

RECOMMENDED FY27 BUDGET ADJUSTMENTS

April 7, 2026

To the Select Board, Finance Committee, and Residents of Great Barrington:

Building upon the original recommended budget and reflecting the policy direction provided by the Select Board and Finance Committee during their joint meeting on March 19, 2026, I am pleased to present my recommended FY27 General Fund Budget Adjustments for your consideration.

While the foundational elements of the original recommendation, including the financial framework, capital planning methodology, and alignment with Strategic Priorities and Financial Policies remain intact, this document is a targeted recalibration of the FY27 budget to incorporate Board guidance regarding revenue assumptions, operating adjustments, and service priorities including:

- A more moderate override target
- Preservation of staffing levels and avoidance of layoffs
- Protection of core services, particularly those serving vulnerable populations
- Identification of operating reductions distributed across departments
- Continued adherence to financial policies and long-term planning principles
- Emphasized long-term fiscal sustainability, including the elimination of recurring reliance on Free Cash and disciplined capital planning

Intended to supplement and refine the initial FY27 budget submission, this update reflects that March 19th direction and presents a revised path forward.

Reduction Strategy

Reducing reliance on Free Cash requires a transition strategy; a balanced approach that phases staffing, captures operational efficiencies, and reclassifies certain expenditures allowing the Town to reduce structural reliance on reserves while protecting core municipal services.

The FY27 budget adjustments identifies:

- \$2M in Override/Debt Exclusion;
- \$2M in Free Cash to offset the operating budget/reduce the levy;
- \$1,006,379 in operating reductions;
- Strategic use of special articles to provide flexibility for discretionary and variable expenditures
- Adjustments do not include layoffs or reductions in scheduled hours.
- 2% cost-of-living adjustment is preserved for all union and non-union employees.
- Contractual obligations have been retained.
- Services supporting public safety, public health, and vulnerable populations largely preserved
- Consolidation of standard departmental expenses into one central line for cost savings
- Continued capital discipline, including scenario-based planning tied to Town Meeting outcomes

While these adjustments are designed to minimize impacts, they do introduce constraints, including reduced program flexibility and deferred expenditures in certain areas. That being said, together, these adjustments result in a balanced FY27 financial plan, with total expenditures supported within available revenue and levy capacity.

Adjustments while finding Balance

As illustrated in the chart below, the FY2027 budget is built on a comprehensive financial framework that brings together the Town's levy capacity, available revenues, and total expenditures to present a balanced approach aligned with the Selectboard and Finance Committee's directives.

		FY2027
A. Levy	FY 26 Levy Limit	\$ 29,742,776
	2.5% Increase	\$ 743,569
	New Growth (Est.)	\$ 150,000
	FY27 LEVY LIMIT	\$ 30,636,345
	Debt Exclusions (Est.)	\$ 1,150,000
	Debt Exclusion/Override	\$ 2,000,000
	MAX Levy Limit	\$ 33,786,345
B. Revenues	Cherry Sheet/State Aid	\$ 1,862,408
	Local Receipts (Est.)	\$ 3,466,050
	Free Cash Offset	\$ 2,000,000
	Total	\$ 7,328,458
C. Expenses	Operating Budget	\$ 16,345,834
	BHRSD Schools	\$ 23,873,781
	State Offsets (Library)	\$ 19,647
	Snow & Ice Deficit (Est.)	\$ 325,000
	State Assessments	\$ 59,607
	Abatements/Exemption Overlays	\$ 200,000
	Total Expenses	\$ 40,825,869
C. Expenses - B. Revenues = Amount to be Raised		\$ 33,497,411
A. Levy Limit		\$ 33,786,345
Excess Levy Capacity		\$ 290,934

For FY2027, the Town's Excess Levy Capacity of \$290,934 represents a very narrow margin (approximately 1%), underscoring that while flexibility is preserved, it is limited. This further highlights the importance of continued cost control and strategic financial planning moving forward.

Maintaining Excess Levy Capacity is a critical component of the Town's financial stability. While it may appear as unused taxing authority, it serves several important purposes:

1. FINANCIAL FLEXIBILITY FOR THE UNKNOWN

The Town operates in a dynamic environment where costs can change quickly particularly in areas such as snow and ice, emergency repairs, public safety needs, or state-driven assessments. Preserving levy capacity allows the Town to respond to unanticipated expenses without requiring mid-year overrides or emergency measures.

2. AVOIDING STRUCTURAL IMBALANCE

Using the full levy limit in any given year can create a structural dependency on maximizing taxation annually. Maintaining a margin reinforces a more sustainable budgeting approach, ensuring that recurring expenses are carefully aligned with predictable revenues.

3. REDUCING RELIANCE ON ONE-TIME REVENUES

As part of the Town's financial strategy, there is a deliberate effort to wean off the use of Free Cash as a recurring budget balancer. Preserving levy capacity provides an alternative buffer, supporting long-term fiscal health.

4. CAPACITY FOR FUTURE PLANNING

Retaining some levy capacity positions the Town to better absorb future cost increases including contractual obligations, capital needs, or economic shifts without placing sudden pressure on taxpayers.

5. SIGNALING FISCAL DISCIPLINE

Maintaining a modest level of unused capacity demonstrates prudent financial management and strengthens the Town's position in financial planning, borrowing, and long-term forecasting.

Overview of Identified Adjustments within Operating

The FY27 budget adjustments include approximately \$1.06 million in operating budget efficiencies and cost controls. Rather than approaching this effort as a series of isolated reductions, the Town has taken a strategic, organization-wide approach to identifying efficiencies through a comprehensive, line-by-line and department-by-department evaluation across all functions of government of how services are delivered and resourced.

This approach and goal will assist with improving long-term sustainability while maintaining core service delivery.

Below you will find the proposed reductions and adjustments for the impacted departments. Each adjustment reflects a deliberate evaluation of service delivery, operational need, and alignment with both Board guidance and the Town's long-term financial strategy. The presentation of these changes is intended to provide a clear and transparent view of where efficiencies have been identified and how they are distributed across the organization.

It is important to note that line items not reflected in this section are not impacted, either through reduction or enhancement, and therefore represent areas of stability within the FY27 operating budget. This distinction is

intended to clearly separate targeted adjustments from those services and expenditures that remain unchanged, reinforcing the Town’s effort to protect core operations while implementing necessary efficiencies.

The fully revised budget, inclusive of all adjustments, will be provided as a separate attachment. That document reflects the complete financial picture for FY27 General Operating and should be reviewed in conjunction with this summary to understand how these targeted adjustments integrate into the broader general budget framework.

Operating Budget Adjustments					
Town Manager	Org. TM Rec.	TM Rec V2	Adjustment		
	Parking Clerk Stipend	\$ 1,500.00	\$ -	\$ (1,500.00)	
	Social Media	\$ 10,000.00	\$ 5,000.00	\$ (5,000.00)	
	HWW Legal Fees	\$ 50,000.00	\$ -	\$ (50,000.00)	
	Postage	\$ 29,000.00	\$ 24,000.00	\$ (5,000.00)	\$ 30,500.00
4/6*	Office Supplies	\$ 3,000.00	\$ 25,000.00	\$ 22,000.00	
	Travel/Training	\$ 5,000.00	\$ 65,000.00	\$ 60,000.00	
	Dues & Memberships	\$ 4,000.00	\$ 14,000.00	\$ 10,000.00	

The adjustments within the Town Manager’s budget reflect a deliberate organizational strategy to improve fiscal oversight, standardize expenditures, and capture efficiencies across departments.

Specifically, select administrative cost centers such as Office Supplies, Travel and Training, and Dues and Memberships for all departments have been consolidated within the Town Manager’s budget to support a more centralized and coordinated approach to purchasing and expense management.

As a result, these line items have been removed from individual departmental budgets and reallocated to the Town Manager’s budget, where they can be managed collectively as “Central Purchasing”. This restructuring enhances oversight, reduces duplication, and is expected to generate cost efficiencies through more strategic purchasing and consistent application of spending controls.

The Parking Clerk stipend has been eliminated. This stipend was previously paid to the Building Commissioner to serve as the Parking Hearings Officer. Given that parking violations primarily occur on public ways and Town-owned properties, this function is appropriately aligned with the Town Manager’s responsibilities and will be absorbed within that role. As such, a separate stipend is no longer necessary.

Legal expenses associated with Housatonic Water Works were separated from the General Legal budget recently to provide enhanced transparency and oversight of costs related to this non-operational matter. As this remains a distinct and time-limited priority, the associated expenses have been removed from the operating budget and are instead proposed as a Special Article for FY27. This approach allows for clearer tracking, improved fiscal management, and separate consideration by Town Meeting, as outlined further below.

By centralizing these functions, the Town is better positioned to leverage bulk purchasing, reduce duplication across departments, and ensure consistent application of spending controls. This model strengthens oversight by aligning these expenditures with broader organizational priorities, allowing for more strategic allocation of limited resources and management collectively rather than in silos.

Finance Cmte		Org. TM Rec.	TM Rec V2	Adjustment	
4/6*	Reserve Fund	\$ 200,000.00	\$ 125,000.00	\$ (75,000.00)	\$ (75,200.00)
	Dues & Memberships	\$ 200.00	\$ -	\$ (200.00)	

The Dues and Memberships line has been reallocated to the Town Manager’s budget for centralized cost oversight.

Accountant		Org. TM Rec.	TM Rec V2	Adjustment	
	Assistant Accountant	\$ 62,000.00	\$ 39,250.00	\$ (22,750.00)	\$ (1,450.00)
	Clerical (PTE)	\$ -	\$ 21,000.00	\$ 21,000.00	
	Audit	\$ 35,000.00	\$ 38,000.00	\$ 3,000.00	
	Travel/Training	\$ 2,000.00	\$ -	\$ (2,000.00)	
	Office Supplies	\$ 500.00	\$ -	\$ (500.00)	
	Dues & Memberships	\$ 200.00	\$ -	\$ (200.00)	

The Assistant Accountant position has been partially reduced for FY27, reflecting a reassessment of workload distribution and the timing of financial activities across the fiscal year. This adjustment allows the Town to align staffing resources more closely with demand, while continuing to support essential accounting functions, including financial reporting, audits, and day-to-day fiscal operations.

To support continuity of service, a part-time clerical position has been introduced to provide targeted administrative assistance. This adjustment represents a more cost-effective approach to meeting departmental needs by ensuring that routine tasks are supported at the appropriate level, allowing higher-level financial staff to remain focused on technical and compliance-driven responsibilities.

It was found that the audit line was not sufficiently funded for the upcoming year’s contractual services in the original recommendation.

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Technology		Org. TM Rec.	TM Rec V2	Adjustment	
	IT Stipend	\$ 10,000.00	\$ 7,500.00	\$ (2,500.00)	\$ (16,500.00)
	Data Services	\$ 30,000.00	\$ 18,000.00	\$ (12,000.00)	
*4/6	Telephone	\$ 45,000.00	\$ 43,000.00	\$ (2,000.00)	

Adjustments within the Technology budget reflect a proactive and collaborative effort by staff to identify meaningful cost savings through the vendor analysis of software, systems, and service delivery. Reductions in data services and telephone expenses reflect these efforts, as staff has worked diligently to streamline services, consolidate vendors where appropriate, and eliminate underutilized or duplicative systems. These changes are not service reductions, but rather the result of intentional strategic and creative approach driven by staff expertise and a commitment to responsible stewardship of public resources that can be sustained in future fiscal years.

Assessors		Org. TM Rec.	TM Rec V2	Adjustment	
	Assessor	\$ 84,666.00	\$ 86,700.00	\$ 2,034.00	\$ 3,934.00
	Board of Assessors	\$ 2,400.00	\$ 1,200.00	\$ (1,200.00)	

FISCAL YEAR 2027 BUDGET

PROP. ADJUST. V.2 April 7th

GENERAL FUND

*4/6	Contracted Services	\$ 40,000.00	\$ 48,060.00	\$ 8,060.00	
	Office Supplies	\$ 800.00	\$ -	\$ (800.00)	
	Travel/Training	\$ 4,000.00	\$ -	\$ (4,000.00)	
	Dues & Memberships	\$ 160.00	\$ -	\$ (160.00)	

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Collector/Treasurer		Org. TM Rec.	TM Rec V2	Adjustment	
	Office Supplies	\$ 3,000.00	\$ -	\$ (3,000.00)	\$ (6,200.00)
	Travel/Training	\$ 3,000.00	\$ -	\$ (3,000.00)	
	Dues & Memberships	\$ 200.00	\$ -	\$ (200.00)	

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Town Clerk		Org. TM Rec.	TM Rec V2	Adjustment	
	Town Clerk	\$ 75,586.00	\$ 76,441.00	\$ 855.00	\$ (13,197.00)
	Asst. Town Clerk	\$ 56,113.00	\$ 53,511.00	\$ (2,602.00)	
	OT Elections	\$ 10,000.00	\$ 6,000.00	\$ (4,000.00)	
	Publications	\$ 4,500.00	\$ 3,100.00	\$ (1,400.00)	
	Office Supplies	\$ 2,600.00	\$ -	\$ (2,600.00)	
	Travel/Training	\$ 3,000.00	\$ -	\$ (3,000.00)	
	Dues & Memberships	\$ 450.00	\$ -	\$ (450.00)	

With the elimination of the stipend previously associated with Transfer Station duties and reflected further in this proposal, the FY27 adjustments within the Town Clerk’s budget and salaries officially incorporate those associated responsibilities, and wages. This change reflects the feedback from the previous budget meetings to have a more integrated approach to service delivery, aligning related functions within existing roles and reducing the need for patch-work quilt-like compensation structures.

