Report of the

FINANCE COMMITTEE

of the Town of

MERRIMAC, MASSACHUSETTS

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

Monday October 20, 2025
7:30 P.M.
At the Sweetsir School Cafeteria
104 Church St.
Merrimac, MA 01860

Town of Merrimac
October 20, 2025 - Special Town Meeting
Articles for Consideration

Town Vote	Art. #	Recommendations: Selectmen	Recommendations: Finance Committee	Recommendations: Capital Planning	Description	
	1	Yes 5 - 0	Yes 6 - 0	N/A	To decrease the amount appropriated in Article 9 of the Annual Town Meeting by **$463,450**, per the following adjustments:	
	-	-	-	-	Decrease Assessor's Assistant Wages	($17,450)
	-	-	-	-	Increase Town Heat Expense	$7,000
	-	-	-	-	Increase Town Water/Sewer Expense	$1,000
	-	-	-	-	Increase Board of Health Expense	$1,000
	-	-	-	-	Decrease Inside Debt Prn - Roadway Repairs	($260,000)
	-	-	-	-	Decrease Inside Debt Int - Roadway Repairs	($175,000)
	-	-	-	-	Decrease Health and Dental Insurance	($10,000)
	-	-	-	-	Increase Merit Increase Expense	$10,000
	-	-	-	-	Decrease Property & Liability Insurance	($20,000)
	2	Yes 5 - 0	Yes 6 - 0	N/A	To increase the amount raised and appropriated in Article 17 of the Annual Town Meeting for Solid Waste and Disposal by **$25,000.**	
	3	Yes 5 - 0	Yes 6 - 0	N/A	To decrease the amount appropriated in Article 10 of the Annual Town Meeting for the Wastewater Enterprise by **$3,036**, per the following adjustments:	
		-	-	-	Increase Administrative Assistant Wages Expense	$764
		-	-	-	Decrease Prop/Liab/WC Insurance	($1,800)
		-	-	-	Decrease F350 Lease Prn Expense	($2,000)

Town of Merrimac

October 20, 2025 - Special Town Meeting

Articles for Consideration

Town Vote	Art. #	Recommendations			Description	
		Selectmen	Finance Committee	Capital Planning		
	4	Yes 5 - 0	Yes 6 - 0	N/A	To increase the amount appropriated in Article 11 of the Annual Town Meeting for the Water Entrprise by **$99**, per the following adjustments:	
		-	-	-	Increase Administrative Assistant Wages Expense	**$764**
		-	-	-	Increase Benefits Reimbursements	**$2,335**
		-	-	-	Increase Supplies Expense	**$14,000**
		-	-	-	Decrease F350 Lease Principal Expense	**($13,500)**
		-	-	-	Decrease F350 Lease Interest Expense	**($3,500)**
	5	Yes 5 - 0	Yes 6 - 0	N/A	To vote to approve the borrowing of **$500,000** for final engineering for the Wastewater Plant. **(2/3 Vote Required)**	
	6	Yes 5 - 0	N/A	N/A	To vote to approve a Toshiba Copier Lease at the Library, for a term exceeding 36 months.	
	7	Yes 5 - 0	N/A	N/A	To vote to approve the Catalis (Patriots Property) Renewal Contract to certify the values and the interim adjustments of the properties in Merrimac for a term to exceed 36 months.	
	8	No 1 - 4	*	N/A	To authorize the Merrimac Light Department to sell 10 West Main St. **(2/3 Vote Required)**	
	9	Yes 5 - 0	N/A	N/A	To vote to amend the Merrimac Zoning By-Law - ADU.	
	10	Yes 5 - 0	N/A	N/A	To vote to add a new MBTA Communities Multi Family Overlay District	
	11	Yes 5 - 0	N/A	N/A	To amend the Merrimac General By-Law, Article 15 - Board of Cemetery Trustees, with amendments and additions in the warrant.	
	12	N/A	N/A	N/A	Citizens petition - To authorize the Merrimac Light Department to sell 10 West Main St. **(2/3 Vote Required)**	

*** At the time printing, the Finance Committee did not take a vote, pending additional information.**

TOWN OF MERRIMAC BUDGET SUMMARY

REVENUE ESTIMATES

	Adopted FY2025	Departmental Requested Budget FY2026	Adopted ATM Budget FY2026	Requested FTM Budget FY2026
PROPERTY TAXES				
Tax Base	$ 16,340,808	$ 16,927,919	$ 16,927,919	$ 16,927,919
2 1/2 % Increase	$ 408,520	$ 423,198	$ 423,198	$ 423,198
Est New Growth	$ 178,591	$ 100,000	$ 50,000	$ 50,000
General Override	$ -	$ 625,000	$ -	$ -
Unused Levy Capacity	$ (7,041)	$ -	$ -	$ (4,550)
PROPERTY TAXES	**$ 16,920,878**	**$ 18,076,117**	**$ 17,401,117**	**$ 17,396,567**
STATE PROVIDED FUNDS				
Cherry Sheet/State Aid	$ 1,196,624	$ 1,249,841	$ 1,249,841	$ 1,239,488
MSBA	$ -	$ -	$ -	$ -
SUBTOTAL: STATE FUNDS	**$ 1,196,624**	**$ 1,249,841**	**$ 1,249,841**	**$ 1,239,488**
DEBT EXCLUSIONS				
Police Station	$ 357,153	$ 357,903	$ 357,903	$ 357,903
PRSD Middle/High School	$ 1,582,734	$ 1,585,880	$ 1,585,880	$ 1,585,880
Roadway Repairs *	$ -	$ 435,000	$ 435,000	$ -
SUBTOTAL	**$ 1,939,887**	**$ 2,378,783**	**$ 2,378,783**	**$ 1,943,783**
PROJECTED LOCAL RECEIPTS				
Motor Vehicle Excise	$ 1,100,000	$ 1,100,000	$ 1,200,000	$ 1,160,000
Other Excise (Marijuanna)	$ 40,000	$ 40,000	$ 40,000	$ 50,000
Penalties & Interest	$ 29,000	$ 29,000	$ 29,000	$ 26,000
In Lieu of Tax	$ 1,289	$ 1,289	$ 1,289	$ 1,289
Trash	$ 157,000	$ 157,000	$ 157,000	$ 200,000
Ambulance	$ 419,000	$ 419,000	$ 419,000	$ 410,000
Fees	$ 50,000	$ 50,000	$ 50,000	$ 52,000
Rentals	$ 126,000	$ 126,000	$ 126,000	$ 140,000
Cemetery	$ 15,000	$ 15,000	$ 15,000	$ 19,000
Licenses & Permits	$ 77,500	$ 77,500	$ 77,500	$ 68,000
Fines & Forfeitures	$ 25,717	$ 25,717	$ 25,717	$ 23,000
Investment Income	$ 225,000	$ 225,000	$ 200,000	$ 190,000
Medicaid Reimbursement				$ 22,000
Misc Non Recurring	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Misc Recurring	$ 120,000	$ 120,000	$ 120,000	$ 122,000
SUBTOTAL	**$ 2,425,506**	**$ 2,425,506**	**$ 2,500,506**	**$ 2,523,289**
OTHER REVENUE				
Free Cash Approp	$ 630,442	$ 524,123	$ 524,123	$ 524,123
Water Retained Earnings	$ 92,000	$ 72,000	$ 72,000	$ 72,000
Other Revenue	$ 177,910	$ 180,045	$ 180,045	$ 180,045
Wastewater Retained Earnings	$ 192,000	$ 130,000	$ 130,000	$ 130,000
Wastewater I & I	$ 125,000	$ 24,750	$ 24,750	$ 24,750
Bonded Capital *	$ -	$ -	$ -	$ 500,000
Water Enterprise	$ 1,240,670	$ 1,312,163	$ 1,312,163	$ 1,312,262
Wastewater Enterprise	$ 1,317,023	$ 1,327,529	$ 1,327,529	$ 1,324,493
Revenue to Reduce Tax Rate	$ 38,000	$ 38,000	$ 38,000	$ 38,000
SUBTOTAL	**$ 3,813,045**	**$ 3,608,610**	**$ 3,608,610**	**$ 4,105,673**
TOTAL REVENUE	**$ 26,295,940**	**$ 27,738,857**	**$ 27,138,857**	**$ 27,208,800**

