)	\$ 900		\$ 900	\$ -	0.00%	
	Clothing	241	\$ 1,200	\$ -	\$ 1,200	\$ (1,050)	\$ 1,200		\$ 1,200	\$ -	0.00%	
	Business Travel	241	\$ 2,099	\$ (1,528)	\$ 2,099	\$ (690)	\$ 2,099		\$ 2,099	\$ -	0.00%	
	Dues/Memberships/Licensing	241	\$ 1,700	\$ (637)	\$ 1,700	\$ (220)	\$ 1,700		\$ 1,700	\$ -	0.00%	
<b>42</b>	<b>Total Inspectional Expense</b>	<b>241</b>	\$ 8,523	\$ (5,411)	\$ 8,523	\$ (4,041)	\$ 8,523	\$ -	\$ 8,523	\$ -	0.00%	
	Sealer of Weights Salary	244	\$ 2,012	\$ (2,012)	\$ 2,134	\$ (1,416)	\$ 2,187		\$ 2,187	\$ 53	2.48%	2.5% COLA
<b>43</b>	<b>Total Sealer of Weights Salaries and Wages</b>	<b>244</b>	\$ 2,012	\$ (2,012)	\$ 2,134	\$ (1,416)	\$ 2,187	\$ -	\$ 2,187	\$ 53	2.48%	2.5% COLA
	Sealer Of Weights Misc Expenses	244	\$ 150	\$ -	\$ 150	\$ -	\$ 150		\$ 150	\$ -	0.00%	
<b>44</b>	<b>Total Sealer of Weights Expense</b>	<b>244</b>	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ -	0.00%	
	Director's Salary	291	\$ 18,153	\$ (18,152)	\$ 18,880	\$ (12,786)	\$ 19,832		\$ 19,832	\$ 952	5.04%	4% Contractual
	Assistant Director's Salary	291	\$ 3,180	\$ (3,180)	\$ 3,276	\$ (1,638)	\$ 3,358		\$ 3,358	\$ 82	2.50%	2.5% COLA
<b>45</b>	<b>Total Em. Mgt.Salaries and Wages</b>	<b>291</b>	\$ 21,333	\$ (21,332)	\$ 22,156	\$ (14,424)	\$ 23,190	\$ -	\$ 23,190	\$ 1,034	4.67%	2.5% COLA and 4% Contractual
	Admin Expenses	291	\$ 2,044	\$ (100)	\$ 2,044	\$ -	\$ 2,044		\$ 2,044	\$ -	0.00%	
	Office Supplies	291	\$ 4,682	\$ (78)	\$ 4,682	\$ -	\$ 4,682		\$ 4,682	\$ -	0.00%	
	Code Red/Storms/Rep	291	\$ 6,005	\$ (10,035)	\$ 6,005	\$ (3,251)	\$ 6,005		\$ 6,005	\$ -	0.00%	
<b>46</b>	<b>Total Em. Management Expense</b>	<b>291</b>	\$ 12,731	\$ (10,213)	\$ 12,731	\$ (3,251)	\$ 12,731	\$ -	\$ 12,731	\$ -	0.00%	
	Animal Control Officer Salary		\$ 19,042	\$ (18,674)	\$ 19,686	\$ (12,067)	\$ 20,178		\$ 20,178	\$ 492	2.50%	2.5% COLA
	Coverage	292	\$ 488	\$ -	\$ 503	\$ (377)	\$ 515		\$ 515	\$ 12	2.39%	2.5% COLA
<b>47</b>	<b>Total Animal Control Salaries and Wages</b>	<b>292</b>	\$ 19,530	\$ (18,674)	\$ 20,189	\$ (12,444)	\$ 20,693	\$ -	\$ 20,693	\$ 504	2.50%	2.5% COLA
	Vehicle Repair & Maintenance	292	\$ 325	\$ (247)	\$ 325	\$ (144)	\$ 325		\$ 325	\$ -	0.00%	
	Professional Development	292	\$ 200	\$ -	\$ 200	\$ -	\$ 200		\$ 200	\$ -	0.00%	
	Postage & Mailing	292	\$ 50	\$ -	\$ 50	\$ -	\$ 50		\$ 50	\$ -	0.00%	
	Miscellaneous Expense	292	\$ 1,050	\$ (222)	\$ 1,050	\$ (215)	\$ 1,050		\$ 1,050	\$ -	0.00%	



FY2026 Omnibus Budget

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
	Dues/Memberships/Licensing	292	\$ 75	\$ -	\$ 75	\$ -	\$ 75	\$ -	\$ 75	\$ -	0.00%	
48	<b>Total Animal Control Expense</b>	292	\$ 1,700	\$ (469)	\$ 1,700	\$ (359)	\$ 1,700	\$ -	\$ 1,700	\$ -	0.00%	
	Clerk Wages	293	\$ 1,529	\$ (1,532)	\$ 1,575	\$ (1,048)	\$ 1,663	\$ -	\$ 1,663	\$ 88	5.59%	2.5% COLA
49	<b>Total Parking Clerk Salaries and Wages</b>	293	\$ 1,529	\$ (1,532)	\$ 1,575	\$ (1,048)	\$ 1,663	\$ -	\$ 1,663	\$ 88	5.59%	2.5% COLA
	Postage and Mailing	293	\$ 414	\$ -	\$ 414	\$ (125)	\$ 414	\$ -	\$ 414	\$ -	0.00%	
50	<b>Total Parking Clerk Expense</b>	293	\$ 414	\$ -	\$ 414	\$ (125)	\$ 414	\$ -	\$ 414	\$ -	0.00%	
37-50	<b>Total Public Safety</b>		\$ 2,721,831	\$ (2,574,261)	\$ 2,869,810	\$ (1,751,032)	\$ 3,347,886	\$ (422,896)	\$ 2,924,990	\$ 55,180	1.92%	
	<b>Public Education</b>											
	Whittier Minimum Assessment	301	\$ 657,344	\$ (657,344)	\$ 682,954	\$ (580,511)	\$ 692,372	\$ -	\$ 692,372	\$ 9,418	1.38%	Actual
	Whittier Capital Assessment	301	\$ 27,136	\$ (27,136)	\$ 23,670	\$ (20,120)	\$ 28,539	\$ -	\$ 28,539	\$ 4,869	20.57%	
51	<b>Total Whittier Assessment</b>	301	\$ 684,480	\$ (684,480)	\$ 706,624	\$ (600,631)	\$ 720,911	\$ -	\$ 720,911	\$ 14,287	2.02%	Level Student enrollment (39)
	Pentucket Assessment	302	\$ 9,316,257	\$ (9,316,257)	\$ 10,595,733	\$ (7,946,793)	\$ 11,019,332	\$ -	\$ 11,019,332	\$ 423,599	4.00%	Estimate 3%
	Pentucket Capital Assessment	302	\$ 1,788,102	\$ (1,788,102)	\$ 1,788,785	\$ (1,341,585)	\$ 1,786,581	\$ -	\$ 1,786,581	\$ (2,204)	-0.12%	
52	<b>Total Pentucket Assessment</b>	302	\$ 11,104,359	\$ (11,104,359)	\$ 12,384,518	\$ (9,288,378)	\$ 12,805,913	\$ -	\$ 12,805,913	\$ 421,395	3.40%	
	Essex North Assessment	303	\$ 200,000	\$ (186,566)	\$ 206,000	\$ (105,000)	\$ 212,180	\$ -	\$ 212,180	\$ 6,180	3.00%	Estimate 3%
53	<b>Total Essex North Assessment</b>	303	\$ 200,000	\$ (186,566)	\$ 206,000	\$ (105,000)	\$ 212,180	\$ -	\$ 212,180	\$ 6,180	3.00%	Level Student enrollment (8) - 3% Estimate
51-53	<b>Total Public Education</b>		\$ 11,988,839	\$ (11,975,405)	\$ 13,297,142	\$ (9,994,009)	\$ 13,739,004	\$ -	\$ 13,739,004	\$ 1,750,165	14.60%	
	<b>Highways</b>											
	DPW Director Salary	420	\$ 28,117	\$ (26,258)	\$ 28,756	\$ (12,329)	\$ 33,215	\$ -	\$ 33,215	\$ 4,459	15.51%	2.5% COLA
	Admin Asst Wages	420	\$ 10,179	\$ (10,288)	\$ 10,624	\$ (7,196)	\$ 11,000	\$ -	\$ 11,000	\$ 376	3.54%	2.5% COLA and Reorganization
	Admin Asst Wages Proposed Reorg	420	\$ -	\$ -	\$ -	\$ -	\$ 10,488	\$ -	\$ 10,488	\$ 10,488	100.00%	2.5% COLA and Reorganization
	Superintendent Salary	420	\$ 105,169	\$ (75,925)	\$ 92,700	\$ (62,160)	\$ 95,964	\$ -	\$ 95,964	\$ 3,264	3.52%	
	Regular Wages	420	\$ 289,271	\$ (225,246)	\$ 298,365	\$ (194,561)	\$ 307,575	\$ -	\$ 307,575	\$ 9,210	3.09%	2.5% COLA
	Overtime	420	\$ 9,651	\$ (8,503)	\$ 9,957	\$ (8,495)	\$ 9,970	\$ -	\$ 9,970	\$ 13	0.13%	2.5% COLA
	Standby	420	\$ 10,400	\$ (8,750)	\$ 13,000	\$ (9,850)	\$ 15,600	\$ -	\$ 15,600	\$ 2,600	20.00%	
	Longevity	420	\$ 1,900	\$ (1,700)	\$ 1,300	\$ (1,300)	\$ 1,300	\$ -	\$ 1,300	\$ -	0.00%	
	Clothing & Boots	420	\$ 5,600	\$ (4,000)	\$ 5,600	\$ (4,000)	\$ 5,600	\$ -	\$ 5,600	\$ -	0.00%	2.5% COLA
54	<b>Total Highway Salaries and Wages</b>	420	\$ 460,287	\$ (360,670)	\$ 460,302	\$ (299,891)	\$ 490,712	\$ -	\$ 490,712	\$ 30,410	6.61%	2.5% COLA
	Building Maintenance	420	\$ 2,500	\$ (3,285)	\$ 3,000	\$ (1,426)	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	
	Vehicle/Equip Repair & Maintenance	420	\$ 19,887	\$ (86,302)	\$ 19,887	\$ (7,797)	\$ 19,887	\$ -	\$ 19,887	\$ -	0.00%	
	Police Details	420	\$ 1,900	\$ (4,314)	\$ 1,900	\$ (509)	\$ 1,900	\$ -	\$ 1,900	\$ -	0.00%	
	IT Expense	420	\$ 150	\$ (3,269)	\$ 1,000	\$ (811)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Medical	420	\$ 1,000	\$ (2,200)	\$ 1,200	\$ (662)	\$ 1,200	\$ -	\$ 1,200	\$ -	0.00%	
	Tree Removal	420	\$ 35,000	\$ (30,956)	\$ 35,000	\$ (23,044)	\$ -	\$ -	\$ -	\$ (35,000)	-100.00%	Moved to a Special Article
	Telecommunications	420	\$ 4,000	\$ (3,781)	\$ 4,000	\$ (2,161)	\$ 4,000	\$ -	\$ 4,000	\$ -	0.00%	

