



Finance Committee
Regular Meeting
03/19/24

I. Call to Order

PRESENT: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis

ABSENT: Bevilacqua (Excused)

II. Open Discussion & Voting

1. Motion to approve Total Fire/Ambulance Salaries with adjustment and Total Fire/Ambulance Expense with adjustment

Changes/Adjustment: supporting \$3/hour increase. \$106,000 salaries and \$6,400 less expenses

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Thomas Ackerman
SECONDER:	Mike Marden
AYES:	Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED:	Bevilacqua

2. Motion to approve Total Inspectional Services Salaries and Wages and Total Inspectional Services Expenses

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Thomas Ackerman
SECONDER:	Mike Marden
AYES:	Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED:	Bevilacqua

3. Motion to accept Total Sealer of Weights Salaries and Total Wages and Sealer of Weights Expense

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Thomas Ackerman
SECONDER:	Rob Gustison
AYES:	Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED:	Bevilacqua

4. Motion to approve Total Emergency Management Salaries and Wages and Total Emergency Management Expense

The location of this meeting is wheelchair accessible and reasonable accommodations will be provided to persons with disabilities requiring assistance. If you need a reasonable accommodation, please contact the Town of Merrimac's ADA Coordinator, Robert Sinibaldi, at least two business days in advance of the meeting: commissioner@townofmerrimac.com or 978-346-0525.

RESULT: APPROVED [UNANIMOUS]
MOVER: Mike Marden
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

5. Motion to approve Total Animal Control Salaries and Wages, Total Animal Control Expense, Total Parking Clerk Salaries and Wages, Total Parking Clerk Expense

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

6. Motion to approve Total Public Education

Whittier Tech \$706,624. Pentucket Regional \$12,384,518. Essex North \$206,000.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

7. Motion to approve Total Highway Salaries and Wages and Total Highway Expense and Snow and Ice

RESULT: APPROVED [UNANIMOUS]
MOVER: Mike Marden
SECONDER: Thomas Ackerman
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

8. Montion to approve Total Landfill

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

9. Motion to approve Total Cemetery Salaries with adjustment and Wages and Total Cemetery Expenses

Change/Adjustment: not supporting additional 5 hours for Assistant.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

10. Motion to approve Total BOH Salaries and Wages, Total BOH Expense, Total Nurse Salaries and Wages and Total Nurse Expense adjusted

Change/adjusted: Not supporting SHARPS, decrease of \$1,000.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

11. Motion to approve Total COA Salaries and Wages with adjustment and Total COA Expense with adjustment and Total Veteran Expense

Change/Adjustment: not funding addition hours. Decrease of \$23,352, and reducing copier due to new contract decrease of \$1,000.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

12. Motion to approve Total Library Salaries and Wages and Total Library Expense

RESULT: APPROVED [UNANIMOUS]
MOVER: Mike Marden
SECONDER: Thomas Ackerman
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

13. Motion to approve Total Parks and Recreation and Total Town Gardens

RESULT: APPROVED [UNANIMOUS]
MOVER: Mike Marden
SECONDER: Thomas Ackerman
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

14. Motion to approve Total Debt Service

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

15. Motion to approve General OPEB Transfer Out

RESULT: APPROVED [UNANIMOUS]
MOVER: Mike Marden
SECONDER: Thomas Ackerman
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

16. Motion to approve Total Police Salaries and Wages with adjustment and Total Police Expenses with adjustment

Changes/Adjustment: Support one new officer to start July 1st, decrease of \$85,804. Expense decreases from Copier Lease, Vehicle Fuel and Uniform decrease of \$8,000.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Rob Gustison
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

17. Motion to approve Total Unclassified

RESULT: APPROVED [UNANIMOUS]
MOVER: Mike Marden
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

18. Motion to approve Total Water Salaries and Wages, Total Water Expenses and Total Debt Expense

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

19. Motion to approve Total Wastewater Salaries and Wages, Total Wastewater Expenses and Total Debt Expense

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Thomas Ackerman
SECONDER:	Kenneth Tingle, Board Member
AYES:	Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED:	Bevilacqua

III. Articles for Consideration

1. Motion to appropriate \$630,442 from Free Cash for FY2024 for the following specific purposes:

- a \$60,000 To appropriate funds for testing required at the former Coastal Metals site.
- b \$21,000 To appropriate funds for the retirement costs of employees.
- c \$5,000 To appropriate funds to help address the ongoing invasive weed issues at Lake Attitash.
- d \$40,000 To appropriate funds for the Reserve Fund Account.
- e \$6,800 To appropriate funds for the Bi-Annual OPEB Study.
- f \$8,855 To appropriate funds for a By-Law Review and Update.
- g \$14,350 To appropriate funds for an address label printer for elections.
- h \$1,500 To appropriate funds for the Select Board Tablets.
- l \$4,437 To appropriate funds to a special revenue account for Opioid Settlement Funds.
- j \$60,000 To appropriate funds for a new Police Patrol Vehicle.
- k \$90,000 To appropriate funds for a new Fire Command Vehicle
- l \$50,000 To appropriate funds for a feasibility study for a new Highway Garage.
- m \$10,000 To appropriate funds for the Highway Department's share of a roadway compressor.
- n \$20,000 To appropriate funds for the repairs to the Parks and Rec garage.
- o \$20,000 To appropriate funds for outside building, windows and façade repairs at the COA.
- p \$138,500 To appropriate funds for HVAC repairs at the Library.
- q \$45,000 To appropriate funds for ADA Compliance for the Town sidewalks and other ADA requests for Town Meetings.
- r \$35,000 To appropriate funds for asbestos tile removal and repairs at the Donaghue School.

RESULT:	APPROVED [7 TO 1]
MOVER:	Kenneth Tingle, Board Member
SECONDER:	Rob Gustison
AYES:	Zosack, Marden, Gustison, Luoma, Ackerman, Tingle, Davis
NAYS:	Bender
EXCUSED:	Bevilacqua

2. Motion to appropriate \$65,000 from Water Retained Earnings for FY2024 for the following specific Capital purposes:

- a \$30,000 To appropriate funds to purchase new water meters throughout town.
- b \$25,000 To appropriate funds for Water Infrastructure Improvements,
- c \$10,000 To appropriate funds for the Water Department's share of a roadway compressor.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Thomas Ackerman
SECONDER:	Mike Marden
AYES:	Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED:	Bevilacqua

3. Motion to appropriate \$192,000 from the Wastewater Retained Earnings for FY2024 for the following specific Capital purposes:

- a. \$177,000 To appropriate funds for Sewer Plant Engineering.
- b. \$10,000 To appropriate funds to purchase new water meters throughout town.
- c \$5,000 To appropriate funds for the Wastewater Department's share of a roadway compressor.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

4. Motion to appropriate \$27,000 from Water Retained Earnings for FY2024 for the following specific purposes:

- a \$15,000 To appropriate funds for Building and Road maintenance for the Water Department.
- b \$12,000 To appropriate funds for Water Pump Replacements.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

5. Motion to appropriate \$125,000.00 from Wastewater Retained Earnings for FY2024 for I&I repairs throughout town.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

6. Motion to transfer \$100,000 from the Inspectional Services Revolving Account to the Town General Fund for FY2024.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

7. Motion to transfer the balance of \$14,603.51 from Article A.3.o, Highway Loader John Deere of the April 24th, 2023 Annual Town Meeting to the Highway Roadway Maintenance account for the use of general roadway maintenance for FY2024.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

8. Motion to transfer the balance of \$3,653.40 from Article A.1.a, Highway Bear Hill Culvert Non-Federal Match of the April 26th, 2021 Annual Town Meeting to the Highway Culvert Repairs for the use of general culvert maintenance for FY2024.

RESULT: APPROVED [UNANIMOUS]
MOVER: Mike Marden
SECONDER: Thomas Ackerman
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

9. Motion to transfer \$10,810.74 from Conservation Assessment to Conservation Agent & Admin Wages for FY2024.

RESULT: APPROVED [UNANIMOUS]
MOVER: Mike Marden
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

10. Motion to amend and authorize, pursuant to MGL Chapter 44, Section 53 E 1/2, the Town's Revolving Funds for FY2025.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

11. Motion to accept a sum of money from the Electric Light Department to be used by the Assessors to reduce the Tax Levy for FY2025.

RESULT: APPROVED [UNANIMOUS]
MOVER: Rob Gustison
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

12. Motion to appropriate \$ 8,200 from "Sale of Cemetery Lots" for the "care, improvement and embellishment" of said cemeteries.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

13. Motion to raise and appropriate \$185,000 to be used to make necessary repairs to Town roadways.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

14. Motion to accept the State Grant of Chapter 90 Highway Funds.

RESULT: APPROVED [UNANIMOUS]
MOVER: Rob Gustison
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

15. Motion to raise & appropriate \$330,000 for Solid Waste, Recycling and Disposal.

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

16. Motion to rescind Article 28, Opioid Stabilization, of the April 24, 2023 Annual Town Meeting and transfer the balance of \$770.13 to a special revenue account for Opioid Settlement Funds and dedicate future Opioid Funds to the special revenue account for Opioid Settlement Funds

RESULT: APPROVED [UNANIMOUS]
MOVER: Thomas Ackerman
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

17. Motion to amend Sections 1 of Article III of the Merrimac General By-Laws, Finance Committee and Capital Planning Committee.