EXPENDITURE ESTIMATES

	Adopted FY2025	Departmental Requested Budget FY2026	Adopted ATM Budget FY2026	Requested FTM Budget FY2026	% Change	% of Budget
OMNIBUS						
General Government	$ 1,519,675	$ 1,607,040	$ 1,607,040	$ 1,597,590	5.13%	7.10%
Public Safety	$ 2,869,810	$ 3,347,886	$ 2,924,990	$ 2,924,990	1.92%	13.00%
Education	$ 13,297,142	$ 13,739,004	$ 13,739,004	$ 13,739,004	3.32%	61.06%
Highway	$ 679,777	$ 675,187	$ 675,187	$ 675,187	-0.68%	3.00%
Cemetery	$ 72,513	$ 82,882	$ 82,882	$ 82,882	14.30%	0.37%
Health & Sanitation	$ 149,862	$ 153,758	$ 153,758	$ 154,758	3.27%	0.69%
Public Assistance	$ 430,139	$ 464,808	$ 464,808	$ 464,808	8.06%	2.07%
Library	$ 370,147	$ 385,013	$ 385,013	$ 385,013	4.02%	1.71%
Parks & Rec	$ 11,520	$ 16,720	$ 16,720	$ 16,720	45.14%	0.07%
Town Gardens	$ 600	$ 600	$ 600	$ 600	0.00%	0.00%
Long Term Principal	$ 492,899	$ 686,059	$ 686,059	$ 426,059	-13.56%	1.89%
Long Term Interest	$ 296,919	$ 449,075	$ 449,075	$ 274,075	-7.69%	1.22%
Gen Govt Unclassfied	$ 1,774,485	$ 1,779,100	$ 1,779,100	$ 1,759,100	-0.87%	7.82%
SUBTOTAL	**$ 21,965,488**	**$ 23,387,132**	**$ 22,964,236**	**$ 22,500,786**	**2.44%**	**100%**
CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED						
State & County	$ 121,294	$ 128,065	$ 128,065	$ 128,056		
Tax Abatements	$ 79,850	$ 100,000	$ 100,000	$ 100,000		
Library Offset	$ 18,973	$ 18,530	$ 18,530	$ 18,530		
Overlay Deficit	$ -	$ -	$ -	$ -		
Snow & Ice Deficit	$ -	$ -	$ -	$ -		
Other Deficits	$ -	$ -	$ -	$ -		
SUBTOTAL	**$ 220,117**	**$ 246,595**	**$ 246,595**	**$ 246,586**		
CURRENT YEAR SPECIAL ARTICLES						
Special Articles	$ 4,110,335	$ 4,564,365	$ 3,939,365	$ 3,961,428		
Transfer Articles	$ -	$ -	$ -	$ -		
SUBTOTAL	**$ 4,110,335**	**$ 4,564,365**	**$ 3,939,365**	**$ 3,961,428**		
BONDED ARTICLES						
Prior Year Bond Issues				**$ -**		
Bond Authorization *		$ -	$ -	$ 500,000		
SUBTOTAL	**$ -**	**$ -**	**$ -**	**$ 500,000**		
TOTAL EXPENSE	**$ 26,295,940**	**$ 28,198,092**	**$ 27,150,196**	**$ 27,208,800**		
SURPLUS/(DEFICIT)	**$ (1)**	**$ (459,235)**	**$ (11,339)**	**$ (0)**		

Revised 10/14/2025

Town of Merrimac Warrant Articles
Special Town Meeting, October 20, 2025

Essex, ss.

To one of the Constables of the Town of Merrimac:

GREETINGS,
In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the voters of the Town of Merrimac to meet in the Sweetsir School Cafeteria, 102 Church St. Merrimac, on October 20, 2025 at 7:30 PM.

Article 1: To see if the Town will vote to make the following FY2026 budget adjustments:

Decrease Assessor's Assistant Wages	**$ 17,450**
Increase Town Heat Expense	**$ 7,000**
Increase Town Water/Sewer Expense	**$ 1,000**
Increase Board of Health Expense	**$ 1,000**
Decrease Inside Debt Prn - Roadways	**$260,000**
Decrease Inside Debt Int – Roadways	**$175,000**
Decrease Health and Dental Insurance	**$ 10,000**
Increase Merit Increase Expense	**$ 10,000**
Decrease Property & Liability Insurance	**$ 20,000**

; or take any other action relative thereto.

Rationale: The reductions are a result of the actual expenditures being reduced following the Annual Town Meeting based upon actual expenditures. The increases are a result of costs that were originally estimated, are now actual and need to be increased in order to balance the budget for FY2026. This also includes the Debt reduction for the Roadway Repair Override that failed at the ballot. Per the request of the Town Administrator.

Select Board Recommendation: Yes 5 - 0
Fin Com Recommendation: Yes 6 - 0

Article 2. To see if the Town will increase the amount raised and appropriated in Article 17 in the Annual Town Meeting by **$25,000**, or other sum of money for Solid Waste Collection and Disposal, Recycling Collection; or take any other action relative hereto.

Rationale: Previously the Town received the revenue from the sale of trash bags, less the manufactured costs. We now are required to pay for the manufacturing upfront, and instead will collect the full sale price when the bags are sold. The increase in the special article is needed, as we have to pay in advance. Per the request of the Town Administrator.

Select Board Recommendation: Yes 5 - 0
Fin Com Recommendation: Yes 6 - 0

Article 3: To see if the Town will vote to make the following FY2026 budget adjustments for Wastewater Enterprise Fund:

Increase Admin Asst Wage Expense	**$ 764**
Decrease Prop/Liab/WC Insurance	**$ 1,800**
Decrease F350 Lease Prn Expense	**$ 2,000**

And that Departmental receipt estimates be reduced by **$3,036**.

; or take any other action relative thereto.

Rationale: The reductions are a result of the actual expenditures being reduced following the Annual Town Meeting based upon actual expenditures. The increases are a result of costs that were originally estimated, are now actual and need to be increased in order to balance the budget for FY2026. Per the request of the DPW Director.

Select Board Recommendation:	**Yes 5 - 0**
Fin Com Recommendation:	**Yes 6 - 0**

Article 4: To see if the Town will vote to make the following FY2026 budget adjustments for Water Enterprise Fund:

Increase Admin Asst Wage Expense	**$ 764**
Increase Benefit Reimbursements	**$ 2,335**
Increase Supplies Expense	**$ 14,000**
Decrease F350 Lease Prn Expense	**$ 13,500**
Decrease F350 Lease Int Expense	**$ 3,500**

And that Departmental receipt estimates be increased by **$99.00**.

; or take any other action relative thereto.

Rationale: The reductions are a result of the actual expenditures being reduced following the Annual Town Meeting based upon actual expenditures. The increases are a result of costs that were originally estimated, are now actual and need to be increased in order to balance the budget for FY2026. Per the request of the DPW Director.

