



## **Fiscal Year 2027 Budget**

Draft December 2025



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# FY2027 Budget Executive Summary

We are pleased to present the Select Board and Finance Committee with the Proposed Fiscal Year 2027 Operating and Capital Budgets for your consideration. The Fiscal Year 2027 budget process began with Town Departments submitting operating and capital requests based on a level-service approach, with departments also asked to identify any practical reductions that would not result in a loss of service. Cumulative departmental requests resulted in an initial Operating Budget deficit of \$1,586,953. The Finance Team subsequently worked to develop a balanced budget in compliance with Massachusetts General Laws, with the goal of maintaining quality services while remaining responsive to evolving operational demands.

The most notable cost driver in the Fiscal Year 2027 budget is health insurance, with premiums estimated to increase by approximately 23%. Rising healthcare costs also have a direct impact on the Town's Other Post-Employment Benefits (OPEB) liability, as the most recent actuarial valuation came in higher than anticipated. These pressures, combined with expenditure growth that continues to exceed Proposition 2½ levy limits, required careful review and difficult choices to achieve a balanced budget.

Adherence to the Town's Financial Management Policy and the collaborative efforts of Town Department Heads supported the identification of savings necessary to present a balanced Proposed Fiscal Year 2027 Operating Budget. Conservative budgeting remains essential to sustaining high-quality services while preserving stabilization and reserve funds. Maintaining strong reserves is particularly important as the Town plans for significant long-term capital needs, including the replacement of the Shaker Lane School.

While the Proposed Fiscal Year 2027 Operating Budget is balanced, projected deficits in future years warrant continued caution. Current forecasts indicate a deficit of approximately \$3.5 million in Fiscal Year 2028 and \$4.7 million in Fiscal Year 2029. Although the Shaker Lane School project is expected to be funded through a debt exclusion, the associated tax impact is not anticipated to take effect until possibly Fiscal Year 2030, providing short-term relief but underscoring the need for long-range financial planning.

Revenue assumptions for Fiscal Year 2027 reflect additional constraints. New growth is expected to decline due to a slowdown in anticipated development permits, further limiting available revenue. The School Department submitted a more modest budget increase than in prior years, reflecting an awareness of the Town's broader financial challenges and the importance of shared responsibility in managing expenditure growth.

Crafting the Fiscal Year 2027 budget was a collaborative effort made possible by the contributions of Town Department Heads and the Finance Team. Looking ahead, with ongoing obligations related to completed and forthcoming capital projects and rising fixed costs, the Town will need to continue proactive financial planning to balance service delivery with affordability for Littleton taxpayers. The submission of the Proposed Fiscal Year 2027 budget marks the beginning of the annual budget review process, and the Finance Team looks forward to working with the Select Board and Finance Committee to present a final budget for consideration by Town Meeting.





# Basis of Budgeting

In accordance with State law, the Town of Littleton develops a balanced budget every year for review and recommendation by the Select Board and Finance Committee with final approval by Town Meeting. The Town's annual budget and property tax certification process use the so-called "budgetary basis" method of accounting, in accordance with the accounting practices established by the Commonwealth's Department of Revenue (DOR). Budgetary basis departs from generally accepted accounting principles (GAAP) in the following ways:

- Real and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
- Encumbrances and continuing appropriations are recorded as the equivalent of expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
- Certain activities and transactions are presented as components of the general fund (budgetary), rather than as separate funds (GAAP).
- Prior years' deficits and utilized available funds from prior years' surpluses are recorded as expenditure and revenue items (budgetary) but have no effect on GAAP expenditures and revenues.

The Massachusetts Department of Revenue (DOR) approves property tax rates during the tax certification process governed under General Laws Chapter 59, Section 23. This approval ensures that all cities and towns have balanced budgets and that tax levies are within the limits set by Proposition 2½. Appropriations, fixed costs, and any prior year deficits along with the approved property tax levy, estimated local revenues, and available prior year surpluses must be in balance in order to obtain DOR authorization to issue property tax bills.

The Town of Littleton adopts an annual operating and capital budget. The budgets are prepared with detailed revenue and expenditure appropriations for the fiscal year beginning July 1st and ending June 30th. The Operating and Capital Budget serves as the town's financial plan, as well as a policy document, a communications tool, and an operations guide. The operating budget represents services and functions provided by the town in alignment with the resources allocated during the fiscal year. The Capital Budget is funded and defined by its approved projects, with the remaining unexpended budget for ongoing or incomplete capital projects carried forward into the following fiscal year.

The budget process begins each year in the fall when the Town Administrator and Finance Director work with departments on developing a preliminary Capital Improvement Program (CIP) and "departmental budgets" for operating purposes. If the department has a board or commission, it reviews the requests before they are submitted to the Town Administrator and Finance Director. Eventually, operating budget levels are set based on revenue availability as defined in the most recent Finance Director Financial Forecast.

The Town Administrator and Finance Director then develop the Financial Plan, which encompasses the recommended town budget, with costs, goals, and objectives for every department, the proposed Capital Improvements Program (CIP), and comments on all other fiscal matters for the ensuing fiscal year. The Financial Plan also includes the School Department appropriation, estimates of state and county assessments, collective bargaining objectives, and the property tax abatement reserve (Overlay).

In December, the Town Administrator and Finance Director submits the recommended Financial Plan to the Select Board and Finance Committee for review and consideration. The Town Administrator, Finance Director, and Department Heads regularly appear at meetings of these bodies to explain and defend the proposals contained in the Plan. The budget is presented to Town Meeting upon the motion of the Select Board and recommendation of the Finance Committee and is contained in the annual Town Meeting Report.

Town Meeting must approve most budget items by a majority vote, with the exception of bond authorizations and deposits into or withdrawals from the Stabilization Funds, all of which require a two-thirds vote. Individual items within the



proposed budget may be increased, decreased, or stricken so long as expenditures do not exceed available revenues. Only Town Meeting can amend the budget after adoption. If necessary, this is done at a subsequent Special Town Meeting.

The Town of Littleton prepares its basic financial statements on the basis of "generally accepted accounting principles" (GAAP). Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting in the following ways:

- Real and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
- Encumbrances are recorded as the equivalent of expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
- The Littleton Electric Light Water Department (LELWD) and the Middlesex County Retirement System (MCRS) has been included as a component in the reporting entity, because of the significance of its operational and/or financial relationship (GAAP).

# Financial Policies

In preparing the Fiscal Year 2027 budget, staff took its primary direction from the guidelines established in the Town of Littleton Financial Management Policies, which are attached to this Financial Policies section. These financial policies help to ensure that the Town of Littleton achieves a balanced budget, where operating revenues meet or exceed operating expenditures. The Town of Littleton Financial Management Policy statements provide a summary overview of financial, operational, and budgetary management, in one comprehensive centralized format to act as guidelines and to assist elected officials and departments with understanding the Town's financial practices for fiscal operations.

All Massachusetts municipalities are required by MGL Chapter 44, Section 31 to prepare balanced annual budgets. This means that the annual revenues must equal the annual expenditures recommended by the Finance Committee to the Select Board and the Residents of Littleton. Expenditures are realistically budgeted and revenues are conservatively budgeted to allow for unanticipated events. The Town budget shall also support a financially sound operating position by maintaining reserves and providing for sufficient liquidity for bills. Please note that the budget may be amended during the fiscal year at a special town meeting (STM) prior to setting the tax rate in December.

In consultation with the Finance Committee and departments, the Finance Director shall prepare revenue projections for the upcoming fiscal year and gather budget requests from all Town departments. The Finance Committee's budget proposal shall provide a complete financial plan of all general and enterprise funds and activities for the ensuing fiscal year, an accompanying budget message, and supporting documents.

The budget message from the Finance Committee shall explain the proposed budget for the Town in fiscal terms. It shall outline the proposed financial policies for the Town for the ensuing fiscal year, describe the important features of the budget, indicate any major differences from the current fiscal year in financial policies, expenditures, and revenues, together with the reason(s) for such changes, summarize the Town's debt position, and include such other material as the Finance Committee deems desirable or the Board of Selectmen and Town Meeting may reasonably require.

Each year the Town shall prepare and maintain a five-year Financial Forecast for General Fund operations based on current service levels and current funding sources and including the ten-year Capital Improvement Plan. The forecast shall include three to five years of historical data for trend analysis purposes. The forecast shall be used as a budget tool to enable the Town to review operating needs, identify fiscal challenges and opportunities, and develop long-term budgeting policies as part of an overall strategic plan. The forecast shall be designed to provide an outlook on the implications of changes in revenues and expenditures and allow for analyzing multiple scenarios. The forecast will: 1) provide insight into whether the current mix and level of resources in the General Fund are likely to continue to be sufficient to cover current service levels and capital projects; and, 2) identify the resources needed to maintain required enterprise fund operations and 3) estimate the impact on rate payers.

The largest segment of a town's budget is its personnel costs. The Town shall maintain a personnel system that accurately tracks authorized, filled and unfilled positions as well as their funding source. Annual budgets shall be prepared that account for all the costs necessary to cover positions that the Town intends to have during that budget period. The budget will be presented to the Select Board and residents at Annual Town Meeting.



# Demographics

Littleton is located in Middlesex County in Massachusetts, approximately 40 miles north of Boston. Littleton is bisected by two major highway systems, Routes 2 and 495, and a number of secondary roadways offering residents quick and easy access to Boston. The population of the Town of Littleton was 10,141 per the 2020 Census. Because of Littleton's favorable geographic location and business-friendly environment, many businesses have chosen to relocate to the town. Littleton has a land area of approximately 17.57 square miles and 64.4 miles of roadways. Littleton is one of the best places to live in Massachusetts. Littleton is bordered to the north by Ayer and Groton, to the east by Westford, to the south by Boxborough and Acton, and to the west by Harvard.

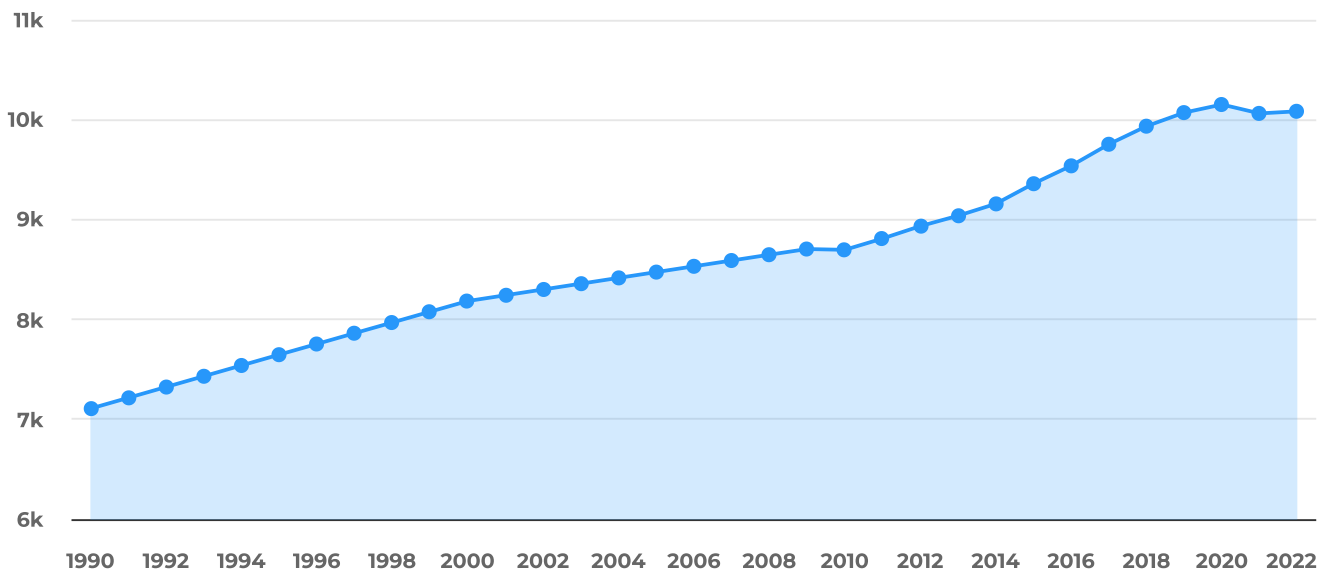
## Population



TOTAL POPULATION

**10,084**0.21%  
vs. 2021

GROWTH RANK

**138** out of **351** Municipalities in Massachusetts

*\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



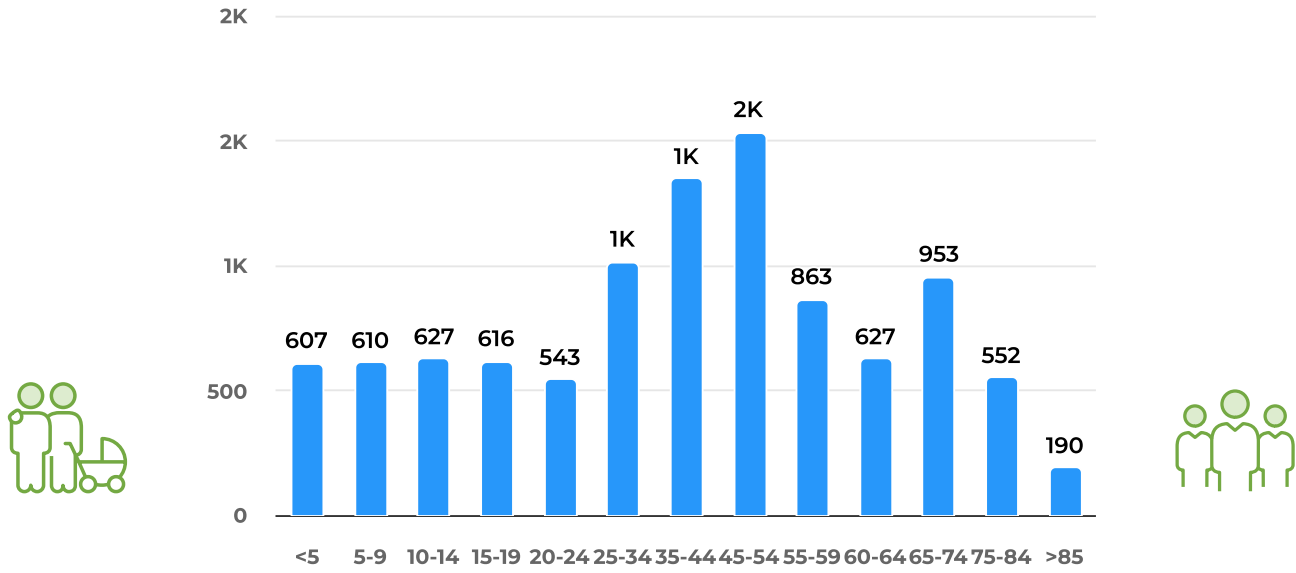
DAYTIME POPULATION

**12,213**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

*\* Data Source: American Community Survey 5-year estimates*

## POPULATION BY AGE GROUP



*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

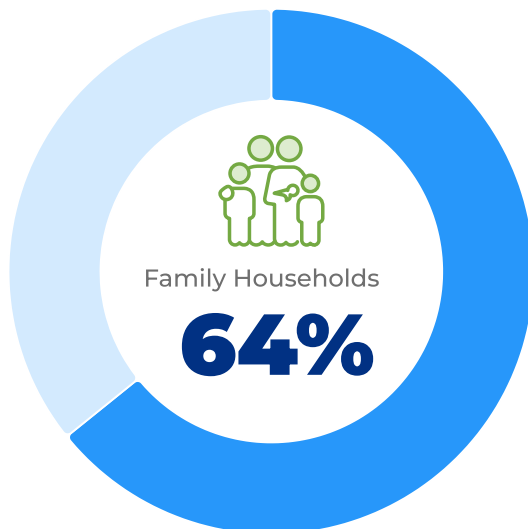
*\* Data Source: American Community Survey 5-year estimates*

## Household

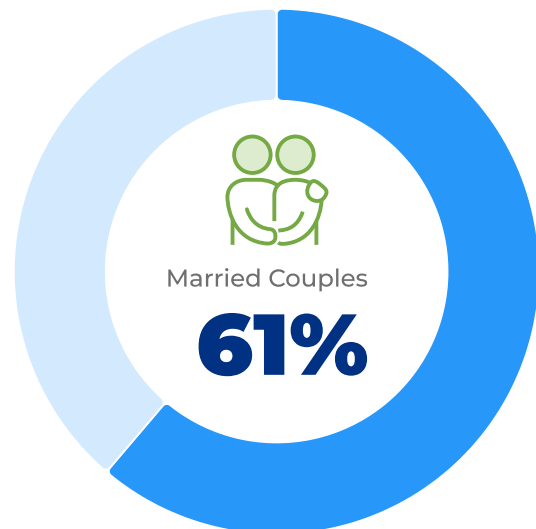
TOTAL HOUSEHOLDS

**3,557**

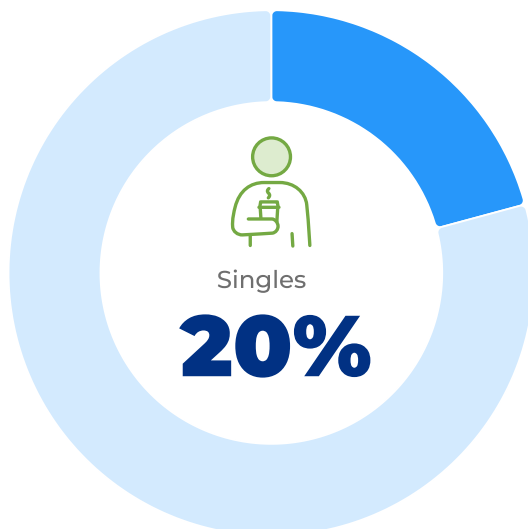
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

**38%**

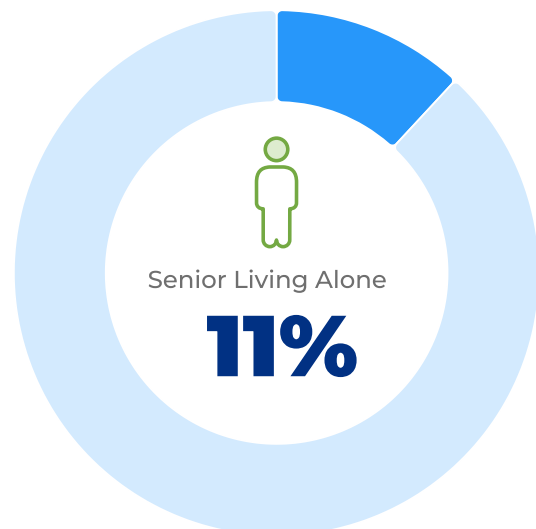
higher than state average

**30%**

higher than state average

**-27%**

lower than state average

**-27%**

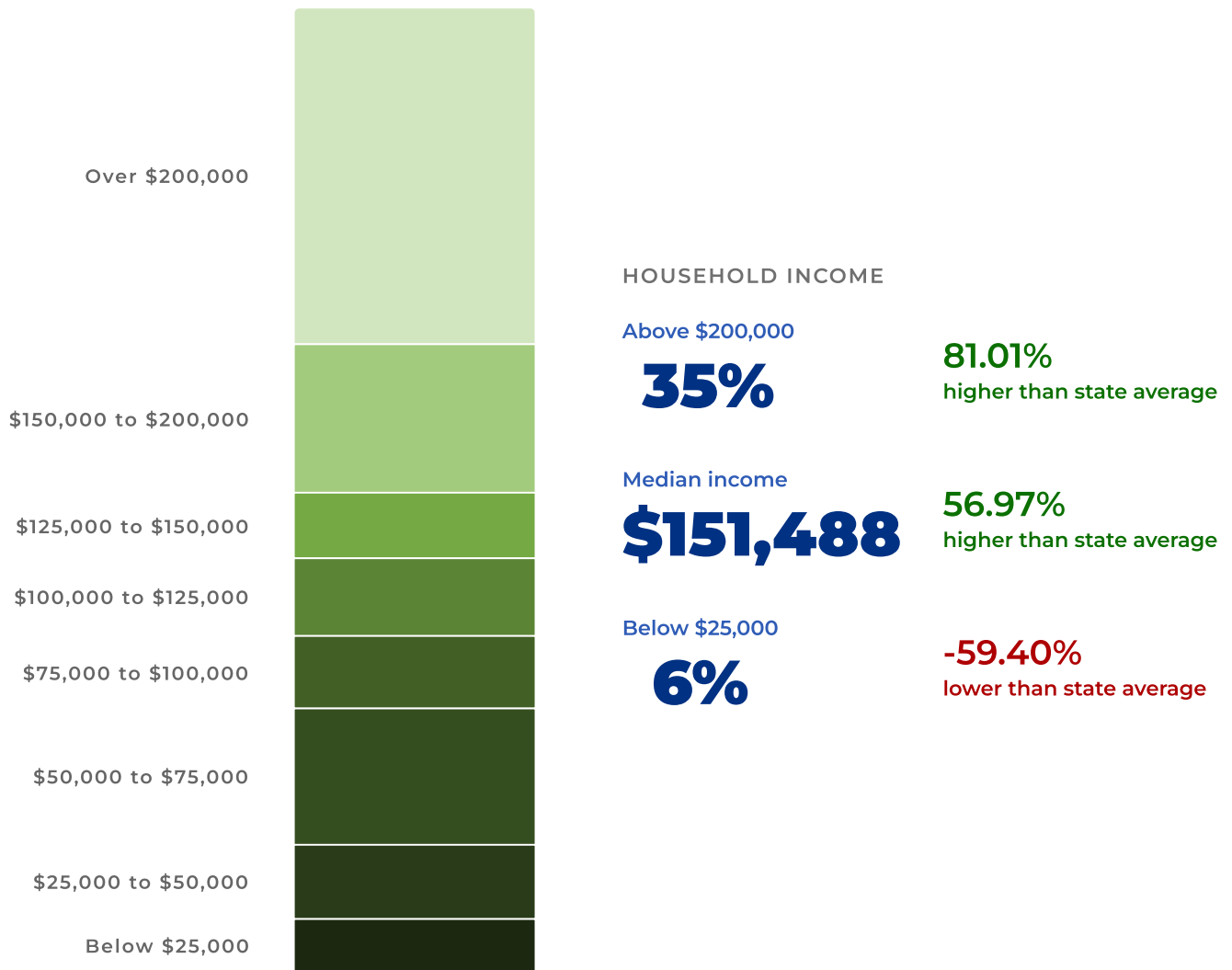
lower than state average

*\* Data Source: American Community Survey 5-year estimates*



## Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



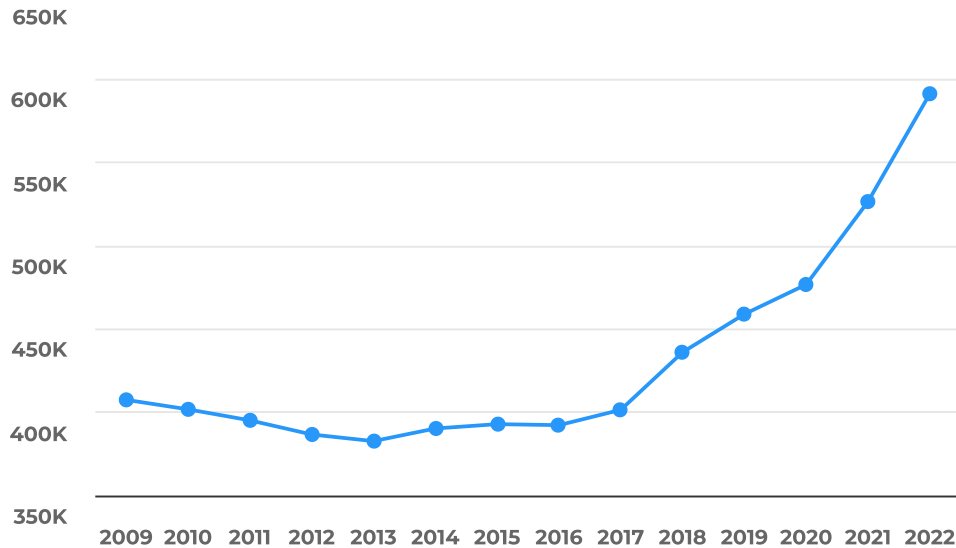
\* Data Source: American Community Survey 5-year estimates

## Housing



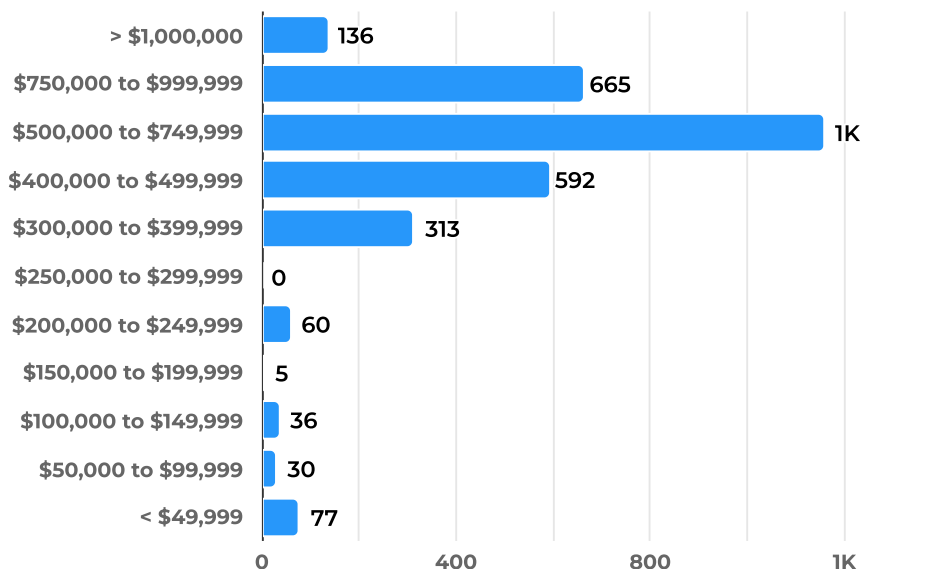
2022 MEDIAN HOME VALUE

# \$591,400



\* Data Source: 2022 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

### HOME VALUE DISTRIBUTION



\* Data Source: 2022 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

### HOME OWNERS VS RENTERS

Littleton

State Avg.

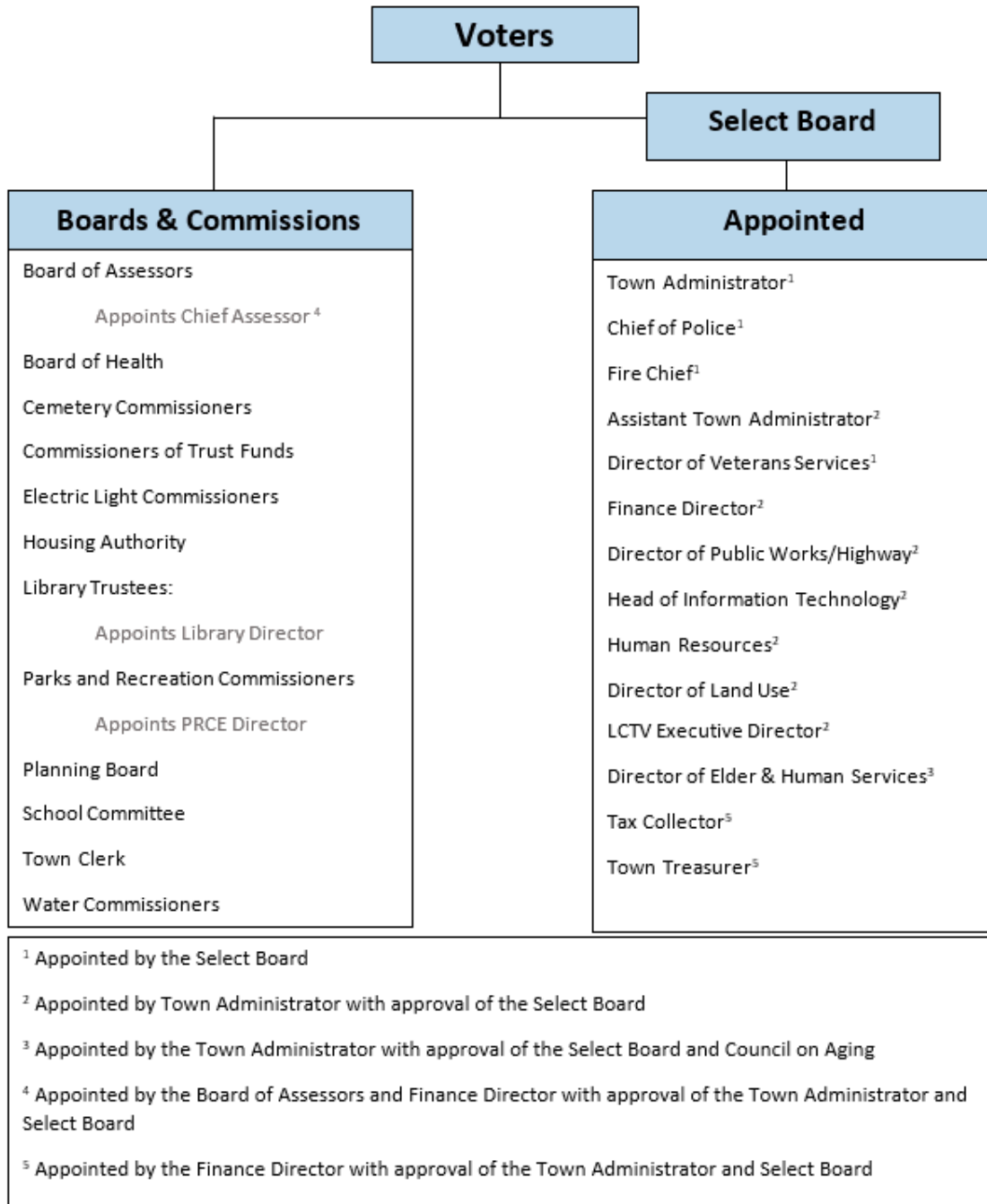


\* Data Source: 2022 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

# Organization Chart



# Boards, Committees & Appointments



# History of Town of Littleton



Littleton was first settled in 1686 and was officially incorporated by act of the Massachusetts General Court on November 2, 1714. The town was also the location of the sixth Praying Indian village established by John Eliot called Nashoba Plantation, on the land between Lake Nagog and Fort Pond. Minutemen and Militia of Littleton fought at Concord and Battle Road on April 19, 1775. The Town's governing bylaws were enacted by the Legislature shortly after 1714, amended by annual and special town meetings. Bylaw amendments passed by town meeting are approved by the Attorney General under Massachusetts General Law Chapter 40, Section 32. The Bylaws authorize an Open Town Meeting-Select Board-Town Administrator form of government.

Please visit the Littleton Historical Society website <https://www.littletonhistoricalsociety.org> for additional information.

The first book published about Littleton, *An Historical Sketch of the Town of Littleton*, was written by Herbert J. Harwood and printed in 1890. It is available at the Reuben Hoar Library, the Historical Society, or on the Cornell University Library internet archive.



# Fund Structure

Fund structure is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds** account for basic governmental services to the public. Each entity creates only one General Fund, but it may create more than one of each of the other types of governmental funds such as capital project funds, special revenue funds, debt service funds, and permanent funds based on needs.

**Proprietary Funds** objective is to recover the unit's costs through user charges such as enterprise funds and internal service funds.

**Fiduciary Funds** account for resources that are maintained by but do not belong to a governmental unit such as a Other Post-Employment Benefits (OPEB) trust fund, agency funds, investment trust funds, and private purpose funds.

Accounting guidelines distinguish fund balance between amounts that are considered non-spendable, such as fund balance associated with inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

- **Restricted** — amounts constrained by external parties, constitutional provision, or enabling legislation
- **Committed** — amounts constrained by a government using its highest level of decision-making authority
- **Assigned** — amounts a government intends to use for a particular purpose
- **Unassigned** — amounts that are not constrained at all will be reported in the general fund or in other major funds if negative

**Governmental funds** focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**Special Revenue Funds** are used to account for specific revenue sources that be legally spent for designated purposes. The Town uses the following types of Special Revenue Funds: Federal and State Grants, Revolving Funds, Receipts Reserved for Appropriation, Gifts and Donations, and the Community Preservation Act Fund.

A Permanent Fund used by the Town is the Cemetery Perpetual Care Fund here the choice of investments is left to the donor or the Cemetery Commissioners if there is no donor stipulation.

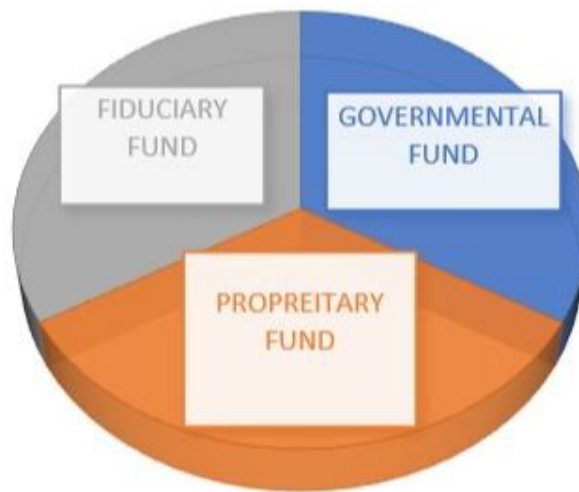
**Capital Funds** – Accounts for financial resources to be used for the acquisition or construction of major capital projects.

The Town maintains two types of proprietary funds:

- The Town uses an **enterprise fund** to account for its electric light, water operations, and sewer operations relating to water, sewer, and electricity services to residents.
- The Town adopts an annual appropriated budget for its general fund and its enterprise fund.



## FUND TYPES



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### Fund Balance

The equity for Government Funds is known as fund balance. The fund balance of the General Fund is of primary significance because the General Fund is the primary fund through which most functions are financed which includes state aid and local taxes. One primary criterion of rating agencies for Town bonds is the relative amount of unassigned fund balance. Bond rating agencies view unassigned fund balances as a reflection of the financial strength of cities and towns.

Governmental fund balances do not always represent cash in the bank or funds available for expenditures. Accordingly, it is necessary to determine what portions of the gross fund balance pertain to:

- Restricted fund balances
- Committed fund balances
- Assigned fund balances
- Unassigned fund balances

Fund balances are divided into four (4) parts listed above. Restricted describes the part of fund balance that is limited to be spent for a specific purpose. An example: The fund balance of the capital projects fund reflects an amount restricted for construction and major renovation projects, and it usually represents unexpended proceeds from the sale of bonds, which primarily have restricted uses. The Unrestricted Fund Balance is not legally restricted and has three (3) components, committed, assigned and unassigned. Generally, the fund balance that has the flexibility for legal appropriation and expenditure for general operating expenditures is found in the General Fund. An unassigned fund balance should be maintained to accommodate unforeseen expenses that may occur for any reason throughout the fiscal year.



# Bond Rating

## Financial Management Policy - Section 6 – Maintenance of the Town's Credit Rating

The continued maintenance of the Town's AAA credit rating is important to its ongoing financial health by decreasing future debt service costs. While there are some external economic factors beyond the control of the Town that are included in the evaluation and rating process, a large component is directly related to management practices, financial controls and reserve levels instituted and followed by the Town. This policy is intended to provide those financial guidelines and controls that will enable the Town to do its part in achieving the goals stated above. The Town, therefore, will follow the financial policies outlined in this document.

## S&P Affirms Town of Littleton's bond rating of AAA

Littleton's Bond Rating (Standard & Poor's – October 21, 2025) is:

- Long Term Rating - AAA
- Outlook - Stable

Standard and Poor's has affirmed the Town of Littleton's bond rating of AAA, its highest rating. S&P defines its AAA rating as "Extremely strong capacity to meet financial commitments. Highest Rating." The rating reflects S&P's assessment of the following factors for the town:

The rating reflects our opinion of the town's:

- The town benefits from an affluent, growing residential tax base supported by strong income levels and a favorable location near Boston.
- Management demonstrates strong financial practices, including conservative budgeting, long-term planning, and comprehensive financial and risk management policies.
- Financial operations have historically produced surpluses, with stable property tax revenues supporting healthy reserve levels compared to similarly rated peers.
- Fixed costs are elevated due to debt and retirement obligations, but management has shown a commitment to addressing long-term liabilities, and future capital needs are limited.

S&P Rating History- Major Movements in Rating

| Date       | Rating       | Note                            |
|------------|--------------|---------------------------------|
| 10/21/2025 | AAA/Stable   | Latest Report-reaffirmed rating |
| 10/22/2024 | AAA / Stable | reaffirmed rating               |
| 10/16/2023 | AAA / Stable | reaffirmed rating               |
| 10/27/2021 | AAA / Stable | reaffirmed rating               |
| 05/07/2020 | AAA / Stable | reaffirmed rating               |



|            |               |                              |
|------------|---------------|------------------------------|
| 02/27/2014 | AAA / Stable  | Increase to AAA from AA      |
| 08/25/2009 | AA / Stable   | Increase to AA from A+       |
| 01/10/2008 | A+ / Stable   | Increase to Stable outlook   |
| 05/10/2005 | A+ / Negative | Decrease to Negative outlook |
| 12/21/1999 | A+            | Initial S&P rating           |

# Executive Summary

The Town operates under the Select Board, Town Administrator, and Open Town Meeting form of government. The five elected Select Board members make policy decisions, and the Town Administrator is responsible for carrying out the policies of the Select Board and for managing the day-to-day operations of the Town. The policies and procedures of the Select Board are detailed in their policy document that will continue to evolve and be updated over time to best serve the community. There are also various appointed boards and committees which have specific responsibilities concerning various aspects of Town governance.

Town Meeting, which is generally unique to New England, serves as Littleton's legislative body. It offers all registered voters of the community the opportunity to participate in the major decisions of the Town. Town Meeting is facilitated by an elected Town Moderator. Littleton has a seven-member Finance Committee, which is responsible for advising on Town-related financial matters as well as preparation of the Annual Town Budget with the Town Administrator, Assistant Town Administrator and Finance Director.

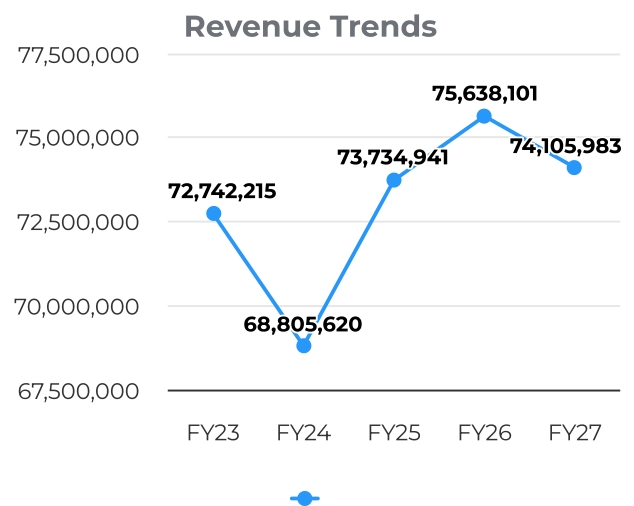
An annual operating budget is approved by Town Meeting two months prior to the start of the fiscal year. This annual budget serves as the foundation for the Town's financial planning and control. The budget is prepared by fund, function (e.g. general government) and department (e.g. finance) allowing the department heads to allocate resources within the department to provide quality services to the residents. Transfers between departments, however, need special approval by Town Meeting unless specifically exempted by state statute.

## Revenues

Revenues for Fiscal Year 2027 are projected to remain largely stable, with no significant overall increase expected. State aid, as reflected in the Cherry Sheet estimates, is anticipated to grow modestly by approximately 1%, consistent with preliminary state guidance.

Property tax revenue is projected to increase in accordance with Massachusetts' Proposition 2½, which allows for a 2.5% limit on annual property tax levy growth plus new growth from development. This framework provides a modest but predictable increase in local property tax collections.

Local receipts are also expected to see a small upward adjustment, reflecting modest growth in service activity and the town's ongoing population and economic growth. Overall, while revenue trends are stable, they reflect incremental gains from both state estimates and local economic activity.



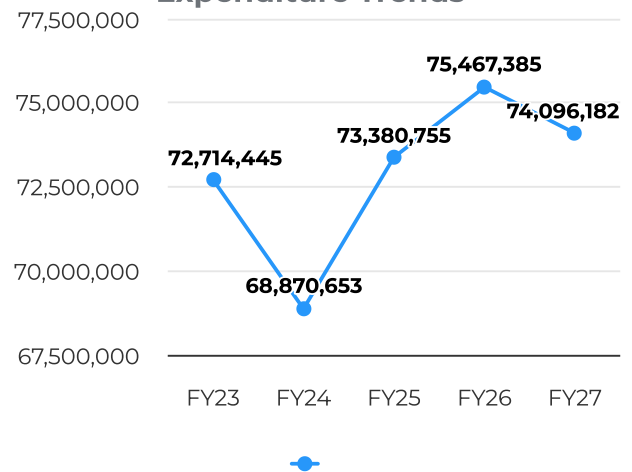
## Expenditures

Fiscal Year 24–26 reflect an upward trend in overall expenditures, driven by several key factors. Contract services costs have increased, reflecting expanded outsourcing and professional service engagements necessary to support town operations. Additionally, salary and benefit obligations have grown due to the implementation of recently negotiated collective bargaining agreements, marking a significant increase in personnel-related expenses. This increase in expenses has not been mirrored by an increase in revenues. For FY27, Departments were asked to reduce their expenditures as much as possible in order to maintain a stable financial position.

This fiscal year also marks the first year of debt service for the newly constructed center on Shattuck Street, contributing a new, fixed financial obligation to the town's budget. Infrastructure costs are further influenced by the town's continued status as the largest user of the municipal sewer system, sustaining higher utility-related expenditures.

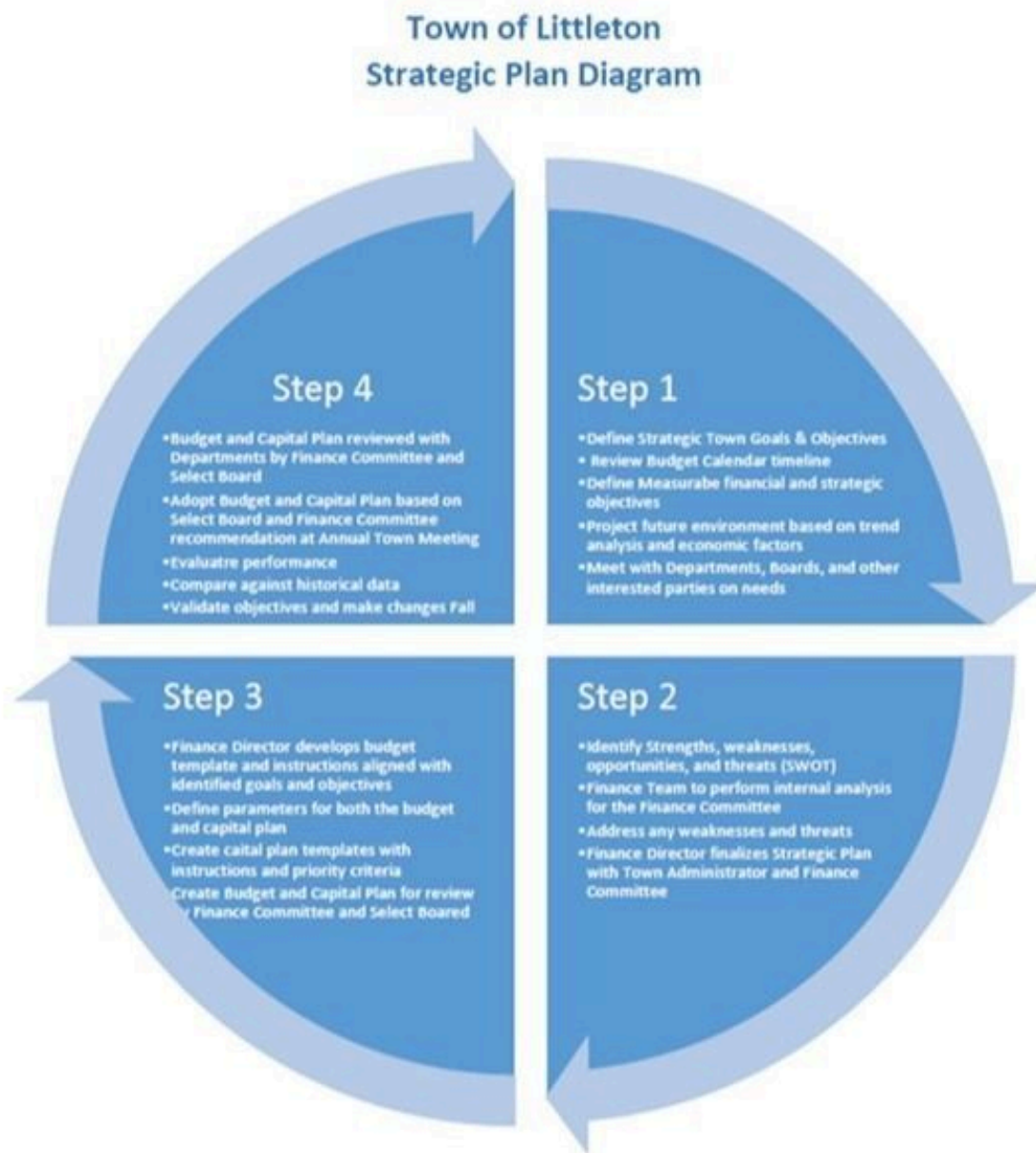
Taken together, these factors underscore a year of elevated costs across multiple expenditure categories, highlighting both the investments in town facilities and personnel as well as ongoing commitments to essential municipal services.

### Expenditure Trends





# Strategic Plan



The Strategic Plan drives many projects and goals within the Budget because the Budget provides the "Spending Authority" to complete these tasks. This is a cooperative process between the Finance Committee, Select Board, Town Administrator, Finance Director, Boards, Departments, Town Counsel, and the Public. This is directed and aligned with the Town of Littleton's financial policies. Allows direct and broad citizen participation in government.

# Budget Timeline

The Select Board adopts an annual Budget Calendar that incorporates the strategic planning after their goal-setting sessions to allow Select Board goals to inform budget development. Adoption of a budget calendar informs the residents of Littleton of the planned dates for important work on the budget. While the Town Administrator is responsible for the budget process, the budget calendar and process is decided jointly by the Town Administrator, Finance Committee, Select Board and Treasurer/Collector/Finance Director. Recommendations to changes in the process should be made after a discussion of the prior year process to determine process improvements based on particular projects or the financial needs of the Town. Town officials and department heads will adhere to the following budget cycle calendar: Note: dates shown are approximations and may be adjusted to reflect actual dates for each budget cycle.

- **September 15, 2025**  
Budget and Capital Plan documents distributed to department heads
- **October 31, 2025**  
All required budget documents, including capital plan items to be submitted to the Finance Team
- **November 3, 2025**  
Tax classification presentation/hearing and Select Board votes
- **November 10, 2025**  
Finance team meets individually with departments to review requests
- **December 5, 2025**  
School Department submits detailed budget and backup data reflecting total revenue and total expenditure projections
- **December 31, 2025**  
Initial joint budget meeting with Select Board and Finance Committee to review the five-year financial projection and Fiscal Year 2027 budget message
- **January 1, 2026**  
Full budget overview presented to Select Board and Finance Committee
- **January 14, 2026**  
Joint Finance Committee and Select Board meetings - FY27 Public Input Session
- **January 21, 2026**  
Joint Budget and Capital Working session with Departments and others as requested
- **January 28, 2026**  
Joint Budget and Capital Working session with Departments and others as requested
- **February 4, 2026**  
Joint Budget and Capital Working session with Departments and others as requested
- **February 7, 2026**  
Super Saturday joint Select Board/Finance Committee meeting



- **February 9, 2026**  
Select Board open Annual Town Meeting Warrant
- **March 23, 2026**  
Select Board close Annual Town Meeting Warrant
- **March 31, 2026**  
Final Budget Book produced and distributed
- **March 31, 2026**  
Finance Committee report to be submitted to Town Administrator
- **April 21, 2026**  
Town Meeting Report to be mailed to all residents
- **May 5, 2026**  
Annual Town Meeting

## Department Head Proposed Personnel Changes - Requests

No new additional personnel were requested for FY27 in this draft version of the budget.

## Proposed Personnel Additions - Included in the FY27 Budget

No new additional personnel were added for FY27 in this draft version of the budget.

# Short Term Factors

## Select Board Goals

- Studying impacts of new housing developments
- Improving town communications
- Addressing staffing and organizational structure and 37 Shattuck Street
- Planning for potential charter changes
- Highlighting agricultural heritage
- Establish a Citizen's Academy
- Orchard House/Non-Restricted Land plan

## Select Board



# Executive Overview

The Town operates under the Select Board, Town Administrator, and Open Town Meeting form of government. The five elected Select Board members make policy decisions, and the Town Administrator is responsible for carrying out the policies of the Select Board and for managing the day-to-day operations of the Town. The policies and procedures of the Select Board are detailed in their policy document that will continue to evolve and be updated over time to best serve the community. There are also various appointed boards and committees which have specific responsibilities concerning various aspects of Town governance.

Town Meeting, which is generally unique to New England, serves as Littleton's legislative body. It offers all registered voters of the community the opportunity to participate in the major decisions of the Town. Town Meeting is facilitated by an elected Town Moderator. Littleton has a seven-member Finance Committee, which is responsible for advising on Town related financial matters as well as preparation of the Annual Town Budget with the Assistant Town Administrator/Director of Finance and Budget and Town Administrator.

An annual operating budget is approved by Town Meeting two months prior to the start of the fiscal year. This annual budget serves as the foundation for the Town's financial planning and control. The budget is prepared by fund, function (e.g. general government) and department (e.g. finance) allowing the department heads to allocate resources within the department to provide quality services to the residents. Transfers between departments, however, need special approval by Town Meeting unless specifically exempted by state statute.



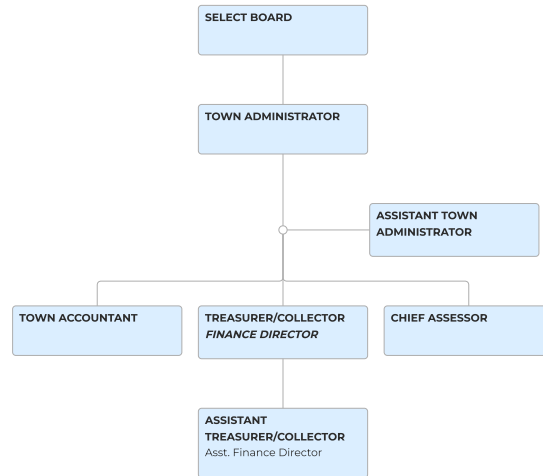
# Principal Executive and Financial Officers

| Title                           | Name                   | Manner of Selection | Length of Term | Expiration of Term |
|---------------------------------|------------------------|---------------------|----------------|--------------------|
| Select Board, Chairman,         | Karen Lee Morrison     | Elected             | 3 Years        | 2026               |
| Select Board, Vice Chairman     | Matthew Nordhaus       | Elected             | 3 Years        | 2026               |
| Select Board, Clerk             | Gary Wilson            | Elected             | 3 Years        | 2028               |
| Select Board                    | Charles Decoste        | Elected             | 3 Years        | 2027               |
| Select Board                    | Mark Rambacher         | Elected             | 3 Years        | 2028               |
| Town Administrator              | James Duggan           | Appointed           | NA             | NA                 |
| Assistant Town Administrator    | Tony Sousa             | Appointed           | NA             | NA                 |
| Town Treasurer/Finance Director | Robin Healy            | Appointed           | NA             | NA                 |
| Town Accountant                 | Michelle Reynolds      | Appointed           | NA             | NA                 |
| Chief Assessor                  | Katherine Miller       | Appointed           | NA             | NA                 |
| Board of Assessors, Chair       | Fred Freund            | Elected             | 3 Years        | 2026               |
| Board of Assessors, Vice Chair  | Pamela Campbell        | Elected             | 3 Years        | 2027               |
| Board of Assessors              | Peter Barbella         | Elected             | 3 Years        | 2028               |
| Board of Assessors              | Debra Brine            | Elected             | 3 Years        | 2027               |
| Town Counsel                    | Harrington & Heep, LLC | Appointed           | Indefinite     | NA                 |



# Financial Management Team

## Financial Management Team



Local legislative decisions are made by an open town meeting consisting of all the registered voters in the town. Subject to the legislative decisions made by the Town Meeting, the affairs of the Town are generally administered by a Board of five members, assisted by the Town Administrator. Local school affairs are administered by a School Committee of five people. Local taxes are assessed by a Board of five Assessors all elected for staggered three-year terms on an at-large basis.

# Financial Forecasting

Financial forecasting is a critical planning tool used to estimate future revenues, expenditures, and fund balances based on current data, historical trends, and known economic conditions. The Town uses forecasting to assess the long-term impact of budget decisions, identify potential structural imbalances, and anticipate changes in service demands or revenue sources. By regularly updating projections and testing assumptions, financial forecasting supports informed decision-making, promotes fiscal stability, and helps ensure that resources are aligned with the Town's long-term financial goals.

# Three Year Financial Forecast Assumptions

The Three Year Financial Forecast is a planning tool that helps to outline future scenarios for the town. The forecast outlines a gradual recovery from the pandemic with short-term shocks to local receipts. Projecting ahead, the town will look into updating assumptions as more information becomes available. Major assumptions used in this model are as follows:

## **Revenues:**

### Tax Levy

- Normal Levy increase of 2 ½%.
- New Growth estimates decrease for FY27 and with a resurgence in FY28 as new projects come to fruition.
- Debt exclusions remain flat with a slight decline during the period due to planned withdrawals from the debt stabilization account. The debt for the Shaker Lane School is expected to come online in FY30 with revenue from the Debt exclusion to offset the increase in cost

### Undesignated fund balance

- Estimates for future years has available Free Cash at the \$3 million to \$4 million level.

### Cherry Sheets (State Aid)

- Assume a 1% annual increase in State Aid.

### Local Receipts

- Local Receipts have been increased for FY27 by 4.3% to be closer to actual receipts.

## **Expenditures:**

### Salaries

- Town salaries are assumed to increase 2.5% to 5.0% annually based on step and COLA assumption.

### Operating Expenses

- Town expenses are assumed to grow at 1.5% to 2.0% each year.

### School

- The school appropriation is assumed to grow at 3% each year.

### Debt Service

- The town remains the only rate payer for the Sewer Debt Service in the early years but as betterment funds are collected the Sewer system debt that is apportioned to the town decreases.

### Employee Benefits

- Assumed 14% growth in health insurance premiums
- OPEB - OPEB funding remains stable at around \$1M from FY27 through FY30
- Retirement
  - Assumes a 6.5% annual assessment increase based on Middlesex Retirement's funding schedule.



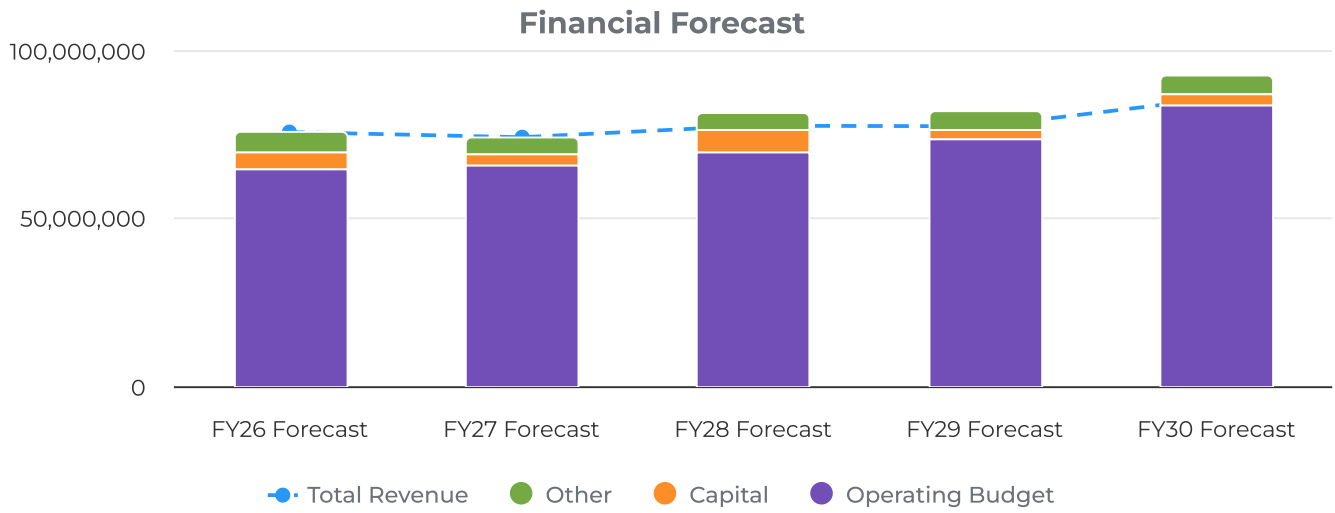
- Additional funding available from undesignated fund balance calculations

# Three Year Forecast

| <i>as of 12/19/2025</i>                   | <i>Forecast FY2028</i> | <i>Forecast FY2029</i> | <i>Forecast FY2030</i> |
|---|------------------------|------------------------|------------------------|
| <b><u>Revenue</u></b>                     |                        |                        |                        |
| Levy Limit                                | \$58,193,909           | \$62,514,727           | \$65,246,345           |
| Other Funds                               |                        |                        |                        |
| Undesignated Fund Balance                 | 4,452,943              | 4,240,590              | 4,227,620              |
| Cherry Sheets - Town State Aid            | 1,079,492              | 1,090,287              | 1,101,190              |
| Cherry Sheets - School State Aid          | 5,972,187              | 6,031,909              | 6,092,228              |
| Stabilization/Overlay Surplus & Other     | 3,270,000              | 1,350,000              | 1,658,000              |
| Other Available Funds                     | 966,284                | 718,539                | 796,135                |
| Local Receipts                            | 4,539,600              | 4,584,996              | 4,630,846              |
| Total Other Funds                         | 20,280,506             | 18,016,321             | 18,506,019             |
| <b>Total Revenue/Available Funds</b>      | <b>\$78,474,415</b>    | <b>\$80,531,048</b>    | <b>\$83,752,364</b>    |
|   |                        |                        |                        |
| <b><u>Expenses</u></b>                    |                        |                        |                        |
| Town Operating Budgets                    | \$19,587,096           | \$21,001,423           | \$22,531,833           |
| School Appropriation                      | 27,314,984             | 28,177,342             | 29,021,805             |
| Technical School Assessments              | 1,047,078              | 1,130,844              | 1,221,312              |
| Other Charges, Facilities, Infrastructure | 2,274,201              | 2,372,132              | 2,399,381              |
| Debt Service                              | 4,751,475              | 7,231,308              | 8,271,982              |
| Employee/Retiree Benefits                 | 13,580,199             | 14,617,918             | 15,932,278             |
| Total Operating Budget                    | 68,555,033             | 74,530,967             | 79,378,591             |
| Capital Exclusions                        | 0                      | 0                      | 0                      |
| Total Municipal Budget                    | 68,555,033             | 74,530,967             | 79,378,591             |
| Capital Plan and Warrant Articles         | 6,582,943              | 3,049,965              | 3,412,620              |
| Total Appropriations                      | 75,137,976             | 77,580,932             | 82,791,211             |
| Other Amounts to be Raised                | 466,000                | 466,000                | 466,000                |
| Payments of Previous FY Bills             | 0                      | 0                      | 0                      |
| Fiscal Policy Adjustments                 | 500,000                | 500,000                | 500,000                |
| Additions to General Stabilization        | 1,665,000              | 2,090,625              | 1,715,000              |
| Cherry Sheet Charges Offsets - Town       | 186,684                | 188,551                | 190,437                |
| Cherry Sheet Charges Offsets - School     | 1,681,342              | 1,698,156              | 1,715,137              |
| Allowance for Abatements                  | 710,000                | 710,000                | 710,000                |
| Total Other Amounts                       | 5,209,026              | 5,653,332              | 5,296,574              |
| <b>Total Expenditures</b>                 | <b>\$80,347,002</b>    | <b>\$83,234,264</b>    | <b>\$88,087,785</b>    |
|   |                        |                        |                        |
| <b>Net Budget Variance</b>                | <b>(\$1,872,587)</b>   | <b>(\$2,703,216)</b>   | <b>(\$4,335,421)</b>   |

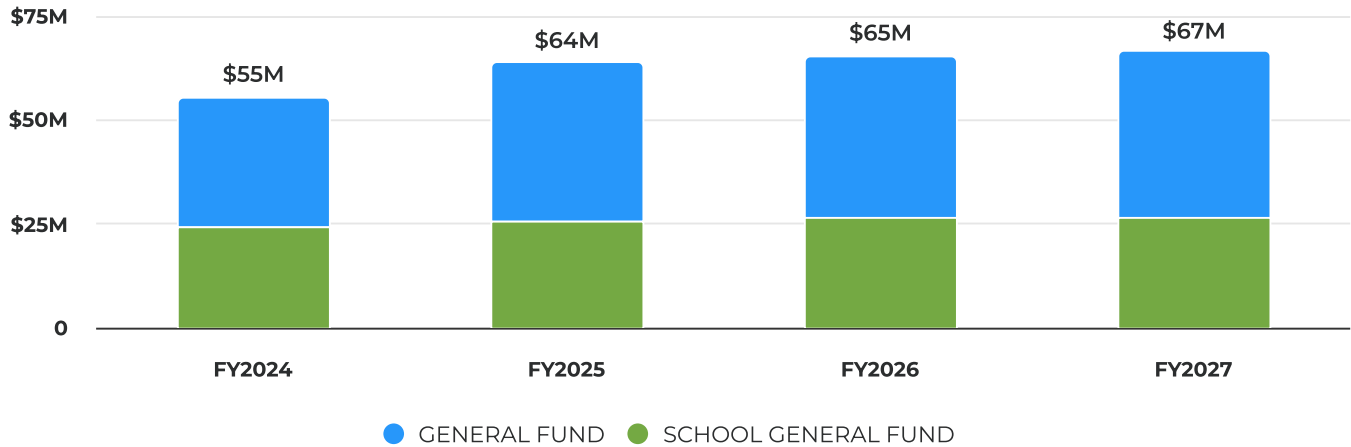


# Financial Forecast

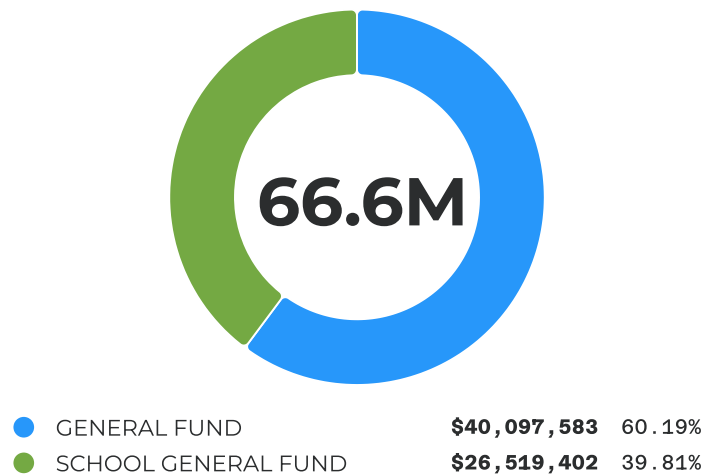


## Expenditures by Fund

### Historical Expenditures by Fund



### FY27 Expenditures by Fund



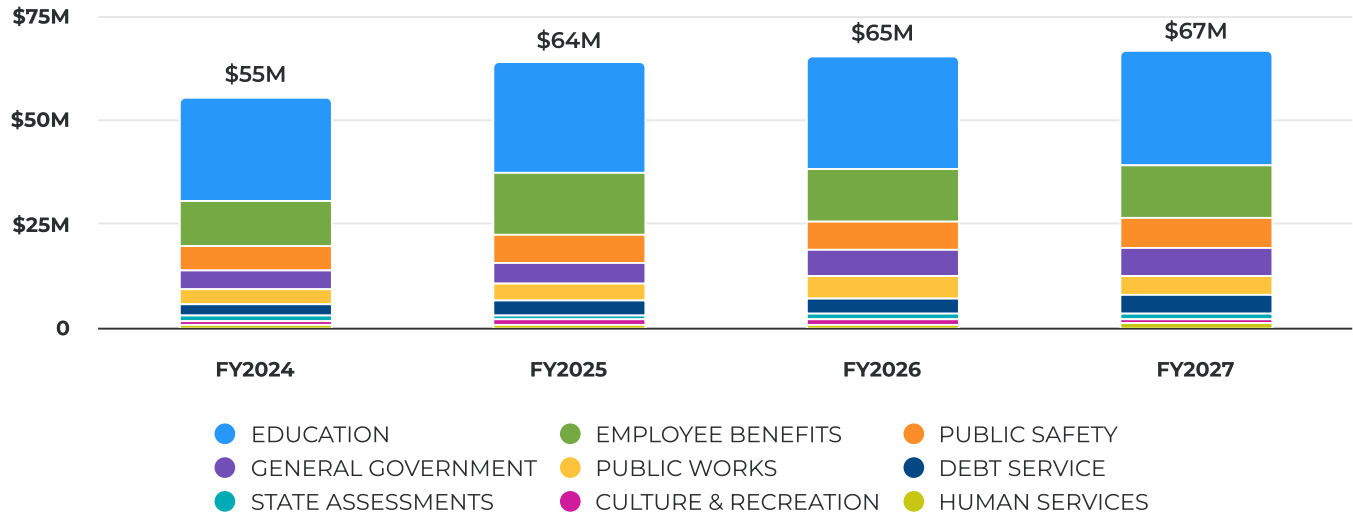
## Expenditures by Fund

| Category                  | FY 2024 Actual         | FY 2025 Actual         | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|------------------------|------------------------|------------------------|------------------------|---|--|
| GENERAL FUND              | \$31,180,135.14        | \$38,329,449.24        | \$38,948,519.95        | \$40,097,583.15        | \$1,149,063.20                                    | 2.95%  |
| SCHOOL GENERAL FUND       | \$24,217,774.33        | \$25,522,402.45        | \$26,393,579.00        | \$26,519,402.00        | \$125,823.00                                      | 0.48%  |
| <b>Total Expenditures</b> | <b>\$55,397,909.47</b> | <b>\$63,851,851.69</b> | <b>\$65,342,098.95</b> | <b>\$66,616,985.15</b> | <b>\$1,274,886.20</b>                             | <b>1.95%</b>                                     |

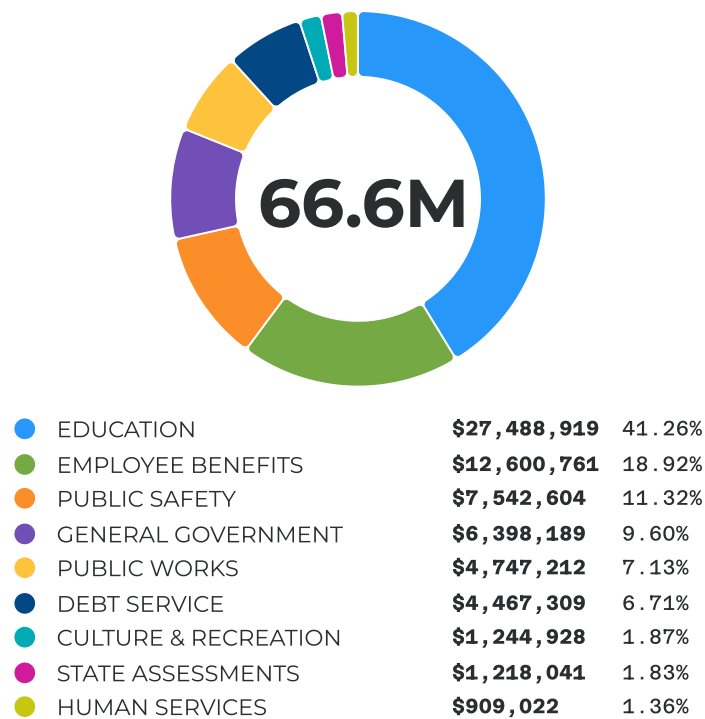


## Expenditures by Function

### Historical Expenditures by Function



### FY27 Expenditures by Function



## Expenditures by Function

| Category                  | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>GENERAL GOVERNMENT</b> |                |                |                  |                  |   |  |
| TOWN MEETING/REPORTS      | \$28,817.83    | \$34,150.09    | \$34,800.00      | \$35,000.00      | \$200.00  | 0.57%  |
| TOWN MODERATOR            | \$100.00       | \$40.00        | \$100.00         | \$100.00         | -   | 0.00%  |
| SELECT BOARD              | \$15,828.31    | \$23,282.93    | \$22,300.00      | \$26,300.00      | \$4,000.00  | 17.94%   |
| TOWN ADMINISTRATOR        | \$512,454.47   | \$493,691.18   | \$509,215.40     | \$498,385.00     | -\$10,830.40                                      | -2.13%   |



# Fund Summary Overview

| Category                        | FY 2024 Actual         | FY 2025 Actual         | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|---|--|
| FINANCE COMMITTEE               | \$1,424.54             | \$539.32               | \$1,900.00             | \$1,900.00             | -   | 0.00%  |
| RESERVE FUND                    | -                      | -                      | \$397,901.87           | \$295,000.00           | -\$102,901.87                                     | -25.86%  |
| ACCOUNTING                      | \$278,699.20           | \$311,352.78           | \$363,835.72           | \$361,214.00           | -\$2,621.72                                       | -0.72%   |
| ASSESSING                       | \$293,744.30           | \$326,012.35           | \$336,936.76           | \$353,854.00           | \$16,917.24                                       | 5.02%  |
| TREASURER                       | \$331,889.51           | \$357,836.87           | \$371,145.76           | \$429,349.00           | \$58,203.24                                       | 15.68%   |
| COLLECTOR                       | \$118,682.44           | \$119,466.34           | \$136,604.54           | \$137,659.00           | \$1,054.46  | 0.77%  |
| TOWN COUNSEL                    | \$211,331.11           | \$210,752.08           | \$280,000.00           | \$280,000.00           | -   | 0.00%  |
| HUMAN RESOURCES                 | \$250,312.61           | \$291,023.99           | \$436,193.90           | \$442,857.00           | \$6,663.10  | 1.53%  |
| INFORMATION TECHNOLOGY          | \$698,450.15           | \$711,735.44           | \$712,994.66           | \$773,716.00           | \$60,721.34                                       | 8.52%  |
| TAX TITLE                       | \$11,831.48            | \$8,350.47             | \$16,000.00            | \$16,000.00            | -   | 0.00%  |
| TOWN CLERK                      | \$167,474.32           | \$184,393.72           | \$195,136.16           | \$208,016.00           | \$12,879.84                                       | 6.60%  |
| ELECTIONS/REGISTRATION          | \$44,798.14            | \$46,191.14            | \$53,300.00            | \$63,400.00            | \$10,100.00                                       | 18.95%   |
| LAND USE                        | \$165,782.93           | \$82,408.30            | -                      | -                      | -   | -  |
| CONSERVATION                    | \$99,160.18            | \$125,604.96           | \$170,583.28           | \$174,870.00           | \$4,286.72  | 2.51%  |
| PLANNING BOARD                  | \$176,658.93           | \$217,263.31           | \$257,349.51           | \$241,209.00           | -\$16,140.51                                      | -6.27%   |
| ZONING BOARD OF APPEALS         | \$206.71               | \$141.04               | \$300.00               | \$300.00               | -   | 0.00%  |
| PERMANENT MUNICIPAL BLDG COMM   | \$497.81               | \$576.24               | \$650.00               | \$700.00               | \$50.00   | 7.69%  |
| PUBLIC BLDGS & PROP MAINT       | \$643,406.35           | \$991,110.70           | \$1,015,589.24         | \$1,171,360.00         | \$155,770.76                                      | 15.34%   |
| PROPERTY & LIABILITY INSURANCE  | \$476,333.25           | \$504,511.88           | \$583,000.00           | \$600,000.00           | \$17,000.00                                       | 2.92%  |
| CENTRAL COMMUNICATIONS          | \$113,185.49           | \$119,737.42           | \$115,000.00           | \$110,000.00           | -\$5,000.00                                       | -4.35%   |
| FUEL                            | \$132,815.09           | \$138,927.86           | \$187,000.00           | \$177,000.00           | -\$10,000.00                                      | -5.35%   |
| <b>Total GENERAL GOVERNMENT</b> | <b>\$4,773,885.15</b>  | <b>\$5,299,100.41</b>  | <b>\$6,197,836.80</b>  | <b>\$6,398,189.00</b>  | <b>\$200,352.20</b>                               | <b>3.23%</b>                                     |
| <b>PUBLIC SAFETY</b>            |                        |                        |                        |                        |   |  |
| POLICE DEPARTMENT               | \$2,622,667.30         | \$2,783,709.21         | \$2,907,292.24         | \$3,238,669.48         | \$331,377.24                                      | 11.40%   |
| FIRE DEPARTMENT                 | \$2,413,443.63         | \$2,835,298.42         | \$2,978,395.54         | \$3,065,415.18         | \$87,019.64                                       | 2.92%  |
| DISPATCH                        | \$652,695.92           | \$685,279.81           | \$764,764.00           | \$768,268.00           | \$3,504.00  | 0.46%  |
| BUILDING INSPECTION             | \$238,583.68           | \$273,083.15           | \$392,799.93           | \$427,873.00           | \$35,073.07                                       | 8.93%  |
| CIVIL PREPAREDNESS AGENCY       | \$2,941.68             | \$5,378.34             | \$5,075.00             | \$5,000.00             | -\$75.00  | -1.48%   |
| CANINE CONTROL                  | \$31,826.73            | \$25,633.09            | \$36,017.52            | \$37,378.00            | \$1,360.48  | 3.78%  |
| <b>Total PUBLIC SAFETY</b>      | <b>\$5,962,158.94</b>  | <b>\$6,608,382.02</b>  | <b>\$7,084,344.23</b>  | <b>\$7,542,603.66</b>  | <b>\$458,259.43</b>                               | <b>6.47%</b>                                     |
| <b>EDUCATION</b>                |                        |                        |                        |                        |   |  |
| REGULAR EDUCATION               | \$9,902,027.72         | \$10,258,847.63        | \$10,017,133.00        | \$9,949,186.00         | -\$67,947.00                                      | -0.68%   |
| SPECIAL EDUCATION               | \$5,116,493.01         | \$4,748,351.65         | \$6,864,918.00         | \$6,668,710.00         | -\$196,208.00                                     | -2.86%   |
| STUDENT & SUPPORT STAFF         | \$1,591,274.23         | \$1,888,096.54         | \$1,731,477.00         | \$1,900,890.00         | \$169,413.00                                      | 9.78%  |
| OTHER INSTRUCTION               | \$428,436.09           | \$491,268.89           | \$512,550.00           | \$514,518.00           | \$1,968.00  | 0.38%  |
| SYSTEM ADMINISTRATION           | \$1,592,809.97         | \$1,803,965.18         | \$1,818,913.00         | \$1,909,753.00         | \$90,840.00                                       | 4.99%  |
| SCHOOL ADMINISTRATION           | \$1,370,401.22         | \$1,435,026.30         | \$1,504,943.00         | \$1,582,389.00         | \$77,446.00                                       | 5.15%  |
| TRANSPORTATION AND BUSING       | \$1,834,378.94         | \$2,116,835.74         | \$1,804,362.00         | \$1,804,362.00         | -   | 0.00%  |
| FACILITY & MAINTENANCE          | \$2,381,953.15         | \$2,780,010.52         | \$2,139,283.00         | \$2,189,594.00         | \$50,311.00                                       | 2.35%  |
| TECHNICAL SCHOOLS               | \$783,036.00           | \$894,143.00           | \$897,701.00           | \$969,517.00           | \$71,816.00                                       | 8.00%  |
| <b>Total EDUCATION</b>          | <b>\$25,000,810.33</b> | <b>\$26,416,545.45</b> | <b>\$27,291,280.00</b> | <b>\$27,488,919.00</b> | <b>\$197,639.00</b>                               | <b>0.72%</b>                                     |
| <b>PUBLIC WORKS</b>             |                        |                        |                        |                        |   |  |
| HIGHWAY & STREETS               | \$869,939.46           | \$998,058.92           | \$1,051,885.96         | \$1,113,189.00         | \$61,303.04                                       | 5.83%  |
| CONSTRUCTION & MAINTENANCE      | \$1,329,011.99         | \$560,041.48           | \$1,039,500.00         | \$945,000.00           | -\$94,500.00                                      | -9.09%   |
| SNOW & ICE                      | \$276,458.82           | \$446,702.58           | \$200,000.00           | \$200,000.00           | -   | 0.00%  |
| STREET LIGHTING                 | \$31,140.05            | \$17,150.27            | \$17,000.00            | \$19,000.00            | \$2,000.00  | 11.76%   |
| FIELD MAINTENANCE               | \$214,529.79           | \$273,468.08           | \$298,055.00           | \$321,938.00           | \$23,883.00                                       | 8.01%  |
| TRANSFER STATION                | \$404,985.76           | \$543,281.46           | \$628,971.57           | \$586,783.00           | -\$42,188.57                                      | -6.71%   |
| SUSTAINABILITY COMMITTEE        | \$1,309.24             | \$1,010.00             | \$2,000.00             | \$2,000.00             | -   | 0.00%  |
| WASTEWATER/STORMWATER           | \$82,252.00            | \$698,249.00           | \$1,947,339.54         | \$1,342,286.00         | -\$605,053.54                                     | -31.07%  |
| CLEAN LAKES                     | -                      | -                      | \$10,000.00            | -                      | -\$10,000.00                                      | -100.00%   |



| Category                              | FY 2024 Actual         | FY 2025 Actual         | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------------------|------------------------|------------------------|------------------------|------------------------|---|--|
| B&M CROSSING CEMETERIES               | -                      | -                      | \$3,000.00             | \$3,100.00             | \$100.00  | 3.33%  |
|                                       | \$178,771.73           | \$188,558.06           | \$207,480.24           | \$213,916.00           | \$6,435.76  | 3.10%  |
| <b>Total PUBLIC WORKS</b>             | <b>\$3,388,398.84</b>  | <b>\$3,726,519.85</b>  | <b>\$5,405,232.31</b>  | <b>\$4,747,212.00</b>  | <b>-\$658,020.31</b>                              | <b>-12.17%</b>                                   |
| <b>HUMAN SERVICES</b>                 |                        |                        |                        |                        |   |  |
| HEALTH                                | \$33,562.86            | \$129,725.25           | \$207,797.60           | \$226,351.00           | \$18,553.40                                       | 8.93%  |
| NASHOBA ASSOCIATED                    | \$34,012.92            | \$37,414.20            | -                      | -                      | -   | -  |
| NURSING SERVICES                      | \$15,589.24            | \$17,148.16            | -                      | -                      | -   | -  |
| COUNCIL ON AGING                      | \$372,018.92           | \$379,914.33           | \$443,202.07           | \$519,019.35           | \$75,817.28                                       | 17.11%   |
| VETERANS SERVICES                     | \$9,857.53             | \$9,860.36             | \$33,434.00            | \$33,652.00            | \$218.00  | 0.65%  |
| VETERANS BENEFITS                     | \$115,531.38           | \$109,789.34           | \$130,000.00           | \$130,000.00           | -   | 0.00%  |
| <b>Total HUMAN SERVICES</b>           | <b>\$580,572.85</b>    | <b>\$683,851.64</b>    | <b>\$814,433.67</b>    | <b>\$909,022.35</b>    | <b>\$94,588.68</b>                                | <b>11.61%</b>                                    |
| <b>CULTURE &amp; RECREATION</b>       |                        |                        |                        |                        |   |  |
| LIBRARY                               | \$808,172.76           | \$830,776.65           | \$930,297.88           | \$918,829.99           | -\$11,467.89                                      | -1.23%   |
| MVLC                                  | \$37,622.00            | \$48,501.66            | \$53,000.00            | \$55,274.00            | \$2,274.00  | 4.29%  |
| PARKS & RECREATION                    | \$233,358.29           | \$261,255.44           | \$248,889.56           | \$253,294.12           | \$4,404.56  | 1.77%  |
| HISTORICAL COMMISSION                 | \$443.00               | \$8,288.88             | \$4,480.00             | \$4,480.00             | -   | 0.00%  |
| MEMORIAL DAY                          | \$360.00               | \$400.00               | \$1,250.00             | \$1,250.00             | -   | 0.00%  |
| CULTURAL COUNCIL                      | \$5,600.00             | \$5,600.00             | \$5,600.00             | \$5,600.00             | -   | 0.00%  |
| DISABILITY COMMISSION                 | -                      | -                      | \$1,200.00             | \$1,200.00             | -   | 0.00%  |
| SHADE TREE COMMISSION                 | \$3,280.90             | \$284.00               | \$5,000.00             | \$5,000.00             | -   | 0.00%  |
| <b>Total CULTURE &amp; RECREATION</b> | <b>\$1,088,836.95</b>  | <b>\$1,155,106.63</b>  | <b>\$1,249,717.44</b>  | <b>\$1,244,928.11</b>  | <b>-\$4,789.33</b>                                | <b>-0.38%</b>                                    |
| <b>DEBT SERVICE</b>                   |                        |                        |                        |                        |   |  |
| DEBT PRINCIPAL                        | \$2,107,123.85         | \$2,081,406.85         | \$2,132,696.00         | \$2,596,991.00         | \$464,295.00                                      | 21.77%   |
| DEBT INTEREST -LT                     | \$692,407.88           | \$598,035.54           | \$679,557.50           | \$1,245,318.22         | \$565,760.72                                      | 83.25%   |
| DEBT INTEREST-ST                      | -                      | -                      | \$50,000.00            | -                      | -\$50,000.00                                      | -100.00%   |
| OTHER DEBT SERVICE                    | \$88,603.53            | \$1,087,418.85         | \$815,000.00           | \$625,000.00           | -\$190,000.00                                     | -23.31%  |
| <b>Total DEBT SERVICE</b>             | <b>\$2,888,135.26</b>  | <b>\$3,766,861.24</b>  | <b>\$3,677,253.50</b>  | <b>\$4,467,309.22</b>  | <b>\$790,055.72</b>                               | <b>21.48%</b>                                    |
| <b>STATE ASSESSMENTS</b>              |                        |                        |                        |                        |   |  |
| STATE ASSESSMENTS & CHARGES           | \$1,184,102.00         | \$1,139,511.00         | \$1,206,945.00         | \$1,218,040.81         | \$11,095.81                                       | 0.92%  |
| <b>Total STATE ASSESSMENTS</b>        | <b>\$1,184,102.00</b>  | <b>\$1,139,511.00</b>  | <b>\$1,206,945.00</b>  | <b>\$1,218,040.81</b>  | <b>\$11,095.81</b>                                | <b>0.92%</b>                                     |
| <b>EMPLOYEE BENEFITS</b>              |                        |                        |                        |                        |   |  |
| EMPLOYEE BENEFITS                     | \$8,661,009.15         | \$8,775,998.17         | \$10,908,330.00        | \$10,740,778.00        | -\$167,552.00                                     | -1.54%   |
| TRANSFERS                             | \$1,870,000.00         | \$6,279,975.28         | \$1,506,726.00         | \$1,859,983.00         | \$353,257.00                                      | 23.45%   |
| <b>Total EMPLOYEE BENEFITS</b>        | <b>\$10,531,009.15</b> | <b>\$15,055,973.45</b> | <b>\$12,415,056.00</b> | <b>\$12,600,761.00</b> | <b>\$185,705.00</b>                               | <b>1.50%</b>                                     |
| <b>Total Expenditures</b>             | <b>\$55,397,909.47</b> | <b>\$63,851,851.69</b> | <b>\$65,342,098.95</b> | <b>\$66,616,985.15</b> | <b>\$1,274,886.20</b>                             | <b>1.95%</b>                                     |



# Stabilization

## **Financial Management Policy — Section 13 —** **Stabilization**

The General Stabilization Fund is a special reserve account allowed by Massachusetts General Law to allow savings to be set aside and available for emergency expenditures. In the case of an emergency expenditure, a community with a General Stabilization Fund balance may use the available fund balance rather than spiking its property tax rate. The tax rate may therefore be “stabilized”. Bond rating agencies rate municipalities more highly if they maintain a healthy reserve balance in this and other reserve accounts.

The funds appropriated to the General Stabilization account should not be earmarked for specific capital needs<sup>1</sup>. The Town should endeavor to avoid the use of any stabilization fund balance, or any other reserve balance to fund a recurring expense in the operating budget. A two-thirds vote at Town Meeting is required to appropriate funds from this account. All interest shall be added to and become part of the fund. The Treasurer may invest the proceeds in keeping with the regulations as set in M.G.L. Ch. 40 s 5B

Therefore, the following policy is recommended:

1. A minimum balance of 5% of the current operating budget must be maintained in the General Stabilization Fund;
2. In budget years where the balance of the fund is already greater than the 5% minimum noted in item 1 above, a minimum deposit of \$100,000 shall be made from available free cash as outlined in Section 12, item a, until the balance of the account reaches a target level of 8%. Further contributions to the account once over the 8% target are optional;
3. The maximum balance of the General Stabilization fund should not exceed 10% of the Total Operating Budget;
4. Withdrawals from General Stabilization should only be used to mitigate a catastrophic or emergency event(s) (such as substantial damage to a municipal facility due to fire, or infrastructure compromised by a major storm event) that cannot be supported by current general fund appropriations;
  - a. Withdrawals of funds should be limited, when possible, to the amount available above the 5% minimum reserve previously referenced.
  - b. Withdrawals from stabilization that drive the balance below the minimum level should be avoided. If, however, this was deemed necessary, the withdrawal should be limited to 1/3 of the General Stabilization Fund balance. A detailed plan must be developed that will replenish the fund to the minimum levels within the next 2 fiscal years.

## Debt Exclusion Stabilization

The debt exclusion stabilization fund sets aside dollars to be applied to the excluded debt position of the Town. This coverage of outside the levy debt with inside the levy dollars reduces the tax rate for the Town's residents and businesses. Generally, the excluded debt level of a future year is targeted. Funds are applied from this account to "pay down" the excluded debt level from the current year to the future targeted year. It is important when targeting a future year that the process continues for all the years in between. If the plan is stopped before the target year is reached, the tax rate will increase above the normal year-to-year levels. This spike in the tax rate should be avoided.

The Town began this approach in FY17 and so far, has covered \$2,866,060.741 in excluded debt through FY26.

## Capital Stabilization, Senior Center Stabilization, Salary Reserve Stabilization and School Building Stabilization

These stabilization accounts are specific purpose stabilization accounts established to hold funds for capital-related projects, pieces of capital equipment or debt service payments related to capital projects or equipment. The Town began funding Capital Stabilization in May 2013. Funds have been applied to the construction of the Fire Station, for example, reducing the bonding amount from \$9 million to \$6 million, saving the Town millions in future interest costs. In FY27 the Capital Stabilization account is intended to be utilized to purchase a new fire engine without having to extend additional debt.

The Senior Center Stabilization account holds funds designated for a single project, the funding of a senior center. This fund was established in May 2019. Five million dollars from this Stabilization account has been appropriated to the Senior Center project to reduce the future debt burden. In FY24 the balance of the Senior Center Stabilization account was appropriated to the project to cover any costs before the borrowing for the project.

In FY25 the Town established a School Building Stabilization Fund with an initial deposit of \$1,180,000 to be utilized on projects such as Shaker Lane School. In FY26 an additional \$2,030,000 was added plus interest, bringing the balance to the school building stabilization account projected to be \$3,276,046 by the end of FY26.

