

Town of Palmer



**FY 2026 Town Manager & Town Council
Recommended Budget
General Fund
&
Waste Water Treatment Plant**

**General Fund
Revenues / Expenditures**

GENERAL FUND

	FY 2026 TM / TC Recommended	FY 2025 Adopted w/ Amendments	FY 2024 Actual
Revenues			
Prior Year Levy Limit	23,762,719	22,605,087	
Amended New Growth	-		
2.5%	594,068	565,127	
New Growth	200,000	591,838	
Debt Exclusion	493,107	504,825	
Tax Revenues	25,049,894	24,266,877	22,672,158
Local Receipts GF	3,802,111	3,128,729	3,578,972
State Receipts			
General Government	3,074,869	2,881,000	
Schools	12,463,524	12,159,755	
Total State Receipts	15,538,393	14,878,083	14,708,839
Total Additional Revenues	19,340,504	18,006,812	18,287,811
Cherry Sheet Offsets			
School Choice Receiving Tuition Offset	(91,000)	(60,000)	(38,050)
Public Libraries Offset	(47,918)	(42,001)	(42,864)
Total Cherry Sheet Revenue Offsets	(138,918)	(102,001)	(80,914)
WWTP Indirect Cost Reimbursement	150,000	124,074	122,017
Code Enforcement Fees SRF	-	-	-
25% Gas, Electric, Plumbing Permit Fees	-	-	-
Free Cash	-	-	-
Stabilization	-	-	-
Total Transfers In	150,000	124,074	122,017
Total Revenues	44,401,480	42,295,762	41,001,072
Expenses	FY 2026	FY 2025	FY 2024
	TM Recommended	Adopted	Actual
General Fund - Operating Budget	42,050,279	40,278,478	36,120,150
Encumbrances			1,470,703
Total Budget	42,050,279	40,278,478	37,590,853
OPEB Contribution (+5K annually)	20,000	15,000	10,000
Capital Improvement Stabilization (+5% annually)	157,500	150,000	134,004
Duke Track Stabilization (+5% annually)	121,275	115,500	110,000
Tree Removal/Trimming (+5% annually)	55,125	52,500	50,000
	42,000	33,000	30,000
Tax Title Amount	-	-	3,000
Overlay Allowance	200,000	150,000	150,000
Cherry Sheet Assessments	1,755,301	1,501,284	1,521,367
Other Expenses	2,351,201	2,017,284	2,008,371
Total All Expenses	44,401,480	42,295,762	39,599,224
GENERAL FUND Surplus/(Shortfall)	-	-	1,401,848

LOCAL RECEIPTS DETAIL FY 2024 - FY 2026

ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	FY 2024 Revenue	FY 2025 Rev Budget	FY26	FY26 TM/TC
						Average	Recommended
01	41500	Motor Vehicle Excise Revenue	R	1,905,869.34	1,525,282	1,775,000	\$ 1,900,000
01	41602	Meals Tax Excise	R	205,569.12	175,000	185,000	\$ 190,000
01	41603	Cannabis Excise Tax	R	40,646.47	40,000	110,000	\$ 110,000
01	41700	Interest on RE/PP Taxes	R	103,053.76	94,000	100,000	\$ 100,000
01	41701	Interest on Motor Vehicle	R	25,493.62	21,000	20,000	\$ 20,000
01	41705	Tax Title Interest	R	53,484.41	53,000	40,000	\$ 40,000
01	41800	In Lieu of Taxes	R	10,920.00	10,000	10,000	\$ 10,000
01	41801	Solar PILOTS	R	-	360,000	212,500	\$ 212,500
01	42700	Sealer Fees					\$ 11,000
01	43200	MV Surcharge Fees	R	820.80	-	500	\$ 500
01	43300	Mark Fees	R	23,500.00	22,000	20,000	\$ 20,000
01	43601	Syncarpha Bondsville Lease	R	71,090.97	143,781	147,016	\$ 147,016
01	43660	Police Fees	R	36.00	-	-	\$ -
01	43671	Animal Control Fees Monson	R	24,450.00	42,299	45,559	\$ 45,559
01	43672	Animal Control Fees Ware	R	29,616.00	52,243	56,269	\$ 56,269
01	43674	Animal Control Fees Brimfield	R	11,082.00	20,210	21,767	\$ 21,767
01	43700	Town Clerk Sundry Fees	R	28,120.00	31,000	27,500	\$ 27,500
01	43701	Town Clerk Dog Licenses	R	11,205.00	10,500	9,250	\$ 10,000
01	43702	Dept. Rev. Town Manager	R	44,053.88	45,000	43,750	\$ 40,000
01	43703	Dept. Rev. Planning	R	12,200.00	6,000	6,750	\$ 6,750
01	43708	Dept. Rev. Cemetery	R	16,998.00	12,500	12,500	\$ 12,500
01	43709	Dept. Rev. Reg. Animal Control	R	3,970.00	5,000	750	\$ -
01	43711	Police O/D Admin. Fee	R	14,459.90	6,000	10,500	\$ 10,500
01	43714	Municipal Lien Certs.	R	15,375.00	13,000	16,250	\$ 13,000
01	43715	Resource Officer Reg. School	R	52,820.52	54,405	56,000	\$ 56,000
01	43716	Tax Collector Misc.	R	367.60	-	-	\$ -
01	43717	Treasurer Misc.	R	2,515.45	5,000	500	\$ -
01	43719	Dept. Rev. School	R	7,458.57	-	-	\$ -
01	43720	Alarm Registration Fees	R	25.00	-	-	\$ -
01	43721	Resource Officer PHS	R	54,695.52	56,336	56,000	\$ 56,000
01	43730	F.D. Bill Processing Fee Rev.	R	43,856.06	35,000	45,000	\$ 45,000
01	43760	Dept. Rev. Assessors	R	45.00	-	-	\$ -
01	43850	Tax Coll. Demand Fees	R	46,263.36	47,000	47,500	\$ 47,500
01	43851	Treasurer Tax Title Fees	R	2,346.79	-	-	\$ -
01	44502	Building Inspector Permits	R	121,213.34	100,000	110,000	\$ 140,000
01	New	Bldg. Insp. - Electrical Permits	R	87,870.00			\$ 40,000
01	New	Bldg. Insp. - Gas Permits	R	9,785.00			\$ 8,000
01	New	Bldg. Insp. - Plumbing Permits	R	11,656.00			\$ 11,500
01	44504	Board of Health Permits	R	63,100.00	51,500	52,500	\$ 52,500
01	44506	Police Dept Fire Arms Permits	R	8,512.50	6,500	7,000	\$ 7,000
01	46802	Court Fines	R	885.00	-	-	\$ -
01	47700	Parking Fines	R	240.00	-	-	\$ -
01	47701	Civil Motor Vehicle Infraction	R	19,008.18	10,500	13,750	\$ 13,750
01	47703	Court Fines	R	440.00	400	-	\$ -
01	47704	Code Enforcement Fines	R	5,300.00	-	10,000	\$ -
01	48000	All Other General Revenue	R	71,860.12	10,000	10,000	\$ 10,000
01	48200	Interest Investment Funds	R	245,380.79	135,000	187,500	\$ 187,500
01	48400	Medicaid Reimbursement	R	155,623.54	80,000	122,500	\$ 122,500
01	48403	Cannabis Abuse Prevention Fee	R	25,000.00		-	
				3,688,282.61	3,279,456.48	3,589,111.00	3,802,111.00

Projection	Account Description	Δ % FY26 & FY25 Revised	Δ \$ FY26 & FY25 Revised	2026 Town Manager & Town Council Recommended Budget	2025 Revised Budget	2024 Revised Budget	2024 Actuals
GENERAL GOVERNMENT							
Town Council							
	Salaries	0.0%	-	8,400	8,400	8,400	8,400
	Expenditures	-40.0%	(2,000)	3,000	5,000	-	-
	Town Council Total	-14.9%	(2,000)	11,400	13,400	8,400	8,400
Town Manager							
	Salaries	36.0%	82,497	311,560	229,063	253,910	253,618
	Expenditures	-80.3%	(22,400)	5,500	27,900	54,220	51,796
	Town Manager Total	23.4%	60,097	317,060	256,963	308,130	305,415
Reserve							
	Reserve Fund	88.2%	221,326	472,245	250,919	-	-
	Reserve Total	88.2%	221,326	472,245	250,919	-	-
Accounting							
	Salaries	4.6%	6,862	157,207	150,345	141,124	131,571
	Expenditures	-90.1%	(38,375)	4,200	42,575	42,700	40,173
	Accounting Total	-16.3%	(31,513)	161,407	192,920	183,824	171,744
Central Purchasing							
	Salaries	-	-	-	-	-	-
	Expenditures	24.3%	84,870	434,690	349,820	317,524	315,945
	Central Purchasing Total	24.3%	84,870	434,690	349,820	317,524	315,945
Assessors							
	Salaries	24.0%	31,183	161,039	129,856	119,939	118,923
	Expenditures	18.6%	1,720	10,950	9,230	10,010	9,027
	Assessors Total	23.7%	32,903	171,989	139,086	129,949	127,950
Treasurer							
	Salaries	-25.8%	(23,284)	67,029	90,313	81,539	81,401
	Expenditures	-18.5%	(1,382)	6,103	7,485	8,387	4,971
	Treasurer Total	-25.2%	(24,666)	73,132	97,798	89,926	86,372

Town Collector							
	Salaries	1.2%	1,421	115,258	113,837	108,592	103,037
	Expenditures	2.5%	365	15,190	14,825	19,465	13,822
	Town Collector Total	1.4%	1,786	130,448	128,662	128,057	116,859
Human Resources (New)							
	Salaries		57,218	57,218	-	-	-
	Expenditures		4,225	4,225	-	-	-
	Human Resources Total		61,443	61,443	-	-	-
Legal Counsel							
	Salaries		-	-	-	-	-
	Expenditures	4.8%	5,000	110,000	105,000	42,267	42,176
	Legal Counsel Total	4.8%	5,000	110,000	105,000	42,267	42,176
Information & Technology							
	Salaries	-100.0%	(25,000)	-	25,000	-	-
	Expenditures	69.5%	118,998	290,278	171,280	162,734	162,732
	Computer Capital Outlay	519.2%	25,959	30,959	5,000	5,000	4,233
	Information & Technology Total	59.6%	119,957	321,237	201,280	167,734	166,965
Town Clerk							
	Salaries	1.2%	1,374	112,672	111,298	108,307	107,906
	Expenditures	-41.3%	(2,165)	3,075	5,240	5,990	5,990
	Town Clerk Total	-0.7%	(791)	115,747	116,538	114,297	113,896
Election & Registration							
	Salaries	-59.8%	(14,810)	9,972	24,782	22,412	17,853
	Expenditures	-32.8%	(5,387)	11,058	16,445	13,500	11,584
	Election & Registration Total	-49.0%	(20,197)	21,030	41,227	35,912	29,437
Conservation							
	Salaries	25.7%	9,250	45,246	35,996	33,604	25,769
	Expenditures	14.2%	710	5,701	4,991	5,000	4,752
	Conservation Total	24.3%	9,960	50,947	40,987	38,604	30,521
Planning & Economic Development							
	Salaries	7.6%	9,298	131,334	122,036	127,760	94,088
	Expenditures	-16.1%	(941)	4,890	5,831	5,783	3,346
	Planning & Economic Development Total	6.5%	8,357	136,224	127,867	133,543	97,434