Select Board Recommendation:	**Yes 5 - 0**
Fin Com Recommendation:	**Yes 6 - 0**

Article 5: To see if the Town will vote to appropriate a sum of money in the amount of **$500,000**, or any other sum, for final engineering for the Wastewater Plant to include costs related to the bidding and design, engineering and including the payment of all other costs incidental and related thereto; to determine whether this amount shall be raised by taxation, transfer from available funds, borrowing under MGL Chapter 44, Section 8(14) or any other enabling authority or otherwise; or take any other action relative thereto.

2/3 Vote Required

Rationale: This will authorize the borrowing needed to complete the engineering for the Wastewater Plant. The funds required to pay the debt service is to be provided by the Sewer Rates. Requested by the DPW Director.

Select Board Recommendation: Yes 5 - 0
Fin Com Recommendation: Yes 6 - 0

Article 6: To see if the Town will vote to approve the Toshiba Copier Lease for a term to exceed 36 months; or take any other action relative thereto.

Rationale: The Library Director received favorable quotes for the lease of a Toshiba copier machine for a 60-month term. The yearly rate for a 36-month term is $2,964.00 and the yearly rate for a 60-month term is $2,404.00. Per the request of the Library Director.

Select Board Recommendation: Yes 5 - 0

Article 7: To see if the Town will vote to approve the Catalis (Patriots Property) Renewal contract to certify the values and the interim adjustments of the properties in Merrimac for a term to exceed 36 months; or take any other action relative thereto.

Rationale: The Assessors contract with Catalis (Patriots Property) to certify the values and interim values in the Town of Merrimac, the 5-year term aligns with the state required 5-year certification of values. The annual cost for FY2021-FY2025 was $9,600.00; the new contract annual rate is $10,000.00. Per the request of the Board of Assessors.

Select Board Recommendation: Yes 5 - 0

Article 8: 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 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 thereto.

Rationale: The Merrimac Municipal Light Department is seeking to sell its 10 W. Main St. administration building and consolidate operations at 20 Federal Way, due to limited contractor interest, prohibitive renovation costs tied to accessibility and life safety requirements, and the benefits of a larger, modern facility with lower overall operating expenses. Proceeds from the sale of 10 W. Main St will be utilized to fund the expanded renovations at 20 Federal Way. Per the request of the Light Commissioners.

Select Board Recommendation: No 1 – 4
Finance Committee: No Vote (requested additional information)

2/3 Vote Required

Article 9: To see if the Town will vote to amend the Merrimac Zoning By-Laws with amendments and additions to the indicated Articles as written below:

ARTICLE 2: DEFINITIONS

ACCESSORY DWELLING UNIT: A self-contained housing unit, inclusive of sleeping, cooking and sanitary facilities on the same lot as a principal dwelling, subject to otherwise applicable dimensional and parking requirements, that: (i) maintains a separate entrance, either directly from the outside or through an entry hall or corridor shared with the principal dwelling sufficient to meet the requirements of the state building code for safe egress; (ii) is not larger in gross floor area than 1/2 the gross floor area of the principal dwelling or 900 square feet, whichever is smaller; and (iii) is subject to such additional restrictions as may be imposed by a municipality, including, but not limited to, additional size restrictions and restrictions or prohibitions on short term rental, as defined in section 1 of chapter 64G; provided, however, that the Town shall unreasonably not restrict the creation or rental of an accessory dwelling unit that is not a short-term rental.

PRINCIPAL DWELLING: A structure, regardless of whether it, or the Lot it is situated on, conforms to Zoning, including use requirements and dimensional requirements, such as setbacks, bulk, and height, that contains at least one but not more than three Dwelling Units and is, or will be, located on the same Lot as a Protected Use ADU.

ARTICLE 4: VILLAGE **RESIDENTIAL DISTRICT (VR)**

Permitted By-Right

4.2.6. One Accessory Dwelling unit either attached to a ~~single family~~ **Principal D**welling or detached on a ~~single-family dwelling~~ lot, provided that the accessory dwelling unit contains no more than 900 square feet of total floor area or not more than ½ the square gross floor area of the principal dwelling whichever is less, and the LOT contains sufficient area to accommodate parking for the occupants of the ~~single family~~ **Principal D**welling in accordance with the requirements of the bylaw and one parking space for the accessory dwelling.

ARTICLE 5: SUBURBAN RESIDENTIAL DISTRICT (SR)

5.2.9. One accessory dwelling unit in a ~~single family~~ **Principal D**welling either attached to **the Principal D**welling or detached on a ~~single-family dwelling~~ lot provided that the accessory dwelling unit contains no more than 900 square feet of total floor area or not more than ½ the square gross floor area of the principal dwelling whichever is less and the LOT contains sufficient area to accommodate parking for the occupants of the ~~single-family~~ **Principal D**welling in accordance with the requirements of the bylaw and one parking space for the accessory dwelling unit.

ARTICLE 6: AGRICULTURAL RESIDENTIAL DISTRICT (AR)

6.2.10. One accessory dwelling unit in a ~~single-family~~ **Principal D**welling either attached to ~~a single family~~ **the Principal D**welling or detached on a ~~single-family dwelling~~ lot provided that the accessory dwelling unit contains no more than 900 square feet of total floor area or not more than ½ the square gross floor area of the principal dwelling whichever is less and the LOT contains sufficient area to accommodate parking for the occupants of the ~~single-family~~ **Principal D**welling in accordance with the requirements of the bylaw and one parking space for the accessory dwelling unit.

ARTICLE 7: LAKE ATTITASH DISTRICT (LA)

7.2.6 One accessory dwelling unit in a ~~single-family~~ **Principal** dwelling either attached to ~~a single family~~ **the Principal D**welling or detached on a ~~single-family dwelling~~ lot provided that the accessory dwelling unit contains no more than 900 square feet of total floor area or not more than ½ the square gross floor area of the principal dwelling whichever is less and the LOT contains sufficient area to accommodate parking for the occupants of the ~~single-family~~ **Principal D**welling in accordance with the requirements of the bylaw and one parking space for the accessory dwelling unit.

ARTICLE 17. ACCESSORY DWELLING UNITS AND CONVERSION OF EXISTING SINGLE-FAMILY DWELLINGS

17.1. <u>Purpose.</u>

The purposes of the Accessory Dwelling Units and Conversions of Existing Structures bylaw are to provide for a range of housing types in the Town of Merrimac through the reuse of existing buildings and to encourage the creation of affordable housing units

17.2 <u>Applicability.</u>

In any zoning district where an Accessory Dwelling Unit is permitted by right. Where a conversion of a single-family dwelling to not more than four dwelling units is permitted by SPECIAL PERMIT, the BOARD OF APPEALS shall be the Special Permit Granting Authority.

17.3 <u>Accessory Dwelling Unit.</u>

17.3.1 The intent and the purpose of this section is to permit Accessory Dwelling Units in residential districts subject to the standards and procedures hereinafter set forth. It is also the intent to assure that the single-family character of the neighborhood will be maintained and that the accessory unit remains subordinate to the principal living quarters.

17.3.2 Restrictions. An Accessory Dwelling Unit that maintains a separate entrance, either directly from the outside or through an entry hall or corridor shared with the principal dwelling sufficient to meet the requirements of the state building code for safe is permitted by right.

17.3.3 Disposal of sewage. Adequate provision shall be made for the disposal of sewage, waste and drainage generated by the occupancy of such accessory unit in accordance with the requirements of the Board of Health. Connection to the municipal sewer system is required for property located in a designated sewer service area unless such connection imposes an undue economic hardship on the applicant, as determined by the Sewer Commission. Such determination shall be made as part of the building permit application,

17.3.4 DESIGN. ATTACHED ACCESSORY DWELLING UNIT: An attached Accessory Dwelling Unit shall be a structurally integral part of the ~~SINGLE-FAMILY~~ **Principal D**welling in which it is contained. It may be created by the installation of a common wall or the partitioning of or extension of existing habitable area. It shall not be separated from such existing habitable area by unheated or uninhabitable space, such as a garage, but may be separated from such area by common residential space on exceeding 35 square feet in floor area. All stairways to additional stories shall be enclosed within the exterior walls of the STRUCTURE.