FY2026 Omnibus Budget

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
	Postage & Mailing	420	\$ 100	\$ (29)	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Office Supplies	420	\$ 400	\$ (406)	\$ 400	\$ (389)	\$ 400	\$ -	\$ 400	\$ -	0.00%	
	Vehicle Fuel	420	\$ 14,300	\$ (8,575)	\$ 14,300	\$ (6,625)	\$ 14,300	\$ -	\$ 14,300	\$ -	0.00%	
	Public Works Supplies	420	\$ 4,488	\$ (3,387)	\$ 4,488	\$ (2,333)	\$ 4,488	\$ -	\$ 4,488	\$ -	0.00%	
	Miscellaneous Expense	420	\$ 300	\$ (24,947)	\$ 1,000	\$ (632)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Boots	420	\$ 600	\$ (300)	\$ 600	\$ (100)	\$ 600	\$ -	\$ 600	\$ -	0.00%	
	PPE OSHA	420	\$ 2,000	\$ (850)	\$ 2,000	\$ (404)	\$ 2,000	\$ -	\$ 2,000	\$ -	0.00%	
	Dues/Memberships/Licensing	420	\$ 600	\$ (541)	\$ 600	\$ (4,490)	\$ 600	\$ -	\$ 600	\$ -	0.00%	
55	<b>Total Highway Expense</b>	420	\$ 87,225	\$ (173,142)	\$ 89,475	\$ (51,383)	\$ 54,475	\$ -	\$ 54,475	\$ (35,000)	-39.12%	
	Snow and Ice	423	\$ 130,000	\$ (129,595)	\$ 130,000	\$ (145,235)	\$ 130,000	\$ -	\$ 130,000	\$ -	0.00%	15 Year Average \$136,849
56	<b>Total Snow and Ice</b>	423	\$ 130,000	\$ (129,595)	\$ 130,000	\$ (145,235)	\$ 130,000	\$ -	\$ 130,000	\$ -	0.00%	
54-56	<b>Total Highways</b>		\$ 677,512	\$ (663,407)	\$ 679,777	\$ (496,509)	\$ 675,187	\$ -	\$ 675,187	\$ (4,590)	-0.68%	
	Landfill	430	\$ 52,500	\$ (52,500)	\$ 52,500	\$ (1,118)	\$ 52,500	\$ -	\$ 52,500	\$ -	0.00%	
57	<b>Total Landfill</b>	430	\$ 52,500	\$ (52,500)	\$ 52,500	\$ (1,118)	\$ 52,500	\$ -	\$ 52,500	\$ -	0.00%	
	<b>Cemeteries</b>											
	Admin Asst Wages	491	\$ 3,000	\$ (3,000)	\$ 3,000	\$ (1,500)	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	
	Wages	491	\$ 54,350	\$ (54,147)	\$ 55,852	\$ (37,828)	\$ 57,838	\$ 1,986	\$ 57,838	\$ 1,986	3.56%	2.5% COLA
	<b>New Summer Laborer Request - Revised 3/10</b>	491	\$ -	\$ -	\$ 8,320	\$ -	\$ 8,320	\$ 8,320	\$ 8,320	\$ 8,320	100.00%	New Revised Request - Summer Laborers
	Overtime	491	\$ 1,661	\$ (1,541)	\$ 1,765	\$ (811)	\$ 1,828	\$ 63	\$ 1,828	\$ 63	3.57%	
	Longevity	491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	Clothing & Boots	491	\$ 800	\$ (800)	\$ 800	\$ (800)	\$ 800	\$ -	\$ 800	\$ -	0.00%	
58	<b>Total Cemetery Salaries and Wages</b>	491	\$ 59,811	\$ (59,488)	\$ 61,417	\$ (40,939)	\$ 71,786	\$ -	\$ 71,786	\$ 10,369	16.88%	2.5% COLA
	Building Repairs & Maintenance	491	\$ 500	\$ (3,989)	\$ 500	\$ (450)	\$ 500	\$ -	\$ 500	\$ -	0.00%	
	Building Systems	491	\$ 1,025	\$ -	\$ 1,025	\$ -	\$ 1,025	\$ -	\$ 1,025	\$ -	0.00%	
	Vehicle Repair & Maintenance	491	\$ 750	\$ (263)	\$ 750	\$ (448)	\$ 750	\$ -	\$ 750	\$ -	0.00%	
	Equipment & Repairs	491	\$ 1,150	\$ (1,251)	\$ 1,150	\$ (164)	\$ 1,150	\$ -	\$ 1,150	\$ -	0.00%	
	Grounds Upkeep	491	\$ 1,349	\$ -	\$ 1,349	\$ (360)	\$ 1,349	\$ -	\$ 1,349	\$ -	0.00%	
	Telecommunications	491	\$ 2,172	\$ (2,328)	\$ 2,172	\$ (2,208)	\$ 2,172	\$ -	\$ 2,172	\$ -	0.00%	
	SW Licensing / SAAS	491	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Office Supplies	491	\$ 150	\$ (251)	\$ 750	\$ (118)	\$ 750	\$ -	\$ 750	\$ -	0.00%	
	Custodial Supplies	491	\$ 100	\$ (29)	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	0.00%	
	Vehicle Fuel	491	\$ 2,400	\$ (1,955)	\$ 2,400	\$ (1,465)	\$ 2,400	\$ -	\$ 2,400	\$ -	0.00%	
	Miscellaneous Expense	491	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Boots	491	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	PPE OSHA	491	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.00%	
59	<b>Total Cemetery Expense</b>	491	\$ 10,396	\$ (10,066)	\$ 11,096	\$ (5,213)	\$ 11,096	\$ -	\$ 11,096	\$ -	0.00%	