Facilities General							
Salaries	-6.2%	(5,011)	75,294	80,305	-	-	
Expenditures		275,000	335,000	60,000	-	-	
Facilities General Total	192.4%	269,989	410,294	140,305	-	-	
Administrative Building							
Salaries		-	-	-	-	-	
Expenditures	-18.3%	(9,900)	44,100	54,000	39,675	38,465	
Administrative Building Total	-18.3%	(9,900)	44,100	54,000	39,675	38,465	
Memorial Hall							
Salaries	2%	316	16,096	15,780	13,372	13,372	
Expenditures	-57%	(19,505)	14,645	34,150	26,173	24,556	
Memorial Hall Total	-38.4%	(19,189)	30,741	49,930	39,545	37,928	
Converse Middle School							
Salaries	0.0%	-	-	-	-	-	
Expenditures	-43.2%	(19,000)	25,000	44,000	56,622	54,196	
Converse Middle School Total	-43.2%	(19,000)	25,000	44,000	56,622	54,196	
Police Station							
Salaries	0.0%	-	-	-	-	-	
Expenditures	-0.9%	(1,150)	131,850	133,000	142,000	140,042	
Police Station Total	-0.9%	(1,150)	131,850	133,000	142,000	140,042	
Property Insurance							
Salaries	0.0%	-	-	-	-	-	
Expenditures	-8.0%	(55,900)	644,100	700,000	625,000	584,933	
Property Insurance Total	-8.0%	(55,900)	644,100	700,000	625,000	584,933	
GENERAL GOVERNMENT TOTAL		21.7%	691,382	3,875,084	3,183,702	2,601,008	2,468,678

PUBLIC SAFETY						
Police						
Salaries	0.5%	15,006	2,798,884	2,783,878	2,552,876	2,522,886
Expenditures	-17.6%	(52,429)	244,641	297,070	321,145	256,938
Capital Outlay	-48.1%	(65,000)	70,000	135,000	-	-
Police Total	-3.2%	(102,423)	3,113,525	3,215,948	2,874,021	2,779,825
Ambulance Service						
Salaries		-	-	-	-	-
Expenditures		132,500	132,500	-	-	-
	0.0%	132,500	132,500	-	-	-
Building Inspector						
Salaries	70.0%	85,148	206,726	121,578	122,862	114,537
Expenditures	-92.8%	(58,430)	4,500	62,930	17,520	17,519
Building Inspector Total	14.5%	26,718	211,226	184,508	140,382	132,056
Sealer of Weights & Measures						
Salaries		-	-	-	-	-
Expenditures		11,009	11,009	-	-	-
Sealer of Weights & Measures Total		11,009	11,009	-	-	-
Emergency Management						
Salaries	0.0%	-	4,500	4,500	4,688	4,688
Expenditures	0.0%	-	500	500	-	-
Emergency Management Total	0.0%	-	5,000	5,000	4,688	4,688
PUBLIC SAFETY TOTAL	2.0%	67,804	3,473,260	3,405,456	3,019,091	2,916,568
REGIONAL ANIMAL CONTROL						
Animal Control						
Salaries	9.6%	9,264	105,540	96,276	72,393	72,393
Expenditures	8.8%	2,693	33,383	30,690	17,750	17,749
Animal Control Officer Total	9.4%	11,957	138,923	126,966	90,143	90,142
Animal Control Facility						
Salaries		-	-	-	-	-
Expenditures	-7.2%	(2,160)	27,700	29,860	21,015	12,241
Animal Control Facility Total	-7.2%	(2,160)	27,700	29,860	21,015	12,241
REGIONAL ANIMAL CONTROL TOTAL	6.2%	9,797	166,623	156,826	111,158	102,382

EDUCATION							
	Palmer Public Schools	3.1%	571,261	18,794,092	18,222,831	17,612,183	16,211,888
	Pathfinder Regional Vocational High School	6.7%	138,540	2,204,898	2,066,358	2,043,892	2,043,892
Education Total		3.5%	709,801	20,998,990	20,289,189	19,656,075	18,255,780
PUBLIC WORKS							
Public Works							
	Salaries	1.9%	19,807	1,064,201	1,044,394	996,093	921,870
	Expenditures	-1.5%	(5,500)	358,500	364,000	324,664	302,968
	Tree Warden	66.7%	1,000	2,500	1,500	2,500	-
	Street Lighting	10.3%	7,000	75,000	68,000	101,223	101,223
	Mun Solid Waste Removal Contract	0.0%	-	35,000	35,000	28,793	23,009
	Emery St Monitoring	-47.3%	(21,036)	23,464	44,500	38,495	38,495
	State St. Monitoring	9.1%	4,036	48,536	44,500	10,650	10,650
	Stormwater Management - MS4	-21.1%	(17,450)	65,300	82,750	83,750	56,800
	Public Works Total	-0.7%	(12,143)	1,672,501	1,684,644	1,586,168	1,455,015
Snow & Ice							
	Salaries	2.6%	1,410	56,000	54,590	47,353	47,353
	Expenditures	0.0%	-	275,000	275,000	310,194	310,194
	Snow & Ice Total	0.4%	1,410	331,000	329,590	357,547	357,547
PUBLIC WORKS TOTAL		-0.5%	(10,733)	2,003,501	2,014,234	1,943,715	1,812,562

HEALTH & HUMAN SERVICES**Board of Health**

Salaries	5.8%	6,243	114,777	108,534	81,502	62,515
Expenditures	-26.9%	(4,330)	11,750	16,080	25,618	19,027
Board of Health Total	1.5%	1,913	126,527	124,614	107,120	81,542

Council on Aging

Salaries	2.2%	4,460	204,301	199,841	170,829	170,030
Expenditures	47.4%	2,354	7,324	4,970	3,600	2,960
Council on Aging Total	3.3%	6,814	211,625	204,811	174,429	172,990

Veterans Agent

Salaries	6.2%	2,956	50,719	47,763	34,517	34,473
Expenditures	-0.2%	(670)	300,017	300,687	290,821	259,644
Veterans Agent Total	0.7%	2,286	350,736	348,450	325,338	294,118

Library

Salaries	3.8%	22,926	634,223	611,297	572,424	572,382
Expenditures	4.5%	14,708	344,246	329,538	344,634	344,634
Library Total	4.0%	37,634	978,469	940,835	917,058	917,016

Recreation

Salaries	2.5%	1,586	65,250	63,664	61,801	61,563
Expenditures	50.0%	10,000	30,000	20,000	20,000	16,605
Recreation Total	13.8%	11,586	95,250	83,664	81,801	78,169

HEALTH & HUMAN SERVICES TOTAL

3.5%	60,233	1,762,607	1,702,374	1,605,745	1,543,834
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DEBT SERVICE						
Debt Service Principal						
Library Principal					107,100	107,100
CSO Phase IV Bond Principal	2.0%	2,692	135,941	133,249	130,611	130,611
CSO Phase IV Change Order Principal	2.2%	97	4,523	4,426	4,332	4,332
School- Roofs & Boilers Principal					115,000	115,000
Police Station Bond Principal	0.0%	-	375,000	375,000	375,000	375,000
Town Hall Renovations Principal	-100.0%	(106,000)	-	106,000	318,000	318,000
Debt Service Principal Total	-16.7%	(103,211)	515,464	618,675	1,050,043	1,050,043
Debt Service Interest						
Library Interest					525	525
CSO Phase IV Bond Interest	-14.6%	(2,894)	16,985	19,879	22,716	22,715
CSO Phase IV Change Order Interest	-10.1%	(94)	841	935	1,028	1,028
School-Roofs & Boiler Interest					1,725	1,725
Police Station Bond Interest	-8.7%	(11,718)	123,282	135,000	146,250	146,250
Town Hall Renovations Interest	-100.0%	(13,515)	-	13,515	13,515	13,477
Debt Service Interest Total	-16.7%	(28,221)	141,108	169,329	185,759	185,720
DEBT SERVICE TOTAL	-16.7%	(131,432)	656,572	788,004	1,235,802	1,235,762
EMPLOYEE INSURANCE & BENEFITS						
Retirement Assessment	10.0%	269,564	2,961,549	2,691,985	2,623,546	2,623,546
Unemployment	25.0%	25,000	125,000	100,000	93,778	93,778
Workers Comp Insurance		143,000	143,000			
Group Health Insurance-Town	-9.9%	(189,929)	1,728,351	1,918,280	1,957,877	1,492,527
Group Health Insurance-School	-28.0%	(1,039,911)	2,671,797	3,711,708	3,665,061	3,286,665
Retirees - Town		578,723	578,723			
Retirees - School		578,722	578,722			
Group Life Insurance	5.0%	695	14,595	13,900	13,900	11,250
Medicare	3.0%	9,085	311,905	302,820	294,000	276,818
EMPLOYEE INSURANCE & BENEFITS TOTAL	4.3%	374,949	9,113,642	8,738,693	8,648,162	7,784,583
TOTAL GENERAL FUND	4.4%	1,771,801	42,050,279	40,278,478	38,820,757	36,120,150