17.3.4.1 Ingress, egress, access. Adequate provision, as determined by the BUILDING COMMISSIONER, shall be provided for separate ingress and egress to the outside of each unit. An interior doorway shall be provided between DWELLING UNITS as a means of access for purposes of supervision and emergency response.

17.3.5 DESIGN – DETACHED ACCESSORY DWELLING UNIT. A detached Accessory Dwelling Unit shall be designed and constructed in such a manner that is consistent with the design of the **Principal D**welling unit. The detached dwelling unit shall be located on the lot to the rear of the frontline of the ~~primary~~ ~~structure~~ **Principal Dwelling**.

17.3.5.1 Ingress, egress, access. Adequate provision, as determined by the BUILDING COMMISSIONER, shall be provided for separate ingress and egress to the outside of each unit. Both the **Principal** and Accessory Dwelling Units shall access the lot from the same driveway.

17.3.5.2 ~~**All utilities servicing the Detached Accessory Dwelling Unit shall be new municipal services independent and separate from the utilities servicing the primary dwelling unit.**~~

17.3.6 Area limitation. Such accessory unit shall not be larger in gross floor area than 1/2 the gross floor area of the principal dwelling or 900 square feet, whichever is smaller.

17.3.7 Parking. A minimum of one (1) off street parking space shall be provided for the Accessory Dwelling Unit, in addition to the two (2) parking spaces required for the ~~SINGLE FAMILY~~ **PRINCIPAL** DWELLING. Parking may be in a driveway or a garage. **No additional parking space shall be required for an accessory dwelling location not more than 0.5 miles from a commuter rail sway station, ferry terminal, or bus station.**

17.3.8 Lot: An ADU shall not be subdivided to be on a separate lot from the Principal Dwelling ~~There shall be no further subdivision of the lot containing the single family dwelling and the Accessory Dwelling Unit~~**.**

17.3.9 Dimensional Requirements: An ADU shall meet all the dimensional requirements

of the zoning district in which it is located.

17.3.10 Accessory Dwelling Unit Site Plan Approval: All Accessory Dwelling Units are required to obtain Site Plan Approval from the Planning Board pursuant to the procedures below:

17.3.10.1 The application for plan approval shall be accompanied by seven (7) copies of a site plan.

17.3.10.2 All site plans shall show the following:

17.3.10.2.1 The perimeter dimensions of the lot; Assessor's Map, lot and block numbers.

17.3.10.2.2 All existing and proposed buildings, structures, building setbacks, parking spaces, driveway openings, distance between buildings, plan view exterior measurements of individual buildings, driveways, service areas and open areas. All setback requirements shall be met for the detached accessory dwelling unit and shall be shown on the plan.

17.3.10.2.3 Elevations of all buildings on the lot.

17.3.10.2.4 Floor plans of the accessory unit and principal residence

17.3.10.2.5 All proposed landscaping features, such as fences, walls, planting areas and walks on the lot and tract.

17.3.10.2.6 Existing major natural features, including streams, wetlands and all trees six inches or larger in caliper. (Caliper is girth of the tree at approximately waist height.)

17.3.10.2.7 Scale and North arrow (minimum scale of one-inch equals 40 feet).

17.3.10.2.8 Developer's (or his representative's) name, address and phone number.

17.3.10.3 Site Plan Review Criteria: Site Plan Review criteria shall be limited to the following:

17.3.10.3.1 The Accessory Dwelling Unit should minimize tree, vegetation and soil removal and grade changes.

17.3.10.3.2 Architectural style should be compatible with the existing principal dwelling on the subject property.

17.3.10.3.3 The Accessory Dwelling Unit shall be serviced with adequate water supply and sewer or septic service.

17.3.10.3.4 The Plan shall demonstrate adequate parking, as required hereunder and shall maximize convenience and safety for vehicular and pedestrian movement within the property and in relation to adjacent ways.

17.3.10.3.5 All Accessory Dwelling Units, either attached or detached, shall meet the required setbacks as set forth in the Zoning District.

17.3.10.4 Accessory Dwelling Unit Site Plan Approval Application Process

An applicant for shall file the application and all required submittals with the Planning Board. The review for an ADU Site Plan shall be conducted at a regular meeting of the Planning Board. An application for an ADU site plan approval shall be reviewed for consistency with the purpose and intent of this Article 17, and such plan review shall be construed as an as-of-right review and approval process. **The Planning Board shall not have the authority to deny a site plan for an ADU.** After review, the Planning Board shall issue to the applicant a copy of the decision for an ADU site plan approval containing the name and address of the owner, identifying the land affected, and the plans that were the subject of the decision.

17.3.11 Occupancy permit; control. No occupancy of the additional dwelling unit shall take place without an occupancy permit issued by the BUILDING COMMISSIONER.

17.3.12 Rental: Accessory Dwelling Units may not be used as Short-Term Rentals, as such term is defined in G.L. c. 64G, §1 or otherwise rented for a period shorter than thirty-one (31) days.

; or take any other action relative thereto.

Rationale: Legislation was enacted as part of the Affordable Homes Act that required cities and towns to permit Accessory Dwelling Units as a matter of right in all zoning districts permitting single family homes. These revisions to Merrimac's Accessory Dwelling Unit By-Law are required to address the new legislation and allow the Town's Accessory Dwelling Unit By-Law to meet the requirements as set forth by the Commonwealth

Select Board Recommendation: Yes 5 - 0

Article 10: To see if the Town will vote at add a new MBTA Communities Multi Family Overlay Zoning District as written below:

ARTICLE 18A: MBTA COMMUNITIES MULTI FAMILY OVERLAY ZONING DISTRICT

19.1 18A.1 **Purpose**

The purpose of the MBTA Communities Multi-family Overlay District (MCMOD) is to allow multi-family housing as of right in accordance with Section 3A of the Zoning Act (Massachusetts General Laws Chapter 40A). This zoning provides for as of right multi-family housing to accomplish the following purposes:

18A.1.1 Encourage the production of a variety of housing sizes and typologies to provide equal access to new housing throughout the community for people with a variety of needs and income levels;

18A.1.2 Promote a greater variety of housing choice and create diversity of housing opportunities in the Town;

18A.1.3 Preserve open space in a community by locating new housing within or adjacent to existing developed areas and infrastructure.

18A.1.4 Increase the municipal tax base through private investment in new residential developments.

18A.1.5 To allow housing in locations with adequate public infrastructure including streets, sidewalks, and utilities.

18A.2 Establishment and Applicability

This MCMOD is an overlay district having a land area of approximately sixteen and a half (16.5) acres in size that is superimposed over the underlying zoning district (s) and is shown on the Town of Merrimac Zoning Map. For any land within the MCMOD, a Developer may choose to conform either to the zoning regulations which govern the underlying zoning district or to the MCMOD regulations and procedures set forth by this Section.

18A.2.2 Applicability of MCMOD

An applicant may develop multi-family housing located within a MCMOD in accordance with the provisions of this Article 18A.

18A.2.3 Underlying Zoning

The MCMOD is an overlay district superimposed on underlying zoning districts. The regulations for use, dimension, and all other provisions of the Zoning Bylaw governing the respective underlying zoning district shall remain in full force, except for uses allowed as of right in the MCMOD. Uses that are not identified in Section 18A.3 are governed by the requirements of the underlying zoning district.

