

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

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

Monday April 27, 2026

7:30 P.M.

At the Sweetsir School Cafeteria

104 Church St.

Merrimac, MA 01860

Town of Merrimac Massachusetts
Finance Committee Budget Report
Fiscal Year 2027

The Finance Committee (FinCom) presents for your approval the proposed budget for Fiscal Year 2027 (FY 27) totaling \$22,973,764. This budget represents a 2.1% increase over the previous Fiscal Year 2026 (FY26) budget of \$22,500,786. Preparing the budget for FY27 has been challenging; with no significant increase in revenues available to offset the increasing expenses that are part of everyone’s life, the Town being no different. The budget we are presenting maintains Town services at their current levels with all contractual increases being met. Furthermore, there are no additional staff Full-Time Equivalents (FTE) or increases in personnel hours budgeted for FY27. The fiscal position of the Town required some tough decisions for the FY27 budget and as such a 10% reduction in non-personnel expenses was implemented across the board to balance the budget. This expense reduction is reflected in the final budget totals we are presenting.

While preparing the budget, the FinCom met with each department head, committee and board, school superintendent, and the Town Finance Director to fully inform our decisions. While budgeting is never an exact science, we feel that the process undertaken by the FinCom and the requisite diligence involved therein fulfills the committee’s fiduciary responsibility to the Select Board and residents of the Town.

We have significant concerns regarding the increasing difficulties we foresee the Town facing in the coming years. The impact of a very limited commercial tax base, and the inherent restrictions that Proposition 2 ½ places on real estate tax levies, we feel that overrides will, in all likelihood, become a necessary means of increasing revenue. We project that this will not only be true in the near term, but also on an ongoing basis of perhaps every three to five years, unless novel sources of revenue are identified.

The primary revenue source estimates for the Town are:

Source	Amount
Property Taxes (real estate only, not excise)	\$17,904,158
State Provided Aid	\$1,253,549
Local Receipts (fees, other taxes, EMS billing, investments, etc..)	\$2,518,289
Total	\$21,675,996

Revenues generated by the Water and Sewer departments are restricted to use for and by those departments only and cannot be used for General Government expenses.

Cost increases reflected in FY27 budget mainly attributable to:

- Cost of Living (COLA) increase of 1% and 1% performance increase for staff.
 - *This was authorized by the Select Board.*
- Health insurance increase of 15%

A major portion of budget expenses includes assessments for public education. The assessments are based on student enrollment. The assessments included in the budget are:

Assessing District	Amount
Pentucket Regional School District	\$13,073,447
Whittier Regional Tech High School	\$770,982
Essex North Regional Tech High School	\$60,000
Total	\$13,904,429

The costs for the three school districts represent more than 60% of the Town’s budget, and the FinCom has no control over these assessments. Therefore, while schools consume the majority of the Town’s revenue, we have no ability to implement cost cutting measures for these cost centers. As a result, we are left to deploy the remainder of the Town’s revenue over the approximately 40% of the budget represented by the Town’s government. As you might imagine, this results in a continued need to have difficult conversations with department heads and make challenging decisions.

Debt Service for previous bond issues and capital leases increased 1.4% from \$713,049 to \$723,012. While debt service obligations from previous bond issues is declining, the costs related to leases of new equipment is increasing.

Free Cash available for FY27 was certified by the Division of Local Services in the amount of \$477,246. Free Cash represents the balance of remaining unrestricted funds from the previous fiscal year available for use in the current fiscal year. Free Cash may only be used for unanticipated one-time expenses, opportunities for long-term cost savings, public safety or health needs, planned capital improvements and increasing reserve funds. The FinCom reviewed and agreed with the Capital Planning Committee's recommendations for the use of Free Cash totaling \$186,000. Details are included in the Capital Planning Committee report in the Town Meeting package.

Merrimac's bond rating remains strong at AA+. This favorable rating reflects the conservative and responsible fiscal management of the Town's finances and allows for borrowing at lower interest rates. The Town continues to build stabilization funds which are recommended to be at 5–10% of the Town’s operating budget.

The FinCom would like to acknowledge the hard work of many in the Town that has resulted in over \$1.865 million in grants over the last year. These grants provide funding for many special

projects and improvements the Town could not otherwise fund from the annual budget. We congratulate the dedication of these individuals working and volunteering for the Town. The list of grants can be found at www.townofmerrimac.com/grants-projects.

The FinCom would like to reiterate the dire fiscal needs of the Town and the increasingly difficult decisions that will be required without additional funds whether by an override, or new sources of revenue. This is the reality the Town faces and is the result of the cumulative effect of factors, with no single cause. Therefore, there is no single solution. Our situation is not unique and many surrounding communities face similar and worse fiscal situations. The fact is that inflation has significantly outpaced municipal revenues. Dealing with the situation will take hard work, continuing fiscal discipline, and potentially taking measures that none of us want to take. The FinCom remains open to citizens' ideas and suggestions at any time. We thank you for your careful review and consideration of the proposed FY27 budget.

Respectfully submitted by the Town of Merrimac Finance Committee,

Marcia Zosack, Chair
Thomas Ackerman, Vice-Chair
Michael Marden, Member
David Luoma, Member
Michael Bevilaqua, Member
David Olds, Member
Corey Cane, Member

Town of Merrimac
April 27, 2026
Summary of Articles for Consideration

Town Vote	Art. #	Recommendations			Description
		Selectmen	Finance Committee	Capital Planning	
	1	-	-	-	To appropriate \$ 477,246 from Free Cash for FY2026 for the following specific purposes:
	-	Yes 5 - 0	Yes 7 - 0	N/A	a \$ 180,000 To appropriate funds for the snow and ice deficit.
	-	Yes 5 - 0	Yes 7 - 0	N/A	b \$ 3,846 To appropriate funds to help address the ongoing invasive weed issues at Lake Attitash.
	-	Yes 5 - 0	Yes 7 - 0	N/A	c \$ 4,500 To appropriate funds for the OPEB Actuarial Study, required every 2 years.
	-	Yes 5 - 0	Yes 7 - 0	N/A	d \$ 3,400 To appropriate funds for the upgrade and replacement of Poll Pads for the Elections.
	-	Yes 5 - 0	Yes 7 - 0	N/A	e \$ 40,000 To appropriate funding for the OPEB Trust.
	-	Yes 5 - 0	Yes 7 - 0	N/A	f \$ 7,000 To appropriate funds for facility repairs and updates at the COA.
	-	Yes 5 - 0	Yes 7 - 0	N/A	g \$ 12,500 To appropriate funds for a Health Insurance Consultant to review options for the Town Employees.
	-	Yes 5 - 0	Yes 7 - 0	N/A	h \$40,000 To appropriate funds for the retirement and training costs of employees.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	i \$ 80,000 To appropriate funds for a new Police Patrol Vehicle.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	j \$ 17,000 To appropriate funds for the 1st year lease payment for a 5 year Lease for Tasers and training package for the Police Department.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	k \$ 45,000 To appropriate funds for ADA Compliance for the Town sidewalks and other ADA requests for Town Meetings.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	l \$ 44,000 To appropriate funds for asbestos tile removal and repairs at the Donaghue and Sweetsir schools.
	2	-	-	-	To appropriate \$ 125,000 from Water Retained Earnings for FY2026 for the following specific capital purposes:
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	a \$ 25,000 To appropriate funds to purchase new water meters throughout town for the Water Department.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	b \$ 45,000 To appropriate funds for Water Infrastructure Improvements for the Water Department,.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	c \$ 30,000 To appropriate funds to replace 2015 Transit Van with a 2026 Ford Maverick for the Water Department.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	d \$ 25,000 To appropriate funds for Plan development and DEP coordination for Interconnect with Haverhill, part of the Sanitary Survey requirements for the Water Department.
	3	Yes 5 - 0	Yes 7 - 0	N/A	To appropriate \$ 10,000 from Water Retained Earnings for FY2026 for Building and Road Maintenance at the Wallace Way Treatment Plant for the Water Department.
	4	-	-	-	To appropriate \$335,000 from the Wastewater Retained Earnings for FY2026 for the following specific capital purposes:
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	a. \$ 100,000 To appropriate funds for Wastewater Plant Engineering and repairs and upgrades for the Wastewater Department.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	b. \$ 85,000 To appropriate funds for repairs at the Willowdale Pump Station for the Wasterwater Department.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	c \$ 50,000 To appropriate funds for repairs at the Red Oak Acres Pump Station for the Wasterwater Department.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	d \$ 75,000 To appropriate funds for the replacement of the 2013 Chevy Pickup for the Wasterwater Department.
	-	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	e \$ 25,000 To appropriate funds to purchase new water meters throughout town for the Wastewater Department.

Town of Merrimac
 April 27, 2026
 Summary of Articles for Consideration

Town Vote	Art. #	Recommendations			Description
		Selectmen	Finance Committee	Capital Planning	
	5	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	To authorize the Select Board to enter into a lease agreement for the lease purchase of Tasers for the Police Department for the period of 5 years
	6	Yes 5 - 0	Yes 7 - 0	N/A	To transfer \$20,000 from the Inspectional Services Revolving Account to the Town General Fund for FY2026.
	7	Yes 5 - 0	Yes 7 - 0	N/A	To appropriate \$100,000 for the demolition of 28 School St. for FY2026, and transfer the required funds from Article 3A of the April 24, 2023 Annual Town Meeting, Coastal Metal Testing.
	8	Yes 5 - 0	Yes 7 - 0	Yes 4 - 0	To appropriate \$20,000 for the IT Server and upgrades at the Fire Department and transfer the required funds for FY2026; \$13,750 from Article 3M of the April 24, 2023 Annual Town Meeting, Forestry Truck and \$6,250 from Article 1S of the April 25, 2022 Annual Town Meeting. Fire Department roof top heating unit.
	9	Yes 5 - 0	Yes 7 - 0	N/A	To accept the Town's FY2027 Omnibus Budget, per the attached breakdown.
	10	Yes 5 - 0	Yes 7 - 0	N/A	To accept the Wastewater Department's FY2027 Operating Budget.
	11	Yes 5 - 0	Yes 7 - 0	N/A	To accept the Water Department's FY2027 Operating Budget.
	12	Yes 4 - 0 - 1	*	N/A	To accept a sum of money from the Merrimac Municipal Light Department to be used by the Assessors to reduce the Tax Levy for FY2027.
	13	Yes 5 - 0	Yes 7 - 0	N/A	To appropriate \$9,000 from "Sale of Cemetery Lots" for the "care, improvement and embellishment" of said cemeteries.
	14	Yes 5 - 0	Yes 7 - 0	N/A	To raise and appropriate \$185,000 to be used to make necessary repairs to Town roadways.
	15	Yes 5 - 0	Yes 7 - 0	N/A	To accept the State Grant of Chapter 90 Highway Funds.
	16	Yes 5 - 0	Yes 7 - 0	N/A	To raise & appropriate \$35,000 for Tree maintenance for the Highway Department.
	17	Yes 5 - 0	Yes 7 - 0	N/A	To raise & appropriate \$370,000 for Solid Waste, Recycling and Disposal.
	18	Yes 5 - 0	N/A	N/A	To amend and authorize, pursuant to MGL Chapter 44, Section 53 E 1/2, the Town's Revolving Funds for FY2027.
	19	Yes 5 - 0	N/A	N/A	To amend the Town of Merrimac General By-Laws Article 1 sections 1.1.1.2.1 and 1.2.3 to change the starting time on all town meetings from 7:30 PM to 6:30 PM.
	20	Yes 5 - 0	N/A	N/A	To accept M.G.L. Chapter 41, Section 100B.
	21	Yes 5 - 0	N/A	N/A	To accept the Landfill Deed Restriction.
	22	Yes 5 - 0	N/A	N/A	To amend the Merrimac Zoning By-Law MBTA Overlay District to accept the Zoning Map attached.
	23	**	*	N/A	To authorize the Merrimac Municipal Light Department ("MMLD") to sell land and buildings located at 10 West Main Street. 2/3 Vote Required

* Finance Committee held off making a recommendation - pending additional information.

* Select Board held off making a recommendation - pending additional information.

TOWN OF MERRIMAC BUDGET SUMMARY

REVENUE ESTIMATES

	Adopted	Departmental Requested Budget	Requested ATM Budget
	FY2026	FY2027	FY2027
PROPERTY TAXES			
Tax Base	\$ 16,927,919	\$ 17,443,081	\$ 17,443,081
2 1/2 % Increase	\$ 423,198	\$ 436,077	\$ 436,077
Est New Growth	\$ 66,436	\$ 25,000	\$ 25,000
General Override	\$ -	\$ -	\$ -
Unused Levy Capacity	\$ (25,528)	\$ -	\$ -
PROPERTY TAXES	\$ 17,392,025	\$ 17,904,158	\$ 17,904,158
STATE PROVIDED FUNDS			
Cherry Sheet/State Aid	\$ 1,239,488	\$ 1,253,549	\$ 1,253,549
MSBA	\$ -	\$ -	\$ -
SUBTOTAL- STATE FUNDS	\$ 1,239,488	\$ 1,253,549	\$ 1,253,549
DEBT EXCLUSIONS			
Police Station	\$ 357,903	\$ 358,153	\$ 358,153
PRSD Middle/High School	\$ 1,585,880	\$ 1,530,969	\$ 1,530,969
SUBTOTAL	\$ 1,943,783	\$ 1,889,122	\$ 1,889,122

EXPENDITURE ESTIMATES

	Adopted	Departmental Requested Budget	Requested ATM Budget	% Change	% of Budget
	FY2026	FY2027	FY2027		
OMNIBUS					
General Government	\$ 1,597,590	\$ 1,651,573	\$ 1,591,579	-0.38%	6.93%
Public Safety	\$ 2,924,990	\$ 3,113,998	\$ 2,944,086	0.65%	12.82%
Education	\$ 13,739,004	\$ 13,904,429	\$ 13,904,429	1.20%	60.52%
Highway	\$ 675,187	\$ 719,151	\$ 686,773	1.72%	2.99%
Cemetery	\$ 82,882	\$ 86,866	\$ 83,643	0.92%	0.36%
Health & Sanitation	\$ 154,758	\$ 159,753	\$ 157,476	1.76%	0.69%
Public Assistance	\$ 464,808	\$ 483,230	\$ 469,327	0.97%	2.04%
Library	\$ 385,013	\$ 398,672	\$ 384,017	-0.26%	1.67%
Parks & Rec	\$ 16,720	\$ 18,220	\$ 16,338	-2.28%	0.07%
Town Gardens	\$ 600	\$ 900	\$ 900	50.00%	0.00%
Long Term Principal	\$ 426,059	\$ 463,114	\$ 463,114	8.70%	2.02%
Long Term Interest	\$ 274,075	\$ 259,898	\$ 259,898	-5.17%	1.13%
Gen Govt Unclassified	\$ 1,759,100	\$ 2,012,122	\$ 2,012,122	14.38%	8.76%
SUBTOTAL	\$ 22,500,786	\$ 23,271,926	\$ 22,973,702	2.10%	100%

CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED

State & County	\$ 128,056	\$ 130,972	\$ 130,972
Tax Abatements	\$ 95,458	\$ 100,000	\$ 75,000
Library Offset	\$ 18,530	\$ 18,735	\$ 18,735
Overlay Deficit	\$ -	\$ -	\$ -
Snow & Ice Deficit	\$ -	\$ -	\$ -
Other Deficits	\$ -	\$ -	\$ -
SUBTOTAL	\$ 242,044	\$ 249,707	\$ 224,707
CURRENT YEAR SPECIAL ARTICLES			
Special Articles	\$ 3,961,428	\$ 4,359,956	\$ 4,359,956
Transfer Articles	\$ -	\$ -	\$ -
SUBTOTAL	\$ 3,961,428	\$ 4,359,956	\$ 4,359,956
BONDED ARTICLES			
Prior Year Bond Issues	\$ 500,000	\$ -	\$ -
Bond Authorization *	\$ -	\$ -	\$ -
SUBTOTAL	\$ 500,000	\$ -	\$ -
TOTAL EXPENSE	\$ 27,204,258	\$ 27,881,589	\$ 27,558,365
SURPLUS/(DEFICIT)	\$ (0)	\$ (342,086)	\$ (29,841)

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line #	% of Sub-Section	% of Total Budget	Notes	
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change					% Change
	General Government														
	Misc Expenses	114	\$ 235	\$ (197)	\$ 235	\$ (147)	\$ 235	\$ (24)	\$ 211	\$ (24)	-10.21%	NA	0.01%	0.00%	
1	Total Moderator Expense	114	\$ 235	\$ (197)	\$ 235	\$ (147)	\$ 235	\$ (24)	\$ 211	\$ (24)	-10.21%	NA	0.01%	0.00%	10% cut - non contractual
	Executive Asst Wages	122	\$ 69,623	\$ (70,447)	\$ 72,079	\$ (51,274)	\$ 75,335	\$ (1,084)	\$ 74,251	\$ 2,172	3.01%	92.41%	4.67%	0.32%	1% COLA
	Longevity	122	\$ 500	\$ (500)	\$ 500	-	\$ 600	\$ 100	\$ 600	\$ 100	20.00%	0.75%	0.04%	0.00%	Based on Years of service
	Stipends	122	\$ 5,500	\$ (5,500)	\$ 5,500	\$ (2,750)	\$ 5,500	\$ -	\$ 5,500	\$ -	0.00%	6.84%	0.35%	0.02%	
2	Total Select Board Salaries	122	\$ 75,623	\$ (76,447)	\$ 78,079	\$ (54,024)	\$ 81,435	\$ (1,084)	\$ 80,351	\$ 2,272	2.91%	NA	5.05%	0.35%	1% COLA and Years of service
	Town Audit Annual	122	\$ 19,200	\$ (19,200)	\$ 24,000	-	\$ 24,000	\$ -	\$ 24,000	\$ -	0.00%	71.15%	1.51%	0.10%	
	Advertising & Legal Notices	122	\$ 100	\$ (1,095)	\$ 100	\$ (515)	\$ 100	\$ -	\$ 100	\$ -	0.00%	0.30%	0.01%	0.00%	
	IT Expense	122	\$ 200	\$ (200)	\$ 200	-	\$ 200	\$ -	\$ 200	\$ -	0.00%	0.59%	0.01%	0.00%	
	Professional Development	122	\$ 413	\$ (413)	\$ 1,663	-	\$ 1,663	\$ (881)	\$ 782	\$ (881)	-52.98%	2.32%	0.05%	0.00%	
	Postage & Mailing	122	\$ 150	\$ (164)	\$ 150	\$ (79)	\$ 150	\$ -	\$ 150	\$ -	0.00%	0.44%	0.01%	0.00%	
	SIW Licensing/SAAS	122	\$ 5,500	\$ (5,987)	\$ 6,800	\$ (4,702)	\$ 6,800	\$ -	\$ 6,800	\$ -	0.00%	20.16%	0.43%	0.03%	
	Office Supplies	122	\$ 750	\$ (871)	\$ 750	\$ (1,064)	\$ 750	\$ -	\$ 750	\$ -	0.00%	2.22%	0.05%	0.00%	
	Business Travel	122	\$ 200	\$ (200)	\$ 200	-	\$ 200	\$ (200)	\$ -	\$ (200)	-100.00%	0.00%	0.00%	0.00%	
	Dues/Memberships/Licensing	122	\$ 950	\$ (950)	\$ 950	\$ (906)	\$ 950	\$ -	\$ 950	\$ -	0.00%	2.82%	0.06%	0.00%	
3	Total Select Board Expense	122	\$ 27,463	\$ (29,079)	\$ 34,813	\$ (7,266)	\$ 34,813	\$ (1,081)	\$ 33,732	\$ (1,081)	-3.11%	NA	2.12%	0.15%	10% cut - non contractual
	Admin Wages	130	\$ 400	\$ (200)	\$ 400	-	\$ 400	\$ -	\$ 400	\$ -	0.00%	NA	0.03%	0.00%	
4	Total Capital Planning Salaries	130	\$ 400	\$ (200)	\$ 400	-	\$ 400	\$ -	\$ 400	\$ -	0.00%	NA	0.03%	0.00%	
	Miscellaneous Expense	130	\$ 3,415	\$ (1,684)	\$ 1,200	\$ (87)	\$ 1,200	\$ (120)	\$ 1,080	\$ (120)	-10.00%	NA	0.07%	0.00%	
5	Total Capital Planning Expense	130	\$ 3,415	\$ (1,684)	\$ 1,200	\$ (87)	\$ 1,200	\$ (120)	\$ 1,080	\$ (120)	-10.00%	NA	0.07%	0.00%	10% cut - non contractual
	Admin Wages	131	\$ 1,000	\$ (1,000)	\$ 1,000	-	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	NA	0.06%	0.00%	
6	Total Fin. Com. Salaries	131	\$ 1,000	\$ (1,000)	\$ 1,000	-	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	NA	0.06%	0.00%	
	Miscellaneous Expenses	131	\$ 720	\$ (720)	\$ 720	\$ (288)	\$ 720	\$ (72)	\$ 648	\$ (72)	-10.00%	NA	0.04%	0.00%	