TRANSFERS & OTHER ASSESSMENTS

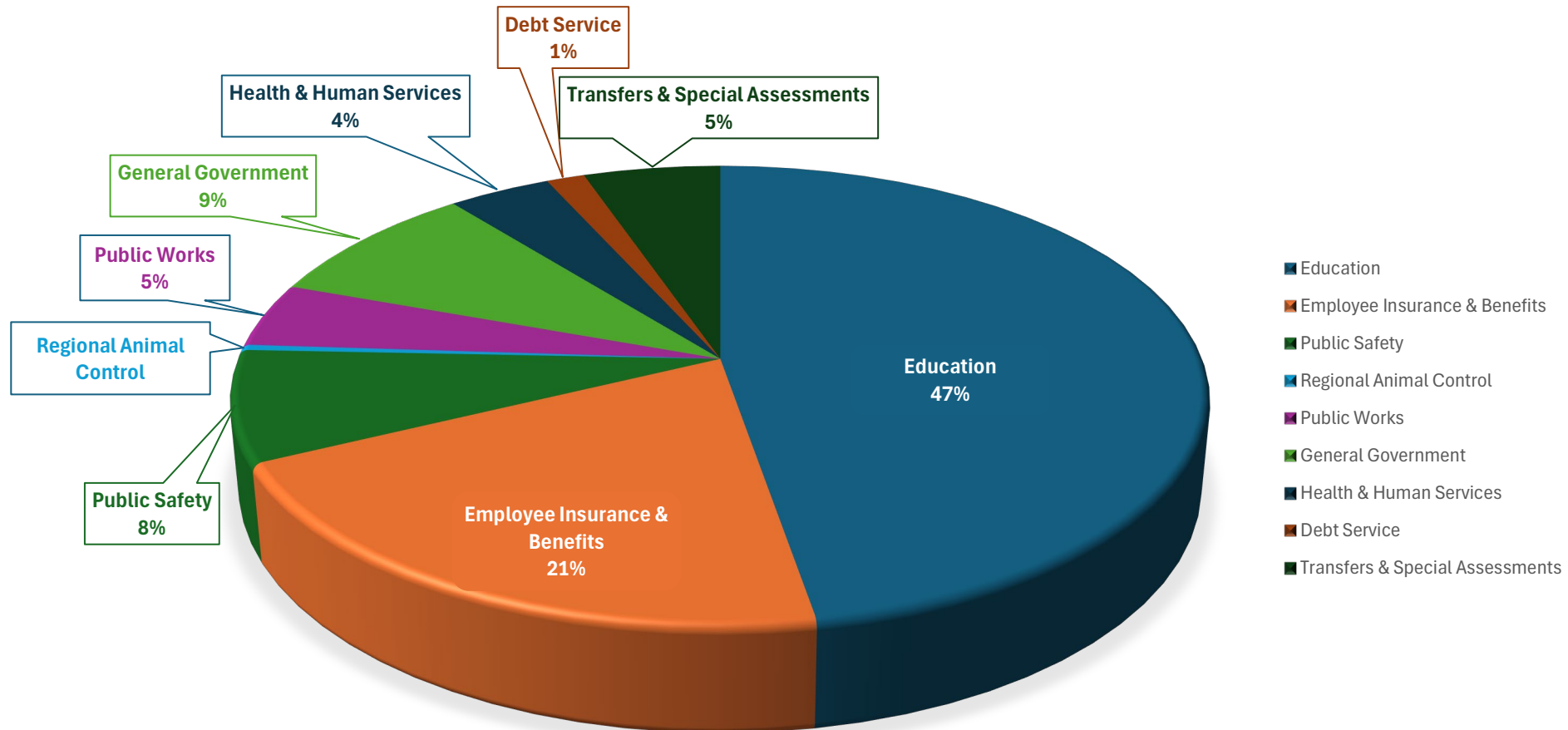
Transfer Out to OPEB Trust Fund	33.3%	5,000	20,000	15,000	10,000	10,000
Transfers Out	7.1%	24,900	375,900	351,000	-	327,004
Overlay	33.3%	50,000	200,000	150,000		
Cherry Sheet Assessments	16.9%	254,017	1,755,301	1,501,284	1,416,489	1,531,367
	16.6%	333,917	2,351,201	2,017,284	1,426,489	1,868,371

TOTAL GENERAL FUND INCLUDING TRANSFERS & ASSESSMENTS	5.0%	2,105,718	44,401,480	42,295,762	40,247,246	37,988,521
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FY 2026 TC/TM RECOMMENDED BUDGET

Education	20,998,990.00	47.29%
Employee Insurance & Benefits	9,113,642.00	20.53%
Public Safety	3,473,260.00	7.82%
Regional Animal Control	166,623.00	0.38%
Public Works	2,003,501.00	4.51%
General Government	3,875,084.00	8.73%
Health & Human Services	1,762,607.00	3.97%
Debt Service	656,572.00	1.48%
Transfers & Special Assessments	2,351,201.00	5.30%
	44,401,480.00	100.00%

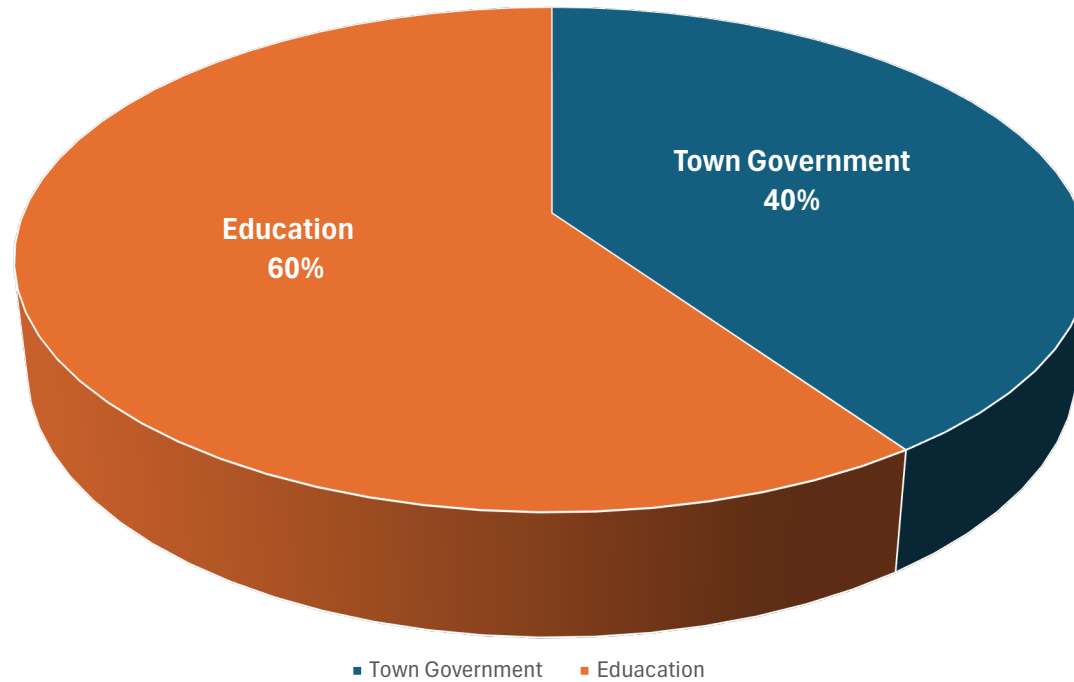
FY 2026 GENERAL FUND TC/TM RECOMMENDED BUDGET



FY 2026 Budget - Town Government / Education

	Town Government	%	Education	%	Total
Government Services	13,266,933.00		20,998,990		34,265,923.00
Property Insurance	437,988		206,112		644,100.00
Retirement Assessment	1,734,551		1,226,998		2,961,549.00
Unemployment	42,500		82,500		125,000.00
Workers Comp Insurance	55,770		87,230		143,000.00
Group Health Insurance	1,728,351		2,671,797		4,400,148.00
Retirees	578,723		578,722		1,157,445.00
Group Life Insurance	4,233		10,362		14,595.00
Medicare	90,452		221,453		311,905.00
Gen. Gov. Services provided to Schools (per FY24 NSS report)			377,815		377,815.00
	17,939,501.00	40%	26,461,979.00	60%	44,401,480.00

FY 2026 BUDGET TOWN - GOVERNMENT / EDUCATION



ACCOUNTING DEPARTMENT	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	85,341.23	93,530.00	100,391.00	100,391.00
Full Time Salary	44,629.99	55,415.00	55,416.00	55,416.00
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity	600.00	400.00	400.00	400.00
Contractual Obligations				
Certificate Stipend	1,000.00	1,000.00	1,000.00	1,000.00
Total Salaries	131,571.22	150,345.00	157,207.00	157,207.00
Purchase of Services				
Audit	30,000.00	30,000.00	-	-
OPEB Study - annual disclosure **	950.00	1,000.00	-	-
OPEB Study - biennial valuation **	7,250.00	7,450.00	-	-
Financial Software - Munis*	-	-	66,560.00	-
			-	
			-	
			-	
			-	
			-	
Total Purchased Services	38,200.00	38,450.00	66,560.00	-
Office Supplies				
Misc. Office Supplies	61.73	500.00	500.00	500.00
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total Supplies	61.73	500.00	500.00	500.00
Professional Development				
Registration Fees	830.00	2,500.00	2,000.00	2,000.00
Travel/Accommodations	956.54	1,000.00	1,500.00	1,500.00
Dues/Memberships	125.00	125.00	200.00	200.00
Other			-	
Total Professional Development	1,911.54	3,625.00	3,700.00	3,700.00
Total Expenses	40,173.27	42,575.00	70,760.00	4,200.00
Department Totals	171,744.49	192,920.00	227,967.00	161,407.00

* moved to IT budget

** moved to Central Purchasing

ACO FACILITY
Milltowns Regional Animal Shelter

	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary				
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	-	-	-	-
Purchased Services				
Maintenance/ Repairs / Upgrades	6,359.20	8,000.00	10,000.00	10,000.00
Republic Services Trash Removal		900.00	1,000.00	1,000.00
Landscape Maintenance/ Mulch		500.00	500.00	500.00
Custodial / Cleaning Services		3,120.00	1,000.00	1,000.00
Exterminator Services			1,000.00	1,000.00
Total Purchased Services	6,359.20	12,520.00	13,500.00	13,500.00
Supplies				
Cleaning Supplies	483.84	1,000.00	1,000.00	1,000.00
Total Supplies	483.84	1,000.00	1,000.00	1,000.00
Utilities				
Electricity	-	5,000.00	5,000.00	5,000.00
Water	504.54	800.00	1,000.00	1,000.00
Heating	2,939.52	7,500.00	5,000.00	5,000.00
Comcast Phone / Internet	1,953.66	2,040.00	2,200.00	2,200.00
		1,000.00		
Total Utilities	5,397.72	16,340.00	13,200.00	13,200.00
Total Expenses	12,240.76	29,860.00	27,700.00	27,700.00
Department Total	12,240.76	29,860.00	27,700.00	27,700.00

ANIMAL CONTROL
Milltowns Regional Animal Control

FY 2024
Actual

FY 2025
Budget

FY2026
Manager
Recommended

FY2026
TM/TC
Recommended

Salaries

Dept. Head Salary	46,711.71	46,751.00	46,751.00	55,212.00
Full Time Salary	-	40,325.00	40,325.00	41,128.00
Part Time Salary	22,060.00	-	-	-
Per Diem *1	8,520.00	6,990.00	10,008.00	10,008.00
Overtime	-	-	-	-
Longevity	600.00	400.00	400.00	400.00
Contractual Obligations	-	-	-	-
Stipend - Emergency Call Coverage / Holidays	-	2,800.00	2,800.00	2,800.00
Stipend - Regional Supervisor	3,020.79	6,000.00	6,000.00	6,000.00
Total Salaries	80,912.50	103,266.00	106,284.00	115,548.00

Purchased Services

Veterinary Services *2	7,569.03	8,000.00	10,000.00	10,000.00
Vehicle Maintenance *3	166.00	1,000.00	2,000.00	1,375.00
Uniforms	-	1,200.00	1,200.00	1,000.00
Behavioral Assessments	200.00	1,000.00	1,500.00	500.00
Public Education/ Awareness Materials	-	500.00	500.00	500.00
Spay/Neuter Services *4	-	10,000.00	7,500.00	5,000.00
Verizon ACO Cell Phones (2) *5	-	-	1,000.00	1,000.00
Consulting - Legal	-	-	-	2,000.00
Total Purchased Services	7,935.03	21,700.00	23,700.00	21,375.00

Supplies

ACO Supplies/ Food & Blankets *6	1,294.15	2,000.00	3,000.00	2,000.00
Total Supplies	1,294.15	2,000.00	3,000.00	2,000.00

Professional Development

Registration Fees				
Travel/Accommodations				
Dues/Memberships				
Other				
Total Professional Development	-	-	-	-

Total Expenses	9,229.18	23,700.00	26,700.00	23,375.00
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Department Totals	90,141.68	126,966.00	132,984.00	138,923.00
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*1 \$18/hr. x 556

*2 Increase Vet Services & Reduce Spay Neuter amount per demand.