RESULT: APPROVED [UNANIMOUS]
MOVER: Rob Gustison
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

18. Motion to make no recommendation on Article 23 "to double the current Veteran Tax Abatements amounts adopted by the Town of Merrimac."

RESULT: APPROVED [UNANIMOUS]
MOVER: Kenneth Tingle, Board Member
SECONDER: Mike Marden
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

IV. Adjourn

1. Motion to adjourn at 8:08PM

RESULT: APPROVED [UNANIMOUS]
MOVER: Mike Marden
SECONDER: Kenneth Tingle, Board Member
AYES: Zosack, Marden, Gustison, Luoma, Ackerman, Bender, Tingle, Davis
EXCUSED: Bevilacqua

TOWN OF MERRIMAC BUDGET SUMMARY - Updated 3/18/2024

REVENUE ESTIMATES

EXPENDITURE ESTIMATES

	Adopted	Departmental Requested Budget	Request ATM Budget	FY2024	FY2025	FY2025	FY2025	FY2025	% Change	% of Budget
PROPERTY TAXES										
Tax Base	\$ 14,950,957	\$ 16,340,808	\$ 16,340,808	\$ 16,340,808	\$ 16,340,808		\$ 1,519,575	14.90%	6.91%	
2 1/2 % Increase	\$ 373,774	\$ 408,520	\$ 408,520	\$ 408,520	\$ 408,520		\$ 2,869,810	5.44%	13.05%	
Est Non Growth	\$ 156,077	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000		\$ 13,297,142	10.91%	60.49%	
General Override	\$ 860,000	\$ -	\$ -	\$ -	\$ -		\$ 689,777	1.81%	3.14%	
Unused Levy Capacity	\$ (265,335)	\$ -	\$ -	\$ -	\$ -		\$ 72,513	3.28%	0.33%	
PROPERTY TAXES	\$ 16,075,473	\$ 16,874,329	\$ 16,899,329				\$ 149,862	2.44%	0.68%	
Cherry Sheet/State Aid	\$ 1,164,467	\$ 1,195,873	\$ 1,195,873	\$ 1,195,873	\$ 1,195,873		\$ 430,139	0.22%	1.96%	
MSBA	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 370,147	4.36%	1.68%	
SUBTOTAL: STATE FUNDS	\$ 1,164,467	\$ 1,195,873	\$ 1,195,873				\$ 11,520	0.00%	0.05%	
New Library Construction	\$ 106,575	\$ -	\$ -	\$ -	\$ -		\$ 600	0.00%	0.00%	
Police Station	\$ 361,028	\$ 357,153	\$ 357,153	\$ 357,153	\$ 357,153		\$ 492,899	-19.17%	2.24%	
PRSD Middle/High School	\$ 1,576,867	\$ 1,576,867	\$ 1,576,867	\$ 1,576,867	\$ 1,576,867		\$ 296,919	-5.23%	1.35%	
SUBTOTAL	\$ 2,044,470	\$ 1,934,020	\$ 1,934,020				\$ 1,782,485	14.40%	8.11%	
DEBT EXCLUSIONS	\$ 106,575	\$ -	\$ -				\$ 21,983,388	8.81%	100%	
STATE PROVIDED FUNDS	\$ 1,164,467	\$ 1,195,873	\$ 1,195,873				\$ 22,219,877	8.81%	100%	

PROJECTED LOCAL RECEIPTS

Motor Vehicle Excise	\$ 1,066,000	\$ 1,066,000	\$ 1,100,000
Penalties & Interest	\$ 44,700	\$ 44,700	\$ 32,000
Other Excise (Marijuana)	\$ -	\$ -	\$ 32,000
In Lieu of Tax	\$ 1,289	\$ 1,289	\$ 1,289
Trash	\$ 143,000	\$ 143,000	\$ 150,000
Ambulance	\$ 464,000	\$ 464,000	\$ 435,000
Fees	\$ 46,000	\$ 46,000	\$ 47,000
Rentals	\$ 145,500	\$ 145,500	\$ 140,000
Cemetery	\$ 16,000	\$ 16,000	\$ 20,000
Licenses & Permits	\$ 67,800	\$ 67,800	\$ 80,000
Fines & Forfeitures	\$ 25,700	\$ 25,700	\$ 25,700
Investment Income	\$ 164,800	\$ 164,800	\$ 200,000
Misc Non Recurring	\$ 48,000	\$ 48,000	\$ 48,000
Misc Recurring	\$ 41,300	\$ 41,300	\$ 60,000
SUBTOTAL	\$ 2,274,089	\$ 2,274,089	\$ 2,370,989
OTHER REVENUE			
Free Cash Approp	\$ 848,750	\$ -	\$ -
Water Retained Earnings	\$ 150,000	\$ -	\$ -
Other Revenue	\$ 185,098	\$ 177,110	\$ 177,110
Wastewater Retained Earnings	\$ 85,000	\$ -	\$ -
Wastewater I & I	\$ 55,000	\$ 125,000	\$ 125,000
Bonded Capital	\$ -	\$ -	\$ -
Water Enterprise	\$ 1,280,869	\$ 1,240,670	\$ 1,240,670
Wastewater Enterprise	\$ 1,397,989	\$ 1,317,023	\$ 1,317,023
Revenue to Reduce Tax Rate	\$ 38,000	\$ 38,000	\$ 38,000
SUBTOTAL	\$ 4,040,706	\$ 2,897,803	\$ 2,897,803
TOTAL REVENUE	\$ 25,599,205	\$ 25,176,113	\$ 25,298,013

CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED

State & County	\$ 117,469	\$ 120,022	\$ 120,022
Tax Abatements	\$ 70,979	\$ 75,000	\$ 75,000
Library Offset	\$ 16,529	\$ 16,649	\$ 16,649
Overlay Deficit	\$ -	\$ -	\$ -
Snow & Ice Deficit	\$ -	\$ -	\$ -
Other Deficits	\$ -	\$ -	\$ -
SUBTOTAL	\$ 204,977	\$ 211,671	\$ 211,671
CURRENT YEAR SPECIAL ARTICLES			
Special Articles	\$ 5,180,008	\$ 3,205,893	\$ 3,205,893
Transfer Articles	\$ 10,000	\$ -	\$ -
SUBTOTAL	\$ 5,190,008	\$ 3,205,893	\$ 3,205,893
BONDED ARTICLES			
Prior Year Bond Issues	\$ -	\$ -	\$ -
Bond Authorization	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 25,599,205	\$ 25,637,441	\$ 25,400,952
SURPLUS/(DEFICIT)	\$ 0	\$ (461,328)	\$ (102,939)

FY2025 Omnibus Budget Revised 3/18/2024

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

FY2025 Omnibus Budget Revised 3/18/2024

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

FY2025 Omnibus Budget Revised 3/18/2024

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

FY2025 Omnibus Budget Revised 3/18/2024

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	IT Expense	161	\$ 1,962	\$ (1,961)	\$ 1,962	\$ -	\$ 1,962	\$ -	\$ 1,962	\$ -	0.00%	
	Professional Development	161	\$ 750	\$ (750)	\$ 1,500	\$ (770)	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	
	Postage & Mailing	161	\$ 500	\$ (322)	\$ 700	\$ (3)	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Office Supplies	161	\$ 1,500	\$ (1,840)	\$ 1,500	\$ (396)	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	
	Dog Tags	161	\$ 250	\$ (250)	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	0.00%	
	Business Travel	161	\$ 700	\$ (678)	\$ 700	\$ -	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Dues/Memberships/Licensing	161	\$ 650	\$ (400)	\$ 650	\$ (440)	\$ 650	\$ -	\$ 650	\$ -	0.00%	
17	Total Town Clerk Expense	161	\$ 6,312	\$ (6,201)	\$ 7,262	\$ (1,309)	\$ 7,262	\$ -	\$ 7,262	\$ -	0.00%	
	Salaries	162	\$ 4,481	\$ (4,481)	\$ 3,000	\$ (25)	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	
18	Total Elections Salaries and Wages	162	\$ 4,481	\$ (4,481)	\$ 3,000	\$ (25)	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	
	Police Details	162	\$ 3,000	\$ (2,205)	\$ 3,000	\$ -	\$ 4,800	\$ -	\$ 4,800	\$ 1,800	60.00%	
	Coding & Printing	162	\$ 6,000	\$ (6,434)	\$ 4,000	\$ (1,500)	\$ 5,000	\$ -	\$ 5,000	\$ 1,000	25.00%	
	Postage & Mailing	162	\$ 2,000	\$ (2,000)	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%	
	Office Supplies	162	\$ 250	\$ (223)	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	0.00%	
19	Total Election Expense	162	\$ 11,250	\$ (10,862)	\$ 10,250	\$ (1,500)	\$ 13,050	\$ -	\$ 13,050	\$ 2,800	27.32%	
	Salary	163	\$ 300	\$ (300)	\$ 300	\$ (300)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
20	Total Registrar Salaries and Wages	163	\$ 300	\$ (300)	\$ 300	\$ (300)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
	Registrar Postage	163	\$ 700	\$ (830)	\$ 1,000	\$ (16)	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Registrar SW Licensing / SAAS	163	\$ 400	\$ (400)	\$ 400	\$ -	\$ 400	\$ -	\$ 400	\$ -	0.00%	
	Registrar Office Supplies	163	\$ 740	\$ (610)	\$ 740	\$ -	\$ 740	\$ -	\$ 740	\$ -	0.00%	
21	Total Registrar Expense	163	\$ 1,840	\$ (1,840)	\$ 2,140	\$ (16)	\$ 2,140	\$ -	\$ 2,140	\$ -	0.00%	
	Salary	164	\$ 150	\$ (150)	\$ 150	\$ (150)	\$ 150	\$ -	\$ 150	\$ -	0.00%	
22	Total Vitals Salaries and Wages	164	\$ 150	\$ (150)	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ -	0.00%	
	SW Licensing / SAAS	164	\$ 395	\$ (395)	\$ 395	\$ -	\$ 395	\$ -	\$ 395	\$ -	0.00%	
23	Total Vitals Expense	164	\$ 395	\$ (395)	\$ 395	\$ -	\$ 395	\$ -	\$ 395	\$ -	0.00%	
	Salaries	171	\$ -	\$ -	\$ -	\$ -	\$ 32,590	\$ -	\$ 32,590	\$ 32,590	100.00%	Moved from Expenses - now employee
24	Total Conservation Salaries and Wages	171	\$ -	\$ -	\$ -	\$ -	\$ 32,590	\$ -	\$ 32,590	\$ 32,590	0.00%	
	Postage & Mailing	171	\$ 150	\$ (245)	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	0.00%	
	Miscellaneous Expense	171	\$ 1,300	\$ (1,205)	\$ 3,380	\$ (253)	\$ 3,380	\$ -	\$ 3,380	\$ -	0.00%	
	Assessment Newbury	171	\$ 22,000	\$ (22,000)	\$ 32,644	\$ (21,833)	\$ -	\$ -	\$ -	\$ (32,644)	-100.00%	Moved to Salary - PT Employee
	Dues/Memberships/Licensing	171	\$ 443	\$ (443)	\$ 552	\$ (512)	\$ 552	\$ -	\$ 552	\$ -	0.00%	
25	Total Conservation Expense	171	\$ 23,893	\$ (23,893)	\$ 36,776	\$ (22,598)	\$ 4,132	\$ -	\$ 4,132	\$ (32,644)	-88.76%	
	Miscellaneous Expense	172	\$ 630	\$ (484)	\$ 630	\$ (262)	\$ 630	\$ -	\$ 630	\$ -	0.00%	
26	Total Open Space Expense	172	\$ 630	\$ (484)	\$ 630	\$ (262)	\$ 630	\$ -	\$ 630	\$ -	0.00%	

