



Town of Carlisle
Budget Draft 1
FY2027

Submitted to the Select Board and Finance Committee

By the Town Administrator and Budget Manager

Introduction



This draft budget summarizes FY27 departmental requests. It proposes a 6.58% increase in the operating budget, which is estimated to translate into a 6.91% increase in the average tax bill. While the recommendations are conservative in key areas, tough decisions remain for reducing the FY27 tax impact.

The draft includes the following sections:

- Available Revenue
- Projected Expenses
- Debt
- Tax Impact
- Capital Plan
- Proposed Warrant Articles
- Reserves
- Next Steps

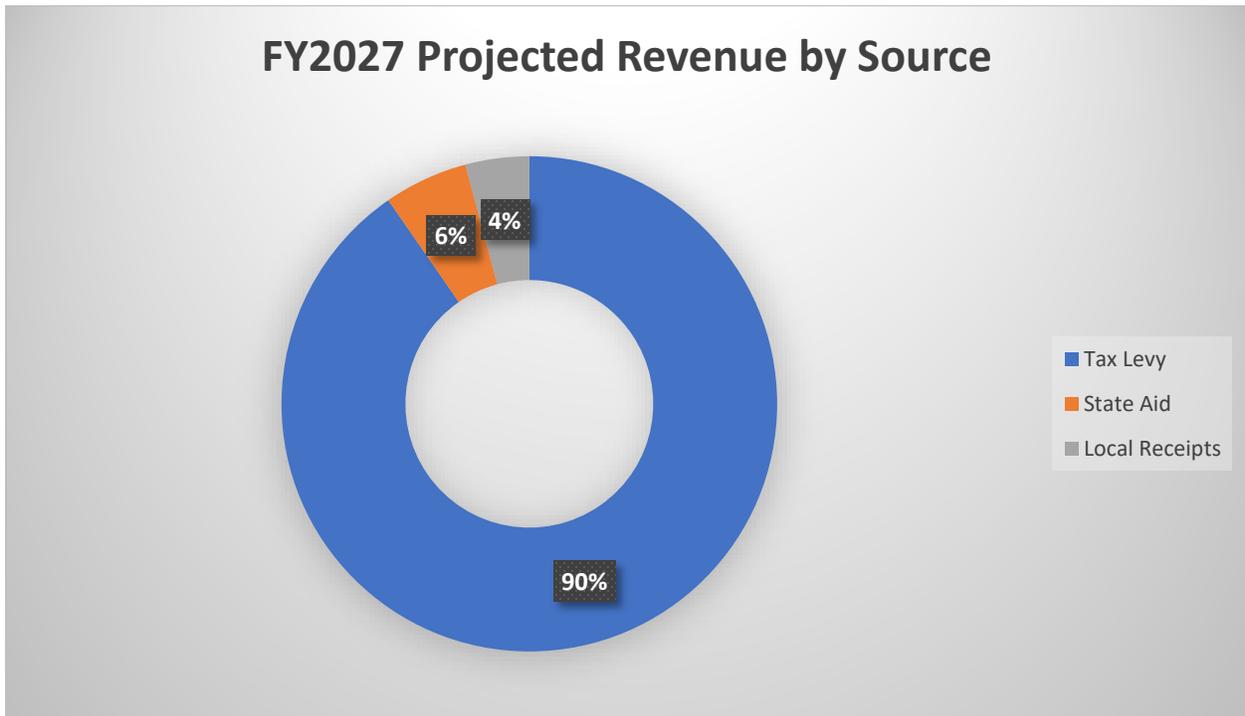


Available Revenue

Carlisle's options for generating new revenue remain limited. Although the Town maintains unused levy capacity under the rules of Proposition 2½, exercising this lever would continue to increase tax pressure. This makes state aid, local receipts, and one-time funds the only practical tools for reducing the tax levy. In FY26, Town officials applied \$250,000 in one-time revenues—\$50,000 from the Ambulance Reserve Fund and \$200,000 from Free Cash—to lessen the tax impact. While this FY27 draft budget does not recommend using Free Cash or other one-time revenues, officials may still wish to consider limited use to moderate the overall tax increase.

Revenue projections for this draft assume a 1% increase in state aid and a 2% increase in local receipts. Town officials may consider adjusting local receipt estimates upward, as the Town's five-year budget-to-actual performance has shown revenues consistently coming in at 60–75% above estimates. Best practice suggests budgeting at 85–90% of actual revenues to maintain flexibility and support Free Cash generation. Increasing the estimate would help offset the FY27 tax impact, though it would reduce the amount of Free Cash available for future capital needs.

