

# **TOWN OF WINCHESTER**

## **FISCAL YEAR 2027**

JULY 1, 2026 - JUNE 30, 2027



## **BOARD OF SELECTMEN**

### **ADOPTED BUDGET**

AS APPROVED AT THE BUDGET REFERENDUM ON MAY 30, 2026

Town of Winchester  
 FY 2027 Adopted Budget Summary

<b>Budget Area</b>	<b>FY 2026 Adopted</b>	<b>FY 2027 Adopted</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Schedule A: Mill Rate</b>				
Mill Rate	29.17	30.00	0.83	2.8%
<b>Schedule B: Revenues</b>				
Tax Revenue	29,189,861	30,216,296	1,026,435	3.5%
Non-Tax Revenue	11,827,278	12,074,304	247,026	2.1%
<b>Revenue Total</b>	<b>41,017,139</b>	<b>42,290,600</b>	<b>1,273,461</b>	<b>3.1%</b>
<b>Schedule C: Expenditures</b>				
General Government	5,776,717	5,979,884	203,166	3.5%
Public Safety	4,190,736	4,043,747	(146,989)	-3.5%
Public Works	2,441,258	2,467,787	26,528	1.1%
Trash and Recycling	242,624	253,272	10,648	4.4%
Health	379,575	409,606	30,031	7.9%
Libraries	255,666	255,666	-	0.0%
Parks and Recreation	470,957	478,324	7,366	1.6%
Other Shared Costs	425,181	503,110	77,929	18.3%
Education Indirect Costs	744,360	746,059	1,699	0.2%
Debt Administration	1,273,500	1,739,250	465,750	36.6%
Board of Education	23,993,865	25,050,562	1,056,697	4.4%
<b>Expenditure Subtotal</b>	<b>40,194,441</b>	<b>41,927,267</b>	<b>1,732,826</b>	<b>4.3%</b>
<b>Schedule C: Expenditures</b>				
Transfer to Capital - General Fund	822,698	363,333	(459,365)	-55.8%
<b>Transfer to Capital Expenditure Subtotal</b>	<b>822,698</b>	<b>363,333</b>	<b>(459,365)</b>	<b>-55.8%</b>
<b>Schedule C: Expenditures</b>				
<b>Expenditures Total</b>	<b>41,017,139</b>	<b>42,290,600</b>	<b>1,273,461</b>	<b>3.1%</b>
<b>Schedule D: Capital Improvement Plan</b>				
Unassigned Fund Balance Appropriation	725,000	1,296,000	571,000	78.8%

Town of Winchester

Schedule A: FY 2027 Mill Rate (without Motor Vehicle Cap)

Grand List Area	2025 Gross Grand List	Collection Rate	Grand List Adjusted for Collections
Real Estate Grand List <sup>1</sup>	874,359,760	99.00%	865,616,162
Motor Vehicle Grand List	92,981,500	92.75%	86,240,341
Personal Property Grand List	61,944,007	96.50%	59,775,967
Less: BAA Adjustments	(862,203)	99.00%	(853,581)
<b>Total Grand List</b>	<b>1,028,423,064</b>		<b>1,010,778,889</b>

Total FY 2027 Expenditures (= Net Revenue Needed)	42,290,600	42,290,600
Total Non-Property Tax Revenue	(12,074,304)	(12,074,304)
Net Tax Revenue Needed	30,216,296	30,216,296
Addback Local Tax Programs	80,000	-
Volunteer Firefighter Tax Credit	25,000	-
<b>Gross Tax Dollars Needed</b>	<b>30,321,296</b>	<b>30,216,296</b>

<b>FY 2027 Mill Rate</b>	<b>30.00</b>	
<b>FY 2026 Mill Rate</b>	<b>29.17</b>	
<b>Mill Rate Increase/Decrease</b>	<b>0.83</b>	<b>2.84%</b>
<b>FY 2027 Bid Waiver Threshold (.03% of Expenditures)<sup>2</sup></b>	<b>12,687.18</b>	
<b>FY 2027 Value of One Mill</b>	<b>1,010,778.89</b>	

1. The "Real Estate Grand List" amount includes Disabled Veteran Tax Exemptions.

2. Per Section 911 of the Town Charter, "If any purchase or contract for purchasing, including continuing order or contract for the purchase of the same commodity over a period of time, involves the expenditure of three one hundredths of one percent (0.03%) or more of "Total Expenditures" in the latest approved town budget, the Purchasing Agent, unless it be determined by the Board of Selectmen [via bid waiver] to be against the best interest of the town, shall invite sealed bids or proposals giving ten (10) days public notice thereof by publication on the Town's website."

Town of Winchester

Cost per Day by Property Value

Item	Mill Rate	Property #1	Property #2	Property #3	Property #4	Property #5
Appraised Property Value	-	\$ 214,286	\$ 285,714	\$ 357,143	\$ 428,571	\$ 500,000
Assessed Value (70% of Appraisal)	-	\$ 150,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 350,000
Annual Property Tax (Now)	29.17	\$ 4,376	\$ 5,834	\$ 7,293	\$ 8,751	\$ 10,210
<b>Annual Property Tax (FY 2027)</b>	<b>30.00</b>	\$ 4,500	\$ 6,000	\$ 7,499	\$ 8,999	\$ 10,499
Daily Property Tax (Now)	29.17	\$ 11.99	\$ 15.98	\$ 19.98	\$ 23.98	\$ 27.97
<b>Daily Property Tax (FY 2027)</b>	<b>30.00</b>	\$ 12.33	\$ 16.44	\$ 20.55	\$ 24.66	\$ 28.77
<b>Additional Tax Burden per Year</b>	-	<b>\$ 124.19</b>	<b>\$ 165.59</b>	<b>\$ 206.99</b>	<b>\$ 248.39</b>	<b>\$ 289.78</b>
<b>Additional Tax Burden per Month</b>	-	<b>\$ 10.21</b>	<b>\$ 13.61</b>	<b>\$ 17.01</b>	<b>\$ 20.42</b>	<b>\$ 23.82</b>
<b>Additional Tax Burden per Day</b>	-	<b>\$ 0.34</b>	<b>\$ 0.45</b>	<b>\$ 0.57</b>	<b>\$ 0.68</b>	<b>\$ 0.79</b>

Town of Winchester  
Schedule B: FY 2027 Town Revenues

This summary details the various sources that generate the revenue needed to fund public services and initiatives in Winchester.  
The top contributors of municipal revenue are property taxes, state and federal grants and aid, and service fees.

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027						
		Actual	Actual	Adopted	Actual 10/31/25	Finance Proposed	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26	
999	REVENUES											
1-999-700-0000-0000	PROPERTY TAXES - CURRENT	26,723,605	27,621,317	29,189,861	16,354,585	34,561,811	32,141,752	30,216,296	30,216,296	1,026,435	3.5%	
1-999-700-0001-0000	PROPERTY TAXES - PAST DUE	247,233	412,076	350,000	203,139	350,000	350,000	550,000	550,000	200,000	57.1%	
1-999-700-0003-0000	MV SUPPLEMENTAL	258,197	305,207	350,000	-	300,000	310,000	310,000	310,000	(40,000)	-11.4%	
1-999-700-0011-0000	BOS MV SUPPLEMENTAL 1/1/14	-	31	-	-	-	-	-	-	-	-	
1-999-701-0000-0000	INTEREST AND LIEN FEES	267,017	295,372	170,000	86,878	180,000	180,000	180,000	180,000	10,000	5.9%	
1-999-701-0001-0000	SUSPENSE INTEREST	779	2,257	1,000	-	1,000	1,000	1,000	1,000	-	0.0%	
1-999-710-0004-0000	DISTRESSED MUNICIPALITIES GRANT	3,303	3,054	3,000	-	3,000	3,000	3,000	3,000	-	0.0%	
1-999-710-0007-0000	TAX RELIEF - THE ELDERLY & DISABLED	4,589	5,448	3,000	-	3,000	3,000	3,000	3,000	-	0.0%	
1-999-710-0010-0000	TOWN AID - IMPROVED ROADS	295,658	295,707	295,707	197,041	394,081	394,081	394,081	394,081	98,374	33.3%	
1-999-710-0012-0000	PILOT	224,661	208,707	215,420	216,057	215,420	215,420	215,420	215,420	-	0.0%	
1-999-710-0013-0000	PEQUOT-MOHEGAN GRANT	45,474	49,474	49,474	-	49,474	49,474	185,530	185,530	136,056	275.0%	
1-999-710-0019-0000	MUNICIPAL REVENUE SHARING	364,179	105,432	105,432	107,077	105,432	105,432	105,432	105,432	-	0.0%	
1-999-710-0024-0000	TELECOMMUNICATIONS PROPERTY TAX	41,740	37,787	35,000	-	35,000	36,000	36,000	36,000	1,000	2.9%	
1-999-710-0045-0000	LAKE INVASIVE SPECIES GRANT	6,352	-	-	-	-	-	-	-	-	-	
1-999-710-0125-0000	JUDICIAL PAYMENT 51-56A	12,440	13,821	8,000	3,815	10,000	10,000	10,000	10,000	2,000	25.0%	
1-999-710-0179-0000	STATE OF CT EMERGENCY PLANNING	10,832	3,611	6,000	-	6,000	6,000	6,000	6,000	-	0.0%	
1-999-710-0199-0000	GRANTS FOR MUNICIPAL PROJECTS	306,204	306,204	306,204	-	306,204	306,204	306,204	306,204	-	0.0%	
1-999-710-0215-0000	MUNICIPAL TRANSITION MV TAX CAP	121,765	-	-	-	-	-	-	-	-	-	
1-999-710-0510-0000	SOCIAL SERVICES GRANT - BHC	50,000	-	-	-	-	-	-	-	-	-	
1-999-720-0007-0000	EDUCATION COST SHARING (ECS)	7,738,905	7,824,062	7,823,991	1,955,998	7,823,991	7,823,991	7,823,991	7,823,991	-	0.0%	
1-999-740-0000-0000	ROAD OPENING PERMIT FEE	1,275	1,100	1,000	1,100	1,000	1,000	1,000	1,000	-	0.0%	
1-999-741-0000-0000	DRIVEWAY PERMIT FEE	500	763	500	500	500	500	500	500	-	0.0%	
1-999-742-0000-0000	POLICE PERMITS	14,791	13,439	11,000	3,171	10,000	10,000	10,000	10,000	(1,000)	-9.1%	
1-999-745-0000-0000	PARKING FINES	1,350	1,100	1,150	-	1,150	1,150	1,150	1,150	-	0.0%	
1-999-746-0000-0000	BUILDING PERMITS	185,162	415,938	285,000	106,852	285,000	295,000	295,000	295,000	10,000	3.5%	
1-999-746-0001-0000	HOUSING INSPECTION FEES-RENTALS	1,675	7,055	2,000	3,000	4,000	4,000	4,000	4,000	2,000	100.0%	
1-999-746-0002-0000	PLANNING AND ZONING FEES	2,564	10,785	10,000	(1,901)	7,500	10,000	10,000	10,000	-	0.0%	
1-999-746-0003-0000	ZONING BOARD OF APPEALS FEES	5,406	4,198	5,000	2,432	4,500	4,500	4,500	4,500	(500)	-10.0%	
1-999-746-0004-0000	INLAND WETLANDS APPLICATION FEES	5,694	5,324	4,000	14,297	5,000	5,000	5,000	5,000	1,000	25.0%	
1-999-746-0005-0000	REGIONAL #7 INSPECTION FEES	(348)	-	-	-	-	-	-	-	-	-	
1-999-746-0007-0000	PLANNING OFFICE REVENUE	3,350	1,854	2,000	613	2,000	2,000	2,000	2,000	-	0.0%	
1-999-746-0009-0000	BUILDING DEPARTMENT COPIES	1,984	699	500	232	500	500	500	500	-	0.0%	
1-999-747-0000-0000	CIRMA DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	
1-999-748-0000-0000	INCOME ON INVESTMENTS	702,911	338,447	300,000	254,311	325,000	425,000	425,000	425,000	125,000	41.7%	
1-999-749-0000-0000	CEMETERIES	11,875	21,975	20,000	1,200	10,000	10,000	10,000	10,000	(10,000)	-50.0%	
1-999-749-0002-0000	CEMETERY FOUNDATION INSPECTION FEE	200	450	-	350	250	250	250	250	250	-	
1-999-750-0000-0000	GRAVE OPENINGS	15,425	27,350	20,000	10,850	20,000	20,000	20,000	20,000	-	0.0%	
1-999-751-0000-0000	TOWN CLERK REVENUE	206,090	229,298	240,000	117,937	250,000	250,000	250,000	250,000	10,000	4.2%	
1-999-753-0000-0000	MISCELLANEOUS REVENUE - TOWN	89,319	104,593	465,000	20,000	90,000	90,000	90,000	90,000	(375,000)	-80.6%	
1-999-753-0034-0000	BURNING PERMITS - FIRE DEPARTMENT	70	-	200	-	-	-	-	-	(200)	-100.0%	
1-999-754-0000-0000	SALE OF LAND AND EQUIPMENT	5,375	171,772	-	3,600	-	-	-	-	-	-	
1-999-754-0100-0000	SALE OF TOWN OWNED/FORECLOSED PROPERTY	208,382	-	-	-	-	-	-	-	-	-	
1-999-755-0000-0000	RECREATION REVENUE	20,000	35,000	35,000	-	35,000	40,000	40,000	40,000	5,000	14.3%	
1-999-758-0000-0000	FIRE MARSHAL REVENUE	60	60	500	-	-	-	-	-	(500)	-100.0%	
1-999-764-0000-0000	ANIMAL CONTROL REVENUE	665	20	100	-	-	-	-	-	(100)	-100.0%	
1-999-768-0000-0000	AMBULANCE REVENUE	44,292	67,404	50,000	44,350	90,000	90,000	90,000	90,000	40,000	80.0%	
1-999-783-0000-0000	WINCHESTER HOUSING IN LIEU OF TAX	40,386	41,879	39,000	-	39,000	39,000	39,000	39,000	-	0.0%	
1-999-790-0000-0000	ALLOCATION OF FUND BALANCE (FOR CAPITALS)	-	-	-	-	-	-	-	-	-	-	

Yellow: New Line Item | Green: Line Item Reclassed/Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027						
		Actual	Actual	Adopted	Actual 10/31/25	Finance Proposed	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26	
1-999-790-0003-0000	FUND BALANCE - BOE NON LAPSING	0	-	-	-	-	-	-	-	-	-	-
1-999-796-0000-0000	SEWER-WATER ADMINISTRATION	325,000	290,000	325,000	108,328	325,000	335,000	335,000	335,000	10,000	3.1%	
1-999-796-0002-0000	SEWER DEBT SERVICE	112,313	-	-	-	-	-	-	-	-	-	
1-999-799-0001-0000	TRANSFERS IN - ECONOMIC STABILIZATION FUND	663,629	-	250,000	-	-	250,000	250,000	250,000	-	0.0%	
1-999-799-0002-0000	TRANSFERS IN - OPIOID SETTLEMENT - FUND 15	11,000	27,500	27,500	-	-	49,531	49,531	49,531	22,031	80.1%	
1-999-799-0003-0000	TRANSFERS IN - ARPA - FUND 7	-	55,264	-	-	-	-	-	-	-	-	
1-999-799-0004-0000	TRANSFERS IN - BLIGHT - FUND 50	-	-	10,600	-	-	12,215	12,215	12,215	1,615	15.2%	
1-999-992-0000-0000	CANCELLATION PRIOR PERIOD ENCUMBRANCE	1,900	-	-	-	-	-	-	-	-	-	
<b>999 - REVENUES SUBTOTAL</b>		<b>39,405,228</b>	<b>39,362,833</b>	<b>41,017,139</b>	<b>19,815,812</b>	<b>45,849,813</b>	<b>43,880,000</b>	<b>42,290,600</b>	<b>42,290,600</b>	<b>1,273,461</b>	<b>3.1%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	
<b>999 - REVENUES TOTAL</b>		<b>39,405,228</b>	<b>39,362,833</b>	<b>41,017,139</b>	<b>19,815,812</b>	<b>45,849,813</b>	<b>43,880,000</b>	<b>42,290,600</b>	<b>42,290,600</b>	<b>1,273,461</b>	<b>3.1%</b>	
<b>GENERAL FUND APPROPRIATION TOTAL</b>		<b>39,405,228</b>	<b>39,362,833</b>	<b>41,017,139</b>	<b>19,815,812</b>	<b>45,849,813</b>	<b>43,880,000</b>	<b>42,290,600</b>	<b>42,290,600</b>	<b>1,273,461</b>	<b>3.1%</b>	

Town of Winchester  
Schedule C: FY 2027 Town Expenditures

This summary details the Town's operating expenditures across 49 departmental budgets.  
Within these departments, a total of 417 individual line items are appropriated to support the Town's day-to-day operations and delivery of public services.