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Line #	Account	Dept.	FY2023		FY2024		FY2025				% Change	Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change			
		175	\$ 2,349	\$ (1,452)	\$ 7,222	\$ (2,286)	\$ 7,346	\$ 7,346	\$ -	\$ 7,346	\$ 124	1.72%	3% COLA
27	Total Planning Board Salaries and Wages	175	\$ 2,349	\$ (1,452)	\$ 7,222	\$ (2,286)	\$ 7,346	\$ 7,346	\$ -	\$ 7,346	\$ 124	1.72%	3% COLA
	Zoning Consult/MVPC	175	\$ 1,300	-	\$ 1,300	\$ (931)	\$ 1,300	\$ 1,300	\$ -	\$ 1,300	\$ -	0.00%	
	Advertising & Legal Notices	175	\$ 300	\$ (405)	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ -	0.00%	
	IT Expense	175	\$ 100	\$ (146)	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Postage & Mailing	175	\$ 50	\$ -	\$ 50	\$ (309)	\$ 50	\$ 50	\$ -	\$ 50	\$ -	0.00%	
	Office Supplies	175	\$ 100	\$ (100)	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Miscellaneous Expense	175	\$ 85	\$ -	\$ 85	\$ -	\$ 85	\$ 85	\$ -	\$ 85	\$ -	0.00%	
28	Total Planning Board Expense	175	\$ 1,935	\$ (651)	\$ 1,935	\$ (1,240)	\$ 1,935	\$ 1,935	\$ -	\$ 1,935	\$ -	0.00%	
	Admin Salary	176	\$ 5,628	\$ (5,060)	\$ 5,796	\$ (2,270)	\$ 5,970	\$ 5,970	\$ -	\$ 5,970	\$ 174	3.00%	3% COLA
29	Total Appeals Board Salaries and Wages	176	\$ 5,628	\$ (5,060)	\$ 5,796	\$ (2,270)	\$ 5,970	\$ 5,970	\$ -	\$ 5,970	\$ 174	3.00%	3% COLA
	Miscellaneous Expense	176	\$ 382	\$ (60)	\$ 382	\$ (175)	\$ 382	\$ 382	\$ -	\$ 382	\$ -	0.00%	
30	Total Appeals Board Expense	176	\$ 382	\$ (60)	\$ 382	\$ (175)	\$ 382	\$ 382	\$ -	\$ 382	\$ -	0.00%	
	Miscellaneous Expense	177	\$ 2,615	\$ (2,615)	\$ 2,565	\$ (2,565)	\$ 2,629	\$ 2,629	\$ -	\$ 2,629	\$ 64	2.50%	Actual Invoice
31	Total MVP Expense	177	\$ 2,615	\$ (2,615)	\$ 2,565	\$ (2,565)	\$ 2,629	\$ 2,629	\$ -	\$ 2,629	\$ 64	2.50%	Actual Invoice
	Miscellaneous Expense	185	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -	0.00%	
32	Total Rent Control Expense	185	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Electricity	192	\$ 90,000	\$ (80,895)	\$ 93,500	\$ (33,735)	\$ 90,000	\$ 90,000	\$ -	\$ 90,000	\$ (3,500)	-3.74%	Reduced based on actuals for FY2023
	Heating	192	\$ 43,000	\$ (46,973)	\$ 38,000	\$ (1,863)	\$ 38,000	\$ 38,000	\$ (10,000)	\$ 28,000	\$ (10,000)	-26.32%	Reduced based on FY2024 Actuals to date
	Water/Sewer	192	\$ 6,300	\$ (6,758)	\$ 7,200	\$ (3,743)	\$ 7,700	\$ 7,700	\$ 500	\$ 7,700	\$ 500	6.94%	Increased based on actuals for FY2023
	Town Hall Bldg Maint	192	\$ 14,944	\$ (15,722)	\$ 16,344	\$ (10,464)	\$ 18,344	\$ 18,344	\$ 2,000	\$ 18,344	\$ 2,000	12.24%	Added Yearly Air Testing
	Town Hall Bldg Systems	192	\$ 8,103	\$ (3,041)	\$ 8,000	\$ (262)	\$ 8,110	\$ 8,110	\$ 110	\$ 8,110	\$ 110	1.38%	Contract Increase
	Maint Other - Pre-Appr Req	192	\$ 16,905	\$ (16,905)	\$ 25,950	\$ (2,516)	\$ 25,950	\$ 25,950	\$ -	\$ 25,950	\$ -	0.00%	
	Town Hall Copier, Lease & Usage	192	\$ 2,250	\$ (1,709)	\$ 2,250	\$ (549)	\$ 2,250	\$ (400)	\$ (400)	\$ 1,850	\$ (400)	-17.78%	New Contract
	Town Hall Postage Mach Lease	192	\$ 1,642	\$ (1,781)	\$ 1,642	\$ (562)	\$ 1,642	\$ 1,642	\$ -	\$ 1,642	\$ -	0.00%	
	Telephone	192	\$ 23,625	\$ (24,251)	\$ 23,625	\$ (9,517)	\$ 23,625	\$ 23,625	\$ -	\$ 23,625	\$ -	0.00%	
	Town Hall Janitorial Services	192	\$ 6,862	\$ (9,163)	\$ 7,000	\$ (2,750)	\$ 9,000	\$ 9,000	\$ 2,000	\$ 9,000	\$ 2,000	28.57%	Added Annual Deep Cleaning
	Town Hall Building/Equipment Repair	192	\$ 4,050	\$ (8,630)	\$ 4,050	\$ (796)	\$ 4,050	\$ 4,050	\$ -	\$ 4,050	\$ -	0.00%	
	Town Hall Janitorial Supplies	192	\$ 990	\$ (1,069)	\$ 1,000	\$ (234)	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	
	Town Hall Miscellaneous	192	\$ 270	\$ (1,175)	\$ 270	\$ (714)	\$ 1,000	\$ 730	\$ 730	\$ 1,000	\$ 730	270.37%	Add Flag/Supply Maintenance
33	Total Town Buildings Expense	192	\$ 218,941	\$ (218,072)	\$ 228,831	\$ (67,705)	\$ 230,671	\$ (10,400)	\$ (10,400)	\$ 220,271	\$ (8,560)	-3.74%	
	Printing Town Reports	195	\$ 550	\$ (550)	\$ 550	\$ -	\$ 625	\$ -	\$ 625	\$ 75	\$ 75	13.64%	
34	Total Town Report Expense	195	\$ 550	\$ (550)	\$ 550	\$ -	\$ 625	\$ -	\$ 625	\$ 75	\$ 75	13.64%	