<u>Revenue</u>	<u>FY2026</u>	<u>FY2027</u>	<u>% Growth 26-27</u>
Tax Levy	\$33,013,373	\$35,637,059	7.95%
State Aid	\$2,138,724	\$2,160,111	1.00%
Local Receipts	\$1,607,491	\$1,639,641	2.00%
One Time Revenue	\$250,000	\$0	-100.00%



Projected Expenses

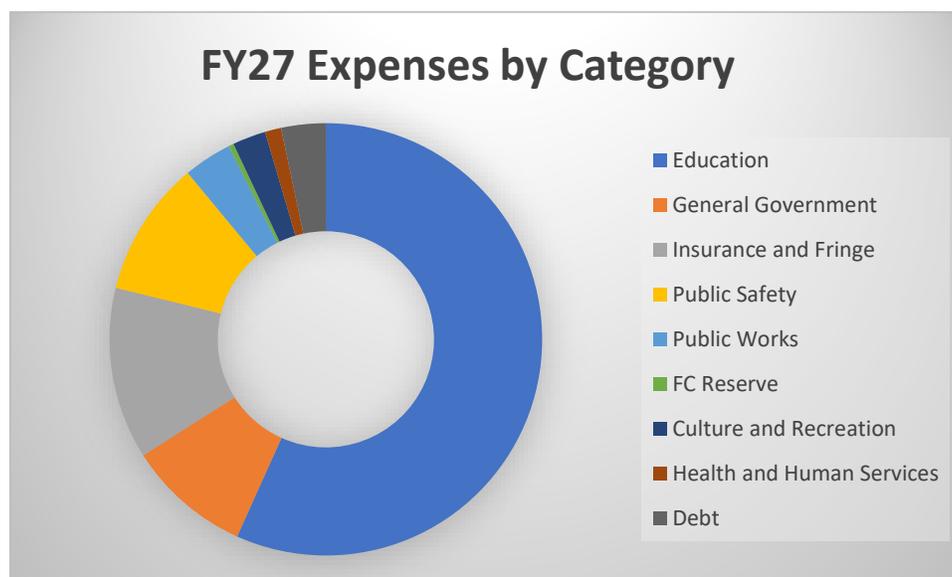
This budget draft requests a 6.58% increase in Town spending. Attached to this high-level overview are detailed summaries of departmental increases, allowing Town officials to review the department requests with full transparency. Please note that school line items are under consideration for the appropriate School Committees and are not available in this budget draft.

Major structural changes to the budget:

- Moving the Facilities Department into the Town budget
- Reconfiguring the sustainability coordinator position to assist with land-use efforts
- Combining the Historical Commission and the Town Clerk budgets (personnel)

FY27 Expense Request by Category

Expense Category	FY27 Request	% of Budget
Education	\$22,284,181	56.72%
General Government	\$3,637,530	9.26%
Insurance and Fringe	\$5,047,768	12.85%
Public Safety	\$3,987,451	10.15%
Public Works	\$1,419,076	3.61%
FinCom Reserve	\$150,000	0.38%
Culture and Recreation	\$979,161	2.49%
Health and Human Services	\$473,900	1.21%
Debt	\$1,306,439	3.33%
Total Operating Budget	\$39,285,506	



Expense recommendation highlights:

- 4.83% increase for Carlisle Public Schools
- 9.08% increase for CCRHS (includes declining debt)
- 2% townwide COLA for non-union, non-contract employees
- 1% step increases for non-union employees
- Contractual union wage increases
- Employment changes
 - Combined the Historical Commission Admin with the Assistant Town Clerk
 - Additional professional development (across departments)
- 8.02% increase in the Town's retirement assessment

- 20% increase in employee health insurance contributions including a 1% increase in employee health insurance splits
- \$80k Increase in IT maintenance costs to include;
 - upgraded public safety phone system
 - software enhancements for the Computer Aided Dispatch
 - mandatory upgrades on police/dispatch employee computers
- 8.42% increase in Town debt (exclusive of CCHS). This includes a reduction in the Town's previously approved debt projects, and the inclusion of newly approved projects and their associated borrowing. See debt section for details.



This proposed budget includes items of note regarding debt.

- CCHS debt, paid through the annual assessment, continues to decline
- Previously held Town debt continues to decline
- Recently approved capital projects
 - Elevator project borrowing (approved)
 - Police station renovation project borrowing (approved)
 - Fire station renovation design costs (approved)
- FY27 proposed projects to be considered at Town Meeting
 - DPW building renovation design costs
 - Fire station renovation construction costs

DPW renovation design and fire station renovation construction costs are included in these projections; however, both projects need Town Meeting approval before they officially become part of the budget. They are included in this draft so Town Officials can weigh budget decisions with the full impact of currently proposed projects.