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027						
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26	
<b>110</b>	<b>BOARD OF SELECTMEN</b>											
1-110-190-0000-0000	ADMINISTRATIVE SALARIES	7,500	7,458	7,500	2,500	7,500	7,500	7,500	7,500	(0)	0.0%	
1-110-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	16,345	16,120	18,421	7,696	18,321	17,921	17,921	17,921	(500)	-2.7%	
1-110-835-0000-0000	CONTINGENCY	440	3,880	10,000	323	10,000	7,500	7,500	7,500	(2,500)	-25.0%	
1-110-898-0000-0000	SOFTWARE/LICENSING	1,565	5,705	1,500	-	1,500	500	500	500	(1,000)	-66.7%	
<b>110 - BOARD OF SELECTMEN SUBTOTAL</b>		<b>25,849</b>	<b>33,163</b>	<b>37,421</b>	<b>10,519</b>	<b>37,321</b>	<b>33,421</b>	<b>33,421</b>	<b>33,421</b>	<b>(4,000)</b>	<b>-10.7%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	
<b>110 - BOARD OF SELECTMEN TOTAL</b>		<b>25,849</b>	<b>33,163</b>	<b>37,421</b>	<b>10,519</b>	<b>37,321</b>	<b>33,421</b>	<b>33,421</b>	<b>33,421</b>	<b>(4,000)</b>	<b>-10.7%</b>	
<b>111</b>	<b>TOWN MANAGER</b>											
1-111-190-0000-0000	ADMINISTRATIVE SALARIES	125,329	141,533	139,000	47,876	143,170	143,170	143,170	143,170	4,170	3.0%	
1-111-193-0000-0000	SECRETARIAL/SUPPORT STAFF	67,349	70,289	73,500	23,726	77,175	77,175	77,175	77,175	3,675	5.0%	
1-111-385-0000-0000	ANNUAL REPORT AND BUDGET	234	71	500	-	500	500	500	500	-	0.0%	
1-111-806-0000-0000	OFFICE SUPPLIES	967	737	750	107	750	750	750	750	-	0.0%	
1-111-806-0001-0000	MAINTENANCE OF OFFICE EQUIPMENT	634	-	-	-	-	-	-	-	-	-	
1-111-807-0000-0000	TELEPHONE/INTERNET	-	494	504	156	504	504	504	504	-	0.0%	
1-111-811-0000-0000	TRAINING AND EDUCATION	4,572	750	8,164	-	8,164	8,164	8,164	8,164	-	0.0%	
1-111-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	2,786	2,440	1,300	172	1,300	1,300	1,300	1,300	-	0.0%	
1-111-820-0000-0000	GAS AND DIESEL	-	98	-	-	-	-	-	-	-	-	
1-111-831-0005-0000	PUBLIC COMMUNICATIONS	4,197	5,189	-	294	2,000	2,000	2,000	2,000	2,000	-	
1-111-835-0011-0000	MISCELLANEOUS/OTHER	1,363	1,818	2,000	-	2,000	2,000	2,000	2,000	-	0.0%	
<b>111 - TOWN MANAGER SUBTOTAL</b>		<b>207,432</b>	<b>223,419</b>	<b>225,718</b>	<b>72,330</b>	<b>235,563</b>	<b>235,563</b>	<b>235,563</b>	<b>235,563</b>	<b>9,845</b>	<b>4.4%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	
<b>111 - TOWN MANAGER TOTAL</b>		<b>207,432</b>	<b>223,419</b>	<b>225,718</b>	<b>72,330</b>	<b>235,563</b>	<b>235,563</b>	<b>235,563</b>	<b>235,563</b>	<b>9,845</b>	<b>4.4%</b>	
<b>112</b>	<b>PROBATE COURT</b>											
1-112-804-0000-0000	TRANSFER TO DISTRICT FOR EXPENSES	12,266	10,544	11,897	-	12,254	12,254	12,254	12,254	358	3.0%	
<b>112 - PROBATE COURT SUBTOTAL</b>		<b>12,266</b>	<b>10,544</b>	<b>11,897</b>	<b>-</b>	<b>12,254</b>	<b>12,254</b>	<b>12,254</b>	<b>12,254</b>	<b>358</b>	<b>3.0%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	
<b>112 - PROBATE COURT TOTAL</b>		<b>12,266</b>	<b>10,544</b>	<b>11,897</b>	<b>-</b>	<b>12,254</b>	<b>12,254</b>	<b>12,254</b>	<b>12,254</b>	<b>358</b>	<b>3.0%</b>	
<b>113</b>	<b>REGISTRARS</b>											
1-113-190-0000-0000	ADMINISTRATIVE SALARIES	28,307	31,816	35,605	10,036	36,676	36,675	36,675	36,675	1,070	3.0%	
1-113-806-0000-0000	OFFICE SUPPLIES	589	602	600	-	559	559	559	559	(41)	-6.8%	
1-113-809-0000-0000	MAINTENANCE OF OFFICE EQUIPMENT	750	375	900	-	2,450	2,450	2,450	2,450	1,550	172.2%	
1-113-811-0000-0000	TRAINING AND EDUCATION	2,801	5,374	7,305	2,755	7,242	7,242	7,242	7,242	(63)	-0.9%	
1-113-837-0000-0000	ELECTIONS AND REFERENDUMS	33,532	44,546	47,191	7,444	75,048	62,349	62,349	62,349	15,157	32.1%	
1-113-838-0000-0000	VOTER CANVASSERS	6,021	6,490	7,121	3,749	7,335	7,335	7,335	7,335	214	3.0%	
<b>113 - REGISTRARS SUBTOTAL</b>		<b>72,000</b>	<b>89,202</b>	<b>98,723</b>	<b>23,984</b>	<b>129,309</b>	<b>116,610</b>	<b>116,610</b>	<b>116,610</b>	<b>17,887</b>	<b>18.1%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	
<b>113 - REGISTRARS TOTAL</b>		<b>72,000</b>	<b>89,202</b>	<b>98,723</b>	<b>23,984</b>	<b>129,309</b>	<b>116,610</b>	<b>116,610</b>	<b>116,610</b>	<b>17,887</b>	<b>18.1%</b>	
<b>114</b>	<b>ACCOUNTING</b>											
1-114-190-0000-0000	ADMINISTRATIVE SALARIES	112,069	120,495	126,000	40,673	126,000	126,000	126,000	126,000	(0)	0.0%	
1-114-191-0000-0000	ADMINISTRATIVE ASSISTANTS	101,074	107,693	87,455	39,042	133,732	133,732	133,732	133,732	46,277	52.9%	
1-114-192-0000-0000	LABOR, SKILLED, AND PROFESSIONAL	73,381	85,350	89,250	28,810	89,250	89,250	89,250	89,250	(0)	0.0%	
1-114-193-0001-0000	INTERN/TEMP HELP	1,277	-	500	-	-	-	-	-	(500)	-100.0%	
1-114-197-0000-0000	OVERTIME	-	1,748	1,000	368	1,000	1,000	1,000	1,000	-	0.0%	
1-114-384-0000-0000	AUDIT FEES	32,150	37,000	38,850	11,650	40,795	40,795	40,795	40,795	1,945	5.0%	

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027					
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26
1-114-800-0009-0000	BANK FEES	5,350	5,963	1,000	(100)	1,000	750	750	750	(250)	-25.0%
1-114-806-0000-0000	OFFICE SUPPLIES	2,851	2,483	2,200	265	2,600	2,300	2,300	2,300	100	4.5%
1-114-809-0000-0000	MAINTENANCE OF OFFICE EQUIPMENT	144	1,197	320	-	320	300	300	300	(20)	-6.3%
1-114-811-0000-0000	TRAINING AND EDUCATION	2,174	-	5,125	697	9,000	5,250	5,250	5,250	125	2.4%
1-114-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	545	565	1,150	-	1,300	1,175	1,175	1,175	25	2.2%
1-114-814-0001-0000	BANK COURIER FEES	3,550	3,884	8,500	2,884	9,750	9,750	9,750	9,750	1,250	14.7%
1-114-819-0000-0000	VEHICLE ALLOWANCE	-	-	100	-	-	-	-	-	(100)	-100.0%
1-114-831-0000-0000	OUTSIDE SERVICES - ACTUARY	21,700	22,718	32,000	31	43,000	41,000	41,000	41,000	9,000	28.1%
1-114-898-0000-0000	SOFTWARE/LICENSING	456	31	-	-	-	-	-	-	-	-
<b>114 - ACCOUNTING SUBTOTAL</b>		<b>356,721</b>	<b>389,127</b>	<b>393,450</b>	<b>124,319</b>	<b>457,747</b>	<b>451,302</b>	<b>451,302</b>	<b>451,302</b>	<b>57,852</b>	<b>14.7%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>114 - ACCOUNTING TOTAL</b>		<b>356,721</b>	<b>389,127</b>	<b>393,450</b>	<b>124,319</b>	<b>457,747</b>	<b>451,302</b>	<b>451,302</b>	<b>451,302</b>	<b>57,852</b>	<b>14.7%</b>
<b>115 ASSESSOR</b>											
1-115-190-0000-0000	ADMINISTRATIVE SALARIES	235,280	140,601	133,008	39,801	141,202	136,702	136,702	136,702	3,695	2.8%
1-115-197-0000-0000	OVERTIME	-	-	1,250	246	1,250	1,250	1,250	1,250	-	0.0%
1-115-384-0000-0000	PERSONAL PROPERTY AUDITS	-	27,800	10,000	-	10,000	-	-	-	(10,000)	-100.0%
1-115-806-0000-0000	OFFICE SUPPLIES	1,704	1,505	1,608	-	1,610	1,374	1,374	1,374	(234)	-14.5%
1-115-811-0000-0000	TRAINING AND EDUCATION	3,312	1,371	1,450	-	1,450	1,450	1,450	1,450	-	0.0%
1-115-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	1,761	2,145	1,765	250	2,090	2,090	2,090	2,090	325	18.4%
1-115-817-0000-0000	CONTRACTED PRINTING	-	2,389	2,320	1,172	2,250	2,250	2,250	2,250	(70)	-3.0%
1-115-819-0000-0000	VEHICLE ALLOWANCE	176	83	200	-	200	100	100	100	(100)	-50.0%
<b>115 - ASSESSOR SUBTOTAL</b>		<b>242,232</b>	<b>175,892</b>	<b>151,601</b>	<b>41,469</b>	<b>160,053</b>	<b>145,217</b>	<b>145,217</b>	<b>145,217</b>	<b>(6,384)</b>	<b>-4.2%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>115 - ASSESSOR TOTAL</b>		<b>242,232</b>	<b>175,892</b>	<b>151,601</b>	<b>41,469</b>	<b>160,053</b>	<b>145,217</b>	<b>145,217</b>	<b>145,217</b>	<b>(6,384)</b>	<b>-4.2%</b>
<b>116 BOARD OF ASSESSMENT APPEALS</b>											
1-116-192-0000-0000	LABOR, SKILLED, AND PROFESSIONAL	2,570	2,500	2,500	-	2,500	2,500	2,500	2,500	-	0.0%
1-116-193-0000-0000	SECRETARIAL/SUPPORT STAFF	-	264	250	-	750	300	300	300	50	20.0%
1-116-811-0000-0000	TRAINING AND EDUCATION	-	-	250	-	250	-	-	-	(250)	-100.0%
<b>116 - BOARD OF ASSESSMENT APPEALS SUBTOTAL</b>		<b>2,570</b>	<b>2,764</b>	<b>3,000</b>	<b>-</b>	<b>3,500</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>(200)</b>	<b>-6.7%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>116 - BOARD OF ASSESSMENT APPEALS TOTAL</b>		<b>2,570</b>	<b>2,764</b>	<b>3,000</b>	<b>-</b>	<b>3,500</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>(200)</b>	<b>-6.7%</b>
<b>117 TAX COLLECTOR</b>											
1-117-190-0000-0000	ADMINISTRATIVE SALARIES	76,335	78,651	78,114	25,430	82,389	82,389	82,389	82,389	4,275	5.5%
1-117-191-0000-0000	ADMINISTRATIVE ASSISTANT	61,850	63,657	63,397	20,465	66,866	66,866	66,866	66,866	3,470	5.5%
1-117-193-0001-0000	TEMP HELP	-	-	-	634	-	-	-	-	-	-
1-117-197-0000-0000	OVERTIME	1,814	129	2,000	97	2,000	500	500	500	(1,500)	-75.0%
1-117-806-0000-0000	OFFICE SUPPLIES	2,565	2,563	2,030	429	2,747	2,000	2,000	2,000	(30)	-1.5%
1-117-808-0000-0000	POSTAGE	200	500	13,705	5,907	6,765	6,765	6,765	6,765	(6,940)	-50.6%
1-117-809-0000-0000	MAINTENANCE OF OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-	-
1-117-811-0000-0000	TRAINING AND EDUCATION	1,160	1,560	1,430	-	1,980	1,430	1,430	1,430	-	0.0%
1-117-812-0000-0000	DMV MUNICIPAL ACCESS PROGRAM	250	250	250	250	250	250	250	250	-	0.0%
1-117-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	175	185	175	-	175	175	175	175	-	0.0%
1-117-817-0000-0000	CONTRACTED PRINTING	-	15,910	15,033	6,710	11,480	11,480	11,480	11,480	(3,553)	-23.6%
1-117-819-0000-0000	VEHICLE ALLOWANCE	-	98	100	-	100	100	100	100	-	0.0%
<b>117 - TAX COLLECTOR SUBTOTAL</b>		<b>144,349</b>	<b>163,503</b>	<b>176,233</b>	<b>59,922</b>	<b>174,753</b>	<b>171,956</b>	<b>171,956</b>	<b>171,956</b>	<b>(4,278)</b>	<b>-2.4%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>117 - TAX COLLECTOR TOTAL</b>		<b>144,349</b>	<b>163,503</b>	<b>176,233</b>	<b>59,922</b>	<b>174,753</b>	<b>171,956</b>	<b>171,956</b>	<b>171,956</b>	<b>(4,278)</b>	<b>-2.4%</b>
<b>118 TREASURER</b>											
1-118-190-0000-0000	ADMINISTRATIVE SALARIES	46,981	48,039	48,039	16,013	49,240	48,039	48,039	48,039	-	0.0%

