

	A	K	L	M	N	T	U
1	Warwick Town Budget	FY24 Appropriated	FY24 Year-End	FY25 Appropriated	FY26 Proposed	Increase - Decrease FY25 to FY26 Notes	Summary Section
2	<b>GENERAL GOVERNMENT</b>						
3	<b>Moderator</b>						
4	Moderator Salary (stipend)	\$125	\$0	\$125	\$125		
5	Moderator Expense	\$15		\$15	\$15		
6	<b>Total Moderator</b>	<b>\$140</b>	<b>\$0</b>	<b>\$140</b>	<b>\$140</b>	0.0%	
7							
8	<b>Selectboard</b>						
9	Selectboard Salary (stipend)	\$2,400	\$2,613	\$2,400	\$2,400		
10	Selectboard Expenses	\$1,700	\$695	\$1,700	\$1,700		
16	Town Coordinator Salary	\$58,393	\$58,846	\$60,261	\$61,768		
17	Town Secretary Salary	\$3,429	\$988	\$3,539	\$3,627		
18	Interns	\$1,000		\$1,000	\$1,000		
19	<b>Total Selectboard</b>	<b>\$66,922</b>	<b>\$63,142</b>	<b>\$68,900</b>	<b>\$70,495</b>	2.3%	
20							
21	<b>Finance Committee</b>						
22	FinCom Secretary Salary	\$500	\$491	\$500	\$513		
23	Fincom Expenses	\$365		\$365	\$365		
26	<b>Total Finance Committee</b>	<b>\$865</b>	<b>\$491</b>	<b>\$865</b>	<b>\$878</b>	1.4%	
27							
28	<b>Reserve Fund</b>	<b>\$65,000</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$65,000</b>	0.0%	10
29							
30	<b>Town Accountant</b>						
31	Accountant Services	\$56,000	\$56,578	\$61,600	\$39,380		1
35	Accountant Expenses	\$7,200		\$7,200	\$6,380		
39	<b>Total Town Accountant</b>	<b>\$63,200</b>	<b>\$56,578</b>	<b>\$68,800</b>	<b>\$45,760</b>	-33.5%	
40							
41	<b>Assessors</b>						
42	Assessors' Salary (stipend)	\$1,500	\$750	\$1,500	\$1,500		
43	Clerk Salary	\$9,174	\$10,050	\$9,468	\$9,705		
44	Assessors Expenses	\$9,520	\$8,626	\$9,520	\$9,520		
50	<b>Total Assessors</b>	<b>\$20,194</b>	<b>\$19,426</b>	<b>\$20,488</b>	<b>\$20,725</b>	1.2%	
51							
52	<b>Treasurer</b>						
53	Treasurer Salary	\$31,125	\$31,296	\$32,353	\$37,353		1
54	Assistant Treasurer Salary	\$525		\$525	\$525		
55	Treasurer Expenses	\$5,475	\$7,296	\$5,475	\$7,500		
63	<b>Total Treasurer</b>	<b>\$37,125</b>	<b>\$38,592</b>	<b>\$38,353</b>	<b>\$45,378</b>	18.3%	
64							
65	<b>Tax Collector</b>						
66	Tax Collector Salary	\$18,696	\$18,797	\$19,294	\$19,776		
67	Assistant Tax Collector Salary	\$525	\$0	\$525	\$525		
68	Tax Collector Expenses	\$8,480	\$8,525	\$8,480	\$11,465	35.2%	1
76	<b>Total Tax Collector</b>	<b>\$27,701</b>	<b>\$27,322</b>	<b>\$28,299</b>	<b>\$31,767</b>	12.3%	