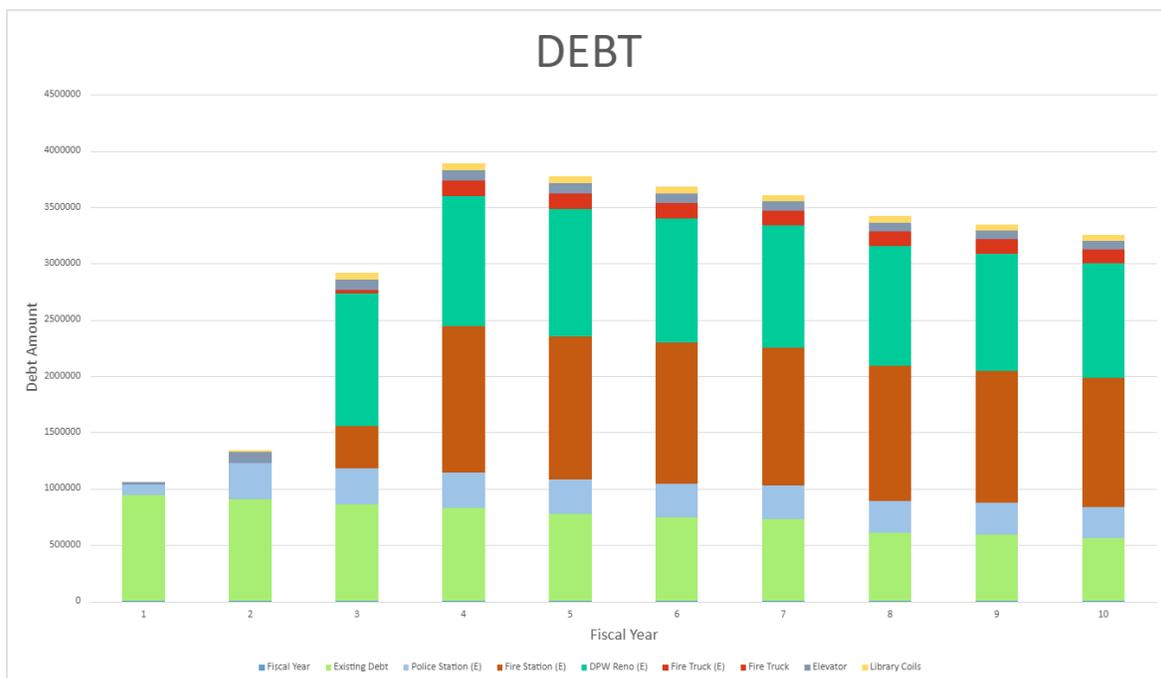
There are two approved projects that do not yet appear in operating costs calculations.

- Fire Truck – The Town authorized \$1.3m in FY25/26 for a new engine. The lead time on these vehicles is currently three years. Although the Town has contracted with the vendor for this truck, Carlisle will not be charged payments until construction begins.
- Library Fan Coils – The Town authorized \$700k for replacing the Library's HVAC system. This project will be combined with the proposed library building renovation to limit mobilization costs.

The chart below illustrates the Town’s debt commitments over time assuming reasonable useful life estimates and borrowing rates (4.5%). This chart does not include CCHS debt.

FY	TOTAL NON-EXCLUDED & EXISTING DEBT	TOTAL EXCLUDED DEBT	TOTAL DEBT	% OB	NOTES
2027	\$988,867	\$309,572	\$1,298,439	3.31%	Police station renovation and elevator project
2028	\$1,012,800	\$363,183	\$1,375,983	3.37%	Fire station and DPW design, library coils
2029	\$1,026,700	\$2,623,363	\$3,650,063	8.59%	Fire station and DPW construction, fire truck
2030	\$1,018,742	\$2,872,683	\$3,891,425	8.81%	All approved projects permanently borrowed
2031	\$957,467	\$2,815,833	\$3,773,300	8.21%	
2032	\$924,117	\$2,758,983	\$3,683,100	7.71%	
2033	\$905,917	\$2,702,133	\$3,608,050	7.26%	
2034	\$773,867	\$2,645,283	\$3,419,150	6.61%	
2035	\$757,967	\$2,588,433	\$3,346,400	6.22%	
2036	\$722,267	\$2,531,583	\$3,253,850	5.82%	Old debt projects fully paid in FY2038

The graphic below visualizes the Town’s borrowing. This graphic does not include CCHS debt, paid through the annual assessment. All projects included in this budget draft’s analysis are accounted for, allowing Officials and residents the opportunity to see costs in real time. As shown in the chart above, the Town’s debt, exclusive of CCHS, peaks at 8.81% in FY2030 assuming the Town approves all projects.





Tax Impact

One of the most critical aspects of any budget presentation is understanding how the recommendations will impact residents. This budget draft projects an increase of \$1,291, or 6.91%, to the average tax bill based on an estimate of the FY27 tax rate. This impact projection also assumes the Town continues to approve and fund the proposed building renovation projects.

