Fiscal Year 2027 Balanced Budget, Tier 1 Override Budget, and Tier 2 Override Budget

Budget Category	**FY26 Adjustments**	**FY24 Expended**	**FY25 Budgeted**	**FY25 Actual**	**FY26 Budgeted**	**FY27 Balanced**	**Tier 1**	**Tier 2**

Maturing Debt		**FY24 Expended**	**FY25 Budgeted**	**FY25 Actual**	**FY26 Budgeted**	**FY27 Balanced**	**Tier 1**	**Tier 2**
Principal- Loans		$2,335,199.76	$1,832,252.62	$1,832,252.62	$1,506,369.41	$1,553,018.66	$1,553,018.66	$1,553,018.66
Interest- Loans		$1,169,576.83	$1,101,717.02	$1,101,717.02	$1,039,840.48	$983,466.57	$983,466.57	$983,466.57
Interest- Temporary Loans		$11,405.65	$5,986.48	$5,986.48	$0.00	$0.00	$0.00	$0.00
Administrative Fees- Loans		$1,830.58	$1,365.38	$1,365.38	$1,230.47	$1,093.13	$1,093.13	$1,093.13
Total Maturing Debt		**$3,518,012.82**	**$2,941,321.50**	**$2,941,321.50**	**$2,547,440.36**	**$2,537,578.36**	**$2,537,578.36**	**$2,537,578.36**

General Government Unclassified		**FY24 Expended**	**FY25 Budgeted**	**FY25 Actual**	**FY26 Budgeted**	**FY27 Balanced**	**Tier 1**	**Tier 2**
Liability Insurance		$226,513.65	$249,188.81	$233,635.91	$239,188.81	$230,000.00	$230,000.00	$230,000.00
Workers Compensation		$122,983.00	$169,976.39	$118,079.95	$145,000.00	$135,000.00	$135,000.00	$135,000.00
Group Health Insurance		$2,536,638.99	$3,059,912.01	$2,773,391.29	$3,298,520.32	$3,689,862.61	$3,714,862.61	$3,839,862.61
Group Life Insurance		$15,401.19	$15,000.00	$17,556.06	$15,000.00	$20,000.00	$20,000.00	$20,000.00
Physicals	*Moved **to** General Government*	*($2,670.00)*	*($3,500.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Print Town Reports	*Moved **to** General Government*	*($12,646.77)*	*($12,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Mont Reg Planninng Asses	*Moved **to** new category Intergovernmental Assessments*	*($4,262.20)*	*($4,368.76)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Historical Commission	*Moved **to** new category Culture and Recreation*	*($30.00)*	*($3,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Band Concerts	*Moved **to** new category Culture and Recreation*	*($6,000.00)*	*($6,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Reserve Fund	*Moved **to** General Government*	*($239,573.73)*	*($200,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Salary Reserve Fund	*Moved **to** General Government*	*($187,241.90)*	*($185,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Unemployment Expense		$7,226.00	$10,000.00	$217.87	$10,000.00	$10,000.00	$10,000.00	$10,000.00
Medicare- Town Share		$342,349.51	$375,177.00	$346,827.88	$400,000.00	$410,000.00	$410,000.00	$410,000.00
Total General Government Unclass.		**$3,251,112.34**	**$3,879,254.21**	**$3,489,708.96**	**$4,107,709.13**	**$4,494,862.61**	**$4,519,862.61**	**$4,644,862.61**