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Conservation		Org. TM Rec.	TM Rec V2	Adjustment	
	Office Supplies	\$ 500.00	\$ -	\$ (500.00)	\$ (1,050.00)
	Travel/Training	\$ 275.00	\$ -	\$ (275.00)	
	Dues & Memberships	\$ 275.00	\$ -	\$ (275.00)	

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Community Development		Org. TM Rec.	TM Rec V2	Adjustment	
	Economic Dev/Transportation	\$ 17,500.00	\$ 12,500.00	\$ (5,000.00)	\$ (7,150.00)
	Office Supplies	\$ 400.00	\$ -	\$ (400.00)	
	Travel/Training	\$ 1,000.00		\$ (1,000.00)	
	Dues & Memberships	\$ 750.00		\$ (750.00)	

Similar to the approach taken within the Town Clerk’s office, the \$5,000 reduction within Economic Development reflects the elimination of a stipend currently provided to the Transit Director for transportation planning.

At this time, the Town is undertaking a broader effort to evaluate and reimagine its transportation services and organizational structure. As part of this process, it is not yet determined how these responsibilities will be structured or whether they will remain necessary in their current form.

Accordingly, the stipend will be removed to allow for a more comprehensive assessment of service delivery, organizational alignment, and long-term sustainability. This approach ensures that future decisions regarding transportation planning are made deliberately and strategically, rather than continuing existing structures without full evaluation. The removal of this stipend will not impact any transit service as it is only associated with technical assistance, which can be directed towards the Regional Planning if needed.

This adjustment also supports the Town’s broader goal of improving transparency and consistency in compensation practices, while aligning expenditures with clearly defined roles and responsibilities.

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Public Buildings		Org. TM Rec.	TM Rec V2	Adjustment	
	Longevity	\$ 1,850.00	\$ 1,300.00	\$ (550.00)	\$ (91,706.00)
	Electricity	\$ 122,313.00	\$ 118,000.00	\$ (4,313.00)	
	Heating Oil/Gas	\$ 113,300.00	\$ 110,000.00	\$ (3,300.00)	
	Water/Sewer	\$ 22,660.00	\$ 15,000.00	\$ (7,660.00)	
	Building Repairs	\$ 200,000.00	\$ 150,000.00	\$ (50,000.00)	
	Grounds Repairs	\$ 50,000.00	\$ 45,000.00	\$ (5,000.00)	
	Clothing/Uniforms	\$ 883.00	\$ -	\$ (883.00)	
	Park/Cemetery Supplies	\$ 25,000.00	\$ 15,000.00	\$ (10,000.00)	
	Custodial Supplies	\$ 18,000.00	\$ 12,000.00	\$ (6,000.00)	
	Travel/Training	\$ 4,000.00	\$ -	\$ (4,000.00)	

The Public Buildings budget reflects a comprehensive review of facility operations, maintenance practices, and historical expenditure trends, with a focus on aligning costs more closely with actual usage and implementing more efficient resource management.

Reductions in building and grounds repairs reflect a more targeted and strategic approach to maintenance planning. Rather than eliminating necessary work, the FY27 budget prioritizes essential and preventative maintenance, while deferring non-critical projects and, where appropriate, shifting eligible work to existing capital funding sources. This ensures that larger or longer-term facility needs are addressed through a more sustainable funding structure, rather than relying solely on annual operating budgets.

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Police	Org. TM Rec.	TM Rec V2	Adjustment	
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FISCAL YEAR 2027 BUDGET

PROP. ADJUST. V.2 April 7th

GENERAL FUND

Deputy Chief	\$ 120,575.00	\$ -	\$ (120,575.00)	\$ (179,325.00)
Parking Control Officer	\$ 20,000.00	\$ -	\$ (20,000.00)	
Training	\$ 85,000.00	\$ 65,000.00	\$ (20,000.00)	
Longevity	\$ 5,950.00	\$ 5,200.00	\$ (750.00)	
Education/Tuition	\$ 10,500.00	\$ 40,500.00	\$ 30,000.00	
Office supplies	\$ 6,500.00	\$ -	\$ (6,500.00)	
Office Equipment	\$ 3,000.00	\$ 2,000.00	\$ (1,000.00)	
Events	\$ 5,000.00	\$ -	\$ (5,000.00)	
Additional Equipment	\$ 2,500.00	\$ 1,500.00	\$ (1,000.00)	
Vehicle Supplies	\$ 25,000.00	\$ 22,500.00	\$ (2,500.00)	
Crime Prevention/Ammo	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	
Subscriptions	\$ 12,000.00	\$ 9,000.00	\$ (3,000.00)	
Travel/Training	\$ 20,000.00	\$ -	\$ (20,000.00)	
Dues & Memberships	\$ 4,000.00	\$ -	\$ (4,000.00)	

A significant portion of the reduction is associated with the Deputy Chief position, which remains unfilled. With the Interim Police Chief continuing in this role through January 2027, the adjustments for the vacant Deputy Chief position ensures the Town is not carrying costs for position, while focusing on right-size discretionary and operational spending.

A small decrease in longevity was realized when the calculations were re-examined through Chief Storti’s retirement.

The increase in education and tuition funding reflects a contractual and collectively bargained obligation to support higher education and professional development for officers. This investment ensures compliance with negotiated agreements and supports long-term workforce development, even as other discretionary areas are reduced.

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Fire	Org. TM Rec.	TM Rec V2	Adjustment	
Fire Chief	\$ 125,000.00	\$ 116,000.00	\$ (9,000.00)	\$ (31,200.00)
On Call Firefighters	\$ 163,200.00	\$ 150,000.00	\$ (13,200.00)	
Equipment Maintenance	\$ 72,000.00	\$ 70,000.00	\$ (2,000.00)	
Equipment Testing	\$ 17,000.00	\$ 15,000.00	\$ (2,000.00)	
Vehicle Supplies	\$ -	\$ 8,000.00	\$ 8,000.00	
Travel/Training	\$ 10,000.00	\$ -	\$ (10,000.00)	
Office Supplies	\$ 1,000.00	\$ -	\$ (1,000.00)	
Dues & Memberships	\$ 2,000.00	\$ -	\$ (2,000.00)	

The reductions within the Fire Department budget are modest in scale and have been developed to align appropriations more closely with prior-year spending patterns, ensuring that budgeted amounts accurately reflect realistic usage rather than projected maximums. Adjustments to personnel, equipment maintenance, testing, and vehicle supplies represent this right-sizing effort and are not expected to impact the Department’s ability to respond effectively to emergencies.

It was identified that vehicle supplies were not included in the budget, therefore \$8,000 is recommended to assure the vehicle is properly maintained and supplied for the Firefighters.

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Emergency Management		Org. TM Rec.	TM Rec V2	Adjustment	
	Equipment Maintenance	\$ 6,500.00	\$ 5,700.00	\$ (800.00)	\$ (1,300.00)
	Office Supplies	\$ 500.00	\$ -	\$ (500.00)	

The Office Supplies line has been reallocated to the Town Manager’s budget for centralized cost oversight.

Building Inspector		Org. TM Rec.	TM Rec V2	Adjustment	
*4/6	Contractual Services	\$ 235,000.00	\$ 212,197.00	\$ (22,803.00)	\$ (22,803.00)

The Town of Great Barrington receives their Building Inspectional services through a regional contracted service overseen by the Town of Stockbridge, called “BerkshireBuild”. The town’s assessment was received after the original budget book was printed. Since that time, New Marlborough is expected to join the regional group, thus creating a reduction in the Town’s assessment of \$4,000. However it was also revealed that the Weights & Measures contracted services with the State was not included in the budget of nearly \$15,000.

Animal Control		Org. TM Rec.	TM Rec V2	Adjustment	
	Professional Services	\$ 5,000.00	\$ 3,000.00	\$ (2,000.00)	\$ (5,000.00)
	Supplies	\$ 500.00	\$ -	\$ (500.00)	
	Travel/Training	\$ 2,500.00	\$ -	\$ (2,500.00)	

The Supplies and Travel/Training lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

DPW Highway		Org. TM Rec.	TM Rec V2	Adjustment	
	Highway Overtime	\$ 20,978.00	\$ 15,000.00	\$ (5,978.00)	\$ (86,289.00)
	Longevity	\$ 3,200.00	\$ 2,150.00	\$ (1,050.00)	
	Contracted Services	\$ 60,000.00	\$ 45,000.00	\$ (15,000.00)	
	Landfill monitoring	\$ 4,961.00	\$ -	\$ (4,961.00)	
	Tree Services	\$ 95,000.00	\$ 50,000.00	\$ (45,000.00)	
	Public Works Supplies	\$ 30,000.00	\$ 25,000.00	\$ (5,000.00)	
	Office Supplies	\$ 2,500.00	\$ -	\$ (2,500.00)	
	Travel/Training	\$ 6,000.00	\$ -	\$ (6,000.00)	
	Dues & Memberships	\$ 800.00	\$ -	\$ (800.00)	

These adjustments were developed through a detailed review of work activities, service delivery methods, and prior-year expenditures. The resulting budget reflects a more focused allocation of resources toward essential functions, while identifying opportunities for efficiency and cost control.

A significant adjustment to tree services reflects a shift toward a more targeted and prioritized maintenance approach. Rather than broad-based or reactive work, the FY27 budget focuses on critical tree removal and

safety-related needs, with the understanding that additional work may be addressed through future capital planning, grant opportunities, or phased scheduling.

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Transfer Station	Org. TM Rec.	TM Rec V2	Adjustment	
Town Clerk Stipend	\$ 5,000.00	\$ -	\$ (5,000.00)	\$ (13,500.00)
Asst. Town Clerk Stipend	\$ 5,000.00	\$ -	\$ (5,000.00)	
Kiosk Annual Operation	\$ 3,500.00	\$ -	\$ (3,500.00)	

The stipends previously proposed for the support provided by Town Clerk and Assistant Town Clerk for Transfer Station-related duties have been eliminated in this line, and as outlined in the Town Clerk budget, these responsibilities and wages are now incorporated into the core functions of those positions, rather than compensated through separate stipend line items. This approach ensures a more integrated and transparent alignment of duties within base compensation and eliminates fragmented or duplicative pay structures.

The Kiosk Annual Operation line reflects a cost for technology that is not installed or operational. Further, operational management and effectiveness still has gaps in implementation therefore it is premature to include this within the FY27 expenditures.

Health	Org. TM Rec.	TM Rec V2	Adjustment	
Health Agent	\$ 80,000.00	\$ 73,180.00	\$ (6,820.00)	\$ (25,820.00)
Health Inspector	\$ 63,000.00	\$ -	\$ (63,000.00)	
Contracted Services	\$ 10,961.00	\$ 60,961.00	\$ 50,000.00	
Travel/Training	\$ 4,000.00	\$ -	\$ (4,000.00)	
Supplies	\$ 2,000.00	\$ -	\$ (2,000.00)	

Reflecting a strategic shift in service delivery the Health Inspector position has been temporarily transitioned from a full-time employee model to a contracted service model for FY27 in order to maintain essential public health functions while responding to current staffing and fiscal constraints.

This approach ensures continuity of critical inspectional and regulatory services while reducing costs associated with salary and benefits. The increase in contracted services funding reflects this shift and provides the flexibility to secure qualified professional services aligned with operational needs.

This transition is intended as an interim solution, allowing the Town to sustain service levels in the near term while preserving the ability to reinstate the position in a future fiscal year, depending on staffing conditions and financial capacity.

The Supplies and Travel/Training 4 lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Community Services	Org. TM Rec.	TM Rec V2	Adjustment	
American Legion Lease	\$ 23,000.00	\$ -	\$ (23,000.00)	\$ (53,000.00)
VFW Lease	\$ 30,000.00	\$ -	\$ (30,000.00)	

These expenditures represent financial support to private entities for their property leases, and are not directly tied to the delivery of municipal services or core Town operations therefore these items are more appropriately considered outside of the General Operating Budget and are proposed to be placed within a Special Warrant Article for FY27. This approach ensures that these expenditures are evaluated independently and transparently by Town Meeting, rather than embedded within the annual operating budget.

Council on Aging		Org. TM Rec.	TM Rec V2	Adjustment	
	COA Director	\$ 80,000.00	\$ 75,430.00	\$ (4,570.00)	\$ (13,848.00)
	Longevity	\$ -	\$300	\$ (300.00)	
	Outreach Salaries	\$ 25,000.00	\$ 19,722.00	\$ (5,278.00)	
	Office Supplies	\$ 2,000.00	\$ -	\$ (2,000.00)	
	Travel/Training	\$ 1,500.00	\$ -	\$ (1,500.00)	
	Dues & Memberships	\$ 800.00	\$ -	\$ (800.00)	

The Council on Aging budget reflects a modest and carefully balanced approach, aligned with the Selectboard and Finance Committee’s priority to maintain support for older residents and vulnerable populations in the community who rely on and require access to critical community services.

Since the original book was printed, it was found the Council on Aging Director should have included \$300 for longevity, therefore that item has been included for the adjusted budget.