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027						
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26	
1-118-811-0000-0000	TRAINING AND EDUCATION	-	-	-	-	-	-	-	-	-	-	-
<b>118 - TREASURER SUBTOTAL</b>		<b>46,981</b>	<b>48,039</b>	<b>48,039</b>	<b>16,013</b>	<b>49,240</b>	<b>48,039</b>	<b>48,039</b>	<b>48,039</b>	<b>48,039</b>	-	0.0%
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>118 - TREASURER TOTAL</b>		<b>46,981</b>	<b>48,039</b>	<b>48,039</b>	<b>16,013</b>	<b>49,240</b>	<b>48,039</b>	<b>48,039</b>	<b>48,039</b>	<b>48,039</b>	-	0.0%
<b>119 LEGAL FEES</b>												
1-119-815-0000-0000	LEGAL ADS & NOTICES	16,838	13,494	12,000	4,080	12,000	12,000	12,000	12,000	12,000	-	0.0%
1-119-845-0000-0000	LEGAL FEES - TOWN ATTORNEY	59,969	68,663	50,000	14,604	50,000	50,000	50,000	50,000	50,000	-	0.0%
1-119-845-0001-0000	LEGAL FEES - OUTSIDE COUNSEL	6,750	25,953	6,000	9,566	6,000	6,000	6,000	6,000	6,000	-	0.0%
1-119-845-0002-0000	LEGAL FEES - LABOR COUNSEL	47,456	13,559	20,000	6,638	20,000	20,000	20,000	20,000	20,000	-	0.0%
1-119-845-0003-0000	LEGAL FEES - ENVIRONMENTAL COUNSEL	-	-	-	-	-	-	-	-	-	-	-
1-119-845-0010-0000	LEGAL FEES - INTERNAL AFFAIRS COUNSEL	-	-	-	-	-	-	-	-	-	-	NEW
<b>119 - LEGAL FEES SUBTOTAL</b>		<b>131,014</b>	<b>121,668</b>	<b>88,000</b>	<b>34,887</b>	<b>88,000</b>	<b>88,000</b>	<b>88,000</b>	<b>88,000</b>	<b>88,000</b>	-	0.0%
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>119 - LEGAL FEES TOTAL</b>		<b>131,014</b>	<b>121,668</b>	<b>88,000</b>	<b>34,887</b>	<b>88,000</b>	<b>88,000</b>	<b>88,000</b>	<b>88,000</b>	<b>88,000</b>	-	0.0%
<b>120 TOWN CLERK</b>												
1-120-190-0000-0000	TOWN CLERK	64,484	70,886	72,317	23,344	74,486	74,486	74,486	74,486	74,486	2,170	3.0%
1-120-191-0000-0000	ASSISTANT TOWN CLERK	66,941	61,451	79,247	21,998	83,100	74,395	74,395	74,395	74,395	(4,851)	-6.1%
1-120-806-0000-0000	OFFICE SUPPLIES	2,216	289	2,344	1,322	2,195	2,195	2,195	2,195	2,195	(149)	-6.4%
1-120-806-0005-0000	COPIER PAPER	345	2,631	-	-	-	-	-	-	-	-	-
1-120-809-0000-0000	MAINTENANCE OF OFFICE EQUIPMENT	136	430	1,000	26	975	500	500	500	500	(500)	-50.0%
1-120-809-0001-0000	MAINTENANCE OF BOOKS AND MAPS	680	50	400	-	400	200	200	200	200	(200)	-50.0%
1-120-809-0002-0000	RESTORATION OF RECORDS	626	-	730	-	770	770	770	770	770	40	5.5%
1-120-811-0000-0000	TRAINING AND EDUCATION	1,776	776	1,060	445	1,433	1,433	1,433	1,433	1,433	373	35.2%
1-120-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	260	215	235	40	200	200	200	200	200	(35)	-14.9%
1-120-825-0000-0000	SUPPLIES AND MATERIALS	268	388	324	-	310	310	310	310	310	(14)	-4.3%
1-120-828-0000-0000	RECORDING & REPORTING	46	-	-	-	-	-	-	-	-	-	-
1-120-828-0002-0000	INDEXING SYSTEM	22,889	26,481	26,530	2,423	27,230	27,230	27,230	27,230	27,230	700	2.6%
1-120-837-0000-0000	ELECTION PRINTING	283	326	175	30	186	369	369	369	369	194	110.7%
1-120-839-0000-0000	VITAL STATISTICS	330	-	450	-	450	450	450	450	450	-	0.0%
<b>120 - TOWN CLERK SUBTOTAL</b>		<b>161,280</b>	<b>163,922</b>	<b>184,811</b>	<b>49,628</b>	<b>191,736</b>	<b>182,539</b>	<b>182,539</b>	<b>182,539</b>	<b>182,539</b>	<b>(2,272)</b>	<b>-1.2%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>120 - TOWN CLERK TOTAL</b>		<b>161,280</b>	<b>163,922</b>	<b>184,811</b>	<b>49,628</b>	<b>191,736</b>	<b>182,539</b>	<b>182,539</b>	<b>182,539</b>	<b>182,539</b>	<b>(2,272)</b>	<b>-1.2%</b>
<b>122 PLANNING AND ZONING COMMISSION</b>												
1-122-193-0000-0000	SECRETARIAL/SUPPORT STAFF	1,730	1,242	2,040	275	1,632	1,632	1,632	1,632	1,632	(408)	-20.0%
1-122-811-0000-0000	TRAINING AND EDUCATION	-	163	500	-	800	400	400	400	400	(100)	-20.0%
<b>122 - PLANNING AND ZONING COMMISSION SUBTOTAL</b>		<b>1,730</b>	<b>1,405</b>	<b>2,540</b>	<b>275</b>	<b>2,432</b>	<b>2,032</b>	<b>2,032</b>	<b>2,032</b>	<b>2,032</b>	<b>(508)</b>	<b>-20.0%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>122 - PLANNING AND ZONING COMMISSION TOTAL</b>		<b>1,730</b>	<b>1,405</b>	<b>2,540</b>	<b>275</b>	<b>2,432</b>	<b>2,032</b>	<b>2,032</b>	<b>2,032</b>	<b>2,032</b>	<b>(508)</b>	<b>-20.0%</b>
<b>123 ZONING BOARD OF APPEALS</b>												
1-123-193-0000-0000	SECRETARIAL/SUPPORT STAFF	1,099	564	1,200	242	714	714	714	714	714	(486)	-40.5%
1-123-811-0000-0000	TRAINING AND EDUCATION	-	-	400	-	700	350	350	350	350	(50)	-12.5%
<b>123 - ZONING BOARD OF APPEALS SUBTOTAL</b>		<b>1,099</b>	<b>564</b>	<b>1,600</b>	<b>242</b>	<b>1,414</b>	<b>1,064</b>	<b>1,064</b>	<b>1,064</b>	<b>1,064</b>	<b>(536)</b>	<b>-33.5%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>123 - ZONING BOARD OF APPEALS TOTAL</b>		<b>1,099</b>	<b>564</b>	<b>1,600</b>	<b>242</b>	<b>1,414</b>	<b>1,064</b>	<b>1,064</b>	<b>1,064</b>	<b>1,064</b>	<b>(536)</b>	<b>-33.5%</b>
<b>125 ECONOMIC DEVELOPMENT</b>												
1-125-811-0000-0000	TRAINING AND EDUCATION	175	-	300	-	300	-	-	-	-	(300)	-100.0%
1-125-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	-	-	750	-	750	-	-	-	-	(750)	-100.0%
1-125-831-0000-0000	CONTRACTED SERVICES	3,199	1,165	4,500	-	4,500	4,300	4,300	4,300	4,300	(200)	-4.4%

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027					
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26
1-125-831-0005-0000	MARKETING	2,079	8,836	4,000	1,597	4,450	4,950	4,950	4,950	950	23.8%
<b>125 - ECONOMIC DEVELOPMENT SUBTOTAL</b>		<b>5,453</b>	<b>10,001</b>	<b>9,550</b>	<b>1,597</b>	<b>10,000</b>	<b>9,250</b>	<b>9,250</b>	<b>9,250</b>	<b>(300)</b>	<b>-3.1%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>125 - ECONOMIC DEVELOPMENT TOTAL</b>		<b>5,453</b>	<b>10,001</b>	<b>9,550</b>	<b>1,597</b>	<b>10,000</b>	<b>9,250</b>	<b>9,250</b>	<b>9,250</b>	<b>(300)</b>	<b>-3.1%</b>
<b>126 MAINTENANCE OF LAKES/PONDS</b>											
1-126-194-0000-0000	GENERAL LABOR	-	-	13,080	-	13,552	10,164	10,164	10,164	(2,916)	-22.3%
1-126-825-0000-0000	SUPPLIES AND MATERIALS	17	189	80	80	81	81	81	81	1	1.3%
1-126-851-0004-0000	HIGHLAND - HERBICIDE TREATMENT	28,200	10,867	43,838	7,304	46,272	46,272	46,272	46,272	2,434	5.6%
1-126-851-0007-0000	HIGHLAND - WATER SAMPLING	28,236	10,161	18,447	1,026	15,850	15,850	15,850	15,850	(2,597)	-14.1%
1-126-851-0009-0000	HIGHLAND - MONITORING	-	-	-	-	-	-	-	-	-	-
1-126-852-0004-0000	PARK POND - HERBICIDE TREATMENT	8,000	15,990	15,000	-	14,650	14,650	14,650	14,650	(350)	-2.3%
<b>126 - MAINTENANCE OF LAKES/PONDS SUBTOTAL</b>		<b>64,453</b>	<b>37,207</b>	<b>90,445</b>	<b>8,410</b>	<b>90,405</b>	<b>87,017</b>	<b>87,017</b>	<b>87,017</b>	<b>(3,428)</b>	<b>-3.8%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>126 - MAINTENANCE OF LAKES/PONDS TOTAL</b>		<b>64,453</b>	<b>37,207</b>	<b>90,445</b>	<b>8,410</b>	<b>90,405</b>	<b>87,017</b>	<b>87,017</b>	<b>87,017</b>	<b>(3,428)</b>	<b>-3.8%</b>
<b>127 TOWN HALL BUILDING</b>											
1-127-194-0000-0000	GENERAL LABOR	83,394	94,531	113,848	19,019	113,848	113,848	113,848	113,848	(0)	0.0%
1-127-197-0000-0000	OVERTIME	3,312	1,269	4,000	639	4,091	3,600	3,600	3,600	(400)	-10.0%
1-127-806-0000-0000	OFFICE SUPPLIES	31	53	100	-	100	-	-	-	(100)	-100.0%
1-127-807-0000-0000	TELEPHONE/INTERNET	452	494	493	156	504	458	458	458	(35)	-7.0%
1-127-809-0000-0000	MAINTENANCE OF OFFICE EQUIPMENT	3,264	-	-	-	-	-	-	-	-	-
1-127-822-0000-0000	ELECTRICITY	59,487	78,504	57,000	18,757	70,000	70,000	70,000	70,000	13,000	22.8%
1-127-823-0000-0000	HEATING FUEL	11,429	11,112	14,000	1,209	14,000	12,000	12,000	12,000	(2,000)	-14.3%
1-127-824-0000-0000	WATER AND SEWER USAGE	4,175	4,968	5,000	4,112	5,772	5,200	5,200	5,200	200	4.0%
1-127-825-0000-0000	SUPPLIES AND MATERIALS	6,484	6,044	7,150	2,029	6,850	6,850	6,850	6,850	(300)	-4.2%
1-127-827-0000-0000	MAINTENANCE OF STRUCTURES	10,700	6,921	11,450	73	11,450	9,500	9,500	9,500	(1,950)	-17.0%
1-127-831-0000-0000	CONTRACT LABOR	27,807	24,593	31,782	7,536	31,962	27,480	27,480	27,480	(4,302)	-13.5%
1-127-851-0000-0000	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	-
<b>127 - TOWN HALL BUILDING SUBTOTAL</b>		<b>210,536</b>	<b>228,489</b>	<b>244,823</b>	<b>53,529</b>	<b>258,577</b>	<b>248,936</b>	<b>248,936</b>	<b>248,936</b>	<b>4,113</b>	<b>1.7%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>127 - TOWN HALL BUILDING TOTAL</b>		<b>210,536</b>	<b>228,489</b>	<b>244,823</b>	<b>53,529</b>	<b>258,577</b>	<b>248,936</b>	<b>248,936</b>	<b>248,936</b>	<b>4,113</b>	<b>1.7%</b>
<b>129 SOLDIERS' MONUMENT COMMISSION</b>											
1-129-806-0000-0000	OFFICE SUPPLIES	236	363	250	-	250	250	250	250	-	0.0%
1-129-822-0001-0000	ELECTRICITY	659	626	700	94	700	700	700	700	-	0.0%
1-129-827-0000-0000	MAINTENANCE OF STRUCTURES	183	1,000	1,850	684	1,850	1,850	1,850	1,850	-	0.0%
1-129-827-0001-0000	EVENTS AND FUNDRAISING	1,089	4,416	4,700	-	4,700	4,700	4,700	4,700	-	0.0%
<b>129 - SOLDIERS' MONUMENT COMMISSION SUBTOTAL</b>		<b>2,167</b>	<b>6,405</b>	<b>7,500</b>	<b>778</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>0.0%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>129 - SOLDIERS' MONUMENT COMMISSION TOTAL</b>		<b>2,167</b>	<b>6,405</b>	<b>7,500</b>	<b>778</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>0.0%</b>
<b>136 INLAND WETLANDS COMMISSION</b>											
1-136-193-0000-0000	SECRETARIAL/SUPPORT STAFF	2,358	705	4,000	-	1,632	1,632	1,632	1,632	(2,368)	-59.2%
1-136-811-0000-0000	TRAINING AND EDUCATION	190	75	800	-	900	450	450	450	(350)	-43.8%
1-136-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-
<b>136 - INLAND WETLANDS COMMISSION SUBTOTAL</b>		<b>2,548</b>	<b>780</b>	<b>4,800</b>	<b>-</b>	<b>2,532</b>	<b>2,082</b>	<b>2,082</b>	<b>2,082</b>	<b>(2,718)</b>	<b>-56.6%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>136 - INLAND WETLANDS COMMISSION TOTAL</b>		<b>2,548</b>	<b>780</b>	<b>4,800</b>	<b>-</b>	<b>2,532</b>	<b>2,082</b>	<b>2,082</b>	<b>2,082</b>	<b>(2,718)</b>	<b>-56.6%</b>
<b>145 PURCHASING</b>											
1-145-190-0000-0000	ADMINISTRATIVE SALARIES	39,077	43,558	43,391	14,019	44,563	44,563	51,778	51,778	8,387	19.3%
1-145-197-0000-0000	OVERTIME	-	-	500	-	500	-	-	-	(500)	-100.0%