## Ending Balances of Town Reserves by Year

|  | FY23                | FY24                 | FY25                 | FY26 *               | FY27<br>(Estimated)  |
|--|---------------------|----------------------|----------------------|----------------------|----------------------|
| Stabilization  | \$ 3,959,682        | \$ 4,179,343         | \$ 4,463,355         | \$ 4,549,374         | \$ 4,724,439         |
| Capital Stabilization  | \$ 2,225,127        | \$ 6,979,437         | \$ 5,090,545         | \$ 6,428,701         | \$ 5,764,126         |
| Senior Center Stabilization                                  | \$ 3,046,805        | \$ 228,693           | \$ 0                 | \$ 0                 | \$ 0                 |
| Debt Exclusion Stabilization                                 | \$ 443,460          | \$ 526,672           | \$ 181,875           | \$ 241,968           | \$ 445,837           |
| Oak Hill Stabilization                                       | \$ 160,923          | \$ 162,339           | \$ 142,487           | \$ 142,629           | \$ 142,772           |
| School Building Stabilization                                | \$ 0                | \$ 0                 | \$ 1,215,655         | \$ 3,276,047         | \$ 4,812,948         |
| <b>Total Town Reserves</b>                                   | <b>\$ 9,835,997</b> | <b>\$ 12,076,484</b> | <b>\$ 11,093,917</b> | <b>\$ 14,638,719</b> | <b>\$ 15,890,122</b> |
| <i>Reserves % Total Operating Budget</i>                     | <i>20.38%</i>       | <i>23.28%</i>        | <i>20.29%</i>        | <i>22.73%</i>        | <i>24.14%</i>        |
| <i>* estimated interest income</i>                           |                     |                      |                      |                      |                      |
| Undesignated Fund Balance *                                  | \$ 7,620,771        | \$ 4,830,730         | \$ 4,612,397         | \$ 4,810,344         | \$ 4,963,636         |
| <i>* Certified free cash available to end of fiscal year</i> |                     |                      |                      |                      |                      |

## Ending Balances of Major School Reserves by Year

|  | FY23                | FY24                | FY25                | FY26                | FY27 (Estimated)    |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| School Choice                          | \$ 3,007,667        | \$ 3,387,179        | \$ 3,866,368        | \$ 3,966,368        | \$ 4,066,368        |
| Circuit Breaker                        | \$ 1,072,668        | \$ 885,764          | \$ 1,081,099        | \$ 920,563          | \$ 760,027          |
| <b>Total School Reserves</b>           | <b>\$ 4,080,335</b> | <b>\$ 4,272,943</b> | <b>\$ 4,947,467</b> | <b>\$ 4,886,931</b> | <b>\$ 4,826,395</b> |
| <i>Reserves % School Appropriation</i> | <i>19.18%</i>       | <i>18.92%</i>       | <i>21.46%</i>       | <i>19.17%</i>       | <i>18.29%</i>       |

# Reserve Activity

## Town Reserve Activity

|   |                   | FY23          | FY24          | FY25          | FY26 *        | FY27<br>(Estimated) |
|---|-------------------|---------------|---------------|---------------|---------------|---------------------|
| <b><u>Stabilization</u></b>                 |                   |               |               |               |               |                     |
|   | Beginning balance | \$ 3,825,023  | \$ 3,959,682  | \$ 4,179,343  | \$ 4,463,355  | \$ 4,549,374        |
|   | Transfers In      | \$ 0          | \$ 0          | \$ 0          | \$ 100,000    | \$ 100,000          |
|   | Transfers Out     | \$ 0          | \$ 0          | \$ 0          | (\$87,626)    | \$ 0                |
|   | Interest          | \$ 134,659    | \$ 219,661    | \$ 284,012    | \$ 73,645     | \$ 75,065           |
|   | Ending Balance    | \$ 3,959,682  | \$ 4,179,343  | \$ 4,463,355  | \$ 4,549,374  | \$ 4,724,439        |
| <b><u>Capital Stabilization</u></b>         |                   |               |               |               |               |                     |
|   | Beginning balance | \$ 1,686,646  | \$ 2,225,127  | \$ 6,979,437  | \$ 5,090,545  | \$ 6,428,701        |
|   | Transfers In      | \$ 2,056,344  | \$ 5,155,706  | \$ 1,499,882  | \$ 2,450,913  | \$ 558,538          |
|   | Transfers Out     | (\$1,583,749) | (\$615,000)   | (\$3,638,047) | (\$1,300,000) | (\$1,391,000)       |
|   | Interest          | \$ 65,886     | \$ 213,604    | \$ 249,273    | \$ 187,244    | \$ 167,887          |
|   | Ending Balance    | \$ 2,225,127  | \$ 6,979,437  | \$ 5,090,545  | \$ 6,428,701  | \$ 5,764,126        |
| <b><u>Senior Center Stabilization</u></b>   |                   |               |               |               |               |                     |
|   | Beginning balance | \$ 3,044,314  | \$ 3,046,805  | \$ 228,693    | \$ 0          | \$ 0                |
|   | Transfers In      | \$ 0          | \$ 2,172,606  | \$ 0          | \$ 0          | \$ 0                |
|   | Transfers Out     | \$ 0          | (\$5,000,000) | (\$231,949)   | \$ 0          | \$ 0                |
|   | Interest          | \$ 2,491      | \$ 9,282      | \$ 3,257      | \$ 0          | \$ 0                |
|   | Ending Balance    | \$ 3,046,805  | \$ 228,693    | \$ 0          | \$ 0          | \$ 0                |
| <b><u>Debt Exclusion Stabilization</u></b>  |                   |               |               |               |               |                     |
|   | Beginning balance | \$ 241,165    | \$ 443,460    | \$ 526,672    | \$ 181,875    | \$ 242,779          |
|   | Transfers In      | \$ 500,000    | \$ 474,539    | \$ 0          | \$ 300,000    | \$ 300,000          |
|   | Transfers Out     | (\$300,000)   | (\$396,409)   | (\$349,879)   | (\$241,812)   | (\$100,571)         |
|   | Interest          | \$ 2,295      | \$ 5,082      | \$ 5,082      | \$ 2,716      | \$ 3,630            |
|   | Ending Balance    | \$ 443,460    | \$ 526,672    | \$ 181,875    | \$ 242,779    | \$ 445,837          |
| <b><u>Oak Hill Stabilization</u></b>        |                   |               |               |               |               |                     |
|   | Beginning balance | \$ 0          | \$ 160,923    | \$ 162,339    | \$ 142,487    | \$ 142,629          |
|   | Transfers In      | \$ 160,923    | \$ 0          | \$ 0          | \$ 0          | \$ 0                |
|   | Transfers Out     | \$ 0          | \$ 0          | (\$20,000)    | \$ 0          | \$ 0                |
|   | Interest          | \$ 0          | \$ 1,416      | \$ 148        | \$ 142        | \$ 143              |
|   | Ending Balance    | \$ 160,923    | \$ 162,339    | \$ 142,487    | \$ 142,629    | \$ 142,772          |
| <b><u>School Building Stabilization</u></b> |                   |               |               |               |               |                     |
|   | Beginning balance | \$ 0          | \$ 0          | \$ 0          | \$ 1,215,655  | \$ 3,276,047        |
|   | Transfers In      | \$ 0          | \$ 0          | \$ 1,180,000  | \$ 2,030,000  | \$ 1,455,000        |
|   | Transfers Out     | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0                |
|   | Interest          | \$ 0          | \$ 0          | \$ 35,655     | \$ 30,391     | \$ 81,901           |
|   | Ending Balance    | \$ 0          | \$ 0          | \$ 1,215,655  | \$ 3,276,047  | \$ 4,812,948        |



# School Reserve Activity

|                   | FY23          | FY24          | FY25          | FY26 *       | FY27<br>(Estimated) |
|-------------------|---------------|---------------|---------------|--------------|---------------------|
| Beginning balance | \$ 2,607,960  | \$ 3,007,667  | \$ 3,387,179  | \$ 3,866,368 | \$ 3,966,368        |
| Receipts          | \$ 495,031    | \$ 598,611    | \$ 577,063    | \$ 550,000   | \$ 550,000          |
| Expenses          | (\$95,324)    | (\$219,099)   | (\$97,874)    | (\$450,000)  | (\$450,000)         |
| Ending Balance    | \$ 3,007,667  | \$ 3,387,179  | \$ 3,866,368  | \$ 3,966,368 | \$ 4,066,368        |
|                   |               |               |               |              |                     |
| Beginning balance | \$ 1,063,320  | \$ 1,072,668  | \$ 885,764    | \$ 1,081,099 | \$ 920,563          |
| Receipts          | \$ 1,072,777  | \$ 885,764    | \$ 1,381,847  | \$ 800,000   | \$ 800,000          |
| Expenses          | (\$1,063,429) | (\$1,072,668) | (\$1,186,512) | (\$960,536)  | (\$960,536)         |
| Ending Balance    | \$ 1,072,668  | \$ 885,764    | \$ 1,081,099  | \$ 920,563   | \$ 760,027          |





# Revolving Funds/Program Fees

## Town Revolving Funds

|  | Town Revolving Funds | FY23         | FY24          | FY25          | FY26 (Estimated) |
|--|----------------------|--------------|---------------|---------------|------------------|
| <b><u>Sealer of Weights &amp; Measures</u></b> |                      |              |               |               |                  |
|  | Beginning balance    | \$ 19,869    | \$ 17,669     | \$ 10,709     | \$ 10,319        |
|  | Receipts             | \$ 4,800     | \$ 9,040      | \$ 1,860      | \$ 5,233         |
|  | Expenses             | (\$7,000)    | (\$16,000)    | (\$2,250)     | (\$8,417)        |
|  | Ending Balance       | \$ 17,669    | \$ 10,709     | \$ 10,319     | \$ 7,136         |
| <b><u>PRCE Revolving</u></b>                   |                      |              |               |               |                  |
|  | Beginning balance    | \$ 0         | \$ 1,042,202  | \$ 1,037,432  | \$ 1,260,367     |
|  | Receipts             | \$ 1,445,896 | \$ 1,454,523  | \$ 1,506,539  | \$ 1,468,986     |
|  | Expenses             | (\$403,694)  | (\$1,459,292) | (\$1,283,604) | (\$1,048,863)    |
|  | Ending Balance       | \$ 1,042,202 | \$ 1,037,433  | \$ 1,260,367  | \$ 1,680,490     |
| <b><u>Ambulance Revolving</u></b>              |                      |              |               |               |                  |
|  | Beginning balance    | \$ 574,152   | \$ 775,126    | \$ 815,156    | \$ 1,163,275     |
|  | Receipts             | \$ 730,180   | \$ 815,173    | \$ 882,108    | \$ 809,154       |
|  | Expenses             | (\$529,206)  | (\$775,144)   | (\$533,990)   | (\$612,780)      |
|  | Ending Balance       | \$ 775,126   | \$ 815,156    | \$ 1,163,275  | \$ 1,359,649     |
| <b><u>Alarm Box Repairs</u></b>                |                      |              |               |               |                  |
|  | Beginning balance    | \$ 47,619    | \$ 54,519     | \$ 54,093     | \$ 47,807        |
|  | Receipts             | \$ 6,900     | \$ 364        | \$ 0          | \$ 0             |
|  | Expenses             | \$ 0         | (\$790)       | (\$6,286)     | (\$2,359)        |
|  | Ending Balance       | \$ 54,519    | \$ 54,093     | \$ 47,807     | \$ 45,448        |
| <b><u>CPR Courses</u></b>                      |                      |              |               |               |                  |
|  | Beginning balance    | \$ 5,090     | \$ 3,651      | \$ 4,251      | \$ 3,891         |
|  | Receipts             | \$ 250       | \$ 600        | \$ 745        | \$ 532           |
|  | Expenses             | (\$1,689)    | \$ 0          | (\$1,105)     | (\$931)          |
|  | Ending Balance       | \$ 3,651     | \$ 4,251      | \$ 3,891      | \$ 3,491         |
| <b><u>MART Bus Fees</u></b>                    |                      |              |               |               |                  |
|  | Beginning balance    | \$ 3,036     | \$ 17,570     | \$ 37,204     | \$ 48,442        |
|  | Receipts             | \$ 54,862    | \$ 65,451     | \$ 55,711     | \$ 58,675        |
|  | Expenses             | (\$40,329)   | (\$45,817)    | (\$44,473)    | (\$43,540)       |
|  | Ending Balance       | \$ 17,569    | \$ 37,204     | \$ 48,442     | \$ 63,577        |
| <b><u>ZBA Legal Advertisement</u></b>          |                      |              |               |               |                  |
|  | Beginning balance    | \$ 923       | \$ 1,132      | \$ 918        | \$ 1,048         |
|  | Receipts             | \$ 1,236     | \$ 883        | \$ 873        | \$ 997           |
|  | Expenses             | (\$1,027)    | (\$1,096)     | (\$743)       | (\$955)          |
|  | Ending Balance       | \$ 1,132     | \$ 919        | \$ 1,048      | \$ 1,090         |
| <b><u>Composting Bins</u></b>                  |                      |              |               |               |                  |
|  | Beginning balance    | \$ 1,230     | \$ 1,230      | \$ 1,230      | \$ 2,110         |
|  | Receipts             | \$ 0         | \$ 0          | \$ 880        | \$ 0             |
|  | Expenses             | \$ 0         | \$ 0          | \$ 0          | \$ 0             |
|  | Ending Balance       | \$ 1,230     | \$ 1,230      | \$ 2,110      | \$ 2,110         |



|  |    |               |    |               |                             |
|--|----|---------------|----|---------------|-----------------------------|
| <b><u>LCTV Boxborough</u></b>  |    |               |    |               |                             |
| Beginning balance  | \$ | 123,893       | \$ | 98,121        | \$ 92,072 \$ 92,072         |
| Receipts   | \$ | 0             | \$ | 0             | \$ 0 \$ 0                   |
| Expenses   |    | (\$25,772)    |    | (\$6,049)     | \$ 0 \$ 0                   |
| Ending Balance   | \$ | 98,121        | \$ | 92,072        | \$ 92,072 \$ 92,072         |
| <b><u>Community Gardens</u></b>  |    |               |    |               |                             |
| Beginning balance  | \$ | 351           | \$ | 112           | \$ 263 \$ 196               |
| Receipts   | \$ | 316           | \$ | 270           | \$ 289 \$ 292               |
| Expenses   |    | (\$554)       |    | (\$119)       | (\$356) (\$343)             |
| Ending Balance   | \$ | 113           | \$ | 263           | \$ 196 \$ 145               |
| <b><u>Total Town Revolving Funds</u></b>                               |    |               |    |               |                             |
| Beginning balance  | \$ | 776,163       | \$ | 2,011,332     | \$ 2,053,328 \$ 2,629,527   |
| Receipts   | \$ | 2,244,440     | \$ | 2,346,304     | \$ 2,449,005 \$ 2,343,869   |
| Expenses   |    | (\$1,009,271) |    | (\$2,304,307) | (\$1,872,807) (\$1,718,188) |
| Ending Balance   | \$ | 2,011,332     | \$ | 2,053,330     | \$ 2,629,527 \$ 3,255,208   |
| <i>Note FY26 - estimated activity - average activity prior 3 years</i> |    |               |    |               |                             |

# School Revolving Funds

|                                      | School Revolving Funds / Program Fee | FY23        | FY24        | FY25        | FY26 (Estimated) |
|--------------------------------------|--------------------------------------|-------------|-------------|-------------|------------------|
| <b><u>Athletic Gate Receipts</u></b> |                                      |             |             |             |                  |
|                                      | Beginning balance                    | \$ 30,026   | \$ 10,879   | \$ 12,266   | \$ 42,263        |
|                                      | Receipts                             | \$ 38,623   | \$ 35,454   | \$ 29,997   | \$ 34,691        |
|                                      | Expenses                             | (\$57,770)  | (\$34,067)  | \$ 0        | (\$30,612)       |
|                                      | Ending Balance                       | \$ 10,879   | \$ 12,266   | \$ 42,263   | \$ 46,342        |
| <b><u>Student Activity Fees</u></b>  |                                      |             |             |             |                  |
|                                      | Beginning balance                    | \$ 8,050    | \$ 0        | \$ 1,250    | \$ 0             |
|                                      | Receipts                             | \$ 7,650    | \$ 9,350    | \$ 12,475   | \$ 9,825         |
|                                      | Expenses                             | (\$15,700)  | (\$8,100)   | (\$13,725)  | (\$12,508)       |
|                                      | Ending Balance                       | \$ 0        | \$ 1,250    | \$ 0        | (\$2,683)        |
| <b><u>Pre-K Tuition</u></b>          |                                      |             |             |             |                  |
|                                      | Beginning balance                    | \$ 374,546  | \$ 327,339  | \$ 263,647  | \$ 231,720       |
|                                      | Receipts                             | \$ 169,795  | \$ 94,426   | \$ 123,692  | \$ 129,304       |
|                                      | Expenses                             | (\$217,002) | (\$158,118) | (\$155,619) | (\$176,913)      |
|                                      | Ending Balance                       | \$ 327,339  | \$ 263,647  | \$ 231,720  | \$ 184,111       |
| <b><u>Athletic Fund</u></b>          |                                      |             |             |             |                  |
|                                      | Beginning balance                    | \$ 39,822   | \$ 250      | \$ 631      | \$ 1,840         |
|                                      | Receipts                             | \$ 106,256  | \$ 178,870  | \$ 178,195  | \$ 154,440       |
|                                      | Expenses                             | (\$145,828) | (\$178,489) | (\$176,986) | (\$167,101)      |
|                                      | Ending Balance                       | \$ 250      | \$ 631      | \$ 1,840    | (\$10,821)       |
| <b><u>Group Home</u></b>             |                                      |             |             |             |                  |
|                                      | Beginning balance                    | \$ 57,079   | \$ 52,770   | \$ 49,371   | \$ 49,371        |
|                                      | Receipts                             | \$ 0        | \$ 0        | \$ 0        | \$ 0             |
|                                      | Expenses                             | (\$4,309)   | (\$3,399)   | \$ 0        | \$ 0             |
|                                      | Ending Balance                       | \$ 52,770   | \$ 49,371   | \$ 49,371   | \$ 49,371        |
| <b><u>Full Day Kindergarten</u></b>  |                                      |             |             |             |                  |
|                                      | Beginning balance                    | \$ 231,314  | \$ 151,340  | \$ 48,025   | \$ 6,364         |
|                                      | Receipts                             | \$ 0        | \$ 0        | \$ 0        | \$ 0             |
|                                      | Expenses                             | (\$79,974)  | (\$103,315) | (\$41,661)  | (\$74,983)       |
|                                      | Ending Balance                       | \$ 151,340  | \$ 48,025   | \$ 6,364    | (\$68,619)       |
| <b><u>Bus Fees</u></b>               |                                      |             |             |             |                  |
|                                      | Beginning balance                    | \$ 77,899   | \$ 119,615  | \$ 248,356  | \$ 411,931       |
|                                      | Receipts                             | \$ 153,646  | \$ 134,445  | \$ 180,684  | \$ 156,258       |
|                                      | Expenses                             | (\$111,930) | (\$5,704)   | (\$17,109)  | (\$44,914)       |
|                                      | Ending Balance                       | \$ 119,615  | \$ 248,356  | \$ 411,931  | \$ 523,275       |
| <b><u>Chromebook fees</u></b>        |                                      |             |             |             |                  |
|                                      | Beginning balance                    | \$ 41,746   | \$ 23,716   | \$ 33,541   | \$ 42,366        |
|                                      | Receipts                             | \$ 10,650   | \$ 10,025   | \$ 9,225    | \$ 9,967         |
|                                      | Expenses                             | (\$28,680)  | (\$200)     | (\$400)     | (\$9,760)        |
|                                      | Ending Balance                       | \$ 23,716   | \$ 33,541   | \$ 42,366   | \$ 42,573        |
| <b><u>Tigers' Den</u></b>            |                                      |             |             |             |                  |
|                                      | Beginning balance                    | \$ 497,623  | \$ 553,261  | \$ 689,952  | \$ 838,806       |
|                                      | Receipts                             | \$ 435,875  | \$ 518,361  | \$ 622,558  | \$ 525,598       |
|                                      | Expenses                             | (\$380,237) | (\$381,670) | (\$473,704) | (\$411,870)      |



|  |                       |               |               |               |               |
|--|-----------------------|---------------|---------------|---------------|---------------|
|  | <i>Ending Balance</i> | \$ 553,261    | \$ 689,952    | \$ 838,806    | \$ 952,534    |
| <b><u>School Lunch</u></b>                         |                       |               |               |               |               |
|  | Beginning balance     | \$ 127,247    | \$ 242,065    | \$ 410,298    | \$ 525,500    |
|  | Receipts              | \$ 966,801    | \$ 1,206,492  | \$ 1,156,974  | \$ 1,110,089  |
|  | Expenses              | (\$851,983)   | (\$1,038,259) | (\$1,041,772) | (\$977,338)   |
|  | <i>Ending Balance</i> | \$ 242,065    | \$ 410,298    | \$ 525,500    | \$ 658,251    |
| <b><u>LHS Auditorium</u></b>                       |                       |               |               |               |               |
|  | Beginning balance     | \$ 28,439     | \$ 104,774    | \$ 164,641    | \$ 283,322    |
|  | Receipts              | \$ 193,021    | \$ 176,620    | \$ 241,076    | \$ 203,572    |
|  | Expenses              | (\$116,686)   | (\$116,753)   | (\$122,395)   | (\$118,611)   |
|  | <i>Ending Balance</i> | \$ 104,774    | \$ 164,641    | \$ 283,322    | \$ 368,283    |
| <b><u>Total School Revolving/Program Funds</u></b> |                       |               |               |               |               |
|  | Beginning balance     | \$ 1,513,791  | \$ 1,586,009  | \$ 1,921,978  | \$ 2,433,483  |
|  | Receipts              | \$ 2,082,317  | \$ 2,364,043  | \$ 2,554,876  | \$ 2,333,745  |
|  | Expenses              | (\$2,010,099) | (\$2,028,074) | (\$2,043,371) | (\$2,024,611) |
|  | <i>Ending Balance</i> | \$ 1,586,009  | \$ 1,921,978  | \$ 2,433,483  | \$ 2,742,617  |
| <i>Note FY26 - estimated activity</i>              |                       |               |               |               |               |

# Funding by Sources

The Town's operating revenues are derived from a combination of recurring and non-recurring sources that collectively support municipal services and operations. The primary source of funding is the tax levy, which provides stable, locally controlled revenue. Additional funding is provided through the use of an undesignated fund balance, which allows the Town to support one-time expenditures while maintaining fiscal flexibility. State aid, commonly referred to as Cherry Sheet revenue, contributes an important supplemental funding source and includes distributions such as unrestricted general government aid and other state reimbursements. Local receipts—generated from fees, licenses, permits, and departmental revenues—also contribute to the overall revenue mix and reflect service activity within the community. The budget further incorporates stabilization and other reserve funds, which are used strategically to address specific purposes or non-recurring needs, as well as other available funds that may include grants, prior-year encumbrances, or miscellaneous revenues. Together, these revenue sources form a balanced approach to funding municipal operations while promoting long-term financial sustainability.

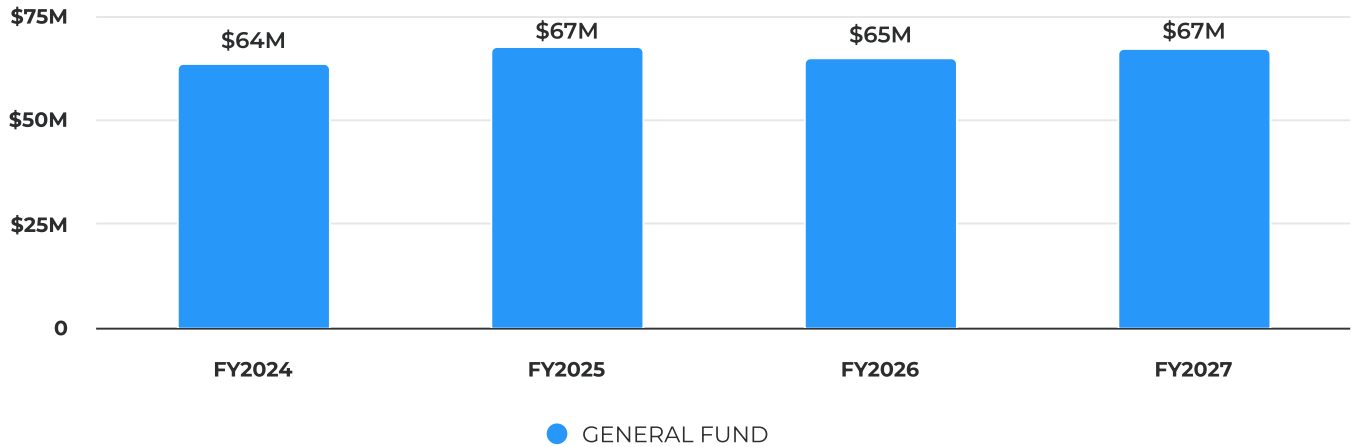
# Budget Overview

| <i>as of 12/30/25</i>                     | <i>Amended<br/>FY2026</i> | <i>Proposed FY2027</i> | <i>\$ Variance</i>  | <i>% Variance</i> |
|---|---------------------------|------------------------|---------------------|-------------------|
| <b><u>Revenue</u></b>                     |                           |                        |                     |                   |
| Levy Limit                                | \$54,237,316              | \$56,270,584           | \$2,033,268         | 3.75%             |
| Other Funds                               |                           |                        |                     |                   |
| Undesignated Fund Balance                 | 7,506,658                 | 4,346,708              | -\$3,159,950        | -42.10%           |
| Cherry Sheets - Town State Aid            | 1,058,222                 | 1,068,804              | \$10,582            | 1.00%             |
| Cherry Sheets - School State Aid          | 5,854,511                 | 5,913,056              | \$58,545            | 1.00%             |
| Stabilization/Overlay Surplus & Other     | 1,499,626                 | 1,391,000              | -\$108,626          | -7.24%            |
| Other Available Funds                     | 1,130,490                 | 926,231                | -\$204,259          | -18.07%           |
| Local Receipts                            | 4,351,278                 | 4,289,600              | -\$61,678           | -1.42%            |
| Total Other Funds                         | 21,400,785                | 17,935,399             | (3,465,386)         | -16.19%           |
| <b>Total Revenue/Available Funds</b>      | <b>\$75,638,101</b>       | <b>\$74,205,983</b>    | <b>-\$1,432,118</b> | <b>-1.89%</b>     |
|   |                           |                        |                     |                   |
| <b><u>Expenses</u></b>                    |                           |                        |                     |                   |
| Town Operating Budgets                    | \$19,132,326              | \$18,782,893           | -\$349,433          | -1.83%            |
| School Appropriation                      | 26,393,579                | 26,519,402             | \$125,823           | 0.48%             |
| Technical School Assessments              | 897,701                   | 969,517                | \$71,816            | 8.00%             |
| Other Charges, Facilities, Infrastructure | 1,901,239                 | 2,059,060              | \$157,821           | 8.30%             |
| Debt Service                              | 3,677,254                 | 4,467,310              | \$790,056           | 21.48%            |
| Employee/Retiree Benefits                 | 12,415,056                | 12,600,761             | \$185,705           | 1.50%             |
| Total Operating Budget                    | 64,417,155                | 65,398,943             | \$981,788           | 1.52%             |
| Capital Exclusions                        | 0                         | 0                      | \$0                 | -                 |
| Total Municipal Budget                    | 64,417,155                | 65,398,943             | \$981,788           | 1.52%             |
| Capital Plan and Warrant Articles         | 5,101,473                 | 3,432,708              | -\$1,718,765        | -33.69%           |
| Total Appropriations                      | 69,518,628                | 68,831,651             | -\$686,977          | -0.99%            |
| Other Amounts to be Raised                | 466,000                   | 450,000                | -\$16,000           | -3.43%            |
| Payments of Previous FY Bills             | 8,530                     | 0                      | -\$8,530            | -100.00%          |
| Fiscal Policy Adjustments                 | 212,875                   | 500,000                | \$287,125           | 134.88%           |
| Additions to General Stabilization        | 2,724,169                 | 1,855,000              | -\$869,169          | -31.91%           |
| Cherry Sheet Charges Offsets - Town       | 183,006                   | 184,836                | \$1,830             | 1.00%             |
| Cherry Sheet Charges Offsets - School     | 1,649,177                 | 1,664,695              | \$15,518            | 0.94%             |
| Allowance for Abatements                  | 705,000                   | 710,000                | \$5,000             | 0.71%             |
| Total Other Amounts                       | 5,948,757                 | 5,364,531              | -\$584,226          | -9.82%            |
| <b>Total Expenditures</b>                 | <b>\$75,467,385</b>       | <b>\$74,196,182</b>    | <b>-\$1,271,203</b> | <b>-1.68%</b>     |
|   |                           |                        |                     |                   |
| <b>Net Budget Variance</b>                | <b>\$170,716</b>          | <b>\$9,801</b>         |                     |                   |

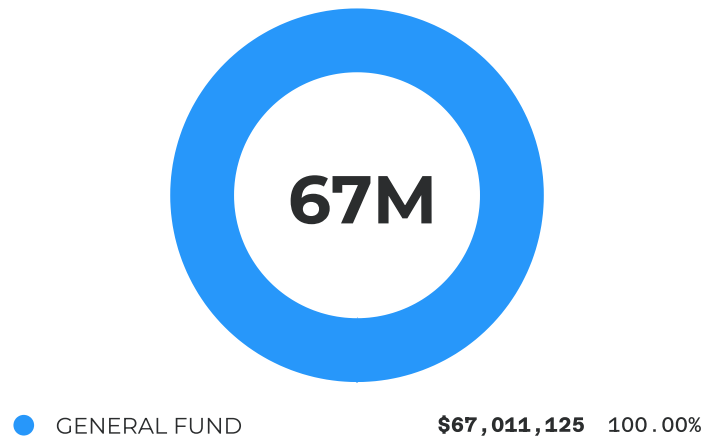


## Revenues by Fund

### Historical Revenue by Fund



### FY27 Revenues by Fund



## Revenues by Fund

| Category                       | FY 2024 Actual  | FY 2025 Actual  | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|-----------------|-----------------|------------------|------------------|---|--|
| <b>GENERAL FUND</b>            | \$63,690,246.01 | \$67,370,085.58 | \$64,936,655.00  | \$67,011,125.02  | \$2,074,470.02                                    | 3.19%  |
| SELECT BOARD MISCELLANEOUS     | \$382.53        | \$730.82        | \$900.00         | \$900.00         | -   | 0.00%  |
| ORCHARD LEASE PAYMENTS         | -               | \$1,500.00      | -                | -                | -   | -  |
| HCA-JONES MEADOW REVENUE       | \$3,000.00      | -               | -                | -                | -   | -  |
| HCA - PATRIOT BEVERAGE         | \$20,000.00     | -               | -                | -                | -   | -  |
| HCA GRIMES LANE REVENUE        | \$50,000.00     | -               | -                | -                | -   | -  |
| SELECT BOARD ALCOHOL BEV LICEN | \$52,216.67     | \$46,550.00     | -                | -                | -   | -  |
| SELECT BOARD LICENSE & PERMITS | \$3,980.00      | \$5,420.00      | -                | -                | -   | -  |
| SALE OF SURPLUS ITEMS          | \$14,623.43     | -               | -                | -                | -   | -  |
| MISC NON-RECURRING REVENUE     | \$36,246.00     | \$8,303.59      | -                | -                | -   | -  |
| FSA SETTLEMENT                 | -               | \$113.28        | -                | -                | -   | -  |
| ASSESSORS FEES                 | \$1,010.00      | \$1,190.00      | \$900.00         | \$900.00         | -   | 0.00%  |





## Funding by Sources

| Category                       | FY 2024 Actual  | FY 2025 Actual  | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|-----------------|-----------------|------------------|------------------|---|--|
| ASSESSOR FINES                 | \$18,157.08     | \$19,650.00     | \$15,000.00      | \$15,000.00      | -   | 0.00%  |
| TREASURER FEES AND OTHER REVEN | -               | \$25.00         | \$4,000.00       | \$4,000.00       | -   | 0.00%  |
| MEDICAID                       | \$81,745.68     | \$50,825.05     | -                | -                | -   | -  |
| EARNINGS ON INVESTMENTS        | \$1,530,340.89  | \$1,786,312.46  | \$250,000.00     | \$250,000.00     | -   | 0.00%  |
| TREASURER MISCELLANEOUS        | \$8,066.93      | \$7,299.65      | -                | -                | -   | -  |
| 17 PERSONAL PROPERTY TAX       | \$30.00         | -               | -                | -                | -   | -  |
| 20 PERSONAL PROPERTY TAX       | \$680.34        | -               | -                | -                | -   | -  |
| 21 PERSONAL PROPERTY TAX       | \$553.94        | -               | -                | -                | -   | -  |
| 22 PERSONAL PROPERTY TAX       | \$861.55        | -               | -                | -                | -   | -  |
| 23 PERSONAL PROPERTY TAX       | \$19,590.51     | -               | -                | -                | -   | -  |
| 24 PERSONAL PROPERTY TAX       | \$1,618,645.80  | \$11,375.89     | -                | -                | -   | -  |
| FY25 PERSONAL PROPERTY TAX     | -               | \$2,100,513.23  | -                | -                | -   | -  |
| 26 PERSONAL PROPERTY TAX       | -               | -               | \$1,795,008.00   | -                | -\$1,795,008.00                                   | -100.00%   |
| 27 PERSONAL PROPERTY TAX       | -               | -               | -                | \$1,683,268.00   | \$1,683,268.00                                    | -  |
| 16 REAL ESTATE TAX             | \$143.69        | -               | -                | -                | -   | -  |
| 20 REAL ESTATE TAX             | -\$3,281.95     | -               | -                | -                | -   | -  |
| 21 REAL ESTATE TAX             | \$240.72        | -               | -                | -                | -   | -  |
| 22 REAL ESTATE TAX             | \$50,733.31     | \$32.86         | -                | -                | -   | -  |
| 23 REAL ESTATE TAX             | \$388,273.23    | \$10,640.34     | -                | -                | -   | -  |
| 24 REAL ESTATE TAX             | \$47,347,984.06 | \$394,325.58    | -                | -                | -   | -  |
| 25 REAL ESTATE TAX             | -               | \$49,480,303.71 | -                | -                | -   | -  |
| 26 REAL ESTATE TAX             | -               | -               | \$52,271,592.00  | -                | -\$52,271,592.00                                  | -100.00%   |
| 27 REAL ESTATE TAX             | -               | -               | -                | \$54,587,316.00  | \$54,587,316.00                                   | -  |
| TAX LIENS (TITLES) REDEEMED    | \$145,023.80    | \$285,258.62    | -                | -                | -   | -  |
| PRIOR MOTOR VEHICLE TAX        | \$382.65        | -               | -                | -                | -   | -  |
| 18 MOTOR VEHICLE TAX           | \$50.00         | -               | -                | -                | -   | -  |
| 19 MOTOR VEHICLE TAX           | \$793.02        | \$7.50          | -                | -                | -   | -  |
| 20 MOTOR VEHICLE TAX           | \$467.07        | \$211.92        | -                | -                | -   | -  |
| 21 MOTOR VEHICLE TAX           | \$6,425.82      | \$978.26        | -                | -                | -   | -  |
| 22 MOTOR VEHICLE TAX           | \$113,513.80    | \$8,253.30      | -                | -                | -   | -  |
| 23 MOTOR VEHICLE TAX           | \$452,868.48    | \$11,617.75     | -                | -                | -   | -  |
| 24 MOTOR VEHICLE TAX           | \$1,757,438.31  | \$428,947.75    | -                | -                | -   | -  |
| 25 MOTOR VEHICLE TAX           | -               | \$1,786,503.71  | -                | -                | -   | -  |
| 26 MOTOR VEHICLE TAX           | -               | -               | \$1,700,000.00   | -                | -\$1,700,000.00                                   | -100.00%   |
| 27 MOTOR VEHICLE TAX           | -               | -               | -                | \$1,700,000.00   | \$1,700,000.00                                    | -  |
| PENALTIES & INTEREST           | \$71,667.89     | \$58,839.72     | \$105,000.00     | \$105,000.00     | -   | 0.00%  |
| INTEREST ON EXCISE TAXES       | \$31,193.70     | \$13,599.44     | -                | -                | -   | -  |
| INTEREST ON TAX TITLE REDEMPT. | \$75,584.23     | \$78,954.53     | -                | -                | -   | -  |
| PAYMENT IN LIEU OF TAXES       | \$856,706.92    | \$848,997.98    | \$800,000.00     | \$750,000.00     | -\$50,000.00                                      | -6.25%   |
| CANNABIS EXCISE                | \$158,578.78    | \$188,872.55    | \$120,000.00     | \$100,000.00     | -\$20,000.00                                      | -16.67%  |
| HOTEL/ROOM TAX                 | \$359,308.22    | \$374,838.46    | \$184,517.00     | \$175,000.00     | -\$9,517.00                                       | -5.16%   |
| MEALS TAX EXCISE               | \$298,139.52    | \$293,650.78    | \$190,000.00     | \$190,000.00     | -   | 0.00%  |
| TAX COLLECTOR MOTOR COACH FEES | \$10,296.00     | \$11,232.00     | \$10,000.00      | \$10,000.00      | -   | 0.00%  |
| TAX COLLECTOR FEES             | \$48,673.26     | \$27,540.75     | \$16,000.00      | \$16,000.00      | -   | 0.00%  |
| TAX COLLECTOR MUNICIPAL LIEN C | \$3,975.00      | \$4,200.00      | \$8,000.00       | \$8,000.00       | -   | 0.00%  |
| REGISTRY MARKINGS FEES         | \$420.00        | \$120.00        | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| KELLY & RYAN DEP COLLECTOR FEE | \$177.00        | \$60.00         | -                | -                | -   | -  |
| INT ON SEPTIC BETTERMENTS PAID | \$1,147.16      | -               | -                | -                | -   | -  |
| SEPTIC BETT 2024               | \$1,833.42      | -               | -                | -                | -   | -  |
| FY 2024 SEPTIC BETT COMM INT   | \$974.00        | -               | -                | -                | -   | -  |



## Funding by Sources

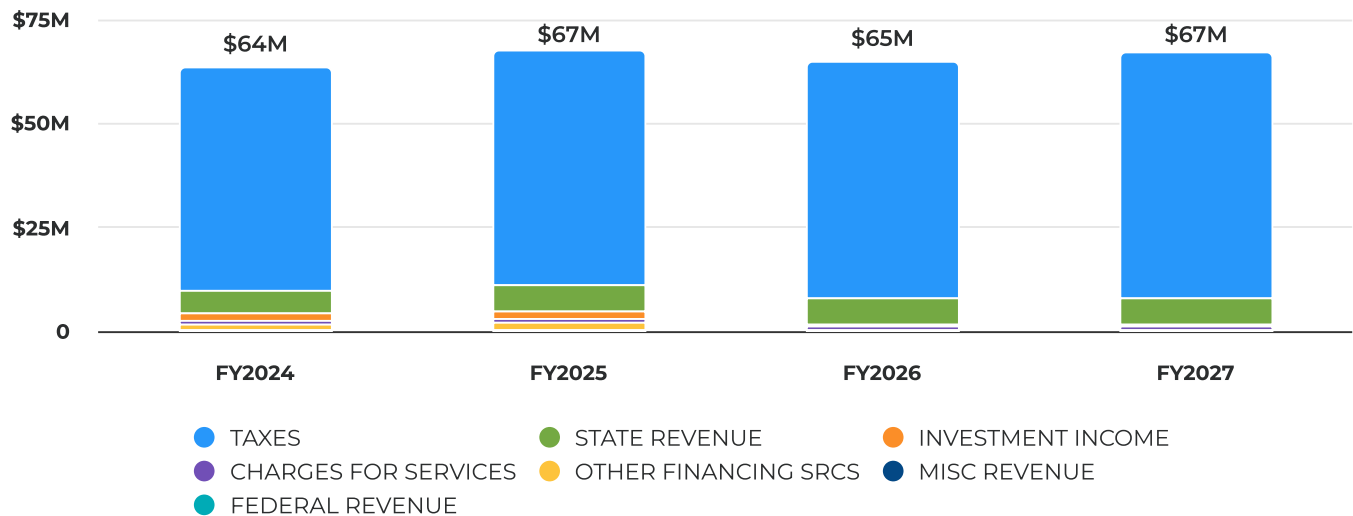
| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| 24 WATER BETTERMENT            | \$366.66       | -              | -                | -                | -   | -  |
| FY 2024 WATER BETT COMM INT    | \$18.34        | -              | -                | -                | -   | -  |
| 24 STREET BETTERMENT           | \$1,328.64     | -              | -                | -                | -   | -  |
| 25 STREET BETTERMENT REV       | -              | \$1,328.64     | -                | -                | -   | -  |
| FY 2024 STREET BETT COMM INT   | \$465.00       | -              | -                | -                | -   | -  |
| FY25 STREET BETT COMM INT REV  | -              | \$398.58       | -                | -                | -   | -  |
| PARKING CLERK FINES&FORFEITS   | \$300.00       | \$825.00       | -                | -                | -   | -  |
| TOWN CLERK FEES                | \$10,600.00    | \$15,260.50    | \$12,000.00      | \$12,000.00      | -   | 0.00%  |
| TOWN CLERK LICENSE & PERMITS   | \$13,340.00    | \$11,815.00    | -                | -                | -   | -  |
| TOWN CLERK MISCELLANEOUS       | \$850.00       | \$1,282.00     | -                | -                | -   | -  |
| CONSERVATION FEES              | \$200.00       | \$390.00       | -                | -                | -   | -  |
| OAK HILL CELL TOWER            | \$46,473.74    | \$24,792.94    | -                | -                | -   | -  |
| CONSERVATION MISCELLANEOUS     | \$4,301.25     | \$5,472.50     | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| PLANNING BOARD FEES            | \$38,431.50    | \$7,593.00     | \$16,000.00      | \$16,000.00      | -   | 0.00%  |
| APPEALS BOARD FEES             | \$925.00       | \$800.00       | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| LCTV MISC FEES                 | -              | \$203.00       | -                | -                | -   | -  |
| POLICE FINES & FORFEITS        | \$33,530.62    | \$38,080.87    | \$20,000.00      | \$20,000.00      | -   | 0.00%  |
| POLICE MISCELLANEOUS           | -              | \$1,100.00     | \$200.00         | \$200.00         | -   | 0.00%  |
| FIRE MISCELLANEOUS             | \$610.00       | \$50.00        | -                | -                | -   | -  |
| TRANSFER STATION FEES MISC     | \$31,654.00    | \$26,445.50    | \$20,000.00      | \$20,000.00      | -   | 0.00%  |
| BOH MISCELLANEOUS FEES         | \$3,500.00     | -              | \$25,000.00      | \$25,000.00      | -   | 0.00%  |
| BOH VIOLATIONS REV             | -              | \$1,000.00     | -                | -                | -   | -  |
| POLICE FEES                    | \$12,931.47    | \$13,386.28    | -                | -                | -   | -  |
| POLICE FIREARMS FEES           | \$5,381.25     | \$5,912.50     | \$1,600.00       | \$1,600.00       | -   | 0.00%  |
| FIREARMS DEALER LICENSING      | \$5,300.00     | \$4,600.00     | -                | -                | -   | -  |
| FIRE LICENSES & PERMITS        | \$19,025.00    | \$16,540.00    | -                | -                | -   | -  |
| FEES AND OTHER REVENUES        | -              | \$500.00       | \$8,000.00       | \$8,000.00       | -   | 0.00%  |
| BUILDING DEPT PERMITS          | \$350,870.50   | \$320,588.00   | \$371,631.00     | \$400,000.00     | \$28,369.00                                       | 7.63%  |
| MECHANICAL PERMITS             | \$14,480.00    | \$9,866.00     | -                | -                | -   | -  |
| ICMA ELECTRICAL PERMITS OFFSET | \$82,031.02    | \$75,143.66    | \$84,000.00      | \$84,000.00      | -   | 0.00%  |
| GAS PERMITS                    | \$18,684.00    | \$12,880.00    | -                | -                | -   | -  |
| PLUMBING PERMITS               | \$25,995.00    | \$23,519.00    | -                | -                | -   | -  |
| ELECTRICAL PERMITS             | \$63,690.00    | \$55,497.00    | -                | -                | -   | -  |
| FEES AND OTHER REVENUES        | \$1,874.29     | \$1,320.00     | -                | -                | -   | -  |
| RECYCLING SALES                | \$6,558.83     | \$8,372.28     | -                | -                | -   | -  |
| TRASH BAG REVENUE              | \$224,200.00   | \$224,000.00   | \$200,000.00     | \$200,000.00     | -   | 0.00%  |
| STICKER PERMITS                | \$158,388.50   | \$168,964.50   | \$170,000.00     | \$170,000.00     | -   | 0.00%  |
| BOH LICENSES & PERMITS         | \$4,350.00     | \$8,665.00     | -                | -                | -   | -  |
| C/S EXEMPT:VETS,BLIND,S.SPOUSE | \$432.00       | \$42,995.00    | \$33,163.00      | \$33,494.63      | \$331.63  | 1.00%  |
| C/S CHAPTER 70                 | \$4,848,956.00 | \$5,019,100.00 | \$5,139,175.00   | \$5,190,566.75   | \$51,391.75                                       | 1.00%  |
| C/S CHARTER SCHOOL             | \$93,376.00    | \$49,480.00    | \$115,488.00     | \$116,642.88     | \$1,154.88  | 1.00%  |
| C/S UNRESTRICTED GEN GOV       | \$849,772.00   | \$875,266.00   | \$894,522.00     | \$903,467.22     | \$8,945.22  | 1.00%  |
| C/S VETERAN'S BENEFITS         | \$57,012.15    | \$77,866.56    | \$95,064.00      | \$96,014.64      | \$950.64  | 1.00%  |
| C/S STATE OWNED LAND           | \$9,706.00     | \$9,951.00     | \$10,083.00      | \$10,183.83      | \$100.83  | 1.00%  |
| XFERS FROM SPECIAL REVENUE FUN | \$614,065.79   | \$799,554.80   | -                | -                | -   | -  |
| XFERS FROM CAPITAL PROJ FUNDS  | -              | \$54,605.00    | -                | -                | -   | -  |
| XFERS FROM TRUST FUNDS         | \$396,409.00   | \$1,006,878.99 | \$241,812.00     | \$100,571.07     | -\$141,240.93                                     | -58.41%  |



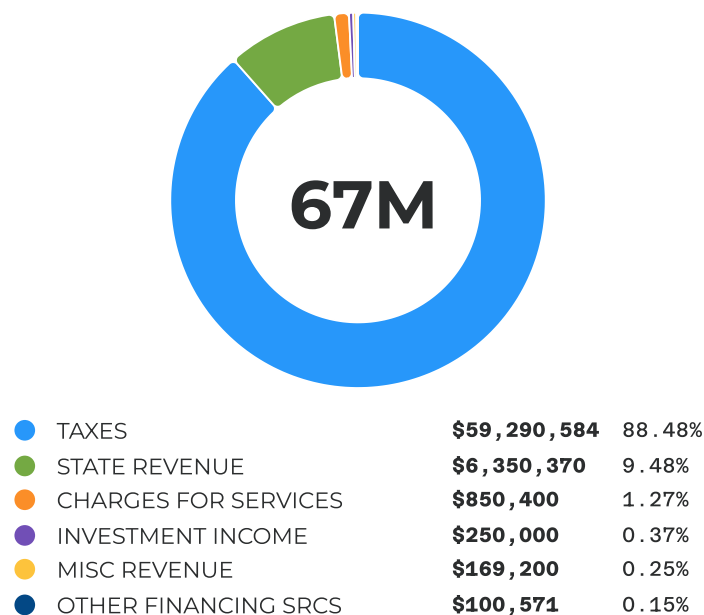
| Category       | FY 2024 Actual  | FY 2025 Actual  | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|----------------|-----------------|-----------------|------------------|------------------|---|--|
| Total Revenues | \$63,690,246.01 | \$67,370,085.58 | \$64,936,655.00  | \$67,011,125.02  | \$2,074,470.02                                    | 3.19%  |

## Revenues by Budget EOY

Historical Revenue by Budget EOY



FY27 Revenues by Budget EOY



## Revenues by Budget EOY

| Category             | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|----------------------|------------------|------------------|--|
| TAXES                | \$57,166,117.00  | \$59,290,584.00  | 3.72%  |
| CHARGES FOR SERVICES | \$822,031.00     | \$850,400.00     | 3.45%  |



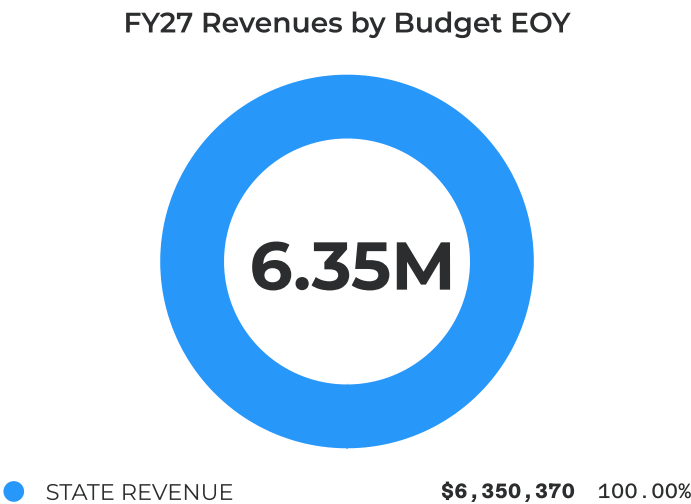
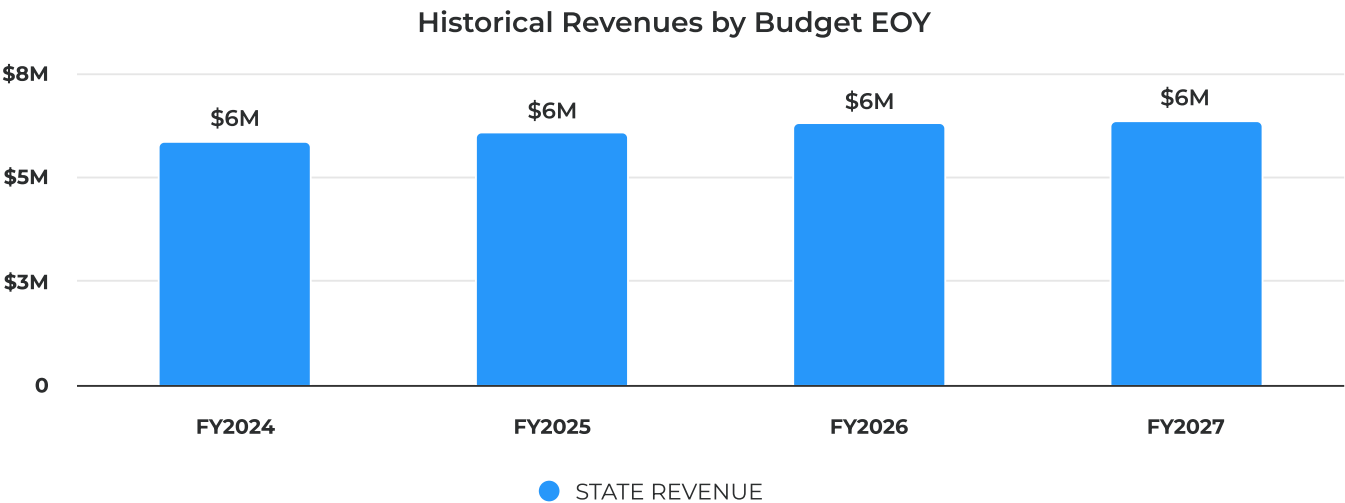
| Category              | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|-----------------------|------------------------|------------------------|---|
| STATE REVENUE         | \$6,287,495.00         | \$6,350,369.95         | 1.00%   |
| INVESTMENT INCOME     | \$250,000.00           | \$250,000.00           | 0.00%   |
| MISC REVENUE          | \$169,200.00           | \$169,200.00           | 0.00%   |
| OTHER FINANCING SRCS  | \$241,812.00           | \$100,571.07           | -58.41%   |
| <b>Total Revenues</b> | <b>\$64,936,655.00</b> | <b>\$67,011,125.02</b> | <b>3.19%</b>  |



# State Aid Summary

## State Aid Revenue Summary

### Revenues by Budget EOY



## Revenues by Budget EOY

| Category                          | FY 2024 Actual        | FY 2025 Actual        | FY 2026<br>Budgeted   | FY 2027<br>Budgeted   | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| <b>STATE REVENUE</b>              | \$5,859,254.15        | \$6,074,658.56        | \$6,287,495.00        | \$6,350,369.95        | \$62,874.95   | 1.00%  |
| C/S<br>EXEMPT:VETS,BLIND,S.SPOUSE | \$432.00              | \$42,995.00           | \$33,163.00           | \$33,494.63           | \$331.63  | 1.00%  |
| C/S CHAPTER 70                    | \$4,848,956.00        | \$5,019,100.00        | \$5,139,175.00        | \$5,190,566.75        | \$51,391.75   | 1.00%  |
| C/S CHARTER SCHOOL                | \$93,376.00           | \$49,480.00           | \$115,488.00          | \$116,642.88          | \$1,154.88  | 1.00%  |
| C/S UNRESTRICTED GEN GOV          | \$849,772.00          | \$875,266.00          | \$894,522.00          | \$903,467.22          | \$8,945.22  | 1.00%  |
| C/S VETERAN'S BENEFITS            | \$57,012.15           | \$77,866.56           | \$95,064.00           | \$96,014.64           | \$950.64  | 1.00%  |
| C/S STATE OWNED LAND              | \$9,706.00            | \$9,951.00            | \$10,083.00           | \$10,183.83           | \$100.83  | 1.00%  |
| <b>Total Revenues</b>             | <b>\$5,859,254.15</b> | <b>\$6,074,658.56</b> | <b>\$6,287,495.00</b> | <b>\$6,350,369.95</b> | <b>\$62,874.95</b>  | <b>1.00%</b>   |



# Tax Total Tax Levy

|                                      | FY23                    | FY24                    | FY25                    | FY26                    | FY27 (Estimated)        |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Prior Year Levy Limit                | \$ 43,986,244.00        | \$ 46,975,096.00        | \$ 48,883,135.00        | \$ 51,371,592.00        | \$ 53,337,316.00        |
| PY Amended New Growth                | \$ 0.00                 | \$ 28,775.00            | \$ 5,405.00             | \$ 0.00                 | \$ 0.00                 |
| Allowed 2 1/2% Increase              | \$ 1,099,656.00         | \$ 1,175,097.00         | \$ 1,222,214.00         | \$ 1,284,290.00         | \$ 1,333,433.00         |
| New Growth                           | \$ 1,889,196.00         | \$ 704,167.00           | \$ 1,260,838.00         | \$ 681,434.00           | \$ 349,835.00           |
| Permanent 2 1/2 override (underride) | \$ 0.00                 | \$ 0.00                 | \$ 0.00                 | \$ 0.00                 | \$ 0.00                 |
| Current Year Tax Levy Limit          | \$ 46,975,096.00        | \$ 48,883,135.00        | \$ 51,371,592.00        | \$ 53,337,316.00        | \$ 55,020,584.00        |
| Total Exclusions                     | \$ 1,254,559.00         | \$ 1,033,900.00         | \$ 900,000.00           | \$ 900,000.00           | \$ 900,000.00           |
| <b>Total Tax Levy</b>                | <b>\$ 48,229,655.00</b> | <b>\$ 49,917,035.00</b> | <b>\$ 52,271,592.00</b> | <b>\$ 54,237,316.00</b> | <b>\$ 55,920,584.00</b> |
|                                      |                         |                         |                         |                         |                         |
| Dollar Increase from previous FY     |                         | \$ 1,687,380.00         | \$ 2,354,557.00         | \$ 1,965,724.00         | \$ 1,683,268.00         |
| % Increase from previous FY          |                         | 3.50%                   | 4.72%                   | 3.76%                   | 3.10%                   |

## New Growth Values

| New Growth Values                               | FY23                 | FY24                 | FY25                 | FY26                 | FY27 (Estimated)     |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total Residential                               | \$ 24,428,000        | \$ 19,346,800        | \$ 20,092,200        | \$ 27,511,396        | \$ 5,000,000         |
| Total Commercial/Industrial                     | \$ 37,491,100        | \$ 2,203,500         | \$ 10,743,600        | \$ 345,400           | \$ 2,750,000         |
| Total Personal                                  | \$ 14,436,740        | \$ 13,160,360        | \$ 30,912,410        | \$ 11,669,420        | \$ 10,000,000        |
| <b>Total New Growth Property Value Increase</b> | <b>\$ 76,355,840</b> | <b>\$ 34,710,660</b> | <b>\$ 61,748,210</b> | <b>\$ 39,526,216</b> | <b>\$ 17,750,000</b> |
|   |                      |                      |                      |                      |                      |
| <b>New Growth - Tax Value</b>                   | <b>\$ 1,889,196</b>  | <b>\$ 704,167</b>    | <b>\$ 1,260,838</b>  | <b>\$ 684,439</b>    | <b>\$ 349,835</b>    |

## Levy Collections

| Levy Collections  | FY21          | FY22          | FY23          | FY24          | FY25          |
|---|---------------|---------------|---------------|---------------|---------------|
| Total Tax Levy  | \$ 43,302,000 | \$ 45,160,000 | \$ 47,998,000 | \$ 49,780,000 | \$ 52,269,000 |
| Overlay Reserve   | \$ 853,000    | \$ 1,187,000  | \$ 2,373,000  | \$ 775,000    | \$ 683,000    |
| Net Tax Levy (1)  | \$ 42,449,000 | \$ 43,973,000 | \$ 45,625,000 | \$ 49,005,000 | \$ 51,586,000 |
| Amount Collected (2)  | \$ 41,978,000 | \$ 44,882,000 | \$ 48,530,000 | \$ 49,270,000 | \$ 52,000,000 |
| Percent of Net Tax Levy   | 98.89%        | 102.07%       | 106.37%       | 100.54%       | 100.80%       |
|   |               |               |               |               |               |
| (1) Net after deductions of overlay reserve for abatements  |               |               |               |               |               |
| (2) Actual collections of levy less refunds and amounts refundable but including proceeds of tax titles and tax possessions attributed to such levy but not including abatements or other credits |               |               |               |               |               |
|   |               |               |               |               |               |
|   |               |               |               |               |               |

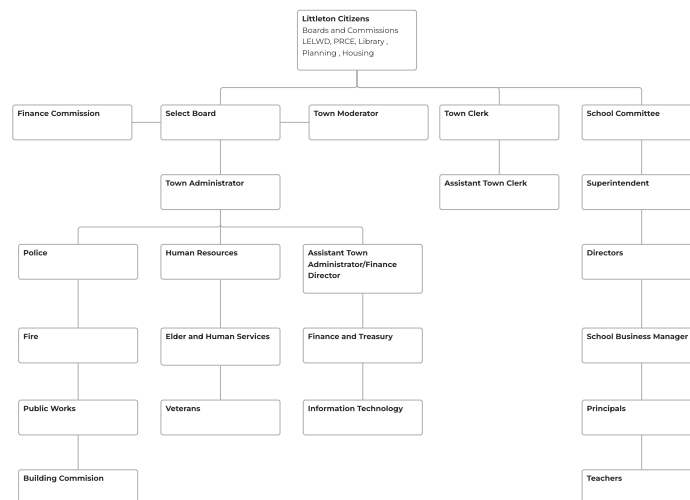


# Departments Summary

Under the Uniform Massachusetts Accounting System (UMAS), municipal budgets are separated by functional categories. All cities, towns, regional school districts, educational collaboratives and special purpose districts are required to use a standard system for classifying and coding accounting transactions. The Uniform Chart of Accounts has been designed to improve the financial reporting, budgeting, accounting and management reporting of local governments in Massachusetts. It provides a comprehensive, flexible and systematic arrangement of accounts for use in classifying and reporting financial transactions.

## Organizational Structure

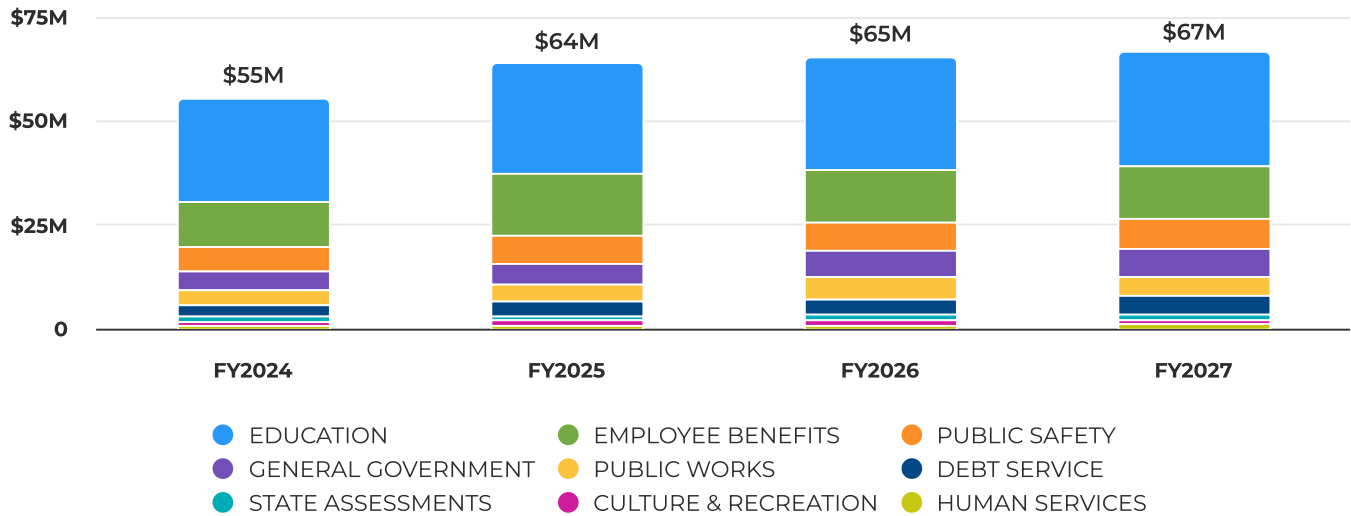
### Summary Organizational Chart



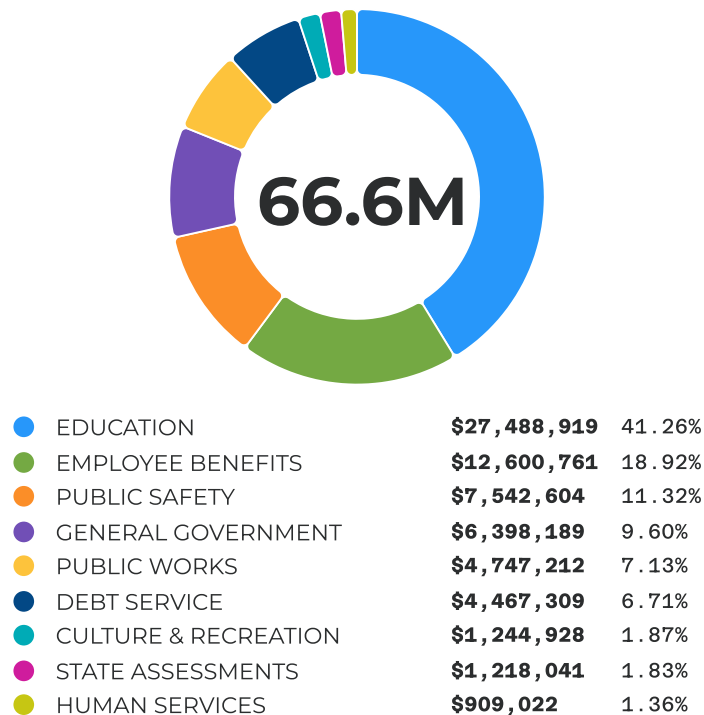
# Budget Summary By Function

## Expenditures by Function

Historical Expenditures by Function



FY27 Expenditures by Function



## Expenditures by Function

| Category           | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|----------------|------------------|------------------|---|--|
| GENERAL GOVERNMENT | \$4,773,885.15 | \$5,299,100.41 | \$6,197,836.80   | \$6,398,189.00   | \$200,352.20                                      | 3.23%  |



## Budget Summary By Function

| Category                  | FY 2024 Actual         | FY 2025 Actual         | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|------------------------|------------------------|------------------------|------------------------|---|--|
| PUBLIC SAFETY             | \$5,962,158.94         | \$6,608,382.02         | \$7,084,344.23         | \$7,542,603.66         | \$458,259.43                                      | 6.47%  |
| EDUCATION                 | \$25,000,810.33        | \$26,416,545.45        | \$27,291,280.00        | \$27,488,919.00        | \$197,639.00                                      | 0.72%  |
| PUBLIC WORKS              | \$3,388,398.84         | \$3,726,519.85         | \$5,405,232.31         | \$4,747,212.00         | -\$658,020.31                                     | -12.17%  |
| HUMAN SERVICES            | \$580,572.85           | \$683,851.64           | \$814,433.67           | \$909,022.35           | \$94,588.68                                       | 11.61%   |
| CULTURE & RECREATION      | \$1,088,836.95         | \$1,155,106.63         | \$1,249,717.44         | \$1,244,928.11         | -\$4,789.33                                       | -0.38%   |
| DEBT SERVICE              | \$2,888,135.26         | \$3,766,861.24         | \$3,677,253.50         | \$4,467,309.22         | \$790,055.72                                      | 21.48%   |
| STATE ASSESSMENTS         | \$1,184,102.00         | \$1,139,511.00         | \$1,206,945.00         | \$1,218,040.81         | \$11,095.81                                       | 0.92%  |
| EMPLOYEE BENEFITS         | \$10,531,009.15        | \$15,055,973.45        | \$12,415,056.00        | \$12,600,761.00        | \$185,705.00                                      | 1.50%  |
| <b>Total Expenditures</b> | <b>\$55,397,909.47</b> | <b>\$63,851,851.69</b> | <b>\$65,342,098.95</b> | <b>\$66,616,985.15</b> | <b>\$1,274,886.20</b>                             | <b>1.95%</b>                                     |

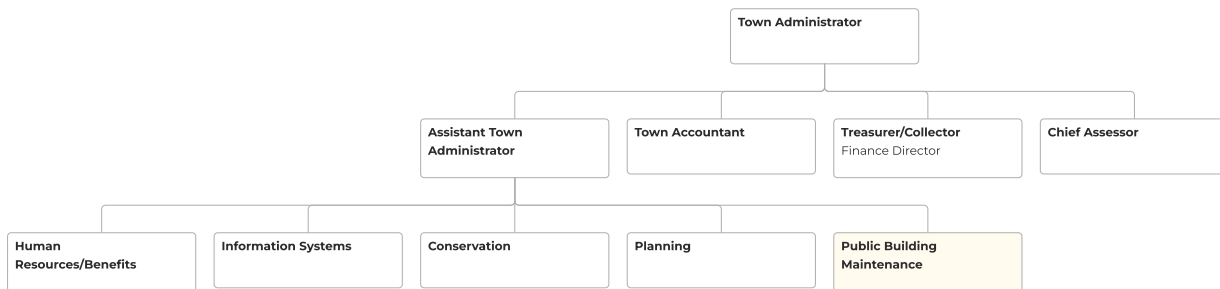


# GENERAL GOVERNMENT

Under the Uniform Massachusetts Accounting System (UMAS), the General Government Category consists of budgets falling under the Legislative, Executive, Financial Administration, Operations Support, Licensing and Registration, Land Use, Development and Other, which consists of property insurance, public building maintenance and other small budgets.

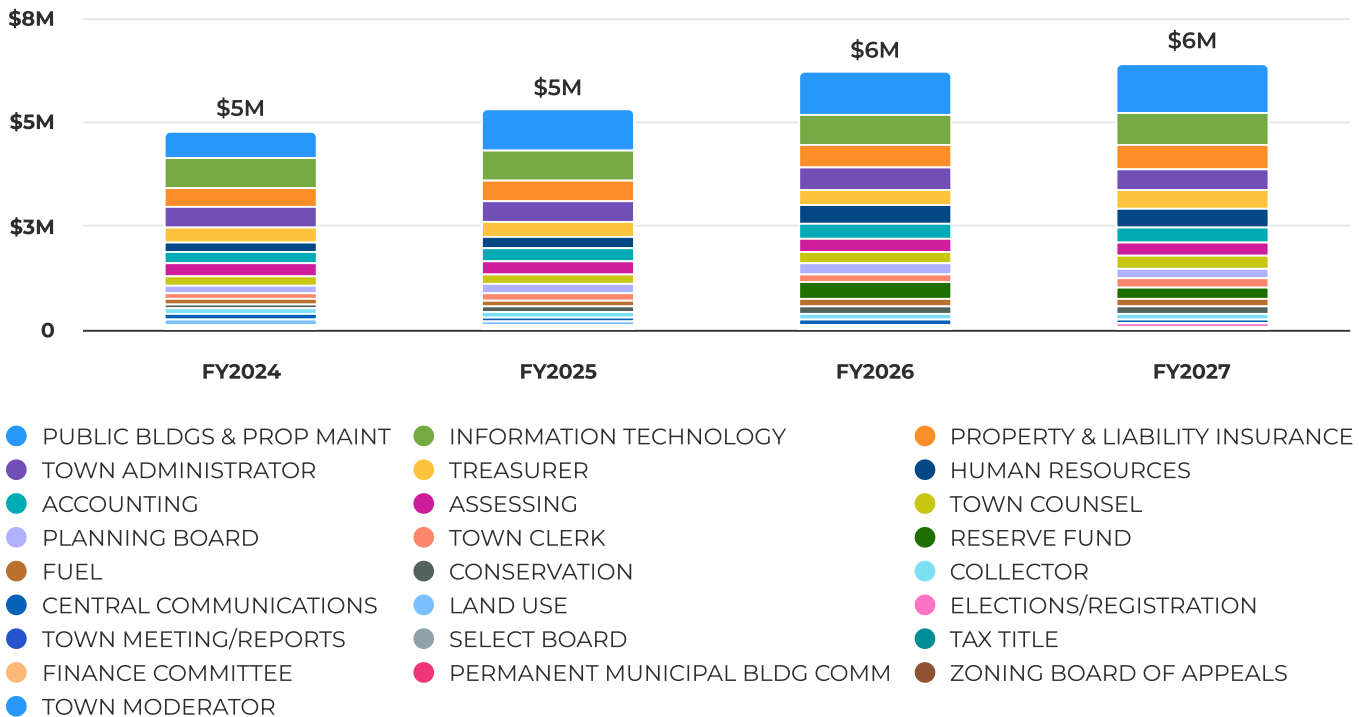
## General Government Organizational Chart

**General Government Org Chart**



## Expenditures by Department

**Historical Expenditures by Department**



## FY27 Expenditures by Department



|                                |             |        |
|--------------------------------|-------------|--------|
| PUBLIC BLDGS & PROP MAINT      | \$1,171,360 | 18.31% |
| INFORMATION TECHNOLOGY         | \$773,716   | 12.09% |
| PROPERTY & LIABILITY INSURANCE | \$600,000   | 9.38%  |
| TOWN ADMINISTRATOR             | \$498,385   | 7.79%  |
| HUMAN RESOURCES                | \$442,857   | 6.92%  |
| TREASURER                      | \$429,349   | 6.71%  |
| ACCOUNTING                     | \$361,214   | 5.65%  |
| ASSESSING                      | \$353,854   | 5.53%  |
| RESERVE FUND                   | \$295,000   | 4.61%  |
| TOWN COUNSEL                   | \$280,000   | 4.38%  |
| PLANNING BOARD                 | \$241,209   | 3.77%  |
| TOWN CLERK                     | \$208,016   | 3.25%  |
| FUEL                           | \$177,000   | 2.77%  |
| CONSERVATION                   | \$174,870   | 2.73%  |
| COLLECTOR                      | \$137,659   | 2.15%  |
| CENTRAL COMMUNICATIONS         | \$110,000   | 1.72%  |
| ELECTIONS/REGISTRATION         | \$63,400    | 0.99%  |
| TOWN MEETING/REPORTS           | \$35,000    | 0.55%  |
| SELECT BOARD                   | \$26,300    | 0.41%  |
| TAX TITLE                      | \$16,000    | 0.25%  |
| FINANCE COMMITTEE              | \$1,900     | 0.03%  |
| PERMANENT MUNICIPAL BLDG COMM  | \$700       | 0.01%  |
| ZONING BOARD OF APPEALS        | \$300       | 0.00%  |
| TOWN MODERATOR                 | \$100       | 0.00%  |

## Expenditures by Department

| Category                          | FY 2024 Actual     | FY 2025 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|---|--|
| <b>TOWN MEETING/REPORTS</b>       |                    |                    |                    |                    |   |  |
| TOWN MTG PROF SERVICES            | \$14,780.65        | \$14,111.90        | \$15,000.00        | \$15,000.00        | -   | 0.00%  |
| TOWN MEETING & REPORT EXPENSES    | \$14,037.18        | \$20,038.19        | \$19,800.00        | \$20,000.00        | \$200.00  | 1.01%  |
| <b>Total TOWN MEETING/REPORTS</b> | <b>\$28,817.83</b> | <b>\$34,150.09</b> | <b>\$34,800.00</b> | <b>\$35,000.00</b> | <b>\$200.00</b>                                   | <b>0.57%</b>                                     |
| <b>TOWN MODERATOR</b>             |                    |                    |                    |                    |   |  |
| MODERATOR PROFESSIONAL SERVICE    | \$100.00           | \$40.00            | \$100.00           | \$100.00           | -   | 0.00%  |
| <b>Total TOWN MODERATOR</b>       | <b>\$100.00</b>    | <b>\$40.00</b>     | <b>\$100.00</b>    | <b>\$100.00</b>    | <b>-</b>  | <b>0.00%</b>                                     |



| Category                        | FY 2024 Actual      | FY 2025 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>SELECT BOARD</b>             |                     |                     |                     |                     |   |  |
| SELECT BOARD- HOURLY WAGES      | \$4,323.61          | \$4,391.08          | \$4,500.00          | \$6,500.00          | \$2,000.00  | 44.44%   |
| SELECT BOARD PROF SERVICES      | -                   | \$1,390.00          | \$3,000.00          | \$3,000.00          | -   | 0.00%  |
| MEETINGS & CONFERENCES          | \$1,577.00          | \$1,418.48          | \$3,000.00          | \$3,000.00          | -   | 0.00%  |
| SELECT BOARD OTHER SERVICES     | -                   | -                   | \$200.00            | \$200.00            | -   | 0.00%  |
| SELECT BOARD OFFICE SUPPLIES    | \$1,160.87          | \$840.45            | \$750.00            | \$750.00            | -   | 0.00%  |
| SELECT BOARD POSTAGE            | \$318.18            | \$336.94            | \$350.00            | \$350.00            | -   | 0.00%  |
| MAGIC/MAPC SVCS & ASSESSMENT    | \$1,709.87          | \$6,509.73          | \$5,000.00          | \$7,000.00          | \$2,000.00  | 40.00%   |
| TRAVEL                          | -                   | \$1,187.22          | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| SELECT BOARD DUES & SUBSCRIPT   | \$1,073.00          | \$339.00            | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| OTHER EXPENSE                   | \$5,665.78          | \$2,797.16          | \$2,500.00          | \$2,500.00          | -   | 0.00%  |
| 5.1.17ATM8 MS4 STORMWATER PERM  | -                   | \$4,072.87          | -                   | -                   | -   | -  |
| <b>Total SELECT BOARD</b>       | <b>\$15,828.31</b>  | <b>\$23,282.93</b>  | <b>\$22,300.00</b>  | <b>\$26,300.00</b>  | <b>\$4,000.00</b>                                 | <b>17.94%</b>                                    |
| <b>TOWN ADMINISTRATOR</b>       |                     |                     |                     |                     |   |  |
| TOWN ADMINISTRATOR - SALARY     | \$276,252.03        | \$211,844.49        | \$208,270.00        | \$219,040.00        | \$10,770.00                                       | 5.17%  |
| ASST TOWN ADMIN - SALARY        | \$91,620.27         | \$141,126.99        | \$158,917.68        | \$140,088.00        | -\$18,829.68                                      | -11.85%  |
| EXEC ASST - TA HOURLY WAGES     | \$135,502.55        | \$122,622.17        | \$121,927.72        | \$127,107.00        | \$5,179.28  | 4.25%  |
| LONGEVITY-NON UNION             | \$700.00            | \$1,500.00          | \$1,500.00          | \$1,550.00          | \$50.00   | 3.33%  |
| TA PROFESSIONAL SERVICES        | -                   | \$10,753.99         | -                   | -                   | -   | -  |
| CONFERENCES AND MEETINGS        | \$62.00             | \$298.21            | \$5,800.00          | \$2,800.00          | -\$3,000.00                                       | -51.72%  |
| TA - MATCHING GRANT FUNDS       | \$4,800.00          | -                   | \$5,000.00          | -                   | -\$5,000.00                                       | -100.00%   |
| TRAVEL                          | -                   | -                   | \$4,800.00          | \$1,800.00          | -\$3,000.00                                       | -62.50%  |
| DUES & SUBSCRIPTIONS            | \$3,517.62          | \$5,545.33          | \$3,000.00          | \$6,000.00          | \$3,000.00  | 100.00%  |
| <b>Total TOWN ADMINISTRATOR</b> | <b>\$512,454.47</b> | <b>\$493,691.18</b> | <b>\$509,215.40</b> | <b>\$498,385.00</b> | <b>-\$10,830.40</b>                               | <b>-2.13%</b>                                    |
| <b>FINANCE COMMITTEE</b>        |                     |                     |                     |                     |   |  |
| WAGES - FINCOM CLERICAL         | \$1,234.54          | \$278.32            | \$1,400.00          | \$1,400.00          | -   | 0.00%  |
| DUES & SUBSCRIPTIONS            | \$190.00            | \$261.00            | \$500.00            | \$500.00            | -   | 0.00%  |
| <b>Total FINANCE COMMITTEE</b>  | <b>\$1,424.54</b>   | <b>\$539.32</b>     | <b>\$1,900.00</b>   | <b>\$1,900.00</b>   | <b>-</b>  | <b>0.00%</b>                                     |
| <b>RESERVE FUND</b>             |                     |                     |                     |                     |   |  |
| RESERVE FUND                    | -                   | -                   | \$397,901.87        | \$295,000.00        | -\$102,901.87                                     | -25.86%  |
| <b>Total RESERVE FUND</b>       | <b>-</b>            | <b>-</b>            | <b>\$397,901.87</b> | <b>\$295,000.00</b> | <b>-\$102,901.87</b>                              | <b>-25.86%</b>                                   |
| <b>ACCOUNTING</b>               |                     |                     |                     |                     |   |  |
| FINANCE DIRECTOR - SALARIES     | \$8,992.00          | -                   | -                   | -                   | -   | -  |
| TOWN ACCOUNTANT - SALARIES      | \$94,266.80         | \$98,711.55         | \$103,627.44        | \$108,969.00        | \$5,341.56  | 5.15%  |
| FINANCIAL ANALYST WAGES         | \$45,271.40         | \$60,208.95         | \$68,214.96         | \$71,761.00         | \$3,546.04  | 5.20%  |
| ASST TOWN ACCOUNTANT-WAGES      | \$22,729.15         | \$74,863.80         | \$78,592.32         | \$82,660.00         | \$4,067.68  | 5.18%  |
| ACCOUNTING - WAGES HOURLY       | \$2,957.19          | -                   | \$10,000.00         | -                   | -\$10,000.00                                      | -100.00%   |
| LONGEVITY-NON UNION             | \$750.00            | \$750.00            | \$750.00            | \$800.00            | \$50.00   | 6.67%  |
| ACCOUNTING SERVICES             | \$51,237.92         | \$22,273.08         | \$38,301.00         | \$32,124.00         | -\$6,177.00                                       | -16.13%  |
| AUDIT                           | \$48,500.00         | \$50,840.00         | \$60,000.00         | \$60,000.00         | -   | 0.00%  |
| CONFERENCES AND MEETINGS        | \$2,215.00          | \$962.59            | \$1,250.00          | \$1,500.00          | \$250.00  | 20.00%   |
| OFFICE SUPPLIES                 | \$682.52            | \$581.82            | \$750.00            | \$750.00            | -   | 0.00%  |
| POSTAGE                         | \$109.43            | \$111.09            | \$150.00            | \$150.00            | -   | 0.00%  |
| TRAVEL                          | \$902.79            | \$1,589.90          | \$1,700.00          | \$2,000.00          | \$300.00  | 17.65%   |
| DUES & SUBSCRIPTIONS            | \$85.00             | \$460.00            | \$500.00            | \$500.00            | -   | 0.00%  |
| <b>Total ACCOUNTING</b>         | <b>\$278,699.20</b> | <b>\$311,352.78</b> | <b>\$363,835.72</b> | <b>\$361,214.00</b> | <b>-\$2,621.72</b>                                | <b>-0.72%</b>                                    |
| <b>ASSESSING</b>                |                     |                     |                     |                     |   |  |
| CHIEF ASSESSOR - SALARY         | \$109,220.82        | \$115,737.89        | \$122,189.76        | \$129,118.00        | \$6,928.24  | 5.67%  |
| ASST ASSESSOR-WAGES             | \$67,963.18         | \$71,227.20         | \$74,771.28         | \$78,693.00         | \$3,921.72  | 5.24%  |
| ASSESSORS - HOURLY WAGES        | \$56,214.06         | \$71,330.46         | \$69,300.72         | \$72,888.00         | \$3,587.28  | 5.18%  |
| LONGEVITY-NON UNION             | \$700.00            | \$750.00            | \$750.00            | \$750.00            | -   | 0.00%  |
| PROFESSIONAL SERVICES           | \$23,819.03         | \$11,200.00         | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| MEETINGS & CONFERENCES          | \$3,938.75          | \$3,919.08          | \$5,000.00          | \$5,000.00          | -   | 0.00%  |
| PERSONAL PROP VALUATION         | \$14,880.00         | \$18,800.00         | \$18,300.00         | \$21,180.00         | \$2,880.00  | 15.74%   |
| SOFTWARE CONTR/MAINTENANCE      | \$12,940.00         | \$27,300.00         | \$23,000.00         | \$22,400.00         | -\$600.00   | -2.61%   |
| OFFICE SUPPLIES                 | \$264.88            | \$599.19            | \$225.00            | \$225.00            | -   | 0.00%  |



# GENERAL GOVERNMENT

| Category                            | FY 2024 Actual      | FY 2025 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| POSTAGE                             | \$1,019.17          | \$1,171.58          | \$1,000.00          | \$1,200.00          | \$200.00  | 20.00%   |
| TRAVEL                              | \$2,384.41          | \$3,886.95          | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| DUES & SUBSCRIPTIONS                | \$400.00            | \$90.00             | \$400.00            | \$400.00            | -   | 0.00%  |
| <b>Total ASSESSING</b>              | <b>\$293,744.30</b> | <b>\$326,012.35</b> | <b>\$336,936.76</b> | <b>\$353,854.00</b> | <b>\$16,917.24</b>                                | <b>5.02%</b>                                     |
| <b>TREASURER</b>                    |                     |                     |                     |                     |   |  |
| TREASURER - SALARIES                | \$97,032.03         | \$102,932.64        | \$108,576.00        | \$132,814.00        | \$24,238.00                                       | 22.32%   |
| ASST TREASURER-WAGES                | \$84,719.13         | \$91,428.22         | \$93,876.48         | \$120,022.00        | \$26,145.52                                       | 27.85%   |
| TREASURER - SALARIES STAFF          | \$133,571.14        | \$141,767.41        | \$148,895.28        | \$156,613.00        | \$7,717.72  | 5.18%  |
| LONGEVITY-NON UNION                 | \$1,400.00          | \$1,400.00          | \$1,450.00          | \$1,500.00          | \$50.00   | 3.45%  |
| PROFESSIONAL SERVICES               | \$8,357.04          | \$12,931.42         | \$6,498.00          | \$6,500.00          | \$2.00  | 0.03%  |
| CONFERENCES AND MEETINGS            | \$290.00            | \$2,138.18          | \$2,500.00          | \$2,500.00          | -   | 0.00%  |
| OFFICE SUPPLIES                     | \$1,788.40          | \$2,216.06          | \$1,800.00          | \$2,400.00          | \$600.00  | 33.33%   |
| POSTAGE                             | \$3,352.59          | \$2,582.94          | \$5,000.00          | \$4,000.00          | -\$1,000.00                                       | -20.00%  |
| TRAVEL                              | \$939.18            | -                   | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| DUES & SUBSCRIPTIONS                | \$440.00            | \$440.00            | \$550.00            | \$1,000.00          | \$450.00  | 81.82%   |
| <b>Total TREASURER</b>              | <b>\$331,889.51</b> | <b>\$357,836.87</b> | <b>\$371,145.76</b> | <b>\$429,349.00</b> | <b>\$58,203.24</b>                                | <b>15.68%</b>                                    |
| <b>COLLECTOR</b>                    |                     |                     |                     |                     |   |  |
| COLLECTOR - SALARIES                | \$87,964.21         | \$92,815.22         | \$99,904.54         | \$102,509.00        | \$2,604.46  | 2.61%  |
| LONGEVITY-NON UNION                 | \$800.00            | \$850.00            | \$850.00            | \$850.00            | -   | 0.00%  |
| OTHER SERVICES                      | \$29,081.04         | \$25,092.36         | \$34,000.00         | \$33,000.00         | -\$1,000.00                                       | -2.94%   |
| CONFERENCES AND MEETINGS            | -                   | -                   | \$500.00            | \$200.00            | -\$300.00   | -60.00%  |
| OFFICE SUPPLIES                     | \$109.13            | \$201.60            | \$700.00            | \$300.00            | -\$400.00   | -57.14%  |
| POSTAGE                             | \$578.57            | \$507.16            | \$400.00            | \$550.00            | \$150.00  | 37.50%   |
| TRAVEL                              | \$149.49            | -                   | \$250.00            | \$250.00            | -   | 0.00%  |
| <b>Total COLLECTOR</b>              | <b>\$118,682.44</b> | <b>\$119,466.34</b> | <b>\$136,604.54</b> | <b>\$137,659.00</b> | <b>\$1,054.46</b>                                 | <b>0.77%</b>                                     |
| <b>TOWN COUNSEL</b>                 |                     |                     |                     |                     |   |  |
| LEGAL FEES                          | \$211,331.11        | \$210,752.08        | \$280,000.00        | \$280,000.00        | -   | 0.00%  |
| <b>Total TOWN COUNSEL</b>           | <b>\$211,331.11</b> | <b>\$210,752.08</b> | <b>\$280,000.00</b> | <b>\$280,000.00</b> | <b>-</b>  | <b>0.00%</b>                                     |
| <b>HUMAN RESOURCES</b>              |                     |                     |                     |                     |   |  |
| WAGES - MANAGER/DEPT HEAD           | \$115,856.00        | \$122,795.37        | \$129,640.58        | \$132,989.00        | \$3,348.42  | 2.58%  |
| WAGES ASST HR DIRECTOR              | -                   | -                   | \$81,974.88         | \$88,402.00         | \$6,427.12  | 7.84%  |
| WAGES - HOURLY                      | \$69,333.74         | \$72,355.81         | \$73,978.44         | \$72,366.00         | -\$1,612.44                                       | -2.18%   |
| PERSONNEL RESERVE WAGES             | -                   | -                   | \$40,000.00         | \$40,000.00         | -   | 0.00%  |
| PRE-EMPLOYMENT MEDICAL              | \$17,336.52         | \$14,791.00         | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| PROFESSIONAL SERVICES OTHER         | \$26,335.00         | \$19,759.10         | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| EDUCATION/PROF. DEVELOP             | \$7,192.00          | \$6,426.28          | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| MEETINGS & CONFERENCES              | \$2,358.12          | \$200.00            | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| EMPLOYEE RECOGNITION                | \$6,199.42          | \$10,274.14         | \$21,500.00         | \$20,000.00         | -\$1,500.00                                       | -6.98%   |
| TUITION REIMBURSEMENT               | -                   | \$198.00            | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| ADVERTISING                         | \$3,525.00          | \$3,628.00          | \$5,000.00          | \$5,000.00          | -   | 0.00%  |
| OFFICE SUPPLIES                     | \$1,476.90          | \$1,268.46          | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| POSTAGE                             | \$202.87            | \$120.75            | \$400.00            | \$300.00            | -\$100.00   | -25.00%  |
| TRAVEL                              | \$8.04              | \$190.18            | \$200.00            | \$300.00            | \$100.00  | 50.00%   |
| DUES/MEMBERSHIPS/CONFERENCES        | \$489.00            | \$661.00            | \$500.00            | \$500.00            | -   | 0.00%  |
| PERSONNEL RESERVE FUND              | -                   | \$38,355.90         | -                   | -                   | -   | -  |
| <b>Total HUMAN RESOURCES</b>        | <b>\$250,312.61</b> | <b>\$291,023.99</b> | <b>\$436,193.90</b> | <b>\$442,857.00</b> | <b>\$6,663.10</b>                                 | <b>1.53%</b>                                     |
| <b>INFORMATION TECHNOLOGY</b>       |                     |                     |                     |                     |   |  |
| INFO SYS MGR - SALARIES             | \$119,350.40        | \$122,913.14        | \$129,640.58        | \$132,989.00        | \$3,348.42  | 2.58%  |
| INFO SYS STAFF - WAGES HOURLY       | \$75,670.40         | \$79,879.80         | \$83,854.08         | \$88,193.00         | \$4,338.92  | 5.17%  |
| LONGEVITY-NON UNION                 | \$1,500.00          | \$1,500.00          | \$1,500.00          | \$1,500.00          | -   | 0.00%  |
| IT LEASING & PRINT MGMT             | \$37,087.42         | \$36,755.77         | \$40,000.00         | \$40,000.00         | -   | 0.00%  |
| SOFTWARE & SYSTEM CONTRACTS         | \$428,759.06        | \$454,522.55        | \$435,000.00        | \$488,034.00        | \$53,034.00                                       | 12.19%   |
| IT SUPPLIES/HARDWARE/SOFTWARE       | \$36,082.87         | \$16,164.18         | \$23,000.00         | \$23,000.00         | -   | 0.00%  |
| <b>Total INFORMATION TECHNOLOGY</b> | <b>\$698,450.15</b> | <b>\$711,735.44</b> | <b>\$712,994.66</b> | <b>\$773,716.00</b> | <b>\$60,721.34</b>                                | <b>8.52%</b>                                     |
| <b>TAX TITLE</b>                    |                     |                     |                     |                     |   |  |
| TAX TITLE COSTS                     | \$11,831.48         | \$8,350.47          | \$16,000.00         | \$16,000.00         | -   | 0.00%  |