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line #	% of Sub-Section	% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change				
7	Total Fin. Com. Expense	131	\$ 720	\$ (720)	\$ 720	\$ (288)	\$ 720	\$ (72)	\$ 648	\$ (72)	-10.00%	NA	0.04%	10% cut - non contractual
	Reserve Fund	132	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	0.00%	NA	2.51%	0.17%
8	Total Reserve Fund	132	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	0.00%	NA	2.51%	0.17%
	Accountant Salary	135	\$ 107,056	\$ (108,281)	\$ 110,820	\$ (78,914)	\$ 115,850	\$ (1,652)	\$ 114,198	\$ 3,378	3.05%	71.49%	7.18%	0.50% 1% COLA
	Accountant Assistant Wages	135	\$ 27,521	\$ (4,252)	\$ 43,409	\$ (15,800)	\$ 44,929	\$ (1,081)	\$ 43,848	\$ 439	1.01%	27.45%	2.75%	0.19% 1% COLA
	Longevity & Stipend	135	\$ 1,700	\$ (1,700)	\$ 1,700	\$ -	\$ 1,700	\$ -	\$ 1,700	\$ -	0.00%	1.06%	0.11%	0.01%
	Total Accountant Salaries and Wages	135	\$ 136,277	\$ (114,233)	\$ 155,929	\$ (94,714)	\$ 162,479	\$ (2,733)	\$ 159,746	\$ 3,817	2.45%	NA	10.04%	0.70% 1% COLA
	Repair & Maintenance	135	\$ 300	\$ (114)	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ -	0.00%	1.40%	0.02%	0.00%
	Professional Development	135	\$ 1,300	\$ -	\$ 1,250	\$ -	\$ 1,250	\$ (406)	\$ 844	\$ (406)	-32.48%	3.94%	0.05%	0.00%
	Postage & Mailing	135	\$ 50	\$ (51)	\$ 100	\$ (57)	\$ 70	\$ -	\$ 70	\$ (30)	-30.00%	0.33%	0.00%	0.00% Reallocated to Office Supplies
	SW Licensing / SAAS	135	\$ 18,400	\$ (18,075)	\$ 18,400	\$ (16,969)	\$ 17,775	\$ -	\$ 17,775	\$ (625)	-3.40%	82.95%	1.12%	0.08% Year 1 of 3 year contract
	Office Supplies	135	\$ 835	\$ (749)	\$ 835	\$ (1,646)	\$ 865	\$ -	\$ 865	\$ 30	3.59%	4.04%	0.05%	0.00% Reallocated from Postage
	Miscellaneous Expense	135	\$ 100	\$ (439)	\$ 200	\$ (325)	\$ 200	\$ -	\$ 200	\$ -	0.00%	0.93%	0.01%	0.00%
	Business Travel	135	\$ 1,300	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	0.00%	5.60%	0.08%	0.01%
	Dues/Memberships/Licensing	135	\$ 175	\$ (140)	\$ 175	\$ (140)	\$ 175	\$ -	\$ 175	\$ -	0.00%	0.82%	0.01%	0.00%
	Total Accountant Expense	135	\$ 22,460	\$ (19,569)	\$ 22,460	\$ (19,137)	\$ 21,835	\$ (406)	\$ 21,429	\$ (1,031)	-4.59%	NA	1.35%	0.09% 10% cut - non contractual
	Assessor Salary	141	\$ 90,000	\$ (90,707)	\$ 93,166	\$ (66,035)	\$ 97,384	\$ (2,353)	\$ 95,031	\$ 1,865	2.00%	70.41%	5.97%	0.41% 1% COLA
	Administrative Assistant Wages	141	\$ 58,386	\$ (37,921)	\$ 39,150	\$ (13,500)	\$ 40,528	\$ (986)	\$ 39,542	\$ 392	1.00%	29.30%	2.48%	0.17% 1% COLA
	Longevity	141	\$ 300	\$ (300)	\$ 400	\$ (300)	\$ 400	\$ -	\$ 400	\$ -	0.00%	0.30%	0.03%	0.00%
	Total Assessors Salaries and Wages	141	\$ 148,686	\$ (128,628)	\$ 132,716	\$ (79,535)	\$ 138,312	\$ (3,339)	\$ 134,973	\$ 2,257	1.70%	NA	8.48%	0.59% 1% COLA
	Professional Development	141	\$ 195	\$ (175)	\$ 195	\$ -	\$ 195	\$ -	\$ 195	\$ -	0.00%	0.43%	0.01%	0.00%
	Postage & Mailing	141	\$ 700	\$ (324)	\$ 700	\$ (233)	\$ 700	\$ (300)	\$ 400	\$ (300)	-42.86%	0.88%	0.03%	0.00%
	Patriots/SAAS	141	\$ 32,942	\$ (32,880)	\$ 33,623	\$ (24,023)	\$ 34,345	\$ 722	\$ 34,345	\$ 722	2.15%	75.25%	2.16%	0.15%

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line #	% of Sub-Section	% of Total Budget	Notes		
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change					% Change	
141	MIMAP/Reval		\$ 8,500	\$ (8,431)	\$ 8,500	\$ (2,242)	\$ 8,500		\$ 8,500			0.00%	18.62%	0.53%	0.04%	
141	Office Supplies		\$ 1,000	\$ (965)	\$ 1,000	\$ (756)	\$ 1,000		\$ 1,000			0.00%	2.19%	0.06%	0.00%	
141	Miscellaneous Expense		\$ 615	\$ (586)	\$ 615	\$ (598)	\$ 615	\$ (11)	\$ 604	\$ (11)		-1.79%	1.32%	0.04%	0.00%	
141	Business Travel		\$ 300	\$ (267)	\$ 300	\$ (220)	\$ 300		\$ 300			0.00%	0.66%	0.02%	0.00%	
141	Dues/Memberships/Licensing		\$ 300	\$ (250)	\$ 300	\$ (193)	\$ 300		\$ 300			0.00%	0.66%	0.02%	0.00%	
141	Total Assessors Expense		\$ 44,552	\$ (43,878)	\$ 45,233	\$ (28,265)	\$ 45,955	\$ (311)	\$ 45,644	\$ 411		0.91%	NA	2.87%	0.20%	10% cut - non contractual
145	Finance Dir./Treasurer Salary		\$ 145,642	\$ (147,014)	\$ 150,777	\$ (107,238)	\$ 157,608	\$ (3,807)	\$ 153,801	\$ 3,024		2.01%	68.67%	9.66%	0.67%	1% COLA
145	Asst Treasurer/Collector Wages		\$ 63,594	\$ (64,396)	\$ 65,856	\$ (46,898)	\$ 68,862	\$ (702)	\$ 68,160	\$ 2,304		3.50%	30.43%	4.28%	0.30%	1% COLA
145	Longevity & Stipends		\$ 2,000	\$ (2,000)	\$ 2,000	\$ (700)	\$ 2,000		\$ 2,000			0.00%	0.89%	0.13%	0.01%	
145	Total Finance Director Salaries and Wages		\$ 211,236	\$ (213,410)	\$ 218,633	\$ (154,836)	\$ 228,470	\$ (4,509)	\$ 223,961	\$ 5,328		2.44%	NA	14.07%	0.97%	1% COLA
145	Professional Development		\$ 950	\$ (437)	\$ 950	\$ (85)	\$ 950	\$ (230)	\$ 720	\$ (230)		-24.21%	3.50%	0.05%	0.00%	
145	Payroll Expense		\$ 8,250	\$ (6,831)	\$ 7,800	\$ (5,593)	\$ 7,800		\$ 7,800			0.00%	37.94%	0.49%	0.03%	
145	Postage		\$ 2,700	\$ (3,209)	\$ 2,850	\$ (1,635)	\$ 2,850		\$ 2,850			0.00%	13.86%	0.18%	0.01%	
145	Office Supplies		\$ 900	\$ (1,657)	\$ 900	\$ (378)	\$ 900		\$ 900			0.00%	4.38%	0.06%	0.00%	
145	Miscellaneous Expense		\$ 100	\$ (43)	\$ 100	\$ -	\$ 100		\$ 100			0.00%	0.49%	0.01%	0.00%	
145	Business Travel		\$ 700	\$ (442)	\$ 1,000	\$ -	\$ 1,000	\$ (410)	\$ 590	\$ (410)		-41.00%	2.87%	0.04%	0.00%	
145	Dues/Memberships/Licensing		\$ 700	\$ (643)	\$ 700	\$ (953)	\$ 5,200		\$ 5,200	\$ 4,500		642.86%	25.29%	0.33%	0.02%	Increased Dues and Salary Software
145	Bond Issue & Admin Costs		\$ 2,600	\$ (2,250)	\$ 2,600	\$ -	\$ 2,600	\$ (200)	\$ 2,400	\$ (200)		-7.69%	11.67%	0.15%	0.01%	
145	Total Finance Director Expense		\$ 16,900	\$ (15,512)	\$ 16,900	\$ (8,644)	\$ 21,400	\$ (840)	\$ 20,560	\$ 3,660		21.66%	NA	1.29%	0.09%	10% cut - non contractual
146	Salary		\$ 83,104	\$ (84,041)	\$ 86,036	\$ (61,265)	\$ 89,933	\$ (1,284)	\$ 88,649	\$ 2,613		3.04%	98.12%	5.57%	0.39%	1% COLA
146	Longevity & Stipends		\$ 1,700	\$ (1,700)	\$ 1,700	\$ (500)	\$ 1,700		\$ 1,700			0.00%	1.88%	0.11%	0.01%	
146	Total Tax Collector Salaries and Wages		\$ 84,804	\$ (85,741)	\$ 87,736	\$ (61,765)	\$ 91,633	\$ (1,284)	\$ 90,349	\$ 2,613		2.98%	NA	5.68%	0.39%	1% COLA
146	Billing/Collection/Printing		\$ 15,010	\$ (15,525)	\$ 15,010	\$ (12,118)	\$ 17,390		\$ 17,390	\$ 2,380		15.86%	87.50%	1.09%	0.08%	Postage, Lockbox Increases
146	Professional Development		\$ 250	\$ (169)	\$ 375	\$ (25)	\$ 375	\$ (75)	\$ 300	\$ (75)		-20.00%	1.51%	0.02%	0.00%	

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027					% of Line #	% of Sub-Section	% of Total Budget	Notes	
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change					
	Postage	146	\$ 370	\$ (120)	\$ 370	\$ (113)	\$ 370	\$ (101)	\$ 269	\$ (101)	\$ (101)	-27.30%	1.35%	0.02%	0.00%	
	Office Supplies	146	\$ 1,400	\$ (589)	\$ 1,400	\$ (721)	\$ 1,400	\$ (100)	\$ 1,300	\$ (100)	\$ (100)	-7.14%	6.54%	0.08%	0.01%	
	Business Travel	146	\$ 490	\$ (490)	\$ 535	\$ -	\$ 535	\$ -	\$ 535	\$ -	\$ -	0.00%	2.69%	0.03%	0.00%	
	Dues/Memberships/Licensing	146	\$ 50	\$ (50)	\$ 80	\$ (80)	\$ 80	\$ -	\$ 80	\$ -	\$ -	0.00%	0.40%	0.01%	0.00%	
	Total Tax Collector Expense	146	\$ 17,570	\$ (16,944)	\$ 17,770	\$ (13,057)	\$ 20,150	\$ (276)	\$ 19,874	\$ 2,104	\$ 2,104	11.84%	NA	1.25%	0.09%	10% cut - non contractual
9	Total Finance Dept. Salaries		\$ 581,003	\$ (542,312)	\$ 595,014	\$ (391,150)	\$ 620,894	\$ (11,865)	\$ 609,029	\$ 14,015	\$ 14,015	2.36%	NA	38.27%	2.65%	1% COLA
10	Total Finance Dept. Expense		\$ 101,482	\$ (95,902)	\$ 102,363	\$ (69,103)	\$ 109,340	\$ (1,833)	\$ 107,507	\$ 5,144	\$ 5,144	5.03%	NA	6.75%	0.47%	10% cut - non contractual
	Bonding Town Officers	149	\$ 1,250	\$ (1,250)	\$ 1,250	\$ (1,050)	\$ 1,250	\$ -	\$ 1,250	\$ -	\$ -	0.00%	NA	0.08%	0.01%	
11	Total Bonding Officers	149	\$ 1,250	\$ (1,250)	\$ 1,250	\$ (1,050)	\$ 1,250	\$ -	\$ 1,250	\$ -	\$ -	0.00%	NA			
	Consulting Grant Writer/Town Planner	151	\$ 25,000	\$ (25,130)	\$ 25,000	\$ (12,880)	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	0.00%	33.33%	1.57%	0.11%	
	Legal/Consulting Expenditure	151	\$ 50,000	\$ (28,018)	\$ 50,000	\$ (44,911)	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	0.00%	66.67%	3.14%	0.22%	
12	Total Town Counsel/Legal	151	\$ 75,000	\$ (53,148)	\$ 75,000	\$ (57,791)	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	0.00%	NA	4.71%	0.33%	
	Town Hall IT Coordinator	155	\$ 1,657	\$ (1,675)	\$ 1,716	\$ (1,287)	\$ 1,776	\$ (26)	\$ 1,750	\$ 34	\$ 34	1.98%	17.07%	0.11%	0.01%	1% COLA
	Town Hall IT Webmaster	155	\$ 7,968	\$ (8,059)	\$ 8,250	\$ (5,875)	\$ 8,626	\$ (125)	\$ 8,501	\$ 251	\$ 251	3.04%	82.93%	0.53%	0.04%	1% COLA
13	Total Town Hall IT	155	\$ 9,625	\$ (9,734)	\$ 9,966	\$ (7,162)	\$ 10,402	\$ (151)	\$ 10,251	\$ 285	\$ 285	2.86%	NA	0.64%	0.04%	1% COLA
	Town Hall IT Expense	155	\$ 2,615	\$ (1,083)	\$ 2,615	\$ (1,586)	\$ 2,615	\$ (885)	\$ 1,730	\$ (885)	\$ (885)	-33.84%	6.60%	0.11%	0.01%	
	Town Hall IT Telecommunications	155	\$ 2,316	\$ (2,668)	\$ 2,736	\$ (1,751)	\$ 2,736	\$ -	\$ 2,736	\$ -	\$ -	0.00%	10.44%	0.17%	0.01%	
	Town Hall IT Software Lic/SAAS	155	\$ 6,000	\$ (6,280)	\$ 9,588	\$ (9,868)	\$ 9,588	\$ -	\$ 9,588	\$ -	\$ -	0.00%	36.57%	0.60%	0.04%	
	Town Hall IT Subscriptions	155	\$ 5,878	\$ (6,258)	\$ 6,765	\$ (3,134)	\$ 8,663	\$ 1,898	\$ 8,663	\$ 1,898	\$ 1,898	28.06%	33.04%	0.54%	0.04%	MFA, EDR and Backups
	Town Hall IT (New Computers HW & SW)	155	\$ 3,000	\$ (3,449)	\$ 3,500	\$ (1,177)	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ -	0.00%	13.35%	0.22%	0.02%	
14	Total Town Hall IT Expense	155	\$ 19,809	\$ (19,738)	\$ 25,204	\$ (17,516)	\$ 27,102	\$ (885)	\$ 26,217	\$ 1,013	\$ 1,013	4.02%	NA	1.65%	0.11%	10% cut - non contractual