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027					
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26
1-145-806-0000-0000	OFFICE SUPPLIES	389	203	499	-	448	300	300	300	(199)	-39.9%
1-145-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	500	500	500	-	500	-	-	-	(500)	-100.0%
<b>145 - PURCHASING SUBTOTAL</b>		<b>39,966</b>	<b>44,261</b>	<b>44,890</b>	<b>14,019</b>	<b>46,011</b>	<b>44,863</b>	<b>52,078</b>	<b>52,078</b>	<b>7,188</b>	<b>16.0%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>145 - PURCHASING TOTAL</b>		<b>39,966</b>	<b>44,261</b>	<b>44,890</b>	<b>14,019</b>	<b>46,011</b>	<b>44,863</b>	<b>52,078</b>	<b>52,078</b>	<b>7,188</b>	<b>16.0%</b>
<b>147 HISTORIC COMMISSION</b>											
1-147-806-0000-0000	OFFICE SUPPLIES	-	-	-	-	1,500	250	250	250	250	NEW
1-147-829-0001-0000	EVENTS AND FUNDRAISING	-	-	-	-	7,000	1,250	1,250	1,250	1,250	NEW
<b>147 - HISTORIC COMMISSION SUBTOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>NEW</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>147 - HISTORIC COMMISSION TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>NEW</b>
<b>148 LAND USE</b>											
1-148-190-0000-0000	ADMINISTRATIVE SALARIES	65,911	73,305	69,846	24,951	87,550	85,000	85,000	85,000	15,154	21.7%
1-148-190-0001-0000	BUILDING OFFICIAL	62,107	59,689	56,231	20,142	73,014	73,014	73,014	73,014	16,783	29.8%
1-148-190-0003-0000	TOWN PLANNER	75,005	42,506	-	-	-	-	-	-	-	-
1-148-190-0005-0000	FIRE MARSHAL	74,146	65,912	85,197	27,037	89,863	89,863	89,863	89,863	4,666	5.5%
1-148-190-0006-0000	HOUSING INSPECTOR	-	-	-	-	23,400	-	-	-	-	NEW
1-148-190-0007-0000	ENFORCEMENT OFFICER	-	-	-	-	35,100	-	-	-	-	NEW
1-148-191-0000-0000	ADMIN ASSISTANT	49,985	59,373	55,525	20,463	66,755	66,755	66,755	66,755	11,230	20.2%
1-148-193-0000-0000	CONSERVATION COMMISSION - CLERICAL	326	-	-	-	-	-	-	-	-	-
1-148-193-0001-0000	INTERN/TEMP HELP	-	-	-	-	-	-	-	-	-	-
1-148-197-0000-0000	OVERTIME	2,812	3,365	3,000	860	4,090	2,917	2,917	2,917	(83)	-2.8%
1-148-806-0000-0000	OFFICE SUPPLIES	5,083	2,592	2,500	370	2,500	2,000	2,000	2,000	(500)	-20.0%
1-148-807-0000-0000	TELEPHONE/INTERNET	2,181	2,083	2,520	711	2,124	2,124	2,124	2,124	(396)	-15.7%
1-148-809-0000-0000	MAINTENANCE OF OFFICE EQUIPMENT	-	1,794	-	-	-	-	-	-	-	-
1-148-811-0000-0000	TRAINING AND EDUCATION	1,785	3,557	4,270	85	5,986	3,586	3,586	3,586	(684)	-16.0%
1-148-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	4,627	3,046	2,200	3,445	4,490	4,490	4,490	4,490	2,290	104.1%
1-148-818-0000-0000	CLOTHING ALLOWANCE	200	169	650	-	600	600	600	600	(50)	-7.7%
1-148-819-0000-0000	VEHICLE ALLOWANCE	-	78	-	-	-	-	-	-	-	-
1-148-820-0000-0000	GAS AND DIESEL	1,204	1,201	800	677	2,158	1,619	1,619	1,619	819	102.3%
1-148-821-0000-0000	MAINTENANCE OF VEHICLES	1,262	5,339	2,000	723	3,500	2,800	2,800	2,800	800	40.0%
1-148-825-0000-0000	SUPPLIES AND MATERIALS	-	-	395	88	1,310	100	100	100	(295)	-74.7%
1-148-830-0000-0000	OUTSIDE SERVICES	5,595	21,131	55,200	15,100	51,215	50,400	50,400	50,400	(4,800)	-8.7%
1-148-830-0002-0000	RELOCATION COSTS	-	183	2,000	-	2,000	1,000	1,000	1,000	(1,000)	-50.0%
<b>148 - LAND USE SUBTOTAL</b>		<b>352,227</b>	<b>345,323</b>	<b>342,334</b>	<b>114,653</b>	<b>455,655</b>	<b>386,267</b>	<b>386,267</b>	<b>386,267</b>	<b>43,934</b>	<b>12.8%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>148 - LAND USE TOTAL</b>		<b>352,227</b>	<b>345,323</b>	<b>342,334</b>	<b>114,653</b>	<b>455,655</b>	<b>386,267</b>	<b>386,267</b>	<b>386,267</b>	<b>43,934</b>	<b>12.8%</b>
<b>150 HUMAN RESOURCES</b>											
1-150-193-0000-0000	SECRETARIAL/SUPPORT STAFF	113	-	-	-	-	-	-	-	-	-
1-150-205-0002-0000	BLOOD/AIRBORNE PATHOGENS	-	-	-	-	-	-	-	-	-	-
1-150-205-0003-0000	DRUG/ALCOHOL TESTING AND PHYSICALS	8,815	17,678	9,660	2,436	9,660	9,660	9,660	9,660	-	0.0%
1-150-806-0000-0000	OFFICE SUPPLIES	438	599	500	-	500	500	500	500	-	0.0%
1-150-810-0000-0000	SERVICE CONTRACTS - DUPLICATION SERVICE	-	-	-	-	-	-	-	-	-	-
1-150-832-0000-0000	CONTRACT LABOR - CHIEF EXAMINER	23,078	161	4,500	-	4,500	4,500	4,500	4,500	-	0.0%
<b>150 - HUMAN RESOURCES SUBTOTAL</b>		<b>32,443</b>	<b>18,438</b>	<b>14,660</b>	<b>2,436</b>	<b>14,660</b>	<b>14,660</b>	<b>14,660</b>	<b>14,660</b>	<b>-</b>	<b>0.0%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>150 - HUMAN RESOURCES TOTAL</b>		<b>32,443</b>	<b>18,438</b>	<b>14,660</b>	<b>2,436</b>	<b>14,660</b>	<b>14,660</b>	<b>14,660</b>	<b>14,660</b>	<b>-</b>	<b>0.0%</b>
<b>152 FRIENDS OF MAIN STREET</b>											
1-152-805-0000-0000	TRANSFER TO OUTSIDE AGENCY	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	-	0.0%

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027						
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26	
<b>152 - FRIENDS OF MAIN STREET SUBTOTAL</b>		<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	-	0.0%
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>152 - FRIENDS OF MAIN STREET TOTAL</b>		<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	-	0.0%
<b>210</b>	<b>POLICE</b>											
1-210-190-0000-0000	ADMINISTRATIVE SALARIES	115,000	120,461	125,000	35,577	260,166	245,161	125,000	125,000	125,000	(0)	0.0%
1-210-192-0000-0000	LABOR, SKILLED, AND PROFESSIONAL	1,235,937	1,522,215	1,764,983	512,040	1,947,601	1,742,787	1,742,787	1,742,787	1,742,787	(22,197)	-1.3%
1-210-192-0001-0000	POLICE CONTRACT INCR CAL ADJUST	-	2	-	-	-	-	-	-	-	-	-
1-210-192-0009-0000	SHIFT PREMIUM	28,271	39,708	30,000	3,018	30,000	30,000	30,000	30,000	30,000	-	0.0%
1-210-192-0010-0000	HOLIDAY PAY	127,780	137,247	150,000	37,419	150,000	100,000	100,000	100,000	100,000	(50,000)	-33.3%
1-210-192-0014-0000	EDUCATION/TUITION INCENTIVE	17,248	-	5,000	-	10,000	5,000	5,000	5,000	5,000	-	0.0%
1-210-193-0000-0000	SECRETARIAL/SUPPORT STAFF	62,455	116,720	120,580	38,060	127,847	127,847	127,847	127,847	127,847	7,268	6.0%
1-210-193-0002-0000	EVIDENCE CLERK	31,809	31,072	29,944	11,162	-	-	-	-	-	(29,944)	-100.0%
1-210-197-0000-0000	OVERTIME	374,282	506,172	250,000	121,661	320,000	280,000	280,000	280,000	280,000	30,000	12.0%
1-210-197-0004-0000	OVERTIME - SPECIAL EVENTS	4,487	-	-	-	-	-	-	-	-	-	-
1-210-197-0011-0000	OVERTIME - DRUG INVESTIGATIONS	-	-	-	-	-	-	-	-	-	-	-
1-210-210-0003-0000	SELECTION & RECRUITMENT	-	6,425	5,000	875	12,000	5,000	5,000	5,000	5,000	-	0.0%
1-210-806-0000-0000	OFFICE SUPPLIES	2,185	4,295	3,500	625	3,500	3,500	3,500	3,500	3,500	-	0.0%
1-210-807-0000-0000	TELEPHONE/INTERNET	11,661	11,719	15,000	4,125	15,000	12,000	12,000	12,000	12,000	(3,000)	-20.0%
1-210-809-0000-0000	MAINTENANCE OF OFFICE EQUIPMENT	310	768	500	-	1,500	500	500	500	500	-	0.0%
1-210-811-0000-0000	TRAINING AND EDUCATION	41,629	57,436	28,200	10,933	31,480	27,680	27,680	27,680	27,680	(520)	-1.8%
1-210-811-0001-0000	ARMORER & RANGE	15,131	1,041	5,000	1,796	13,700	5,000	5,000	5,000	5,000	-	0.0%
1-210-811-0002-0000	FIRING RANGE REPAIRS	43	1,420	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
1-210-811-0003-0000	EMERGENCY RESPONSE TEAM	-	-	-	-	-	-	-	-	-	-	-
1-210-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	2,780	3,322	4,110	3,120	4,140	4,140	4,140	4,140	4,140	30	0.7%
1-210-814-0001-0000	ACCREDITATION	-	-	-	-	3,500	3,500	3,500	3,500	3,500	3,500	NEW
1-210-818-0000-0000	CLOTHING ALLOWANCE	31,050	37,101	32,400	12,179	32,350	32,350	32,350	32,350	32,350	(50)	-0.2%
1-210-820-0000-0000	GAS AND DIESEL	28,960	38,467	38,400	19,536	48,000	39,500	39,500	39,500	39,500	1,100	2.9%
1-210-821-0000-0000	MAINTENANCE OF VEHICLES	24,767	63,616	21,000	7,276	28,200	20,000	20,000	20,000	20,000	(1,000)	-4.8%
1-210-825-0000-0000	SUPPLIES AND MATERIALS	8,628	10,559	9,500	1,735	9,500	5,000	5,000	5,000	5,000	(4,500)	-47.4%
1-210-825-0001-0000	FACILITY IMPROVEMENTS	4,800	-	-	-	-	-	-	-	-	-	-
1-210-825-0003-0000	TRAFFIC EQUIPMENT	-	1,840	1,900	-	1,900	-	-	-	-	(1,900)	-100.0%
1-210-825-0006-0000	COMMUNICATION EQUIPMENT	16,995	14,746	10,000	4,924	10,000	5,000	5,000	5,000	5,000	(5,000)	-50.0%
1-210-825-0007-0000	OFFICER SAFETY EQUIPMENT	4,353	11,662	7,000	1,108	7,000	7,000	7,000	7,000	7,000	-	0.0%
1-210-826-0000-0000	MAINTENANCE OF EQUIPMENT	4,144	8,714	7,000	656	7,000	7,000	7,000	7,000	7,000	-	0.0%
1-210-826-0002-0000	CHARTER TOWER RENTAL	-	14,000	14,440	9,376	14,440	-	-	-	-	(14,440)	-100.0%
1-210-826-0003-0000	NECS SERVICE AGREEMENT	-	-	-	-	-	-	-	-	-	-	-
1-210-829-0000-0000	MAINTENANCE OF UNIFORMS	6,494	5,250	6,360	1,050	6,420	6,420	6,420	6,420	6,420	60	0.9%
1-210-830-0000-0000	CONTRACTED EQUIPMENT	49,941	-	-	-	-	-	-	-	-	-	-
1-210-831-0000-0000	CONTRACTED SERVICES	-	58,152	93,600	70,143	95,817	95,817	95,817	95,817	95,817	2,217	2.4%
1-210-831-0001-0000	CONTRACTED SERVICES - LCD	-	218,931	247,814	123,907	281,000	268,859	268,859	268,859	268,859	21,045	8.5%
1-210-834-0000-0000	PRISONER FOOD, EXTRAD.EXP., P.CASH	317	226	500	92	500	500	500	500	500	-	0.0%
1-210-843-0000-0000	MARINE PATROL	1,730	-	-	-	-	-	-	-	-	-	-
1-210-843-0001-0000	BOAT REPAIRS & EQUIPMENT	5,596	2,048	2,000	-	9,395	4,000	4,000	4,000	4,000	2,000	100.0%
1-210-844-0000-0000	NCIC TERMINAL	1,125	-	2,000	-	2,000	500	500	500	500	(1,500)	-75.0%
1-210-846-0000-0000	TIRES	4,108	5,000	6,000	700	6,000	5,000	5,000	5,000	5,000	(1,000)	-16.7%
1-210-898-0000-0000	SOFTWARE	50,523	41,301	36,705	34,561	26,780	20,180	20,180	20,180	20,180	(16,525)	-45.0%
1-210-909-0000-0000	FITNESS PROGRAM	3,660	7,915	9,840	2,384	13,536	9,840	9,840	9,840	9,840	-	0.0%
<b>210 - POLICE SUBTOTAL</b>		<b>2,318,199</b>	<b>3,099,551</b>	<b>3,084,276</b>	<b>1,070,036</b>	<b>3,531,273</b>	<b>3,120,081</b>	<b>2,999,920</b>	<b>2,999,920</b>	<b>2,999,920</b>	<b>(84,356)</b>	<b>-2.7%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>210 - POLICE TOTAL</b>		<b>2,318,199</b>	<b>3,099,551</b>	<b>3,084,276</b>	<b>1,070,036</b>	<b>3,531,273</b>	<b>3,120,081</b>	<b>2,999,920</b>	<b>2,999,920</b>	<b>2,999,920</b>	<b>(84,356)</b>	<b>-2.7%</b>
<b>211</b>	<b>FIRE</b>											