General Government		**FY24 Expended**	**FY25 Budgeted**	**FY25 Actual**	**FY26 Budgeted**	**FY27 Balanced**	**Tier 1**	**Tier 2**
Finance Committee Expense		$1,613.77	$1,800.00	$500.27	$1,800.00	$1,575.00	$1,575.00	$1,575.00
Annual Town Audit	*Moved **to** Town Accountant*	*($44,100.00)*	*($44,100.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Select Board	Renamed from Selectmen's Administration	$170,568.30	$152,792.68	$177,640.84	$180,280.32	$194,395.33	$201,895.33	$207,895.33
Town Manager Salary		$166,256.79	$165,043.60	$126,846.84	$169,125.00	$293,353.00	$293,353.00	$293,353.00
Town Manager Expense		$135,976.21	$126,200.00	$138,352.33	$136,200.00	$145,000.00	$149,000.00	$149,000.00
Town Accountant		$327,714.60	$304,902.01	$300,107.38	$323,244.20	$352,504.68	$352,504.68	$352,504.68
Treasurer's Administration		$105,260.16	$116,793.88	$110,358.84	$118,966.49	$123,886.74	$123,886.74	$123,886.74
Banking Charges	*Moved **to** Treasurer's Administration*	*$0.00*	*($1,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Tax Collector's Admin		$119,673.27	$126,599.48	$107,399.74	$130,717.99	$120,662.10	$120,662.10	$120,662.10
Assessor's Administration		$241,067.11	$289,822.16	$260,293.06	$297,308.23	$297,440.69	$297,440.69	$297,440.69
Information Technology Dept		$358,794.70	$387,222.25	$458,810.31	$491,311.42	$476,000.00	$511,192.56	$535,459.33
Legal Expenses	*Moved **to** Town Manager Expense*	*($118,734.28)*	*($110,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Town Clerk Salary	*Moved **to** Town Clerk's Administration*	*($77,500.00)*	*($79,437.50)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Town Clerk's Administration		$130,828.70	$140,397.30	$137,382.24	$143,602.08	$147,956.05	$147,956.05	$147,956.05
Elections		$14,294.34	$18,525.00	$17,149.78	$11,100.00	$21,575.00	$21,575.00	$21,575.00
Registration & Census		$24,751.53	$25,950.00	$21,516.31	$20,950.00	$21,450.00	$21,450.00	$21,450.00
Planning Board	*Moved **to** New Sub-Category Land Use*	*($103,463.61)*	*($162,677.24)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
APDC Expenses		$40.00	$5,000.00		$500.00	$0.00	$500.00	$500.00
Economic Dev. Expenses	*New in FY27*	$0.00	$0.00	$0.00	$0.00	$0.00	$3,100.00	$3,100.00
Grant Writing	Moved **outside** Omnibus	$0.00	$50,000.00	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Zoning Board of Appeals	*Moved **to** New Sub-Category Land Use*	*($3,309.24)*	*($4,500.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Conservation Commission	*Moved **to** New Sub-Category Land Use*	*($61,719.80)*	*($84,738.30)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Land Use	New Sub-Category	$320,798.14	$413,509.98	$311,554.82	$440,157.41	$434,500.05	$436,050.05	$436,050.05
Physicals	Moved **from** General Government Unclassified	$2,670.00	$3,500.00	$3,500.00	$3,500.00	$6,000.00	$6,000.00	$6,000.00
Print Town Reports	Moved **from** General Government Unclassified	$12,646.77	$12,000.00	$14,405.68	$7,000.00	$16,000.00	$16,000.00	$16,000.00
Reserve Fund	Moved **from** General Government Unclassified	$239,573.73	$200,000.00	$0.00	$185,000.00	$185,000.00	$185,000.00	$185,000.00
Salary Reserve Fund	Moved **from** General Government Unclassified	$187,241.90	$185,000.00	$16,642.80	$210,000.00	$210,000.00	$210,000.00	$210,000.00
Central Purchasing	Moved **from** Central Purchasing	$86,814.07	$80,300.00	$62,024.84	$91,500.00	$87,500.00	$91,500.00	$91,500.00
Total General Government		**$2,646,584.09**	**$2,805,358.34**	**$2,264,486.08**	**$2,962,263.14**	**$3,134,798.64**	**$3,190,641.20**	**$3,220,907.97**

Tax Title	**Category Removed**	**FY24 Expended**	**FY25 Budgeted**	**FY25 Actual**	**FY26 Budgeted**	**FY27 Balanced**	**Tier 1**	**Tier 2**
Tax Title	Moved **inside operating budget** FY27	$13,537.67	$29,000.00	$7,144.13	$30,500.00	$27,500.00	$27,500.00	$27,500.00
Total Tax Title		**$13,537.67**	**$29,000.00**	**$7,144.13**	**$30,500.00**	**$27,500.00**	**$27,500.00**	**$27,500.00**