FY2025 Omnibus Budget Revised 3/18/2024

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

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Line #	Account	Dept.	FY2023		FY2024		FY2025				% Change	Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change			
	Medical Supplies	231	\$ 13,250	\$ (11,145)	\$ 15,000	\$ (6,694)	\$ 17,000	\$ 17,000	\$ 2,000	\$ 17,000	\$ 2,000	13.33%	Increase based upon FY2024 Actuals
	ALS Service	231	\$ 5,000	\$ (1,119)	\$ 5,000	\$ (1,367)	\$ 5,000	\$ (2,000)	\$ 3,000	\$ (2,000)	\$ (2,000)	-40.00%	Based of rn previous years
	Dues/Memberships/Licensing	231	\$ 2,300	\$ (1,825)	\$ 2,550	\$ (1,000)	\$ 2,550	\$ -	\$ 2,550	\$ -	\$ -	0.00%	
	Total Ambulance Expense	231	\$ 58,881	\$ (55,258)	\$ 67,800	\$ (24,099)	\$ 73,350	\$ (2,000)	\$ 71,350	\$ 3,550	\$ 3,550	5.24%	
39	Total Fire/Ambulance Salaries	220/231	\$ 710,090	\$ (634,160)	\$ 777,921	\$ (267,778)	\$ 927,587	\$ (106,000)	\$ 821,587	\$ 49,666	\$ 49,666	5.61%	
40	Total Fire/ Ambulance Expense	220/231	\$ 205,468	\$ (201,493)	\$ 223,350	\$ (62,336)	\$ 230,900	\$ (6,400)	\$ 224,500	\$ 1,150	\$ 1,150	0.51%	
	Commissioner Salary	241	\$ 30,650	\$ (30,652)	\$ 32,302	\$ (12,423)	\$ 33,271	\$ -	\$ 33,271	\$ 969	\$ 969	3.00%	3% COLA
	Admin Asst Wages	241	\$ 34,733	\$ (34,727)	\$ 38,168	\$ (15,561)	\$ 39,841	\$ -	\$ 39,841	\$ 1,673	\$ 1,673	4.38%	3% COLA
	Inspectors Wages	241	\$ 15,316	\$ (14,465)	\$ 16,020	\$ (6,470)	\$ 16,566	\$ -	\$ 16,566	\$ 546	\$ 546	3.41%	3% COLA
	Building Inspector Coverage	241	\$ 1,250	\$ (1,250)	\$ 1,250	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 250	\$ 250	20.00%	To be consistant w/other Towns
	Longevity	241	\$ 300	\$ (300)	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ -	0.00%	
41	Total Inspectional Salaries and Wages	241	\$ 82,249	\$ (81,394)	\$ 88,040	\$ (35,704)	\$ 91,478	\$ -	\$ 91,478	\$ 3,438	\$ 3,438	3.91%	3% COLA
	Equipment Repairs & Maintenance	241	\$ 904	\$ (812)	\$ 904	\$ -	\$ 904	\$ -	\$ 904	\$ -	\$ -	0.00%	
	Professional Development	241	\$ 720	\$ (579)	\$ 720	\$ -	\$ 720	\$ -	\$ 720	\$ -	\$ -	0.00%	
	Medical (Drug Testing)	241	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -	0.00%	
	Postage & Mailing	241	\$ 100	\$ (38)	\$ 100	\$ (26)	\$ 100	\$ -	\$ 100	\$ -	\$ -	0.00%	
	Software Licensing (SAAS)	241	\$ 400	\$ (467)	\$ -	\$ (262)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	Office Supplies	241	\$ 800	\$ (782)	\$ 800	\$ (126)	\$ 800	\$ -	\$ 800	\$ -	\$ -	0.00%	
	Educational Supplies	241	\$ 500	\$ (1,085)	\$ 900	\$ -	\$ 900	\$ -	\$ 900	\$ -	\$ -	0.00%	
	Clothing	241	\$ 1,200	\$ (958)	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ -	0.00%	
	Business Travel	241	\$ 2,099	\$ (1,930)	\$ 2,099	\$ (648)	\$ 2,099	\$ -	\$ 2,099	\$ -	\$ -	0.00%	
	Dues/Memberships/Licensing	241	\$ 1,700	\$ (220)	\$ 1,700	\$ (50)	\$ 1,700	\$ -	\$ 1,700	\$ -	\$ -	0.00%	
42	Total Inspectional Expense	241	\$ 8,523	\$ (6,271)	\$ 8,523	\$ (1,112)	\$ 8,523	\$ -	\$ 8,523	\$ -	\$ -	0.00%	
	Sealer of Weights Salary	244	\$ 1,973	\$ (1,973)	\$ 2,012	\$ (860)	\$ 2,134	\$ -	\$ 2,134	\$ 122	\$ 122	6.06%	3% COLA
43	Total Sealer of Weights Salaries and Wages	244	\$ 1,973	\$ (1,973)	\$ 2,012	\$ (860)	\$ 2,134	\$ -	\$ 2,134	\$ 122	\$ 122	6.06%	3% COLA
	Sealer Of Weights Misc Expenses	244	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ -	\$ -	0.00%	
44	Total Sealer of Weights Expense	244	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ -	\$ -	0.00%	
	Director's Salary	291	\$ 17,414	\$ (17,217)	\$ 17,972	\$ (7,331)	\$ 18,880	\$ -	\$ 18,880	\$ 908	\$ 908	5.05%	4% Contractual
	Assistant Director's Salary	291	\$ 3,029	\$ (3,029)	\$ 3,180	\$ -	\$ 3,276	\$ -	\$ 3,276	\$ 96	\$ 96	3.02%	3% COLA
45	Total Em. Mgt. Salaries and Wages	291	\$ 20,443	\$ (20,246)	\$ 21,152	\$ (7,331)	\$ 22,156	\$ -	\$ 22,156	\$ 1,004	\$ 1,004	4.75%	3% COLA and 4% Contractual
	Admin Expenses	291	\$ 2,044	\$ (2,044)	\$ 2,044	\$ -	\$ 2,044	\$ -	\$ 2,044	\$ -	\$ -	0.00%	
	Office Supplies	291	\$ 4,682	\$ (3,748)	\$ 4,682	\$ (78)	\$ 4,682	\$ -	\$ 4,682	\$ -	\$ -	0.00%	
	Code Red/Storms/Rep	291	\$ 5,551	\$ -	\$ 6,005	\$ (3,612)	\$ 6,005	\$ -	\$ 6,005	\$ -	\$ -	0.00%	
46	Total Em. Management Expense	291	\$ 12,277	\$ (5,792)	\$ 12,731	\$ (9,612)	\$ 12,731	\$ -	\$ 12,731	\$ -	\$ -	0.00%	

