



Town of Carlisle
Town Meeting Budget Book
FY2026

*Recommended to the residents of Carlisle by the
Select Board and Finance Committee*



Introduction

FY26 Budget Overview

This document provides a summary of the Fiscal Year 2026 (FY26) budget recommended by Town officials for consideration at the Annual Town Meeting. Overall, the proposed budget reflects a 4.87% increase in spending compared to FY25. The Carlisle Financial Management Team estimates that this budget will result in a 3.46% increase to the average residential tax bill.

Included in this Budget Book are key analyses and information on the following topics:

- The Carlisle Budget Process
- Available Revenues
- Proposed Expenses
- FY26 Capital Plan
- Debt Management Strategy
- Proposed Town Meeting Warrant Articles
- Reserve Levels
- Projected Tax Impacts
- Police Station Renovation Project Update (Approved Debt Exclusion Impacts)
- Transparency Resources:
 - FY26 Line-Item Budget (MUNIS)
 - FY26–FY30 Full Capital Plan



Budget Process

Financial Modeling

Town officials begin the budget process in early fall by developing long-range planning models, such as the Town's [Capital Plan and Financial Forecast](#). These models guide the upcoming budget process and provide a broader view of the Town's financial outlook.

Goals and Budget Guidance

Once the model analysis is complete, Town officials meet to establish budget goals, which in turn shape the guidance provided to Town departments. Each department then submits its operating budget, capital requests, and warrant articles to the Town Administrator for consolidation. The consolidated budget is presented to the Finance Committee and Select Board in early December.

Finance Committee Review

In January, the Finance Committee receives the draft budget from the Town Administrator and holds in-depth meetings with each department. These marathon sessions allow the Committee to evaluate individual requests and assess priorities across the Town. The sessions also include reports from the Town Administrator on fixed costs and projected mandatory spending for items such as retirement assessments, health insurance, debt obligations, and reserves.

Revenue and Budget Assumptions Adjustment

The initial draft of the Town budget is built on projected expenses and revenues. These estimates are refined once the Commonwealth releases its revenue figures in late January. During this period, mandatory spending projections also become clearer, typically finalizing in February and March. As these updates are incorporated, earlier budget assumptions are revised accordingly.

Budget Recommendations

After completing their review sessions and incorporating necessary adjustments, the Finance Committee presents a revised budget draft and recommendations to the Select Board for consideration. These discussions help shape the final draft of the budget. Often, further refinements are needed, prompting Town officials to issue updated guidance to departments and engage with key stakeholders to ensure the budget aligns with both service level expectations and tax impact goals.

The final budget draft—shaped by months of public input and analysis—is first presented by the Finance Committee at a public hearing. This year’s public hearing will be held May 8, 2025 at 7pm. It is then brought before the Annual Town Meeting for approval.

Final Approval

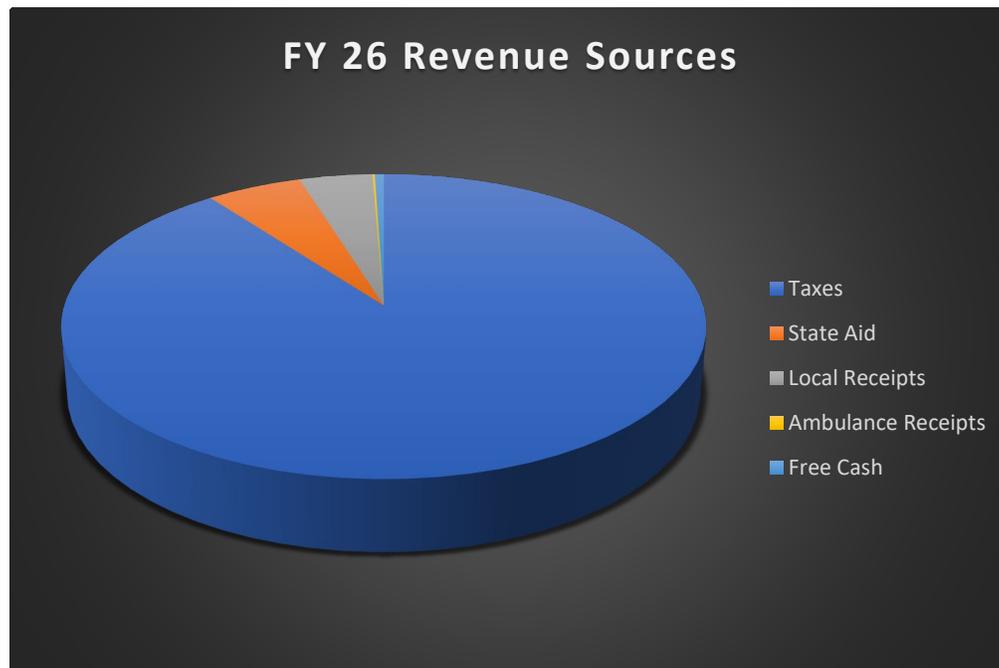
The Annual Town Meeting serves as the last step in approving the Town budget. Town officials present detailed budget information to voters, who are then asked to support the budget by voting on the financial warrant articles.



Available Revenue

As shown in the pie chart below, Carlisle’s available revenue is primarily derived from property taxes, with additional sources including state aid, local receipts, and one-time funds such as Free Cash and ambulance receipts. To offset FY25 budget impacts, Town officials allocated \$100,000 in one-time funds—an approach that helped ease the increase in the average Carlisle tax bill.

The proposed FY26 budget also relies on one-time funds, including \$200,000 in Free Cash and \$50,000 in ambulance receipts. This decision was made to help offset rising expenses. While using one-time funds for operating costs is not considered a best practice, significant increases in Carlisle’s retirement assessment, health insurance premiums, and special education costs have led town officials to continue supporting this approach for minimizing tax increases.



Other available revenues include projected increases in state aid (2.92%) and local receipts (9.06%). Defining these sources is necessary for understanding municipal revenue. State aid comes directly from the Commonwealth. The State’s budget process lags the Town’s process, causing town officials to be conservative with these estimates until the state process concludes in July. Local receipts are revenues collected by the Town for a variety of services including dog licenses, building permits, transfer station stickers, excise taxes, and more. The projected increase in local receipts is justified based on a five-year comparison of budgeted versus actual revenues. The primary drivers behind this growth are increased revenue from transfer station sticker fee increases and continued growth in motor vehicle excise taxes.

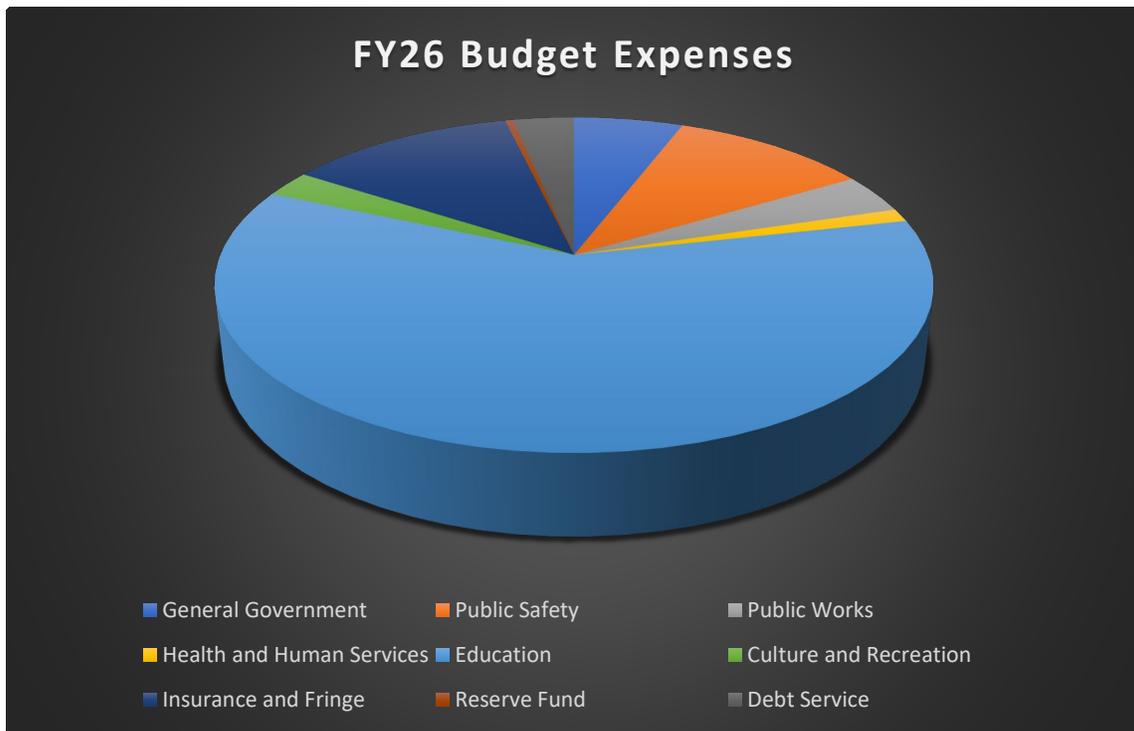
Here is chart showing the revenue sources town officials use to offset budget expenses. All other budget expenses from directly from taxation.

Revenue	FY2024	FY2025	FY2026	% Increase
State Aid	\$ 1,943,607	\$ 2,034,288	\$ 2,093,697	2.92%
Local Receipts	\$ 1,398,011	\$ 1,474,011	\$ 1,607,491	9.06%
Free Cash/Other Available funds	\$ 235,000	\$ 150,000	\$ 250,000	66.67%
Total:	\$ 3,576,618	\$ 3,658,299	\$ 3,951,188	8.01%



Projected Expenses

This recommended budget proposes a 4.87% increase in town spending. The increase is necessary to maintain level services—meaning the same services provided in the previous fiscal year. Attached to this summary are both departmental overviews and detailed line-by-line breakdowns, allowing residents to review the budget requests with full transparency.



	Total	% of Total
General Government	\$ 2,152,759	5.84%
Public Safety	\$ 3,912,213	10.61%
Public Works	\$ 1,397,591	3.79%
Health and Human Services	\$ 464,537	1.26%
Education	\$ 22,147,015	60.08%
Culture and Recreation	\$ 944,814	2.56%
Insurance and Fringe	\$ 4,487,758	12.17%
Reserve Fund	\$ 150,000	0.41%
Debt Service	\$ 1,205,000	3.27%
	\$ 36,861,687	

FY26 Expense Highlights

The FY26 budget reflects a focused effort to maintain high-quality services, meet long-term financial goals, and manage rising costs. Key expense highlights include:

- Carlisle Public Schools: 3.90% budget increase
- Concord-Carlisle Regional High School (CCRHS): 3.15% budget increase
- Townwide COLA: 2.50% (with no net increase in Town staffing)
- Health Insurance:
 - 20% increase in overall costs
 - 1% increase in employee cost-share for active employees only
- Middlesex Retirement Assessment: 26.43% increase
- Short-term borrowing for the Police Station Renovation Project

Budget Overview

The proposed FY26 budget:

- Meets the Town's educational commitments
- Invests in Town employees
- Funds long-term OPEB and savings targets
- Services existing debt obligations
- Preserves level services across all departments

Additionally, the budget anticipates finalized contracts for the CPS Teacher's Union, the Police Union, the Dispatch Union, and the Town Administrator.