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line #	% of Sub-Section	% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change				
	Census Postage & Mailing	160	\$ 3,500	\$ (5,965)	\$ 4,000	\$ (4,000)	\$ 6,000	\$ (630)	\$ 5,370	\$ 1,370	34.25%	94.71%	0.34%	0.02%
	Census Office Supplies	160	\$ 14	\$ (4)	\$ 300	\$ (118)	\$ 300	\$ -	\$ 300	\$ -	0.00%	5.29%	0.02%	0.00%
15	Total Census Expense	160	\$ 3,514	\$ (5,970)	\$ 4,300	\$ (4,118)	\$ 6,300	\$ (630)	\$ 5,670	\$ 1,370	31.86%	NA	0.36%	0.02% 10% cut - non contractual
	Town Clerk Salaries	161	\$ 86,726	\$ (87,687)	\$ 89,739	\$ (63,900)	\$ 93,812	\$ (1,350)	\$ 92,462	\$ 2,723	3.03%	69.81%	5.81%	0.40% 1% COLA
	Town Clerk Assistant	161	\$ 18,493	\$ (18,423)	\$ 38,298	\$ (13,915)	\$ 39,652	\$ (972)	\$ 38,680	\$ 382	1.00%	29.21%	2.43%	0.17% 1% COLA
	Longevity & Stipend	161	\$ 1,300	\$ (1,300)	\$ 1,300	\$ (1,000)	\$ 1,300	\$ -	\$ 1,300	\$ -	0.00%	0.98%	0.08%	0.01%
16	Total Town Clerk Salaries	161	\$ 106,519	\$ (107,410)	\$ 129,337	\$ (78,815)	\$ 134,764	\$ (2,322)	\$ 132,442	\$ 3,105	2.40%	NA	8.32%	0.58% 1% COLA
	IT Expense	161	\$ 1,962	\$ (1,962)	\$ 7,162	\$ (2,176)	\$ 7,162	\$ (1,296)	\$ 5,866	\$ (1,296)	-18.10%	50.28%	0.37%	0.03%
	Professional Development	161	\$ 1,500	\$ (880)	\$ 1,500	\$ (860)	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	12.86%	0.09%	0.01%
	Postage & Mailing	161	\$ 700	\$ (912)	\$ 1,000	\$ (173)	\$ 1,200	\$ -	\$ 1,200	\$ 200	20.00%	10.29%	0.08%	0.01%
	Office Supplies	161	\$ 1,500	\$ (1,558)	\$ 1,500	\$ (884)	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	12.86%	0.09%	0.01%
	Dog Tags	161	\$ 250	\$ (254)	\$ 250	\$ (250)	\$ 250	\$ -	\$ 250	\$ -	0.00%	2.14%	0.02%	0.00%
	Business Travel	161	\$ 700	\$ (199)	\$ 700	\$ (151)	\$ 700	\$ -	\$ 700	\$ -	0.00%	6.00%	0.04%	0.00%
	Dues/Memberships/Licensing	161	\$ 650	\$ (385)	\$ 650	\$ (385)	\$ 650	\$ -	\$ 650	\$ -	0.00%	5.57%	0.04%	0.00%
17	Total Town Clerk Expense	161	\$ 7,262	\$ (6,149)	\$ 12,762	\$ (4,849)	\$ 12,962	\$ (1,296)	\$ 11,666	\$ (1,096)	-8.59%	NA	0.73%	0.05% 10% cut - non contractual
	Salaries	162	\$ 3,000	\$ (5,659)	\$ 3,000	\$ (50)	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	18.78%	0.19%	0.01%
18	Total Elections Salaries	162	\$ 3,000	\$ (5,659)	\$ 3,000	\$ (50)	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	18.78%	0.19%	0.01%
	Police Details	162	\$ 4,800	\$ (6,262)	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	18.78%	0.19%	0.01%
	Coding & Printing	162	\$ 5,000	\$ (7,401)	\$ 5,000	\$ -	\$ 8,000	\$ (500)	\$ 7,500	\$ 2,500	50.00%	46.95%	0.47%	0.03%
	Postage & Mailing	162	\$ 3,000	\$ (150)	\$ 6,000	\$ -	\$ 6,000	\$ (1,000)	\$ 5,000	\$ (1,000)	-16.67%	31.30%	0.31%	0.02%
	Office Supplies	162	\$ 250	\$ (518)	\$ 750	\$ (750)	\$ 750	\$ (275)	\$ 475	\$ (275)	-36.67%	2.97%	0.03%	0.00%
19	Total Election Expense	162	\$ 13,050	\$ (14,331)	\$ 14,750	\$ (750)	\$ 17,750	\$ (1,775)	\$ 15,975	\$ 1,225	8.31%	NA	1.00%	0.07% 10% cut - non contractual
	Salary	163	\$ 300	\$ (300)	\$ 300	\$ (300)	\$ 300	\$ -	\$ 300	\$ -	0.00%	NA	0.02%	0.00%

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line #	% of Sub-Section	% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change				
20	Total Registrar Salaries	163	\$ 300	\$ (300)	\$ 300	\$ (300)	\$ (300)	\$ -	\$ 300	\$ -	0.00%	NA	0.02%	0.00%
	Registrar Postage	163	\$ 1,000	\$ (1,016)	\$ 3,000	\$ (495)	\$ (474)	\$ 3,526	\$ 526	\$ 17.53%	0.02%	82.65%	0.22%	0.02%
	Registrar SW Licensing / SAAS	163	\$ 400	\$ (400)	\$ -	\$ (2,700)	\$ -	\$ -	\$ -	\$ 0.00%	0.00%	0.00%	0.00%	0.00%
	Registrar Office Supplies	163	\$ 740	\$ (740)	\$ 740	\$ (101)	\$ 740	\$ 740	\$ -	\$ 0.00%	0.05%	17.35%	0.05%	0.00%
21	Total Registrar Expense	163	\$ 2,140	\$ (2,156)	\$ 3,740	\$ (3,296)	\$ (474)	\$ 4,266	\$ 526	\$ 14.06%	0.27%	NA	0.02%	10% cut - non contractual
	Salary	164	\$ 150	\$ -	\$ 150	\$ (150)	\$ 150	\$ 150	\$ -	\$ 0.00%	0.01%	NA	0.01%	0.00%
22	Total Vitals Salaries	164	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ 150	\$ -	\$ 0.00%	0.01%	NA	0.01%	0.00%
	SW Licensing / SAAS	164	\$ 395	\$ (395)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00%	0.00%	NA	0.00%	0.00%
23	Total Vitals Expense	164	\$ 395	\$ (395)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00%	0.00%	NA	0.00%	0.00%
	Salaries	171	\$ 32,590	\$ (30,799)	\$ 33,403	\$ (23,463)	\$ (830)	\$ 33,739	\$ 336	\$ 1.01%	2.12%	NA	2.12%	0.15% 1% COLA
24	Total Conservation Salaries	171	\$ 32,590	\$ (30,799)	\$ 33,403	\$ (23,463)	\$ (830)	\$ 33,739	\$ 336	\$ 0.00%	2.12%	NA	2.12%	0.15% 1% COLA
	Postage & Mailing	171	\$ 200	\$ (134)	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 0.00%	0.01%	5.38%	0.01%	0.00%
	Miscellaneous Expense	171	\$ 3,380	\$ (1,392)	\$ 3,380	\$ (465)	\$ (413)	\$ 2,967	\$ (413)	\$ -12.22%	0.19%	79.78%	0.19%	0.01%
	Dues/Memberships/Licensing	171	\$ 552	\$ (521)	\$ 552	\$ (541)	\$ 552	\$ 552	\$ -	\$ 0.00%	0.03%	14.84%	0.03%	0.00%
25	Total Conservation Expense	171	\$ 4,132	\$ (2,047)	\$ 4,132	\$ (1,006)	\$ (413)	\$ 3,719	\$ (413)	\$ -10.00%	0.23%	NA	0.23%	0.02% 10% cut - non contractual
	Miscellaneous Expense	172	\$ 630	\$ (149)	\$ 630	\$ (223)	\$ (63)	\$ 567	\$ (63)	\$ -10.00%	0.04%	NA	0.04%	0.00%
26	Total Open Space Expense	172	\$ 630	\$ (149)	\$ 630	\$ (223)	\$ (63)	\$ 567	\$ (63)	\$ -10.00%	0.04%	NA	0.04%	0.00% 10% cut - non contractual
	Admin Wages	175	\$ 7,346	\$ (4,672)	\$ 7,522	\$ (3,472)	\$ (127)	\$ 7,574	\$ 52	\$ 0.69%	0.48%	NA	0.48%	0.03% 1% COLA
27	Total Planning Board Salaries	175	\$ 7,346	\$ (4,672)	\$ 7,522	\$ (3,472)	\$ (127)	\$ 7,574	\$ 52	\$ 0.69%	0.48%	NA	0.48%	0.03% 1% COLA
	Zoning Consult/MVPC	175	\$ 1,300	\$ -	\$ 1,300	\$ (39)	\$ (194)	\$ 1,106	\$ (194)	\$ -14.92%	0.07%	63.53%	0.07%	0.00%
	Advertising & Legal Notices	175	\$ 300	\$ (1,921)	\$ 300	\$ (995)	\$ 300	\$ 300	\$ -	\$ 0.00%	0.02%	17.23%	0.02%	0.00%
	IT Expense	175	\$ 100	\$ -	\$ 100	\$ (38)	\$ 100	\$ 100	\$ -	\$ 0.00%	0.01%	5.74%	0.01%	0.00%

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line #	% of Sub-Section	% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change				
	Postage & Mailing	175	\$ 50	\$ (10)	\$ 50	\$ (7)	\$ 50	\$ -	\$ 50	\$ -	0.00%	2.87%	0.00%	
	Office Supplies	175	\$ 100	\$ (160)	\$ 100	\$ (22)	\$ 100	\$ -	\$ 100	\$ -	0.00%	5.74%	0.01%	
	Miscellaneous Expense	175	\$ 85	\$ -	\$ 85		\$ 85	\$ -	\$ 85	\$ -	0.00%	4.88%	0.01%	
28	Total Planning Board Expense	175	\$ 1,935	\$ (2,090)	\$ 1,935	\$ (1,101)	\$ 1,935	\$ (194)	\$ 1,741	\$ (194)	-10.03%	NA	0.11%	10% cut - non contractual
	Admin Salary	176	\$ 5,970	\$ (5,546)	\$ 6,118	\$ (4,461)	\$ 6,331	\$ (153)	\$ 6,178	\$ 60	0.98%	NA	0.39%	0.03% 1% COLA
29	Total Appeals Board Salaries	176	\$ 5,970	\$ (5,546)	\$ 6,118	\$ (4,461)	\$ 6,331	\$ (153)	\$ 6,178	\$ 60	0.98%	NA	0.39%	0.03% 1% COLA
	Miscellaneous Expense	176	\$ 382	\$ (175)	\$ 382	\$ (175)	\$ 382	\$ (38)	\$ 344	\$ (38)	-9.95%	NA	0.02%	
30	Total Appeals Board Expense	176	\$ 382	\$ (175)	\$ 382	\$ (175)	\$ 382	\$ (38)	\$ 344	\$ (38)	-9.95%	NA	0.02%	10% cut - non contractual
	Miscellaneous Expense	177	\$ 2,629	\$ (2,629)	\$ 2,694	\$ (2,694)	\$ 2,761		\$ 2,761	\$ 67	2.50%	NA	0.17%	
31	Total MVPCE Expense	177	\$ 2,629	\$ (2,629)	\$ 2,694	\$ (2,694)	\$ 2,761	\$ -	\$ 2,761	\$ 67	2.50%	NA	0.17%	
	Miscellaneous Expense	185	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	NA	0.01%	
32	Total Rent Control Expense	185	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	NA	0.01%	
	Electricity	192	\$ 90,000	\$ (85,438)	\$ 90,000	\$ (65,968)	\$ 90,000		\$ 90,000	\$ -	0.00%	42.54%	5.65%	0.39%
	Heating	192	\$ 28,000	\$ (39,943)	\$ 40,000	\$ (37,816)	\$ 40,000		\$ 40,000	\$ -	0.00%	18.91%	2.51%	0.17%
	Water/Sewer	192	\$ 7,700	\$ (8,418)	\$ 9,000	\$ (5,785)	\$ 9,000		\$ 9,000	\$ -	0.00%	4.25%	0.57%	0.04%
	Town Hall Bldg. Maint	192	\$ 18,344	\$ (12,025)	\$ 18,344	\$ (2,641)	\$ 18,344	\$ (5,000)	\$ 13,344	\$ (5,000)	-27.26%	6.31%	0.84%	0.06%
	Town Hall Bldg. Systems	192	\$ 8,110	\$ (2,904)	\$ 8,210	\$ (4,850)	\$ 8,210	\$ (3,000)	\$ 5,210	\$ (3,000)	-36.54%	2.46%	0.33%	0.02%
	Maint Other - Pre-Appr Required	192	\$ 25,950	\$ (25,950)	\$ 25,950	\$ -	\$ 25,950	\$ (15,000)	\$ 10,950	\$ (15,000)	-57.80%	5.18%	0.69%	0.05%
	Town Hall Copier Lease & Usage	192	\$ 1,850	\$ (1,622)	\$ 1,850	\$ (1,001)	\$ 1,850	\$ (200)	\$ 1,650	\$ (200)	-10.81%	0.78%	0.10%	0.01%
	Town Hall Postage Mach Lease	192	\$ 1,642	\$ (1,874)	\$ 1,642	\$ (1,312)	\$ 1,642		\$ 1,642	\$ -	0.00%	0.78%	0.10%	0.01%
	Telephone	192	\$ 23,625	\$ (23,929)	\$ 25,000	\$ (16,403)	\$ 25,000		\$ 25,000	\$ -	0.00%	11.82%	1.57%	0.11%
	Town Hall Janitorial Services	192	\$ 9,000	\$ (7,527)	\$ 9,000	\$ (5,681)	\$ 9,000		\$ 9,000	\$ -	0.00%	4.25%	0.57%	0.04%

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027					% of Line #	% of Sub-Section	% of Total Budget	Notes	
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change					
	Town Hall Building/Equipment Repair	192	\$ 4,050	\$ (7,698)	\$ 4,050	\$ (11,123)	\$ 4,050		\$ (100)	\$ (100)	\$ 4,050	\$ -	0.00%	1.91%	0.25%	0.02%
	Town Hall Janitorial Supplies	192	\$ 1,000	\$ (740)	\$ 1,000	\$ (3,059)	\$ 1,000		\$ (205)	\$ (205)	\$ 900	\$ (100)	-10.00%	0.43%	0.06%	0.00%
	Town Hall Miscellaneous	192	\$ 1,000	\$ (1,543)	\$ 1,000	\$ (1,525)	\$ 1,000		\$ (205)	\$ (205)	\$ 795	\$ (205)	-20.50%	0.38%	0.05%	0.00%
33	Total Town Buildings Expense	192	\$ 220,271	\$ (219,611)	\$ 235,046	\$ (155,164)	\$ 235,046		\$ (23,505)	\$ (23,505)	\$ 211,541	\$ (23,505)	-10.00%	NA	13.29%	10% cut - non contractual
	Printing Town Reports	195	\$ 625	\$ (625)	\$ 800	\$ -	\$ 800		\$ (80)	\$ (80)	\$ 720	\$ (80)	-10.00%	NA	0.05%	0.00%
34	Total Town Report Expense	195	\$ 625	\$ (625)	\$ 800	\$ -	\$ 800		\$ (80)	\$ (80)	\$ 720	\$ (80)	-10.00%	NA	0.05%	10% cut - non contractual
	Directors Salary	199	\$ 32,179	\$ (32,320)	\$ 32,989	\$ (23,116)	\$ 34,138		\$ (486)	\$ (486)	\$ 33,652	\$ 663	2.01%	45.05%	2.11%	0.15% 1% COLA
	PEG Access Wages	199	\$ 29,031	\$ (29,162)	\$ 29,756	\$ (20,841)	\$ 30,791		\$ (743)	\$ (743)	\$ 30,048	\$ 292	0.98%	40.22%	1.89%	0.13% 1% COLA
	PEG Access Coverage	199	\$ 11,000	\$ (48)	\$ 11,000	\$ -	\$ 11,000				\$ 11,000	\$ -	0.00%	14.73%	0.69%	0.05%
35	Total Cable Access Salaries	199	\$ 72,210	\$ (61,530)	\$ 73,745	\$ (43,957)	\$ 75,929		\$ (1,229)	\$ (1,229)	\$ 74,700	\$ 955	1.30%	NA	4.69%	1% COLA
	Office Rent	199	\$ 12,000	\$ (12,000)	\$ 12,000	\$ -	\$ 12,000				\$ 12,000	\$ -	0.00%	13.68%	0.75%	0.05%
	Professional/Technical	199	\$ 15,000	\$ (34,210)	\$ 15,000	\$ (18,005)	\$ 15,000				\$ 15,000	\$ -	0.00%	17.09%	0.94%	0.07%
	IT Expense	199	\$ 35,000	\$ (15,081)	\$ 35,000	\$ (25,973)	\$ 35,000				\$ 35,000	\$ -	0.00%	39.89%	2.20%	0.15%
	Office Supplies	199	\$ 500	\$ (599)	\$ 500	\$ (60)	\$ 500				\$ 500	\$ -	0.00%	0.57%	0.03%	0.00%
	Miscellaneous	199	\$ 5,000	\$ (20,210)	\$ 5,000	\$ 1,287	\$ 5,000				\$ 5,000	\$ -	0.00%	5.70%	0.31%	0.02%
	Cameras/Audio/Lighting	199	\$ 30,000	\$ (3,999)	\$ 30,000	\$ (1,817)	\$ 30,000		\$ (9,750)	\$ (9,750)	\$ 20,250	\$ (9,750)	-32.50%	23.08%	1.27%	0.09%
36	Total Cable Access Expense	199	\$ 97,500	\$ (86,099)	\$ 97,500	\$ (44,568)	\$ 97,500		\$ (9,750)	\$ (9,750)	\$ 87,750	\$ (9,750)	-10.00%	NA	5.51%	0.38%
1-36	Total General Government		\$ 1,519,675	\$ (1,389,752)	\$ 1,597,590	\$ (976,046)	\$ 1,551,573		\$ (59,994)	\$ (59,994)	\$ 1,591,579	\$ (6,011)	-0.40%	NA	NA	6.93%
	Public Safety															
	Police Salaries	210	\$ 1,112,591	\$ (1,104,622)	\$ 1,169,045	\$ (797,558)	\$ 1,255,477		\$ (57,240)	\$ (57,240)	\$ 1,198,237	\$ 29,192	2.50%	72.90%	40.70%	5.22% 1% COLA and Steps
	Dispatchers Wages	210	\$ 282,277	\$ (252,954)	\$ 294,981	\$ (175,558)	\$ 309,357		\$ (7,472)	\$ (7,472)	\$ 301,885	\$ 6,904	2.34%	18.37%	10.25%	1.31% 1% COLA and Steps
	Police Admin Assistant Wages	210	\$ 30,789	\$ (32,442)	\$ 31,872	\$ (22,323)	\$ 33,320		\$ (805)	\$ (805)	\$ 32,515	\$ 643	2.02%	1.98%	1.10%	0.14% 1% COLA