**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
58-59	<b>Total Cemeteries</b>	491	\$ 70,207	\$ (69,554)	\$ 72,513	\$ (46,152)	\$ 82,882	\$ -	\$ 82,882	\$ 10,369	14.30%	
	<b>Health and Sanitation</b>											
	Agent Salary	512	\$ 49,154	\$ (49,647)	\$ 51,334	\$ (34,423)	\$ 52,617		\$ 52,617	\$ 1,283	2.50%	2.5% COLA
	Admin Asst	512	\$ 12,054	\$ (10,953)	\$ 12,463	\$ (7,874)	\$ 12,779		\$ 12,779	\$ 316	2.54%	2.5% COLA
	Animal Inspector	512	\$ 719	\$ (719)	\$ 743	\$ (372)	\$ 758		\$ 758	\$ 15	2.02%	2.5% COLA
	Cont Educ Units	512	\$ 1,512	\$ (1,528)	\$ 1,573	\$ (1,279)	\$ 1,613		\$ 1,613	\$ 40	2.54%	2.5% COLA
60	<b>Total BOH Salaries and Wages</b>	512	\$ 63,439	\$ (62,847)	\$ 66,113	\$ (43,948)	\$ 67,767	\$ -	\$ 67,767	\$ 1,654	2.50%	2.5% COLA
	Professional Development	512	\$ 600	\$ (590)	\$ 600	\$ -	\$ 600		\$ 600	\$ -	0.00%	
	Postage & Mailing	512	\$ 72	\$ (1,189)	\$ 72	\$ (341)	\$ 72		\$ 72	\$ -	0.00%	
	Office Supplies	512	\$ 505	\$ (290)	\$ 505	\$ (679)	\$ 505		\$ 505	\$ -	0.00%	
	Miscellaneous Expense	512	\$ 50	\$ (183)	\$ 50	\$ (162)	\$ 50		\$ 50	\$ -	0.00%	
	Business Travel	512	\$ 700	\$ (690)	\$ 700	\$ (337)	\$ 700		\$ 700	\$ -	0.00%	
	Dues/Memberships/Licensing	512	\$ 300	\$ (285)	\$ 300	\$ (110)	\$ 300		\$ 300	\$ -	0.00%	
61	<b>Total BOH Expense</b>	512	\$ 2,227	\$ (3,227)	\$ 2,227	\$ (1,629)	\$ 2,227	\$ -	\$ 2,227	\$ -	0.00%	
	Salary	522	\$ 26,390	\$ (24,813)	\$ 27,286	\$ (17,318)	\$ 28,248		\$ 28,248	\$ 962	3.53%	2.5% COLA
62	<b>Total Nurse Salaries and Wages</b>	522	\$ 26,390	\$ (24,813)	\$ 27,286	\$ (17,318)	\$ 28,528	\$ -	\$ 28,528	\$ 1,242	4.55%	2.5% COLA
	IT Expense	522	\$ 284	\$ (67)	\$ 284	\$ (87)	\$ 284		\$ 284	\$ -	0.00%	
	Professional Development	522	\$ 575	\$ (20)	\$ 575	\$ (10)	\$ 575		\$ 575	\$ -	0.00%	
	Office Supplies	522	\$ 350	\$ (12)	\$ 350	\$ (63)	\$ 350		\$ 350	\$ -	0.00%	
	Misc Expenses	522	\$ 357	\$ (518)	\$ 357	\$ (780)	\$ 1,357		\$ 1,357	\$ 1,000	280.11%	Add Sharp Collections
	Dues/Membership/Licensing	522	\$ 170	\$ -	\$ 170	\$ -	\$ 170		\$ 170	\$ -	0.00%	
63	<b>Total Nurse Expense</b>	522	\$ 1,736	\$ (617)	\$ 1,736	\$ (940)	\$ 2,736	\$ -	\$ 2,736	\$ 1,000	57.60%	
60-63	<b>Total Health and Sanitation</b>		\$ 93,792	\$ (91,504)	\$ 97,362	\$ (63,835)	\$ 101,258	\$ -	\$ 101,258	\$ 3,896	4.00%	
	<b>Public Assistance</b>											
	Director Salary	541	\$ 68,639	\$ (69,243)	\$ 71,404	\$ (47,873)	\$ 73,184		\$ 73,184	\$ 1,780	2.49%	2.5% COLA
	Admin Assistant Wages	541	\$ 49,686	\$ (50,112)	\$ 51,882	\$ (34,790)	\$ 53,184		\$ 53,184	\$ 1,302	2.51%	2.5% COLA
	Wages	541	\$ 152,892	\$ (142,634)	\$ 158,712	\$ (88,236)	\$ 164,093		\$ 164,093	\$ 5,381	3.39%	2.5% COLA
	Additional 17 Hours - Outreach	541					\$ 23,844		\$ 23,844	\$ 23,844	100.00%	Add't 17 hours for Outreach - Benefits not included
	Longevity	541	\$ 300	\$ (400)	\$ 400	\$ (400)	\$ 700		\$ 700	\$ 300	75.00%	Based on Service years
64	<b>Total COA Salaries and Wages</b>	541	\$ 271,517	\$ (262,389)	\$ 282,398	\$ (171,299)	\$ 315,005	\$ -	\$ 315,005	\$ 32,607	11.55%	2.5% COLA
	Building Repair & Maintenance	541	\$ 5,000	\$ (2,815)	\$ 5,000	\$ (1,584)	\$ 4,000		\$ 4,000	\$ (1,000)	-20.00%	Transfer to IT
	Building Systems	541	\$ 6,790	\$ (5,997)	\$ 6,790	\$ (4,919)	\$ 6,790		\$ 6,790	\$ -	0.00%	
	Vehicle Maintenance	541	\$ 2,300	\$ (2,490)	\$ 2,300	\$ (1,735)	\$ 2,300		\$ 2,300	\$ -	0.00%	
	Copier Lease & Usage	541	\$ 3,600	\$ (1,643)	\$ 2,600	\$ (2,485)	\$ 4,600		\$ 4,600	\$ 2,000	76.92%	Overages
	IT Expense	541	\$ -	\$ (1,928)	\$ 665	\$ (1,393)	\$ 1,665		\$ 1,665	\$ 1,000	0.00%	Based on Actuals