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Libraries		Org. TM Rec.	TM Rec V2	Adjustment	
	Library Director	\$ 80,000.00	\$ 77,913.00	\$ (2,087.00)	\$ (18,837.00)
	Office Supplies	\$ 6,000.00	\$ -	\$ (6,000.00)	
	Library Supplies	\$ 3,500.00	\$ 2,500.00	\$ (1,000.00)	
	Non-Print Material	\$ 31,000.00	\$ 30,000.00	\$ (1,000.00)	
	Subscriptions	\$ 35,000.00	\$ 30,000.00	\$ (5,000.00)	
	Travel/Training	\$ 3,000.00	\$ -	\$ (3,000.00)	
	Dues & Memberships	\$ 750.00	\$ -	\$ (750.00)	

The Library’s overall budget remains largely intact, with only modest adjustments made to align expenditures with current operational needs and usage trends. These changes reflect a careful effort to achieve efficiencies without compromising access to essential library services, programs, and resources that serve residents of all ages.

The Office Supplies, Travel/Training and Dues and Memberships lines have been reallocated to the Town Manager’s budget for centralized cost oversight.

Parks		Org. TM Rec.	TM Rec V2	Adjustment	
	Parks Camera Operations	\$ 7,500.00	\$ -	\$ (7,500.00)	\$ (75,758.00)
	Board Admin Stipend	\$ 2,000.00	\$ -	\$ (2,000.00)	
	Parks Improvements	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	
	Lifeguards	\$ 61,258.00	\$ -	\$ (61,258.00)	

The FY27 adjustments within the Parks budget reflect a strategic decision to separate core municipal responsibilities from discretionary, community-driven programming, while creating space to reevaluate and strengthen these services for the future.

A significant portion of the Parks budget, particularly programmatic and seasonal services such as lifeguards, Skatepark Monitoring, and certain operational activities has been shifted out of the operating budget and proposed as a Special Warrant Article. This approach allows these services to be considered independently by Town Meeting, based on community priorities and available financial capacity.

Various Boards		Org. TM Rec.	TM Rec V2	Adjustment	
	Historic District	\$ 7,500.00	\$ 5,000.00	\$ (2,500.00)	\$ (8,500.00)
	Historical Commission	\$ 8,000.00	\$ 5,000.00	\$ (3,000.00)	
	DuBois Committee	\$ 8,000.00	\$ 5,000.00	\$ (3,000.00)	

These lines have been readjusted to have equal amounts. Agriculture (not shown) remains at intact at \$2,000

Celebrations		Org. TM Rec.	TM Rec V2	Adjustment	
	Band Programs	\$ 10,000.00	\$ -	\$ (10,000.00)	\$ (16,000.00)
	Celebrations	\$ 5,000.00	\$ -	\$ (5,000.00)	
	Stipend	\$ 1,000.00	\$ -	\$ (1,000.00)	

The FY27 adjustments remove funding for band programs, community celebrations, and associated stipends from the operating budget, recognizing these activities as discretionary, community-driven enhancements rather than core municipal services.

These items are proposed to be repositioned within a Special Warrant Article under Arts and Culture, to be funded through Free Cash. This approach provides a more appropriate funding structure for programs that are valued by the community but are not statutory or operational requirements of the Town.

Transit – Offset		Org. TM Rec.	TM Rec V2	Adjustment	
	FTE Benefits	\$ -	\$ 180,000.00	\$ (180,000.00)	\$ (180,000.00)

As the Town begins its evaluation and planned restructuring of transit services within municipal operations, an initial review of costs identified an opportunity to better align how expenses associated with the regional South County Connector microtransit service are allocated and reflected within the Town’s financial structure.

Historically, certain costs, particularly employee benefits associated with transit operations have been fully reflected within the Town’s budget, while related grant funding and regional contributions have supported the service more broadly. As part of this review, it became clear that a more direct and transparent alignment between costs and funding sources would improve the accuracy of how the Town’s financial contribution is represented.

The FY27 adjustment introduces a \$180,000 offset to reflect a portion of these costs, representing an initial step toward more clearly aligning expenditures with available funding sources and shared regional responsibility. This approach enhances transparency and supports a more accurate understanding of the Town’s role in funding a regional service.

Retirement	Org. TM Rec.	TM Rec V2	Adjustment	
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FISCAL YEAR 2027 BUDGET

PROP. ADJUST. V.2 April 7th

GENERAL FUND

	Medicare	\$ 116,221.00	\$ 114,796.00	\$ (1,425.00)	\$ (1,425.00)
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Insurance		Org. TM Rec.	TM Rec V2	Adjustment	
	Health Insurance	\$2,050,915.00	\$1,968,415.00	(\$82,500.00)	\$ (82,755.00)
	Life Insurance			(\$255.00)	

The identified savings for both Retirement and Insurance lines are associated with the annual contribution for three Full-Time benefit eligible positions that will remain unfilled for FY27.

Wastewater Allocation to General Fund		TM Rec V2	Adjustment	
	Legal - Offset	\$ -	\$ 10,000.00	\$ (10,000.00)

In the adjustment review, it was identified that legal costs had not been included in the annual allocation from the Wastewater Enterprise account to the General Fund to offset costs associated with general or labor.

TOTAL Reductions		\$ (1,003,379.00)	
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Discretionary Services - Special Warrant Article

The following Special Articles are presented outside of the Town’s core operating budget and reflect targeted investments, one-time needs, or policy-driven appropriations that do not fit within ongoing service delivery funding. As discussed in the broader budget narrative, the Town has prioritized stabilizing the operating budget by reducing reliance on one-time revenues while still identifying critical or community-valued items for separate consideration. This approach supports the Town’s goal of long-term financial stability, while still providing a pathway to fund valued programs where there is community support.

Proposed SPECIAL ARTICLES		
Non-Essential Services		
Lifeguards	\$ 61,285.00	\$ 268,963.00
Skatepark Monitor	\$ 32,679.00	
HWW Legal Fees	\$ 75,000.00	
Co-Responder	\$ 100,000.00	
Non-Town Related Items		
VFW Property Lease	\$ 30,000.00	\$ 53,000.00
American Legion Property Lease	\$ 23,000.00	
TOTAL Proposed Special Articles		\$ 321,964.00

These items represent programs or services that, while valued by the community, are not considered core municipal obligations. They represent community partnership investments where the Town can decide to financially support additional services or independent organizations that contribute to the community’s social, civic, and cultural fabric. Therefore, these expenses are presented as Special Articles to allow for discrete policy decisions by Town Meeting:

- **Lifeguards (\$61,285)** – Seasonal public safety support for recreational water access at Lake Mansfield. This is a discretionary service and not required for municipal operations.

- **Skatepark Monitor (\$32,679)** – Contracted Services for ongoing monitoring support for the park.
- **HWW Legal Fees (\$75,000)** – Anticipated legal costs associated with Housatonic Water Works matters; presented separately due to variability and uncertainty.
- **Co-Responder Program (\$100,000)** – Continued support for a community-based public safety and behavioral health initiative, reflecting the Town’s commitment to alternative response models.
- **VFW Lease (\$30,000)** – Support for veterans’ services and community space.
- **American Legion Lease (\$23,000)** – Similar support for veteran-focused programming and facilities.

Free Cash Strategy and Allocation

The Town has historically relied on Free Cash to offset the operating budget, averaging approximately \$3.9 million annually. While this approach provided short-term tax relief, it also created a structural dependency on one-time revenues to fund recurring expenses.

At the same time, the Town is currently addressing outstanding financial issues that require correction, including:

- an unusually large group of prior fiscal year invoices, and
- Identified financial obligations associated with procurement practices currently under forensic audit.

These matters are not aligned with the Town’s financial policies or best practices and we are obligated to incorporate a financial resolution to ensure accuracy, transparency, and accountability in the Town’s financial operations.

As you see below, the Town began with a certified balance of \$11,245,266 million which is being applied in a deliberate and prioritized sequence:

1. The first and most critical step in the use of Free Cash is the identification and removal of funds that are not available for general appropriation, specifically those associated with the Cannabis Settlement totaling approximately \$5.13 million.

While these funds were certified as part of Free Cash, they are legally and contractually committed and therefore not available to support operating or discretionary expenditures. As such, they must be set aside before any budgeting decisions are made.

After accounting for these restricted funds, the Town’s effective available Free Cash balance is reduced to approximately \$6.1 million. This establishes a realistic baseline from which all subsequent financial decisions are made.

2. The next most critical use of Free Cash is to ensure the Town is meeting its existing financial obligations. This includes:
 - Unpaid prior fiscal year invoices (\$52,306.49), which must be funded to maintain accurate financial records and uphold the Town’s obligations to vendors and partners
 - Reserving \$1 million for identified and potential outstanding financial obligations discovered through an ongoing audit of procurement practices and compliance, expenditures, authorizations and associated work.

This step is foundational. Before allocating funds to new or discretionary items, the Town must ensure that all prior commitments are properly accounted for and funded. This is not optional; it is essential to restoring and maintaining financial integrity, transparency, and compliance with municipal finance standards.

3. The next allocation of Free Cash supports standard special articles, which represent a combination of required financial obligations and policy-supported expenditures that are more appropriately funded outside of the operating budget.

These expenditures reflect a mix of:

- Statutory or unavoidable costs, such as vocational school assessments and unemployment
- Prior-year contractual obligations, including collective bargaining commitments
- Policy-based funding decisions, including the subsidy to support regional ambulance services

The ambulance subsidy, in particular, represents a relatively recent and evolving funding request, having been introduced within the past three fiscal years and increasing in request for consideration over \$100,000 each year. While not a statutory requirement, it reflects a policy consideration regarding access to emergency medical services within the community and region.

4. The next priority is to fund expenses that are non-recurring, variable, or not part of core municipal operations, as outlined in the section above titled “Discretionary Services”. These include:
 - Seasonal or programmatic services such as lifeguards, the skatepark monitor, and the co-responder program
 - Legal costs associated with the ongoing effort to acquire Housatonic Water Works.
 - Community partnership support such as the VFW and American Legion leases

Historically, some of these costs were embedded in the operating budget. In FY2027, they have been intentionally removed and funded through Free Cash to reflect their true nature as one-time or discretionary expenditures. This is a key structural improvement. It ensures that the operating budget reflects the true, ongoing cost of government, while using Free Cash for what it is intended: non-recurring expenses.

5. After addressing obligations and appropriate one-time costs, the Town is applying \$2,000,000 of Free Cash to support the FY2027 operating budget per the directive from the Boards at their March 19th meeting. This use is intentional but transitional, and reduced from the historical annual average use of Free Cash towards the operating budget of approximately \$3.9 million.

This reduction reflects a clear policy direction to:

- Decrease reliance on one-time revenues, and
- Move toward a model where recurring revenues support recurring expenses

However, it is also recognized that this dependency cannot be eliminated in a single fiscal year without significant disruption. As such, FY2027 represents a measured step toward structural balance, not a complete departure.

6. A significant portion of Free Cash use is also influenced by citizen petitioned articles, which are ultimately determined by voter action at Town Meeting. As reflected in the table, FY2027 includes \$565,000 in citizen petition requests, which, if approved, will further draw upon available Free Cash. While these articles represent important community-driven priorities, they also Increase reliance on one-time funding, compete with other financial obligations, and Impact the Town’s ability to preserve reserves and maintain flexibility.

For this reason, the use of Free Cash is not solely a policy decision, but also a shared responsibility between Town leadership and voters.

7. The final allocation of Free Cash supports a portion of the Town’s FY27 capital program and targeted service enhancements, with a total of \$315,500 allocated as follows:
- Free Cash Capital — \$268,000
 - Service Enhancement Grants — \$47,500

These funds represent a specific focus on use of Free Cash for one-time investments, consistent with financial best practices. Free Cash is appropriately used to support capital needs, as these expenditures are non-recurring and do not create ongoing operating obligations. While this section identifies the portion of capital funding supported by Free Cash, it is important to note that the full FY27 Capital Improvement Plan is presented in detail in a subsequent section of this document.

This allocation is also contingent upon the passage of the ballot question, as outlined earlier in this section.

After all planned allocations, the Town retains approximately \$1.1 million in Free Cash. Maintaining this remaining balance is critical, particularly given:

- The potential for additional obligations to emerge from the procurement audit
- The inherent uncertainty in areas such as snow and ice, emergency repairs, or state-driven costs
- The need to maintain minimum reserve levels for financial health and credibility

This remaining balance provides a limited but essential financial cushion, ensuring the Town can respond to unforeseen needs without further destabilizing the budget.