Central Purchasing	**Category Removed**	**FY24 Expended**	**FY25 Budgeted**	**FY25 Actual**	**FY26 Budgeted**	**FY27 Balanced**	**Tier 1**	**Tier 2**
Central Purchasing	*Moved **to** General Government*	*$86,814.07*	*$80,300.00*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Total Central Purchasing		**n/a**	**n/a**		**n/a**	**n/a**	**n/a**	**n/a**

Public Safety	Renamed from Protection	FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
Police Department		$2,243,913.35	$2,413,368.85	$2,226,321.36	$2,406,172.47	$2,442,838.46	$2,459,388.46	$2,767,908.38
Police Lock Up		$11,150.13	$20,600.00	$17,932.02	$20,600.00	$20,600.00	$20,600.00	$20,600.00
Injury Leave		$445.12	$4,000.00	$0.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00
Police/Fire Medical Expenses		$1,475.00	$4,000.00	$2,262.00	$4,000.00	$6,000.00	$6,000.00	$6,000.00
Subtotal Police		**$2,256,983.60**	**$2,441,968.85**	**$2,246,515.38**	**$2,434,772.47**	**$2,473,438.46**	**$2,489,988.46**	**$2,798,508.38**
Fire Department		$1,542,769.82	$1,651,515.10	$1,617,166.88	$1,717,587.91	$1,958,435.95	$2,070,694.42	$2,070,694.42
Capital- Fire Dept.	*Moved **to** Fire Department*	*($26,145.21)*	*($30,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Fire Hydrant Expense		$17,000.00	$17,000.00	$17,000.00	$17,000.00	$17,000.00	$17,000.00	$17,000.00
Radio Equipment Mtc.		$6,314.87	$10,000.00	$7,406.10	$10,000.00	$10,000.00	$15,000.00	$15,000.00
Subtotal Fire Department		**$1,566,084.69**	**$1,678,515.10**	**$1,641,572.98**	**$1,744,587.91**	**$1,985,435.95**	**$2,102,694.42**	**$2,102,694.42**
Radio Watch		$309,405.57	$305,313.71	$284,769.95	$310,763.90	$287,841.92	$312,763.92	$312,763.92
Subtotal Radio Watch		**$309,405.57**	**$305,313.71**	**$284,769.95**	**$310,763.90**	**$287,841.92**	**$312,763.92**	**$312,763.92**
Emergency Management		$5,000.00	$7,000.00	$6,190.85	$7,000.00	$7,000.00	$7,000.00	$7,000.00
Sealer of Weights & Measures		$4,736.88	$4,600.00	$0.00	$4,600.00	$11,363.00	$11,363.00	$11,363.00
Building Inspector	*Moved **to** New Sub-Category Land Use under General Government*	*($152,305.49)*	*($161,494.44)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Animal Control		$44,434.37	$46,125.00	$43,356.57	$46,125.00	$45,500.00	$45,500.00	$80,000.00
Subtotal Other Public Safety		**$54,171.25**	**$57,725.00**	**$49,547.42**	**$57,725.00**	**$63,863.00**	**$63,863.00**	**$98,363.00**
Total Public Safety		**$4,186,645.11**	**$4,483,522.66**	**$4,222,405.73**	**$4,547,849.28**	**$4,810,579.33**	**$4,969,309.80**	**$5,312,329.72**

Health & Sanitation	Category Removed	FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
General Health Expense	*Moved **to** new category Health Services*	*($48,533.56)*	*($53,427.16)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Nashoba Board of Health	*Moved **to** new category Health Services*	*($39,516.83)*	*($43,468.51)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Nashoba Nursing	*Moved **to** new category Health Services*	*($18,111.88)*	*($19,923.07)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Animal Inspector Salary	*Moved **to** Animal Contral under Other P*	*($1,000.00)*	*($1,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Total Health & Sanitation		**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**