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1	Warwick Town Budget	FY24 Appropriated	FY24 Year-End	FY25 Appropriated	FY26 Proposed	Increase - Decrease FY25 to FY26 Notes	Summary Section
77							
78	Interoffice Supplies						
83	<b>Total Interoffice Supplies</b>	<b>\$2,000</b>	<b>\$1,476</b>	<b>\$2,000</b>	<b>\$2,000</b>	0.0%	
84							
85	Town Counsel Retainer	\$5,400	\$5,700	\$5,400	\$5,400	0.0%	
86	Reserve for Legal	\$5,000	\$5,336	\$5,000	\$5,000	0.0%	
87							
88	Broadband Committee	\$500	\$0	\$500	\$500	0.0%	
89							
90	Computer Repair, & Replacement	\$2,000	\$2,000	\$2,000	\$2,000	0.0%	
91							
92	Copier						
95	<b>Total Copier</b>	<b>\$1,419</b>	<b>\$1,419</b>	<b>\$1,419</b>	<b>\$1,419</b>	0.0%	
96							
97	Town Clerk						
98	Town Clerk / Webmaster Salary	\$17,079	\$17,451	\$17,305	\$17,738		
99	Town Clerk Expenses	\$5,125	\$2,929	\$5,125	\$5,125		
106	<b>Total Town Clerk</b>	<b>\$22,204</b>	<b>\$20,380</b>	<b>\$22,430</b>	<b>\$22,863</b>	1.9%	
107							
108	Conservation Commission						
113	<b>Total Conservation Comm</b>	<b>\$1,200</b>	<b>\$723</b>	<b>\$1,500</b>	<b>\$1,500</b>	0.0%	
114							
115	Zoning Board of Appeals						
118	<b>Total Zoning Board of Appeals</b>	<b>\$170</b>	<b>\$0</b>	<b>\$170</b>	<b>\$170</b>	0.0%	
119							
120	Planning Board						
125	<b>Total Planning Board</b>	<b>\$250</b>	<b>\$268</b>	<b>\$250</b>	<b>\$250</b>	0.0%	
126							
127	Town Hall Operations						
128	Custodian Salary	\$5,328	\$5,328	\$5,498	\$5,635		
129	Clockwinder Salary (stipend)	\$213	\$0	\$213	\$218		
130	Town Hall Expense	\$15,727	\$15,910	\$15,727	\$15,727		
137	<b>Total Town Hall</b>	<b>\$21,268</b>	<b>\$21,238</b>	<b>\$21,438</b>	<b>\$21,581</b>	0.7%	
138							
139	Town Reports	\$400	\$0	\$400	\$400		
140							
141	Regional Services & Assessment						
142	FRCOG Statutory Assessment	\$4,495	\$4,645	\$4,577	\$4,552		
144	Regional Emergency Planning	\$150		\$150	\$150		
145	Cooperative Purchasing/Highway	\$1,800		\$1,800	\$1,890		
146	<b>Total Regional Services</b>	<b>\$6,445</b>	<b>\$4,642</b>	<b>\$6,527</b>	<b>\$6,592</b>	1.0%	
147							
148	<b>TOTAL GEN. GOVERNMENT</b>	<b>\$349,403</b>	<b>\$268,732</b>	<b>\$359,879</b>	<b>\$349,816</b>	-2.8%	
149							