*3 Increase vehicle maintenance to include new vehicle

*4 Remove behavior assessments ACO's Qualified to do this.

*5 Previously included in the ACO Facility budget

ASSESSORS	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	82,535.37	84,330.00	84,330.00	86,013.00
Full Time Salary	35,127.34	45,026.00	45,026.00	45,026.00
Part Time Salary Data Lister	-	-	30,000.00	30,000.00
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends	1,260.00	500.00	-	-
Total Salaries	118,922.71	129,856.00	159,356.00	161,039.00
Purchase of Services				
Tighe & Bond Map Updates	5,500.00	5,500.00	5,500.00	5,500.00
Vision Cama subscription**	-	-	12,750.00	
Vision Cloud Hosting**	-	-	4,973.00	
Vision Web Hosting**	-	-	5,355.00	
Tighe & Bond GIS Web Hosting**	-	-	3,500.00	
MLS Pin**	-	-	420.00	
Total Purchased Services	5,500.00	5,500.00	32,498.00	5,500.00
Supplies				
Office Supplies	2,677.32	1,200.00	1,200.00	1,200.00
Total Supplies	2,677.32	1,200.00	1,200.00	1,200.00
Professional Development				
Registration Fees	550.00	1,500.00	2,000.00	2,000.00
Travel/Accommodations	-	250.00	250.00	250.00
Dues/Memberships	300.00	780.00	2,000.00	2,000.00
Other PACE Training				
Other MAAO Recertification				
Total Professional Development	850.00	2,530.00	4,250.00	4,250.00
Total Expenses	9,027.32	9,230.00	37,948.00	10,950.00
Department Totals	127,950.03	139,086.00	197,304.00	171,989.00
Revaluation Services *	30,000.00	33,000.00	42,000.00	42,000.00

* SRF created in FY 24 for revaluation expenses

** in IT budget

BOARD OF HEALTH	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	53,768.04	62,766.00	62,766.00	69,009.00
Full Time Salary (Admin. Assistant)	5,070.43	40,920.00	40,920.00	40,920.00
Part Time Salary	1,105.01			
Seasonal				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipend -Animal Inspector *	1,531.25	1,500.00	1,500.00	1,500.00
Salary Stipend - Public Health Nurse**	1,040.01	3,348.00	3,348.00	3,348.00
Total Salaries	62,514.74	108,534.00	108,534.00	114,777.00
Purchased surfaces				
Permitting Software (Permit-Eyes)****	3,330.00	3,330.00	3,480.00	-
Needle Kiosk Pickups (Crysilis)		2,000.00	2,000.00	2,000.00
Title 5 Contractor / Consultant Costs	8,950.00	3,000.00	2,000.00	2,000.00
Mosquito Control	5,000.00	5,000.00	5,250.00	5,250.00
Total Purchased Services	17,280.00	13,330.00	12,730.00	9,250.00
Supplies				
Office	225.00	750.00	750.00	500.00
Inspector Supplies		2,000.00	1,000.00	1,000.00
Total Supplies	225.00	2,750.00	1,750.00	1,500.00
Professional Development				
Registration Fees ***	800.00			-
Travel/Accommodations	722.47		1,000.00	1,000.00
Dues/Memberships				
Other				
Total Professional Development	1,522.47	-	1,000.00	1,000.00
Total Expenses	19,027.47	16,080.00	15,480.00	11,750.00
Department Totals	81,542.21	124,614.00	124,014.00	126,527.00

* Animal Inspector - \$125/month

** Paid from SRF in previous years \$25.75/hr. x 2.5hrs/week = \$3,348

*** Professional Development covered by Shared Services Grant

****moved to IT budget

BUILDING INSPECTOR	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	67,864.87	84,330.00	84,330.00	86,013.00
Full Time Salary	33,647.99	36,848.00	40,763.00	40,763.00
Part Time Salary Local Inspector *	12,173.98	-	20,000.00	20,000.00
Electrical Inspector Salaries				40,000.00
Gas Inspector Salaries				8,000.00
Plumbing Inspector Salaries				11,500.00
Seasonal Wages				
Overtime				
Longevity	850.00	400.00	450.00	450.00
Contractual Obligations				
Salary Stipends				
Total Salaries	114,536.84	121,578.00	145,543.00	206,726.00
Purchase of Services				
Permitting Software with Tablet (contract)**	14,010.00	3,330.00	5,930.00	
N.I.C.E ***	-	50,000.00	50,000.00	
Wide format scanner (contract)***	-	-	1,517.00	
Total Purchased Services	14,010.00	53,330.00	57,447.00	-
Supplies				
Office Supplies	2,009.28	1,000.00	1,000.00	500.00
Code Books	1,500.00	2,500.00	2,500.00	2,500.00
Additional Supplies	-	5,000.00		
Total Supplies	3,509.28	8,500.00	3,500.00	3,000.00
Professional Development				
Registration Fees		750.00	750.00	750.00
Travel/Accommodations				-
Dues/Memberships		350.00	750.00	750.00
Other				-
Total Professional Development	-	1,100.00	1,500.00	1,500.00
	17,519.28	62,930.00	62,447.00	4,500.00
Department Totals	132,056.12	184,508.00	207,990.00	211,226.00

* \$20,000 funded by GF (multi-family housing inspection program), \$10,000 funded by code enforcement fees (SFR)

** moved to IT budget

*** moved to Central Purchasing

CENTRAL PURCHASING	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary				
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	-	-	-	-
Purchase of Services				
Copier Rental (TM,COA,Bldg. Ins., Planning)	16,836.00	18,500.00	18,500.00	15,500.00
Telephone Expense	29,771.00	33,000.00	35,000.00	35,240.00
Newspaper Postings	2,463.71	3,500.00	4,000.00	4,000.00
Shredding	422.50	320.00	320.00	500.00
Fuel (Gasoline/Diesel)	-	165,000.00	205,000.00	205,000.00
Electricity *	-	80,000.00	-	-
Records Cleanup	-	2,500.00	5,000.00	3,000.00
Municipal Medicare Exp (LPVEC)				17,000.00
Audit Services - General**				32,500.00
Audit Services - Student Activity Funds**				
OPEB Study - annual disclosure**				1,000.00
OPEB Study - biennial valuation**				
Misc. Consulting Services				10,000.00
Total Purchased Services	49,493.21	302,820.00	267,820.00	323,740.00
Supplies				
Postage	32,349.00	35,000.00	37,500.00	37,500.00
Office Supplies	14,103.00	8,000.00	8,000.00	8,450.00
Misc.	-	500.00	500.00	-
Town of Palmer Apparel	-	3,500.00	3,500.00	3,500.00
Employee Engagement	-	-	1,500.00	1,500.00
Town Beautification				10,000.00
NICE***				50,000.00
Total Supplies	46,452.00	47,000.00	51,000.00	110,950.00
Professional Development				
Registration Fees				
Travel/Accommodations				
Dues/Memberships				
Other				
Total Professional Development	-	-	-	-
Total Expenses	95,945.21	349,820.00	318,820.00	434,690.00
DEPARTMENT TOTAL	95,945.21	349,820.00	318,820.00	434,690.00

*moved to Facilities budget

** moved from Accountng budget

*** moved from Building Inspector budget

TOWN COLLECTOR

	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	69,022.00	71,367.00	71,367.00	72,788.00
Full Time Salary	32,264.00	40,920.00	40,920.00	40,920.00
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity	750.00	550.00	550.00	550.00
Contractual Obligations				
Certificate Stipend	1,000.00	1,000.00	1,000.00	1,000.00
Contractual Obligations				
Total Salaries	103,036.00	113,837.00	113,837.00	115,258.00
Purchase of Services				
Lockbox Services - Lighthouse	8,060.00	8,500.00	8,500.00	8,500.00
Bill Printing Services - Kirkwood Direct	4,697.00	4,500.00	5,000.00	5,000.00
Total Purchased Services	12,757.00	13,000.00	13,500.00	13,500.00
Supplies				
Office Supplies	588.00	1,500.00	1,000.00	1,000.00
Total Supplies	588.00	1,500.00	1,000.00	1,000.00
Professional Development				
Registration Fees	270.00	175.00	400.00	400.00
Travel/Accommodations	107.00	100.00	110.00	110.00
Dues/Memberships	100.00	50.00	180.00	180.00
Other				
Total Professional Development	477.00	325.00	690.00	690.00
	13,822.00	14,825.00	15,190.00	15,190.00
Department Total	116,858.00	128,662.00	129,027.00	130,448.00

CONSERVATION	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary *	25,769.48	34,113.00	44,347.00	45,246.00
Full Time Salary				
Part Time Salary - Meeting Hours	-	1,883.00	-	-
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	25,769.48	35,996.00	44,347.00	45,246.00
Purchase of Services				
Earth Day	455.00	1,200.00	600.00	600.00
CT Valley Watershed Council Inc (testing)	600.00	600.00	600.00	600.00
Trail Maintenance	1,056.57	1,000.00	1,000.00	1,000.00
Printing	-	-	400.00	400.00
Total Purchased Services	2,111.57	2,800.00	2,600.00	2,600.00
Supplies				
Miscellaneous Expenses	158.20	500.00	150.00	150.00
Supplies	-	300.00	100.00	100.00
Total Supplies	158.20	800.00	250.00	250.00
Professional Development				
Registration Fees	1,831.91	1,080.00	2,000.00	2,000.00
Travel/Accommodations	284.89		450.00	450.00
MSMCP Membership			20.00	20.00
Dues/Memberships	365.00	311.00	381.00	381.00
Other				
Total Professional Development	2,481.80	1,391.00	2,851.00	2,851.00
Total Expenses	4,751.57	4,991.00	5,701.00	5,701.00
Department Total	30,521.05	40,987.00	50,048.00	50,947.00