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027					% of Line #	% of Sub-Section	% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change				
	Wages Reserves	210	\$ 20,000	\$ (18,189)	\$ 20,000	\$ (17,110)	\$ 20,700	\$ (500)	\$ 20,200	\$ 200	1.00%	1.23%	0.69%	0.09%	1% COLA
	Overtime	210	\$ 65,250	\$ (83,484)	\$ 85,250	\$ (55,721)	\$ 88,234	\$ (2,131)	\$ 86,103	\$ 853	1.00%	5.24%	2.92%	0.37%	1% COLA
	Longevity	210	\$ 2,700	\$ (2,100)	\$ 3,000	\$ (1,700)	\$ 5,100	\$ (300)	\$ 4,800	\$ 1,800	60.00%	0.29%	0.16%	0.02%	Based on Years of Service
37	Total Police Salaries	210	\$ 1,513,607	\$ (1,493,793)	\$ 1,604,148	\$ (1,069,972)	\$ 1,712,188	\$ (68,448)	\$ 1,643,740	\$ 39,592	2.47%	NA	55.83%	7.15%	1% COLA and Steps
	Building Maintenance	210	\$ 1,500	\$ (1,459)	\$ 1,500	\$ (1,169)	\$ 1,500		\$ 1,500	\$ -	0.00%	1.02%	0.05%	0.01%	
	Building Systems	210	\$ 20,000	\$ (18,774)	\$ 20,000	\$ (15,095)	\$ 20,000	\$ (2,750)	\$ 17,250	\$ (2,750)	-13.75%	11.77%	0.59%	0.08%	
	Vehicle Maintenance & Supplies	210	\$ 10,000	\$ (11,317)	\$ 12,000	\$ (11,642)	\$ 12,000		\$ 12,000	\$ -	0.00%	8.19%	0.41%	0.05%	
	Equipment Repairs	210	\$ 5,000	\$ (6,829)	\$ 7,000	\$ (7,492)	\$ 7,000		\$ 7,000	\$ -	0.00%	4.78%	0.24%	0.03%	
	Copier Lease & Usage	210	\$ 2,000	\$ (1,143)	\$ 2,000	\$ (1,075)	\$ 2,000	\$ (500)	\$ 1,500	\$ (500)	-25.00%	1.02%	0.05%	0.01%	
	Legal & Consult Services	210	\$ 3,000	\$ -	\$ 3,000	\$ (3,003)	\$ 3,000		\$ 3,000	\$ -	0.00%	2.05%	0.10%	0.01%	
	Advertising & Legal Notices	210	\$ 3,200	\$ (3,750)	\$ 3,200	\$ (4,973)	\$ 4,975		\$ 4,975	\$ 1,775	55.47%	3.39%	0.17%	0.02%	Gulfoil from FY2026
	IT Expense	210	\$ 5,000	\$ (4,260)	\$ 5,000	\$ (7,608)	\$ 7,110		\$ 7,110	\$ 2,110	42.20%	4.85%	0.24%	0.03%	Email Exchange Subscription Costs
	Professional Development	210	\$ 10,000	\$ (11,589)	\$ 10,000	\$ (2,783)	\$ 10,000	\$ (5,000)	\$ 5,000	\$ (5,000)	-50.00%	3.41%	0.17%	0.02%	
	Medical	210	\$ 2,500	\$ (3,183)	\$ 2,500	\$ (360)	\$ 2,500		\$ 2,500	\$ -	0.00%	1.71%	0.08%	0.01%	
	Telecommunications	210	\$ 5,616	\$ (5,426)	\$ 6,021	\$ (3,949)	\$ 6,210		\$ 6,210	\$ 189	3.14%	4.24%	0.21%	0.03%	Comcast Expense
	Postage	210	\$ 300	\$ (108)	\$ 300	\$ (20)	\$ 300		\$ 300	\$ -	0.00%	0.20%	0.01%	0.00%	
	SW Licensing / SAAS	210	\$ 22,000	\$ (21,978)	\$ 22,000	\$ (19,819)	\$ 22,000		\$ 22,000	\$ -	0.00%	15.01%	0.75%	0.10%	
	Office Supplies	210	\$ 3,000	\$ (2,853)	\$ 3,000	\$ (872)	\$ 3,000	\$ (500)	\$ 2,500	\$ (500)	-16.67%	1.71%	0.08%	0.01%	
	Custodial & Housekeeping Supplies	210	\$ 1,000	\$ (508)	\$ 1,000	\$ (540)	\$ 1,000	\$ (535)	\$ 465	\$ (535)	-53.50%	0.32%	0.02%	0.00%	
	Vehicle Fuel	210	\$ 20,000	\$ (21,117)	\$ 24,000	\$ (13,259)	\$ 24,000	\$ (2,500)	\$ 21,500	\$ (2,500)	-10.42%	14.67%	0.73%	0.09%	
	Educational Supplies	210	\$ 1,000	\$ (562)	\$ 1,000	\$ (148)	\$ 1,000		\$ 1,000	\$ -	0.00%	0.68%	0.03%	0.00%	
	Uniforms	210	\$ 17,500	\$ (13,610)	\$ 17,500	\$ (10,861)	\$ 17,500	\$ (2,000)	\$ 15,500	\$ (2,000)	-11.43%	10.58%	0.53%	0.07%	
	Other Gov Assessment	210	\$ 7,750	\$ (9,375)	\$ 7,750	\$ (7,625)	\$ 7,750		\$ 7,750	\$ -	0.00%	5.29%	0.26%	0.03%	
	Business Travel	210	\$ 5,000	\$ (1,665)	\$ 5,000	\$ (1,420)	\$ 5,000	\$ (2,500)	\$ 2,500	\$ (2,500)	-50.00%	1.71%	0.08%	0.01%	
	Dues/Memberships/Licensing	210	\$ 3,700	\$ (4,868)	\$ 5,000	\$ (3,980)	\$ 5,000		\$ 5,000	\$ -	0.00%	3.41%	0.17%	0.02%	
38	Total Police Expense	210	\$ 149,066	\$ (144,374)	\$ 158,771	\$ (117,693)	\$ 162,845	\$ (16,285)	\$ 146,560	\$ (12,211)	-7.69%	NA	4.98%	0.64%	10% cut - non contractual

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025			FY2026			FY2027				% of Sub-Section	% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change	% of Line #			
	Fire Chief Salary	220	\$ 109,992	\$ (109,353)	\$ 115,540	\$ (63,440)	\$ 123,752	\$ 123,752	\$ 8,212	7.11%	18.52%	4.20%	0.54%	5% COLA per Contract	
	Admin Asst Wages	220	\$ 23,680	\$ (22,225)	\$ 25,420	\$ (17,163)	\$ 26,312	\$ 25,678	\$ 258	1.01%	3.84%	0.87%	0.11%	1% COLA	
	Asst Chief Salary	220	\$ 84,952	\$ (93,091)	\$ 93,813	\$ (65,954)	\$ 98,066	\$ 96,663	\$ 2,850	3.04%	14.46%	3.28%	0.42%	1% COLA	
	Other Regular Salary	220	\$ 224,688	\$ (260,761)	\$ 259,230	\$ (163,657)	\$ 265,186	\$ 260,779	\$ 1,549	0.60%	39.02%	8.86%	1.14%	1% COLA	
	Overtime	220	\$ 63,275	\$ (108,984)	\$ 134,250	\$ (63,172)	\$ 138,949	\$ 135,593	\$ 1,343	1.00%	20.29%	4.61%	0.59%	1% COLA	
	On Call	220	\$ 70,000	\$ (24,392)	\$ 25,000	\$ (11,898)	\$ 72,450	\$ 25,250	\$ 250	1.00%	3.78%	0.86%	0.11%	1% COLA	
	Longevity	220	\$ 600	\$ (300)	\$ 600	\$ (300)	\$ 600	\$ 600	\$ -	0.00%	0.09%	0.02%	0.00%		
	Total Fire Salaries and Wages	220	\$ 577,187	\$ (619,105)	\$ 653,853	\$ (385,584)	\$ 725,315	\$ 668,315	\$ 14,462	2.21%	NA	22.70%	2.91%	1% COLA	
	Building Maintenance	220	\$ 15,000	\$ (9,070)	\$ 15,000	\$ (6,321)	\$ 15,000	\$ 13,500	\$ (1,500)	-10.00%	9.79%	0.46%	0.06%		
	Vehicle Maintenance & Supplies	220	\$ 23,000	\$ (11,281)	\$ 23,000	\$ (13,576)	\$ 23,000	\$ 20,700	\$ (2,300)	-10.00%	15.02%	0.70%	0.09%		
	Municipal Fire Alarms	220	\$ 5,650	\$ (4,171)	\$ 5,650	\$ -	\$ 5,650	\$ 5,085	\$ (565)	-10.00%	3.69%	0.17%	0.02%		
	Equipment & Repairs	220	\$ 31,000	\$ (22,413)	\$ 31,000	\$ (3,378)	\$ 31,000	\$ 27,900	\$ (3,100)	-10.00%	20.24%	0.95%	0.12%		
	Copier Lease & Usage	220	\$ 1,900	\$ (1,684)	\$ 1,900	\$ (1,218)	\$ 1,900	\$ 1,900	\$ -	0.00%	1.38%	0.06%	0.01%		
	IT Expense	220	\$ 25,000	\$ (21,012)	\$ 25,000	\$ (22,753)	\$ 25,000	\$ 22,500	\$ (2,500)	-10.00%	16.32%	0.76%	0.10%		
	Professional Development	220	\$ 6,000	\$ (4,681)	\$ 6,000	\$ (377)	\$ 6,000	\$ 5,400	\$ (600)	-10.00%	3.92%	0.18%	0.02%		
	Medical	220	\$ 10,000	\$ (7,064)	\$ 10,000	\$ (3,562)	\$ 10,000	\$ 8,810	\$ (1,190)	-11.90%	6.39%	0.30%	0.04%		
	Telecommunications	220	\$ 7,900	\$ (6,094)	\$ 7,900	\$ (5,204)	\$ 7,900	\$ 7,110	\$ (790)	-10.00%	5.16%	0.24%	0.03%		
	Office Supplies	220	\$ 5,000	\$ (4,526)	\$ 5,000	\$ (2,147)	\$ 5,000	\$ 4,500	\$ (500)	-10.00%	3.26%	0.15%	0.02%		
	Vehicle Fuel	220	\$ 6,500	\$ (6,161)	\$ 6,500	\$ (4,119)	\$ 6,500	\$ 5,850	\$ (650)	-10.00%	4.24%	0.20%	0.03%		
	Clothing & Gear	220	\$ 10,700	\$ (21,413)	\$ 10,700	\$ (253)	\$ 10,700	\$ 9,630	\$ (1,070)	-10.00%	6.99%	0.33%	0.04%		
	Dues/Memberships/Licensing	220	\$ 5,500	\$ (5,517)	\$ 5,500	\$ (5,064)	\$ 5,500	\$ 4,950	\$ (550)	-10.00%	3.59%	0.17%	0.02%		
	Total Fire Expense	220	\$ 153,150	\$ (125,086)	\$ 153,150	\$ (67,972)	\$ 153,150	\$ 137,835	\$ (15,315)	-10.00%	NA	4.68%	0.60%	10% cut - non contractual	
	EMT Wages	231	\$ 244,400	\$ (139,506)	\$ 126,625	\$ (155,101)	\$ 131,057	\$ 127,891	\$ 1,266	1.00%	NA	4.34%	0.56%	1% COLA	
	Total Ambulance EMT Wages	231	\$ 244,400	\$ (139,506)	\$ 126,625	\$ (155,101)	\$ 131,057	\$ 127,891	\$ 1,266	1.00%	NA	4.34%	0.56%	1% COLA	

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025			FY2026			FY2027				% of Sub-Section	% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change	% of Line #			
	Vehicle Maintenance & Supplies	231	\$ 7,500	\$ (6,203)	\$ 7,500	\$ (2,505)	\$ 7,500	\$ (750)	\$ 6,750	\$ (750)	-10.00%	10.21%	0.23%	0.03%	
	Equipment & Repairs	231	\$ 10,500	\$ (12,808)	\$ 10,500	\$ (9,405)	\$ 10,500	\$ (1,050)	\$ 9,450	\$ (1,050)	-10.00%	14.30%	0.32%	0.04%	
	Billing & Collections	231	\$ 18,800	\$ (20,177)	\$ 18,800	\$ (14,293)	\$ 18,800	\$ -	\$ 18,800	\$ -	0.00%	28.44%	0.64%	0.08%	
	Professional Development	231	\$ 4,000	\$ (859)	\$ 4,000	\$ (301)	\$ 4,000	\$ (400)	\$ 3,600	\$ (400)	-10.00%	5.45%	0.12%	0.02%	
	Vehicle Fuel	231	\$ 8,000	\$ (6,218)	\$ 8,000	\$ (4,637)	\$ 8,000	\$ (800)	\$ 7,200	\$ (800)	-10.00%	10.89%	0.24%	0.03%	
	Medical Supplies	231	\$ 17,000	\$ (16,077)	\$ 17,000	\$ (7,772)	\$ 17,000	\$ (1,700)	\$ 15,300	\$ (1,700)	-10.00%	23.15%	0.52%	0.07%	
	ALS Service	231	\$ 3,000	\$ (1,250)	\$ 3,000	\$ (2,000)	\$ 3,000	\$ (300)	\$ 2,700	\$ (300)	-10.00%	4.09%	0.09%	0.01%	
	Dues/Memberships/Licensing	231	\$ 2,550	\$ (2,829)	\$ 2,550	\$ (1,669)	\$ 2,550	\$ (255)	\$ 2,295	\$ (255)	-10.00%	3.47%	0.08%	0.01%	
	Total Ambulance Expense	231	\$ 71,350	\$ (66,419)	\$ 71,350	\$ (42,582)	\$ 71,350	\$ (5,255)	\$ 66,095	\$ (5,255)	-7.37%	NA	2.25%	0.29%	10% cut - non contractual
39	Total Fire/Ambulance Salaries	220/231	\$ 821,587	\$ (758,611)	\$ 780,478	\$ (540,685)	\$ 856,372	\$ (60,166)	\$ 796,206	\$ 15,728	2.02%	NA	27.04%	3.47%	1% COLA
40	Total Fire/Ambulance Expense	220/231	\$ 224,500	\$ (191,505)	\$ 224,500	\$ (110,554)	\$ 224,500	\$ (20,570)	\$ 203,930	\$ (20,570)	-9.16%	NA	6.93%	0.89%	10% cut - non contractual
	Commissioner Salary	241	\$ 33,271	\$ (33,270)	\$ 34,101	\$ (2,428)	\$ 35,293	\$ (852)	\$ 34,441	\$ 340	1.00%	41.77%	1.17%	0.15%	1% COLA
	Admin Asst Wages	241	\$ 39,841	\$ (40,294)	\$ 32,861	\$ (19,696)	\$ 30,087	\$ (723)	\$ 29,364	\$ (3,497)	-10.64%	35.61%	1.00%	0.13%	1% COLA
	Inspectors Wages	241	\$ 16,566	\$ (16,087)	\$ 16,980	\$ (11,483)	\$ 17,576	\$ (423)	\$ 17,153	\$ 173	1.02%	20.80%	0.58%	0.07%	1% COLA
	Building Inspector Coverage	241	\$ 1,500	\$ (1,250)	\$ 1,500	\$ (1,500)	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	1.82%	0.05%	0.01%	Reorganization
	Longevity	241	\$ 300	\$ (300)	\$ 400	\$ -	\$ -	\$ -	\$ (400)	\$ (400)	-100.00%	0.00%	0.00%	0.00%	
41	Total Inspectional Salaries	241	\$ 91,478	\$ (91,201)	\$ 85,842	\$ (55,107)	\$ 84,456	\$ (1,998)	\$ 82,458	\$ (3,384)	-3.94%	NA	2.80%	0.36%	1% COLA and Reorganization
	Equipment Repairs & Maintenance	241	\$ 904	\$ (625)	\$ 904	\$ (1,206)	\$ 904	\$ -	\$ 904	\$ -	0.00%	11.78%	0.03%	0.00%	
	Professional Development	241	\$ 720	\$ (940)	\$ 720	\$ (1,016)	\$ 720	\$ -	\$ 720	\$ -	0.00%	9.39%	0.02%	0.00%	
	Medical (Drug Testing)	241	\$ 100	\$ -	\$ 100	\$ (630)	\$ 100	\$ -	\$ 100	\$ -	0.00%	1.30%	0.00%	0.00%	
	Postage & Mailing	241	\$ 100	\$ (11)	\$ 100	\$ (36)	\$ 100	\$ -	\$ 100	\$ -	0.00%	1.30%	0.00%	0.00%	
	Office Supplies	241	\$ 800	\$ (1,229)	\$ 800	\$ (756)	\$ 800	\$ -	\$ 800	\$ -	0.00%	10.43%	0.03%	0.00%	
	Educational Supplies	241	\$ 900	\$ (115)	\$ 900	\$ (350)	\$ 900	\$ -	\$ 900	\$ -	0.00%	11.73%	0.03%	0.00%	
	Clothing	241	\$ 1,200	\$ (1,050)	\$ 1,200	\$ (589)	\$ 1,200	\$ (852)	\$ 348	\$ (852)	-71.00%	4.54%	0.01%	0.00%	

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027					% of Total Budget	Notes			
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change			% of Line #	% of Sub-Section	
	Business Travel	241	\$ 2,099	\$ (1,260)	\$ 2,099	\$ (714)	\$ 2,099		\$ 2,099			0.00%	27.36%	0.07%	0.01%	
	Dues/Memberships/Licensing	241	\$ 1,700	\$ (220)	\$ 1,700	\$ (170)	\$ 1,700		\$ 1,700			0.00%	22.16%	0.06%	0.01%	
42	Total Inspectional Expense	241	\$ 8,523	\$ (5,451)	\$ 8,523	\$ (5,467)	\$ 8,523	\$ (852)	\$ 7,671	\$ (852)	\$ (852)	-10.00%	NA	0.26%	0.03%	10% cut - non contractual
	Sealer of Weights Salary	244	\$ 2,134	\$ (2,134)	\$ 2,187	\$ (1,650)	\$ 2,264	\$ (55)	\$ 2,209	\$ 22	\$ 22	1.01%	NA	0.08%	0.01%	1% COLA
43	Total Sealer of Weights Salaries	244	\$ 2,134	\$ (2,134)	\$ 2,187	\$ (1,650)	\$ 2,264	\$ (55)	\$ 2,209	\$ 22	\$ 22	1.01%	NA	0.08%	0.01%	1% COLA
	Sealer Of Weights Misc Expenses	244	\$ 150	\$ (150)	\$ 150	\$ -	\$ 150	\$ (15)	\$ 135	\$ (15)	\$ (15)	-10.00%	NA	0.00%	0.00%	
44	Total Sealer of Weights Expense	244	\$ 150	\$ (150)	\$ 150	\$ -	\$ 150	\$ (15)	\$ 135	\$ (15)	\$ (15)	-10.00%	NA	0.00%	0.00%	10% cut - non contractual
	Director's Salary	291	\$ 18,880	\$ (19,211)	\$ 19,832	\$ (12,994)	\$ 21,242		\$ 21,242	\$ 1,410	\$ 1,410	7.11%	86.23%	0.72%	0.09%	5% COLA per Contract
	Assistant Director's Salary	291	\$ 3,276	\$ (1,638)	\$ 3,358	\$ (1,679)	\$ 3,476	\$ (84)	\$ 3,392	\$ 34	\$ 34	1.01%	13.77%	0.12%	0.01%	1% COLA
45	Total Em. Mgt. Salaries	291	\$ 22,156	\$ (20,849)	\$ 23,190	\$ (14,673)	\$ 24,718	\$ (84)	\$ 24,634	\$ 1,444	\$ 1,444	6.23%	NA	0.84%	0.11%	1% COLA
	Admin Expenses	291	\$ 2,044	\$ -	\$ 2,044	\$ (100)	\$ 2,044	\$ (205)	\$ 1,839	\$ (205)	\$ (205)	-10.03%	15.25%	0.06%	0.01%	
	Office Supplies	291	\$ 4,682	\$ (1,320)	\$ 4,682	\$ (69)	\$ 4,682	\$ (468)	\$ 4,214	\$ (468)	\$ (468)	-10.00%	34.95%	0.16%	0.02%	
	Code Red/Storms/Rep	291	\$ 6,005	\$ (3,251)	\$ 6,005	\$ (3,686)	\$ 6,005		\$ 6,005			0.00%	49.80%	0.20%	0.03%	
46	Total Em. Management Expense	291	\$ 12,731	\$ (4,571)	\$ 12,731	\$ (3,855)	\$ 12,731	\$ (673)	\$ 12,058	\$ (673)	\$ (673)	-5.29%	NA	0.41%	0.05%	10% cut - non contractual
	Animal Control Officer Salary		\$ 19,686	\$ (18,855)	\$ 20,178	\$ (13,916)	\$ 20,883	\$ (502)	\$ 20,381	\$ 203	\$ 203	1.01%	97.51%	0.69%	0.09%	1% COLA
	Coverage	292	\$ 503	\$ (377)	\$ 515	\$ -	\$ 533	\$ (12)	\$ 521	\$ 6	\$ 6	1.17%	2.49%	0.02%	0.00%	1% COLA
47	Total Animal Control Salaries	292	\$ 20,189	\$ (19,232)	\$ 20,693	\$ (13,916)	\$ 21,416	\$ (514)	\$ 20,902	\$ 209	\$ 209	1.01%	NA	0.71%	0.09%	1% COLA
	Vehicle Repair & Maintenance	292	\$ 325	\$ (179)	\$ 325	\$ (114)	\$ 325	\$ (70)	\$ 255	\$ (70)	\$ (70)	-21.54%	16.67%	0.01%	0.00%	
	Professional Development	292	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ (100)	\$ 100	\$ (100)	\$ (100)	-50.00%	6.54%	0.00%	0.00%	
	Postage & Mailing	292	\$ 50	\$ (15)	\$ 50	\$ -	\$ 50		\$ 50			0.00%	3.27%	0.00%	0.00%	
	Miscellaneous Expense	292	\$ 1,050	\$ (1,035)	\$ 1,050	\$ (103)	\$ 1,050		\$ 1,050			0.00%	68.63%	0.04%	0.00%	
	Dues/Memberships/Licensing	292	\$ 75	\$ -	\$ 75	\$ (293)	\$ 75		\$ 75			0.00%	4.90%	0.00%	0.00%	
48	Total Animal Control Expense	292	\$ 1,700	\$ (1,228)	\$ 1,700	\$ (510)	\$ 1,700	\$ (170)	\$ 1,530	\$ (170)	\$ (170)	-10.00%	NA	0.05%	0.01%	10% cut - non contractual