Organizational Efficiencies

While the budget does not introduce new net positions, strategic role consolidations are improving service delivery and recruitment with minimal tax impact:

- The part-time Fire and Police Administrative Assistant roles have been merged into a Public Safety Assistant position
- The Planning Assistant and Conservation Assistant positions have been consolidated into a new Land Use Coordinator role
- The ZBA Assistant and part-time Animal Control positions have been absorbed into existing Planning and Police roles

These changes have resulted in more attractive, efficient roles while maintaining a consistent cost to taxpayers.

Primary Budget Growth Drivers

This year's largest cost drivers are:

- Retirement and health insurance:
 - The Middlesex Retirement Assessment has more than tripled compared to last year's increase. This is primarily due to the system's need to increase assessment to cover long-term benefit liabilities and fully fund the system by 2035
 - Health insurance cost increases have doubled in impact from the prior year. This is a trend that is expected to continue and not just in the private sector. Town staff is analyzing ways to minimize this future impact, but the fact remains that costs are rising faster than anticipated
- Educational transportation and special education:
 - Rising costs in both areas continue to significantly affect the overall budget

Due to these necessary but substantial cost increases, the FY26 budget request is higher than in a typical year.

Expenses By Department with Percent Increase

	FY2025 BUDGET	FY2026 RECOMMENDED
<u>GENERAL GOVERNMENT</u>		
Town Hall & General Expense	\$ 594,954	\$ 728,477
Town Hall Maintenance & Facilities	\$ 485,179	\$ 288,869
Historical Commission	\$ 15,513	\$ 16,098
Zoning Board of Appeals	\$ 13,360	\$ 1,000
Town Accountant	\$ 182,057	\$ 190,717
Treasurer	\$ 238,513	\$ 201,666
Human Resources	\$ -	\$ 167,588
Town Clerk	\$ 146,707	\$ 152,658
Assessors	\$ 216,238	\$ 224,635
Planning Board	\$ 163,966	\$ 181,051
Energy & Sustainability	\$ 15,000	\$ -
sub-total	\$ 2,071,487	\$ 2,152,759
<u>PROTECTION OF PERSONS & PROPERTY</u>		
Police	\$ 2,116,063	\$ 2,219,988
Fire	\$ 761,435	\$ 807,710
Communications	\$ 470,100	\$ 478,707
Conservation	\$ 188,472	\$ 159,165
Dog & Animal Control	\$ 11,000	\$ -
Building & Inspection Services	\$ 233,453	\$ 242,643
Street Lights	\$ 4,000	\$ 4,000
sub-total	\$ 3,784,523	\$ 3,912,213

	FY2025 BUDGET	FY2026 RECOMMENDED
<u>PUBLIC WORKS</u>		
Department of Public Works	\$ 918,893	\$ 944,591
Snow & Ice	\$ 90,000	\$ 90,000
Transfer Station	\$ 269,200	\$ 273,200
Road Maintenance	\$ 87,800	\$ 89,800
sub-total	\$ 1,365,893	\$ 1,397,591
<u>HEALTH & HUMAN SERVICES</u>		
Youth Commission	\$ 3,300	\$ -
Board of Health	\$ 154,624	\$ 159,209
Council on Aging	\$ 280,850	\$ 283,328
Veteran's Agent	\$ 21,000	\$ 22,000
sub-total	\$ 459,774	\$ 464,537
<u>EDUCATION</u>		
Carlisle Public School	\$ 13,217,833	\$ 13,733,211
CCRSB (w/o debt)	\$ 7,143,268	\$ 7,433,454
CCRSB Debt Service	\$ 922,717	\$ 886,899
Vocational	\$ 121,223	\$ 93,451
sub-total	\$ 21,405,041	\$ 22,147,015
<u>CULTURE & RECREATION</u>		
Library	\$ 713,839	\$ 722,470
Recreation	\$ 214,818	\$ 222,344
sub-total	\$ 928,657	\$ 944,814
<u>INSURANCE & FRINGE</u>		
Blanket Insurance	\$ 403,450	\$ 415,123
Group Insurance & Medicare	\$ 1,621,678	\$ 1,946,014
OPEB Trust	\$ 215,000	\$ 215,000
County Retirement	\$ 1,488,276	\$ 1,881,621
Unemployment Insurance	\$ 30,000	\$ 30,000
sub-total	\$ 3,758,404	\$ 4,487,758
<u>UNCLASSIFIED</u>		
Reserve Fund	\$ 150,000	\$ 150,000
sub-total	\$ 150,000	\$ 150,000
<u>DEBT SERVICE</u>		
Debt Service	\$ 1,225,075	\$ 1,205,000
sub-total	\$ 1,225,075	\$ 1,205,000
Total Operating Budget	\$ 35,148,854	\$ 36,861,687



Capital Plan

FY26 Capital Plan Overview

Town departments requested a total of **\$4,061,500** in capital expenses for FY26. The chart below outlines the capital plan approved after months of careful review and deliberation. Residents are asked to support these investments through various articles on the Annual Town Meeting Warrant.

Item	Dept	Location	FY26	Funding Source
Person Lift	CPS	CPS	\$ 25,000	Free Cash
WWTP Repairs	CPS	WWTP	\$ 150,000	Free Cash
School IT Infrastructure	CPS	CPS	\$ 90,000	Free Cash
40-Yard Trash Container	DPW	Transfer	\$ 8,500	Free Cash
Roadside Tractor and Mower	DPW	DPW	\$ 160,000	Free Cash
Road Maintenance	DPW	DPW	\$ 375,000	Free Cash
Road Maintenance	DPW	DPW	\$ 425,000	Chapter 90
Master Box System	Fire	CFD	\$ 65,000	Free Cash
Power Cot and Loader	Fire	CFD	\$ 85,000	Ambulance
CAD System	Dispatch	CPD	\$ 230,000	Free Cash
Police Cruiser	Police	CPD	\$ 70,000	Free Cash
LIDAR Unit	Police	CPD	\$ 6,000	Free Cash
Amentities Building	Schools	CCHS	\$ 450,000	CPA
Diment Park Design	Rec	Spaulding	\$ 65,000	CPA
Banta Davis Track	Rec	Banta	\$ 48,000	CPA
Baseball Field Rehab	Parks	Spaulding	\$ 70,000	CPA
Heald House	HisSoc	Heald	\$ 24,000	CPA
Town IT Upgrades	Town Hall	Town Hall	\$ 15,000	Free Cash
Library Coils Project	Library	Library	\$ 700,000	Borrow
Elevator Replacement Project	Town	Town	\$ 1,000,000	Borrow
Total			\$ 4,061,500	

Capital Plan Item Basic Summaries

The following section provides basic descriptions of the items identified above for capital spending. For more detailed explanations about each item, see our special Town Meeting podcast series or visit the [official Town Meeting website](#).

Person Lift – Requested by the facilities department to increase worker safety. The lift is used to clean and maintain Town buildings.

WWTP Repairs – The Town conducted a needs survey for the school’s Wastewater Treatment Plant (WWTP). The study indicated that the Town need to invest \$150k per year to address deferred maintenance and maintain the building.

School IT Infrastructure – This request maintains the school’s information technology infrastructure, specifically the equipment necessary to run the Town’s Wi-Fi and maintain the school servers.

40-Year Trash Container – This request replaces a trailer at the transfer station used to process town trash and recycling. The Transfer Station Action Committee (TSAC) and DPW staff recommend periodic replacement of these containers when regular maintenance can no longer keep them operational.

Roadside Tractor and Mower – This request would allow the DPW to purchase a Town roadside mower. Currently, the Town either outsources this service and/or has DPW workers trim roadside brush by hand. The mower would allow the DPW to increase intersection safety by providing timely service and increase worker efficiency.

Supplemental Road Maintenance – The Select Board worked over the last year to develop a five-year road maintenance plan that better addresses community needs. The plan identify a need for \$800k per year in repair funding. The request supplements money received from the state in the Chapter 90 program.

Master Box System – The Town facility alarm system is aging and in need of replacement due to an unavailability of parts and decreased reliability.

Power Cot and Loader – This request outfits the Town’s second ambulance with a power cot, increasing both patient and employee safety. Funding for this project comes from the ambulance receipts fund, revenue generated from ambulance calls.

CAD Replacement – The Town’s Computer Aided Dispatch system and software is aging and in need of replacement due to an unavailability of parts and decreased reliability.

Police Cruiser – The Finance Committee has worked with the Police Department to identify a cyclical replacement program for the Town’s police cruiser. This year’s replacement program request one new front-line vehicle.

Lidar Unit – In response to requests from residents to continue to control speed, the Polcie Department requested a Light and Radar Detection (LIDAR) system for field use.

Community Preservation Committee Recommendations:

- Amenities Building: The Concord Carlisle Regional High School is requesting an accessible “amenities building” for the Memorial Field Complex.

- **Diment Park Design:** The Recreation Commission is requesting design funding to rehabilitate Diment Park and to make the facility more accessible.
- **Banta Davis Track:** The Recreation Commission requests funding for repairing this tracking, making it safer and more accessible.
- **Spalding Field Rehabilitation:** Community officials are seeking funding to rehabilitate the historic Spalding Field, bringing a much needed 90 foot diamond to the region.
- **Heald House:** The Historical Commission is seeking funding for repair and rehabilitation of the Heald House. This building houses many of the Towns historical documents and artifacts.

Town IT Upgrades: The Town Administrator is seeking funds for the cyclical replacement of employee computer systems and IT equipment that supports Town operations.

Elevator Maintenance Project – The Municipal Facilities Committee recommends replacing three Town elevators in the school, the library, and the Town Hall. This project requires borrowing and is the subject of Town Meeting Article #4.

Library Coils Project – The Municipal Facilities Committee recommends replacing the HVAC systems in the library, more than 40 heating and cooling coils. This project requires borrowing and is the subject of Town Meeting Article #5.

Capital Plan Financing Strategy

The proposed budget includes the following approach to financing the FY26 capital plan:

Funding Source	ATM Warrant Article #	Total Cost
Free Cash	2	\$1,194,500
Future Borrowing	4, 5	\$1,700,000
Community Preservation Act	22	\$657,000
Ambulance Reserve	2	\$85,000
Chapter 90	10	\$425,000
Total	Total	\$4,061,500

- **Borrowing**
Secure funding through borrowing for the Town Hall elevator and Library heating and cooling coil projects. These are included in Articles 3 and 4 of the Annual Town Meeting Warrant. Borrowing costs will affect the FY27 and FY28 operating budgets. Additional details are available in the *Debt* section of this budget book.

- **Chapter 90 Funds**

Allocate the full FY26 Chapter 90 revenue, currently estimated at \$425,000, to road repair and maintenance. Residents are asked to approve this expenditure under Article 10 of the Annual Town Meeting Warrant.

- **Community Preservation Act (CPA) Funds**

Fund all CPA-eligible projects as recommended by the Community Preservation Committee (CPC). These projects are presented in Article 22 of the Warrant for resident approval.

- **Free Cash Appropriations**

Use Free Cash to fund all remaining capital items. These requests are included in Article 2 of the Annual Town Meeting Warrant. A detailed summary of Free Cash balances and allocations can be found in the *Reserves* section of this budget book.