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027					
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26
1-211-190-0000-0000	ADMINISTRATIVE SALARIES	85,000	56,578	90,000	27,634	90,000	90,000	90,000	90,000	(0)	0.0%
1-211-192-0000-0000	LABOR, SKILLED, AND PROFESSIONAL	52,125	60,319	61,547	18,701	241,300	70,464	70,464	70,464	8,918	14.5%
1-211-197-0000-0000	OVERTIME	1,879	3,276	3,000	1,232	13,000	3,000	3,000	3,000	-	0.0%
1-211-204-0000-0000	MEDICAL EXAMS AND PHYSICALS	19,705	12,275	23,800	285	27,500	25,000	25,000	25,000	1,200	5.0%
1-211-204-0001-0000	PHYSICAL FITNESS PROGRAM	-	-	100	-	6,000	500	500	500	400	400.0%
1-211-806-0000-0000	OFFICE SUPPLIES	101	323	200	175	250	200	200	200	-	0.0%
1-211-807-0000-0000	TELEPHONE/INTERNET	6,770	7,397	6,061	2,304	6,900	6,500	6,500	6,500	439	7.2%
1-211-809-0000-0000	MAINTENANCE OF OFFICE EQUIPMENT	2,805	3,957	3,460	510	3,560	3,460	3,460	3,460	-	0.0%
1-211-811-0000-0000	TRAINING AND EDUCATION	16,994	17,889	19,050	3,972	20,370	20,000	20,000	20,000	950	5.0%
1-211-811-0001-0000	FIRE AND SAFETY PREVENTION	892	193	1,300	-	2,550	1,300	1,300	1,300	-	0.0%
1-211-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	1,571	1,233	1,380	325	1,075	1,075	1,075	1,075	(305)	-22.1%
1-211-820-0000-0000	GAS AND DIESEL	7,668	10,223	6,613	4,195	16,663	13,000	13,000	13,000	6,387	96.6%
1-211-821-0000-0000	MAINTENANCE OF VEHICLES	-	145	675	-	3,600	3,000	3,000	3,000	2,325	344.4%
1-211-822-0000-0000	ELECTRICITY	10,149	13,255	11,000	3,336	14,000	14,000	14,000	14,000	3,000	27.3%
1-211-823-0000-0000	HEATING FUEL	18,661	20,334	21,000	1,224	23,500	23,500	23,500	23,500	2,500	11.9%
1-211-824-0000-0000	WATER AND SEWER USAGE	3,620	4,017	4,000	1,077	4,500	4,500	4,500	4,500	500	12.5%
1-211-825-0000-0000	SUPPLIES AND MATERIALS	1,934	1,901	2,300	-	2,800	2,300	2,300	2,300	-	0.0%
1-211-825-0002-0000	FIREFIGHTING EQUIPMENT	34,314	43,925	40,205	4,225	50,598	32,000	32,000	32,000	(8,205)	-20.4%
1-211-826-0000-0000	MAINTENANCE OF EQUIPMENT	66,219	59,937	52,770	27,807	57,845	55,000	55,000	55,000	2,230	4.2%
1-211-827-0000-0000	MAINTENANCE OF STRUCTURES	13,755	10,471	12,300	7,751	19,750	15,000	15,000	15,000	2,700	22.0%
1-211-829-0000-0000	MAINTENANCE OF UNIFORMS	3,110	6,199	5,790	645	7,000	6,000	6,000	6,000	210	3.6%
1-211-831-0000-0000	CONTRACTED SERVICES	3,950	4,048	5,610	1,267	5,000	5,000	5,000	5,000	(610)	-10.9%
1-211-832-0000-0000	CONTRACT LABOR	2,455	200	1,000	650	2,000	1,000	1,000	1,000	-	0.0%
1-211-846-0000-0000	TIRES	-	2,557	11,130	3,399	7,800	7,500	7,500	7,500	(3,630)	-32.6%
1-211-849-0000-0000	MAINTENANCE OF FIRE ALARMS	-	-	250	-	-	-	-	-	(250)	-100.0%
1-211-898-0000-0000	SOFTWARE/LICENSING	5,698	12,343	14,970	-	19,000	17,000	17,000	17,000	2,030	13.6%
1-211-900-0006-0000	PAY PER CALL	22,685	26,260	27,000	-	25,000	25,000	25,000	25,000	(2,000)	-7.4%
<b>211 - FIRE SUBTOTAL</b>		<b>382,060</b>	<b>379,256</b>	<b>426,510</b>	<b>110,715</b>	<b>671,560</b>	<b>445,299</b>	<b>445,299</b>	<b>445,299</b>	<b>18,789</b>	<b>4.4%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>211 - FIRE TOTAL</b>		<b>382,060</b>	<b>379,256</b>	<b>426,510</b>	<b>110,715</b>	<b>671,560</b>	<b>445,299</b>	<b>445,299</b>	<b>445,299</b>	<b>18,789</b>	<b>4.4%</b>
<b>214</b>	<b>EMERGENCY MANAGEMENT</b>										
1-214-190-0000-0000	ADMINISTRATIVE SALARIES	4,800	4,800	5,000	1,600	5,000	5,000	5,000	5,000	-	0.0%
1-214-807-0000-0000	TELEPHONE/INTERNET	(66)	-	1,020	63	1,020	1,020	1,020	1,020	-	0.0%
1-214-822-0000-0000	ELECTRICITY	980	1,168	1,100	263	1,200	1,100	1,100	1,100	-	0.0%
1-214-823-0000-0000	HEATING FUEL	1,728	1,833	2,000	388	2,000	2,000	2,000	2,000	-	0.0%
1-214-824-0000-0000	WATER AND SEWER USAGE	676	721	720	189	720	720	720	720	-	0.0%
1-214-826-0000-0000	MAINTENANCE OF EQUIPMENT	129	-	-	-	800	100	100	100	100	-
1-214-826-0002-0000	COMMUNICATION EQUIPMENT	-	409	1,000	-	1,000	1,000	1,000	1,000	-	0.0%
1-214-827-0000-0000	MAINTENANCE OF STRUCTURES	-	-	1,500	-	1,500	1,000	1,000	1,000	(500)	-33.3%
<b>214 - EMERGENCY MANAGEMENT SUBTOTAL</b>		<b>8,245</b>	<b>8,931</b>	<b>12,340</b>	<b>2,503</b>	<b>13,240</b>	<b>11,940</b>	<b>11,940</b>	<b>11,940</b>	<b>(400)</b>	<b>-3.2%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>214 - EMERGENCY MANAGEMENT TOTAL</b>		<b>8,245</b>	<b>8,931</b>	<b>12,340</b>	<b>2,503</b>	<b>13,240</b>	<b>11,940</b>	<b>11,940</b>	<b>11,940</b>	<b>(400)</b>	<b>-3.2%</b>
<b>215</b>	<b>AMBULANCE</b>										
1-215-190-0000-0000	ADMINISTRATIVE SALARIES	-	-	-	-	-	-	85,000	85,000	85,000	NEW
1-215-805-0000-0000	TRANSFER TO OUTSIDE AGENCY	181,500	360,000	420,000	105,000	505,000	420,000	235,000	235,000	(185,000)	-44.0%
1-215-805-0001-0000	PARAMEDIC COST	180,409	180,409	180,410	180,409	185,888	185,888	185,888	185,888	5,478	3.0%
1-215-820-0000-0000	GAS AND DIESEL	18	11,655	-	5,403	-	-	-	-	-	-
1-215-900-0005-0000	PENSION CONTRIBUTION	4,500	6,000	6,000	6,000	5,000	5,000	-	-	(6,000)	-100.0%
<b>215 - AMBULANCE SUBTOTAL</b>		<b>366,427</b>	<b>558,064</b>	<b>606,410</b>	<b>296,812</b>	<b>695,888</b>	<b>610,888</b>	<b>505,888</b>	<b>505,888</b>	<b>(100,522)</b>	<b>-16.6%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>215 - AMBULANCE TOTAL</b>		<b>366,427</b>	<b>558,064</b>	<b>606,410</b>	<b>296,812</b>	<b>695,888</b>	<b>610,888</b>	<b>505,888</b>	<b>505,888</b>	<b>(100,522)</b>	<b>-16.6%</b>

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027						
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26	
<b>216</b>	<b>ANIMAL CONTROL</b>											
1-216-192-0000-0000	LABOR, SKILLED, AND PROFESSIONAL	25,670	-	-	-	-	-	-	-	-	-	-
1-216-820-0000-0000	GAS AND DIESEL	-	-	-	-	-	-	-	-	-	-	-
1-216-821-0000-0000	MAINTENANCE OF VEHICLES	1,000	-	-	-	-	-	-	-	-	-	-
1-216-825-0000-0000	SUPPLIES AND MATERIALS	520	-	-	-	-	-	-	-	-	-	-
1-216-825-0001-0000	VETERINARY FEES	913	-	-	-	-	-	-	-	-	-	-
1-216-831-0000-0000	CONTRACT SERVICES	-	12,000	12,000	22,000	22,000	22,000	22,000	22,000	10,000	83.3%	
1-216-846-0000-0000	TIRES	-	-	-	-	-	-	-	-	-	-	-
1-216-854-0000-0000	RENT	10,200	10,200	200	200	10,200	10,200	10,200	10,200	10,000	5000.0%	
1-216-855-0000-0000	DOG DISPOSAL FEES	80	-	-	-	-	-	-	-	-	-	-
<b>216 - ANIMAL CONTROL SUBTOTAL</b>		<b>38,383</b>	<b>22,200</b>	<b>12,200</b>	<b>22,200</b>	<b>32,200</b>	<b>32,200</b>	<b>32,200</b>	<b>32,200</b>	<b>20,000</b>	<b>163.9%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	
<b>216 - ANIMAL CONTROL TOTAL</b>		<b>38,383</b>	<b>22,200</b>	<b>12,200</b>	<b>22,200</b>	<b>32,200</b>	<b>32,200</b>	<b>32,200</b>	<b>32,200</b>	<b>20,000</b>	<b>163.9%</b>	
<b>219</b>	<b>WINCHESTER FIRE DEPARTMENT</b>											
1-219-848-0000-0000	WINCHESTER FIRE DEPT - REGULAR	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0.0%	
1-219-848-0001-0000	WINCHESTER FIRE DEPT - CONTRACT	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%	
1-219-848-0004-0000	TURNOUT GEAR	-	-	5,000	-	5,000	5,000	5,000	5,000	-	0.0%	
1-219-848-0009-0000	ANNUAL EQUIP TESTING/CERTIFICATION	11,632	9,370	6,000	3,816	6,000	6,000	6,000	6,000	-	0.0%	
1-219-900-0006-0000	PAY PER CALL	856	-	3,000	-	3,000	2,500	2,500	2,500	(500)	-16.7%	
<b>219 - WINCHESTER FIRE DEPARTMENT SUBTOTAL</b>		<b>47,488</b>	<b>44,370</b>	<b>49,000</b>	<b>38,816</b>	<b>49,000</b>	<b>48,500</b>	<b>48,500</b>	<b>48,500</b>	<b>(500)</b>	<b>-1.0%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	
<b>219 - WINCHESTER FIRE DEPARTMENT TOTAL</b>		<b>47,488</b>	<b>44,370</b>	<b>49,000</b>	<b>38,816</b>	<b>49,000</b>	<b>48,500</b>	<b>48,500</b>	<b>48,500</b>	<b>(500)</b>	<b>-1.0%</b>	
<b>231</b>	<b>PUBLIC SAFETY COMMUNICATIONS</b>											
1-231-192-0000-0000	LABOR, SKILLED, AND PROFESSIONAL	57,172	<i>Merged with 210-Pol</i>	<i>Merged with 210-Police</i>		<i>Merged with 210-Police</i>						
1-231-192-0001-0000	HOLIDAY PAY	3,004	<i>Merged with 210-Pol</i>	<i>Merged with 210-Police</i>		<i>Merged with 210-Police</i>						
1-231-197-0000-0000	OVERTIME	342	<i>Merged with 210-Pol</i>	<i>Merged with 210-Police</i>		<i>Merged with 210-Police</i>						
1-231-806-0000-0000	OFFICE SUPPLIES	1,514	<i>Merged with 210-Pol</i>	<i>Merged with 210-Police</i>		<i>Merged with 210-Police</i>						
1-231-811-0000-0000	TRAINING AND EDUCATION	-	<i>Merged with 210-Pol</i>	<i>Merged with 210-Police</i>		<i>Merged with 210-Police</i>						
1-231-825-0000-0000	SUPPLIES AND MATERIALS	477	<i>Merged with 210-Pol</i>	<i>Merged with 210-Police</i>		<i>Merged with 210-Police</i>						
1-231-826-0002-0000	CHARTER TOWER RENTAL	13,097	<i>Merged with 210-Pol</i>	<i>Merged with 210-Police</i>		<i>Merged with 210-Police</i>						
1-231-826-0003-0000	NECS SERVICE AGREEMENT	-	<i>Merged with 210-Pol</i>	<i>Merged with 210-Police</i>		<i>Merged with 210-Police</i>						
1-231-831-0001-0000	CONTRACTED SERVICES - LCD	253,829	<i>Merged with 210-Pol</i>	<i>Merged with 210-Police</i>		<i>Merged with 210-Police</i>						
<b>231 - PUBLIC SAFETY COMMUNICATIONS SUBTOTAL</b>		<b>329,435</b>	-	-	-	-	-	-	-	-	-	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	
<b>231 - PUBLIC SAFETY COMMUNICATIONS TOTAL</b>		<b>329,435</b>	-	-	-	-	-	-	-	-	-	
<b>311</b>	<b>HIGHWAYS</b>											
1-311-190-0000-0000	ADMINISTRATIVE SALARIES	105,512	117,145	111,395	35,989	116,965	111,395	111,395	111,395	0	0.0%	
1-311-192-0001-0000	ENGINEER	99,440	116,243	109,383	36,399	118,297	112,664	112,664	112,664	3,281	3.0%	
1-311-193-0000-0000	SECRETARIAL/SUPPORT STAFF	70,686	74,205	72,453	23,277	77,183	77,183	77,183	77,183	4,729	6.5%	
1-311-193-0001-0000	INTERN/TEMP HELP	-	3,532	2	4,766	2	2	2	2	(0)	-2.4%	
1-311-194-0000-0000	GENERAL LABOR	763,467	748,061	853,827	252,432	1,071,827	923,727	923,727	923,727	69,900	8.2%	
1-311-194-0001-0000	W&S SNOW REMOVAL	2,174	4,141	4,000	-	4,000	4,000	4,000	4,000	-	0.0%	
1-311-197-0000-0000	OVERTIME	119,245	163,785	137,512	19,817	134,958	134,958	134,958	134,958	(2,554)	-1.9%	
1-311-400-0000-0000	ON CALL STIPEND	2,414	1,871	2,600	793	3,120	3,120	3,120	3,120	520	20.0%	
1-311-806-0000-0000	OFFICE SUPPLIES	2,251	2,630	2,662	413	2,937	2,700	2,700	2,700	38	1.4%	
1-311-807-0000-0000	TELEPHONE/INTERNET	5,515	5,782	6,766	1,913	6,766	5,200	5,200	5,200	(1,566)	-23.1%	
1-311-811-0000-0000	TRAINING AND EDUCATION	4,375	2,700	6,900	300	14,850	7,850	7,850	7,850	950	13.8%	
1-311-812-0000-0000	COMPUTER & SOFTWARE	96	594	-	-	-	-	-	-	-	-	
1-311-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027					
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26
1-311-820-0000-0000	GAS AND DIESEL	121,788	37,836	51,805	5,795	58,893	52,000	52,000	52,000	195	0.4%
1-311-822-0000-0000	ELECTRICITY	9,598	15,579	11,000	2,254	16,000	14,000	14,000	14,000	3,000	27.3%
1-311-823-0000-0000	HEATING FUEL	8,685	14,056	19,803	(227)	19,803	19,803	19,803	19,803	-	0.0%
1-311-825-0000-0000	SUPPLIES AND MATERIALS	36,560	32,146	36,814	2,701	37,414	35,999	35,999	35,999	(815)	-2.2%
1-311-826-0000-0000	MAINTENANCE OF EQUIPMENT	122,260	147,502	144,866	29,695	151,440	148,000	148,000	148,000	3,134	2.2%
1-311-826-0001-0000	FLEET REPAIRS	40,743	49,249	44,500	4,647	47,175	39,375	39,375	39,375	(5,125)	-11.5%
1-311-827-0000-0000	MAINTENANCE OF STRUCTURES	14,863	14,945	14,050	1,076	20,100	14,350	14,350	14,350	300	2.1%
1-311-829-0000-0000	UNIFORMS AND SAFETY CLOTHING	9,841	17,666	14,578	4,730	14,478	14,478	14,478	14,478	(100)	-0.7%
1-311-830-0000-0000	CONTRACTED EQUIPMENT	26,942	26,712	28,538	-	34,738	16,238	16,238	16,238	(12,300)	-43.1%
1-311-831-0000-0000	CONTRACTED SERVICES	62,506	56,346	92,420	22,106	82,260	66,010	66,010	66,010	(26,410)	-28.6%
1-311-832-0000-0000	CONTRACT LABOR	75	82	500	-	-	-	-	-	(500)	-100.0%
1-311-844-0000-0000	MAIN STREET MAINTENANCE	18,926	-	-	-	-	-	-	-	-	-
1-311-846-0000-0000	TIRES	14,604	10,549	20,640	1,745	20,820	20,520	20,520	20,520	(120)	-0.6%
1-311-851-0000-0000	ENGINEERING SERVICES	9,575	5,495	31,150	1,470	30,000	30,000	30,000	30,000	(1,150)	-3.7%
1-311-853-0000-0000	STREET AND TRAFFIC SIGNS	8,503	7,412	10,495	2,292	16,645	16,645	16,645	16,645	6,150	58.6%
1-311-859-0000-0000	SALT	175,029	163,371	190,000	-	292,500	190,000	190,000	190,000	-	0.0%
1-311-860-0000-0000	SAND FOR ICE CONTROL	19,850	29,233	30,250	-	26,100	30,250	30,250	30,250	-	0.0%
1-311-865-0000-0000	PIPES AND MANHOLES	19,798	22,309	23,400	10,489	23,400	23,400	23,400	23,400	-	0.0%
1-311-866-0000-0000	AGGREGATE MATERIALS	26,423	24,171	23,500	12,838	23,500	23,500	23,500	23,500	-	0.0%
1-311-898-0000-0000	SOFTWARE/LICENSING	8,771	11,644	35,745	11,266	31,545	31,545	31,545	31,545	(4,200)	-11.7%
<b>311 - HIGHWAYS SUBTOTAL</b>		<b>1,930,514</b>	<b>1,926,992</b>	<b>2,131,552</b>	<b>488,978</b>	<b>2,497,715</b>	<b>2,168,911</b>	<b>2,168,911</b>	<b>2,168,911</b>	<b>37,359</b>	<b>1.8%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>311 - HIGHWAYS TOTAL</b>		<b>1,930,514</b>	<b>1,926,992</b>	<b>2,131,552</b>	<b>488,978</b>	<b>2,497,715</b>	<b>2,168,911</b>	<b>2,168,911</b>	<b>2,168,911</b>	<b>37,359</b>	<b>1.8%</b>
<b>313 CEMETERIES</b>											
1-313-194-0000-0000	GENERAL LABOR	39,754	26,030	32,561	1,310	32,561	32,561	32,561	32,561	0	0.0%
1-313-197-0000-0000	OVERTIME	3,578	2,311	4,650	939	4,650	4,150	4,150	4,150	(500)	-10.8%
1-313-822-0000-0000	ELECTRICITY	636	726	700	89	750	700	700	700	-	0.0%
1-313-823-0000-0000	HEATING FUEL	2,129	1,913	2,250	-	2,250	2,250	2,250	2,250	-	0.0%
1-313-825-0000-0000	SUPPLIES AND MATERIALS	4,680	5,012	4,664	874	5,492	4,192	4,192	4,192	(472)	-10.1%
1-313-827-0000-0000	MAINTENANCE OF STRUCTURES	614	-	3,900	546	7,500	2,783	2,783	2,783	(1,117)	-28.6%
1-313-831-0000-0000	CONTRACTED SERVICES	53,300	50,900	62,560	22,102	62,600	61,100	61,100	61,100	(1,460)	-2.3%
1-313-851-0000-0000	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	-
<b>313 - CEMETERIES SUBTOTAL</b>		<b>104,690</b>	<b>86,893</b>	<b>111,285</b>	<b>25,860</b>	<b>115,802</b>	<b>107,735</b>	<b>107,735</b>	<b>107,735</b>	<b>(3,550)</b>	<b>-3.2%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>313 - CEMETERIES TOTAL</b>		<b>104,690</b>	<b>86,893</b>	<b>111,285</b>	<b>25,860</b>	<b>115,802</b>	<b>107,735</b>	<b>107,735</b>	<b>107,735</b>	<b>(3,550)</b>	<b>-3.2%</b>
<b>314 WASTE DISPOSAL AND RECYCLING</b>											
1-314-805-0000-0000	TRANSFER TO OUTSIDE AGENCY	215,188	235,557	242,624	120,534	257,942	253,272	253,272	253,272	10,648	4.4%
<b>314 - WASTE DISPOSAL AND RECYCLING SUBTOTAL</b>		<b>215,188</b>	<b>235,557</b>	<b>242,624</b>	<b>120,534</b>	<b>257,942</b>	<b>253,272</b>	<b>253,272</b>	<b>253,272</b>	<b>10,648</b>	<b>4.4%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>314 - WASTE DISPOSAL AND RECYCLING TOTAL</b>		<b>215,188</b>	<b>235,557</b>	<b>242,624</b>	<b>120,534</b>	<b>257,942</b>	<b>253,272</b>	<b>253,272</b>	<b>253,272</b>	<b>10,648</b>	<b>4.4%</b>
<b>320 STREET LIGHTING</b>											
1-320-822-0000-0000	ELECTRICITY	-	-	146,000	34,376	154,000	150,000	150,000	150,000	4,000	2.7%
1-320-383-0000-0000	STREET LIGHTING EXPENDITURES	137,353	150,108	-	-	-	-	-	-	-	-
<b>320 - STREET LIGHTING SUBTOTAL</b>		<b>137,353</b>	<b>150,108</b>	<b>146,000</b>	<b>34,376</b>	<b>154,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>4,000</b>	<b>2.7%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>320 - STREET LIGHTING TOTAL</b>		<b>137,353</b>	<b>150,108</b>	<b>146,000</b>	<b>34,376</b>	<b>154,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>4,000</b>	<b>2.7%</b>
<b>325 OTHER TOWN PROPERTIES</b>											
1-325-822-0000-0000	ELECTRICITY	5,355	5,552	5,500	1,008	1,800	1,800	1,800	1,800	(3,700)	-67.3%
1-325-823-0000-0000	HEATING FUEL	150	-	1,210	-	1,210	500	500	500	(710)	-58.7%