18A.3 Permitted Uses

18A.3.1 Uses Permitted As of Right

The following uses are permitted as of right within the MCMOD:

Multi-family housing

18A.3.2 Accessory Uses.

The following uses are considered accessory as of right to any of the permitted uses in Section 18A.3.

Parking, including surface parking and parking within a structure such as an above ground or underground parking garage or other building on the same lot as the principal use.

18A.4 Table of Dimensional Standards

Notwithstanding anything to the contrary in this Zoning, the dimensional requirements applicable in the MCMOD are as follows:

Minimum Lot Size	20,000 square feet
Minimum Frontage	100 feet
Maximum Density	15 units per acre
Maximum Height - Stories	3 stories
Maximum Height - Feet	45 feet
Minimum Front Setback	35 feet
Minimum Side Setback	10 feet
Minimum Rear Setback	25 feet
Minimum Open Space	20%

18A.5 Off Street Parking

Number of parking spaces. The following minimum numbers of off-street parking spaces shall be permitted by use, either in surface parking or within garages or other structures:

1 parking space per one bedroom unit
2 parking spaces per two or more-bedroom unit

Number of bicycle parking spaces. The following minimum number of bicycle storage spaces shall be provided by use:

1 bicycle parking space per unit

Bicycle parking can be provided by covered bicycle storage spaces or bicycle racks throughout the development.

18A.6 Site Plan Review

All development projects in the MCMOD require site plan review with the Planning Board and must meet the requirements as set forth in Article 19 of the Town of Merrimac Zoning By-Law.

18A.7 General Development Standards

18A.7.1 Connections. Sidewalks shall provide a direct connection among building entrances, the public sidewalk (if applicable), bicycle storage, and parking.

18A.7.2 Vehicular access. Where feasible, curb cuts shall be minimized, and shared driveways encouraged.

18A.7.3 Utilities. A utility capacity study shall be completed as part of site plan review. The utility capacity study shall show that there is either sufficient public utility capacity to meet the needs of the proposed project and if there is not, how the project's utilities' needs will be met privately.

18A.7.4 Screening for Parking. Surface parking adjacent to a public sidewalk shall be screened by a landscaped buffer of sufficient width to allow the healthy establishment of trees, shrubs, and perennials, but no less than six (6) feet. The buffer may include a fence or wall of no more than three feet in height unless there is a significant grade change between the parking and the sidewalk.

18A.7.5 Mechanicals. Mechanical equipment at ground level shall be screened by a combination of fencing and plantings. Rooftop mechanical equipment shall be screened if visible from a public right-of-way.

18A.7.6 Dumpsters. Dumpsters shall be screened by a combination of fencing and plantings. Where possible, dumpsters or other trash and recycling collection points shall be located within the building. All trash shall be collected privately.

18.A.7.7 Parking and circulation on the site shall be organized so as to reduce the amount of impervious surface. Where possible, parking and loading areas shall be connected to minimize curb cuts onto public rights-of-way.

18A.7.8 Lighting: Site lighting should be considered an integral element of the landscape design of a property. Lighting should facilitate safe and convenient circulation for pedestrians, bicyclists and motorists.

18A.7.9 Buildings: Shared Outdoor Space. Multi-family housing developments shall have common outdoor space that all residents can access. Such space may be located in any combination of ground floor, courtyard, rooftop, or terrace. All outdoor space shall count towards the project's minimum Open Space requirement.

18A.7.10 Whenever feasible, all above ground utilities shall be relocated underground.

18A.8 Waivers

Upon the request of the Applicant and subject to compliance with the Compliance Guidelines, the Planning Board may waive the requirements of this Section 18A.7 General Development Standards, in the interests of design flexibility and overall project quality, and upon a finding of consistency of such variation with the overall purpose and objectives of the MCMOD.

18A.9 Affordable Housing

18A.9.1 Applicability

This requirement is applicable to all residential developments with ten (10) or more dwelling units, whether new construction, substantial rehabilitation, expansion, reconstruction, or residential conversion. No project may be divided or phased to avoid the requirements of this section.

18A.9.2 Provision of Affordable Housing

In the MCMOD Overlay District, a minimum of 10% (ten percent) of housing units within the residential development shall be Affordable Housing Units. For purposes of calculating the number of units of Affordable Housing required within a development project, a fractional unit shall be rounded down to the next whole number. The Affordable Units shall be available to households earning income up to 80% (eighty percent) of the AMI.

All affordable housing units shall be subject to an affordable housing restriction and a regulatory agreement in a form acceptable to the Planning Board. The regulatory agreement shall be consistent with any applicable guidelines issued by the Executive Office of Housing and Livable Communities and shall ensure that affordable units can be counted toward the Town's Subsidized Housing Inventory. The affordable housing restriction shall run with the land in perpetuity or for the maximum period of time allowed by law. No occupancy permits shall be issued for any residential units until the restriction and the regulatory agreement are recorded at the Registry of Deed and a copy provided to the Town Planner and the Building Commissioner.

As an alternative to the requirements of this Section, an applicant subject to this By-Law may contribute funds to the Merrimac Affordable Housing Trust to be used for the development of affordable housing in lieu of constructing and offering affordable units on-site.

a. Eligibility: A fee-in-lieu of affordable housing units shall be approved only if the Planning Board makes specific findings that there will be an unusual net benefit to achieving the Town's housing objectives as a result of allowing a fee rather than affordable housing units. The findings shall include consideration of the appropriateness of the development site location for income-eligible households, including proximity to and quality of public transportation, schools, and other services. The Planning Board is not required to approve an applicant's request for a fee in lieu and may require the construction of affordable units as stated herein.

b. Fee Amount: For each affordable housing unit provided through a fee in lieu of units, the cash payment shall be equal to 15% of the estimated assessed value of each unit as determined by the Town Assessor. The schedule of payments shall be determined by the Planning Board and specified during the Site Plan review process.

18A.9.3 Development Standards

Affordable Units shall be:

18A.9.3.1 Integrated with the rest of the development and shall be compatible in design, appearance, construction, and quality of exterior and interior materials with the other units and/or lots;

18A.9.3.2 Dispersed throughout the development;

18A.9.3.3 Located such that the units have equal access to shared amenities, including light and air, and utilities (including any bicycle storage and/or Electric Vehicle charging stations) within the development;

18A.9.3.4 Located such that the units have equal avoidance of any potential nuisances as the market-rate units within the development;

18A.9.3.5 Distributed proportionately among unit sizes;

18A.9.3.6 Distributed proportionately across each phase of a phased development.

18A.9.3.7 Occupancy permits may be issued for market-rate units prior to the end of construction of the entire development provided that occupancy permits for Affordable Units are issued simultaneously on a pro rata basis.

18A.10 Conflict with Other Bylaws

The provisions of this bylaw shall be considered supplemental of existing zoning bylaw. To the extent that a conflict exists between this bylaw and others, the more restrictive bylaw or provisions therein, shall apply.

18A.11 Severability

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

Rationale: The MBTA Communities Act was signed into law in 2021 and is codified as Section 3A of the Massachusetts General Laws, Chapter 40A. The law requires that an MBTA community shall have at least one zoning district of reasonable size in which multi-family housing is permitted as of right, and that meets other criteria set forth in the statute. Failure to comply with the law results in a loss of eligibility for the community, for certain funding programs. The Town's bylaw titled "MBTA Communities Multi-Family Overlay Zoning District" and associated zoning map address the requirements of Section 3A.