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Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Animal Control Officer Salary		\$ 18,205	\$ (18,484)	\$ 19,042	\$ (7,323)	\$ 19,686		\$ 19,686	\$ 644	3.38%	3% COLA
	Coverage	292	\$ 465	\$ -	\$ 488	\$ -	\$ 503		\$ 503	\$ 15	3.07%	3% COLA
47	Total Animal Control Salaries and Wages	292	\$ 18,670	\$ (18,484)	\$ 19,530	\$ (7,323)	\$ 20,189	\$ -	\$ 20,189	\$ 659	3.37%	3% COLA
	Vehicle Repair & Maintenance	292	\$ 325	\$ (100)	\$ 325	\$ (212)	\$ 325		\$ 325	\$ -	0.00%	
	Professional Development	292	\$ 200	\$ (200)	\$ 200	\$ -	\$ 200		\$ 200	\$ -	0.00%	
	Postage & Mailing	292	\$ 50	\$ -	\$ 50	\$ -	\$ 50		\$ 50	\$ -	0.00%	
	Miscellaneous Expense	292	\$ 1,050	\$ (579)	\$ 1,050	\$ -	\$ 1,050		\$ 1,050	\$ -	0.00%	
	Dues/Memberships/Licensing	292	\$ 75	\$ -	\$ 75	\$ -	\$ 75		\$ 75	\$ -	0.00%	
48	Total Animal Control Expense	292	\$ 1,700	\$ (879)	\$ 1,700	\$ (212)	\$ 1,700	\$ -	\$ 1,700	\$ -	0.00%	
	Clerk Wages	293	\$ 1,473	\$ (1,458)	\$ 1,529	\$ (635)	\$ 1,575		\$ 1,575	\$ 46	3.01%	3% COLA
49	Total Parking Clerk Salaries and Wages	293	\$ 1,473	\$ (1,458)	\$ 1,529	\$ (635)	\$ 1,575	\$ -	\$ 1,575	\$ 46	3.01%	3% COLA
	Postage and Mailing	293	\$ 414	\$ -	\$ 414	\$ -	\$ 414		\$ 414	\$ -	0.00%	
50	Total Parking Clerk Expense	293	\$ 414	\$ -	\$ 414	\$ -	\$ 414	\$ -	\$ 414	\$ -	0.00%	
37-50	Total Public Safety		\$ 2,540,112	\$ (2,376,185)	\$ 2,721,650	\$ (955,833)	\$ 3,076,014	\$ (206,204)	\$ 2,869,810	\$ 148,160	5.44%	
	Public Education											
	Whittier Minimum Assessment	301	\$ 784,630	\$ (784,630)	\$ 657,344	\$ (328,672)	\$ 682,954		\$ 682,954	\$ 25,610	3.90%	
	Whittier Capital Assessment	301	\$ 26,817	\$ (13,409)	\$ 27,136	\$ (13,568)	\$ 23,670		\$ 23,670	\$ (3,466)	-12.77%	
51	Total Whittier Assessment	301	\$ 811,447	\$ (798,039)	\$ 684,480	\$ (342,240)	\$ 706,624		\$ 706,624	\$ 22,144	3.24%	Level Student enrollment (40)
	Pentucket Assessment	302	\$ 9,167,379	\$ (9,167,301)	\$ 9,316,257	\$ (4,689,918)	\$ 10,595,733		\$ 10,595,733	\$ 1,279,476	13.73%	
	Pentucket Capital Assessment	302	\$ 1,745,349	\$ (1,745,349)	\$ 1,788,102	\$ (897,298)	\$ 1,788,785		\$ 1,788,785	\$ 683	0.04%	
52	Total Pentucket Assessment	302	\$ 10,912,728	\$ (10,912,650)	\$ 11,104,359	\$ (5,587,216)	\$ 12,384,518		\$ 12,384,518	\$ 1,280,159	11.53%	4% Includes \$860K SA Override
	Essex North Assessment	303	\$ 250,000	\$ (207,016)	\$ 200,000	\$ (93,283)	\$ 206,000		\$ 206,000	\$ 6,000	3.00%	
53	Total Essex North Assessment	303	\$ 250,000	\$ (207,016)	\$ 200,000	\$ (93,283)	\$ 206,000		\$ 206,000	\$ 6,000	3.00%	Level Student enrollment (8) - 3% Estimate
51-53	Total Public Education		\$ 11,974,175	\$ (11,917,705)	\$ 11,988,839	\$ (6,022,739)	\$ 13,297,142	\$ -	\$ 13,297,142	\$ 1,322,967	11.05%	
	Highways											
	DPW Director Salary	420	\$ 26,523	\$ (33,300)	\$ 28,117	\$ (3,759)	\$ 28,756		\$ 28,756	\$ 639	2.27%	3% COLA
	Admin Asst Wages	420	\$ 13,749	\$ (9,261)	\$ 10,179	\$ (4,150)	\$ 10,624		\$ 10,624	\$ 445	4.37%	3% COLA and 1% Performance
	Superintendent Salary	420	\$ 92,248	\$ (99,979)	\$ 105,169	\$ (41,066)	\$ 92,700		\$ 92,700	\$ (12,469)	-11.86%	Contractual - New Hire
	Regular Wages	420	\$ 276,555	\$ (200,927)	\$ 289,271	\$ (100,586)	\$ 308,365		\$ 308,365	\$ 19,094	6.60%	3% COLA and 1% Performance
	Overtime	420	\$ 9,202	\$ (9,433)	\$ 9,651	\$ (6,016)	\$ 9,957		\$ 9,957	\$ 306	3.17%	3% COLA
	Standby	420	\$ 10,400	\$ (7,600)	\$ 10,400	\$ (5,000)	\$ 13,000		\$ 13,000	\$ 2,600	25.00%	Contractual - New Contract FY2024
	Longevity	420	\$ 2,800	\$ (2,100)	\$ 1,900	\$ (900)	\$ 1,300		\$ 1,300	\$ (600)	-31.58%	Changes based on years of service
	Clothing & Boots	420	\$ 6,400	\$ (3,200)	\$ 5,600	\$ (4,000)	\$ 5,600		\$ 5,600	\$ -	0.00%	3% COLA
54	Total Highway Salaries and Wages	420	\$ 437,877	\$ (365,800)	\$ 460,287	\$ (165,077)	\$ 470,302	\$ -	\$ 470,302	\$ 10,015	2.18%	3% COLA and New Hire

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Line #	Account	Dept.	FY2023		FY2024		FY2025				% Change	Notes
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		
	Building Maintenance	420	\$ 2,500	\$ (3,107)	\$ 2,500	\$ (81)	\$ 3,000	\$ 3,000	\$ 3,000	\$ 500	20.00%	Added annual Maintenance for oil burner
	Vehicle/Equip Repair & Maintenance	420	\$ 19,887	\$ (15,482)	\$ 19,887	\$ (8,573)	\$ 19,887	\$ 19,887	\$ 19,887	\$ -	0.00%	
	Police Details	420	\$ 900	\$ (657)	\$ 1,900	\$ (1,384)	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	0.00%	
	IT Expense	420	\$ 150	\$ (242)	\$ 150	\$ (167)	\$ 1,000	\$ 1,000	\$ 1,000	\$ 850	566.67%	Highway office updated with new equipment
	Medical	420	\$ 500	\$ (1,111)	\$ 1,000	\$ (534)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 200	20.00%	Mandated DOT Requirements
	Tree Removal	420	\$ 35,000	\$ (28,092)	\$ 35,000	\$ (8,590)	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%	
	Telecommunications	420	\$ 4,000	\$ (2,745)	\$ 4,000	\$ (1,109)	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%	
	Postage & Mailing	420	\$ 100	\$ -	\$ 100	\$ (29)	\$ 100	\$ 100	\$ 100	\$ -	0.00%	
	Office Supplies	420	\$ 400	\$ (450)	\$ 400	\$ -	\$ 400	\$ 400	\$ 400	\$ -	0.00%	
	Vehicle Fuel	420	\$ 14,300	\$ (9,161)	\$ 14,300	\$ (4,329)	\$ 14,300	\$ 14,300	\$ 14,300	\$ -	0.00%	
	Public Works Supplies	420	\$ 4,488	\$ (4,051)	\$ 4,488	\$ (1,185)	\$ 4,488	\$ 4,488	\$ 4,488	\$ -	0.00%	
	Miscellaneous Expense	420	\$ 300	\$ (150)	\$ 300	\$ (1,098)	\$ 1,000	\$ 1,000	\$ 1,000	\$ 700	233.33%	Waste Oil Based on FY2023 Actuals
	Boots	420	\$ 600	\$ (200)	\$ 600	\$ -	\$ 600	\$ 600	\$ 600	\$ -	0.00%	
	PPE OSHA	420	\$ 2,000	\$ (1,748)	\$ 2,000	\$ (115)	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	
	Dues/Memberships/Licensing	420	\$ 600	\$ (455)	\$ 600	\$ (190)	\$ 600	\$ 600	\$ 600	\$ -	0.00%	
55	Total Highway Expense	420	\$ 85,725	\$ (67,651)	\$ 87,225	\$ (27,384)	\$ 89,475	\$ 89,475	\$ 89,475	\$ 2,250	2.58%	
	Snow and Ice	423	\$ 130,000	\$ (165,121)	\$ 130,000	\$ (7,869)	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.00%	
56	Total Snow and Ice	423	\$ 130,000	\$ (165,121)	\$ 130,000	\$ (7,869)	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.00%	16 Yr. Av. \$138.6K
54-56	Total Highways		\$ 653,602	\$ (598,572)	\$ 677,512	\$ (200,330)	\$ 689,777	\$ 689,777	\$ 689,777	\$ 12,265	1.81%	
	Landfill	430	\$ 52,500	\$ (52,500)	\$ 52,500	\$ (14,798)	\$ 52,500	\$ 52,500	\$ 52,500	\$ -	0.00%	
57	Total Landfill	430	\$ 52,500	\$ (52,500)	\$ 52,500	\$ (14,798)	\$ 52,500	\$ 52,500	\$ 52,500	\$ -	0.00%	
	Cemeteries											
	Admin Asst Wages	491	\$ 3,000	\$ (3,000)	\$ 3,000	\$ -	\$ 7,000	\$ (4,000)	\$ 3,000	\$ -	0.00%	Suggested use of available funds
	Wages	491	\$ 50,049	\$ (30,496)	\$ 54,350	\$ (21,815)	\$ 55,852	\$ 55,852	\$ 55,852	\$ 1,502	2.76%	Contract Negotiations
	Overtime	491	\$ 1,604	\$ (1,182)	\$ 1,661	\$ (821)	\$ 1,765	\$ 1,765	\$ 1,765	\$ 104	6.26%	
	Longevity	491	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Based on years of service - new employee
	Clothing & Boots	491	\$ 800	\$ -	\$ 800	\$ (800)	\$ 800	\$ 800	\$ 800	\$ -	0.00%	
58	Total Cemetery Salaries and Wages	491	\$ 56,153	\$ (34,678)	\$ 59,811	\$ (23,436)	\$ 65,417	\$ (4,000)	\$ 61,417	\$ 1,606	2.69%	3% COLA
	Building Repairs & Maintenance	491	\$ 500	\$ (130)	\$ 500	\$ (3,174)	\$ 500	\$ 500	\$ 500	\$ -	0.00%	
	Building Systems	491	\$ 1,025	\$ (305)	\$ 1,025	\$ -	\$ 1,025	\$ 1,025	\$ 1,025	\$ -	0.00%	
	Vehicle Repair & Maintenance	491	\$ 750	\$ (350)	\$ 750	\$ (130)	\$ 750	\$ 750	\$ 750	\$ -	0.00%	
	Equipment & Repairs	491	\$ 1,150	\$ (874)	\$ 1,150	\$ (154)	\$ 1,150	\$ 1,150	\$ 1,150	\$ -	0.00%	
	Grounds Upkeep	491	\$ 1,349	\$ (1,140)	\$ 1,349	\$ -	\$ 1,349	\$ 1,349	\$ 1,349	\$ -	0.00%	
	Telecommunications	491	\$ 207	\$ (2,091)	\$ 2,172	\$ (1,135)	\$ 2,172	\$ 2,172	\$ 2,172	\$ -	0.00%	
	SW Licensing / SAAS	491	\$ -	\$ (80)	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%	

