

Town of Sherman
Proposed Budget 2026/2027

3/31/2026

Account	Description	2025/2026			2026/2027			Proposed Rationale
		Approved	8 mos	Projected	Proposed	INC/(DEC) \$	INC/Dec %	
		PR Accrued 4 days payroll from 24/25						
001-01	Selectmen Salaries	16,880	8,440	16,880	16,880	-	0.0%	no change
001-02	Selectmen Supplies	600	344	600	600	-	0.0%	no change
001-04	Audit & Printing	15,950	14,250	15,950	15,950	-	0.0%	audit contract 2/3 \$29,000 and print/postage of \$1450 - 50/50 School
001-07	Selectmen's Meetings	750	286	429	750	-	0.0%	no change
001-45	Selectmen Miscellaneous	150	140	150	150	-	0.0%	no change
001-60	BOS Clerk	2,600	1,120	2,600	2,800	200	7.7%	no change
001-61	First Selectman Salary	83,202	50,906	83,202	89,000	5,798	7.0%	realign Compensation from 1/1/26 increase-\$89,000 effective 01/01/26
001-62	Selectmen Admin Asst	49,758	29,065	45,758	51,742	1,984	4.0%	4% increase
001-63	Business Administrator	70,185	46,177	72,185	72,993	2,808	4.0%	4% increase
✓	SELECTMEN'S OFFICE	240,075	150,728	237,754	250,865	10,790	4.5%	
002-01	Treasurer Salary	29,780	18,899	29,780	30,971	1,191	4.0%	4% increase
002-02	Treasurer Supplies	60	-	-	60	-	0.0%	no change
✓	TREASURER	29,840	18,899	29,780	31,031	1,191	4.0%	
003-01	Tax Collector Salary	52,795	33,506	52,795	54,907	2,112	4.0%	4% increase
003-02	Tax Collector Supplies	1,100	159	1,100	1,200	100	9.1%	cost increases
003-03	Tax Collector Postage, Env	-	-	-	-	-	0.0%	Inactive Account
003-05	Tax Collector Fee to DMV	250	250	250	250	-	0.0%	no change
003-06	Tax Collector Legal Notices	500	316	500	500	-	0.0%	no change
003-07	Tax Collector Dues, Meetings	1,100	1,010	1,100	1,200	100	9.1%	cost increases
003-13	Tax Collector's Education	100	-	100	100	-	0.0%	no change
003-14	Tax Collector's Mileage	442	48	442	450	8	1.8%	cost increases
003-62	Tax Collector Asst	11,125	7,557	11,125	11,570	445	4.0%	4% increase-Covers July/Jan, Month End Close, Misc Admn & Coverage for Absences proposed \$20.37/hr X 546 hrs
✓	TAX COLLECTOR OFFICE	67,412	42,845	67,412	70,177	2,765	4.1%	
004-01	Town Clerk Salary	64,154	40,713	64,154	66,720	2,566	4.0%	4% increase
004-02	Town Clerk Supplies	900	288	432	900	-	0.0%	No Change
004-04	Town Clerk Audit	600	-	600	600	-	0.0%	No Change
004-07	Town Clerk Dues, Meetings	1,100	400	1,100	1,100	-	0.0%	No Change
004-09	Town Clerk Indexing/Recording	17,000	11,379	17,000	17,000	-	0.0%	No Change
004-62	Town Clerk Clerical	43,730	27,787	43,730	45,477	1,747	4.0%	4% increase
✓	TOWN CLERK OFFICE	127,484	80,567	127,016	131,797	4,313	3.4%	
005-01	Assessors Salary	43,226	27,432	43,226	44,955	1,729	4.0%	4% increase
005-02	Assessors Supplies	300	540	540	300	-	0.0%	No Change
005-10	Assessors Tax Maps	2,000	-	-	2,000	-	0.0%	No Change
005-11	Reval Sinking Fund	25,250	25,250	25,250	53,075	27,825	110.2%	Year 3/5 Reval project funding per schedule
005-12	Assessors Publications, Educ	1,500	-	1,500	1,500	-	0.0%	No Change
005-13	Assessors Continuing Ed	2,500	-	-	2,500	-	0.0%	No Change
005-14	Assessors Mileage	1,930	1,100	1,930	1,930	-	0.0%	No Change
005-15	Assessors Title Search-Contr Svcs	300	-	-	300	-	0.0%	No Change
005-62	Assessor Asst	43,672	29,433	43,672	45,889	2,217	5.1%	Step Adj/4% increase