# GENERAL GOVERNMENT

| Category                            | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>Total TAX TITLE</b>              | \$11,831.48    | \$8,350.47     | \$16,000.00      | \$16,000.00      | -   | 0.00%  |
| <b>TOWN CLERK</b>                   |                |                |                  |                  |   |  |
| SALARIES ELECTED OFFICIALS          | \$100,713.60   | \$106,216.56   | \$111,176.00     | \$113,964.00     | \$2,788.00  | 2.51%  |
| ASST TOWN CLERK - WAGES             | \$58,871.45    | \$68,282.46    | \$71,660.16      | \$77,252.00      | \$5,591.84  | 7.80%  |
| PROFESSIONAL SERVICES               | \$6,642.37     | \$5,635.66     | \$9,000.00       | \$13,500.00      | \$4,500.00  | 50.00%   |
| OFFICE SUPPLIES                     | \$548.14       | \$754.73       | \$800.00         | \$800.00         | -   | 0.00%  |
| POSTAGE                             | \$508.76       | \$3,354.31     | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| DUES & SUBSCRIPTIONS                | \$190.00       | \$150.00       | \$500.00         | \$500.00         | -   | 0.00%  |
| <b>Total TOWN CLERK</b>             | \$167,474.32   | \$184,393.72   | \$195,136.16     | \$208,016.00     | \$12,879.84                                       | 6.60%  |
| <b>ELECTIONS/REGISTRATION</b>       |                |                |                  |                  |   |  |
| SALARIES STAFF                      | \$1,592.50     | \$1,899.99     | \$4,000.00       | \$4,000.00       | -   | 0.00%  |
| PROFESSIONAL SERVICES               | \$14,749.30    | \$4,200.00     | \$6,500.00       | \$12,600.00      | \$6,100.00  | 93.85%   |
| TOWN MTG&ELECT DATA PROCESSING      | \$21,300.00    | \$5,431.72     | \$8,000.00       | \$8,000.00       | -   | 0.00%  |
| ELECTRONIC SERVICES                 | \$1,195.00     | \$7,286.30     | \$9,000.00       | \$9,000.00       | -   | 0.00%  |
| ELECTIONS POLICE DETAILS            | -              | \$11,446.00    | \$11,000.00      | \$15,000.00      | \$4,000.00  | 36.36%   |
| OFFICE SUPPLIES                     | \$185.98       | \$798.72       | \$1,800.00       | \$1,800.00       | -   | 0.00%  |
| POSTAGE                             | \$5,489.13     | \$8,436.26     | \$9,000.00       | \$9,000.00       | -   | 0.00%  |
| OTHER SUPPLIES                      | \$286.23       | \$6,692.15     | \$4,000.00       | \$4,000.00       | -   | 0.00%  |
| <b>Total ELECTIONS/REGISTRATION</b> | \$44,798.14    | \$46,191.14    | \$53,300.00      | \$63,400.00      | \$10,100.00                                       | 18.95%   |
| <b>LAND USE</b>                     |                |                |                  |                  |   |  |
| DIRECTOR OF LAND USE                | \$11,875.00    | \$4,275.00     | -                | -                | -   | -  |
| OFFICE MANAGER                      | \$67,330.42    | \$51,636.05    | -                | -                | -   | -  |
| OFFICE ASSISTANT                    | \$60,492.03    | -              | -                | -                | -   | -  |
| LONGEVITY-NON UNION                 | \$850.00       | -              | -                | -                | -   | -  |
| SOFTWARE                            | \$25,235.48    | \$26,497.25    | -                | -                | -   | -  |
| <b>Total LAND USE</b>               | \$165,782.93   | \$82,408.30    | -                | -                | -   | -  |
| <b>CONSERVATION</b>                 |                |                |                  |                  |   |  |
| ASST CONSERVATION AGENT             | \$30,560.78    | \$36,415.16    | \$42,888.68      | \$64,595.00      | \$21,706.32                                       | 50.61%   |
| HOURLY WAGES STAFF                  | -              | \$17,598.90    | \$31,382.64      | \$6,444.00       | -\$24,938.64                                      | -79.47%  |
| CONSERVATION AGENT                  | \$51,777.92    | \$64,657.40    | \$76,661.96      | \$80,656.00      | \$3,994.04  | 5.21%  |
| LONGEVITY-NON UNION                 | \$700.00       | \$700.00       | -                | -                | -   | -  |
| OAK HILL CONSERVATION MAINT         | \$15,672.65    | \$5,734.84     | \$12,850.00      | \$10,535.00      | -\$2,315.00                                       | -18.02%  |
| LAKES MANAGEMENT                    | -              | -              | -                | \$10,000.00      | \$10,000.00                                       | -  |
| PROFESSIONAL SERVICES               | -              | -              | \$5,000.00       | -                | -\$5,000.00                                       | -100.00%   |
| OFFICE SUPPLIES                     | \$92.36        | \$311.17       | \$400.00         | \$400.00         | -   | 0.00%  |
| POSTAGE                             | -              | \$131.50       | \$500.00         | \$500.00         | -   | 0.00%  |
| OTHER SUPPLIES                      | \$126.63       | \$15.99        | \$400.00         | \$400.00         | -   | 0.00%  |
| TRAVEL                              | -              | -              | \$200.00         | \$200.00         | -   | 0.00%  |
| DUES & SUBSCRIPTIONS                | -              | \$40.00        | \$300.00         | \$840.00         | \$540.00  | 180.00%  |
| OTHER EXPENSE                       | \$229.84       | -              | -                | \$300.00         | \$300.00  | -  |
| <b>Total CONSERVATION</b>           | \$99,160.18    | \$125,604.96   | \$170,583.28     | \$174,870.00     | \$4,286.72  | 2.51%  |
| <b>PLANNING BOARD</b>               |                |                |                  |                  |   |  |
| TOWN PLANNER-SALARIES               | \$100,713.60   | \$106,318.60   | \$111,603.60     | \$117,363.00     | \$5,759.40  | 5.16%  |
| WAGES - ASSIST. PLANNER             | \$30,330.36    | \$64,978.85    | \$68,214.96      | \$71,761.00      | \$3,546.04  | 5.20%  |
| PLANNING ASST WAGES HOURLY          | \$22,092.06    | \$37,511.77    | \$47,405.95      | \$33,020.00      | -\$14,385.95                                      | -30.35%  |
| LONGEVITY-NON UNION                 | -              | \$850.00       | \$1,410.00       | \$850.00         | -\$560.00   | -39.72%  |
| PROFESSIONAL SERVICES               | \$20,178.26    | \$3,000.00     | \$25,000.00      | \$15,000.00      | -\$10,000.00                                      | -40.00%  |
| EDUCATION/PROF. DEVELOP             | \$1,280.01     | \$1,722.28     | \$1,200.00       | \$1,000.00       | -\$200.00   | -16.67%  |
| ADVERTISING                         | \$1,402.98     | \$2,239.20     | \$1,200.00       | \$900.00         | -\$300.00   | -25.00%  |
| OFFICE SUPPLIES                     | \$13.83        | \$132.58       | \$300.00         | \$300.00         | -   | 0.00%  |
| POSTAGE                             | \$473.83       | \$510.03       | \$325.00         | \$325.00         | -   | 0.00%  |
| DUES & SUBSCRIPTIONS                | \$90.00        | -              | \$550.00         | \$550.00         | -   | 0.00%  |
| OTHER EXPENSES                      | \$84.00        | -              | \$140.00         | \$140.00         | -   | 0.00%  |
| <b>Total PLANNING BOARD</b>         | \$176,658.93   | \$217,263.31   | \$257,349.51     | \$241,209.00     | -\$16,140.51                                      | -6.27%   |
| <b>ZONING BOARD OF APPEALS</b>      |                |                |                  |                  |   |  |





# GENERAL GOVERNMENT

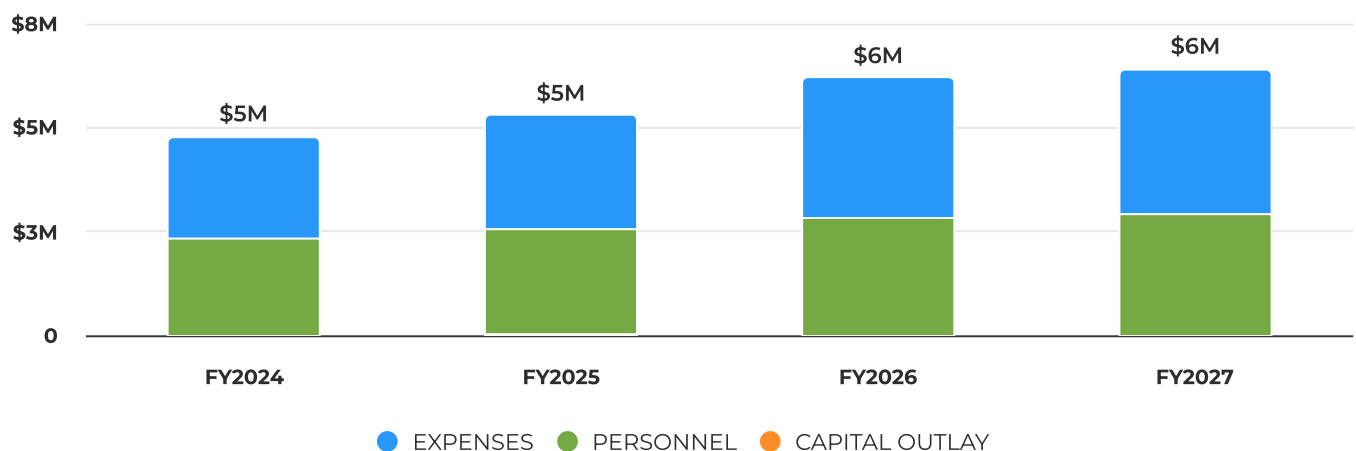
| Category                                   | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--|----------------|----------------|------------------|------------------|---|--|
| POSTAGE                                    | \$206.71       | \$141.04       | \$300.00         | \$300.00         | -   | 0.00%  |
| <b>Total ZONING BOARD OF APPEALS</b>       | \$206.71       | \$141.04       | \$300.00         | \$300.00         | -   | 0.00%  |
| <b>PERMANENT MUNICIPAL BLDG COMM</b>       |                |                |                  |                  |   |  |
| WAGES - HOURLY                             | \$497.81       | \$576.24       | \$650.00         | \$700.00         | \$50.00   | 7.69%  |
| <b>Total PERMANENT MUNICIPAL BLDG COMM</b> | \$497.81       | \$576.24       | \$650.00         | \$700.00         | \$50.00   | 7.69%  |
| <b>PUBLIC BLDGS &amp; PROP MAINT</b>       |                |                |                  |                  |   |  |
| FACILITIES MGR - SALARIES                  | -              | \$95,778.24    | \$111,833.28     | \$118,177.00     | \$6,343.72  | 5.67%  |
| BLDG MAINT SUPV - WAGES HOURLY             | \$75,047.00    | \$80,667.53    | \$81,807.84      | \$86,043.00      | \$4,235.16  | 5.18%  |
| OFFICE MANAGER                             | -              | -              | \$37,302.12      | -                | -\$37,302.12                                      | -100.00%   |
| BLDG ADMIN SUPP -WAGES HOURLY              | -              | \$6,442.92     | -                | \$28,995.00      | \$28,995.00                                       | -  |
| BLDG MAINT SUPV - WAGES OT                 | -              | -              | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| LONGEVITY-NON UNION                        | \$700.00       | \$700.00       | \$700.00         | \$700.00         | -   | 0.00%  |
| PB ELECTRICITY                             | \$527.78       | \$1,128.27     | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| ELECTRICITY - 36 KING                      | \$7,359.27     | \$10,908.09    | \$16,000.00      | \$20,800.00      | \$4,800.00  | 30.00%   |
| ELECTRICITY UTILITY-CEMETERY               | \$965.63       | \$925.42       | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| ELECTRICITY - COMMON                       | \$200.13       | \$150.83       | \$300.00         | \$300.00         | -   | 0.00%  |
| ELECTRICITY UTILITY-DPW BLDG               | \$46,270.80    | \$53,841.31    | \$50,000.00      | \$58,000.00      | \$8,000.00  | 16.00%   |
| ELECTRICITY UTILITY-FIRE                   | \$23,242.16    | \$25,528.66    | \$26,000.00      | \$27,000.00      | \$1,000.00  | 3.85%  |
| ELECTRIC GREAT RD CELL                     | \$137.00       | \$128.54       | \$400.00         | \$400.00         | -   | 0.00%  |
| ELECTRICITY UTILITY-LIBRARY                | \$27,006.40    | \$28,165.19    | \$30,000.00      | \$32,000.00      | \$2,000.00  | 6.67%  |
| ELECTRIC SHATTUCK MPR                      | \$6,470.11     | \$7,053.94     | \$2,000.00       | \$3,000.00       | \$1,000.00  | 50.00%   |
| Electricity Utility NAGOG                  | \$264.63       | \$247.43       | \$1,000.00       | \$500.00         | -\$500.00   | -50.00%  |
| ELECTRIC NEWTOWN RD CELL                   | \$154.28       | \$88.00        | \$300.00         | \$300.00         | -   | 0.00%  |
| ELECTRIC - OAK HILL CELL                   | \$232.64       | \$132.00       | \$500.00         | \$500.00         | -   | 0.00%  |
| ELECTRICITY - OLD LIB                      | \$9,610.34     | \$8,151.94     | \$10,000.00      | \$12,000.00      | \$2,000.00  | 20.00%   |
| ELECTRICITY UTILITY-POLICE STN             | \$33,054.02    | \$30,872.17    | \$38,000.00      | \$36,000.00      | -\$2,000.00                                       | -5.26%   |
| Electricity Utility                        | \$104.42       | \$88.42        | \$50.00          | \$100.00         | \$50.00   | 100.00%  |
| ELECTRIC NASHOBA POLE 23                   | \$104.00       | \$88.00        | \$126.00         | \$100.00         | -\$26.00  | -20.63%  |
| ELECTRICITY UTILITY-SCHOOL ADM             | \$6,385.24     | \$5,060.39     | \$7,000.00       | \$5,000.00       | -\$2,000.00                                       | -28.57%  |
| ELECTRICITY - SR CTR                       | -              | \$182.06       | \$30,000.00      | \$20,000.00      | -\$10,000.00                                      | -33.33%  |
| ELECTRICITY UTILITY-TOWN HALL              | \$6,560.63     | \$7,121.44     | \$10,000.00      | \$11,000.00      | \$1,000.00  | 10.00%   |
| ELECTRIC TRANSFER STATION/LAND             | \$2,152.84     | \$2,368.04     | \$2,500.00       | \$3,000.00       | \$500.00  | 20.00%   |
| PB HEAT NATURAL GAS                        | \$1,811.66     | \$3,286.18     | \$3,400.00       | \$3,400.00       | -   | 0.00%  |
| OIL HEATING                                | \$8,331.55     | \$14,034.43    | \$15,000.00      | \$21,000.00      | \$6,000.00  | 40.00%   |
| NATURAL GAS UTILITY-CEMETERY B             | \$2,157.15     | \$2,455.09     | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| NATURAL GAS UTILITY-FIRE STN               | \$10,157.77    | \$11,871.83    | \$13,000.00      | \$15,000.00      | \$2,000.00  | 15.38%   |
| NATURAL GAS UTILITY-LIBRARY                | \$3,128.38     | \$3,106.11     | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| NATURAL GAS UTILITY-POLICE STN             | \$2,653.90     | \$3,431.05     | \$4,000.00       | \$5,000.00       | \$1,000.00  | 25.00%   |
| NATURAL GAS UTILITY-TOWN HALL              | \$38,545.19    | \$33,228.21    | \$40,000.00      | \$40,000.00      | -   | 0.00%  |
| PB FUEL OIL                                | \$669.94       | \$1,487.66     | -                | \$3,000.00       | \$3,000.00  | -  |
| PB WATER                                   | \$58.79        | \$1,964.97     | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| WATER/SEWER                                | \$1,985.96     | \$2,148.70     | \$6,000.00       | \$6,000.00       | -   | 0.00%  |
| WATER UTILITY-CEM BLDG                     | \$2,095.84     | -              | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| WATER - COMMON                             | \$6,412.27     | \$7,745.88     | \$8,000.00       | -                | -\$8,000.00                                       | -100.00%   |
| WATER UTILITY-DPW BLDG                     | \$357.65       | \$331.66       | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| WATER UTILITY-FIRE STN                     | \$4,868.61     | \$6,150.42     | \$7,025.00       | \$7,000.00       | -\$25.00  | -0.36%   |
| WATER UTILITY-LIBRARY                      | \$3,433.34     | \$3,363.47     | \$4,000.00       | \$4,000.00       | -   | 0.00%  |
| Water Utility NAGOG                        | \$161.00       | \$156.70       | \$1,000.00       | \$500.00         | -\$500.00   | -50.00%  |
| WATER UTILITY-POL STN                      | \$2,858.48     | \$2,640.51     | \$2,500.00       | \$3,000.00       | \$500.00  | 20.00%   |
| WATER/SEWER-SR CTR                         | -              | \$2,446.07     | \$4,000.00       | \$9,000.00       | \$5,000.00  | 125.00%  |
| WATER UTILITY-TOWN HALL                    | \$4,700.16     | \$4,913.46     | \$5,000.00       | \$4,000.00       | -\$1,000.00                                       | -20.00%  |
| VEHICLE REPAIR/MAINT                       | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| PB BLDG MAINTENANCE SVC                    | \$129,633.55   | \$289,254.65   | \$195,000.00     | \$275,000.00     | \$80,000.00                                       | 41.03%   |
| FACILITIES SERVICE AND REPAIR              | \$15,063.91    | \$28,890.85    | \$20,000.00      | \$40,000.00      | \$20,000.00                                       | 100.00%  |
| FACILITIES - MAINT SVC-FIRE                | \$19,388.57    | \$27,637.37    | \$20,000.00      | \$25,000.00      | \$5,000.00  | 25.00%   |
| FACILITIES - MAINT SVC-LIBRARY             | \$9,607.02     | \$20,740.26    | \$5,000.00       | \$15,000.00      | \$10,000.00                                       | 200.00%  |



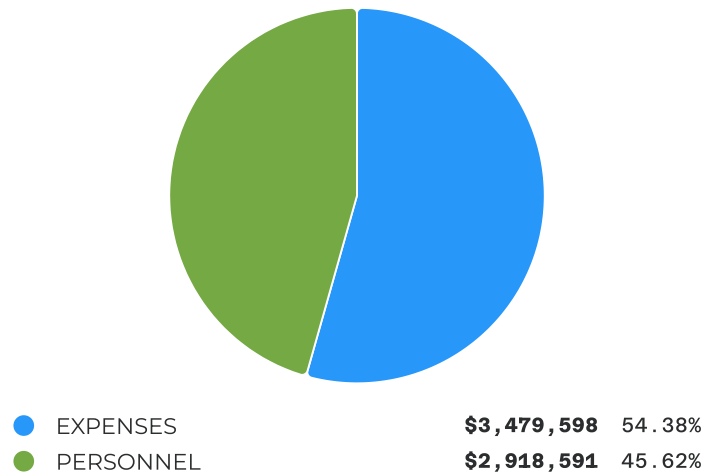
| Category  | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| FACILITIES SERVICE/REPAIR-NAGO                  | -                     | \$21,752.72           | -                     | \$5,000.00            | \$5,000.00  | -  |
| Facilities Other Maint Service                  | -                     | -                     | \$10,000.00           | \$10,000.00           | -   | 0.00%  |
| FACILITIES - MAINT SVC-POL                      | \$48,934.25           | \$43,917.44           | \$50,000.00           | \$50,000.00           | -   | 0.00%  |
| FACILITIES SVCS-SR CTR                          | -                     | \$922.76              | \$5,000.00            | \$30,000.00           | \$25,000.00                                       | 500.00%  |
| FACILITIES - MAINT SVC-TOWN HA                  | \$47,429.12           | \$43,931.97           | \$50,000.00           | \$48,000.00           | -\$2,000.00                                       | -4.00%   |
| PB POSTAGE MACH RENT                            | \$7,348.84            | \$7,510.32            | \$8,545.00            | \$8,545.00            | -   | 0.00%  |
| TRAINING/EDUCATION                              | -                     | -                     | \$500.00              | \$1,000.00            | \$500.00  | 100.00%  |
| SOFTWARE MAINT & SUPPORT                        | -                     | \$1,176.00            | \$2,000.00            | \$2,000.00            | -   | 0.00%  |
| OFFICE SUPPLIES                                 | -                     | -                     | \$600.00              | -                     | -\$600.00   | -100.00%   |
| PB BLDG MAINT SUPPLIES                          | \$18,147.38           | \$22,278.24           | \$30,000.00           | \$28,000.00           | -\$2,000.00                                       | -6.67%   |
| BLDG MAINT & REP SUPPLIES                       | -                     | \$1,817.49            | \$10,000.00           | \$10,000.00           | -   | 0.00%  |
| FACILITIES/MAINT SUPPL DPW                      | -                     | \$72.32               | -                     | -                     | -   | -  |
| FACILITIES/MAINT SUPPLIES-LIB                   | \$100.00              | \$1,600.25            | -                     | -                     | -   | -  |
| FACILITIES/MAINT SUPPLIES POL                   | \$1,386.68            | -                     | \$2,500.00            | \$2,500.00            | -   | 0.00%  |
| BLDG MAINT/SUPPLIES-SR CTR                      | -                     | \$982.46              | \$3,000.00            | \$3,000.00            | -   | 0.00%  |
| FACILITIES/MAINT SUPPLIES-THAL                  | \$2.68                | \$1,138.80            | \$900.00              | \$4,000.00            | \$3,100.00  | 344.44%  |
| PB OTHER SUPPLIES                               | \$5,427.39            | \$6,550.47            | \$11,000.00           | \$7,000.00            | -\$4,000.00                                       | -36.36%  |
| UNIFORMS/PROTECTIVE GEAR                        | -                     | -                     | \$800.00              | \$500.00              | -\$300.00   | -37.50%  |
| MILEAGE   | -                     | \$355.10              | \$500.00              | \$500.00              | -   | 0.00%  |
| <b>Total PUBLIC BLDGS &amp; PROP MAINT</b>      | <b>\$643,406.35</b>   | <b>\$991,110.70</b>   | <b>\$1,015,589.24</b> | <b>\$1,171,360.00</b> | <b>\$155,770.76</b>                               | <b>15.34%</b>                                    |
| <b>PROPERTY &amp; LIABILITY INSURANCE</b>       |                       |                       |                       |                       |   |  |
| PROPERTY & LIABILITY INSURANCE                  | \$476,333.25          | \$504,511.88          | \$583,000.00          | \$600,000.00          | \$17,000.00                                       | 2.92%  |
| <b>Total PROPERTY &amp; LIABILITY INSURANCE</b> | <b>\$476,333.25</b>   | <b>\$504,511.88</b>   | <b>\$583,000.00</b>   | <b>\$600,000.00</b>   | <b>\$17,000.00</b>                                | <b>2.92%</b>                                     |
| <b>CENTRAL COMMUNICATIONS</b>                   |                       |                       |                       |                       |   |  |
| CENTRAL COMMUNICATIONS                          | \$113,185.49          | \$119,737.42          | \$115,000.00          | \$110,000.00          | -\$5,000.00                                       | -4.35%   |
| <b>Total CENTRAL COMMUNICATIONS</b>             | <b>\$113,185.49</b>   | <b>\$119,737.42</b>   | <b>\$115,000.00</b>   | <b>\$110,000.00</b>   | <b>-\$5,000.00</b>                                | <b>-4.35%</b>                                    |
| <b>FUEL</b>                                     |                       |                       |                       |                       |   |  |
| FUEL  | \$132,815.09          | \$138,927.86          | \$187,000.00          | \$177,000.00          | -\$10,000.00                                      | -5.35%   |
| <b>Total FUEL</b>                               | <b>\$132,815.09</b>   | <b>\$138,927.86</b>   | <b>\$187,000.00</b>   | <b>\$177,000.00</b>   | <b>-\$10,000.00</b>                               | <b>-5.35%</b>                                    |
| <b>Total Expenditures</b>                       | <b>\$4,773,885.15</b> | <b>\$5,299,100.41</b> | <b>\$6,197,836.80</b> | <b>\$6,398,189.00</b> | <b>\$200,352.20</b>                               | <b>3.23%</b>                                     |

## Expenditures by Budget EOY

Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                      | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>PERSONNEL</b>              | \$2,320,039.18 | \$2,551,486.18 | \$2,819,549.93   | \$2,918,591.00   | \$99,041.07                                       | 3.51%  |
| SELECT BOARD                  | \$4,323.61     | \$4,391.08     | \$4,500.00       | \$6,500.00       | \$2,000.00  | 44.44%   |
| TOWN ADMINISTRATOR            | \$504,074.85   | \$477,093.65   | \$490,615.40     | \$487,785.00     | -\$2,830.40                                       | -0.58%   |
| FINANCE COMMITTEE             | \$1,234.54     | \$278.32       | \$1,400.00       | \$1,400.00       | -   | 0.00%  |
| ACCOUNTING                    | \$174,966.54   | \$234,534.30   | \$261,184.72     | \$264,190.00     | \$3,005.28  | 1.15%  |
| ASSESSING                     | \$234,098.06   | \$259,045.55   | \$267,011.76     | \$281,449.00     | \$14,437.24                                       | 5.41%  |
| TREASURER                     | \$316,722.30   | \$337,528.27   | \$352,797.76     | \$410,949.00     | \$58,151.24                                       | 16.48%   |
| COLLECTOR                     | \$88,764.21    | \$93,665.22    | \$100,754.54     | \$103,359.00     | \$2,604.46  | 2.58%  |
| HUMAN RESOURCES               | \$185,189.74   | \$195,151.18   | \$325,593.90     | \$333,757.00     | \$8,163.10  | 2.51%  |
| INFORMATION TECHNOLOGY        | \$196,520.80   | \$204,292.94   | \$214,994.66     | \$222,682.00     | \$7,687.34  | 3.58%  |
| TOWN CLERK                    | \$159,585.05   | \$174,499.02   | \$182,836.16     | \$191,216.00     | \$8,379.84  | 4.58%  |
| ELECTIONS/REGISTRATION        | \$1,592.50     | \$1,899.99     | \$4,000.00       | \$4,000.00       | -   | 0.00%  |
| LAND USE                      | \$140,547.45   | \$55,911.05    | -                | -                | -   | -  |
| CONSERVATION                  | \$83,038.70    | \$119,371.46   | \$150,933.28     | \$151,695.00     | \$761.72  | 0.50%  |
| PLANNING BOARD                | \$153,136.02   | \$209,659.22   | \$228,634.51     | \$222,994.00     | -\$5,640.51                                       | -2.47%   |
| PERMANENT MUNICIPAL BLDG COMM | \$497.81       | \$576.24       | \$650.00         | \$700.00         | \$50.00   | 7.69%  |
| PUBLIC BLDGS & PROP MAINT     | \$75,747.00    | \$183,588.69   | \$233,643.24     | \$235,915.00     | \$2,271.76  | 0.97%  |
| <b>EXPENSES</b>               | \$2,453,845.97 | \$2,743,541.36 | \$3,378,286.87   | \$3,479,598.00   | \$101,311.13                                      | 3.00%  |
| TOWN MEETING/REPORTS          | \$28,817.83    | \$34,150.09    | \$34,800.00      | \$35,000.00      | \$200.00  | 0.57%  |
| TOWN MODERATOR                | \$100.00       | \$40.00        | \$100.00         | \$100.00         | -   | 0.00%  |
| SELECT BOARD                  | \$11,504.70    | \$14,818.98    | \$17,800.00      | \$19,800.00      | \$2,000.00  | 11.24%   |
| TOWN ADMINISTRATOR            | \$8,379.62     | \$16,597.53    | \$18,600.00      | \$10,600.00      | -\$8,000.00                                       | -43.01%  |
| FINANCE COMMITTEE             | \$190.00       | \$261.00       | \$500.00         | \$500.00         | -   | 0.00%  |
| RESERVE FUND                  | -              | -              | \$397,901.87     | \$295,000.00     | -\$102,901.87                                     | -25.86%  |
| ACCOUNTING                    | \$103,732.66   | \$76,818.48    | \$102,651.00     | \$97,024.00      | -\$5,627.00                                       | -5.48%   |
| ASSESSING                     | \$59,646.24    | \$66,966.80    | \$69,925.00      | \$72,405.00      | \$2,480.00  | 3.55%  |
| TREASURER                     | \$15,167.21    | \$20,308.60    | \$18,348.00      | \$18,400.00      | \$52.00   | 0.28%  |
| COLLECTOR                     | \$29,918.23    | \$25,801.12    | \$35,850.00      | \$34,300.00      | -\$1,550.00                                       | -4.32%   |
| TOWN COUNSEL                  | \$211,331.11   | \$210,752.08   | \$280,000.00     | \$280,000.00     | -   | 0.00%  |
| HUMAN RESOURCES               | \$65,122.87    | \$95,872.81    | \$110,600.00     | \$109,100.00     | -\$1,500.00                                       | -1.36%   |



| Category                          | FY 2024 Actual        | FY 2025 Actual        | FY 2026<br>Budgeted   | FY 2027<br>Budgeted   | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| INFORMATION<br>TECHNOLOGY         | \$501,929.35          | \$507,442.50          | \$498,000.00          | \$551,034.00          | \$53,034.00   | 10.65%   |
| TAX TITLE                         | \$11,831.48           | \$8,350.47            | \$16,000.00           | \$16,000.00           | -   | 0.00%  |
| TOWN CLERK                        | \$7,889.27            | \$9,894.70            | \$12,300.00           | \$16,800.00           | \$4,500.00  | 36.59%   |
| ELECTIONS/REGISTRATION            | \$43,205.64           | \$44,291.15           | \$49,300.00           | \$59,400.00           | \$10,100.00   | 20.49%   |
| LAND USE                          | \$25,235.48           | \$26,497.25           | -                     | -                     | -   | -  |
| CONSERVATION                      | \$16,121.48           | \$6,233.50            | \$19,650.00           | \$23,175.00           | \$3,525.00  | 17.94%   |
| PLANNING BOARD                    | \$23,522.91           | \$7,604.09            | \$28,715.00           | \$18,215.00           | -\$10,500.00  | -36.57%  |
| ZONING BOARD OF<br>APPEALS        | \$206.71              | \$141.04              | \$300.00              | \$300.00              | -   | 0.00%  |
| PUBLIC BLDGS & PROP<br>MAINT      | \$567,659.35          | \$807,522.01          | \$781,946.00          | \$935,445.00          | \$153,499.00  | 19.63%   |
| PROPERTY & LIABILITY<br>INSURANCE | \$476,333.25          | \$504,511.88          | \$583,000.00          | \$600,000.00          | \$17,000.00   | 2.92%  |
| CENTRAL<br>COMMUNICATIONS         | \$113,185.49          | \$119,737.42          | \$115,000.00          | \$110,000.00          | -\$5,000.00   | -4.35%   |
| FUEL                              | \$132,815.09          | \$138,927.86          | \$187,000.00          | \$177,000.00          | -\$10,000.00  | -5.35%   |
| <b>CAPITAL OUTLAY</b>             | -                     | \$4,072.87            | -                     | -                     | -   | -  |
| SELECT BOARD                      | -                     | \$4,072.87            | -                     | -                     | -   | -  |
| <b>Total Expenditures</b>         | <b>\$4,773,885.15</b> | <b>\$5,299,100.41</b> | <b>\$6,197,836.80</b> | <b>\$6,398,189.00</b> | <b>\$200,352.20</b>   | <b>3.23%</b>   |



# Executive- Town Administrator

## ***MISSION OF THE OFFICE***

The Select Board and Town Administrator provide executive leadership for the Town of Littleton. Together, we pursue collaborative processes, ethical, and professional procedures to ensure that Town resources are directed to providing the best services possible to protect public safety, public assets, and a special quality of life in Littleton. This office supports the Board and the Town Administrator as they work toward this mission.

# Town Administrator Narrative

## **DESCRIPTION OF SERVICES**

The Select Board is the Chief Executive Officer of the Town government. The Board consists of five members, each elected for a three-year term. The Select Board acts as the primary policy-making body for the Town and annually establishes goals and objectives for the organization. The Board provides oversight for matters in litigation, acts as the licensing authority for a wide variety of licenses, and adopts policies, rules, and regulations to guide the Administration. The Select Board is the gatekeeper to the use of Town Counsel and labor counsel services, in accordance with the Select Board's adopted policy.

The Town Administrator, appointed by the Select Board for a three-year term, is the Chief Administrative Officer of the Town, responsible for the administration of all Town affairs placed under their authority. The Town Administrator provides executive leadership for the Town in areas of policy formulation, fiscal affairs, economic development, labor relations, and organizational development. The Town Administrator supervises all Town Departments under the purview of the Select Board, and those requested by other Boards and approved by the Select Board. Per the Town bylaw, the Town Administrator appoints (subject to the Select Board's approval) the Assistant Town Administrator, Building Commissioner, Director of Public Works, Information Technology Director, Littleton Community Television Executive Director, Building Maintenance Supervisor, Director of Elder and Human Services and Executive Assistant to the Town Administrator.

The Town Administrator is responsible for overseeing all budgetary, financial, personnel administration, economic development, and labor relations activities of the Town. This includes oversight of the annual budget, formulating and implementing personnel policies, and negotiating contracts for all the Town's unions.

| Indicator                    | Unit of Measure | FY2022 | FY2023 | FY2024 | FY2025 | Projected FY2026 |
|------------------------------|-----------------|--------|--------|--------|--------|------------------|
| <b>Select Board Meetings</b> | Count           | 42     | 46     | 42     | 39     | 42               |
| <b>Town Meetings</b>         | Count           | 2      | 3      | 2      | 2      | 2                |
|                              |                 |        |        |        |        |                  |

## **DEPARTMENTAL SERVICES**

The Department, through the Select Board, acts as the licensing authority for a wide variety of licenses (Alcoholic Beverages, Class I and II Auto Sales, Common Victuallers, Automatic Amusement Devices, Entertainment, Lodging House, and Second Hand Items), and adopts policies, rules, and regulations to guide the administration. The Town Administrator is responsible for the day-to-day operations of the Town, including providing executive leadership for the Town in areas of policy formulation, fiscal affairs, economic development, labor relations, and organizational development to departments under the Select Board and/or Town Administrator, and also to those departments who are guided by a separately elected Board/Commissions.

## **MAJOR ACCOMPLISHMENTS**

- The Select Board and Town Administrator, working closely with school leadership, the Finance Committee, and municipal staff, coordinated the steps required to advance funding for the Shaker Lane Elementary School project. This included preparation and presentation of a Special Town Meeting warrant article and management of the process to place the related debt-exclusion ballot question before voters, both of which were ultimately approved.



- Launched the Littleton Spotlight Business Program as part of the Town's broader communications and economic development efforts, featuring local businesses in the monthly electronic Town newsletter and on the Town website. The program supports economic vitality and community engagement by increasing awareness of local businesses, sharing information about their services and operations, and strengthening connections between residents and the local business community.
- Successfully managed the administrative planning, coordination, and follow-through associated with both Special and Annual Town Meetings. This included preparing warrant articles, coordinating fiscal and background materials, supporting Town Meeting deliberations, and implementing approved actions.
- Continued production of the monthly electronic Town newsletter as part of the Town's communication strategy, supporting resident engagement through regular updates on municipal programs, initiatives, and projects.

## Personnel Summary

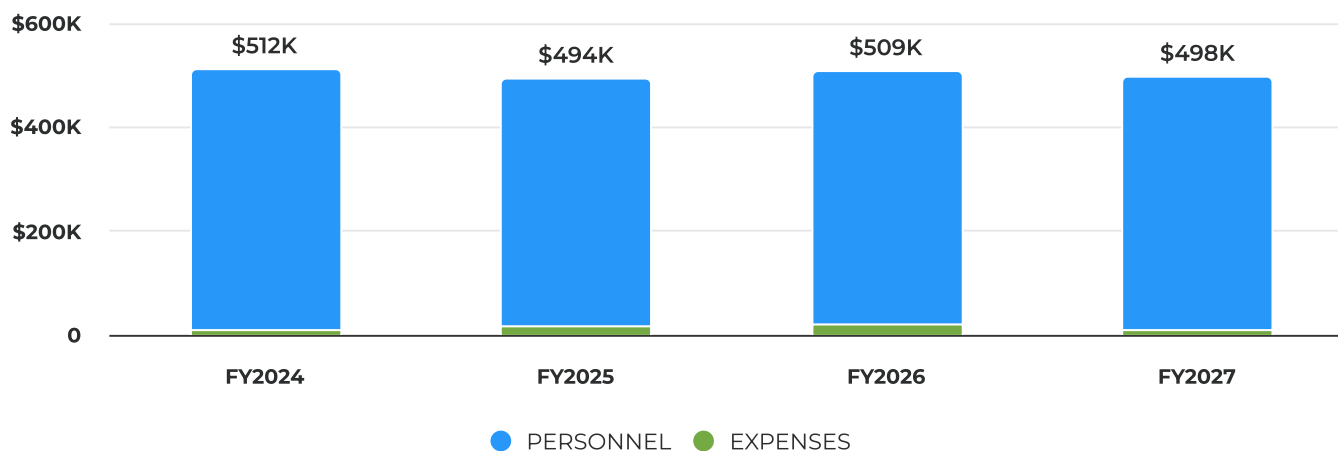
| Last Name  | First Name | Position Description    | Grade/Rank | Step/Level | FTE % | Annual Pay |
|------------|------------|-------------------------|------------|------------|-------|------------|
| DUGGAN     | JAMES      | TOWN ADMINISTRATOR      |            |            | 1.00  | 201,638.16 |
| SOUSA      | TONY       | ASST TOWN ADMINISTRATOR | BA19       | 7          | 1.00  | 140,088.00 |
| DICKERSON  | DIANNE     | EXEC ASST TOWN ADM      | BA11       | 10         | 0.50  | 44,046.36  |
| MONTGOMERY | LISA       | EXEC ASST TOWN ADM      | BA11       | 7          | 1.00  | 81,807.84  |

## Expenditures by Budget EOY

**Personal Services** – The FY2027 staffing budget is decreased by \$2,830, or 0.58%, compared to the FY2026 budget. This decrease is primarily attributable to the revised Assistant Town Administrator position, which no longer includes the Director of Finance and Budget and MCPPO responsibilities. The FY2027 staffing budget includes 3.5 FTEs.

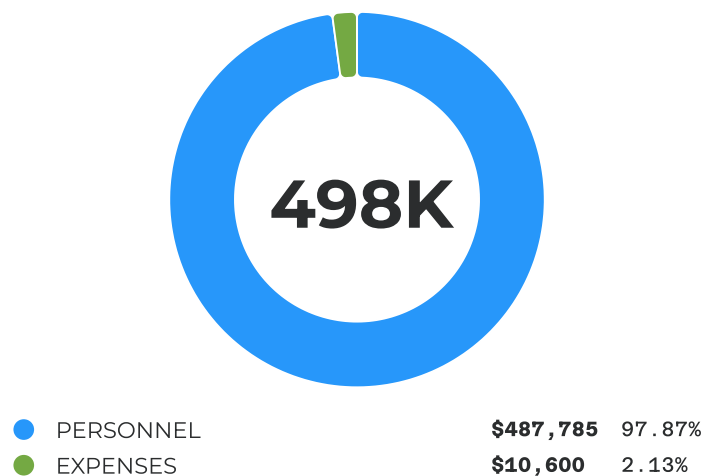
**Expenses** - FY2027 total expenses are decreasing by a net amount of \$10,830, or 2.13%. This change primarily reflects a \$3,000 reduction in the Conferences and Meetings line item, a \$5,000 reduction in TA – Matching Grant Funds, and a \$3,000 reduction in Travel, partially offset by a \$3,000 increase in Dues and Subscriptions to align with FY25 actual expenditures.

### Historical Expenditures by Budget EOY





## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                    | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>            |                     |                     |                     |                     |   |  |
| TOWN ADMINISTRATOR - SALARY | \$276,252.03        | \$211,844.49        | \$208,270.00        | \$219,040.00        | \$10,770.00   | 5.17%  |
| ASST TOWN ADMIN - SALARY    | \$91,620.27         | \$141,126.99        | \$158,917.68        | \$140,088.00        | -\$18,829.68  | -11.85%  |
| EXEC ASST - TA HOURLY WAGES | \$135,502.55        | \$122,622.17        | \$121,927.72        | \$127,107.00        | \$5,179.28  | 4.25%  |
| LONGEVITY-NON UNION         | \$700.00            | \$1,500.00          | \$1,500.00          | \$1,550.00          | \$50.00   | 3.33%  |
| <b>Total PERSONNEL</b>      | <b>\$504,074.85</b> | <b>\$477,093.65</b> | <b>\$490,615.40</b> | <b>\$487,785.00</b> | <b>-\$2,830.40</b>  | <b>-0.58%</b>  |
| <b>EXPENSES</b>             |                     |                     |                     |                     |   |  |
| TA PROFESSIONAL SERVICES    | -                   | \$10,753.99         | -                   | -                   | -   | -  |
| CONFERENCES AND MEETINGS    | \$62.00             | \$298.21            | \$5,800.00          | \$2,800.00          | -\$3,000.00   | -51.72%  |
| TA - MATCHING GRANT FUNDS   | \$4,800.00          | -                   | \$5,000.00          | -                   | -\$5,000.00   | -100.00%   |
| TRAVEL                      | -                   | -                   | \$4,800.00          | \$1,800.00          | -\$3,000.00   | -62.50%  |
| DUES & SUBSCRIPTIONS        | \$3,517.62          | \$5,545.33          | \$3,000.00          | \$6,000.00          | \$3,000.00  | 100.00%  |
| <b>Total EXPENSES</b>       | <b>\$8,379.62</b>   | <b>\$16,597.53</b>  | <b>\$18,600.00</b>  | <b>\$10,600.00</b>  | <b>-\$8,000.00</b>  | <b>-43.01%</b>   |
| <b>Total Expenditures</b>   | <b>\$512,454.47</b> | <b>\$493,691.18</b> | <b>\$509,215.40</b> | <b>\$498,385.00</b> | <b>-\$10,830.40</b>   | <b>-2.13%</b>  |





## Summary of Goals

- Develop a plan for the Orchard House property/non-restricted land.
- Implement an outreach initiative highlighting Littleton's agricultural heritage.
- Plan for potential Town Charter changes anticipated to be presented to the Select Board through a Charter Committee report.
- Develop a plan to evaluate organizational structure and staffing needs at 37 Shattuck Street.
- Analyze the impacts of new housing developments to support informed land-use and growth planning.
- Establish a Citizens Leadership Academy designed to educate and engage residents about Town government and municipal operations.
- Improve Town communications and public engagement.

# Finance Department-Accounting

## ***MISSION OF THE OFFICE***

The Mission of the Finance Department Accounting Office is to protect the Town's financial interests and ensure that Town resources are expended and received in accordance with generally accepted accounting principles (GAAP), the governmental accounting standards board (GASB) and according to local bylaws, Massachusetts General Laws, Federal Laws and sound internal controls. Charged with maintaining and examining all financial records, the Accounting Office provides Town officials and the public with a transparent, complete, and accurate statement of the Town's financial condition to facilitate the effective management of the Town.

# Accounting Narrative

## DESCRIPTION OF SERVICES

The Accounting Office maintains all the financial records for the Town. Accounts payable for all departments are processed with a bi-weekly warrant. The bi-weekly payroll warrant for the Town is reviewed and then signed off on by the Town Accountant. As mandated by law, the Town Accountant examines and approves all financial transactions verifying compliance with all local, state and federal laws. The office is the Town's chief financial officer and is required to stay updated on Massachusetts General Laws and ensure compliance across the organization.

The office maintains the Town's general ledger and monitors all budgets and provides a monthly budget statement to all departments and boards. It is also responsible for managing the Town's annual independent financial audit process and for filing a myriad of reports with the Department of Revenue and various governmental agencies. The Town Accountant prepares the Balance Sheet for Free Cash Certification annually. The Town Accountant also prepares the Schedule-A report and assists in the timely setting of the tax rate by assisting with the tax recapitulation sheet in conjunction with the Treasurer's office.

The Town Accountant has general oversight in monitoring payments and is the custodian of contracts for compliance with all relevant procurement laws. The Accounting Office is responsible for recording all Town Meeting warrant articles and setting up of appropriate funds and accounts as voted per Massachusetts General Laws in conformity with the Uniform Massachusetts Accounting System (UMAS). The Accounting office is also in charge of issuing 1099 tax forms, maintenance, and support of the Town's financial software and all requests across the entire Town for anything related to the financial system.

## PERFORMANCE/WORKLOAD INDICATORS

| Indicator                      | Unit of Measure | FY2023 | FY2024 | FY2025 | Estimate FY2026 | Project FY2027 |
|--------------------------------|-----------------|--------|--------|--------|-----------------|----------------|
| # of Users Maintained in Munis | Count           | 110    | 92     | 108    | 110             | 112            |
| # of Accounts on GL Maintained | Count           | 9,176  | 9,250  | 8,434  | 8,500           | 8,550          |
| # of Receipts Posted           | Count           | 31,554 | 33,897 | 31,140 | 33,000          | 33,000         |
| # of Journals entered          | Count           | 8,235  | 8,471  | 6,971  | 7,000           | 7,500          |
| Active Vendor Files            | Count           | 7,645  | 8,336  | 8,847  | 9,000           | 9,500          |
| 1099s Issued                   | Count           | 253    | 309    | 163    | 180             | 180            |
| Town Meetings                  | Count           | 3      | 2      | 2      | 2               | 2              |

## DEPARTMENTAL SERVICES

Listed below is a summary that identifies functions, programs, services or units most essential to the Finance Department – Accounting Office. While not an exhaustive list, the top services provided by the department in order of priority are as follows:

1. Timely processing of Accounts payable in accordance with Massachusetts General Laws
2. Coordinating and managing budgetary and financial information.
3. Ensuring the Town's timely reporting to the Massachusetts Department of Revenue (DOR): Balance Sheet, Schedule-A, Tax Recap, and state/federal filing of 1099s.

## MAJOR ACCOMPLISHMENTS

The Accounting Department continues to look for ways to streamline processes. Free Cash was certified in March along with submission of Schedule A reporting to the Department of Revenue. The Financial Analyst hired in June of 2024 left in May of 2025 and a new Financial Analyst was hired at the end of June 2025. Focus has been on training new staff and



enhancing procedures and work processes such as major project tracking for the Senior Center, 36 King St Rehab Project, and Shaker Lane Feasibility project, in addition to creating a grant reconciliation process. A training team consisting of procurement, treasury, accounting, and Human Resources was initiated to ensure efficiency and success by all departments.

## Personnel Summary

| Last Name | First Name | Position Description | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------|------------|----------------------|------------|------------|-------|------------|
| REYNOLDS  | MICHELLE   | TOWN ACCOUNTANT      | BA15       | 8          | 1.00  | 108,868.32 |
| GOUVEIA   | ASHLEY     | ASSISTANT ACCOUNTANT | BA12       | 5          | 1.00  | 82,559.52  |
| GRECO     | MEAGHAN    | FINANCIAL ANALYST    | BA10       | 4          | 1.00  | 71,660.16  |
|           |            |                      |            |            |       |            |

## Expenditures by Budget EOY

This office provides accounting services for all Town and School departments, as well as Littleton Electric Light, Water, and Sewer Department (LELWD). This includes journal entries, vouchers processed, procurement compliance, and vendor maintenance, processing of budget adjustments, and accounting research and financial software training/assistance.

Personal Services – The requested FY27 Staffing is reduced compared to the FY26 budget due to a prior accounting salary requests with the increased turnover in Accounting. Step increases are included for all staff members at approximately 2.5%. All non-union employees of the Town, including the employees of this office, are subject to Step increases that may be due under the wage and classification plan.

Expenses - The FY27 Accounting department expense budget is expected to remain level compared to the FY26 budget, the result of increases in software pricing and cost of software training, offset by a reduction in the need for consultants. This level services budget allows for adequate and appropriate investment in professional development, required annual audit services and single audits for large federal grants, and addressing needed accounting support as the Town continues to expand and grow.

### **BUDGET HIGHLIGHTS**

Personal Services:

Salaries budgeted are for 3 full time positions within the department.

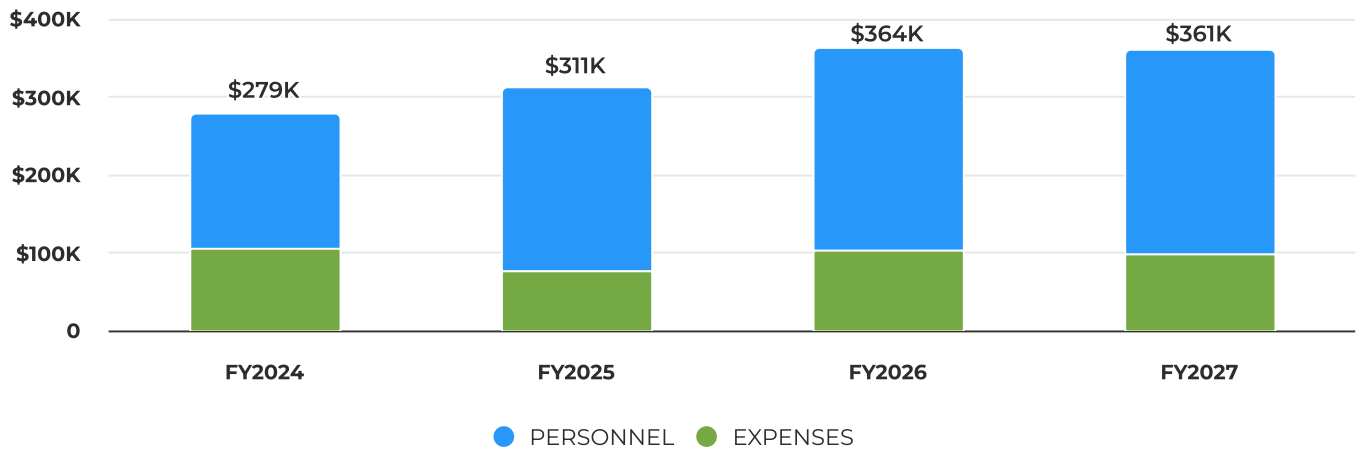
Ordinary Expenses:

Expenses – Increase of 10% due to pricing increases for software and training but offset by reducing the amount of consulting as well as external software training needed. Expenses include PACE education renewal for finance and HR team, and expert consulting with complex accounting questions. Conferences include Annual Accounting School at UMASS Amherst in March for the Town Accountant, an annual investment in Cleargov budgeting software to provide greater transparency and ease when creating the budget. It will be an online interactive tool that can also be downloaded as a pdf document.

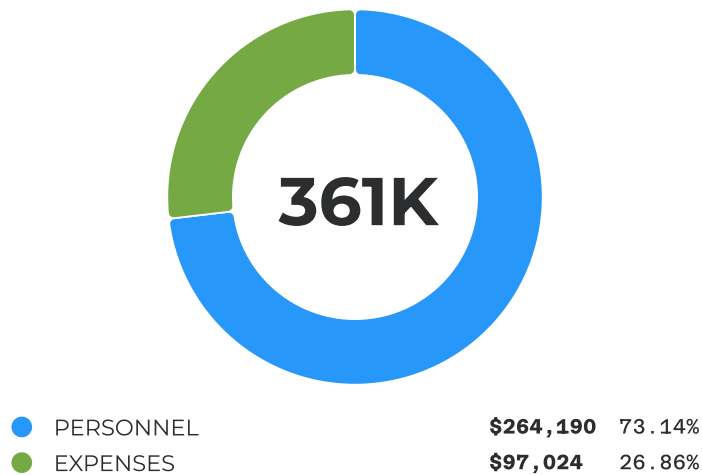
Overall decrease in the Finance Department – Accounting Office is \$3,404.72, or 0.9% compared to FY26.



## Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                    | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>            |                     |                     |                     |                     |   |  |
| FINANCE DIRECTOR - SALARIES | \$8,992.00          | -                   | -                   | -                   | -   | -  |
| TOWN ACCOUNTANT - SALARIES  | \$94,266.80         | \$98,711.55         | \$103,627.44        | \$108,969.00        | \$5,341.56  | 5.15%  |
| FINANCIAL ANALYST WAGES     | \$45,271.40         | \$60,208.95         | \$68,214.96         | \$71,761.00         | \$3,546.04  | 5.20%  |
| ASST TOWN ACCOUNTANT-WAGES  | \$22,729.15         | \$74,863.80         | \$78,592.32         | \$82,660.00         | \$4,067.68  | 5.18%  |
| ACCOUNTING - WAGES HOURLY   | \$2,957.19          | -                   | \$10,000.00         | -                   | -\$10,000.00  | -100.00%   |
| LONGEVITY-NON UNION         | \$750.00            | \$750.00            | \$750.00            | \$800.00            | \$50.00   | 6.67%  |
| <b>Total PERSONNEL</b>      | <b>\$174,966.54</b> | <b>\$234,534.30</b> | <b>\$261,184.72</b> | <b>\$264,190.00</b> | <b>\$3,005.28</b>   | <b>1.15%</b>   |
| <b>EXPENSES</b>             |                     |                     |                     |                     |   |  |
| ACCOUNTING SERVICES         | \$51,237.92         | \$22,273.08         | \$38,301.00         | \$32,124.00         | -\$6,177.00   | -16.13%  |



| Category                    | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| AUDIT                       | \$48,500.00         | \$50,840.00         | \$60,000.00         | \$60,000.00         | -   | 0.00%  |
| CONFERENCES AND<br>MEETINGS | \$2,215.00          | \$962.59            | \$1,250.00          | \$1,500.00          | \$250.00  | 20.00%   |
| OFFICE SUPPLIES             | \$682.52            | \$581.82            | \$750.00            | \$750.00            | -   | 0.00%  |
| POSTAGE                     | \$109.43            | \$111.09            | \$150.00            | \$150.00            | -   | 0.00%  |
| TRAVEL                      | \$902.79            | \$1,589.90          | \$1,700.00          | \$2,000.00          | \$300.00  | 17.65%   |
| DUES & SUBSCRIPTIONS        | \$85.00             | \$460.00            | \$500.00            | \$500.00            | -   | 0.00%  |
| <b>Total EXPENSES</b>       | \$103,732.66        | \$76,818.48         | \$102,651.00        | \$97,024.00         | -\$5,627.00   | -5.48%   |
| <b>Total Expenditures</b>   | <b>\$278,699.20</b> | <b>\$311,352.78</b> | <b>\$363,835.72</b> | <b>\$361,214.00</b> | <b>-\$2,621.72</b>  | <b>-0.72%</b>  |

## Summary of Goals

*Focus will also be on leveraging staff to expand grant reconciliation and tracking for all departments, release upgrades to our financial software are expected to continue on a regular basis. Continuing professional education for department staff is planned for this year.*

# Finance Department - Assessor

## ***MISSION OF THE OFFICE***

To ensure an equitable share of the tax burden to all taxable real and personal property entities, by regular review and analysis.

# Assessor Narrative

## **DESCRIPTION OF SERVICES**

The Assessor's Office is responsible for classifying and determining the full and fair cash value of all real and personal property as of January 1<sup>st</sup> each year. This valuation is obtained using mass appraisal techniques and market analysis. This process is done internally with the assistance of outside vendors for commercial, industrial and personal properties. The values are then certified annually by the Massachusetts Department of Revenue. This process is crucial in equitably allocating the total tax levy among taxpayers.

Additionally, this office is responsible for calculating the annual new growth and assisting in the determination of Town's tax levy limit. The Assessors supply the Selectboard with all necessary information regarding the total assessment of the Town, annual tax levy and new growth to aid their voting of the tax shift at the annual Classification Hearing.

The Assessing staff also prepares the annual tax rolls and oversees the State's RMV Motor Vehicle Excise tax/abatement program. This office is also responsible for administering the state tax deferral and exemption programs including the community Preservation Act Surcharge program. The Assessing Department interacts constantly with the public and provides a variety of data to numerous Town Departments, committees and State agencies.

## **PERFORMANCE/WORKLOAD INDICATORS**

| Indicator  | Unit of Measure | FY2025     | FY2026     | Projected FY2027 |
|--|-----------------|------------|------------|------------------|
| Real & Personal Property values maintained (LA4) | Output          | 4,713      | 4,705      | 4,710            |
| Properties measured and listed                   | Output          | 553        | 949        | 500              |
| New Growth tax dollars                           | Effectiveness   | 1,260,838  | 684,439    | 550,000          |
| ATB Cases pending                                | Effectiveness   | 4          | 3          | 8                |
| Town Values Certified                            | Effectiveness   | 10/29/2024 | 10/14/2025 | 10/15/2026       |
| Exemptions/WOP Processed                         | Output          | 193        | 217        | 220              |
|  |                 |            |            |                  |
|  |                 |            |            |                  |



**DEPARTMENTAL SERVICES**

Listed below is a summary that identifies functions, programs, services or units that are most essential. While not an exhaustive list, the top six services provided by the department in order of priority are as follows:

1. Maintain and update assessing database to ensure all properties are valued at their full and fair market values so that taxes are distributed equitably.
2. Perform sale/permit/cyclical inspections to ensure all property record cards are up to date.
3. Itemize and maintain inspection information for an accurate calculation of the LA-13 (New Growth)
4. Enter recorded Deeds and plans and ensure Ownership, maps & GIS are current and accurate.
5. Process and maintain: abatements, exemptions and chapter land applications.
6. Respond to the public's questions about assessing and assessing practices.

**MAJOR ACCOMPLISHMENTS**

- Successfully finished 10year cycle of cyclical inspection requirements.
- Completed FY2026 Department of Revenue directives.
- Achieved State approval on 5yr. certification of residential and C/I/P values.
- Completed the documentation of all building factors.
- Continued training and education of office staff.

## Personnel Summary

| Last Name | First Name | Position Description | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------|------------|----------------------|------------|------------|-------|------------|
| MILLER    | KATHERINE  | CHIEF ASSESSOR       | BA16       | 10         | 1.00  | 129,017.52 |
| AXON      | HANNA      | ASSISTANT ASSESSOR   | BA12       | 3          | 1.00  | 78,592.32  |
| PREHL     | KIMBERLY   | ASSESS CLRK/LISTER   | BA09       | 7          | 1.00  | 72,787.68  |
|           |            |                      |            |            |       |            |

## Expenditures by Budget EOY

**BUDGET NARRATIVE**

The town depends heavily on property taxes for our primary source of revenue. Therefore, this is a mission critical office. The budget for this office is for the staff, materials and contracts needed to perform their mission. A primary expense for this office is education that is necessary for the Chief Assessor to maintain accreditation and stay current with DOR mandates and legislature. Education is also required for the Assistant Assessor and Office Assistant to gain certifications that are necessary to their positions.

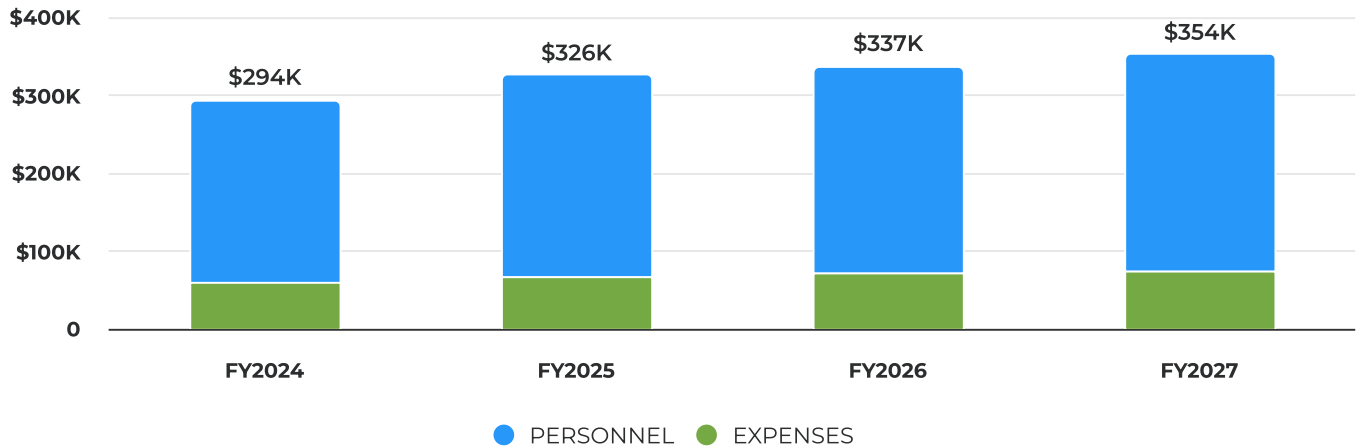
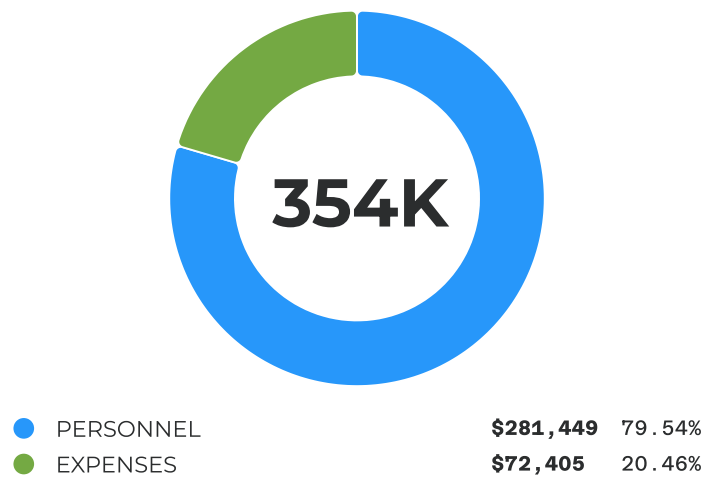
Personal Services - The FY27 level staffing budget is increasing by appropriate step increases for staff of three. This budget provides the same level of personnel as the FY26 budget. Non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Town bylaw. All three current positions in this department will receive a step increase in FY27.

Expenses – Only increase to expense is to upgrading CAMA system. This may be able to be completed in FY26.



**BUDGET HIGHLIGHTS**

- Salaries increased per warranted steps using current payroll grid & COLA
- Increase for upgrade to current CAMA system to
- increase to postage budget to allow for rate increase

**Historical Expenditures by Budget EOY****FY27 Expenditures by Budget EOY****Expenditures by Budget EOY**

| Category                    | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------|-------------------|-------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>            |                   |                   |                     |                     |   |  |
| CHIEF ASSESSOR -<br>SALARY  | \$109,220.82      | \$115,737.89      | \$122,189.76        | \$129,118.00        | \$6,928.24  | 5.67%  |
| ASST ASSESSOR-WAGES         | \$67,963.18       | \$71,227.20       | \$74,771.28         | \$78,693.00         | \$3,921.72  | 5.24%  |
| ASSESSORS - HOURLY<br>WAGES | \$56,214.06       | \$71,330.46       | \$69,300.72         | \$72,888.00         | \$3,587.28  | 5.18%  |



| Category                      | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| LONGEVITY-NON UNION           | \$700.00            | \$750.00            | \$750.00            | \$750.00            | -   | 0.00%  |
| <b>Total PERSONNEL</b>        | \$234,098.06        | \$259,045.55        | \$267,011.76        | \$281,449.00        | \$14,437.24   | 5.41%  |
| <b>EXPENSES</b>               |                     |                     |                     |                     |   |  |
| PROFESSIONAL<br>SERVICES      | \$23,819.03         | \$11,200.00         | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| MEETINGS &<br>CONFERENCES     | \$3,938.75          | \$3,919.08          | \$5,000.00          | \$5,000.00          | -   | 0.00%  |
| PERSONAL PROP<br>VALUATION    | \$14,880.00         | \$18,800.00         | \$18,300.00         | \$21,180.00         | \$2,880.00  | 15.74%   |
| SOFTWARE<br>CONTR/MAINTENANCE | \$12,940.00         | \$27,300.00         | \$23,000.00         | \$22,400.00         | -\$600.00   | -2.61%   |
| OFFICE SUPPLIES               | \$264.88            | \$599.19            | \$225.00            | \$225.00            | -   | 0.00%  |
| POSTAGE                       | \$1,019.17          | \$1,171.58          | \$1,000.00          | \$1,200.00          | \$200.00  | 20.00%   |
| TRAVEL                        | \$2,384.41          | \$3,886.95          | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| DUES & SUBSCRIPTIONS          | \$400.00            | \$90.00             | \$400.00            | \$400.00            | -   | 0.00%  |
| <b>Total EXPENSES</b>         | \$59,646.24         | \$66,966.80         | \$69,925.00         | \$72,405.00         | \$2,480.00  | 3.55%  |
| <b>Total Expenditures</b>     | <b>\$293,744.30</b> | <b>\$326,012.35</b> | <b>\$336,936.76</b> | <b>\$353,854.00</b> | <b>\$16,917.24</b>  | <b>5.02%</b>   |

## Summary of Goals

- Successful & Timely FY2026 Certification.
- Work with Patriot to ensure commercial land values are fair market value.
- Standardizing factors on building values.
- Finish municipal land review and combination of vacant parcels. Help initiate next abutter sale auction.
- Continued education of both Assistant Assessor and Field Lister.
- Process manual for all procedures performed by the Assessing Department.

# Finance Department - Treasurer

## ***MISSION OF THE OFFICE***

To provide collection, deposit, investment and financial reporting for all funds due to the Town in an efficient and effective manner. To provide all financial custodial services for the Town and Light Department in compliance with all State and local regulations, in a manner that best meets the needs of the individual taxpayer and the community, as a whole.

# Treasurer Narrative

## DESCRIPTION OF SERVICES

In the area of Treasury management, the Treasurer's office is responsible for the receipt, investment and disbursement of all Town funds. Staff manages all Town bank accounts, conducts both short-term and long-term borrowing for the Town and invests all available funds to produce investment income. The Treasurer, along with the Trust Fund Committee, is a Trustee of Town Trusts, and invests and reports on all Trust Fund Activities. The Treasurer is also the Trustee and custodian of all OPEB funds for both the Town and Light Department and is responsible for the prudent investment of the funds. The treasurer maintains Tax Title accounts on all delinquent tax accounts.

## PERFORMANCE/WORKLOAD INDICATORS

| Indicator   | Unit of Measure | FY25   | Estimated FY2026 | Projected FY2027 |
|---|-----------------|--------|------------------|------------------|
| Revenues processed                                | Dollars         | \$171M | \$165M           | \$165M           |
| Department Revenue Turn-In's processed            | Count           | 2,369  | 1,989            | 2,000            |
| Average Cash on Hand                              | Dollars         | \$121M | \$135M           | \$140M           |
| Tax Title Collections                             | Dollars         | \$397K | \$30k            | \$30k            |
| Payroll Employees: Full-time, part-time, seasonal | Count           | 893    | 895              | 895              |
| Bond Credit Rating (S&P)                          | Value           | AAA    | AAA              | AAA              |
|   |                 |        |                  |                  |
|   |                 |        |                  |                  |

## DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

Treasury services – The investment and monitoring of all cash deposited by the Town, Light & Water Departments. This includes all operating cash accounts, invested funds, Trust Funds, OPEB funds. The total of these funds is averaging over \$133 million so far in FY26. In addition, the Treasurer's office processes over \$171 million in annual receipts for the Town, Light & Water Departments as well as the disbursements of all funds.

Bond/BAN issuance – Responsible for the issuance and ongoing monitoring and payments associated with all Bond/BAN issues for the Town, Light & Water Departments. Currently, the Town as a whole has **over \$78.4 million in bonds**



**outstanding.**

Payroll – Process bi-weekly payroll for all active employees. Assists other Departments in ensuring the accuracy of their payroll entry and process improvement. Ensuring timely and accurate payroll processing to comply with federal standards. The Treasurer's office continues to work with Human Resources to improve the payroll process and institute industry best practices.

Tax Title – Oversees tax title proceedings; contacts and collects delinquent real estate taxes from property owners; develops and negotiates payment plans with taxpayers and/or attorneys; maintains detailed records on all correspondence with taxpayers; Records appropriate documents with the Registry of Deed; Coordinates and monitors the foreclosure process with the Town's Tax Title attorney. Performs tasks related to Land Court foreclosures, including any documents required to petition for foreclosure. Responsible for the sale of tax title parcels per town policy via auction or sale through the Tax Title Abutters Program.

**MAJOR ACCOMPLISHMENTS**

1. Maintained a AAA Bond Rating
2. Work with the Finance team to set the tax rate
3. Implemented Tyler Cashiering in Munis
4. Took 11 properties out of Tax Title in FY25

## Personnel Summary

| Last Name | First Name | Position Description           | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------|------------|--------------------------------|------------|------------|-------|------------|
| HEALY     | ROBIN      | DIR FINANCE BUDGET             | BA18       | 7          | 1.00  | 132,713.28 |
| KOUVO     | KIMBERLY   | ASST FIN DIR/TREASURER/COLECTR | BA16       | 3          | 1.00  | 104,922.00 |
| WHITE     | CAITLIN    | PR BENEFITS COORDI             | BA11       | 7          | 1.00  | 81,807.84  |
| CAIN      | REBECCA    | FINANCE PAYR COORD             | BA09       | 8          | 1.00  | 74,604.24  |
|           |            |                                |            |            |       |            |

## Expenditures by Budget EOY

**BUDGET NARRATIVE**

The Treasurer's office is a mission-critical office, as are all the offices in the Finance Department. The budget for this office is for the staff, materials and contracts needed to perform their mission. General expense for this department consists primarily of office supplies, banking and other service fees. Personnel in this department also maintain memberships and attend meetings of the Massachusetts Collector and Treasurer Association and other professional management and human resource organizations.

Treasurer Personal Services –All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the new Comp and Class Study. All employees in this department will receive a step increase in FY27.

Treasurer Expenses — The FY27 expenses will be increased to allow for additional costs in memberships, certification and training. MCPPO costs are now included in the Treasurer's office.

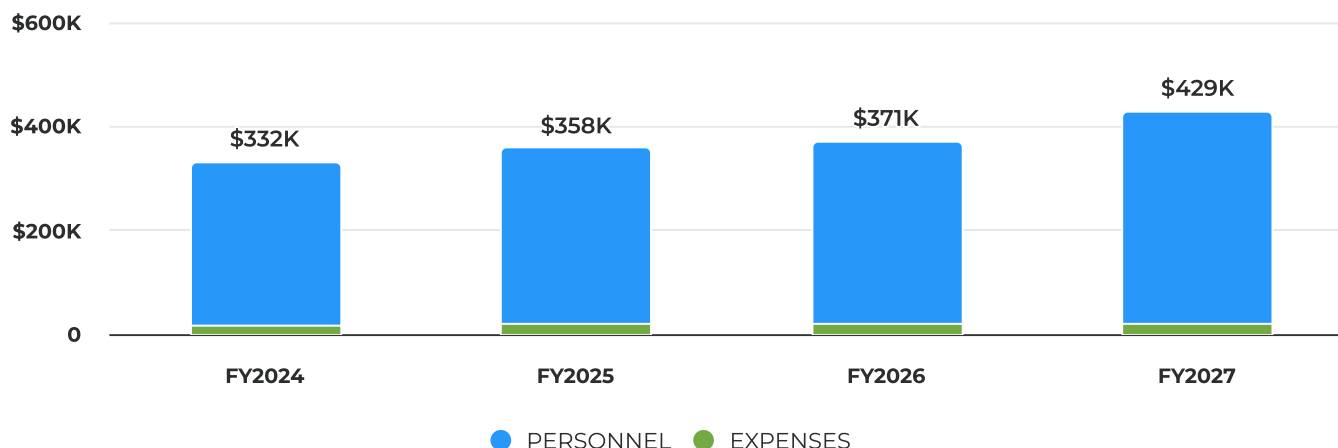
**BUDGET HIGHLIGHTS**

Meeting & Conferences — attending an additional Mass Collectors & Treasurer meeting and MMA training seminars.

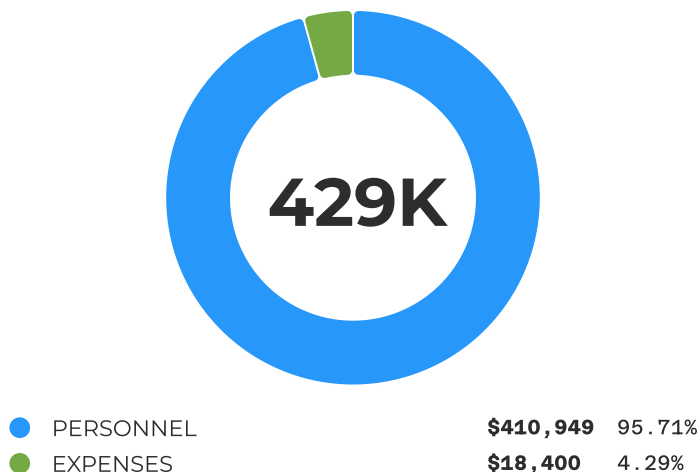


Professional Services –consulting services to assist new staff

## Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                      | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>              |                     |                     |                     |                     |   |  |
| TREASURER - SALARIES          | \$97,032.03         | \$102,932.64        | \$108,576.00        | \$132,814.00        | \$24,238.00   | 22.32%   |
| ASST TREASURER-WAGES          | \$84,719.13         | \$91,428.22         | \$93,876.48         | \$120,022.00        | \$26,145.52   | 27.85%   |
| TREASURER - SALARIES<br>STAFF | \$133,571.14        | \$141,767.41        | \$148,895.28        | \$156,613.00        | \$7,717.72  | 5.18%  |
| LONGEVITY-NON UNION           | \$1,400.00          | \$1,400.00          | \$1,450.00          | \$1,500.00          | \$50.00   | 3.45%  |
| <b>Total PERSONNEL</b>        | <b>\$316,722.30</b> | <b>\$337,528.27</b> | <b>\$352,797.76</b> | <b>\$410,949.00</b> | <b>\$58,151.24</b>  | <b>16.48%</b>  |
| <b>EXPENSES</b>               |                     |                     |                     |                     |   |  |
| PROFESSIONAL<br>SERVICES      | \$8,357.04          | \$12,931.42         | \$6,498.00          | \$6,500.00          | \$2.00  | 0.03%  |
| CONFERENCES AND<br>MEETINGS   | \$290.00            | \$2,138.18          | \$2,500.00          | \$2,500.00          | -   | 0.00%  |
| OFFICE SUPPLIES               | \$1,788.40          | \$2,216.06          | \$1,800.00          | \$2,400.00          | \$600.00  | 33.33%   |



| Category                  | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| POSTAGE                   | \$3,352.59          | \$2,582.94          | \$5,000.00          | \$4,000.00          | -\$1,000.00   | -20.00%  |
| TRAVEL                    | \$939.18            | -                   | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| DUES & SUBSCRIPTIONS      | \$440.00            | \$440.00            | \$550.00            | \$1,000.00          | \$450.00  | 81.82%   |
| <b>Total EXPENSES</b>     | <b>\$15,167.21</b>  | <b>\$20,308.60</b>  | <b>\$18,348.00</b>  | <b>\$18,400.00</b>  | <b>\$52.00</b>  | <b>0.28%</b>   |
| <b>Total Expenditures</b> | <b>\$331,889.51</b> | <b>\$357,836.87</b> | <b>\$371,145.76</b> | <b>\$429,349.00</b> | <b>\$58,203.24</b>  | <b>15.68%</b>  |

## Summary of Goals

1. Continue education & cross-training for all staff.
2. Continue process improvement to maximize accuracy and efficiency.
3. *Continue to improve budget reporting through Cleargov.*



# Finance Department - Tax Collector

## ***MISSION OF THE OFFICE***

To provide collection for all taxes and betterments due to the Town in an efficient and effective manner, in compliance with all State and local regulations, in a manner that that best meets the needs of the individual taxpayer, mortgage companies, lawyers and the community, as a whole.

# Tax Collector Narrative

## DESCRIPTION OF SERVICES

The Collector's office issues over 30,000 new bills each fiscal year, including real estate and personal property taxes quarterly, and motor vehicle excise tax annually. This includes original bills, demands, and other notices necessary to collect the monies due. We also prepare MLC's for sales and refinances, amounts due for banks and mortgage companies and tax services. The office pursues timely collection of all bills and maintains a collection rate of nearly 98% of all property tax bills.

## PERFORMANCE/WORKLOAD INDICATORS

| Indicator                               | Unit of Measure | FY2025 | Estimated FY2026 | Projected FY2027 |
|---|-----------------|--------|------------------|------------------|
| Number of regular tax bills issued (FY) | Output          | 28,929 | 29,712           | 30,500           |
| Municipal lien certificates processed   | Output          | 176    | 215              | 230              |
|   |                 |        |                  |                  |

## DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

Printing and Mailing Tax Bills – Timely collection of bills is critical to the financial health and cash management of the town.

Proper staffing – Providing adequate coverage for taxpayer inquiries.

Providing hours five days a week – hours posted include one late night (Monday 6:00pm) and a Friday closure at 12:30pm.

All other hours are 8am-4:30pm.

Four mailings a year with real estate and personal property

Assisting the public – While the primary focus is to be here to collect for the town, we also do our best to assist the public whenever possible.

## MAJOR ACCOMPLISHMENTS

Continued four mailings a year for real estate and personal property to maximize collection rates, which has resulted in a 6% increase for the first 5 months of the fiscal year.

## Personnel Summary

| Last Name | First Name | Position Description | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------|------------|----------------------|------------|------------|-------|------------|
| RICHARDS  | DEBORAH    | TAX COLLECTOR        | BA13       | 10         | 1.00  | 97,467.84  |



## Expenditures by Budget EOY

### BUDGET NARRATIVE

The budget for this office is for the staff, materials and contracts needed to perform their mission. Tax collection expense consists of bill processing costs, document-recording fees at the Registry of Deeds, advertising and other collection costs. General expense for this department consists primarily of office supplies and other service fees. Mandated personnel in this department also maintain memberships and attend meetings of state collection management organizations.

Personnel Services –Step increases due to employees have been factored. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. All step increases due to employees in this department are factored for FY27.

Expenses - The FY27 expense budget is increased by \$150 to account for an increase in cost of postage.

### BUDGET HIGHLIGHTS

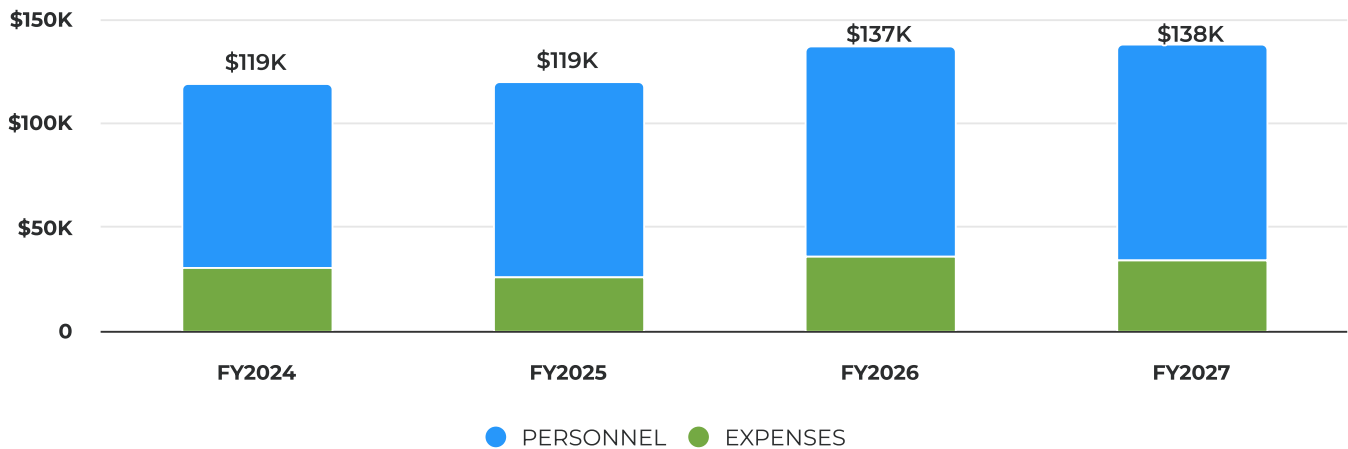
Increased steps as warranted in accordance with the comp and class study.

Longevity for Tax Collector

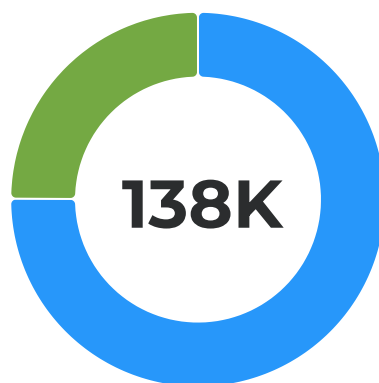
Meeting & Conferences - attending the Mass Collectors & Treasurer annual meeting and the Munis User Groups Annual remote conference

Increase in postage costs

Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



|             |                  |        |
|-------------|------------------|--------|
| ● PERSONNEL | <b>\$103,359</b> | 75.08% |
| ● EXPENSES  | <b>\$34,300</b>  | 24.92% |

## Expenditures by Budget EOY

| Category                  | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>          |                     |                     |                     |                     |   |  |
| COLLECTOR - SALARIES      | \$87,964.21         | \$92,815.22         | \$99,904.54         | \$102,509.00        | \$2,604.46  | 2.61%  |
| LONGEVITY-NON UNION       | \$800.00            | \$850.00            | \$850.00            | \$850.00            | -   | 0.00%  |
| <b>Total PERSONNEL</b>    | <b>\$88,764.21</b>  | <b>\$93,665.22</b>  | <b>\$100,754.54</b> | <b>\$103,359.00</b> | <b>\$2,604.46</b>   | <b>2.58%</b>   |
| <b>EXPENSES</b>           |                     |                     |                     |                     |   |  |
| OTHER SERVICES            | \$29,081.04         | \$25,092.36         | \$34,000.00         | \$33,000.00         | -\$1,000.00   | -2.94%   |
| CONFERENCES AND MEETINGS  | -                   | -                   | \$500.00            | \$200.00            | -\$300.00   | -60.00%  |
| OFFICE SUPPLIES           | \$109.13            | \$201.60            | \$700.00            | \$300.00            | -\$400.00   | -57.14%  |
| POSTAGE                   | \$578.57            | \$507.16            | \$400.00            | \$550.00            | \$150.00  | 37.50%   |
| TRAVEL                    | \$149.49            | -                   | \$250.00            | \$250.00            | -   | 0.00%  |
| <b>Total EXPENSES</b>     | <b>\$29,918.23</b>  | <b>\$25,801.12</b>  | <b>\$35,850.00</b>  | <b>\$34,300.00</b>  | <b>-\$1,550.00</b>  | <b>-4.32%</b>  |
| <b>Total Expenditures</b> | <b>\$118,682.44</b> | <b>\$119,466.34</b> | <b>\$136,604.54</b> | <b>\$137,659.00</b> | <b>\$1,054.46</b>   | <b>0.77%</b>   |

## Summary of Goals

Provide at least one Mail insert per in Real Estate Bills to educate the public in how Littleton bills. Continue to drive online payments to maximize the availability of funds.

# Operations Support-Information Systems

## ***MISSION OF THE OFFICE***

The mission of the Information Systems Office is to increase productivity by streamlining the flow of information through the Town's internal and external network, website and document stores, and provide technical support and training to all Town offices. The Department's role is to provide strategic direction on technology issues and to lead technology innovation initiatives while managing the town's technology systems and maintaining a reliable level of service to the community.

# Information Systems Narrative

## **DESCRIPTION OF SERVICES**

The information systems division of the Town is responsible for administering and maintaining the Town's network infrastructure, which includes all network and wireless connectivity, users, servers, computers, software, backup, data store, email, and security. The IT Department manages the Town's Website as well as Telecommunications, including all telephone systems, email, cellular technology and mobile devices. The IT Department also provides computer training, software support, system maintenance and repairs. Assist with any new buildings or existing renovations. Provides project management services to procure, implement and utilize new software platforms.

Town Buildings/Locations – 10

Town Departments - 21

The IT Department is responsible for providing a variety of core services including common server, storage, networking and messaging platforms.

1. Maintaining the Town's LAN/WAN infrastructure in good working condition
2. Maintaining the email systems in good working order to have immediate access to new data and retrieval and backup of old data
3. Maintenance of Town's financial software licenses and systems
4. Maintenance of Town's Public Safety (Police/Fire) software and systems
5. Maintenance of Town's Assessing Program
6. Maintenance of Town Website
7. Maintenance of Library systems
8. Maintenance of Highway and Transfer Station systems including Cemetery
9. Maintenance of Town's Cloud Office Phone System

## **MAJOR ACCOMPLISHMENTS**

As part of our ongoing cybersecurity program, we continue to apply advanced patching to all workstations and servers to ensure the latest security updates are consistently installed.

In addition to our local and off-site backups, we have implemented **Immutable Backups**—a secure form of digital data storage that cannot be changed, deleted, or overwritten. This added layer of protection safeguards against data corruption, accidental deletion, and malicious attacks such as ransomware. It also ensures a reliable, unalterable point for data recovery and supports regulatory compliance.