*in FY 2025, 26.5 hrs paid from GF and 11 hrs. from Wetlands

*in FY 2026, 32.5 from GF and 5 hrs from Wetlands

COUNCIL ON AGING	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	64,194.00	67,769.00	67,769.00	69,120.00
Full Time Salary (N/A)				
Part Time Salary (see below staff)	104,685.88	131,122.00	113,009.00	133,431.00
Seasonal Wages				
Overtime				
Longevity	1,150.00	950.00	1,750.00	1,750.00
Contractual Obligations				
Salary Stipends				
Total Salaries	170,029.88	199,841.00	182,528.00	204,301.00
Purchase of Services				
Mileage: Activities Coordinator & Director *1	1,127.74	2,000.00	2,000.00	2,000.00
Coffee Machine Rental & Maintenance *2	219.45	420.00	420.00	420.00
Catering / Food	145.31	600.00	600.00	600.00
Media Lincese (MPLC)	261.80	200.00	270.00	270.00
Venues (for events)	300.00	400.00	450.00	450.00
Newsletter Printing (Kyocera) *3			701.00	-
Copier Rental (Delage) *4			2,301.00	-
My-Senior-Center Database*5			1,200.00	1,200.00
Total Purchased Services	2,054.30	3,620.00	7,942.00	4,940.00
Supplies				
Office Supplies	241.89	200.00	200.00	500.00
Postage	264.00	250.00	264.00	264.00
Misc.	200.00	100.00	450.00	450.00
Total Supplies	705.89	550.00	914.00	1,214.00
Professional Development				
Registration Fees		-		
Travel / Accommodations	200.00	200.00	200.00	200.00
Dues/Memberships (MCOA)	-	600.00	970.00	970.00
Other				
Total Professional Development	200.00	800.00	1,170.00	1,170.00
Expenses Subtotal	2,960.19	4,970.00	10,026.00	7,324.00
Department Totals	172,990.07	204,811.00	192,554.00	211,625.00

*1 Activities Coordinator 200 miles/month; COA Director 50 miles/month
 *2 First Choice Coffee Rental & Maint. (\$35 x 12). Half of FY 24 charged to Formula Grant.
 *3 sponsored by a local business
 *4 moved to Central Purchasing - Copier Rental
 *5 MCOA and My-Senior-Center database charged to Formula Grant in FY 2024 & FY 2025

FACILITIES	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary		80,305.00	75,000.00	75,294.00
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipend				
Total Salaries	-	80,305.00	75,000.00	75,294.00
Purchased Services				
Facilities Maintenance*		60,000.00	100,000.00	100,000.00
Total Purchased Services	-	60,000.00	100,000.00	100,000.00
Supplies				
Misc. Supplies (tools, equipment)			5,000.00	5,000.00
Total Supplies	-	-	5,000.00	5,000.00
Utilities				
Electricity **			100,000.00	100,000.00
Water				
Phone / Internet				
Heating ***			130,000.00	130,000.00
Other				
Total Utilities	-	-	230,000.00	230,000.00
Total Expenses	-	60,000.00	335,000.00	335,000.00
Department Total	-	140,305.00	410,000.00	410,294.00

* includes repairs & maintenance for Memorial Hall \$7,500, Police station \$25,000, Admin. Building \$10,000

**includes other facilities (Memorial Hall -\$18,000, Admin. Bldg.\$65,000, CMS \$0, DPW \$1000) - will budget individually in FY 2027 based on FY2026 usage

***includes other facilities (Memorial Hall -\$40,000, Admin. Bldg. 17,500, DPW \$10,000- will budget individually in FY 2027 based on FY2026 usage

ADMINISTRATION BUILDING	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary				
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends - Facilities Director				
Total Salaries	-	-	-	-
Purchased Services				
Fire Prevention & Maint.	375.00	6,700.00	2,500.00	2,500.00
HVAC Repairs & Maint. Contract	6,276.00	4,500.00	4,500.00	4,500.00
Boiler Inspection	350.00	350.00	350.00	350.00
Cleaning Services (Pride Cleaning)	23,850.00	25,000.00	26,500.00	26,500.00
Drinking Water Dispenser & Supply*	-	700.00	1,000.00	1,000.00
Entry Way Rug Cleaning	933.40	950.00	1,000.00	1,000.00
Lawn Maintenance	387.80	950.00	600.00	600.00
Trash Removal / Recycling	2,468.58	2,400.00	3,000.00	3,000.00
Bldg. Security (Encore Holdings)	983.00	1,000.00	1,000.00	1,000.00
Misc. Repair & Maintenance **	-	8,200.00	-	-
Total Purchased Services	35,623.78	50,750.00	40,450.00	40,450.00
Supplies				
Cleaning Supplies (paper towels, soap, dish soap, toiler paper, air fresheners)	118.23	500.00	500.00	500.00
Total Supplies	118.23	500.00	500.00	500.00
Utilities				
Electricity ***	-	-	-	-
Water	486.00	400.00	650.00	650.00
Heating ***	-	-	-	-
Internet	2,236.68	2,350.00	2,500.00	2,500.00
Other		-		-
Total Utilities	2,722.68	2,750.00	3,150.00	3,150.00
Total Expenses	38,464.69	54,000.00	44,100.00	44,100.00
Department Total	38,464.69	54,000.00	44,100.00	44,100.00

* included in Central Purchasing budget in FY 2024

** moved to Facilities budget

*** included in Facilities budget - will budget individually in FY 2027 based on FY2026 usage

CONVERSE MIDDLE SCHOOL	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary				
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	-	-	-	-
Purchased Services				
Heating Repair & Maintenance	2,000.00	3,000.00	1,500.00	1,500.00
Bldg. Security (Encore Holdings)	1,898.22	2,000.00	2,000.00	2,000.00
Mics. Expenses	3,775.98	4,000.00	500.00	500.00
Property Insurance *	-	-	6,000.00	6,000.00
Total Purchased Services	7,674.20	9,000.00	10,000.00	10,000.00
Supplies				
Misc. Supplies				
Total Supplies	-	-	-	-
Utilities				
Electricity*	10,796.37	11,000.00	5,000.00	5,000.00
Water				
Heating*	35,725.58	24,000.00	10,000.00	10,000.00
Phone / Internet				
Other				
Total Utilities	46,521.95	35,000.00	15,000.00	15,000.00
Total Expenses	54,196.15	44,000.00	25,000.00	25,000.00
Department Total	54,196.15	44,000.00	25,000.00	25,000.00

* Included in Facilities budget - will budget individually in FY 2027 based n FY 2026 usage

MEMORIAL HALL
Council on Aging Facility

	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary				
Full Time Salary				
Part Time Salary (Custodial Salary)	13,372.28	15,780.00	15,780.00	16,096.00
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	13,372.28	15,780.00	15,780.00	16,096.00
Purchased Services				
Delage (copier rental)*	2,139.32	1,300.00	-	-
LeBouef (trash removal)	1,499.00	1,550.00	1,650.00	1,650.00
Newsletter Printing****	519.14	500.00	-	-
Associated Elevator(elevator maintenance)	1,882.00	1,050.00	4,195.00	4,195.00
Fire Prevention	2,458.36	900.00	1,100.00	1,100.00
Exterminator/Pest Control	-	650.00	500.00	500.00
Boiler Repair & Maintenance**	4,388.49	3,000.00	-	-
Bldg. Security (Encore Holdings)	196.36	200.00	250.00	250.00
Misc. Expenses	-	2,800.00	-	-
Total Purchased Services	13,082.67	11,950.00	7,695.00	7,695.00
Supplies				
Cleaning Supplies	940.94	750.00	1,000.00	1,000.00
Misc. Supplies	392.10	-	-	-
Total Supplies	1,333.04	750.00	1,000.00	1,000.00
Utilities				
Electricity ***	6,328.98	18,000.00	-	-
Water	332.61	450.00	450.00	450.00
Phone (TPX, DSCI) / Internet	3,478.30	3,000.00	5,500.00	5,500.00
Heating ***	-	-	-	-
Other				
Total Utilities	10,139.89	21,450.00	5,950.00	5,950.00
Total Expense	24,555.60	34,150.00	14,645.00	14,645.00
Department Totals	37,927.88	49,930.00	30,425.00	30,741.00

* moved to Central Purchasing/Copier Rental

** moved to Facilities budget

*** included in Facilities budget - will budget individually in FY 2027 based on FY2026 usage.

****sponsored by local business

Police Building	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary				
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	-	-	-	-
Purchased Services				
Cleaning Services - MCC	30,259.00	34,000.00	35,000.00	35,000.00
Repairs & Maintenance *	18,323.78	21,000.00	-	-
Elevator Inspection & Maintenance - Otis	3,184.09	3,500.00	4,000.00	4,000.00
Phone Contract - Lucia Tech	7,465.20	7,500.00	8,000.00	8,000.00
Alarm/Bldg. Security - Cebula Electronics	1,150.00	1,150.00	1,200.00	1,200.00
Fire Protection (Encore & Absolute Fire)	1,757.81	1,800.00	2,100.00	2,100.00
HVAC / Generator Contract	6,430.62	6,550.00	10,000.00	10,000.00
Alarm Works (building access & surveillance) **	-	-	1,500.00	1,500.00
Total Purchased Services	68,570.50	75,500.00	61,800.00	61,800.00
Supplies				
Cleaning Supplies	1,941.32	2,000.00	2,250.00	2,250.00
Misc. Supplies				
Total Supplies	1,941.32	2,000.00	2,250.00	2,250.00
Utilities				
Electricity	45,707.24	40,000.00	50,000.00	50,000.00
Water	2,016.00	1,700.00	2,500.00	2,500.00
Heating / Gas	16,424.28	6,800.00	6,800.00	6,800.00
Phone / Internet	5,382.91	7,000.00	8,500.00	8,500.00
Other				
Total Utilities	69,530.43	55,500.00	67,800.00	67,800.00
Total Expenses	140,042.25	133,000.00	131,850.00	131,850.00
Department Total	140,042.25	133,000.00	131,850.00	131,850.00

* moved to Facilities budget

** moved from Police budget

HUMAN RESOURCES	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary			55,205.00	57,218.00
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	-	-	55,205.00	57,218.00
Purchase of Services				
Employment Testing Services				1,000.00
Education Services				2,500.00
Total Purchased Services	-	-	-	3,500.00
Supplies				
Total Supplies	-	-	-	-
Professional Development				
Registration Fees *				300.00
Travel/Accommodations *				100.00
Dues/Memberships				325.00
Other				
Total Professional Development	-	-	-	725.00
Total Expenses	-	-	-	4,225.00
Department Totals	-	-	55,205.00	61,443.00