005-63	Assessor Asst-Field Work/Misc	4,000	5,075	5,075	4,000	-	0.0%	Field work & meetings-
✓	ASSESSORS OFFICE	124,678	88,830	121,193	156,449	31,771	25.5%	
006-06	BOAA Legal Notices	100	32	96	100	-	0.0%	No Change
006-32	BOAA Part Time	405	75	300	405	-	0.0%	No Change
✓	BRD OF ASSESSMENT APPEALS	505	107	396	505	-	0.0%	
007-01	Bldg Inspector Salary	59,488	37,752	59,488	61,868	2,380	4.0%	Adjust to PT EE
007-02	Bldg Dept Supplies	600	75	600	600	-	0.0%	No Change
007-05	Building Fees to State	5,000	13,863	17,000	6,000	1,000	20.0%	Increase for permit volume
007-12	Bldg Dept Publications, Educ	1,000	-	-	1,000	-	0.0%	No Change
007-14	Bldg Inspector Mileage	1,650	1,100	1,650	2,580	930	56.4%	mileage stipend-increase-to reimburse for 5200 mi/yr
007-62	Bldg Dept Admin Asst	46,701	28,106	46,701	48,563	1,862	4.0%	4% Increase
✓	BUILDING DEPARTMENT	114,439	80,896	125,439	120,611	6,172	5.4%	
008-01	LUEO Salary	63,947	20,360	30,540	39,000	(24,947)	-39.0%	census change
008-02	P&Z Supplies	725	115	600	725	-	0.0%	No Change
008-03	LUEO Supplies & Equipment	425	493	493	(425)	-100.0%	No Change	
008-04	P&Z Printing/Publications	345	165	300	345	-	0.0%	No Change
008-05	P&Z Fees to State	8,000	3,712	7,424	8,000	-	0.0%	No Change

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008-06	P&Z Legal Notices	4,000	1,742	4,000	4,000	-	0.0%	No Change
008-12	P&Z Education	1,500	125	425	1,500	-	0.0%	No Change
008-13	LUEO Continuing Education	500	-	-	500	-	0.0%	No Change
008-13	LUEO Mileage	-	-	-	-	-	#DIV/0!	No Change
008-62	P&Z Admin Asst	46,047	30,787	48,047	47,889	1,842	4.0%	4% Increase-24 hrs/wk plus 10.07 hrs/mo for mtgs Union
✓	PLANNING & ZONING DEPT	125,489	57,499	91,829	101,959	(23,530)	-18.8%	
009-02	ZBA Supplies	150	38	238	150	-	0.0%	No Change
009-05	ZBA Fees to State	1,200	116	425	1,200	-	0.0%	No Change
009-06	ZBA Legal Notices	2,500	1,374	1,675	2,500	-	0.0%	No Change
009-13	ZBA Continuing Education	1,000	185	500	1,000	-	0.0%	No Change
✓	ZONING BOARD OF APPEALS	4,850	1,713	2,838	4,850	-	0.0%	
010-02	I/W Supplies	300	-	300	300	-	0.0%	No Change
010-05	I/W Fees to State	2,200	348	1,800	2,000	(200)	-9.1%	decrease due to need
010-06	I/W Legal Notices	1,300	260	1,000	1,000	(300)	-23.1%	decrease due to need
010-13	I/W Education	200	-	100	100	(100)	-50.0%	decrease due to need
010-62	I/W Admin Asst	14,836	9,890	14,836	15,430	594	4.0%	4% Increase
✓	INLAND WETLANDS DEPT	18,836	10,498	18,036	18,830	(6)	0.0%	
011-06	General Counsel & Court	5,000	4,885	5,000	5,000	-	0.0%	No Change
011-28	Land Use Counsel & Court	10,000	2,570	3,855	15,000	5,000	50.0%	Requested incr due to anticipated need
011-29	Counsel-Ongoing Litigation	10,000	2,020	3,030	7,500	(2,500)	-25.0%	decrease due to need
✓	COUNSEL & COURT COSTS	25,000	9,475	0	27,500	2,500	10.0%	
012-01	Registrars Salaries	25,994	10,041	14,504	27,759	1,765	6.8%	Wages increases of \$1 per hour due to minimum wage increase
012-02	Registrars Supplies	500	115	250	500	-	0.0%	no change
012-06	Registrars Legal Notices	-	-	-	-	-	0.0%	Not funded
012-07	Registrars Sec of State Meetings	2,900	1,676	2,514	2,300	(600)	-20.7%	Decrease due to need
012-13	Registrars Education	800	-	-	480	(320)	-40.0%	UCONN Training Tuition-decrease due to need