	A	K	L	M	N	T	U
1	Warwick Town Budget	FY24 Appropriated	FY24 Year-End	FY25 Appropriated	FY26 Proposed	Increase - Decrease FY25 to FY26 Notes	Summary Section
150	<b>PUBLIC SAFETY</b>						
151	<b>Police</b>						1
152	Patrol Officers Salary (hourly wages)	\$56,851	\$56,831	\$58,670	\$64,537		
154	Police Expenses	\$23,232	\$24,150	\$23,232	\$25,000		
162	<b>Total Police</b>	<b>\$80,083</b>	<b>\$80,981</b>	<b>\$81,902</b>	<b>\$89,537</b>	9.3%	
163							
164	<b>Fire Department</b>						
165	Officer & Firefighter Salary (Stipends)	\$18,183	\$19,473	\$18,765	\$21,734		
166	Fire Department Expenses	\$39,291	\$38,505	\$52,332	\$52,332		
179	<b>Total Fire Department</b>	<b>\$57,474</b>	<b>\$57,978</b>	<b>\$71,097</b>	<b>\$74,066</b>	4.2%	
180							
181	<b>Ambulance</b>						
182	Ambulance - Assessment for Services	\$48,509	\$48,509	\$52,030	\$54,056		
183	<b>Total Ambulance</b>	<b>\$48,509</b>	<b>\$48,509</b>	<b>\$52,030</b>	<b>\$54,056</b>	3.9%	
184							
185	<b>Building Department</b>						
186	Building Commissioner Salary	\$9,400	\$9,365	\$9,400	\$9,400		
187	Building Department Expenses	\$1,500	\$0	\$1,500	\$1,500		
191	<b>Total Building Inspector</b>	<b>\$10,900</b>	<b>\$9,365</b>	<b>\$10,900</b>	<b>\$10,900</b>	0.0%	
192							
193	<b>Animal Control Officer</b>						
195	Barn & Animal Inspection Salary (stipend)	\$506		\$506	\$519		
196	Animal Control Expenses	\$1,300	\$350	\$1,300	\$3,629		
200	<b>Total Animal Control Officer</b>	<b>\$3,714</b>	<b>\$2,806</b>	<b>\$3,775</b>	<b>\$4,148</b>	9.9%	5
201							
202	<b>Emergency Management</b>						
203	General Expense		\$0	\$100	\$100		
204	Code Red Notification System			\$1,500	\$1,500		
205	<b>Total Emergency Management</b>	<b>\$100</b>	<b>\$0</b>	<b>\$1,600</b>	<b>\$1,600</b>	0.0%	
206							
207	<b>Tree Warden</b>						
208	Tree Warden Salary	\$853	\$846	\$1,200	\$1,230		
209	Tree Warden Expenses	\$5,300	\$5,075	\$5,300	\$5,300		
212	<b>Total Tree Warden</b>	<b>\$6,153</b>	<b>\$5,921</b>	<b>\$6,500</b>	<b>\$6,530</b>	0.5%	
213							
214	<b>TOTAL PUBLIC SAFETY</b>	<b>\$206,933</b>	<b>\$205,561</b>	<b>\$227,804</b>	<b>\$240,836</b>	5.7%	
215							

	A	K	L	M	N	T	U
1	Warwick Town Budget	FY24 Appropriated	FY24 Year-End	FY25 Appropriated	FY26 Proposed	Increase - Decrease FY25 to FY26 Notes	Summary Section
216	<b>PUBLIC WORKS / HIGHWAY</b>						
226	Subtotal Highway Garage & Personnel Exp	\$12,090		\$12,332	\$12,332		
227							
238	Subtotal Highway Maintenance	\$59,690		\$60,884	\$60,884		
239							
247	Subtotal Highway Machinery	\$49,834		\$50,831	\$50,831		
248	Total Public Works/Highway Expense	\$121,614	\$142,320	\$124,046	\$124,046	0.0%	6
249							
250	Highway Superintendent Salary	\$66,560		\$60,000	\$63,336		
251	Highway Employees Salary	\$130,000		\$160,160	\$164,164		
253	Overtime Wages	\$1,863		\$12,000	\$12,300		
254	Total Highway Salaries	\$211,785	\$176,148	\$232,160	\$239,800	3.3%	6
255							
262	Total Snow & Ice Removal	\$102,507	\$102,267	\$102,507	\$102,507	0.0%	6
263							
264	TOTAL HIGHWAY	\$435,906	\$420,735	\$458,713	\$466,354	1.7%	6
265							
266	Cemetery Commission	\$600	\$600	\$600	\$600	0.0%	
267							
268	Street Lighting	\$1,550	\$677	\$1,550	\$1,550	0.0%	
271							
272	TOTAL PUBLIC WORKS	\$438,056	\$422,011	\$460,863	\$468,504	1.7%	
273							
274	<b>HEALTH/HUMAN SERVICES</b>						
275	Board of Health						
276	Board of Health Part-time Clerk Salary	\$4,634	\$2,534	\$4,782	\$4,902		
277	BoHealth Elected Officials Salary (stipend)	\$1,500	\$1,415	\$1,500	\$1,500		
278	Board of Health Expenses	\$3,500	\$1,050	\$3,500	\$3,500		
285	Total Board of Health	\$9,634	\$4,999	\$9,782	\$9,902	1.2%	
286							
287	Council on Aging						
289	Total Council on Aging	\$250	\$0	\$250	\$250	0.0%	
290							
291	Veterans Services						
294	Total Veterans Services	\$4,842	\$1,842	\$5,012	\$4,631		
295	TOTAL HUMAN SERVICES	\$14,726	\$6,841	\$15,044	\$14,782	-1.7%	
296							