- Completed all network installs for The Center on Shattuck Street for occupancy
- Completed new Zoning Layer for Mapsonline/GIS with Planning and Assessors  
Added Zoning, Conservation, Health and Fire Departments to Online ViewPermit
- Added Online Dog Licenses for the Town Clerks office.  
Assisted in ProQA Software install at Police Department
- Assisting with FirstDue Software install at Fire Department
- Upgraded all computers to Windows 11

## Personnel Summary

| Last Name  | First Name | Position Description | Grade/Rank | Step/Level | FTE % | Annual Pay |
|------------|------------|----------------------|------------|------------|-------|------------|
| GLENCROSS  | NANCY      | INFORMATION SYS MGR  | BA16       | 10         | 1.00  | 129,017.52 |
| MCLAUGHLIN | THOMAS     | INFORMATION SYS TECH | BA11       | 10         | 1.00  | 88,092.72  |
|            |            |                      |            |            |       |            |

## Expenditures by Budget EOY

### BUDGET NARRATIVE

Personal Services - This budget provides for the same level of personnel as the FY26 budget. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel Bylaw. IS Manager being at last step will not get a wage increase.

IS Technician will get a step increase.

Expenses Services-

Website Annual Fee

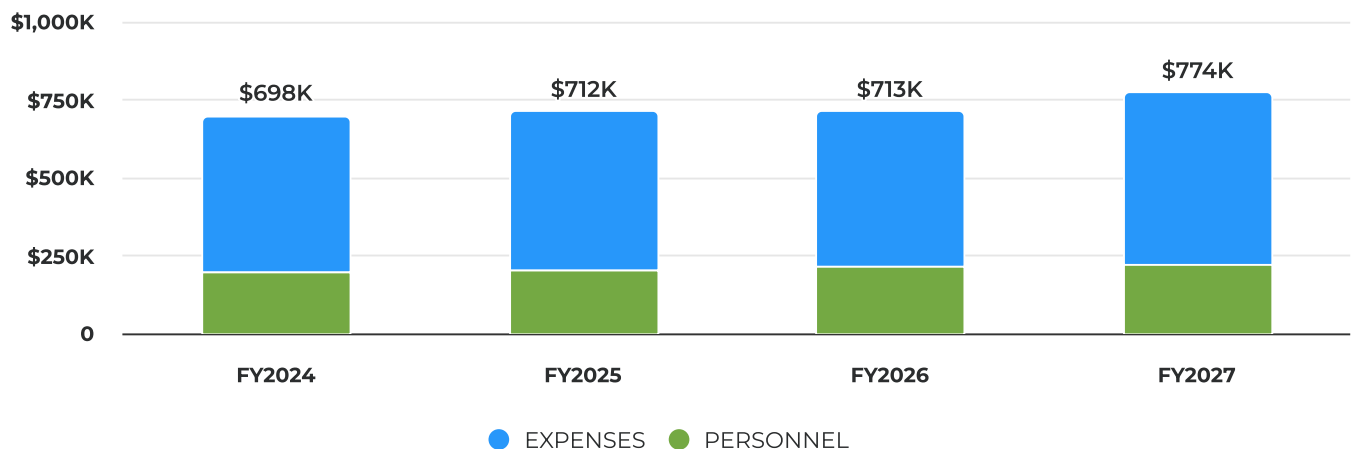
Munis Annual Fee

Zoom Licenses

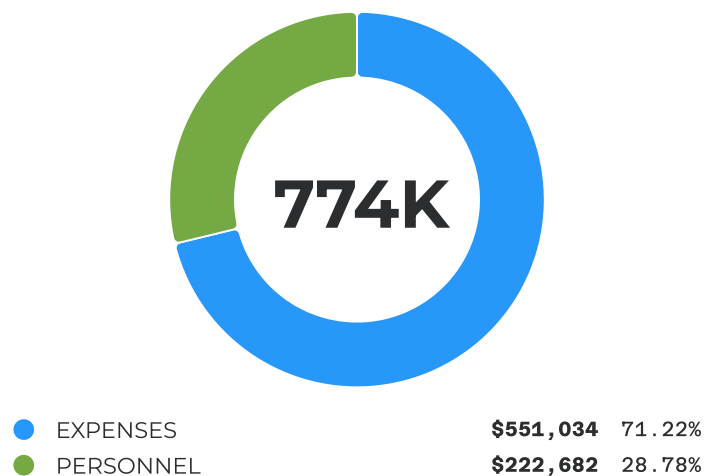
Increase in equipment licenses due to additional buildings (switches, wireless access points, computers). Increase in user licenses due to an increase in staff and committees

Increase in backup storage and security

### Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                      | FY 2024 Actual      | FY 2025 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>              |                     |                     |                     |                     |   |  |
| INFO SYS MGR - SALARIES       | \$119,350.40        | \$122,913.14        | \$129,640.58        | \$132,989.00        | \$3,348.42  | 2.58%  |
| INFO SYS STAFF - WAGES HOURLY | \$75,670.40         | \$79,879.80         | \$83,854.08         | \$88,193.00         | \$4,338.92  | 5.17%  |
| LONGEVITY-NON UNION           | \$1,500.00          | \$1,500.00          | \$1,500.00          | \$1,500.00          | -   | 0.00%  |
| <b>Total PERSONNEL</b>        | <b>\$196,520.80</b> | <b>\$204,292.94</b> | <b>\$214,994.66</b> | <b>\$222,682.00</b> | <b>\$7,687.34</b>                                 | <b>3.58%</b>                                     |
| <b>EXPENSES</b>               |                     |                     |                     |                     |   |  |
| IT LEASING & PRINT MGMT       | \$37,087.42         | \$36,755.77         | \$40,000.00         | \$40,000.00         | -   | 0.00%  |
| SOFTWARE & SYSTEM CONTRACTS   | \$428,759.06        | \$454,522.55        | \$435,000.00        | \$488,034.00        | \$53,034.00                                       | 12.19%   |
| IT SUPPLIES/HARDWARE/SOFTWARE | \$36,082.87         | \$16,164.18         | \$23,000.00         | \$23,000.00         | -   | 0.00%  |
| <b>Total EXPENSES</b>         | <b>\$501,929.35</b> | <b>\$507,442.50</b> | <b>\$498,000.00</b> | <b>\$551,034.00</b> | <b>\$53,034.00</b>                                | <b>10.65%</b>                                    |
| <b>Total Expenditures</b>     | <b>\$698,450.15</b> | <b>\$711,735.44</b> | <b>\$712,994.66</b> | <b>\$773,716.00</b> | <b>\$60,721.34</b>                                | <b>8.52%</b>                                     |

## Summary of Goals

## DEPARTMENT GOALS

- ViewPermit - Add Planning Online Permits and Workflow
- Training - work with the newly established "Training Team" to create training processes and documentation for end users.
- Safety Departments - Staff to build in planned hours to be available at Police and Fire Departments for additional support/training.
- Continue to research, promote, enforce cybersecurity awareness.
- Work with departments to convert any physical forms to online fillable forms to be available from the website.



# Operations Support-Human Resources

## ***MISSION OF THE OFFICE***

The mission of the Human Resources Department is to provide strategic leadership, guidance, and support to Town Officials, Managers, and employees; build and maintain a professional and productive workforce; ensure a fair, equitable, and safe work environment; and foster an organizational culture that values collaboration, engagement, and development.

# Human Resources Narrative

## **DESCRIPTION OF SERVICES**

The Human Resources Department is responsible for personnel and policy development and management that promote a welcoming, safe, and positive workplace. Our work centers on employee engagement and recognition, attracting and retaining a high-quality workforce, and maintaining compliance with all applicable Federal and State employment laws.

Core responsibilities include recruitment and hiring, onboarding, employee development, benefits administration, classification and compensation management, and labor relations support. The Department also coordinates and administers compliance programs such as OSHA, EEOC, FMLA, ACA, and unemployment filings, as well as medical screening and random drug and alcohol testing programs.

Through proactive collaboration with Town departments, Human Resources strives to strengthen the employee experience, support professional growth, and ensure operational effectiveness across all levels of the organization.

## **PERFORMANCE/WORKLOAD INDICATORS**

| Indicator   | Unit of Measure | FY2025 | FY2026 (As of 10/30/2025) | FY2027 (Projected) |
|---|-----------------|--------|---------------------------|--------------------|
| Employees Employed  | Count           | 798    | 859                       | 875                |
| New Hires (includes FT/PT/seasonal/Senior Tax Worker/On-Call) | Count           | 89     | 146                       | 160                |
| Retirements   | Count           | 2      | 13                        | 15                 |
| Unemployment Claims Processed                                 | Count           | 2      | 15                        | 20                 |
| New Positions/Reclassifications of Positions                  | Count           | 16     | 5                         | 5                  |

## **MAJOR ACCOMPLISHMENTS**

Over the past year, the Human Resources Department advanced several significant initiatives that strengthened the Town's workforce, improved employee engagement, and enhanced operational efficiency across departments.

### Professional Development and Training:

Expanded professional development opportunities for all Town departments through targeted leadership, technical, and compliance training. A key accomplishment was the creation of an Internal Training Team—a cross-departmental group representing Human Resources, IT, Accounting, and Finance—that provides consistent and relevant training to staff on core municipal functions. This initiative has improved interdepartmental collaboration and increased employee confidence and competency in critical areas.

Employee Engagement and Recognition:

The Staff Engagement Committee continued to successfully organize and expand town-wide employee events such as the summer barbecue for employee appreciation, holiday luncheon, and seasonal gatherings. New initiatives focused on team recognition and peer appreciation programs, which have improved morale and strengthened community within the organization.

Classification and Compensation Study:

Completed a comprehensive Classification and Compensation Study for non-union positions, conducted in partnership with the Collins Center. The study modernized job classifications, aligned compensation with comparable municipal markets, and provided a foundation for pay equity and transparent career progression.

Organizational Structure Enhancement:

Successfully established the Assistant Human Resources Director position—a critical mid-management role providing advanced support in employee relations, policy implementation, and benefits administration. With this addition, the Human Resources Department now includes three full-time positions: Human Resources Director, Assistant Human Resources Director, and Human Resources Generalist/Benefits Administrator. The Assistant Director position enhances service delivery, improves responsiveness to employees and departments, ensures continuity of operations in the Director's absence, and provides leadership in training, policy management, and compliance functions.

Policy and Process Improvements:

Revised the Personnel Bylaw to simplify and modernize its language, making it more consistent and flexible to support employee promotion and hiring decisions. This update creates clearer guidance for management and better aligns personnel administration with the Town's operational needs.

## Personnel Summary

| Last Name | First Name | Position Description               | Grade/Ran | Step/Level | FTE % | Annual Pay |
|-----------|------------|------------------------------------|-----------|------------|-------|------------|
| VIBERT    | MICHELLE   | HR DIRECTOR                        | BA16      | 10         | 1.00  | 129,017.52 |
| PICHEL    | BRIANNA    | ASSISTANT HUMAN RESOURCES DIRECTOR | BA13      | 5          | 1.00  | 88,301.52  |
| DUCOM     | ASHLEY     | HR GENERALIST/BENEFI               | BA11      | 2          | 1.00  | 72,265.68  |

## Expenditures by Budget EOY

### **BUDGET NARRATIVE**

The Human Resources Department continues to evolve in response to the growing complexity of personnel management, compliance, and workforce expectations. FY2027 will mark the second full fiscal year with the newly established Assistant Human Resources Director position fully operational. This investment has already resulted in improved response times, enhanced support to employees, and stronger alignment between departments.

The Department's increased workload reflects a larger workforce, more intricate benefit and classification systems, and rising employee engagement demands. The completion and forthcoming implementation of the Classification and Compensation Study and health insurance plan design changes require ongoing technical expertise, strategic communication, and administrative coordination.

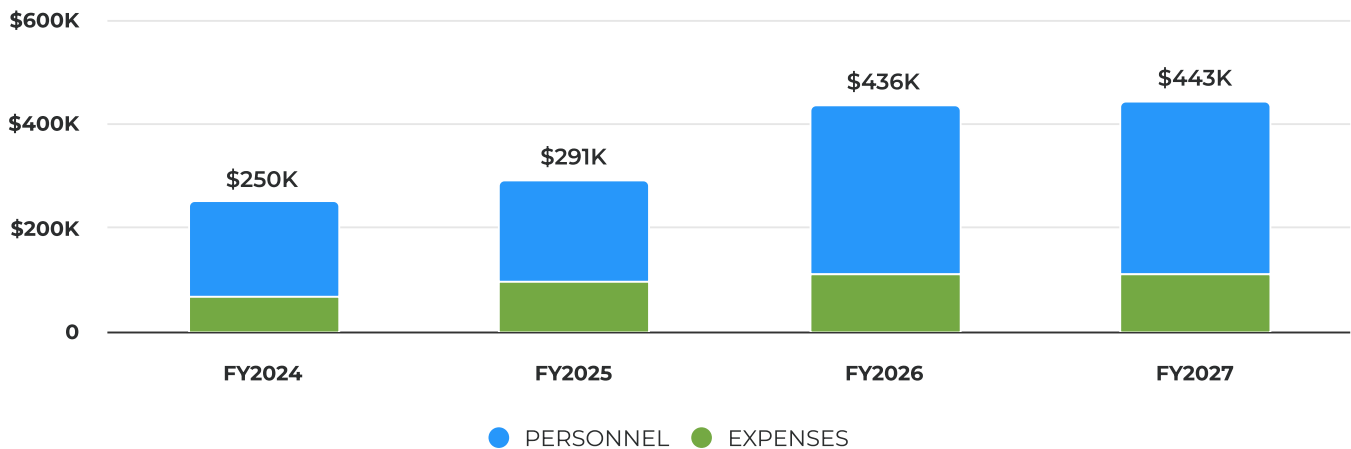
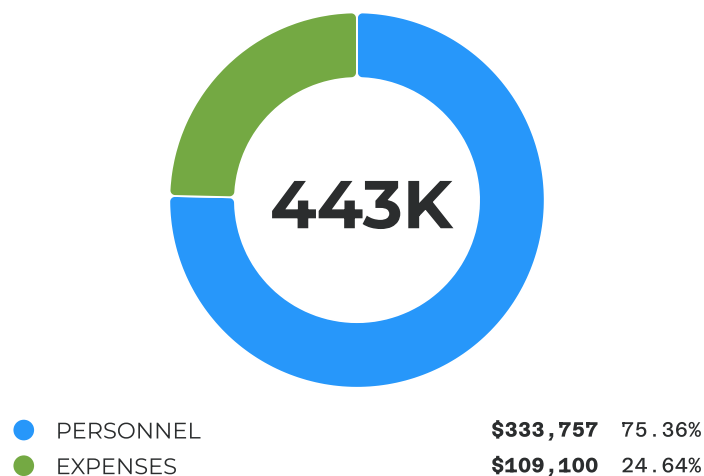
Health insurance costs have continued to rise due to increased utilization, high-cost medical claims, and inflation in healthcare services. The Town's focus on reviewing and redesigning plan structures aims to maintain comprehensive coverage while promoting cost efficiency for both the municipality and its employees.

Investments in professional development and the internal training team will further strengthen operational capabilities and enhance the Town's capacity to recruit, retain, and develop a talented and motivated workforce.



**BUDGET HIGHLIGHTS**

- FY2027 will mark the second full fiscal year with a fully staffed HR team of three full-time positions: Human Resources Director, Assistant Human Resources Director, and Human Resources Generalist/Benefits Administrator.
- The Assistant HR Director position has enhanced departmental capacity, allowing for greater focus on strategic initiatives, compliance, and employee support.
- The policies changes within the Employee Handbook for non-union employees and the Classification and Compensation Study will be implemented in FY2027, improving pay equity, transparency, and flexibility.
- The Department will begin implementing health insurance plan design changes to address cost trends and promote plan sustainability.
- Investment continues in employee development through expanded training programs and the Internal Training Team initiative.
- The expense budget remains level-funded, with moderate increases in personnel costs reflecting cost-of-living adjustments and step increases.

**Historical Expenditures by Budget EOY****FY27 Expenditures by Budget EOY**

## Expenditures by Budget EOY

| Category                     | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>             |                     |                     |                     |                     |   |  |
| WAGES - MANAGER/DEPT HEAD    | \$115,856.00        | \$122,795.37        | \$129,640.58        | \$132,989.00        | \$3,348.42  | 2.58%  |
| WAGES ASST HR DIRECTOR       | -                   | -                   | \$81,974.88         | \$88,402.00         | \$6,427.12  | 7.84%  |
| WAGES - HOURLY               | \$69,333.74         | \$72,355.81         | \$73,978.44         | \$72,366.00         | -\$1,612.44   | -2.18%   |
| PERSONNEL RESERVE WAGES      | -                   | -                   | \$40,000.00         | \$40,000.00         | -   | 0.00%  |
| <b>Total PERSONNEL</b>       | <b>\$185,189.74</b> | <b>\$195,151.18</b> | <b>\$325,593.90</b> | <b>\$333,757.00</b> | <b>\$8,163.10</b>   | <b>2.51%</b>   |
| <b>EXPENSES</b>              |                     |                     |                     |                     |   |  |
| PRE-EMPLOYMENT MEDICAL       | \$17,336.52         | \$14,791.00         | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| PROFESSIONAL SERVICES OTHER  | \$26,335.00         | \$19,759.10         | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| EDUCATION/PROF. DEVELOP      | \$7,192.00          | \$6,426.28          | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| MEETINGS & CONFERENCES       | \$2,358.12          | \$200.00            | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| EMPLOYEE RECOGNITION         | \$6,199.42          | \$10,274.14         | \$21,500.00         | \$20,000.00         | -\$1,500.00   | -6.98%   |
| TUITION REIMBURSEMENT        | -                   | \$198.00            | \$20,000.00         | \$20,000.00         | -   | 0.00%  |
| ADVERTISING                  | \$3,525.00          | \$3,628.00          | \$5,000.00          | \$5,000.00          | -   | 0.00%  |
| OFFICE SUPPLIES              | \$1,476.90          | \$1,268.46          | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| POSTAGE                      | \$202.87            | \$120.75            | \$400.00            | \$300.00            | -\$100.00   | -25.00%  |
| TRAVEL                       | \$8.04              | \$190.18            | \$200.00            | \$300.00            | \$100.00  | 50.00%   |
| DUES/MEMBERSHIPS/CONFERENCES | \$489.00            | \$661.00            | \$500.00            | \$500.00            | -   | 0.00%  |
| PERSONNEL RESERVE FUND       | -                   | \$38,355.90         | -                   | -                   | -   | -  |
| <b>Total EXPENSES</b>        | <b>\$65,122.87</b>  | <b>\$95,872.81</b>  | <b>\$110,600.00</b> | <b>\$109,100.00</b> | <b>-\$1,500.00</b>  | <b>-1.36%</b>  |
| <b>Total Expenditures</b>    | <b>\$250,312.61</b> | <b>\$291,023.99</b> | <b>\$436,193.90</b> | <b>\$442,857.00</b> | <b>\$6,663.10</b>   | <b>1.53%</b>   |



# Licensing and Registration - Town Clerk

## ***MISSION OF THE OFFICE***

The Town Clerk's office serves as an essential information center for the Town by collecting, maintaining, and disseminating public records, providing a direct link between the residents of Littleton and their local government. The mission of this office is to preserve and protect the Town records, including vital records, and to conduct fair and impartial elections for registered voters, in accordance with Massachusetts General Laws, and to render equal service to all. The office strives to serve the public and all Town departments by being versatile, alert, accurate and patient, thereby meriting public confidence.

# Town Clerk Narrative

## **DESCRIPTION OF SERVICES**

The Town Clerk is the official keeper of the Town Seal and the Town's Oath Book. The Town Clerk oversees and ensures statutory and by-law required functions are performed correctly and efficiently. In conjunction with the Executive Assistant to the Town Administrator, Town Moderator and Town Counsel, the Town Clerk insures well run Town Meetings and submits general and zoning bylaw amendments at the close of Town Meeting to the Attorney General for approval.

Other duties include the following:

Records and certifies all official actions of the Town, including Town Meeting legislation and appropriations, Planning, Zoning Board and Board of Appeals decisions and signs all notes for borrowing. Chief election official, overseeing polling places, election officers, and the general conduct of all elections. Administers campaign finance laws, certifies nomination papers and initiative petitions and serve on the local Board of Registrars. Conducts the annual Town census and prepares the street list of residents. Custodian of Town records and official documents, responsible for the maintenance, preservation, public inspection of and disposition of Town records.

Election Duties include "Early In-Person Voting" and "Mail-In Voting." The "In-person voting" will occur twice in the new fiscal year. The first will be for the September State Primary in which we will be required to hold six days of "Early In-Person Voting", which will include one full Saturday and forty hours of regular business hours of voting. The next will be for the November 3<sup>rd</sup>, 2026, Election at which we will be required to hold two Saturdays of all day voting and then ten days of regular office hours. All of these we will have an officer to maintain order, not that Littleton is disorderly, it is always "just in case". Our Local Election in May we will do "mail-in only" at this time, this is very taxing on the office (timewise), and we look towards our volunteers for assistance. This is unfunded but mandated by the State. FY2027 should prove to be a bit busier because of three elections with "mail-in" ballots and two with "in-person" voting. Our "mail-in" ballot requests seem to be very popular and the last special election we had a better return rate than normal with about 50%. The cost of mailing has jumped significantly for everything that we do for election. To mail one ballot is over \$1, which we do not get re-imburshed by the State.

New mandates and changes in budgeting put the Police Detail s into the Clerk's Election/Town Meeting Budget, so we are seeing an increase in the budget for the fiscal year that we must account for. The PD has given me the new union rates, so those numbers have been factored into the budget. Remember that our local election is a Saturday and three "Early In-Person Voting" days are Saturdays so those rates are significantly higher.

The State Ethics Commission launched a new conflict of interest law online training program and learning management system to which the Town has signed up for and the Clerk has signed up for and will be the liaison for. Though we did have a few glitches, hopefully this year will prove to be a more productive year, this will help with the paper issues as well. The reporting system is greater and will prove to be helpful going forward. I find the system to be more helpful in tracking and I think that the boards/committee members are finding that now that they are being "challenged" by the State they get their training done in a more timely manner.

The Open Meeting Law came into effect January 1, 2017, and the Clerk is now an RAO maintaining more requests and records of the public. We are constantly trying to produce innovative ideas of how to make things more accessible for the public. Coordination with departments in the building ensures that requests are being made in a timely manner are all part of that. We are finding that the requests have increased considerably. Also, maintaining the records on the website are true and accurate and up to date; including but not limited to Minutes. Based on the New Public Records Law we must have as much information on the website as humanly possible. Our minutes must be posted within two meetings whether approved or not, this has been a struggle with many boards and committees not in compliance and I am constantly chasing, sending email reminders and conversations with the chair of committees. This has been our biggest challenge with getting board members to get the meeting minutes to the clerk's office in a timely manner, if at all.

## **PERFORMANCE/WORKLOAD INDICATORS**



| Indicator                                | Unit of Measure | FY2024 | FY2025 | Actual FY2026 | Projected FY2027 |
|--|-----------------|--------|--------|---------------|------------------|
| Certified Vital Records & Burial Permits | Output          | 1200   | 1200   | 1000*         | 1200*            |
| Business Certificates Issued             | Output          | 150    | 150    | 150           | 150              |
| Yearly Census Generated & Mailed         | Output          | 5,000  | 5,000  | 5,000         | 5,000            |
| Number of New Registered Voters          | Output          | 147    | 600**  | 450**         | 500**            |
| Census returned and processed            | Effectiveness   | 97%    | 97%    | 97%           | 97%              |
| Current Number of Voters                 | Output          | 7,590  | 7,790  | 7,900         | 8,000            |
| Absentee Ballot Applications Received    | Output          | 100    | 100    | 100           | 100              |
| Absentee Ballot Applications Processed   | Effectiveness   | 100%   | 100%   | 100%          | 100%             |
| Early Voting                             | Output          | 500    | 500    | 500           | 500              |
| Mail In Voting Applications received     | Output          | 4,000  | 9,000  | 3,600**       | 9,000**          |
| Mail in Voting Applications processed    | Effectiveness   | 4,000  | 9,000  | 3,600**       | 9,000**          |
| Meeting postings received/posted         | Effectiveness   | 100%   | 100%   | 100%          | 100%             |
| Official Population                      | Output          | 10,320 | 10,400 | 10,003        | 10,150           |
| Registered Dogs                          | Output          | 750    | 750    | 800           | 800              |
| Average Election Costs                   | Efficiency      | 16,500 | 16,000 | 16,000        | 16,000*          |

\*Early Voting and mail in voting increased the costs to the Clerk's Office postage costs increased tremendously and continue to increase. Each ballot costs over a dollar for a mailing, though the cost to mail back costs the resident nothing. If we receive a ballot back, then we are doing a second mailing. Costs have increased for police officers, and they must be "patrol officers" as is the mandate. We have found that the public prefer to see the Officers as they feel more secure with them on board. Mail-In Applications and processing were done this year for the Local/Annual Town Election as voted by the Select Board. As we are aware the Commonwealth has put undue burdens on all Clerk's Offices and Towns with these requirements. Not just monetarily, but with manpower. This process of voting was widely accepted in Littleton; however, it put a huge strain on the office. This office was able to receive the assistance of senior workers. Without their assistance ballots would not be able to be distributed in a timely manner.

\*\*New registered voters continue to grow per quarter, due to primaries and the state elections that we have, we should continue to see an increase, perhaps a bit slower.

#### **DEPARTMENTAL SERVICES**

I think by now the Finance and Select Board knows what the Clerk's Office does and the responsibilities, which are mandated by local, state, and federal laws. The Office interacts with just about every office. It interacts with every board and committee. It interacts with most every voter in Town at one point in time. Records and certifies all official actions of the Town, including Town Meeting legislation and appropriations, Planning, Zoning Board and Board of Appeals decisions and seals all notes for borrowing. Chief election official, overseeing polling places, election officers, and the general conduct of all elections. Administers campaign finance laws, certifies nomination papers and initiative petitions and serve on the local Board of Registrars. Conducts the annual Town census and prepares the street list of residents. Records Access Officer (RAO) for Open Meeting Law requirements. Maintains births, deaths, marriages, and the upkeep of the latest programs with the State.

#### **MAJOR ACCOMPLISHMENTS**

The Clerk's Office abides by the Laws of the Commonwealth, the Federal Government and most importantly the Town of Littleton. There are no grey areas. We must be the ones that see things as black and white. The Clerk being an elected position is an autonomous position and must make the tough calls and sometimes not the "popular" call, but it is the legal and correct one. All persons are treated fairly and exactly the same.





## Personnel Summary

| Last Name | First Name | Position Description | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------|------------|----------------------|------------|------------|-------|------------|
| CRORY     | DIANE      | TOWN CLERK           | EA15       | 10         | 1.00  | 113,963.20 |
| SAMMARCO  | ANDREW     | ASSISTANT TOWN CLERK | BA10       | 7          | 1.00  | 77,151.60  |

## Expenditures by Budget EOY

### ***BUDGET NARRATIVE***

The budget for this office is for the staff, materials and contracts needed to perform their mission. Town Clerk/Elections expense consists of data processing costs, postage and other items associated with running Town Meetings and elections. General expense for this department consists primarily of office supplies and other service fees. This office is finding that mailing costs are on the rise with census and follow-up mailings to keep our census at a 97% return rate. Mandated personnel in this department also maintain memberships.

Personal Services – Level Staffing Budget request reflect a COLA increase only - as non-union employees of the Town, including the employees in this department, follow the wage and classification schedule. While the Elected Town Clerk is not mandated to do so, she also follows the same wage and classification schedule. The Clerk will move up a step in FY27 as does the Asst Town Clerk and is factored and budgeted. The new Asst Town Clerk is working out quite well with his ongoing training and we want to look for new training to only help with the department succeeding. His two years over in Harvard have helped him to transition into the position quickly.

Expenses – Have increased mostly due to mandates from the State and there is nothing this office has any say in only that we will continue to see these costs continue to grow.

### ***BUDGET HIGHLIGHTS***

The increases that are in the budget are three areas: Professional Services under Town Clerk as this takes into consideration of Town Code increase for the yearly cost as well as what will be brought to the May 2026 Annual Town Meeting which will be cost out in the FY 2027.

Profession Services in the Elections which takes into consideration of the 12 poll pads and the four new voting machines and the cost of maintenance so this will be a constant cost going forward.

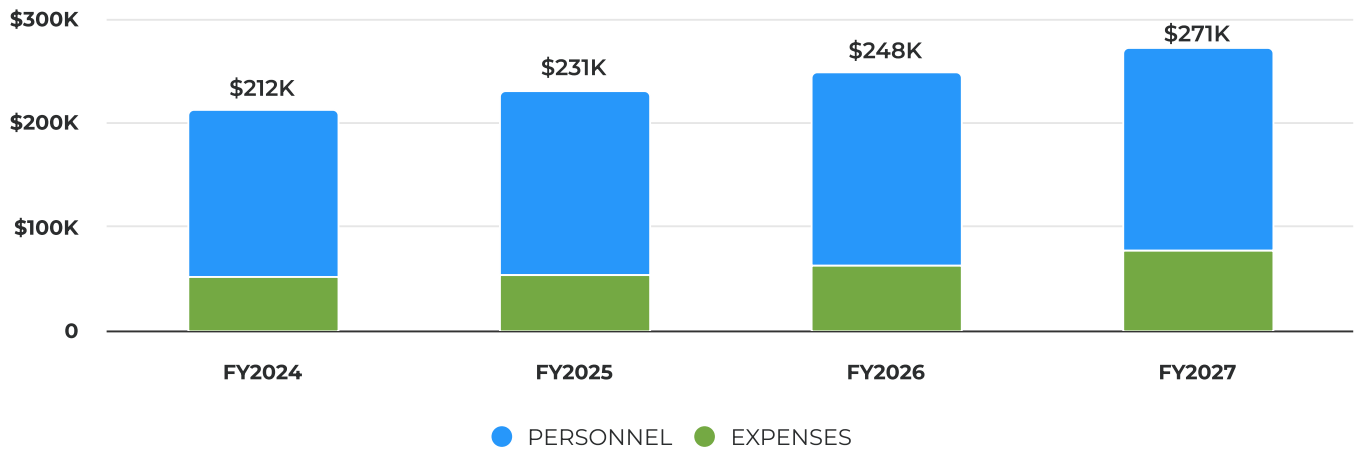
Elections Police Detail this is due to the three Elections and the “Early In-Person Voting” which I have spoken about includes three Saturdays and our local Election being on a Saturday, this includes the new rates, as well this includes the need for an extra officer for Town Meeting in the Cafeteria.

Salaries - increased steps as warranted using FY27 grid.  
All other line items are the same and there are no capital requests.

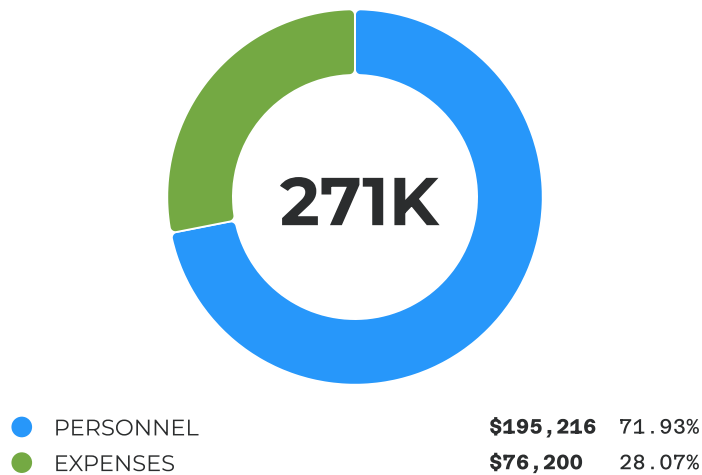
***THANK YOU FOR YOUR CONSIDERATION FOR THE CLERK'S OFFICE***



## Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                      | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>              |                     |                     |                     |                     |   |  |
| SALARIES ELECTED<br>OFFICIALS | \$100,713.60        | \$106,216.56        | \$111,176.00        | \$113,964.00        | \$2,788.00  | 2.51%  |
| ASST TOWN CLERK -<br>WAGES    | \$58,871.45         | \$68,282.46         | \$71,660.16         | \$77,252.00         | \$5,591.84  | 7.80%  |
| SALARIES STAFF                | \$1,592.50          | \$1,899.99          | \$4,000.00          | \$4,000.00          | -   | 0.00%  |
| <b>Total PERSONNEL</b>        | <b>\$161,177.55</b> | <b>\$176,399.01</b> | <b>\$186,836.16</b> | <b>\$195,216.00</b> | <b>\$8,379.84</b>   | <b>4.49%</b>   |
| <b>EXPENSES</b>               |                     |                     |                     |                     |   |  |
| PROFESSIONAL<br>SERVICES      | \$6,642.37          | \$5,635.66          | \$9,000.00          | \$13,500.00         | \$4,500.00  | 50.00%   |
| OFFICE SUPPLIES               | \$548.14            | \$754.73            | \$800.00            | \$800.00            | -   | 0.00%  |
| POSTAGE                       | \$508.76            | \$3,354.31          | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| DUES & SUBSCRIPTIONS          | \$190.00            | \$150.00            | \$500.00            | \$500.00            | -   | 0.00%  |
| PROFESSIONAL<br>SERVICES      | \$14,749.30         | \$4,200.00          | \$6,500.00          | \$12,600.00         | \$6,100.00  | 93.85%   |



| Category                          | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| TOWN MTG&ELECT DATA<br>PROCESSING | \$21,300.00         | \$5,431.72          | \$8,000.00          | \$8,000.00          | -   | 0.00%  |
| ELECTRONIC SERVICES               | \$1,195.00          | \$7,286.30          | \$9,000.00          | \$9,000.00          | -   | 0.00%  |
| ELECTIONS POLICE<br>DETAILS       | -                   | \$11,446.00         | \$11,000.00         | \$15,000.00         | \$4,000.00  | 36.36%   |
| OFFICE SUPPLIES                   | \$185.98            | \$798.72            | \$1,800.00          | \$1,800.00          | -   | 0.00%  |
| POSTAGE                           | \$5,489.13          | \$8,436.26          | \$9,000.00          | \$9,000.00          | -   | 0.00%  |
| OTHER SUPPLIES                    | \$286.23            | \$6,692.15          | \$4,000.00          | \$4,000.00          | -   | 0.00%  |
| <b>Total EXPENSES</b>             | \$51,094.91         | \$54,185.85         | \$61,600.00         | \$76,200.00         | \$14,600.00   | 23.70%   |
| <b>Total Expenditures</b>         | <b>\$212,272.46</b> | <b>\$230,584.86</b> | <b>\$248,436.16</b> | <b>\$271,416.00</b> | <b>\$22,979.84</b>  | <b>9.25%</b>   |

## Summary of Goals

### DEPARTMENT GOALS

The Clerk's Office continues to strive to be better for the residents and voters of this Town. To better serve them in any way possible. And always look for suggestions to make that possible.

# Development - Conservation

## ***MISSION OF THE OFFICE***

The Littleton Conservation Commission was established in 1961 to protect local natural resources and features and to act as stewards of the Town's conservation properties. The Conservation Commission's primary mission is to protect the ecological integrity of Littleton's wetlands and the surrounding landscape.

# Conservation Narrative

## **DESCRIPTION OF SERVICES**

The Commission is responsible for implementing and enforcing the Massachusetts Wetlands Protection Act and the Littleton Wetlands Protection Bylaw. Tasks include interacting with applicants to determine their permitting needs, reviewing applications, overseeing construction, and issuing enforcement orders when necessary. The Conservation Commission also manages about 1,000 acres of the Town's conservation lands for public enjoyment. These properties and the 5 Lakes/Ponds offer many opportunities for outdoor recreation. One major effort is to increase public awareness and appreciation of the many ways in which our local plants, wildlife, and natural landscape add to the quality of life in our community. The Conservation Commission is responsible for input to the Open Space and Recreation Plan for the Town, which enables the Town to receive state reimbursement for land acquisition projects and assists in review and negotiations for new land purchases. Two community gardens and Conservation Restrictions on 16 properties (with one more being drafted) are overseen by the Department. Assisting lake management.

## **DEPARTMENTAL SERVICES**

Listed below is a brief summary that identifies functions, programs and services most essential to the Department. While not an exhaustive list, the top six services provided by the Department in order of priority are as follows:

Priority – Office Staff – answer phones, pull files, post public hearings, prepare agendas. Answer public's questions on processes and initial project review. Guide public on permitting process. Prepare permits, findings of fact, Enforcement Orders (violations and cease-and-desist orders) and Administrative Reviews. Review submissions for technical completeness. Review updates for regulations and Orders of Conditions. Prepare Policies. Ensure proper application of state and local regulations. Coordinate projects with Building, Board of Health and Planning as appropriate.

Priority - Site visits – Confirm wetland resource area delineations. Evaluate soils and review plans. Monitor construction and compliance with permits. Enforce erosion control and stormwater management requirements. Discuss permitting options on their land with residents. Track long term mitigations including wetland creation and invasive species management. Issue Administrative approvals as applicable.

Priority - Attend meetings – to write minutes and update the Commission on items that have occurred throughout the week. Provide Commissioner with summary of applications and possible issues. Interpret regulations. Provide technical information.

Priority - Monitor Conservation Restrictions (CRs). Review bounds and enforce encroachments. Coordinate writing new CRs. Prepare Baseline Documentation Reports.

Priority - Open Space - oversee management of Open Space areas, public education, trail maintenance, access. Prepare grant applications. Establish budget and purchase supplies. Manage contracts. Issue Land Use Permits and coordinate with Scouts for various projects. Coordinate with other Departments for funding and assistance.

Priority – Public Education – provide information on the Wetlands Protection Act and natural resources values, management and use. Coordinate with other Departments on educational possibilities. Coordinate efforts such as Amphibian Crossing, Native Plantings and Weed Warriors programs.

## **MAJOR ACCOMPLISHMENTS**

Timely issuance of permits and provision of assistance to the public; advancement of the knowledge and inspections of the Town's Conservation Restrictions; completion of multiple boardwalks and new ADA trail at Cloverdale; installation of signage for way finding and Open Space trail heads. Review and submittal of new Conservation Restrictions. Ongoing educational efforts for open space issues. Invasive species control projects from areas of 1.5 acres to small patches to control before they spread. Multiple "Weed Warrior" training events occurred for public education and for volunteer invasive species management days on Conservation Land.

## Personnel Summary

| Last Name | First Name | Position Description                                     | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------|------------|--|------------|------------|-------|------------|
| PEARSON   | TIMOTHY    | CONSERVATION AGENT                                       | BA12       | 4          | 0.80  | 64,444.03  |
| REDOSH    | LAUREN     | ASST CONSER AGENT  | BA10       | 4          | 1.00  | 71,660.16  |
| BOUDROT   | HEIDI      | OFFICE COORDINATOR<br>*Shared with facilities and health | BA09       | 2          | 0.10  | 6,433.13   |

## Expenditures by Budget EOY

### **BUDGET NARRATIVE**

General expense primarily consists of required membership and training provided by state conservation organizations, for both Commissioners and staff. Travel expense consists of reimbursements to staff for using their own vehicles to attend training and when visiting sites in Town for inspection, enforcement, etc. Funds are separately budgeted each year to maintain and improve the trails on all conservation land and to manage the areas, particularly with regard to invasive plant species. Postage expense for certified mail including return receipt is utilized to establish a paper trail in situations where the risk of litigation is elevated. The Wetland fees/revolving fund provide some measure of offset to the Conservation Budget. Funds for lake management are budgeted to establish lake management plans for Long Lake and Forge Pond, which will establish baseline waterbody health assessments through mapping bathymetry, assessing water quality, assessing existing fish communities, mapping aquatic plant populations (both native and invasive), assessing sediment, determining a hydrologic and nutrient budget, and reporting findings. Lake management funds will also be used to conduct aquatic invasive species treatments. LELWD funds for management of Spectacle Pond provide partial offset to Conservation's lake management budget.

Personnel Services - The FY27 level staffing hours have decreased 16 hours from the FY26 budget. This decrease is a result of the change in hours (20 hours to 4 hours) for which the Office Coordinator, shared with Board of Health and Facilities, contributes to the Conservation Department. This adjustment in hours/salary is reflected in the Conservation budget. Professional staff hours will decrease from 85 hours to 69 hours. Longevity bonus will cease to be applicable in the near future to the new staff assignments. Due to the changes in Personnel Services, wages will decrease from \$147,003.00 for FY26 to \$128,734.37 for FY27. Non-union employees of the Town, including the employees of this office, are governed by the wage and classification plan under the Personnel bylaw.

Expenses – Expenses will increase about \$126,725.00 from \$19,650/FY26 to \$146,375.00/FY27. There is a decrease of \$5,000 for professional services that are no longer needed. There is a request for a \$540 increase in Dues and Subscriptions for Massachusetts Association of Conservation Commissioners (MACC) membership dues and handbook subscriptions, and Massachusetts Society of Municipal Conservation Professionals (MSMCP) dues, for Commissioners and staff. There is a request for a \$300 increase in Other Expenses to allow for the newly hired Assistant Conservation Agent to attend classes and trainings which funds in the wetland revolving fund would not be applicable for. There is a request for a \$7,685 increase in Conservation Land Maintenance to expand our terrestrial invasive plant species control and construct boardwalks at Webster Woods and Castle in the Trees. There is a request for a \$500 increase for postage due to the rising costs of certified, return receipt mail which we often use to establish a paper trail for situation where the risk of litigation is elevated. There is a request for \$123,200 for lake management (lake management plans and herbicide treatment of aquatic invasive species). Herbicide treatment of Forge Pond totaling \$40,000.00 and Long Lake totaling \$25,000. Below is a breakdown of anticipated lake management plan costs, each totaling \$29,100.00:



| <b>Long Lake Management Plan</b> |              |
|----------------------------------|--------------|
| <b>Item</b>                      | <b>Cost</b>  |
| Bathymetry                       | \$ 3,300.00  |
| Water Quality Assessment         | \$ 14,600.00 |
| Fish Community Assessment        | \$ 700.00    |
| Aquatic Plant Mapping            | \$ 3,400.00  |
| Sediment Assessment              | \$ 1,200.00  |
| Hydrologic and Nutrient Budget   | \$ 1,600.00  |
| Findings Report                  | \$ 4,300.00  |
|                                  | \$ 29,100.00 |

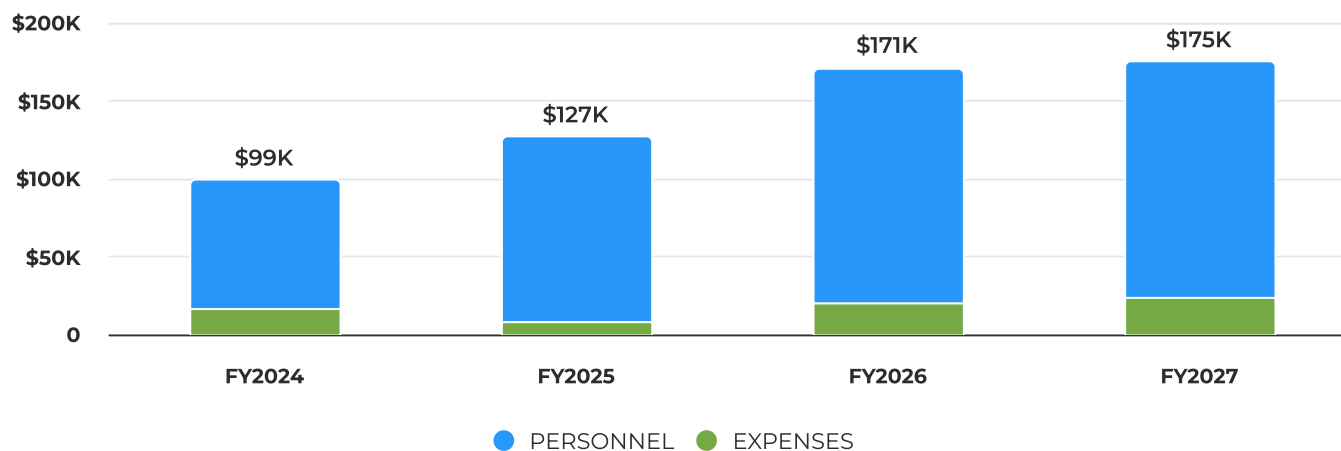
| <b>Forge Pond Management Plan</b> |              |
|-----------------------------------|--------------|
| <b>Item</b>                       | <b>Cost</b>  |
| Bathymetry                        | \$ 3,300.00  |
| Water Quality Assessment          | \$ 14,600.00 |
| Fish Community Assessment         | \$ 700.00    |
| Aquatic Plant Mapping             | \$ 3,400.00  |
| Sediment Assessment               | \$ 1,200.00  |
| Hydrologic and Nutrient Budget    | \$ 1,600.00  |
| Findings Report                   | \$ 4,300.00  |
|                                   | \$ 29,100.00 |

**BUDGET HIGHLIGHTS**

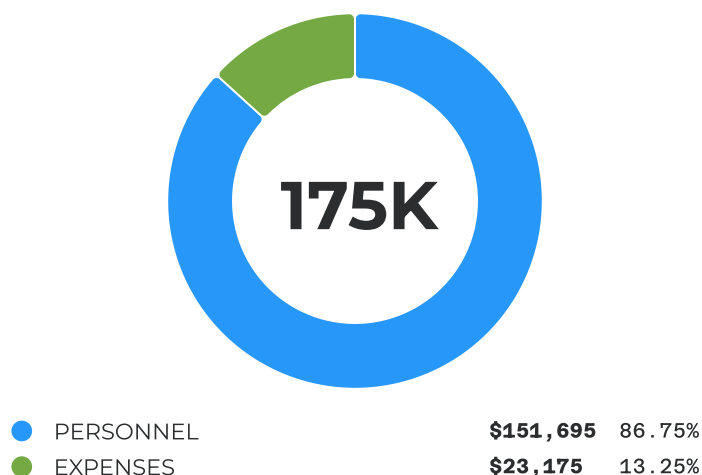
Bulleted list of changes in the Department's budget from previous year.

- Salaries – Decrease from \$147,003.00 for FY26 to \$128,734.37 for FY27, in large part due to the Office Coordinator hours dedicated to Conservation being reduced from 20 hours to 4 hours, resulting in \$6,287.00 from the Conservation Department budget.
- Expenses – Increase from \$19,650/FY26 to \$146,375.00/FY27 due to postage, Assistant Agent trainings, Conservation Commissioners and staff membership and dues, terrestrial invasive species treatments, construction of boardwalks, lake management plans, and aquatic invasive species treatments.

## Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                       | FY 2024<br>Actual  | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|--------------------------------|--------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>               |                    |                     |                     |                     |   |  |
| ASST CONSERVATION<br>AGENT     | \$30,560.78        | \$36,415.16         | \$42,888.68         | \$64,595.00         | \$21,706.32   | 50.61%   |
| HOURLY WAGES STAFF             | -                  | \$17,598.90         | \$31,382.64         | \$6,444.00          | -\$24,938.64  | -79.47%  |
| CONSERVATION AGENT             | \$51,777.92        | \$64,657.40         | \$76,661.96         | \$80,656.00         | \$3,994.04  | 5.21%  |
| LONGEVITY-NON UNION            | \$700.00           | \$700.00            | -                   | -                   | -   | -  |
| <b>Total PERSONNEL</b>         | <b>\$83,038.70</b> | <b>\$119,371.46</b> | <b>\$150,933.28</b> | <b>\$151,695.00</b> | <b>\$761.72</b>   | <b>0.50%</b>   |
| <b>EXPENSES</b>                |                    |                     |                     |                     |   |  |
| OAK HILL<br>CONSERVATION MAINT | \$15,672.65        | \$5,734.84          | \$12,850.00         | \$10,535.00         | -\$2,315.00   | -18.02%  |
| LAKES MANAGEMENT               | -                  | -                   | -                   | \$10,000.00         | \$10,000.00   | -  |
| PROFESSIONAL<br>SERVICES       | -                  | -                   | \$5,000.00          | -                   | -\$5,000.00   | -100.00%   |
| OFFICE SUPPLIES                | \$92.36            | \$311.17            | \$400.00            | \$400.00            | -   | 0.00%  |
| POSTAGE                        | -                  | \$131.50            | \$500.00            | \$500.00            | -   | 0.00%  |





| Category                        | FY 2024<br>Actual  | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------------|--------------------|---------------------|---------------------|---------------------|---|--|
| OTHER SUPPLIES                  | \$126.63           | \$15.99             | \$400.00            | \$400.00            | -   | 0.00%  |
| TRAVEL                          | -                  | -                   | \$200.00            | \$200.00            | -   | 0.00%  |
| DUES & SUBSCRIPTIONS            | -                  | \$40.00             | \$300.00            | \$840.00            | \$540.00  | 180.00%  |
| OTHER EXPENSE                   | \$229.84           | -                   | -                   | \$300.00            | \$300.00  | -  |
| 5.7.24 ART18 CONS LAND<br>MNTCE | -                  | \$1,250.00          | -                   | -                   | -   | -  |
| <b>Total EXPENSES</b>           | \$16,121.48        | \$7,483.50          | \$19,650.00         | \$23,175.00         | \$3,525.00  | 17.94%   |
| <b>Total Expenditures</b>       | <b>\$99,160.18</b> | <b>\$126,854.96</b> | <b>\$170,583.28</b> | <b>\$174,870.00</b> | <b>\$4,286.72</b>   | <b>2.51%</b>   |

## Summary of Goals

### **DEPARTMENT GOALS**

The Littleton Conservation Commission have had discussions of goals for the Commission/Department. While these discussions will be ongoing and mostly focused on needs, one goal in particular rose to the top:

Goal 1 - Staffing: Maintain 69 hours of professional staff time to provide regulatory and Open Space services, as well as assist with lake management.

Other goals that were discussed:

**Open Space:** Six goals were discussed, in no particular order

1) Current Open Space Management/Improvements: Currently the Littleton Conservation Trust (LCT) and the Land Stewards provide the majority of the management of the town's open space areas, while the Commission focuses on larger projects such as the new parking areas. Constant oversight and goal setting, however, should be better supported by the town. Mowing the town meadows and trails is especially problematic.

2) Land Acquisition: This is an ongoing goal, and could be improved by development of a parcel evaluation mechanism, whether it be a general evaluation rubric or identifying site specific parcel targets. Funding, both within Town budget, CPC or other grants, needs to be tracked when possible purchase first arise.

3) Invasive Species Control: This is an ongoing challenge which needs formal town support and guidance. The current budget does allow for some annual invasive species management. Disposal, in particular, has become an issue for the limited properties where disposal cannot occur on the property.

4) Conservation Restrictions: Standards for establishing and monitoring CRs should be set; in particular future CRs should require bounds to be established in the field.

5) Complete Tree Removal Policy. Work in progress.

### **Lake Management:**

1) Lake Management: Establish lake management plans for Long Lake and Forge Pond and assist with the implementation of effective aquatic invasive species control at Long Lake, Spectacle Pond and Forge Pond.

**Public Education:** Again, LCT provides the majority of this service, bringing in events and guiding open space walks. Public outreach/education could be expanded through the schools, Parks and Recreation, the Garden Club and others. The Vernal Pool workshops and salamander crossings are hugely successful, and there are other issues for which public education should be provided (often collaboratively) on issues such as lawn care, pollinators, Littleton wildlife, terrestrial and aquatic invasive species control, and stormwater. Commissioner training is an ongoing initiative.

# Development - Planning

## ***MISSION OF THE OFFICE***

The mission of the Planning Department is to support the process(es) of the Town to identify and mold the future vision of the Town. The department supports the Planning Board, Zoning Board of Appeals, and Affordable Housing Trust, as well as current and future visions of the Town by providing technical advisory services and coordination with Town officials, residents, developers, attorneys, project engineers, and committees. We address issues involving planning, housing, sustainability, zoning, economic development, stormwater, and updating and implementing the Master Plan and associated area plans. We draft zoning bylaws to help bring the future vision to fruition. The Planning Department is responsible to remind the Town that the Master Plan should be consulted to provide guidance to the Town.

# Planning Narrative

## ***DESCRIPTION OF SERVICES***

Planning coordinates with other Boards and Departments on priority planning issues as well as standard department operations. The department processes and reviews development applications, oversees contracts for peer review of engineering plans and calculations, and contracts for subdivision construction inspection and stormwater permit inspection consultants. Staff serves as advisor to the Town Administrator, other Boards/Commissions and Departments on issues relating to land use and housing, planning, zoning and development. Staff consults directly with Master Plan, Area Plan, and zoning consultants, as well as property owners and developers. Staff also provides support services, assisting with office coverage for the larger Land Use and Building Department, as necessary, along with support services for Planning Board, Affordable Housing Trust, and Zoning Board of Appeals. Grantsmanship is a significant part of operations in the Planning Department and includes coordinating grant applications, managing, and completing reporting requirements for grants that are awarded to the Town.

## ***PERFORMANCE/WORKLOAD INDICATORS***

FY26 workload to date is somewhat lighter than the past few years, with a lower number of applications, but continued focus on meeting new State requirements for Accessory Dwelling Units.

Permitting for King Street Common – redevelopment discussions and permitting at 550 King Street and 410 Great Road continues moving forward with the Definitive Subdivision approval granted in November 2023, the overarching Master Planned Special Permit amended in June 2024, and with Site Plan Review for each development phase on the near-term horizon. Lupoli Development Team has noted that phase 1 commercial/mixed-use Site Plan application will be filed late in 2025, and phase 1 residential Site Plan application will be filed early in 2026.

Single-family residential development has slowed, with numerous subdivisions and senior residential developments being completed over the past few years.

FY26, FY27, and FY28 should bring significant economic development in Littleton Common, including Northern Bank's new branch complex and "King Street Common" at 550 King Street and 410 Great Road.

There have been several inquiries from property owners and developers regarding redevelopment of other parcels in Littleton Common that will be serviced by Town Sewer. As Town Sewer becomes available and redevelopment at King Street Commons and Northern Bank continues, we anticipate private redevelopment in Littleton Common to blossom if market conditions support redevelopment.

Outside of Littleton Common, the redevelopment of the gas station at the intersection of Ayer Road/Bruce Street/Willow Road that was approved in June 2023 appears to be slated for construction starting in 2026. The redevelopment combines several underutilized parcels into a service plaza with vehicle fueling, retail, and food service options.

## **DEPARTMENTAL SERVICES**

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

**1. Staff Planning Department Office** – Maintain professional presence in Town Hall for all Planning Board and planning department duties; agendas and minutes within Open Meeting Law requirements. Currently this includes the Planning Board, Zoning Board of Appeals, and Affordable Housing Trust. Keep current with all contracts, billing, timecards, annual reviews, general correspondence, and other work associated with being an active municipal office.

**2. Applications/Permitting** – Assist PB with determining if applications are complete; develop, implement, and update checklist procedures for PB applications; communicate with PB members regarding each application. Goal is to review and provide professional recommendations on each application.

**3. Training** – Identify professional development opportunities for all Planning staff and Board Members that will meet personal as well as professional objectives, subject to supervisor approval.

### **4. Town Initiatives – Support Ongoing Planning Studies and Initiatives:**

**\*MBTA Communities:** support the continued work to meet MBTA Communities requirements. Littleton adopted MBTA Communities zoning; we filed a District Compliance Application with the State and responded to questions regarding this application. On April 9, 2025, the Town received formal notice of compliance with the MBTA Communities requirements from the Executive Office of Housing and Livable Communities. Next step for the Town is to support appropriate development proposals within the applicable zoning districts.

**\*Town Sewer and Littleton Common Economic Development:** Continue to support permitting, construction, and coordinate planning issues related to Town Sewer. This work is gaining momentum with more property owners reaching out to understand the potential for redevelopment that Town Sewer will unlock under the Form Based Code umbrella provided in the Village Common zoning district. It appears that the Legislative earmark to fund an update to the economic development portion of the January 2019 Littleton Common Revitalization RoadMap will be released. We anticipate working again with UMass Donahue Institute and local stakeholders to better understand market forces and the redevelopment potential of parcels served by Town Sewer.

**\*Hazard Mitigation Plan:** Work on the 2025 Hazard Mitigation Plan update is essentially complete. Under the leadership of the Metropolitan Area Planning Council (MAPC), Littleton's Hazard Mitigation Plan was updated and filed with the State. MAPC responded to questions from the State and Federal Emergency Management Agency. FEMA has approved Littleton's HMP, and we are waiting for final reimbursement of the cost of this update.

**\*Marijuana Zoning Bylaw Update:** The Planning Board responded to resident requests to limit the number of marijuana facilities allowed, including considering reducing the number of cultivation sites to zero. While this initiative did not pass at the May 2026 Town Meeting, the process did allow for public input and feedback. The Town will continue to offer recommendations on any future updates to the Marijuana Zoning Bylaws that may become necessary.

**\*Accessory Dwelling Units:** Update Littleton's zoning to meet new State requirements for Accessory Dwelling Units by right. A zoning bylaw amendment is anticipated at the May 2026 Town Meeting. Planning Staff has been working with the Metropolitan Area Planning Council, our Regional Planning Agency, to accomplish this work.

**\*Floodplain Zoning Bylaw:** May 2025 Town Meeting approved an update to Littleton's Floodplain Bylaw and adoption of the new FEMA Flood Insurance Rate Map Panels. Now that these new maps are reflected on the Town GIS, this work is complete.

**5. Housing/Affordable Housing** – Respond to Subdivision/Senior Residential Development Applications that meet the Goals of the Master Plan – support applicants from the initial concept, through the approval process, and guide the construction/inspection process to successful completion. Continue to voice the need for deeply affordable senior rental

units and focus discussions on ways to address this need. Worked with Elder and Human Services Department to establish a Homeowner Mini-Grant program for critical home repairs with grant funding made available through the Housing Choice OneStop Grant.

OTHER PRIORITIES NOT IN TOP 5: Support activity of the non-regulatory Boards and Committees as required. Provide professional input, support, and opinions for activities of Town Committees, Boards, Officials, and Departments. Support **Grant Writing activities** for significant municipal grants. Funding for access to consultant services to support the Town's grant writing, local matching funds for grants, and similar planning initiatives are requested for FY27.

### **MAJOR ACCOMPLISHMENTS**

This FY25 and FY26 to date list of "major accomplishments" including recent grant award announcements and projects completed.

**\$120,000 Housing Choice Grant** to create and fund a Homeowner mini-grant program for critical home repairs for income-qualified homeowners announced Fall 2024. Funding has been utilized by 18 homeowners for safety improvements and critical repairs to help income-qualified residents remain in their homes. This OneStop grant funding will be fully spent well before the June 2026 grant deadline.

**\$1,000,000 HousingWorks Infrastructure Grant** for King Street Common infrastructure announced January 2025. Developer will provide 10% matching funds to cover additional infrastructure to service the site. This grant program is available to Littleton based on our designation as a Housing Choice Community. Construction work under this grant is currently underway.

In April 2025 Littleton received a **Determination of Compliance with MBTA Communities**, indicating that the planning and re-zoning work Littleton accomplished in the King Street Common and Littleton Station MBTA Communities Multi-Family Districts fully meet the State requirements to zone for multi-family housing near our Foster Street commuter rail station and near Littleton Common.

May 2025 Town Meeting voted to update the **Floodplain Bylaw** and adopted the new floodplain maps as well as clarify odor control requirements for Marijuana Facilities.

Littleton's **Hazard Mitigation Plan was completed** and officially approved by FEMA in July 2025 under a \$22,500 FEMA/MEMA funding grant. MAPC, our regional planning agency, was the consultant who led the Town through this successful planning study update. The final reimbursement request has been received by MEMA and FEMA and awaits action on the Federal side to provide the reimbursement.

On July 10, 2025, Littleton received formal notice that our application to renew our designation as a **Housing Choice Community was approved**. As a Housing Choice Community, we have access to additional grant funding sources such as the \$120,000 "Housing Choice" grant that funded the Littleton Homeowner mini-grant program, outlined earlier in this section.

**\$5,000,000 MassWorks infrastructure grant** for King Street Common infrastructure was awarded in October 2025, with formal announcement forthcoming. Developer will provide 10% matching funds for additional site infrastructure.

We are waiting for final word on a **\$60,000 Legislative Earmark** to update the Littleton Common Revitalization RoadMap. If the funds are forthcoming, the Town would work with UMass Donahue Institute to update the economic development section of the RoadMap, gather input from property and business owners in Littleton Common regarding sewer capacity and redevelopment intentions and report the results.

## Personnel Summary

| Last Name       | First Name | Position Description                        | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------------|------------|---|------------|------------|-------|------------|
| TOOHILL         | MAREN      | TOWN PLANNER                                | BA15       | 10         | 1.00  | 114,401.52 |
| MATHEWS         | COOPER     | ASSISTANT TOWN PLANNING                     | BA10       | 4          | 1.00  | 71,660.16  |
| RHEAUME-PACITTI | LUCIA      | OFFICE COORDINATOR<br>*Shared with Building | BA09       | 3          | 0.50  | 32,969.52  |

## Expenditures by Budget EOY

Expenses: General planning department expenses consist of Budget line items for standard office supplies, advertising costs for public hearings, postage, and similar plus training for Board and Committee members, professional staff certification training, and public outreach activities. Planning Department relies on the Human Resource Department's Training Budget to meet training goals.

Personal Services – Planning Staff consists of a full-time Town Planner and Assistant Town Planner and 0.5 FTE Office Coordinator – Planning and Building Departments. The Office Coordinator position is full time, with the budget equally shared between the Planning and Building Departments.

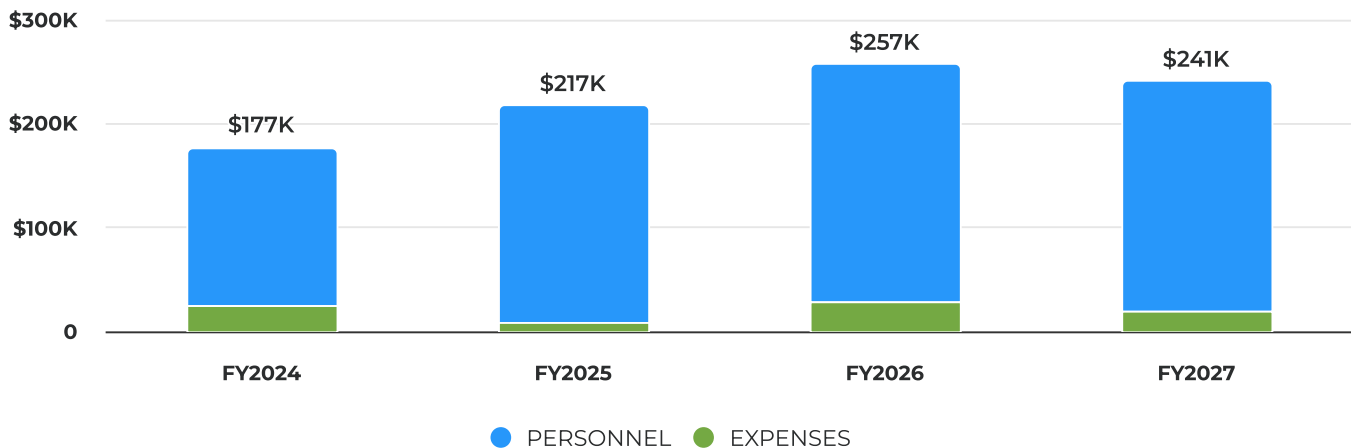
Town Planner: \$111,704

Assistant Town Planner: \$70,007

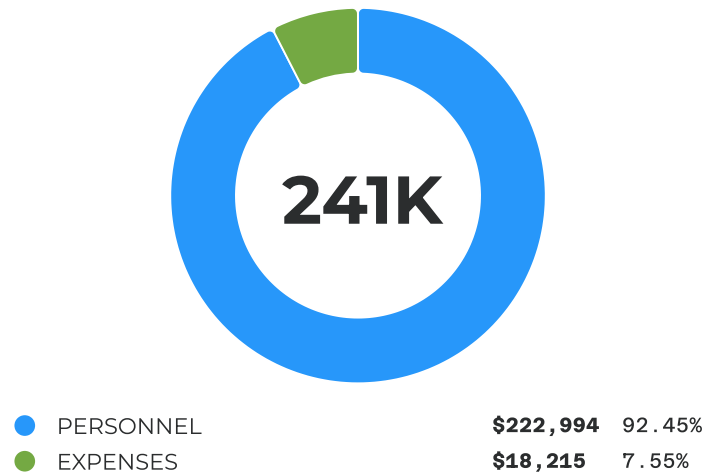
Office Coordinator: \$32,216 (50% of 1 FTE shared with Building Department.)

All non-union employees of the Town, including the employees of this office, are subject to the compensation and classification plan under the Personnel bylaw.

### Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                      | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>              |                     |                     |                     |                     |   |  |
| TOWN PLANNER-<br>SALARIES     | \$100,713.60        | \$106,318.60        | \$111,603.60        | \$117,363.00        | \$5,759.40  | 5.16%  |
| WAGES - ASSIST.<br>PLANNER    | \$30,330.36         | \$64,978.85         | \$68,214.96         | \$71,761.00         | \$3,546.04  | 5.20%  |
| PLANNING ASST WAGES<br>HOURLY | \$22,092.06         | \$37,511.77         | \$47,405.95         | \$33,020.00         | -\$14,385.95  | -30.35%  |
| LONGEVITY-NON UNION           | -                   | \$850.00            | \$1,410.00          | \$850.00            | -\$560.00   | -39.72%  |
| <b>Total PERSONNEL</b>        | <b>\$153,136.02</b> | <b>\$209,659.22</b> | <b>\$228,634.51</b> | <b>\$222,994.00</b> | <b>-\$5,640.51</b>  | <b>-2.47%</b>  |
| <b>EXPENSES</b>               |                     |                     |                     |                     |   |  |
| PROFESSIONAL<br>SERVICES      | \$20,178.26         | \$3,000.00          | \$25,000.00         | \$15,000.00         | -\$10,000.00  | -40.00%  |
| EDUCATION/PROF.<br>DEVELOP    | \$1,280.01          | \$1,722.28          | \$1,200.00          | \$1,000.00          | -\$200.00   | -16.67%  |
| ADVERTISING                   | \$1,402.98          | \$2,239.20          | \$1,200.00          | \$900.00            | -\$300.00   | -25.00%  |
| OFFICE SUPPLIES               | \$13.83             | \$132.58            | \$300.00            | \$300.00            | -   | 0.00%  |
| POSTAGE                       | \$473.83            | \$510.03            | \$325.00            | \$325.00            | -   | 0.00%  |
| DUES & SUBSCRIPTIONS          | \$90.00             | -                   | \$550.00            | \$550.00            | -   | 0.00%  |
| OTHER EXPENSES                | \$84.00             | -                   | \$140.00            | \$140.00            | -   | 0.00%  |
| <b>Total EXPENSES</b>         | <b>\$23,522.91</b>  | <b>\$7,604.09</b>   | <b>\$28,715.00</b>  | <b>\$18,215.00</b>  | <b>-\$10,500.00</b>   | <b>-36.57%</b>   |
| <b>Total Expenditures</b>     | <b>\$176,658.93</b> | <b>\$217,263.31</b> | <b>\$257,349.51</b> | <b>\$241,209.00</b> | <b>-\$16,140.51</b>   | <b>-6.27%</b>  |



## Summary of Goals

### ***DEPARTMENT GOALS***

Provide a professional level of planning services for Littleton, helping guide Littleton to the future outlined in the April 2017 Master Plan and detailed areas plans for Littleton Common, Hazard Mitigation Plan, and similar planning documents.

Detailed goals outlined in the Departmental Services section, above include: offer staff training to keep staff current and operating in a professional manner; follow up on all applications and inquiries; update the ADU Bylaw to meet new State requirements, discuss and support redevelopment opportunities from Town Sewer, Hazard Mitigation Plan, Accessory Dwelling Units, and Floodplain Bylaw; update the Economic Development section of the 2019 Littleton Common Revitalization RoadMap; support Affordable Housing initiatives; and support grant writing initiatives for infrastructure, housing, planning, and similar grants.

# Development - Zoning/Appeals

## **MISSION OF THE OFFICE**

Support of the Zoning Board of Appeals is part of the Planning Department. The mission is limited to the statutory authority granted by Chapters 40A, 40B and 41 of the Massachusetts General Laws. The Zoning Board of Appeals (ZBA) hears and decides applications for special permits upon which the Board is empowered to act; to hear and decide appeals or petitions for variances from the terms of the Zoning Bylaw, subject to criteria established by the State; to hear and decide other appeals, such as appeals from a decision of the Building Inspector or other administrative official in violation of Chapter 40A; to issue comprehensive permits; and to issue withheld building permits.

## Zoning/Appeals Narrative

### **DESCRIPTION OF SERVICES**

The department provides services to the public. The department processes and reviews ZBA applications and hears and adjudicates matters before it by balancing the Zoning Bylaw with the legitimate needs of petitioners within the statutory framework. In hearing Comprehensive Permits, the ZBA acts as the permit granting authority, but does so in reliance upon input from all Town Boards and Departments.

### **PERFORMANCE/WORKLOAD INDICATORS**

| Indicator                        | Unit of Measure | FY2023 | FY2024 | FY2025 | Projected FY2026 |
|----------------------------------|-----------------|--------|--------|--------|------------------|
| Comprehensive Permits Filed      | Count           | 0      | 0      | 0      | 0                |
| Comprehensive Permits Approved   | Count           | 0      | 0      | 0      | 0                |
| ZBA Applications Filed           | Count           | 5      | 5      | 8      | 8                |
| Granted Special Permits/Variance | Count           | 4      | 4      | 6      | 7                |
| Withdrawn or denied applications | Count           | 1      | 1      | 1      | 1                |

### **DEPARTMENTAL SERVICES**

Listed below is a brief summary that identifies the functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

1. Posting and Advertising of Notices of Hearings requiring newspaper publication and mail notice to all abutters as well as posting meeting agendas and minutes.
2. Issuing the decision and writing the decision for the Town Clerk to attest. This has been done by volunteer Board members.
3. Recording the Decisions at the Registry of Deeds and mailing to the applicant.

These are mandated statutory services. All are necessary and none have priority over the others.



## Expenditures by Budget EOY

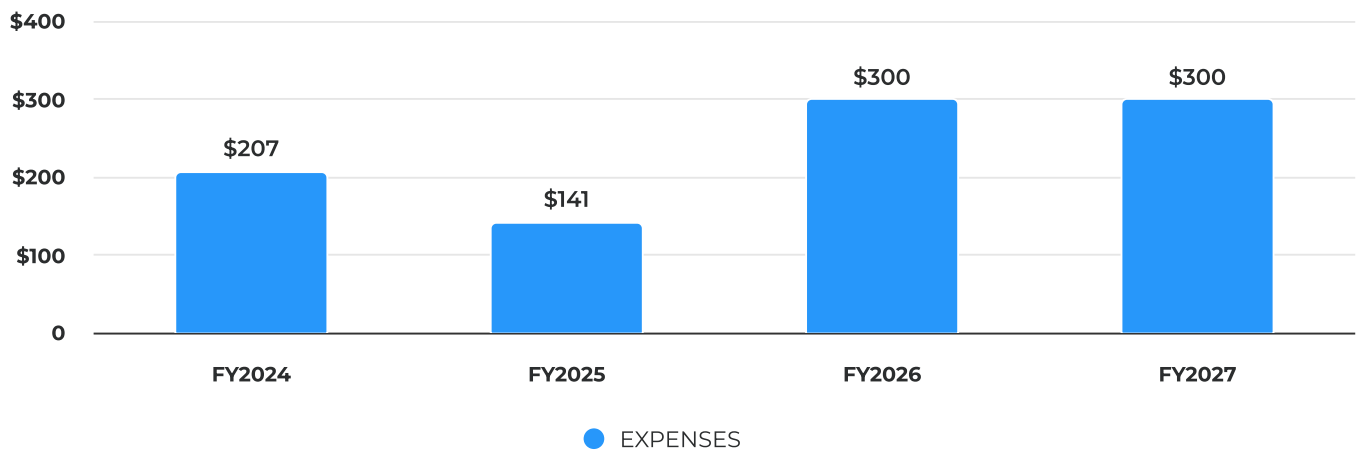
### BUDGET NARRATIVE

Personal Services – The Zoning Board of Appeals is staffed by the Office Coordinator – a full-time position shared equally between the Planning and Building Departments. Staff advises potential applicants, coordinates with the Building Department and Zoning Board of Appeals Chair on the status of applications, and is responsible for scheduling, drafting, and implementing statutory public notice requirements.

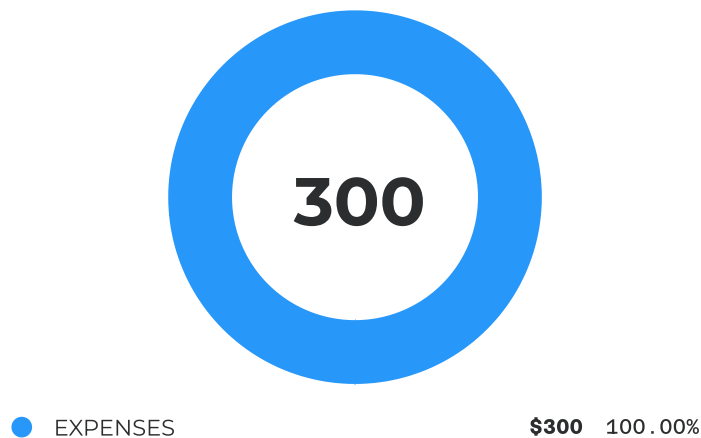
Expenses – The FY26 ZBA expense budget is level-funded, with the sole budget line for postage. Any other expenses are revolving fund (legal ads) or covered in Planning Department appropriations.

It should be noted that the ZBA charges application fees which are deposited into the general fund – projected at \$2,000 for FY26.

Historical Expenditures by Budget EOY



FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                  | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(\$ Change) | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (%<br>Change) |
|---------------------------|-------------------|-------------------|---------------------|---------------------|---|--|
| <b>EXPENSES</b>           | \$206.71          | \$141.04          | \$300.00            | \$300.00            | -   | 0.00%  |
| POSTAGE                   | \$206.71          | \$141.04          | \$300.00            | \$300.00            | -   | 0.00%  |
| <b>Total Expenditures</b> | <b>\$206.71</b>   | <b>\$141.04</b>   | <b>\$300.00</b>     | <b>\$300.00</b>     | <b>-</b>  | <b>0.00%</b>   |



# Other General Government-Facilities

## ***MISSION OF THE OFFICE***

The Littleton Facilities Department is dedicated to maintaining, preserving, and enhancing the town's buildings, grounds, and infrastructure to ensure a safe, efficient, and welcoming environment for all residents, employees, and visitors. The Facilities Department consists of a newly hired Facilities Manager and a Maintenance Supervisor who work together to provide the best preventive maintenance and possible solutions for the Town's facilities.

# Facilities Narrative

## DESCRIPTION OF SERVICES

Through proactive maintenance, sustainable energy practices, and collaborative efforts among vendors and other departments, we support the vital services provided by the Police and Fire Departments, Library, Town Hall, Council on Aging, Cemetery, Indian Hill at 36 King Street, DPW, Historical Society, and Nagog Hill Orchard. Our mission is to protect the town's assets, plan for future growth, honor its history, and foster a sense of community pride while meeting the evolving needs of Littleton's citizens, while keeping finances in mind.

## DEPARTMENTAL SERVICES

The Facilities Department is committed to excellence, responsiveness, and stewardship, ensuring that every facility operates at its highest potential and contributes to the quality of life in Littleton. There is a broad range of responsibilities for the Facilities Department. In general, the department oversees all the utilities for the town's facilities and ensures all the building equipment is functioning and well maintained, through the various seasons. This includes overseeing the Life Safety Systems, elevators, security, daily cleanliness, safety and functionality of the equipment in the buildings. The Facilities Department also responds to any maintenance emergencies that may occur in the Town's buildings 24/7 and is responsible for the snow and ice removal.

## PERFORMANCE METRICS

This year the Facilities Department took on \$26 million in new buildings. These came with their own punch lists for Facilities to complete, as we supported the move-in and transitional period. We have been assisting them with anything they may need as they get adjusted to their new space. We have been instructing staff on how their building systems work, because a lot of the energy-efficiency upgrades that were made can be complicated to navigate, especially the commercial kitchen at the new COA.

-Since 36 King St. was only a partial remodel, the Facilities Department completed over 100 punch list items between the School Department and Parks and Recreation. These were all completed, along with replumbing the attic sprinkler system and tamper switches after we had a leak during the move-in. We also sistered the ceiling in Samantha's office, changed the back area under the HVAC to a grid ceiling, added plugs that were blocked by file cabinets, added LED lighting where needed, and replaced all the first-floor ceiling tiles so they all match.

-Earlier in the year, we paid approximately \$8,000 to convert the Police Department, which is 24/7, to LED lighting. The electric bill has gone down approximately \$8,000 from the previous statements, meaning we have already achieved a return on the investment.

-Through Green Communities, we were able to secure funding to help insulate the attic at 36 King St and some of the Fire Department. We also had all new weather stripping done on the exterior doors of the Town Buildings with grant money. We should see a return within the next 5 years, by sealing all the doorways and minimizing HVAC loss.

-Over the winter we responded to and mitigated 29 snow or ice events with no safety incidents.

-Since implementing the MaintainX software fully in late July, we have completed over 147 work orders and have 8 in progress at this point. The system allows staff to enter work tickets into the portal, and I can assign them to the Maintenance Supervisor, George, or to the Department. George has completed over 100 work orders on his own. This helps tremendously to organize and triage the work as it continuously comes in

## Personnel Summary

| Last Name | First Name | Position Description                                       | Grade/Ran | Step/Level | FTE % | Annual Pay |
|-----------|------------|--|-----------|------------|-------|------------|
| DERBA     | ERIC       | FACILITIES MANAGER   | BA16      | 7          | 1.00  | 118,076.40 |
| DUMAS     | GEORGE     | BLDG MAINT SUPV  | BA11      | 9          | 1.00  | 85,942.08  |
| BOUDROT   | HEIDI      | OFFICE COORDINATOR<br>*Shared with Health and Conservation | BA09      | 2          | 0.45  | 28,949.08  |
|           |            |  |           |            |       |            |

## Expenditures by Budget EOY

### **BUDGET NARRATIVE**

#### BUDGET NARRATIVE

The Facilities Department is essentially a catch-all for all building repair, maintenance and utility invoices. A significant part of the budget this year was making an educated estimate of future utility costs. These are affected by the weather but can be even more unpredictable with 2 solar buildings. We also have acquired roughly 26 million dollars in facilities we did not have before. We used FY26 Q1 utilities and invoices for the new buildings and expect the costs to slightly increase going into the winter months.

We anticipate a significant cost of Life Safety Equipment inspections and maintenance, along with cleaning and HVAC maintenance as the two largest costs we are assuming with the new facilities, which are reflected in the FY 27 Budget. In the new COA building, there are 39 HVAC units and 184 mechanical points alone in the HVAC system, which is all run by a computer with 2 different software programs.

Although 36 King St was partially renovated, it still has some HVAC equipment that is past its useful life. We are considering having to do some repairs to this equipment, and have some backup fan motors, condensate pumps, furnace parts, and r-22/410a refrigerant. I have also added the potential for some future upgrades. The 36 King St HVAC Hybrid upgrade will have to be done at some point. We have initial costs that came in April 25 for \$300K but include grant money.

Last year was the first winter I didn't plow snow with loader or plow, and we struggled with it because without a plow to move bulk, we must blow the snow into the vacant spaces and wait for DPW. By the time it can be moved, cars are parked on the snow, turning it to slip and fall risk becomes astronomical.

The Facilities Department is going to struggle with snow removal this year worse than last year, because we have over doubled the area to clear before 6:30 am. The COA has an extensive handicapped parking area with patios and walkways all around with emergency egress. As well as 36 King St. that surround the perimeter as well. George and I will do our best to get as much snow out into the lot for DPW to remove before 6 am, but the time is never ideal. Storms are becoming more complex, and the DPW has over 80 miles of roads and all the other town lots to do. The COA/Library, King ST Parking and entry ways both, require a lot of hands-on scraping and salting in addition to bulk snow removal so an additional snowblower will be purchased for King St. Hopefully the school staff can assist snow blowing as well. I am very strongly recommending and could even go as far as saying the Facilities Department REQUIRES a plow truck for the safety of the staff and residents who take pride in the community and arrive early.

Safety is the number one priority, and if the snow is not removed from the parking spaces everywhere at Town Hall, compound and salt must be applied at 5:30-6am and at 30-to-90-minute intervals. This must be done to get the COA/Town Hall Area to blacktop before cars arrive, or we risk having a slip and fall. Especially with the Seniors who show up at 6 am for breakfast, and the late-night events at the Library. This is one of many reasons a truck with a plow is necessary, regardless of what other departments say. With long duration storms, the DPW is tied up on Primary routes

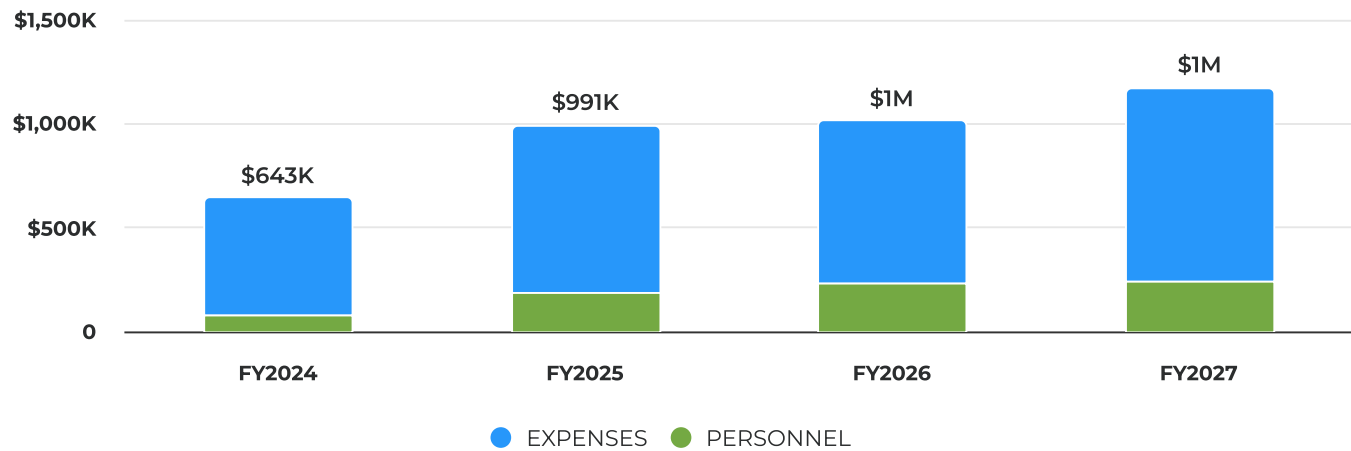


and or resting after a and could easily aid as well. This is not to take away from the DP who do a great job. When the timing is not perfect, and talk takes time to activate after the snow has been removed, it comes down to a Life Safety and Logistics issue that I am providing a solution for, along with the other necessities,

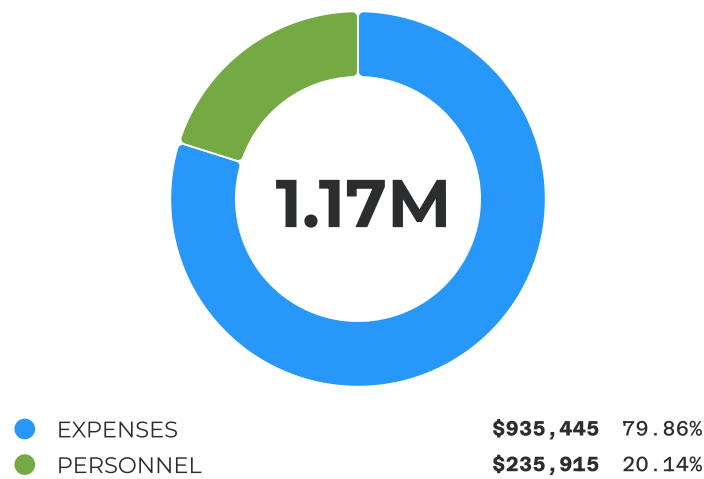
The truck tool body is not just a time saver but also prevents a trip or 3 to the shop or supply house and back. It is also a place to safely store our tools out of the weather, including PPE, general repair stock, emergency response supplies and tools for the dozen different facilities we maintain.

The HVAC upgrades at 36 King ST should be done ASAP because we risk losing the grant money. This would be to complete the upgrade that was started during the renovation. Only necessary units were replaced and there are still a significant amount past their existing life. I have attached an Assessment I had done to get the price reflected in the Capital sheet. I was told to increase the number by at least 10% plus tariffs. That is how I got to the 350,000.