While the primary focus of this budget book and the Annual Town Meeting is the FY26 budget, understanding capital needs within a five-year context remains a key priority for both the Select Board and the Finance Committee. To support this long-term perspective, Appendix B includes the full Five-Year Capital Plan. Residents are encouraged to review the Capital Plan and accompanying [financial planning documents](#) to better understand the Town's future needs.



Debt

This proposed budget does not include any new borrowing for FY26. However, it does recommend preserving debt capacity for future capital projects, including the proposed elevator and Library heating and cooling coil replacements. In addition, Town Meeting voters are being asked to authorize additional borrowing capacity for the fire engine that was approved in FY25.

Project	Estimated Cost	Borrowing Year	Article #
Fire Engine	\$1.3 million	FY28	3
Elevator Project	\$1.3 million	FY27	4
Library Heating and Cooling Coils	\$700,000	FY28	5

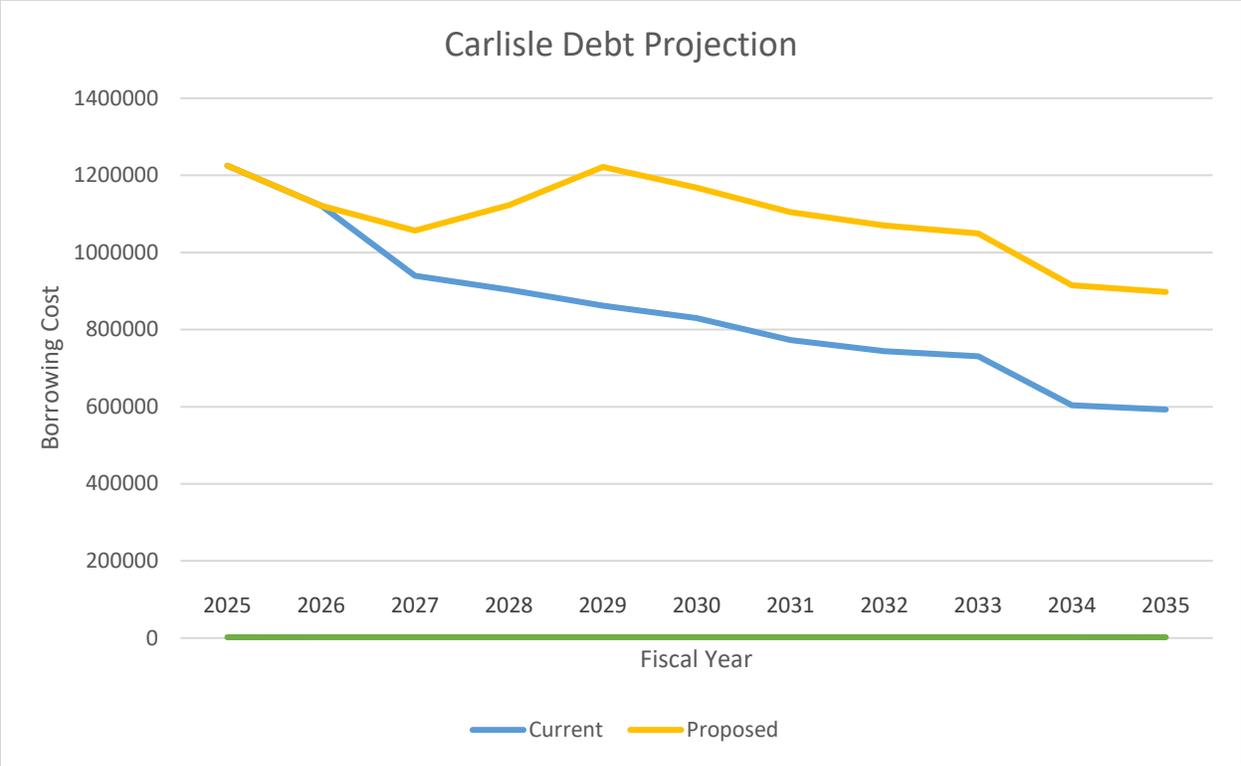
The chart below models the potential impact of the proposed borrowings. The "Existing Debt" column outlines the Town's current debt obligations. The "Projected Borrowing" column uses conservative estimates to model the future costs associated with the projects listed above. The "Budget Impact" column combines current and projected debt to show the total expected obligation. Lastly, the "% of Budget" column reflects this total as a percentage of the anticipated operating budget.

This chart provides both residents and Town officials with a forward-looking view of the Town's borrowing capacity, helping to inform decisions about future capital investments.

Fiscal Year	Existing Debt	Projected Borrow	Budget Impact	% of Budget	Notes
2025	\$ 1,225,075	\$ -	\$ 1,225,075.00	3.49%	
2026	\$ 1,121,188	\$ -	\$ 1,121,187.50	3.04%	
2027	\$ 939,425	\$ 117,000	\$ 1,056,425.00	2.77%	Borrow \$1.3m for elevators
2028	\$ 903,175	\$ 219,400	\$ 1,122,575.00	2.84%	Borrow \$700k for library coils
2029	\$ 862,050	\$ 359,400	\$ 1,221,450.00	2.99%	Borrow \$1.3m for fire engine
2030	\$ 829,425	\$ 339,150	\$ 1,168,575.00	2.76%	
2031	\$ 772,950	\$ 331,900	\$ 1,104,850.00	2.52%	
2032	\$ 744,400	\$ 325,650	\$ 1,070,050.00	2.36%	
2033	\$ 731,000	\$ 318,400	\$ 1,049,400.00	2.24%	
2034	\$ 603,750	\$ 311,400	\$ 915,150.00	1.89%	
2035	\$ 592,650	\$ 304,900	\$ 897,550.00	1.79%	

The graph below visually represents the debt plan outlined in the previous chart. Its purpose is to demonstrate that Town officials are proactively managing borrowing to address significant capital needs in a responsible and sustainable manner.

The graph illustrates the total annual borrowing costs—including both principal and interest—by fiscal year, with Year 1 corresponding to FY2025.



Future Anticipated Borrowing

Potential future projects identified during the Town’s capital planning sessions may require borrowing. Although these projects are not yet finalized or ready for Town Meeting consideration, incorporating them into long-term borrowing analysis provides a completer and more forward-looking financial outlook.

Project Name	Borrowing Year	Cost	Estimated Budget Impact
Town Hall Improvements	FY29	\$1,000,000	\$100,000
DPW Fuel Pumps	FY30	\$750,000	\$75,000
Radio and HVAC Systems	FY28	\$750,000	\$75,000

Adding an additional \$250k to the operating budget to accommodate these projects would bring Town debt levels above the FY2025 operating to debt ratio of 3.5%. This is something town officials will need to consider as other external operating budget pressures squeeze the Town’s ability to provide level services with a consistent annual tax increase.



Annual Town Warrant Articles

FY26 Warrant Articles Overview

As part of the FY26 budget process, Town departments submitted a range of warrant article requests—with capital items comprising the largest share. The Capital Plan has been organized into distinct articles:

- Article 2: Departmental capital requests
- Articles 3–5: Capital equipment borrowing authorizations for larger infrastructure projects

The Town’s Financial Management Team, the Finance Committee and the Select Board recommend using Free Cash to fund most capital requests, except where more strategic funding sources are available. These alternatives may include:

- Future borrowing for large-scale projects
- Community Preservation Act (CPA) funds for eligible items
- Special revenue sources such as PEG access funding and the Ambulance Receipts Fund

Non-Capital Requests at Town Meeting

Additional warrant article requests fall outside the category of capital and are also being presented at the FY26 Annual Town Meeting:

- Council on Aging and Human Services (COAHS)
 - Request: \$50,000 to support the rental assistance program
 - Funding Source: CPA funds
 - Supported by: Finance Committee, Select Board, and Community Preservation Committee (CPC)
- Planning Board
 - Request: \$25,000 to hire a consultant specializing in MBTA Communities compliance
 - Purpose: To assist the Town in meeting complex state housing requirements
 - Funding Source: Free Cash
 - Supported by: Finance Committee and Select Board
- Finance Department
 - Request: \$4,000 to complete the semi-annual OPEB actuarial study

- Purpose: To evaluate and monitor the Town’s Other Post-Employment Benefits liability
 - Funding Source: Free Cash
 - Supported by: Finance Committee and Select Board
- Board of Health
 - Request: \$15,000 to participate in a regional mosquito monitoring program
 - Funding Source: Free Cash
 - Supported by: Finance Committee and Select Board

Tax Impact Summary

It is important for residents to recognize that the projected tax impacts shown throughout this Budget Book reflect the entire scope of proposed capital and non-capital warrant articles. This comprehensive budget proposal—detailed in the sections below—is expected to result in a 3.46% tax increase for the average Carlisle household.

Articl	Dept	Name	New Cost	Financial Considerations	FinCom Recommendation	SB Recommendation
1	SB	Operating Budget	\$ 36,861,687	Carried in operating budget	Yes	Yes
2	SB	Capital Plan	\$ 1,194,500	Two allocations	Yes	Yes
3	SB	Fire Truck	\$ 325,000	Carried in operating budget	Yes	Yes
4	MFC	Elevator Project	\$ 1,000,000	Carried in operating budget	Yes	Yes
5	MFC	Library Coils Project	\$ 700,000	Carried in operating budget	Yes	Yes
6	SB	Consent Agenda		None	Yes	Yes
7	SB	Town Reports		None	Yes	Yes
8	SB	Elected Salaries	\$ 350	Carried in operating budget	Yes	Yes
9	Account	OPEB	\$ 4,000	Free Cash	Yes	Yes
10	SB	Chapter 90		Separate appropriation	Yes	Yes
11	SB	PEG	\$ 150,000	Appropriation	Yes	Yes
12	SB	Revolving Funds		Revolving Funds	Yes	Yes
13	SB	Wage and Class Plan		Carried in operating budget	Yes	Yes
14	Treasurer	Tailings		None	Yes	Yes
15	Treasurer	Prudent Investment Law		Impacts revenue	Yes	Yes
16	Treasurer	Increase Demand Fee		Increases revenue	Yes	Yes
17	Veterans	Hero Act Tax Abatement	\$ 3,000	Carried in overlay estimate	Yes	Yes
18	SB	Police Station (overage)	Undecided	Debt exclusion	Yes	Yes
19	SB	Fire Station Design	Undecided	Debt exclusion	HOLD	HOLD
20	Trails	Davis Land CR		None	Yes	Yes
21	CTF	Cemetery Improvements	\$ 40,000	Free Cash	Yes	Yes
22	CPC	Appropriations		Impacts CPA accounts	Yes	Yes
22a	CPC	Rental Assistance	\$ 50,000	Impacts CPA accounts	Yes	Yes
22b	CPC	Diment Park	\$ 65,000	Impacts CPA accounts	Yes	Yes
22c	CPC	Banta Davis	\$ 48,000	Impacts CPA accounts	Yes	Yes
22d	CPC	Baseball Field	\$ 70,000	Impacts CPA accounts	Yes	Yes
22e	CPC	Heald House and Barn	\$ 24,000	Impacts CPA accounts	Yes	Yes
22f	CPC	CCHS Amenities Building	\$ 450,000	Impacts CPA accounts	Yes	Yes
23	SB	TA Bylaw		TA Bylaw	HOLD	HOLD
24	Planning	MBTA Consultant	\$ 25,000	Free Cash	Yes	Yes
25	Citizen's Petition	MBTA Communities CP		None	No Position	HOLD
26	Planning	ADU Bylaw		No direct impact	HOLD	HOLD
27	BOH	Mosquito Monitoring	\$ 15,000	Free Cash	Yes	Yes
		Warrant Article Free Cash:	\$ 84,000			



Town Reserves

In accordance with the Town’s financial policies, Carlisle is committed to maintaining reserves—comprising Stabilization and Free Cash—equal to at least 12% of the current operating budget. As of April 1, 2025, the Town’s reserve balances were as follows:

FY26 Reserve Calculation

Stabilization	\$	1,326,069
<u>Free Cash Estimate</u>	<u>\$</u>	<u>4,872,786</u>
Total	\$	6,198,855

This balance equals 16.82% of the Town’s 12 percent target. As noted in previous sections, Town officials plan to use Town reserves to fund portions of the proposed FY26 budget. This following chart summarizes those uses:

FY26 Projected Expenses

Operating Budget	\$	200,000
Capital Plan	\$	1,194,500
Warrant Articles	<u>\$</u>	<u>84,000</u>
Total	\$	1,478,500

This final chart illustrates the impact of the proposed Free Cash allocations on the Town’s reserve levels. Carlisle’s financial policy requires maintaining reserves—comprising Free Cash and Stabilization Funds—equal to at least 12% of the operating budget.