*FY 2023 and FY 2024 included in TM Expenses

INFORMATION TECHNOLOGY & SUPPORT

	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary		25,000.00	-	-
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	-	25,000.00	-	-
Purchase of Services				
Netlogix - IT Consulting (TM, Police)**	72,867.00	60,000.00	70,000.00	142,000.00
Town Website (TM)	4,200.00	4,200.00	4,650.00	4,650.00
eCode360 (TM)	1,195.00	1,195.00	1,250.00	1,250.00
Voltrek* (TM)	2,930.00	2,930.00	2,930.00	2,930.00
Vision - Cloud hosting (BOA)	2,000.00	4,000.00	-	4,973.00
Vision - web hosting (BOA)	2,250.00	4,230.00	-	5,355.00
GIS web hosting -Tighe & Bond (BOA)	3,500.00	3,500.00	-	3,500.00
MLS Pin (BOA)*				420.00
Nearmap (BOA)*				6,000.00
Connect CTY (Code Red)				9,000.00
Document Cloud Storage				
Total Purchased Services	88,942.00	80,055.00	78,830.00	180,078.00
Software				
MUNIS (Acct)	57,352.00	63,600.00	-	66,560.00
Vision CAMA subscription (BOA)	8,854.00	10,625.00	-	12,750.00
Software (Netlogix: Microsoft Office, Adobe, Wireless Access Points, Server Warranty, SonicWALL renewals) (TM)	15,722.00	17,000.00	20,000.00	20,000.00
PermitEyes (Bldg. Ins)**				5,930.00
PermitEyes (BOH)**				3,480.00
PermitEyes (Town Clerk)**				1,480.00
Total Supplies	81,928.00	91,225.00	20,000.00	110,200.00
Professional Development				
Registration Fees				
Travel/Accommodations				
Dues/Memberships				
Other				
Total Professional Development	-	-	-	-
Total Expenses	170,870.00	171,280.00	98,830.00	290,278.00
Capital Outlay				
IT Equipment	4,233.00	5,000.00	6,000.00	30,959.00
Department Total	175,103.00	201,280.00	104,830.00	321,237.00

* New software for Board of Assessors

** moved from individual departments

LEGAL COUNSEL

	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary				
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	-	-	-	-
Purchase of Services				
Planning/Land Use	667.00	10,000.00	15,000.00	15,000.00
Labor/General	41,509.00	95,000.00	95,000.00	95,000.00
Total Purchased Services	42,176.00	105,000.00	110,000.00	110,000.00
Supplies				
Total Supplies	-	-	-	-
Professional Development				
Registration Fees				
Travel/Accommodations				
Dues/Memberships				
Other				
Total Professional Development	-	-	-	-
Total Expenses	42,176.00	105,000.00	110,000.00	110,000.00
Department Totals	42,176.00	105,000.00	110,000.00	110,000.00

Palmer Public Library	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary	74,100.90	76,324.00	77,850.48	77,851.00
Assistant Director	63,000.00	64,890.00	67,485.60	67,486.00
Staff *	452,022.36	470,083.00	488,886.32	488,886.00
Total Salaries	589,123.26	611,297.00	634,222.40	634,223.00
Purchased Services				
CWMARS Network Fee	25,161.23	26,540.00	25,000.00	25,000.00
Collection Spending **	146,729.02	152,598.00	156,554.94	156,555.00
Cleaning	24,500.00	25,000.00	28,000.00	28,000.00
IT Contract	26,000.00	26,000.00	31,000.00	31,000.00
Building & Equipment Maint. Contracts***	40,442.89	43,500.00	45,000.00	45,000.00
Legal ^	2,000.00	2,000.00	5,000.00	5,000.00
Accounting ^	3,200.00			
Total Purchased Services	268,033.14	275,638.00	290,554.94	290,555.00
Supplies				
Collection & Office Supplies	5,500.00	5,500.00	6,000.00	6,000.00
Furniture & Equipment	400.00	500.00	-	-
Total Supplies	5,900.00	6,000.00	6,000.00	6,000.00
Utilities				
Electricity	30,500.00	28,000.00	27,691.06	27,691.00
Water	2,500.00	2,700.00	1,800.00	1,800.00
Heating	20,000.00	16,000.00	17,000.00	17,000.00
Phone / Internet	1,000.00	1,200.00	1,200.00	1,200.00
Other				
Total Utilities	54,000.00	47,900.00	47,691.06	47,691.00
Total Expenses	327,933.14	329,538.00	344,246.00	344,246.00
Department Total	917,056.40	940,835.00	978,468.40	978,469.00

* Union Contract for staff 2% COL 2% Step. **Contract negotiation will take place January 2026.**

** The state requires we spend 16% of our overall budget on collection.

*** HVAC/Printer& Copier/Fire Alarms/Lawn Care/Sprinklers/Elevator

This Budget has been approved by the Library Board of Directors on 1/16/25

PLANNING	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	68,710.00	69,116.00	75,116.00	80,308.00
Full Time Salary (Administrative Assistant)	17,319.01	40,920.00	45,026.00	45,026.00
Part Time Salary (Records Management)			-	-
*additional hours for Dept. Head		6,000.00	-	-
Overtime				
Longevity	700.00			
Contractual Obligations				
Salary Stipends	6,000.00	6,000.00	6,000.00	6,000.00
Total Salaries	92,729.01	122,036.00	126,142.00	131,334.00
Purchase of Services				
Total Purchased Services	-	-	-	-
Supplies				
Office Supplies		500.00	500.00	500.00
Misc. Expenses	1,072.87	1,500.00	500.00	500.00
Scanner- Delage Financial Services**	-	-	1,517.00	-
Total Supplies	1,072.87	2,000.00	2,517.00	1,000.00
Professional Development				
Registration Fees (Planning Board)		500.00	1,000.00	1,000.00
Travel/Accommodations (Planning Board)		500.00	500.00	500.00
Dues/Memberships		500.00	-	-
Pioneer Valley Planning Commision (PVPC)	2,274.00	2,331.00	2,390.00	2,390.00
Total Professional Development	2,274.00	3,831.00	3,890.00	3,890.00
Total Expenses	3,346.87	5,831.00	6,407.00	4,890.00
Department Total	96,075.88	127,867.00	132,549.00	136,224.00

* PVPC dues increase by 2.5% annually

** moved to Central Purchasing/Copier Rental

POLICE	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary - 012101 51101	155,477.04	154,805.00	157,901.00	157,901.00
Full Time Salary - 012101 51102	1,638,782.50	1,917,182.00	1,917,182.00	1,930,072.00
Part Time Salary - 012101 51104	47,099.28	62,806.00	62,806.00	62,806.00
Overtime - 012101 51103	480,884.29	390,000.00	390,000.00	390,000.00
Longevity - 012101 51111	5,950.00	8,125.00	6,925.00	6,925.00
Contractual Obligations - 012101 53333	194,693.06	250,960.00	251,180.00	251,180.00
Total Salaries	2,522,886.17	2,783,878.00	2,785,994.00	2,798,884.00
Purchased Services (Police Expense) 53000				
Vehicle Maintenance	30,631.69	32,000.00	36,000.00	36,000.00
Radio Repair	1,146.00	3,500.00	3,500.00	3,500.00
Radio tower Utilities	-	800.00	1,000.00	1,000.00
E911 Equipment	-	1,500.00	1,500.00	1,500.00
Encore Fire Protection*	2,393.72	500.00	-	-
Absolute Fire (suppression system)*	500.00	500.00	-	-
Alarm Works (Building Cameras & Access)*	1,150.00	1,500.00	-	-
Central Square (Tri-Tech RMS)	27,284.13	27,300.00	29,000.00	29,000.00
CJIS Router	839.50	800.00	860.00	860.00
Netlogix**	65,428.70	60,346.00	72,000.00	-
Axon (taser cartridges & body cameras)	26,158.80	29,659.00	29,659.00	29,659.00
Cross Match (fingerprinting)	-	2,500.00	2,500.00	2,500.00
Speed equipment	-	1,700.00	1,500.00	1,500.00
Accreditation	1,800.00	4,050.00	5,752.00	5,752.00
WMLEC	700.00	900.00	900.00	900.00
DSS Equature (911-Recordings)	65.00	65.00	70.00	70.00
Total Purchased Services	158,097.54	167,620.00	184,241.00	112,241.00
Supplies (Police Expense) 54000				
Office Supplies	11,862.64	14,000.00	15,000.00	15,000.00
Photo ID	-	900.00	-	-
Lock-up Expenses	3,969.09	3,500.00	3,500.00	3,500.00
Chief Expenses	425.00	250.00	1,000.00	1,000.00
Ammunition	5,410.52	8,000.00	8,800.00	8,800.00
Uniform Allowance	34,422.46	39,100.00	39,100.00	39,100.00
Medical Supplies	2,608.68	10,000.00	10,000.00	10,000.00
Total Supplies	58,698.39	75,750.00	77,400.00	77,400.00
Professional Development				
Registration Fees / Training	35,039.59	51,000.00	51,000.00	51,000.00
Travel/Accommodations	2,527.85	1,200.00	1,200.00	1,200.00
Dues/Memberships	2,575.00	1,500.00	2,800.00	2,800.00
Other				
Total Professional Development	40,142.44	53,700.00	55,000.00	55,000.00
Total Expenses	256,938.37	297,070.00	316,641.00	244,641.00
Capital Outlay				
Cruisers	-	135,000.00	140,000.00	70,000.00
Department Totals	2,779,824.54	3,215,948.00	3,242,635.00	3,113,525.00

* moved to Facilities / Police Station budget \$3,600

EMERGENCY MANAGEMENT	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary				
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends	4,687.50	4,500.00	4,500.00	4,500.00
Total Salaries	4,687.50	4,500.00	4,500.00	4,500.00
Purchase of Services				
Misc. Exp.		500.00	500.00	500.00
Total Purchased Services	-	500.00	500.00	500.00
Supplies				
Misc. Supplies	-			
Total Supplies	-	-	-	-
Professional Development				
Registration Fees				
Travel/Accommodations				
Dues/Memberships				
Other				
Total Professional Development	-	-	-	-
Total Expenses	-	500.00	500.00	500.00
Department Total	4,687.50	5,000.00	5,000.00	5,000.00

PUBLIC WORKS	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary *	56,796.00	60,235	60,235	61,438
Full Time Salary	814,930.74	901,409	909,763	921,563
Part Time Salary	-	-	-	-
Seasonal Wages	24,269.00	50,000	50,000	50,000
Overtime	14,524.11	22,000	20,000	20,000
Longevity	2,350.00	1,350	2,800	2,800
Contractual Obligations	9,000.00	8,400	8,400	8,400
Salary Stipends - Tree Warden	-	1,500	1,500	2,500
Total Salaries	921,869.85	1,044,894	1,052,698	1,066,701
Purchased Services				
Street Lighting	101,223.17	68,000	75,000	75,000
Solid Waste Removal	23,009.47	35,000	35,000	35,000
Emery St Monitoring	38,494.95	44,500	44,500	23,464
State St Monitoring	10,649.80	44,500	44,500	48,536
Stormwater Management - MS4	56,800.00	83,750	65,300	65,300
Total Purchased Services	230,177.39	275,750	264,300	247,300
Departmental Expenses				
Vehicle Parts/Maintenance	58,654.77	60,000	60,000	60,000
Highway EXP	118,131.71	122,500	120,000	120,000
Parks EXP	103,320.39	107,000	105,000	105,000
Cemetery EXP	16,546.87	18,000	18,000	18,000
Misc. Equipment	-	35,000	35,000	35,000
Private Road Maintenance	-	10,000	10,000	10,000
DPW uniforms	898.00	-	1,000	1,000
Total Departmental Expenses	297,551.74	352,500	349,000	349,000
Utilities				
Electricity	502.80	5,000	2,500	2,500
Water	1,974.48	500	3,000	3,000
Heating **	-	2,000	-	-
Phone / Internet	2,938.84	4,000	4,000	4,000
Other				
Total Utilities	5,416.12	11,500	9,500	9,500
Total Expenses	533,145.25	639,750	622,800	605,800
Department Total	1,455,015.10	1,684,644	1,675,498	1,672,501
Tree Removal / Trimming		50,000	55,125	55,125