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line #	% of Sub-Section	% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change				
	Clerk Wages	293	\$ 1,575	\$ (1,586)	\$ 1,663	\$ (1,222)	\$ 1,721	\$ (41)	\$ 1,680	\$ 17	1.02%	NA	0.06%	0.01% 1% COLA
49	Total Parking Clerk Salaries	293	\$ 1,575	\$ (1,586)	\$ 1,663	\$ (1,222)	\$ 1,721	\$ (41)	\$ 1,680	\$ 17	1.02%	NA	0.06%	0.01% 1% COLA
	Postage and Mailing	293	\$ 414	\$ (125)	\$ 414	\$ -	\$ 414	\$ (41)	\$ 373	\$ (41)	-9.90%	NA	0.01%	0.00%
50	Total Parking Clerk Expense	293	\$ 414	\$ (125)	\$ 414	\$ -	\$ 414	\$ (41)	\$ 373	\$ (41)	-9.90%	NA	0.01%	0.00% 10% cut - non contractual
37-50	Total Public Safety		\$ 2,869,810	\$ (2,734,809)	\$ 2,924,990	\$ (1,935,304)	\$ 3,113,998	\$ (169,912)	\$ 2,944,086	\$ 19,096	0.65%	NA	NA	12.82%
	Public Education													
	Whittier Minimum Assessment	301	\$ 682,954	\$ (682,954)	\$ 692,372	\$ (588,517)	\$ 742,079	\$ -	\$ 742,079	\$ 49,707	7.18%	96.25%	5.34%	3.23% Estimate 3%
	Whittier Capital Assessment	301	\$ 23,670	\$ (23,670)	\$ 28,539	\$ (24,258)	\$ 28,903	\$ -	\$ 28,903	\$ 364	1.28%	3.75%	0.21%	0.13% Estimate 3%
51	Total Whittier Assessment	301	\$ 706,624	\$ (706,624)	\$ 720,911	\$ (612,775)	\$ 770,982	\$ -	\$ 770,982	\$ 50,071	6.95%	NA	5.54%	3.36% Level Student enrollment (39)
	Pentucket Assessment	302	\$ 10,595,733	\$ (10,595,732)	\$ 11,019,332	\$ (8,264,506)	\$ 11,345,697	\$ -	\$ 11,345,697	\$ 326,365	2.96%	86.78%	81.60%	49.39% Estimate 3%
	Pentucket Capital Assessment	302	\$ 1,788,785	\$ (1,788,785)	\$ 1,786,581	\$ (1,339,929)	\$ 1,727,750	\$ -	\$ 1,727,750	\$ (58,831)	-3.29%	13.22%	12.43%	7.52%
52	Total Pentucket Assessment	302	\$ 12,384,518	\$ (12,384,517)	\$ 12,805,913	\$ (9,604,435)	\$ 13,073,447	\$ -	\$ 13,073,447	\$ 267,534	2.09%	NA	94.02%	56.91%
	Essex North Assessment	303	\$ 206,000	\$ (190,481)	\$ 212,180	\$ (28,479)	\$ 60,000	\$ -	\$ 60,000	\$ (152,180)	-71.72%	NA	0.43%	0.26% Only 2 Students FY2026
53	Total Essex North Assessment	303	\$ 206,000	\$ (190,481)	\$ 212,180	\$ (28,479)	\$ 60,000	\$ -	\$ 60,000	\$ (152,180)	-71.72%	NA	0.43%	0.26% Level Student enrollment (2) - 3% Estimate
51-53	Total Public Education		\$ 13,297,142	\$ (13,281,622)	\$ 13,739,004	\$ (10,245,689)	\$ 13,904,429	\$ -	\$ 13,904,429	\$ 165,425	1.24%	NA	NA	60.52%
	Highways													
	DPW Director Salary	420	\$ 28,756	\$ (19,585)	\$ 33,215	\$ (17,135)	\$ 34,384	\$ (6,383)	\$ 28,001	\$ (5,214)	-15.70%	5.57%	4.08%	0.12% 1% COLA
	Admin Asst Wages	420	\$ 10,624	\$ (10,737)	\$ 21,488	\$ (14,986)	\$ 23,578	\$ (343)	\$ 23,235	\$ 1,747	8.13%	4.62%	3.38%	0.10% 1% COLA
	Superintendent Salary	420	\$ 92,700	\$ (92,927)	\$ 95,964	\$ (67,653)	\$ 100,308	\$ (2,423)	\$ 97,885	\$ 1,921	2.00%	19.45%	14.25%	0.43% 1% COLA
	Regular Wages	420	\$ 298,365	\$ (285,325)	\$ 307,575	\$ (222,634)	\$ 328,187	\$ (7,103)	\$ 321,084	\$ 13,509	4.39%	63.82%	46.75%	1.40% 1% COLA
	Overtime	420	\$ 9,957	\$ (11,335)	\$ 9,970	\$ (10,454)	\$ 10,506	\$ (167)	\$ 10,339	\$ 369	3.70%	2.05%	1.51%	0.05% 1% COLA

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line #	% of Sub-Section	% of Total Budget	Notes	
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change					% Change
	Standby	420	\$ 13,000	\$ (15,250)	\$ 15,600	\$ (10,200)	\$ 15,600	\$ -	\$ 15,600	\$ -	0.00%	3.10%	2.27%	0.07%	
	Longevity	420	\$ 1,300	\$ (1,300)	\$ 1,300	\$ (1,300)	\$ 1,400	\$ -	\$ 1,400	\$ 100	7.69%	0.28%	0.20%	0.01%	Based on Years of Service
	Clothing & Boots	420	\$ 5,600	\$ (4,000)	\$ 5,600	\$ (4,800)	\$ 5,600	\$ -	\$ 5,600	\$ -	0.00%	1.11%	0.82%	0.02%	
54	Total Highway Salaries	420	\$ 460,302	\$ (440,460)	\$ 490,712	\$ (349,162)	\$ 519,563	\$ (16,419)	\$ 503,144	\$ 12,432	2.53%	NA	73.26%	2.19%	1% COLA
	Building Maintenance	420	\$ 3,000	\$ (2,533)	\$ 3,000	\$ (1,179)	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	5.59%	0.44%	0.01%	
	Vehicle/Equip Repair & Maintenance	420	\$ 19,887	\$ (19,588)	\$ 19,887	\$ (10,873)	\$ 25,000	\$ (5,113)	\$ 19,887	\$ -	0.00%	37.08%	2.90%	0.09%	
	Police Details	420	\$ 1,900	\$ (1,055)	\$ 1,900	\$ (567)	\$ 1,900	\$ (846)	\$ 1,054	\$ (846)	-44.53%	1.97%	0.15%	0.00%	
	IT Expense	420	\$ 1,000	\$ (906)	\$ 1,000	\$ (782)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	1.86%	0.15%	0.00%	
	Medical	420	\$ 1,200	\$ (762)	\$ 1,200	\$ (790)	\$ 1,200	\$ -	\$ 1,200	\$ -	0.00%	2.24%	0.17%	0.01%	
	Tree Removal	420	\$ 35,000	\$ (35,897)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%			Moved to a Special Article
	Telecommunications	420	\$ 4,000	\$ (2,607)	\$ 4,000	\$ (1,898)	\$ 4,000	\$ -	\$ 4,000	\$ -	0.00%	7.46%	0.58%	0.02%	
	Postage & Mailing	420	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	0.19%	0.01%	0.00%	
	Office Supplies	420	\$ 400	\$ (389)	\$ 400	\$ (212)	\$ 400	\$ -	\$ 400	\$ -	0.00%	0.75%	0.06%	0.00%	
	Vehicle Fuel	420	\$ 14,300	\$ (12,162)	\$ 14,300	\$ (9,654)	\$ 14,300	\$ -	\$ 14,300	\$ -	0.00%	26.66%	2.08%	0.06%	
	Public Works Supplies	420	\$ 4,488	\$ (4,382)	\$ 4,488	\$ (2,007)	\$ 4,488	\$ -	\$ 4,488	\$ -	0.00%	8.37%	0.65%	0.02%	
	Miscellaneous Expense	420	\$ 1,000	\$ (689)	\$ 1,000	\$ (744)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	1.86%	0.15%	0.00%	
	Boots	420	\$ 600	\$ (100)	\$ 600	\$ (100)	\$ 600	\$ -	\$ 600	\$ -	0.00%	1.12%	0.09%	0.00%	
	PPE OSHA	420	\$ 2,000	\$ (439)	\$ 2,000	\$ (2,307)	\$ 2,000	\$ -	\$ 2,000	\$ -	0.00%	3.73%	0.29%	0.01%	
	Dues/Memberships/Licensing	420	\$ 600	\$ (4,745)	\$ 600	\$ (3,824)	\$ 600	\$ -	\$ 600	\$ -	0.00%	1.12%	0.09%	0.00%	
55	Total Highway Expense	420	\$ 89,475	\$ (86,255)	\$ 54,475	\$ (34,937)	\$ 59,588	\$ (5,959)	\$ 53,629	\$ (846)	-1.55%	NA	7.81%	0.23%	10% cut - non contractual
	Snow and Ice	423	\$ 130,000	\$ (175,898)	\$ 130,000	\$ (289,503)	\$ 140,000	\$ (10,000)	\$ 130,000	\$ -	0.00%	NA	18.93%	0.57%	10 Year Average \$140,969
56	Total Snow and Ice	423	\$ 130,000	\$ (175,898)	\$ 130,000	\$ (289,503)	\$ 140,000	\$ (10,000)	\$ 130,000	\$ -	0.00%	NA	18.93%	0.57%	Can Legally Overspend
54-56	Total Highways		\$ 679,777	\$ (702,613)	\$ 675,187	\$ (673,602)	\$ 719,151	\$ (32,378)	\$ 686,773	\$ 11,586	1.72%	NA	NA	2.99%	

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025			FY2026		FY2027					% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change	% of Line #		
	Landfill	430	\$ 52,500	\$ (52,500)	\$ 52,500	\$ 51,710	\$ 52,500	\$ -	\$ 52,500	\$ -	0.00%	NA	0.00%	
57	Total Landfill	430	\$ 52,500	\$ (52,500)	\$ 52,500	\$ 51,710	\$ 52,500	\$ -	\$ 52,500	\$ -	0.00%	NA	0.00%	0.23%
	Cemeteries													
	Admin Asst Wages	491	\$ 3,000	\$ (3,000)	\$ 3,000	\$ (2,475)	\$ 3,000	\$ (1,000)	\$ 3,000	\$ -	0.00%	4.07%	3.59%	0.01% 1% COLA
	Wages	491	\$ 55,852	\$ (56,554)	\$ 66,158	\$ (42,706)	\$ 69,059	\$ (1,085)	\$ 67,974	\$ 1,816	2.74%	92.28%	81.27%	0.30% 1% COLA
	Overtime	491	\$ 1,765	\$ (1,934)	\$ 1,828	\$ (1,804)	\$ 1,911	\$ (28)	\$ 1,883	\$ 55	3.01%	2.56%	2.25%	0.01% 1% COLA
	Longevity	491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	0.00%
	Clothing & Boots	491	\$ 800	\$ (800)	\$ 800	\$ (800)	\$ 800	\$ -	\$ 800	\$ -	0.00%	1.09%	0.96%	0.00%
58	Total Cemetery Salaries	491	\$ 61,417	\$ (62,288)	\$ 71,786	\$ (47,785)	\$ 75,770	\$ (2,113)	\$ 73,657	\$ 1,871	2.61%	NA	88.06%	0.32% 1% COLA
	Building Repairs & Maintenance	491	\$ 500	\$ (900)	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.00%	5.01%	0.60%	0.00%
	Building Systems	491	\$ 1,025	\$ (1,298)	\$ 1,025	\$ -	\$ 1,025	\$ -	\$ 1,025	\$ -	0.00%	10.26%	1.23%	0.00%
	Vehicle Repair & Maintenance	491	\$ 750	\$ (499)	\$ 750	\$ (284)	\$ 750	\$ (110)	\$ 640	\$ (110)	-14.67%	6.41%	0.77%	0.00%
	Equipment & Repairs	491	\$ 1,150	\$ (453)	\$ 1,150	\$ (154)	\$ 1,150	\$ (500)	\$ 650	\$ (500)	-43.48%	6.51%	0.78%	0.00%
	Grounds Upkeep	491	\$ 1,349	\$ (648)	\$ 1,349	\$ (1,118)	\$ 1,349	\$ -	\$ 1,349	\$ -	0.00%	13.51%	1.61%	0.01%
	Telecommunications	491	\$ 2,172	\$ (3,204)	\$ 2,172	\$ (2,420)	\$ 2,172	\$ -	\$ 2,172	\$ -	0.00%	21.75%	2.60%	0.01%
	SW Licensing / SAAS	491	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	1.00%	0.12%	0.00%
	Office Supplies	491	\$ 750	\$ (588)	\$ 750	\$ (521)	\$ 750	\$ -	\$ 750	\$ -	0.00%	7.51%	0.90%	0.00%
	Custodial Supplies	491	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	0.00%	2.00%	0.24%	0.00%
	Vehicle Fuel	491	\$ 2,400	\$ (2,054)	\$ 2,400	\$ (1,209)	\$ 2,400	\$ (250)	\$ 2,150	\$ (250)	-10.42%	21.53%	2.57%	0.01%
	Cemetery Supplies	491	\$ -	\$ (910)	\$ -	\$ (194)	\$ 100	\$ -	\$ 100	\$ -	0.00%	1.00%	0.12%	0.00%
	Miscellaneous Expense	491	\$ 100	\$ (77)	\$ 100	\$ (339)	\$ 100	\$ -	\$ 100	\$ -	0.00%	1.00%	0.12%	0.00%
	Boots	491	\$ 100	\$ (100)	\$ 100	\$ (100)	\$ 100	\$ -	\$ 100	\$ -	0.00%	1.00%	0.12%	0.00%
	PPE OSHA	491	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ (250)	\$ 250	\$ (250)	-50.00%	2.50%	0.30%	0.00%
59	Total Cemetery Expense	491	\$ 11,096	\$ (10,731)	\$ 11,096	\$ (6,339)	\$ 11,096	\$ (1,110)	\$ 9,986	\$ (1,110)	-10.00%	NA	11.94%	0.04% cut - non contractual

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027					% of Total Budget	Notes			
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change			% of Line #	% of Sub-Section	
58-59	Total Cemeteries	491	\$ 72,513	\$ (73,019)	\$ 82,882	\$ (54,124)	\$ 86,866	\$ (3,223)	\$ 83,643	\$ 761	0.92%	NA	NA	0.36%		
	Health and Sanitation															
	Agent Salary	512	\$ 51,334	\$ (51,481)	\$ 52,617	\$ (37,462)	\$ 55,006	\$ (796)	\$ 54,210	\$ 1,593	3.03%	77.81%	51.64%	0.24%	1% COLA	
	Admin Asst	512	\$ 12,463	\$ (12,235)	\$ 12,779	\$ (7,564)	\$ 13,358	\$ (324)	\$ 13,034	\$ 255	2.00%	18.71%	12.42%	0.06%	1% COLA	
	Animal Inspector	512	\$ 743	\$ (743)	\$ 758	\$ (379)	\$ 785	\$ (19)	\$ 766	\$ 8	1.06%	1.10%	0.73%	0.00%	1% COLA	
	Cont. Educ Units	512	\$ 1,573	\$ (1,571)	\$ 1,613	\$ (621)	\$ 1,686	\$ (24)	\$ 1,662	\$ 49	3.04%	2.39%	1.58%	0.01%	1% COLA	
60	Total BOH Salaries	512	\$ 66,113	\$ (66,030)	\$ 67,767	\$ (46,026)	\$ 70,835	\$ (1,163)	\$ 69,672	\$ 1,905	2.81%	NA	66.37%	0.30%	1% COLA	
	Professional Development	512	\$ 600	\$ (75)	\$ 600	\$ -	\$ 600	\$ -	\$ 600	\$ -	0.00%	16.05%	0.57%	0.00%		
	Postage & Mailing	512	\$ 72	\$ (394)	\$ 72	\$ (76)	\$ 1,000	\$ (416)	\$ 584	\$ 512	711.11%	15.62%	0.56%	0.00%	Mailings for Animal Bylaw	
	Office Supplies	512	\$ 505	\$ (922)	\$ 505	\$ (29)	\$ 505	\$ -	\$ 505	\$ -	0.00%	13.51%	0.48%	0.00%		
	Miscellaneous Expense	512	\$ 50	\$ (343)	\$ 1,050	\$ (1,155)	\$ 1,050	\$ -	\$ 1,050	\$ -	0.00%	28.08%	1.00%	0.00%		
	Business Travel	512	\$ 700	\$ (478)	\$ 700	\$ (317)	\$ 700	\$ -	\$ 700	\$ -	0.00%	18.72%	0.67%	0.00%		
	Dues/Memberships/Licensing	512	\$ 300	\$ (60)	\$ 300	\$ (275)	\$ 300	\$ -	\$ 300	\$ -	0.00%	8.02%	0.29%	0.00%		
61	Total BOH Expense	512	\$ 2,227	\$ (2,272)	\$ 3,227	\$ (1,852)	\$ 4,155	\$ (416)	\$ 3,739	\$ 512	15.87%	NA	3.56%	0.02%	10% cut - non contractual	
	Salary	522	\$ 27,286	\$ (24,819)	\$ 28,528	\$ (19,297)	\$ 29,527	\$ (424)	\$ 29,103	\$ 575	2.02%	NA	27.72%	0.13%	1% COLA	
62	Total Nurse Salaries	522	\$ 27,286	\$ (24,819)	\$ 28,528	\$ (19,297)	\$ 29,527	\$ (424)	\$ 29,103	\$ 575	2.02%	NA	27.72%	0.13%	1% COLA	
	IT Expense	522	\$ 284	\$ (87)	\$ 284	\$ (87)	\$ 284	\$ (100)	\$ 184	\$ (100)	-35.21%	7.47%	0.18%			
	Professional Development	522	\$ 575	\$ (10)	\$ 575	\$ -	\$ 575	\$ (100)	\$ 475	\$ (100)	-17.39%	19.29%	0.45%	0.00%		
	Office Supplies	522	\$ 350	\$ (141)	\$ 350	\$ (150)	\$ 350	\$ (74)	\$ 276	\$ (74)	-21.14%	11.21%	0.26%	0.00%		
	Misc Expenses	522	\$ 357	\$ (920)	\$ 1,357	\$ (780)	\$ 1,357	\$ -	\$ 1,357	\$ -	0.00%	55.12%	1.29%	0.01%		
	Dues/Membership/Licensing	522	\$ 170	\$ -	\$ 170	\$ -	\$ 170	\$ -	\$ 170	\$ -	0.00%	6.90%	0.16%	0.00%		
63	Total Nurse Expense	522	\$ 1,736	\$ (1,158)	\$ 2,736	\$ (1,017)	\$ 2,736	\$ (274)	\$ 2,462	\$ (274)	-10.01%	NA	2.35%	0.01%	10% cut - non contractual	
60-63	Total Health and Sanitation		\$ 97,362	\$ (94,280)	\$ 103,257	\$ (68,192)	\$ 107,253	\$ (2,277)	\$ 104,976	\$ 1,719	1.66%	NA	NA	0.46%		