	Certified Free Cash	\$11,245,266.00
1.	Cannabis Settlements Total	\$5,126,008.44
	Remaining Balance of Free Cash	\$6,119,257.56
2.	Previous Year Unpaid Bills	\$52,542.45
	Outstanding Capital Obligations	\$1,000,000.00
	TOTAL Unpaid Obligations	\$1,052,542.45
	Remaining Balance of Free Cash	\$5,066,715.11
3.	<u>FY27 Standard Special Articles</u>	
	Private Subsidy – Southern Berkshire Ambulance*	\$414,676.00
	Unemployment	\$40,000.00
	Voc Schools	\$150,000.00

	Fire Collective Bargaining FY26	\$140,000.00
	TOTAL Standard Special Articles	\$744,676.00
	Remaining Balance of Free Cash	\$4,322,039.11
4.	<u>One Time Expenses pulled from Operating</u>	
	HWW Legal Costs*	\$75,000.00
	Private Subsidy - VFW Lease*	\$30,000.00
	Private Subsidy - American Legion Lease*	\$23,000.00
	Lake Mansfield Lifeguards*	\$61,285.00
	Skatepark Monitor*	\$32,679.00
	Co-Responder*	\$100,000.00
	TOTAL One-Time Expenses	\$321,964.00
	Remaining Balance of Free Cash	\$4,000,075.11
5.	Offset FY27 Budget	\$2,000,000.00
	Remaining Balance of Free Cash	\$2,000,075.11
6.	Citizen Petition-Subsidize 50% Ambulances (2) for SBAS	\$490,000.00
	Citizen Petition - RTE Implement	\$75,000.00
	TOTAL Citizen Petitions	\$565,000.00
	Remaining Balance of Free Cash	\$1,435,075.11
7.	Free Cash Capital*	\$268,000.00
	Service Enhancement Grants*	\$ 47,500.00
	TOTAL Capital	\$ 315,500.00
	Remaining Balance of Free Cash	\$1,119,575.11

** Contingent upon passage of \$2M Ballot Question (Override/Debt Exclusions)*

Capital Planning: Balancing Investment with Financial Constraints

The FY2027 Capital Plan reflects a significant refinement from the original capital submission, which identified a broader set of infrastructure, equipment, and facility needs across departments. Through the budget process, and in alignment with Selectboard and Finance Committee direction, the initial request was re-evaluated based on available funding sources, competing financial obligations, and long-term sustainability goals. This resulted in a reduced and prioritized capital program totaling approximately \$2.99 million.

As shown in the table below, this revised capital plan is funded through a combination of dedicated and one-time sources, including:

- **Chapter 90 Funding (\$831,000)** – Supporting roadway and transportation-related projects
- **Enterprise Funds (\$635,000)** – Funding water and wastewater-related infrastructure
- **Grants (\$777,500)** – Leveraging external funding to offset local costs
- **Capital Stabilization (\$435,450)** – Supporting targeted infrastructure investments
- **Free Cash / Capital Plan Allocation (\$268,000)** – Limited use of one-time funds for capital needs

- **Service Enhancement Grants (\$47,500)** – Supporting smaller-scale community and operational investments

Compared to the original proposal, the revised plan:

- Narrows the focus to priority projects, particularly those tied to public safety, infrastructure integrity, and regulatory requirements
- Reduces reliance on Free Cash for capital, reserving it for higher-priority financial obligations and one-time corrections
- Aligns projects more directly with dedicated funding sources such as Chapter 90, Enterprise funds, and Capital Stabilization
- Defers or delays larger-scale investments, including certain roadway, facility, and equipment projects that require additional long-term planning or funding strategies

This reflects a shift from a needs-based capital plan to a financially constrained and strategically aligned plan.

A key factor influencing the final capital plan is the outcome of citizen petitioned articles, which directly affect the availability of Free Cash.

CURRENT PETITION ARTICLES			
Southern Berk. Ambul.	\$	490,000.00	\$ 565,000.00
RTE Implementation	\$	75,000.00	
Total PETITION Articles		\$ 565,000.00	

As shown in the table below:

- Under the current recommendation, the capital plan totals approximately \$2.99 million
- If certain petition articles do not pass, the Town could reallocate available funding, increasing capital capacity to approximately \$3.28 million

If certain citizen petition articles do not pass, the Town has identified a supplemental set of capital and service enhancement investments, increasing the potential capital program to approximately \$3.28 million. This contingency grouping includes:

- Expanded service enhancement investments,
- Additional capital plan allocations, and
- Select projects that were deferred in the primary recommendation due to funding constraints.

This approach ensures that:

- The Town remains prepared to advance additional priority projects if resources allow, while
- Avoiding overcommitment of funds before Town Meeting decisions are finalized.

Adjusted Capital Requests		If Citizen Petitioned Articles Fail	
Service Enhancement Grants	\$ 47,500.00	Service Enhancement Grants	\$ 97,000.00
Enterprise	\$ 635,000.00	Enterprise	\$ 635,000.00
Capital Stabilization	\$ 435,450.00	Capital Stabilization	\$ 435,450.00
Grants	\$ 777,500.00	Grants	\$ 777,500.00
Chpt 90	\$ 831,000.00	Chpt 90	\$ 831,000.00

FISCAL YEAR 2027 BUDGET

PROP. ADJUST. V.2 April 7th

GENERAL FUND

Capital Plan (Free Cash)	\$ 268,000.00	Capital Plan (Free Cash)	\$ 500,411.44
Roads & Bridges	\$ -	Roads & Bridges	\$ -
Total General (Free Cash)	\$ -	Total General	\$ -
TOTAL Capital FY27	\$ 2,994,450.00	TOTAL Capital FY27	\$ 3,276,361.44

Project Title	FY2027	Adjusted Rec.	Rec if no Pet. Art
Crosswalk Install & Replace, 5 Locations	\$ 171,000.00	\$ 171,000.00	\$ 171,000.00
Plymovent System (Facilities)	\$ 80,000.00		\$ 80,000.00
Bridge Street Bridge Rehab	\$ 426,000.00		
Shaw Bridge Rehab	\$ 1,603,000.00		
Back up set of Turnout Gear (10 SETS)	\$ 45,800.00		\$ 45,800.00
Master Plan	\$ 200,000.00	\$ 50,000.00	\$ 50,000.00
Body Camera	\$ 48,201.44		\$ 48,201.44
Online Permitting Software	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
Town Building Water Infiltration Testing**	\$ 150,000.00	\$ 135,450.00	\$ 135,450.00
Multi Dept Response Van	\$ 140,000.00		
Trailer Mounted 75KW Generator	\$ 73,000.00		
Inspector Vehicle	\$ 33,300.00		
Upgrade Assessors Software	\$ 43,000.00	\$ 43,000.00	\$ 43,000.00
Cruiser Replacement (1-2/yr)	\$ 84,000.00	\$ 85,000.00	\$ 85,000.00
2 - Accessible Electric Vehicles	\$ 36,410.00		\$ 36,410.00
Archival Storage Feasibility Study	\$ 75,000.00		
Manhole Installation Pearl St.	\$ 22,000.00		\$ 22,000.00
Council on Aging Van	\$ 53,000.00		
Brush Hill Road Culvert	\$ 777,500.00	\$ 777,500.00	\$ 777,500.00
Sunoco Station Transfer Switch	\$ 42,000.00		
Message Board Purchase	\$ 54,842.00		
Roadway Improvements (2 of 6)	\$ 410,000.00	\$ 410,000.00	\$ 410,000.00
Lake Mansfield Sidewalk & Beach Restoration	\$ 151,000.00		
Ramsdell Library Renovation*	TBD		
Roadway Improvements (1 of 6)	\$ 1,559,793.00		
Misc Sidewalk Improvements	\$ 104,000.00		
Roadway Improvements (3 of 6)	\$ 1,221,206.00		
Freightliner Purchase	\$ 438,000.00		
Roadwork Engineering (4 projects)	\$ 1,075,000.00	\$ 550,000.00	\$ 550,000.0
Bird Mgmt - Lake Mansfield	\$ 23,000.00		
Roadway Improvements (4 of 6)	\$ 1,343,084.00		
Roadway Improvements (5 of 6)	\$ 1,190,366.00		
Roadway Improvements (6 of 6)	\$ 684,502.00		
DPW Cold Storage	\$ 1,050,000.00		

Ballot Question Contingency and Impact on Free Cash

The FY27 financial plan includes a number of expenditures that are contingent upon the successful passage of the proposed ballot question. (see Asterix items in Free Cash Section) These contingent items span operating adjustments, service enhancements, special articles, and capital investments, and total \$1,052,140.

The breakdown of these contingent allocations is as follows:

- Operating (One-Time / Reallocated Costs) — \$321,964
- Service Enhancements — \$47,500
- Standard Special Articles (Ambulance Subsidy) — \$414,676
- Capital (Free Cash Pay-As-You-Go Funding) — \$268,000

Total Contingent Allocations: \$1,052,140

If the ballot question, whether override or debt exclusion, is approved, the Town is able to proceed with the full financial plan as presented. Under this scenario:

- After funding contingent items, the Town maintains a remaining balance aligned with its reserve strategy
- Capital investments, service enhancements, and targeted operating adjustments can be implemented as planned

This scenario supports a balanced and forward-looking financial approach, allowing the Town to invest in infrastructure, maintain services, and continue reducing reliance on Free Cash over time.

If the ballot question is not approved, the Town will be required to remove all contingent expenditures totaling \$1,052,140 from the financial plan. Under this scenario:

- The Town's available Free Cash balance would be reduced to approximately \$171,951.07 after accounting for all non-contingent obligations
- This remaining balance would fall well below prudent reserve levels, significantly limiting financial flexibility
- The Town would need to immediately adjust its spending plan to preserve financial stability

Without the additional revenue provided by the ballot question, the Town would need to:

- Eliminate or defer capital investments funded through Free Cash
- Remove service enhancements and discretionary programs proposed for FY27
- Reevaluate policy-based expenditures, including the ambulance subsidy
- Consider further operational adjustments or reductions to maintain balance
- Preserve remaining Free Cash to address unforeseen costs and liabilities

This would result in a more constrained financial plan focused primarily on core, statutory municipal services, with limited capacity for investment or programmatic support.

The inclusion of contingent items within the FY27 budget is intentional. It provides a clear illustration of what the Town can sustain and invest in with additional revenue and what must be deferred or reduced without it.

The difference between these scenarios is not incremental. It represents a meaningful shift in the Town's financial capacity, including a reduction of available Free Cash reserves to approximately \$171,951 in the absence of the ballot question passage.

Summary

The FY2027 Budget Adjustments reflect a direct and disciplined response to the policy direction established by the Selectboard and Finance Committee. This plan achieves the Boards' stated goals through a balanced combination of targeted revenue, controlled spending, and structural improvements, including:

- A combined \$2,000,000 override/debt exclusion strategy to support critical financial needs while moderating the tax impact
- A reduced use, \$2,000,000, in Free Cash as a transitional measure to offset the operating budget and reduce the levy, representing a deliberate reduction from prior years
- The identification of approximately \$1,006,379 in operating reductions, implemented strategically across departments
- No layoffs and no reduction in employee hours, preserving organizational capacity and service delivery
- Maintenance of a 2% cost-of-living adjustment for all union and non-union employees, honoring contractual and workforce commitments
- Protection of core services, particularly in public safety, public health, and services supporting vulnerable populations
- Continued adherence to financial policies and long-term planning principles, including reducing structural reliance on one-time revenues
- Disciplined capital planning, including scenario-based adjustments tied to Town Meeting outcomes and available funding
- Increased transparency and accountability through the separation of discretionary and non-core services into Special Articles for independent consideration

Together, these actions result in a balanced FY2027 financial plan that aligns recurring revenues with recurring expenditures, while acknowledging current constraints and avoiding disruption to essential services. However, with only a narrow margin of excess levy capacity, this budget underscores the importance of continued fiscal discipline, careful prioritization, and shared responsibility between Town leadership and the community.

This proposal not only fulfills the direction of the Selectboard and Finance Committee, but also represents a meaningful step toward long-term financial sustainability, operational stability, and responsible stewardship of public resources.