To help Town Officials understand the impact of the Town's large building renovations (Police, Fire, and DPW), the following numbers isolate the impact.

Estimated FY27 Cost per household for approved building renovation projects - \$167

Percent tax bill increase isolating the approved building projects - 0.45%

Without the building projects added to the budget, the increase to the average tax bill, based on the financial assumptions in this budget draft, would be a 6.47% increase or \$1,127.

Other considerations when assessing the tax impact:

- **Excess Levy Capacity:** Carlisle budgets with excess levy capacity, meaning that new growth is not factored into the tax calculations. This approach results in a more conservative tax impact projection and careful attention paid to authorized expenditure increases.
- **Projections Are Preliminary:** Revenue and expense projections made early in the budget process are subject to change. The tax impact is unlikely to exceed this estimate unless departments request more funding, or revenue projections fall short.
- **Property Value Fluctuations:** Year-over-year changes in property values change a single resident's tax bill; therefore, the average tax bill is an indicator of budget impact, but not fully prescriptive to the single resident. Last year, significant value increases in higher-end properties led to a lower-than-expected average tax bill, despite earlier projections. While this is not guaranteed to happen again, it remains an important consideration.

Levy Analysis		
	FY2026	FY2027
PART I - EXPENSES		
OPERATING BUDGET	\$36,781,687	\$38,970,434
OPERATING BUDGET - DEBT EXCL EXP (NEW)	\$80,000	\$315,072
CHERRY SHEET OFFSETS	\$12,423	\$13,044
STATE AND COUNTY CHARGES	\$60,249	\$63,261
TAX TITLE	\$0	\$0
OVERLAY	\$75,229	\$75,000
TOTAL EXPENSES	\$37,009,588	\$39,436,812
PART II - REVENUE		
STATE AID	\$2,138,724	\$2,160,111
LOCAL RECEIPTS	\$1,607,491	\$1,639,641
FREE CASH FOR OPERATING	\$250,000	\$0
TOTAL REVENUE	\$3,996,215	\$3,799,752
NET AMOUNT TO BE RAISED ON TAX LEVY	\$33,013,373	\$35,637,059
RE TAXES LEVY LIMIT	\$33,334,567	\$34,558,175
PROP 2.5%	\$833,364	\$863,954
NEW GROWTH	\$390,244	\$300,000
DEBT EXCLUSIONS - NEW	\$80,000	\$315,072
DEBT EXCLUSIONS - EXISTING	\$1,945,286	\$1,837,426
TOTAL MAXIMUM LEVY	\$36,583,461	\$37,874,627

AVERAGE TAX BILL ANALYSIS	FY2026	FY2027
Proposed Levy Increase	\$1,328,644	\$2,623,687
% Tax Bill Increase	3.69%	6.91%
Average Increase	\$641	\$1,291
Average Bill	\$17,377	\$18,668

AVERAGE TAX BILL ANALYSIS - BUILDINGS	FY2026	FY2027
Operating Budget	\$17,335	\$18,501
Operating Budget Tax Increase %	3.58%	6.47%
New Debt Exclusions	\$42	\$167
Excluded Debt Tax Increase %	0.11%	0.45%

REMAINING EXCESS LEVY CAPACITY	\$3,570,088.09	\$2,237,567.93
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Capital Plan

Capital Expenses

Carlisle departments have submitted a total of \$3.762 million in FY27 capital requests. This fall, the Finance Committee reviewed a five-year capital cost projection, leading to recommendations and the development of a new ten-year capital plan. That plan is attached to this report. Notable changes from the approved capital plan last spring include:

- The inclusion of a multi-year culvert maintenance plan that addresses critical and routine infrastructure issues throughout Town. A full copy of the plan can be found [here](#).
 - \$430k per year starting in FY27
- Equipment for the implementation of an Advanced EMT program
 - \$40k
- Removed the CPS request for an HVAC upgrade in the Grant Building. This project, combined with the Robbins HVAC project from 2026, is being funded through the Town's Climate Leader grant funding. Combined, these projects totaled more than \$500k.
- Deferred costs related to the Police Department's purchase of an electronic signboard. Also removed the PD request for a drone as this was donated to the department by the Police Union.
 - Signboard - \$30k
 - Drone - \$16,700
- The Recreation Commission reprioritized projects seeking funding for pickleball and tennis courts in FY27 pending the results of a Townwide audit assessing the need for additional racquet sport space. The proposed splashpad has been removed indefinitely while the Commission assesses need and location.
- The Facilities Department added the following needed based on a town and school-wide capital assessment:
 - Surge protection CPS and Police (\$20k)
 - School radios (\$22k)
 - CPS server upgrade (\$43k)
 - CPS Outside Main Stairway Maintenance (\$60k)

Additional considerations for FY27 capital:

- There is not enough Free Cash available to fund the entirety of the FY27 requests, maintain a 12% reserve, and use one-time revenues in the operational budget.