Reserves After Use

Available	\$	6,198,855
Projected Expenses	<u>\$</u>	<u>1,478,500</u>
Total	\$	4,720,355

percent of OB 12.81%



Understanding the Tax Impact

One of the most important aspects of any municipal budget is how it affects residents financially. Based on a projected model of the FY26 tax rate, the current budget proposals are projected to increase the average tax bill by approximately \$599, representing a 3.46% increase. It is important to note that this estimate is intentionally conservative, reflecting cautious revenue projections and assumptions for the FY26 tax rate.

When considering tax impact, residents should consider the following key points:

- **Excess Levy Capacity:** Because Carlisle budgets with excess levy capacity, new growth is not factored into tax impact projections. This approach makes estimates more conservative and potentially higher than what residents may ultimately experience.
- **Revenue Projections May Shift:** While revenue projections used to estimate this budget and tax impact are cautious, it is unlikely that the tax impact will exceed this estimate unless there are significant declines in state or local revenue.
- **Assessment Fluctuations:** Changes in property assessments from year to year can impact individual tax bills in ways that are difficult to predict before the fall tax rate-setting process. For example, in FY24, notable increases in high-end property values helped lower the average tax bill relative to earlier projections. While this trend may not be repeated, it illustrates the variability in final outcomes.

AVERAGE TAX BILL ANALYSIS	FY2024	FY2025	FY2026
Proposed Levy Increase	\$849,166	\$992,504	\$1,293,446
% Tax Bill Increase	2.31%	2.62%	3.46%
Average Increase	\$368	\$438	\$599
Average Bill	\$16,298	\$16,736	\$17,336



Police Station Renovation Project Update

In 2024, Town Meeting and Town Election voters approved a debt exclusion override to fund the Police Station Renovation Project, authorizing the Town to borrow \$3.55 million outside the limits of Proposition 2½. This borrowing was set to begin in the current fiscal year.

Since that approval, Town officials have worked diligently to finalize the project’s design and secure competitive construction bids. Based on the final bid results, the Police Station Renovation Building Committee, in coordination with the Select Board, and with guidance from the Town’s Project Manager and Architect, determined that additional funding is needed to complete the project as scoped. They are recommending increasing the total borrowing authorization to approximately \$4.3 million to cover higher construction costs and to include a contingency. This contingency is designed to ensure that project costs are fully covered—without requiring a return to voters for additional funds. Importantly, if the contingency funds are not needed, they will not be borrowed, which would reduce the project’s overall tax impact.

To implement this adjustment, Town Meeting and Town Election voters will be asked to amend the original debt exclusion override to reflect the new borrowing limit of approximately \$4.3 million. If approved, the estimated impact on the average Carlisle taxpayer would be \$177 annually, beginning in FY27.

For more information and project updates, please visit the [Town Meeting website](#).

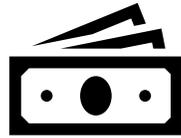


Transparency Documents

Included with this Budget Book is the Town’s line-by-line budget, which provides a detailed breakdown of departmental funding requests alongside the consensus budget approved by the Select Board and Finance Committee. The consensus budget represents the official recommendations outlined throughout this document.

Also attached is the FY26–FY30 Capital Plan, a key transparency tool referenced throughout the Budget Book. While the Capital Plan is a living document—subject to updates as priorities and costs evolve—it plays a vital role in shaping long-term financial planning and guiding strategic budget decisions