Respectfully Submitted,



Liz Hartsgrove
Town Manager

Selectboard/Town Manager: 01122

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51105	Selectboard				\$ 22,050	\$ 24,500	\$ 8,167	\$ 24,990	\$ 24,990	\$ 24,990
51108	Town Manager	1	1	1	123,819	160,000	28,517	163,200	\$ 163,200	\$ 163,200
51113	Administration	2	2	2	91,192	117,500	46,788	141,500	\$ 141,000	\$ 141,000
51114	Committee Clerks				5,446	6,000	1,950	6,000	\$ 6,000	\$ 6,000
51116	Parking Clerk Stipend				-	-	-	1,500	\$ 1,500	\$ -
51200	Intern				-	-	-	-	\$ -	\$ -
51201	Social Media/Public Relations				3,302	15,400	1,430	10,000	\$ 10,000	\$ 5,000
51420	Longevity Pay				-	-	-	300	\$ 300	\$ 300
51900	Contingency				188	10,000	-	10,000	\$ 10,000	\$ 10,000
51910	Bilingual Lanuage Stipends				-	-	-	-	\$ -	\$ -
	TOTAL PERSONNEL:	3	3	3	\$ 245,997	\$ 333,400	\$ 86,851	\$ 357,490	\$ 356,990	\$ 350,490
52000	Contracted Services				\$ 14,226	\$ 3,000	\$ 6,075	\$ 5,000	\$ 5,000	\$ 5,000
52300	Publications				-	250	-	250	\$ 250	\$ 250
53013	Procurement Audit				-	-	-	-	\$ -	\$ -
53020	Legal Fees				175,022	100,000	37,152	100,000	\$ 100,000	\$ 100,000
	Legal Offset (Wastewater)				-	-	-	-	\$ -	\$ (10,000)
53022	Legal Fees - HWW				-	-	19,281	50,000	\$ 50,000	\$ -
53430	Postage/Postage Machine				-	-	-	29,000	\$ 29,000	\$ 24,000
53450	Advertising				7,062	7,500	5,589	7,500	\$ 7,500	\$ 7,500
54200	Office Supplies				3,038	3,000	277	3,000	\$ 3,000	\$ 25,000
54230	Copy Paper				2,471	4,000	405	4,000	\$ 4,000	\$ 4,000
57100	Travel/Training				2,876	5,000	-	5,000	\$ 5,000	\$ 65,000
57300	Dues & Memberships				3,538	4,000	2,213	4,000	\$ 4,000	\$ 14,000
57600	Court Judgments				-	-	4,710,670	-	\$ -	\$ -
	TOTAL EXPENSES:				\$ 208,235	\$ 126,750	\$ 4,781,661	\$ 207,750	\$ 207,750	\$ 234,750
	TOTAL BUDGET:				\$ 454,232	\$ 460,150	\$ 4,868,512	\$ 565,240	\$ 564,740	\$ 585,240

Liz Hartsgrove, Town Manager	Date	\$ Increase/Decrease	\$ 105,090	\$ 104,590	\$ 125,090
		% Increase/Decrease	22.84%	22.73%	27.18%

Finance Committee: 01131

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57300	Dues & Memberships				\$ 196	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
57800	Reserve Fund				-	150,000	-	200,000	\$ 200,000	\$ 125,000
	TOTAL EXPENSES:				\$ 196	\$ 150,200	\$ 200	\$ 200,200	\$ 200,200	\$ 125,000
	TOTAL BUDGET:				\$ 196	\$ 150,200	\$ 200	\$ 200,200	\$ 200,200	\$ 125,000

<hr/>	<hr/>	\$ Increase/Decrease	\$ 50,000	\$ 50,000	\$ (25,200)
Liz Hartsgrove, Town Manager	Date	% Increase/Decrease	33.29%	33.29%	-16.78%

Town Accountant: 01135

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51107	Town Accountant/Financial Coordinator	1	1	1	\$ 114,352	\$ 119,030	\$ 48,343	\$ 125,000	\$ 127,500	\$ 127,500
51113	Assistant Accountant	1	0.5	0.5	55,515	57,185	22,328	57,185	\$ 62,000	\$ 39,250
	Clerical (PT)		0.5	0.5	-	-	-	-	\$ -	\$ 21,000
51300	Overtime				997	-	-	-	\$ -	\$ -
51420	Longevity				-	300	300	-	\$ -	\$ -
	TOTAL PERSONNEL:	2	2	2	\$ 170,864	\$ 176,515	\$ 70,972	\$ 182,185	\$ 189,500	\$ 187,750
53010	Audit/Accounting Services				\$ 26,000	\$ 35,000	\$ 33,000	\$ 38,000	\$ 35,000	\$ 38,000
53070	Contractual Services				-	-	-	-	\$ -	\$ -
54200	Office Supplies				1,423	500	-	500	\$ 500	\$ -
57100	Travel/Training				-	-	-	1,000	\$ 2,000	\$ -
57300	Dues & Memberships				95	95	95	95	\$ 200	\$ -
	TOTAL EXPENSES:				\$ 27,518	\$ 35,595	\$ 33,095	\$ 39,595	\$ 37,700	\$ 38,000
	TOTAL BUDGET:				\$ 198,381	\$ 212,110	\$ 104,067	\$ 221,780	\$ 227,200	\$ 225,750

Allison M. Crespo, Town Accountant /
Financial Services Coordinator

Date

\$ Increase/Decrease \$ 9,670 \$ 15,090 \$ 13,640
% Increase/Decrease 4.56% 7.11% 6.43%

Technology: 01136

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51107	IT Coordinator Stipend				\$ 6,500	\$ 6,695	\$ 2,668	\$ 10,000	\$ 10,000	\$ 7,500
	TOTAL PERSONNEL:	0	0	0	\$ 6,500	\$ 6,695	\$ 2,668	\$ 10,000	\$ 10,000	\$ 7,500
52400	Repairs & Maintenance				\$ 6,412	\$ 15,000	\$ -	\$ 20,000	\$ 6,412	\$ 6,412
52700	Contracted Services				33,176	37,000	31,236	37,000	\$ 37,000	\$ 37,000
53000	Software Licenses				187,378	217,500	177,551	230,000	\$ 230,000	\$ 230,000
53030	Data Services				26,090	30,000	11,851	30,000	\$ 30,000	\$ 18,000
53400	Telephone				39,227	50,000	14,752	50,000	\$ 45,000	\$ 43,000
54200	Office Supplies				-	-	-	-	\$ -	\$ -
	TOTAL EXPENSES:				\$ 292,284	\$ 349,500	\$ 235,389	\$ 367,000	\$ 348,412	\$ 334,412
	TOTAL BUDGET:				\$ 298,784	\$ 356,195	\$ 238,057	\$ 377,000	\$ 358,412	\$ 341,912

Liz Hartsgrrove, Town Manager

Date

\$ Increase/Decrease	\$ 20,805	\$ 2,217	\$ (14,283)
% Increase/Decrease	5.84%	0.62%	-4.01%

Assessors: 01141

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51106	Principal Assessor	1	1	1	\$ 97,997	\$ 100,550	\$ 36,055	\$ 85,000	\$ 84,666	\$ 86,700
51109	Board of Assessors				600	1,200	-	2,400	\$ 2,400	\$ 1,200
51113	Administrative Assessor	1	1	1	62,905	64,550	25,818	64,550	\$ 65,841	\$ 65,841
51114	Fire District Stipend				-	-	-	-	\$ -	\$ -
51420	Longevity Pay				850	1,150	850	850	\$ 850	\$ 850
	TOTAL PERSONNEL:	2	2	2	\$ 162,352	\$ 167,450	\$ 62,722	\$ 152,800	\$ 153,757	\$ 154,591
53010	Contracted Services				\$ 71,045	\$ 32,640	\$ 39,540	\$ 48,060	\$ 40,000	\$ 48,060
54200	Office Supplies				891	1,500	309	800	\$ 800	\$ -
57100	Travel/Training				295	1,000	2,288	4,000	\$ 4,000	\$ -
57300	Dues & Memberships				135	250	268	160	\$ 160	\$ -
	TOTAL EXPENSES:				\$ 72,367	\$ 35,390	\$ 42,405	\$ 53,020	\$ 44,960	\$ 48,060
	TOTAL BUDGET:				\$ 234,719	\$ 202,840	\$ 105,127	\$ 205,820	\$ 198,717	\$ 202,651

\$ Increase/Decrease	\$ 2,980	\$ (4,123)	\$ (189)
% Increase/Decrease	1.47%	-2.03%	-0.09%

Emily Schilling, Principal Assessor

Date

Collector/Treasurer: 01146

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51106	Collector/Treasurer	1	1	1	\$ 89,467	\$ 92,151	\$ 36,719	\$ 92,151	\$ 93,994	\$ 93,994
51107	Assistant Collector	1	1	1	59,014	59,899	24,420	59,899	\$ 62,512	\$ 62,512
51108	Assistant Treasurer	1	1	1	51,675	59,899	24,420	59,899	\$ 62,512	\$ 62,512
51111	Compensation & Benefits Coord	0		1	-	-	-	60,000	\$ 60,000	\$ 60,000
51113	Financial Clerk				82	-	-	500	\$ -	\$ -
51114	Parking Clerk Stipend				1,200	1,200	-	-	\$ -	\$ -
51124	Fire District Stipend				5,500	5,665	2,833	5,665	\$ 5,665	\$ 5,665
51420	Longevity Pay				600	600	600	1,000	\$ 1,000	\$ 1,000
	TOTAL PERSONNEL:	3	3	4	\$ 207,537	\$ 219,414	\$ 88,992	\$ 279,114	\$ 285,682	\$ 285,682
53000	Tax Title Litigation				\$ 9,703	\$ 14,100	\$ 10,987	\$ 15,000	\$ 15,000	\$ 15,000
53010	Contracted Services				11,675	9,100	1,148	10,000	\$ 10,000	\$ 10,000
53430	Postage/Postage Machine				26,237	29,500	9,983	-	\$ -	\$ -
53800	Financial Services				3,110	1,000	235	2,000	\$ 2,000	\$ 2,000
54200	Office Supplies				2,515	2,000	1,215	3,000	\$ 3,000	\$ -
54202	Office Equipment				866	2,082	1,610	3,000	\$ 2,082	\$ 2,082
57100	Travel/Training				2,397	3,000	2,465	3,000	\$ 3,000	\$ -
57300	Dues & Memberships				190	200	-	200	\$ 200	\$ -
	TOTAL EXPENSES:				\$ 56,692	\$ 60,982	\$ 27,643	\$ 36,200	\$ 35,282	\$ 29,082
	TOTAL BUDGET:				\$ 264,229	\$ 280,396	\$ 116,635	\$ 315,314	\$ 320,964	\$ 314,764

		\$ Increase/Decrease	\$ 34,918	\$ 40,568	\$ 34,368
Alicia Dulin, Treasurer/Collector	Date	% Increase/Decrease	12.45%	14.47%	12.26%

Human Resources: 01152

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51106	Human Resources Manager	1	0	0	\$ 76,648	\$ 79,808	\$ 14,609	\$ -	\$ -	\$ -
51910	Bilingual Language Stipends				1,000	1,000	380	-	-	-
	TOTAL PERSONNEL:	1	0	0	\$ 77,648	\$ 80,808	\$ 14,989	\$ -	\$ -	\$ -
54200	Office Supplies				\$ 126	\$ 500	\$ -	\$ -	\$ -	\$ -
57100	Travel/Training				225	800	-	-	-	-
57300	Dues & Memberships				249	400	-	-	-	-
	TOTAL EXPENSES:				\$ 600	\$ 1,700	\$ -	\$ -	\$ -	\$ -
	TOTAL BUDGET:				\$ 78,248	\$ 82,508	\$ 14,989	\$ -	\$ -	\$ -

<hr/>	<hr/>	\$ Increase/Decrease	\$ (82,508)	\$ (82,508)	\$ (82,508)
Liz Hartsgrove, Town Manager	Date	% Increase/Decrease	-100.00%	-100.00%	-100.00%

Town Clerk: 01161

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51106	Town Clerk	1	1	1	\$ 67,756	\$ 70,040	\$ 27,909	\$ 75,586	\$ 75,586	\$ 76,441
51108	Election Workers				9,333	9,200	1,914	14,700	14,700	14,700
51109	Registrar				1,452	2,175	616	1,584	1,584	1,584
51113	Assistant Town Clerk	1	1	1	46,172	47,560	19,100	56,133	56,133	53,511
51420	Longevity Pay				300	300	300	300	300	300
51910	OT for Elections/Town Meeting				342	1,200	-	1,200	10,000	6,000
	TOTAL PERSONNEL:	2	2	2	\$ 125,354	\$ 130,475	\$ 49,839	\$ 149,503	\$ 158,303	\$ 152,536
52450	Equipment Maint & Repairs				\$ 4,127	\$ 4,750	\$ 3,830	\$ 4,750	\$ 4,750	\$ 4,750
52470	Publications (Code)				3,060	4,500	3,580	4,500	4,500	3,100
52700	Records Preservation				-	2,000	-	2,591	3,000	3,000
54200	Office Supplies				2,921	2,600	296	2,600	2,600	-
55300	Elections				5,905	8,235	2,692	8,235	10,000	10,000
55800	Other Supplies				1,945	1,900	566	1,900	1,900	1,900
57100	Travel/Training				2,454	2,500	1,419	2,500	3,000	-
57300	Dues & Memberships				395	450	100	450	450	-
	TOTAL EXPENSES:				\$ 20,806	\$ 26,935	\$ 12,483	\$ 27,526	\$ 30,200	\$ 22,750
	TOTAL BUDGET:				\$ 146,160	\$ 157,410	\$ 62,322	\$ 177,029	\$ 188,503	\$ 175,286

		\$ Increase/Decrease	\$ 19,619	\$ 31,093	\$ 17,876
Josh Risen, Town Clerk	Date	% Increase/Decrease	12.46%	19.75%	11.36%

Conservation: 01171

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51112	Conservation Agent	1	0.5	0.5	\$ 44,348	\$ 25,680	\$ 4,358	\$ 26,194	\$ 26,194	\$ 26,194
51113	Board Clerk				780	800	140	800	800	800
51420	Longevity				300	300	-			
	TOTAL PERSONNEL:	1	0.5	0.5	\$ 45,428	\$ 26,780	\$ 4,498	\$ 26,994	\$ 26,994	\$ 26,994
52470	Land Maintenance/Trails				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54200	Office Supplies				347	500	-	500	500	-
57100	Training				-	-	-	-	275	-
57300	Dues & Memberships				-	275	221	275	275	-
	TOTAL EXPENSES:				\$ 347	\$ 775	\$ 221	\$ 775	\$ 1,050	\$ -
	TOTAL BUDGET:				\$ 45,775	\$ 27,555	\$ 4,719	\$ 27,769	\$ 28,044	\$ 26,994

Christopher Rembold, Assistant Town Manager /
Director of Planning and Community
Development

Date

\$ Increase/Decrease	\$ 214	\$ 489	\$ (561)
% Increase/Decrease	0.78%	1.77%	-2.04%