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Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Total Budget	Notes		
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change			% Change	% of Line #
	Public Assistance													
	Director Salary	541	\$ 71,404	\$ (72,004)	\$ 73,184	\$ (52,112)	\$ 76,508	\$ (1,848)	\$ 74,660	\$ 1,476	2.02%	23.46%	15.91%	0.32% 1% COLA
	Admin Assistant Wages	541	\$ 51,882	\$ (51,887)	\$ 53,184	\$ (7,799)	\$ 55,596	\$ (1,352)	\$ 54,244	\$ 1,060	1.99%	17.05%	11.56%	0.24% 1% COLA
	Wages	541	\$ 158,712	\$ (136,130)	\$ 187,937	\$ (122,908)	\$ 199,114	\$ (10,536)	\$ 188,578	\$ 641	0.34%	59.27%	40.18%	0.82% 1% COLA and Expense 10% from PT Aide
	Longevity	541	\$ 400	\$ (400)	\$ 700	\$ (700)	\$ 700		\$ 700	\$ -	0.00%	0.22%	0.15%	0.00%
64	Total COA	541	\$ 282,398	\$ (260,421)	\$ 315,005	\$ (183,519)	\$ 331,918	\$ (13,736)	\$ 318,182	\$ 3,177	1.01%	NA	67.80%	1.38% 1% COLA
	Building Repair & Maintenance	541	\$ 5,000	\$ (1,969)	\$ 4,000	\$ (2,014)	\$ 4,000		\$ 4,000	\$ -	0.00%	12.70%	0.85%	0.02%
	Building Systems	541	\$ 6,790	\$ (7,288)	\$ 6,790	\$ (11,890)	\$ 6,790		\$ 6,790	\$ -	0.00%	21.56%	1.45%	0.03%
	Vehicle Maintenance	541	\$ 2,300	\$ (1,998)	\$ 2,300	\$ (2,111)	\$ 2,300		\$ 2,300	\$ -	0.00%	7.30%	0.49%	0.01%
	Copier Lease & Usage	541	\$ 2,600	\$ (3,780)	\$ 4,600	\$ (2,011)	\$ 4,600		\$ 4,600	\$ -	0.00%	14.60%	0.98%	0.02%
	IT Expense	541	\$ 665	\$ (1,929)	\$ 1,665	\$ (2,029)	\$ 1,665		\$ 1,665	\$ -	0.00%	5.29%	0.35%	0.01%
	Professional Development	541	\$ 925	\$ (2,064)	\$ 1,425	\$ (916)	\$ 925	\$ (167)	\$ 758	\$ (667)	-46.81%	2.41%	0.16%	0.00% Reallocate to Telecom
	Medical	541	\$ 180	\$ (137)	\$ 180	\$ -	\$ 180		\$ 180	\$ -	0.00%	0.57%	0.04%	0.00%
	Telecommunications	541	\$ 2,264	\$ (2,922)	\$ 2,264	\$ (2,528)	\$ 3,504		\$ 3,504	\$ 1,240	54.77%	11.12%	0.75%	0.02%
	Postage And Mailing	541	\$ 500	\$ (439)	\$ 500	\$ (312)	\$ 300		\$ 300	\$ (200)	-40.00%	0.95%	0.06%	0.00% Reallocate to Telecom
	Sw Licensing / Saas	541	\$ 1,917	\$ (1,230)	\$ 1,917	\$ (240)	\$ 1,917		\$ 1,917	\$ -	0.00%	6.09%	0.41%	0.01%
	Office Supplies	541	\$ 2,000	\$ (2,179)	\$ 2,000	\$ (1,612)	\$ 1,460		\$ 1,460	\$ (540)	-27.00%	4.64%	0.31%	0.01%
	Custodial Supplies	541	\$ 1,650	\$ (1,962)	\$ 1,650	\$ (1,304)	\$ 1,650		\$ 1,650	\$ -	0.00%	5.24%	0.35%	0.01%
	Kitchen Supplies & Misc	541	\$ 2,000	\$ (649)	\$ 1,000	\$ (823)	\$ 1,000		\$ 1,000	\$ -	0.00%	3.17%	0.21%	0.00%
	Business Travel	541	\$ 125	\$ (355)	\$ 125	\$ -	\$ 125		\$ 125	\$ -	0.00%	0.40%	0.03%	0.00%
	Dues/Memberships/Licensing	541	\$ 750	\$ (1,344)	\$ 1,250	\$ (700)	\$ 1,250		\$ 1,250	\$ -	0.00%	3.97%	0.27%	0.01%
65	Total COA Expense	541	\$ 29,666	\$ (30,244)	\$ 31,666	\$ (28,490)	\$ 31,666	\$ (167)	\$ 31,499	\$ (167)	-0.53%	NA	6.71%	0.16% 10% cut - non contractual
	Misc Expenses	543	\$ 1,260	\$ (1,010)	\$ 1,260	\$ -	\$ 1,260		\$ 1,260	\$ -	0.00%	1.05%	0.27%	0.01%
	Assessment	543	\$ 26,815	\$ (26,815)	\$ 26,877	\$ -	\$ 28,386		\$ 28,386	\$ 1,509	5.61%	23.72%	6.05%	0.12%

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025			FY2026			FY2027					% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change	% Change	% of Line #	% of Sub-Section		
	Benefits	543	\$ 90,000	\$ (89,573)	\$ 90,000	\$ (71,211)	\$ 90,000		\$ 90,000	\$ -	0.00%	75.22%	19.18%	0.39%	
66	Total Veteran Expense	543	\$ 118,075	\$ (117,998)	\$ 118,137	\$ (71,211)	\$ 119,646	\$ -	\$ 119,646	\$ 1,509	1.28%	NA	25.49%	0.52%	
64-66	Total Public Assistance		\$ 430,139	\$ (408,063)	\$ 464,808	\$ (283,220)	\$ 483,230	\$ (13,903)	\$ 469,327	\$ 4,519	0.97%	NA	NA	2.04%	
	Library														
	Director Salary	610	\$ 74,909	\$ (74,924)	\$ 76,780	\$ (54,676)	\$ 80,262	\$ (1,147)	\$ 79,115	\$ 2,335	3.04%	29.81%	20.60%	0.34%	1% COLA
	Admin Asst Wages	610	\$ 29,603	\$ (26,731)	\$ 30,342	\$ (19,694)	\$ 29,411	\$ (426)	\$ 28,985	\$ (1,357)	-4.47%	10.92%	7.55%	0.13%	1% COLA
	Wages	610	\$ 149,589	\$ (144,926)	\$ 154,151	\$ (106,059)	\$ 159,909	\$ (3,473)	\$ 156,436	\$ 2,285	1.48%	58.94%	40.74%	0.68%	1% COLA
	Longevity	610	\$ 600	\$ (300)	\$ 600	\$ -	\$ 900	\$ -	\$ 900	\$ 300	50.00%	0.34%	0.23%	0.00%	Based on years of service
67	Total Library Salaries	610	\$ 254,701	\$ (246,882)	\$ 261,873	\$ (180,429)	\$ 270,482	\$ (5,046)	\$ 265,436	\$ 3,563	1.36%	NA	69.12%	1.16%	1% COLA
	Building Repairs & Maintenance	610	\$ 4,250	\$ (4,221)	\$ 4,500	\$ (4,502)	\$ 4,750	\$ (1,750)	\$ 3,000	\$ (1,500)	-33.33%	2.53%	0.78%	0.01%	Requested Increase
	Building Systems	610	\$ 4,500	\$ (3,686)	\$ 4,750	\$ (5,616)	\$ 5,000	\$ (1,599)	\$ 3,401	\$ (1,349)	-28.40%	2.87%	0.89%	0.01%	Requested Increase
	Grounds Upkeep	610	\$ 3,250	\$ -	\$ 3,500	\$ (1,475)	\$ 3,500	\$ (3,500)	\$ -	\$ (3,500)	-100.00%	0.00%	0.00%	0.00%	
	IT Expense	610	\$ 2,200	\$ (1,228)	\$ 2,200	\$ (190)	\$ 2,200	\$ (1,000)	\$ 1,200	\$ (1,000)	-45.45%	1.01%	0.31%	0.01%	
	Postage & Mailing	610	\$ 220	\$ -	\$ 220	\$ -	\$ 220	\$ (220)	\$ -	\$ (220)	-100.00%	0.00%	0.00%	0.00%	
	Custodial Services	610	\$ 7,400	\$ (7,062)	\$ 8,100	\$ (6,053)	\$ 8,300	\$ -	\$ 8,300	\$ 200	2.47%	7.00%	2.16%	0.04%	Contractual Increase
	Network Membership	610	\$ 27,956	\$ (27,906)	\$ 30,550	\$ (30,445)	\$ 32,100	\$ -	\$ 32,100	\$ 1,550	5.07%	27.07%	8.36%	0.14%	Contractual Increase
	Office Supplies	610	\$ 2,430	\$ (5,027)	\$ 2,930	\$ (1,735)	\$ 2,430	\$ (1,000)	\$ 1,430	\$ (1,500)	-51.19%	1.21%	0.37%	0.01%	Offsetting some requested increases above
	Custodial Supplies	610	\$ 200	\$ (593)	\$ 350	\$ (445)	\$ 650	\$ -	\$ 650	\$ 300	85.71%	0.55%	0.17%	0.00%	
	Miscellaneous Expenses	610	\$ 340	\$ (448)	\$ 340	\$ (143)	\$ 340	\$ (340)	\$ -	\$ (340)	-100.00%	0.00%	0.00%	0.00%	
	Collection Materials	610	\$ 62,500	\$ (71,075)	\$ 65,500	\$ (46,890)	\$ 68,500	\$ -	\$ 68,500	\$ 3,000	4.58%	57.77%	17.84%	0.30%	MAR Required Increase
	Business Travel	610	\$ 200	\$ (68)	\$ 200	\$ -	\$ 200	\$ (200)	\$ -	\$ (200)	-100.00%	0.00%	0.00%	0.00%	
68	Total Library Expense	610	\$ 115,446	\$ (121,313)	\$ 123,140	\$ (97,494)	\$ 128,190	\$ (9,609)	\$ 118,581	\$ (4,559)	-3.70%	NA	30.88%	0.52%	10% cut - non contractual
67-68	Total Library	610	\$ 370,147	\$ (368,195)	\$ 385,013	\$ (277,923)	\$ 398,672	\$ (14,655)	\$ 384,017	\$ (996)	-0.26%	NA	NA	1.67%	

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line Sub-Section	% of Total Budget	Notes	
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change				% Change
	Vehicle Repair & Maintenance	650	\$ 1,000	\$ (1,034)	\$ 1,000	\$ (419)	\$ 1,000	\$ -	\$ -	0.00%	NA	6.12%	0.00%	
	Equipment Maintenance	650	\$ 1,860	\$ (1,392)	\$ 1,860	\$ -	\$ 1,860	\$ -	\$ -	0.00%	NA	11.38%	0.01%	
	Grounds Upkeep	650	\$ 3,610	\$ (3,780)	\$ 3,610	\$ (1,614)	\$ 5,110	\$ -	\$ (1,500)	0.00%	NA	22.10%	0.02%	Playground Chips
	Vehicle Fuel	650	\$ 1,700	\$ (1,662)	\$ 1,700	\$ (787)	\$ 1,700	\$ -	\$ -	0.00%	NA	10.41%	0.01%	
	Supplies	650	\$ 3,000	\$ (3,058)	\$ 8,200	\$ (4,402)	\$ 8,200	\$ (382)	\$ (382)	-4.56%	NA	47.85%	0.03%	
	Miscellaneous Expense	650	\$ 350	\$ (152)	\$ 350	\$ -	\$ 350	\$ -	\$ -	0.00%	NA	2.14%	0.00%	
69	Total Parks and Recreation	650	\$ 11,520	\$ (11,079)	\$ 16,720	\$ (7,222)	\$ 18,220	\$ (1,882)	\$ (1,882)	-2.28%	NA	NA	0.07%	10% cut - non contractual
	Miscellaneous Expense	690	\$ 600	\$ (600)	\$ 600	\$ -	\$ 900	\$ -	\$ -	50.00%	NA	NA	NA	6 Pots-4x yearly
70	Total Town Gardens	690	\$ 600	\$ (600)	\$ 600	\$ -	\$ 900	\$ -	\$ 300	50.00%	NA	NA	0.00%	
	Debt Service													
	\$1.695M FY40 Gen Inside Prn	710	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ -	0.00%	34.57%	19.36%	0.61%	In line with average
	\$7.985M FY36-FY45 Gen Inside Prn	710	\$ 235,000	\$ (235,000)	\$ 255,000	\$ (255,000)	\$ 265,000	\$ 10,000	\$ 10,000	3.92%	65.43%	36.65%	1.15%	
	Total Inside Principal	710	\$ 375,000	\$ (95,000)	\$ 395,000	\$ (255,000)	\$ 405,000	\$ 10,000	\$ 10,000	2.53%	NA	56.02%	1.76%	
	\$860K FY36 Gen Outside Prn	715	\$ 2,066	\$ (2,066)	\$ 2,111	\$ (2,111)	\$ 2,157	\$ 46	\$ 46	2.18%	NA	0.30%	0.01%	
	Total Outside Principal	715	\$ 2,066	\$ (2,066)	\$ 2,111	\$ (2,111)	\$ 2,157	\$ 46	\$ 46	2.18%	NA	0.30%	0.01%	
	\$1.0218M FY25 Gen Lease Inside Prn Ameresco	720	\$ 88,672	\$ (88,672)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	0.00%	
	\$154,890 Highway Loader Lease PRN	720	\$ 27,161	\$ (27,161)	\$ 28,948	\$ (28,948)	\$ 30,853	\$ 1,905	\$ 1,905	6.58%	55.14%	4.27%	0.13%	
	\$143K Highway Tractor Mower lease	720	\$ -	\$ -	\$ 12,915	\$ (12,052)	\$ 25,104	\$ 12,189	\$ 12,189	94.38%	44.86%	3.47%	0.11%	
	Total Lease Principal	720	\$ 115,833	\$ (115,833)	\$ 41,863	\$ (41,000)	\$ 55,957	\$ 14,094	\$ 14,094	33.67%	NA	7.74%	0.24%	
71	Total Principal		\$ 492,899	\$ (212,899)	\$ 438,974	\$ (298,111)	\$ 463,114	\$ 24,140	\$ 24,140	5.50%	NA	64.05%	2.02%	
	\$1.695M FY40 Gen Inside Int	751	\$ 59,888	\$ (59,888)	\$ 52,888	\$ (26,443)	\$ 45,888	\$ (7,000)	\$ (7,000)	-13.24%	18.54%	6.35%	0.20%	
	\$7.985M FY36-FY45 Gen Inside Int	751	\$ 226,820	\$ (226,820)	\$ 214,570	\$ (214,570)	\$ 201,570	\$ (13,000)	\$ (13,000)	-6.06%	81.46%	27.88%	0.88%	
	Total Inside Interest	751	\$ 286,708	\$ (286,708)	\$ 267,458	\$ (241,013)	\$ 247,458	\$ (20,000)	\$ (20,000)	-7.48%	NA	34.23%	1.08%	
	Short Term Interest	752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	NA	0.00%	0.00%	