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027					
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26
1-325-824-0000-0000	WATER AND SEWER RENT	1,431	-	1,931	-	1,000	500	500	500	(1,431)	-74.1%
1-325-827-0000-0000	MAINTENANCE OF GROUNDS	349	104	1,200	700	1,200	750	750	750	(450)	-37.5%
1-325-831-0000-0000	CONTRACTED SERVICES	28,831	17,001	15,330	6,550	16,090	14,090	14,090	14,090	(1,240)	-8.1%
1-325-844-0000-0000	MAIN STREET MAINTENANCE	-	20,221	27,250	6,766	24,500	23,500	23,500	23,500	(3,750)	-13.8%
<b>325 - OTHER TOWN PROPERTIES SUBTOTAL</b>		<b>36,115</b>	<b>42,879</b>	<b>52,421</b>	<b>15,024</b>	<b>45,800</b>	<b>41,140</b>	<b>41,140</b>	<b>41,140</b>	<b>(11,281)</b>	<b>-21.5%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>325 - OTHER TOWN PROPERTIES TOTAL</b>		<b>36,115</b>	<b>42,879</b>	<b>52,421</b>	<b>15,024</b>	<b>45,800</b>	<b>41,140</b>	<b>41,140</b>	<b>41,140</b>	<b>(11,281)</b>	<b>-21.5%</b>
<b>410 HEALTH</b>											
1-410-870-0000-0000	FOOTHILLS VISITING NURSES	34,000	34,000	34,000	17,000	34,000	34,000	34,000	34,000	-	0.0%
1-410-873-0000-0000	YOUTH SERVICE BUREAU	30,539	31,149	31,772	31,772	32,407	32,407	32,407	32,407	635	2.0%
1-410-876-0000-0000	TORRINGTON AREA HEALTH DISTRICT	55,989	55,989	56,093	56,093	56,493	56,493	56,493	56,493	400	0.7%
1-410-877-0000-0000	SUSAN B ANTHONY PROJECT	5,000	5,000	2,500	2,500	5,500	2,500	2,500	2,500	-	0.0%
1-410-879-0000-0000	N/W ELDERLY NUTRITION PROGRAM	9,991	12,045	14,928	14,928	13,763	13,763	13,763	13,763	(1,165)	-7.8%
1-410-883-0000-0000	HELPING HANDS HOME CARE	6,000	8,000	5,000	5,000	8,000	8,000	8,000	8,000	3,000	60.0%
1-410-887-0000-0000	GREENWOODS COUNSELLING REFERRALS	6,000	7,500	7,500	7,500	42,383	38,638	38,638	38,638	31,138	415.2%
1-410-888-0000-0000	FISH	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
<b>410 - HEALTH SUBTOTAL</b>		<b>148,519</b>	<b>154,683</b>	<b>152,793</b>	<b>135,793</b>	<b>193,546</b>	<b>186,801</b>	<b>186,801</b>	<b>186,801</b>	<b>34,008</b>	<b>22.3%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>410 - HEALTH TOTAL</b>		<b>148,519</b>	<b>154,683</b>	<b>152,793</b>	<b>135,793</b>	<b>193,546</b>	<b>186,801</b>	<b>186,801</b>	<b>186,801</b>	<b>34,008</b>	<b>22.3%</b>
<b>510 SOCIAL SERVICES</b>											
1-510-190-0000-0000	ADMINISTRATIVE SALARIES	(37,633)	-	-	-	-	-	-	-	-	-
1-510-194-0000-0000	GENERAL LABOR	73,836	34,050	10,000	3,351	11,489	-	-	-	(10,000)	-100.0%
1-510-806-0000-0000	OFFICE SUPPLIES	-	67	-	-	-	-	-	-	-	-
1-510-807-0000-0000	TELEPHONE/INTERNET	452	371	-	33	-	-	-	-	-	-
1-510-811-0000-0000	TRAINING AND EDUCATION	175	50	-	-	-	-	-	-	-	-
1-510-830-0000-0000	EVICCTIONS	79	625	1,000	400	1,000	1,000	1,000	1,000	-	0.0%
<b>510 - SOCIAL SERVICES SUBTOTAL</b>		<b>36,908</b>	<b>35,163</b>	<b>11,000</b>	<b>3,785</b>	<b>12,489</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>(10,000)</b>	<b>-90.9%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>510 - SOCIAL SERVICES TOTAL</b>		<b>36,908</b>	<b>35,163</b>	<b>11,000</b>	<b>3,785</b>	<b>12,489</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>(10,000)</b>	<b>-90.9%</b>
<b>710 LIBRARIES</b>											
1-710-805-0000-0000	TRANSFER TO OUTSIDE AGENCY	248,220	255,666	255,666	85,222	260,779	255,666	255,666	255,666	-	0.0%
<b>710 - LIBRARIES SUBTOTAL</b>		<b>248,220</b>	<b>255,666</b>	<b>255,666</b>	<b>85,222</b>	<b>260,779</b>	<b>255,666</b>	<b>255,666</b>	<b>255,666</b>	<b>-</b>	<b>0.0%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>710 - LIBRARIES TOTAL</b>		<b>248,220</b>	<b>255,666</b>	<b>255,666</b>	<b>85,222</b>	<b>260,779</b>	<b>255,666</b>	<b>255,666</b>	<b>255,666</b>	<b>-</b>	<b>0.0%</b>
<b>810 PARKS</b>											
1-810-825-0000-0000	SUPPLIES AND MATERIALS	180	-	3,981	-	3,981	3,981	3,981	3,981	-	0.0%
1-810-827-0000-0000	MAINTENANCE OF STRUCTURES	-	23	3,000	-	3,950	3,950	3,950	3,950	950	31.7%
1-810-827-0001-0000	MAINTENANCE OF GROUNDS	1,057	21,580	25,801	1,860	25,801	25,801	25,801	25,801	-	0.0%
1-810-830-0000-0000	CONTRACTED SERVICES	38,410	26,108	39,020	10,960	33,320	33,320	33,320	33,320	(5,700)	-14.6%
<b>810 - PARKS SUBTOTAL</b>		<b>39,647</b>	<b>47,711</b>	<b>71,802</b>	<b>12,820</b>	<b>67,052</b>	<b>67,052</b>	<b>67,052</b>	<b>67,052</b>	<b>(4,750)</b>	<b>-6.6%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>810 - PARKS TOTAL</b>		<b>39,647</b>	<b>47,711</b>	<b>71,802</b>	<b>12,820</b>	<b>67,052</b>	<b>67,052</b>	<b>67,052</b>	<b>67,052</b>	<b>(4,750)</b>	<b>-6.6%</b>
<b>811 PUBLIC CELEBRATIONS</b>											
1-811-194-0000-0000	GENERAL LABOR	-	-	-	-	-	-	-	-	-	-
1-811-596-0000-0000	HOLIDAY DISPLAYS - REMOVE AND INSTALL	741	1,500	2,000	-	2,000	2,000	2,000	2,000	-	0.0%
1-811-596-0001-0000	REPLACEMENT DISPLAYS	-	23	20,000	156	20,000	10,000	10,000	10,000	(10,000)	-50.0%
1-811-800-0000-0000	LAUREL CITY COMMISSION	14,669	10,285	15,000	-	15,000	15,000	15,000	15,000	-	0.0%
1-811-800-0004-0000	SPECIAL EVENTS	35	-	-	-	-	-	-	-	-	-

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027					
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26
<b>811 - PUBLIC CELEBRATIONS SUBTOTAL</b>		<b>15,445</b>	<b>11,808</b>	<b>37,000</b>	<b>156</b>	<b>37,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>(10,000)</b>	<b>-27.0%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>811 - PUBLIC CELEBRATIONS TOTAL</b>		<b>15,445</b>	<b>11,808</b>	<b>37,000</b>	<b>156</b>	<b>37,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>(10,000)</b>	<b>-27.0%</b>
<b>812 RECREATION</b>											
1-812-190-0000-0000	ADMINISTRATIVE SALARIES	41,679	42,389	41,391	22,516	43,657	43,657	43,657	43,657	2,265	5.5%
1-812-193-0001-0000	INTERN/TEMP HELP	-	-	5,741	3,930	-	-	-	-	(5,741)	-100.0%
1-812-194-0000-0000	GENERAL LABOR	175,285	186,478	215,594	98,180	242,058	242,058	237,533	237,533	21,939	10.2%
1-812-194-0001-0000	HOLIDAY PAY	759	722	1,300	1,050	1,310	1,310	1,310	1,310	10	0.8%
1-812-197-0000-0000	OVERTIME	1,621	1,994	1,300	525	1,325	1,325	1,325	1,325	25	1.9%
1-812-806-0000-0000	OFFICE SUPPLIES	381	424	400	25	400	400	400	400	-	0.0%
1-812-807-0000-0000	TELEPHONE/INTERNET	1,536	1,874	2,938	1,051	2,938	2,820	2,820	2,820	(118)	-4.0%
1-812-811-0000-0000	TRAINING AND EDUCATION	276	300	1,000	-	1,180	660	660	660	(340)	-34.0%
1-812-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	120	3,800	3,800	120	3,965	3,965	3,965	3,965	165	4.3%
1-812-818-0000-0000	CLOTHING ALLOWANCE	546	589	705	284	705	705	705	705	-	0.0%
1-812-820-0000-0000	GAS AND DIESEL	4,809	4,037	4,501	2,021	4,501	3,500	3,500	3,500	(1,001)	-22.2%
1-812-821-0000-0000	MAINTENANCE OF VEHICLES	-	996	1,450	161	3,600	2,650	2,650	2,650	1,200	82.8%
1-812-822-0000-0000	ELECTRICITY	17,185	16,658	16,500	3,705	17,000	17,000	17,000	17,000	500	3.0%
1-812-823-0000-0000	HEATING FUEL	1,813	2,560	3,500	184	3,500	2,700	2,700	2,700	(800)	-22.9%
1-812-824-0000-0000	WATER AND SEWER USAGE	17,075	19,700	23,000	2,547	23,000	20,000	20,000	20,000	(3,000)	-13.0%
1-812-825-0000-0000	SUPPLIES AND MATERIALS	5,886	2,856	2,515	580	2,515	2,515	2,515	2,515	-	0.0%
1-812-826-0000-0000	MAINTENANCE OF EQUIPMENT	11,325	12,886	13,100	1,460	13,112	13,112	13,112	13,112	12	0.1%
1-812-827-0000-0000	MAINTENANCE OF GROUNDS	26,052	26,117	27,900	13,709	27,900	26,850	26,850	26,850	(1,050)	-3.8%
1-812-830-0000-0000	CONTRACTED EQUIPMENT	199	183	350	75	275	-	-	-	(350)	-100.0%
1-812-831-0000-0000	CONTRACTED SERVICES	9,134	13,290	12,570	3,982	12,870	12,870	12,870	12,870	300	2.4%
1-812-832-0000-0000	CONTRACT LABOR	13,433	14,139	14,200	2,851	14,600	14,200	14,200	14,200	-	0.0%
1-812-841-0000-0000	RECREATION CELEBRATIONS	3,279	2,197	3,800	348	3,800	3,300	3,300	3,300	(500)	-13.2%
1-812-841-0001-0000	RECREATION ASSISTED PROGRAMS	3,000	3,000	1,600	-	1,600	200	200	200	(1,400)	-87.5%
1-812-842-0000-0000	BACKGROUND CHECKS	-	-	-	-	-	-	-	-	-	-
<b>812 - RECREATION SUBTOTAL</b>		<b>335,393</b>	<b>357,190</b>	<b>399,155</b>	<b>159,304</b>	<b>425,811</b>	<b>415,797</b>	<b>411,272</b>	<b>411,272</b>	<b>12,116</b>	<b>3.0%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>812 - RECREATION TOTAL</b>		<b>335,393</b>	<b>357,190</b>	<b>399,155</b>	<b>159,304</b>	<b>425,811</b>	<b>415,797</b>	<b>411,272</b>	<b>411,272</b>	<b>12,116</b>	<b>3.0%</b>
<b>813 SENIOR SERVICES</b>											
1-813-190-0000-0000	ADMINISTRATIVE SALARIES	74,388	76,394	76,247	24,780	80,420	91,909	91,909	91,909	15,661	20.5%
1-813-192-0000-0000	LABOR, SKILLED, AND PROFESSIONAL	21,709	20,935	30,296	5,918	33,251	32,460	31,668	31,668	1,372	4.5%
1-813-193-0000-0000	SECRETARIAL/SUPPORT STAFF	25,101	26,423	28,155	9,998	31,922	30,344	29,647	29,647	1,492	5.3%
1-813-197-0000-0000	OVERTIME	-	-	2,000	-	-	-	-	-	(2,000)	-100.0%
1-813-800-0000-0000	SENIOR INITIATIVES	1,098	-	-	-	-	-	-	-	-	-
1-813-800-0001-0000	HEALTHY AGING PROGRAM	1,721	8,387	10,000	5,355	10,000	10,000	10,000	10,000	-	0.0%
1-813-806-0000-0000	OFFICE SUPPLIES	3,385	2,888	2,905	241	3,499	2,500	2,500	2,500	(405)	-13.9%
1-813-806-0001-0000	COPIER	350	-	400	-	400	-	-	-	(400)	-100.0%
1-813-807-0000-0000	TELEPHONE/INTERNET	1,487	1,664	1,440	681	1,440	1,260	1,260	1,260	(180)	-12.5%
1-813-808-0000-0000	POSTAGE	500	528	584	-	624	584	584	584	-	0.0%
1-813-811-0000-0000	TRAINING AND EDUCATION	105	150	100	-	100	-	-	-	(100)	-100.0%
1-813-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	287	257	425	131	225	225	225	225	(200)	-47.1%
1-813-819-0000-0000	VEHICLE ALLOWANCE	-	-	100	-	-	-	-	-	(100)	-100.0%
1-813-820-0000-0000	GAS AND DIESEL	4,105	2,131	2,460	692	2,590	2,300	2,300	2,300	(160)	-6.5%
1-813-821-0000-0000	MAINTENANCE OF VEHICLES	1,792	5,667	5,450	-	5,450	3,950	3,950	3,950	(1,500)	-27.5%
1-813-822-0000-0000	ELECTRICITY	11,204	11,784	11,000	4,833	12,000	12,000	12,000	12,000	1,000	9.1%
1-813-823-0000-0000	HEATING FUEL	6,669	1,413	10,500	-	10,500	8,500	8,500	8,500	(2,000)	-19.0%
1-813-824-0000-0000	WATER AND SEWER USAGE	1,590	2,080	1,650	470	2,400	2,400	2,400	2,400	750	45.5%
1-813-827-0000-0000	MAINTENANCE OF STRUCTURES	10,188	8,750	10,000	-	10,000	7,500	7,500	7,500	(2,500)	-25.0%