Planning Board: 01175

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51113	Board Clerk				\$ 6,357	\$ 6,360	\$ 2,567	\$ 6,360	\$ 6,487	\$ 6,487
	TOTAL PERSONNEL:	0	0	0	\$ 6,357	\$ 6,360	\$ 2,567	\$ 6,360	\$ 6,487	\$ 6,487
53100	Training				\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
54200	Office Supplies				-	-	-	-	-	-
57300	Dues/Subscriptions				30	-	-	-	-	-
	TOTAL EXPENSES:				\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL BUDGET:				\$ 6,487	\$ 6,360	\$ 2,567	\$ 6,360	\$ 6,487	\$ 6,487

Christopher Rembold, Assistant Town Manager / Director of Planning and Community Development	Date	\$ Increase/Decrease	\$ -	\$ 127	\$ 127
		% Increase/Decrease	0.00%	2.00%	2.00%

Zoning Board of Appeals: 01176

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51113	Board Clerk				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53100	Training				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54200	Office Supplies				-	-	-	-	-	-
55860	Subscriptions				-	-	-	-	-	-
	TOTAL EXPENSES:				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL BUDGET:				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<hr/>	<hr/>	\$ Increase/Decrease	\$	-	\$	-	\$	-
Christopher Rembold, Assistant Town Manager / Director of Planning and Community Development	Date	% Increase/Decrease		0.00%		0.00%		0.00%

Planning/Community Development: 01177

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51107	Asst Town Mgr/Comm Dev Drctr	1	1	1	\$ 133,900	\$ 137,920	\$ 54,956	\$ 137,920	\$ 140,678	\$ 140,678
51112	Affordable Housing Stipend				1,920	2,000	-	2,000	\$ 2,000	\$ 2,000
51420	Longevity Pay				600	600	600	600	\$ 600	\$ 600
	TOTAL PERSONNEL:	1	1	1	\$ 136,420	\$ 140,520	\$ 55,556	\$ 140,520	\$ 143,278	\$ 143,278
54200	Office Supplies				\$ 231	\$ 400	\$ 15	\$ 400	\$ 400	\$ -
56380	BRPC Annual Assessment				6,258	6,425	6,415	6,575	\$ 6,575	\$ 6,575
56410	Contracted Services				8,080	2,500	-	2,500	\$ 2,500	\$ 2,500
56411	Economic Development/Transporation				15,329	17,500	1,500	17,500	\$ 17,500	\$ 12,500
57100	Travel/Training				1,493	1,000	368	1,000	\$ 1,000	\$ -
57300	Dues & Memberships				702	750	30	750	\$ 750	\$ -
	TOTAL EXPENSES:				\$ 32,094	\$ 28,575	\$ 8,329	\$ 28,725	\$ 28,725	\$ 21,575
	TOTAL BUDGET:				\$ 168,514	\$ 169,095	\$ 63,884	\$ 169,245	\$ 172,003	\$ 164,853

Christopher Rembold, Assistant Town Manager /
Director of Planning and Community
Development

Date

\$ Increase/Decrease \$ 150 \$ 2,908 \$ (4,242)
% Increase/Decrease 0.09% 1.72% -2.51%

Buildings and Grounds: 01192

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51106	Crew Leader	1	1	1	\$ 60,126	\$ 64,657	\$ 24,390	\$ 64,657	\$ 65,950	\$ 65,950
51115	HCC Custodian				-	-	-	-	\$ -	\$ -
51135	Working Foreman	1	1	1	73,515	76,885	31,972	76,885	\$ 78,423	\$ 78,423
51137	Laborers/Operators	5	5	5	274,111	269,311	116,002	309,311	\$ 315,497	\$ 315,497
51200	Intern				7,506	-	-	-	\$ -	\$ -
51301	Overtime				21,246	12,500	858	20,000	\$ 12,500	\$ 12,500
51420	Longevity				1,150	1,850	1,550	1,400	\$ 1,850	\$ 1,300
51910	Cell Phone Stipend				600	1,200	-	1,200	\$ 1,200	\$ 1,200
	TOTAL PERSONNEL:	7	7	7	\$ 438,253	\$ 426,403	\$ 174,772	\$ 473,453	\$ 475,420	\$ 474,870
52010	Cemetery Contractual Services				\$ 1,232	\$ 2,500	\$ 1,950	\$ 2,500	\$ 2,500	\$ 2,500
52020	Custodial Contractual Services				\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
52110	Electricity				84,201	118,750	52,438	122,313	\$ 122,313	\$ 118,000
52120	Gas/Oil - Heating				91,955	110,000	6,814	113,300	\$ 113,300	\$ 110,000
52310	Water/Sewer				13,125	22,000	3,089	22,660	\$ 22,660	\$ 15,000
52405	Buildings Repairs				-	200,000	32,066	200,000	\$ 200,000	\$ 150,000
52410	Buildings & Grounds Repairs				238,837	-	-	-	\$ -	\$ -
52415	Grounds Repairs				-	50,000	11,795	50,000	\$ 50,000	\$ 45,000
52450	Equipment Maintenance/Repairs				29,234	7,500	765	7,500	\$ 7,500	\$ 7,500
52700	Contracted Services				32,790	-	358	-	\$ -	\$ -
52740	Clothing & Uniforms				883	-	-	-	\$ 883	\$ -
52920	Trash Removal				-	7,500	-	7,875	\$ 8,000	\$ 8,000
54300	Park/Cemetery Supplies				30,499	18,000	5,393	18,000	\$ 25,000	\$ 15,000
54500	Custodial Supplies				14,997	10,000	3,867	12,000	\$ 18,000	\$ 12,000
54601	New Trees				329	-	-	2,000	\$ -	\$ -
55200	Courthouse Bldg Maintenance				14,195	15,000	4,791	-	\$ 15,000	\$ 15,000
55805	Safety Supplies				925	4,450	-	4,450	\$ 4,450	\$ 4,450
57100	Travel/Training				-	2,500	-	3,500	\$ 4,000	\$ -
	TOTAL EXPENSES:				\$ 553,203	\$ 568,200	\$ 123,327	\$ 576,098	\$ 603,606	\$ 512,450
	TOTAL BUDGET:				\$ 991,456	\$ 994,603	\$ 298,100	\$ 1,049,551	\$ 1,079,026	\$ 987,320

Joe Aberdale, Superintendent of Public Works

Date

\$ Increase/Decrease \$ 54,948 \$ 84,423 \$ (7,283)
 % Increase/Decrease 5.52% 8.49% -0.73%

Police Department: 01210

Account	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027	
	FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation	
51117	Police Chief	1	1	1	\$ 128,710	\$ 131,496	\$ 53,499	\$ 131,496	\$ 134,126	\$ 134,126
51118	Deputy Chief (Captain)	1	1	1	-	120,575	46,197	120,575	\$ 120,575	
51120	Sergeants	2	2	2	295,481	252,521	80,663	272,583	\$ 278,035	\$ 278,035
51121	Patrol Officers	15	15	15	1,063,276	1,136,664	465,553	1,116,603	\$ 1,138,935	\$ 1,138,935
51122	Co-responder				-	-	-	-	\$ -	\$ -
51123	Police Specials				-	-	-	-	\$ -	\$ -
51125	Administrative Assistant	1	1	1	60,783	61,898	24,664	61,898	\$ 63,136	\$ 63,136
51128	Community Outreach Officer				6,287	5,000	5,139	5,000	\$ 5,000	\$ 5,000
51131	Parking Control Officer	0.5	0.5	0.5	17,899	20,000	6,739	20,000	\$ 20,000	\$ -
51300	Overtime				226,564	195,000	120,596	195,000	\$ 198,900	\$ 198,900
51302	Officer in Charge Pay				132	-	-	-	\$ -	\$ -
51410	Holiday Pay				79,932	58,000	21,339	58,000	\$ 58,000	\$ 58,000
51420	Longevity Pay				5,100	5,950	5,950	5,950	\$ 5,950	\$ 5,200
51900	Education/Tuition				10,447	10,500	3,720	10,500	\$ 10,500	\$ 40,500
51910	Accreditation Stipend				4,000	4,000	4,000	4,000	\$ 4,000	\$ 4,000
51920	Uniform Allowance				19,125	21,850	-	21,850	\$ 21,850	\$ 21,850
51930	Training				84,951	65,000	15,403	65,000	\$ 85,000	\$ 65,000
	TOTAL PERSONNEL:	20.5	20.5	20.5	\$ 2,002,686	\$ 2,088,454	\$ 853,464	\$ 2,088,455	\$ 2,144,006	\$ 2,012,681
52450	Equipment Maint/Repairs				\$ 3,667	\$ 1,056	\$ 585	\$ 2,555	\$ 3,000	\$ 3,000
52900	Care of Prisoners				1,119	750	648	1,150	\$ 1,200	\$ 1,200
53095	Interpreter Services				-	-	-	-	\$ -	\$ -
53810	Events				1,205	1,000	66	1,000	\$ 5,000	\$ -
53820	Assessment Center (Sergeant)				-	6,400	-	-	\$ -	\$ -
54200	Office Supplies				6,825	5,080	2,617	6,080	\$ 6,500	\$ -
54201	Office Equipment				1,867	2,000	-	2,000	\$ 3,000	\$ 2,000
54202	Additional Equipment				1,368	2,300	1,360	2,300	\$ 2,500	\$ 1,500
54800	Vehicular Supplies				23,860	20,000	8,061	21,500	\$ 25,000	\$ 22,500
55840	Uniforms				15,576	15,000	3,139	16,000	\$ 16,000	\$ 16,000
55850	Crime Prevention/Ammunition				23,975	17,500	3,883	18,500	\$ 25,000	\$ 20,000
55860	Subscriptions				11,475	9,000	9,641	9,000	\$ 12,000	\$ 9,000
57100	Travel/Training				16,407	20,000	10,265	20,000	\$ 20,000	\$ -
57300	Dues & Memberships				2,623	4,000	2,690	4,000	\$ 4,000	\$ -
	TOTAL EXPENSES:				\$ 109,968	\$ 104,086	\$ 42,955	\$ 104,085	\$ 123,200	\$ 75,200
	TOTAL BUDGET:				\$ 2,112,654	\$ 2,192,540	\$ 896,418	\$ 2,192,540	\$ 2,267,206	\$ 2,087,881

Adam Carlotto, Interim Chief of Police

Date

\$ Increase/Decrease \$ (0) \$ 74,666 \$ (104,659)
 % Increase/Decrease 0.00% 3.41% -4.77%

Fire Department: 01220

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51113	Clerical	0.5	0.5	0.5	\$ 24,136	\$ 24,666	\$ 4,116	\$ 24,666	\$ 25,159	\$ 25,159
51117	Fire Chief	1	1	1	110,762	113,516	50,328	113,516	\$ 125,000	\$ 116,000
51127	Call Firefighters				98,472	160,000	27,395	160,000	\$ 163,200	\$ 150,000
51129	Firefighters	4	4	4	284,790	282,859	116,173	282,859	\$ 288,516	\$ 288,516
51300	Overtime				80,553	65,000	17,328	65,000	\$ 66,300	\$ 66,300
51410	Holiday Pay				20,289	16,250	3,298	16,250	\$ 16,575	\$ 16,575
51420	Longevity Pay				900	900	900	900	\$ 900	\$ 900
	TOTAL PERSONNEL:	5.5	5.5	5.5	\$ 619,903	\$ 663,191	\$ 219,539	\$ 663,191	\$ 685,651	\$ 663,451
52450	Equipment Maint/Repairs				\$ 58,624	\$ 72,000	\$ 8,234	\$ 72,000	\$ 72,000	\$ 70,000
52700	Communications				4,130	4,000	-	4,000	\$ 4,000	\$ 4,000
53042	EMS Licensing				460	1,000	-	1,000	\$ 1,000	\$ 1,000
53074	Equipment Testing				12,475	17,000	381	17,000	\$ 17,000	\$ 15,000
53800	Hydrant Rentals				122,556	116,478	41,882	116,478	\$ 116,478	\$ 116,478
53815	Laundry Services				165	-	-	-	\$ -	\$ -
54200	Office Supplies				2,173	1,000	61	1,000	\$ 1,000	\$ -
54800	Vehicular Supplies				-	-	-	-		\$ 8,000
55810	Firefighting Supplies				13,126	20,000	6,940	20,000	\$ 20,000	\$ 20,000
55811	Fire Prevention				1,066	-	-	-	\$ -	\$ -
55840	Uniforms				1,879	4,000	255	4,000	\$ 4,000	\$ 4,000
55860	Subscriptions				1,084	-	-	-	\$ -	\$ -
57100	Travel/Training				9,446	9,000	873	9,000	\$ 10,000	\$ -
57300	Dues & Memberships				1,605	2,000	1,290	2,000	\$ 2,000	\$ -
	TOTAL EXPENSES:				\$ 228,789	\$ 246,478	\$ 59,917	\$ 246,478	\$ 247,478	\$ 238,478
	TOTAL BUDGET:				\$ 848,692	\$ 909,669	\$ 279,456	\$ 909,669	\$ 933,129	\$ 901,929

_____	_____	\$ Increase/Decrease	\$ -	\$ 23,460	\$ (7,741)
Scott Turner, Fire Chief	Date	% Increase/Decrease	0.00%	2.58%	-0.85%