**Town of Carlisle
Town Meeting Budget Book
Line-by-Line Budget**



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
111 TOWN COUNSEL							
52 EXPENSES							
01111520 530000 LEGAL	92,169.54	150,000.00	150,000.00	150,000.00	142,000.00	142,000.00	
TOTAL EXPENSES	92,169.54	150,000.00	150,000.00	150,000.00	142,000.00	142,000.00	
TOTAL TOWN COUNSEL	92,169.54	150,000.00	150,000.00	150,000.00	142,000.00	142,000.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
114 MODERATOR							
51 SALARIES							
01114510 511020 MOD STIP	50.00	50.00	50.00	50.00	50.00	50.00	_____
TOTAL SALARIES	50.00	50.00	50.00	50.00	50.00	50.00	_____
TOTAL MODERATOR	50.00	50.00	50.00	50.00	50.00	50.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN	ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
122	SELECT BOARD						
51	SALARIES						
01122510 511050	EXEC WAGES	56,796.06	70,671.00	70,671.00	72,368.00	72,057.00	72,057.00
	TOTAL SALARIES	56,796.06	70,671.00	70,671.00	72,368.00	72,057.00	72,057.00
52	EXPENSES						
01122520 530010	TRAIN/MEET	.00	.00	.00	3,000.00	3,000.00	3,000.00
01122520 530015	AFFORD HOU	461.25	.00	.00	.00	.00	.00
01122520 542000	OFF SUPP	213.22	.00	.00	.00	.00	.00
01122520 573000	DUES/SUB	2,546.59	1,250.00	1,250.00	8,000.00	8,000.00	8,000.00
01122520 578000	OTHER EXP	22,020.50	20,000.00	20,000.00	13,700.00	8,000.00	8,000.00
01122520 578030	ESC EXP	9,323.74	15,000.00	15,000.00	15,000.00	12,500.00	12,500.00
01122520 578040	LCC	.00	.00	.00	.00	2,500.00	2,500.00
	TOTAL EXPENSES	34,565.30	36,250.00	36,250.00	39,700.00	34,000.00	34,000.00
	TOTAL SELECT BOARD	91,361.36	106,921.00	106,921.00	112,068.00	106,057.00	106,057.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
129	TOWN ADMINISTRATOR								
51	SALARIES								
01129510	511000	SALARY	174,303.76	179,040.00	179,040.00	179,040.00	185,352.00	185,352.00	_____
01129510	511010	FT WAGES	78,982.93	94,768.00	94,768.00	.00	.00	.00	_____
01129510	511050	FLAGCLOCK	1,240.34	1,250.00	1,250.00	1,250.00	1,268.00	1,268.00	_____
	TOTAL SALARIES		254,527.03	275,058.00	275,058.00	180,290.00	186,620.00	186,620.00	_____
52	EXPENSES								
01129520	524010	CONTRACTS	65,933.43	67,000.00	67,000.00	60,000.00	60,000.00	60,000.00	_____
01129520	524020	COMP MAINT	96,270.16	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	_____
01129520	527000	WTR COOLER	751.34	500.00	500.00	500.00	500.00	500.00	_____
01129520	530000	AGREEMENT	23,948.22	23,000.00	23,000.00	25,000.00	25,000.00	25,000.00	_____
01129520	530010	TRAIN/MEET	11,558.80	8,000.00	8,000.00	9,000.00	9,000.00	9,000.00	_____
01129520	534000	TELEPHONE	23,043.25	17,200.00	17,200.00	28,000.00	28,000.00	28,000.00	_____
01129520	542000	SUPPLIES	2,925.59	4,550.00	4,550.00	4,550.00	4,550.00	4,550.00	_____
01129520	542010	PRINTING	7,227.91	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
01129520	542020	POSTAGE	20,116.32	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	_____
01129520	571000	MILEAGE	.00	.00	.00	2,000.00	2,000.00	2,000.00	_____
01129520	573000	DUES/SUB	2,201.59	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
01129520	578000	EXPENSES	1,038.61	5,775.00	5,775.00	5,000.00	5,000.00	5,000.00	_____
	TOTAL EXPENSES		255,015.22	284,025.00	284,025.00	292,050.00	292,050.00	292,050.00	_____
	TOTAL TOWN ADMINISTRATOR		509,542.25	559,083.00	559,083.00	472,340.00	478,670.00	478,670.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
131 FINANCE COMMITTEE							
52 EXPENSES							
01131520 573000 DUES	190.00	300.00	300.00	300.00	300.00	300.00	_____
TOTAL EXPENSES	190.00	300.00	300.00	300.00	300.00	300.00	_____
TOTAL FINANCE COMMITTEE	190.00	300.00	300.00	300.00	300.00	300.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
132 RESERVE FUND							
59 OTHER FINANCING USES							
01132590 596100 RES FUND	.00	150,000.00	117,656.00	150,000.00	150,000.00	150,000.00	_____
TOTAL OTHER FINANCING USES	.00	150,000.00	117,656.00	150,000.00	150,000.00	150,000.00	_____
TOTAL RESERVE FUND	.00	150,000.00	117,656.00	150,000.00	150,000.00	150,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
135	TOWN ACCOUNTANT								
51	SALARIES								
01135510	511010	TOWN ACCT	107,810.64	111,658.00	111,658.00	113,201.00	112,142.00	112,142.00	_____
01135510	511050	FIN ASSIST	29,025.33	29,969.00	29,969.00	30,385.00	31,145.00	31,145.00	_____
	TOTAL SALARIES		136,835.97	141,627.00	141,627.00	143,586.00	143,287.00	143,287.00	_____
52	EXPENSES								
01135520	530000	AUDIT	41,500.00	38,000.00	38,000.00	45,000.00	45,000.00	45,000.00	_____
01135520	530010	EDUCATION	798.08	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	_____
01135520	542000	OFF SUPP	283.44	800.00	800.00	800.00	800.00	800.00	_____
01135520	573000	DUES/SUB	125.00	130.00	130.00	130.00	130.00	130.00	_____
	TOTAL EXPENSES		42,706.52	40,430.00	40,430.00	47,430.00	47,430.00	47,430.00	_____
	TOTAL TOWN ACCOUNTANT		179,542.49	182,057.00	182,057.00	191,016.00	190,717.00	190,717.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
141	ASSESSORS								
51	SALARIES								
01141510	511010	APPRAISER	129,929.80	132,860.00	132,860.00	132,860.00	136,715.00	136,715.00	_____
01141510	511020	ELECTED	.00	300.00	300.00	300.00	300.00	300.00	_____
01141510	511050	FT CLERK	61,607.00	63,628.00	63,628.00	63,628.00	66,120.00	66,120.00	_____
	TOTAL SALARIES		191,536.80	196,788.00	196,788.00	196,788.00	203,135.00	203,135.00	_____
52	EXPENSES								
01141520	530005	LIC & SUPP	12,520.00	13,000.00	13,000.00	19,500.00	15,000.00	15,000.00	_____
01141520	530010	TRAIN/EDU	2,078.23	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
01141520	542000	SUPPLIES	1,178.54	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
01141520	571000	MILEAGE	209.77	500.00	500.00	500.00	500.00	500.00	_____
01141520	573000	DUES/SUB	777.00	1,950.00	1,950.00	2,000.00	2,000.00	2,000.00	_____
	TOTAL EXPENSES		16,763.54	19,450.00	19,450.00	26,000.00	21,500.00	21,500.00	_____
	TOTAL ASSESSORS		208,300.34	216,238.00	216,238.00	222,788.00	224,635.00	224,635.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
145	TREASURER								
51	SALARIES								
01145510	511000	TC	157,366.05	107,308.00	107,308.00	108,780.00	111,502.00	111,502.00	_____
01145510	511010	ASSIST T/C	12,856.90	.00	.00	.00	.00	.00	_____
01145510	511050	FA WAGES	76,425.22	91,251.00	91,251.00	92,529.00	65,910.00	65,910.00	_____
01145510	514000	STIPEND	400.00	.00	.00	.00	.00	.00	_____
	TOTAL SALARIES		247,048.17	198,559.00	198,559.00	201,309.00	177,412.00	177,412.00	_____
52	EXPENSES								
01145520	530000	CONSULTANT	4,558.04	5,300.00	5,300.00	5,300.00	5,300.00	5,300.00	_____
01145520	530010	TRAIN/MEET	285.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
01145520	530050	LOCKBOX	220.35	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	_____
01145520	530060	TAX BILL	2,281.73	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	_____
01145520	530070	PAYROLL	14,794.57	15,400.00	15,400.00	.00	.00	.00	_____
01145520	530090	BOND EXP	2,250.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
01145520	542000	OFF SUPP	4,803.82	3,554.00	3,554.00	3,554.00	3,554.00	3,554.00	_____
01145520	571000	MILEAGE	502.26	800.00	800.00	800.00	800.00	800.00	_____
01145520	573000	DUES/SUB	300.00	500.00	500.00	500.00	500.00	500.00	_____
	TOTAL EXPENSES		29,995.77	39,654.00	39,654.00	24,254.00	24,254.00	24,254.00	_____
	TOTAL TREASURER		277,043.94	238,213.00	238,213.00	225,563.00	201,666.00	201,666.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN	ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
152 HUMAN RESOURCES							
51 SALARIES							
01152510 511010 FT WAGES	.00	.00	.00	95,716.00	99,462.00	99,462.00	_____
01152510 511050 PT WAGES	.00	.00	.00	28,218.00	28,926.00	28,926.00	_____
TOTAL SALARIES	.00	.00	.00	123,934.00	128,388.00	128,388.00	_____
52 EXPENSES							
01152520 530010 EDU/TRAIN	.00	.00	.00	2,000.00	2,000.00	2,000.00	_____
01152520 530070 PAY PROCES	.00	.00	.00	24,000.00	24,000.00	24,000.00	_____
01152520 573000 DUES/SUBS	.00	.00	.00	500.00	500.00	500.00	_____
01152520 574000 INS EXP	.00	.00	.00	8,700.00	8,700.00	8,700.00	_____
01152520 578000 MISC	.00	.00	.00	4,000.00	4,000.00	4,000.00	_____
TOTAL EXPENSES	.00	.00	.00	39,200.00	39,200.00	39,200.00	_____
TOTAL HUMAN RESOURCES	.00	.00	.00	163,134.00	167,588.00	167,588.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
161	TOWN CLERK								
51	SALARIES								
01161510	511010	WAGES	.00	86,214.00	86,214.00	86,214.00	87,824.00	87,824.00	_____
01161510	511020	ELECTED	83,083.12	.00	.00	.00	.00	.00	_____
01161510	511050	WAGES PT	37,275.28	44,993.00	44,993.00	45,448.00	46,759.00	46,759.00	_____
01161510	511055	OTHER PT	.00	.00	.00	2,000.00	2,000.00	2,000.00	_____
01161510	514000	STIPEND	.00	75.00	75.00	75.00	75.00	75.00	_____
01161510	514010	TC STIPEND	150.00	225.00	225.00	225.00	225.00	225.00	_____
	TOTAL SALARIES		120,508.40	131,507.00	131,507.00	133,962.00	136,883.00	136,883.00	_____
52	EXPENSES								
01161520	524000	VAULT MAIN	779.65	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
01161520	530000	STREETLIST	4,016.85	4,100.00	4,100.00	4,200.00	4,200.00	4,200.00	_____
01161520	530010	TRAIN/MEET	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
01161520	542000	OFF SUPP	589.10	600.00	600.00	850.00	850.00	850.00	_____
01161520	558000	ELECTION	5,577.18	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	_____
01161520	573000	DUES/SUB	125.00	.00	.00	225.00	225.00	225.00	_____
	TOTAL EXPENSES		11,087.78	15,200.00	15,200.00	15,775.00	15,775.00	15,775.00	_____
	TOTAL TOWN CLERK		131,596.18	146,707.00	146,707.00	149,737.00	152,658.00	152,658.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN	ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
171 CONSERVATION COMMISSION							
51 SALARIES							
01171510 511010 OFFICER	90,399.40	93,348.00	93,348.00	93,348.00	97,014.00	97,014.00	
01171510 511050 ADMIN	36,101.83	53,409.00	53,409.00	53,409.00	13,191.00	13,191.00	
TOTAL SALARIES	126,501.23	146,757.00	146,757.00	146,757.00	110,205.00	110,205.00	
52 EXPENSES							
01171520 524000 REP & MAIN	15,585.50	37,600.00	46,600.00	43,945.00	43,945.00	43,945.00	
01171520 530000 PROF/TECH	.00	450.00	450.00	450.00	450.00	450.00	
01171520 530010 ED/TRAIN	.00	.00	.00	1,600.00	1,600.00	1,600.00	
01171520 530040 PRINTING	1,143.75	300.00	300.00	500.00	500.00	500.00	
01171520 542000 OFF SUPP	140.86	500.00	500.00	500.00	500.00	500.00	
01171520 571000 MILEAGE	975.31	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
01171520 573000 DUES/SUB	864.00	1,865.00	1,865.00	965.00	965.00	965.00	
TOTAL EXPENSES	18,709.42	41,715.00	50,715.00	48,960.00	48,960.00	48,960.00	
TOTAL CONSERVATION COMMISSIO	145,210.65	188,472.00	197,472.00	195,717.00	159,165.00	159,165.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN	ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
175	PLANNING BOARD						
51	SALARIES						
01175510 511010	PLANNER	90,496.44	95,805.00	95,805.00	97,121.00	105,583.00	105,583.00
01175510 511050	WAGES PT	63,264.68	65,329.00	65,329.00	57,478.00	65,180.00	65,180.00
	TOTAL SALARIES	153,761.12	161,134.00	161,134.00	154,599.00	170,763.00	170,763.00
52	EXPENSES						
01175520 530010	ED/TRAIN	39.00	1,064.00	1,064.00	6,500.00	6,500.00	6,500.00
01175520 530040	LEGAL AD	872.17	500.00	500.00	1,580.00	1,580.00	1,580.00
01175520 542000	OFF SUPP	625.06	418.00	418.00	1,590.00	1,590.00	1,590.00
01175520 573000	DUES/SUB	1,165.72	850.00	850.00	618.00	618.00	618.00
	TOTAL EXPENSES	2,701.95	2,832.00	2,832.00	10,288.00	10,288.00	10,288.00
	TOTAL PLANNING BOARD	156,463.07	163,966.00	163,966.00	164,887.00	181,051.00	181,051.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
176 BOARD OF APPEALS							
51 SALARIES							
01176510 511050 WAGES PT	4,611.78	11,260.00	11,260.00	5,887.00	.00	.00	_____
TOTAL SALARIES	4,611.78	11,260.00	11,260.00	5,887.00	.00	.00	_____
52 EXPENSES							
01176520 578000 OTHER EXP	2,301.32	2,100.00	2,100.00	1,000.00	1,000.00	1,000.00	_____
TOTAL EXPENSES	2,301.32	2,100.00	2,100.00	1,000.00	1,000.00	1,000.00	_____
TOTAL BOARD OF APPEALS	6,913.10	13,360.00	13,360.00	6,887.00	1,000.00	1,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
192	MUNICIPAL BUILDINGS								
51	SALARIES								
01192510	511000	FAC DIR WG	5,461.60	10,225.00	10,225.00	10,225.00	10,430.00	10,430.00	
01192510	511005	FAC ADMIN	.00	28,524.00	28,524.00	28,524.00	29,635.00	29,635.00	
01192510	511010	FACLT Y WAG	50,423.68	57,161.00	57,161.00	66,357.00	68,028.00	68,028.00	
01192510	511050	CUSTODIAN	53,613.49	53,193.00	53,193.00	53,193.00	55,296.00	55,296.00	