012-16	Registrars Voting Mach/Ballots/Supplies	11,040	6,317	8,423	12,840	1,800	16.3%	Increased Tabulator coding costs and mandated Spanish Translations
012-32	Registrars Poll Workers Stipends	22,458	13,264	17,686	20,114	(2,344)	-10.4%	Plan for 2 referendums
✓	REGISTRARS DEPT	63,692	31,414	43,376	63,993	301	0.5%	1 less referendum
013-28	WestCOG	7,938	7,938	7,938	8,176	238	3.0%	26/27 Request on file
013-29	COST	975	975	975	975	-	0.0%	26/27 Request on file
013-30	CCM	2,000	2,000	2,000	-	(2,000)	-100.0%	26/27 Request on file-Not funding this term
✓	MEMBERSHIPS	10,913	10,913	10,913	9,151	(1,762)	-16.1%	
014-01	HVA/Watershed	300	300	300	300	-	0.0%	26/27 Request on file
014-02	Northwest Conservation District	-	-	-	-	-	0.0%	No funding this session
014-11	POCD (Plan of Conservation Dev)	-	-	-	-	-	0.0%	No funding this session
014-27	GRANT WRITER	-	-	-	-	-	0.0%	Inactive Account
014-28	Consultants-Engr/General	4,000	739	4,000	2,000	(2,000)	-50.0%	Decrease due to need
✓	CONSULTANTS	4,300	1,039	4,300	2,300	(2,000)	-46.5%	
015-02	General Government Supplies	2,000	2,168	2,300	2,300	300	15.0%	Cost Increases
015-03	General Government Postage	11,000	6,133	11,000	12,000	1,000	9.1%	Increased postage costs/mailings
015-06	General Gov't Legal Notices	3,200	3,714	4,000	4,000	800	25.0%	Volume of notices/town meetings/ increased costs
✓	GENERAL GOVERNMENT	16,200	12,014	17,300	18,300	2,100	13.0%	
017-01	IT Administrator	6,000	3,831	6,000	6,000	-	0.0%	No change
017-21	MTH Tech-Hardware	5,300	2,076	5,300	5,300	-	0.0%	reduce per need
017-22	MTH Tech-Contracts/Software/Fees	95,980	73,263	95,980	104,358	8,378	8.7%	Software support/license fees/leases/contractual/Website/network.Quality Data/Server Support/Online GSI/Zoom etc
017-45	M. Town Hall Miscellaneous	200	129	200	200	-	0.0%	reduce per need
✓	TOWN HALL TECHNOLOGY	107,480	79,299	107,480	115,858	8,378	7.8%	
020-01								
020-02	Supplies	5,750	3,577	5,750	5,750	-	0.0%	No Change
020-17	Utilities/Internet/Alarms	37,000	23,440	35,160	40,500	3,500	9.5%	Eversource \$18,300 add 10%-\$1830, Charter \$15765-add 10%-\$1576, United Alrm \$2306-add 10%-\$230, contingency \$493
020-18	Heating Oil	16,100	10,085	16,000	17,000	900	5.6%	Fuel Oil/Propane-contract pricing
020-19	Phone	8,800	5,760	8,640	9,500	700	8.0%	Base \$8580 incr cost 10% \$858, contingency \$62-(per line increases centrix/equip fees)
020-20	Maintenance	40,000	26,703	40,055	40,000	-	0.0%	No Change
✓	FACILITIES	107,650	69,566	105,606	112,750	5,100	4.7%	
022-02	Public Safety Supplies	1,500	994	1,492	1,500	-	0.0%	RST-radar/laser units, calibration of same, supplies & equipment, Traffic devices/signage, cameras
022-03	Fire Marshall Expenses	5,130	3,950	5,130	5,130	-	0.0%	Dues Fees \$850/Classes \$1600/Cell Phones \$680/Code Books \$1000/Equip-PPE Uniforms \$1000
022-07	Paramedic Support (Nuvance Health)	125,165	125,165	125,165	128,920	3,755	3.0%	Marker until contract complete
022-19	CommTower Installments	11,500	7,697	11,546	13,000	1,500	13.0%	Rent \$6000, Elect \$900, Tax \$5000 (incr Assessmt), Generator/Maint Svc \$1000, LP Monitor \$100