**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
	Professional Development	541	\$ 925	\$ (1,024)	\$ 925	\$ (1,489)	\$ 1,425	\$ -	\$ 1,425	\$ 500	54.05%	Transfer from Kitchen
	Medical	541	\$ 180	\$ (340)	\$ 180	\$ (137)	\$ 180	\$ -	\$ 180	\$ -	0.00%	
	Telecommunications	541	\$ 2,264	\$ (2,565)	\$ 2,264	\$ (2,047)	\$ 2,264	\$ -	\$ 2,264	\$ -	0.00%	
	Postage And Mailing	541	\$ 500	\$ (396)	\$ 500	\$ (439)	\$ 500	\$ -	\$ 500	\$ -	0.00%	
	Sw Licensing / Saas	541	\$ 1,917	\$ (990)	\$ 1,917	\$ (240)	\$ 1,917	\$ -	\$ 1,917	\$ -	0.00%	
	Office Supplies	541	\$ 2,665	\$ (2,311)	\$ 2,000	\$ (1,909)	\$ 2,000	\$ -	\$ 2,000	\$ -	0.00%	
	Custodial Supplies	541	\$ 1,650	\$ (2,595)	\$ 1,650	\$ (1,132)	\$ 1,650	\$ -	\$ 1,650	\$ -	0.00%	
	Kitchen Supplies & Misc	541	\$ 2,000	\$ (1,196)	\$ 2,000	\$ (280)	\$ 1,000	\$ (1,000)	\$ 1,000	\$ (1,000)	-50.00%	Transfer to Prof Dev and Memberships
	Business Travel	541	\$ 125	\$ -	\$ 125	\$ (355)	\$ 125	\$ -	\$ 125	\$ -	0.00%	
	Dues/Memberships/Licensing	541	\$ 750	\$ (1,177)	\$ 750	\$ (695)	\$ 1,250	\$ -	\$ 1,250	\$ 500	66.67%	Transfer from Kitchen
<b>65</b>	<b>Total COA Expense</b>	<b>541</b>	<b>\$ 30,666</b>	<b>\$ (27,467)</b>	<b>\$ 29,666</b>	<b>\$ (20,839)</b>	<b>\$ 31,666</b>	<b>\$ -</b>	<b>\$ 31,666</b>	<b>\$ 2,000</b>	<b>6.74%</b>	
	Misc Expenses	543	\$ 1,260	\$ (1,113)	\$ 1,260	\$ -	\$ 1,260	\$ -	\$ 1,260	\$ -	0.00%	
	Assessment	543	\$ 25,740	\$ (24,564)	\$ 26,815	\$ (13,408)	\$ 26,877	\$ -	\$ 26,877	\$ 62	0.23%	
	Benefits	543	\$ 100,000	\$ (89,767)	\$ 90,000	\$ (67,418)	\$ 90,000	\$ -	\$ 90,000	\$ -	0.00%	
<b>66</b>	<b>Total Veteran Expense</b>	<b>543</b>	<b>\$ 127,000</b>	<b>\$ (115,444)</b>	<b>\$ 118,075</b>	<b>\$ (80,826)</b>	<b>\$ 118,137</b>	<b>\$ -</b>	<b>\$ 118,137</b>	<b>\$ 62</b>	<b>0.05%</b>	
<b>64-66</b>	<b>Total Public Assistance</b>		<b>\$ 429,183</b>	<b>\$ (405,300)</b>	<b>\$ 430,139</b>	<b>\$ (272,964)</b>	<b>\$ 464,808</b>	<b>\$ -</b>	<b>\$ 464,808</b>	<b>\$ 34,669</b>	<b>8.06%</b>	
	<b>Library</b>											
	Director Salary	610	\$ 72,732	\$ (75,483)	\$ 74,909	\$ (50,225)	\$ 76,780	\$ -	\$ 76,780	\$ 1,871	2.50%	2.5% COLA
	Admin Asst Wages	610	\$ 26,557	\$ (23,802)	\$ 29,603	\$ (17,430)	\$ 30,342	\$ -	\$ 30,342	\$ 739	2.50%	2.5% COLA
	Wages	610	\$ 144,776	\$ (136,812)	\$ 149,589	\$ (96,715)	\$ 154,151	\$ -	\$ 154,151	\$ 4,562	3.05%	2.5% COLA & Additional Substitution hours
	Longevity	610	\$ 600	\$ (600)	\$ 600	\$ -	\$ 600	\$ -	\$ 600	\$ -	0.00%	
<b>67</b>	<b>Total Library Salaries and Wages</b>	<b>610</b>	<b>\$ 244,665</b>	<b>\$ (236,697)</b>	<b>\$ 254,701</b>	<b>\$ (164,370)</b>	<b>\$ 261,873</b>	<b>\$ -</b>	<b>\$ 261,873</b>	<b>\$ 7,172</b>	<b>2.82%</b>	<b>2.5% COLA</b>
	Building Repairs & Maintenance	610	\$ 4,000	\$ (4,554)	\$ 4,250	\$ (4,082)	\$ 4,500	\$ -	\$ 4,500	\$ 250	5.88%	Based on Actuals
	Building Systems	610	\$ 4,285	\$ (3,453)	\$ 4,500	\$ (3,291)	\$ 4,750	\$ -	\$ 4,750	\$ 250	5.56%	Assistance with Maintenance of Building
	Grounds Upkeep	610	\$ 3,000	\$ (4,110)	\$ 3,250	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ 250	7.69%	Assistance with Landscaping
	IT Expense	610	\$ 2,200	\$ (1,021)	\$ 2,200	\$ (1,168)	\$ 2,200	\$ -	\$ 2,200	\$ -	0.00%	
	Postage & Mailing	610	\$ 220	\$ (9)	\$ 220	\$ -	\$ 220	\$ -	\$ 220	\$ -	0.00%	
	Custodial Services	610	\$ 7,400	\$ (7,164)	\$ 7,400	\$ (5,061)	\$ 8,100	\$ -	\$ 8,100	\$ 700	9.46%	New Contract
	Network Membership	610	\$ 24,441	\$ (24,441)	\$ 27,956	\$ (27,906)	\$ 30,550	\$ -	\$ 30,550	\$ 2,594	9.28%	Estimated Increase
	Office Supplies	610	\$ 2,430	\$ (5,183)	\$ 2,430	\$ (5,018)	\$ 2,930	\$ -	\$ 2,930	\$ 500	20.58%	Based on Actuals
	Custodial Supplies	610	\$ 200	\$ (244)	\$ 200	\$ (477)	\$ 350	\$ -	\$ 350	\$ 150	75.00%	Based on Actuals
	Miscellaneous Expenses	610	\$ 340	\$ (8,200)	\$ 340	\$ (27)	\$ 340	\$ -	\$ 340	\$ -	0.00%	
	Collection Materials	610	\$ 61,310	\$ (57,638)	\$ 62,500	\$ (33,854)	\$ 65,500	\$ -	\$ 65,500	\$ 3,000	4.80%	Contractual %
	Business Travel	610	\$ 200	\$ -	\$ 200	\$ (68)	\$ 200	\$ -	\$ 200	\$ -	0.00%	
<b>68</b>	<b>Total Library Expense</b>	<b>610</b>	<b>\$ 110,026</b>	<b>\$ (116,017)</b>	<b>\$ 115,446</b>	<b>\$ (80,952)</b>	<b>\$ 123,140</b>	<b>\$ -</b>	<b>\$ 123,140</b>	<b>\$ 7,694</b>	<b>6.66%</b>	
<b>67-68</b>	<b>Total Library</b>	<b>610</b>	<b>\$ 354,691</b>	<b>\$ (352,714)</b>	<b>\$ 370,147</b>	<b>\$ (245,322)</b>	<b>\$ 385,013</b>	<b>\$ -</b>	<b>\$ 385,013</b>	<b>\$ 14,866</b>	<b>4.02%</b>	