Emergency Management: 01230

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51107	EMD & Assist. EMD Stipend				\$ 5,000	\$ 5,000	\$ 2,011	\$ 5,000	\$ 5,000	\$ 5,000
	TOTAL PERSONNEL:	0	0	0	\$ 5,000	\$ 5,000	\$ 2,011	\$ 5,000	\$ 5,000	\$ 5,000
52450	Equipment Maint/Repairs				\$ 5,781	\$ 6,500	\$ 5,250	\$ 6,500	\$ 6,500	\$ 5,700
52700	Contracted Services				9,461	10,611	6,303	10,611	10,611	10,611
54200	Office Supplies				439	350	56	350	500	-
58500	Additional Equipment				1,871	2,000	1,419	2,000	2,000	2,000
	TOTAL EXPENSES:				\$ 17,552	\$ 19,461	\$ 13,028	\$ 19,461	\$ 19,611	\$ 18,311
	TOTAL BUDGET:				\$ 22,552	\$ 24,461	\$ 15,040	\$ 24,461	\$ 24,611	\$ 23,311

<hr/>	<hr/>	\$ Increase/Decrease	\$ -	\$ 150	\$ (1,150)
Adam Carlotto, Interim Chief of Police	Date	% Increase/Decrease	0.00%	0.61%	-4.70%

Building Inspector: 01241

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51107	Building Inspector	1			\$ 123,890	\$ -	\$ -	\$ 123,890	\$ -	\$ -
51108	Assistant Inspector	3			222,012	-	-	222,012	\$ -	\$ -
51113	Clerk	0			-	-	-	-	\$ -	\$ -
51420	Longevity Pay				-	-	-	-	\$ -	\$ -
	TOTAL PERSONNEL:	4	0	0	\$ 345,902	\$ -	\$ -		\$ -	\$ -
52000	Contracted Services				53,666	235,000	40,732	235,000	\$ 235,000	\$ 212,197
52411	Property Security/Safety				-	2,400	-	2,400	\$ 2,400	\$ 2,400
52450	Vehicle Maintenance				-	-	-	-	\$ -	\$ -
54200	Office Supplies				1,932	-	-	-	\$ -	\$ -
57100	Travel/Training				16,712	-	-	-	\$ -	\$ -
57300	Dues & Memberships				320	-	-	-	\$ -	\$ -
	TOTAL EXPENSES:				\$ 72,630	\$ 237,400	\$ 40,732	\$ 237,400	\$ 237,400	\$ 214,597
	TOTAL BUDGET:				\$ 418,532	\$ 237,400	\$ 40,732	\$ 237,400	\$ 237,400	\$ 214,597

<hr/>	<hr/>	\$ Increase/Decrease	\$	-	\$	-	\$	(22,803)
Liz Hartsgrove, Town Manager	Date	% Increase/Decrease		0.00%		0.00%		-9.61%

DPW - Highway: 01422

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51110	DPW Superintendent	1	1	1	\$ 120,500	\$ 118,655	\$ 50,328	\$ 126,305	\$ 128,831	\$ 128,831
51113	Administrative Assistant	1	1	1	45,400	45,297	25,504	120,000	62,000	62,000
51115	Tree Warden				7,800	8,275	2,600	8,482	8,441	8,441
51120	Highway Superintendent	1	1	1	97,498	94,020	39,919	97,192	99,136	99,136
51134	Mechanic	1	1	1	45,193	72,106	28,548	72,106	73,548	73,548
51135	Working Foreman	1	1	1	73,515	77,256	40,078	77,256	78,801	78,801
51136	Laborer/Driver	3	3	3	153,821	190,158	39,332	190,158	193,961	193,961
51137	Highway Division				-	-	-	-	-	-
51138	Recycling Center Staff	0	0	0	17,092	-	1,480	-	-	-
51139	Equipment Operators	3	3	3	134,379	212,505	64,279	212,505	216,755	216,755
51300	Snow & Ice Overtime				74,639	71,500	-	71,500	72,930	72,930
51301	Highway Overtime				12,270	20,567	2,790	20,567	20,978	15,000
51420	Longevity Pay				3,200	3,200	3,252	2,450	3,200	2,150
51910	Cell Phone Stipend				1,800	2,000	142	1,400	2,000	2,000
	TOTAL PERSONNEL:	11	11	11	\$ 787,107	\$ 915,539	\$ 298,253	\$ 999,921	\$ 960,581	\$ 953,553
52110	Street Lights				\$ 110,479	\$ 80,000	\$ 35,025	\$ 80,000	\$ 80,000	\$ 80,000
52115	Sewer/Water				280	-	-	-	-	-
52450	Equipment Maint/Repairs				192,537	100,000	42,124	125,000	115,000	115,000
52490	Street & Bridge Maint/Repairs				283,379	195,000	35,451	235,000	200,000	200,000
52700	Contracted Services				45,711	80,000	5,800	60,000	60,000	45,000
52701	Trash & Recycle Hauling				82,745	-	3,273	-	-	-
52702	Hazardous Waste Collection				5,808	-	-	-	-	-
52740	Clothing & Uniforms				28,029	30,000	12,415	30,000	30,000	30,000
53050	Landfill Monitoring				36,811	-	4,961	-	4,961	-
53085	Police Details				57,385	25,000	32,761	25,000	15,000	15,000
53810	Tree Services				78,751	95,000	13,435	95,000	95,000	50,000
54200	Office Supplies				2,484	2,500	1,120	17,400	2,500	-
54810	Gas & Diesel				105,557	120,000	29,509	120,000	120,000	120,000
55300	Public Works Supplies				25,208	30,000	7,346	30,000	30,000	25,000
55700	Snow & Ice Supplies				274,682	150,000	9,000	150,000	150,000	150,000
55805	Safety Supplies				3,174	4,000	-	4,000	4,000	4,000
57100	Travel/Training				5,621	3,000	52	6,000	6,000	-
57300	Dues & Memberships				747	500	491	1,000	800	-
58541	Highway Garage Remediation				-	-	-	-	-	-
	TOTAL EXPENSES:				\$ 1,339,387	\$ 915,000	\$ 232,764	\$ 978,400	\$ 913,261	\$ 834,000
	TOTAL BUDGET:				\$ 2,126,495	\$ 1,830,539	\$ 531,017	\$ 1,978,321	\$ 1,873,842	\$ 1,787,553

Joe Aberdale, Superintendent of Public Works

Date

\$ Increase/Decrease \$ 147,782 \$ 43,303 \$ (42,986)
 % Increase/Decrease 8.07% 2.37% -2.35%

DPW - Transfer Station: 01425

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51110	DPW Superintendent 2.5%				\$ -	\$ 3,042	\$ -	\$ -	\$ -	\$ -
51120	Highway Superintendent 7.5%				-	7,623	-	-	-	-
51138	Recycling Center Staff	0.5	0.5	0.5	-	18,756	3,722	20,808	\$ 21,225	\$ 21,225
	Town Clerk Stiped				-	-	-	0	\$ 5,000	\$ -
	Asst. Town Clerk Stiped				-	-	-	-	\$ 5,000	\$ -
51301	Highway Overtime				-	1,500	-	9,446	\$ 1,500	\$ 1,500
	TOTAL PERSONNEL:	0.5	0.5	0.5	\$ -	\$ 30,921	\$ 3,722	\$ 30,254	\$ 32,725	\$ 22,725
52000	Contracted Services				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52450	Equipment Maint/Repairs				-	5,000	-	5,000	\$ 5,000	\$ 5,000
52701	Trash & Recycle Hauling				-	75,000	25,930	\$ 82,745	\$ 82,748	\$ 82,748
52702	Hazardous Waste Collection				-	7,500	8,803	9,000	\$ 9,000	\$ 9,000
53050	Landfill & Transfer Station Eng				-	35,000	783	35,000	\$ 35,000	\$ 35,000
53825	Kiosk Annual Operation				-	3,500	-	3,500	\$ 3,500	\$ -
54300	Transfer Station Supplies				-	-	-	-	\$ -	\$ -
	TOTAL EXPENSES:				\$ -	\$ 126,000	\$ 35,516	\$ 135,245	\$ 135,248	\$ 131,748
	TOTAL BUDGET:				\$ -	\$ 156,921	\$ 39,238	\$ 165,499	\$ 167,973	\$ 154,473

Joe Aberdale, Superintendent of Public Works	Date	\$ Increase/Decrease	\$ 8,578	\$ 11,052	\$ (2,448)
		% Increase/Decrease	5%	7.04%	-1.56%

Health Department: 01511

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51129	Health Agent	1	1	1	\$ 64,100	\$ 71,745	\$ 28,698	\$ 71,745	\$ 80,000	\$ 73,180
51130	Health Inspector	1	1	1	55,238	58,801	14,860	58,801	\$ 63,000	\$ -
51131	Animal Inspector				985	1,000	62	\$1,000.00	\$ 1,000	\$ 1,000
51420	Longevity				300	300	300	400	\$ 400	\$ 400
	TOTAL PERSONNEL:	2	2	2	\$ 120,622	\$ 131,846	\$ 43,919	\$ 131,946	\$ 144,400	\$ 74,580
52700	Contracted Services				\$ 9,893	\$ 12,200	\$ 1,815	\$ 10,961	\$ 10,961	\$ 60,961
57100	Travel/Training				1,196	2,000	78	2,000	\$ 4,000	\$ -
57300	Dues & Memberships				-	-	-	-	\$ -	\$ -
57800	Supplies				1,955	1,200	387	1,200	\$ 2,000	\$ -
	TOTAL EXPENSES:				\$ 13,044	\$ 15,400	\$ 2,281	\$ 14,161	\$ 16,961	\$ 60,961
	TOTAL BUDGET:				\$ 133,665	\$ 147,246	\$ 46,200	\$ 146,107	\$ 161,361	\$ 135,541

Rebecca Jurczyk, Health Agent

Date

\$ Increase/Decrease	\$ (1,139)	\$ 14,115	\$ (11,705)
% Increase/Decrease	-0.77%	9.59%	-7.95%

Community Services: 01528

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52710	American Legion Lease				\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	\$ -
52711	VFW Lease				\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
57800	Human Services				\$ -	\$ -	\$ -			
	TOTAL EXPENSES:				\$ -	\$ -	\$ -	\$ 53,000	\$ 53,000	\$ -
	TOTAL BUDGET:				\$ -	\$ -	\$ -	\$ 53,000	\$ 53,000	\$ -

Liz Hartsgrove, Town Manager	Date	\$ Increase/Decrease	\$ 53,000	\$ 53,000	\$ -
		% Increase/Decrease	0.00%	0.00%	0.00%

Council on Aging: 01541

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51106	COA Director	1	1	1	\$ 72,073	\$ 73,951	\$ 29,580	\$ 73,951	\$ 80,000	\$ 75,430
51109	Van Drivers - TRANSIT				94,962	85,000	35,993	85,000	85,000	85,000
51113	Administrative Assistant	0.5	0.5	0.5	26,967	27,539	7,227	27,539	28,090	28,090
51115	Custodian				8,712	10,538	1,668	-	-	-
51128	Outreach Salaries				17,456	19,335	5,568	19,335	25,000	19,722
51420	Longevity Pay				300	300	300	300	-	300
	TOTAL PERSONNEL:	1.5	1.5	1.5	\$ 220,470	\$ 216,663	\$ 80,336	\$ 206,125	\$ 218,090	\$ 208,542
52450	Equipment Maint/Repairs				\$ 2,894	\$ 3,000	\$ 1,214	\$ 3,000	\$ 3,000	\$ 3,000
52700	Transportation				10,291	10,000	1,906	10,000	10,000	10,000
53810	Activities				4,839	7,176	2,038	7,176	8,500	8,500
54200	Office Supplies				740	2,000	467	2,000	2,000	-
57100	Travel/Training				1,173	1,250	1,288	1,300	1,500	-
57300	Dues & Memberships				727	728	727	727	800	-
	TOTAL EXPENSES:				\$ 20,665	\$ 24,154	\$ 7,640	\$ 24,203	\$ 25,800	\$ 21,500
	TOTAL BUDGET:				\$ 241,135	\$ 240,817	\$ 87,976	\$ 230,328	\$ 243,890	\$ 230,042

<hr/>	<hr/>		\$ Increase/Decrease	\$ (10,489)	\$ 3,073	\$ (10,776)
Joan Peters, COA Director	Date		% Increase/Decrease	-4.36%	1.28%	-4.47%

Veterans' Affairs: 01543

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52710	American Legion Lease				\$ 23,000	\$ 23,000	\$ 5,750	\$ -	\$ -	\$ -
52715	VFW Lease				30,000	30,000	15,000	-	-	-
54300	Gravestone Honors				5,340	5,500	-	5,500	5,500	5,500
57700	Veterans' Benefits				45,535	70,000	13,890	65,000	65,000	65,000
57701	Veterans' District				52,929	56,242	56,241	61,242	61,242	61,242
	TOTAL EXPENSES:				\$ 156,804	\$ 184,742	\$ 90,881	\$ 131,742	\$ 131,742	\$ 131,742
	TOTAL BUDGET:				\$ 156,804	\$ 184,742	\$ 90,881	\$ 131,742	\$ 131,742	\$ 131,742

<hr/>	<hr/>	\$ Increase/Decrease	\$ (53,000)	\$ (53,000)	\$ (53,000)
Liz Hartsgrove, Town Manager	Date	% Increase/Decrease	-28.69%	-28.69%	-28.69%