- The Finance Committee is considering combining the various Town Hall renovation projects into one larger borrowing project. The Town’s Climate Leader and Green Communities grants are likely to reduce the total cost of these projects (grants).

Capital Plan Financing

The following assumptions and chart outline a funding strategy for Town consideration:

- Continue to borrow for large building renovations and combine permanent borrowing, when possible, to reduce overall annual cost
- Fully allocate FY27 Chapter 90 funding, estimated at \$450,000.
- Seek CPA applications for the Recreation Commission’s proposed pickleball courts and CCHS’s Amenities Building, assuming both projects move forward
- Consider alternative funds, like the ambulance reserve, for eligible projects

FY27 Capital Financing Plan		
Expenses		
<u>Department Requests</u>		<u>\$3,762,000</u>
	Total	\$3,762,000
Revenue		
External Revenue		\$1,600,000
<u>Projected Free Cash Use</u>		<u>\$1,000,000</u>
	Total	\$2,600,000
Deficit		\$1,162,000

As stated above, there is not enough Free Cash available above the reserve target to pay for all FY27 capital requests. Town Officials will need to consider using additional savings, finding alternative funding sources, or cutting expenses to balance the capital plan financing strategy.



Proposed Warrant Articles

There is only one warrant article request with a financial impact at the time of this draft’s publication. As discussed previously with the Select Board and Finance Committee, the Finance Team has recommended refunding and error to the Town’s Cemetery Perpetual care fund. The estimated amount of this correction is \$34k. The following section, detailing the Town’s reserves and one-time revenues, includes this potential \$34k expenditure.



Town Reserves

Town policies establish 12% of the current operating budget as the target for town reserve balances. As of 12/1/25, the town has the following reserve totals:

FY27 Initial Reserve Calculation		
Stabilization	\$	1,407,213
Capital Stabilization	\$	317,765
Free Cash Estimate	\$	<u>4,749,577</u>
Total	\$	6,474,555

The \$6.4 million reserve total represents 16.48% of the proposed budget in this draft. This provides approximately \$1.8 million for appropriation above the Town’s reserve target.

The following chart demonstrates what happens to the Town’s reserve total if the Town fully funded the proposed FY27 capital plan.

Reserves After Projected FY27 Use		
Available	\$	6,474,555
Projected Expenses	\$	<u>2,196,000</u>
<i>Total</i>	\$	4,278,555
<i>percent of OB</i>		10.89%

The reserve-use scenario above does not consider any other one-time Free Cash uses like supplementing the operating budget or funding warrant article requests. For context, \$400k in expenditure reduces the reserve level as a percentage of the operating budget by 1%.



Next Steps

The Finance Committee will be given this draft and will meet with departments and Boards to better understand the details of each request. The Finance Committee's marathon meetings are scheduled for January 14th and 15th at Town Hall.

Large outstanding budget discussions include:

- Estimated revenue projections from the Commonwealth
- Final projections for FY27 health insurance coverage
- Finalizing the FY27 school budgets
- Non-union COLA and employee benefit decisions
- One-time revenue use

A proposed timeline for upcoming FY27 budget actions include:

January

- Finance Committee marathon meetings (14-15)
- Finalize the FY27 Capital Plan (15)
- Governor's budget with revenue estimates (23)
- Updated health insurance estimates (24)

February - March

- Finalize the Town Meeting Warrant Articles
- Joint meetings between the Select Board and Finance Committee
- Reassess revenue projections and one-time revenue use

April

- Public Budget Hearing (FinCom)
- Town Meeting Warrant Article Hearing (Select Board)

May

- Annual Town Meeting (18)

June

- Annual Town Election (2)

Interested town officials and residents looking for official and current FY27 budget documents should visit [this budget link](#).