**FY2026 Omnibus Budget**

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
	Vehicle Repair & Maintenance	650	\$ 1,000	\$ (162)	\$ 1,000	\$ (521)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Equipment Maintenance	650	\$ 1,860	\$ (1,860)	\$ 1,860	\$ (1,246)	\$ 1,860	\$ -	\$ 1,860	\$ -	0.00%	
	Grounds Upkeep	650	\$ 3,610	\$ (7,080)	\$ 3,610	\$ (3,780)	\$ 3,610	\$ -	\$ 3,610	\$ -	0.00%	
	Vehicle Fuel	650	\$ 1,700	\$ (1,510)	\$ 1,700	\$ (1,243)	\$ 1,700	\$ -	\$ 1,700	\$ -	0.00%	
	Supplies	650	\$ 3,000	\$ (57)	\$ 3,000	\$ (1,247)	\$ 8,200	\$ -	\$ 8,200	\$ 5,200	173.33%	Maintaining Fields in house
	Miscellaneous Expense	650	\$ 350	\$ -	\$ 350	\$ (21)	\$ 350	\$ -	\$ 350	\$ -	0.00%	
<b>69</b>	<b>Total Parks and Recreation</b>	<b>650</b>	<b>\$ 11,520</b>	<b>\$ (10,669)</b>	<b>\$ 11,520</b>	<b>\$ (8,058)</b>	<b>\$ 16,720</b>	<b>\$ -</b>	<b>\$ 16,720</b>	<b>\$ 5,200</b>	<b>45.14%</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>\$ -</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>0.00%</b>	
	<b>Debt Service</b>											
	\$1.695M FY40 Gen Inside Prn	710	\$ 140,000	\$ (140,000)	\$ 140,000	\$ -	\$ 127,085	\$ -	\$ 127,085	\$ (12,915)	-9.23%	
	\$3.971M FY24 Gen Inside Prn	710	\$ 115,000	\$ (115,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Paid off in FY2024
	\$7.985M FY36-FY45 Gen Inside Prn	710	\$ 230,000	\$ (230,000)	\$ 235,000	\$ (235,000)	\$ 255,000	\$ -	\$ 255,000	\$ 20,000	8.51%	
	\$5M - FY2026 Roadway Repairs	710	\$ -	\$ -	\$ -	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ 260,000	100.00%	If Override is approved
	<b>Total Inside Principal</b>	<b>710</b>	<b>\$ 485,000</b>	<b>\$ (485,000)</b>	<b>\$ 375,000</b>	<b>\$ (235,000)</b>	<b>\$ 642,085</b>	<b>\$ -</b>	<b>\$ 642,085</b>	<b>\$ 267,085</b>	<b>71.22%</b>	
	\$860K FY36 Gen Outside Prn	715	\$ 2,022	\$ (2,022)	\$ 2,066	\$ (2,066)	\$ 2,111	\$ -	\$ 2,111	\$ 45	2.18%	
	<b>Total Outside Principal</b>	<b>715</b>	<b>\$ 2,022</b>	<b>\$ (2,022)</b>	<b>\$ 2,066</b>	<b>\$ (2,066)</b>	<b>\$ 2,111</b>	<b>\$ -</b>	<b>\$ 2,111</b>	<b>\$ 45</b>	<b>2.18%</b>	
	\$1.0218M FY25 Gen Lease Inside Prn Ameresco	720	\$ 84,823	\$ (84,823)	\$ 88,672	\$ (88,672)	\$ -	\$ -	\$ -	\$ (88,672)	-100.00%	Paid off in FY2025
	\$174,860 Highway Dump Truck Lease Prn	720	\$ 37,957	\$ (37,957)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Paid off in FY2024
	\$154,890 Highway Loader Lease PRN	720	\$ -	\$ -	\$ 27,161	\$ (27,161)	\$ 28,948	\$ -	\$ 28,948	\$ 1,787	6.58%	
	\$148K Highway Tractor Mower lease	720	\$ -	\$ -	\$ -	\$ -	\$ 12,915	\$ -	\$ 12,915	\$ 12,915	100.00%	New Lease
	<b>Total Lease Principal</b>	<b>720</b>	<b>\$ 122,780</b>	<b>\$ (122,780)</b>	<b>\$ 115,833</b>	<b>\$ (115,833)</b>	<b>\$ 41,863</b>	<b>\$ -</b>	<b>\$ 41,863</b>	<b>\$ (73,970)</b>	<b>-63.86%</b>	
<b>71</b>	<b>Total Principal</b>		<b>\$ 609,802</b>	<b>\$ (609,802)</b>	<b>\$ 492,899</b>	<b>\$ (352,899)</b>	<b>\$ 686,059</b>	<b>\$ -</b>	<b>\$ 686,059</b>	<b>\$ 193,160</b>	<b>39.19%</b>	
	\$1.695M FY40 Gen Inside Int	751	\$ 66,888	\$ (66,888)	\$ 59,888	\$ (29,944)	\$ 52,888	\$ -	\$ 52,888	\$ (7,000)	-11.69%	
	\$3.971M FY24 Gen Inside Int	751	\$ 1,725	\$ (1,725)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Paid off in FY2024
	\$7.985M FY36-FY45 Gen Inside Int	751	\$ 238,445	\$ (238,445)	\$ 226,820	\$ (226,820)	\$ 214,570	\$ -	\$ 214,570	\$ (12,250)	-5.40%	
	\$5M - FY2026 Roadway Repairs	751	\$ 307,058	\$ (307,058)	\$ 286,708	\$ (256,764)	\$ 442,458	\$ -	\$ 442,458	\$ 155,750	54.32%	If Override is approved
	<b>Total Inside Interest</b>	<b>751</b>	<b>\$ 307,058</b>	<b>\$ (307,058)</b>	<b>\$ 286,708</b>	<b>\$ (256,764)</b>	<b>\$ 442,458</b>	<b>\$ -</b>	<b>\$ 442,458</b>	<b>\$ 155,750</b>	<b>54.32%</b>	
	Short Term Interest	752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	<b>Total Short Term Interest</b>	<b>752</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
	\$860K FY36 Gen Outside Int	755	\$ 600	\$ (600)	\$ 560	\$ (560)	\$ 518	\$ -	\$ 518	\$ (42)	0.00%	
	<b>Total Outside Interest</b>	<b>755</b>	<b>\$ 600</b>	<b>\$ (600)</b>	<b>\$ 560</b>	<b>\$ (560)</b>	<b>\$ 518</b>	<b>\$ -</b>	<b>\$ 518</b>	<b>\$ (42)</b>	<b>-7.50%</b>	
	\$1.0218M FY25 Gen Lease Inside Int Ameresco	760	\$ 4,039	\$ (4,039)	\$ 1,765	\$ (1,765)	\$ -	\$ -	\$ -	\$ (1,765)	-100.00%	Paid off in FY2025
	\$174,860 Highway Dump Truck Lease Int	760	\$ 1,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Paid off in FY2024
	\$154,890 Highway Loader Lease INT	760	\$ -	\$ -	\$ 7,886	\$ (7,886)	\$ 6,099	\$ -	\$ 6,099	\$ (1,787)	-22.66%	
	<b>Total Lease Interest</b>	<b>760</b>	<b>\$ 5,661</b>	<b>\$ (4,039)</b>	<b>\$ 9,651</b>	<b>\$ (9,651)</b>	<b>\$ 6,099</b>	<b>\$ -</b>	<b>\$ 6,099</b>	<b>\$ (3,552)</b>	<b>-36.80%</b>	
<b>72</b>	<b>Total Interest</b>		<b>\$ 313,319</b>	<b>\$ (311,697)</b>	<b>\$ 296,919</b>	<b>\$ (266,975)</b>	<b>\$ 449,075</b>	<b>\$ -</b>	<b>\$ 449,075</b>	<b>\$ 152,156</b>	<b>51.24%</b>	

FY2026 Omnibus Budget

Line #	Account	Dept.	FY2024		FY2025		FY2026				Notes	
			Budget	Expended	Budget	Expended thru 3/7/2025	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
71-72	<b>Total Debt Service</b>		\$ 923,121	\$ (921,499)	\$ 789,818	\$ (619,874)	\$ 1,135,134	\$ -	\$ 1,135,134	\$ 345,316	43.72%	
	<b>Unclassified</b>											
	Benefit Reimbursement Offset	910	\$ (66,290)	\$ (65,751)	\$ (68,000)	\$ (44,352)	\$ (66,000)		\$ (66,000)	\$ 2,000	-2.94%	Estimate
	Essex Regional Retirement	911	\$ 802,350	\$ (802,350)	\$ 895,485	\$ (895,485)	\$ 932,100		\$ 932,100	\$ 36,615	4.09%	12/2024 Appropriation Letter
	Workers Comp Insurance	912	\$ 61,000	\$ (56,609)	\$ 57,000	\$ (57,789)	\$ 64,000		\$ 64,000	\$ 7,000	12.28%	Estimate 10%
	Unemployment Expenses	912	\$ 5,000	\$ (3,858)	\$ 5,000	\$ (2,875)	\$ 5,000		\$ 5,000	\$ -	0.00%	Estimate
	Health & Dental Insurance	914	\$ 538,000	\$ (458,925)	\$ 549,000	\$ (343,730)	\$ 570,000		\$ 570,000	\$ 21,000	3.83%	Estimate - Highway, Police, Assessors
	Life Insurance	915	\$ 2,000	\$ (1,917)	\$ 2,000	\$ (1,094)	\$ 3,000		\$ 3,000	\$ 1,000	50.00%	Estimate
	Medicare Expenses	916	\$ 65,000	\$ (55,000)	\$ 64,000	\$ (39,687)	\$ 70,000		\$ 70,000	\$ 6,000	9.38%	Estimate
	Merit Increase	919	\$ 15,000		\$ 20,000		\$ 25,000		\$ 25,000	\$ 5,000	25.00%	Estimate
	Property/Liability Insurance	945	\$ 136,000	\$ (136,529)	\$ 160,000	\$ (151,538)	\$ 176,000		\$ 176,000	\$ 16,000	10.00%	Estimate 10%
73	<b>Total Unclassified</b>		\$ 1,558,060	\$ (1,580,939)	\$ 1,684,485	\$ (1,536,550)	\$ 1,779,100	\$ -	\$ 1,779,100	\$ 94,615	5.62%	Estimates
74	<b>General OPEB Transfer Out</b>	990			\$ 90,000	\$ (90,000)			\$ -	\$ (90,000)	100.00%	Free Cash
	<b>Total Omnibus</b>		\$ 20,246,087	\$ (19,931,293)	\$ 21,965,488	\$ (16,046,528)	\$ 23,387,132	\$ (422,896)	\$ 22,964,236	\$ 998,748	4.55%	