Select Board Recommendation: Yes 5 - 0

Article 11: Cemetery Bylaw Language – To see if the Town will vote to amend the Merrimac General Bylaw with amendments and additions to the indicated Articles as written below (**underline and bold** new and ~~cross out~~ removed):

Article XV - Board of Cemetery Trustees

15.2 The Board of Cemetery Trustees shall have the sole care, superintendence and management of all public burial grounds in its Town, may lay out any existing public burial grounds in its town or any land purchased **or donated** and set apart by said town for such cemeteries, in lots or other suitable subdivisions, with proper paths and avenues, may plant, embellish, ornament and fence the same and erect therein such suitable edifices and conveniences and make such improvements as it considers convenient: and, ~~subject to the approval of the town~~, may make such regulations, consistent with law, as it deems expedient.

; or take any other action relative thereto.

Rationale: Allows the Cemetery Trustees to update and adopt rules and regulations when deemed necessary. Per the request of the Cemetery Trustees.

Select Board Recommendation: Yes 5 – 0

Article 12: CITIZEN'S PETITION

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 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 thereto.

Rationale: The Merrimac Municipal Light Department is seeking to sell its 10 W. Main St. administration building and consolidate operations at 20 Federal Way, due to limited contractor interest, prohibitive renovation costs tied to accessibility and life safety requirements, and the benefits of a larger, modern facility with lower overall operating expenses. Proceeds from the sale of 10 W. Main St will be utilized to fund the expanded renovations at 20 Federal Way. Per the request of the Light Commissioners.

2/3 Vote Required

FY2026 Omnibus Budget

Line #	Account	Dept.	FY2024 Budget	FY2024 Expended	FY2025 Budget	FY2025 Expended thru 6/30/2025	FY2026 Requested Budget	FY2026 Fin Com Changes	FY2026 ATM Approved Budget	FY2026 Fall Town Meeting Adjustments	FY2026 Requested Fall Town Meeting Budget	$ Change	% Change	Notes
	General Government													
1	Total Moderator Expense	114	$ 215	$ (127)	$ 235	$ (197)	$ 235	$ -	$ 235	$ -	$ 235	$ -	0.00%	Email and Annual dues
							$ -							
2	Total Selectmen Salaries and Wages	122	$ 71,696	$ (72,028)	$ 75,623	$ (76,447)	$ 78,079	$ -	$ 78,079	$ -	$ 78,079	$ 2,456	3.25%	2.5% COLA
3	Total Selectmen Expense	122	$ 25,093	$ (25,368)	$ 27,463	$ (897)	$ 34,813	$ -	$ 34,813	$ -	$ 34,813	$ 7,550	27.49%	
4	Total Capital Planning Salaries and Wages	130	$ 400	$ (300)	$ 400	$ (200)	$ 400	$ -	$ 400	$ -	$ 400	$ -	0.00%	
5	Total Capital Planning Expense	130	$ 1,155	$ (1,131)	$ 3,415	$ (1,684)	$ 1,200	$ -	$ 1,200	$ -	$ 1,200	$ (2,215)	-64.86%	
6	Total Fin. Com. Salaries and Wages	131	$ 1,000	$ (1,000)	$ 1,000	$ (1,000)	$ 1,000	$ -	$ 1,000	$ -	$ 1,000	$ -	0.00%	
7	Total Fin. Com. Expense	131	$ 720	$ (459)	$ 720	$ (720)	$ 720	$ -	$ 720	$ -	$ 720	$ -	0.00%	
8	Total Reserve Fund	132	$ 40,000	$ -	$ 40,000	$ -	$ 40,000	$ -	$ 40,000	$ -	$ 40,000	$ -	100.00%	
9	Total Finance Dept. Salaries and Wages		$ 465,369	$ (466,205)	$ 581,003	$ (542,312)	$ 612,464	$ -	$ 612,464	$ (17,450)	$ 595,014	$ 14,011	2.41%	Revised position and hours based on needs
10	Total Finance Dept. Expense		$ 93,205	$ (79,926)	$ 101,482	$ (95,902)	$ 102,363	$ -	$ 102,363	$ -	$ 102,363	$ 881	0.87%	
11	Total Bonding Officers	149	$ 1,100	$ (1,172)	$ 1,250	$ (1,250)	$ 1,250	$ -	$ 1,250	$ -	$ 1,250	$ -	0.00%	
12	Total Town Counsel/Legal	151	$ 65,000	$ (91,599)	$ 75,000	$ (53,148)	$ 75,000	$ -	$ 75,000	$ -	$ 75,000	$ -	0.00%	
13	Total Town Hall IT Salaries and Wages	155	$ 9,211	$ (9,296)	$ 9,625	$ (9,734)	$ 9,966	$ -	$ 9,966	$ -	$ 9,966	$ 341	3.54%	2.5% COLA
14	Total Town Hall IT Expense	155	$ 13,557	$ (17,768)	$ 19,809	$ (19,738)	$ 25,204	$ -	$ 25,204	$ -	$ 25,204	$ 5,395	27.24%	
15	Total Census Expense	160	$ 3,514	$ (4,798)	$ 3,514	$ (5,970)	$ 4,300	$ -	$ 4,300	$ -	$ 4,300	$ 786	22.37%	
16	Total Town Clerk Salaries and Wages	161	$ 97,014	$ (97,145)	$ 106,519	$ (107,410)	$ 129,337	$ -	$ 129,337	$ -	$ 129,337	$ 22,818	21.42%	2.5% COLA
17	Total Town Clerk Expense	161	$ 7,262	$ (5,679)	$ 7,262	$ (6,149)	$ 12,762	$ -	$ 12,762	$ -	$ 12,762	$ 5,500	75.74%	

FY2026 Omnibus Budget

Line #	Account	Dept.	FY2024 Budget	FY2024 Expended	FY2025 Budget	FY2025 Expended thru 6/30/2025	FY2026 Requested Budget	FY2026 Fin Com Changes	FY2026 ATM Approved Budget	FY2026 Fall Town Meeting Adjustments	FY2026 Requested Fall Town Meeting Budget	FY2026 $ Change	FY2026 % Change	Notes
18	Total Elections Salaries and Wages	162	$ 3,000	$ (1,787)	$ 3,000	$ 5,659	$ 3,000	$ -	$ 3,000	$ -	$ 3,000	$ -	0.00%	
19	Total Election Expense	162	$ 10,250	$ (11,443)	$ 13,050	$ (14,331)	$ 14,750	$ -	$ 14,750	$ -	$ 14,750	$ 1,700	13.03%	
20	Total Registrar Salaries and Wages	163	$ 300	$ (300)	$ 300	$ (300)	$ 300	$ -	$ 300	$ -	$ 300	$ -	0.00%	
21	Total Registrar Expense	163	$ 2,140	$ (1,655)	$ 2,140	$ (2,156)	$ 3,740	$ -	$ 3,740	$ -	$ 3,740	$ 1,600	74.77%	
22	Total Vitals Salaries and Wages	164	$ 150	$ (150)	$ 150	$ -	$ 150	$ -	$ 150	$ -	$ 150	$ -	0.00%	
23	Total Vitals Expense	164	$ 395	$ -	$ 395	$ (395)	$ -	$ -	$ -	$ -	$ -	$ (395)	-100.00%	
24	Total Conservation Salaries and wages	171	$ -	$ (10,811)	$ 32,590	$ (30,799)	$ 33,403	$ -	$ 33,403	$ -	$ 33,403	$ 813	0.00%	
25	Total Conservation Expense	171	$ 36,776	$ (1,346)	$ 4,132	$ (2,047)	$ 4,132	$ -	$ 4,132	$ -	$ 4,132	$ -	0.00%	
26	Total Open Space Expense	172	$ 630	$ (571)	$ 630	$ (149)	$ 630	$ -	$ 630	$ -	$ 630	$ -	0.00%	
27	Total Planning Board Salaries and Wages	175	$ 7,222	$ (5,216)	$ 7,346	$ (4,672)	$ 7,522	$ -	$ 7,522	$ -	$ 7,522	$ 176	2.40%	2.5% COLA
28	Total Planning Board Expense	175	$ 1,935	$ (3,685)	$ 1,935	$ (2,090)	$ 1,935	$ -	$ 1,935	$ -	$ 1,935	$ -	0.00%	
29	Total Appeals Board Salaries and Wages	176	$ 5,796	$ (5,651)	$ 5,970	$ (5,546)	$ 6,118	$ -	$ 6,118	$ -	$ 6,118	$ 148	2.48%	2.5% COLA
30	Total Appeals Board Expense	176	$ 382	$ (175)	$ 382	$ (175)	$ 382	$ -	$ 382	$ -	$ 382	$ -	0.00%	
31	Total MVPC Expense	177	$ 2,565	$ (2,565)	$ 2,629	$ (2,629)	$ 2,694	$ -	$ 2,694	$ -	$ 2,694	$ 65	2.47%	Actual Invoice
32	Total Rent Control Expense	185	$ 100	$ -	$ 100	$ -	$ 100	$ -	$ 100	$ -	$ 100	$ -	0.00%	
33	Total Town Buildings Expense	192	$ 228,831	$ (211,996)	$ 220,271	$ (219,611)	$ 227,046	$ -	$ 227,046	$ 8,000	$ 235,046	$ 14,775	6.71%	Heat and Water Adjustments Based on Actuals
34	Total Town Report Expense	195	$ 550	$ (550)	$ 625	$ (625)	$ 800	$ -	$ 800	$ -	$ 800	$ 175	28.00%	