	TOTAL SALARIES		109,498.77	149,103.00	149,103.00	158,299.00	163,389.00	163,389.00	
52	EXPENSES								
01192520	521000	ELECTRIC	43,580.18	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	
01192520	521010	HEAT	14,247.70	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
01192520	524000	BLDG MAINT	26,895.61	.00	25,000.00	44,000.00	50,000.00	50,000.00	
01192520	524000 01210	REPAIR	.00	9,000.00	9,000.00	.00	.00	.00	
01192520	524000 01421	REPAIR	.00	7,000.00	7,000.00	.00	.00	.00	
01192520	524000 01610	REPAIR	.00	13,000.00	13,000.00	.00	.00	.00	
01192520	529000	GROUPS	640.89	500.00	500.00	500.00	500.00	500.00	
01192520	534000	PHONE&CAB	.00	.00	.00	480.00	480.00	480.00	
01192520	545000	SUPPLIES	6,259.94	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	
01192520	571000	MILEAGE	1,100.10	.00	.00	.00	400.00	400.00	
01192520	578000	OTHER EXP	1,662.38	53,976.00	28,976.00	.00	.00	.00	
	TOTAL EXPENSES		94,386.80	157,576.00	157,576.00	119,080.00	125,480.00	125,480.00	
58	CAPITAL EXPENSES								
01192580	587000	EQUIP REPL	.00	.00	.00	.00	.00	.00	
	TOTAL CAPITAL EXPENSES		.00	.00	.00	.00	.00	.00	
	TOTAL MUNICIPAL BUILDINGS		203,885.57	306,679.00	306,679.00	277,379.00	288,869.00	288,869.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
210	POLICE DEPARTMENT								
51	SALARIES								
01210510	511000	POL CHIEF	175,000.02	179,938.00	179,938.00	180,938.00	184,411.00	184,411.00	
01210510	511005	ADMIN ASST	31,688.82	32,719.00	32,719.00	35,994.00	36,676.00	36,676.00	
01210510	511015	DEPUTYCHIE	129,956.14	148,097.00	148,097.00	149,552.00	153,886.00	153,886.00	
01210510	511016	SERGEANTS	276,646.09	338,521.00	353,004.70	338,871.00	331,150.00	331,150.00	
01210510	511017	PATROL OFF	619,329.16	692,195.00	721,601.30	795,294.00	833,382.00	833,382.00	
01210510	511050	SP OFFICER	96,892.16	75,000.00	75,000.00	.00	.00	.00	
01210510	513000	OT	390,029.41	326,313.00	326,313.00	334,655.00	344,695.00	344,695.00	
01210510	514000	SHIFT DIF	.00	43,890.00	.00	48,683.00	50,143.00	50,143.00	
01210510	515000	HOLIDAY	92,663.20	92,754.00	92,754.00	91,264.00	94,002.00	94,002.00	
01210510	517000	UNIFORMS	27,437.55	20,000.00	20,000.00	26,000.00	26,000.00	26,000.00	
01210510	519000	BUYBACK	25,255.71	.00	.00	.00	.00	.00	
	TOTAL SALARIES		1,864,898.26	1,949,427.00	1,949,427.00	2,001,251.00	2,054,345.00	2,054,345.00	
52	EXPENSES								
01210520	521000	ELECTRIC	19,854.49	20,400.00	20,400.00	20,400.00	20,400.00	20,400.00	
01210520	521010	HEAT	4,156.48	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	
01210520	523000	WATER	808.43	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
01210520	524000	CRUISER	7,555.72	2,260.00	2,260.00	10,260.00	10,260.00	10,260.00	
01210520	524020	REPAIR	.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	
01210520	530010	EDUCATION	17,064.22	18,000.00	18,000.00	20,000.00	20,000.00	20,000.00	
01210520	534000	TELEPHONE	7,130.28	7,450.00	7,450.00	8,158.00	8,158.00	8,158.00	
01210520	541000	FUEL	21,490.07	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	
01210520	542000	OFFICE EQP	16,896.12	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	
01210520	543000	MAINT SUPP	33,930.40	11,260.00	11,260.00	2,260.00	2,260.00	2,260.00	
01210520	573000	DUES/SUBS	20,538.50	17,040.00	17,040.00	19,339.00	19,339.00	19,339.00	
01210520	578000	ADMIN EXP	13,695.16	3,826.00	3,826.00	3,826.00	3,826.00	3,826.00	
01210520	578020	K9	.00	.00	.00	1,000.00	1,000.00	1,000.00	
01210520	578025	ANIMAL CTR	.00	.00	.00	1,000.00	1,000.00	1,000.00	
	TOTAL EXPENSES		163,119.87	122,636.00	122,636.00	128,643.00	128,643.00	128,643.00	
58	CAPITAL EXPENSES								
01210580	585000	EQUIPMENT	10,031.38	35,000.00	35,000.00	37,000.00	37,000.00	37,000.00	
	TOTAL CAPITAL EXPENSES		10,031.38	35,000.00	35,000.00	37,000.00	37,000.00	37,000.00	
	TOTAL POLICE DEPARTMENT		2,038,049.51	2,107,063.00	2,107,063.00	2,166,894.00	2,219,988.00	2,219,988.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
220 FIRE DEPARTMENT							
51 SALARIES							
01220510 511000 CHIEF	145,046.69	145,512.00	145,512.00	148,512.00	149,150.00	149,150.00	_____
01220510 511005 ADMIN ASST	11,106.32	16,360.00	16,360.00	20,000.00	27,507.00	27,507.00	_____
01220510 511010 FIRE WAGES	72,326.82	54,922.00	54,922.00	54,922.00	56,295.00	56,295.00	_____
01220510 511025 ED/TRAIN	40,725.24	49,490.00	49,490.00	51,490.00	52,777.00	52,777.00	_____
01220510 511030 MAINT WAGE	14,582.43	15,077.00	15,077.00	15,077.00	15,454.00	15,454.00	_____
01220510 511035 INSPECT	20,125.54	22,496.00	22,496.00	22,496.00	23,059.00	23,059.00	_____
01220510 511050 SALARIES	42,613.08	65,272.00	65,272.00	65,272.00	66,904.00	66,904.00	_____
01220510 514000 AVAIL	30,139.74	59,315.00	59,315.00	59,315.00	60,798.00	60,798.00	_____
TOTAL SALARIES	376,665.86	428,444.00	428,444.00	437,084.00	451,944.00	451,944.00	_____
52 EXPENSES							
01220520 521000 ELECTRIC	11,230.20	12,000.00	12,000.00	13,000.00	13,000.00	13,000.00	_____
01220520 521010 HEAT	1,797.87	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
01220520 521020 CISTERN	5,212.42	4,000.00	4,000.00	4,500.00	4,500.00	4,500.00	_____
01220520 524000 BLDG MAINT	15,275.60	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	_____
01220520 524010 EQUIP MAIN	6,361.45	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
01220520 524020 RADIO REP	1,522.50	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
01220520 524030 ALARM MAIN	515.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
01220520 524040 CISTERN	350.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	_____
01220520 534000 TELEPHONE	12,879.69	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	_____
01220520 541000 GASOLINE	5,890.04	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	_____
01220520 548000 REPAIRS	37,613.90	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	_____
01220520 558000 UNIFORMS	16,757.05	20,000.00	20,000.00	22,000.00	22,000.00	22,000.00	_____
01220520 573000 DUES/SUBS	4,155.00	5,500.00	5,500.00	6,000.00	6,000.00	6,000.00	_____
01220520 578000 OTHER EXP	2,864.08	4,500.00	4,500.00	9,500.00	9,500.00	9,500.00	_____
01220520 578010 CHIEF EXP	2,795.31	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
TOTAL EXPENSES	125,220.11	160,500.00	160,500.00	169,500.00	169,500.00	169,500.00	_____
58 CAPITAL EXPENSES							
01220580 585000 EQUIP	6,437.93	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
01220580 585010 HOSE	1,231.78	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
TOTAL CAPITAL EXPENSES	7,669.71	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	_____
TOTAL FIRE DEPARTMENT	509,555.68	604,944.00	604,944.00	622,584.00	637,444.00	637,444.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
231	AMBULANCE								
51	SALARIES								
01231510	511010	EMS COORD	12,913.32	12,923.00	12,923.00	15,923.00	16,242.00	16,242.00	
01231510	511025	ED/TRAIN	30,796.04	20,011.00	20,011.00	24,011.00	24,492.00	24,492.00	
01231510	511050	AMB WAGE	83,207.03	58,152.00	58,152.00	60,000.00	61,200.00	61,200.00	
01231510	514000	EMT STIPEN	32,691.76	46,305.00	46,305.00	46,305.00	47,232.00	47,232.00	
	TOTAL SALARIES		159,608.15	137,391.00	137,391.00	146,239.00	149,166.00	149,166.00	
52	EXPENSES								
01231520	530000	AMB	5,231.10	5,100.00	5,100.00	6,100.00	6,100.00	6,100.00	
01231520	541000	AMB GAS	2,041.85	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
01231520	548000	AMB MAINT	1,160.75	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
01231520	550000	MED SUPP	22,011.93	7,000.00	7,000.00	8,000.00	8,000.00	8,000.00	
	TOTAL EXPENSES		30,445.63	19,100.00	19,100.00	21,100.00	21,100.00	21,100.00	
	TOTAL AMBULANCE		190,053.78	156,491.00	156,491.00	167,339.00	170,266.00	170,266.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
241	BUILDING INSPECTOR								
51	SALARIES								
01241510	511000	BLDG WAGE	89,955.84	92,902.00	92,902.00	93,817.00	96,533.00	96,533.00	
01241510	511010	INSPECT WG	44,981.50	49,080.00	49,080.00	49,080.00	50,553.00	50,553.00	
01241510	511055	LAND WAGES	44,071.47	70,671.00	70,671.00	70,671.00	74,177.00	74,177.00	
	TOTAL SALARIES		179,008.81	212,653.00	212,653.00	213,568.00	221,263.00	221,263.00	
52	EXPENSES								
01241520	530000	CONT SERV	18,027.52	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
01241520	530010	EDUCATION	1,845.00	2,000.00	2,000.00	2,600.00	2,600.00	2,600.00	
01241520	534000	TELEPHONE	399.90	500.00	500.00	480.00	480.00	480.00	
01241520	542000	OFF SUPP	728.39	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
01241520	571000	MILEAGE	3,428.96	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	
	TOTAL EXPENSES		24,429.77	20,800.00	20,800.00	21,380.00	21,380.00	21,380.00	
	TOTAL BUILDING INSPECTOR		203,438.58	233,453.00	233,453.00	234,948.00	242,643.00	242,643.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
292 ANIMAL CONTROL							
51 SALARIES							
01292510 511050 WAGES PT	5,791.40	11,000.00	11,000.00	.00	.00	.00	_____
TOTAL SALARIES	5,791.40	11,000.00	11,000.00	.00	.00	.00	_____
52 EXPENSES							
01292520 578000 OTHER EXP	117.00	.00	.00	.00	.00	.00	_____
TOTAL EXPENSES	117.00	.00	.00	.00	.00	.00	_____
TOTAL ANIMAL CONTROL	5,908.40	11,000.00	11,000.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
299	COMMUNICATIONS								
51	SALARIES								
01299510	511055	WAGES	332,041.17	378,589.00	378,589.00	385,674.00	361,030.00	361,030.00	
01299510	513000	OT	48,939.38	44,218.00	44,218.00	44,218.00	45,545.00	45,545.00	
01299510	515000	HOLIDAY	.00	.00	.00	.00	25,000.00	25,000.00	
01299510	517000	UNIFORMS	1,284.00	911.00	911.00	1,000.00	1,000.00	1,000.00	
	TOTAL SALARIES		382,264.55	423,718.00	423,718.00	430,892.00	432,575.00	432,575.00	
52	EXPENSES								
01299520	521000	ELECTRIC	4,123.16	6,250.00	6,250.00	5,000.00	5,000.00	5,000.00	
01299520	530000	CONT SERV	14,951.27	19,651.00	19,651.00	20,651.00	20,651.00	20,651.00	
01299520	530010	EDUCATION	150.13	3,373.00	3,373.00	3,373.00	3,373.00	3,373.00	
01299520	534000	TELEPHONE	392.26	5,896.00	5,896.00	5,896.00	5,896.00	5,896.00	
01299520	542000	OFFICE EQP	17,233.94	7,839.00	7,839.00	7,839.00	7,839.00	7,839.00	
01299520	543000	MAINT SUPP	3,789.58	3,373.00	3,373.00	3,373.00	3,373.00	3,373.00	
	TOTAL EXPENSES		40,640.34	46,382.00	46,382.00	46,132.00	46,132.00	46,132.00	
	TOTAL COMMUNICATIONS		422,904.89	470,100.00	470,100.00	477,024.00	478,707.00	478,707.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
301	CC REGIONAL DISTRICT								
52	EXPENSES								
01301520	538010	CCHS REG	6,942,949.00	7,143,268.00	7,143,268.00	7,446,161.00	7,433,454.00	7,433,454.00	_____
01301520	538020	CCHS DEBT	951,035.00	922,717.00	922,717.00	908,851.00	886,899.00	886,899.00	_____
	TOTAL EXPENSES		7,893,984.00	8,065,985.00	8,065,985.00	8,355,012.00	8,320,353.00	8,320,353.00	_____
	TOTAL CC REGIONAL DISTRICT		7,893,984.00	8,065,985.00	8,065,985.00	8,355,012.00	8,320,353.00	8,320,353.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
302 VOCATIONAL SCHOOL							
52 EXPENSES							
01302520 538030 MMVOC	69,537.27	73,223.00	73,223.00	39,811.00	39,811.00	39,811.00	_____
01302521 533000 VOC TRANSP	43,200.00	48,000.00	48,000.00	53,640.00	53,640.00	53,640.00	_____
TOTAL EXPENSES	112,737.27	121,223.00	121,223.00	93,451.00	93,451.00	93,451.00	_____
TOTAL VOCATIONAL SCHOOL	112,737.27	121,223.00	121,223.00	93,451.00	93,451.00	93,451.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
421	DEPT OF PUBLIC WORKS								
51	SALARIES								
01421510	511010	DPW SALARY	97,764.40	94,768.00	94,768.00	95,000.00	98,476.00	98,476.00	
01421510	511050	DPW STAFF	402,228.04	605,780.00	605,780.00	606,000.00	622,934.00	622,934.00	
01421510	513000	OT	108,599.30	62,020.00	62,020.00	62,000.00	63,881.00	63,881.00	
01421510	514000	DETAILS	5,544.33	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
01421510	517000	UNIFORMS	5,563.98	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
01421510	519000	BUYBACK	7,907.92	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	
	TOTAL SALARIES		627,607.97	779,568.00	779,568.00	780,000.00	802,291.00	802,291.00	
52	EXPENSES								
01421520	521000	ELECTRIC	11,949.24	9,025.00	9,025.00	9,000.00	9,000.00	9,000.00	
01421520	521010	HEAT	10,067.61	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	
01421520	524000	REPAIR	40,441.31	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00	
01421520	527000	WATER	1,465.57	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
01421520	530000	CONT SERV	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