**FY2026 Sewer Budget**

Account	Dept.	FY2024		FY2025		FY2026					Notes		
		Budget	Expended	Budget	Actuals to Date 11/27/2024	Requested Budget	Fin Com Changes	ATM Requested Budget	Fall Town Meeting Requested Adjustments	Requested Fall Town Meeting Budget		\$ Change	% Change
<b>Sewer Salaries and Wages</b>													
Dept Head Salary	440	\$ 41,875	\$ (21,213)	\$ 43,135	\$ (18,494)	\$ 49,822		\$ 49,822		\$ 49,822	\$ 6,687	15.5%	Contractual Increase
Admin Asst Wages	440	\$ 28,344	\$ (28,582)	\$ 29,594	\$ (19,994)	\$ 30,639		\$ 30,639		\$ 30,639	\$ 1,045	3.5%	2.5% COLA and Reorganization
Admin Asst Wages Proposed Reorg	440					\$ 749		\$ 749		\$ 749	\$ 749	100.0%	2.5% COLA and Reorganization
Superintendent Salary	440	\$ 115,053	\$ (116,189)	\$ 119,681	\$ (80,583)	\$ 123,903		\$ 123,903		\$ 123,903	\$ 4,222	3.5%	2.5% COLA
Regular Wages	440	\$ 243,735	\$ (204,514)	\$ 233,455	\$ (112,733)	\$ 248,729		\$ 248,729		\$ 248,729	\$ 15,274	6.5%	Revised Contract
Overtime	440	\$ 44,018	\$ (57,723)	\$ 45,339	\$ (45,674)	\$ 46,472		\$ 46,472		\$ 46,472	\$ 1,133	2.5%	
Standby	440	\$ 13,000	\$ (15,600)	\$ 16,900	\$ (11,375)	\$ 28,511		\$ 28,511		\$ 28,511	\$ 11,611	68.7%	Revised Contract 12 Hr St Weekly
Benefit Reimbursements	440	\$ 163,000	\$ (167,214)	\$ 168,300	\$ (145,076)	\$ 142,000		\$ 142,000		\$ 142,000	\$ (26,300)	-15.6%	Estimate
Longevity	440	\$ 600	\$ (450)	\$ 450	\$ (450)	\$ 500		\$ 500		\$ 500	\$ 50	11.1%	
Clothing & Boots	440	\$ 4,000	\$ (3,200)	\$ 5,200	\$ (3,200)	\$ 5,200		\$ 5,200		\$ 5,200	\$ -	0.0%	
<b>Total Salaries and Wages</b>	<b>440</b>	<b>\$ 653,625</b>	<b>\$ (614,685)</b>	<b>\$ 662,054</b>	<b>\$ (437,579)</b>	<b>\$ 676,525</b>	<b>\$ -</b>	<b>\$ 676,525</b>	<b>\$ -</b>	<b>\$ 676,525</b>	<b>\$ 14,471</b>	<b>2.2%</b>	
<b>Sewer Expenses</b>													
Electricity	440	\$ 107,000	\$ (98,730)	\$ 112,000	\$ (63,685)	\$ 105,000		\$ 105,000		\$ 105,000	\$ (7,000)	-6.3%	Based on previous years
Heating	440	\$ 27,000	\$ (14,050)	\$ 27,000	\$ (9,776)	\$ 20,000		\$ 20,000		\$ 20,000	\$ (7,000)	-25.9%	Based on previous years
Water & Sewer	440	\$ 180	\$ (240)	\$ 240	\$ (180)	\$ 240		\$ 240		\$ 240	\$ -	0.0%	
Building Maintenance and Repair	440					\$ 60,000		\$ 60,000		\$ 60,000	\$ 60,000	100.0%	Centerfuge UV Maintenance
Building Systems	440	\$ 75,000	\$ (84,355)	\$ 75,000	\$ (37,748)	\$ 55,000		\$ 55,000		\$ 55,000	\$ (20,000)	-26.7%	Part of Centerfuge new line item
Vehicle Maintenance	440	\$ 4,000	\$ (1,156)	\$ 4,000	\$ (2,230)	\$ 3,500		\$ 3,500		\$ 3,500	\$ (500)	-12.5%	
Roadway/Excavation	440	\$ 2,500	\$ (2,549)	\$ 1,500	\$ (4,025)	\$ 1,500		\$ 1,500		\$ 1,500	\$ -	0.0%	
Testing	440	\$ 15,000	\$ (1,525)	\$ 15,000	\$ (3,701)	\$ 15,000		\$ 15,000		\$ 15,000	\$ -	0.0%	
Overhead	440	\$ 36,700	\$ (36,996)	\$ 37,800	\$ (25,200)	\$ 36,500		\$ 36,500		\$ 36,500	\$ (1,300)	-3.4%	Estimate
Auditor Services	440	\$ 2,150	\$ (4,650)	\$ 2,400	\$ -	\$ 3,000		\$ 3,000		\$ 3,000	\$ 600	25.0%	10% of Town Audit
Legal Services	440	\$ 1,000	\$ (1,292)	\$ 1,000	\$ (4,847)	\$ 1,000		\$ 1,000		\$ 1,000	\$ -	0.0%	
Police Details	440	\$ 1,000	\$ -	\$ 500	\$ (245)	\$ 500		\$ 500		\$ 500	\$ -	0.0%	
IT Expense	440	\$ 400	\$ (810)	\$ 400	\$ (262)	\$ 400		\$ 400		\$ 400	\$ -	0.0%	
Billing/Collection/Printing	440	\$ 3,800	\$ (3,409)	\$ 3,800	\$ (2,696)	\$ 3,600		\$ 3,600		\$ 3,600	\$ (200)	-5.3%	
Professional Development	440	\$ 1,300	\$ (374)	\$ 1,300	\$ (386)	\$ 1,300		\$ 1,300		\$ 1,300	\$ -	0.0%	
Engineering/Architectural	440	\$ 35,000	\$ (41,050)	\$ 35,000	\$ (21,604)	\$ 35,000		\$ 35,000		\$ 35,000	\$ -	0.0%	
Medical	440	\$ 150	\$ (304)	\$ 150	\$ (420)	\$ 150		\$ 150		\$ 150	\$ -	100.0%	
Sludge Removal	440	\$ 135,000	\$ (75,711)	\$ 150,000	\$ (86,320)	\$ 150,000		\$ 150,000		\$ 150,000	\$ -	0.0%	
Telecommunications	440	\$ 7,000	\$ (5,629)	\$ 7,000	\$ (3,154)	\$ 5,800		\$ 5,800		\$ 5,800	\$ (1,200)	-17.1%	
Postage & Mailings	440	\$ 350	\$ (336)	\$ 350	\$ (316)	\$ 350		\$ 350		\$ 350	\$ -	0.0%	
SW Licensing / SAAS	440	\$ 6,200	\$ (7,291)	\$ 6,200	\$ (5,457)	\$ 7,800		\$ 7,800		\$ 7,800	\$ 1,600	25.8%	
Office Supplies	440	\$ 1,000	\$ (921)	\$ 1,000	\$ (415)	\$ 1,000		\$ 1,000		\$ 1,000	\$ -	0.0%	
Custodial Supplies	440	\$ 4,000	\$ (1,721)	\$ 4,000	\$ (1,125)	\$ 2,000		\$ 2,000		\$ 2,000	\$ (2,000)	-50.0%	
Vehicle Fuel	440	\$ 5,500	\$ (3,328)	\$ 5,500	\$ (1,971)	\$ 5,000		\$ 5,000		\$ 5,000	\$ (500)	-9.1%	
Supplies	440	\$ 30,000	\$ (25,804)	\$ 30,000	\$ (12,578)	\$ 30,000		\$ 30,000		\$ 30,000	\$ -	0.0%	
Miscellaneous Expenses	440	\$ 500	\$ -	\$ 500	\$ (143)	\$ 500		\$ 500		\$ 500	\$ -	0.0%	
Chemicals	440	\$ 10,000	\$ (3,752)	\$ 10,000	\$ (7,832)	\$ 10,000		\$ 10,000		\$ 10,000	\$ -	0.0%	