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027					
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26
1-813-832-0000-0000	CONTRACT LABOR	12,103	15,124	17,870	6,635	17,863	15,863	15,863	15,863	(2,007)	-11.2%
1-813-840-0000-0000	SENIOR BUS TRIPS	-	3,000	3,000	3,000	3,000	-	-	-	(3,000)	-100.0%
1-813-841-0000-0000	CELEBRATIONS	969	1,600	1,200	-	1,500	1,000	1,000	1,000	(200)	-16.7%
1-813-846-0000-0000	TIRES	-	-	-	-	1,110	500	500	500	500	-
<b>813 - SENIOR SERVICES SUBTOTAL</b>		<b>178,749</b>	<b>189,176</b>	<b>215,782</b>	<b>62,734</b>	<b>228,294</b>	<b>223,294</b>	<b>221,805</b>	<b>221,805</b>	<b>6,023</b>	<b>2.8%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>813 - SENIOR SERVICES TOTAL</b>		<b>178,749</b>	<b>189,176</b>	<b>215,782</b>	<b>62,734</b>	<b>228,294</b>	<b>223,294</b>	<b>221,805</b>	<b>221,805</b>	<b>6,023</b>	<b>2.8%</b>
<b>814</b>		<b>NORTHWEST CONNECTICUT TRANSIT DISTRICT</b>									
1-814-805-0000-0000	TRANSFER TO OUTSIDE AGENCY	54,923	75,365	77,182	77,182	72,759	72,759	72,759	72,759	(4,423)	-5.7%
<b>814 - NORTHWEST CONNECTICUT TRANSIT DISTRICT SUBTOTAL</b>		<b>54,923</b>	<b>75,365</b>	<b>77,182</b>	<b>77,182</b>	<b>72,759</b>	<b>72,759</b>	<b>72,759</b>	<b>72,759</b>	<b>(4,423)</b>	<b>-5.7%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>814 - NORTHWEST CONNECTICUT TRANSIT DISTRICT TOTAL</b>		<b>54,923</b>	<b>75,365</b>	<b>77,182</b>	<b>77,182</b>	<b>72,759</b>	<b>72,759</b>	<b>72,759</b>	<b>72,759</b>	<b>(4,423)</b>	<b>-5.7%</b>
<b>910</b>		<b>OTHER SHARED COSTS</b>									
1-910-192-0000-0000	LABOR, SKILLED, AND PROFESSIONAL	23,157	4,877	-	-	-	-	-	-	-	-
1-910-800-0000-0000	BANK FEES	-	1,877	-	-	-	-	-	-	-	-
1-910-806-0000-0000	OFFICE SUPPLIES	1,465	597	1,000	-	1,000	1,000	1,000	1,000	-	0.0%
1-910-807-0000-0000	TELEPHONE/INTERNET	40,850	44,899	22,330	13,008	47,341	47,341	47,341	47,341	25,011	112.0%
1-910-808-0000-0000	POSTAGE	21,481	20,347	22,000	8,519	22,000	22,000	22,000	22,000	-	0.0%
1-910-809-0000-0000	MAINTENANCE OF OFFICE EQUIPMENT	1,614	-	-	-	-	-	-	-	-	-
1-910-810-0000-0000	SERVICE CONTRACTS	40,666	33,551	36,700	11,042	38,640	36,840	36,840	36,840	140	0.4%
1-910-812-0001-0000	WEBSITE	-	-	5,400	-	5,950	5,950	5,950	5,950	550	10.2%
1-910-814-0000-0000	MEMBERSHIPS, DUES, AND SUBSCRIPTIONS	2,153	2,078	1,299	-	1,299	1,299	1,299	1,299	-	0.0%
1-910-826-0002-0000	CHARTER TOWER RENTAL	-	-	-	-	30,324	30,324	30,324	30,324	30,324	NEW
1-910-831-0000-0000	CONTRACTED SERVICES	86,503	87,634	88,424	107,935	102,876	102,876	102,876	102,876	14,452	16.3%
1-910-832-0000-0000	CONTRACTED LABOR	-	-	18,250	-	18,250	18,250	18,250	18,250	-	0.0%
1-910-898-0000-0000	SOFTWARE/LICENSING	198,423	219,959	229,778	172,552	237,230	237,230	237,230	237,230	7,452	3.2%
<b>910 - OTHER SHARED COSTS SUBTOTAL</b>		<b>416,311</b>	<b>415,819</b>	<b>425,181</b>	<b>313,056</b>	<b>504,910</b>	<b>503,110</b>	<b>503,110</b>	<b>503,110</b>	<b>77,929</b>	<b>18.3%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>910 - OTHER SHARED COSTS TOTAL</b>		<b>416,311</b>	<b>415,819</b>	<b>425,181</b>	<b>313,056</b>	<b>504,910</b>	<b>503,110</b>	<b>503,110</b>	<b>503,110</b>	<b>77,929</b>	<b>18.3%</b>
<b>912</b>		<b>EDUCATION INDIRECT COSTS</b>									
1-912-192-0000-0000	LABOR - CROSSING GUARDS	42,286	44,014	47,088	8,731	48,787	48,787	48,787	48,787	1,699	3.6%
1-912-804-0001-0000	TOWN SUPPORT FOR EDUCATION	697,272	697,272	697,272	193,461	727,981	697,272	697,272	697,272	-	0.0%
<b>912 - EDUCATION INDIRECT COSTS SUBTOTAL</b>		<b>739,558</b>	<b>741,286</b>	<b>744,360</b>	<b>202,192</b>	<b>776,768</b>	<b>746,059</b>	<b>746,059</b>	<b>746,059</b>	<b>1,699</b>	<b>0.2%</b>
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-
<b>912 - EDUCATION INDIRECT COSTS TOTAL</b>		<b>739,558</b>	<b>741,286</b>	<b>744,360</b>	<b>202,192</b>	<b>776,768</b>	<b>746,059</b>	<b>746,059</b>	<b>746,059</b>	<b>1,699</b>	<b>0.2%</b>
<b>913</b>		<b>DEBT ADMINISTRATION</b>									
1-913-301-0000-0000	PRINCIPAL - BONDS JUNE 05 PROJECTS	388,000	-	-	-	-	-	-	-	-	-
1-913-301-0009-0000	PRINCIPAL - 2022 INFRASTRUCTURE BOND	370,000	370,000	370,000	-	370,000	370,000	370,000	370,000	-	0.0%
1-913-301-0009-0001	PRINCIPAL - 2022 INFRASTRUCTURE BOND 2	-	-	-	-	400,000	400,000	400,000	400,000	400,000	-
1-913-301-0015-0000	PRINCIPAL - HINSDALE SCHOOL	205,000	205,000	205,000	-	205,000	205,000	205,000	205,000	-	0.0%
1-913-301-0200-0001	PRINCIPAL - CLEAN WATER FUND	36,275	-	-	-	-	-	-	-	-	-
1-913-301-0200-0002	PRINCIPAL - CT DRINKING WATER FUND	30,750	-	-	-	-	-	-	-	-	-
1-913-302-0000-0000	INTEREST - BONDS JUNE 05 PROJECT	7,799	-	-	-	-	-	-	-	-	-
1-913-302-0009-0000	INTEREST - 2022 INFRASTRUCTURE BOND	321,982	307,100	288,600	144,300	270,100	270,100	270,100	270,100	(18,500)	-6.4%
1-913-302-0009-0001	INTEREST - 2022 INFRASTRUCTURE BOND 2	-	-	250,000	-	344,500	344,500	344,500	344,500	94,500	37.8%
1-913-302-0015-0000	INTEREST - HINSDALE SCHOOL	178,396	170,150	159,900	79,950	149,650	149,650	149,650	149,650	(10,250)	-6.4%
1-913-304-0008-0000	SEWER PLANT/PERCH ROCK PRINCIPAL	28,000	-	-	-	-	-	-	-	-	-
1-913-304-0009-0000	SEWER PLANT/PERCH ROCK INTEREST	563	-	-	-	-	-	-	-	-	-
1-913-304-0200-0001	INTEREST - CLEAN WATER FUND	2,337	-	-	-	-	-	-	-	-	-

Yellow: New Line Item | Green: Line Item Moved or Consolidated

Account Number	Line Item	FY 2024	FY 2025	FY 2026		FY 2027						
		Actual	Actual	Adopted	Actual 10/31/25	Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	\$ Change FY27 v. FY26	% Change FY27 v. FY26	
1-913-304-0200-0002	INTEREST - CT DRINKING WATER FUND	14,388	-	-	-	-	-	-	-	-	-	-
1-913-999-0000-0000	DEBT ISSUANCE COSTS	-	39,250	-	5,250	-	-	-	-	-	-	-
<b>913 - DEBT ADMINISTRATION SUBTOTAL</b>		<b>1,583,489</b>	<b>1,091,500</b>	<b>1,273,500</b>	<b>229,500</b>	<b>1,739,250</b>	<b>1,739,250</b>	<b>1,739,250</b>	<b>1,739,250</b>	<b>465,750</b>	<b>36.6%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>913 - DEBT ADMINISTRATION TOTAL</b>		<b>1,583,489</b>	<b>1,091,500</b>	<b>1,273,500</b>	<b>229,500</b>	<b>1,739,250</b>	<b>1,739,250</b>	<b>1,739,250</b>	<b>1,739,250</b>	<b>465,750</b>	<b>36.6%</b>	
<b>918 EMPLOYEE BENEFITS</b>												
1-918-202-0000-0000	COMPENSATED ABSENCES - RETIRE	196,894	91,789	110,000	-	105,000	105,000	105,000	105,000	(5,000)	-4.5%	
1-918-205-0000-0000	HEART & HYPERTENSION - EXISTING	65,691	67,889	70,000	23,873	74,893	74,893	74,893	74,893	4,893	7.0%	
1-918-230-0000-0000	DEFINED BENEFIT PENSION CONTRIBUTION	320,001	313,890	325,000	(33,707)	295,000	295,000	295,000	295,000	(30,000)	-9.2%	
1-918-230-0001-0000	RETIREMENT - POLICES CMERS PLAN	466,077	585,358	590,000	241,945	655,000	655,000	625,032	625,032	35,032	5.9%	
1-918-230-0004-0000	DEFINED CONTRIBUTION - TOWN MATCH	135,752	127,389	160,000	45,832	160,000	160,000	160,000	160,000	-	0.0%	
1-918-250-0000-0000	UNEMPLOYMENT COMPENSATION	1,869	68,274	7,500	-	20,000	20,000	20,000	20,000	12,500	166.7%	
1-918-388-0000-0000	UNNEGOTIATED SETTLEMENTS	237,933	100	85,000	128	181,586	181,586	181,586	181,586	96,586	113.6%	
1-918-900-0001-0000	FICA	444,340	433,979	470,000	133,813	495,000	492,000	489,310	489,310	19,310	4.1%	
1-918-900-0002-0000	HEALTH INSURANCE	942,470	970,967	1,085,000	374,693	1,150,000	1,122,000	1,139,018	1,139,018	54,018	5.0%	
1-918-900-0003-0000	RETIREE HEALTH INSURANCE	33,347	46,019	54,000	15,797	60,000	60,000	76,200	76,200	22,200	41.1%	
1-918-939-0000-0000	POLICE VEBA CONTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
<b>918 - EMPLOYEE BENEFITS SUBTOTAL</b>		<b>2,844,373</b>	<b>2,705,652</b>	<b>2,956,500</b>	<b>802,374</b>	<b>3,196,479</b>	<b>3,165,479</b>	<b>3,166,038</b>	<b>3,166,038</b>	<b>209,538</b>	<b>7.1%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>918 - EMPLOYEE BENEFITS TOTAL</b>		<b>2,844,373</b>	<b>2,705,652</b>	<b>2,956,500</b>	<b>802,374</b>	<b>3,196,479</b>	<b>3,165,479</b>	<b>3,166,038</b>	<b>3,166,038</b>	<b>209,538</b>	<b>7.1%</b>	
<b>919 MUNICIPAL INSURANCE</b>												
1-919-381-0000-0000	MUNICIPAL INSURANCE	218,946	271,541	275,000	232,007	297,000	275,000	275,000	275,000	-	0.0%	
1-919-381-0001-0000	WORKERS COMPENSATION	200,965	221,210	240,000	124,888	247,200	130,000	130,000	130,000	(110,000)	-45.8%	
<b>919 - MUNICIPAL INSURANCE COSTS SUBTOTAL</b>		<b>419,912</b>	<b>492,751</b>	<b>515,000</b>	<b>356,895</b>	<b>544,200</b>	<b>405,000</b>	<b>405,000</b>	<b>405,000</b>	<b>(110,000)</b>	<b>-21.4%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>919 - MUNICIPAL INSURANCE COSTS TOTAL</b>		<b>419,912</b>	<b>492,751</b>	<b>515,000</b>	<b>356,895</b>	<b>544,200</b>	<b>405,000</b>	<b>405,000</b>	<b>405,000</b>	<b>(110,000)</b>	<b>-21.4%</b>	
<b>1000 BOARD OF EDUCATION</b>												
1-1000-100-1000-0000	BOARD OF EDUCATION EXPENDITURES	21,503,072	22,406,537	23,993,865	6,988,120	26,550,562	26,050,562	25,050,562	25,050,562	1,056,697	4.4%	
1-1000-100-1100-0000	BOE SINKING FUND EXPENDITURES	565,530	-	-	1,838	-	-	-	-	-	-	-
<b>1000 - BOARD OF EDUCATION SUBTOTAL</b>		<b>22,068,602</b>	<b>22,406,537</b>	<b>23,993,865</b>	<b>6,989,959</b>	<b>26,550,562</b>	<b>26,050,562</b>	<b>25,050,562</b>	<b>25,050,562</b>	<b>1,056,697</b>	<b>4.4%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>1000 - BOARD OF EDUCATION TOTAL</b>		<b>22,068,602</b>	<b>22,406,537</b>	<b>23,993,865</b>	<b>6,989,959</b>	<b>26,550,562</b>	<b>26,050,562</b>	<b>25,050,562</b>	<b>25,050,562</b>	<b>1,056,697</b>	<b>4.4%</b>	
<b>1001 OPERATING TRANSFERS OUT</b>												
1-1001-154-0000-0000	TRANSFER TO SOMO FUND	3,760	-	-	-	-	-	-	-	-	-	-
1-1001-179-0000-0000	TRANSFER TO CAPITAL - GENERAL FUND	965,491	515,386	822,698	274,234	729,333	729,333	363,333	363,333	(459,365)	-55.8%	
1-1001-179-0001-0000	TRANSFER TO CAPITAL - FUND BALANCE	893,346	2,050,000	-	-	-	-	-	-	-	-	-
1-1001-179-0002-0000	TRANSFER TO CAPITAL - BOE FUND BALANCE	200,000	-	-	-	-	-	-	-	-	-	-
<b>1001 - OPERATING TRANSFERS OUT SUBTOTAL</b>		<b>2,062,598</b>	<b>2,565,386</b>	<b>822,698</b>	<b>274,234</b>	<b>729,333</b>	<b>729,333</b>	<b>363,333</b>	<b>363,333</b>	<b>(459,365)</b>	<b>-55.8%</b>	
OTHER ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-
<b>1001 - OPERATING TRANSFERS OUT TOTAL</b>		<b>2,062,598</b>	<b>2,565,386</b>	<b>822,698</b>	<b>274,234</b>	<b>729,333</b>	<b>729,333</b>	<b>363,333</b>	<b>363,333</b>	<b>(459,365)</b>	<b>-55.8%</b>	
OTHER ACCOUNTS TOTAL		-	-	-	-	-	-	-	-	-	-	-
DEFUNCT DEPARTMENTS TOTAL		-	-	-	-	-	-	-	-	-	-	-
HISTORICAL FICA/MEDICARE/MERS TOTAL		-	-	-	-	-	-	-	-	-	-	-
<b>GENERAL FUND APPROPRIATION TOTAL</b>		<b>39,231,062</b>	<b>40,223,612</b>	<b>41,017,139</b>	<b>12,569,072</b>	<b>45,849,813</b>	<b>43,880,000</b>	<b>42,290,600</b>	<b>42,290,600</b>	<b>1,273,461</b>	<b>3.1%</b>	