01421520	530010	EDUCATION	1,193.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
01421520	534000	TELEPHONE	1,716.48	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	
01421520	541000	GAS	22,743.64	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
01421520	541010	DIESEL	31,461.93	.00	.00	.00	.00	.00	
01421520	543000	MAINT SUPP	27,547.38	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	
	TOTAL EXPENSES		148,586.16	132,325.00	132,325.00	142,300.00	142,300.00	142,300.00	
	TOTAL DEPT OF PUBLIC WORKS		776,194.13	911,893.00	911,893.00	922,300.00	944,591.00	944,591.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
422	DPW ROAD MAINTENANCE								
52	EXPENSES								
01422520	524000	ROAD MAINT	42,360.33	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	_____
01422520	543000	ST SIGNS	754.19	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	_____
01422520	543010	LINES	14,683.45	10,000.00	10,000.00	12,000.00	12,000.00	12,000.00	_____
	TOTAL EXPENSES		57,797.97	87,800.00	87,800.00	89,800.00	89,800.00	89,800.00	_____
	TOTAL DPW ROAD MAINTENANCE		57,797.97	87,800.00	87,800.00	89,800.00	89,800.00	89,800.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
423	SNOW & ICE REMOVAL								
52	EXPENSES								
01423520	524000	REPAIR	9,519.30	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	_____
01423520	530000	CONT SERV	14,900.00	.00	.00	6,000.00	6,000.00	6,000.00	_____
01423520	553000	SALT/SAND	53,352.01	66,000.00	66,000.00	66,000.00	66,000.00	66,000.00	_____
01423520	578000	OTHER EXP	4,240.39	10,000.00	10,000.00	4,000.00	4,000.00	4,000.00	_____
	TOTAL EXPENSES		82,011.70	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	_____
	TOTAL SNOW & ICE REMOVAL		82,011.70	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
424 STREET LIGHTS							
52 EXPENSES							
01424520 529000 SERV CONT	4,291.85	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
TOTAL EXPENSES	4,291.85	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
TOTAL STREET LIGHTS	4,291.85	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
430	TRANSFER STATION								
52	EXPENSES								
01430520	521000	ELECTRIC	1,757.91	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	_____
01430520	529000	RECYCL	78,762.99	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	_____
01430520	530000	CONT SERV	159,978.34	172,000.00	172,000.00	172,000.00	172,000.00	172,000.00	_____
01430520	543000	MAINT SUPP	3,307.74	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	_____
01430520	578090	REFUNDS	.00	.00	.00	.00	4,000.00	4,000.00	_____
	TOTAL EXPENSES		243,806.98	269,200.00	269,200.00	269,200.00	273,200.00	273,200.00	_____
	TOTAL TRANSFER STATION		243,806.98	269,200.00	269,200.00	269,200.00	273,200.00	273,200.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN	ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
512	BOARD OF HEALTH						
51	SALARIES						
01512510 511005	CLERICAL	19,167.42	26,996.00	26,996.00	36,498.00	28,055.00	28,055.00
01512510 511010	NURSE	10,595.09	18,306.00	18,306.00	17,833.00	17,922.00	17,922.00
01512510 511035	INSPECTION	.00	475.00	475.00	475.00	475.00	475.00
01512510 511050	AGENT	99,372.00	102,612.00	102,612.00	104,029.00	106,642.00	106,642.00
01512510 514000	ANIMAL INS	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	TOTAL SALARIES	129,134.51	149,389.00	149,389.00	159,835.00	154,094.00	154,094.00
52	EXPENSES						
01512520 530010	TRAIN/MEET	150.00	2,320.00	2,320.00	2,320.00	2,320.00	2,320.00
01512520 530030	WATER TEST	.00	270.00	270.00	270.00	270.00	270.00
01512520 534000	TELEPHONE	555.79	720.00	720.00	600.00	600.00	600.00
01512520 542000	OFF SUPP	1,899.99	500.00	500.00	500.00	500.00	500.00
01512520 558030	SUPPLIES	.00	900.00	900.00	900.00	900.00	900.00
01512520 571000	MILEAGE	176.61	155.00	155.00	155.00	155.00	155.00
01512520 573000	DUES/SUBS	270.00	370.00	370.00	370.00	370.00	370.00
	TOTAL EXPENSES	3,052.39	5,235.00	5,235.00	5,115.00	5,115.00	5,115.00
	TOTAL BOARD OF HEALTH	132,186.90	154,624.00	154,624.00	164,950.00	159,209.00	159,209.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
541 COUNCIL ON AGING							
51 SALARIES							
01541510 511010 WAGES	.00	94,768.00	94,768.00	95,716.00	98,476.00	98,476.00	
01541510 511050 COAHS WAGE	241,317.37	164,176.00	164,176.00	156,647.00	165,172.00	165,172.00	
01541510 511055 COAHS VAN	20,038.28	16,626.00	16,626.00	17,400.00	14,400.00	14,400.00	
TOTAL SALARIES	261,355.65	275,570.00	275,570.00	269,763.00	278,048.00	278,048.00	
52 EXPENSES							
01541520 558000 OFF OPER	1,209.10	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
01541520 558010 COAHS TRAN	3,893.97	1,780.00	1,780.00	1,780.00	1,780.00	1,780.00	
01541520 558020 COAHS PROG	3,566.99	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
TOTAL EXPENSES	8,670.06	5,280.00	5,280.00	5,280.00	5,280.00	5,280.00	
TOTAL COUNCIL ON AGING	270,025.71	280,850.00	280,850.00	275,043.00	283,328.00	283,328.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
542 YOUTH COMMISSION							
52 EXPENSES							
01542520 578000 OTHER EXP	2,250.00	3,300.00	3,300.00	3,300.00	.00	.00	_____
TOTAL EXPENSES	2,250.00	3,300.00	3,300.00	3,300.00	.00	.00	_____
TOTAL YOUTH COMMISSION	2,250.00	3,300.00	3,300.00	3,300.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
543 VETERANS SERVICES							
52 EXPENSES							
01543520 530000 VET AGENT	9,944.63	11,000.00	11,000.00	12,000.00	12,000.00	12,000.00	_____
01543520 577000 VET BEN	626.50	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
TOTAL EXPENSES	10,571.13	21,000.00	21,000.00	22,000.00	22,000.00	22,000.00	_____
TOTAL VETERANS SERVICES	10,571.13	21,000.00	21,000.00	22,000.00	22,000.00	22,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
610	LIBRARY ASSISTANCE								
51	SALARIES								
01610510	511010	LIB DIRECT	.00	112,007.00	112,007.00	113,127.00	115,956.00	115,956.00	_____
01610510	511050	LIB WAGES	485,580.52	395,775.00	395,775.00	399,485.00	408,858.00	408,858.00	_____
01610510	511055	CUST WAGES	43,771.71	41,963.00	41,963.00	42,470.00	43,546.00	43,546.00	_____
	TOTAL SALARIES		529,352.23	549,745.00	549,745.00	555,082.00	568,360.00	568,360.00	_____
52	EXPENSES								
01610520	524000	REP/MAINT	16,969.65	224.00	224.00	.00	.00	.00	_____
01610520	530000	AUTOMATION	27,523.00	29,300.00	29,300.00	30,900.00	30,900.00	30,900.00	_____
01610520	530010	TRAIN/MEET	135.90	800.00	800.00	800.00	800.00	800.00	_____
01610520	542000	OFF SUPP	5,907.84	4,000.00	4,000.00	4,300.00	4,300.00	4,300.00	_____
01610520	545000	SUPPLIES	4,876.58	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	_____
01610520	551000	BOOKS	28,182.88	30,000.00	30,000.00	30,600.00	29,600.00	29,600.00	_____
01610520	551005	DIGITAL	33,505.30	35,000.00	35,000.00	36,000.00	36,000.00	36,000.00	_____
01610520	551010	AUDIO	7,419.28	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	_____
01610520	551015	VISUAL	5,906.05	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	_____
01610520	551020	CHILD BOOK	15,048.18	15,500.00	15,500.00	15,800.00	15,800.00	15,800.00	_____
01610520	551025	PERIODICAL	7,317.96	8,000.00	8,000.00	8,160.00	8,160.00	8,160.00	_____
01610520	551030	TEEN BOOKS	3,717.45	4,500.00	4,500.00	4,550.00	4,550.00	4,550.00	_____
01610520	558000	PROG/OUT	3,523.13	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
	TOTAL EXPENSES		160,033.20	145,524.00	145,524.00	149,310.00	148,310.00	148,310.00	_____
58	CAPITAL EXPENSES								
01610580	585000	ADD EQUIP	3,480.42	5,570.00	5,570.00	5,800.00	5,800.00	5,800.00	_____
	TOTAL CAPITAL EXPENSES		3,480.42	5,570.00	5,570.00	5,800.00	5,800.00	5,800.00	_____
	TOTAL LIBRARY ASSISTANCE		692,865.85	700,839.00	700,839.00	710,192.00	722,470.00	722,470.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN			ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
650	PARKS & RECREATION								
51	SALARIES								
01650510	511010	PARKS DIR	99,372.00	102,612.00	102,612.00	103,639.00	106,642.00	106,642.00	_____
	TOTAL SALARIES		99,372.00	102,612.00	102,612.00	103,639.00	106,642.00	106,642.00	_____
52	EXPENSES								
01650520	521000	ELECTRIC	345.33	4,774.00	4,774.00	4,965.00	4,965.00	4,965.00	_____
01650520	524000	MOWING	45,985.00	45,882.00	45,882.00	47,717.00	47,717.00	47,717.00	_____
01650520	529000	GEN MAINT	10,324.25	26,546.00	49,890.00	27,608.00	27,608.00	27,608.00	_____
01650520	529010	SCHEDULED	21,150.00	24,783.00	24,783.00	24,783.00	24,783.00	24,783.00	_____
01650520	529020	SPRINKLER	8,856.70	6,710.00	6,710.00	6,978.00	6,978.00	6,978.00	_____
01650520	529030	SANITATION	3,222.00	3,511.00	3,511.00	3,651.00	3,651.00	3,651.00	_____
	TOTAL EXPENSES		89,883.28	112,206.00	135,550.00	115,702.00	115,702.00	115,702.00	_____
	TOTAL PARKS & RECREATION		189,255.28	214,818.00	238,162.00	219,341.00	222,344.00	222,344.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
691 HISTORICAL COMMISSION							
51 SALARIES							
01691510 511050 WAGES PT	7,071.35	15,013.00	15,013.00	15,013.00	15,598.00	15,598.00	_____
TOTAL SALARIES	7,071.35	15,013.00	15,013.00	15,013.00	15,598.00	15,598.00	_____
52 EXPENSES							
01691520 578000 OTHER EXP	288.66	500.00	500.00	500.00	500.00	500.00	_____
TOTAL EXPENSES	288.66	500.00	500.00	500.00	500.00	500.00	_____
TOTAL HISTORICAL COMMISSION	7,360.01	15,513.00	15,513.00	15,513.00	16,098.00	16,098.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
692 PUBLIC CELEBRATIONS							
51 SALARIES							
01692510 511050 WAGES PT	.00	600.00	600.00	600.00	600.00	600.00	_____
TOTAL SALARIES	.00	600.00	600.00	600.00	600.00	600.00	_____
52 EXPENSES							
01692520 578000 OTHER EXP	670.00	800.00	800.00	800.00	800.00	800.00	_____
TOTAL EXPENSES	670.00	800.00	800.00	800.00	800.00	800.00	_____
TOTAL PUBLIC CELEBRATIONS	670.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
710 RETIREMENT OF DEBT							
59 OTHER FINANCING USES							
01710590 591000 PRINCIPAL	935,000.00	925,000.00	925,000.00	975,000.00	865,000.00	865,000.00	
TOTAL OTHER FINANCING USES	935,000.00	925,000.00	925,000.00	975,000.00	865,000.00	865,000.00	
TOTAL RETIREMENT OF DEBT	935,000.00	925,000.00	925,000.00	975,000.00	865,000.00	865,000.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
751 LONG TERM DEBT INTEREST							
59 OTHER FINANCING USES							
01751590 591500 DEBT INT	345,568.76	300,075.00	300,075.00	300,075.00	260,000.00	260,000.00	
TOTAL OTHER FINANCING USES	345,568.76	300,075.00	300,075.00	300,075.00	260,000.00	260,000.00	
TOTAL LONG TERM DEBT INTERES	345,568.76	300,075.00	300,075.00	300,075.00	260,000.00	260,000.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
752 SHORT TERM INTEREST							
59 OTHER FINANCING USES							
01752590 591500 DEBT INT	.00	.00	.00	.00	80,000.00	80,000.00	_____
TOTAL OTHER FINANCING USES	.00	.00	.00	.00	80,000.00	80,000.00	_____
TOTAL SHORT TERM INTEREST	.00	.00	.00	.00	80,000.00	80,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN		ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
911	MIDDLESEX CO. RETIREMENT							
52	EXPENSES							
01911520	562000 COUNTY RET	1,402,244.00	1,488,276.00	1,488,276.00	1,914,389.00	1,881,621.00	1,881,621.00	_____
	TOTAL EXPENSES	1,402,244.00	1,488,276.00	1,488,276.00	1,914,389.00	1,881,621.00	1,881,621.00	_____
	TOTAL MIDDLESEX CO. RETIREME	1,402,244.00	1,488,276.00	1,488,276.00	1,914,389.00	1,881,621.00	1,881,621.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
913 UNEMPLOYMENT COMP.							
52 EXPENSES							
01913520 574000 INS PREM	22,073.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
TOTAL EXPENSES	22,073.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
TOTAL UNEMPLOYMENT COMP.	22,073.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
GENERAL FUND - TOWN	ACTUAL	ORIG BUD	REVISED BUD	DEPARTMENT	FIN COMM	SELECT BD	COMMENT
914 GROUP INSURANCE							
52 EXPENSES							
01914520 574000 INS TOWN	1,497,143.88	1,621,678.00	1,621,678.00	1,800,063.00	1,946,014.00	1,946,014.00	_____
TOTAL EXPENSES	1,497,143.88	1,621,678.00	1,621,678.00	1,800,063.00	1,946,014.00	1,946,014.00	_____
TOTAL GROUP INSURANCE	1,497,143.88	1,621,678.00	1,621,678.00	1,800,063.00	1,946,014.00	1,946,014.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
919 OTHER INSURANCE							
52 EXPENSES							
01919520 574000 INS PREM	408,152.99	403,450.00	403,450.00	415,123.00	415,123.00	415,123.00	_____
TOTAL EXPENSES	408,152.99	403,450.00	403,450.00	415,123.00	415,123.00	415,123.00	_____
TOTAL OTHER INSURANCE	408,152.99	403,450.00	403,450.00	415,123.00	415,123.00	415,123.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 FY2026 GF BUDGET - TOWN EXPENSES