FY2027 Omnibus Budget

Line #	Account	Dept.	FY2025		FY2026		FY2027				% of Line #	% of Sub-Section	% of Total Budget	Notes
			Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change				
	Total Short Term Interest	752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	
	\$860K FY36 Gen Outside Int	755	\$ 560	\$ (560)	\$ 518	\$ (518)	\$ 476	\$ (42)	\$ 476	\$ (42)	\$ -	0.00%	0.00%	
	Total Outside Interest	755	\$ 560	\$ (560)	\$ 518	\$ (518)	\$ 476	\$ (42)	\$ 476	\$ (42)	\$ -	0.00%	0.00%	
	\$1.0218M FY25 Gen Lease Inside Int Ameresco	760	\$ 1,765	\$ (1,765)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	
	\$154,890 Highway Loader Lease INT	760	\$ 7,886	\$ (7,886)	\$ 6,099	\$ (6,098)	\$ 4,194	\$ (1,905)	\$ 4,194	\$ (1,905)	\$ -	0.58%	0.02%	
	\$143K Highway Tractor Mower lease	760	\$ -	\$ -	\$ -	\$ -	\$ 7,770	\$ 7,770	\$ 7,770	\$ 7,770	\$ -	1.07%	0.03%	
	Total Lease Interest	760	\$ 9,651	\$ (9,651)	\$ 6,099	\$ (6,098)	\$ 11,964	\$ 5,865	\$ 11,964	\$ 5,865	\$ -	1.65%	0.05%	
72	Total Interest		\$ 296,919	\$ (296,919)	\$ 274,075	\$ (247,629)	\$ 259,898	\$ (14,177)	\$ 259,898	\$ (14,177)	\$ -	35.95%	1.13%	
71-72	Total Debt Service		\$ 789,818	\$ (509,818)	\$ 713,049	\$ (545,740)	\$ 723,012	\$ 9,963	\$ 723,012	\$ 9,963	\$ -	NA	3.15%	
	Unclassified		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Benefit Reimbursement Offset	910	\$ (68,000)	\$ 62,264	\$ (66,000)	\$ 27,500	\$ (55,000)	\$ 11,000	\$ (55,000)	\$ 11,000	\$ -	-2.73%	-0.24%	
	Essex Regional Retirement	911	\$ 895,485	\$ (895,485)	\$ 932,100	\$ (932,100)	\$ 1,089,622	\$ 157,522	\$ 1,089,622	\$ 157,522	\$ -	54.15%	4.74%	
	Workers Comp Insurance	912	\$ 57,000	\$ (57,789)	\$ 64,000	\$ (63,781)	\$ 62,500	\$ (1,500)	\$ 62,500	\$ (1,500)	\$ -	3.11%	0.27%	
	Unemployment Expenses	912	\$ 5,000	\$ (4,408)	\$ 5,000	\$ (1,933)	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	0.00%	0.02%	
	Health & Dental Insurance	914	\$ 549,000	\$ (483,993)	\$ 560,000	\$ (291,818)	\$ 650,000	\$ 90,000	\$ 650,000	\$ 90,000	\$ -	32.30%	2.83%	
	Life Insurance	915	\$ 2,000	\$ (1,691)	\$ 3,000	\$ (1,363)	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	0.00%	0.01%	
	Medicare Expenses	916	\$ 64,000	\$ (61,063)	\$ 70,000	\$ (26,729)	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	3.48%	0.30%	
	Ment Increase	919	\$ 20,000	\$ (14,683)	\$ 35,000	\$ -	\$ 40,000	\$ 5,000	\$ 40,000	\$ 5,000	\$ -	1.99%	0.17%	
	Property/Liability Insurance	945	\$ 160,000	\$ (151,404)	\$ 156,000	\$ (146,092)	\$ 147,000	\$ (9,000)	\$ 147,000	\$ (9,000)	\$ -	7.31%	0.64%	
73	Total Unclassified		\$ 1,684,485	\$ (1,608,252)	\$ 1,759,100	\$ (1,436,316)	\$ 2,012,122	\$ 253,022	\$ 2,012,122	\$ 253,022	\$ -	NA	8.76%	Estimates
74	General OPEB Transfer Out	990	\$ 90,000	\$ (90,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA	0.00%	Free Cash
	Total Omnibus		\$ 21,965,488	\$ (21,324,600)	\$ 22,514,700	\$ (16,453,668)	\$ 23,271,926	\$ (298,224)	\$ 22,973,702	\$ 459,002	\$ -			

FY2027 Sewer Budget

Account	Dept.	FY2025		FY2026		FY2027				Notes	
		Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
Sewer Salaries and Wages											
Dept Head Salary	440	\$ 43,135	\$ (29,377)	\$ 49,822	\$ (25,702)	\$ 51,576	\$ 4,425	\$ 56,001	\$ 6,179	12.4%	New Director
Admin Asst Wages	440	\$ 29,594	\$ (29,853)	\$ 32,916	\$ (23,283)	\$ 34,700	\$ (788)	\$ 33,912	\$ 996	3.0%	1% COLA
Superintendent Salary	440	\$ 119,681	\$ (116,189)	\$ 123,903	\$ (88,097)	\$ 129,414	\$ (3,029)	\$ 126,385	\$ 2,482	2.0%	1% COLA
Regular Wages	440	\$ 233,455	\$ (168,843)	\$ 248,729	\$ (173,267)	\$ 272,943	\$ (4,977)	\$ 267,966	\$ 19,237	7.7%	1% COLA
Overtime	440	\$ 45,339	\$ (68,476)	\$ 46,472	\$ (60,670)	\$ 48,099	\$ (1,162)	\$ 46,937	\$ 465	1.0%	
Standby	440	\$ 16,900	\$ (17,225)	\$ 28,511	\$ (18,871)	\$ 34,002	\$ (7,467)	\$ 26,535	\$ (1,976)	-6.9%	
Benefit Reimbursements	440	\$ 168,300	\$ (149,263)	\$ 142,000	\$ (137,619)	\$ 143,000	\$ -	\$ 143,000	\$ 1,000	0.7%	
Longevity	440	\$ 450	\$ (450)	\$ 500	\$ (600)	\$ 900	\$ -	\$ 900	\$ 400	80.0%	Based on Years of service
Clothing & Boots	440	\$ 5,200	\$ (3,200)	\$ 5,200	\$ (3,200)	\$ 5,200	\$ -	\$ 5,200	\$ -	0.0%	
Total Salaries and Wages	440	\$ 662,054	\$ (582,876)	\$ 678,053	\$ (531,309)	\$ 719,834	\$ (12,998)	\$ 706,836	\$ 28,783	4.2%	
Sewer Expenses											
Electricity	440	\$ 112,000	\$ (96,282)	\$ 105,000	\$ (73,269)	\$ 107,625		\$ 107,625	\$ 2,625	2.5%	2.5 % INCREASE
Heating	440	\$ 27,000	\$ (15,243)	\$ 20,000	\$ (14,260)	\$ 20,000		\$ 20,000	\$ -	0.0%	
Water & Sewer	440	\$ 240	\$ (240)	\$ 240	\$ (180)	\$ 240		\$ 240	\$ -	0.0%	
Building Maintenance and Repair	440			\$ 60,000	\$ (19,661)	\$ 60,000		\$ 60,000	\$ -	0.0%	
Building Systems	440	\$ 75,000	\$ (69,113)	\$ 55,000	\$ (27,174)	\$ 55,000		\$ 55,000	\$ -	0.0%	
Vehicle Maintenance	440	\$ 4,000	\$ (4,318)	\$ 3,500	\$ (2,767)	\$ 3,500		\$ 3,500	\$ -	0.0%	
Roadway/Excavation	440	\$ 1,500	\$ (4,126)	\$ 1,500	\$ (230)	\$ 1,500		\$ 1,500	\$ -	0.0%	
Testing	440	\$ 15,000	\$ (7,341)	\$ 15,000	\$ (11,660)	\$ 17,000		\$ 17,000	\$ 2,000	13.3%	pfas testing
Overhead	440	\$ 37,800	\$ (37,800)	\$ 36,500	\$ (21,287)	\$ 36,500		\$ 36,500	\$ -	0.0%	
Auditor Services	440	\$ 2,400	\$ (2,400)	\$ 3,000		\$ 3,000		\$ 3,000	\$ -	0.0%	10% of Town Audit
Legal Services	440	\$ 1,000	\$ (4,885)	\$ 1,000	\$ (1,404)	\$ 1,000		\$ 1,000	\$ -	0.0%	
Police Details	440	\$ 500	\$ (245)	\$ 500		\$ 500		\$ 500	\$ -	0.0%	
IT Expense	440	\$ 400	\$ (457)	\$ 400	\$ (855)	\$ 400		\$ 400	\$ -	0.0%	
Billing/Collection/Printing	440	\$ 3,800	\$ (3,611)	\$ 3,600	\$ (2,831)	\$ 3,900		\$ 3,900	\$ 300	8.3%	POSTAGE INCREASE
Professional Development	440	\$ 1,300	\$ (835)	\$ 1,300	\$ (876)	\$ 1,300		\$ 1,300	\$ -	0.0%	
Engineering/Architectural	440	\$ 35,000	\$ (29,195)	\$ 35,000	\$ (16,090)	\$ 60,000		\$ 60,000	\$ 25,000	71.4%	NEW PLANT
Medical	440	\$ 150	\$ (965)	\$ 150	\$ (355)	\$ 150		\$ 150	\$ -	100.0%	
Sludge Removal	440	\$ 150,000	\$ (148,833)	\$ 150,000	\$ (62,966)	\$ 170,000		\$ 170,000	\$ 20,000	13.3%	COST INCREASE
Telecommunications	440	\$ 7,000	\$ (5,406)	\$ 5,800	\$ (3,530)	\$ 5,800		\$ 5,800	\$ -	0.0%	
Postage & Mailings	440	\$ 350	\$ (416)	\$ 350	\$ (266)	\$ 350		\$ 350	\$ -	0.0%	
SW Licensing / SAAS	440	\$ 6,200	\$ (5,457)	\$ 7,800	\$ (5,988)	\$ 4,500		\$ 4,500	\$ (3,300)	-42.3%	reduction in software
Office Supplies	440	\$ 1,000	\$ (825)	\$ 1,000	\$ (680)	\$ 1,000		\$ 1,000	\$ -	0.0%	

FY2027 Sewer Budget

Account	Dept.	FY2025		FY2026		FY2027				Notes	
		Budget	Expended	Budget	Actuals to Date Thru 3/13/2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
Custodial Supplies	440	\$ 4,000	\$ (3,347)	\$ 2,000	\$ (1,572)	\$ 2,000		\$ 2,000	\$ -	0.0%	
Vehicle Fuel	440	\$ 5,500	\$ (2,852)	\$ 5,000	\$ (2,293)	\$ 5,000		\$ 5,000	\$ -	0.0%	
Supplies	440	\$ 30,000	\$ (25,651)	\$ 30,000	\$ (10,883)	\$ 30,000		\$ 30,000	\$ -	0.0%	
Miscellaneous Expenses	440	\$ 500	\$ (142)	\$ 500	\$ (650)	\$ 500		\$ 500	\$ -	0.0%	
Chemicals	440	\$ 10,000	\$ (10,032)	\$ 10,000		\$ 12,000		\$ 12,000	\$ 2,000	20.0%	
PPE OSHA	440	\$ 2,000	\$ (1,386)	\$ 1,500		\$ 1,500		\$ 1,500	\$ -	0.0%	
Sewer Dues/Memberships/Licensing	440	\$ 1,000		\$ 1,000	\$ (575)	\$ 1,000		\$ 1,000	\$ -	0.0%	
Prop/Liab/WC Insurance	440	\$ 28,100	\$ (30,464)	\$ 27,700	\$ (28,239)	\$ 29,000		\$ 29,000	\$ 1,300	4.7%	
Reserve (Req Pre-Approval)	440	\$ 15,000		\$ 15,000		\$ 15,000		\$ 15,000	\$ -	0.0%	
OPEB Transfer Out	440	\$ 10,000		\$ 10,000	\$ (10,000)	\$ 10,000		\$ 10,000	\$ -	0.0%	
Total Sewer Expense	440	\$ 587,740	\$ (511,867)	\$ 609,340	\$ (370,541)	\$ 659,265	\$ -	\$ 659,265	\$ 49,925	8.2%	
Sewer Debt											
\$1.0218M FY25 Sewer Lease Inside Prn Ameresco	720	\$ 26,830	\$ (26,830)	\$ -				\$ -	\$ -	0.0%	Paid Off FY2025
\$61,437 FY27 Sewer Loader Lease Inside Prn	720	\$ 11,596	\$ (11,596)	\$ 12,249	\$ (12,249)	\$ 12,938		\$ 12,938	\$ 689	5.6%	
\$99,226 FY28 Sewer F350 Lease Inside Prn	720	\$ 20,853	\$ (20,853)	\$ 22,077	\$ (22,077)	\$ 23,373		\$ 23,373	\$ 1,296	5.9%	
\$1.0218M FY25 Sewer Lease Inside Int Ameresco	760	\$ 534	\$ (534)	\$ -		\$ -		\$ -	\$ -	0.0%	Paid Off FY2025
\$61,437 FY27 Sewer Loader Lease Inside Int	760	\$ 2,071	\$ (2,071)	\$ 1,418	\$ (1,418)	\$ 728		\$ 728	\$ (690)	-48.7%	
\$99,226 FY28 Sewer F350 Lease Inside Int	760	\$ 5,345	\$ (5,345)	\$ 4,120	\$ (4,120)	\$ 2,825		\$ 2,825	\$ (1,295)	-31.4%	
\$500K BAN Interest	760					\$ 17,000		\$ 17,000	\$ 17,000	100.0%	New
Total Sewer Debt Expense		\$ 67,229	\$ (67,229)	\$ 39,864	\$ (39,864)	\$ 56,864	\$ -	\$ 56,864	\$ 17,000	42.6%	
Total Sewer Budget		\$ 1,317,023	\$ (1,161,972)	\$ 1,327,257	\$ (891,714)	\$ 1,435,963	\$ (12,998)	\$ 1,422,965	\$ 95,708	7.2%	

FY2027 Water Budget

Account	Dept.	FY2025		FY2026		FY2027				Notes	
		Budget	Expended	Budget	Actuals to Date 3-13-2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
Water Salaries and Wages											
DPW Director's Salary	450	\$ 43,135	\$ (29,377)	\$ 49,822	\$ (25,702)	\$ 51,576	\$ 4,425	\$ 56,001	\$ 6,179	12.4%	New Director
Admin Asst Wages	450	\$ 29,594	\$ (29,845)	\$ 32,916	\$ (23,283)	\$ 34,542	\$ (630)	\$ 33,912	\$ 996	3.0%	1% COLA
Superintendent Salary	450	\$ 105,599	\$ (106,523)	\$ 109,321	\$ (76,655)	\$ 113,154	\$ (2,742)	\$ 110,412	\$ 1,091	1.0%	1% COLA
Regular Wages	450	\$ 157,518	\$ (141,942)	\$ 160,358	\$ (101,598)	\$ 165,410	\$ (2,129)	\$ 163,281	\$ 2,923	1.8%	1% COLA
Overtime	450	\$ 46,990	\$ (52,557)	\$ 48,165	\$ (31,384)	\$ 49,851	\$ (1,205)	\$ 48,646	\$ 481	1.0%	1% COLA
Standby	450	\$ 16,900	\$ (16,900)	\$ 16,900	\$ (11,700)	\$ 16,900		\$ 16,900	\$ -	0.0%	
Benefit Reimbursements	450	\$ 149,300	\$ (144,473)	\$ 152,935	\$ (134,113)	\$ 173,000		\$ 173,000	\$ 20,065	13.1%	
Longevity	450	\$ 650	\$ (1,350)	\$ 1,400	\$ (1,100)	\$ 1,400		\$ 1,400	\$ -	0.0%	
Clothing & Boots	450	\$ 2,475	\$ (2,400)	\$ 2,475	\$ (2,400)	\$ 2,475		\$ 2,475	\$ -	0.0%	
Total Salaries and Wages	450	\$ 552,161	\$ (525,367)	\$ 574,292	\$ (407,935)	\$ 608,308	\$ (2,281)	\$ 606,027	\$ 31,735	5.5%	1% COLA
Water Expenses											
Electricity	450	\$ 78,000	\$ (66,721)	\$ 78,000	\$ (45,443)	\$ 79,950		\$ 79,950	\$ 1,950	3%	2.5% expected increase
Heating	450	\$ 12,000	\$ (11,484)	\$ 12,000	\$ (9,615)	\$ 12,000		\$ 12,000	\$ -	0%	
Water & Sewer	450	\$ 350	\$ (403)	\$ 395	\$ (114)	\$ 455		\$ 455	\$ 60	15%	
Building Maintenance and Repair	450			\$ 20,000	\$ (8,353)	\$ 30,000		\$ 30,000	\$ 10,000	50%	
Building Systems	450	\$ 35,000	\$ (30,557)	\$ 40,000	\$ (13,333)	\$ 50,000		\$ 50,000	\$ 10,000	25%	
Vehicle Maintenance	450	\$ 2,500	\$ (4,429)	\$ 2,500	\$ (2,522)	\$ 2,500		\$ 2,500	\$ -	0%	
Roadway/Excavation	450	\$ 15,000	\$ (30,676)	\$ 15,000	\$ (10,301)	\$ 24,000		\$ 24,000	\$ 9,000	60%	leak detection /hydrant replac.
Test/Lagoon/Cross Conn	450	\$ 35,000	\$ (36,873)	\$ 50,000	\$ (20,444)	\$ 50,000		\$ 50,000	\$ -	0%	
Well Cleaning	450	\$ 44,000	\$ (22,915)	\$ 44,000	\$ (16,060)	\$ 46,200		\$ 46,200	\$ 2,200	5%	5% increase per Vendor
Property Related Services	450	\$ 900	\$ (773)	\$ 900	\$ (634)	\$ 900		\$ 900	\$ -	0%	
Overhead	450	\$ 28,750	\$ (28,728)	\$ 29,600	\$ (17,212)	\$ 29,600		\$ 28,000	\$ (1,600)	-5%	
Auditor Services	450	\$ 2,400	\$ (2,400)	\$ 3,000		\$ 3,000		\$ 3,000	\$ -	0%	10% of Town Audit
Legal Services	450	\$ 500	\$ (1,342)	\$ 500		\$ 1,000		\$ 1,000	\$ 500	100%	anticipated land taking
Advertising	450	\$ 700	\$ (597)	\$ 700	\$ (186)	\$ 700		\$ 700	\$ -	0%	
Police Details	450	\$ 1,000	\$ (2,344)	\$ 1,000		\$ 2,000		\$ 2,000	\$ 1,000	100%	new developments
IT Expense	450	\$ 500	\$ (2,058)	\$ 500	\$ (1,313)	\$ 500		\$ 1,000	\$ 500	100%	
Billing/Collection/Printing	450	\$ 3,500	\$ (3,611)	\$ 3,600	\$ (2,830)	\$ 3,900		\$ 3,900	\$ 300	8%	postage/fees increase
Professional Development	450	\$ 1,000	\$ (705)	\$ 1,000	\$ (1,023)	\$ 1,000		\$ 1,000	\$ -	0%	
Engineering/Architectural	450	\$ 53,000	\$ (94,264)	\$ 53,000	\$ (23,445)	\$ 70,000		\$ 70,000	\$ 17,000	32%	multiple projects
Telecommunications	450	\$ 6,500	\$ (7,978)	\$ 6,500	\$ (4,928)	\$ 8,000		\$ 8,000	\$ 1,500	23%	match past 2 years
Postage & Mailings	450	\$ 450	\$ (416)	\$ 450	\$ (260)	\$ 500		\$ 500	\$ 50	11%	
SW Licensing / SAAS	450	\$ 12,000	\$ (15,089)	\$ 12,000	\$ (15,210)	\$ 16,000		\$ 16,000	\$ 4,000	33%	software increases