Town of Winchester  
 Schedule D: FY 2027 Capital Improvement Plan

A capital project is an investment of \$5,000 or more in infrastructure, facilities, equipment, or technology with a useful life beyond one year. Projects may be funded and completed over one or multiple years. The FY 2027 Capital Improvement Program funds 27 projects that support the Town's long-term assets and service delivery.

#	Department	Project Name	FY 2027 Capital Improvement Plan				FY 2027 Funding Sources					FY 2027 Total
			Department Requested	Town Manager Proposed	Selectmen Proposed	Referendum Adopted	General Fund & Fund Balance	Prior General Funds Committed	Bonding	State & Federal Aid	Other Funds	Total Cost
1	AMBULANCE	AMBULANCE VEHICLE SINKING FUND	200,000	-	-	-	-	-	-	-	-	-
2	BOARD OF EDUCATION	BOE FIVE YEAR CAPITAL FUNDING PLAN	227,613	-	-	-	-	-	-	-	-	-
3	BOARD OF EDUCATION	BOE CRITICAL PROJECTS FUNDING	41,200	-	-	-	-	-	-	-	-	-
4	FIRE	WFD ARCHITECTURAL DESIGN	30,000	30,000	30,000	30,000	30,000	-	-	-	-	30,000
5	FIRE	TURNOUT GEAR	25,000	31,990	31,990	31,990	31,990	-	-	-	-	31,990
6	FIRE	FIRE STATION REPAIRS AND UPGRADES	111,000	55,000	55,000	55,000	55,000	-	-	-	-	55,000
7	FIRE MARSHAL	FIRE MARSHAL VEHICLE	48,000	-	-	-	-	-	-	-	-	-
8	LAND USE	HIGHLAND LAKE & WATERSHED MANAGEMENT REPORT	15,000	15,000	15,000	15,000	15,000	-	-	-	-	15,000
9	PARKS & RECREATION	TENNIS COURT RESURFACING	20,000	20,000	20,000	20,000	20,000	-	-	-	-	20,000
10	PARKS & RECREATION	SNOW PLOW ATTACHMENT	10,300	-	-	-	-	-	-	-	-	-
11	PARKS & RECREATION	SUE GROSSMAN AND RIVERSIDE TRAIL FENCING	25,000	10,000	10,000	10,000	10,000	-	-	-	-	10,000
12	POLICE	IMPOUND LOT	20,500	20,500	20,500	20,500	-	-	-	-	20,500	20,500
13	POLICE	PD FACILITY IMPROVEMENTS	10,000	-	-	-	-	-	-	-	-	-
14	POLICE	POLICE FIREARM REPLACEMENTS	21,800	-	-	-	-	-	-	-	-	-
15	POLICE	POLICE CRUISER REPLACEMENT	192,150	-	-	-	-	-	-	-	-	-
16	POLICE	FIXED LICENSE PLATE RECOGNITION (LPR)	19,500	-	-	-	-	-	-	-	-	-
17	POLICE	ACCREDITATION CONSULTANT	36,250	-	55,000	55,000	55,000	-	-	-	-	55,000
18	PUBLIC WORKS	PLOW TRUCK #7 REPLACEMENT	43,343	43,343	43,343	43,343	-	43,343	-	-	-	43,343
19	PUBLIC WORKS	TOWN HALL BRICK REPAIRS & UPGRADES	50,000	-	-	-	-	-	-	-	-	-
20	PUBLIC WORKS	HIGHLAND LAKE DRAINAGE IMPROVEMENTS	250,000	250,000	250,000	250,000	-	-	250,000	-	-	250,000
21	PUBLIC WORKS	PUBLIC WORKS FACILITY UPGRADE	400,000	100,000	100,000	100,000	100,000	-	-	-	-	100,000
22	PUBLIC WORKS	ROAD & BRIDGE RECONSTRUCTION	2,952,500	2,952,500	2,952,500	2,952,500	-	-	2,952,500	-	-	2,952,500
23	PUBLIC WORKS	TANDEM PLOW TRUCK #8	60,000	60,000	60,000	60,000	-	60,000	-	-	-	60,000
24	PUBLIC WORKS	HANNAFIN ROAD CULVERT ENGINEERING & CONSTRUCTION	1,400,000	-	-	-	-	-	-	-	-	-
25	PUBLIC WORKS	DANBURY QUARTER ROAD PIPE PROJECT	100,000	-	-	-	-	-	-	-	-	-
26	PUBLIC WORKS	MORNINGSIDE/BROOKSIDE AVENUE DRAINAGE AND PAVING	125,000	-	-	-	-	-	-	-	-	-
27	PUBLIC WORKS	CHARLES STREET DRAINAGE AND PAVING	120,000	-	-	-	-	-	-	-	-	-
28	PUBLIC WORKS	SKINNER ROAD PAVING	95,000	-	-	-	-	-	-	-	-	-
29	PUBLIC WORKS	SUNNY RIDGE RECLAIM AND PAVING	125,000	-	-	-	-	-	-	-	-	-
30	PUBLIC WORKS	TOWN-WIDE GUIDERAIL REPLACEMENT	75,000	-	-	-	-	-	-	-	-	-
31	PUBLIC WORKS	PLOW TRUCK #9 REPLACEMENT	62,000	62,000	62,000	62,000	-	62,000	-	-	-	62,000
32	PUBLIC WORKS	HUNTINGTON ROAD AND CULVERT	125,000	-	-	-	-	-	-	-	-	-
33	PUBLIC WORKS	WHEELED EXCAVATOR	65,000	65,000	65,000	65,000	-	65,000	-	-	-	65,000
34	PUBLIC WORKS	KENWORTH REFURBISHMENT	75,000	-	-	-	-	-	-	-	-	-
35	PUBLIC WORKS	WESTERN SPILLWAY WALK BRIDGE REPLACEMENT	25,000	30,000	30,000	30,000	30,000	-	-	-	-	30,000
36	PUBLIC WORKS	ROADSIDE MOWER	275,000	-	-	-	-	-	-	-	-	-
37	PUBLIC WORKS	CORDANO ROAD MILL AND PAVE	32,000	-	-	-	-	-	-	-	-	-
38	PUBLIC WORKS	PLOW TRUCK #10 REPLACEMENT	380,000	76,000	76,000	76,000	76,000	-	-	-	-	76,000
39	PUBLIC WORKS	GENERAL ROADWAY REPAIR	485,000	485,000	560,768	560,768	400,000	-	-	160,768	-	560,768
40	PUBLIC WORKS	TOWN HALL REPAIRS & RENOVATIONS	110,000	25,000	25,000	25,000	25,000	-	-	-	-	25,000
41	PUBLIC WORKS	MINI LOADER	22,000	55,000	55,000	55,000	55,000	-	-	-	-	55,000
42	PUBLIC WORKS	PLOW TRUCK #11 REPLACEMENT	380,000	-	-	-	-	-	-	-	-	-
43	PUBLIC WORKS	EXCAVATOR HAMMER	48,000	-	-	-	-	-	-	-	-	-
44	PUBLIC WORKS	F550 UTILITY TRUCK #2	101,000	101,000	101,000	101,000	101,000	-	-	-	-	101,000
45	PUBLIC WORKS	OLD NEW HARTFORD ROAD RECLAIM AND PAVE	400,000	-	-	-	-	-	-	-	-	-
46	PUBLIC WORKS	INTERSECTION APRONS	41,000	-	-	-	-	-	-	-	-	-
47	PUBLIC WORKS	LEDGE DRIVE PEEL AND PAVE	105,000	-	-	-	-	-	-	-	-	-
48	PUBLIC WORKS	WINCHESTER AVENUE PEEL AND PAVE	81,000	-	-	-	-	-	-	-	-	-
49	PUBLIC WORKS	GAYLORDS ROAD RECLAIM AND PAVE	96,000	-	-	-	-	-	-	-	-	-
50	PUBLIC WORKS	ORCHARD STREET MILL AND PAVE	68,000	-	-	-	-	-	-	-	-	-
51	PUBLIC WORKS	CORNELIO AVENUE MILL AND PAVE	30,000	-	-	-	-	-	-	-	-	-
52	PUBLIC WORKS	F550 UTILITY TRUCK #3	101,000	-	-	-	-	-	-	-	-	-
53	PUBLIC WORKS	BRIDGE STREET INTERSECTION REDESIGN & CONSTRUCTION	1,029,604	1,029,604	1,029,604	1,029,604	200,000	-	-	829,604	-	1,029,604
54	SENIOR SERVICES	SENIOR CENTER REPAIRS & UPGRADES	20,000	10,000	10,000	10,000	10,000	-	-	-	-	10,000
55	SOLDIERS' MONUMENT	SOLDIERS MONUMENT BUILDING UPGRADES	40,000	20,000	20,000	20,000	20,000	-	-	-	-	20,000
56	TOWN HALL	SOFTWARE UPGRADES	20,000	-	-	-	-	-	-	-	-	-
57	TOWN HALL	ANNUAL COMPUTER REPLACEMENT PROGRAM	40,000	40,000	40,000	40,000	40,000	-	-	-	-	40,000
58	TOWN HALL	DESIGNATED MATCHING GRANT CAPITAL FUND	200,000	100,000	100,000	100,000	100,000	-	-	-	-	100,000
59	TOWN HALL	GRAND LIST REEVALUATION	50,000	55,000	55,000	55,000	55,000	-	-	-	-	55,000
<b>FY 2027 CAPITAL IMPROVEMENT PROJECT TOTALS</b>			<b>11,355,760</b>	<b>5,741,937</b>	<b>5,872,705</b>	<b>5,872,705</b>	<b>1,428,990</b>	<b>230,343</b>	<b>3,202,500</b>	<b>990,372</b>	<b>20,500</b>	<b>5,872,705</b>

1,659,333 Total of GF/FB and Prior Funds Committed  
 1,296,000 Unassigned Fund Balance Injection  
 363,333 Balance to be Funded via General Fund

Town of Winchester  
 FY 2027 Employee Headcount Schedule<sup>12</sup>

Service Area Department	FY 2026		FY 2027		FY 2027		FY 2027		FY 2027	
	Referendum Adopted Full-Time	Part-Time	Department Requested Full-Time	Part-Time	Town Manager Proposed Full-Time	Part-Time	Selectmen Proposed Full-Time	Part-Time	Referendum Adopted Full-Time	Part-Time
<b>General Government</b>										
Board of Selectmen	-	7	-	7	-	7	-	7	-	7
Office of the Town Manager	2	1	2	1	2	1	2	1	2	1
Registrars of Voters	-	4	-	4	-	4	-	4	-	4
Finance Department	7	3	7	3	7	3	7	3	7	3
Board of Assessment Appeals	-	3	-	3	-	3	-	3	-	3
Town Clerk	2	1	2	1	2	1	2	1	2	1
Maintenance of Lakes and Ponds	-	1	-	1	-	1	-	1	-	1
Land Use and Development	4	-	4	2	4	-	4	-	4	-
<b>General Government Totals</b>	<b>15</b>	<b>20</b>	<b>15</b>	<b>22</b>	<b>15</b>	<b>20</b>	<b>15</b>	<b>20</b>	<b>15</b>	<b>20</b>
<b>Public Safety</b>										
Police Department	23	1	26	-	24	-	23	-	23	-
Fire Department	2	-	4	-	2	-	2	-	2	-
Emergency Management	-	1	-	1	-	1	-	1	-	1
Ambulance	-	-	-	-	-	-	1	-	1	-
<b>Public Safety Totals</b>	<b>25</b>	<b>2</b>	<b>30</b>	<b>1</b>	<b>26</b>	<b>1</b>	<b>26</b>	<b>1</b>	<b>26</b>	<b>1</b>
<b>Public Works</b>										
Street Department	18	-	21	-	18	-	18	-	18	-
<b>Public Works Totals</b>	<b>18</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>
<b>Health</b>										
Social Services	-	-	-	-	-	-	-	-	-	-
Senior Services	1	3	1	3	1	3	1	3	1	3
<b>Health Totals</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>Parks and Recreation</b>										
Recreation	1	5	1	4	1	4	1	4	1	4
<b>Parks and Recreation Totals</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>4</b>
<b>Education Indirect Costs</b>										
Town Support for Education	-	4	-	4	-	4	-	4	-	4
<b>Education Indirect Costs Totals</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>
<b>Town of Winchester Totals<sup>3</sup></b>	<b>60</b>	<b>34</b>	<b>68</b>	<b>34</b>	<b>61</b>	<b>32</b>	<b>61</b>	<b>32</b>	<b>61</b>	<b>32</b>

1. For purposes of this schedule, employees are classified as full-time if they are regularly scheduled to work 1,820 hours or more during the fiscal year (July 1 – June 30). Employees regularly scheduled to work fewer than 1,820 hours during the fiscal year are classified as part-time.

2. Positions with highly variable staffing levels, including poll workers, paid board and commission clerks, seasonal recreation employees, and members of unpaid volunteer boards and commissions, are excluded from reported headcount totals to provide a more accurate representation of the Town's regular workforce.

3. Headcount totals include only positions funded through the Town of Winchester General Fund. Excluded from this schedule are Winchester Public Schools/Board of Education employees, Water and Sewer Enterprise Fund employees, bond-funded positions, and positions supported through Department of Developmental Services (DDS) programs.