FY2025 Omnibus Budget Revised 3/18/2024

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Office Supplies	491	\$ 150	\$ (547)	\$ 150	\$ (488)	\$ 750	\$ -	\$ 750	\$ 600	400.00%	New staff - reorganizing
	Custodial Supplies	491	\$ 100	\$ -	\$ 100	\$ -	\$ 200	\$ -	\$ 200	\$ 100	100.00%	
	Vehicle Fuel	491	\$ 2,400	\$ (2,348)	\$ 2,400	\$ (1,527)	\$ 2,400	\$ -	\$ 2,400	\$ -	0.00%	
	Supplies	491	\$ -	\$ (616)	\$ -	\$ (169)	\$ -	\$ -	\$ -	\$ -	0.00%	Combined with Office supplies
	Miscellaneous Expense	491	\$ 100	\$ (44)	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	Boots	491	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	0.00%	
	PPE OSHA	491	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.00%	
59	Total Cemetery Expense	491	\$ 8,331	\$ (8,525)	\$ 10,396	\$ (6,477)	\$ 11,096	\$ -	\$ 11,096	\$ 700	6.73%	
58-59	Total Cemeteries	491	\$ 64,484	\$ (43,203)	\$ 70,207	\$ (29,913)	\$ 76,513	\$ (4,000)	\$ 72,513	\$ 2,306	3.28%	
	Health and Sanitation											
	Agent Salary	512	\$ 46,993	\$ (46,993)	\$ 49,154	\$ (20,050)	\$ 51,334	\$ -	\$ 51,334	\$ 2,180	4.44%	3% COLA
	Admin Asst	512	\$ 11,526	\$ (10,775)	\$ 12,054	\$ (4,590)	\$ 12,463	\$ -	\$ 12,463	\$ 409	3.39%	3% COLA
	Animal Inspector	512	\$ 687	\$ (687)	\$ 719	\$ -	\$ 743	\$ -	\$ 743	\$ 24	3.34%	3% COLA
	Cont Educ Units	512	\$ 1,440	\$ (1,440)	\$ 1,512	\$ (936)	\$ 1,573	\$ -	\$ 1,573	\$ 61	4.03%	3% COLA
60	Total BOH Salaries and Wages	512	\$ 60,646	\$ (59,895)	\$ 63,439	\$ (25,576)	\$ 66,113	\$ -	\$ 66,113	\$ 2,674	4.22%	3% COLA
	Professional Development	512	\$ 600	\$ (600)	\$ 600	\$ (810)	\$ 600	\$ -	\$ 600	\$ -	0.00%	
	Postage & Mailing	512	\$ 72	\$ (18)	\$ 72	\$ (24)	\$ 72	\$ -	\$ 72	\$ -	0.00%	
	Office Supplies	512	\$ 505	\$ (510)	\$ 505	\$ (79)	\$ 505	\$ -	\$ 505	\$ -	0.00%	
	Miscellaneous Expense	512	\$ 50	\$ (379)	\$ 50	\$ (41)	\$ 50	\$ -	\$ 50	\$ -	0.00%	
	Business Travel	512	\$ 700	\$ (975)	\$ 700	\$ (715)	\$ 700	\$ -	\$ 700	\$ -	0.00%	
	Dues/Membership/Licensing	512	\$ 300	\$ (400)	\$ 300	\$ (200)	\$ 300	\$ -	\$ 300	\$ -	0.00%	
61	Total BOH Expense	512	\$ 2,227	\$ (2,882)	\$ 2,227	\$ (1,869)	\$ 2,227	\$ -	\$ 2,227	\$ -	0.00%	
	Salary	522	\$ 24,675	\$ (10,570)	\$ 26,390	\$ (10,115)	\$ 27,286	\$ -	\$ 27,286	\$ 896	3.40%	3% COLA
62	Total Nurse Salaries and Wages	522	\$ 24,675	\$ (10,570)	\$ 26,390	\$ (10,115)	\$ 27,286	\$ -	\$ 27,286	\$ 896	3.40%	3% COLA
	IT Expense	522	\$ 84	\$ -	\$ 284	\$ (38)	\$ 284	\$ -	\$ 284	\$ -	0.00%	
	Professional Development	522	\$ 575	\$ -	\$ 575	\$ (20)	\$ 575	\$ -	\$ 575	\$ -	0.00%	
	Office Supplies	522	\$ 350	\$ -	\$ 350	\$ (12)	\$ 350	\$ -	\$ 350	\$ -	0.00%	
	Misc Expenses	522	\$ 557	\$ (261)	\$ 357	\$ (207)	\$ 1,357	\$ (1,000)	\$ 357	\$ -	0.00%	Suggested BOH Grant
	Dues/Membership/Licensing	522	\$ 170	\$ -	\$ 170	\$ -	\$ 170	\$ -	\$ 170	\$ -	0.00%	
63	Total Nurse Expense	522	\$ 1,736	\$ (261)	\$ 1,736	\$ (277)	\$ 2,736	\$ (1,000)	\$ 1,736	\$ -	0.00%	
60-63	Total Health and Sanitation		\$ 89,284	\$ (73,608)	\$ 93,792	\$ (37,837)	\$ 98,362	\$ (1,000)	\$ 97,362	\$ 3,570	3.81%	
	Public Assistance											
	Director Salary	541	\$ 64,731	\$ (65,231)	\$ 68,639	\$ (27,915)	\$ 71,404	\$ -	\$ 71,404	\$ 2,765	4.03%	3% COLA
	Admin Assistant Wages	541	\$ 45,638	\$ (41,860)	\$ 49,686	\$ (20,198)	\$ 51,882	\$ -	\$ 51,882	\$ 2,196	4.42%	3% COLA

FY2025 Omnibus Budget Revised 3/18/2024

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Wages	541	\$ 145,586	\$ (125,869)	\$ 152,892	\$ (58,145)	\$ 182,064	\$ (23,352)	\$ 158,712	\$ 5,820	3.81%	3% COLA Suggested BOH Grant
	Longevity	541	\$ 300	\$ (900)	\$ 300	\$ (400)	\$ 400	\$ -	\$ 400	\$ 100	33.33%	Based on years of service
64	Total COA Salaries and Wages	541	\$ 256,255	\$ (233,260)	\$ 271,517	\$ (106,658)	\$ 305,750	\$ (23,352)	\$ 282,398	\$ 10,881	4.01%	3% COLA
	Building Repair & Maintenance	541	\$ 7,000	\$ (3,168)	\$ 5,000	\$ (381)	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%	
	Building Systems	541	\$ 4,790	\$ (4,902)	\$ 6,790	\$ (2,123)	\$ 6,790	\$ -	\$ 6,790	\$ -	0.00%	
	Vehicle Maintenance	541	\$ 1,300	\$ (1,627)	\$ 2,300	\$ (1,432)	\$ 2,300	\$ -	\$ 2,300	\$ -	0.00%	
	Copier Lease & Usage	541	\$ 3,600	\$ (3,165)	\$ 3,600	\$ (670)	\$ 3,600	\$ (1,000)	\$ 2,600	\$ (1,000)	-27.78%	New Contract
	IT Expense	541	\$ -	\$ (731)	\$ -	\$ (1,391)	\$ 665	\$ -	\$ 665	\$ 665	0.00%	Moved from Office Supplies
	Professional Development	541	\$ 725	\$ (930)	\$ 925	\$ (855)	\$ 925	\$ -	\$ 925	\$ -	0.00%	
	Medical	541	\$ 180	\$ (650)	\$ 180	\$ -	\$ 180	\$ -	\$ 180	\$ -	0.00%	
	Telecommunications	541	\$ 2,264	\$ (2,309)	\$ 2,264	\$ (1,099)	\$ 2,264	\$ -	\$ 2,264	\$ -	0.00%	
	Postage And Mailing	541	\$ 500	\$ (870)	\$ 500	\$ (396)	\$ 500	\$ -	\$ 500	\$ -	0.00%	
	Sw Licensing / Seas	541	\$ 2,117	\$ (1,577)	\$ 1,917	\$ -	\$ 1,917	\$ -	\$ 1,917	\$ -	0.00%	
	Office Supplies	541	\$ 2,665	\$ (2,696)	\$ 2,665	\$ (898)	\$ 2,000	\$ -	\$ 2,000	\$ (665)	-24.95%	Moved to IT Expense
	Custodial Supplies	541	\$ 1,650	\$ (1,321)	\$ 1,650	\$ (931)	\$ 1,650	\$ -	\$ 1,650	\$ -	0.00%	
	Kitchen Supplies & Misc	541	\$ 3,000	\$ (2,489)	\$ 2,000	\$ (312)	\$ 2,000	\$ -	\$ 2,000	\$ -	0.00%	
	Business Travel	541	\$ 125	\$ (155)	\$ 125	\$ -	\$ 125	\$ -	\$ 125	\$ -	0.00%	
	Dues/Memberships/Licensing	541	\$ 750	\$ (750)	\$ 750	\$ (618)	\$ 750	\$ -	\$ 750	\$ -	0.00%	
65	Total COA Expense	541	\$ 30,666	\$ (27,340)	\$ 30,666	\$ (11,106)	\$ 30,666	\$ (1,000)	\$ 29,666	\$ (1,000)	-3.26%	
	Misc Expenses	543	\$ 1,260	\$ (857)	\$ 1,260	\$ -	\$ 1,260	\$ -	\$ 1,260	\$ -	0.00%	
	Assessment	543	\$ 25,600	\$ (25,600)	\$ 25,740	\$ -	\$ 26,815	\$ -	\$ 26,815	\$ 1,075	4.18%	Assessment Increase
	Benefits	543	\$ 110,000	\$ (85,683)	\$ 100,000	\$ (46,145)	\$ 90,000	\$ -	\$ 90,000	\$ (10,000)	-10.00%	
66	Total Veteran Expense	543	\$ 136,860	\$ (112,140)	\$ 127,000	\$ (46,145)	\$ 118,075	\$ -	\$ 118,075	\$ (8,925)	-7.03%	
64-66	Total Public Assistance		\$ 423,781	\$ (372,740)	\$ 429,183	\$ (163,909)	\$ 454,491	\$ (24,352)	\$ 430,139	\$ 956	0.22%	
	Library											
	Director Salary	610	\$ 66,668	\$ (66,540)	\$ 72,732	\$ (29,371)	\$ 74,909	\$ -	\$ 74,909	\$ 2,177	2.99%	3% COLA
	Admin Asst Wages	610	\$ 23,348	\$ (22,701)	\$ 26,557	\$ (10,392)	\$ 29,603	\$ -	\$ 29,603	\$ 3,046	11.47%	3% COLA and Wage Adjustment
	Wages	610	\$ 132,764	\$ (129,067)	\$ 144,776	\$ (58,942)	\$ 149,589	\$ -	\$ 149,589	\$ 4,813	3.32%	3% COLA
	Longevity	610	\$ 600	\$ (600)	\$ 600	\$ (300)	\$ 600	\$ -	\$ 600	\$ -	0.00%	Based on years of service
67	Total Library Salaries and Wages	610	\$ 223,380	\$ (218,908)	\$ 244,665	\$ (99,005)	\$ 254,701	\$ -	\$ 254,701	\$ 10,036	4.10%	3% COLA
	Building Repairs & Maintenance	610	\$ 3,000	\$ (3,212)	\$ 4,000	\$ (1,626)	\$ 4,250	\$ -	\$ 4,250	\$ 250	6.25%	
	Building Systems	610	\$ 4,285	\$ (3,307)	\$ 4,285	\$ (644)	\$ 4,500	\$ -	\$ 4,500	\$ 215	5.02%	
	Grounds Upkeep	610	\$ 2,100	\$ (4,110)	\$ 3,000	\$ -	\$ 3,250	\$ -	\$ 3,250	\$ 250	8.33%	
	IT Expense	610	\$ 2,200	\$ (1,734)	\$ 2,200	\$ (424)	\$ 2,200	\$ -	\$ 2,200	\$ -	0.00%	
	Postage & Mailing	610	\$ 220	\$ (96)	\$ 220	\$ -	\$ 220	\$ -	\$ 220	\$ -	0.00%	
	Custodial Services	610	\$ 7,000	\$ (6,012)	\$ 7,400	\$ (2,985)	\$ 7,400	\$ -	\$ 7,400	\$ -	0.00%	