Historical Expenditures by Budget EOY



FY27 Expenditures by Budget EOY





## Expenditures by Budget EOY

| Category                           | FY 2024<br>Actual  | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|------------------------------------|--------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>                   |                    |                     |                     |                     |   |  |
| FACILITIES MGR -<br>SALARIES       | -                  | \$95,778.24         | \$111,833.28        | \$118,177.00        | \$6,343.72  | 5.67%  |
| BLDG MAINT SUPV -<br>WAGES HOURLY  | \$75,047.00        | \$80,667.53         | \$81,807.84         | \$86,043.00         | \$4,235.16  | 5.18%  |
| OFFICE MANAGER                     | -                  | -                   | \$37,302.12         | -                   | -\$37,302.12  | -100.00%   |
| BLDG ADMIN SUPP -<br>WAGES HOURLY  | -                  | \$6,442.92          | -                   | \$28,995.00         | \$28,995.00   | -  |
| BLDG MAINT SUPV -<br>WAGES OT      | -                  | -                   | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| LONGEVITY-NON UNION                | \$700.00           | \$700.00            | \$700.00            | \$700.00            | -   | 0.00%  |
| <b>Total PERSONNEL</b>             | <b>\$75,747.00</b> | <b>\$183,588.69</b> | <b>\$233,643.24</b> | <b>\$235,915.00</b> | <b>\$2,271.76</b>   | <b>0.97%</b>   |
| <b>EXPENSES</b>                    |                    |                     |                     |                     |   |  |
| PB ELECTRICITY                     | \$527.78           | \$1,128.27          | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| ELECTRICITY - 36 KING              | \$7,359.27         | \$10,908.09         | \$16,000.00         | \$20,800.00         | \$4,800.00  | 30.00%   |
| ELECTRICITY UTILITY-<br>CEMETERY   | \$965.63           | \$925.42            | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| ELECTRICITY - COMMON               | \$200.13           | \$150.83            | \$300.00            | \$300.00            | -   | 0.00%  |
| ELECTRICITY UTILITY-<br>DPW BLDG   | \$46,270.80        | \$53,841.31         | \$50,000.00         | \$58,000.00         | \$8,000.00  | 16.00%   |
| ELECTRICITY UTILITY-FIRE           | \$23,242.16        | \$25,528.66         | \$26,000.00         | \$27,000.00         | \$1,000.00  | 3.85%  |
| ELECTRIC GREAT RD CELL             | \$137.00           | \$128.54            | \$400.00            | \$400.00            | -   | 0.00%  |
| ELECTRICITY UTILITY-<br>LIBRARY    | \$27,006.40        | \$28,165.19         | \$30,000.00         | \$32,000.00         | \$2,000.00  | 6.67%  |
| ELECTRIC SHATTUCK<br>MPR           | \$6,470.11         | \$7,053.94          | \$2,000.00          | \$3,000.00          | \$1,000.00  | 50.00%   |
| Electricity Utility NAGOG          | \$264.63           | \$247.43            | \$1,000.00          | \$500.00            | -\$500.00   | -50.00%  |
| ELECTRIC NEWTOWN RD<br>CELL        | \$154.28           | \$88.00             | \$300.00            | \$300.00            | -   | 0.00%  |
| ELECTRIC - OAK HILL<br>CELL        | \$232.64           | \$132.00            | \$500.00            | \$500.00            | -   | 0.00%  |
| ELECTRICITY - OLD LIB              | \$9,610.34         | \$8,151.94          | \$10,000.00         | \$12,000.00         | \$2,000.00  | 20.00%   |
| ELECTRICITY UTILITY-<br>POLICE STN | \$33,054.02        | \$30,872.17         | \$38,000.00         | \$36,000.00         | -\$2,000.00   | -5.26%   |
| Electricity Utility                | \$104.42           | \$88.42             | \$50.00             | \$100.00            | \$50.00   | 100.00%  |
| ELECTRIC NASHOBA<br>POLE 23        | \$104.00           | \$88.00             | \$126.00            | \$100.00            | -\$26.00  | -20.63%  |
| ELECTRICITY UTILITY-<br>SCHOOL ADM | \$6,385.24         | \$5,060.39          | \$7,000.00          | \$5,000.00          | -\$2,000.00   | -28.57%  |
| ELECTRICITY - SR CTR               | -                  | \$182.06            | \$30,000.00         | \$20,000.00         | -\$10,000.00  | -33.33%  |
| ELECTRICITY UTILITY-<br>TOWN HALL  | \$6,560.63         | \$7,121.44          | \$10,000.00         | \$11,000.00         | \$1,000.00  | 10.00%   |
| ELECTRIC TRANSFER<br>STATION/LAND  | \$2,152.84         | \$2,368.04          | \$2,500.00          | \$3,000.00          | \$500.00  | 20.00%   |
| PB HEAT NATURAL GAS                | \$1,811.66         | \$3,286.18          | \$3,400.00          | \$3,400.00          | -   | 0.00%  |
| OIL HEATING                        | \$8,331.55         | \$14,034.43         | \$15,000.00         | \$21,000.00         | \$6,000.00  | 40.00%   |
| NATURAL GAS UTILITY-<br>CEMETERY B | \$2,157.15         | \$2,455.09          | \$3,000.00          | \$3,000.00          | -   | 0.00%  |
| NATURAL GAS UTILITY-<br>FIRE STN   | \$10,157.77        | \$11,871.83         | \$13,000.00         | \$15,000.00         | \$2,000.00  | 15.38%   |



## Other General Govt-Facilities

| Category                       | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|--------------------------------|-------------------|-------------------|---------------------|---------------------|---|--|
| NATURAL GAS UTILITY-LIBRARY    | \$3,128.38        | \$3,106.11        | \$5,000.00          | \$5,000.00          | -   | 0.00%  |
| NATURAL GAS UTILITY-POLICE STN | \$2,653.90        | \$3,431.05        | \$4,000.00          | \$5,000.00          | \$1,000.00  | 25.00%   |
| NATURAL GAS UTILITY-TOWN HALL  | \$38,545.19       | \$33,228.21       | \$40,000.00         | \$40,000.00         | -   | 0.00%  |
| PB FUEL OIL                    | \$669.94          | \$1,487.66        | -                   | \$3,000.00          | \$3,000.00  | -  |
| PB WATER                       | \$58.79           | \$1,964.97        | \$3,000.00          | \$3,000.00          | -   | 0.00%  |
| WATER/SEWER                    | \$1,985.96        | \$2,148.70        | \$6,000.00          | \$6,000.00          | -   | 0.00%  |
| WATER UTILITY-CEM BLDG         | \$2,095.84        | -                 | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| WATER - COMMON                 | \$6,412.27        | \$7,745.88        | \$8,000.00          | -                   | -\$8,000.00   | -100.00%   |
| WATER UTILITY-DPW BLDG         | \$357.65          | \$331.66          | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| WATER UTILITY-FIRE STN         | \$4,868.61        | \$6,150.42        | \$7,025.00          | \$7,000.00          | -\$25.00  | -0.36%   |
| WATER UTILITY-LIBRARY          | \$3,433.34        | \$3,363.47        | \$4,000.00          | \$4,000.00          | -   | 0.00%  |
| Water Utility NAGOG            | \$161.00          | \$156.70          | \$1,000.00          | \$500.00            | -\$500.00   | -50.00%  |
| WATER UTILITY-POL STN          | \$2,858.48        | \$2,640.51        | \$2,500.00          | \$3,000.00          | \$500.00  | 20.00%   |
| WATER/SEWER-SR CTR             | -                 | \$2,446.07        | \$4,000.00          | \$9,000.00          | \$5,000.00  | 125.00%  |
| WATER UTILITY-TOWN HALL        | \$4,700.16        | \$4,913.46        | \$5,000.00          | \$4,000.00          | -\$1,000.00   | -20.00%  |
| VEHICLE REPAIR/MAINT           | -                 | -                 | \$1,500.00          | \$1,500.00          | -   | 0.00%  |
| PB BLDG MAINTENANCE SVC        | \$129,633.55      | \$289,254.65      | \$195,000.00        | \$275,000.00        | \$80,000.00   | 41.03%   |
| FACILITIES SERVICE AND REPAIR  | \$15,063.91       | \$28,890.85       | \$20,000.00         | \$40,000.00         | \$20,000.00   | 100.00%  |
| FACILITIES - MAINT SVC-FIRE    | \$19,388.57       | \$27,637.37       | \$20,000.00         | \$25,000.00         | \$5,000.00  | 25.00%   |
| FACILITIES - MAINT SVC-LIBRARY | \$9,607.02        | \$20,740.26       | \$5,000.00          | \$15,000.00         | \$10,000.00   | 200.00%  |
| FACILITIES SERVICE/REPAIR-NAGO | -                 | \$21,752.72       | -                   | \$5,000.00          | \$5,000.00  | -  |
| Facilities Other Maint Service | -                 | -                 | \$10,000.00         | \$10,000.00         | -   | 0.00%  |
| FACILITIES - MAINT SVC-POL     | \$48,934.25       | \$43,917.44       | \$50,000.00         | \$50,000.00         | -   | 0.00%  |
| FACILITIES SVCS-SR CTR         | -                 | \$922.76          | \$5,000.00          | \$30,000.00         | \$25,000.00   | 500.00%  |
| FACILITIES - MAINT SVC-TOWN HA | \$47,429.12       | \$43,931.97       | \$50,000.00         | \$48,000.00         | -\$2,000.00   | -4.00%   |
| PB POSTAGE MACH RENT           | \$7,348.84        | \$7,510.32        | \$8,545.00          | \$8,545.00          | -   | 0.00%  |
| TRAINING/EDUCATION             | -                 | -                 | \$500.00            | \$1,000.00          | \$500.00  | 100.00%  |
| SOFTWARE MAINT & SUPPORT       | -                 | \$1,176.00        | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| OFFICE SUPPLIES                | -                 | -                 | \$600.00            | -                   | -\$600.00   | -100.00%   |
| PB BLDG MAINT SUPPLIES         | \$18,147.38       | \$22,278.24       | \$30,000.00         | \$28,000.00         | -\$2,000.00   | -6.67%   |
| BLDG MAINT & REP SUPPLIES      | -                 | \$1,817.49        | \$10,000.00         | \$10,000.00         | -   | 0.00%  |
| FACILITIES/MAINT SUPPL DPW     | -                 | \$72.32           | -                   | -                   | -   | -  |
| FACILITIES/MAINT SUPPLIES-LIB  | \$100.00          | \$1,600.25        | -                   | -                   | -   | -  |



| Category                          | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted   | FY 2027<br>Budgeted   | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------------|---------------------|---------------------|-----------------------|-----------------------|---|--|
| FACILITIES/MAINT<br>SUPPLIES POL  | \$1,386.68          | -                   | \$2,500.00            | \$2,500.00            | -   | 0.00%  |
| BLDG MAINT/SUPPLIES-<br>SR CTR    | -                   | \$982.46            | \$3,000.00            | \$3,000.00            | -   | 0.00%  |
| FACILITIES/MAINT<br>SUPPLIES-THAL | \$2.68              | \$1,138.80          | \$900.00              | \$4,000.00            | \$3,100.00  | 344.44%  |
| PB OTHER SUPPLIES                 | \$5,427.39          | \$6,550.47          | \$11,000.00           | \$7,000.00            | -\$4,000.00   | -36.36%  |
| UNIFORMS/PROTECTIVE<br>GEAR       | -                   | -                   | \$800.00              | \$500.00              | -\$300.00   | -37.50%  |
| MILEAGE                           | -                   | \$355.10            | \$500.00              | \$500.00              | -   | 0.00%  |
| <b>Total EXPENSES</b>             | <b>\$567,659.35</b> | <b>\$807,522.01</b> | <b>\$781,946.00</b>   | <b>\$935,445.00</b>   | <b>\$153,499.00</b>   | <b>19.63%</b>  |
| <b>Total Expenditures</b>         | <b>\$643,406.35</b> | <b>\$991,110.70</b> | <b>\$1,015,589.24</b> | <b>\$1,171,360.00</b> | <b>\$155,770.76</b>   | <b>15.34%</b>  |

## Summary of Goals

### DEPARTMENT GOALS

The overall goal of this year's budget is to make sure that we can cover the costs of all facilities in the most prudent way possible while ensuring that the facilities and building systems work and are used to their full potential. We strive to be prepared for the unpredictability of weather and maintenance and take all possible preventive measures to do so.

# General Government

## General Government Consist of :

**Town Meeting/Reports**

**Town Moderator**

**Select Board**

**Finance Committee**

**Reserve Fund**

**Town Counsel**

**Tax Title**

## Expenditures by Budget EOY

### ***BUDGET NARRATIVE***

#### ***Town Meeting/Reports***

##### ***Budget Narrative:***

Costs include printing and mailing of annual town reports, annual and special town meeting booklets, transcription services, chair rentals, and other small miscellaneous items related to town meetings.

#### ***Town Moderator***

##### ***Budget Narrative***

The Town Moderator's budget is \$100 to cover costs for conferences/meetings.

#### ***Select Board***

##### ***Budget Narrative***

Wages – The FY27 budget funds meeting minutes taken.

Expenses – The FY27 expense budget is level funded.

#### ***Finance Committee***

##### ***Budget Narrative***

This budget appears to be adequate investment in materials or other tasks that preserve the level of service. The budget covers membership for the Association of Town Finance Committees.

#### ***Reserve Fund***

##### ***Budget Narrative***

The Finance Committee Reserve Fund was level funded to its regular established funding amount.

#### ***Audit***

##### ***Budget Narrative***

Audit Expenses are now in the Accounting department as a separate line item.

#### ***Town Counsel***



**Budget Narrative**

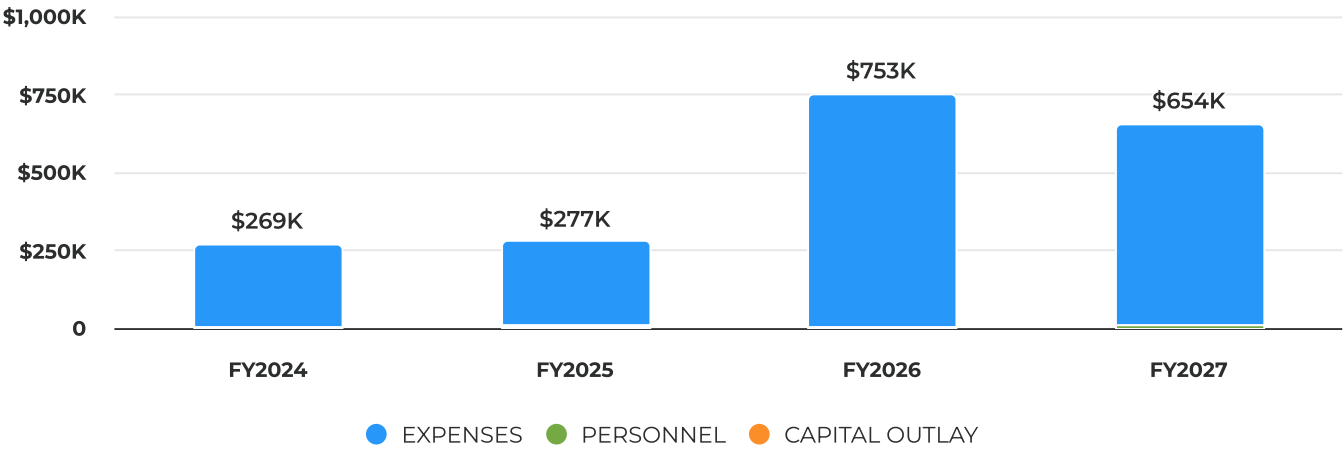
Expenses - encompasses all general town counsel legal needs as well as the needs of various boards and committees and labor law representation. FY27 budget is level funded based on usage of Town Counsel for various Town initiatives and projects.

**Tax Title**

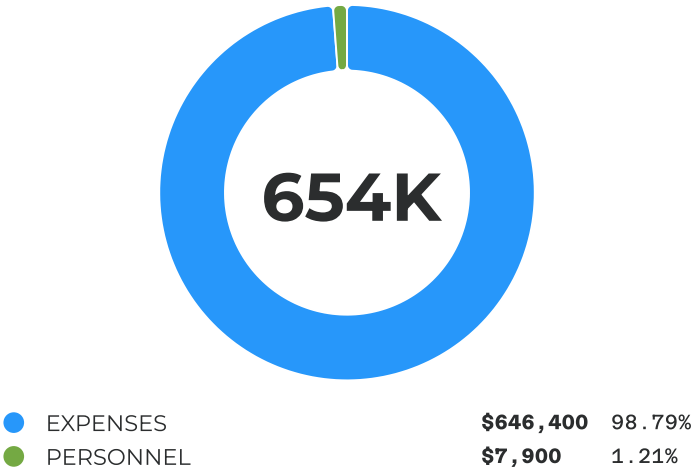
**Budget Narrative**

Tax Title costs cover all town expenses regarding the collection of back taxes. Collection of back taxes is the responsibility of the Town Treasurer. Major expenses covered are attorney fees for foreclosure cases, fees for the Registry of Deeds for both placement of the original liens by the Tax Collector and redemption certificates by the Treasurer, which release the lien upon payment of the taxes in full.

Historical Expenditures by Budget EOY



FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                          | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>                  |                     |                     |                     |                     |   |  |
| SELECT BOARD- HOURLY<br>WAGES     | \$4,323.61          | \$4,391.08          | \$4,500.00          | \$6,500.00          | \$2,000.00  | 44.44%   |
| WAGES - FINCOM<br>CLERICAL        | \$1,234.54          | \$278.32            | \$1,400.00          | \$1,400.00          | -   | 0.00%  |
| <b>Total PERSONNEL</b>            | \$5,558.15          | \$4,669.40          | \$5,900.00          | \$7,900.00          | \$2,000.00  | 33.90%   |
| <b>EXPENSES</b>                   |                     |                     |                     |                     |   |  |
| TOWN MTG PROF<br>SERVICES         | \$14,780.65         | \$14,111.90         | \$15,000.00         | \$15,000.00         | -   | 0.00%  |
| TOWN MEETING &<br>REPORT EXPENSES | \$14,037.18         | \$20,038.19         | \$19,800.00         | \$20,000.00         | \$200.00  | 1.01%  |
| MODERATOR<br>PROFESSIONAL SERVICE | \$100.00            | \$40.00             | \$100.00            | \$100.00            | -   | 0.00%  |
| SELECT BOARD PROF<br>SERVICES     | -                   | \$1,390.00          | \$3,000.00          | \$3,000.00          | -   | 0.00%  |
| MEETINGS &<br>CONFERENCES         | \$1,577.00          | \$1,418.48          | \$3,000.00          | \$3,000.00          | -   | 0.00%  |
| SELECT BOARD OTHER<br>SERVICES    | -                   | -                   | \$200.00            | \$200.00            | -   | 0.00%  |
| SELECT BOARD OFFICE<br>SUPPLIES   | \$1,160.87          | \$840.45            | \$750.00            | \$750.00            | -   | 0.00%  |
| SELECT BOARD POSTAGE              | \$318.18            | \$336.94            | \$350.00            | \$350.00            | -   | 0.00%  |
| MAGIC/MAPC SVCS &<br>ASSESSMENT   | \$1,709.87          | \$6,509.73          | \$5,000.00          | \$7,000.00          | \$2,000.00  | 40.00%   |
| TRAVEL                            | -                   | \$1,187.22          | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| SELECT BOARD DUES &<br>SUBSCRIPT  | \$1,073.00          | \$339.00            | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| OTHER EXPENSE                     | \$5,665.78          | \$2,797.16          | \$2,500.00          | \$2,500.00          | -   | 0.00%  |
| DUES & SUBSCRIPTIONS              | \$190.00            | \$261.00            | \$500.00            | \$500.00            | -   | 0.00%  |
| RESERVE FUND                      | -                   | -                   | \$397,901.87        | \$295,000.00        | -\$102,901.87   | -25.86%  |
| LEGAL FEES                        | \$211,331.11        | \$210,752.08        | \$280,000.00        | \$280,000.00        | -   | 0.00%  |
| TAX TITLE COSTS                   | \$11,831.48         | \$8,350.47          | \$16,000.00         | \$16,000.00         | -   | 0.00%  |
| <b>Total EXPENSES</b>             | \$263,775.12        | \$268,372.62        | \$747,101.87        | \$646,400.00        | -\$100,701.87   | -13.48%  |
| <b>CAPITAL OUTLAY</b>             |                     |                     |                     |                     |   |  |
| 5.1.17ATM8 MS4<br>STORMWATER PERM | -                   | \$4,072.87          | -                   | -                   | -   | -  |
| <b>Total CAPITAL OUTLAY</b>       | -                   | \$4,072.87          | -                   | -                   | -   | -  |
| <b>Total Expenditures</b>         | <b>\$269,333.27</b> | <b>\$277,114.89</b> | <b>\$753,001.87</b> | <b>\$654,300.00</b> | <b>-\$98,701.87</b>   | <b>-13.11%</b>   |



# Other General Government

Under the Uniform Massachusetts Accounting System (UMAS), the Other General Government category consists of budgets of Public Buildings, Insurance as well as other smaller line items.

## Other General Government Narrative

### **Fuel**

This account funds fuel purchases across departments. Costs are driven by usage levels, market rates, and operational demands.

### **Property & Liability Insurance**

This budget covers the cost of insurance for municipal buildings, vehicles, and operations. Costs vary based on coverage requirements, claims history, and overall risk exposure.

### **Central Communications**

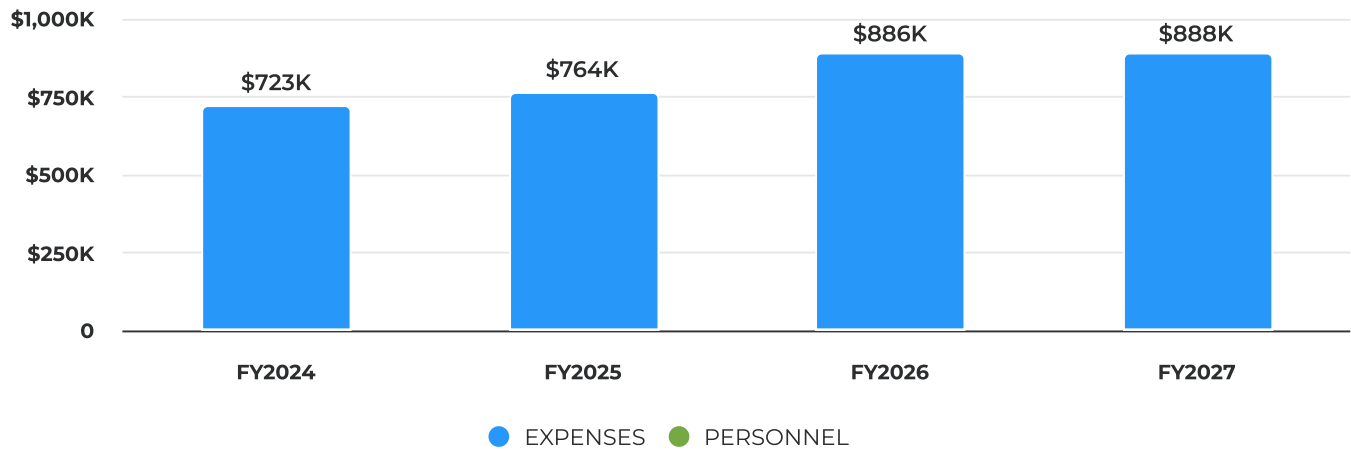
This budget funds Town-wide communication systems. Expenses reflect contractual service costs and ongoing technology needs.

### **Permanent Municipal Building Committee**

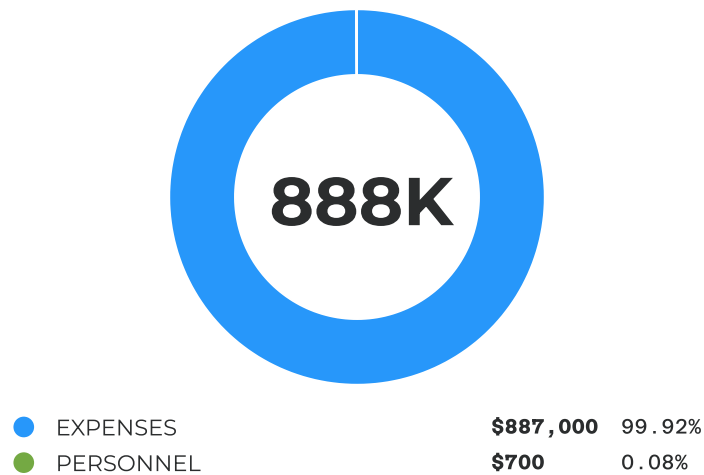
This account supports the work of the Permanent Municipal Building. The Permanent Municipal Building Committee is responsible, when authorized by the Select Board, and/or Town Meeting vote, for investigating and advising the Town regarding the design, construction, reconstruction, alteration or enlargement of all buildings and facilities owned by the Town or constructed on land owned, leased, or operated by the Town. Town Meeting may authorize the appointment of a different and separate building or project committee with respect to a particular project.

## Expenditures by Budget EOY

## Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

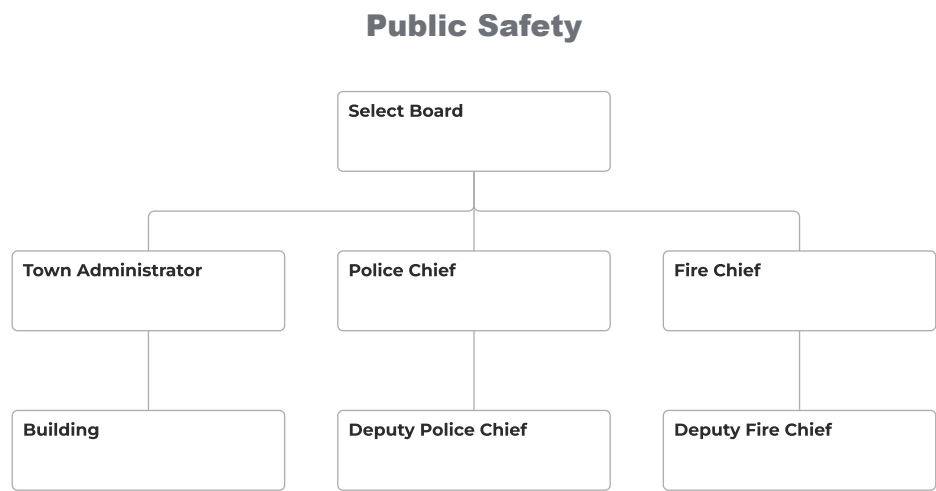
| Category                          | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>                  | \$497.81            | \$576.24            | \$650.00            | \$700.00            | \$50.00   | 7.69%  |
| WAGES - HOURLY                    | \$497.81            | \$576.24            | \$650.00            | \$700.00            | \$50.00   | 7.69%  |
| <b>EXPENSES</b>                   | \$722,333.83        | \$763,177.16        | \$885,000.00        | \$887,000.00        | \$2,000.00  | 0.23%  |
| PROPERTY & LIABILITY<br>INSURANCE | \$476,333.25        | \$504,511.88        | \$583,000.00        | \$600,000.00        | \$17,000.00   | 2.92%  |
| CENTRAL<br>COMMUNICATIONS         | \$113,185.49        | \$119,737.42        | \$115,000.00        | \$110,000.00        | -\$5,000.00   | -4.35%   |
| FUEL                              | \$132,815.09        | \$138,927.86        | \$187,000.00        | \$177,000.00        | -\$10,000.00  | -5.35%   |
| <b>Total Expenditures</b>         | <b>\$722,831.64</b> | <b>\$763,753.40</b> | <b>\$885,650.00</b> | <b>\$887,700.00</b> | <b>\$2,050.00</b>   | <b>0.23%</b>   |



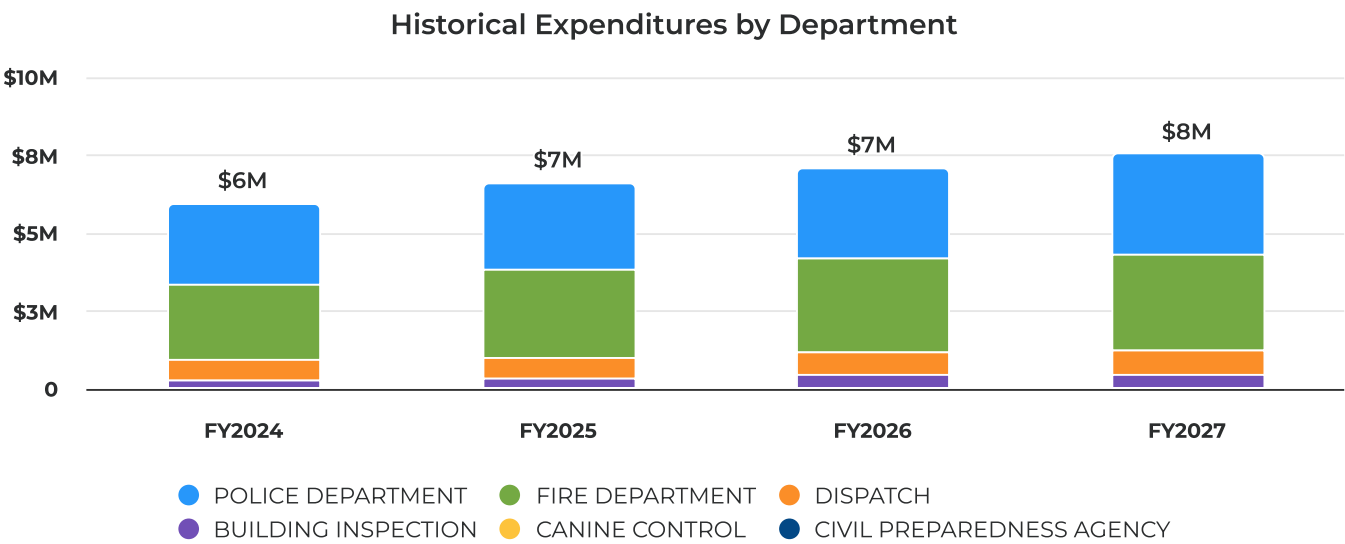
# PUBLIC SAFETY

Under the Uniform Massachusetts Accounting System (UMAS), the Public Safety category consists of budgets of Police, Fire, Emergency Medical Services and Inspectional Services which includes the Building Commissioner and local inspectors for gas, plumbing, and electrical.

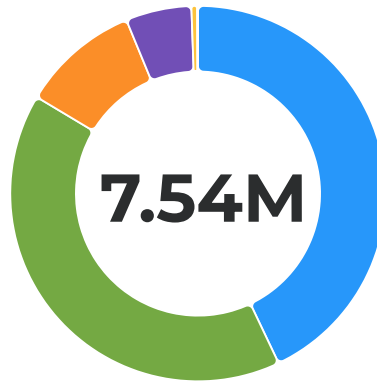
## Public Safety Organizational Chart



## Expenditures by Department



## FY27 Expenditures by Department



|                           |                    |        |
|---------------------------|--------------------|--------|
| POLICE DEPARTMENT         | <b>\$3,238,669</b> | 42.94% |
| FIRE DEPARTMENT           | <b>\$3,065,415</b> | 40.64% |
| DISPATCH                  | <b>\$768,268</b>   | 10.19% |
| BUILDING INSPECTION       | <b>\$427,873</b>   | 5.67%  |
| CANINE CONTROL            | <b>\$37,378</b>    | 0.50%  |
| CIVIL PREPAREDNESS AGENCY | <b>\$5,000</b>     | 0.07%  |

## Expenditures by Department

| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) |
|--------------------------------|----------------|----------------|------------------|------------------|--|---|
| <b>POLICE DEPARTMENT</b>       |                |                |                  |                  |  |   |
| POLICE CHIEF - SALARY          | \$176,299.60   | \$183,187.92   | \$199,934.24     | \$210,467.48     | 5.27%  | \$10,533.24                                       |
| POLICE DEPUTY CHIEF- SALARIES  | \$133,212.40   | \$132,719.36   | \$148,192.24     | \$153,434.00     | 3.54%  | \$5,241.76  |
| SALARIES - FULL-TIME           | \$1,445,174.62 | \$1,487,645.78 | \$1,473,542.00   | \$1,575,697.00   | 6.93%  | \$102,155.00                                      |
| POLICE EXEC ASST - WAGES HRLY  | \$63,665.66    | \$74,878.68    | \$76,753.16      | \$75,394.00      | -1.77%   | -\$1,359.16                                       |
| POLICE LIEUTENANT SALARIES     | \$85,099.64    | \$130,320.96   | \$129,603.60     | \$134,502.00     | 3.78%  | \$4,898.40  |
| RESERVE OFFICER WAGES          | \$7,672.33     | \$14,155.76    | \$22,000.00      | \$22,000.00      | 0.00%  | -   |
| POLICE - OVERTIME              | \$258,737.82   | \$238,754.52   | \$285,000.00     | \$285,000.00     | 0.00%  | -   |
| POLICE- SHIFT DIFFERENTIAL     | \$12,487.00    | \$13,130.00    | \$17,500.00      | \$22,560.00      | 28.91%   | \$5,060.00  |
| POLICE - EDUCATION INCENTIVE   | \$71,000.00    | \$69,000.00    | \$68,000.00      | \$217,000.00     | 219.12%  | \$149,000.00                                      |
| POLICE - QUINN BILL            | \$41,782.52    | \$35,974.12    | \$45,080.00      | \$39,690.00      | -11.96%  | -\$5,390.00                                       |
| POLICE - SALARIES HOLIDAYS     | \$50,654.40    | \$80,743.20    | \$84,727.00      | \$95,115.00      | 12.26%   | \$10,388.00                                       |
| WAGES - OFFICERS SUPER HOLIDAY | \$7,419.76     | \$6,618.36     | \$21,560.00      | \$21,560.00      | 0.00%  | -   |
| BODYWORN CAMERA STIPEND        | -              | -              | -                | \$15,750.00      | -  | \$15,750.00                                       |
| POLICE - LONGEVITY- NON UNION  | \$1,850.00     | \$1,850.00     | \$2,850.00       | \$2,850.00       | 0.00%  | -   |
| POLICE -LONGEVITY- UNION       | \$12,000.00    | \$12,000.00    | \$12,250.00      | \$12,250.00      | 0.00%  | -   |
| UNIFORM ALLOWANCE              | \$37,050.00    | \$39,125.00    | \$38,800.00      | \$42,000.00      | 8.25%  | \$3,200.00  |
| VEHICLE REPAIR & MAINTENANCE   | \$30,161.89    | \$36,181.06    | \$40,000.00      | \$40,000.00      | 0.00%  | -   |
| RADIO MAINTENANCE              | \$1,063.77     | \$41,915.86    | \$32,000.00      | \$45,000.00      | 40.63%   | \$13,000.00                                       |



| Category                       | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|---|
| TRAINING & EDUCATION           | \$50,445.56           | \$32,122.13           | \$40,000.00           | \$39,900.00           | -0.25%   | -\$100.00   |
| EDUCATION REIMBURSEMENT        | -                     | -                     | \$6,000.00            | \$6,000.00            | 0.00%  | -   |
| SOFTWARE EXPENSES              | \$23,595.56           | \$43,614.77           | \$40,000.00           | \$57,500.00           | 43.75%   | \$17,500.00                                       |
| OTHER SUPPLIES                 | \$16,769.49           | \$13,729.36           | \$22,000.00           | \$22,000.00           | 0.00%  | -   |
| FIREARM SUPPLIES               | \$32,886.26           | \$29,416.51           | \$30,000.00           | \$30,000.00           | 0.00%  | -   |
| UNIFORMS                       | \$23,115.43           | \$16,875.38           | \$25,000.00           | \$25,000.00           | 0.00%  | -   |
| SUBSCRIPTIONS & MEMBERSHIPS    | \$27,950.03           | \$33,713.73           | \$31,500.00           | \$31,500.00           | 0.00%  | -   |
| OTHER EXPENSES                 | \$12,573.56           | \$16,036.75           | \$15,000.00           | \$16,500.00           | 10.00%   | \$1,500.00  |
| <b>Total POLICE DEPARTMENT</b> | <b>\$2,622,667.30</b> | <b>\$2,783,709.21</b> | <b>\$2,907,292.24</b> | <b>\$3,238,669.48</b> | <b>11.40%</b>                                    | <b>\$331,377.24</b>                               |
| <b>FIRE DEPARTMENT</b>         |                       |                       |                       |                       |  |   |
| FIRE - FIRE CHIEF SALARY       | \$137,948.24          | \$191,848.14          | \$194,015.00          | \$195,715.00          | 0.88%  | \$1,700.00  |
| FIRE - DEPUTY FIRE CHIEF WAGES | \$113,786.56          | \$136,472.50          | \$142,717.20          | \$163,085.00          | 14.27%   | \$20,367.80                                       |
| FIRE - FIRE FIGHTERS-EMT WAGES | \$1,140,779.91        | \$1,341,164.94        | \$1,544,801.00        | \$1,600,991.00        | 3.64%  | \$56,190.00                                       |
| FIRE - EXEC ASST WAGES HRLY    | \$62,226.64           | \$68,145.09           | \$71,660.16           | \$75,394.00           | 5.21%  | \$3,733.84  |
| FIRE - FIRE/EMS TRAINING       | \$15,728.19           | \$19,493.19           | \$44,267.80           | \$40,894.00           | -7.62%   | -\$3,373.80                                       |
| FIRE - FIRE/EMS CALLOUT WAGES  | \$79,883.01           | \$78,590.56           | \$60,000.00           | \$66,000.00           | 10.00%   | \$6,000.00  |
| FIRE - FIRE/EMS PER DIEM       | \$29,116.23           | \$30,083.54           | \$40,800.00           | -                     | -100.00%   | -\$40,800.00                                      |
| FIRE - OVERTIME WAGES          | \$414,021.52          | \$350,686.20          | \$205,783.13          | \$249,896.43          | 21.44%   | \$44,113.30                                       |
| FIRE - CERT/LICENSE RENEWAL    | \$134,730.95          | \$149,503.90          | \$192,500.00          | \$199,250.00          | 3.51%  | \$6,750.00  |
| FIRE - EDUCATIONAL STIPEND     | \$13,000.00           | \$33,000.00           | \$37,000.00           | \$20,500.00           | -44.59%  | -\$16,500.00                                      |
| PRECEPTOR COMPENSATION         | -                     | \$1,672.00            | \$26,800.00           | \$19,089.00           | -28.77%  | -\$7,711.00                                       |
| HOLIDAY PAY STRAIGHT TIME      | \$54,261.68           | \$69,237.91           | \$84,972.00           | \$82,604.40           | -2.79%   | -\$2,367.60                                       |
| FIRE- LONGEVITY-NON UNION      | \$800.00              | \$750.00              | \$750.00              | \$750.00              | 0.00%  | -   |
| FIRE- LONGEVITY- UNION         | \$6,800.00            | \$6,750.00            | \$6,750.00            | \$6,750.00            | 0.00%  | -   |
| UNIFORM ALLOWANCE              | -                     | \$21,922.75           | \$36,750.00           | \$36,750.00           | 0.00%  | -   |
| VEHICLE REPAIR & MAINTENANCE   | \$32,363.69           | \$107,885.59          | \$36,920.00           | \$42,570.00           | 15.30%   | \$5,650.00  |
| FIRE/EMS SAFETY PROF SERVICES  | \$68,057.10           | \$70,968.53           | \$88,306.50           | \$79,225.00           | -10.28%  | -\$9,081.50                                       |
| TRAINING & EDUCATION           | \$2,800.36            | \$31,544.27           | \$44,270.00           | \$68,242.00           | 54.15%   | \$23,972.00                                       |
| OFFICE SUPPLIES                | \$1,069.19            | \$910.93              | \$925.00              | \$925.00              | 0.00%  | -   |
| POSTAGE                        | \$72.86               | \$44.65               | \$120.00              | \$150.00              | 25.00%   | \$30.00   |
| BLDG. MAINTENANCE SUPPLIES     | \$6,372.20            | \$7,789.20            | \$9,000.00            | \$4,064.00            | -54.84%  | -\$4,936.00                                       |
| EDUCATIONAL SUPPLIES           | \$535.96              | \$4,025.72            | \$3,050.00            | \$1,225.00            | -59.84%  | -\$1,825.00                                       |
| FIRE SUPPLIES                  | \$12,574.04           | \$18,669.26           | \$21,324.75           | \$22,781.00           | 6.83%  | \$1,456.25  |
| EMS SUPPLIES                   | \$42,401.57           | \$46,791.03           | \$47,999.00           | \$47,080.00           | -1.91%   | -\$919.00   |
| FIRE - UNIFORMS AND OTHER      | \$27,657.00           | \$16,984.95           | \$2,600.00            | \$3,650.00            | 40.38%   | \$1,050.00  |
| PROTECTIVE CLOTHING            | \$6,879.63            | \$20,079.59           | \$23,975.00           | \$31,212.00           | 30.19%   | \$7,237.00  |
| TRAVEL                         | \$2,601.75            | \$4,834.80            | \$6,290.00            | -                     | -100.00%   | -\$6,290.00                                       |
| SUBSCRIPTIONS                  | \$6,975.35            | \$5,449.18            | \$4,049.00            | \$6,622.35            | 63.56%   | \$2,573.35  |
| <b>Total FIRE DEPARTMENT</b>   | <b>\$2,413,443.63</b> | <b>\$2,835,298.42</b> | <b>\$2,978,395.54</b> | <b>\$3,065,415.18</b> | <b>2.92%</b>                                     | <b>\$87,019.64</b>                                |
| <b>DISPATCH</b>                |                       |                       |                       |                       |  |   |

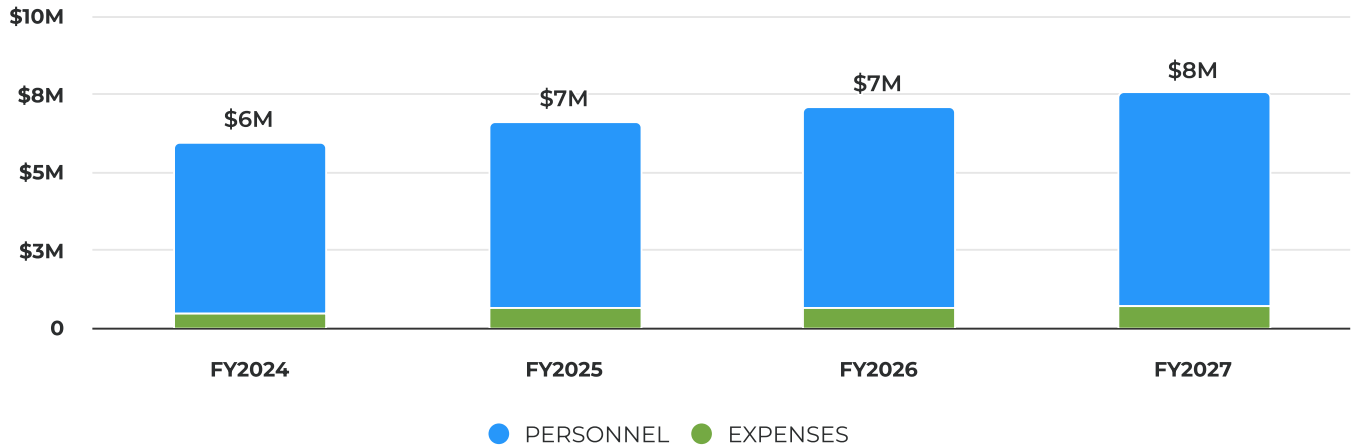


| Category                                   | FY 2024 Actual        | FY 2025 Actual        | FY 2026<br>Budgeted   | FY 2027<br>Budgeted   | FY 2026<br>Budgeted<br>vs. FY<br>2027<br>Budgeted<br>(%<br>Change) | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) |
|--|-----------------------|-----------------------|-----------------------|-----------------------|--|---|
| DISPATCH - WAGES                           | \$502,758.13          | \$451,330.60          | \$503,641.00          | \$520,668.00          | 3.38%  | \$17,027.00   |
| WAGES DISPTACH P/T                         | \$39,873.28           | \$43,697.67           | \$30,000.00           | \$30,000.00           | 0.00%  | -   |
| DISPATCH - OVERTIME                        | \$81,592.71           | \$127,662.64          | \$132,000.00          | \$122,000.00          | -7.58%   | -\$10,000.00  |
| DISPATCH - SHIFT<br>DIFFERENTIAL           | \$1,088.02            | \$9,672.82            | \$20,000.00           | \$15,000.00           | -25.00%  | -\$5,000.00   |
| WAGES DISPATCH EMD<br>STIPEND              | -                     | \$1,750.00            | \$14,000.00           | \$14,000.00           | 0.00%  | -   |
| DISPATCH - LUMP SUM<br>HOLIDAY             | \$10,531.20           | \$26,287.60           | \$28,823.00           | \$30,100.00           | 4.43%  | \$1,277.00  |
| WAGES - DISPATCH SUPER<br>HOLIDAY          | \$6,969.24            | \$5,328.48            | \$15,000.00           | \$15,000.00           | 0.00%  | -   |
| DISPATCH - LONGEVITY-<br>UNION             | \$3,250.00            | \$3,200.00            | \$3,200.00            | \$3,400.00            | 6.25%  | \$200.00  |
| DISPATCH UNIFORM<br>ALLOWANCE              | \$5,100.00            | \$8,400.00            | \$9,600.00            | \$9,600.00            | 0.00%  | -   |
| UNIFORMS                                   | \$1,533.34            | \$1,055.00            | \$8,500.00            | \$3,500.00            | -58.82%  | -\$5,000.00   |
| OTHER EXPENSE                              | -                     | \$6,895.00            | -                     | \$5,000.00            | -  | \$5,000.00  |
| <b>Total DISPATCH</b>                      | <b>\$652,695.92</b>   | <b>\$685,279.81</b>   | <b>\$764,764.00</b>   | <b>\$768,268.00</b>   | <b>0.46%</b>   | <b>\$3,504.00</b>   |
| <b>BUILDING INSPECTION</b>                 |                       |                       |                       |                       |  |   |
| BLDG INSP-BLDG COMM<br>SALARY              | -                     | \$100,815.55          | \$125,864.64          | \$132,989.00          | 5.66%  | \$7,124.36  |
| OFFICE MANAGER                             | -                     | -                     | \$37,302.12           | \$33,020.00           | -11.48%  | -\$4,282.12   |
| BLDG INSP-ADMIN STAFF<br>WAGES             | \$232,409.07          | \$161,880.22          | \$187,783.17          | \$220,514.00          | 17.43%   | \$32,730.83   |
| LONGEVITY-NON UNION                        | \$750.00              | \$1,500.00            | \$1,500.00            | \$1,500.00            | 0.00%  | -   |
| VEHICLE REPAIR &<br>MAINTENANCE            | \$1,528.92            | \$3,848.53            | \$2,000.00            | \$2,000.00            | 0.00%  | -   |
| PROFESSIONAL SERVICES                      | -                     | \$3,115.00            | \$5,000.00            | \$4,000.00            | -20.00%  | -\$1,000.00   |
| SEMINARS/TRAINING                          | \$1,180.58            | \$245.00              | \$1,000.00            | \$1,000.00            | 0.00%  | -   |
| TELEPHONE/WIRELESS/DATA                    | -                     | -                     | \$1,000.00            | \$500.00              | -50.00%  | -\$500.00   |
| SOFTWARE MAINT &<br>SUPPORT                | -                     | -                     | \$28,400.00           | \$28,400.00           | 0.00%  | -   |
| OFFICE SUPPLIES                            | \$447.33              | \$618.16              | \$750.00              | \$750.00              | 0.00%  | -   |
| POSTAGE                                    | \$60.00               | \$31.59               | \$200.00              | \$200.00              | 0.00%  | -   |
| BOOKS & MATERIALS                          | \$813.75              | \$40.00               | \$800.00              | \$800.00              | 0.00%  | -   |
| UNIFORMS/PROTECTIVE<br>GEAR                | -                     | -                     | -                     | \$1,000.00            | -  | \$1,000.00  |
| MILEAGE                                    | \$1,164.18            | \$939.10              | \$1,200.00            | \$1,200.00            | 0.00%  | -   |
| DUES & SUBSCRIPTIONS                       | \$229.85              | \$50.00               | -                     | -                     | -  | -   |
| <b>Total BUILDING INSPECTION</b>           | <b>\$238,583.68</b>   | <b>\$273,083.15</b>   | <b>\$392,799.93</b>   | <b>\$427,873.00</b>   | <b>8.93%</b>   | <b>\$35,073.07</b>  |
| <b>CIVIL PREPAREDNESS AGENCY</b>           |                       |                       |                       |                       |  |   |
| EMERG MANAGEMENT<br>OTHER EXPENSE          | \$2,941.68            | \$5,378.34            | \$5,075.00            | \$5,000.00            | -1.48%   | -\$75.00  |
| <b>Total CIVIL PREPAREDNESS<br/>AGENCY</b> | <b>\$2,941.68</b>     | <b>\$5,378.34</b>     | <b>\$5,075.00</b>     | <b>\$5,000.00</b>     | <b>-1.48%</b>  | <b>-\$75.00</b>   |
| <b>CANINE CONTROL</b>                      |                       |                       |                       |                       |  |   |
| ANIMAL CONTROL OFFICER<br>WAGES            | -                     | \$25,540.67           | \$26,017.52           | \$27,378.00           | 5.23%  | \$1,360.48  |
| ANIMAL CONTROL EXPENSES                    | \$31,826.73           | \$92.42               | \$10,000.00           | \$10,000.00           | 0.00%  | -   |
| <b>Total CANINE CONTROL</b>                | <b>\$31,826.73</b>    | <b>\$25,633.09</b>    | <b>\$36,017.52</b>    | <b>\$37,378.00</b>    | <b>3.78%</b>   | <b>\$1,360.48</b>   |
| <b>Total Expenditures</b>                  | <b>\$5,962,158.94</b> | <b>\$6,608,382.02</b> | <b>\$7,084,344.23</b> | <b>\$7,542,603.66</b> | <b>6.47%</b>   | <b>\$458,259.43</b>   |

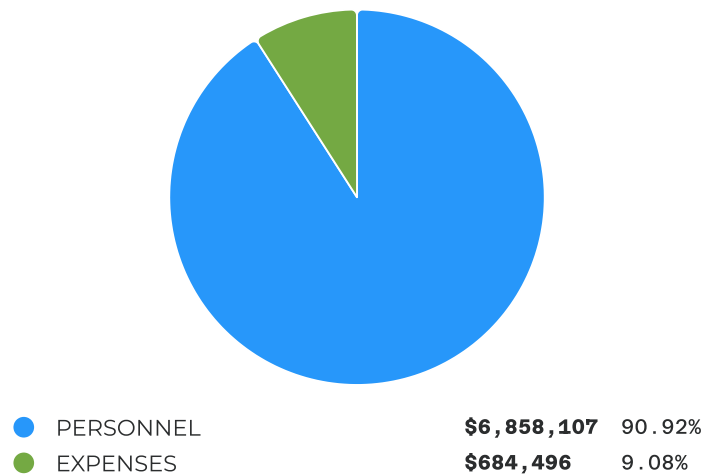


## Expenditures by Budget EOY

### Historical Expenditures by Budget EOY



### FY27 Expenditures by Budget EOY



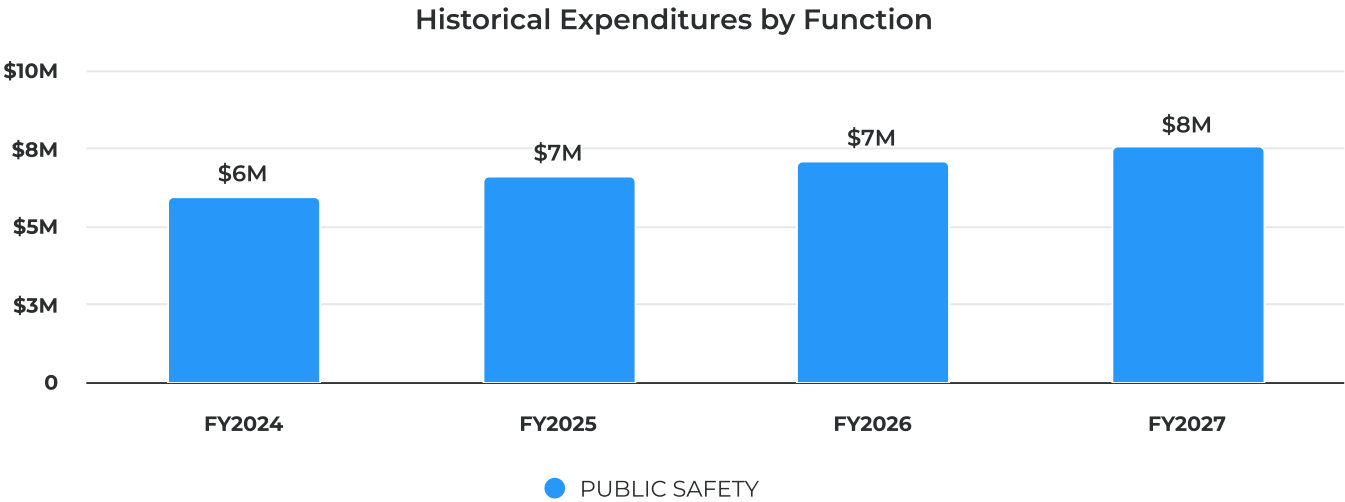
## Expenditures by Budget EOY

| Category                  | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>PERSONNEL</b>          | \$5,491,510.33 | \$5,986,490.63 | \$6,450,089.98   | \$6,858,107.31   | \$408,017.33                                      | 6.33%  |
| POLICE DEPARTMENT         | \$2,404,105.75 | \$2,520,103.66 | \$2,625,792.24   | \$2,925,269.48   | \$299,477.24                                      | 11.41%   |
| FIRE DEPARTMENT           | \$2,203,082.93 | \$2,499,320.72 | \$2,689,566.29   | \$2,757,668.83   | \$68,102.54                                       | 2.53%  |
| DISPATCH                  | \$651,162.58   | \$677,329.81   | \$756,264.00     | \$759,768.00     | \$3,504.00  | 0.46%  |
| BUILDING INSPECTION       | \$233,159.07   | \$264,195.77   | \$352,449.93     | \$388,023.00     | \$35,573.07                                       | 10.09%   |
| CANINE CONTROL            | -              | \$25,540.67    | \$26,017.52      | \$27,378.00      | \$1,360.48  | 5.23%  |
| <b>EXPENSES</b>           | \$470,648.61   | \$621,891.39   | \$634,254.25     | \$684,496.35     | \$50,242.10                                       | 7.92%  |
| POLICE DEPARTMENT         | \$218,561.55   | \$263,605.55   | \$281,500.00     | \$313,400.00     | \$31,900.00                                       | 11.33%   |
| FIRE DEPARTMENT           | \$210,360.70   | \$335,977.70   | \$288,829.25     | \$307,746.35     | \$18,917.10                                       | 6.55%  |
| DISPATCH                  | \$1,533.34     | \$7,950.00     | \$8,500.00       | \$8,500.00       | -   | 0.00%  |
| BUILDING INSPECTION       | \$5,424.61     | \$8,887.38     | \$40,350.00      | \$39,850.00      | -\$500.00   | -1.24%   |
| CIVIL PREPAREDNESS AGENCY | \$2,941.68     | \$5,378.34     | \$5,075.00       | \$5,000.00       | -\$75.00  | -1.48%   |
| CANINE CONTROL            | \$31,826.73    | \$92.42        | \$10,000.00      | \$10,000.00      | -   | 0.00%  |

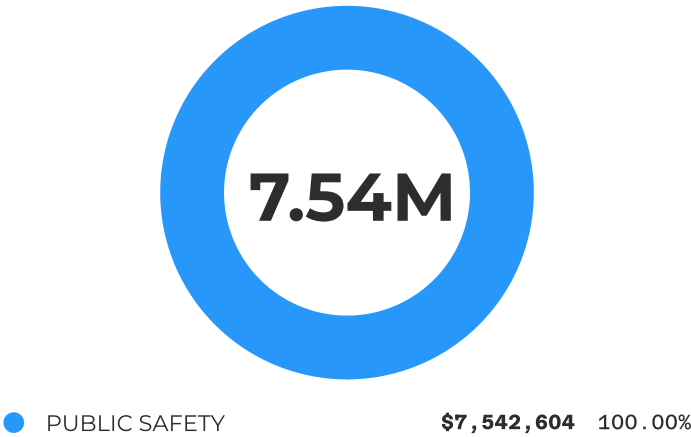


| Category           | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|----------------|------------------|------------------|---|--|
| Total Expenditures | \$5,962,158.94 | \$6,608,382.02 | \$7,084,344.23   | \$7,542,603.66   | \$458,259.43                                      | 6.47%  |

Expenditures by Function



FY27 Expenditures by Function



Expenditures by Function

| Category           | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|----------------|------------------|------------------|---|--|
| PUBLIC SAFETY      | \$5,962,158.94 | \$6,608,382.02 | \$7,084,344.23   | \$7,542,603.66   | \$458,259.43                                      | 6.47%  |
| Total Expenditures | \$5,962,158.94 | \$6,608,382.02 | \$7,084,344.23   | \$7,542,603.66   | \$458,259.43                                      | 6.47%  |

Police Department

**MISSION OF THE OFFICE**

The mission of the Littleton Police Department is to work in partnership with residents, businesses, and community organizations to promote safety, trust, and mutual respect. We are committed to providing fair, transparent, and professional police services while upholding the highest standards of integrity and accountability. Through collaboration and proactive problem-solving, we strive to prevent crime, respond effectively to community concerns, and enhance the overall quality of life in Littleton.

## Police Department Narrative

**DESCRIPTION OF SERVICES**

The Littleton Police Department provides a complete and complex range of public safety and community-based services including community patrol, criminal investigations, motor vehicle law enforcement, preventive patrol, emergency response and many non-traditional law enforcement activities. The Department provides crime prevention programs, services for youth, School Resource Officer program, Senior Citizen outreach, and the processing of permits including firearms, door-to-door solicitors', and public assembly.

**DEPARTMENTAL SERVICES**

The Littleton Police Department provides a wide range of public safety and community support services designed to meet the needs of residents, businesses, and visitors. Core police services include routine patrol, criminal investigations, traffic and motor vehicle enforcement, emergency response, and crime prevention. The Department places a strong emphasis on community policing through initiatives such as the School Resource Officer program, youth outreach, and senior safety programs.

Administrative services include the processing of firearms licenses, solicitor and public assembly permits, and other regulatory functions. The Department also offers public education on crime prevention, personal safety, and emergency preparedness. The Littleton Communications Center operates 24 hours a day, serving as the central dispatch point for Police, Fire, Ambulance, Highway, and the Littleton Electric Light and Water Department, ensuring coordinated and timely emergency response across all town services.

**MAJOR ACCOMPLISHMENTS**

The Littleton Police Department continued to strengthen its commitment to community policing, operational efficiency, and public engagement. The Department successfully expanded its use of technology to enhance transparency and efficiency, including improvements in records management and updating policies. Officers participated in advanced training focused on crisis intervention, de-escalation, and leadership development, ensuring the highest professional standards across all ranks. The Department worked collaboratively with the schools, Council on Aging, and community organizations to deliver impactful programs supporting youth and senior residents. Additionally, significant progress was made in traffic safety initiatives and regional partnerships aimed at improving emergency response coordination. These accomplishments reflect the Department's continued dedication to proactive policing and building strong, trusting relationships within the Littleton community.



## Personnel Summary

| Last Name      | First Name | Position Description           | Grade/Ran | Step/Leve | FTE % | Annual Pay | Recurring Hourly Rate |
|----------------|------------|--------------------------------|-----------|-----------|-------|------------|-----------------------|
| PINARD         | MATTHEW    | POLICE CHIEF                   | TC20      | 15        | 1.00  | 188,838.72 |                       |
| PATTERSON      | JEFFREY    | POLICE DEPUTY CHIEF            | TC17      | 10        | 1.00  | 136,784.88 |                       |
| LANDRY         | DOUGLAS    | POLICE LIEUTENANT              | BA15      | 10        | 1.00  | 114,401.52 |                       |
| VACANT001274   | POSITION   | POLICE SERGEANT                | PU04      | 10        | 1.00  | 92,443.00  |                       |
| CAMELO         | DERRICK    | POLICE SERGEANT                | PU04      | 10        | 1.00  | 92,443.00  |                       |
| SCOLA          | MARC       | POLICE SERGEANT                | PU04      | 10        | 1.00  | 92,443.00  |                       |
| FERNANDEZ      | PABLO      | POLICE SERGEANT                | PU04      | 10        | 1.00  | 92,443.00  |                       |
| TOCCI          | KIMBERLY   | POLICE SERGEANT                | PU04      | 10        | 1.00  | 92,443.00  |                       |
| ODONOGHUE      | PATRICK    | POLICE DETECTIVE               | PU03      | 10        | 1.00  | 84,019.00  |                       |
| WODZINSKI      | MEGAN      | POLICE DETECTIVE               | PU03      | 10        | 1.00  | 84,019.00  |                       |
| RICHARD        | RYAN       | POLICE OFFICER                 | PU02      | 10        | 1.00  | 78,129.00  |                       |
| CASEY          | BRIAN      | POLICE OFFICER                 | PU02      | 10        | 1.00  | 78,129.00  |                       |
| JONES          | BRIAN      | POLICE OFFICER                 | PU02      | 10        | 1.00  | 78,129.00  |                       |
| KILEY          | BRYAN      | POLICE OFFICER                 | PU02      | 10        | 1.00  | 78,129.00  |                       |
| MICHEL         | ERIC       | POLICE OFFICER                 | PU02      | 10        | 1.00  | 78,129.00  |                       |
| MORINE         | JAMES      | POLICE OFFICER                 | PU02      | 9         | 1.00  | 76,337.00  |                       |
| ABU            | ILYAS      | POLICE OFFICER                 | PU02      | 9         | 1.00  | 76,337.00  |                       |
| MURPHY         | KIMBERLY   | EXEC ASST POLICE               | BA10      | 6         | 1.00  | 75,293.28  |                       |
| MERCHANT       | ZACHARY    | POLICE OFFICER                 | PU02      | 7         | 1.00  | 72,551.00  |                       |
| FERREIRA       | JAMES      | POLICE OFFICER                 | PU02      | 6         | 1.00  | 70,781.00  |                       |
| SORENSEN       | DEREK      | POLICE OFFICER                 | PU02      | 6         | 1.00  | 70,781.00  |                       |
| ZAFERACOPOULOS | ADAM       | POLICE OFFICER                 | PU02      | 4         | 1.00  | 67,377.00  |                       |
| GRAHAM         | NOAH       | POLICE OFFICER                 | PU02      | 4         | 1.00  | 67,377.00  |                       |
| VACANT000724   | POSITION   | POLICE OFFICER                 | PU02      | 2         | 1.00  | 64,129.00  |                       |
| VACANT000725   | POSITION   | POLICE OFFICER                 | PU02      | 2         | 1.00  | 64,129.00  |                       |
| TOWER          | PHYLLIS    | ANIMAL CONTROL OFFICER         | BA07      | 4         | 0.45  | 27,332.96  |                       |
| COLE           | WILLIAM    | BUILDING MAINTENANCE CUSTODAIN | BA04      | 5         | 0.30  |            | 25.7500               |
| ONEIL          | RAYMOND    | CIVILIAN TRAFFIC REGULATOR     | BB03      | 1         | 0.49  |            | 43.0800               |
| LANDI          | JAMES      | CIVILIAN TRAFFIC REGULATOR     | BB03      | 1         | 0.49  |            | 43.0800               |
| WELCH          | DAVID      | CIVILIAN TRAFFIC REGULATOR     | BB03      | 1         | 0.49  |            | 43.0800               |
| KEATON         | JAMES      | CIVILIAN TRAFFIC REGULATOR     | BB03      | 1         | 0.49  |            | 43.0800               |
| CARVER         | NORMAN     | CIVILIAN TRAFFIC REGULATOR     | BB03      | 1         | 0.49  |            | 43.0800               |
|                |            |                                |           |           |       |            |                       |

## Expenditures by Budget EOY

Personnel Services – The FY27 budget has been level-funded again this year, with the exception of contractual obligations associated with the Department’s two unions. Despite limited funding growth, the Littleton Police Department remains committed to maintaining the high quality of service our community expects and deserves. The Department will continue to ensure that adequate time and resources are dedicated to thoroughly investigating crimes, engaging the community to solve problems, and providing timely emergency responses. Through efficient management and a strong commitment to teamwork, we will continue to meet the public safety needs of the Town of Littleton within the constraints of a level-funded budget.

The Department is now able to backfill shifts created by officer absences due to vacation, sick leave, or other circumstances to ensure that a minimum of three officers are on patrol at all times. This coverage also extends to holdover shifts during public safety emergencies such as arrests, motor vehicle accidents, severe weather, and other critical incidents.



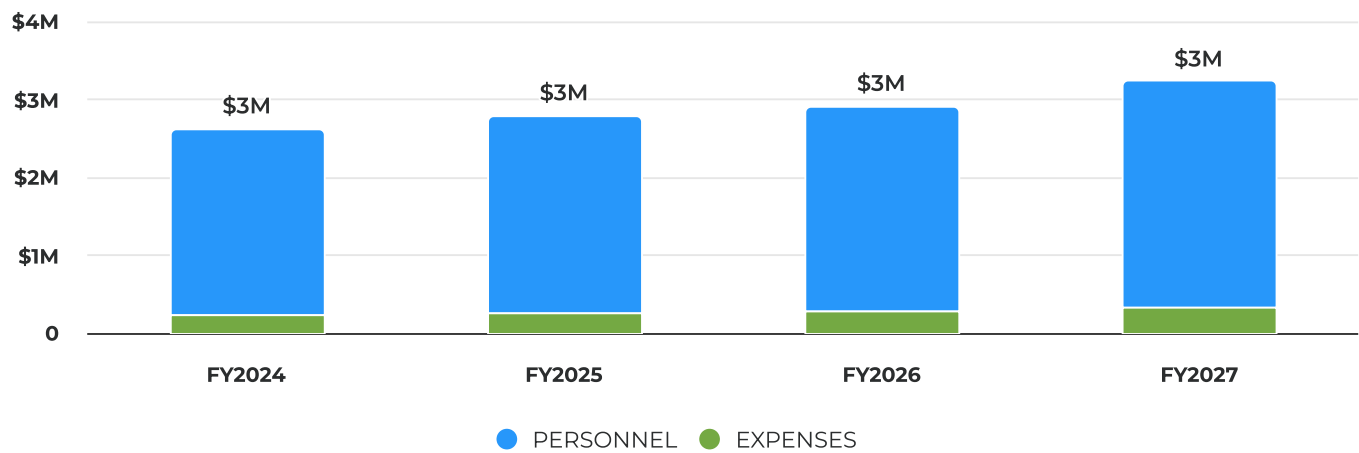


The FY27 expense budget for Police and Communications includes funding for professional memberships, training, new hire uniforms, firearms maintenance, and the replacement of aging equipment. Capital expenses have been strategically shifted to the operating budget where appropriate. The Department continues to control costs through initiatives such as the capital cruiser replacement plan, which cycles out high-mileage vehicles before they require costly major repairs. These steps help maintain operational readiness while staying within established financial parameters.

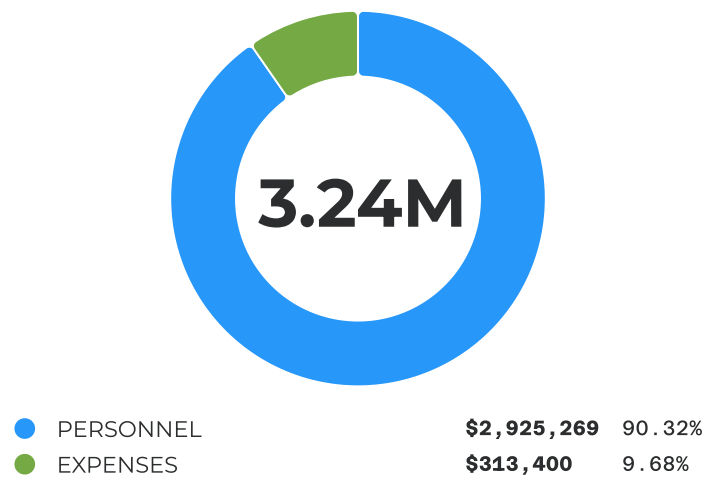
**BUDGET HIGHLIGHTS**

The increase in the salary line for FY27 will be significant as the Department successfully settled both the Patrol and Communications contracts under a new three-year agreement. This adjustment brings our dedicated professional team to pay levels consistent with surrounding communities, helping maintain competitiveness and retention.

Historical Expenditures by Budget EOY



FY27 Expenditures by Budget EOY



**Expenditures by Budget EOY**

| Category              | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|----------------|------------------|------------------|---|--|
| PERSONNEL             |                |                |                  |                  |   |  |
| POLICE CHIEF - SALARY | \$176,299.60   | \$183,187.92   | \$199,934.24     | \$210,467.48     | \$10,533.24                                       | 5.27%  |



| Category                        | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| POLICE DEPUTY CHIEF-SALARIES    | \$133,212.40          | \$132,719.36          | \$148,192.24          | \$153,434.00          | \$5,241.76  | 3.54%  |
| SALARIES - FULL-TIME            | \$1,445,174.62        | \$1,487,645.78        | \$1,473,542.00        | \$1,575,697.00        | \$102,155.00                                      | 6.93%  |
| POLICE EXEC ASST - WAGES HRLY   | \$63,665.66           | \$74,878.68           | \$76,753.16           | \$75,394.00           | -\$1,359.16                                       | -1.77%   |
| POLICE LIEUTENANT SALARIES      | \$85,099.64           | \$130,320.96          | \$129,603.60          | \$134,502.00          | \$4,898.40  | 3.78%  |
| RESERVE OFFICER WAGES           | \$7,672.33            | \$14,155.76           | \$22,000.00           | \$22,000.00           | -   | 0.00%  |
| POLICE - OVERTIME               | \$258,737.82          | \$238,754.52          | \$285,000.00          | \$285,000.00          | -   | 0.00%  |
| POLICE- SHIFT DIFFERENTIAL      | \$12,487.00           | \$13,130.00           | \$17,500.00           | \$22,560.00           | \$5,060.00  | 28.91%   |
| POLICE - EDUCATION INCENTIVE    | \$71,000.00           | \$69,000.00           | \$68,000.00           | \$217,000.00          | \$149,000.00                                      | 219.12%  |
| POLICE - QUINN BILL             | \$41,782.52           | \$35,974.12           | \$45,080.00           | \$39,690.00           | -\$5,390.00                                       | -11.96%  |
| POLICE - SALARIES HOLIDAYS      | \$50,654.40           | \$80,743.20           | \$84,727.00           | \$95,115.00           | \$10,388.00                                       | 12.26%   |
| WAGES - OFFICERS SUPER HOLIDAY  | \$7,419.76            | \$6,618.36            | \$21,560.00           | \$21,560.00           | -   | 0.00%  |
| BODYWORN CAMERA STIPEND         | -                     | -                     | -                     | \$15,750.00           | \$15,750.00                                       | -  |
| POLICE - LONGEVITY-NON UNION    | \$1,850.00            | \$1,850.00            | \$2,850.00            | \$2,850.00            | -   | 0.00%  |
| POLICE -LONGEVITY-UNION         | \$12,000.00           | \$12,000.00           | \$12,250.00           | \$12,250.00           | -   | 0.00%  |
| UNIFORM ALLOWANCE               | \$37,050.00           | \$39,125.00           | \$38,800.00           | \$42,000.00           | \$3,200.00  | 8.25%  |
| <b>Total PERSONNEL EXPENSES</b> | <b>\$2,404,105.75</b> | <b>\$2,520,103.66</b> | <b>\$2,625,792.24</b> | <b>\$2,925,269.48</b> | <b>\$299,477.24</b>                               | <b>11.41%</b>                                    |
| VEHICLE REPAIR & MAINTENANCE    | \$30,161.89           | \$36,181.06           | \$40,000.00           | \$40,000.00           | -   | 0.00%  |
| RADIO MAINTENANCE               | \$1,063.77            | \$41,915.86           | \$32,000.00           | \$45,000.00           | \$13,000.00                                       | 40.63%   |
| TRAINING & EDUCATION            | \$50,445.56           | \$32,122.13           | \$40,000.00           | \$39,900.00           | -\$100.00   | -0.25%   |
| EDUCATION REIMBURSEMENT         | -                     | -                     | \$6,000.00            | \$6,000.00            | -   | 0.00%  |
| SOFTWARE EXPENSES               | \$23,595.56           | \$43,614.77           | \$40,000.00           | \$57,500.00           | \$17,500.00                                       | 43.75%   |
| OTHER SUPPLIES                  | \$16,769.49           | \$13,729.36           | \$22,000.00           | \$22,000.00           | -   | 0.00%  |
| FIREARM SUPPLIES                | \$32,886.26           | \$29,416.51           | \$30,000.00           | \$30,000.00           | -   | 0.00%  |
| UNIFORMS                        | \$23,115.43           | \$16,875.38           | \$25,000.00           | \$25,000.00           | -   | 0.00%  |
| SUBSCRIPTIONS & MEMBERSHIPS     | \$27,950.03           | \$33,713.73           | \$31,500.00           | \$31,500.00           | -   | 0.00%  |
| OTHER EXPENSES                  | \$12,573.56           | \$16,036.75           | \$15,000.00           | \$16,500.00           | \$1,500.00  | 10.00%   |
| <b>Total EXPENSES</b>           | <b>\$218,561.55</b>   | <b>\$263,605.55</b>   | <b>\$281,500.00</b>   | <b>\$313,400.00</b>   | <b>\$31,900.00</b>                                | <b>11.33%</b>                                    |
| <b>Total Expenditures</b>       | <b>\$2,622,667.30</b> | <b>\$2,783,709.21</b> | <b>\$2,907,292.24</b> | <b>\$3,238,669.48</b> | <b>\$331,377.24</b>                               | <b>11.40%</b>                                    |



## Summary of Goals

- The Littleton Police Department remains focused on advancing public safety through collaboration, innovation, and community engagement. In FY27, the Department will continue to strengthen partnerships with residents, schools, and local organizations to promote trust and transparency. Key goals include:
- Expanding community policing initiatives and outreach programs that support youth, seniors, and vulnerable populations.
- Enhancing officer training in leadership, crisis intervention, and de-escalation to ensure the highest professional standards.
- Improving technology and data systems to increase efficiency, transparency, and accessibility of police services.
- Continuing to evaluate staffing, facilities, and equipment needs to support safe and effective service delivery.
- Building on regional partnerships to improve emergency preparedness and coordinated response.
- Through these efforts, the Department aims to maintain a high level of professionalism while fostering a safe, connected, and resilient community.

# Fire Department

## ***MISSION OF THE OFFICE***

The Littleton Fire Department is dedicated to protecting lives, property and the environment through a combination of emergency response and loss prevention services. The constantly changing landscape of technology, demographics, and development requires a flexible organization that can pivot quickly from challenge to challenge. The Littleton Fire Department is committed to meeting all challenges head on with a can-do attitude, demonstrating unwavering dedication to protect and serve our community in every situation.

# Fire Department Narrative

## ***DESCRIPTION OF SERVICES***

The FY27 Fire Department budget represents a careful balance between fiscal responsibility and the need for reliable emergency services. Fire and EMS operations function as a core municipal safeguard, where underinvestment directly increases risk to residents, responders, and critical infrastructure. This budget reflects a disciplined, transparent approach focused on maintaining essential services, stabilizing staffing, and responsibly preparing for the community's continued growth.

The constantly changing landscape of technology, demographics, and community development requires a flexible organization that can adapt quickly to evolving challenges. The department remains committed to meeting every obstacle head-on with a can-do attitude and an unwavering dedication to protecting and serving our community.

## Personnel Summary

| Last Name       | First Name | Position Description | Grade/Rank | Step/Level | FTE % | Annual Pay | Recurring Hourly R |
|-----------------|------------|----------------------|------------|------------|-------|------------|--------------------|
| MCCURDY         | ALEXANDER  | FIRE CHIEF           |            |            | 1.00  | 172,614.96 |                    |
| COFFEY          | SEAN       | FIRE DEPUTY CHIEF    | TC17       | 10         | 1.00  | 136,784.88 |                    |
| DEBLASIO        | MICHAEL    | FIRE PREVENT OFFICER | FU03       | 10         | 1.00  | 97,690.32  |                    |
| DUNN            | KEITH      | FIRE LIEUTENANT      | FU02       | 10         | 1.00  | 92,142.96  |                    |
| POWERS          | TIMOTHY    | FIRE LIEUTENANT      | FU02       | 10         | 1.00  | 92,142.96  |                    |
| DAVID           | TYSON      | FIRE LIEUTENANT      | FU02       | 7          | 1.00  | 85,569.12  |                    |
| ST GELAIS       | BRIAN      | FIREFIGHTER/EMT      | FU01       | 10         | 1.00  | 81,965.52  |                    |
| FOSTER          | SHAWN      | FIRE LIEUTENANT      | FU02       | 5          | 1.00  | 81,463.20  |                    |
| SAWICKI         | DANIEL     | FIREFIGHTER/EMT      | FU01       | 7          | 1.00  | 76,134.24  |                    |
| REGER           | JOSEPH     | FIREFIGHTER/EMT      | FU01       | 7          | 1.00  | 76,134.24  |                    |
| RINN            | MICHAEL    | EXEC ASST FIRE       | BA10       | 6          | 1.00  | 75,293.28  |                    |
| ROSS            | MATTHEW    | FIREFIGHTER/EMT      | FU01       | 6          | 1.00  | 74,299.68  |                    |
| STUMP           | GREGORY    | FIREFIGHTER/EMT      | FU01       | 5          | 1.00  | 72,465.12  |                    |
| KILGALLEN       | MICHAEL    | FIREFIGHTER/EMT      | FU01       | 5          | 1.00  | 72,465.12  |                    |
| VACANT001271    | POSITION   | FIREFIGHTER/EMT      | FU01       | 4          | 1.00  | 70,696.08  |                    |
| LLOYD           | RYAN       | FIREFIGHTER/EMT      | FU01       | 4          | 1.00  | 70,696.08  |                    |
| TOBIN           | KYLE       | FIREFIGHTER/EMT      | FU01       | 3          | 1.00  | 68,970.72  |                    |
| FAVREAU         | PATRICK    | FIREFIGHTER/EMT      | FU01       | 3          | 1.00  | 68,970.72  |                    |
| BROWN           | BRANDON    | FIREFIGHTER/EMT      | FU01       | 3          | 1.00  | 68,970.72  |                    |
| PACHECO MONTERO | KEIDI      | FIREFIGHTER/EMT      | FU01       | 3          | 1.00  | 68,970.72  |                    |
| CORCORAN        | NICHOLAS   | FIREFIGHTER/EMT      | FU01       | 3          | 1.00  | 68,970.72  |                    |
| LEBLANC         | LOGAN      | FIREFIGHTER/EMT      | FU01       | 3          | 1.00  | 68,970.72  |                    |
| WAGGETT         | CHRISTOPH  | FIREFIGHTER/EMT      | FU01       | 3          | 1.00  | 68,970.72  |                    |
| HALLIDAY        | KYLE       | FIREFIGHTER/EMT      | FU01       | 3          | 1.00  | 68,970.72  |                    |
| KANE            | DANIEL     | ON CALL FF/PARA      | BD11       | 1          | 1.00  | 0.00       | 27.1600            |
| ROCK            | JOSEPH     | ON CALL FIRE CAPTAIN | BD09       | 6          | 1.00  | 0.00       | 23.7500            |
| KNEELAND        | THOMAS     | ON CALL FIRE LT      | BD08       | 6          | 1.00  | 0.00       | 23.0500            |
| PARLON          | SEAN       | ON CALL FF/EMT       | BD07       | 5          | 1.00  | 0.00       | 21.9400            |
| CHABOT          | BRIAN      | ON CALL FF/EMT       | BD07       | 6          | 1.00  | 0.00       | 22.3800            |
| ROCK            | TERESA     | ON CALL FF/EMT ADV   | BD07       | 6          | 1.00  | 0.00       | 22.3800            |
| WILLIAMS        | BRADFORD   | ON CALL FF/PARA      | BD11       | 1          | 1.00  | 0.00       | 27.1600            |
| LEBLANC         | STEVIE     | ON CALL FF/PARA      | BD11       | 1          | 1.00  | 0.00       | 27.1600            |
| LARSEN          | KEVIN      | ON CALL EMT-PROBTN   | BD01       | 1          | 0.25  | 0.00       | 16.0700            |
| ROCK            | MACKENZIE  | ON CALL EMT          | BD03       | 6          | 1.00  | 0.00       | 19.6800            |
| RAMBACHER       | CALVIN     | ON CALL EMT-PROBTN   | BD01       | 1          | 1.00  | 0.00       | 16.0700            |
| CLANCY          | ZACHARY    | ON CALL FF/PARA      | BD11       | 1          | 1.00  | 0.00       | 27.1600            |
| LOWE            | CHARLES    | ON CALL FF/EMT       | BD04       | 6          | 1.00  | 0.00       | 20.4700            |
| SCARSDALE       | GRAYLEN    | ON CALL FF/PARA      | BD11       | 1          | 1.00  | 0.00       | 27.1600            |
| MONAGLE         | THOMAS     | ON CALL FF/PARA      | BD11       | 1          | 1.00  | 0.00       | 27.1600            |
| MARSHALL        | GREGORY    | ON CALL FF/EMT       | BD03       | 3          | 1.00  | 0.00       | 18.5600            |
| LOWE            | CAMERON    | ON CALL EMT-PROBTN   | BD01       | 1          | 1.00  | 0.00       | 16.0700            |
|                 |            |                      |            |            |       |            |                    |

## Expenditures by Budget EOY

### Payroll and Wages

Wages and payroll have been adjusted to reflect known and anticipated increases in personnel expenses. Most budget lines have been modified to align with contractual wage increases and expected step advancements.

The top priority of this budget is to ensure that all shifts are properly staffed and that sufficient personnel are available to respond safely and efficiently to emergencies. The most significant increase is reflected in overtime, where additional coverage is required to offset the growing emergency call volume. Since the introduction of the fifth position per shift, the department has experienced approximately an 8% increase in call volume. While this fifth position was initially intended to reduce overtime by leaving the first vacancy unfilled, the overall rise in emergency calls has instead increased callback activity. Currently, approximately 70% of shifts operate with at least one position unfilled. This creates operational inconsistency, impacting shift flow and daily continuity.



To maintain consistent staffing levels—particularly while operating two ambulances—the department must continue to fill the fifth position on each shift. However, employees should not be ordered in for this fifth position, as doing so can contribute to fatigue and burnout.

During FY26, one ambulance has been out of service for nearly the entire fiscal year reducing the reliance on overtime and callback. This is, however, not the norm. As an example, at the end of FY25, callbacks due to simultaneous calls represented a significant cost to the department. Once both ambulances are in service, overtime and callback usage should be expected to rise accordingly with multiple units committed to calls on a regular basis.

As departmental stability improves, time-off liabilities are also increasing. Current coverage calculations are based only on incurred time, not including any banked time, meaning the true liability is higher than what is reflected in the budget.

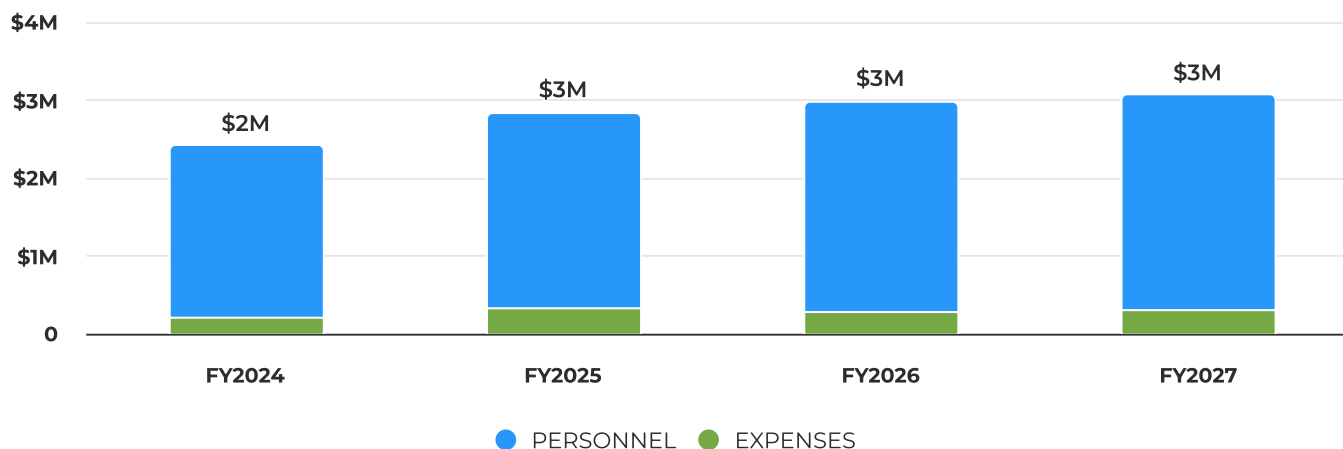
The FY27 budget also seeks to properly recognize the responsibilities of our shift commanders. The department currently employs four Lieutenants—one per operational shift. A recent job performance review and comparison with similar departments demonstrate that these positions need to be reclassified as Captains to accurately reflect their responsibilities and pay. This issue should be addressed—or at least planned for correction—within the fiscal year.

## Expenses

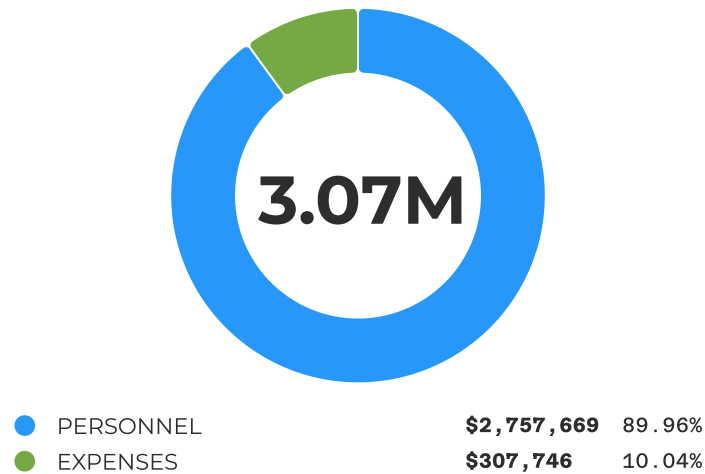
The FY27 budget restores several expense lines that were previously supported by alternative funding sources in FY26. While this results in a visible increase in expenses, a three-year comparison reflects only modest, inflationary growth.

The department continues to face significant fleet challenges due to the age and maintenance history of its apparatus. Although the maintenance budget has been adjusted to reflect modest growth, the risk remains that any major repair could exceed available funds. Should substantial repairs become necessary, a budget transfer will be required later in the fiscal year.

**Historical Expenditures by Budget EOY**



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                       | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| <b>PERSONNEL</b>               |                       |                       |                       |                       |   |  |
| FIRE - FIRE CHIEF SALARY       | \$137,948.24          | \$191,848.14          | \$194,015.00          | \$195,715.00          | \$1,700.00  | 0.88%  |
| FIRE - DEPUTY FIRE CHIEF WAGES | \$113,786.56          | \$136,472.50          | \$142,717.20          | \$163,085.00          | \$20,367.80                                       | 14.27%   |
| FIRE - FIRE FIGHTERS-EMT WAGES | \$1,140,779.91        | \$1,341,164.94        | \$1,544,801.00        | \$1,600,991.00        | \$56,190.00                                       | 3.64%  |
| FIRE - EXEC ASST WAGES HRLY    | \$62,226.64           | \$68,145.09           | \$71,660.16           | \$75,394.00           | \$3,733.84  | 5.21%  |
| FIRE - FIRE/EMS TRAINING       | \$15,728.19           | \$19,493.19           | \$44,267.80           | \$40,894.00           | -\$3,373.80                                       | -7.62%   |
| FIRE - FIRE/EMS CALLOUT WAGES  | \$79,883.01           | \$78,590.56           | \$60,000.00           | \$66,000.00           | \$6,000.00  | 10.00%   |
| FIRE - FIRE/EMS PER DIEM       | \$29,116.23           | \$30,083.54           | \$40,800.00           | -                     | -\$40,800.00                                      | -100.00%   |
| FIRE - OVERTIME WAGES          | \$414,021.52          | \$350,686.20          | \$205,783.13          | \$249,896.43          | \$44,113.30                                       | 21.44%   |
| FIRE - CERT/LICENSE RENEWAL    | \$134,730.95          | \$149,503.90          | \$192,500.00          | \$199,250.00          | \$6,750.00  | 3.51%  |
| FIRE - EDUCATIONAL STIPEND     | \$13,000.00           | \$33,000.00           | \$37,000.00           | \$20,500.00           | -\$16,500.00                                      | -44.59%  |
| PRECEPTOR COMPENSATION         | -                     | \$1,672.00            | \$26,800.00           | \$19,089.00           | -\$7,711.00                                       | -28.77%  |
| HOLIDAY PAY STRAIGHT TIME      | \$54,261.68           | \$69,237.91           | \$84,972.00           | \$82,604.40           | -\$2,367.60                                       | -2.79%   |
| FIRE- LONGEVITY-NON UNION      | \$800.00              | \$750.00              | \$750.00              | \$750.00              | -   | 0.00%  |
| FIRE- LONGEVITY- UNION         | \$6,800.00            | \$6,750.00            | \$6,750.00            | \$6,750.00            | -   | 0.00%  |
| UNIFORM ALLOWANCE              | -                     | \$21,922.75           | \$36,750.00           | \$36,750.00           | -   | 0.00%  |
| <b>Total PERSONNEL</b>         | <b>\$2,203,082.93</b> | <b>\$2,499,320.72</b> | <b>\$2,689,566.29</b> | <b>\$2,757,668.83</b> | <b>\$68,102.54</b>                                | <b>2.53%</b>                                     |
| <b>EXPENSES</b>                |                       |                       |                       |                       |   |  |
| VEHICLE REPAIR & MAINTENANCE   | \$32,363.69           | \$107,885.59          | \$36,920.00           | \$42,570.00           | \$5,650.00  | 15.30%   |
| FIRE/EMS SAFETY PROF SERVICES  | \$68,057.10           | \$70,968.53           | \$88,306.50           | \$79,225.00           | -\$9,081.50                                       | -10.28%  |
| TRAINING & EDUCATION           | \$2,800.36            | \$31,544.27           | \$44,270.00           | \$68,242.00           | \$23,972.00                                       | 54.15%   |
| OFFICE SUPPLIES                | \$1,069.19            | \$910.93              | \$925.00              | \$925.00              | -   | 0.00%  |



| Category                      | FY 2024 Actual        | FY 2025 Actual        | FY 2026<br>Budgeted   | FY 2027<br>Budgeted   | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| POSTAGE                       | \$72.86               | \$44.65               | \$120.00              | \$150.00              | \$30.00   | 25.00%   |
| BLDG. MAINTENANCE<br>SUPPLIES | \$6,372.20            | \$7,789.20            | \$9,000.00            | \$4,064.00            | -\$4,936.00   | -54.84%  |
| EDUCATIONAL SUPPLIES          | \$535.96              | \$4,025.72            | \$3,050.00            | \$1,225.00            | -\$1,825.00   | -59.84%  |
| FIRE SUPPLIES                 | \$12,574.04           | \$18,669.26           | \$21,324.75           | \$22,781.00           | \$1,456.25  | 6.83%  |
| EMS SUPPLIES                  | \$42,401.57           | \$46,791.03           | \$47,999.00           | \$47,080.00           | -\$919.00   | -1.91%   |
| FIRE - UNIFORMS AND<br>OTHER  | \$27,657.00           | \$16,984.95           | \$2,600.00            | \$3,650.00            | \$1,050.00  | 40.38%   |
| PROTECTIVE CLOTHING           | \$6,879.63            | \$20,079.59           | \$23,975.00           | \$31,212.00           | \$7,237.00  | 30.19%   |
| TRAVEL                        | \$2,601.75            | \$4,834.80            | \$6,290.00            | -                     | -\$6,290.00   | -100.00%   |
| SUBSCRIPTIONS                 | \$6,975.35            | \$5,449.18            | \$4,049.00            | \$6,622.35            | \$2,573.35  | 63.56%   |
| <b>Total EXPENSES</b>         | <b>\$210,360.70</b>   | <b>\$335,977.70</b>   | <b>\$288,829.25</b>   | <b>\$307,746.35</b>   | <b>\$18,917.10</b>  | <b>6.55%</b>   |
| <b>Total Expenditures</b>     | <b>\$2,413,443.63</b> | <b>\$2,835,298.42</b> | <b>\$2,978,395.54</b> | <b>\$3,065,415.18</b> | <b>\$87,019.64</b>  | <b>2.92%</b>   |



## Summary of Goals

### FUTURE

Looking ahead, continued community growth will require a proportional expansion of departmental staffing. Over the next three years, projections indicate the need for eight additional firefighter/paramedic positions to meet service demands. For example, the impact analysis for the 550 King Street development alone forecasts an increase of 900–950 emergency calls annually. Additional community development will further elevate service needs.