	A	K	L	M	N	T	U
1	Warwick Town Budget	FY24 Appropriated	FY24 Year-End	FY25 Appropriated	FY26 Proposed	Increase - Decrease FY25 to FY26 Notes	Summary Section
297	<b>CULTURE/RECREATION</b>						
298	Library						
299	Salary Librarian	\$22,348	\$22,979	\$25,762	\$26,406		
300	Salary Part-time (hourly wages)	\$1,000	\$1,020	\$1,000	\$1,500		
301	Library Expenses	\$10,201	\$9,201	\$10,201	\$10,201		
317	<b>Net Library</b>	<b>\$33,549</b>	<b>\$33,200</b>	<b>\$36,963</b>	<b>\$38,107</b>	3.1%	
318							
319	Recreation Committee Expense	\$1,320	\$122	\$1,320	\$1,320	0.0%	
333							
334	Grounds Maintenance						
338	<b>Total Grounds Maintenance</b>	<b>\$3,000</b>	<b>\$2,628</b>	<b>\$3,000</b>	<b>\$3,000</b>	0.0%	
339							
340	Celebrations						
341	Celebrations	\$2,000		\$2,000	\$2,000		
342	Memorial Day	\$600		\$600	\$600		
343	Old Home Day	\$600		\$600	\$600		
344	<b>Total Celebrations</b>	<b>\$3,200</b>	<b>\$2,637</b>	<b>\$3,200</b>	<b>\$3,200</b>	0.0%	
345							
346	<b>TOTAL CULTURE/RECREATION</b>	<b>\$41,069</b>	<b>\$38,587</b>	<b>\$44,483</b>	<b>\$45,627</b>	2.6%	
347							

	A	K	L	M	N	T	U
1	Warwick Town Budget	FY24 Appropriated	FY24 Year-End	FY25 Appropriated	FY26 Proposed	Increase - Decrease FY25 to FY26 Notes	Summary Section
348	<b>EDUCATION</b>						
349	Early Childhood Support 0-5	\$2,500	\$2,500	\$5,000	\$5,000	0.0%	
352							
353	<b>Franklin County Tech School</b>						
354	FCT School Committee	\$500	\$0	\$500	\$500		
355	FCT Assessment	\$80,014	\$80,014	\$82,128	\$95,050		
356	FCT Capital Projects	\$2,263	\$2,263	\$2,308	\$2,521		
357	<b>Total Franklin County Tech School</b>	<b>\$82,777</b>	<b>\$82,277</b>	<b>\$84,936</b>	<b>\$98,071</b>	15.5%	
358							
359	<b>Pioneer Valley Regional School District</b>						
361	PVRSD Assessment	\$125,991	\$125,916	\$127,000	\$157,002		
366	<b>Total Pioneer Valley Regional School District</b>	<b>\$125,991</b>	<b>\$126,326</b>	<b>\$127,000</b>	<b>\$157,002</b>	24%	8
367							
368	<b>Warwick Community School Building</b>						
369	Custodial Salary	\$29,220	\$25,789	\$29,220	\$29,951		
370	Building Manager Salary	\$1,872		\$1,872	\$1,919		
371	WCS Expenses	\$55,537	\$61,954	\$57,203	\$57,203		
379	<b>Total WCS</b>	<b>\$86,629</b>	<b>\$87,743</b>	<b>\$88,295</b>	<b>\$89,072</b>	0.9%	
380							
386	<b>Warwick School District</b>						
387	Warwick District Expenses (WCS + PVRSD tuition)	\$1,016,788	\$1,016,755	\$1,069,923	\$1,185,497	10.80%	
388	Warwick District School Committee	\$600	\$200	\$1,000	\$1,000		
389	<i>District Budget after Est State Chap.70 Line 476</i>	<i>\$672,208</i>		<i>\$726,708</i>	<i>\$876,207</i>	20.57%	
390	<b>TOTAL EDUCATION</b>	<b>\$1,315,285</b>	<b>\$1,315,801</b>	<b>\$1,376,154</b>	<b>\$1,535,642</b>	11.59%	
392							
393	<b>FIXED COSTS</b>						
394	<b>Short Term Debt</b>						
395	Interest on Short Term Borrowing	\$5,500	\$6,911	\$5,500	\$5,500		
396	Firetruck Received 2025 - Interest				\$20,700		
397	School Vehicle Received 2024 - Interest				\$0		
402	<b>Total Debt Service</b>	<b>\$5,500</b>	<b>\$6,911</b>	<b>\$5,500</b>	<b>\$26,200</b>	376.4%	
403					\$20,700		
404	<b>Insurance &amp; Benefits</b>						
405	Contributory Insurance	\$182,751	\$94,142	\$195,544	\$200,000		1
408	County Retirement	\$67,163	\$67,163	\$71,153	\$75,872		
409	Unemployment Insurance	\$3,600	\$1,374	\$3,000	\$3,000		
410	Liability & Workers Comp Insurance	\$52,584	\$51,929	\$56,265	\$56,265		
411	Bonds & Other Insurance	\$11,210		\$11,210	\$8,492		
417	<b>Total Insurance &amp; Benefits</b>	<b>\$317,308</b>	<b>\$221,890</b>	<b>\$337,171</b>	<b>\$343,629</b>	1.92%	
418							
419	<b>TOTAL FIXED COSTS</b>	<b>\$322,808</b>	<b>\$228,801</b>	<b>\$342,671</b>	<b>\$369,829</b>	7.9%	
421	<b>Total Omnibus Budget</b>	<b>\$2,688,280</b>	<b>\$2,486,334</b>	<b>\$2,826,899</b>	<b>\$3,025,036</b>	7.01%	
422							