FY2025 Omnibus Budget Revised 3/18/2024

Line #	Account	Dept.	FY2023		FY2024		FY2025				Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change		% Change
	Network Membership	610	\$ 22,817	\$ (22,817)	\$ 24,441	\$ (24,441)	\$ 27,956		\$ 27,956	\$ 3,515	14.38%	Upgrading MVLC System
	Office Supplies	610	\$ 2,430	\$ (2,479)	\$ 2,430	\$ (1,712)	\$ 2,430		\$ 2,430	\$ -	0.00%	
	Custodial Supplies	610	\$ 200	\$ (383)	\$ 200	\$ (244)	\$ 200		\$ 200	\$ -	0.00%	
	Miscellaneous Expenses	610	\$ 340	\$ (579)	\$ 340	\$ (180)	\$ 340		\$ 340	\$ -	0.00%	
	Collection Materials	610	\$ 57,910	\$ (57,906)	\$ 61,310	\$ (10,168)	\$ 62,500		\$ 62,500	\$ 1,190	1.94%	
	Business Travel	610	\$ 200	\$ (33)	\$ 200	\$ -	\$ 200		\$ 200	\$ -	0.00%	
68	Total Library Expense	610	\$ 102,702	\$ (102,668)	\$ 110,026	\$ (42,424)	\$ 115,446		\$ 115,446	\$ 5,420	4.93%	
67-68	Total Library	610	\$ 326,082	\$ (321,576)	\$ 354,691	\$ (141,429)	\$ 370,147		\$ 370,147	\$ 15,456	4.36%	
	Vehicle Repair & Maintenance	650	\$ 1,000	\$ (17)	\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ -	0.00%	
	Equipment Maintenance	650	\$ 1,860	\$ (799)	\$ 1,860	\$ (735)	\$ 1,860		\$ 1,860	\$ -	0.00%	
	Grounds Upkeep	650	\$ 3,610	\$ (2,945)	\$ 3,610	\$ (4,140)	\$ 3,610		\$ 3,610	\$ -	0.00%	
	Vehicle Fuel	650	\$ 1,700	\$ (952)	\$ 1,700	\$ (1,002)	\$ 1,700		\$ 1,700	\$ -	0.00%	
	Supplies	650	\$ 3,000	\$ (1,378)	\$ 3,000	\$ (57)	\$ 3,000		\$ 3,000	\$ -	0.00%	
	Miscellaneous Expense	650	\$ 350	\$ -	\$ 350	\$ -	\$ 350		\$ 350	\$ -	0.00%	
69	Total Parks and Recreation	650	\$ 11,520	\$ (6,091)	\$ 11,520	\$ (5,934)	\$ 11,520		\$ 11,520	\$ -	0.00%	
	Miscellaneous Expense	690	\$ 600	\$ (600)	\$ 600	\$ -	\$ 600		\$ 600	\$ -	0.00%	
70	Total Town Gardens	690	\$ 600	\$ (600)	\$ 600	\$ -	\$ 600		\$ 600	\$ -	0.00%	
	Debt Service											
	\$1,695M FY40 Gen Inside Prn	710	\$ 105,000	\$ (105,000)	\$ 140,000	\$ -	\$ 140,000		\$ 140,000	\$ -	0.00%	
	\$3,971M FY24 Gen Inside Prn	710	\$ 250,000	\$ (250,000)	\$ 115,000	\$ -	\$ -		\$ -	\$ (115,000)	-100.00%	Paid off in FY2024
	\$7,985M FY36-FY45 Gen Inside Prn	710	\$ 215,000	\$ (215,000)	\$ 230,000	\$ (230,000)	\$ 235,000		\$ 235,000	\$ 5,000	2.17%	
	Total Inside Principal	710	\$ 570,000	\$ (570,000)	\$ 485,000	\$ (230,000)	\$ 375,000		\$ 375,000	\$ (110,000)	-22.68%	
	\$860K FY36 Gen Outside Prn	715	\$ 1,979	\$ (1,979)	\$ 2,022	\$ -	\$ 2,066		\$ 2,066	\$ 44	2.18%	
	Total Outside Principal	715	\$ 1,979	\$ (1,979)	\$ 2,022	\$ -	\$ 2,066		\$ 2,066	\$ 44	2.18%	
	\$1,0218M FY25 Gen Lease Inside Prn Ameresco	720	\$ 80,992	\$ (80,992)	\$ 84,823	\$ (42,132)	\$ 88,672		\$ 88,672	\$ 3,849	4.54%	
	\$141,364 Fire Airpacks Lease Prn	720	\$ 29,963	\$ (29,963)	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%	Paid off in FY2023
	\$174,860 Highway Dump Truck Lease Prn	720	\$ 36,402	\$ (36,402)	\$ 37,957	\$ (37,957)	\$ -		\$ -	\$ (37,957)	-100.00%	Paid off in FY2024
	\$154,890 Highway Loader Lease PRN	720	\$ -	\$ -	\$ -	\$ -	\$ 27,161		\$ 27,161	\$ 27,161	100.00%	New in FY2024 (Free Cash)
	Total Lease Principal	720	\$ 147,357	\$ (147,357)	\$ 122,780	\$ (80,089)	\$ 115,833		\$ 115,833	\$ (6,947)	-5.66%	
71	Total Principal	710	\$ 719,336	\$ (719,336)	\$ 609,802	\$ (310,089)	\$ 492,899		\$ 492,899	\$ (116,903)	-19.17%	
	\$1,695M FY40 Gen Inside Int	751	\$ 69,332	\$ (69,332)	\$ 66,888	\$ (33,444)	\$ 59,888		\$ 59,888	\$ (7,000)	-10.47%	
	\$3,971M FY24 Gen Inside Int	751	\$ 7,200	\$ (7,200)	\$ 1,725	\$ -	\$ -		\$ -	\$ (1,725)	-100.00%	Paid off in FY2024
	\$7,985M FY36-FY45 Gen Inside Int	751	\$ 249,570	\$ (249,570)	\$ 238,445	\$ (122,098)	\$ 226,820		\$ 226,820	\$ (11,625)	-4.88%	
	Total Inside Interest	751	\$ 326,102	\$ (326,102)	\$ 307,058	\$ (155,542)	\$ 286,708		\$ 286,708	\$ (20,350)	-6.63%	
	Short Term Interest	752	\$ 2,200	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%	