022-22	911 Service Contract (LCD)	45,184	45,184	45,184	48,037	2,853	6.3%	2026/2027 Contract based on 2024 pop. of 3601 and sq. mi. of 23.4

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022-25	State Firefighter Relief Fund	350	-	-	350	-	0.0%	Mandatory Contribution to State Firefighter Relief Fund-\$10 per FF per yr
022-27	EMS Contracted Services	156,000	95,946	195,000	250,000	94,000	60.3%	EMS Services for daytime coverage-increase to provide for full coverage
022-28	Resident Trooper/Police Protection	164,500	454	164,500	171,200	6,700	4.1%	Town Pays 85% of Trooper Costs - See Worksheet-Est Fringe Rate 45.37% (up from 37.24 fr 25/26), \$900 phone
022-43	Emergency Management	2,500	32	2,500	2,500	-	0.0%	No Change-OEM Mgr
022-45	Disaster Relief	-	-	-	-	-	0.0%	Not funded- Disaster and Emergency related expenses
022-78	Fire Marshal Wages	22,716	14,074	27,000	39,376	16,660	73.3%	4% increase - FM 15 hrs/wk, DFM 12 hrs/wk-Add'l Hrs for School/Sr Ctr Projects
✓	PUBLIC SAFETY	534,545	293,495	577,516	660,013	125,468	23.5%	
023-17	ESF Utilities	74,400	40,812	72,273	75,200	800	1.1%	Elect \$3,5855/Charter \$4,239/Phones 8,483/Water 1,751/Alarms 3,906/Refuse 3,657- add 5%
023-20	ESF Facility Maintenance	44,400	38,553	57,829	44,400	-	0.0%	
023-27	ESF Facility Management	10,000	3,380	6,880	10,000	-	0.0%	
✓	ESF Operating	128,800	82,744	136,982	129,600	800	0.6%	
023-28	SVFD Oper Exp-Town Grant	185,645	139,234	185,645	185,645	-	0.0%	See detailed budget-no change
023-52	SVFD VFIS Insurance	45,500	34,019	45,500	50,300	4,800	10.5%	Sched A. - year 1/3 premium increase 7%
✓	SVFD Operating	231,145	173,253	231,145	235,945	4,800	2.1%	
024-27	WCSU Lake Water Testing	850	800	800	1,000	150	17.6%	Cyanotoxin Testing service price increase
024-28	Candlewood Lake Authority	130,200	130,200	130,200	132,815	2,615	2.0%	26/27 Request per budget submission- 2% Increase
024-28	Candlewood Lake Expense	131,050	131,000	131,000	133,815	2,765	2.1%	
025-03	Economic Development	1,600	1,000	1,600	1,600	-	0.0%	Cons Comm \$1180/COA \$500/Arts \$2350
✓	Economic Development	1,600	1,000	1,600	1,600	-	0.0%	
026-28	ANIMAL CONTROL	25,066	25,066	25,066	-	(25,066)	-100.0%	26/27 request-To be paid from Dog fund
027-28	COLLECTIONS/RECYCLING	40,973	35,555	40,973	41,228	255	0.6%	Increased refuse pick up fees
028-01	Public Works Salaries	377,000	240,305	377,000	392,122	15,122	4.0%	Schedule C-Union 4% w/probationary adj
028-02	Public Works Supplies	34,000	19,948	29,922	34,000	-	0.0%	no change
028-13	Public Works Continuing Ed	1,500	4,900	4,900	2,500	1,000	66.7%	Increased training and education
028-20	Road Maintenance/Paving	325,000	60,403	325,000	330,000	5,000	1.5%	See Paving Schedule-Increased Material Costs
028-22	Landscaping	3,000	2,356	3,000	4,000	1,000	33.3%	increased costs services and supplies
028-24	Public Works Physicals/Screening	1,700	1,845	1,845	1,700	-	0.0%	Fees-FMCSA/Required participation in drug and alcohol screening/\$1200 Hearing Testing
028-25	Public Works Radio Replace	1,000	-	-	1,000	-	0.0%	No Change
028-26	Public Works Vehicle Repair	33,000	23,635	35,452	33,000	-	0.0%	No Change
028-27	Public Works Equipment	3,000	2,309	3,000	3,000	-	0.0%	No Change-Blowers/Weedwackers/Chainsaw/Misc Smalls/Shop Tooling, etc..