ACCOUNT DESCRIPTION	FY2026 BUDGET	FY2027 - DRAFT 1 Department	% INCREASE FY26-Draft 1
Total 52 EXPENSES	142,000.00	142,000.00	0.00%
Total 111 TOWN COUNSEL	142,000.00	142,000.00	0.00%
Total 51 SALARIES	50.00	50.00	0.00%
Total 114 MODERATOR	50.00	50.00	0.00%
Total 51 SALARIES	72,057.00	76,424.00	6.06%
Total 52 EXPENSES	34,000.00	35,000.00	2.94%
Total 122 SELECT BOARD	106,057.00	111,424.00	5.06%
Total 51 SALARIES	186,620.00	270,217.00	44.80%
Total 52 EXPENSES	292,050.00	367,050.00	25.68%
Total 129 TOWN ADMINISTRATOR	478,670.00	637,267.00	33.13%
Total 52 EXPENSES	300.00	300.00	0.00%
Total 131 FINANCE COMMITTEE	300.00	300.00	0.00%
Total 59 OTHER FINANCING USES	150,000.00	150,000.00	0.00%
Total 132 RESERVE FUND	150,000.00	150,000.00	0.00%
Total 51 SALARIES	143,287.00	154,935.00	8.13%
Total 52 EXPENSES	47,430.00	47,330.00	-0.21%
Total 135 TOWN ACCOUNTANT	190,717.00	202,265.00	6.06%

Total 51 SALARIES	203,135.00	207,862.00	2.33%
Total 52 EXPENSES	21,500.00	20,000.00	-6.98%
Total 141 ASSESSORS	224,635.00	227,862.00	1.44%

Total 51 SALARIES	177,412.00	185,467.00	4.54%
Total 52 EXPENSES	24,254.00	24,254.00	0.00%
Total 145 TREASURER	201,666.00	209,721.00	3.99%

Total 51 SALARIES	128,388.00	146,462.00	14.08%
Total 52 EXPENSES	39,200.00	37,500.00	-4.34%
Total 152 HUMAN RESOURCES	167,588.00	183,962.00	9.77%

Total 51 SALARIES	136,883.00	157,521.00	15.08%
Total 52 EXPENSES	15,775.00	16,375.00	3.80%
Total 161 TOWN CLERK	152,658.00	173,896.00	13.91%

Total 51 SALARIES	110,205.00	99,581.00	-9.64%
Total 52 EXPENSES	48,960.00	48,960.00	0.00%
Total 171 CONSERVATION COMMISSION	159,165.00	148,541.00	-6.67%

Total 51 SALARIES	170,763.00	176,663.00	3.46%
Total 52 EXPENSES	10,288.00	6,670.00	-35.17%
Total 175 PLANNING BOARD	181,051.00	183,333.00	1.26%

Total 52 EXPENSES	1,000.00	1,000.00	0.00%
Total 176 BOARD OF APPEALS	1,000.00	1,000.00	0.00%

Total 51 SALARIES	739,701.00	697,464.00	-5.71%
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Total 52 EXPENSES	771,096.00	865,086.00	12.19%
Total 192 MUNICIPAL BUILDINGS	1,510,797.00	1,562,550.00	3.43%

Total 51 SALARIES	2,054,345.00	2,152,916.00	4.80%
Total 52 EXPENSES	128,643.00	133,266.00	3.59%
Total 58 CAPITAL EXPENSES	37,000.00	45,000.00	21.62%
Total 210 POLICE DEPARTMENT	2,219,988.00	2,331,182.00	5.01%

Total 51 SALARIES	451,944.00	462,458.00	2.33%
Total 52 EXPENSES	169,500.00	174,500.00	2.95%
Total 58 CAPITAL EXPENSES	16,000.00	16,000.00	0.00%
Total 220 FIRE DEPARTMENT	637,444.00	652,958.00	2.43%

Total 51 SALARIES	149,166.00	152,150.00	2.00%
Total 52 EXPENSES	21,100.00	21,600.00	2.37%
Total 231 AMBULANCE	170,266.00	173,750.00	2.05%

Total 51 SALARIES	221,263.00	141,600.00	-36.00%
Total 52 EXPENSES	21,380.00	21,380.00	0.00%
Total 241 BUILDING INSPECTOR	242,643.00	162,980.00	-32.83%

Total 51 SALARIES	432,575.00	475,546.00	9.93%
Total 52 EXPENSES	46,132.00	38,494.00	-16.56%
Total 299 COMMUNICATIONS	478,707.00	514,040.00	7.38%

Total 52 EXPENSES	8,320,353.00	9,075,432.00	9.08%
Total 301 CC REGIONAL DISTRICT	8,320,353.00	9,075,432.00	9.08%

Total 52 EXPENSES	93,451.00	93,451.00	0.00%
Total 302 VOCATIONAL SCHOOL	93,451.00	93,451.00	0.00%

Total 51 SALARIES	802,291.00	823,776.00	2.68%
Total 52 EXPENSES	142,300.00	142,300.00	0.00%
Total 421 DEPT OF PUBLIC WORKS	944,591.00	966,076.00	2.27%

Total 52 EXPENSES	89,800.00	89,800.00	0.00%
Total 422 DPW ROAD MAINTENANCE	89,800.00	89,800.00	0.00%

Total 52 EXPENSES	90,000.00	90,000.00	0.00%
Total 423 SNOW & ICE REMOVAL	90,000.00	90,000.00	0.00%