** Heating part of central purchasing

* DPW Director Salary split: 60% GF, 40% WWTP

SNOW & ICE

**FY 2024
Actual**

**FY 2025
Budget**

**FY2026
Manager
Recommended**

**FY2026
TM/TC
Recommended**

Personnel Services

Dept. Head Salary				
Full Time Salary				
Part Time Salary		-		
Seasonal Wages				
Overtime	47,352.97	54,590.00	56,000.00	56,000.00
Longevity				
Contractual Obligations				
Salary Stipends		-		
Total Salaries	47,352.97	54,590.00	56,000.00	56,000.00

Purchased Services

Plowing Contractors	42,380.00	50,000.00	50,000.00	50,000.00
Vehicle Maintenance/Parts	68,427.11	25,000.00	50,000.00	25,000.00
Total Purchased Services	110,807.11	75,000.00	100,000.00	75,000.00

Supplies

Salt	199,387.31	200,000.00	200,000.00	200,000.00
Total Supplies	199,387.31	200,000.00	200,000.00	200,000.00

Professional Development

Registration Fees				
Travel & Accommodations				
Dues/Memberships				
Other				
Total Professional Development	-	-	-	-

Total Expenses **310,194.42** **275,000.00** **300,000.00** **275,000.00**

Department Total **357,547.39** **329,590.00** **356,000.00** **331,000.00**

RECREATION	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary		63,664.00	65,000.00	65,250.00
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Contractual Obligations				
Total Salaries	-	63,664.00	65,000.00	65,250.00
Purchase of Services				
Bands/other entertainers		2,950.00	4,000.00	4,000.00
Rec Software		2,850.00	3,000.00	3,000.00
Outdoor/Community Activities		7,000.00	8,000.00	8,000.00
Total Purchased Services	-	12,800.00	15,000.00	15,000.00
Supplies				
Equipment		6,825.00	5,000.00	5,000.00
Misc. Supplies /start up			9,500.00	9,500.00
Total Supplies	-	6,825.00	14,500.00	14,500.00
Professional Development				
Registration Fees	m		400.00	400.00
Travel/Accommodations			100.00	100.00
Dues/Memberships			-	
Other		375.00		
Total Professional Development	-	375.00	500.00	500.00
Total Expenses	-	20,000.00	30,000.00	30,000.00
Department Total	-	83,664.00	95,000.00	95,250.00

TOWN CLERK	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	66,564.30	68,828.00	68,828.00	70,202.00
Full Time Salary	39,591.70	40,920.00	40,920.00	40,920.00
Part Time Salary				
Seasonal Wages				
Early Voting weekend hrs. (Mary)				
Longevity	750.00	550.00	550.00	550.00
Contractual Obligations				
Certificate Stipend	1,000.00	1,000.00	1,000.00	1,000.00
Total Salaries	107,906.00	111,298.00	111,298.00	112,672.00
Purchase of Services				
Full Circle Technologies(Dog License Software) **	2,530.00	1,330.00	1,480.00	-
LHS Associates (Tabulators Maintenance)*				
Street List (LHS)***	1,443.75	1,300.00	1,600.00	375.00
Surety Bond - Town Clerk ****	100.00	100.00	100.00	-
Total Purchased Services	4,073.75	2,730.00	3,180.00	375.00
Supplies				
Misc. Office Supplies/Exp (sleeves-birth, death, marriage, binders for vital records/archival)	979.95	800.00	800.00	800.00
Vital Records Paper (birth,death,marriage)	34.25	300.00	425.00	425.00
Dog Tags	611.28	700.00	725.00	725.00
Total Supplies	1,625.48	1,800.00	1,950.00	1,950.00
Professional Development				
Registration Fees	145.00	300.00	300.00	300.00
Travel/Accommodations	35.37	300.00	300.00	300.00
Dues/Memberships	110.00	110.00	150.00	150.00
Other				
Total Professional Development	290.37	710.00	750.00	750.00
Total Expenses	5,989.60	5,240.00	5,880.00	3,075.00
Department Total	113,895.60	116,538.00	117,178.00	115,747.00

* moved to Elections & Registrations budget for FY 2025

** moved to IT budget

*** will order limited amount of bound books (10) with PDF option to print in-house (\$40/bound book, \$20/printed book)

**** moved to General Insurance

ELECTIONS & REGISTRATIONS	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary				
Full Time Salary				
Part Time Salary				
Seasonal Wages	14,863.12	22,110.00	7,300.00	7,300.00
Early Voting weekend hrs. (Mary)	490.16			
Longevity				
Contractual Obligations				
Salary Stipends (Registrars)	2,500.05	2,672.00	2,672.00	2,672.00
Contractual Obligations				
Total Salaries	17,853.33	24,782.00	9,972.00	9,972.00
Purchase of Services				
Hall Rental	1,100.00	1,800.00	700.00	700.00
LHS Associates (Tabulators Maintenance) *	-	1,200.00	1,500.00	1,500.00
Elections Software (coding)	2,448.25	3,000.00	1,000.00	1,000.00
Elections Setup/Takedown	400.00	600.00	200.00	200.00
Ballot Printing	1,379.59	1,500.00	1,500.00	1,500.00
Census LHS	2,097.98	2,500.00	3,313.00	3,313.00
Postage	2,785.25	2,600.00	-	-
Street List (LHS) **				
Surety Bond - Town Clerk ***				
Total Purchased Services	10,211.07	13,200.00	8,213.00	8,213.00
Office Supplies				
Coffee/Food	419.17	600.00	200.00	200.00
Misc. Supplies	911.72	145.00	145.00	145.00
Voting Booths (replacing 10/year)	-	2,500.00	2,500.00	2,500.00
Vital Records Paper (birth,death,marriage) **				
Dog Tags **				
Total Supplies	1,330.89	3,245.00	2,845.00	2,845.00
Professional Development				
Registration Fees				
Travel/Accommodations	42.01	-	-	-
Dues/Memberships				
Other				
Total Professional Development	42.01	-	-	-
Total Expenses	11,583.97	16,445.00	11,058.00	11,058.00
Department Totals	29,437.30	41,227.00	21,030.00	21,030.00

*included in Town Clerk Contractual Obligations in FY 23 & FY 24

** moved to Town Clerk's budget for FY 2025

***moved to General Insurance budget

Town Council	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary				
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends	8,400.00	8,400.00	8,400.00	8,400.00
Total Salaries	8,400.00	8,400.00	8,400.00	8,400.00
Purchase of Services				
Total Purchased Services	-	-	-	-
Supplies				
Total Supplies	-	-	-	-
Professional Development				
Registration Fees *		3,000.00	3,000.00	1,000.00
Travel/Accommodations *		2,000.00	2,000.00	2,000.00
Dues/Memberships		-		
Other				
Total Professional Development	-	5,000.00	5,000.00	3,000.00
Total Expenses	-	5,000.00	5,000.00	3,000.00
Department Totals	8,400.00	13,400.00	13,400.00	11,400.00

*FY 2023 and FY 2024 included in TM Expenses

TOWN MANAGER	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	144,966.00	168,147.00	168,147.00	174,035.00
Full Time Salary *	53,602.00	55,416.00	111,000.00	130,925.00
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations	55,050.00	5,500.00	6,600.00	6,600.00
Salary Stipends				
Total Salaries	253,618.00	229,063.00	285,747.00	311,560.00
Purchase of Services				
Connect CTY (Code Red) ****	8,089.00	8,200.00	9,000.00	-
Municipal Medicare Exp (LPVEC) *****	10,868.00	10,000.00	12,000.00	-
NICE**	477.00			
Misc. Consulting^	340.00	5,000.00	10,000.00	-
TM search	10,430.00			
PB water damage claim	2,691.00			
Total Purchased Services	32,895.00	23,200.00	31,000.00	-
Office Supplies				
Misc.		500.00	500.00	500.00
Copier Rental ***	16,835.00	-	-	-
Total Supplies	16,835.00	500.00	500.00	500.00
Professional Development				
Registration Fees	320.00	900.00	1,200.00	900.00
Travel/Accommodations		300.00	600.00	600.00
Dues/Memberships	2,652.00	3,000.00	3,200.00	3,500.00
Other - Training	2,105.00			
Total Professional Development	5,077.00	4,200.00	5,000.00	5,000.00
Total Expenses	54,807.00	27,900.00	36,500.00	5,500.00
Department Totals	308,425.00	256,963.00	322,247.00	317,060.00

* Exec. Assistant hrs. reduced from 40 to 32.5, added Director of Administrative Services (85,000)

** NICE (zoning enforcement) moved to Building Inspector in FY 2025 to Central Purchasing in FY 2026

*** Copier Rental moved to Central Purchasing

**** Connect CTY (Code Red) moved to IT budget

***** Medicare (LPVEC) moved to Central Purchasing

^ Moved to Central Purchasing

TREASURER	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary	69,909.45	65,313.00	65,313.00	66,629.00
Full Time Salary				
Part Time Salary - Payroll *	9,891.81	25,000.00		-
Seasonal Wages				
Overtime				
Longevity	600.00	-	400.00	400.00
Contractual Obligations				
Salary Stipends	1,000.00	-	1,000.00	-
Total Salaries	81,401.26	90,313.00	66,713.00	67,029.00
Purchase of Services				
Folder Inserter Machine Lease		-	-	-
Folder Inserter Machine Repair & Maint.**	446.70	250.00	-	-
Tax Title Brown Legal ***		-	-	-
Financial Advisor	1,150.00	3,000.00	2,000.00	2,500.00
Payroll Service (Town/School)		-		
Misc. Expenses		-		
Munis PACE Training		-		
Total Purchased Services	1,596.70	3,250.00	2,000.00	2,500.00
Office Supplies				
Office Supplies	731.83	500.00	500.00	500.00
Munis Forms/Envelopes EOY	1,773.92	2,600.00	800.00	800.00
AP Envelopes & PR Advices			2,400.00	1,628.00
Total Supplies	2,505.75	3,100.00	3,700.00	2,928.00
Professional Development				
Registration Fees (Meeting/Classes)	205.00	135.00	400.00	400.00
Travel/Accommodations	890.25	950.00	155.00	155.00
Dues/Memberships (Annual MCTA)	95.00	50.00	120.00	120.00
Other	125.00	-	-	
Total Professional Development	1,315.25	1,135.00	675.00	675.00
Total Expenses	5,417.70	7,485.00	6,375.00	6,103.00
Department Total	86,818.96	97,798.00	73,088.00	73,132.00