FY2026 Omnibus Budget

Line #	Account	Dept.	FY2024 Budget	FY2024 Expended	FY2025 Budget	FY2025 Expended thru 6/30/2025	FY2026 Requested Budget	FY2026 Fin Com Changes	FY2026 ATM Approved Budget	FY2026 Fall Town Meeting Adjustments	FY2026 Requested Fall Town Meeting Budget	FY2026 $ Change	FY2026 % Change	Notes
35	Total Cable Access Salaries and Wages	199	$ 70,198	$ (59,423)	$ 72,210	$ (61,530)	$ 73,745	$ -	$ 73,745	$ -	$ 73,745	$ 1,535	2.13%	2.5% COLA
	Office Rent	199		$ -	$ 12,000	$ (12,000)	$ 12,000		$ 12,000		$ 12,000	$ -	0.00%	
36	Total Cable Access Expense	199	$ 97,500	$ (41,616)	$ 97,500	$ (86,099)	$ 97,500	$ -	$ 97,500	$ -	$ 97,500	$ -	0.00%	
1-36	Total General Government		$ 1,364,231	$ (1,232,941)	$ 1,519,675	$ (1,350,252)	$ 1,607,040	$ -	$ 1,607,040	$ (9,450)	$ 1,597,590	$ 78,115	5.73%	Assessor Change and Town Utilities
	Public Safety													
37	Total Police Salaries and Wages	210	$ 1,412,582	$ (1,357,469)	$ 1,513,607	$ (1,493,793)	$ 1,694,148	$ (90,000)	$ 1,604,148	$ -	$ 1,604,148	$ 90,541	5.98%	2.5% COLA and steps
38	Total Police Expense	210	$ 152,016	$ (164,545)	$ 149,066	$ (144,374)	$ 158,771	$ -	$ 158,771	$ -	$ 158,771	$ 9,705	6.51%	
39	Total Fire/Ambulance Salaries	220/231	$ 777,921	$ (650,792)	$ 821,587	$ (758,611)	$ 1,074,874	$ (294,396)	$ 780,478	$ -	$ 780,478	$ (41,109)	-5.00%	
40	Total Fire/ Ambulance Expense	220/231	$ 223,350	$ (257,381)	$ 224,500	$ (191,505)	$ 263,000	$ (38,500)	$ 224,500	$ -	$ 224,500	$ -	0.00%	
41	Total Inspectional Salaries and Wages	241	$ 88,040	$ (84,431)	$ 91,478	$ (91,201)	$ 85,842	$ -	$ 85,842	$ -	$ 85,842	$ (5,636)	-6.16%	2.5% COLA
42	Total Inspectional Expense	241	$ 8,523	$ (5,411)	$ 8,523	$ (5,451)	$ 8,523	$ -	$ 8,523	$ -	$ 8,523	$ -	0.00%	
43	Total Sealer of Weights Salaries and Wages	244	$ 2,012	$ (2,012)	$ 2,134	$ (2,134)	$ 2,187	$ -	$ 2,187	$ -	$ 2,187	$ 53	2.48%	2.5% COLA
44	Total Sealer of Weights Expense	244	$ 150	$ -	$ 150	$ (150)	$ 150	$ -	$ 150	$ -	$ 150	$ -	0.00%	
45	Total Em. Mgt. Salaries and Wages	291	$ 21,333	$ (21,332)	$ 22,156	$ (20,849)	$ 23,190	$ -	$ 23,190	$ -	$ 23,190	$ 1,034	4.67%	2.5% COLA and 4% Contractual
46	Total Em. Management Expense	291	$ 12,731	$ (10,213)	$ 12,731	$ (4,571)	$ 12,731	$ -	$ 12,731	$ -	$ 12,731	$ -	0.00%	
47	Total Animal Control Salaries and Wages	292	$ 19,530	$ (18,674)	$ 20,189	$ (19,232)	$ 20,693	$ -	$ 20,693	$ -	$ 20,693	$ 504	2.50%	2.5% COLA
48	Total Animal Control Expense	292	$ 1,700	$ (469)	$ 1,700	$ (1,228)	$ 1,700	$ -	$ 1,700	$ -	$ 1,700	$ -	0.00%	
49	Total Parking Clerk Salaries and Wages	293	$ 1,529	$ (1,532)	$ 1,575	$ (1,582)	$ 1,663	$ -	$ 1,663	$ -	$ 1,663	$ 88	5.59%	2.5% COLA
50	Total Parking Clerk Expense	293	$ 414	$ -	$ 414	$ (125)	$ 414	$ -	$ 414	$ -	$ 414	$ -	0.00%	