028-28	Public Works Contracted	30,000	2,592	30,000	30,000	-	0.0%	No change. VacAll/Catch Basin Cleaning/Misc
028-29	Town Gas & Oil	58,450	28,662	58,450	59,600	1,150	2.0%	includes \$3000 for additives-Includes BOE Busses/SVFD Trucks/Sr CntrVan-Diesel 16,500 gals/Reg gas 3,500/gals
028-31	Public Works Overtime	40,000	41,201	50,000	41,700	1,700	4.3%	Schedule C
028-32	Public Works Part-Time Help	32,448	20,643	32,448	33,696	1,248	3.8%	1248 hrs/increase ROP
028-33	Streetslights	3,827	1,785	3,135	3,425	(402)	-10.5%	Reduce per historic data
028-34	Town Aid to Roads	-	-	-	-	-	0.0%	
028-55	Wash Station Pumping/Maint/Utils	6,500	5,503	6,500	6,700	200	3.1%	Incr Pump \$2200 , Misc Supplies \$709, Propane 1000 gals -SVFD/PW/RST/SRCTR
028-59	Winter Maintenance	35,000	46,749	50,000	35,000	-	0.0%	No Change
✓	PUBLIC WORKS	985,425	502,833	1,010,652	1,011,443	26,018	2.6%	
029-01	Health Director Salary	43,022	24,346	43,022	44,743	1,721	4.0%	4% Increase
029-02	Health Dept Supplies	400	59	400	440	40	10.0%	increase for Director Licesure Fees
029-03	Health Dept Septic Walkover	-	-	-	-	-	0.0%	Not funded-program complete
029-13	Health Dept Continuing Ed	100	104	104	100	-	0.0%	No Change
029-14	Health Dept Mileage	1,650	1,100	1,650	1,728	78	4.7%	Increase to reimburse for 2400/mi year
029-30	Water Tests	1,200	756	1,100	1,200	-	0.0%	No Change
029-62	Health Dept Admin Asst	18,908	11,526	18,908	19,661	753	4.0%	4% Increase
029-63	Sanitarian Salaries	2,000	1,213	1,819	2,000	-	0.0%	No Change
029-03	Health Dept Records Admin	1,000	618	1,000	1,000	-	0.0%	No Change (records scanning)
✓	HEALTH DEPARTMENT	68,280	39,721	68,003	70,872	2,592	3.8%	
030-01	Director, Social Services	45,458	29,023	45,458	47,276	1,818	4.0%	4% Increase
030-02	Social Services Admin	22,714	13,857	22,714	23,623	909	4.0%	4% Increase-20 hrs/wk
030-03	Social Services Supplies	650	587	650	650	-	0.0%	No Change
030-13	Cont Ed	500	405	405	500	-	0.0%	No Change
030-14	Soc Svcs Mileage	400	-	-	400	-	0.0%	No Change
030-38	Vital Statistics	-	-	-	-	-	0.0%	Eliminate funding
030-39	The (Women's) Center for Empowerment	500	-	500	500	-	0.0%	'26/'27 Request-Letter on File
030-41	Mental Hlth/Substance Abuse (Western CT Coalition)	500	-	500	300	(200)	-40.0%	decrease due to other priorities
030-42	Child Advocacy-WeCahr	-	-	-	-	-	0.0%	Eliminate funding-agency closed

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030-43	Elderly Nutrition			-		-	0.0%	Move to Senior Center Budget
030-44	Veterans Center	50		50	400	350	700.0%	increase for outreach programs
030-45	charities	-		-	-	-	0.0%	
030-46	charities	-		-	-	-	0.0%	
030-45	United Way	500		500	-	(500)	-100.0%	Not Funding this Term
✓	HEALTH AND WELFARE	71,272	43,873	70,777	73,649	2,377	3.3%	
031-46	Debt Principal	405,000	405,000	405,000	1,160,000	755,000	186.4%	Scheduled Debt Principal Repayment
031-47	Debt Interest	848,641	435,769	435,769	1,294,031	445,391	52.5%	Scheduled Debt Interest Payment including School Bonding
031-28	Disclosure	750		750	750	-	0.0%	No Change
031-29	Issuance Expense	-	6,900	6,900	-	-	0.0%	n/a
031-30	Debt Reserve	-		-	-	-	0.0%	n/a