**FY2026 Sewer Budget**

Account	Dept.	FY2024		FY2025		FY2026					Notes		
		Budget	Expended	Budget	Actuals to Date 11/27/2024	Requested Budget	Fin Com Changes	ATM Requested Budget	Fall Town Meeting Requested Adjustments	Requested Fall Town Meeting Budget		\$ Change	% Change
PPE OSHA	440	\$ 2,000	\$ (1,126)	\$ 2,000	\$ -	\$ 1,500		\$ 1,500		\$ 1,500	\$ (500)	-25.0%	
Sewer Dues/Memberships/Licensing	440	\$ 650	\$ (324)	\$ 1,000	\$ -	\$ 1,000		\$ 1,000		\$ 1,000	\$ -	0.0%	
Prop/Liab/WC Insurance	440	\$ 15,000	\$ (19,787)	\$ 28,100	\$ (29,580)	\$ 29,500		\$ 29,500		\$ 29,500	\$ 1,400	5.0%	Estimate
Reserve (Req Pre-Approval)	440	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000		\$ 15,000		\$ 15,000	\$ -	0.0%	
OPEB Transfer Out	440	\$ 10,000	\$ (10,000)	\$ 10,000	\$ -	\$ 10,000		\$ 10,000		\$ 10,000	\$ -	0.0%	
<b>Total Sewer Expense</b>	<b>440</b>	<b>\$ 554,380</b>	<b>\$ (447,220)</b>	<b>\$ 587,740</b>	<b>\$ (325,896)</b>	<b>\$ 611,140</b>	<b>\$ -</b>	<b>\$ 611,140</b>		<b>\$ 611,140</b>	<b>\$ 23,400</b>	<b>4.0%</b>	
<b>Sewer Debt</b>													
\$4.231M FY24 Sewer Inside Prn	710	\$ 85,000	\$ (85,000)			\$ -		\$ -			\$ -	0.0%	Paid Off FY2024
\$3.971M FY24 Sewer Inside Prn	710	\$ 35,000	\$ (35,000)			\$ -		\$ -			\$ -	0.0%	Paid Off FY2024
\$1.0218M FY25 Sewer Lease Inside Prn Ameresco	720	\$ 25,666	\$ (25,666)	\$ 26,830	\$ (26,830)	\$ -		\$ -		\$ -	\$ (26,830)	-100.0%	Paid Off FY2025
\$61,437 FY27 Sewer Loader Lease Inside Prn	720	\$ 10,998	\$ (10,998)	\$ 11,596	\$ (11,596)	\$ 12,249		\$ 12,249		\$ 12,249	\$ 653	100.0%	
\$99,226 FY28 Sewer F350 Lease Inside Prn	720	\$ 26,991	\$ (26,198)	\$ 20,853	\$ (20,853)	\$ 22,077		\$ 22,077		\$ 22,077	\$ 1,224	100.0%	
\$4.231M FY24 Sewer Inside Int	751	\$ 1,913	\$ (1,913)	\$ -		\$ -		\$ -		\$ -	\$ -	0.0%	Paid Off FY2024
\$3.971M FY24 Sewer Inside Int	751	\$ 525	\$ (525)	\$ -		\$ -		\$ -		\$ -	\$ -	0.0%	Paid Off FY2024
\$1.0218M FY25 Sewer Lease Inside Int Ameresco	760	\$ 1,222	\$ (1,222)	\$ 534	\$ (534)	\$ -		\$ -		\$ -	\$ (534)	-100.0%	Paid Off FY2025
\$61,437 FY27 Sewer Loader Lease Inside Int	760	\$ 2,669	\$ (2,669)	\$ 2,071	\$ (2,071)	\$ 1,418		\$ 1,418		\$ 1,418	\$ (653)	100.0%	
\$99,226 FY28 Sewer F350 Lease Inside Int	760			\$ 5,345		\$ 4,120		\$ 4,120		\$ 4,120	\$ (1,225)	100.0%	
<b>Total Sewer Debt Expense</b>		<b>\$ 189,984</b>	<b>\$ (189,191)</b>	<b>\$ 67,229</b>	<b>\$ (61,884)</b>	<b>\$ 39,864</b>	<b>\$ -</b>	<b>\$ 39,864</b>	<b>\$ -</b>	<b>\$ 39,864</b>	<b>\$ (27,365)</b>	<b>-40.7%</b>	
<b>Total Sewer Budget</b>		<b>\$ 1,397,989</b>	<b>\$ (1,251,096)</b>	<b>\$ 1,317,023</b>	<b>\$ (825,359)</b>	<b>\$ 1,327,529</b>	<b>\$ -</b>	<b>\$ 1,327,529</b>		<b>\$ 1,327,529</b>	<b>\$ 10,506</b>	<b>0.8%</b>	



**FY2026 Water Budget - Revised**

Account	Dept.	FY2024		FY2025		FY2026					Notes		
		Budget	Expended	Budget	Actuals to Date 11/27/2024	Requested Budget	Fin Com Changes	ATM Requested Budget	Fall Town Meeting Requested Adjustments	Requested Fall Town Meeting Budget		\$ Change	% Change
<b>Water Salaries and Wages</b>													
DPW Director's Salary	450	\$ 41,875	\$ (21,213)	\$ 43,135	\$ (18,494)	\$ 49,822		\$ 49,822		\$ 49,822	\$ 6,687	15.5%	Contractual Increase
Admin Asst Wages	450	\$ 28,344	\$ (28,582)	\$ 29,594	\$ (19,994)	\$ 30,639		\$ 30,639		\$ 30,639	\$ 1,045	3.5%	2.5% COLA and Reorganization
Admin Asst Wages Proposed Reorg	450					\$ 749		\$ 749		\$ 749	\$ 749	100.0%	2.5% COLA and Reorganization
Superintendent Salary	450	\$ 101,048	\$ (102,410)	\$ 105,599	\$ (70,971)	\$ 109,321		\$ 109,321		\$ 109,321	\$ 3,722	3.5%	3% COLA
Regular Wages	450	\$ 160,874	\$ (141,398)	\$ 157,518	\$ (94,628)	\$ 160,358		\$ 160,358		\$ 160,358	\$ 2,840	1.8%	Contractual - 2 year combined
Overtime	450	\$ 45,621	\$ (56,654)	\$ 46,990	\$ (37,169)	\$ 48,165		\$ 48,165		\$ 48,165	\$ 1,175	2.5%	3% COLA
Standby	450	\$ 13,000	\$ (16,900)	\$ 16,900	\$ (11,050)	\$ 16,900		\$ 16,900		\$ 16,900	\$ -	0.0%	Contractual
Benefit Reimbursements	450	\$ 145,000	\$ (1,481,421)	\$ 149,300	\$ (124,477)	\$ 150,600		\$ 150,600		\$ 150,600	\$ 1,300	0.9%	Estimate
Longevity	450	\$ 800	\$ (750)	\$ 650	\$ (1,050)	\$ 1,400		\$ 1,400		\$ 1,400	\$ 750	115.4%	Based on years of service
Clothing & Boots	450	\$ 2,400	\$ (2,400)	\$ 2,475	\$ (2,400)	\$ 2,475		\$ 2,475		\$ 2,475	\$ -	0.0%	Contractual
<b>Total Salaries and Wages</b>	<b>450</b>	<b>\$ 538,962</b>	<b>\$ (1,851,728)</b>	<b>\$ 552,161</b>	<b>\$ (380,233)</b>	<b>\$ 570,429</b>	<b>\$ -</b>	<b>\$ 570,429</b>	<b>\$ -</b>	<b>\$ 570,429</b>	<b>\$ 18,268</b>	<b>3.3%</b>	
<b>Water Expenses</b>													
Electricity	450	\$ 75,000	\$ (64,082)	\$ 78,000	\$ (44,673)	\$ 78,000		\$ 78,000		\$ 78,000	\$ -	0%	5% increase of rates 2024
Heating	450	\$ 12,000	\$ (8,753)	\$ 12,000	\$ (7,512)	\$ 12,000		\$ 12,000		\$ 12,000	\$ -	0%	
Water & Sewer	450	\$ 305	\$ (341)	\$ 350	\$ (299)	\$ 395		\$ 395		\$ 395	\$ 45	13%	Rate increase
Building Maintenance and Repair	450					\$ 20,000		\$ 20,000		\$ 20,000	\$ 20,000	100%	DEP Required Repairs to Structures
Building Systems	450	\$ 35,000	\$ (30,939)	\$ 35,000	\$ (27,725)	\$ 40,000		\$ 40,000		\$ 40,000	\$ 5,000	14%	
Vehicle Maintenance	450	\$ 2,500	\$ (1,467)	\$ 2,500	\$ (3,440)	\$ 2,500		\$ 2,500		\$ 2,500	\$ -	0%	
Roadway/Excavation	450	\$ 17,000	\$ (19,652)	\$ 15,000	\$ (21,051)	\$ 15,000		\$ 15,000		\$ 15,000	\$ -	0%	
Test/Lagoon/Cross Conn	450	\$ 32,000	\$ (31,119)	\$ 35,000	\$ (19,622)	\$ 50,000		\$ 50,000		\$ 50,000	\$ 15,000	43%	DEP Requirement
Well Cleaning	450	\$ 44,000	\$ (30,963)	\$ 44,000	\$ (22,915)	\$ 44,000		\$ 44,000		\$ 44,000	\$ -	0%	
Property Related Services	450	\$ 900	\$ (813)	\$ 900	\$ (561)	\$ 900		\$ 900		\$ 900	\$ -	0%	
Overhead	450	\$ 30,000	\$ (30,024)	\$ 28,750	\$ (19,152)	\$ 29,600		\$ 29,600		\$ 29,600	\$ 850	3%	
Auditor Services	450	\$ 2,150	\$ (4,650)	\$ 2,400	\$ -	\$ 3,000		\$ 3,000		\$ 3,000	\$ 600	25%	10% of Town Audit
Legal Services	450	\$ 500	\$ (1,780)	\$ 500	\$ (392)	\$ 500		\$ 500		\$ 500	\$ -	0%	
Advertising	450	\$ 700	\$ (545)	\$ 700	\$ (187)	\$ 700		\$ 700		\$ 700	\$ -	0%	
Police Details	450	\$ 5,000	\$ (436)	\$ 1,000	\$ (2,334)	\$ 1,000		\$ 1,000		\$ 1,000	\$ -	0%	
IT Expense	450	\$ 500	\$ (904)	\$ 500	\$ (509)	\$ 500		\$ 500		\$ 500	\$ -	0%	
Billing/Collection/Printing	450	\$ 3,500	\$ (3,410)	\$ 3,500	\$ (2,696)	\$ 3,600		\$ 3,600		\$ 3,600	\$ 100	3%	Billing Postage
Professional Development	450	\$ 2,000	\$ (520)	\$ 1,000	\$ (705)	\$ 1,000		\$ 1,000		\$ 1,000	\$ -	0%	
Engineering/Architectural	450	\$ 56,000	\$ (69,318)	\$ 53,000	\$ (55,265)	\$ 53,000		\$ 53,000		\$ 53,000	\$ -	0%	
Telecommunications	450	\$ 6,500	\$ (7,821)	\$ 6,500	\$ (4,646)	\$ 6,500		\$ 6,500		\$ 6,500	\$ -	0%	
Postage & Mailings	450	\$ 450	\$ (336)	\$ 450	\$ (316)	\$ 450		\$ 450		\$ 450	\$ -	0%	
SW Licensing / SAAS	450	\$ 14,500	\$ (12,925)	\$ 12,000	\$ (11,702)	\$ 12,000		\$ 12,000		\$ 12,000	\$ -	0%	
Office Supplies	450	\$ 1,500	\$ (791)	\$ 1,000	\$ (1,005)	\$ 1,000		\$ 1,000		\$ 1,000	\$ -	0%	
Custodial Supplies	450	\$ 500	\$ (392)	\$ 500	\$ (462)	\$ 500		\$ 500		\$ 500	\$ -	0%	
Vehicle Fuel	450	\$ 5,100	\$ (5,930)	\$ 5,100	\$ (3,025)	\$ 5,100		\$ 5,100		\$ 5,100	\$ -	0%	
Supplies	450	\$ 48,000	\$ (42,514)	\$ 50,000	\$ (29,111)	\$ 50,000		\$ 50,000		\$ 50,000	\$ -	0%	
Miscellaneous Expenses	450	\$ 3,600	\$ (1,538)	\$ 3,600	\$ (3,503)	\$ 3,600		\$ 3,600		\$ 3,600	\$ -	0%	