Department of Public Works		FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
Highway Administration	Renamed **from** Highway Labor	$567,415.43	$621,066.45	$612,939.68	$644,443.01	$687,846.28	$784,996.61	$784,996.61
Highway OT	*Moved **to** Highway Administration*	*($17,653.91)*	*($12,000.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Highway Construction and Maintenance	Renamed from General Highway Maintenance	$739,783.19	$889,350.00	$846,662.43	$634,850.00	$399,850.00	$668,850.00	$668,850.00
Town Highway Garage	*Moved **to** Highway Construction and Maintenance*	*($1,098.73)*	*($1,100.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Traffic Signs & Devices		$6,678.49	$28,500.00	$12,881.70	$28,500.00	$16,800.00	$16,800.00	$16,800.00
Vehicle Mtc.- DPW		$55,780.41	$62,750.00	$68,465.44	$62,750.00	$67,750.00	$67,750.00	$67,750.00
Vehicle Mtc.- Police		$54,193.86	$67,000.00	$47,673.28	$67,000.00	$67,000.00	$67,000.00	$67,000.00
Vehicle Mtc.- Fire		$33,224.88	$45,000.00	$53,182.26	$50,000.00	$60,000.00	$60,000.00	$60,000.00
Cemetery Department		$112,167.80	$118,110.48	$106,973.99	$125,338.89	$121,966.22	$121,966.22	$121,966.22
Tree Removal		$46,224.66	$38,500.00	$37,509.19	$38,500.00	$39,500.00	$39,500.00	$39,500.00
Snow Removal Expense		$568,589.12	$355,000.16	$763,472.52	$355,571.39	$364,460.68	$364,460.68	$364,460.68
Recycling Program	Moved **from** Solid Waste/Recycling	$340,406.00	$469,775.00	$335,085.66	$470,000.00	$363,354.00	$363,354.00	$363,354.00
Total DPW		**$2,524,463.84**	**$2,695,052.09**	**$2,884,846.15**	**$2,476,953.29**	**$2,188,527.18**	**$2,554,677.51**	**$2,554,677.51**

Facilities and Buildings		FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
Facilities and Grounds		$677,935.74	$699,011.38	$694,416.77	$711,605.70	$713,674.56	$713,674.56	$713,674.56
Public Buildings		$197,416.73	$206,453.10	$220,454.43	$221,357.00	$222,500.00	$222,500.00	$222,500.00
Park Department		$113,525.80	$117,246.64	$110,102.40	$134,433.60	$81,000.00	$147,319.54	$191,400.00
Total Facilities and Buildings		**$988,878.27**	**$1,022,711.12**	**$1,024,973.60**	**$1,067,396.30**	**$1,017,174.56**	**$1,083,494.10**	**$1,127,574.56**

Solid Waste/Recycling	Category Removed	FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
Recycling Program	*Moved **to** DPW*	*($340,406.00)*	*($469,775.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Total Solid Waste/Recycling		**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**

Public Assistance	Category Removed	FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
Council on Aging	*Moved **to** new sub-category of Special Programs under Human Services*	*($220,550.47)*	*($230,123.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Subtotal C.O.A.	***Moved to new sub-category of Special Programs under Human Services***	***($220,550.47)***	***($230,123.00)***	***n/a***	***n/a***	***n/a***	***n/a***	***n/a***
Veterans Benefits	*Moved **to** new sub-category of Special Programs under Human Services*	*($54,296.38)*	*($99,275.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Veterans Administration	*Moved **to** new sub-category of Special Programs under Human Services*	*($9,486.65)*	*($10,250.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Registrar of Vets Graves	*Moved **to** new sub-category of Special Programs under Human Services*	*$0.00*	*($500.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Memorial Day	*Moved **to** new sub-category of Special Programs under Human Services*	*$0.00*	*($750.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Subtotal Veterans	***Moved to new sub-category of Special Programs under Human Services***	***($63,783.03)***	***($110,775.00)***	***n/a***	***n/a***	***n/a***	***n/a***	***n/a***
Total Public Assistance		**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**