FY2027 Water Budget

Account	Dept.	FY2025		FY2026		FY2027				Notes	
		Budget	Expended	Budget	Actuals to Date 3-13-2026	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
Office Supplies	450	\$ 1,000	\$ (2,334)	\$ 1,000	\$ (547)	\$ 1,200		\$ 1,200	\$ 200	20%	
Custodial Supplies	450	\$ 500	\$ (462)	\$ 500	\$ (243)	\$ 500		\$ 500	\$ -	0%	
Vehicle Fuel	450	\$ 5,100	\$ (4,387)	\$ 5,100	\$ (2,691)	\$ 5,100		\$ 5,100	\$ -	0%	
Supplies	450	\$ 50,000	\$ (35,017)	\$ 64,000	\$ (47,712)	\$ 65,000		\$ 65,000	\$ 1,000	2%	
Miscellaneous Expenses	450	\$ 3,600	\$ (3,503)	\$ 3,600	\$ (2,801)	\$ 3,600		\$ 3,600	\$ -	0%	
Chemicals	450	\$ 107,000	\$ (86,305)	\$ 107,000	\$ (45,007)	\$ 100,000		\$ 100,000	\$ (7,000)	-7%	
PPE OSHA	450	\$ 1,500	\$ (206)	\$ 1,500		\$ 1,500		\$ 1,500	\$ -	0%	
Governmental Assessments	450	\$ 4,600	\$ (4,369)	\$ 4,600	\$ (1,191)	\$ 4,600		\$ 4,600	\$ -	0%	
Dues/Memberships/Licensing	450	\$ 3,500	\$ (2,130)	\$ 3,500	\$ (1,267)	\$ 3,500		\$ 3,500	\$ -	0%	
Prop/Liab/WC Insurance	450	\$ 23,400	\$ (20,810)	\$ 22,500	\$ (21,766)	\$ 22,000		\$ 22,000	\$ (500)	-2%	
OPEB Transfer Out	450	\$ 10,000	\$ (1,000)	\$ 10,000	\$ (10,000)	\$ 10,000		\$ 10,000	\$ -	0%	
Total Water Expense	450	\$ 543,250	\$ (524,886)	\$ 597,945	\$ (326,451)	\$ 649,205	\$ -	\$ 649,205	\$ 51,260	8.6%	
\$1.6M Water FY49 Outside Prn	715	\$ 40,856		\$ 41,911	\$ (41,911)	\$ 42,994		\$ 42,994	\$ 1,083	2.6%	
\$860K FY36 Water Outside Prn	715	\$ 39,251		\$ 40,104	\$ (40,104)	\$ 40,976		\$ 40,976	\$ 872	2.2%	
\$1.0218M FY25 Water Lease Inside Prn Ameresco	720	\$ 4,510		\$ -		\$ -		\$ -	\$ -	0.0%	Paid off FY2025
\$74,105 FY28 Water Lease Inside Prn	720	\$ 13,183		\$ 13,955	\$ (13,955)	\$ 14,773		\$ 14,773	\$ 818	5.9%	
\$47K Water Truck Lease - PRN	720			\$ -		\$ 10,781		\$ 10,781	\$ 10,781	100.0%	New Lease F350
\$1.6M Water FY49 Outside Int	755	\$ 33,365		\$ 32,372	\$ (32,372)	\$ 31,353		\$ 31,353	\$ (1,019)	-3.1%	
\$860K FY36 Water Outside Int	755	\$ 10,632		\$ 9,847	\$ (9,847)	\$ 9,045		\$ 9,045	\$ (802)	-8.1%	
\$1.0218M FY25 Water Lease Inside Int Ameresco	760	\$ 90		\$ -		\$ -		\$ -	\$ -	0.0%	Paid off FY2025
\$74,105 FY2028 Water Lease Inside Int	760	\$ 3,372		\$ 2,600	\$ (2,600)	\$ 1,782		\$ 1,782	\$ (818)	-31.5%	
\$47K Water Truck Lease - INT	760			\$ -		\$ 2,809		\$ 2,809	\$ 2,809	100.0%	New Lease F350
Total Debt Expense		\$ 145,259	\$ -	\$ 140,789	\$ (140,789)	\$ 154,513	\$ -	\$ 154,513	\$ 13,724	9.7%	
Total Water Budget		\$ 1,240,670	\$ (1,050,253)	\$ 1,313,026	\$ (875,175)	\$ 1,412,026	\$ (2,281)	\$ 1,409,745	\$ 96,719	7.4%	

**Town of Merrimac Warrant Articles
Annual Town Meeting, April 27, 2026**

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 27, 2026 at 7:30 PM.

Article 1: To see if the Town will vote to appropriate from Free Cash for **FY2026**, a sum of money in the amount of **\$477,246** for the following specific purposes outlined below;

a. Snow and Ice Deficit **\$180,000**

Rationale: This will appropriate funds for the snow and ice deficit. Requested by the Town Administrator.

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

FinCom Recommendation: **Yes 7 - 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 7 - 0**

c. OPEB Actuarial Study **\$ 4,500**

Rationale: This will appropriate funds for the bi-annually required OPEB Actuarial Study. Requested by the Town Administrator.

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

FinCom Recommendation: **Yes 7 - 0**

d. Poll Pad Upgrade and Replacement **\$ 3,400**

Rationale: This will appropriate funds for the upgrade. Requested by the Town Administrator.

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

FinCom Recommendation: **Yes 7 - 0**

e. OPEB Trust Funding **\$ 40,000**

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 Town Administrator.

Select Board Recommendation: **Yes 5 - 0**
FinCom Recommendation: **Yes 7 - 0**

f. Facility Repairs for the COA **\$ 7,000**

Rationale: This will appropriate funds for the facility repairs. Requested by the COA Director.

Select Board Recommendation: **Yes 5 - 0**
FinCom Recommendation: **Yes 7 - 0**

g. Health Insurance Consultant **\$ 12,500**

Rationale: This will appropriate funds for a Health Insurance Consultant to review insurance options for the town employees. Requested by the Town Administrator.

Select Board Recommendation: **Yes 5 - 0**
FinCom Recommendation: **Yes 7 - 0**

h. Employee Retirement Funding **\$ 40,000**

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

Select Board Recommendation: **Yes 5 - 0**
FinCom Recommendation: **Yes 7 - 0**

i. Police Patrol Vehicle **\$ 80,000**

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 7 - 0**
Capital Planning Recommendation: **Yes 4 - 0**

j. Tasers **\$ 17,000**

Rationale: This will appropriate funds for the 1st year lease payment for a 5-year lease for tasers and training package for the Police Department. Requested by the Police Chief.

Select Board Recommendation: **Yes 5 - 0**
FinCom Recommendation: **Yes 7 - 0**
Capital Planning Recommendation: **Yes 4 - 0**

k. 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 7 - 0
Capital Planning Recommendation: Yes 4 - 0

l. Asbestos Tile Repairs at the Pentucket Regional Elementary Schools \$ 44,000

Rationale: This will appropriate funds for the asbestos tiles' removal and replacement at the Donaghue and Sweetsir Schools. Requested by the Facilities Director of Pentucket Regional School District.

Select Board Recommendation: Yes 5 - 0
FinCom Recommendation: Yes 7 - 0
Capital Planning Recommendation: Yes 4 - 0

or take any other action relative hereto.

Article 2: To see if the Town will vote to appropriate from Water Retained Earnings for **FY2026** a sum of money in the amount of **\$ 125,000** for the following specific capital purposes outlined below;

a. Water Meter Replacement \$ 25,000

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 7 - 0
Capital Planning Recommendation: Yes 4 - 0

b. Water Infrastructure \$ 45,000

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 7 - 0
Capital Planning Recommendation: Yes 4 - 0

c. Ford Maverick Truck \$30,000

Rationale: This will allow for the replacement of the 2015 Transit Van with a 2026 Ford Maverick. Requested by the DPW Director.

Select Board Recommendation: Yes 5 - 0
FinCom Recommendation: Yes 7 - 0
Capital Planning Recommendation: Yes 4 - 0

d. Plan Development for Interconnect with Haverhill **\$ 25,000**

Rationale: This will appropriate funds for Plan development and DEP coordination for Interconnect with Haverhill, part of the Sanitary Survey requirements for the Water Department. Requested by the DPW Director.

Select Board Recommendation: Yes 5 - 0
FinCom Recommendation: Yes 7 - 0
Capital Planning Recommendation: Yes 4 - 0

or take any other action relative hereto.

Article 3: To see if the Town will vote to appropriate from Water Retained Earnings for **FY2026** a sum of money in the amount of **\$ 10,000** for Building and Road Maintenance at the Wallace Way Treatment Plant for the Water Department. Requested by the DPW Director.

Select Board Recommendation: Yes 5 - 0
FinCom Recommendation: Yes 7 - 0

or take any other action relative hereto.

Article 4: To see if the Town will vote to transfer from the Wastewater Retained Earnings for **FY2026** a sum of money in the amount of **\$ 335,000** for the following specific capital purposes outlined below;

a. Wastewater Plant Engineering and repairs and upgrades **\$ 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 7 - 0
Capital Planning Recommendation: Yes 4 - 0

b. Willowdale Pump Station Repairs **\$ 85,000**

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

Select Board Recommendation: Yes 5 - 0
FinCom Recommendation: Yes 7 - 0
Capital Planning Recommendation: Yes 4 - 0

c. Red Oaks Acres Pump Station Repairs **\$ 50,000**

Rationale: This will appropriate funds for repairs to the Red Oak Acres Pump Station. Requested by the DPW Director.

Select Board Recommendation: Yes 5 - 0
FinCom Recommendation: Yes 7 - 0
Capital Planning Recommendation: Yes 4 - 0

d. Replacement of 2013 Chevy Pickup **\$ 75,000**

Rationale: This will appropriate funds for the replacement of the 2013 Chevy Pickup. Requested by the DPW Director.

Select Board Recommendation:	Yes 5 - 0
FinCom Recommendation:	Yes 7 - 0
Capital Planning Recommendation:	Yes 4 - 0

e. Water Meter Replacement **\$ 25,000**

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 7 - 0
Capital Planning Recommendation:	Yes 4 - 0

or take any other action relative hereto.

Article 5. To see if the Town will vote, pursuant to G.L. c. 44 sec. 21C, to authorize the Select Board to enter into a lease agreement for the lease purchase of Tasers for the Police 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 Select Board deem in the best interest of the Town; and to authorize the Select Board to take all actions necessary to administer and implement such agreement; or take any other action relative thereto.

Rationale: This will authorize the Select Board to enter into a 5-year lease for the purchase of the Tasers. Requested by the Police Chief.

Select Board Recommendation:	Yes 5 - 0
FinCom Recommendation:	Yes 7 - 0
Capital Planning Recommendation:	Yes 4 - 0

Article 6. To see if the Town will vote to transfer **\$20,000** from the Inspectional Services revolving Account to the Town General Fund for FY2026; or take any other action hereto.

Rationale: This will transfer excess funds in the Inspectional Revolving Account to the Town General Fund. Requested by the DPW Director.

Select Board Recommendation:	Yes 5 - 0
FinCom Recommendation:	Yes 7 - 0

Article 7. To see if the Town will vote to appropriate **\$100,000** for the demolition of 28 School St., and transfer **\$100,000** from Article 3A of the April 24, 2023 Annual Town Meeting, Coastal Metal Testing; or take any other action hereto.

Rationale: This will transfer funds from the Coastal Metals Testing Article, for the demolition of the abandoned building at 28 School St. The building is no longer covered by insurance due to the condition of the building. This site will then be added to Coastal Metal Site and placed out to bid for affordable housing. Requested by the Building Commissioner.

Select Board Recommendation:	Yes 5 - 0
FinCom Recommendation:	Yes 7 - 0

Article 8. To see if the Town will vote to appropriate **\$20,000** for the IT Server and upgrades at the Fire Department and transfer the following additional funds; **\$13,750** from Article 3M of the April 24, 2023 Annual Town Meeting, Forestry Truck and **\$6,250** from Article 1S of the April 25, 2022 Annual Town Meeting, Fire Department roof top heating unit for the purchase of the IT Server and upgrades at the Fire Department; or take any other action hereto.

Rationale: This will appropriate funds for the IT Server and upgrades at the Fire Department and transfer excess balances in the Fire Departments Special Articles to fund the appropriation. Requested by the Fire Chief.

Select Board Recommendation:	Yes 5 - 0
FinCom Recommendation:	Yes 7 - 0
Capital Planning Recommendation:	Yes 4 - 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, 2026 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 FY2027 Operating Budget as specified in the attached breakdown. Requested by the Select Board.

Select Board Recommendation:	Yes 5 - 0
FinCom Recommendation:	Yes 7 - 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 FY2027;

Salaries:	\$ 706,836
Expenses:	\$ 659,265
<u>Debt Service:</u>	<u>\$ 56,864</u>
Total	\$1,422,965

And that **\$ 1,422,965** be raised as follows:

Departmental Receipts:	\$1,414,965
Wastewater Betterment Fund:	\$ 8,000

or take any other action relative hereto.

Rationale: To set FY2027 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 7 - 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 FY2027;

Salaries:	\$ 606,027
Expenses:	\$ 649,205
<u>Debt Service:</u>	<u>\$ 154,513</u>
Total	\$1,409,745

And that **\$1,409,745** be raised as follows:

Departmental Receipts:	\$ 1,409,745
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or take any other action relative hereto.

Rationale: To set FY2027 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 7 - 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 Merrimac Municipal Light Operating Balance said money to be used by the Assessors to reduce the Tax Rate for Fiscal Year 2027; 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 Merrimac Municipal Light Department does not pay property taxes. Requested by the Merrimac Light Commissioners.

Select Board Recommendation: Holding Vote
FinCom Recommendation: Holding Vote

Article 13. To see if the Town will vote to appropriate or otherwise provide \$ 9,000 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 7 - 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 7 - 0

Article 15. To see if the Town will vote to accept the State Grant of Chapter 90 Highway Funds and authorize the 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 7 - 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 7 - 0

FY2027 Revolving Accounts

Revolving Fund	Fiscal Year Spending Limits
Firearms	\$ 12,000
Zoning Board of Appeals	\$ 9,000
Town Nurse	\$ 10,000
Zoning and Building Code Enforcement	\$ 15,000
Board of Health Projects	\$ 4,500
Board of Health Rental Inspections	\$ 4,000
Inspectional Services	\$ 100,000
PRSD Grounds	\$ 50,000
Tax Title	\$ 10,000
Fire Watch	\$ 5,000
Library	\$ 10,000
Hazardous Waste	\$ 20,000
Rent Control	\$ 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

Article 19. To see if the Town will vote to amend the Town of Merrimac General By-laws Article 94 Sections 94-1, 94-3(A), 94-3 (C) to change the time as stated there in from 7:30 PM to 6:30 PM as follows (~~cross-out~~ removed and **bold and underline** new);

94-1 The Annual Town Meeting, except that part dealing with the election of officers, shall be held each year on the last Monday in April at ~~7:30~~ 6:30 p.m.

94-3(A) Town Meetings on dates certain. Those registered voters of the Town who are present at ~~7:30~~ 6:30 p.m. on the following dates shall constitute the quorum to conduct Town Meetings otherwise posted as provided by state law: the last Monday of April, the second or third Monday of May or the third Monday of October.

94-3(C) Town Meetings on other dates. Except as provided in Subsections **A** and **B**, 150 voters of the Town of Merrimac must be present to open Annual Town Meetings and all Special Town Meetings should a warrant be posted as provided by state law. Sessions of Town Meeting conducted under this Subsection **C** must be scheduled for ~~7:30~~ 6:30 p.m. and must adjourn for lack of quorum at 10:00 p.m. or at the conclusion of action on any main motion on the article considered unless 100 registered voters remain present. Resumption of Town Meeting conducted under Subsection **C** after adjournment shall be no less than seven days later, at ~~7:30~~ 6:30 p.m. Sessions of Town Meeting conducted under this Subsection **C** shall not resume unless 100 registered voters are present.

; or take any other action relative hereto.

Rationale: This article was recommended based upon the survey completed by the Governance Committee. Requested by the Town Moderator.

Select Board Recommendation: Yes 5 - 0

Article 20. To see if the Town will vote to accept M.G.L. Chapter 41, Section 100B; or take any other action relative hereto.

Rationale: The purpose behind this request is to afford police officers and firefighters the opportunity to coverage from injuries upon written application by any of its police officers or fire fighters retired either before or after the acceptance of this section under a general or special law specifically relating to retirement for accidental disability. Requested by the Fire Chief.

Select Board Recommendation: Yes 5 - 0

Article 21. To see if the Town will vote to affirm the Notice of Landfill in accordance with 310 CMR 19,000, filed on the land off Battis Road shown on Assessors Map 70 Block 1 Lot 1 and more particularly described in a deed recorded with the Essex South Registry of Deeds Book 3129 Page 510 said Notice recorded in Book 4321 Page 300 in said Registry; or take any other action relative hereto.

Rationale: Affirmation by Town Meeting ensures that the Town formally acknowledges the presence, history or regulatory status of a landfill or former disposal area on this parcel; AS REQUIRED BY STATE LAW. Requested by the DPW Director.

Select Board Recommendation: Yes 5 - 0

Article 22. To see if the Town will vote to amend the Merrimac Zoning By-Law Zoning Map, to include the MBTA Overlay District attached and on file with the Town Clerk; or take any other action relative hereto.

Rationale: The Town approved the MBTA Communities Multi Family Overlay Zoning District Bylaw at the 2025 Fall Town Meeting. The Zoning Map showing the location of the district was not included at that time. This warrant article is to vote on the zoning map showing the location that the MBTA Communities Multi Family Overlay Zoning District Bylaw pertains to. Requested by the Planning Board.

Select Board Recommendation: Yes 5 - 0

Article 23. To see if the Town will vote to authorize the Merrimac Municipal Light Department (“MMLD”) to sell land and buildings located at 10 West Main Street, acquired by MMLD by deed, Book 010716, Page 559, upon such price and terms and conditions as MMLD may deem appropriate, and to authorize the MMLD General Manager and Board of Commissioners to negotiate and execute any and all agreements and other documents, and to take all other actions as MMLD determines to be necessary or appropriate to accomplish the foregoing sale, with all proceeds therefrom to be appropriated solely to MMLD for light plant purposes; or take any other action relative hereto.

2/3 Vote Required

Rationale: A favorable vote on Article 23 is a smart, strategic step that advances the Town’s financial health, operational efficiency, and long-term planning goals.

By authorizing the Merrimac Municipal Light Department (MMLD) to sell the property at 10 West Main Street, the Town enables that parcel to return to private ownership and once again contribute to the tax roll. This creates an immediate opportunity to strengthen the Town’s tax base while also opening the door for redevelopment of a prominent downtown site to its highest and best use—supporting economic activity and revitalization in the Town Center.

Just as importantly, the sale will allow MMLD to reinvest the proceeds into improving and consolidating its existing facilities at 20 Federal Way. By combining operations into a single, modernized location, MMLD can reduce duplication, improve coordination among staff, and operate more efficiently on a day-to-day basis. This consolidation will save time, reduce long-term costs, and allow staff to better focus on delivering reliable service to the community.

Rather than maintaining multiple properties, this approach makes better use of existing assets—streamlining operations while avoiding unnecessary expenditures. The result is a more efficient organization that is better positioned to serve residents and ratepayers.

In sum, Article 23 supports multiple community benefits: returning property to the tax roll, encouraging downtown redevelopment, reducing operational inefficiencies, and reinvesting in critical infrastructure. A favorable vote is a fiscally responsible decision that delivers both immediate and lasting value to the Town.

Requested by the Merrimac Municipal Light Department.

Select Board Recommendation:

Holding Vote

Finance Committee Recommendation:

Holding Vote

Proposed MBTA District

Merrimac, MA | 2025

Including Zoning and Overlay Districts