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1	Warwick Town Budget	FY24 Appropriated	FY24 Year-End	FY25 Appropriated	FY26 Proposed	Increase - Decrease FY25 to FY26 Notes	Summary Section
423	<b>WARRANT ARTICLES (for informational purposes)</b>						
424	Article - Stabilization	\$176,679			\$59,249	Article 19	10
427	Article - Assessors Revaluation	\$2,500		\$2,500	\$2,500	Article 13	
433	Article - Offset Transfer Station Deficit	\$5,000		\$15,000	\$15,000	Article 10	
434	Article Warwick Community School Repairs	\$25,000		\$25,000	\$25,000	Article 12	
435	Article - Audit Town Books	\$10,000		\$20,000	\$10,000	Article 15	1
438	Article Landfill Monitoring	\$2,000		\$3,000	\$3,500	Article 14	
439	Article HHW household hazardous waste	\$800		\$800	\$800	Article 16	
442	Afterschool & Summer Kids Programs			\$10,000	\$10,000	Article 17	7
443	Environmental Cleanup Acc't -201803				\$4,000	Article 21	
445	<b>Total Warrants</b>	<b>\$226,979</b>	<b>\$226,979</b>	<b>\$86,300</b>	<b>\$130,049</b>	50.7%	
446						\$43,749	
447	<b>OTHER AMOUNTS</b>						
449	Cherry Sheet Offsets						
450	Cherry Sheet Charges	\$1,166		\$1,759	\$2,037		
451	Snow and Ice Deficit				\$71,240		
452	Overlay						
453	<b>TOTAL OTHER AMOUNTS</b>	<b>\$1,166</b>	<b>\$1,166</b>	<b>\$1,759</b>	<b>\$73,277</b>	increase:	
454						\$71,518	
455	<b>EXPENDITURE SUMMARY</b>						
457	GENERAL GOVERNMENT	\$349,403	\$268,732	\$359,879	\$349,816	-2.8%	
458	PUBLIC SAFETY	\$206,933	\$205,561	\$227,804	\$240,836	5.7%	
459	PUBLIC WORKS	\$438,056	\$422,011	\$460,863	\$468,504	1.7%	
460	HEALTH/HUMAN SERVICES	\$14,726	\$6,841	\$15,044	\$14,782	-1.7%	
461	CULTURE/RECREATION	\$41,069	\$38,587	\$44,483	\$45,627	2.6%	
462	FIXED COSTS	\$322,808	\$228,801	\$342,671	\$369,829	7.9%	
463	<b>TOTAL MUN. GOV. EXPENDITURES</b>	<b>\$1,372,995</b>	<b>\$1,170,533</b>	<b>\$1,450,745</b>	<b>\$1,489,394</b>	2.7%	
464							
465	WARRANT ARTICLES	\$226,979	\$226,979	\$86,300	\$130,049	50.7%	
466	OTHER AMOUNTS	\$1,166	\$1,166	\$1,759	\$73,277		
468	<b>TOTAL EDUCATION EXPENDITURES</b>	<b>\$1,315,285</b>	<b>\$1,315,801</b>	<b>\$1,376,154</b>	<b>\$1,535,642</b>	11.6%	
469							
470	<b>TOTAL of AMOUNTS TO BE APPROPRIATED</b>	<b>\$2,916,425</b>	<b>\$2,714,479</b>	<b>\$2,914,958</b>	<b>\$3,228,362</b>	9.7%	
471				<b>\$2,913,199</b>			