Human Services	New Category	FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
Health Services	Moved **from** former category Health & Sanitation							
General Health Expense		$48,533.56	$53,427.16	$51,799.10	$56,630.56	$33,957.19	$34,032.19	$34,032.19
Nashoba Board of Health		$39,516.83	$43,468.51	$43,368.51	$47,815.37	$62,159.97	$62,159.97	$62,159.97
Nashoba Nursing		$18,111.88	$19,923.07	$19,923.07	$21,915.37	$28,489.99	$28,489.99	$28,489.99
Subtotal Health Services		**$106,162.27**	**$116,818.74**	**$115,090.68**	**$126,361.30**	**$124,607.15**	**$124,682.15**	**$124,682.15**
Special Programs	*Moved **from** former category Public Assistance*							
Council on Aging		$220,550.47	$230,123.00	$239,720.54	$261,182.46	237207.96	260533.7	260533.7
Subtotal C.O.A.		**$220,550.47**	**$230,123.00**	**$239,720.54**	**$261,182.46**	**$237,207.96**	**$260,533.70**	**$260,533.70**
Veterans' Benefits	*Moved **to** Veteran's Administration*	*($54,296.38)*	*($99,275.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Veteran's Administration		$63,783.03	$110,775.00	$56,493.38	$90,699.00	$90,750.00	$90,750.00	$90,750.00
Registrar of Vets' Graves	*Moved **to** Veteran's Administration*	*$0.00*	*($500.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Memorial Day	*Moved **to** Veteran's Administration*	*$0.00*	*($750.00)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Subtotal Veterans		**$63,783.03**	**$110,775.00**	**$56,493.38**	**$90,699.00**	**$90,750.00**	**$90,750.00**	**$90,750.00**
Subtotal Special Programs		**$284,333.50**	**$340,898.00**	**$296,213.92**	**$351,881.46**	**$327,957.96**	**$351,283.70**	**$351,283.70**
Total Human Services		**$390,495.77**	**$457,716.74**	**$411,304.60**	**$478,242.76**	**$452,565.11**	**$475,965.85**	**$475,965.85**

Schools		FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
School Department		$ 22,700,360.21	$24,883,376.00	$24,387,809.71	$25,787,474.00	$26,613,678.27	$28,213,678.27	$28,562,205.27
Monty Tech Assessment		$1,181,390.18	$1,225,646.00	$1,224,162.00	$1,334,521.00	$1,452,426.00	$1,452,426.00	$1,452,426.00
Total Schools		**$23,881,750.39**	**$26,109,022.00**	**$25,611,971.71**	**$27,121,995.00**	**$28,066,104.27**	**$29,666,104.27**	**$30,014,631.27**

Library	Category Removed	FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
Library	*Moved **to** new category Culture and Recreation*	*($536,761.53)*	*($583,889.77)*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
Total Library		**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**

Culture & Recreation	New Category	FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
Band Concerts	Moved **from** General Government Unclassified	$6,000.00	$6,000.00	$6,000.00	$6,000.00	$0.00	$6,000.00	$6,000.00
Library	Moved **from** Library	$536,761.53	$583,889.77	$599,551.58	$632,036.76	$598,960.20	$654,168.24	$654,168.24
Historical Commission	Moved **from** General Government Unclassified	$30.00	$3,000.00	$2,999.92	$1,000.00	$0.00	$1,000.00	$1,000.00
Total Culture and Recreation		**$542,791.53**	**$592,889.77**	**$608,551.50**	**$639,036.76**	**$598,960.20**	**$661,168.24**	**$661,168.24**

Intergovernmental Assessr	New Category	FY24 Expended	FY25 Budgeted	FY25 Actual	FY26 Budgeted	FY27 Balanced	Tier 1	Tier 2
Worcester Regional Retiren	Moved **inside** of Omnibus Budget	$1,917,969.00	$2,127,801.00	$2,127,801.00	$2,392,572.00	$2,630,750.00	$2,630,750.00	$2,630,750.00
State Assessments	Moved **inside** of Omnibus Budget in FY26 and **removed** in FY27	$1,018,211.00	$1,058,088.00	$994,104.00	$1,028,529.00	$0.00	$0.00	$0.00
MRPC	Moved **from** General Government Unclassified	$4,262.20	$4,368.76	$4,368.76	$4,477.98	$4,589.93	$4,589.93	$4,589.93
Total Intergovenmental Assessments		**$2,940,442.20**	**$3,190,257.76**	**$3,126,273.76**	**$3,425,578.98**	**$2,635,339.93**	**$2,635,339.93**	**$2,635,339.93**

Total Omnibus		**$44,871,176.36**	**$48,177,106.19**	**$46,592,987.72**	**$49,404,965.00**	**$49,963,990.19**	**$52,321,641.87**	**$53,212,536.02**