**FY2026 Water Budget - Revised**

Account	Dept.	FY2024		FY2025		FY2026						Notes	
		Budget	Expended	Budget	Actuals to Date 11/27/2024	Requested Budget	Fin Com Changes	ATM Requested Budget	Fall Town Meeting Requested Adjustments	Requested Fall Town Meeting Budget	\$ Change		% Change
Chemicals	450	\$ 107,000	\$ (82,872)	\$ 107,000	\$ (64,666)	\$ 107,000		\$ 107,000		\$ 107,000	\$ -	0%	
PPE OSHA	450	\$ 1,500	\$ (737)	\$ 1,500	\$ (206)	\$ 1,500		\$ 1,500		\$ 1,500	\$ -	0%	
Governmental Assessments	450	\$ 4,500	\$ (4,354)	\$ 4,600	\$ (2,216)	\$ 4,600		\$ 4,600		\$ 4,600	\$ -	0%	
Dues/Memberships/Licensing	450	\$ 3,500	\$ (2,160)	\$ 3,500	\$ (2,130)	\$ 3,500		\$ 3,500		\$ 3,500	\$ -	0%	
Prop/Liab/WC Insurance	450	\$ 19,500	\$ (22,814)	\$ 23,400	\$ (20,984)	\$ 22,500		\$ 22,500		\$ 22,500	\$ (900)	-4%	
OPEB Transfer Out	450	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000		\$ 10,000		\$ 10,000	\$ -	0%	
<b>Total Water Expense</b>	<b>450</b>	<b>\$ 545,205</b>	<b>\$ (484,900)</b>	<b>\$ 543,250</b>	<b>\$ (373,010)</b>	<b>\$ 583,945</b>	<b>\$ -</b>	<b>\$ 583,945</b>	<b>\$ -</b>	<b>\$ 583,945</b>	<b>\$ 40,695</b>	<b>7.5%</b>	
\$3.971M FY24 Water Inside Prn	710	\$ 10,000		\$ -		\$ -		\$ -		\$ -	\$ -	0.0%	Paid off in FY2024
\$1.6M Water FY49 Outside Prn	715	\$ 39,827	\$ (39,827)	\$ 40,856	\$ (40,856)	\$ 41,911		\$ 41,911		\$ 41,911	\$ 1,055	2.6%	
\$3.971M FY24 Water Outside Prn	715	\$ 40,000		\$ -		\$ -		\$ -		\$ -	\$ -	0.0%	Paid off in FY2024
\$860K FY36 Water Outside Prn	715	\$ 38,416	\$ (38,416)	\$ 39,251	\$ (39,251)	\$ 40,104		\$ 40,104		\$ 40,104	\$ 853	2.2%	
\$1.0218M FY25 Water Lease Inside Prn Ameresco	720	\$ 4,314	\$ (4,314)	\$ 4,510	\$ (4,510)	\$ -		\$ -		\$ -	\$ (4,510)	-100.0%	
\$74,105 FY28 Water Lease Inside Prn	720	\$ 17,457	\$ (16,755)	\$ 13,183	\$ (13,183)	\$ 13,955		\$ 13,955		\$ 13,955	\$ 772	5.9%	
New Water Truck Lease - Est \$75K PRN	720					\$ 13,500		\$ 13,500		\$ 13,500	\$ 13,500	100.0%	New Lease F350
Water Temp Borrow/Bond Issue Cost	750			\$ -		\$ -		\$ -		\$ -	\$ -	0.0%	
\$3.971M FY24 Water Inside Int	751	\$ 150		\$ -		\$ -		\$ -		\$ -	\$ -	0.0%	Paid off in FY2024
\$1.6M Water FY49 Outside Int	755	\$ 34,333	\$ (34,333)	\$ 33,365	\$ (33,365)	\$ 32,372		\$ 32,372		\$ 32,372	\$ (993)	-3.0%	
\$3.971M FY24 Water Outside Int	755	\$ 600	\$ (600)	\$ -		\$ -		\$ -		\$ -	\$ -	0.0%	
\$860K FY36 Water Outside Int	755	\$ 11,400	\$ (11,400)	\$ 10,632	\$ (10,632)	\$ 9,847		\$ 9,847		\$ 9,847	\$ (785)	-7.4%	
\$1.0218M FY25 Water Lease Inside Int Ameresco	760	\$ 205	\$ (205)	\$ 90	\$ (90)	\$ -		\$ -		\$ -	\$ (90)	-100.0%	
\$74,105 FY2028 Water Lease Inside Int	760			\$ 3,372	\$ (3,372)	\$ 2,600		\$ 2,600		\$ 2,600	\$ (772)	-22.9%	
New Water Truck Lease - Est \$75K INT	760					\$ 3,500		\$ 3,500		\$ 3,500	\$ 3,500	100.0%	New Lease F350
<b>Total Debt Expense</b>		<b>\$ 196,702</b>	<b>\$ (145,850)</b>	<b>\$ 145,259</b>	<b>\$ (145,259)</b>	<b>\$ 157,789</b>	<b>\$ -</b>	<b>\$ 157,789</b>	<b>\$ -</b>	<b>\$ 157,789</b>	<b>\$ 12,530</b>	<b>8.6%</b>	
<b>Total Water Budget</b>		<b>\$ 1,280,869</b>	<b>\$ (2,482,478)</b>	<b>\$ 1,240,670</b>	<b>\$ (898,502)</b>	<b>\$ 1,312,163</b>	<b>\$ -</b>	<b>\$ 1,312,163</b>	<b>\$ -</b>	<b>\$ 1,312,163</b>	<b>\$ 71,493</b>	<b>5.8%</b>	