Libraries: 01610

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51143	Head Librarian	1	1	1	\$ 74,458	\$ 76,385	\$ 30,555	\$ 76,385	\$ 80,000	\$ 77,913
51145	Assistant Librarians	2	2	2	110,016	113,468	36,625	113,462	\$ 115,731	\$ 115,731
51146	Library Clerks - FT	5	5	5	206,157	227,754	90,779	226,987	\$ 231,527	\$ 231,527
51148	Library Clerks - PT	2.5	2.5	2.5	77,463	96,225	31,222	98,202	\$ 100,166	\$ 100,166
51420	Longevity Pay				1,300	1,300	900	900	\$ 900	\$ 900
	TOTAL PERSONNEL:	10.5	10.5	10.5	\$ 469,395	\$ 515,132	\$ 190,081	\$ 515,936	\$ 528,324	\$ 526,237
52400	Equipment Maint/Repairs				\$ 1,322	\$ 3,000	\$ 550	\$ 1,800	\$ 1,800	\$ 1,800
54200	Office Supplies				9,154	10,000	2,799	6,000	\$ 6,000	\$ -
54220	Library Supplies				-	-	-	3,500	\$ 3,500	\$ 2,500
55800	Nonprint Materials				28,854	28,000	7,213	31,000	\$ 31,000	\$ 30,000
55801	Subscriptions				27,403	25,000	7,951	29,000	\$ 35,000	\$ 30,000
55860	Books/E books				68,743	64,250	17,441	68,500	\$ 70,000	\$ 70,000
55861	Programming Supplies				2,800	3,000	984	3,000	\$ 3,000	\$ 3,000
57100	Travel/Training				530	500	316	1,000	\$ 3,000	\$ -
57300	Dues & Memberships				362	500	369	750	\$ 750	\$ -
	TOTAL EXPENSES:				\$ 139,169	\$ 134,250	\$ 37,622	\$ 144,550	\$ 154,050	\$ 137,300
	TOTAL BUDGET:				\$ 608,564	\$ 649,382	\$ 227,704	\$ 660,486	\$ 682,374	\$ 663,537

		\$ Increase/Decrease	\$ 11,104	\$ 32,992	\$ 14,155
Dawn Jardine, Library Director	Date	% Increase/Decrease	1.71%	5.08%	2.18%

Celebrations & Events: 01693

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
51910	Stipend				\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ -
	TOTAL PERSONNEL:	0	0	0	\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ -
57800	Celebrations				\$ 4,696	\$ 1,000	\$ 593	\$ 5,000	\$ 5,000	\$ -
57810	Band Programs				\$ 6,500	\$ 5,000	\$ 4,500	\$ 10,000	\$ 10,000	\$ -
	TOTAL EXPENSES:				\$ 11,196	\$ 6,000	\$ 5,093	\$ 15,000	\$ 15,000	\$ -
	TOTAL BUDGET:				\$ 12,196	\$ 7,000	\$ 5,593	\$ 16,000	\$ 16,000	\$ -

<hr/>	<hr/>	\$ Increase/Decrease	\$ 9,000	\$ 9,000	\$ (7,000)
Liz Hartsgrove, Town Manager	Date	% Increase/Decrease	128.57%	128.57%	-100.00%

Debt Service: 01752

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59100	Long Term Principal				\$ 2,101,050	\$ 2,358,435	\$ 698,432	\$ 2,575,000	\$ 2,575,000	\$ 2,575,000
59120	Long Term Interest				864,462	1,005,250	230,721	953,600	\$ 953,600	\$ 953,600
59130	Short Term Interest/Paydowns				37,337	210,000	-	219,575	\$ 219,575	\$ 219,575
59150	Debt Issuance Costs				2,025	25,000	9,159	25,250	\$ 25,250	\$ 25,250
	TOTAL EXPENSES:				\$ 3,004,874	\$ 3,598,685	\$ 938,312	\$ 3,773,425	\$ 3,773,425	\$ 3,773,425
	TOTAL BUDGET:				\$ 3,004,874	\$ 3,598,685	\$ 938,312	\$ 3,773,425	\$ 3,773,425	\$ 3,773,425

		\$ Increase/Decrease	\$ 174,740	\$ 174,740	\$ 174,740
<u>Allison M. Crespo, Town Accountant / Financial Services Coordinator</u>	<u>Date</u>	% Increase/Decrease	4.86%	4.86%	4.86%

Retirement: 01911

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51750	Medicare				\$ 95,242	\$ 100,000	\$ 43,136	\$ 116,221	\$ 116,221	\$ 114,796
51760	Retirement Contribution				1,163,106	1,195,285	578,991	1,104,036	\$ 1,104,036	\$ 1,104,036
51765	Contractual Obligations				-	-	-	35,000	\$ 45,000	\$ 45,000
	TOTAL EXPENSES:				\$ 1,258,349	\$ 1,295,285	\$ 622,126	\$ 1,255,257	\$ 1,265,257	\$ 1,263,832
	TOTAL BUDGET:				\$ 1,258,349	\$ 1,295,285	\$ 622,126	\$ 1,255,257	\$ 1,265,257	\$ 1,263,832

<hr/>	<hr/>	\$ Increase/Decrease	\$ (40,028)	\$ (30,028)	\$ (31,453)
Alicia Dulin, Treasurer/Collector	Date	% Increase/Decrease	-3.09%	-2.32%	-2.43%

Insurance: 01945

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
		FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51710	Workers Compensation				\$ 45,319	\$ 53,550	\$ 36,729	\$ 50,000	\$ 50,000	\$ 50,000
51720	Unemployment Insurance (Fees)				1,165	2,000	-	2,000	\$ 2,000	\$ 2,000
51740	Health & Life Insurance				1,715,975	1,914,338	579,444	2,050,915	\$ 2,050,915	\$ 1,968,160
51741	Insurance Deductibles				6,013	10,000	-	10,000	\$ 10,000	\$ 10,000
57400	General Insurance				146,030	163,200	138,009	168,096	\$ 168,096	\$ 168,096
57425	Public Safety Insurance				96,990	102,000	95,336	102,000	\$ 102,000	\$ 102,000
57500	Medical Services				9,623	12,000	2,089	11,000	\$ 11,000	\$ 11,000
	Allocation From Transit				-	-	-	-	\$ -	\$ (180,000)
59610	Allocation from Wastewater				(292,824)	(351,053)	-	(364,541)	\$ (364,541)	\$ (364,541)
	TOTAL EXPENSES:				\$ 1,728,291	\$ 1,906,035	\$ 851,607	\$ 2,029,470	\$ 2,029,470	\$ 1,766,715
	TOTAL BUDGET:				\$ 1,728,291	\$ 1,906,035	\$ 851,607	\$ 2,029,470	\$ 2,029,470	\$ 1,766,715

		\$ Increase/Decrease	\$ 123,435	\$ 123,435	\$ (139,320)
Alicia Dulin, Treasurer/Collector	Date	% Increase/Decrease	6.48%	6.48%	-7.31%

Wastewater: 60442

Account	Account Name	Positions			FY2025	FY2026	FY2026	FY2027	FY2027
		FY26	FY27	FY27	Year-end	Town Meeting	Actuals	DH Budget	Adjusted
		REQ	APRV	Actuals	Vote	thru	Request	Town Manager	
						12/08/25		Recommendation	
51133	Superintendent	1	1	1	\$ 97,302	\$ 101,643	\$ 40,501	\$ 101,643	\$ 103,676
51134	Mechanic	1	1	1	9,652	69,698	925	69,698	71,092
51136	Laborers	1	1	1	56,940	58,652	23,371	58,652	59,825
51137	Laborers/Drivers	1	1	1	58,882	60,657	24,272	60,657	61,870
51139	Equipment Operator	1	1	1	71,441	67,359	29,528	67,359	68,706
51140	Plant Operator	1	1	1	73,518	75,732	30,177	75,732	77,247
51141	Assistant Plant Operator	1	1	1	69,134	71,201	28,371	71,201	72,625
51200	Clerical	0.5	0.5	0.5	17,843	22,010	158	22,010	22,450
51300	Overtime				32,604	39,750	11,261	39,750	40,545
51420	Longevity Pay				1,750	2,700	2,700	2,700	2,700
51910	Stipends				1,200	1,400	-	1,400	1,400
	TOTAL PERSONNEL:	7.5	7.5	7.5	\$ 490,266	\$ 570,802	\$ 191,265	\$ 570,802	\$ 582,136
52110	Electricity				\$ 144,795	\$ 215,000	\$ 73,717	\$ 215,000	\$ 215,000
52120	Gas/Oil - Heating				21,554	30,000	407	30,000	30,000
52310	Water				3,826	7,000	4,949	7,000	7,000
52400	Repairs & Maintenance				92,513	100,000	67,419	98,500	97,000
52740	Uniforms Rental				9,096	9,300	3,770	9,300	9,300
52800	Contracted Hauling				209,904	211,000	92,259	232,100	232,100
52801	Contracted Services				32,562	55,000	11,010	55,000	55,000
52900	Collection System				85,884	65,000	6,748	65,000	85,000
53020	Legal								10,000
53050	Engineering/Architecture				8,970	15,000	11,530	15,000	15,000
53085	Police Details				17,949	18,000	4,527	10,000	18,000
53410	Telephone				1,818	4,250	554	4,250	4,250
53430	Postage				4,000	4,000	2,000	4,000	4,000
54200	Office Supplies				1,326	3,000	1,624	3,000	3,000
54202	Office Equipment								1,500
54800	Vehicular Supplies				2,342	6,000	787	6,000	6,000
54810	Gasoline/Diesel				9,406	15,000	2,022	15,000	15,000
55800	Chemicals/Supplies				107,614	148,000	66,003	148,000	148,000
55840	Safety Equipment				4,486	6,000	815	6,000	6,000
57100	Travel/Training				2,130	8,000	753	8,000	8,000
57400	General Insurance				43,775	50,500	46,093	50,500	50,500
57401	Workers Compensation				12,022	10,605	12,243	10,605	10,605
57402	Health/Life Insurance				49,075	120,206	-	110,000	110,000
57403	Medicare				8,391	10,000	-	8,300	8,300
57404	Retirement				91,000	94,515	57,762	103,044	103,044
57406	Unfunded EE Benefits				5,100	5,500	-	5,500	5,500
57407	Allocation to General Fund				292,824	351,053	-	351,053	364,541
57800	Wastewater Reserve Fund				-	75,000	-	75,000	75,000
59100	Maturing Debt				679,083	732,360	116,568	898,875	898,875
59120	Interest on Debt				241,999	214,970	112,564	292,125	292,125
59130	Short Term Interest				346	15,000	-	28,025	28,025
59150	Debt Issuance Costs				31,183	52,500	6,829	56,250	56,250
	TOTAL EXPENSES:				\$ 2,214,973	\$ 2,651,759	\$ 702,952	\$ 2,920,427	\$ 2,971,915
	TOTAL BUDGET:				\$ 2,705,240	\$ 3,222,561	\$ 894,217	\$ 3,491,229	\$ 3,554,051

Joe Aberdale, Superintendent of Public Works

Date

\$ Increase/Decrease
% Increase/Decrease

\$ 268,668 \$ 331,490
8.34% 10.29%

	Positions			FY2025	FY2026	FY2026	FY2027	FY2027	FY2027
	FY26	FY27 REQ	FY27 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/08/25	DH Budget Request	Original Town Manager Recommendation	Adjusted Town Manager Recommendation
<u>TOTAL PERSONNEL:</u>									
General Fund	77.5	72.0	73.0	\$ 6,203,565	\$ 6,292,566	\$ 2,309,317	\$ 6,429,247	\$ 6,535,183	\$ 6,264,946
Enterprise Fund	7.5	7.5	7.5	\$ 490,266	\$ 570,802	\$ 191,265	\$ 570,802	\$ 582,136	\$ 582,136
<u>TOTAL EXPENSES:</u>									
General Fund				\$ 9,448,034	\$ 10,340,178	\$ 8,310,570	\$ 10,858,837	\$ 10,813,046	\$ 10,080,888
Enterprise Fund				\$ 2,214,973	\$ 2,651,759	\$ 702,952	\$ 2,920,427	\$ 2,961,915	\$ 2,971,915
<u>TOTAL BUDGET:</u>									
General Fund				\$ 15,651,599	\$ 16,632,744	\$ 10,619,887	\$ 17,288,083.23	\$ 17,348,228.42	\$ 16,345,834.11
Enterprise Fund				\$ 2,705,240	\$ 3,222,561	\$ 894,217	\$ 3,491,229.00	\$ 3,544,051.18	\$ 3,554,051.18
				\$ 18,356,839	\$ 19,855,305	\$ 11,514,104	\$ 20,779,312	\$ 20,892,280	\$ 19,899,885

GENERAL	\$ Increase/Decrease	\$ 655,339	\$ 715,484	\$ (286,910)
	% Increase/Decrease	3.94%	4.30%	(1.72%)
ENTERPRISE	\$ Increase/Decrease	\$ 268,668	\$ 321,490	\$ 331,490
	% Increase/Decrease	8.34%	9.98%	10.29%
TOTAL	\$ Increase/Decrease	\$ 924,007	\$ 1,036,975	\$ 44,580
	% Increase/Decrease	4.65%	5.22%	0.22%

School Assessment: \$ 23,764,216 \$ 23,873,781