✓	DEBT SERVICE	1,254,391	847,669	848,419	2,454,781	1,200,391	95.7%	
032-47	Defined Benefit Plan (Pension)	2,400	2,400	2,400	2,400	-	0.0%	no change
032-48	Worker Comp/Unemployment	58,500	39,890	58,500	56,500	(2,000)	-3.4%	Schedule A
032-49	Social Security	136,500	92,636	137,500	143,600	7,100	5.2%	Schedule A
032-50	Defined Contribution Plan (457b)	58,500	37,199	59,000	65,000	6,500	11.1%	Schedule F (w/admin rate increase 4K)
032-51	Life & Medical	439,000	295,927	435,000	443,000	4,000	0.9%	Schedule B-Anticipated 13% Increase from CT Partnership
032-52	Liability (LAP)	87,500	65,033	87,500	90,600	3,100	3.5%	Schedule A
032-53	Other Compensated Absence	9,100	5,791	9,100	9,500	400	4.4%	Schedule C
✓	INSURANCE/EMPLOYEE EXP	791,500	538,875	789,000	810,600	19,100	2.4%	
033-28	Reserve for Capital Exp	500,000	500,000	500,000	400,000	(100,000)	-20.0%	See Capital Expenditure Plan
033-29	Surplus Transfer	-	-	-	-	-	0.0%	
033-36	LOCIP	-	-	-	-	-	0.0%	
✓	RESERVE FOR CAPITAL EXP	500,000	500,000	500,000	400,000	(100,000)	-20.0%	
034-02	Land Acquisition Operating	100		-	-	(100)	-100.0%	Not Funding this Term
034-28	Land Acquisition Fund	-	-	-	-	-	0.0%	
✓	LAND ACQUISITION FUND	100	-	-	-	(100)	-100.0%	
035-28	LIBRARY Oper Exp-Town Grant	208,241	156,181	208,241	248,938	40,697	19.5%	26/27 Request includes increased costs and additional staff
036-01	Park & Rec Director Salary	22,383	14,291	22,383	23,278	895	4.0%	4% Increase
036-02	Park & Rec Supplies & Maintenance	14,800	9,871	14,806	15,100	300	2.0%	increased costs
036-03	P&R Asst Director	-	-	-	-	-	0.0%	Inactive Account
036-04	P&R Exp for Other Programs-Funded	1,500	2,000	2,000	3,000	1,500	100.0%	Facilities Rent
036-10	P&R Administrative-MyParkRec	3,800	3,680	3,680	3,800	-	0.0%	Admin Exp/ Misc Fees (My ParkRec)/Computers
036-13	Park & Rec Red Cross/School	500	93	200	500	-	0.0%	No Change
036-17	Park & Rec Utilities	1,600	979	1,470	1,600	-	0.0%	No change-Sawmill Rd St Lights \$1470 add 10% \$147
036-19	Park & Rec Phone	1,350	995	1,595	1,800	450	33.3%	Phones \$1595 add 10% \$159, contingency \$46 (per line increases centrix/equip fees)
036-23	Park & Rec Capital Improv	5,200	5,000	5,200	5,200	-	0.0%	Incr for misc equipment
036-32	Park & Rec Part-Time Help	125,600	156,844	160,000	149,386	23,786	18.9%	Minimum Wage incr (\$16.94/hr 1/1/26)/Reset Actual Number of Counselors
036-37	Pavillion Operating Expense	2,300	862	1,292	1,500	(800)	-34.8%	Decrease due to need
036-38	Pavillion Maint/Winterization	1,000	360	1,000	1,000	-	0.0%	No Change
036-45	Park & Rec Beach/Track/Fields	7,500	959	7,500	9,000	1,500	20.0%	increased cost of materials
036-55	Park & Rec Pumping/Garbage	8,600	5,250	7,875	8,000	(600)	-7.0%	Decrease due to need
036-64	Park & Rec Concert Series	2,500	1,900	1,900	2,500	-	0.0%	No Change
036-65	After School Program-Funded		(17,591)	-	-	-	0.0%	No Change-Expense offset by revenue of same
✓	PARK & RECREATION	198,633	185,493	230,902	225,664	27,031	13.6%	
037-28	Parade Committee	2,000		2,000	2,000	-	0.0%	No change-Vets Day/Memorial Day Expenses-Band busses/Wreaths/Refershments, etc.