FY2026 Omnibus Budget

Line #	Account	Dept.	FY2024 Budget	FY2024 Expended	FY2025 Budget	FY2025 Expended thru 6/30/2025	FY2026 Requested Budget	FY2026 Fin Com Changes	FY2026 ATM Approved Budget	FY2026 Fall Town Meeting Adjustments	FY2026 Requested Fall Town Meeting Budget	FY2026 $ Change	FY2026 % Change	Notes
37-50	Total Public Safety		$ 2,721,831	$ (2,574,261)	$ 2,869,810	$ (2,734,804)	$ 3,347,886	$ (422,896)	$ 2,924,990	$ -	$ 2,924,990	$ 55,180	1.92%	
	Public Education													
51	Total Whittier Assessment	301	$ 684,480	$ (684,480)	$ 706,624	$ (706,624)	$ 720,911		$ 720,911	$ -	$ 720,911	$ 14,287	2.02%	Level Student enrollment (39)
52	Total Pentucket Assessment	302	$ 11,104,359	$ (11,104,359)	$ 12,384,518	$ (12,384,517)	$ 12,805,913		$ 12,805,913	$ -	$ 12,805,913	$ 421,395	3.40%	
53	Total Essex North Assessment	303	$ 200,000	$ (186,566)	$ 206,000	$ (190,481)	$ 212,180		$ 212,180	$ -	$ 212,180	$ 6,180	3.00%	Level Student enrollment (8) - 3% Estimate
51-53	Total Public Education		$ 11,988,839	$ (11,975,405)	$ 13,297,142	$ (13,281,622)	$ 13,739,004	$ -	$ 13,739,004	$ -	$ 13,739,004	$ 1,750,165	14.60%	
	Highways													
54	Total Highway Salaries and Wages	420	$ 460,287	$ (360,670)	$ 460,302	$ (440,460)	$ 490,712	$ -	$ 490,712	$ -	$ 490,712	$ 30,410	6.61%	2.5% COLA
55	Total Highway Expense	420	$ 87,225	$ (173,142)	$ 89,475	$ (86,255)	$ 54,475	$ -	$ 54,475	$ -	$ 54,475	$ (35,000)	-39.12%	
56	Total Snow and Ice	423	$ 130,000	$ (129,595)	$ 130,000	$ (175,898)	$ 130,000	$ -	$ 130,000	$ -	$ 130,000	$ -	0.00%	
54-56	Total Highways		$ 677,512	$ (663,407)	$ 679,777	$ (702,613)	$ 675,187	$ -	$ 675,187	$ -	$ 675,187	$ (4,590)	-0.68%	
57	Total Landfill	430	$ 52,500	$ (52,500)	$ 52,500	$ (52,500)	$ 52,500	$ -	$ 52,500	$ -	$ 52,500	$ -	0.00%	
	Cemeteries													
58	Total Cemetery Salaries and Wages	491	$ 59,811	$ (59,488)	$ 61,417	$ (62,288)	$ 71,786	$ -	$ 71,786	$ -	$ 71,786	$ 10,369	16.88%	2.5% COLA
59	Total Cemetery Expense	491	$ 10,396	$ (10,066)	$ 11,096	$ (10,731)	$ 11,096	$ -	$ 11,096	$ -	$ 11,096	$ -	0.00%	
58-59	Total Cemeteries	491	$ 70,207	$ (69,554)	$ 72,513	$ (73,019)	$ 82,882	$ -	$ 82,882	$ -	$ 82,882	$ 10,369	14.30%	
	Health and Sanitation													
60	Total BOH Salaries and Wages	512	$ 63,439	$ (62,847)	$ 66,113	$ (66,030)	$ 67,767	$ -	$ 67,767	$ -	$ 67,767	$ 1,654	2.50%	2.5% COLA

FY2026 Omnibus Budget

Line #	Account	Dept.	FY2024 Budget	FY2024 Expended	FY2025 Budget	FY2025 Expended thru 6/30/2025	FY2026 Requested Budget	FY2026 Fin Com Changes	FY2026 ATM Approved Budget	FY2026 Fall Town Meeting Adjustments	FY2026 Requested Fall Town Meeting Budget	$ Change	% Change	Notes
61	Total BOH Expense	512	$ 2,227	$ (3,227)	$ 2,227	$ (2,272)	$ 2,227	$ -	$ 2,227	$ 1,000	$ 3,227	$ 1,000	44.90%	Expense for Required Testing
62	Total Nurse Salaries and Wages	522	$ 26,390	$ (24,813)	$ 27,286	$ (24,819)	$ 28,528	$ -	$ 28,528	$ -	$ 28,528	$ 1,242	4.55%	2.5% COLA
63	Total Nurse Expense	522	$ 1,736	$ (617)	$ 1,736	$ (1,158)	$ 2,736	$ -	$ 2,736	$ -	$ 2,736	$ 1,000	57.60%	
60-63	Total Health and Sanitation		$ 93,792	$ (91,504)	$ 98,604	$ (94,280)	$ 101,258	$ -	$ 101,258	$ 1,000	$ 102,258	$ 3,654	3.71%	Expense for Required Testing
	Public Assistance													
64	Total COA Salaries and Wages	541	$ 271,517	$ (262,389)	$ 282,398	$ (260,421)	$ 315,005	$ -	$ 315,005	$ -	$ 315,005	$ 32,607	11.55%	2.5% COLA
65	Total COA Expense	541	$ 30,666	$ (27,467)	$ 29,666	$ (30,244)	$ 31,666	$ -	$ 31,666	$ -	$ 31,666	$ 2,000	6.74%	
66	Total Veteran Expense	543	$ 127,000	$ (115,444)	$ 118,075	$ (117,398)	$ 118,137	$ -	$ 118,137	$ -	$ 118,137	$ 62	0.05%	
64-66	Total Public Assistance		$ 429,183	$ (405,300)	$ 430,139	$ (408,063)	$ 464,808	$ -	$ 464,808	$ -	$ 464,808	$ 34,669	8.06%	
	Library													
67	Total Library Salaries and Wages	610	$ 244,665	$ (236,697)	$ 254,701	$ (246,882)	$ 261,873	$ -	$ 261,873	$ -	$ 261,873	$ 7,172	2.82%	2.5% COLA
68	Total Library Expense	610	$ 110,026	$ (116,017)	$ 115,446	$ (121,313)	$ 123,140	$ -	$ 123,140	$ -	$ 123,140	$ 7,694	6.66%	
67-68	Total Library	610	$ 354,691	$ (352,714)	$ 370,147	$ (368,195)	$ 385,013	$ -	$ 385,013	$ -	$ 385,013	$ 14,866	4.02%	
69	Total Parks and Recreation	650	$ 11,520	$ (10,669)	$ 11,520	$ (11,079)	$ 16,720	$ -	$ 16,720	$ -	$ 16,720	$ 5,200	45.14%	
70	Total Town Gardens	690	$ 600	$ (600)	$ 600	$ (600)	$ 600	$ -	$ 600	$ -	$ 600	$ -	0.00%	
	Debt Service													
71	Total Principal		$ 609,802	$ (609,802)	$ 492,899	$ (353,039)	$ 686,059	$ -	$ 686,059	$ (260,000)	$ 426,059	$ (66,840)	-13.56%	
72	Total Interest		$ 313,319	$ (311,697)	$ 296,919	$ (296,918)	$ 449,075	$ -	$ 449,075	$ (175,000)	$ 274,075	$ (22,844)	-7.69%	

FY2026 Omnibus Budget

Line #	Account	Dept.	FY2024 Budget	FY2024 Expended	FY2025 Budget	FY2025 Expended thru 6/30/2025	FY2026 Requested Budget	FY2026 Fin Com Changes	FY2026 ATM Approved Budget	FY2026 Fall Town Meeting Adjustments	FY2026 Requested Fall Town Meeting Budget	FY2026 $ Change	FY2026 % Change	Notes
71-72	Total Debt Service		$ 923,121	$ (921,499)	$ 789,818	$ (649,957)	$ 1,135,134	$ -	$ 1,135,134	$ (435,000)	$ 700,134	$ (89,684)	-11.36%	Roadwork Override Failed ATM
	Unclassified													
73	Total Unclassified		$ 1,558,060	$ (1,580,939)	$ 1,684,485	$ (1,623,553)	$ 1,779,100	$ -	$ 1,779,100	$ (20,000)	$ 1,759,100	$ 74,615	4.43%	Estimates
74	General OPEB Transfer Out	990			$ 90,000	$ (90,000)	$ -		$ -		$ -	$ (90,000)	100.00%	Free Cash
	Total Omnibus		$ 20,246,087	$ (19,931,293)	$ 21,966,730	$ (21,440,537)	$ 23,387,132	$ (422,896)	$ 22,964,236	$ (463,450)	$ 22,500,786	$ 534,056	2.43%	