Currently, approximately 30-40% of emergency incidents occur simultaneously with another call. As total call volume increases, the number of multiple-call events will also rise, placing additional strain on personnel and resources. While mutual aid remains a critical tool, it is important to ensure that we do not overextend our regional partners.

To address these needs, the department should aggressively pursue grant opportunities in FY26 and FY27. The SAFER (Staffing for Adequate Fire and Emergency Response) grant program allows communities to hire personnel with federal funding covering associated wages and benefits for up to three years. While the program is extremely competitive—awarding less than 5% of applications—it remains in the Town's best interest to apply, as it offers the potential to address known staffing needs with minimal budgetary impact for three years. However, the department should not delay hiring in hopes of receiving grant funding, as such delays risk exacerbating staffing shortages, increasing burnout, and potentially compromising safety.

In addition to staffing on each shift, the department needs to create a full-time EMS coordinator working on an administrative schedule. Currently, the department has two EMS coordinators that share responsibilities on top of their regular shift duties. The increasing call volume has created issues with getting billing and required clinical checks done while operating on shift. This has resulted in overtime for the coordinators to ensure compliance with state regulations.

The Littleton Fire Department is developing a long-term staffing plan that spans the next seven years. This plan will address immediate staffing needs, anticipating future community demands and looking at other opportunities. The goal is to provide a clear, proactive framework that enables the Town to plan responsibly and strategically for the years ahead.

The Littleton Fire Department stands ready to meet the challenges of today while preparing for those of tomorrow. Every element of this budget—from staffing and training to apparatus replacement and long-term planning—reflects our commitment to providing the highest standard of service to the community. With thoughtful investment, responsible management, and continued support from Town leadership, the department will remain a strong, reliable, and forward-thinking organization dedicated to protecting the lives, property, and future of Littleton.

# Dispatch

## **MISSION OF THE OFFICE**

The mission of the Littleton Police Department is to work with all residents of the community to create a positive partnership emphasizing equality, fairness, integrity and professionalism. Our objective is to provide the most responsive and highest quality communication services possible by working in a collaborative proactive manner with the community, all first responders as well as LELWD, Highway Department, and School Department in a manner consistent with established Federal, State, and local laws.

# Dispatch Narrative

## **DESCRIPTION OF SERVICES**

The Communications Center is the only 24-hour point of contact available to the citizens of Littleton. The Control Center provides radio and 911 services for Police, Fire, Ambulance, Highway and the Littleton Light and Water Department.

The Control Center budget accounts for coverage of all shifts vacated by vacation, compensatory time, sick, and personal days. The Department will again apply for the annual Dispatch 911 Grant, which supplements salaries and supports costs related to training, coverage for unexpected vacancies, and other unanticipated budget impacts. The Communications Division currently includes eight full-time and three part-time communications officers.

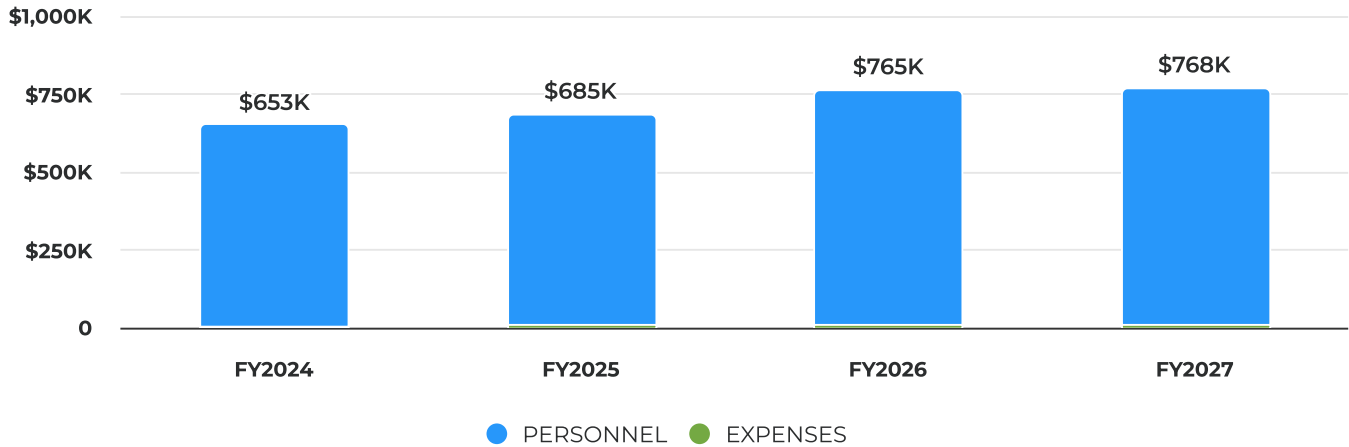
There is 1 Full Time Communications Supervisor, and 7 Full-Time Communications Officers needed to keep Dispatch operational 24 hours per day, 7 days per week.

## Personnel Summary

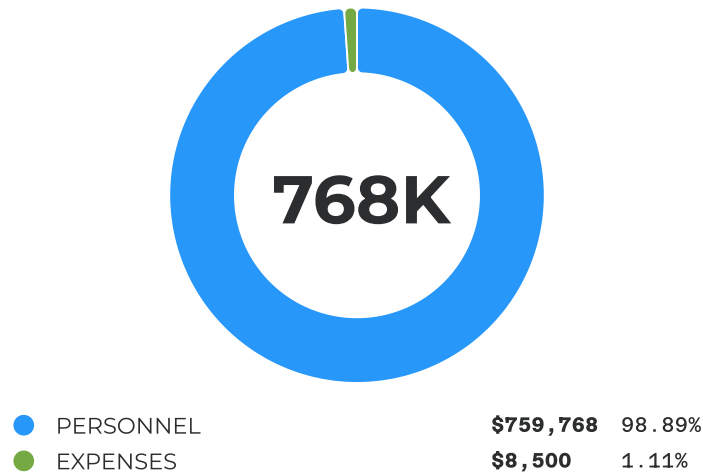
| Last Name | First Name | Position Description | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------|------------|----------------------|------------|------------|-------|------------|
| RACETTE   | KYLA       | COMM SUPERVISOR      | DU03       | 10         | 1.00  | 73,049.60  |
| HARROLD   | WILLIAM    | COM OFFICER          | DU02       | 10         | 1.00  | 68,244.80  |
| CARROLL   | JOSEPH     | COM OFFICER          | DU02       | 10         | 1.00  | 68,244.80  |
| HAWTHORNE | PATRICK    | COM OFFICER          | DU02       | 10         | 1.00  | 68,244.80  |
| WILSON    | KAITLYN    | COM OFFICER          | DU02       | 6          | 1.00  | 61,859.20  |
| SANTIAGO  | KELLEY     | COM OFFICER          | DU02       | 5          | 1.00  | 60,340.80  |
| LEBLANC   | HEIDI      | COM OFFICER          | DU02       | 5          | 1.00  | 60,340.80  |
| PROIA     | JONATHAN   | COM OFFICER          | DU02       | 5          | 1.00  | 60,340.80  |
| DIPERRI   | JOCELYN    | COM OFFICER-PT       | BA07       | 10         | 0.25  | 17,601.84  |
| PAGNOTTA  | JOSEPH     | COM OFFICER-PT       | BA07       | 10         | 0.25  | 17,601.84  |
|           |            |                      |            |            |       |            |
|           |            |                      |            |            |       |            |

## Expenditures by Budget EOY

### Historical Expenditures by Budget EOY



### FY27 Expenditures by Budget EOY



### Expenditures by Budget EOY

| Category                          | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------------|-------------------|-------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>                  |                   |                   |                     |                     |   |  |
| DISPATCH - WAGES                  | \$502,758.13      | \$451,330.60      | \$503,641.00        | \$520,668.00        | \$17,027.00   | 3.38%  |
| WAGES DISPATCH P/T                | \$39,873.28       | \$43,697.67       | \$30,000.00         | \$30,000.00         | -   | 0.00%  |
| DISPATCH - OVERTIME               | \$81,592.71       | \$127,662.64      | \$132,000.00        | \$122,000.00        | -\$10,000.00  | -7.58%   |
| DISPATCH - SHIFT<br>DIFFERENTIAL  | \$1,088.02        | \$9,672.82        | \$20,000.00         | \$15,000.00         | -\$5,000.00   | -25.00%  |
| WAGES DISPATCH EMD<br>STIPEND     | -                 | \$1,750.00        | \$14,000.00         | \$14,000.00         | -   | 0.00%  |
| DISPATCH - LUMP SUM<br>HOLIDAY    | \$10,531.20       | \$26,287.60       | \$28,823.00         | \$30,100.00         | \$1,277.00  | 4.43%  |
| WAGES - DISPATCH<br>SUPER HOLIDAY | \$6,969.24        | \$5,328.48        | \$15,000.00         | \$15,000.00         | -   | 0.00%  |



| Category                            | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| DISPATCH - LONGEVITY-<br>UNION      | \$3,250.00          | \$3,200.00          | \$3,200.00          | \$3,400.00          | \$200.00  | 6.25%  |
| DISPATCH UNIFORM<br>ALLOWANCE       | \$5,100.00          | \$8,400.00          | \$9,600.00          | \$9,600.00          | -   | 0.00%  |
| <b>Total PERSONNEL<br/>EXPENSES</b> | \$651,162.58        | \$677,329.81        | \$756,264.00        | \$759,768.00        | \$3,504.00  | 0.46%  |
| UNIFORMS                            | \$1,533.34          | \$1,055.00          | \$8,500.00          | \$3,500.00          | -\$5,000.00   | -58.82%  |
| OTHER EXPENSE                       | -                   | \$6,895.00          | -                   | \$5,000.00          | \$5,000.00  | -  |
| <b>Total EXPENSES</b>               | \$1,533.34          | \$7,950.00          | \$8,500.00          | \$8,500.00          | -   | 0.00%  |
| <b>Total Expenditures</b>           | <b>\$652,695.92</b> | <b>\$685,279.81</b> | <b>\$764,764.00</b> | <b>\$768,268.00</b> | <b>\$3,504.00</b>   | <b>0.46%</b>   |



# Building

## **MISSION OF THE OFFICE**

The mission of the Building Department is to ensure the health, safety, and welfare of the town's residents and visitors through the enforcement of state and local laws, bylaws, and regulations.

The Building Department is charged with the enforcement and interpretation of the Commonwealth of Massachusetts State Building Code 780 CMR, the Architectural Access Board 521 CMR, as adopted, Code of the Town of Littleton, Chapter 40A of Massachusetts General Laws.

The Building Department enforces compliance with conditions of approval on Variances and Special permits granted by the Zoning Board of Appeals and assist with enforcement of Planning Board conditions of approval. The Building Department issues permits for all construction regulated by the State Building Codes and performs all related inspections.

The 2021 International Building Code, 2021 International Residential Code, 2021 International Existing Building Code, 2021 International Energy Conservation Code to include 225 CMR 22.00 Massachusetts Front-End Amendments to the International Energy Conservation Code, and 780 CMR Massachusetts State Building Code remain the codes that we currently enforce.

# Building Narrative

## **DEPARTMENTAL SERVICES**

Operation of the Building Department is a function of maintenance and accomplishments. The department is required to accept, review and issue permits for construction, ensuring compliance with the State Building Code and Local Bylaws. Under the Land Use & Buildings Department, the building department also considers economic development in the process of permitting and assists applicants through all processes within their jurisdiction. Workload is reflective of the economic climate and geographic location. Also, considering housing initiatives and other well-crafted by-laws to increase economic development.

## **MAJOR ACCOMPLISHMENTS**

Continuation of the online Annual Inspection process in Open-Gov, which includes the application process, online payments, online scheduling with the Building Official and Fire Prevention Officer. Provide assistance to the Littleton Affordable Housing Trust that includes the Littleton Small Grant Program. The Small Grant Program provides home repair financial assistance to eligible Littleton homeowners. Permit applications were reviewed, approved and inspected by the Building Department

**Fiscal 2025 permit count:** In FY2025, 2,167 permits were issued. \$433,157.00 of revenue was collected.

**Fiscal 2025** – 3,327 review transaction were done in viewpoint.

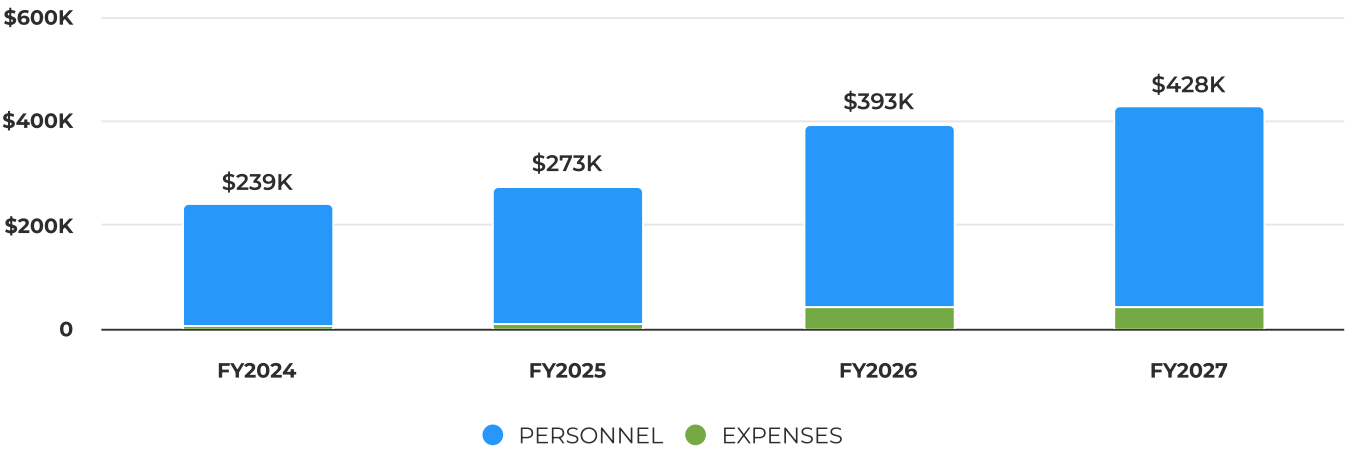
**Permits Issued-** 457 Building permits, 407 Electrical permits, 193 Plumbing permits, 126 Gas permits and 41 Mechanical permits

# Personnel Summary

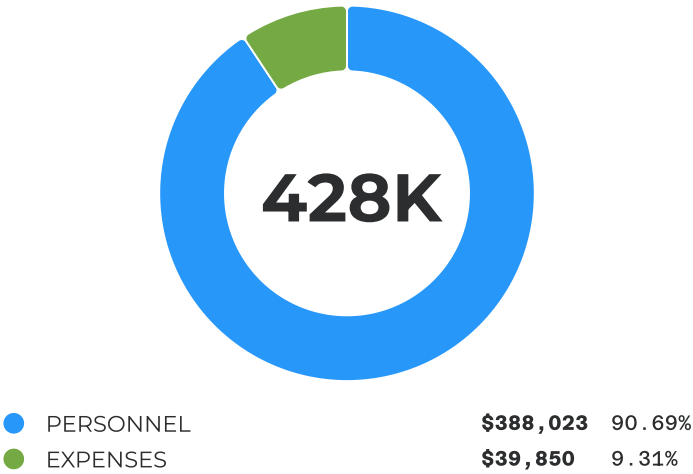
| Last Name       | First Name | Position Number<br>Description              | Grade/Rank | Step/Level | FTE % | Annual Pay | Hourly Rat |
|-----------------|------------|---|------------|------------|-------|------------|------------|
| FONTAINE        | HENRY      | BLDG COMMISSIONER                           | BA16       | 10         | 1.00  | 129,017.52 |            |
| MOREHOUSE       | WILLIAM    | INSPECTOR OF WIRES                          | BA12       | 10         | 1.00  | 93,396.24  |            |
| SULLIVAN        | EDWARD     | PLUMBING GAS INSP                           | BA12       | 10         | 0.50  | 46,698.12  |            |
| RHEAUME-PACITTI | LUCIA      | OFFICE COORDINATOR<br>*Shared with Planning | BA09       | 3          | 0.50  | 32,969.52  |            |
| CORMIER         | JOSEPH     | ALT PLUMBING AND GAS                        | BA12       | 10         | 0.63  |            | 44.73      |
| BELINSKY        | GARY       | ALT INSPECTOR WIRES                         | BA12       | 5          | 0.70  |            | 39.54      |

## Expenditures by Budget EOY

Historical Expenditures by Budget EOY



FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category  | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------|-------------------|-------------------|---------------------|---------------------|---|--|
| PERSONNEL |                   |                   |                     |                     |   |  |



| Category                        | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| BLDG INSP-BLDG COMM<br>SALARY   | -                   | \$100,815.55        | \$125,864.64        | \$132,989.00        | \$7,124.36  | 5.66%  |
| OFFICE MANAGER                  | -                   | -                   | \$37,302.12         | \$33,020.00         | -\$4,282.12   | -11.48%  |
| BLDG INSP-ADMIN STAFF<br>WAGES  | \$232,409.07        | \$161,880.22        | \$187,783.17        | \$220,514.00        | \$32,730.83   | 17.43%   |
| LONGEVITY-NON UNION             | \$750.00            | \$1,500.00          | \$1,500.00          | \$1,500.00          | -   | 0.00%  |
| <b>Total PERSONNEL</b>          | <b>\$233,159.07</b> | <b>\$264,195.77</b> | <b>\$352,449.93</b> | <b>\$388,023.00</b> | <b>\$35,573.07</b>  | <b>10.09%</b>  |
| <b>EXPENSES</b>                 |                     |                     |                     |                     |   |  |
| VEHICLE REPAIR &<br>MAINTENANCE | \$1,528.92          | \$3,848.53          | \$2,000.00          | \$2,000.00          | -   | 0.00%  |
| PROFESSIONAL SERVICES           | -                   | \$3,115.00          | \$5,000.00          | \$4,000.00          | -\$1,000.00   | -20.00%  |
| SEMINARS/TRAINING               | \$1,180.58          | \$245.00            | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| TELEPHONE/WIRELESS/DATA         | -                   | -                   | \$1,000.00          | \$500.00            | -\$500.00   | -50.00%  |
| SOFTWARE MAINT &<br>SUPPORT     | -                   | -                   | \$28,400.00         | \$28,400.00         | -   | 0.00%  |
| OFFICE SUPPLIES                 | \$447.33            | \$618.16            | \$750.00            | \$750.00            | -   | 0.00%  |
| POSTAGE                         | \$60.00             | \$31.59             | \$200.00            | \$200.00            | -   | 0.00%  |
| BOOKS & MATERIALS               | \$813.75            | \$40.00             | \$800.00            | \$800.00            | -   | 0.00%  |
| UNIFORMS/PROTECTIVE<br>GEAR     | -                   | -                   | -                   | \$1,000.00          | \$1,000.00  | -  |
| MILEAGE                         | \$1,164.18          | \$939.10            | \$1,200.00          | \$1,200.00          | -   | 0.00%  |
| DUES & SUBSCRIPTIONS            | \$229.85            | \$50.00             | -                   | -                   | -   | -  |
| <b>Total EXPENSES</b>           | <b>\$5,424.61</b>   | <b>\$8,887.38</b>   | <b>\$40,350.00</b>  | <b>\$39,850.00</b>  | <b>-\$500.00</b>  | <b>-1.24%</b>  |
| <b>Total Expenditures</b>       | <b>\$238,583.68</b> | <b>\$273,083.15</b> | <b>\$392,799.93</b> | <b>\$427,873.00</b> | <b>\$35,073.07</b>  | <b>8.93%</b>   |

## Summary of Goals

- Continuing development of spreadsheet to track permits issued to include type and permit fees.
- On-Line permitting, accessibility to forms and department request.
- Annual Schedule of Periodic Inspection of Existing Buildings (I10 Inspection) – Commercial.
- Annual Schedule of Periodic Inspection of Existing Buildings (I10 Inspection) – Multi Family.
- Existing property Files/Folders, upload documents for On-Line access.
- Maintain ongoing and new construction inspections to include 550 King Street.
- Maintain a professional-level public inquiries by phone, email and in person counter service.
- Maintain continued education for all inspectors for the ever-changing Codes.

# Other Public Safety

## ***Other Public Safety Departments include:***

### ***Emergency Management/Civil Preparedness***

### ***Crossing Guards***

### ***CanineControl***

# Other Public Safety Narrative

## ***Emergency Management***

### ***Budget Narrative***

Emergency Management is an all-volunteer operation known as the Littleton Volunteer Corp (LVC), who donate their time to staff shelters, work at local events including road races and assist emergency services in a time of need. The shelters can hold up to 150 and operate out of two enclosed trailers that contain shelter and emergency scene supplies. The LVC has been instrumental in providing assistance during vaccine clinics and continues to do so.

The LVC is a statewide leader in the training and development of a robust group of volunteers that are ready to support their community in the event of a disaster. As we look to the future of the LVC, its members will take a more active role in the support of fire department operations by providing various non-hazardous support functions such as rehabilitation.

The LVC is an amazing example of dedicated community members helping their fellow community members in times of crisis.

## ***Crossing Guard***

### ***Budget Narrative***

This is no longer funded.

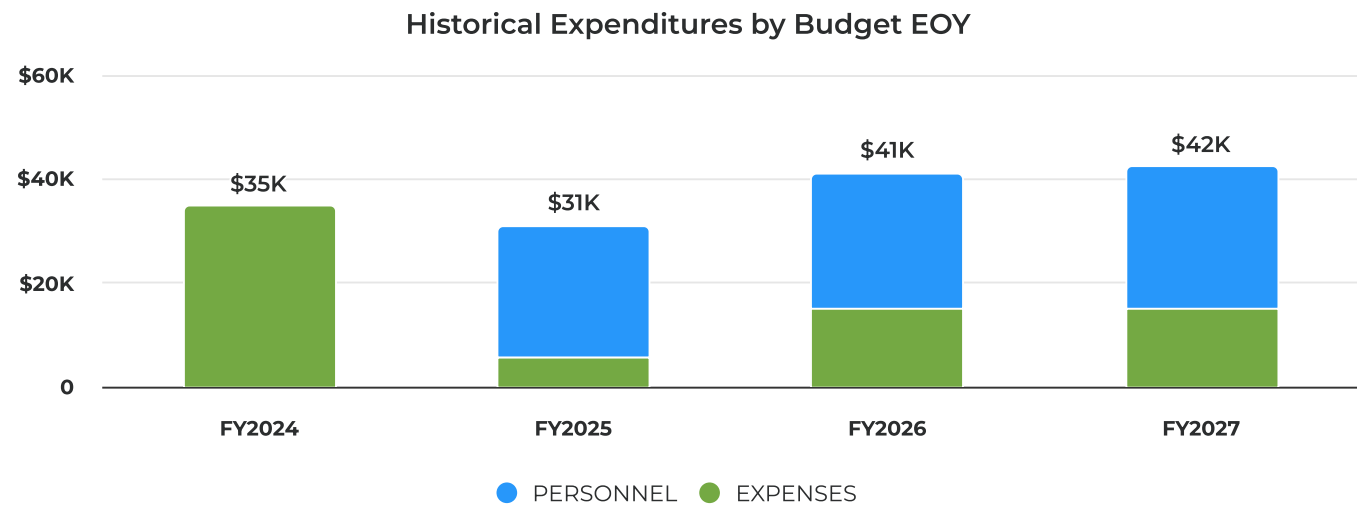
## ***Canine Control***

### ***Budget Narrative***

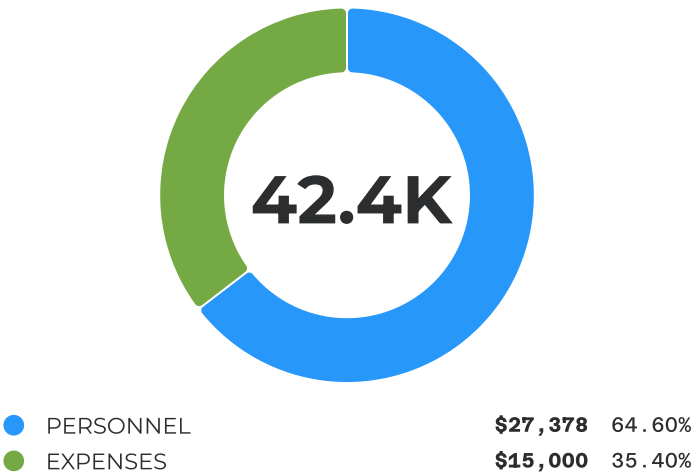
The Animal Control Officer is no longer shared with Boxborough. The Animal Control Officer is now a wage line and the expense line has decreased.



# Expenditures by Budget EOY



FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                          | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(\$ Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------------|-------------------|-------------------|---------------------|---------------------|---|--|
| PERSONNEL                         | -                 | \$25,540.67       | \$26,017.52         | \$27,378.00         | \$1,360.48  | 5.23%  |
| ANIMAL CONTROL<br>OFFICER WAGES   | -                 | \$25,540.67       | \$26,017.52         | \$27,378.00         | \$1,360.48  | 5.23%  |
| EXPENSES                          | \$34,768.41       | \$5,470.76        | \$15,075.00         | \$15,000.00         | -\$75.00  | -0.50%   |
| EMERG MANAGEMENT<br>OTHER EXPENSE | \$2,941.68        | \$5,378.34        | \$5,075.00          | \$5,000.00          | -\$75.00  | -1.48%   |
| ANIMAL CONTROL<br>EXPENSES        | \$31,826.73       | \$92.42           | \$10,000.00         | \$10,000.00         | -   | 0.00%  |
| Total Expenditures                | \$34,768.41       | \$31,011.43       | \$41,092.52         | \$42,378.00         | \$1,285.48  | 3.13%  |

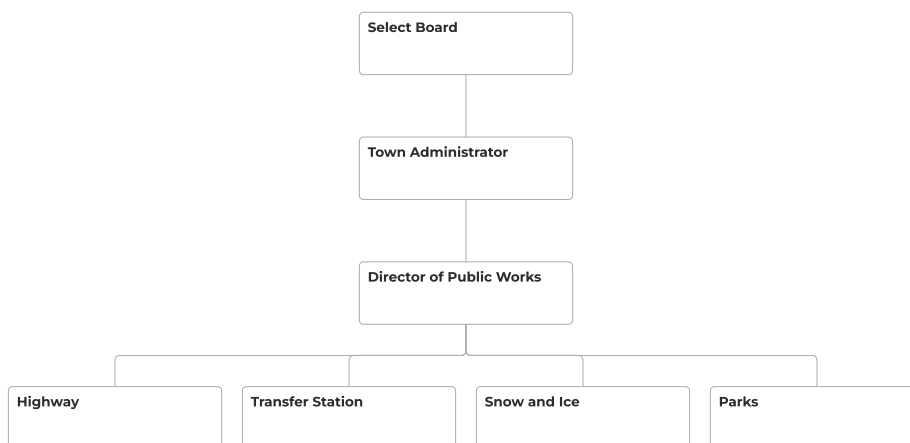


# PUBLIC WORKS

Under the Uniform Massachusetts Accounting System (UMAS), the Public Works category consists of budgets of DPW, Transfer Station, Snow & Ice, Roadway Repairs and Cemetery as well as other smaller line items

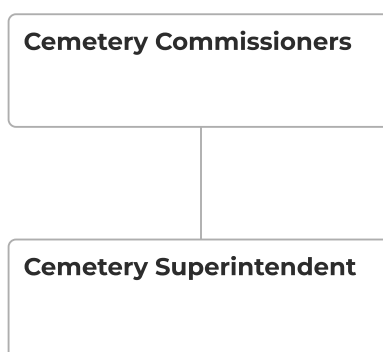
## Public Works Organizational Chart

### Public Works Org Chart



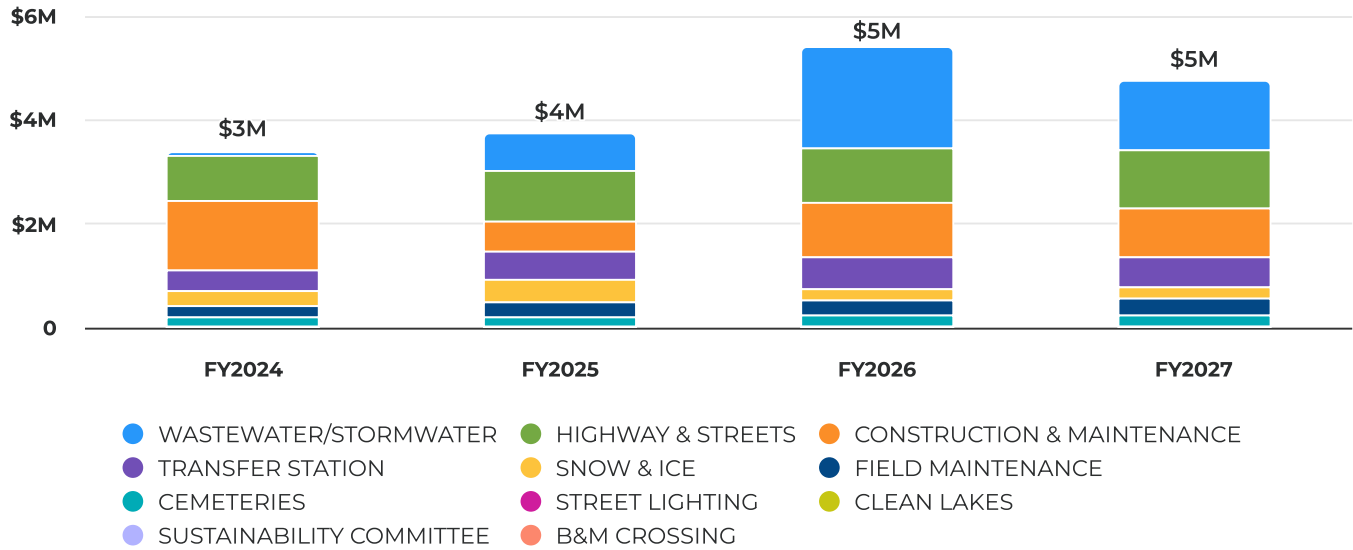
## Cemetery Organizational Chart

### Cemetery Org Chart

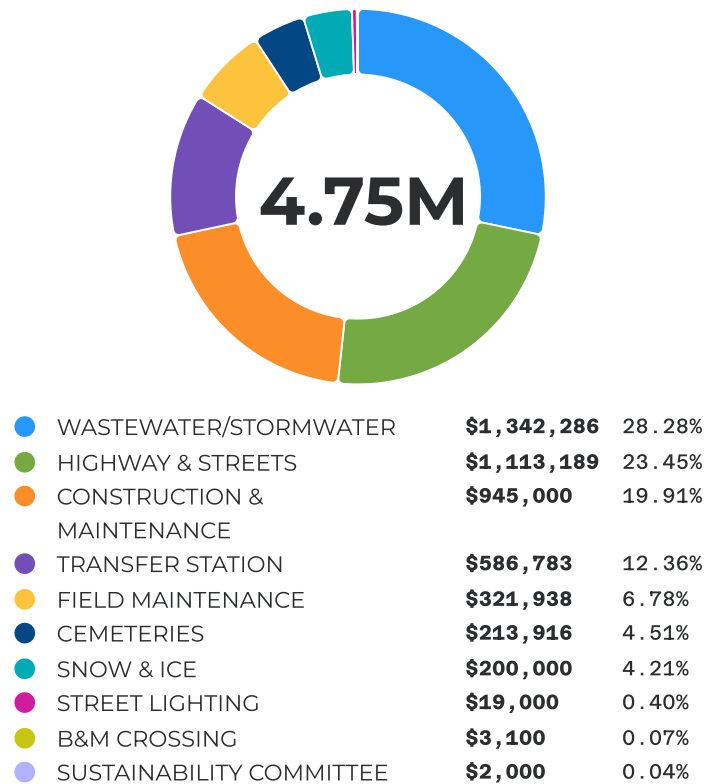


## Expenditures by Department

### Historical Expenditures by Department



### FY27 Expenditures by Department



## Expenditures by Department

| Category                                    | FY 2024 Actual        | FY 2025 Actual      | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) |
|---|-----------------------|---------------------|-----------------------|-----------------------|--|---|
| <b>HIGHWAY &amp; STREETS</b>                |                       |                     |                       |                       |  |   |
| DPW- DIRECTOR SALARIES                      | \$122,761.60          | \$129,987.72        | \$137,369.52          | \$145,091.00          | 5.62%  | \$7,721.48  |
| DPW-OPERATIONS MGR SALARY                   | \$106,038.40          | \$112,376.16        | \$118,640.16          | \$125,339.00          | 5.65%  | \$6,698.84  |
| DPW-HWY UNION WAGES                         | \$419,958.49          | \$507,146.82        | \$530,888.00          | \$564,601.00          | 6.35%  | \$33,713.00                                       |
| DPW - BUSINESS ADMIN WAGES                  | \$62,504.10           | \$66,293.19         | \$67,538.28           | \$71,052.00           | 5.20%  | \$3,513.72  |
| DPW-PART-TIME TEMP/SEAS WAGES               | \$6,754.98            | \$13,805.03         | \$18,500.00           | \$14,106.00           | -23.75%  | -\$4,394.00                                       |
| DPW-STANDBY WAGES                           | \$9,964.98            | \$24,721.00         | \$35,000.00           | \$35,000.00           | 0.00%  | -   |
| DPW-OVERTIME WAGES                          | \$6,693.51            | \$17,661.68         | \$13,500.00           | \$15,000.00           | 11.11%   | \$1,500.00  |
| LONGEVITY-NON UNION                         | \$700.00              | \$700.00            | \$700.00              | \$750.00              | 7.14%  | \$50.00   |
| DPW-LONGEVITY                               | \$2,450.00            | \$3,500.00          | \$4,500.00            | \$5,250.00            | 16.67%   | \$750.00  |
| DPW UNIFORM ALLOWANCE                       | \$10,100.00           | \$13,419.12         | \$12,000.00           | \$12,000.00           | 0.00%  | -   |
| DPW LANDFILL POST CLOSURE                   | \$300.00              | -                   | -                     | -                     | -  | -   |
| FIELD MAINT EXP                             | \$200.00              | \$148.50            | -                     | -                     | -  | -   |
| PROFESSIONAL SERVICES                       | \$36,290.25           | \$21,057.50         | \$20,000.00           | \$22,500.00           | 12.50%   | \$2,500.00  |
| TRAINING                                    | \$8.95                | \$223.60            | -                     | -                     | -  | -   |
| EDUCATION/PROF. DEVELOP                     | \$535.00              | \$2,817.32          | \$5,000.00            | \$5,000.00            | 0.00%  | -   |
| ADVERTISING                                 | \$2,117.54            | \$1,467.05          | \$2,500.00            | \$5,000.00            | 100.00%  | \$2,500.00  |
| OFFICE SUPPLIES                             | \$3,721.50            | \$3,327.50          | \$5,000.00            | \$5,000.00            | 0.00%  | -   |
| POSTAGE                                     | \$480.71              | \$26.90             | \$1,000.00            | \$500.00              | -50.00%  | -\$500.00   |
| TOOLS EQUIPMENT & SUPPLIES                  | \$11,214.43           | \$7,504.91          | \$12,500.00           | \$15,000.00           | 20.00%   | \$2,500.00  |
| VEHICLE REP & MAINT SUPPLIES                | \$54,901.11           | \$58,504.71         | \$53,500.00           | \$55,000.00           | 2.80%  | \$1,500.00  |
| TECHNOLOGY SUPPLIES                         | \$9,928.32            | \$8,896.55          | \$10,000.00           | \$13,000.00           | 30.00%   | \$3,000.00  |
| OTHER SUPPLIES                              | \$214.75              | \$675.65            | -                     | -                     | -  | -   |
| UNIFORMS/PROTECTIVE WEAR                    | \$832.83              | \$1,124.40          | \$1,250.00            | \$1,500.00            | 20.00%   | \$250.00  |
| LICENSE RENEWAL                             | \$1,268.01            | \$2,673.61          | \$2,500.00            | \$2,500.00            | 0.00%  | -   |
| <b>Total HIGHWAY &amp; STREETS</b>          | <b>\$869,939.46</b>   | <b>\$998,058.92</b> | <b>\$1,051,885.96</b> | <b>\$1,113,189.00</b> | <b>5.83%</b>                                     | <b>\$61,303.04</b>                                |
| <b>CONSTRUCTION &amp; MAINTENANCE</b>       |                       |                     |                       |                       |  |   |
| LINE PAINTING                               | \$17,503.14           | \$21,968.57         | \$32,500.00           | \$30,000.00           | -7.69%   | -\$2,500.00                                       |
| PROFESSIONAL SERVICES                       | \$19,956.89           | \$8,736.11          | \$12,000.00           | \$12,500.00           | 4.17%  | \$500.00  |
| POLICE DETAILS                              | \$18,000.00           | \$17,678.00         | \$25,000.00           | \$25,000.00           | 0.00%  | -   |
| ROADWAY SUPPLIES                            | \$58,481.03           | \$48,282.37         | \$50,000.00           | \$52,500.00           | 5.00%  | \$2,500.00  |
| ROADWAY REPAIRS                             | \$1,215,070.93        | \$463,376.43        | \$920,000.00          | \$825,000.00          | -10.33%  | -\$95,000.00                                      |
| <b>Total CONSTRUCTION &amp; MAINTENANCE</b> | <b>\$1,329,011.99</b> | <b>\$560,041.48</b> | <b>\$1,039,500.00</b> | <b>\$945,000.00</b>   | <b>-9.09%</b>                                    | <b>-\$94,500.00</b>                               |
| <b>SNOW &amp; ICE</b>                       |                       |                     |                       |                       |  |   |
| STAFF WAGES                                 | \$6,140.16            | \$918.64            | -                     | -                     | -  | -   |
| SALARIES OVERTIME                           | \$50,901.03           | \$78,905.84         | \$38,000.00           | \$52,700.00           | 38.68%   | \$14,700.00                                       |
| SALARIES STIPENDS                           | \$26,677.84           | \$17,153.16         | \$30,000.00           | \$15,300.00           | -49.00%  | -\$14,700.00                                      |
| VEHICLE REPAIR & MAINTENANCE                | \$20,499.43           | \$53,530.28         | \$10,000.00           | \$10,000.00           | 0.00%  | -   |
| CONTRACT PLOWING                            | \$39,017.75           | \$85,929.25         | \$30,000.00           | \$30,000.00           | 0.00%  | -   |
| ROAD SALT & CHEMICALS                       | \$128,916.82          | \$207,206.30        | \$90,000.00           | \$90,000.00           | 0.00%  | -   |
| OTHER EXPENDITURES                          | \$4,305.79            | \$3,059.11          | \$2,000.00            | \$2,000.00            | 0.00%  | -   |



# PUBLIC WORKS

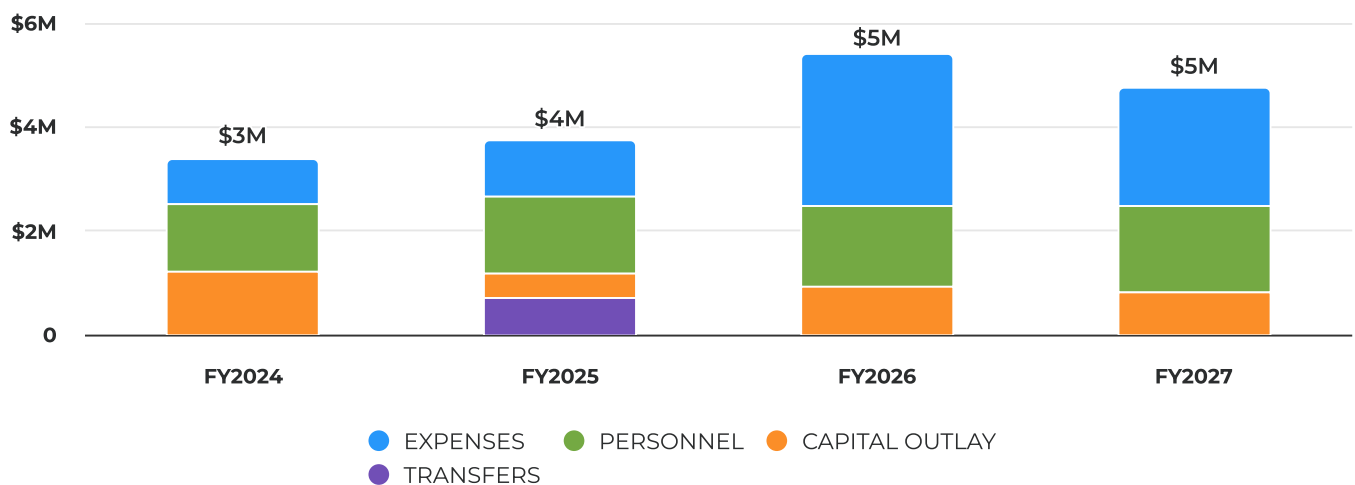
| Category                              | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (%) Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) |
|---------------------------------------|----------------|----------------|------------------|------------------|---|---|
| <b>Total SNOW &amp; ICE</b>           | \$276,458.82   | \$446,702.58   | \$200,000.00     | \$200,000.00     | 0.00%   | -   |
| <b>STREET LIGHTING</b>                |                |                |                  |                  |   |   |
| STREET LIGHTING                       | \$31,140.05    | \$17,150.27    | \$17,000.00      | \$19,000.00      | 11.76%  | \$2,000.00  |
| <b>Total STREET LIGHTING</b>          | \$31,140.05    | \$17,150.27    | \$17,000.00      | \$19,000.00      | 11.76%  | \$2,000.00  |
| <b>FIELD MAINTENANCE</b>              |                |                |                  |                  |   |   |
| PARKS - STAFF WAGES                   | \$122,465.77   | \$157,595.91   | \$183,055.00     | \$200,678.00     | 9.63%   | \$17,623.00                                       |
| PARKS - TEMP/SEASONAL WAGES           | \$18,817.76    | \$20,101.15    | \$18,500.00      | \$13,760.00      | -25.62%   | -\$4,740.00                                       |
| PARKS - STANDBY WAGES                 | -              | \$1,296.00     | -                | -                | -   | -   |
| PARKS-OVERTIME                        | \$416.34       | \$1,956.81     | \$1,000.00       | \$2,000.00       | 100.00%   | \$1,000.00  |
| PARKS - LONGEVITY                     | -              | \$1,000.00     | -                | \$1,000.00       | -   | \$1,000.00  |
| PARKS - UNIFORM ALLOWANCE             | \$2,400.00     | \$2,009.87     | \$4,500.00       | \$4,500.00       | 0.00%   | -   |
| PARK MAINTENANCE SERVICES             | \$27,967.61    | \$22,203.14    | \$30,000.00      | \$32,500.00      | 8.33%   | \$2,500.00  |
| SCHOOL PARK MAINTENANCE               | \$3,707.89     | \$26,861.16    | \$20,000.00      | \$25,000.00      | 25.00%  | \$5,000.00  |
| PARK MAINT SUPPLIES                   | \$38,754.42    | \$40,444.04    | \$41,000.00      | \$42,500.00      | 3.66%   | \$1,500.00  |
| <b>Total FIELD MAINTENANCE</b>        | \$214,529.79   | \$273,468.08   | \$298,055.00     | \$321,938.00     | 8.01%   | \$23,883.00                                       |
| <b>TRANSFER STATION</b>               |                |                |                  |                  |   |   |
| TRANS STN - STAFF WAGES               | \$128,219.70   | \$134,528.56   | \$139,495.00     | \$146,520.00     | 5.04%   | \$7,025.00  |
| TRANS STN- BUSINESS ADMIN WAGE        | \$5,067.91     | \$5,375.66     | \$5,476.57       | \$5,763.00       | 5.23%   | \$286.43  |
| TRANS STN-OVERTIME                    | \$14,489.51    | \$13,263.13    | \$20,000.00      | \$20,000.00      | 0.00%   | -   |
| TRANS STN-LONGEVITY                   | \$1,900.00     | \$4,000.00     | \$4,000.00       | \$4,000.00       | 0.00%   | -   |
| TRANSFER STATION UNIFORM ALLOW        | \$2,400.00     | \$2,899.34     | \$3,000.00       | \$3,000.00       | 0.00%   | -   |
| EQUIPMENT REPAIRS & SERVICING         | \$8,341.58     | \$11,050.95    | \$7,500.00       | \$10,000.00      | 33.33%  | \$2,500.00  |
| LANDFILL POST CLOSURE MONITOR         | \$62,754.55    | \$183,368.55   | \$130,000.00     | \$120,000.00     | -7.69%  | -\$10,000.00                                      |
| OTHER SERVICES                        | \$32,746.85    | \$29,404.74    | \$44,500.00      | \$25,000.00      | -43.82%   | -\$19,500.00                                      |
| RECYCLING HAULING                     | \$15,576.97    | \$17,672.26    | -                | -                | -   | -   |
| TIPPING FEES                          | \$45,105.02    | \$75,680.27    | \$110,000.00     | \$90,000.00      | -18.18%   | -\$20,000.00                                      |
| WASTE HAULING                         | \$5,526.55     | -              | -                | -                | -   | -   |
| C&D DISPOSAL TIPPING                  | \$23,536.79    | \$18,358.10    | \$40,000.00      | \$32,500.00      | -18.75%   | -\$7,500.00                                       |
| RECYCLING EXPENSE                     | \$56,161.52    | \$47,328.20    | \$95,000.00      | \$95,000.00      | 0.00%   | -   |
| RUBBISH & RECYCLE SUPPLIES            | \$3,158.81     | \$351.70       | \$30,000.00      | \$35,000.00      | 16.67%  | \$5,000.00  |
| <b>Total TRANSFER STATION</b>         | \$404,985.76   | \$543,281.46   | \$628,971.57     | \$586,783.00     | -6.71%  | -\$42,188.57                                      |
| <b>SUSTAINABILITY COMMITTEE</b>       |                |                |                  |                  |   |   |
| SUSTAINABILITY COMMITTEE EXP          | \$1,309.24     | \$1,010.00     | \$2,000.00       | \$2,000.00       | 0.00%   | -   |
| <b>Total SUSTAINABILITY COMMITTEE</b> | \$1,309.24     | \$1,010.00     | \$2,000.00       | \$2,000.00       | 0.00%   | -   |
| <b>WASTEWATER/STORMWATER</b>          |                |                |                  |                  |   |   |
| WASTEWATER/STORMWATER EXPENDIT        | \$82,252.00    | -              | \$1,947,339.54   | \$1,342,286.00   | -31.07%   | -\$605,053.54                                     |
| WASTEWTR XFER TO ENTERPRISE           | -              | \$698,249.00   | -                | -                | -   | -   |
| <b>Total WASTEWATER/STORMWATER</b>    | \$82,252.00    | \$698,249.00   | \$1,947,339.54   | \$1,342,286.00   | -31.07%   | -\$605,053.54                                     |
| <b>CLEAN LAKES</b>                    |                |                |                  |                  |   |   |



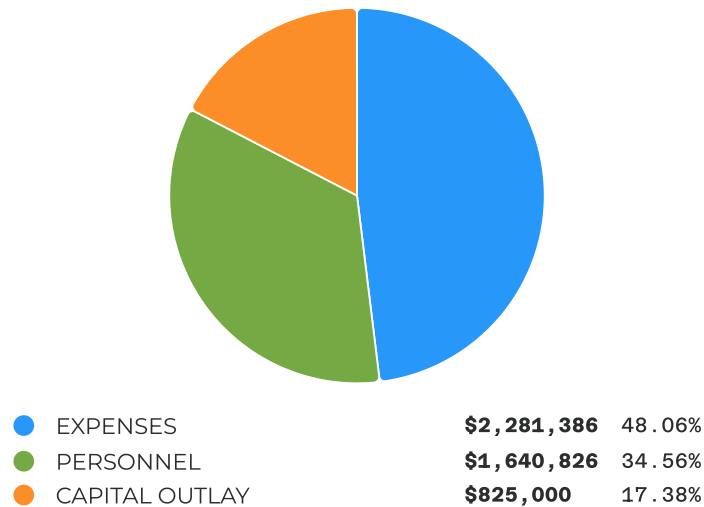
| Category                       | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (%) Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|---|
| CLEAN LAKES PROFESSIONAL SERVI | -                     | -                     | \$10,000.00           | -                     | -100.00%  | -\$10,000.00                                      |
| <b>Total CLEAN LAKES</b>       | -                     | -                     | \$10,000.00           | -                     | -100.00%  | -\$10,000.00                                      |
| <b>B&amp;M CROSSING</b>        |                       |                       |                       |                       |   |   |
| B&M CROSSING                   | -                     | -                     | \$3,000.00            | \$3,100.00            | 3.33%   | \$100.00  |
| <b>Total B&amp;M CROSSING</b>  | -                     | -                     | \$3,000.00            | \$3,100.00            | 3.33%   | \$100.00  |
| <b>CEMETERIES</b>              |                       |                       |                       |                       |   |   |
| CEMETERY-SUPERINTENDENT SAL    | \$74,550.00           | \$78,391.18           | \$81,807.84           | \$86,043.00           | 5.18%   | \$4,235.16  |
| CEMETERY - ASST SUPERINTENDENT | \$69,173.88           | \$72,003.36           | \$75,272.40           | \$79,173.00           | 5.18%   | \$3,900.60  |
| CEMETERY-STAFF WAGES           | \$10,332.71           | \$6,521.56            | \$12,000.00           | \$11,000.00           | -8.33%  | -\$1,000.00                                       |
| CEMETERY-OVERTIME              | \$4,051.26            | \$4,708.22            | \$6,500.00            | \$6,500.00            | 0.00%   | -   |
| LONGEVITY-NON UNION            | \$1,500.00            | \$700.00              | \$700.00              | \$700.00              | 0.00%   | -   |
| WATER                          | \$325.24              | \$819.23              | \$1,000.00            | \$1,000.00            | 0.00%   | -   |
| VEHICLE REPAIR & MAINTENANCE   | \$5,980.41            | \$7,187.47            | \$9,500.00            | \$9,500.00            | 0.00%   | -   |
| SOFTWARE EXPENSES              | \$3,080.00            | \$3,080.00            | \$3,500.00            | \$3,500.00            | 0.00%   | -   |
| OFFICE SUPPLIES                | \$808.70              | \$678.18              | \$1,700.00            | \$1,000.00            | -41.18%   | -\$700.00   |
| BLDG. MAINTENANCE SUPPLIES     | \$1,446.69            | \$5,739.16            | \$5,000.00            | \$5,000.00            | 0.00%   | -   |
| GROUNDS MAINTENANCE            | \$7,041.08            | \$8,125.00            | \$8,000.00            | \$8,000.00            | 0.00%   | -   |
| UNIFORMS                       | -                     | -                     | \$1,600.00            | \$1,600.00            | 0.00%   | -   |
| DUES & SUBSCRIPTIONS           | \$481.76              | \$604.70              | \$900.00              | \$900.00              | 0.00%   | -   |
| <b>Total CEMETERIES</b>        | \$178,771.73          | \$188,558.06          | \$207,480.24          | \$213,916.00          | 3.10%   | \$6,435.76  |
| <b>Total Expenditures</b>      | <b>\$3,388,398.84</b> | <b>\$3,726,519.85</b> | <b>\$5,405,232.31</b> | <b>\$4,747,212.00</b> | <b>-12.17%</b>                                    | <b>-\$658,020.31</b>                              |

## Expenditures by Budget EOY

Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY

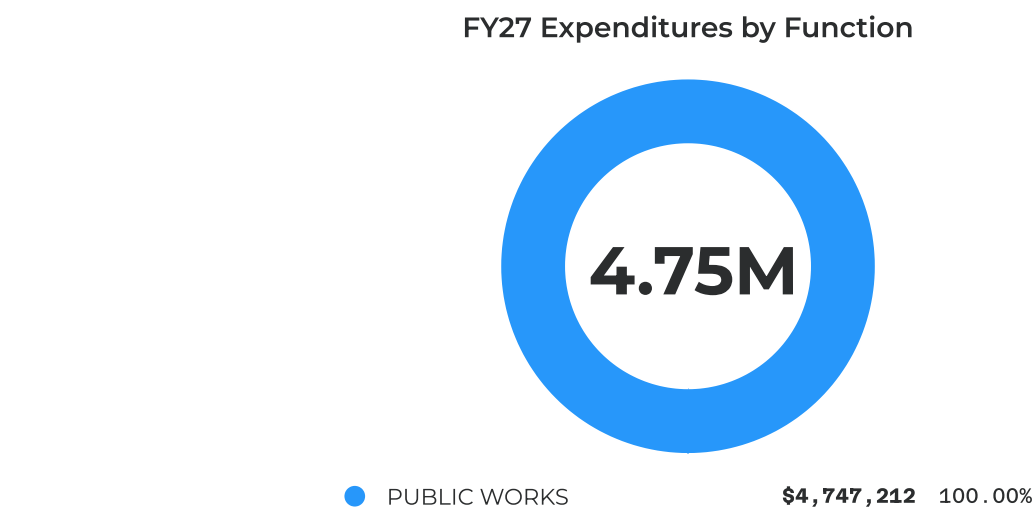
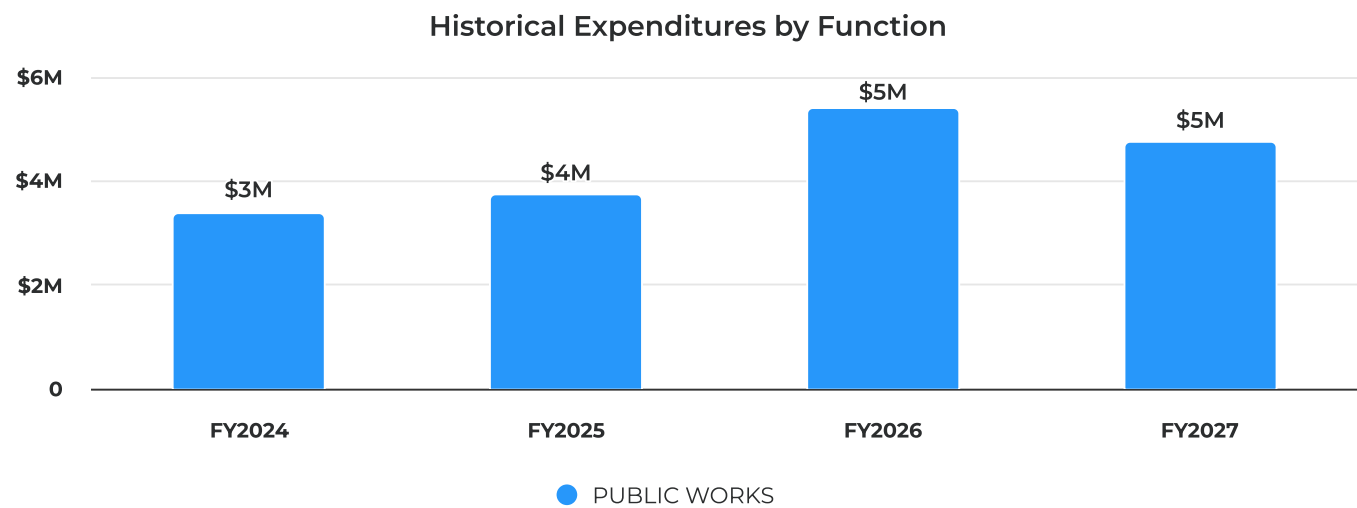


## Expenditures by Budget EOY

| Category                   | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| <b>PERSONNEL</b>           | \$1,287,429.93        | \$1,492,939.11        | \$1,561,942.77        | \$1,640,826.00        | \$78,883.23                                       | 5.05%  |
| HIGHWAY & STREETS          | \$747,926.06          | \$889,610.72          | \$938,635.96          | \$988,189.00          | \$49,553.04                                       | 5.28%  |
| SNOW & ICE                 | \$83,719.03           | \$96,977.64           | \$68,000.00           | \$68,000.00           | -   | 0.00%  |
| FIELD MAINTENANCE          | \$144,099.87          | \$183,959.74          | \$207,055.00          | \$221,938.00          | \$14,883.00                                       | 7.19%  |
| TRANSFER STATION           | \$152,077.12          | \$160,066.69          | \$171,971.57          | \$179,283.00          | \$7,311.43  | 4.25%  |
| CEMETERIES                 | \$159,607.85          | \$162,324.32          | \$176,280.24          | \$183,416.00          | \$7,135.76  | 4.05%  |
| <b>EXPENSES</b>            | \$885,897.98          | \$1,071,955.31        | \$2,923,289.54        | \$2,281,386.00        | -\$641,903.54                                     | -21.96%  |
| HIGHWAY & STREETS          | \$122,013.40          | \$108,448.20          | \$113,250.00          | \$125,000.00          | \$11,750.00                                       | 10.38%   |
| CONSTRUCTION & MAINTENANCE | \$113,941.06          | \$96,665.05           | \$119,500.00          | \$120,000.00          | \$500.00  | 0.42%  |
| SNOW & ICE                 | \$192,739.79          | \$349,724.94          | \$132,000.00          | \$132,000.00          | -   | 0.00%  |
| STREET LIGHTING            | \$31,140.05           | \$17,150.27           | \$17,000.00           | \$19,000.00           | \$2,000.00  | 11.76%   |
| FIELD MAINTENANCE          | \$70,429.92           | \$89,508.34           | \$91,000.00           | \$100,000.00          | \$9,000.00  | 9.89%  |
| TRANSFER STATION           | \$252,908.64          | \$383,214.77          | \$457,000.00          | \$407,500.00          | -\$49,500.00                                      | -10.83%  |
| SUSTAINABILITY COMMITTEE   | \$1,309.24            | \$1,010.00            | \$2,000.00            | \$2,000.00            | -   | 0.00%  |
| WASTEWATER/STORMWATER      | \$82,252.00           | -                     | \$1,947,339.54        | \$1,342,286.00        | -\$605,053.54                                     | -31.07%  |
| CLEAN LAKES                | -                     | -                     | \$10,000.00           | -                     | -\$10,000.00                                      | -100.00%   |
| B&M CROSSING               | -                     | -                     | \$3,000.00            | \$3,100.00            | \$100.00  | 3.33%  |
| CEMETERIES                 | \$19,163.88           | \$26,233.74           | \$31,200.00           | \$30,500.00           | -\$700.00   | -2.24%   |
| <b>CAPITAL OUTLAY</b>      | \$1,215,070.93        | \$463,376.43          | \$920,000.00          | \$825,000.00          | -\$95,000.00                                      | -10.33%  |
| CONSTRUCTION & MAINTENANCE | \$1,215,070.93        | \$463,376.43          | \$920,000.00          | \$825,000.00          | -\$95,000.00                                      | -10.33%  |
| <b>TRANSFERS</b>           | -                     | \$698,249.00          | -                     | -                     | -   | -  |
| WASTEWATER/STORMWATER      | -                     | \$698,249.00          | -                     | -                     | -   | -  |
| <b>Total Expenditures</b>  | <b>\$3,388,398.84</b> | <b>\$3,726,519.85</b> | <b>\$5,405,232.31</b> | <b>\$4,747,212.00</b> | <b>-\$658,020.31</b>                              | <b>-12.17%</b>                                   |



# Expenditures by Function



## Expenditures by Function

| Category           | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|------------------|------------------|--|
| PUBLIC WORKS       | \$5,405,232.31   | \$4,747,212.00   | -12.17%  |
| Total Expenditures | \$5,405,232.31   | \$4,747,212.00   | -12.17%  |





# Cemetery

## ***MISSION OF THE OFFICE***

The Littleton Cemetery Commission is charged with the stewardship and management of Westlawn Cemetery and the Town's Old Burying Ground. The daily functions and operations of the department, and the care of these historic and sacred places, are carried out by a full-time Cemetery Superintendent, an Assistant Cemetery Superintendent, and a Seasonal Staff Member appointed by the Commission.

# Cemetery Department Narrative

## **DESCRIPTION OF SERVICES**

The Cemetery Department is responsible for maintaining the grounds at Westlawn Cemetery and the Town's Old Burying Ground year-round, in all weather conditions. In addition to general grounds and building maintenance, department staff provide services including:

- Responding to public inquiries
- Coordinating and facilitating burials
- Selling grave spaces and related services
- Updating and maintaining grave and lot data using specialized cemetery software

## **PERFORMANCE/WORKLOAD INDICATORS**

FY25 covers 7/1/2024 – 6/30/2025

FY26 projected based on 7/1/2025 – 6/30/2026

FY27 projected based on 7/1/2026 – 6/30/2027

| Indicator                       | Unit of Measure             | FY25 | Projected<br>FY26 | Projected<br>FY27 |
|---------------------------------|-----------------------------|------|-------------------|-------------------|
| Interments at Westlawn Cemetery | Number of Burials Performed | 53   | 55                | 58                |

## **DEPARTMENTAL SERVICES**

The department's most essential functions include:

1. Grounds Maintenance: Maintain, manage, and improve the grounds at Westlawn Cemetery and the Old Burying Ground year-round.
2. Burial Services: Coordinate funerals and burials with funeral homes and families; prepare graves and facilitate interments.
3. Historic Preservation: Protect and preserve historic and culturally significant gravestones.
4. Administrative Services: Provide full administrative support including answering phones, preparing deeds and files, updating grave records, and assisting the public.
5. Commission Support: Attend Cemetery Commission meetings, provide operational input, and participate in policy development and expenditure planning.

## MAJOR ACCOMPLISHMENTS

- Over the past five years, the department has implemented a phased grounds-expansion project to create new grave spaces. In October 2024, the Sullivan Loop was completed, and further improvements have continued. Since its opening, many of the newly created lots have already been sold, helping meet the community's growing needs.
- The department has utilized CPA funds for the past eight years to support gravestone conservation and preservation efforts at both cemeteries. The latest phase, completed this past fall (October 2025) at Westlawn. A new phase at Westlawn, funded by CPA funds received at the Spring Town Meeting of 2025, will begin in early summer 2026, covering FY27.
- The Seasonal Staff Member position, created two years ago, has been extremely valuable, greatly enhancing the department's ability to manage daily operations efficiently. This position provides essential support during peak periods, allowing the Superintendent and Assistant Superintendent to maintain high standards of service, complete time-sensitive projects, and ensure the grounds and administrative work are handled promptly and professionally.
- An RFQ for the Cemetery Building Conditions Assessment is actively underway. The department is working with the Treasurer's Office to secure qualified firms to perform the assessment. The goal is to have the report in hand well before the start of FY27, allowing us to outline building needs and plan for future improvements.
- The department continues to evaluate the health of trees and shrubs throughout both cemeteries, removing hazardous specimens and replacing them with native, pollinator-friendly plantings.

## Personnel Summary

| Last Name | First Name | Position Number Description | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------|------------|-----------------------------|------------|------------|-------|------------|
| BAILEY    | THOMAS     | CEMETERY SUPT               | BA11       | 9          | 1.00  | 85,942.08  |
| HEFFERNAN | IAN        | ASSIST CEMETERY SUP         | BA10       | 8          | 1.00  | 79,072.56  |
|           |            | CEMETERY SEASONAL LABORER   | B204       | 2          |       |            |
|           |            |                             |            |            |       |            |

## Expenditures by Budget EOY

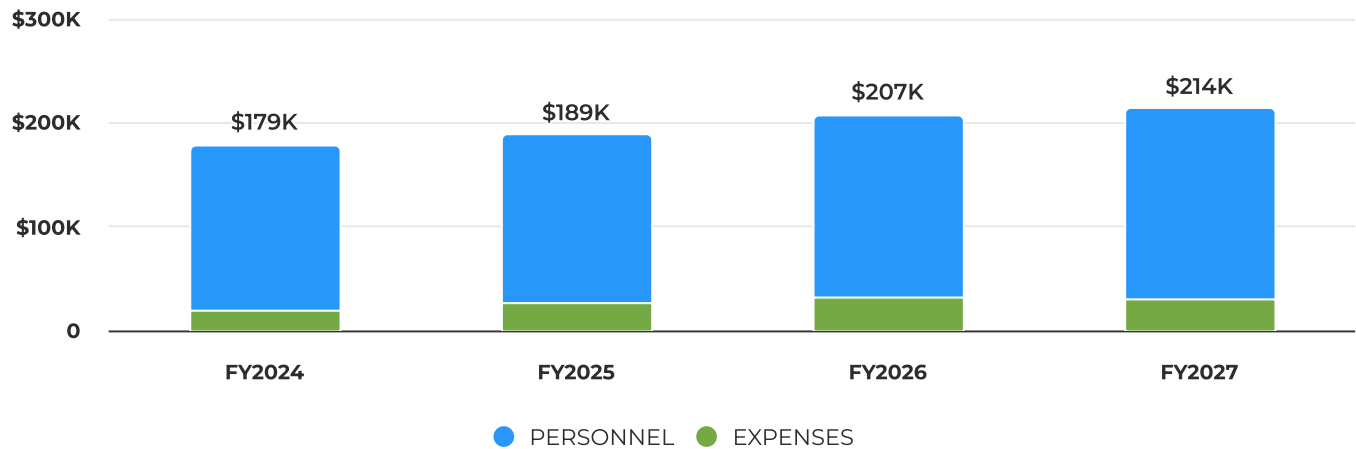
In FY25, the department's line items for various budget categories were managed effectively but ran close to depletion in some areas due to necessary replacements and rising costs. Aside from personnel costs, the budget reflects the department's multifaceted needs, including vehicles, grounds maintenance, building upkeep, and administrative equipment such as software, printers, deed books, and office supplies.

Capital needs for FY27 include:

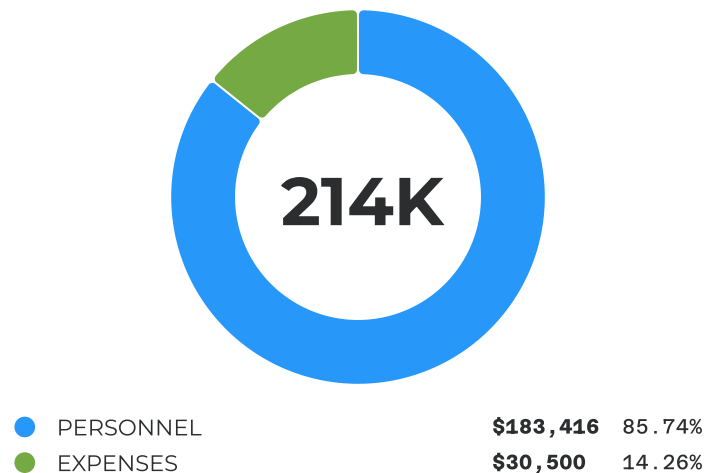
- Replacement of the department's aging service truck
- Rehabilitation of the Cemetery Administrative Building per the conditions assessment

The FY26 staffing budget was in line with FY25, reflecting two full-time staff members (Cemetery Superintendent and Assistant Cemetery Superintendent) and the Seasonal Staff Member. The Seasonal Staff Member works from April through November and has been extremely helpful in supporting daily operations, project completion, and overall departmental efficiency, allowing the department to maintain high standards of service throughout the busy season. Non-union employees are governed by the Town's wage and classification plan as approved at Special Town Meeting on 11/1/22.

## Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>PERSONNEL</b>               | \$159,607.85   | \$162,324.32   | \$176,280.24     | \$183,416.00     | \$7,135.76  | 4.05%  |
| CEMETERY-SUPERINTENDENT SAL    | \$74,550.00    | \$78,391.18    | \$81,807.84      | \$86,043.00      | \$4,235.16  | 5.18%  |
| CEMETERY - ASST SUPERINTENDENT | \$69,173.88    | \$72,003.36    | \$75,272.40      | \$79,173.00      | \$3,900.60  | 5.18%  |
| CEMETERY-STAFF WAGES           | \$10,332.71    | \$6,521.56     | \$12,000.00      | \$11,000.00      | -\$1,000.00                                       | -8.33%   |
| CEMETERY-OVERTIME              | \$4,051.26     | \$4,708.22     | \$6,500.00       | \$6,500.00       | -   | 0.00%  |
| LONGEVITY-NON UNION            | \$1,500.00     | \$700.00       | \$700.00         | \$700.00         | -   | 0.00%  |
| <b>EXPENSES</b>                | \$19,163.88    | \$26,233.74    | \$31,200.00      | \$30,500.00      | -\$700.00   | -2.24%   |
| WATER                          | \$325.24       | \$819.23       | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| VEHICLE REPAIR & MAINTENANCE   | \$5,980.41     | \$7,187.47     | \$9,500.00       | \$9,500.00       | -   | 0.00%  |
| SOFTWARE EXPENSES              | \$3,080.00     | \$3,080.00     | \$3,500.00       | \$3,500.00       | -   | 0.00%  |
| OFFICE SUPPLIES                | \$808.70       | \$678.18       | \$1,700.00       | \$1,000.00       | -\$700.00   | -41.18%  |

| Category                      | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| BLDG. MAINTENANCE<br>SUPPLIES | \$1,446.69          | \$5,739.16          | \$5,000.00          | \$5,000.00          | -   | 0.00%  |
| GROUNDS<br>MAINTENANCE        | \$7,041.08          | \$8,125.00          | \$8,000.00          | \$8,000.00          | -   | 0.00%  |
| UNIFORMS                      | -                   | -                   | \$1,600.00          | \$1,600.00          | -   | 0.00%  |
| DUES & SUBSCRIPTIONS          | \$481.76            | \$604.70            | \$900.00            | \$900.00            | -   | 0.00%  |
| <b>Total Expenditures</b>     | <b>\$178,771.73</b> | <b>\$188,558.06</b> | <b>\$207,480.24</b> | <b>\$213,916.00</b> | <b>\$6,435.76</b>   | <b>3.10%</b>   |

## Summary of Goals

### Primary Goals

- Goal 1: Implement recommendations from the formal conditions assessment of the Cemetery Administrative Building, which is expected to be completed toward the end of FY26, to guide required safety and energy-efficiency improvements.
- Goal 2: Build upon active, proactive planning for the health of trees and shrubs at Westlawn and the Old Burying Ground, including the removal and replacement of hazardous trees.
- Goal 3: Continue to seek grant funding, including CPA funds, to support the preservation of historic and culturally significant gravestones.

### Ongoing Goals

- Maintain the highest level of compassionate service to all families and visitors.
- Continue to compile and maintain accurate, accessible burial and lot records.
- Purchase and replace necessary equipment to ensure safe and efficient operations.
- Maintain cemetery grounds, buildings, and equipment at a high standard through all seasons.
- Expand training and professional development opportunities for department staff.

# Other Public Works

## **Other Public Works Consists of:**

Clean Lakes

Construction & Maintenance

Street Lighting

Wastewater/Stormwater

B&M Crossing

Landfill Post-Closure Monitoring

Sustainability Committee

## Other Public Works Department Narrative

### **Street Lighting**

#### ***Budget Narrative***

The budget reflects costs including maintenance of school zone flashers, and bill for annual street lighting, with a funding to cover potential rate increase or additional street lights.

### **Wastewater/Stormwater**

#### ***Budget Narrative***

These costs are associated with the maintenance of the municipal wastewater system that are paid through the Sewer Enterprise Fund. Previously this was represented as a transfer and is now covered under the General Fund budget as a subsidy to the Sewer Enterprise Fund.

### **B&M Crossing**

#### ***Budget Narrative***

Railroad Crossing - This is the cost for maintenance of private crossing on Gilson Rd

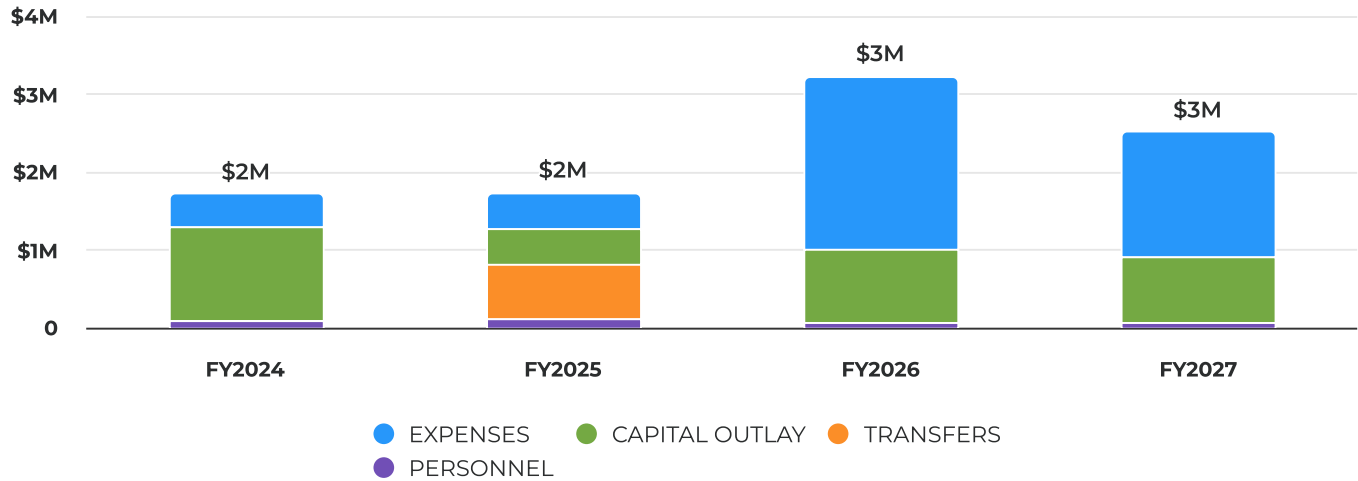
### **Landfill Post Closure Monitor**

#### ***Budget Narrative***

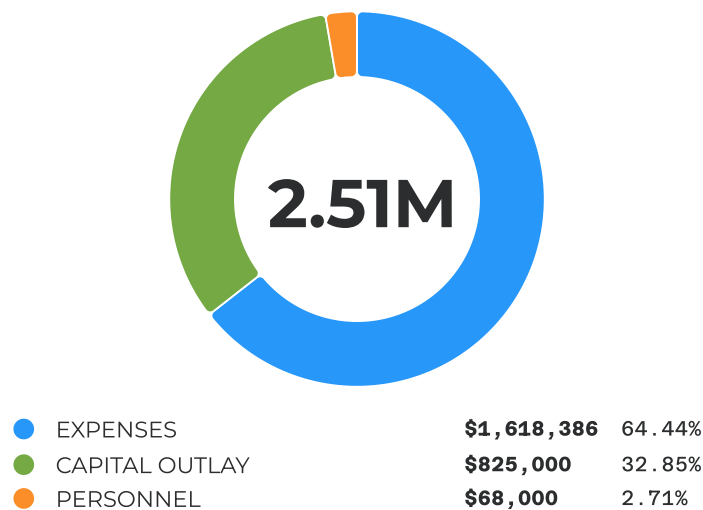
DEP required monitoring of the transfer station site. This item was previously in the Transfer Station budget in previous years and temporarily coded to Highway in FY22. It has been given its own division for transparency and to properly reflect the operational costs of the transfer station.

## Expenditures by Budget EOY

### Historical Expenditures by Budget EOY



### FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                     | FY 2024 Actual     | FY 2025 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|------------------------------|--------------------|--------------------|--------------------|--------------------|---|--|
| <b>PERSONNEL</b>             |                    |                    |                    |                    |   |  |
| STAFF WAGES                  | \$6,140.16         | \$918.64           | -                  | -                  | -   | -  |
| SALARIES OVERTIME            | \$50,901.03        | \$78,905.84        | \$38,000.00        | \$52,700.00        | \$14,700.00                                       | 38.68%   |
| SALARIES STIPENDS            | \$26,677.84        | \$17,153.16        | \$30,000.00        | \$15,300.00        | -\$14,700.00                                      | -49.00%  |
| <b>Total PERSONNEL</b>       | <b>\$83,719.03</b> | <b>\$96,977.64</b> | <b>\$68,000.00</b> | <b>\$68,000.00</b> | <b>-</b>  | <b>0.00%</b>                                     |
| <b>EXPENSES</b>              |                    |                    |                    |                    |   |  |
| LINE PAINTING                | \$17,503.14        | \$21,968.57        | \$32,500.00        | \$30,000.00        | -\$2,500.00                                       | -7.69%   |
| PROFESSIONAL SERVICES        | \$19,956.89        | \$8,736.11         | \$12,000.00        | \$12,500.00        | \$500.00  | 4.17%  |
| POLICE DETAILS               | \$18,000.00        | \$17,678.00        | \$25,000.00        | \$25,000.00        | -   | 0.00%  |
| ROADWAY SUPPLIES             | \$58,481.03        | \$48,282.37        | \$50,000.00        | \$52,500.00        | \$2,500.00  | 5.00%  |
| VEHICLE REPAIR & MAINTENANCE | \$20,499.43        | \$53,530.28        | \$10,000.00        | \$10,000.00        | -   | 0.00%  |



| Category                       | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| CONTRACT PLOWING               | \$39,017.75           | \$85,929.25           | \$30,000.00           | \$30,000.00           | -   | 0.00%  |
| ROAD SALT & CHEMICALS          | \$128,916.82          | \$207,206.30          | \$90,000.00           | \$90,000.00           | -   | 0.00%  |
| OTHER EXPENDITURES             | \$4,305.79            | \$3,059.11            | \$2,000.00            | \$2,000.00            | -   | 0.00%  |
| STREET LIGHTING                | \$31,140.05           | \$17,150.27           | \$17,000.00           | \$19,000.00           | \$2,000.00  | 11.76%   |
| SUSTAINABILITY COMMITTEE EXP   | \$1,309.24            | \$1,010.00            | \$2,000.00            | \$2,000.00            | -   | 0.00%  |
| WASTEWATER/STORMWATER EXPENDIT | \$82,252.00           | -                     | \$1,947,339.54        | \$1,342,286.00        | -\$605,053.54                                     | -31.07%  |
| CLEAN LAKES PROFESSIONAL SERVI | -                     | -                     | \$10,000.00           | -                     | -\$10,000.00                                      | -100.00%   |
| B&M CROSSING                   | -                     | -                     | \$3,000.00            | \$3,100.00            | \$100.00  | 3.33%  |
| <b>Total EXPENSES</b>          | <b>\$421,382.14</b>   | <b>\$464,550.26</b>   | <b>\$2,230,839.54</b> | <b>\$1,618,386.00</b> | <b>-\$612,453.54</b>                              | <b>-27.45%</b>                                   |
| <b>CAPITAL OUTLAY</b>          |                       |                       |                       |                       |   |  |
| ROADWAY REPAIRS                | \$1,215,070.93        | \$463,376.43          | \$920,000.00          | \$825,000.00          | -\$95,000.00                                      | -10.33%  |
| <b>Total CAPITAL OUTLAY</b>    | <b>\$1,215,070.93</b> | <b>\$463,376.43</b>   | <b>\$920,000.00</b>   | <b>\$825,000.00</b>   | <b>-\$95,000.00</b>                               | <b>-10.33%</b>                                   |
| <b>TRANSFERS</b>               |                       |                       |                       |                       |   |  |
| WASTEWTR XFER TO ENTERPRISE    | -                     | \$698,249.00          | -                     | -                     | -   | -  |
| <b>Total TRANSFERS</b>         | <b>-</b>              | <b>\$698,249.00</b>   | <b>-</b>              | <b>-</b>              | <b>-</b>  | <b>-</b>   |
| <b>Total Expenditures</b>      | <b>\$1,720,172.10</b> | <b>\$1,723,153.33</b> | <b>\$3,218,839.54</b> | <b>\$2,511,386.00</b> | <b>-\$707,453.54</b>                              | <b>-21.98%</b>                                   |



# DPW, Highway, Parks, Snow, Transfer Station and Roadway

## ***MISSION OF THE OFFICE***

The Department of Public Works mission is to protect the safety, health and welfare of the Town residents by maintaining Town owned streets, sidewalks, signs, parks and fields, the transfer station and the stormwater system in safe and clean conditions. The DPW also ensures that the DPW equipment fleet of 40 plus vehicles and pieces of equipment is operational and well maintained by providing an efficient and effective maintenance and repair program and manages the fuel system for all Town vehicles and equipment.

# DPW, Highway, Parks, Snow, Transfer Station and Roadway Department Narrative

## **DESCRIPTION OF SERVICES**

The Highway Division is responsible for maintenance, construction, and snow and ice removal of Town streets, curbing, walkways, stormwater systems and signs. Priority snow removal is given to all school parking lots and driveways. Additional duties include roadside and sidewalk mowing, brush clearance, seasonal support to other Town departments, parades, elections and facility maintenance. The department maintains approximately 68 miles of roads and 13 miles of sidewalks. This division annually evaluates street and sidewalk conditions as part of the pavement management plan. Street Sweeping, catch basin cleaning and reporting are completed by Highway to maintain compliance with the Town's NPDES Phase 2 permit. The parks division maintains all sports fields and commons. We work with consultants on larger scale traffic projects, NPDES compliance and the Landfill monitoring program per MassDEP.

## **DEPARTMENTAL SERVICES**

The Highway Division is responsible for maintenance, construction, and snow and ice removal of Town streets, curbing, walkways, stormwater systems and signs. Priority snow removal is given to all school parking lots and driveways. Additional duties include roadside and sidewalk mowing, brush clearance, seasonal support to other Town departments, parades, elections and facility maintenance. The department maintains approximately 66 miles of roads and 12 miles of sidewalks. This division annually evaluates street and sidewalk conditions as part of the pavement management plan. Street Sweeping, catch basin cleaning and reporting are completed by Highway to maintain compliance with the Town's NPDES Phase 2 permit. The parks division maintains all sports fields and commons. We work with consultants on larger scale traffic projects, NPDES compliance and the Landfill monitoring program per MassDEP.

## **DEPARTMENTAL SERVICES**

Listed below is a brief summary that identifies functions, programs, services or units most essential to the DPW. While not an complete list, the top services provided by the department are as follows:

Roadway repair/maintenance: This is the essential function of the department. An aggressive pavement preservation and repaving plan is maintained and updated.

Snow and Ice removal: Snow & ice removal program is an emergency and non-emergency function of our department. Without a high level of service this would have financial impacts to businesses and town functions.

Transfer Station: The transfer station services town residents with PAYT solid waste disposal, recycling disposal and available brush, leaves and C+D drop off. Highway hauls all materials to their specific locations.

Vehicle maintenance: This is very important function of our department. Well maintained equipment is vital to our service to the town.

Field and Park maintenance and improvements: Having quality playing fields and parks as well as the Common and Fay Park is a priority for the Department.

## **MAJOR ACCOMPLISHMENTS**

- Completed Pavement Preservation on various roads in town
- Added berm in various locations
- Completed the reconstruction of Beaver Brook Road, Mill Road, Newtown Road, Ernies Drive, Ipswich Drive, Roxbury Drive, Suffolk Drive, Uplands Road and Checkerberry Lane.
- Worked with LELWD on the repaving of Whitcomb Ave and Taylor Street.



- Hauling our own solid waste and recycling with the roll off truck.
- Maintain the grounds at all Municipal buildings, schools, sports fields, traffic islands and the Town Common.
- Worked with various consultants on larger scale roadway and intersection construction projects including Beaver Brook and Great Road intersection and Russell Street.
- Working with Consultants and MassDOT on the Foster Street Phase 1 roadway project.
- Installation of Rapid Flash Beacons at the crosswalks on Goldsmith Street.
- Worked with consultants and staff to ensure compliance with the NPDES Phase 2 Stormwater program and a Grant for a stormwater system asset management program and permitting the rehabilitation of the Frog Pond area near Long Lake.
- Worked with consultants for Landfill monitoring to ensure compliance with MassDEP regulations.
- Completed a DPW facility feasibility study with Weston and Sampson
- Completed an update to the pavement management system and generated a 5 year paving plan.

## Personnel Summary

| Last Name  | First Name | Position Description | Grade/Rank | Step/Level | FTE % | Annual Pay |
|------------|------------|----------------------|------------|------------|-------|------------|
| JAHNLE     | STEPHEN    | DIR PUBLIC WORKS     | BA18       | 10         | 1.00  | 144,990.72 |
| WHITTEN    | STEVEN     | HIGHWAY SUPT         | BA16       | 9          | 1.00  | 125,238.24 |
| KELSON     | DEREK      | HIGHWAY WRK FOREMAN  | HU05       | 10         | 1.00  | 78,124.80  |
| DEVLAMINCK | NICHOLE    | BUS ADM PUBLIC WORKS | BA11       | 4          | 1.00  | 75,961.44  |
| UPPERMAN   | CHRISTOPH  | TRANS STN OP         | TS04       | 10         | 1.00  | 75,010.78  |
| ANDERSON   | BENJAMIN   | PARKS WRK FOREMAN    | HU05       | 8          | 1.00  | 74,380.80  |
| MCKELVIE   | BRUCE      | GENERAL FOREMAN      | HU06       | 5          | 1.00  | 74,256.00  |
| KIERNAN    | MICHAEL    | HIGHWAY MECHANIC     | HU06       | 4          | 1.00  | 72,446.40  |
| ARNOTT     | ANTHONY    | EQUIP OP/LABORER III | HU04       | 6          | 1.00  | 66,185.60  |
| ASHLEY     | PHYLLIS    | TRANS STN ASST OP    | TS02       | 10         | 1.00  | 65,508.56  |
| OBER       | JARRETT    | EQUIP OP/LABORER III | HU04       | 5          | 1.00  | 64,563.20  |
| PEDERSON   | DONALD     | EQUIP OP/LABORER III | HU04       | 4          | 1.00  | 62,982.40  |
| VALERI     | VINCENZO   | EQUIP OP/LABORER III | HU04       | 3          | 1.00  | 61,443.20  |
| WILLIS     | DAMYAN     | EQUIP OP/LABORER III | HU04       | 3          | 1.00  | 61,443.20  |
| GRAHAM     | TODD       | EQUIP OP/LABORER III | HU04       | 2          | 1.00  | 59,945.60  |
| ERNST      | EDWARD     | EQUIP OP/LABORER II  | HU03       | 2          | 1.00  | 55,452.80  |
|            |            | HIGHWAY SEAS LABORER | B204       |            |       |            |
|            |            | HIGHWAY SEAS LABORER | B204       |            |       |            |
|            |            |                      |            |            |       |            |
|            |            |                      |            |            |       |            |

## Expenditures by Budget EOY

### **BUDGET NARRATIVE**

The Highway Division is responsible for maintenance, construction, and snow and ice removal of Town streets, curbing, walkways, stormwater systems and signs. Priority snow removal is given to all school parking lots and driveways. Additional duties include roadside and sidewalk mowing, brush clearance, seasonal support to other Town departments, parades, elections and facility maintenance. The department maintains approximately 66 miles of roads and 12 miles of sidewalks. This division annually evaluates street and sidewalk conditions as part of the pavement management plan. Street Sweeping, catch basin cleaning and reporting are completed by Highway to maintain compliance with the Town's NPDES Phase 2 permit. The parks division maintains all sports fields and commons. We work with consultants on larger scale traffic projects, NPDES compliance and the Landfill monitoring program per MassDEP.