037-29	Volunteer Recognition	50		-	50	-	0.0%	No change
037-30	Townwide Events	500	273	500	500	-	0.0%	No change-Softball Game/Halloween Bash/Etc- Portapotty/Refrestments/Misc
✓	CELEBRATIONS	2,550	273	2,500	2,550	-	0.0%	
038-28	PROBATE SERVICES	7,037	6,775	7,037	6,895	(142)	-2.0%	\$5995 to Housatonic Probate(decreased probate population count), increase film storage and recording due to vol of re
039-01	Director, Senior Center							No Change
039-02	Senior Center Supplies	5,050	3,758	5,636	5,300	250	5.0%	Increased Supply need due to increased attendance-Includes FISH \$750
039-04	Senior Center Newsletter	2,880	1,075	1,700	1,800	(1,080)	-37.5%	Discontinued-No inserts for Tribune
039-13	Senior Center Contin Ed	350	313	350	350	-	0.0%	no change
039-14	Senior Center Mileage	450	116	250	300	(150)	-33.3%	Reduce due to availability of of Senior Center Car
039-20	Senior Ctr Vehicle Maint	2,500	1,204	2,500	2,500	-	0.0%	no change
039-22	Senior Center Activies	6,625	4,750	7,124	6,625	-	0.0%	no change
039-26	Senior Center Trip Expenses	3,900	1,161	3,000	3,500	(400)	-10.3%	Reduce due to usage
039-28	COA Clerk/Supplies	800	435	800	1,200	400	50.0%	Requested funding for clerk
039-32	Sr Ctr Activities Coordinator	53,399	35,398	53,399	55,536	2,137	4.0%	4% Increase

Town of Sherman
Proposed Budget 2026/2027

Account	Description	2025/2026			2026/2027			Proposed Rationale
		Approved	8 mos	Projected	Proposed	INC/(DEC) \$	INC/Dec %	
039-40	Visiting Nurse	3,200	2,000	3,200	3,200	-	0.0%	no change
039-45	Senior Center Computers			-		-	#DIV/0!	no change
039-43	Elderly Nutrition	1,700	-	1,700	1,700	-	0.0%	no change
039-57	Senior Van/ADA Driver	36,342	22,523	36,342	37,796	1,454	4.0%	4% Increase - 32 Hrs shared by 3 drivers
039-58	Sr Cntr Clerk	24,985	15,565	24,985	33,066	8,081	32.3%	4% Increase-Add 6 Hours (from 22 to 28/wk)-increases staffing requirements-Shared by 2 persons
✓	SENIOR CENTER	142,181	88,297	140,987	152,873	10,692	7.5%	
040-02	Historic District Projects	-		-	-	-	#DIV/0!	funded in Economic Development line 025-03
040-28	Historic District Operating	800	309	750	800	-	0.0%	fund clerk
✓	HISTORIC DISTRICT	800	309	750	800	-	0.0%	No Change
042-01	Decedent Expense	-	-	-	-	-	#DIV/0!	State Mandate-Storage/Transport of Unclaimed Decedent
042-02	Cemetary Flags	100		100	100	-	0.0%	No Change
044-13	Tree Warden Stipend	2,200	2,200	2,200	2,500	300	13.6%	Increased Requests for Services
044-28	Tree Removal	26,000	16,500	26,000	27,500	1,500	5.8%	Increase add'l day of service
	Tree Warden/Removals	28,200	18,700	28,200	30,000	1,800	6.4%	
045-45	Miscellaneous Expense	4,000	2,695	4,000	4,000	-	0.0%	No Change
046-28	Conservation Commission	1,000	368	900	1,000	-	0.0%	fund clerk
047-28	Housing Commission	-	-	-	-	-	0.0%	currently without quorum
048-28	Arts Commission	900	651	900	900	-	0.0%	fund clerk
	EXPENDITURES	6,546,632	4,421,130	6,166,317	7,934,192	1,387,561	21.20%	
	BOARD OF EDUCATION	9,931,764		-	10,095,148	163,384	1.65%	
	COMBINED	16,478,396		-	18,029,340	1,550,945	9.41%	
					(660,000)	GF Surplus Applied		
					(500,000)	Bond Premium Applied		
					16,869,340	390,945	2.37%	