FY2025 Omnibus Budget Revised 3/18/2024

Line #	Account	Dept.	FY2023		FY2024		FY2025				% Change	Notes	
			Budget	Expended	Budget	Expended thru 11/30/2023	Requested Budget	Fin Com Changes	ATM Approved Budget 4/24/2023	\$ Change			
	Total Short Term Interest	752	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	\$860K FY36 Gen Outside Int	755	\$ 640	\$ (320)	\$ 600	\$ (600)	\$ 560	\$ -	\$ 560	\$ -	\$ (40)	0.00%	
	Total Outside Interest	755	\$ 640	\$ (320)	\$ 600	\$ (600)	\$ 560	\$ -	\$ 560	\$ -	\$ (40)	-6.67%	
	\$1.0218M FY25 Gen Lease Inside Int. Ameresco	760	\$ 6,211	\$ (6,211)	\$ 4,039	\$ (2,299)	\$ 1,765	\$ -	\$ 1,765	\$ -	\$ (2,274)	-56.30%	
	\$141,364 Fire Airpacks Lease Int	760	\$ 896	\$ (896)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Paid off in FY2023
	\$174,860 Highway Dump Truck Lease Int	760	\$ 3,177	\$ (3,177)	\$ 1,622	\$ (1,622)	\$ -	\$ -	\$ -	\$ -	\$ (1,622)	-100.00%	Paid off in FY2024
	\$154,890 Highway Loader Lease INT	760	\$ -	\$ -	\$ -	\$ -	\$ 7,886	\$ -	\$ 7,886	\$ -	\$ 7,886	100.00%	New in FY2024 (Free Cash)
	Total Lease Interest	760	\$ 10,284	\$ (10,284)	\$ 5,661	\$ (3,921)	\$ 9,651	\$ -	\$ 9,651	\$ -	\$ 3,990	70.48%	
	Total Interest		\$ 339,226	\$ (336,706)	\$ 313,319	\$ (160,063)	\$ 296,919	\$ -	\$ 296,919	\$ -	\$ (16,400)	-5.23%	
72	Total Debt Service		\$ 1,058,562	\$ (1,056,042)	\$ 923,121	\$ (470,152)	\$ 789,818	\$ -	\$ 789,818	\$ -	\$ (133,303)	-14.44%	
	Unclassified												
	Benefit Reimbursement Offset	910	\$ (66,290)	\$ 63,693	\$ (66,290)	\$ 27,925	\$ (68,000)	\$ -	\$ (68,000)	\$ -	\$ (1,710)	2.58%	Estimate
	Essex Regional Retirement	911	\$ 696,430	\$ (696,430)	\$ 802,350	\$ (802,350)	\$ 895,485	\$ -	\$ 895,485	\$ -	\$ 93,135	11.61%	Revised 2/15/2024 Appropriation Letter
	Workers Comp Insurance	912	\$ 52,000	\$ (54,888)	\$ 61,000	\$ (60,783)	\$ 67,000	\$ -	\$ 67,000	\$ -	\$ 6,000	9.84%	Estimate 5%
	Unemployment Expenses	912	\$ 6,500	\$ (5,570)	\$ 5,000	\$ (1,074)	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	0.00%	Estimate
	Health & Dental Insurance	914	\$ 520,000	\$ (444,628)	\$ 538,000	\$ (204,564)	\$ 540,000	\$ 19,000	\$ 559,000	\$ 19,000	\$ 21,000	3.90%	Estimate - 2 employees Highway and Police
	Life Insurance	915	\$ 2,000	\$ (1,820)	\$ 2,000	\$ (546)	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	0.00%	Estimate
	Medicare Expenses	916	\$ 56,000	\$ (50,753)	\$ 65,000	\$ (14,659)	\$ 64,000	\$ -	\$ 64,000	\$ -	\$ (1,000)	-1.54%	Estimate
	Merit Increase	919	\$ 15,000	\$ (8,765)	\$ 15,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 5,000	33.33%	Estimate
	Property/Liability Insurance	945	\$ 122,000	\$ (111,488)	\$ 136,000	\$ (128,974)	\$ 148,000	\$ -	\$ 148,000	\$ -	\$ 12,000	8.82%	Estimate 5%
73	Total Unclassified		\$ 1,403,640	\$ (1,310,649)	\$ 1,558,060	\$ (1,185,025)	\$ 1,673,485	\$ 19,000	\$ 1,692,485	\$ 19,000	\$ 134,425	8.63%	Estimates
74	General OPEB Transfer Out	990	\$ 90,000	\$ (90,000)	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ 90,000	100.00%	Free Cash - FY2024
	Total Omnibus		\$ 19,956,400	\$ (19,412,319)	\$ 20,204,220	\$ (9,526,225)	\$ 22,219,877	\$ (236,489)	\$ 21,983,388	\$ -	\$ 1,779,168	8.81%	

FY2025 Water Budget - Revised 1/8/2024

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

FY2025 Water Budget - Revised 1/8/2024

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

FY2025 Sewer Budget - Revised 1/8/2024

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

FY2025 Sewer Budget - Revised 1/8/2024

Account	Dept.	FY2023		FY2024		FY2025				Notes	
		Budget	Expended	Budget	Actuals to Date 11/30/2023	Requested Budget	Fin Com Changes	ATM Requested Budget	\$ Change		% Change
Supplies	440	\$ 20,000	\$ (11,005)	\$ 30,000	\$ (6,551)	\$ 30,000		\$ 30,000	\$ -	0.0%	
Miscellaneous Expenses	440	\$ 2,000	\$ (451)	\$ 500	\$ -	\$ 500		\$ 500	\$ -	0.0%	
Chemicals	440	\$ 3,000	\$ (10,790)	\$ 10,000	\$ (1,500)	\$ 10,000		\$ 10,000	\$ -	0.0%	
PPE OSHA	440	\$ 2,000	\$ (1,438)	\$ 2,000	\$ (250)	\$ 2,000		\$ 2,000	\$ -	0.0%	
Sewer Dues/Memberships/Licensing	440	\$ 650	\$ (365)	\$ 650	\$ (219)	\$ 1,000		\$ 1,000	\$ 350	53.8%	contract obligation/hydraulic re-eval
Prop/Liab/WC Insurance	440	\$ 15,608	\$ (14,250)	\$ 15,000	\$ (20,493)	\$ 21,100		\$ 15,000	\$ 6,100	40.7%	Estimate
Reserve (Req Pre-Approval)	440	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000		\$ 15,000	\$ -	0.0%	
OPEB Transfer Out	440	\$ 10,000	\$ (1,000)	\$ 10,000	\$ -	\$ 10,000		\$ 10,000	\$ -	0.0%	Estimate
Total Sewer Expense	440	\$ 442,588	\$ (398,613)	\$ 554,380	\$ (162,093)	\$ 580,740	\$ -	\$ 580,740	\$ 26,360	4.8%	
Sewer Debt											
\$4.231M FY24 Sewer Inside Prn	710	\$ 85,000	\$ (85,000)	\$ 85,000	\$ (85,000)	\$ -		\$ -	\$ (85,000)	-100.0%	Paid Off FY2024
\$3.971M FY24 Sewer Inside Prn	710	\$ 40,000	\$ (40,000)	\$ 35,000	\$ -	\$ -		\$ -	\$ (35,000)	-100.0%	Paid Off FY2024
\$1.0218M FY25 Sewer Lease Inside Prn Ameresco	720	\$ 24,506	\$ (24,506)	\$ 25,666	\$ (12,748)	\$ 26,830		\$ 26,830	\$ 1,164	4.5%	
\$61,437 FY27 Sewer Loader Lease Inside Prn	720	\$ -	\$ -	\$ 10,998	\$ (10,978)	\$ 11,596		\$ 11,596	\$ 598	100.0%	New Loader Fall 2022 TM
\$99,226 FY28 Sewer F350 Lease Inside Prn	720	\$ 5,716	\$ (5,716)	\$ 26,991	\$ (26,198)	\$ 20,853		\$ 20,853	\$ (6,138)	100.0%	New Crane Truck
\$4.231M FY24 Sewer Inside Int	751	\$ 1,650	\$ (1,650)	\$ 525	\$ -	\$ -		\$ -	\$ (525)	-100.0%	Paid Off FY2024
\$3.971M FY24 Sewer Inside Int	751	\$ 1,879	\$ (1,879)	\$ 1,222	\$ (696)	\$ 534		\$ 534	\$ (688)	-56.3%	
\$1.0218M FY25 Sewer Lease Inside Int Ameresco	760	\$ -	\$ -	\$ 2,669	\$ (2,689)	\$ 2,071		\$ 2,071	\$ (598)	100.0%	
\$61,437 FY27 Sewer Loader Lease Inside Int	760	\$ -	\$ -	\$ -	\$ -	\$ 5,345		\$ 5,345	\$ 5,345	100.0%	
\$99,226 FY28 Sewer F350 Lease Inside Int	760	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	100.0%	
Total Sewer Debt Expense		\$ 158,751	\$ (158,751)	\$ 189,984	\$ (140,222)	\$ 67,229	\$ -	\$ 67,229	\$ (122,755)	-64.6%	
Total Sewer Budget		\$ 1,231,358	\$ (1,190,967)	\$ 1,397,989	\$ (615,913)	\$ 1,317,023	\$ -	\$ 1,317,023	\$ (80,966)	-5.8%	

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

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

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

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

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