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1	Warwick Town Budget	FY24 Appropriated	FY24 Year-End	FY25 Appropriated	FY26 Proposed	Increase - Decrease FY25 to FY26 Notes	Summary Section
472	<b>REVENUE SUMMARY (Estimated)</b>						
473	Total Cherry Sheet Receipts	\$663,535		\$668,979	\$661,820		
474	Education Receipts	\$380,180		\$418,400	\$425,914		
475	Estimated Choice Out/Charter Adjustment	-\$35,000		-\$74,185	-\$115,624		9
476	Net Chapter 70 Education Receipts	\$345,180	\$345,180	\$344,215	\$310,290	-10.9%	
477	Gen'l Government without library	\$318,355		\$324,764	\$351,530		4
478	Local Receipts	\$100,000		\$100,000	\$100,000		4
480	Spending Articles using Stabilization				\$59,249	Article 19	10
482	Unrestricted CDBG Program Income	\$31,102		\$0	\$52,000		
484	Stab appropriation Town Hall Improvement	\$5,000		\$5,000			
491	Free Cash	\$211,930		\$0	\$169,646		4
492	Net Meter Host Income	\$30,000		\$30,000	\$30,000		4
502	Anticipated Receipts from PVRSD			\$70,000	\$0		
503	<b>SUBTOTAL REVENUES</b>	<b>\$1,041,567</b>		<b>\$873,979</b>	<b>\$1,072,715</b>	18.5%	
504							
505	TOTAL EXPENDITURES	\$2,916,425		\$2,914,958	\$3,228,362		
506	SUBTOTAL REVENUES	\$1,041,567		\$873,979	\$1,072,715		
507	FROM TAXATION	\$1,874,858		\$2,040,979	\$2,155,647	5.6%	
508							
509	<b>Estimated Total from Taxation</b>	<b>\$1,874,858</b>		<b>\$2,040,979</b>	<b>\$2,155,647</b>	5.6%	3
510	<b>TAX RATE: Estimated</b>	<b>\$19.90</b>		<b>\$17.70</b>	<b>\$17.99</b>		3
511		<b>Actual: \$16.55</b>		<b>Actual: \$17.78</b>			
512	<b>LEVY LIMIT</b>						
513	Prior Year Base	\$1,977,106		\$2,095,668	\$2,164,774		
514	2.5%	\$49,428		\$52,392	\$54,119		
515	New Growth	\$15,000		\$15,000	\$15,000		
516	Overrides						
517	<b>Subtotal - Levy Limit</b>	<b>\$2,041,534</b>		<b>\$2,163,060</b>	<b>\$2,233,893</b>		
518	Debt Exclusions	\$0					
519	Capital Exclusions						
520	<b>MAX ALLOWABLE LEVY - EST</b>	<b>\$2,041,534</b>		<b>\$2,163,060</b>	<b>\$2,233,893</b>		
521	<b>ACTUAL Levy Limit</b> <i>after</i> <i>Fall Tax Rate Set - Assessors &amp; MA DOR</i>	<b>\$2,095,668</b>		<b>\$2,164,774</b>			
522		actual		actual			
523							
524	<b>EXCESS CAPACITY (Estimated)</b>	<b>\$166,676</b>		<b>\$122,081</b>	<b>\$78,246</b>		
525	<b>EXCESS CAPACITY (Actual)</b>	<b>\$76,396</b>		<b>\$34,398</b>			
526		actual		actual			
527							
528	<b>Total Assessed Value</b> <i>Estimate at Town Meeting</i>	<b>\$94,201,980</b>		<b>\$115,279,033</b>	<b>\$119,818,678</b>		3
529	<b>ACTUAL Total Assessed Value</b>	<b>\$122,342,705</b>		<b>\$119,818,678</b>			
530		actual		actual			



## **Quick Reference Guide to the Warwick 2025 Omnibus Budget**

All Salary Lines have been increased 2.5% over Fiscal Year 2025 unless otherwise noted

### **General Government (Lines 3 – 148)**

Reserve Fund – 28: Controlled by the Finance Committee, this acts as Warwick’s primary contingency resource. Departments are encouraged to budget leanly, knowing that the reserve fund acts as a shared safety valve for true contingencies.