Total 52 EXPENSES	4,000.00	4,000.00	0.00%
Total 424 STREET LIGHTS	4,000.00	4,000.00	0.00%

Total 52 EXPENSES	273,200.00	273,200.00	0.00%
Total 430 TRANSFER STATION	273,200.00	273,200.00	0.00%

Total 51 SALARIES	154,094.00	158,472.00	2.84%
Total 52 EXPENSES	5,115.00	2,690.00	-47.41%
Total 512 BOARD OF HEALTH	159,209.00	161,162.00	1.23%

Total 51 SALARIES	278,048.00	284,458.00	2.31%
Total 52 EXPENSES	5,280.00	5,280.00	0.00%
Total 541 COUNCIL ON AGING	283,328.00	289,738.00	2.26%

Total 52 EXPENSES	22,000.00	23,000.00	4.55%
Total 543 VETERANS SERVICES	22,000.00	23,000.00	4.55%

Total 51 SALARIES	568,360.00	582,938.00	2.56%
Total 52 EXPENSES	148,310.00	154,115.00	3.91%
Total 58 CAPITAL EXPENSES	5,800.00	6,250.00	7.76%
Total 610 LIBRARY ASSISTANCE	722,470.00	743,303.00	2.88%

Total 51 SALARIES	106,642.00	109,856.00	3.01%
Total 52 EXPENSES	115,702.00	126,002.00	8.90%
Total 650 PARKS & RECREATION	222,344.00	235,858.00	6.08%

Total 51 SALARIES	15,598.00	-	-100.00%
Total 52 EXPENSES	500.00	500.00	0.00%
Total 691 HISTORICAL COMMISSION	16,098.00	500.00	-96.89%

Total 52 EXPENSES	1,400.00	1,400.00	0.00%
Total 692 PUBLIC CELEBRATIONS	1,400.00	1,400.00	0.00%

Total 59 OTHER FINANCING USES	865,000.00	725,000.00	-16.18%
Total 710 RETIREMENT OF DEBT	865,000.00	725,000.00	-16.18%

Total 59 OTHER FINANCING USES	260,000.00	339,425.00	30.55%
Total 751 LONG TERM DEBT INTEREST	260,000.00	339,425.00	30.55%

Total 59 OTHER FINANCING USES	80,000.00	242,014.00	202.52%
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Total 752 SHORT TERM INTEREST	80,000.00	242,014.00	202.52%
Total 52 EXPENSES	1,881,621.00	2,035,823.00	8.20%
Total 911 MIDDLESEX CO. RETIREMENT	1,881,621.00	2,035,823.00	8.20%
Total 52 EXPENSES	30,000.00	30,000.00	0.00%
Total 913 UNEMPLOYMENT COMP.	30,000.00	30,000.00	0.00%
Total 52 EXPENSES	1,946,014.00	2,335,217.00	20.00%
Total 914 GROUP INSURANCE	1,946,014.00	2,335,217.00	20.00%
Total 52 EXPENSES	415,123.00	431,728.00	4.00%
Total 919 OTHER INSURANCE	415,123.00	431,728.00	4.00%
Total 59 OTHER FINANCING USES	215,000.00	215,000.00	0.00%
Total 990 TRANSFERS	215,000.00	215,000.00	0.00%
	24,350,404.00	26,170,208.00	7.47%
	24,350,404.00		
	-		
TOWN BUDGET	24,350,404.00	26,170,208.00	7.47%
CPS BUDGET	12,511,283.00	13,115,298.00	4.83%
	<u>36,861,687.00</u>	<u>39,285,506.00</u>	6.58%