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Listed below is a brief summary that identifies functions, programs, services or units most essential to the DPW. While not



an complete list, the top services provided by the department are as follows:

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**Snow and Ice removal:** Snow & ice removal program is an emergency and non-emergency function of our department. Without a high level of service this would have financial impacts to businesses and town functions.

**Transfer Station:** The transfer station services town residents with PAYT solid waste disposal, recycling disposal and available brush, leaves and C+D drop off. Highway hauls all materials to their specific locations.

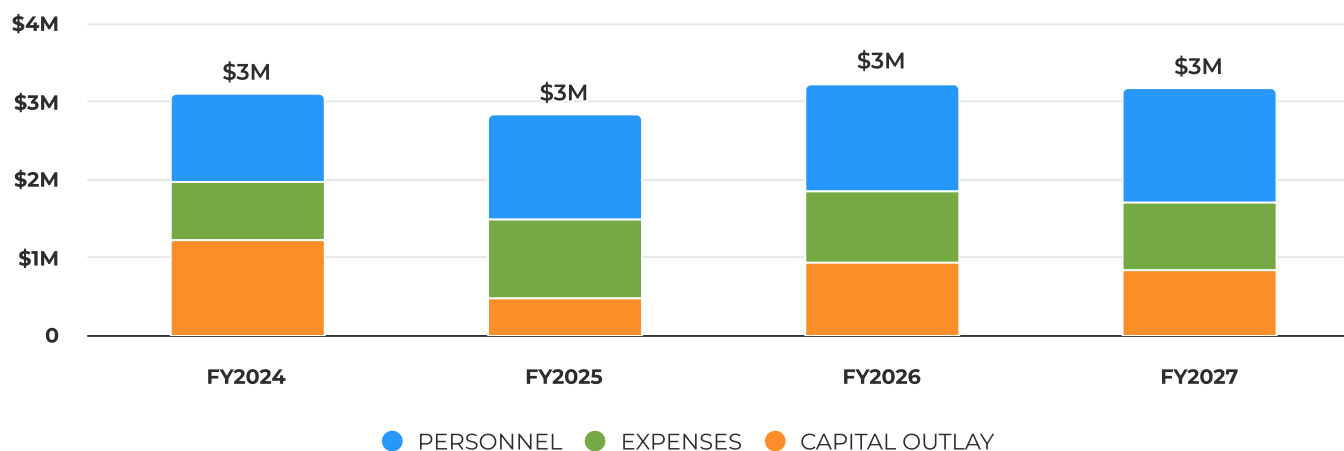
**Vehicle maintenance:** This is very important function of our department. Well maintained equipment is vital to our service to the town.

**Field and Park maintenance and improvements:** Having quality playing fields and parks as well as the Common and Fay Park is a priority for the Department.

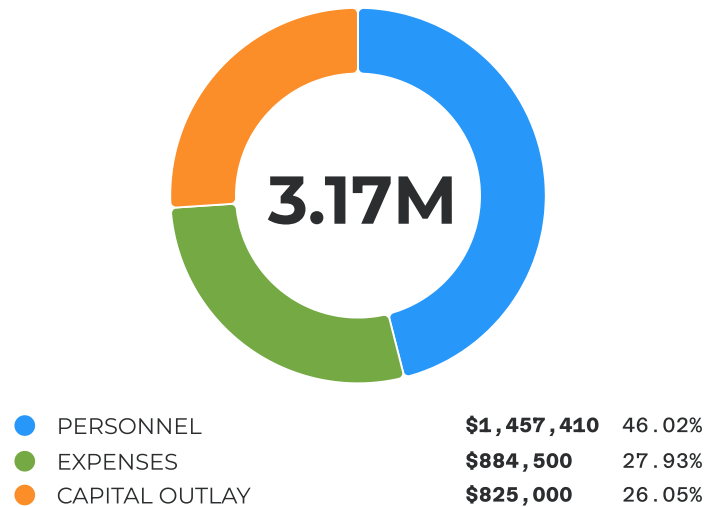
### MAJOR ACCOMPLISHMENTS

- Completed Pavement Preservation on various roads in town
- Added berm in various locations
- Completed the reconstruction of Beaver Brook Road, Mill Road, Newtown Road, Ernies Drive, Ipswich Drive, Roxbury Drive, Suffolk Drive, Uplands Road and Checkerberry Lane.
- Worked with LELWD on the repaving of Whitcomb Ave and Taylor Street.
- Hauling our own solid waste and recycling with the roll off truck.
- Maintain the grounds at all Municipal buildings, schools, sports fields, traffic islands and the Town Common.
- Worked with various consultants on larger scale roadway and intersection construction projects including Beaver Brook and Great Road intersection and Russell Street.
- Working with Consultants and MassDOT on the Foster Street Phase 1 roadway project.
- Installation of Rapid Flash Beacons at the crosswalks on Goldsmith Street.
- Worked with consultants and staff to ensure compliance with the NPDES Phase 2 Stormwater program and a Grant for a stormwater system asset management program and permitting the rehabilitation of the Frog Pond area near Long Lake.
- Worked with consultants for Landfill monitoring to ensure compliance with MassDEP regulations.
- Completed a DPW facility feasibility study with Weston and Sampson
- Completed an update to the pavement management system and generated a 5 year paving plan.

**Historical Expenditures by Budget EOY**



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>PERSONNEL</b>               |                |                |                  |                  |   |  |
| DPW- DIRECTOR SALARIES         | \$122,761.60   | \$129,987.72   | \$137,369.52     | \$145,091.00     | \$7,721.48  | 5.62%  |
| DPW-OPERATIONS MGR SALARY      | \$106,038.40   | \$112,376.16   | \$118,640.16     | \$125,339.00     | \$6,698.84  | 5.65%  |
| DPW-HWY UNION WAGES            | \$419,958.49   | \$507,146.82   | \$530,888.00     | \$564,601.00     | \$33,713.00                                       | 6.35%  |
| DPW - BUSINESS ADMIN WAGES     | \$62,504.10    | \$66,293.19    | \$67,538.28      | \$71,052.00      | \$3,513.72  | 5.20%  |
| DPW-PART-TIME TEMP/SEAS WAGES  | \$6,754.98     | \$13,805.03    | \$18,500.00      | \$14,106.00      | -\$4,394.00                                       | -23.75%  |
| DPW-STANDBY WAGES              | \$9,964.98     | \$24,721.00    | \$35,000.00      | \$35,000.00      | -   | 0.00%  |
| DPW-OVERTIME WAGES             | \$6,693.51     | \$17,661.68    | \$13,500.00      | \$15,000.00      | \$1,500.00  | 11.11%   |
| LONGEVITY-NON UNION            | \$700.00       | \$700.00       | \$700.00         | \$750.00         | \$50.00   | 7.14%  |
| DPW-LONGEVITY                  | \$2,450.00     | \$3,500.00     | \$4,500.00       | \$5,250.00       | \$750.00  | 16.67%   |
| DPW UNIFORM ALLOWANCE          | \$10,100.00    | \$13,419.12    | \$12,000.00      | \$12,000.00      | -   | 0.00%  |
| STAFF WAGES                    | \$6,140.16     | \$918.64       | -                | -                | -   | -  |
| SALARIES OVERTIME              | \$50,901.03    | \$78,905.84    | \$38,000.00      | \$52,700.00      | \$14,700.00                                       | 38.68%   |
| SALARIES STIPENDS              | \$26,677.84    | \$17,153.16    | \$30,000.00      | \$15,300.00      | -\$14,700.00                                      | -49.00%  |
| PARKS - STAFF WAGES            | \$122,465.77   | \$157,595.91   | \$183,055.00     | \$200,678.00     | \$17,623.00                                       | 9.63%  |
| PARKS - TEMP/SEASONAL WAGES    | \$18,817.76    | \$20,101.15    | \$18,500.00      | \$13,760.00      | -\$4,740.00                                       | -25.62%  |
| PARKS - STANDBY WAGES          | -              | \$1,296.00     | -                | -                | -   | -  |
| PARKS-OVERTIME                 | \$416.34       | \$1,956.81     | \$1,000.00       | \$2,000.00       | \$1,000.00  | 100.00%  |
| PARKS - LONGEVITY              | -              | \$1,000.00     | -                | \$1,000.00       | \$1,000.00  | -  |
| PARKS - UNIFORM ALLOWANCE      | \$2,400.00     | \$2,009.87     | \$4,500.00       | \$4,500.00       | -   | 0.00%  |
| TRANS STN - STAFF WAGES        | \$128,219.70   | \$134,528.56   | \$139,495.00     | \$146,520.00     | \$7,025.00  | 5.04%  |
| TRANS STN- BUSINESS ADMIN WAGE | \$5,067.91     | \$5,375.66     | \$5,476.57       | \$5,763.00       | \$286.43  | 5.23%  |
| TRANS STN-OVERTIME             | \$14,489.51    | \$13,263.13    | \$20,000.00      | \$20,000.00      | -   | 0.00%  |



| Category                       | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| TRANS STN-LONGEVITY            | \$1,900.00            | \$4,000.00            | \$4,000.00            | \$4,000.00            | -   | 0.00%  |
| TRANSFER STATION UNIFORM ALLOW | \$2,400.00            | \$2,899.34            | \$3,000.00            | \$3,000.00            | -   | 0.00%  |
| <b>Total PERSONNEL</b>         | <b>\$1,127,822.08</b> | <b>\$1,330,614.79</b> | <b>\$1,385,662.53</b> | <b>\$1,457,410.00</b> | <b>\$71,747.47</b>                                | <b>5.18%</b>                                     |
| <b>EXPENSES</b>                |                       |                       |                       |                       |   |  |
| DPW LANDFILL POST CLOSURE      | \$300.00              | -                     | -                     | -                     | -   | -  |
| FIELD MAINT EXP                | \$200.00              | \$148.50              | -                     | -                     | -   | -  |
| PROFESSIONAL SERVICES          | \$36,290.25           | \$21,057.50           | \$20,000.00           | \$22,500.00           | \$2,500.00  | 12.50%   |
| TRAINING                       | \$8.95                | \$223.60              | -                     | -                     | -   | -  |
| EDUCATION/PROF. DEVELOP        | \$535.00              | \$2,817.32            | \$5,000.00            | \$5,000.00            | -   | 0.00%  |
| ADVERTISING                    | \$2,117.54            | \$1,467.05            | \$2,500.00            | \$5,000.00            | \$2,500.00  | 100.00%  |
| OFFICE SUPPLIES                | \$3,721.50            | \$3,327.50            | \$5,000.00            | \$5,000.00            | -   | 0.00%  |
| POSTAGE                        | \$480.71              | \$26.90               | \$1,000.00            | \$500.00              | -\$500.00   | -50.00%  |
| TOOLS EQUIPMENT & SUPPLIES     | \$11,214.43           | \$7,504.91            | \$12,500.00           | \$15,000.00           | \$2,500.00  | 20.00%   |
| VEHICLE REP & MAINT SUPPLIES   | \$54,901.11           | \$58,504.71           | \$53,500.00           | \$55,000.00           | \$1,500.00  | 2.80%  |
| TECHNOLOGY SUPPLIES            | \$9,928.32            | \$8,896.55            | \$10,000.00           | \$13,000.00           | \$3,000.00  | 30.00%   |
| OTHER SUPPLIES                 | \$214.75              | \$675.65              | -                     | -                     | -   | -  |
| UNIFORMS/PROTECTIVE WEAR       | \$832.83              | \$1,124.40            | \$1,250.00            | \$1,500.00            | \$250.00  | 20.00%   |
| LICENSE RENEWAL                | \$1,268.01            | \$2,673.61            | \$2,500.00            | \$2,500.00            | -   | 0.00%  |
| LINE PAINTING                  | \$17,503.14           | \$21,968.57           | \$32,500.00           | \$30,000.00           | -\$2,500.00                                       | -7.69%   |
| PROFESSIONAL SERVICES          | \$19,956.89           | \$8,736.11            | \$12,000.00           | \$12,500.00           | \$500.00  | 4.17%  |
| POLICE DETAILS                 | \$18,000.00           | \$17,678.00           | \$25,000.00           | \$25,000.00           | -   | 0.00%  |
| ROADWAY SUPPLIES               | \$58,481.03           | \$48,282.37           | \$50,000.00           | \$52,500.00           | \$2,500.00  | 5.00%  |
| VEHICLE REPAIR & MAINTENANCE   | \$20,499.43           | \$53,530.28           | \$10,000.00           | \$10,000.00           | -   | 0.00%  |
| CONTRACT PLOWING               | \$39,017.75           | \$85,929.25           | \$30,000.00           | \$30,000.00           | -   | 0.00%  |
| ROAD SALT & CHEMICALS          | \$128,916.82          | \$207,206.30          | \$90,000.00           | \$90,000.00           | -   | 0.00%  |
| OTHER EXPENDITURES             | \$4,305.79            | \$3,059.11            | \$2,000.00            | \$2,000.00            | -   | 0.00%  |
| PARK MAINTENANCE SERVICES      | \$27,967.61           | \$22,203.14           | \$30,000.00           | \$32,500.00           | \$2,500.00  | 8.33%  |
| SCHOOL PARK MAINTENANCE        | \$3,707.89            | \$26,861.16           | \$20,000.00           | \$25,000.00           | \$5,000.00  | 25.00%   |
| PARK MAINT SUPPLIES            | \$38,754.42           | \$40,444.04           | \$41,000.00           | \$42,500.00           | \$1,500.00  | 3.66%  |
| EQUIPMENT REPAIRS & SERVICING  | \$8,341.58            | \$11,050.95           | \$7,500.00            | \$10,000.00           | \$2,500.00  | 33.33%   |
| LANDFILL POST CLOSURE MONITOR  | \$62,754.55           | \$183,368.55          | \$130,000.00          | \$120,000.00          | -\$10,000.00                                      | -7.69%   |
| OTHER SERVICES                 | \$32,746.85           | \$29,404.74           | \$44,500.00           | \$25,000.00           | -\$19,500.00                                      | -43.82%  |
| RECYCLING HAULING              | \$15,576.97           | \$17,672.26           | -                     | -                     | -   | -  |
| TIPPING FEES                   | \$45,105.02           | \$75,680.27           | \$110,000.00          | \$90,000.00           | -\$20,000.00                                      | -18.18%  |
| WASTE HAULING                  | \$5,526.55            | -                     | -                     | -                     | -   | -  |
| C&D DISPOSAL TIPPING           | \$23,536.79           | \$18,358.10           | \$40,000.00           | \$32,500.00           | -\$7,500.00                                       | -18.75%  |
| RECYCLING EXPENSE              | \$56,161.52           | \$47,328.20           | \$95,000.00           | \$95,000.00           | -   | 0.00%  |
| RUBBISH & RECYCLE SUPPLIES     | \$3,158.81            | \$351.70              | \$30,000.00           | \$35,000.00           | \$5,000.00  | 16.67%   |
| <b>Total EXPENSES</b>          | <b>\$752,032.81</b>   | <b>\$1,027,561.30</b> | <b>\$912,750.00</b>   | <b>\$884,500.00</b>   | <b>-\$28,250.00</b>                               | <b>-3.10%</b>                                    |
| <b>CAPITAL OUTLAY</b>          |                       |                       |                       |                       |   |  |



| Category                    | FY 2024 Actual        | FY 2025 Actual        | FY 2026<br>Budgeted   | FY 2027<br>Budgeted   | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| ROADWAY REPAIRS             | \$1,215,070.93        | \$463,376.43          | \$920,000.00          | \$825,000.00          | -\$95,000.00  | -10.33%  |
| <b>Total CAPITAL OUTLAY</b> | \$1,215,070.93        | \$463,376.43          | \$920,000.00          | \$825,000.00          | -\$95,000.00  | -10.33%  |
| <b>Total Expenditures</b>   | <b>\$3,094,925.82</b> | <b>\$2,821,552.52</b> | <b>\$3,218,412.53</b> | <b>\$3,166,910.00</b> | <b>-\$51,502.53</b>   | <b>-1.60%</b>  |

## Summary of Goals

### DEPARTMENTAL GOALS

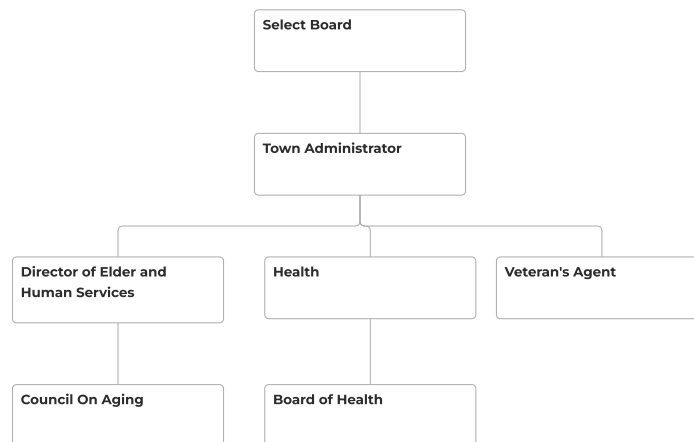
- Continue to implement the pavement management plan
- Reconstruction of Russell Street (King St to 495 bridge)
- Maintain compliance with the NPDES and Landfill monitoring programs
- Continue design of larger projects, Foster Street Phase 2 (Tahattawan to Harwood Ave), Beaver Brook Road and Great Road intersection, Harwood Ave (King Street to Foster Street)..

# Health and Human Services

Under the Uniform Massachusetts Accounting System (UMAS), the Health and Human Services category consists of budgets of Elder and Human Services, Health, Veterans and Animal Inspector

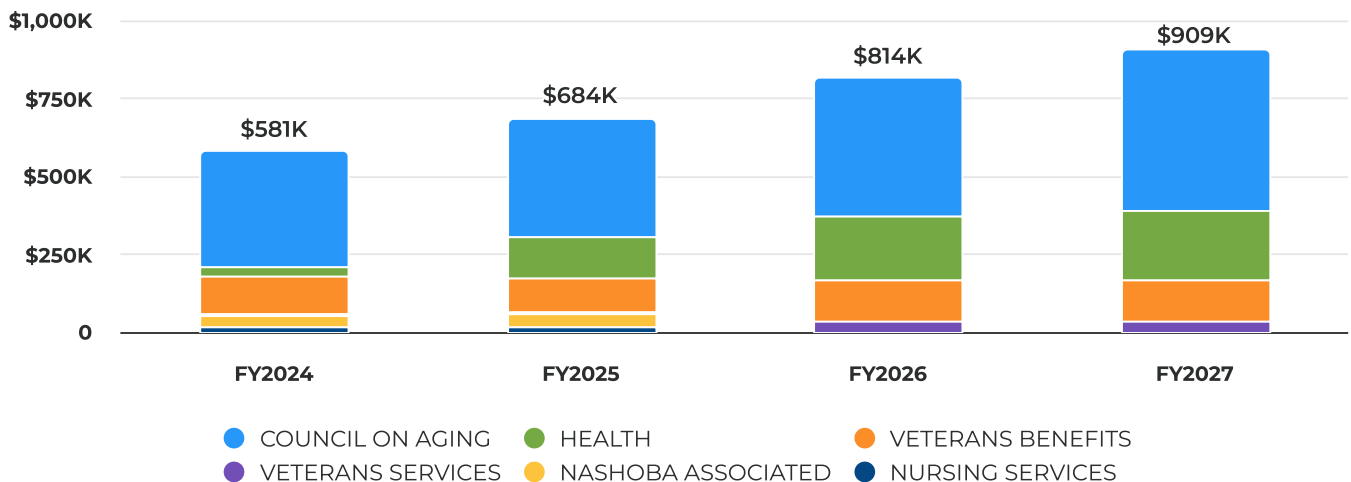
## Health and Human Services Organizational Chart

### Health & Human Services



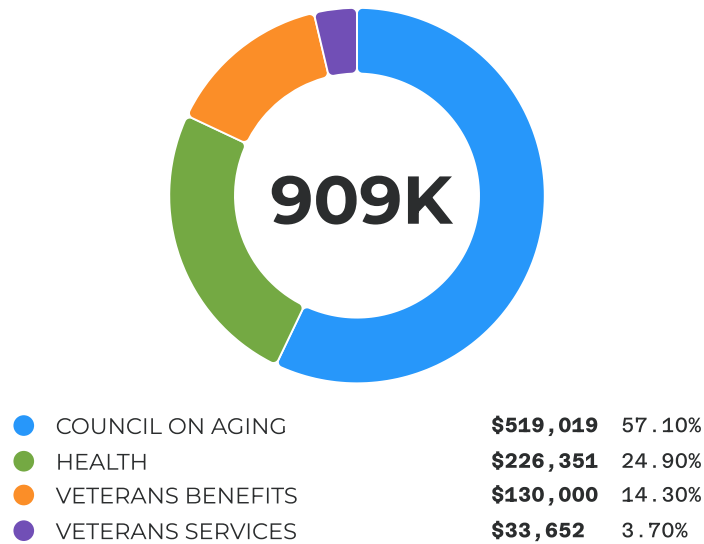
## Expenditures by Department

### Historical Expenditures by Department





## FY27 Expenditures by Department



## Expenditures by Department

| Category                            | FY 2024<br>Actual  | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|-------------------------------------|--------------------|---------------------|---------------------|---------------------|---|--|
| <b>HEALTH</b>                       |                    |                     |                     |                     |   |  |
| BOH AGENT                           | \$32,627.20        | \$109,202.64        | \$115,194.96        | \$121,706.00        | \$6,511.04  | 5.65%  |
| BOH - STAFF WAGES                   | -                  | \$17,597.65         | \$31,382.64         | \$28,995.00         | -\$2,387.64   | -7.61%   |
| PROFESSIONAL<br>SERVICES            | -                  | \$500.00            | \$54,520.00         | \$68,500.00         | \$13,980.00   | 25.64%   |
| EDUCATION/ PROF<br>DEVELOPMENT      | -                  | \$135.00            | \$500.00            | \$700.00            | \$200.00  | 40.00%   |
| ADVERTISING                         | \$427.40           | \$102.21            | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| OFFICE SUPPLIES                     | -                  | \$1,913.25          | \$500.00            | \$750.00            | \$250.00  | 50.00%   |
| POSTAGE                             | \$21.86            | \$57.87             | \$500.00            | \$500.00            | -   | 0.00%  |
| TOOLS/EQUIPMENT                     | -                  | -                   | \$800.00            | \$800.00            | -   | 0.00%  |
| TRAVEL                              | -                  | \$216.63            | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| BOH<br>DUES/MEMBERSHIPS             | -                  | -                   | \$800.00            | \$800.00            | -   | 0.00%  |
| OTHER EXPENDITURES                  | \$486.40           | -                   | \$1,600.00          | \$1,600.00          | -   | 0.00%  |
| <b>Total HEALTH</b>                 | <b>\$33,562.86</b> | <b>\$129,725.25</b> | <b>\$207,797.60</b> | <b>\$226,351.00</b> | <b>\$18,553.40</b>  | <b>8.93%</b>   |
| <b>NASHOBA ASSOCIATED</b>           |                    |                     |                     |                     |   |  |
| NASHOBA BOH-<br>ASSESSMENT          | \$34,012.92        | \$37,414.20         | -                   | -                   | -   | -  |
| <b>Total NASHOBA<br/>ASSOCIATED</b> | <b>\$34,012.92</b> | <b>\$37,414.20</b>  | <b>-</b>            | <b>-</b>            | <b>-</b>  | <b>-</b>   |
| <b>NURSING SERVICES</b>             |                    |                     |                     |                     |   |  |
| NABOH-NURSING PROF<br>SERV          | \$15,589.24        | \$17,148.16         | -                   | -                   | -   | -  |
| <b>Total NURSING SERVICES</b>       | <b>\$15,589.24</b> | <b>\$17,148.16</b>  | <b>-</b>            | <b>-</b>            | <b>-</b>  | <b>-</b>   |
| <b>COUNCIL ON AGING</b>             |                    |                     |                     |                     |   |  |
| EHS-DIRECTOR SALARIES               | \$99,944.00        | \$105,924.25        | \$111,833.28        | \$118,177.00        | \$6,343.72  | 5.67%  |
| WAGES ASST EHS<br>DIRECTOR          | \$70,948.44        | \$77,008.51         | \$86,150.88         | \$90,615.00         | \$4,464.12  | 5.18%  |

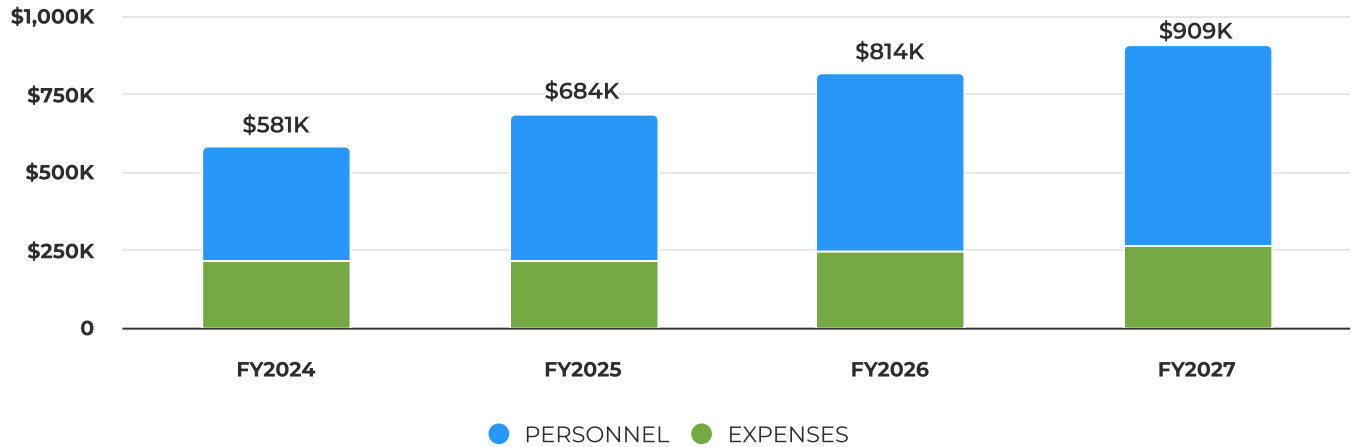


| Category                       | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| EHS - STAFF WAGES              | \$154,786.73        | \$152,088.70        | \$192,354.91        | \$257,358.00        | \$65,003.09   | 33.79%   |
| LONGEVITY-NON UNION            | \$700.00            | \$700.00            | \$1,400.00          | \$1,400.00          | -   | 0.00%  |
| VEHICLE REPAIR/MAINT           | \$1,667.31          | \$1,334.43          | \$1,060.00          | \$1,140.00          | \$80.00   | 7.55%  |
| PROFESSIONAL<br>SERVICES       | \$19,101.62         | \$20,151.29         | \$17,800.00         | \$12,050.00         | -\$5,750.00   | -32.30%  |
| TRAINING/CONFERENCES           | \$633.00            | \$1,217.89          | \$1,160.00          | \$1,340.00          | \$180.00  | 15.52%   |
| CROSS TOWN CONNECT<br>FEE      | \$11,000.00         | \$11,500.00         | \$20,000.00         | \$27,421.35         | \$7,421.35  | 37.11%   |
| OFFICE SUPPLIES                | \$253.11            | \$272.29            | \$250.00            | \$275.00            | \$25.00   | 10.00%   |
| POSTAGE                        | \$3,045.80          | \$3,276.29          | \$3,620.00          | \$4,056.00          | \$436.00  | 12.04%   |
| COMMUNITY PROGRAMS             | \$6,054.27          | \$2,185.34          | \$2,700.00          | \$300.00            | -\$2,400.00   | -88.89%  |
| MEAL SITE                      | \$2,030.64          | \$1,921.27          | \$1,680.00          | \$1,800.00          | \$120.00  | 7.14%  |
| TRAVEL                         | \$477.03            | \$435.49            | \$1,287.00          | \$677.00            | -\$610.00   | -47.40%  |
| DUES & SUBSCRIPTIONS           | \$720.98            | \$942.54            | \$946.00            | \$970.00            | \$24.00   | 2.54%  |
| OTHER EXPENSES                 | \$655.99            | \$956.04            | \$960.00            | \$1,440.00          | \$480.00  | 50.00%   |
| <b>Total COUNCIL ON AGING</b>  | <b>\$372,018.92</b> | <b>\$379,914.33</b> | <b>\$443,202.07</b> | <b>\$519,019.35</b> | <b>\$75,817.28</b>  | <b>17.11%</b>  |
| <b>VETERANS SERVICES</b>       |                     |                     |                     |                     |   |  |
| VETERAN AGENT-SALARY           | \$8,239.50          | \$8,709.34          | \$31,134.00         | \$29,872.00         | -\$1,262.00   | -4.05%   |
| OTHER SERVICES                 | -                   | \$247.98            | \$200.00            | \$680.00            | \$480.00  | 240.00%  |
| MEETINGS &<br>CONFERENCES      | \$240.00            | \$175.00            | \$300.00            | \$300.00            | -   | 0.00%  |
| OFFICE SUPPLIES                | \$64.96             | -                   | \$100.00            | \$600.00            | \$500.00  | 500.00%  |
| POSTAGE                        | \$45.79             | \$1.38              | \$300.00            | \$300.00            | -   | 0.00%  |
| TRAVEL                         | \$1,217.28          | \$676.66            | \$1,300.00          | \$1,800.00          | \$500.00  | 38.46%   |
| DUES & SUBSCRIPTIONS           | \$50.00             | \$50.00             | \$100.00            | \$100.00            | -   | 0.00%  |
| <b>Total VETERANS SERVICES</b> | <b>\$9,857.53</b>   | <b>\$9,860.36</b>   | <b>\$33,434.00</b>  | <b>\$33,652.00</b>  | <b>\$218.00</b>   | <b>0.65%</b>   |
| <b>VETERANS BENEFITS</b>       |                     |                     |                     |                     |   |  |
| VFW BUILDING MAINT             | \$10,000.00         | \$10,000.00         | \$10,000.00         | \$10,000.00         | -   | 0.00%  |
| VETERAN BENEFITS &<br>SERVICES | \$105,531.38        | \$99,789.34         | \$120,000.00        | \$120,000.00        | -   | 0.00%  |
| <b>Total VETERANS BENEFITS</b> | <b>\$115,531.38</b> | <b>\$109,789.34</b> | <b>\$130,000.00</b> | <b>\$130,000.00</b> | <b>-</b>  | <b>0.00%</b>   |
| <b>Total Expenditures</b>      | <b>\$580,572.85</b> | <b>\$683,851.64</b> | <b>\$814,433.67</b> | <b>\$909,022.35</b> | <b>\$94,588.68</b>  | <b>11.61%</b>  |

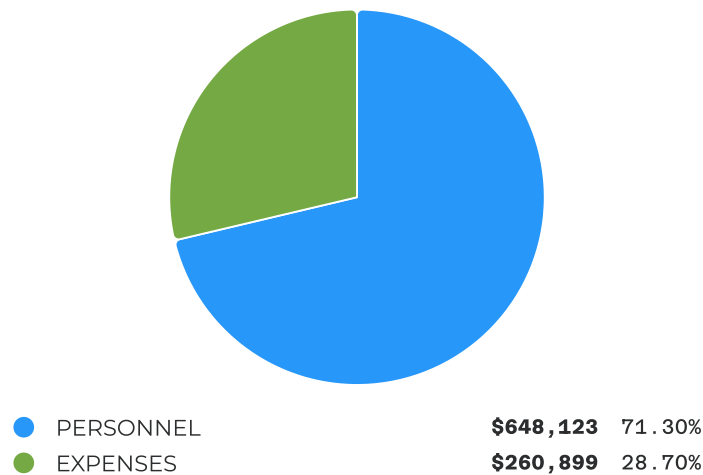


## Expenditures by Budget EOY

### Historical Expenditures by Budget EOY



### FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category               | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>       |                     |                     |                     |                     |   |  |
| HEALTH                 | \$32,627.20         | \$126,800.29        | \$146,577.60        | \$150,701.00        | \$4,123.40  | 2.81%  |
| COUNCIL ON AGING       | \$326,379.17        | \$335,721.46        | \$391,739.07        | \$467,550.00        | \$75,810.93   | 19.35%   |
| VETERANS SERVICES      | \$8,239.50          | \$8,709.34          | \$31,134.00         | \$29,872.00         | -\$1,262.00   | -4.05%   |
| <b>Total PERSONNEL</b> | <b>\$367,245.87</b> | <b>\$471,231.09</b> | <b>\$569,450.67</b> | <b>\$648,123.00</b> | <b>\$78,672.33</b>  | <b>13.82%</b>  |
| <b>EXPENSES</b>        |                     |                     |                     |                     |   |  |
| HEALTH                 | \$935.66            | \$2,924.96          | \$61,220.00         | \$75,650.00         | \$14,430.00   | 23.57%   |
| NASHOBA ASSOCIATED     | \$34,012.92         | \$37,414.20         | -                   | -                   | -   | -  |
| NURSING SERVICES       | \$15,589.24         | \$17,148.16         | -                   | -                   | -   | -  |
| COUNCIL ON AGING       | \$45,639.75         | \$44,192.87         | \$51,463.00         | \$51,469.35         | \$6.35  | 0.01%  |
| VETERANS SERVICES      | \$1,618.03          | \$1,151.02          | \$2,300.00          | \$3,780.00          | \$1,480.00  | 64.35%   |
| VETERANS BENEFITS      | \$115,531.38        | \$109,789.34        | \$130,000.00        | \$130,000.00        | -   | 0.00%  |



| Category                  | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>Total EXPENSES</b>     | \$213,326.98        | \$212,620.55        | \$244,983.00        | \$260,899.35        | \$15,916.35   | 6.50%  |
| <b>Total Expenditures</b> | <b>\$580,572.85</b> | <b>\$683,851.64</b> | <b>\$814,433.67</b> | <b>\$909,022.35</b> | <b>\$94,588.68</b>  | <b>11.61%</b>  |

# Health Department

## ***MISSION OF THE OFFICE***

The mission of the Littleton Department of Health is to achieve the highest level of wellness for all Littleton residents and employees. This is accomplished by assessing community needs, adopting and enforcing health code and regulations, and implementing improved community strategies to provide quality health education and preventative health services.

# Health Department Narrative

## **DESCRIPTION OF SERVICES**

The department provides a wide range of clinical, environmental, and emergency preparedness services to help monitor and improve the health and safety of the community. These include disease prevention, health promotion, environmental health oversight, emergency preparedness, and community health programming. Staff ensure compliance with health codes, monitor communicable diseases, and address environmental hazards. Staff also address substance abuse prevention, mental health support, and wellness initiatives while engaging the community with timely information and advocacy. Continuous collaboration with local and state partners to address current health needs and prepare for future challenges.

## **PERFORMANCE/WORKLOAD INDICATORS**

| Indicator   | Unit of Measure | FY2026 Projected |
|---|-----------------|------------------|
| Septic Plan Review and Applications                   | Count           | 89               |
| Food Service and Mobile Food Permits                  | Count           | 92               |
| Temporary Food Permits                                | Count           | 12               |
| Tobacco Permit  | Count           | 10               |
| Stable Permit   | Count           | 16               |
| Hauler Permits  | Count           | 13               |
| Food Inspections                                      | Count           | 150              |
| Septic and Soil Inspections                           | Count           | 220              |
| Housing/Nuisance Inspections                          | Count           | 30               |
| Regional Emergency Preparedness and Response Meetings | Count           | 24               |

## **DEPARTMENTAL SERVICES**

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

### **1. Office Operations and Administration**

Maintain professional staffing service in Town Hall for all departmental and Board of Health responsibilities; counter service for records and process information, meeting agenda and minute composition, billing, fee collection, payroll processing, staff review and correspondence, and other essential daily work activity that keeps office at optimal effectiveness.

### **2. Permitting and Inspections**

Regulates food establishments, septic systems, stables, tobacco, wells, pools, camps, nuisance, and housing through permitting and continuous health and safety inspections.

### **3. Communicable Disease Control**

Monitors, investigates, and prevents the spread of diseases through reporting, contact tracing, vaccination clinics, vector control.

#### 4. Environmental Health

Addresses groundwater quality, hazardous waste, sanitation, waste management, and air quality to mitigate environmental health risks.

#### 5. Public Health Programming

Implements initiatives for substance abuse prevention, chronic disease management, community wellness and education.

## Personnel Summary

| Last Name | First Name | Position Description   | Grade/Rank | Step/Level | FTE % | Annual Pay |
|-----------|------------|--|------------|------------|-------|------------|
| DAGLE     | FRANCIS    | HEALTH DIRECTOR  | BA16       | 8          | 1.00  | 121,605.12 |
| BOUDROT   | HEIDI      | OFFICE COORDINATOR * Shared with Facilities and Conservation | BA09       | 2          | 0.45  | 28,949.08  |
|           |            |  |            |            |       |            |
|           |            |  |            |            |       |            |

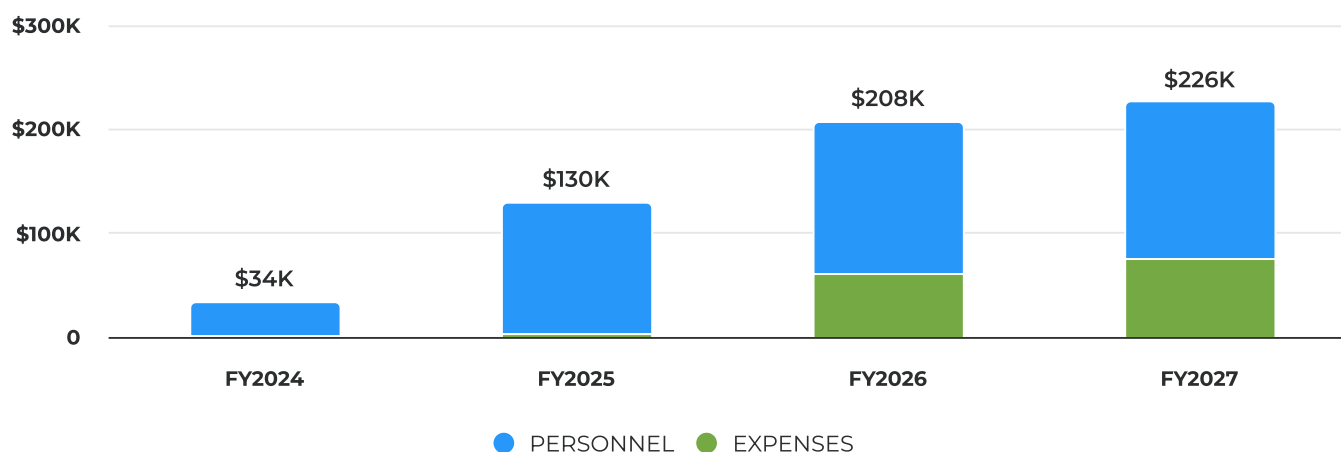
## Expenditures by Budget EOY

### BUDGET NARRATIVE

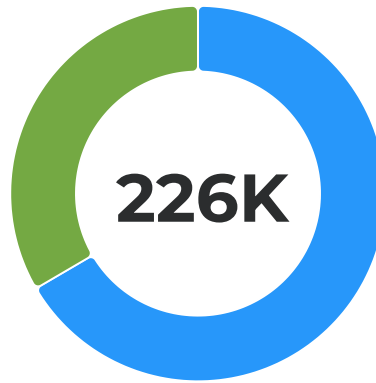
Expenses: General department expenses consist of Budget line items for standard office supplies, inspectional tools and equipment, advertising costs for public hearings, postage, professional staff training, professional consulting services, membership/licenses and related dues.

Personnel: Current Health Staff consists of 1 FTE Health Director, a .3 FTE Public Health Nurse, and a .45 FTE Administrative Coordinator position. The FY27 budget requests additional funding for a .3 FTE Health Inspector or equivalent funding for third party contracted services.

### Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



|             |                  |        |
|-------------|------------------|--------|
| ● PERSONNEL | <b>\$150,701</b> | 66.58% |
| ● EXPENSES  | <b>\$75,650</b>  | 33.42% |

## Expenditures by Budget EOY

| Category                       | FY 2024<br>Actual  | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|--------------------------------|--------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>               | \$32,627.20        | \$126,800.29        | \$146,577.60        | \$150,701.00        | \$4,123.40  | 2.81%  |
| BOH AGENT                      | \$32,627.20        | \$109,202.64        | \$115,194.96        | \$121,706.00        | \$6,511.04  | 5.65%  |
| BOH - STAFF WAGES              | -                  | \$17,597.65         | \$31,382.64         | \$28,995.00         | -\$2,387.64   | -7.61%   |
| <b>EXPENSES</b>                | \$935.66           | \$2,924.96          | \$61,220.00         | \$75,650.00         | \$14,430.00   | 23.57%   |
| PROFESSIONAL<br>SERVICES       | -                  | \$500.00            | \$54,520.00         | \$68,500.00         | \$13,980.00   | 25.64%   |
| EDUCATION/ PROF<br>DEVELOPMENT | -                  | \$135.00            | \$500.00            | \$700.00            | \$200.00  | 40.00%   |
| ADVERTISING                    | \$427.40           | \$102.21            | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| OFFICE SUPPLIES                | -                  | \$1,913.25          | \$500.00            | \$750.00            | \$250.00  | 50.00%   |
| POSTAGE                        | \$21.86            | \$57.87             | \$500.00            | \$500.00            | -   | 0.00%  |
| TOOLS/EQUIPMENT                | -                  | -                   | \$800.00            | \$800.00            | -   | 0.00%  |
| TRAVEL                         | -                  | \$216.63            | \$1,000.00          | \$1,000.00          | -   | 0.00%  |
| BOH<br>DUES/MEMBERSHIPS        | -                  | -                   | \$800.00            | \$800.00            | -   | 0.00%  |
| OTHER EXPENDITURES             | \$486.40           | -                   | \$1,600.00          | \$1,600.00          | -   | 0.00%  |
| <b>Total Expenditures</b>      | <b>\$33,562.86</b> | <b>\$129,725.25</b> | <b>\$207,797.60</b> | <b>\$226,351.00</b> | <b>\$18,553.40</b>  | <b>8.93%</b>   |



## Summary of Goals

### **DEPARTMENTAL GOALS**

As a newer department, last year's focus was on establishing a strong foundation. With that foundation now in place, the department is turning its attention to expanding the environmental and community health components of public health to strengthen our capacity to serve residents effectively. A key initiative for FY27 is advancing the townwide Community Health Needs Assessment (CHNA), which will provide a deeper understanding of the community's health priorities and concerns. In conjunction with this effort, the department will analyze CHNA data to identify service gaps and determine where additional support and resources are needed.

Following the full transition away from Nashoba Associated Boards of Health this past summer, the department requested and received their archived files for every property in Littleton. The transfer of these records will continue through the current fiscal year. In FY27, a significant administrative effort will be focused on digitizing more than fifty years of records. The goal is to make all files accessible in the cloud, allowing residents, contractors, and businesses to easily review property information remotely. Complete digitization will also reduce staff time spent locating and producing records.

The department will continue to pursue grant funding and develop programs that support both environmental and community health initiatives. A major focus for FY27 will be addressing mental health and substance use. The Littleton Board of Health is working in collaboration with the towns of Ayer, Bolton, Groton, Harvard, Pepperell, and Shirley to pool Opioid Settlement Funds. Together, the group anticipates hiring a regional Substance Abuse Specialist to develop programming and coordinate prevention and treatment efforts across communities.

The department will also continue to monitor COVID-19 and other emerging communicable diseases, serving as a reliable source of information and outreach to help keep the community informed and protected.

# Elder and Human Services

## ***MISSION OF THE OFFICE***

EHS/COA is the public social service provider for all of Littleton's residents. Our mission is to identify and serve the social, recreational, health, and educational needs of all residents in the community regardless of age, income, or life circumstances. We strive, to the greatest extent possible, to maintain dignity, independence and support for our residents' roles as members of the community. To this end, we provide opportunities for residents to build physical, emotional, intellectual, and social well-being.

EHS/COA provides a wide range of social services for all residents of the town, especially assisting low-income individuals with securing needed services, resources, and benefits. This means we manage and problem-solve concerns with the unemployed, the disabled, the homeless, those with low-incomes, the food-insecure, and the rent-challenged.

# Elder and Human Services Department Narrative

## DESCRIPTION OF SERVICES

According to the Donahue Institute at UMass, the number of seniors in Littleton will rise to almost 40% of the total population by the year 2030. They forecast that number to be about 3,800 residents over the age of 60. According to the Town Clerk's office there are currently 2,869 Littleton residents over 60 years old and nearly 1,500 in the 50-59 age bracket.

The senior population nationwide is steadily increasing, and that is reflected in the EHS/COA Dept service statistics. This past Fiscal Year 2025 our unduplicated residents served increased 17% over Fiscal Year 2024, and the number of event sign in's increased 6% from FY24 to FY25.

As our mission statement explains, we are also responsible for providing services to all residents of any age. We categorize our outreach and social service contacts into two categories: over 60 and under 60 years of age. The increase in under 60 Outreach has continued to rise, and the complexity of each case has increased, causing our staff to spend more and more time on each case. On average we assist 30 unique (unduplicated) residents under age 60 each month. For context, we see about 150 unique residents over 60 each month for outreach reasons.

We have five primary areas of focus:

- **Transportation**

We provide van services for elders and people with disabilities. We are currently running vans 5 days per week. We provide rides to medical appointments, pharmacies, grocery stores, dialysis, treatment programs, and social engagements. Our transportation program is a vital part of maintaining independence for Littleton seniors and the disabled who wish to 'age in place' and remain in their homes and their familiar community for as long as possible. It is the only transportation resource for the many people in town who do not/cannot drive. We provided around 1,858 rides in FY25.

- **Nutrition**

In FY25 we delivered 8,744 Home Delivered Meals to seniors, an 18% increase over FY24. 56 seniors in Littleton receive Meals on Wheels. We deliver hot meals to home-bound seniors, each day, five days a week. Coordinating with Minuteman Senior Services, we provide a daily hot meal program for a voluntary donation of \$2. Staffing for both programs is heavily supported by the Senior Tax Work-Off Program. We also offer congregate meals on site at our senior diner Monday through Friday serving 662 968 (a 46% increase over last fiscal year.)

Besides our daily congregate meal and Home Delivered Meals we also offer innovative meal programs to engage residents socially. In FY24, residents had an additional 165 opportunities to share a meal with friends and neighbors at our senior center through Lunch and Learns, our breakfast clubs, or social events.

- **Outreach to All Residents in Need**

Our Outreach Coordinator serves as an information resource for seniors, the disabled, the low-income, and other persons and families of any age in need of services. We also assist the families of Littleton seniors. We provide help with obtaining heating subsidies, food stamps, housing, health education, caregiver support, and services from other food-provision programs. We are the gateway for those in need of obtaining services and we operate under a 'no wrong door' policy for the 200 residents we assist each month.



- **Senior Tax Relief**

A portion of our programming is devoted to educating seniors on the property tax relief available to them and to advocating for changes that bring further relief for seniors. We annually participate in an AARP program to assist seniors in completing and filing their income taxes, state and federal, and applying for the Circuit Breaker benefit.

We support multiple town departments through the Senior Tax Worker program which provides property tax relief for participants in the form of an abatement. Each year about 114 senior tax workers complete between 6,000-8,000 hours of work for the town. STW's are placed in the Finance Department, Assessors, Cemetery, School Department, Transfer Station, Town Administrator's office, Library, Conservation Commission, and throughout Council on Aging and Elder and Human Services just to name a few departments. STWs deliver meals-on-wheels, work in our lunch program, retired RNs run our blood pressure clinic, and they assist in performing building and landscaping maintenance.

- **Educational, Fitness, and Recreational Programming**

Healthy aging requires attention to prevention and wellness. We promote fitness and health through a variety of classes, activities, screenings and clinics. Among those are blood pressure and blood sugar screenings, hearing screenings, chronic health condition education, podiatry clinics, health-related exercise and wellness information, and nutrition programming. We also promote socialization, and we coordinate numerous volunteer services to support elders in the community, such as our Friendly Visitor program, Book and a Bite collaboration with the Library, and Sand for Seniors service. In FY25 we saw over 925 unduplicated visitors to our programs, accounting for 14,106 event sign-in's.

We strive to offer a range of educational, wellness, and social programs throughout the year in both an in-person and virtual format. Isolation is a high-risk factor for seniors and engagement and interaction with others is needed for health and well-being. We are especially proud of our many in-house Conversational Support Groups. Our support group programs (Anxiety support group, Living Alone and Living Well group, Caregiver Support Group) are all run by staff. With the assistance of grants, we are able to offer activity classes as well such as art and music presentations and performances. We offered 1,230 total programs in FY25.

## MAJOR ACCOMPLISHMENTS

- EHS/COA was awarded the FY24 Community Transit Grant Program electric vehicle award and purchased a fully accessible electric model of the 2025 Ford E-Transit van, an approximately \$115,000 vehicle. Vehicle was delivered in August 2025.
- Implementing new innovative nutrition opportunities for residents adding 183 additional opportunities to engage in a meal for seniors in FY25.
- The Center on Shattuck Street/ Senior Center building project broke ground in March 2024.

## PERFORMANCE/WORKLOAD INDICATORS

| Indicator                           | Unit of Measurement | FY18  | FY19  | FY20             | FY21           | FY22  | FY23  | FY24   | FY25   |
|-------------------------------------|---------------------|-------|-------|------------------|----------------|-------|-------|--------|--------|
| Unduplicated Over Age 60 Served     | Residents           | 622   | 879   | 1140             | 767<br>(COVID) | 820   | 824   | 934    | 1,111  |
| Unduplicated Under Age 60 Served    | Residents           | 123   | 195   | 153              | 101<br>(COVID) | 126   | 158   | 108    | 109    |
| Total Unduplicated Residents Served | Residents           | 738   | 967   | 1,040            | 893<br>(COVID) | 1,067 | 1,095 | 1,147  | 1,358  |
| Programs offered per year           | Programs run        | 913   | 1,161 | 850<br>(COVID)   | 183<br>(COVID) | 758   | 1,003 | 1,052  | 1,230  |
| Program Attendance                  | Event Sign In's     | 7,267 | 9,788 | 8,503<br>(COVID) | 843<br>(COVID) | 5,807 | 9,964 | 11,225 | 14,106 |



**EHS / COA  
Programs and Services**

**Community  
Outreach**

- Assistance with in-home services (HHA, PCA)
- Case management
- Medicare / Health insurance
- Prescription Advantage
- Critical Home Repair
- Elder abuse/ neglect reports
- Fuel assistance
- Referrals to area agencies
- Property tax relief
- SHINE (Serving Health Insurance Needs of Everyone)
- AARP tax preparation
- Medical Equipment Loan
- Program development
- Volunteer coordination
- Senior Tax Work Off Program
- Regional Van Transportation Services
- Advocacy
- Sand For Seniors
- Mental Health referrals
- Littleton Rental Assistance Program
- Supplemental Nutrition Assistance Program (SNAP)
- Rental Assistance for Families in Transition (R.A.F.T.)

**Social, Fitness,  
& Educational Programs**

- Tai Chi
- Gentle Yoga
- Line dancing
- Technology classes
- Creative Writing
- Art classes
- Bridge Group
- Bingo
- Craft classes
- Musical Presentations
- Historical Lectures
- Mah Jong
- Men's and Women's Breakfasts
- ROMEO & JULIET clubs
- Restaurant Hoppers
- Book & A Bite
- Loving Stitches Knitting Group
- Stretch and Flex
- Intergenerational programming
- Strength training
- Hiking and Walking Groups
- Rummikub club
- Cribbage
- Chair Yoga
- Chair Yoga Sculpt
- Bluegrass Musical Jam Session
- Financial Planning Seminars
- Mature Driver Seminars

**Health & Wellness Programs**

- Blood pressure clinics
- Hearing clinics
- Meals on Wheels
- Congregate Meals
- Balance & Gait Clinic
- Brains and Balance classes
- Caregiver Support Group
- Anxiety Group
- Living Alone & Living Well Group
- Grief and Loss Support Groups
- Glucose Checks
- Health Presentations
- Therapeutic Massage
- Reflexology / Reiki
- Facials, Manicures & Pedicures
- Flu Clinics
- Covid clinics
- Podiatry Clinic
- Food Pantry Deliveries
- Wellness Fairs and Mental Health Fair
- Funeral Planning Seminars
- Fitness Room / Gym Trainings

Cli

## Personnel Summary

| Last Name    | First Name | Position Description    | Grade/Rank | Step/Level | FTE %  | Annual Pay |
|--------------|------------|-------------------------|------------|------------|--------|------------|
| TRETIK       | ELIZABETH  | DIR EHS                 | BA16       | 7          | 1.0000 | 118,076.40 |
| DEMICHELE    | AMY        | ASSIST DIRECTOR EHS     | BA13       | 6          | 1.0000 | 90,514.80  |
| REGO         | ALICIA     | EHS OUTREACH COORD      | BA12       | 5          | 1.0000 | 82,559.52  |
| MURPHY       | MEGAN      | EHS PROGRAM COORDINATOR | BA11       | 4          | 1.0000 | 75,961.44  |
| VACANT001277 | POSITION   | ADMIN ASST-COA          | BA09       | 3          | 1.0000 | 65,939.04  |
| RAYMOND      | SUSAN      | ADMIN ASST-COA          | BA08       | 6          | 0.4870 | 32,631.00  |
| CAMPBELL     | NEIL       | EHS VAN DRIVER          | B102       | 5          | 0.4500 | 20,953.08  |
| KENT         | RICHARD    | EHS VAN DRIVER          | B102       | 5          | 0.4500 | 20,953.08  |
| PALMER       | SAMUEL     | EHS VAN DRIVER          | B102       | 5          | 0.4500 | 20,953.08  |
| HADDAD       | STEVEN     | EHS VAN DRIVER          | B102       | 5          | 0.4500 | 20,872.80  |
| PAGANO       | PHILIP     | EHS VAN DRIVER          | B102       | 4          | 0.4500 | 20,460.96  |
|              |            |                         |            |            |        |            |

## Expenditures by Budget EOY

### STAFFING FTE's

The department currently consists of a 40 hour Director of Elder and Human Services, a 40 hour Assistant Director of Elder and Human Services, a 40 hour Outreach Coordinator, a 40 hour Program Coordinator, a 40 hour Office Coordinator, 19.5 hour a week Administrative Assistant, and MART funded staffing of 6 part-time van driver positions, all appointed by the EHS/COA and Town Administrator. In addition, many Littleton residents volunteer countless hours helping to run the many programs offered.

**Personnel Services** - The FY27 staffing budget is increasing only to accommodate step increases. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. Any employees eligible to receive a step increase in FY27 have been factored.

The FY27 budget includes Longevity Pay in the amount of \$1400 for two employees.

### Expenses:

The EHS/COA Dept runs lean. Our expenses are low as we utilize grants and donations to supplement our community programming every year. Besides salary costs, our operating budget request is \$54,836.35 for FY27.

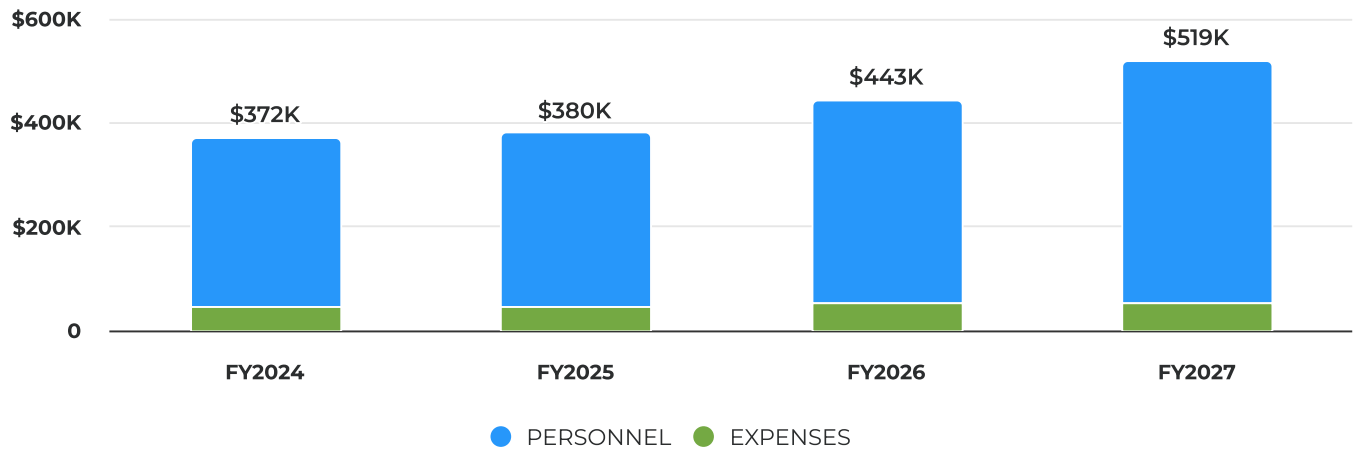
The largest expenses are the cost of our van dispatching service, Crosstown Connect, who schedules our daily manifests for our drivers Monday through Friday. This cost increased significantly in FY26 from \$11,500 to \$27,421.35. We offset this increased cost by reducing the cost of our second largest expense, the mental health referral service for the town, Care Solace.

We have experienced increases in food costs for our senior diner and nutrition programs, as well as for our programs that provide refreshments. Senior nutrition programs that are available at low to no-cost are extremely important to the senior community. We have factored in a 4% increase in food costs for FY27 based on the USDA inflation index.

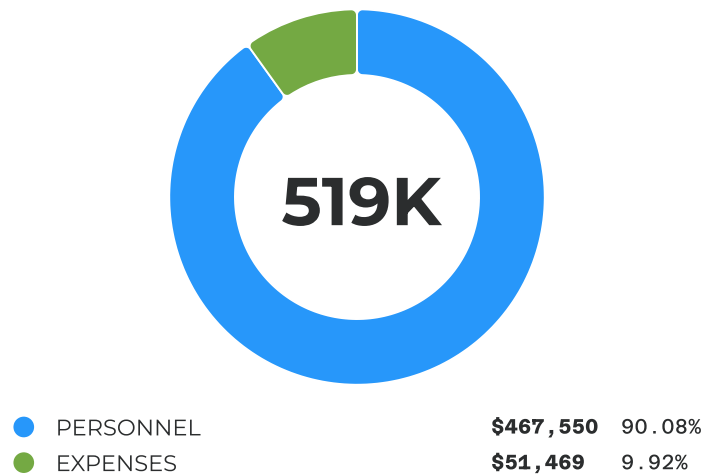
Other line items have increased slightly to reflect increased costs such as inflation for routine vehicle maintenance, increase to postage costs for our monthly print newsletter, increase in federal mileage reimbursement to .70 per mile, and increases to our associations and memberships.



## Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>           |                     |                     |                     |                     |   |  |
| EHS-DIRECTOR SALARIES      | \$99,944.00         | \$105,924.25        | \$111,833.28        | \$118,177.00        | \$6,343.72  | 5.67%  |
| WAGES ASST EHS<br>DIRECTOR | \$70,948.44         | \$77,008.51         | \$86,150.88         | \$90,615.00         | \$4,464.12  | 5.18%  |
| EHS - STAFF WAGES          | \$154,786.73        | \$152,088.70        | \$192,354.91        | \$257,358.00        | \$65,003.09   | 33.79%   |
| LONGEVITY-NON UNION        | \$700.00            | \$700.00            | \$1,400.00          | \$1,400.00          | -   | 0.00%  |
| <b>Total PERSONNEL</b>     | <b>\$326,379.17</b> | <b>\$335,721.46</b> | <b>\$391,739.07</b> | <b>\$467,550.00</b> | <b>\$75,810.93</b>  | <b>19.35%</b>  |
| <b>EXPENSES</b>            |                     |                     |                     |                     |   |  |
| VEHICLE REPAIR/MAINT       | \$1,667.31          | \$1,334.43          | \$1,060.00          | \$1,140.00          | \$80.00   | 7.55%  |
| PROFESSIONAL<br>SERVICES   | \$19,101.62         | \$20,151.29         | \$17,800.00         | \$12,050.00         | -\$5,750.00   | -32.30%  |
| TRAINING/CONFERENCES       | \$633.00            | \$1,217.89          | \$1,160.00          | \$1,340.00          | \$180.00  | 15.52%   |
| CROSS TOWN CONNECT<br>FEE  | \$11,000.00         | \$11,500.00         | \$20,000.00         | \$27,421.35         | \$7,421.35  | 37.11%   |
| OFFICE SUPPLIES            | \$253.11            | \$272.29            | \$250.00            | \$275.00            | \$25.00   | 10.00%   |



| Category                  | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| POSTAGE                   | \$3,045.80          | \$3,276.29          | \$3,620.00          | \$4,056.00          | \$436.00  | 12.04%   |
| COMMUNITY PROGRAMS        | \$6,054.27          | \$2,185.34          | \$2,700.00          | \$300.00            | -\$2,400.00   | -88.89%  |
| MEAL SITE                 | \$2,030.64          | \$1,921.27          | \$1,680.00          | \$1,800.00          | \$120.00  | 7.14%  |
| TRAVEL                    | \$477.03            | \$435.49            | \$1,287.00          | \$677.00            | -\$610.00   | -47.40%  |
| DUES & SUBSCRIPTIONS      | \$720.98            | \$942.54            | \$946.00            | \$970.00            | \$24.00   | 2.54%  |
| OTHER EXPENSES            | \$655.99            | \$956.04            | \$960.00            | \$1,440.00          | \$480.00  | 50.00%   |
| <b>Total EXPENSES</b>     | <b>\$45,639.75</b>  | <b>\$44,192.87</b>  | <b>\$51,463.00</b>  | <b>\$51,469.35</b>  | <b>\$6.35</b>   | <b>0.01%</b>   |
| <b>Total Expenditures</b> | <b>\$372,018.92</b> | <b>\$379,914.33</b> | <b>\$443,202.07</b> | <b>\$519,019.35</b> | <b>\$75,817.28</b>  | <b>17.11%</b>  |

## Summary of Goals

### DEPARTMENTAL GOALS

- Expand our meal program's daily congregate meal to increase participation by 25%.
- Enhance Alzheimer's and dementia outreach efforts through program collaboration with public safety.



# Veterans' Agent

## ***MISSION OF THE OFFICE***

The mission of the Department of Veteran Services is to act as the chief advocate for Littleton's 348 veterans and their families. We proactively identify, secure, and administer a full range of benefits and entitlements under federal (VA) and state (M.G.L. Chapter 115) law. Our core purpose is to provide direct, professional support and ensure no veteran or their dependent is without the aid, dignity, and services they have earned.

# Veterans Department Narrative

## DESCRIPTION OF SERVICES

The Director of Veteran Services is the Town's primary administrator and advocate for all veteran-related benefits. This is a multi-faceted, legally-mandated role that includes:

- **M.G.L. Chapter 115 Administration:** Administering the state's M.G.L. Ch. 115 benefits program, which provides direct financial and medical assistance to veterans and their dependents in need. This includes processing applications, managing cases, and ensuring 100% compliance with state law.
- **Federal VA Claims & Appeals:** Preparing, filing, and advocating for federal VA disability compensation and pension claims. This includes developing evidence and navigating the complex VA appeals process on behalf of the veteran and their families.

**Benefits Navigation & Outreach:** Serving as the Town's subject matter expert and primary point of contact for all veteran benefits, including state annuities, tax exemptions, educational benefits, home loans, and counseling services. This involves proactive outreach to Littleton's 348 veterans and their families to ensure they are aware of their entitlements.

**Burial & Memorial Duties:** Acting as the Town's official Burial Agent and supervising the Graves Officer. This includes ensuring proper veteran interment procedures, managing the marking of veteran graves, and organizing the placement of flags for Memorial Day and other holidays.

**Town Advisory:** Keeping the Select Board and Town Administrator informed on all veteran matters and representing the department at municipal and state-level meetings

| Indicator                          | Unit of Measure | FY2024 | FY2025 | FY2026              | Projected FY2027 |
|------------------------------------|-----------------|--------|--------|---------------------|------------------|
| Veteran's receiving CH115 benefits | Count           | 10     | 10     | 10                  | 10               |
| Calls per year                     | Count           | 350    | 250    | 400                 | 400              |
| Office Visits - Inquiries          | Count           | 250    | 200    | 300                 | 300              |
| VA Applications received           | Count           | 10     | 10     | 30                  | 00               |
| VA Applications approved           | Count           | 10     | 10     | 30                  | 00               |
| Veterans Living in Littleton       | Count           | 375    | 375    | 348                 | 348              |
|                                    |                 |        |        | As of<br>10/30/2025 |                  |

## DEPARTMENTAL SERVICES & PRIORITIES

The core services of this department are prioritized to ensure 100% compliance with legal mandates and to maximize the connection of veterans and their families to their earned benefits.

- **Priority #1: M.G.L. Chapter 115 Administration:** Non-discretionary, mandated administration of financial and medical aid to eligible veterans and their dependents. This is an essential, legally required service.
- **Priority #2: Federal VA Claims & Advocacy:** Professional preparation, filing, and advocacy for complex federal VA claims (disability, pension, etc.).
- **Priority #3: Burial & Memorial Duties:** Mandated duties as the Town's Burial Agent and Graves Officer, ensuring proper interment and memorialization for veterans per M.G.L.
- **Priority #4: Proactive Outreach & Caseload Identification:** Actively connecting with Littleton's 348 veterans through public events (Coffee Hours, Town Events, etc.) to identify new cases and ensure all veterans are aware of their entitlements



**MAJOR ACCOMPLISHMENTS**

**Designated Town as a Purple Heart Community:** Successfully coordinated with state and local officials to have the Town of Littleton officially designated as a Purple Heart Community in August 2025.

- **Expanded Departmental Accessibility:** Expanded and formalized the Department of Veteran Services' office hours to 19 per week, significantly increasing accessibility and service availability for veterans and their families.
- **Launched New Outreach Initiatives:** Began a new, proactive outreach strategy to connect with the Town's 348 veterans, including:
  - Producing and airing a "Veterans Spotlight" program in partnership with Littleton Community Television (LCTV).
  - Coordinating with Elder & Human Services (EHS) to launch the "Veterans Coffee Hour" event series.

## Personnel Summary

| Last Name | First Name | Position Description | Grade/Rank | Step/Level | FTE %  | Annual Pay |
|-----------|------------|----------------------|------------|------------|--------|------------|
| Vacant    | Vacant     | VETERANS' AGENT      | BA09       | 1          | 0.4750 | 29,823.43  |
|           |            |                      |            |            |        |            |

## Expenditures by Budget EOY

**BUDGET NARRATIVE**

The FY27 budget request for the Department of Veteran Services is a **level-service budget** as requested by the Town Administrator. This budget responsibly funds the Town's legal obligations to its veterans and their families and reflects a new, higher standard of service and engagement.

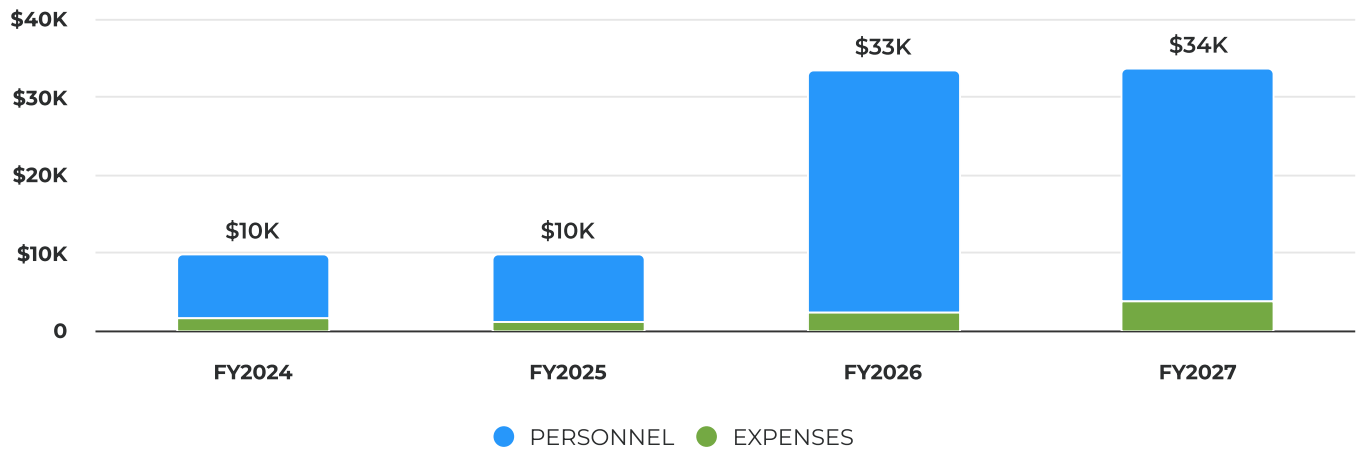
**Key components of this budget:**

1. **Fiscally Responsible & State-Reimbursed:** The vast majority of this budget (the \$120,000 "MGL CH 115 VETERAN BENEFITS" line) is **not a discretionary expense**. It is a **state-mandated entitlement** required by law. Crucially, **75% of all funds spent from this line are reimbursed by the state** to the Town of Littleton. This department is a key mechanism for bringing state tax dollars back into our community.
2. **A New Baseline of Service:** The FY27 operating budget reflects a "new normal" for the department. Since the new Director began in FY2026, the department has established **consistent, professional office hours and proactive outreach**. As shown in the PERFORMANCE/WORKLOAD INDICATORS, this new, higher standard of service has resulted in a dramatic and projected **100-250% increase in calls, office visits, and applications** as the Town's 348 veterans and their families now have reliable access to the department.
3. **Justification for Supplemental Requests:** The modest supplemental requests (e.g., cell phone stipend, conference lodging, outreach supplies) are not an expansion of services. They are the **essential, low-cost tools** required for the Director to effectively manage this new, higher workload and attend the trainings required to achieve the department's core outreach goals.

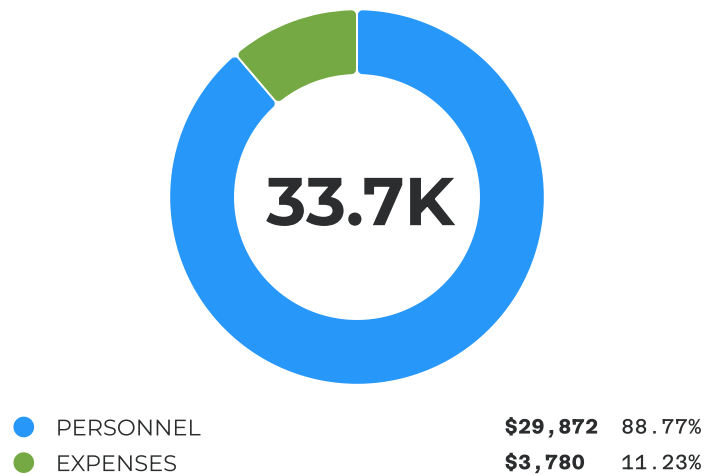
In summary, this budget represents an exceptionally efficient and high-return investment for the Town. It ensures 100% compliance with state law, provides a direct financial return through state reimbursements, and funds a professional operation to support Littleton's 348 veterans and their families.



## Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                  | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------|-------------------|-------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>          | \$8,239.50        | \$8,709.34        | \$31,134.00         | \$29,872.00         | -\$1,262.00   | -4.05%   |
| VETERAN AGENT-SALARY      | \$8,239.50        | \$8,709.34        | \$31,134.00         | \$29,872.00         | -\$1,262.00   | -4.05%   |
| <b>EXPENSES</b>           | \$1,618.03        | \$1,151.02        | \$2,300.00          | \$3,780.00          | \$1,480.00  | 64.35%   |
| OTHER SERVICES            | -                 | \$247.98          | \$200.00            | \$680.00            | \$480.00  | 240.00%  |
| MEETINGS &<br>CONFERENCES | \$240.00          | \$175.00          | \$300.00            | \$300.00            | -   | 0.00%  |
| OFFICE SUPPLIES           | \$64.96           | -                 | \$100.00            | \$600.00            | \$500.00  | 500.00%  |
| POSTAGE                   | \$45.79           | \$1.38            | \$300.00            | \$300.00            | -   | 0.00%  |
| TRAVEL                    | \$1,217.28        | \$676.66          | \$1,300.00          | \$1,800.00          | \$500.00  | 38.46%   |
| DUES & SUBSCRIPTIONS      | \$50.00           | \$50.00           | \$100.00            | \$100.00            | -   | 0.00%  |
| <b>Total Expenditures</b> | <b>\$9,857.53</b> | <b>\$9,860.36</b> | <b>\$33,434.00</b>  | <b>\$33,652.00</b>  | <b>\$218.00</b>   | <b>0.65%</b>   |



## Summary of Goals

### DEPARTMENTAL GOALS

- **Lead Community & Ceremonial Events:** Partner with key community groups, including the **VFW, American Legion, and Friends of Littleton Veterans (FOLV)**, to successfully plan and execute the Town's core veteran ceremonies (Memorial Day Parade, Veterans Day) and **support their related fundraising efforts**.
- **Maintain Veterans Memorials:** Ensure **Veterans Corner** is properly maintained as a place of public respect and continue the important work of inventorying and ensuring all 740+ veteran graves at Westlawn Cemetery are properly marked.
- **Pursue Continuous Professional Training:** Actively attend required state certification training and pursue additional, specialized training to enhance the quality and scope of services provided to veterans and their families.
- **Expand Digital Outreach:** Continue to grow the department's outreach by developing new digital content, such as a "Veterans Spotlight" podcast or show, in partnership with LCTV.
- **Deepen Community Engagement:** Sustain and grow the "Veterans Coffee Hour" and **set up outreach booths** at town fairs and other public events to ensure every one of the Town's 348 veterans is aware of the services and benefits available to them.
- **Lead Community & Ceremonial Events:** Partner with key community groups, including the **VFW, American Legion, and Friends of Littleton Veterans (FOLV)**, to successfully plan and execute the Town's core veteran ceremonies (Memorial Day Parade, Veterans Day) and **support their related fundraising efforts**.
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- **Expand Digital Outreach:** Continue to grow the department's outreach by developing new digital content, such as a "Veterans Spotlight" podcast or show, in partnership with LCTV.
- **Deepen Community Engagement:** Sustain and grow the "Veterans Coffee Hour" and **set up outreach booths** at town fairs and other public events to ensure every one of the Town's 348 veterans is aware of the services and benefits available to them.

# Other Health and Human Services

## **Other Health and Human Services Consists of:**

Veterans Benefits

Nashoba Board of Health

Nursing services

Disability Commission

## Other Health and Human Services Department Narrative

### ***Veteran Benefits***

#### ***Budget Narrative***

Veteran's benefits paid are then reimbursed to the Town 75% through the Cherry Sheet in the following fiscal year.

### ***Nashoba Board of Health Services***

#### ***Budget Narrative***

There is no contract with Nashoba for FY27

### ***Nursing Services***

#### ***Budget Narrative***

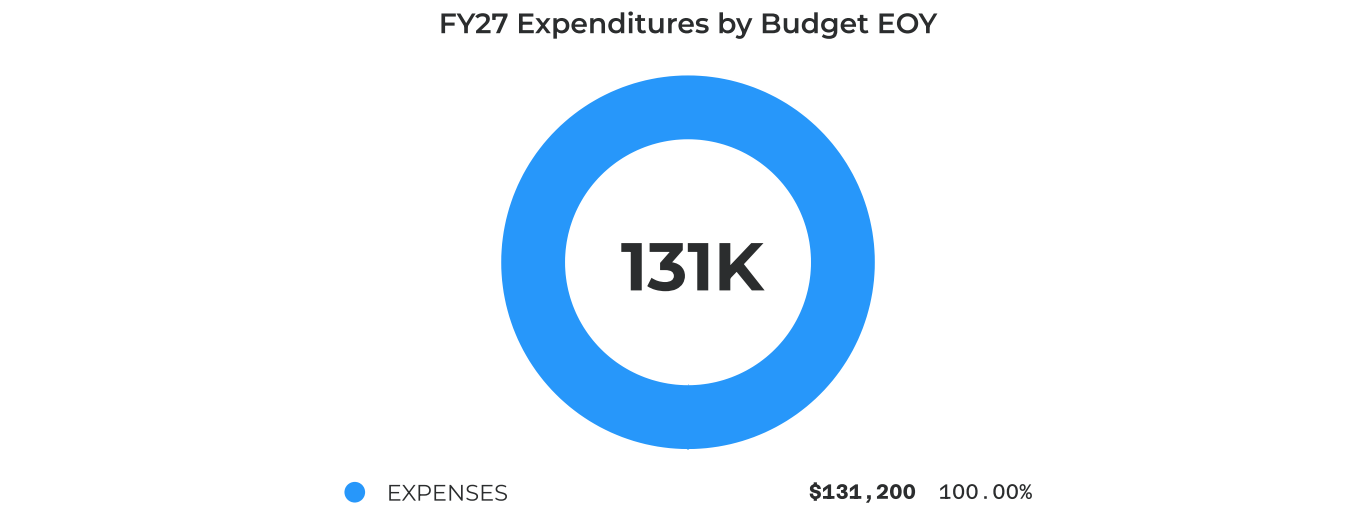
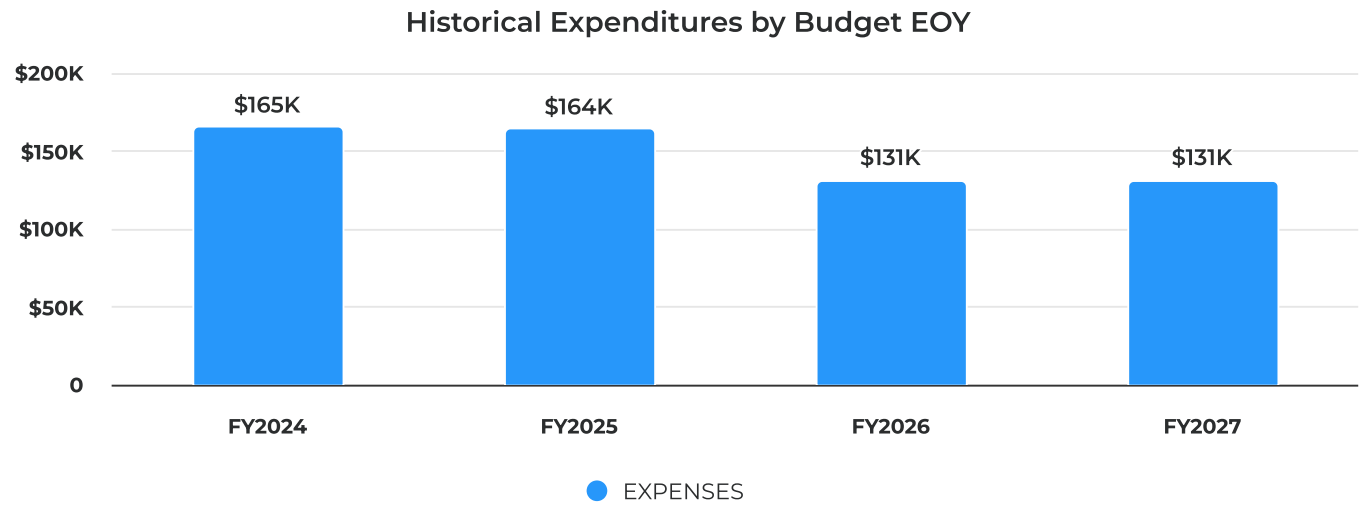
Nursing services will be in the Health Department budget.