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND - TOWN	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPARTMENT	2026 FIN COMM	2026 SELECT BD	COMMENT
990 TRANSFERS							
59 OTHER FINANCING USES							
01990590 596600 TSF TRUST	542,303.23	215,000.00	215,000.00	215,000.00	215,000.00	215,000.00	
TOTAL OTHER FINANCING USES	542,303.23	215,000.00	215,000.00	215,000.00	215,000.00	215,000.00	
TOTAL TRANSFERS	542,303.23	215,000.00	215,000.00	215,000.00	215,000.00	215,000.00	
TOTAL GENERAL FUND - TOWN	21,000,673.97	21,931,021.00	21,931,021.00	23,035,807.00	23,128,476.00	23,128,476.00	
GRAND TOTAL	21,000,673.97	21,931,021.00	21,931,021.00	23,035,807.00	23,128,476.00	23,128,476.00	

** END OF REPORT - Generated by Kelly Beyer **

**Town of Carlisle
Town Meeting Budget Book
FY26-30 Capital Plan**



Proposed Five Year Capital Plan

Item	Dept	Location	FY26	FY27	FY28	FY29	FY30	Notes
HVAC Upgrade	CPS	Grant		\$ 250,000				
Person Lift	CPS	CPS	\$ 25,000					
Garage Doors	CPS	Facilities		\$ 15,000				
Window Replacement	CPS	Wilkins		\$ 150,000				
Window Replacement	CPS	Robbins			\$ 150,000			
Classroom Flooring	CPS	Grant/Robbins		\$ 100,000				
WWTP Repairs	CPS	WWTP	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
School IT Infrastructure	CPS	CPS	\$ 90,000					
Salt Shed	DPW	DPW					\$ 150,000	
Replace Fuel Pumps	DPW	DPW				\$ 750,000		
40-Yard Trash Container	DPW	Transfer	\$ 8,500		\$ 8,500			
Roadside Tractor and Mower	DPW	DPW	\$ 160,000					
Stand Up Mower	DPW	Cemetery		\$ 8,000				
Frontend Loader and Backhoe	DPW	DPW		\$ 220,000				
Dump Truck with Sander/Plow	DPW	DPW			\$ 240,000			
Transfer Station Expansion/Pave	DPW	DPW			\$ 400,000			
Road Maintenance	DPW	DPW	\$ 800,000	\$ 800,000	\$ 800,000	\$ 500,000	\$ 500,000	
Ambulance Replacement	Fire	CFD			\$ 500,000			
C10 Pick Up Replacement	Fire	CFD				\$ 100,000		
SCBA Replacement	Fire	CFD			\$ 400,000			
Master Box System	Fire	CFD	\$ 65,000					
Power Cot and Load	Fire	CFD	\$ 85,000					
Well Pump Replacement	Fire	CFD			\$ 40,000			
Records Management System	Dispatch	CPD		\$ 50,000				
Radio Replacement	Dispatch	CPD		\$ 350,000				
CAD System	Dispatch	CPD	\$ 230,000					
Police Cruiser	Police	CPD	\$ 70,000	\$ 150,000	\$ 75,000	\$ 150,000	\$ 75,000	
Police Drone	Police	CPD		\$ 16,700			\$ 25,000	
Defibrillators	Police	CPD					\$ 20,000	
Tasers	Police	CPD					\$ 30,000	
Body Cameras	Police	CPD				\$ 30,000		
Sign Board	Police	CPD		\$ 25,000				
LIDAR Unit	Police	CPD	\$ 6,000					
Firearms	Police	CPD		\$ 20,000		\$ 20,000		
Parking Lot and Drainage	Library	Library		\$ 150,000				
SplashPad	Parks	Banta		\$ 400,000				
Amentities Building	Schools	CCHS	\$ 450,000					

Diment Park Design	Rec	Spaulding	\$ 65,000					
Banta Davis Track	Rec	Banta	\$ 48,000					
Baseball Field Rehab	Parks	Spaulding	\$ 70,000					
Heald House	HisSoc	Heald House	\$ 24,000					
Senior SUV	COAHS	Town Hall	\$ -	\$ 45,000				
Town IT Upgrades	Town Hall	Town Hall	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Attic Insulation	Town Hall	Town Hall		\$ 130,000				
Windows and Doors	Town Hall	Town Hall		\$ 250,000				
PFAS Filter System	Town Hall	Town Hall			\$ 30,000			
Painting and Fascia	Town Hall	Town Hall		\$ 80,000				
Parking Lot and Drainage	Town Hall	Town Hall			\$ 85,000			
Roof and RTU	Town Hall	Town Hall		\$ 500,000				
Library Coils Project	Library	Library	\$ 700,000					
Elevator Replacement Project	Town	Town	\$ 1,000,000					
<i>CONTINGENCY</i>				\$ 249,100	\$ 159,500	\$ 138,200	\$ 138,200	
Total			\$ 4,061,500	\$ 4,133,800	\$ 3,063,000	\$ 1,863,200	\$ 1,113,200	

Recommended Capital Financing Plan					
	FY26	FY27	FY28	FY29	FY30
Expenses					
Capital Requests	\$4,061,500	\$4,133,800	\$3,063,000	\$1,863,200	\$1,113,200
Revenues					
Chapter 90	\$425,000	\$400,000	\$400,000	\$400,000	\$400,000
CPA	\$657,000	\$400,000	\$0	\$0	\$0
Debt	\$1,700,000	\$1,100,000	\$0	\$750,000	\$0
Other	\$85,000	\$50,000	\$400,000	\$0	\$0
Total	\$2,867,000	\$1,950,000	\$800,000	\$1,150,000	\$400,000
Free Cash Need	\$1,194,500	\$2,183,800	\$2,263,000	\$713,200	\$713,200