Accountant – 31: Warwick transitioned away from a respected national accounting firm to an individual consultant model for accounting. This is the first year that recognizes the savings in the budget.

Treasurer Salary – 53: the Treasurer’s salary raised by \$5,000 to meet regional norms and to retain a valued financial position.

Tax Collector Expenses – 68: The Tax Collector expense budget has risen to reflect increases in supplies and expenses as well as an increase in the portion of the accounting software assigned to this department.

### **Public Safety (Lines 152-214)**

Police Officers Wages – 152: The Finance Committee supports the request to increase hourly wages for police by 10% which will allow for rates between \$23.30 and \$27.30. Part-time officers must now train to the same extent as full-time officers, these rates are still low but recognize the increased requirements and allow Warwick to retain personnel.

Animal Control Officer – 200: Warwick is making a structural change in how it handles animal control. Following the resignation of the longtime Animal Control Officer (ACO), the Town has elected to transition dog and animal control responsibilities to the Franklin County Sheriff’s Department.

### **Public Works / Highway (Lines 226-272)**

Snow and Ice Removal – 262: Includes overtime wages for winter work, fuel, road treatment materials, and other costs associated with snow plowing and maintaining road safety during the winter months. Expenses can vary widely from year to year. This is the only place a town can overspend and make up the difference the following year (see Line 451).

### **Health / Human Services (Lines 275-295) & Culture / Recreation (Lines 298 – 346)**

No significant changes

### **Education (Lines 354-390)**

Pioneer Valley Regional School District – 366: Warwick continues to pay its proportional share of retiree expenses linked to its former membership in the PVRSD including health insurance premiums for retirees, and other post-employment benefit obligations under state law (largely retirement system contributions). These costs would exist whether Warwick remained in the district or not. Withdrawal only made them more visible in the local budget, not avoidable.

Warwick District Expenses – 387: Please refer to the District handout which outlines the goals, successes and financial objectives of the Warwick School & District. The school budget development followed these guiding principles: maximize savings without impacting student or family educational

experiences, shift salaries where possible from grant funding to the district budget as grants are increasingly unpredictable, offer a 2.5% wage increase to returning educators.

**Fixed Costs (Lines 393-419)**

Firetruck Interest – 396: After initially paying \$200,000 toward the cost of the new firetruck, Warwick still owes \$480,000 and must pay interest on this loan. The intent is to pay this loan back over the next 5 years.

Contributory Insurance – 405: Health insurance rates are up 18% this year but after a few years' experience with the number of employees that utilize town health insurance we have more information to budget for anticipated expenses.

**Total Omnibus Budget (Line 421)**

The 7% increase in this line represents the expenses portion of the budget. Some Warrant articles add to the total cost to taxpayers and the Estimated Revenue in lines 473-503 will offset expenses.

The final tax levy and tax rate will be set in the fall. The information in lines 473 to 510 represent our model for the town in the next year.

**Revenue Summary (Lines 473-503)**

Charter School Adjustment – 475: Some Warwick students attend a Charter school. The state provides reimbursement in the first 3 years but it phases out.

Using Stabilization – 480: the stabilization fund will be tapped for \$59,249 in FY26 to pay off the electric school bus. No appropriation to Stabilization is planned in FY26 due to tight budget conditions. The balance in Stabilization will be \$357,463.

Free Cash – 491: At the December 2024 Special Town Meeting, \$290,000 of Free Cash was voted to support solar panels for the fire station and purchase a used heavy duty plow truck. The Finance Committee recommends using the remainder of last year's Free Cash to lighten the tax burden.

**Estimated Total from Taxation (Line 509)**

Most taxpayers should expect approximately a 5.6% increase in their property tax bill. This reflects the growing cost of services and the need to maintain local operations amid an uncertain funding landscape.