* Position moved to Town Managers Office in FY25, to HR department in FY26

**POS moved to Central Purchasing

*** utilizing Tax Title SRF

VETERANS AGENT

	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Salaries				
Dept. Head Salary *	34,473.36	47,763.00	47,763.00	50,719.00
Full Time Salary				
Part Time Salary				
Seasonal Wages				
Overtime				
Longevity				
Contractual Obligations				
Salary Stipends				
Total Salaries	34,473.36	47,763.00	47,763.00	50,719.00
Purchase of Services				
Donation Inserts	466.63	400.00	480.00	480.00
VA Claims Software Annual License Fee	449.00	500.00	500.00	500.00
Business Cell Phone *	105.00	200.00	240.00	-
Total Purchased Services	1,020.63	1,100.00	1,220.00	980.00
Supplies				
Office Supplies	1,000.38	1,600.00	500.00	500.00
Memorial Day / Veterans Day Expenses	4,178.70	6,500.00	6,500.00	6,500.00
Event Supplies	1,000.00	500.00	1,000.00	1,000.00
Total Supplies	6,179.08	8,600.00	8,000.00	8,000.00
Professional Development				
Registration Fees	560.00	660.00	660.00	660.00
Travel/Accommodations	2,227.04	2,000.00	2,000.00	2,000.00
Dues/Memberships	150.00	150.00	200.00	200.00
Other				
Total Professional Development	2,937.04	2,810.00	2,860.00	2,860.00
Total Expenses	10,136.75	12,510.00	12,080.00	11,840.00
Veterans Benefits	249,507.47	288,177.00	288,177.00	288,177.00
Department Totals	294,117.58	348,450.00	348,020.00	350,736.00

* moved to Central Purchasing / Telephone Expense

Debt Service - General Fund	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Expenses				
Principal				
WWTP CSO phase 4 principle Last FY31	130,610.50	133,249.00	135,941.00	135,941.00
WWTP CSO phase 4 change(3B) last FY33	4,332.00	4,426.00	4,522.50	4,523.00
Police Station Bond	375,000.00	375,000.00	375,000.00	375,000.00
Town Hall Renovation BAN	318,000.00	106,000.00	-	
School Roof Boiler	115,000.00	-	-	
Library	107,100.00	-	-	
Total Principal	1,050,042.50	618,675.00	515,463.50	515,464.00
Interest				
WWTP CSO Phase 4 Bond&Adim Last FY31	22,715.20	19,879.00	16,985.00	16,985.00
WWTPCSO Phase 4 change Last FY33	1,027.96	935.00	840.50	841.00
Police Station Bond	146,249.50	135,000.00	123,281.25	123,282.00
Town Hall Renovation BAN	13,477.46	13,515.00	-	
School Roof Boiler	1,725.00	-	-	
Library	524.79	-	-	
Total Interest	185,719.91	169,329.00	141,106.75	141,108.00
Total Expenses	1,235,762.41	788,004.00	656,570.25	656,572.00

OTHER	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Miscellaneous				
Ambulance Service (new)	-	-	132,500.00	132,500.00
Sealer (new state contract)	-	-	11,009.00	11,009.00
Overlay Allowance	150,000.00	150,000.00	200,000.00	200,000.00
Cherry Sheet Assessments	1,416,489.00	1,683,294.00	1,755,301.00	1,755,301.00
Total Salaries	1,566,489.00	1,833,294.00	2,098,810.00	2,098,810.00
Schools				
Palmer Public Schools	17,612,183.00	18,222,831.00	18,794,092.00	18,794,092.00
Pathfinder	2,043,892.00	2,066,358.00	2,204,898.00	2,204,898.00
	19,656,075.00	20,289,189.00	20,998,990.00	20,998,990.00
Transfers				
OPEB (+5,000 Annualy)	10,000.00	15,000.00	20,000.00	20,000.00
Capital Improvement Stabilization (+5% Annualy)	134,004.00	150,000.00	157,500.00	157,500.00
Duke Track Stabilization (+5% Annualy)	110,000.00	115,500.00	121,275.00	121,275.00
Tree Removal (+5% Annualy)	50,000.00	52,500.00	55,125.00	55,125.00
Revaluation Expenses	30,000.00	33,000.00	42,000.00	42,000.00
Tax Title Expenses	3,000.00	-	-	-
	337,004.00	366,000.00	395,900.00	395,900.00
Reserve				
Salaries			250,000.00	129,245.00
Debt			343,000.00	343,000.00
	-	-	593,000.00	472,245.00
Total Expenses	19,993,079.00	20,655,189.00	21,987,890.00	21,867,135.00
Department Totals	21,559,568.00	22,488,483.00	24,086,700.00	23,965,945.00

WWTP
Revenues / Expenditures

WWTP	5.6%	18%	16%	6%
	FY 2026	FY 2025	FY 2024	FY 2023
Sewer User Fee per EDU	\$ 760.00	\$ 720.00	\$ 610.00	\$ 525.00
	TM/TC			
Revenues	Recommended	Adopted	Actual	Actual
User Fees	3,845,402.00	3,627,490	3,013,822	\$ 2,684,386
Monson User Fee	450,000.00	385,000	350,000	398,151.27
Septage	345,000.00	345,000	250,000	340,294
Non-Rate Revenue	30,000.00	92,000	-	136,830
Total Revenues	4,670,402.00	4,449,490	3,613,822	\$ 3,559,661
	FY 2026	FY 2025	FY 2024	FY 2023
	TM/TC			
Expenses	Recommended	Adopted	Actual	Actual
Operating Budget				
Personnel	834,823.00	837,019	785,586	719,265
Operating Expenses	1,797,500.00	1,741,500	1,551,100	1,373,421
Debt Service	968,612.00	825,137	743,621	679,448
Unclassified	477,964.00	440,912	411,498	418,564
Reserve - Salaries	21,233.00			
Total Operating Budget	4,100,132.00	3,844,568	3,491,805	\$ 3,190,698
Transfers				
GF Indirect Cost	150,000.00	124,074	122,017	103,360
Sewer Junction Investigation	138,000.00			
Easement Survey	90,000.00			
Thorndike Siphon	-	430,000	-	-
Sewer Surplus (5% of User Fees)	192,270.00	50,848	-	
Total Transfers	570,270.00	604,922	122,017	103,360
Total Expenses	4,670,402.00	4,449,490	3,613,822	3,294,058
WWTP Surplus/(Shortfall)	-	-	-	265,603

WASTE WATER TREATMENT PLANT	FY 2024 Actual	FY 2025 Budget	FY2026 Manager Recommended	FY2026 TM/TC Recommended
Personnel Services				
Dept. Head Salary	89,835.23	92,896	92,896	94,754
Full Time Salary	520,151.38	577,392	579,709	579,709
Overtime	82,279.16	117,024	110,000	110,000
Longevity	3,550.00	3,550	4,000	4,000
Contractual Obligations	5,400.00	6,000	5,400	5,400
DPW Director	37,864.00	40,157	46,000	40,960
Total Salaries	739,079.77	837,019	838,005	834,823
Expenses				
General Expenses - 52000				
Medical Supplies	4,084.04	3,500	4,000	4,000
Chemicals	235,882.99	330,000	330,000	330,000
Lab/NYPDES Testing	44,278.15	75,000	75,000	70,000
Training	3,431.36	7,000	7,000	7,000
Total General Expenses	287,676.54	415,500	416,000	411,000
Contract Services - 53000				
Maintenance	189,257.07	250,000	250,000	245,000
Pump Stations	41,642.69	77,000	77,000	77,000
RR Lease/Easements	9,240.81	9,000	9,000	9,000
Sludge Disposal	367,579.26	475,000	500,000	480,000
Grit Disposal	26,267.59	45,000	55,000	45,000
Lab / Safety Equipment	2,668.01	5,000	5,000	5,000
Office Supplies & Exp	878.50	1,500	1,500	500
Cleaning Supplies	750.25	1,500	1,500	2,500
Total Contract Services	638,284.18	864,000	899,000	864,000
Utilities expense - 54444				
Electricity	240,992.32	220,000	240,000	240,000
Water	2,517.58	8,000	8,000	8,000
Phone/Internet	7,065.53	8,000	8,000	8,000
Fuel	98,088.82	101,000	101,000	101,000
Total Utilities	348,664.25	337,000	357,000	357,000
Capital Outlay - 58700				
Tighe&Bond NYPDES Services		20,000	75,500	75,500
Total Capital Outlay	-	20,000	75,500	75,500
Sewer Maintenance				
Sewer Maintenance Labor 51104	12,107.06	35,000	35,000	30,000
Sewer Maintenance 52411	75,828.17	50,000	50,000	50,000
Truck Repair 58700	13,369.56	20,000	20,000	10,000
Total Sewer Maintenance	101,304.79	105,000	105,000	90,000
Principal (Treasurer)				
WWTP CSO phase 4 principle Last FY31	130,610.50	133,249	135,941	135,941
WWTP CSO phase 4 change(3B) last FY33	4,332.00	4,426	4,523	4,523
WWTP SRF engineering (Design) last FY34	20,000.00	20,000	20,000	20,000
WWTP Construction SRF Last FY36	272,463.96	278,385	284,436	284,436
Roof Repair Principal	-	75,000	106,109	106,109
Centrifuge Principal	218,500.00	-	-	-
UV principal				
Total Principal	645,906.46	511,060	551,009	551,009
Interest (Treasurer)				
WWTP CSO Phase 4 Bond&Adim Last FY31	22,715.19	19,879	16,985	16,985
WWTPCSO Phase 4 change Last FY33	1,027.94	935	841	841
WWTP Engineering Sewer Last FY34	7,800.00	7,200	6,575	6,575
WWTP Construction SRF Last FY36	86,920.22	81,063	75,077	75,077
Roof Repair Interest	114,720.00	205,000	160,000	160,000
Centrifuge Interest	94,244.00	-	72,545	72,545
UV Interest	-	-	85,580	85,580
Total Interest	327,427.35	314,077	417,603	417,603
Unclassified (Town Manager)				
Retirement Insurance	190,112.00	219,009	236,530	236,530
Unemployment Insurance	-	1,000	1,500	1,500
Health Care Insurance	157,888.37	186,741	216,994	194,977
Group Life	282.00	350	350	350
Medicare Insurance	9,500.99	9,812	10,107	10,107
General Insurance	29,660.00	24,000	34,500	34,500
Bond Issuance Cost	15,445.75	-	-	-
Total Unclassified	402,889.11	440,912	499,981	477,964
Total Expenses	2,752,152.68	3,007,549	3,321,093	3,244,076
Reserve - Salaries	-	-	-	21,233
Department Total	3,491,232.45	3,844,568	4,159,098	4,100,132