Carlisle 10-Year Capital Plan

Item	Department	Location	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	Notes
SCBA pack replacement	Fire	Fire	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Working on grants
Ambulance replacement	Fire	Fire	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Ambulance account, backup ambulance may allow grace period
Engine 4 Replacement	Fire	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	25 yrs=2032
Engine 5 Replacement	Fire	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25 yrs=2042
Engine 6 Replacement	Fire	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25 yrs=2036, add mini-pumper instead and extend E6 life
Engine 7 Replacement	Fire	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -	25 yrs=2015
mini-pumper	Fire	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	
Ladder 9 Replacement	Fire	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30yrs = 2031, 40yrs=2041
C10 Pick Up Replacement	Fire	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10 yrs=2022
Chief Vehicle	Fire	Fire	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Replacement Hose	Fire	Fire	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Radio upgrades (Comm dept)	Fire	Fire	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Year required not known
Equipment for AEMT program	Fire	Fire	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	When staff is trained to AEMT level
General Culvert Maintenance	DPW	DPW	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000	To repair and maintain minor culverts
Culvert Repair	DPW	DPW	\$ 261,000	\$ 261,000	\$ 261,000	\$ 261,000	\$ 261,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	
Road Maintenance Plan	DPW	DPW	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	Per the five year road maintenance plan
Front End Loader and Backhoe	DPW	DPW	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Current has 15k Miles
Container (for Cardboard)	DPW	TS	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Replace surplus container
Container (for Trash)	DPW	TS	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Replace surplus container
Transfer Station Expansion	DPW	DPW	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Requested by TSAC
Fuel Pumps	DPW	DPW	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DPW building inclusion?
Dump Truck with Sander and Plow	DPW	DPW	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Replace TRK#12
Salt Shed	DPW	DPW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	
Front End Loader	DPW	DPW	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	Replace 2005 Loader
Police Cruiser	Police	Police	\$ 160,000	\$ 80,000	\$ 165,000	\$ 82,500	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	cyclical replacement
Tasers	Police	Police	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	cyclical replacement
Body Cameras	Police	Police	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	quoted this year(expect increase)- 5 year total
Sign Board	Police	Police	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Firearms	Police	Police	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	cyclical replacement
Animat Control Vehicle-Electric	Police	Police	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Motorcycle	Police	Police	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	cyclical replacement
Police Department Sign	Police	Police	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
HVAC Upgrade	Facilities	Grant + Robbins	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Climate Leader candidate
Garage Doors	Facilities	CPS Facilities	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Windows Replacement	Facilities	Wilkins	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Windows Replacement	Facilities	Robbins	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Classroom Flooring	Facilities	Grant/Robbins	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IT Upgrades	Schools	School Grounds	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Parking Lot and Facilities	Facilities	Library	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	For after renovation project
Attic Insulation	Facilities	Town Hall	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Windows and Doors	Facilities	Town Hall	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PFAS Filter System	Facilities	Town Hall	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Columns	Facilities	Town Hall	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Painting and Fascia	Facilities	Town Hall	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Parking Lot and Drainage	Facilities	Town Hall	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roof and RTU	Facilities	Town Hall	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Climate Leader candidate
Surge Protection	Facilities	Police/CPS	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PH Balancers	Facilities	Police/Town/gleason	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
School Radios	Facilities	School Grounds	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
HVAC Server Upgrade	Facilities	CPS	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FY26 Priority
School Stairway (Main)	Facilities	CPS	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FY26 Priority
Boiler Pumps	Facilities	CPS	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cafeteria HVAC	Facilities	Corey	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WWTP Maintenance	Facilities	CPS	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	Per plan
Amertities Building	CCHS	CCHS	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Second vote
Pickleball and Tennis Courts	Recreation	Banta	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Undefined year
Splashpad	Recreation	Banta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Undefined year
Diment Park	Recreation	Spaulding Field	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Estimate
IT Replacement Plan	Facilities	Town Hall	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Total			\$ 3,762,000	\$ 4,627,000	\$ 3,210,000	\$ 1,952,500	\$ 1,990,000	\$ 2,339,000	\$ 1,689,000	\$ 1,439,000	\$ 1,039,000	\$ 1,189,000	

Total by Department

Fire	\$ 40,000	\$ 1,300,000	\$ -	\$ -	\$ 120,000	\$ 1,300,000	\$ 650,000	\$ 400,000	\$ -	\$ -
DPW	\$ 1,435,000	\$ 1,644,000	\$ 2,480,000	\$ 1,530,000	\$ 1,430,000	\$ 869,000	\$ 869,000	\$ 869,000	\$ 869,000	\$ 1,019,000
Town Hall	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Police	\$ 180,000	\$ 243,000	\$ 260,000	\$ 102,500	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities	\$ 1,352,000	\$ 1,120,000	\$ 450,000	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Schools	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCHS	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ 250,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,762,000	\$ 4,627,000	\$ 3,210,000	\$ 1,952,500	\$ 1,990,000	\$ 2,339,000	\$ 1,689,000	\$ 1,439,000	\$ 1,039,000	\$ 1,189,000

Alternate Funding Sources

Climate Leader Grant	\$ 500,000	\$ 250,000								
Chapter 90	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
CPA	\$ 700,000	\$ 300,000								
Borrowing			\$ 1,250,000		\$ 1,300,000					
Ambulance Reserve		\$ 500,000								
Other		\$ 500,000								

Total Alternative Sources

Total Alternative Sources	\$ 1,600,000	\$ 1,950,000	\$ 1,650,000	\$ 400,000	\$ 400,000	\$ 1,700,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Remaining Expenses	\$ 2,162,000	\$ 2,677,000	\$ 1,560,000	\$ 1,552,500	\$ 1,590,000	\$ 639,000	\$ 1,289,000	\$ 1,039,000	\$ 639,000	\$ 789,000