### ***Disability Commission***

#### ***Budget Narrative***

The budget supports various expenses of the Commission. Prior to FY21 it had not been funded

# Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                         | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY<br>2027<br>Budgeted<br>(\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|----------------------------------|-------------------|-------------------|---------------------|---------------------|---|--|
| EXPENSES                         | \$165,133.54      | \$164,351.70      | \$131,200.00        | \$131,200.00        | -   | 0.00%  |
| NASHOBA BOH-<br>ASSESSMENT       | \$34,012.92       | \$37,414.20       | -                   | -                   | -   | -  |
| NABOH-NURSING PROF<br>SERV       | \$15,589.24       | \$17,148.16       | -                   | -                   | -   | -  |
| VFW BUILDING MAINT               | \$10,000.00       | \$10,000.00       | \$10,000.00         | \$10,000.00         | -   | 0.00%  |
| VETERAN BENEFITS &<br>SERVICES   | \$105,531.38      | \$99,789.34       | \$120,000.00        | \$120,000.00        | -   | 0.00%  |
| DISABILITY COMMISSION<br>EXPENSE | -                 | -                 | \$1,200.00          | \$1,200.00          | -   | 0.00%  |
| Total Expenditures               | \$165,133.54      | \$164,351.70      | \$131,200.00        | \$131,200.00        | -   | 0.00%  |

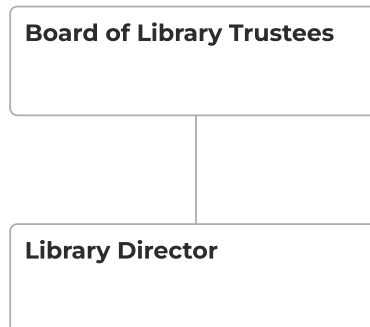


# Culture and Recreation

Under the Uniform Massachusetts Accounting System (UMAS), the Culture & Recreation category consists of budgets of Library & Parks & Recreation as well as other smaller line items

## Library Organizational Chart

### Library Org Chart



## Parks and Rec Organizational Chart

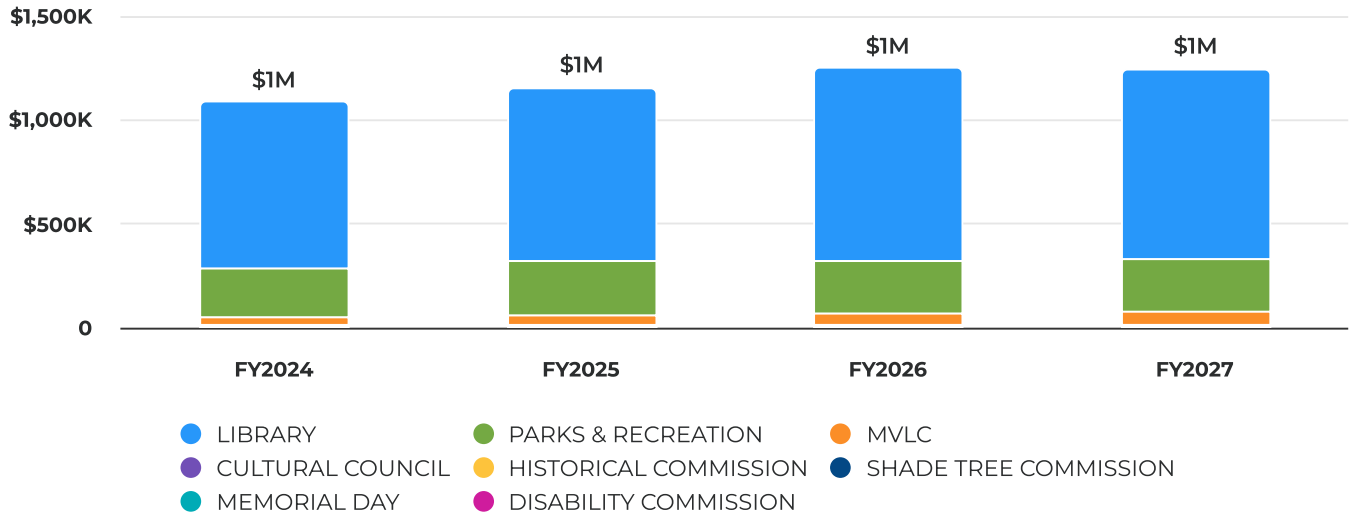
### Parks & Rec Org Chart



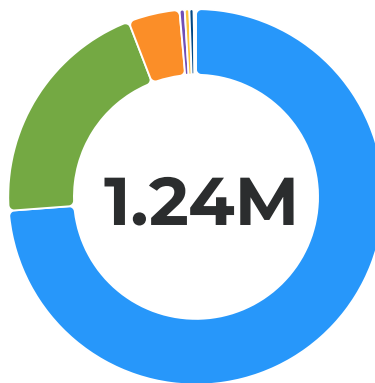


## Expenditures by Department

### Historical Expenditures by Department



### FY27 Expenditures by Department



|                       |           |        |
|-----------------------|-----------|--------|
| LIBRARY               | \$918,830 | 73.81% |
| PARKS & RECREATION    | \$253,294 | 20.35% |
| MVLC                  | \$55,274  | 4.44%  |
| CULTURAL COUNCIL      | \$5,600   | 0.45%  |
| SHADE TREE COMMISSION | \$5,000   | 0.40%  |
| HISTORICAL COMMISSION | \$4,480   | 0.36%  |
| MEMORIAL DAY          | \$1,250   | 0.10%  |
| DISABILITY COMMISSION | \$1,200   | 0.10%  |

## Expenditures by Department

| Category                    | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>LIBRARY</b>              |                |                |                  |                  |   |  |
| LIBRARY-DIRECTOR SALARY     | \$109,220.80   | \$115,737.85   | \$122,188.92     | \$128,624.00     | \$6,435.08  | 5.27%  |
| WAGES ASST LIBRARY DIRECTOR | \$74,006.40    | \$78,049.44    | \$81,974.88      | \$86,251.00      | \$4,276.12  | 5.22%  |
| LIBRARY-STAFF WAGES         | \$461,231.52   | \$483,108.39   | \$558,782.67     | \$564,455.00     | \$5,672.33  | 1.02%  |



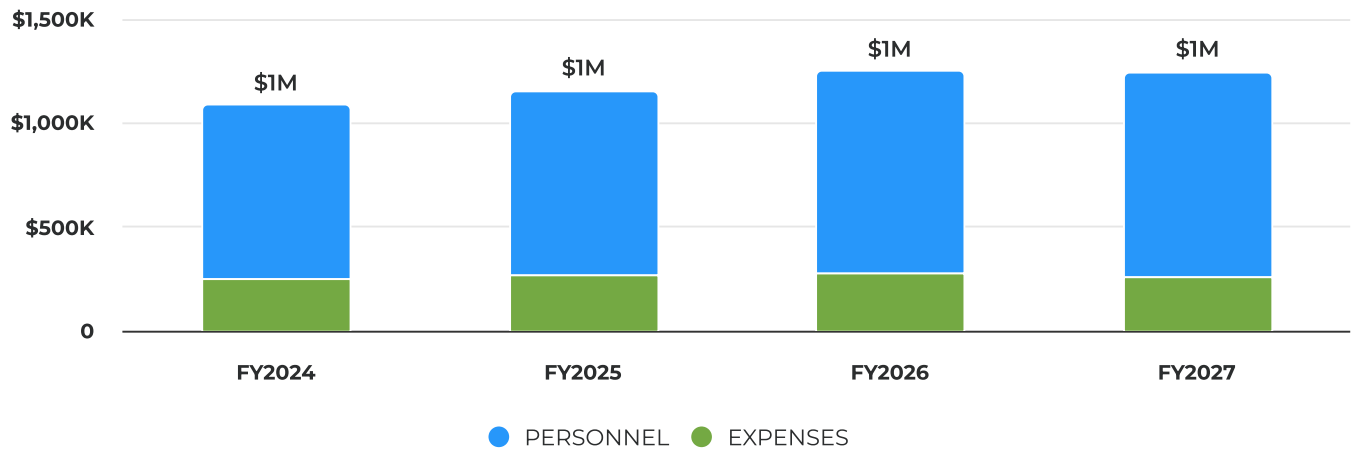
# CULTURE AND RECREATION

| Category                            | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| WAGES - OVERTIME                    | -                     | -                     | \$7,851.41            | -\$0.01               | -\$7,851.42                                       | -100.00%   |
| LONGEVITY-NON UNION                 | \$4,450.00            | \$3,150.00            | \$2,350.00            | \$1,500.00            | -\$850.00   | -36.17%  |
| PROFESSIONAL SERVICES               | \$200.00              | -                     | -                     | -                     | -   | -  |
| OFFICE SUPPLIES                     | \$1,090.34            | \$974.10              | \$2,500.00            | \$1,500.00            | -\$1,000.00                                       | -40.00%  |
| POSTAGE                             | \$8.35                | \$73.00               | \$150.00              | -                     | -\$150.00   | -100.00%   |
| TRUST - MATERIALS                   | \$1,718.92            | -                     | -                     | -                     | -   | -  |
| BOOKS & MATERIALS                   | \$151,552.94          | \$145,012.37          | \$150,000.00          | \$135,000.00          | -\$15,000.00                                      | -10.00%  |
| PROGRAMMING                         | \$250.00              | \$397.00              | -                     | -                     | -   | -  |
| PROGRAM SUPPLIES                    | \$1,367.19            | \$466.86              | -                     | -                     | -   | -  |
| TRAVEL                              | \$38.46               | \$87.37               | \$500.00              | -                     | -\$500.00   | -100.00%   |
| PROCESSING SUPPLIES                 | \$3,037.84            | \$3,720.27            | \$4,000.00            | \$1,500.00            | -\$2,500.00                                       | -62.50%  |
| <b>Total LIBRARY</b>                | <b>\$808,172.76</b>   | <b>\$830,776.65</b>   | <b>\$930,297.88</b>   | <b>\$918,829.99</b>   | <b>-\$11,467.89</b>                               | <b>-1.23%</b>                                    |
| <b>MVLC</b>                         |                       |                       |                       |                       |   |  |
| MVLC ASSESSMENT & CONTENT           | \$37,622.00           | \$48,501.66           | \$53,000.00           | \$55,274.00           | \$2,274.00  | 4.29%  |
| <b>Total MVLC</b>                   | <b>\$37,622.00</b>    | <b>\$48,501.66</b>    | <b>\$53,000.00</b>    | <b>\$55,274.00</b>    | <b>\$2,274.00</b>                                 | <b>4.29%</b>                                     |
| <b>PARKS &amp; RECREATION</b>       |                       |                       |                       |                       |   |  |
| PRCE DIRECTOR WAGES                 | \$94,224.00           | \$99,848.16           | \$105,402.24          | \$111,391.00          | \$5,988.76  | 5.68%  |
| ASSISTANT PRCE DIRECTOR WAGES       | \$88,134.80           | \$85,587.12           | \$89,909.28           | \$94,562.00           | \$4,652.72  | 5.17%  |
| PRCE STAFF WAGES                    | \$10,817.12           | \$24,809.28           | -                     | -                     | -   | -  |
| LONGEVITY-NON UNION                 | \$1,400.00            | \$1,400.00            | \$1,400.00            | \$1,450.00            | \$50.00   | 3.57%  |
| PRCE UTILITIES                      | \$18,784.60           | \$19,040.25           | \$3,296.00            | \$2,017.00            | -\$1,279.00                                       | -38.80%  |
| VEHICLE REPAIR/MAINT                | -                     | -                     | \$3,478.20            | \$3,470.00            | -\$8.20   | -0.24%   |
| PROFESSIONAL SERVICES               | -                     | -                     | \$20,403.84           | \$20,404.12           | \$0.28  | 0.00%  |
| PRCE OTHER EXPENSES                 | \$19,997.77           | \$30,570.63           | \$25,000.00           | \$20,000.00           | -\$5,000.00                                       | -20.00%  |
| <b>Total PARKS &amp; RECREATION</b> | <b>\$233,358.29</b>   | <b>\$261,255.44</b>   | <b>\$248,889.56</b>   | <b>\$253,294.12</b>   | <b>\$4,404.56</b>                                 | <b>1.77%</b>                                     |
| <b>HISTORICAL COMMISSION</b>        |                       |                       |                       |                       |   |  |
| HISTORICAL OTHER SUPPLIES           | \$443.00              | \$8,288.88            | \$4,480.00            | \$4,480.00            | -   | 0.00%  |
| <b>Total HISTORICAL COMMISSION</b>  | <b>\$443.00</b>       | <b>\$8,288.88</b>     | <b>\$4,480.00</b>     | <b>\$4,480.00</b>     | <b>-</b>  | <b>0.00%</b>                                     |
| <b>MEMORIAL DAY</b>                 |                       |                       |                       |                       |   |  |
| MEMORIAL OTHER SERVICES             | \$360.00              | \$400.00              | \$1,250.00            | \$1,250.00            | -   | 0.00%  |
| <b>Total MEMORIAL DAY</b>           | <b>\$360.00</b>       | <b>\$400.00</b>       | <b>\$1,250.00</b>     | <b>\$1,250.00</b>     | <b>-</b>  | <b>0.00%</b>                                     |
| <b>CULTURAL COUNCIL</b>             |                       |                       |                       |                       |   |  |
| CULTURAL COUNCIL EXPENSES           | \$5,600.00            | \$5,600.00            | \$5,600.00            | \$5,600.00            | -   | 0.00%  |
| <b>Total CULTURAL COUNCIL</b>       | <b>\$5,600.00</b>     | <b>\$5,600.00</b>     | <b>\$5,600.00</b>     | <b>\$5,600.00</b>     | <b>-</b>  | <b>0.00%</b>                                     |
| <b>DISABILITY COMMISSION</b>        |                       |                       |                       |                       |   |  |
| DISABILITY COMMISSION EXPENSE       | -                     | -                     | \$1,200.00            | \$1,200.00            | -   | 0.00%  |
| <b>Total DISABILITY COMMISSION</b>  | <b>-</b>              | <b>-</b>              | <b>\$1,200.00</b>     | <b>\$1,200.00</b>     | <b>-</b>  | <b>0.00%</b>                                     |
| <b>SHADE TREE COMMISSION</b>        |                       |                       |                       |                       |   |  |
| SHADE TREE EXPENSES                 | \$3,280.90            | \$284.00              | \$5,000.00            | \$5,000.00            | -   | 0.00%  |
| <b>Total SHADE TREE COMMISSION</b>  | <b>\$3,280.90</b>     | <b>\$284.00</b>       | <b>\$5,000.00</b>     | <b>\$5,000.00</b>     | <b>-</b>  | <b>0.00%</b>                                     |
| <b>Total Expenditures</b>           | <b>\$1,088,836.95</b> | <b>\$1,155,106.63</b> | <b>\$1,249,717.44</b> | <b>\$1,244,928.11</b> | <b>-\$4,789.33</b>                                | <b>-0.38%</b>                                    |

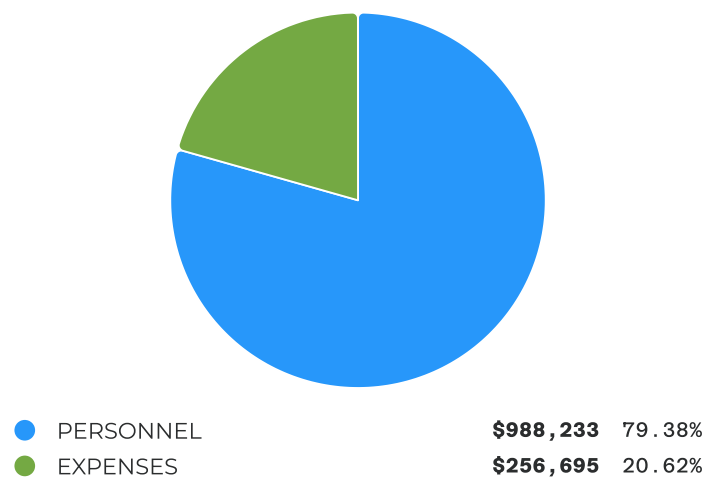


## Expenditures by Budget EOY

### Historical Expenditures by Budget EOY



### FY27 Expenditures by Budget EOY

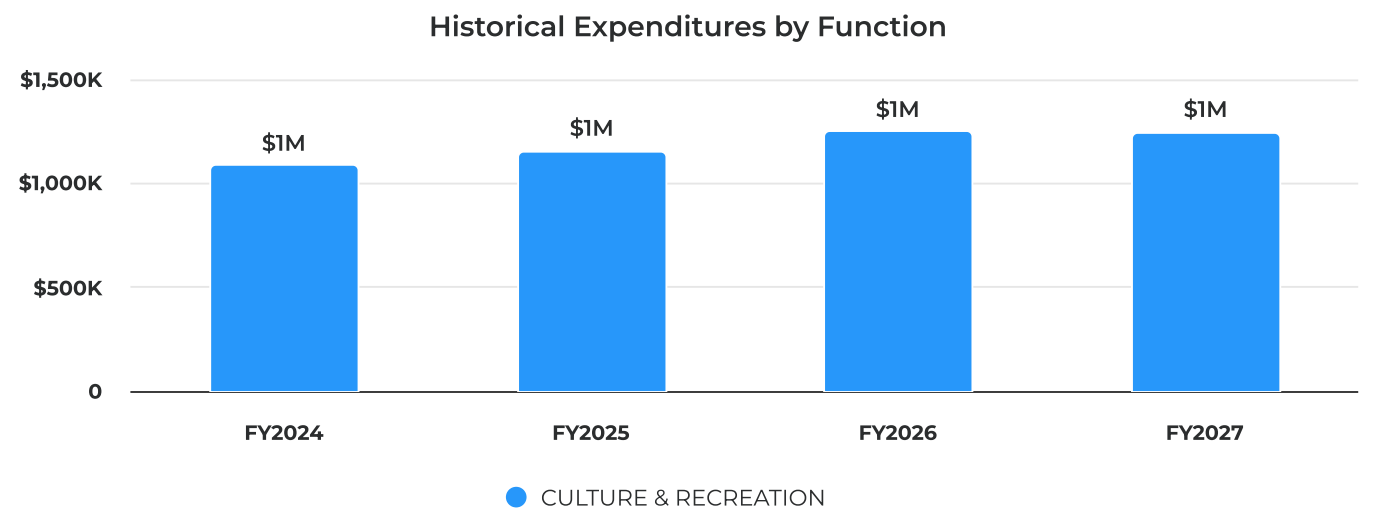


## Expenditures by Budget EOY

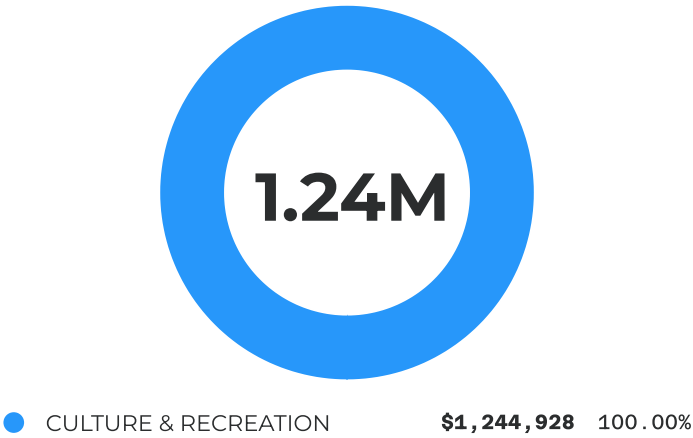
| Category              | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|----------------|------------------|------------------|---|--|
| <b>PERSONNEL</b>      | \$843,484.64   | \$891,690.24   | \$969,859.40     | \$988,232.99     | \$18,373.59                                       | 1.89%  |
| LIBRARY               | \$648,908.72   | \$680,045.68   | \$773,147.88     | \$780,829.99     | \$7,682.11  | 0.99%  |
| PARKS & RECREATION    | \$194,575.92   | \$211,644.56   | \$196,711.52     | \$207,403.00     | \$10,691.48                                       | 5.44%  |
| <b>EXPENSES</b>       | \$245,352.31   | \$263,416.39   | \$279,858.04     | \$256,695.12     | -\$23,162.92                                      | -8.28%   |
| LIBRARY               | \$159,264.04   | \$150,730.97   | \$157,150.00     | \$138,000.00     | -\$19,150.00                                      | -12.19%  |
| MVLC                  | \$37,622.00    | \$48,501.66    | \$53,000.00      | \$55,274.00      | \$2,274.00  | 4.29%  |
| PARKS & RECREATION    | \$38,782.37    | \$49,610.88    | \$52,178.04      | \$45,891.12      | -\$6,286.92                                       | -12.05%  |
| HISTORICAL COMMISSION | \$443.00       | \$8,288.88     | \$4,480.00       | \$4,480.00       | -   | 0.00%  |
| MEMORIAL DAY          | \$360.00       | \$400.00       | \$1,250.00       | \$1,250.00       | -   | 0.00%  |
| CULTURAL COUNCIL      | \$5,600.00     | \$5,600.00     | \$5,600.00       | \$5,600.00       | -   | 0.00%  |
| DISABILITY COMMISSION | -              | -              | \$1,200.00       | \$1,200.00       | -   | 0.00%  |

| Category              | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|----------------|------------------|------------------|---|--|
| SHADE TREE COMMISSION | \$3,280.90     | \$284.00       | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| Total Expenditures    | \$1,088,836.95 | \$1,155,106.63 | \$1,249,717.44   | \$1,244,928.11   | -\$4,789.33                                       | -0.38%   |

Expenditures by Function



FY27 Expenditures by Function



Expenditures by Function

| Category             | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|----------------------|------------------|------------------|--|
| CULTURE & RECREATION | \$1,249,717.44   | \$1,244,928.11   | -0.38%   |
| Total Expenditures   | \$1,249,717.44   | \$1,244,928.11   | -0.38%   |



# Library

## ***MISSION OF THE OFFICE***

The mission of the Reuben Hoar Library is to inspire lifelong learning and build community by providing a safe, welcoming, and inclusive space where residents of all ages can freely access materials, technology, and programs that foster literacy, curiosity, and creativity. Through these services, the library enhances the quality of life in Littleton by encouraging exploration, cultural engagement, and connection among community members.

# Library Narrative

The FY27 operating budget for the Reuben Hoar Library reflects a strategic and responsible investment in one of the Town's most utilized and valued public services. This proposal aligns with the library's mission and the Town's broader goals of education, inclusion, and community engagement. The FY27 request was developed through careful evaluation of our priorities, staffing needs, and service trends to ensure the library continues to meet the evolving needs of residents while maintaining operational excellence and fiscal accountability.

This budget supports a sustainable model of operations that emphasizes innovation, community partnerships, and equitable access to resources. It builds upon demonstrated strengths, addresses areas of growing demand, and positions the library to serve the community effectively in a rapidly changing informational and technological landscape.

**DESCRIPTION OF SERVICES**

To fulfill its mission, the library provides free and equitable access to both physical and digital collection. These include books, audiobooks, periodicals, movies, music, and databases. As a proud member of the Merrimack Valley Library Consortium (MVLC), the Reuben Hoar Library offers patrons access to the collections of 36 additional libraries across Massachusetts, greatly expanding the range of materials available to Littleton residents.

Beyond materials, the library serves as a vital center for lifelong learning and civic engagement. It hosts educational, cultural, and recreational programs for all ages. We offer everything from technology instruction and literacy initiatives to art exhibits, author talks, and community discussions. Increasingly, the library plays a crucial role as both an educational partner and a hub for independent learning, helping residents navigate an ever more complex information environment.

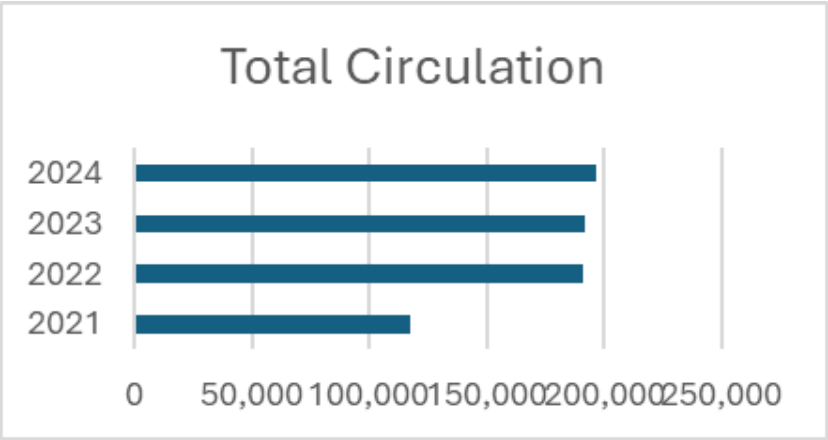
The library provides a diverse array of services and programs designed to meet the needs of patrons across age groups and interests.

**Major Accomplishments**

Since the opening of the new library facility in 2021, the Reuben Hoar Library has seen remarkable growth in use, engagement, and community impact. Daily, the library serves as a welcoming destination where residents gather to learn, connect, and explore. Some major accomplishments include:

**Increased Circulation – 67.5% (since opening the new library in 2021)**

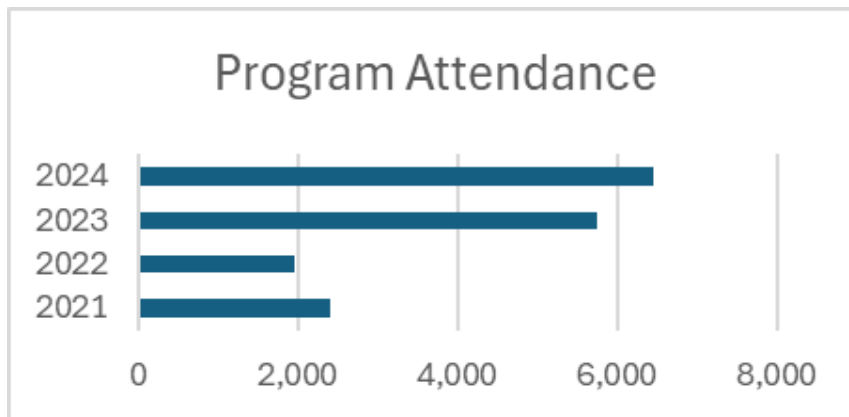
Circulation has increased significantly since the new library opened in 2021 by 67.5% from 117,435 when we opened to substantial growth in 2024 with 196,725 circulation transactions. We've seen patrons flocking to the library since we opened to check-out books and utilize our services. Not only has the Littleton community seen the worth of our library, but we've also seen use by neighboring towns such as Westford, Groton, Ayer, and Acton.



|                          | 2021    | 2022    | 2023    | 2024    |
|--------------------------|---------|---------|---------|---------|
| <b>Total Circulation</b> | 117,435 | 190,757 | 191,896 | 196,725 |

**Program Attendance – 169% Increase (Since opening in 2021)**

Program participation continues to climb due to expanded offerings. New and returning programs include author talks (spanning mystery, history, science fiction, and biography), book clubs, arts and crafts programs for all ages, health and financial literacy workshops, adult game nights, art programs, and the “Book and a Bite” initiative for homebound patrons. Youth programs, such as story times, Dungeons & Dragons clubs, STEM sessions, and Summer Reading, remain core to our community outreach.



|                           | 2021  | 2022  | 2023  | 2024  |
|---------------------------|-------|-------|-------|-------|
| <b>Program Attendance</b> | 2,405 | 1,956 | 5,737 | 6,462 |

## Personnel Summary

| Last Name    | First Name | Position Description               | Grade/Rank | Step/Level | FTE % | Annual Pay |
|--------------|------------|------------------------------------|------------|------------|-------|------------|
| ALVAREZ      | SAMUEL     | LIB DIRECTOR                       | TC16       | 10         | 1.00  | 128,523.20 |
| CONBOY       | MICHAEL    | LIB ASST DIR                       | BA13       | 4          | 1.00  | 86,150.88  |
| HAMILTON     | JENNIFER   | LIB SR LIBR CHILDREN               | BA11       | 4          | 0.94  | 71,213.85  |
| CELONA       | MEGAN      | LIB SR LIBR CIRC                   | BA11       | 4          | 0.94  | 71,023.84  |
| PALMER       | SUSAN      | LIB OFFICE COORD                   | BA09       | 10         | 0.88  | 68,567.31  |
| TABER        | JAMES      | ASSISTANT YOUTH SERVICES LIBRARIAN | BA10       | 4          | 0.88  | 62,702.64  |
| LEDOUX       | SETH       | ASSISTANT YOUTH SERVICES LIBRARIAN | BA10       | 3          | 0.88  | 61,186.23  |
| DELGADO      | TRACY      | LIB SR LIBR CIRC                   | BA11       | 4          | 0.75  | 56,971.08  |
| KEOHANE      | ABIGAIL    | LIB TECHNICIAN                     | BA07       | 2          | 0.75  | 43,346.88  |
| HENRY        | JEFFREY    | LIB TECHNICIAN                     | BA07       | 5          | 0.48  | 29,565.56  |
| SPADANO      | AMY        | LIB TECHNICIAN                     | BA07       | 1          | 0.48  | 26,788.52  |
| YAMASHITA    | ATSUKO     | LIB PROCESS CLRK                   | BA05       | 5          | 0.38  | 21,172.32  |
| FREDERICKSEN | JULIE      | LIB TECHNICIAN                     | BA07       | 7          | 0.30  | 19,625.11  |
| TOTTEN       | AMY        | LIB ASSISTANT                      | BA04       | 5          | 0.15  | 8,064.90   |
| VACANT001272 | POSITION   | LIB ASSISTANT                      | BA04       | 1          | 0.15  | 7,306.96   |
| VACANT001273 | POSITION   | LIB ASSISTANT                      | BA04       | 1          | 0.15  | 7,306.96   |
| MAYER        | LINDA      | LIB ASSISTANT                      | BA04       | 1          | 0.15  | 7,306.96   |
|              |            |                                    |            |            |       |            |
|              |            |                                    |            |            |       |            |

## Expenditures by Budget EOY

### **BUDGET NARRATIVE**

**PERSONNEL SERVICES** – Reuben Hoar Library staff is busier than ever with increased attendance and attention to new programs and services. However, given town budgetary concerns, we are presenting a level-funded budget. We are only asking for step and COLA increases. Due to several recent retirements, we are actually going to see a decrease in the total amount we are asking for by -0.67% or -\$5,172.15. To keep up with the growing demands on our library, especially where programming is concerned, we anticipate a future request for a new full-time Adult Services Librarian and full-time Public Services Librarian to support our growing need for adult programming and services. We'd like to see this addressed in future fiscal years.

**Expenses** – This fiscal year we are asking for a level-funded budget in most areas except for an increase in the fees we are assessed by the Merrimack Valley Library Consortium (MVLC.) All thirty-six libraries in the consortium are facing an increase due to the changing needs of the consortium, loss of federal funding, and almost ten years of not increasing fees for its member libraries.

The Merrimack Valley Library Consortium (MVLC) is a network of thirty-six public libraries serving residents across northeastern Massachusetts. Membership in the consortium provides extraordinary value to the Town of Littleton and the Reuben Hoar Library by offering access to shared resources and services that would be prohibitively expensive for a single library to maintain independently.

MVLC provides:

- A shared integrated library system (ILS) that supports circulation, cataloging, and patron account management for all member libraries.
- Daily interlibrary delivery, giving Littleton residents access to millions of items across the network.
- Shared digital resources, including e-books, audiobooks, and streaming content via platforms like OverDrive/Libby and Hoopla.
- Technical infrastructure and support, ensuring reliable access to digital services and data security.
- Group purchasing discounts for databases, e-content, and system maintenance.





- Professional development and collaborative opportunities for library staff across the region.

An increase in the MVLC budget for FY27 is both **necessary and beneficial**. Over the past several years, costs for technology, e-content licensing, and delivery services have risen substantially. Increasing our contribution ensures the consortium can continue to:

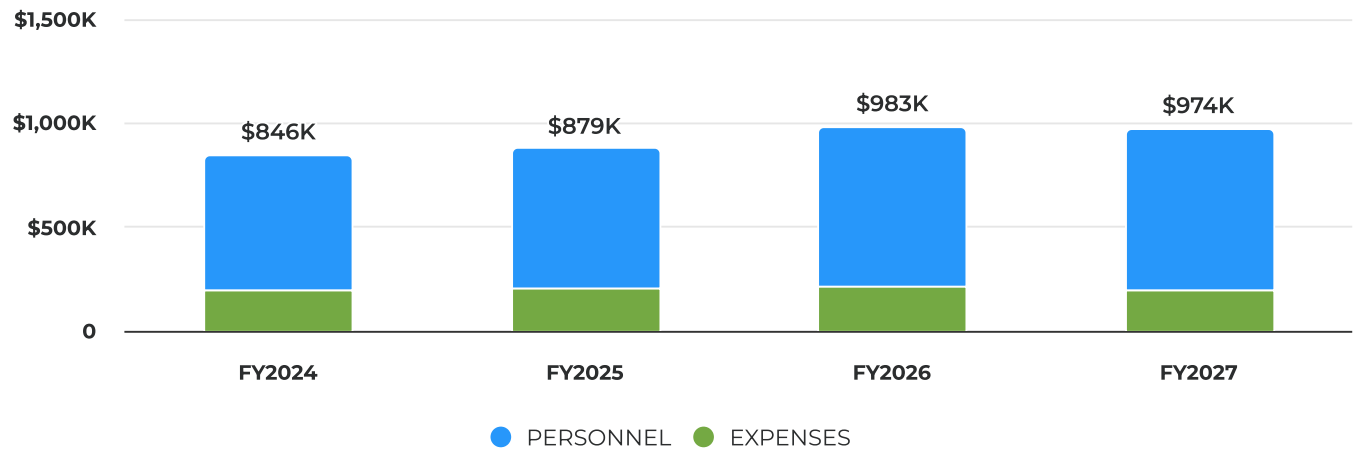
- Maintain and upgrade the ILS infrastructure to keep pace with modern patron expectations. (ILS is the software we use to check materials in/out for patrons, catalog our books and other materials, and allows us to process holds for patrons, along with other services.)
- Support increased demand for digital materials, which have surged in popularity since the pandemic.
- Sustain equitable access to resources for all member libraries, regardless of size.
- Ensure uninterrupted system performance and technical support.

The value Littleton receives from MVLC membership far exceeds the cost of participation. Each year, thousands of items borrowed from other MVLC libraries circulate through Reuben Hoar Library's system, saving the Town significant funds in collection development. Continued investment in MVLC guarantees that Littleton residents will always have access to a robust, regionally supported library network.

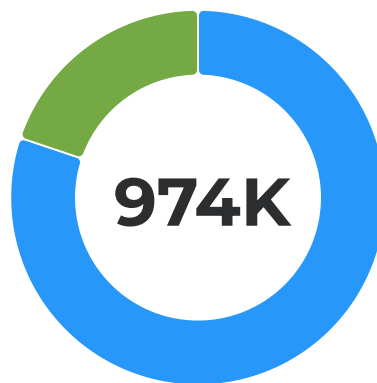
The increase in fees represents a 1.07% increase or \$2,274. This increase would cover the amount we are being charged by MVLC in our assessment for MVLC Services and an increase in the amount we are being charged for eContent (eBooks, eAudiobooks, Libby App, etc.)

Overall, total salaries and expenses are \$978,049.73, a -0.33% difference from last fiscal year or -\$2,898.15.

Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



|           |           |        |
|-----------|-----------|--------|
| PERSONNEL | \$780,830 | 80.16% |
| EXPENSES  | \$193,274 | 19.84% |

## Expenditures by Budget EOY

| Category                       | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>               | \$648,908.72        | \$680,045.68        | \$773,147.88        | \$780,829.99        | \$7,682.11  | 0.99%  |
| LIBRARY-DIRECTOR<br>SALARY     | \$109,220.80        | \$115,737.85        | \$122,188.92        | \$128,624.00        | \$6,435.08  | 5.27%  |
| WAGES ASST LIBRARY<br>DIRECTOR | \$74,006.40         | \$78,049.44         | \$81,974.88         | \$86,251.00         | \$4,276.12  | 5.22%  |
| LIBRARY-STAFF WAGES            | \$461,231.52        | \$483,108.39        | \$558,782.67        | \$564,455.00        | \$5,672.33  | 1.02%  |
| WAGES - OVERTIME               | -                   | -                   | \$7,851.41          | -\$0.01             | -\$7,851.42   | -100.00%   |
| LONGEVITY-NON UNION            | \$4,450.00          | \$3,150.00          | \$2,350.00          | \$1,500.00          | -\$850.00   | -36.17%  |
| <b>EXPENSES</b>                | \$196,886.04        | \$199,232.63        | \$210,150.00        | \$193,274.00        | -\$16,876.00  | -8.03%   |
| PROFESSIONAL<br>SERVICES       | \$200.00            | -                   | -                   | -                   | -   | -  |
| OFFICE SUPPLIES                | \$1,090.34          | \$974.10            | \$2,500.00          | \$1,500.00          | -\$1,000.00   | -40.00%  |
| POSTAGE                        | \$8.35              | \$73.00             | \$150.00            | -                   | -\$150.00   | -100.00%   |
| TRUST - MATERIALS              | \$1,718.92          | -                   | -                   | -                   | -   | -  |
| BOOKS & MATERIALS              | \$151,552.94        | \$145,012.37        | \$150,000.00        | \$135,000.00        | -\$15,000.00  | -10.00%  |
| PROGRAMMING                    | \$250.00            | \$397.00            | -                   | -                   | -   | -  |
| PROGRAM SUPPLIES               | \$1,367.19          | \$466.86            | -                   | -                   | -   | -  |
| TRAVEL                         | \$38.46             | \$87.37             | \$500.00            | -                   | -\$500.00   | -100.00%   |
| PROCESSING SUPPLIES            | \$3,037.84          | \$3,720.27          | \$4,000.00          | \$1,500.00          | -\$2,500.00   | -62.50%  |
| MVLC ASSESSMENT &<br>CONTENT   | \$37,622.00         | \$48,501.66         | \$53,000.00         | \$55,274.00         | \$2,274.00  | 4.29%  |
| <b>Total Expenditures</b>      | <b>\$845,794.76</b> | <b>\$879,278.31</b> | <b>\$983,297.88</b> | <b>\$974,103.99</b> | <b>-\$9,193.89</b>  | <b>-0.94%</b>  |

## Summary of Goals

### **DEPARTMENTAL GOALS**

- **Enhance Digital Services:** Expand access to digital resources, including e-books, audiobooks, and online databases, while also offering workshops on digital literacy to help patrons effectively use these resources.
- **Strengthen Community Partnerships:** Develop new collaborations with local organizations, schools, and businesses to create joint programming that meets community needs and enhances the library's role as a community hub.
- **Focus on Diversity and Inclusion:** Implement initiatives that promote diversity in programming and collections, ensuring that materials and events reflect the varied backgrounds and interests of the community.
- **Enhance Adult Services:** Introduce new programs for adults, such as job skills workshops, book discussions, and wellness seminars, to better serve the needs of adult patrons and promote lifelong learning.

# Parks, Recreation and Community Education

## **MISSION OF THE OFFICE**

The mission of the Littleton Parks, Recreation, and Community Education (PRCE) Department is to enrich the lives of Littleton residents through a diverse range of recreational, educational, and community-based opportunities. Our goal is to enhance the quality of life by maintaining safe, clean, and welcoming parks and facilities that foster community connection, inclusion, and well-being.

We are committed to providing accessible and engaging programs for youth that promote personal growth, safety, and fun, while also supporting adults through fitness, recreation, and continuing education opportunities. Strong communication and collaboration with students, parents, youth sports boards, and local community organizations remain essential to the success of our programs and services.

# Parks, Recreation and Community Education Narrative

## **DESCRIPTION OF SERVICES**

The PRCE Department offers a wide variety of recreational, educational, and leisure programs designed to engage residents of all ages during non-school hours. Our youth and teen programs provide safe environments that encourage skill development, creativity, and positive social interaction.

In Fiscal Year 2025, PRCE offered 374 programs, serving 5,849 individuals across the community. Our most popular programs—Camp T, Teen Adventures, School Vacation Week programs, and Ski Club—continue to draw strong participation year after year.

Affordability and inclusivity remain central to our mission. Through our Youth Scholarship Program, families facing financial hardship can access recreation and enrichment opportunities they might otherwise be unable to afford. Additionally, our Holiday Helpers program assists families experiencing financial hardship by providing winter holiday gifts and essential needs to the enrolled children. In December 2024, we supported 61 children, with the community donating 721 wanted or needed items for a total of nearly \$29,000.00.

Beyond programming, PRCE also manages and supports major community events designed to strengthen civic engagement and pride. The department oversees operations and maintenance of several key facilities, including 41 Shattuck Street (PRCE Office and Clubhouse), Fay Park, 300 King Street, and Long Lake Beach. In collaboration with the Department of Public Works, PRCE helps maintain playgrounds, parks, and schedules all grass athletic fields across town.

**PROGRAM OFFERINGS FROM JULY 2024 – JUNE 2025 INCLUDE:**

**Special Events:**

2024 Oktoberfest



Trunk or Treat

Touch-A-Truck

Holiday Helpers Trivia Night

Ties and Tiaras Dance

Egg Hunt

3<sup>rd</sup> Thursdays (*June, July, and Aug.*)

**Youth Programs:**

2024-2025 Practice Preschool



The CLUB – Afterschool Program

Youth Ski and Snowboard Club (SL, RSE, MS)

Early Release Field Trips

February & April Vacation Programs

Half-Day Field Trips (SL, RSE, MS)

After-school Multi-Sports Programs

S.T.E.A.M Afterschool Programs

Can You Dig It?

**Adult Recreational Sports & Leagues:**

Adult Basketball (Indoor)

Adult Cornhole League

Adult Softball

Adult Flag Football

Adult Indoor Soccer (Futsal)

Adult Volleyball

Adult Recess

2024 Puzzle Clash





**Aquatics:**

Fishing Program

Long Lake Community Sailing

Beach Yoga

2025 Sailing and Boating Program



Boat Rentals

Summer Activities:

Teen Adventures

Camp Tahattawan

Camp T Preschool Day Camp

Tahattawan Explorations (TX)

Playground Program

Counselor-In-Training Program

Weekly Sports Camps

Littleton Enrichment Afterschool (LEAP) programs

Counselor-In-Training Program

Mountain Biking Programs

2025 Camp T Summer day Camp



**Community Education: (Multigenerational)**

Arts & Craftsmanship

S.T.E.A.M. programs

Adult Fitness & Yoga

Fun & Leisure



Health & Safety

World Languages

Gardening & Cooking

Resumé Writing & Career Guidance

**Youth Recreational Sports & Leagues**

Youth Flag Football

Youth Basketball Clinics

Youth Archery

Youth Cross Country

Youth Track and Field

Youth Tennis

Youth Wiffleball

Youth Wrestling

2024 Youth Flag Football



2025 Nashoba Ski Club



2024 Holiday Helpers Trivia Night





## STAFFING 6 FTE:

In fiscal year 2026, the PRCE Department's full-time staffing consisted of six positions: one Director, one Assistant Director, three Program Coordinators, and one Office Coordinator.

For the fourth consecutive year, many of our summer programs were fully booked. Our programs added in FY 2025, preschool day camp and a fishing program at Long Lake continued to be a success this summer. As a result of the continued participation increase, we also kept the 90 seasonal jobs that we filled last summer. Historically, we have employed around 75 seasonal staff members. All our seasonal employees are teens and college students that live in Littleton or surrounding communities. That provides an economic benefit of about \$333,212 of the revolving fund wages supporting local youth.

During the school year, our seasonal staffing drops significantly to fewer than 10 employees, primarily supporting the CLUB afterschool program and the practice preschool program, which runs from September through June.

Since the implementation of the revolving fund, all seasonal, full-time, and part-time positions focused on programming are funded through revolving fund wage lines, including their benefits. Only the Director's and Assistant Director's salaries and benefits are funded through the Town of Littleton's General Fund.







## Personnel Summary

| Last Name                              | First Name | Position Description          | Grade/Rank | Step/Level | FTE % | Annual Pay |
|--|------------|-------------------------------|------------|------------|-------|------------|
| DAY                                    | ALICIA     | PRCE DIRECTOR                 | BA16       | 5          | 1.00  | 111,290.40 |
| MICHALSKI                              | TIMOTHY    | PRCE ASST DIR                 | BA14       | 5          | 1.00  | 94,461.12  |
|  |            |                               |            |            |       |            |
|  |            |                               |            |            |       |            |
| <b><i>Revolving Fund Positions</i></b> |            |                               |            |            |       |            |
| Last Name                              | First Name | Position Description          | Grade/Rank | Step/Level | FTE % | Annual Pay |
| GENETTI                                | KELSEY     | PRCE PROGRAM COOR             | BA11       | 4          | 1.00  | 75,961.44  |
| KIRSCH                                 | MELANIE    | PRCE PROGRAM COOR             | BA11       | 2          | 1.00  | 72,265.68  |
| HORNBECK                               | PAYSON     | PRCE CLUB SPECIAL COORDINATOR | B102       | 5          | 1.00  | 17,394.00  |
| HUNT                                   | GRACE      | PRCE CLUB LEAD COUNSELOR      | B101       | 5          | 1.00  | 13,899.60  |
|  |            |                               |            |            |       |            |

## Expenditures by Budget EOY

### ***BUDGET NARRATIVE***

The proposed Fiscal Year 2027 PRCE budget includes funding for two full-time positions (2.0 FTE) within the General Fund: the Director and Assistant Director. The Director is eligible for 10–14-year longevity pay, and the Assistant Director is eligible for 5–9-year longevity pay.

While there are minor adjustments across certain line items, the overall FY 2027 request seeks to maintain level funding compared to FY 2026.

### **Utilities**

Utility costs funded by the General Fund cover electric and water services for Long Lake Beach, Fay Park, 300 King Street, and drinking water for the PRCE department staff. All LELWD invoices for athletic fields are charged to the PRCE Revolving Fund.

### **Vehicle Maintenance**

This line supports repairs and maintenance for the PRCE fleet, which includes three 12-passenger vans, one electric truck, and one special events trailer.

### **Professional Services**

This category funds year-round porta-potty rentals, pest control, tight tank pumping at Long Lake Beach, and trash removal services. Trash and recycling expenses increased in FY 2026 after PRCE assumed responsibility for 36 King Street disposal services.

### **Community Events**

PRCE coordinates 10–12 special events annually, offered free of charge to the public (except for *Ties & Tiaras*, which is funded through the PRCE Revolving Fund). These events involve considerable costs, including police details, entertainment, marketing, and equipment rentals such as tents, fencing, inflatables, and furnishings.



| <b>FY2027 PRCE GF request</b>      | <b>10/31/2025</b> |
|------------------------------------|-------------------|
| <b>PRCE Director</b>               | \$108,576         |
| <b>PRCE Assistant Director</b>     | \$92,164.32       |
| <b>Longevity</b>                   | \$1,450           |
| <b>Utilities</b>                   | \$2,017           |
| <b>Vehicle Supplies and Repair</b> | \$3,470           |
| <b>Professional Services</b>       | \$23,059.12       |
| <b>Special Events</b>              | \$26,200          |
| <b>Total</b>                       | \$256,936.44      |

### **CAPITAL REQUESTS:**

A ten-year Capital Plan was completed in September 2021 based off the 2017 Town Master Plan, the 2016 Open Space and Recreation Plan. We updated these Capital Project last year to include the data from the 2023 Statistically Valid Recreation Needs Study and the 2024 Open Space and Recreation Plan. The PRCE department and Parks and Recreation Commission are aware of the budgeting issues the Town is about to be going into with the potential building of a new Shaker Lane Elementary. The commission is in the process of reviewing these projects and making decisions on priorities and timelines.

- A Dog Park is a one facility that has been asked for by the Littleton residents consistently over the past nine years that I have been employed as the PRCE Director. The project is listed in the 2024 Open Space and Recreation plan and was high on the requests from the 2023 Statistically valid Recreation Needs study. According to the reports that the Town Clerks office receives from the local veterinary offices for dog licensing purposes there approximately 1,200 dogs living in Littleton. Currently the closest locations with proper dog parks are in Ayer, Maynard, Chelmsford and Billerica which means we often see dogs in locations where they shouldn't be like athletic fields, tennis courts, and playgrounds. There is a group of citizens that are interested in fundraising for a dog park here in town. The other positive of a dog park is that once built they take minimal effort to maintain which means adding it into the family of park facilities should not be an extra burden on the Park Highway staff. The estimate cost for design is \$75,000.00



Fay Park is a park facility that has been seen a jump in use over the last few years however the facility has not grown with the increased usage. The Park once shared a parking lot with the Fire department and the rebuild of the parking lot still does not create adequate parking. With the increased use at this facility it is also a good time to look into the additional amenities outside of the parking issue as well. This would include upgrade of the old swing set and playground, the creation of a pavilion that could also house a

seasonal ice skating rink, addition of a bathroom facility, creation of a walking/fit path and would also look to grade out some of the slope issues to provide accessible walkways from the parking lot to the new and old facilities. The estimate cost for design is \$150,000.00. This is a project that is listed in the 2024 and 2016 Open Space and Recreation Plan and the 2017 Town Master Plan. In 2021 The Littleton professional firefighters association stated to the Park Commission that they would donate \$30,000 to a fire truck themed playground

A seasonal community pool would provide benefits for our town, fostering health, safety, and community connection while addressing the need for accessible aquatic programming. It would provide a controlled environment essential for swimming lessons, helping children and adults develop water safety skills. The pool would also support seasonal fitness and wellness programs such as water aerobics, lap swimming, and rehabilitation exercises, promoting healthy lifestyles for residents of all ages. Additionally, it would serve as a vibrant gathering space for families and neighbors, hosting events, swim meets, and community activities that strengthen relationships and create a sense of belonging.



By offering an alternative to Long Lake Beach, a community pool would help alleviate overcrowding during the busy summer months and reduce environmental strain on this cherished natural resource. The addition of a pool aligns with the goals outlined in the 2017 Town Master Plan and the 2016 and 2024 Open Space and Recreation Plans, which emphasize updating and expanding recreational facilities to meet the evolving needs of our community. To make this vision a reality, we would pursue grant funding, including the PARC Grant and the US Swimming Grant, which together could provide up to \$800,000. The estimated cost for the design phase is \$320,000. As our community continues to grow and change, it is essential to invest in facilities that enhance the quality of life for all residents.



**Future Capital Requests to take into consideration:**

The transition to the renovated facility at 36 King Street offers solutions for the PRCE offices, the CLUB Afterschool Program, and some comparable programming spaces. However, with the potential relocation of current Town department offices to the current space and the eventual move of Town Hall to 550 King Street, the PRCE Department must proactively address the space requirements for programs currently operating out of Town Hall.

Since moving to 41 Shattuck Street 2021, the department's in-house programs have expanded considerably, adding dedicated spaces for preschool-aged programming and community play groups. These enhancements





have allowed us to better serve young families, offering enriching, age-appropriate activities that support early childhood development. While this growth reflects our commitment to meeting the community's evolving needs, it also highlights the critical need for additional, adaptable programming spaces to ensure the sustainability and future growth of these vital services.

Additionally, with the likely to be approved Shaker Lane School project, we are about to lose three ballfields for two to three years. Indoor field space would not only ease the needs of the youth sports during this time but will also be a long-term investment to support their needs in the future.

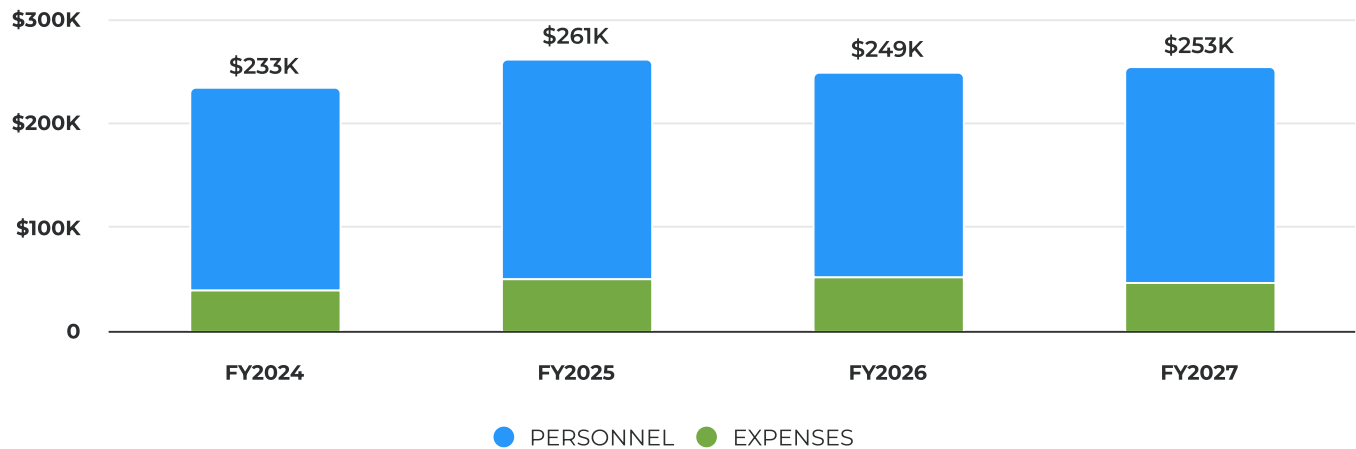
It is important to acknowledge future space needs now so that the Select Board and Finance Committee are aware of the challenges we face. We are currently looking at potential

solutions available to the department to address these needs without asking the town for assistance.

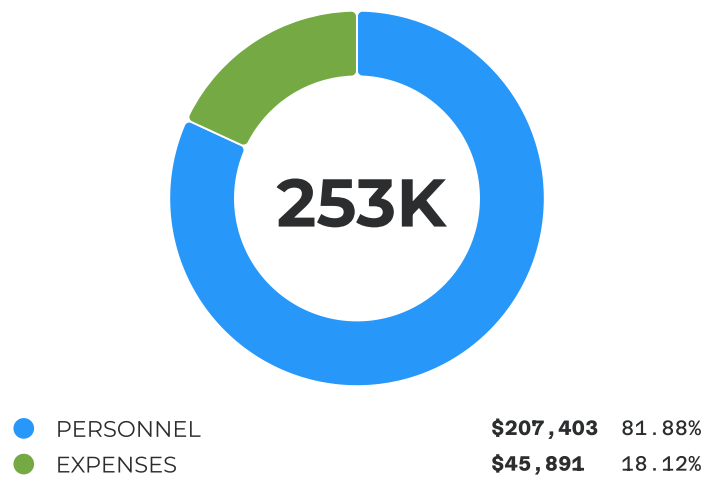




## Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                      | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>PERSONNEL</b>              | \$194,575.92   | \$211,644.56   | \$196,711.52     | \$207,403.00     | \$10,691.48                                       | 5.44%  |
| PRCE DIRECTOR WAGES           | \$94,224.00    | \$99,848.16    | \$105,402.24     | \$111,391.00     | \$5,988.76  | 5.68%  |
| ASSISTANT PRCE DIRECTOR WAGES | \$88,134.80    | \$85,587.12    | \$89,909.28      | \$94,562.00      | \$4,652.72  | 5.17%  |
| PRCE STAFF WAGES              | \$10,817.12    | \$24,809.28    | -                | -                | -   | -  |
| LONGEVITY-NON UNION           | \$1,400.00     | \$1,400.00     | \$1,400.00       | \$1,450.00       | \$50.00   | 3.57%  |
| <b>EXPENSES</b>               | \$38,782.37    | \$49,610.88    | \$52,178.04      | \$45,891.12      | -\$6,286.92                                       | -12.05%  |
| PRCE UTILITIES                | \$18,784.60    | \$19,040.25    | \$3,296.00       | \$2,017.00       | -\$1,279.00                                       | -38.80%  |
| VEHICLE REPAIR/MAINT          | -              | -              | \$3,478.20       | \$3,470.00       | -\$8.20   | -0.24%   |
| PROFESSIONAL SERVICES         | -              | -              | \$20,403.84      | \$20,404.12      | \$0.28  | 0.00%  |

| Category                  | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| PRCE OTHER EXPENSES       | \$19,997.77         | \$30,570.63         | \$25,000.00         | \$20,000.00         | -\$5,000.00   | -20.00%  |
| <b>Total Expenditures</b> | <b>\$233,358.29</b> | <b>\$261,255.44</b> | <b>\$248,889.56</b> | <b>\$253,294.12</b> | <b>\$4,404.56</b>   | <b>1.77%</b>   |

## Summary of Goals

### DEPARTMENTAL GOALS

Listed below are the major goals for fiscal year 2027 for the Littleton Park, Recreation, and Community Education department.

1. Develop a 5-year Strategic Plan for the PRCE department based off the 2023 Town of Littleton Parks, Recreation & Community Education Recreation Needs Survey and 2024 Open Space and Recreation Plan.
2. Work with FinCom and the Finance Dept. to review funding mechanisms for the strategically planned projects.  
Research and apply for grants to lessen the financial burden on the Town. Additionally, build a Parks and Recreation Stabilization fund as financial support to PRCE and complete projects that have not been funded through Capital or CPC.
3. Research land opportunities, and, if possible, develop rights of first refusal with Town counsel.
4. Reviewing and updating all policies within the department.

# Other Culture and Recreation

## **Other Culture and Recreation Consists of:**

Memorial Day

Historical Commission

Cultural Council

Shade Tree Committee

## Other Culture and Recreation Department Narrative

### ***Memorial Day***

#### ***Budget Narrative***

The budget supports the Memorial Services put on by the Town and is level funded.

### ***Historical Commission***

#### ***Budget Narrative***

The budget supports various projects for the Historical Commission. The budget funds, historic house signs, plaques and markers, pest control, recognition and ceremonies and outreach and education.

### ***Cultural Council***

#### ***Budget Narrative***

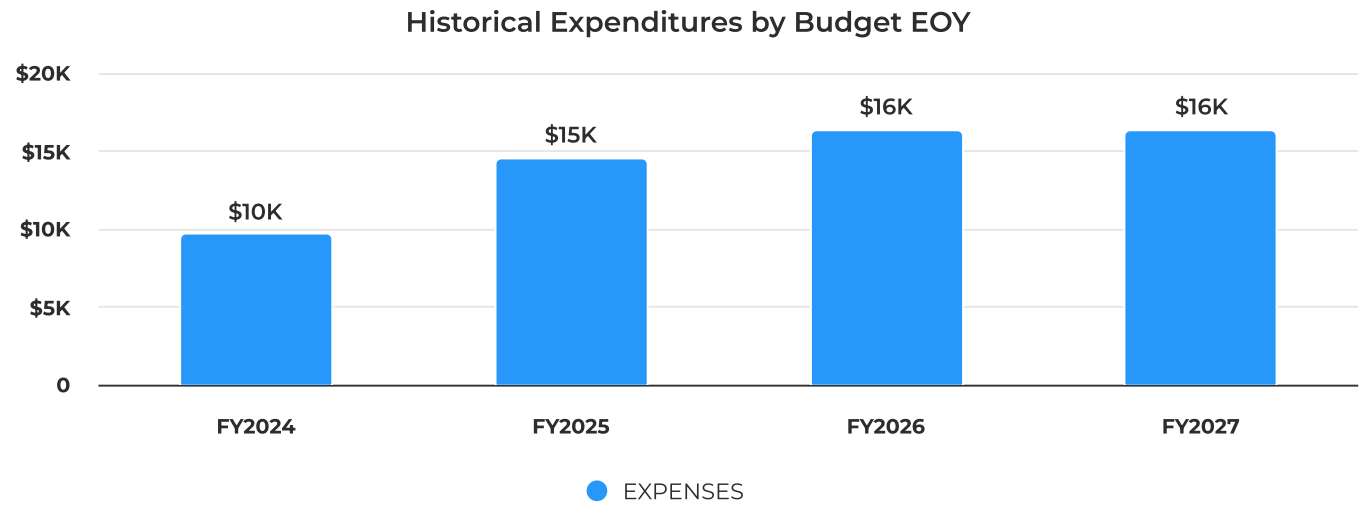
The budget supports various projects for the Cultural Council.

### ***Shade Tree Committee***

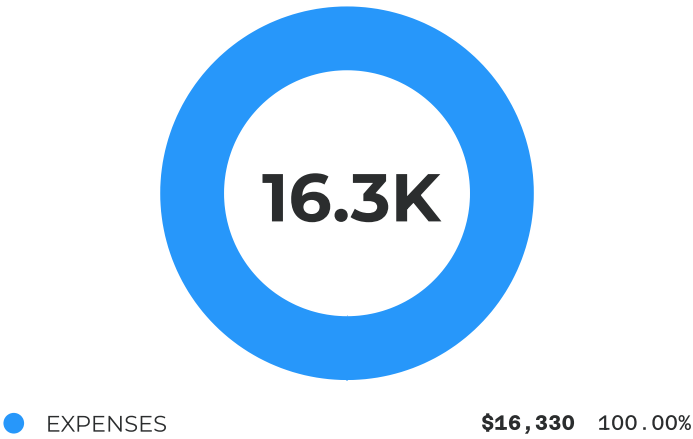
#### ***Budget Narrative***

The budget supports various projects for the Shade Tree Committee

# Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                     | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(\$ Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|------------------------------|-------------------|-------------------|---------------------|---------------------|---|--|
| EXPENSES                     | \$9,683.90        | \$14,572.88       | \$16,330.00         | \$16,330.00         | -   | 0.00%  |
| HISTORICAL OTHER<br>SUPPLIES | \$443.00          | \$8,288.88        | \$4,480.00          | \$4,480.00          | -   | 0.00%  |
| MEMORIAL OTHER<br>SERVICES   | \$360.00          | \$400.00          | \$1,250.00          | \$1,250.00          | -   | 0.00%  |
| CULTURAL COUNCIL<br>EXPENSES | \$5,600.00        | \$5,600.00        | \$5,600.00          | \$5,600.00          | -   | 0.00%  |
| SHADE TREE EXPENSES          | \$3,280.90        | \$284.00          | \$5,000.00          | \$5,000.00          | -   | 0.00%  |
| Total Expenditures           | \$9,683.90        | \$14,572.88       | \$16,330.00         | \$16,330.00         | -   | 0.00%  |

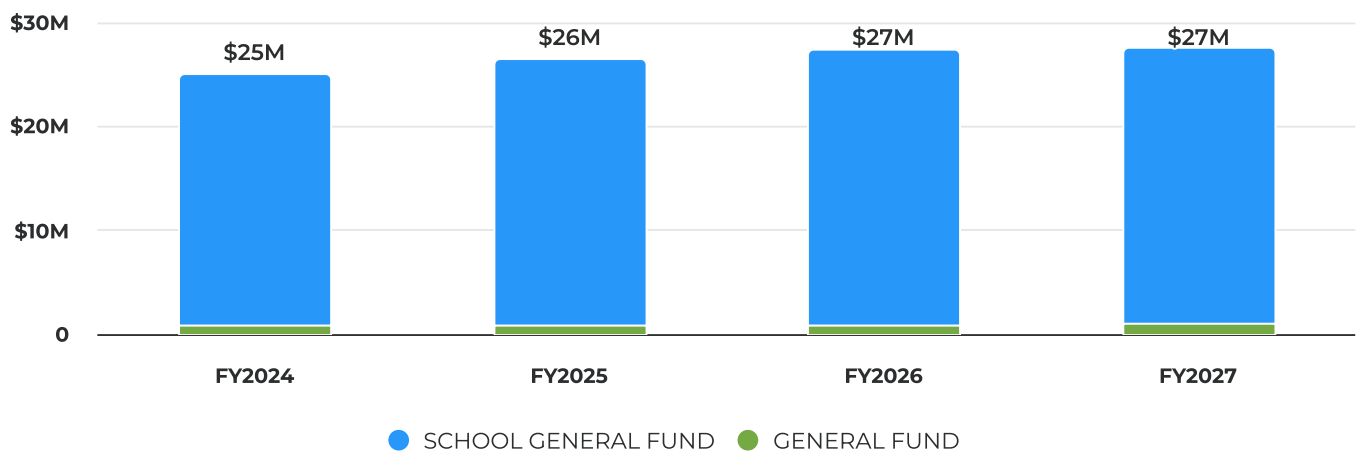


# Education

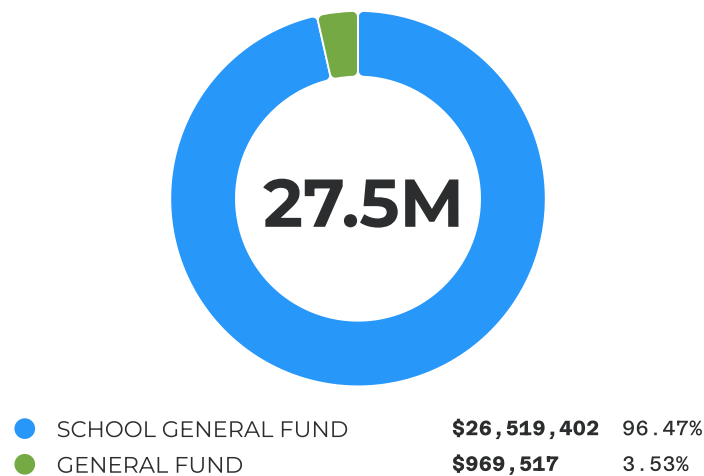
Under the Uniform Massachusetts Accounting System (UMAS), the Education Category consists of budgets of the Littleton Public Schools and assessments from Nashoba Technical High School and other applicable technical schools

## Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund

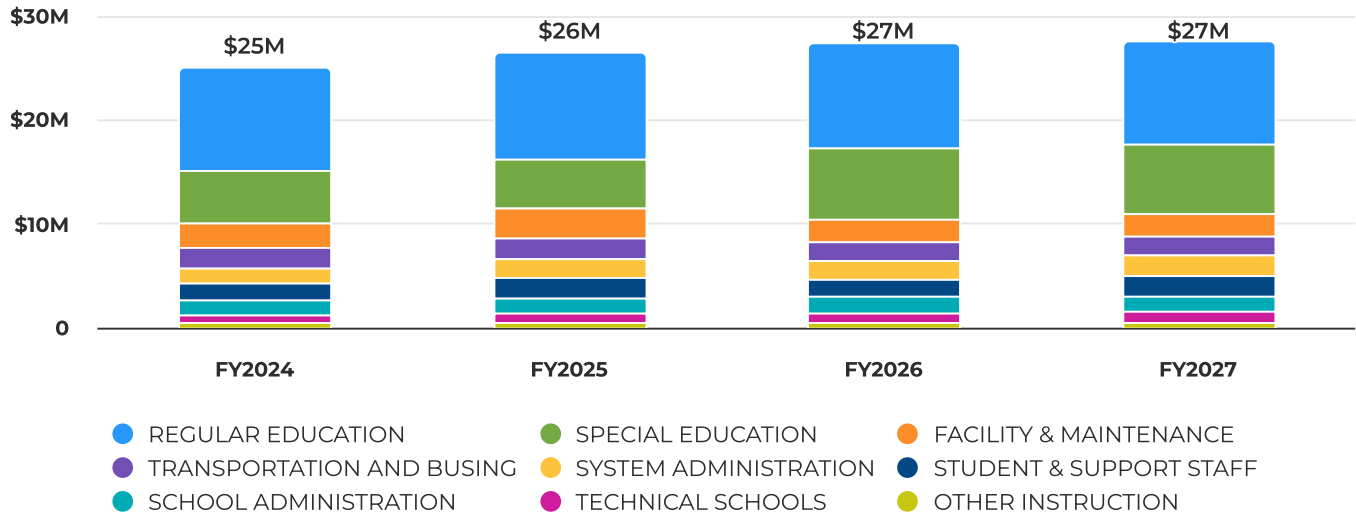


## Expenditures by Fund

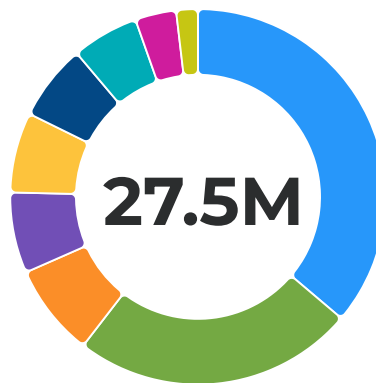
| Category                  | FY 2024 Actual         | FY 2025 Actual         | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|------------------------|------------------------|------------------------|------------------------|---|--|
| GENERAL FUND              | \$783,036.00           | \$894,143.00           | \$897,701.00           | \$969,517.00           | \$71,816.00                                       | 8.00%  |
| SCHOOL GENERAL FUND       | \$24,217,774.33        | \$25,522,402.45        | \$26,393,579.00        | \$26,519,402.00        | \$125,823.00                                      | 0.48%  |
| <b>Total Expenditures</b> | <b>\$25,000,810.33</b> | <b>\$26,416,545.45</b> | <b>\$27,291,280.00</b> | <b>\$27,488,919.00</b> | <b>\$197,639.00</b>                               | <b>0.72%</b>                                     |

## Expenditures by Department

### Historical Expenditures by Department



### FY27 Expenditures by Department



|                           |             |        |
|---------------------------|-------------|--------|
| REGULAR EDUCATION         | \$9,949,186 | 36.19% |
| SPECIAL EDUCATION         | \$6,668,710 | 24.26% |
| FACILITY & MAINTENANCE    | \$2,189,594 | 7.97%  |
| SYSTEM ADMINISTRATION     | \$1,909,753 | 6.95%  |
| STUDENT & SUPPORT STAFF   | \$1,900,890 | 6.92%  |
| TRANSPORTATION AND BUSING | \$1,804,362 | 6.56%  |
| SCHOOL ADMINISTRATION     | \$1,582,389 | 5.76%  |
| TECHNICAL SCHOOLS         | \$969,517   | 3.53%  |
| OTHER INSTRUCTION         | \$514,518   | 1.87%  |

## Expenditures by Department

| Category                 | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>REGULAR EDUCATION</b> |                |                |                  |                  |   |  |
| SUBSTITUTES LT - HS      | \$74,179.01    | \$21,244.39    | \$25,000.00      | \$62,500.00      | \$37,500.00                                       | 150.00%  |
| SUBSTITUTES-ST-HS        | \$30,516.46    | \$34,887.27    | \$46,327.00      | \$46,327.00      | -   | 0.00%  |
| SUBSTITUTES LT - MS      | \$16,209.28    | \$23,375.88    | \$5,000.00       | \$5,000.00       | -   | 0.00%  |



# EDUCATION

| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| SUBSTITUTES-ST-MS              | \$17,973.13    | \$13,393.72    | \$50,500.00      | \$50,500.00      | -   | 0.00%  |
| SUBSTITUTES LT - RSS           | \$38,714.13    | \$19,491.00    | \$25,050.00      | \$25,050.00      | -   | 0.00%  |
| SUBSTITUTES-ST-RSS             | \$69,569.20    | \$68,544.53    | \$37,851.00      | \$39,073.00      | \$1,222.00  | 3.23%  |
| SUBSTITUTES LT - SL            | \$99,698.87    | \$38,438.44    | \$15,000.00      | \$15,000.00      | -   | 0.00%  |
| SUBSTITUTES-ST-SLL             | \$40,731.08    | \$36,101.02    | \$37,414.00      | \$74,914.00      | \$37,500.00                                       | 100.23%  |
| HS - PRINCIPAL - CONTRACT SERV | \$1,702.80     | \$11,992.50    | \$5,976.00       | \$5,976.00       | -   | 0.00%  |
| HS - PRIN SUPPLIES & MATERIALS | \$5,629.09     | \$7,526.53     | \$6,732.00       | \$6,732.00       | -   | 0.00%  |
| HS - PRIN OTHER EXP            | \$1,681.88     | \$5,828.22     | \$4,292.00       | \$4,292.00       | -   | 0.00%  |
| HS GRADUATION                  | \$9,187.61     | \$10,976.96    | -                | -                | -   | -  |
| GUIDANCE-CS HS                 | \$4,818.18     | \$2,354.00     | -                | -                | -   | -  |
| MS - PRIN SUPPLIES & MATERIALS | \$1,925.02     | \$7,498.81     | \$1,040.00       | \$1,040.00       | -   | 0.00%  |
| MS - PRIN OTHER EXP            | \$3,381.28     | \$4,282.73     | -                | -                | -   | -  |
| GUIDANCE PROF SAL MS           | \$101,013.00   | \$55,512.00    | \$98,918.00      | \$101,896.00     | \$2,978.00  | 3.01%  |
| GUIDANCE MS S&M                | \$345.10       | \$51.84        | -                | -                | -   | -  |
| GUIDANCE MS OTHER EXP          | -              | \$199.00       | -                | -                | -   | -  |
| RS - PRIN SUPPLIES & MATERIALS | \$499.43       | \$4,375.15     | \$2,081.00       | \$2,081.00       | -   | 0.00%  |
| RS - PRIN OTHER EXP            | \$154.45       | \$449.65       | \$663.00         | \$663.00         | -   | 0.00%  |
| SL - PRIN CONTRACT SERVICES    | \$1,377.89     | \$340.00       | \$13,668.00      | \$13,668.00      | -   | 0.00%  |
| SL - PRIN SUPPLIES & MATERIALS | -              | \$62.14        | \$3,978.00       | \$3,978.00       | -   | 0.00%  |
| SL - PRIN OTHER EXP            | \$449.48       | \$109.48       | \$1,158.00       | \$1,158.00       | -   | 0.00%  |
| TEXTS & REL. SOFTWARE-SL REG   | \$68.10        | -              | -                | -                | -   | -  |
| CURR DIR - CS- REGED           | \$9,570.00     | \$7,628.00     | \$12,000.00      | \$12,000.00      | -   | 0.00%  |
| EDUCATION ADVANCEMENT          | -              | -              | \$60,000.00      | \$60,000.00      | -   | 0.00%  |
| HS REGED TCH STIPEND COACHING  | \$30,036.00    | \$65,612.50    | -                | -                | -   | -  |
| MS REGED TCH STIP COACHING     | \$15,578.30    | \$104.00       | -                | -                | -   | -  |
| RSS REGED TCH STIP COACHING    | \$18,305.92    | \$3,936.00     | -                | -                | -   | -  |
| SLREGED TEACH STIPEND COACHING | \$9,751.00     | \$18,384.00    | \$12,250.00      | \$12,250.00      | -   | 0.00%  |
| TEACHER-CS HS COPIERS          | \$12,987.07    | \$10,978.00    | \$10,000.00      | \$13,000.00      | \$3,000.00  | 30.00%   |
| TEACHER-S+M HS                 | \$21,217.40    | \$17,573.50    | \$17,000.00      | \$17,000.00      | -   | 0.00%  |
| TEACHER-OTHER HS               | \$17.75        | -              | -                | -                | -   | -  |
| TEACHER-REG ED-MS              | \$96,374.00    | \$66,247.41    | -                | -                | -   | -  |
| TEACHER-CS MS COPIERS          | \$10,059.27    | \$6,372.67     | \$8,000.00       | \$11,000.00      | \$3,000.00  | 37.50%   |
| TEACHER-S+M MS                 | \$6,960.06     | \$5,797.13     | \$11,500.00      | \$11,500.00      | -   | 0.00%  |
| TEACHER-OTHER MS               | -              | \$234.32       | \$800.00         | \$800.00         | -   | 0.00%  |
| TEACHER-REG ED-RS              | \$1,870,680.54 | \$1,988,338.36 | \$1,714,101.00   | \$1,703,114.00   | -\$10,987.00                                      | -0.64%   |
| TEACHER-CS RS COPIERS          | \$4,844.78     | \$4,266.92     | \$6,000.00       | \$9,000.00       | \$3,000.00  | 50.00%   |
| TEACHER-S+M RS                 | \$32,897.09    | \$24,788.67    | \$33,500.00      | \$33,500.00      | -   | 0.00%  |
| TEACHER-OTHER RS               | -              | -              | \$500.00         | \$500.00         | -   | 0.00%  |
| TEACHER-REG ED-SL              | \$1,839,781.36 | \$2,117,217.85 | \$1,823,070.00   | \$1,727,661.00   | -\$95,409.00                                      | -5.23%   |
| TEACHER-CS SL COPIERS          | \$9,189.40     | \$7,760.00     | \$8,500.00       | \$11,500.00      | \$3,000.00  | 35.29%   |
| TEACHER-S+M SL                 | \$60,029.22    | \$64,852.49    | \$36,000.00      | \$36,000.00      | -   | 0.00%  |
| TEACHER-S+M-MS - BUSINESS      | \$751.06       | \$1,365.00     | \$4,000.00       | \$4,000.00       | -   | 0.00%  |



# EDUCATION

| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| TEACHER-S+M-HS - TECHNOLOGY    | \$387.00       | \$498.51       | -                | -                | -   | -  |
| TEACHER-REG ED-MS - TECHNOLOGY | \$94,173.00    | \$97,443.41    | \$97,848.00      | \$99,816.00      | \$1,968.00  | 2.01%  |
| TEACHER-S+M-MS - TECHNOLOGY    | \$1,244.65     | \$801.36       | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - ELA        | \$507,649.20   | \$522,643.90   | \$500,784.00     | \$511,024.00     | \$10,240.00                                       | 2.04%  |
| TEACHER-S+M-HS - ELA           | \$996.79       | \$1,991.86     | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - ELA        | \$414,604.32   | \$435,546.64   | \$325,280.00     | \$339,674.00     | \$14,394.00                                       | 4.43%  |
| TEACHER-S+M-MS - ELA           | \$865.14       | \$1,530.16     | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| READING-REG ED MS              | \$80,691.40    | \$83,314.20    | \$97,071.00      | \$98,700.00      | \$1,629.00  | 1.68%  |
| READING-REG ED RS              | -              | -              | \$39,537.00      | \$39,537.00      | -   | 0.00%  |
| READING-REG ED SL              | \$201,490.73   | \$208,213.00   | \$200,079.00     | \$204,153.00     | \$4,074.00  | 2.04%  |
| TEACHER-REG ED-HS - HEALTH &   | \$259,485.00   | \$271,154.16   | \$275,036.00     | \$282,144.00     | \$7,108.00  | 2.58%  |
| TEACHER-S+M-HS - HEALTH & PHY  | -              | \$204.47       | \$500.00         | \$500.00         | -   | 0.00%  |
| TEACHER-REG ED-MS - HEALTH &   | \$185,708.00   | \$194,584.40   | \$146,874.00     | \$150,688.00     | \$3,814.00  | 2.60%  |
| TEACHER-S+M-MS - HEALTH & PHY  | \$1,045.98     | \$664.95       | \$2,200.00       | \$2,200.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - MATHEMATIC | \$556,489.72   | \$575,439.48   | \$474,866.00     | \$488,071.00     | \$13,205.00                                       | 2.78%  |
| TEACHER-S+M-HS - MATHEMATICS   | \$251.72       | -              | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - MATHEMATIC | \$295,781.22   | \$316,680.18   | \$365,281.00     | \$374,001.00     | \$8,720.00  | 2.39%  |
| TEACHER-S+M-MS - MATHEMATICS   | \$2,149.64     | \$1,271.23     | \$2,500.00       | \$2,500.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - ART        | \$189,006.94   | \$200,727.96   | \$201,214.00     | \$205,165.00     | \$3,951.00  | 1.96%  |
| TEACHER-S+M-HS - ART           | \$7,806.29     | \$7,027.61     | \$7,000.00       | \$7,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - ART        | \$59,126.00    | \$64,027.00    | \$101,320.00     | \$104,389.00     | \$3,069.00  | 3.03%  |
| TEACHER-S+M-MS - ART           | \$841.11       | \$1,269.10     | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - MUSIC      | \$96,257.00    | \$97,351.00    | \$96,594.00      | \$98,562.00      | \$1,968.00  | 2.04%  |
| TEACHER-S+M-HS - MUSIC         | \$2,881.56     | \$6,812.92     | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - MUSIC      | \$60,910.15    | \$73,056.00    | \$77,581.00      | \$80,795.00      | \$3,214.00  | 4.14%  |
| TEACHER-S+M-MS - MUSIC         | \$3,454.67     | \$5,853.61     | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - SCIENCE    | \$491,695.06   | \$481,181.94   | \$518,496.00     | \$529,416.00     | \$10,920.00                                       | 2.11%  |
| TEACHER-S+M-HS - SCIENCE       | \$15,384.23    | \$16,812.48    | \$12,000.00      | \$12,000.00      | -   | 0.00%  |
| TEACHER-REG ED-MS - SCIENCE    | \$212,441.00   | \$229,932.98   | \$366,089.00     | \$374,519.00     | \$8,430.00  | 2.30%  |
| TEACHER-S+M-MS - SCIENCE       | \$859.95       | \$1,100.57     | \$2,500.00       | \$2,500.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - HISTORY &  | \$388,348.58   | \$432,000.00   | \$509,175.00     | \$525,005.00     | \$15,830.00                                       | 3.11%  |
| TEACHER-S+M-HS - HISTORY & SOC | \$15.95        | \$1,080.38     | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - HISTORY &  | \$244,795.00   | \$259,223.00   | \$330,314.00     | \$339,335.00     | \$9,021.00  | 2.73%  |





# EDUCATION

| Category                        | FY 2024 Actual        | FY 2025 Actual         | FY 2026 Budgeted       | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------------|-----------------------|------------------------|------------------------|-----------------------|---|--|
| TEACHER-S+M-MS - HISTORY & SOC  | \$816.29              | \$941.46               | \$1,500.00             | \$1,500.00            | -   | 0.00%  |
| TEACHER-REG ED-HS - WORLD LANG  | \$334,478.08          | \$357,715.00           | \$438,720.00           | \$449,374.00          | \$10,654.00                                       | 2.43%  |
| TEACHER-S+M-HS - WORLD LANGUAG  | \$7,475.58            | \$4,233.17             | \$7,000.00             | \$7,000.00            | -   | 0.00%  |
| TEACHER-REG ED-MS - WORLD LANG  | \$205,013.00          | \$211,676.00           | \$224,512.00           | \$228,655.00          | \$4,143.00  | 1.85%  |
| TEACHER-S+M-MS - WORLD LANGUAG  | \$1,817.94            | \$374.94               | \$1,500.00             | \$1,500.00            | -   | 0.00%  |
| TEACHER-S+M-HS - ATHLETICS      | -                     | \$1,174.00             | -                      | -                     | -   | -  |
| TEACHER-S+M-MS - ATHLETICS      | -                     | -                      | \$2,000.00             | \$2,000.00            | -   | 0.00%  |
| ASSISTANT-REG ED HS             | \$37,868.44           | \$26,031.31            | \$8,289.00             | \$10,363.00           | \$2,074.00  | 25.02%   |
| ASSISTANT-REG ED MS             | \$63,975.52           | \$13,543.26            | \$16,942.00            | \$16,942.00           | -   | 0.00%  |
| ASSISTANT-REG ED RS             | -                     | -                      | \$3,869.00             | \$3,869.00            | -   | 0.00%  |
| ASSISTANT-REG ED SL             | \$249,743.53          | \$218,804.59           | \$313,198.00           | \$119,345.00          | -\$193,853.00                                     | -61.89%  |
| TEACHER-REG ED-HS - LIBRARY &   | \$523.77              | -                      | -                      | -                     | -   | -  |
| OTHER INSTRUCTIONAL MATERIALS   | -                     | \$95.94                | \$1,300.00             | \$1,300.00            | -   | 0.00%  |
| TEACHER-S+M-HS - LIBRARY & MED  | -                     | -                      | \$2,000.00             | \$2,000.00            | -   | 0.00%  |
| TEACHER-REG ED-MS - LIBRARY &   | -                     | -                      | \$38,449.00            | \$38,449.00           | -   | 0.00%  |
| TEACHER-S+M-MS - LIBRARY & MED  | \$1,017.93            | -                      | \$1,000.00             | \$1,000.00            | -   | 0.00%  |
| LIBRARIANS & MEDIA DIRECTORS -  | \$53,465.95           | \$55,426.82            | \$56,265.00            | \$58,941.00           | \$2,676.00  | 4.76%  |
| OTHER INSTRUCTIONAL MATERIALS   | \$140.00              | \$900.60               | \$2,081.00             | \$2,081.00            | -   | 0.00%  |
| <b>Total REGULAR EDUCATION</b>  | <b>\$9,902,027.72</b> | <b>\$10,258,847.63</b> | <b>\$10,017,133.00</b> | <b>\$9,949,186.00</b> | <b>-\$67,947.00</b>                               | <b>-0.68%</b>                                    |
| <b>SPECIAL EDUCATION</b>        |                       |                        |                        |                       |   |  |
| PSYCHOLOGICAL SERV- PROF SAL DW | \$616,723.98          | \$648,723.38           | \$701,457.00           | \$726,621.00          | \$25,164.00                                       | 3.59%  |
| PSYCHOLOGICAL SERV - DW CS      | \$3,750.00            | \$9,055.95             | \$6,100.00             | \$6,100.00            | -   | 0.00%  |
| TEXTS & REL. SOFTWARE- HS SPED  | -                     | \$290.00               | \$500.00               | \$500.00              | -   | 0.00%  |
| PSYCHOLOGICAL SERV- PROF SAL HS | -                     | -                      | \$68,751.00            | \$68,751.00           | -   | 0.00%  |
| TEXTS & REL. SOFTWARE- MS SPED  | -                     | \$290.00               | -                      | -                     | -   | -  |
| TEXTS & REL. SOFTWARE- RS SPED  | -                     | \$290.00               | -                      | -                     | -   | -  |
| TEXTS & REL. SOFTWARE- SL SPED  | -                     | \$290.00               | -                      | -                     | -   | -  |
| PSYCHOLOGICAL SERV - SL CS      | -                     | -                      | \$500.00               | \$500.00              | -   | 0.00%  |
| ASSISTANT-SPED HS               | \$8,178.04            | \$30,677.64            | \$129,524.00           | \$134,731.00          | \$5,207.00  | 4.02%  |
| ASSISTANT-SPED MS               | \$118,094.20          | \$156,310.02           | \$201,046.00           | \$213,870.00          | \$12,824.00                                       | 6.38%  |
| ASSISTANT-SPED RS               | \$161,917.51          | \$121,910.35           | \$164,147.00           | \$174,063.00          | \$9,916.00  | 6.04%  |
| ASSISTANT-SPED SL               | \$241,600.05          | \$348,446.62           | \$275,075.00           | \$308,805.00          | \$33,730.00                                       | 12.26%   |
| CURR DIR - CS-SPED              | \$5,956.73            | \$10,265.31            | \$3,060.00             | \$3,060.00            | -   | 0.00%  |
| CURR DIR - S&M SPED             | \$40,437.17           | \$32,461.63            | \$26,700.00            | \$26,700.00           | -   | 0.00%  |
| TUITION(PUBLIC SCHOOL)          | -                     | \$70,829.00            | -                      | -                     | -   | -  |



# EDUCATION

| Category                           | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| TUITION (PRIVATE)                  | \$554,734.92          | \$288,086.60          | \$1,452,313.00        | \$1,086,500.00        | -\$365,813.00                                     | -25.19%  |
| TUITION (COLLABORATIVES)           | \$633,297.97          | \$298,256.52          | \$685,203.00          | \$685,203.00          | -   | 0.00%  |
| SPED TEACHER-HS                    | \$446,750.09          | \$564,991.17          | \$515,219.00          | \$533,558.00          | \$18,339.00                                       | 3.56%  |
| SPED TEACHER-S+M HS                | \$57.17               | \$29.95               | \$1,000.00            | \$1,000.00            | -   | 0.00%  |
| SPED TEACHER-MS                    | \$381,048.69          | \$359,541.72          | \$466,407.00          | \$479,165.00          | \$12,758.00                                       | 2.74%  |
| SPED TEACHER-RS                    | \$490,295.02          | \$495,284.77          | \$491,301.00          | \$506,932.00          | \$15,631.00                                       | 3.18%  |
| SPED TEACHER-SL                    | \$495,303.92          | \$424,508.95          | \$629,162.00          | \$643,981.00          | \$14,819.00                                       | 2.36%  |
| SPED TEACHER-S+M SL                | -                     | -                     | \$2,600.00            | \$2,600.00            | -   | 0.00%  |
| SPED TEACHER-OTHER SL              | -                     | \$330.00              | -                     | -                     | -   | -  |
| SPEECH-MS                          | \$104,262.00          | \$107,651.00          | \$106,856.00          | \$111,770.00          | \$4,914.00  | 4.60%  |
| SPEECH-RS                          | \$100,751.00          | \$104,025.00          | \$109,630.00          | \$109,630.00          | -   | 0.00%  |
| SPEECH-SL                          | \$178,654.48          | \$191,860.88          | \$193,627.00          | \$197,358.00          | \$3,731.00  | 1.93%  |
| OCCUPATIONAL THERAPY-CS            | \$147,548.92          | \$81,367.19           | \$150,632.00          | \$150,632.00          | -   | 0.00%  |
| OCCUPATIONAL THERAPY-SPED SL       | \$229,402.74          | \$256,911.32          | \$239,038.00          | \$248,268.00          | \$9,230.00  | 3.86%  |
| TUTORING/HOME TUTORING             | \$84,426.95           | \$85,072.30           | \$108,772.00          | \$112,114.00          | \$3,342.00  | 3.07%  |
| TUTORING/HOME TUTORING/CHAP 22     | \$7,941.23            | \$14,364.66           | \$52,000.00           | \$52,000.00           | -   | 0.00%  |
| SUMMER SALARIES-SPED RS            | \$63,002.04           | \$46,229.72           | \$47,300.00           | \$47,300.00           | -   | 0.00%  |
| SUMMER SALARIES-SPED SL            | \$2,358.19            | -                     | \$36,998.00           | \$36,998.00           | -   | 0.00%  |
| <b>Total SPECIAL EDUCATION</b>     | <b>\$5,116,493.01</b> | <b>\$4,748,351.65</b> | <b>\$6,864,918.00</b> | <b>\$6,668,710.00</b> | <b>-\$196,208.00</b>                              | <b>-2.86%</b>                                    |
| <b>STUDENT &amp; SUPPORT STAFF</b> |                       |                       |                       |                       |   |  |
| FOOD SERVICES - SUPPLIES & MAT     | \$84,514.00           | \$32,405.65           | \$35,000.00           | \$35,000.00           | -   | 0.00%  |
| SCHOOL RESOURCE OFFICER WAGES      | -                     | \$31,285.44           | -                     | -                     | -   | -  |
| CURR DEPT INST SOFTWARE RSS        | -                     | \$1,716.00            | -                     | -                     | -   | -  |
| FIN&ADM - SUPT PD                  | \$7,123.00            | \$6,029.00            | \$4,000.00            | \$4,000.00            | -   | 0.00%  |
| BUS & FIN - PD, DUES, OTHER        | \$5,859.70            | \$4,631.80            | \$6,527.00            | \$6,527.00            | -   | 0.00%  |
| FIN&ADM - TECH DEPT PD             | \$250.00              | \$690.00              | \$4,200.00            | \$4,200.00            | -   | 0.00%  |
| FIN&ADM - CURR. DEPT PD            | \$663.99              | \$2,274.00            | \$2,000.00            | \$2,000.00            | -   | 0.00%  |
| FIN&ADM - PS PD                    | \$4,125.00            | \$4,230.00            | \$3,000.00            | \$3,000.00            | -   | 0.00%  |
| HEALTH NURSE DW PROF SAL           | \$353,905.31          | \$377,915.49          | \$372,811.00          | \$392,811.00          | \$20,000.00                                       | 5.36%  |
| HEALTH NURSE - DW CS               | \$3,467.00            | \$12,473.78           | \$25,000.00           | \$5,000.00            | -\$20,000.00                                      | -80.00%  |
| HEALTH NURSE DW S&M                | -                     | \$575.00              | \$3,750.00            | \$3,750.00            | -   | 0.00%  |
| HEALTH NURSE DW OTHER              | -                     | \$3,000.00            | \$1,040.00            | \$1,040.00            | -   | 0.00%  |
| EMPL SEPARATION COST - PROF SA     | \$10,751.64           | \$23,577.58           | -                     | -                     | -   | -  |
| FIN&ADM -HS PRIN PD                | -                     | -                     | \$1,600.00            | \$1,600.00            | -   | 0.00%  |
| CURR DEPT INST SOFTWARE HS         | -                     | \$125.00              | -                     | -                     | -   | -  |
| GUIDANCE PROF SAL HS               | \$232,205.29          | \$245,559.00          | \$227,231.00          | \$235,825.00          | \$8,594.00  | 3.78%  |
| GUIDANCE-CLER HS                   | \$52,741.90           | \$52,385.40           | \$58,483.00           | \$60,537.00           | \$2,054.00  | 3.51%  |
| GUIDANCE HS S&M                    | \$879.86              | \$256.12              | \$1,270.00            | \$1,270.00            | -   | 0.00%  |



# EDUCATION

| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| GUIDANCE HS OTHER EXP          | \$154.00       | \$41.43        | \$2,700.00       | \$2,700.00       | -   | 0.00%  |
| HEALTH NURSE - HS S&M          | \$1,790.06     | \$844.21       | \$700.00         | \$700.00         | -   | 0.00%  |
| FIN&ADM -MS PRIN PD            | -              | -              | \$4,200.00       | \$4,200.00       | -   | 0.00%  |
| HEALTH NURSE - MS S&M          | \$895.22       | \$751.11       | \$700.00         | \$700.00         | -   | 0.00%  |
| FIN&ADM -RS PRIN PD            | -              | -              | \$600.00         | \$600.00         | -   | 0.00%  |
| GUIDANCE PROF SAL RS           | \$97,397.00    | \$100,562.00   | \$99,750.00      | \$101,718.00     | \$1,968.00  | 1.97%  |
| GUIDANCE RS S&M                | -              | -              | \$520.00         | \$520.00         | -   | 0.00%  |
| HEALTH NURSE - RS S&M          | \$2,110.65     | \$1,159.80     | \$700.00         | \$700.00         | -   | 0.00%  |
| FIN&ADM -SL PRIN PD            | -              | -              | \$4,200.00       | \$4,200.00       | -   | 0.00%  |
| GUIDANCE PROF SAL SL           | \$126,636.27   | \$130,885.03   | \$133,007.00     | \$139,304.00     | \$6,297.00  | 4.73%  |
| HEALTH NURSE - SL S&M          | \$1,283.26     | \$741.47       | \$700.00         | \$700.00         | -   | 0.00%  |
| CURR DEPT - S&M                | \$138,258.14   | \$404,703.33   | \$155,087.00     | \$305,087.00     | \$150,000.00                                      | 96.72%   |
| CURR DEPT - OTHER              | \$17,218.10    | \$14,224.97    | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURRICULUM PD-OTHER            | \$10,613.18    | \$25,493.92    | \$10,000.00      | \$10,000.00      | -   | 0.00%  |
| CURR DEPT - TEXT BOOKS - HS    | \$10,614.56    | \$6,999.28     | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TCHR OTHER MAT HS  | \$160.00       | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURR DEPT - TEST & ASSES. - HS | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TEXT BOOKS - MS    | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TCHR OTHER MAT MS  | -              | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURR DEPT - TEST & ASSES. - MS | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TEXT BOOKS - RS    | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TCHR OTHER MAT RS  | -              | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURR DEPT - TEST & ASSES. - RS | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TEXT BOOKS - SL    | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TCHR OTHER MAT SL  | -              | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURR DEPT - TEST & ASSES. - SL | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| DW- TEACHER MENTOR/STIPENDS    | -              | -              | -                | \$500.00         | \$500.00  | -  |
| DW - PROF DEV OTHER            | \$1,605.00     | \$2,320.00     | -                | -                | -   | -  |
| ONLINE CLASSES CS - HS         | -              | \$325.00       | -                | -                | -   | -  |
| HS- TEACHER MENTOR/STIPENDS    | \$3,910.65     | \$2,679.00     | \$29,250.00      | \$29,250.00      | -   | 0.00%  |
| ONLINE CLASSES CS - HS         | -              | \$1,300.00     | -                | -                | -   | -  |
| HSPED TEACH STIPEND COACHING   | \$4,173.50     | \$3,582.00     | \$12,750.00      | \$12,750.00      | -   | 0.00%  |
| HS PROF DEV TUITION & EXPENSES | \$19,744.00    | \$29,887.77    | \$25,000.00      | \$25,000.00      | -   | 0.00%  |
| HS - OUTSIDE PROF DEV S&M      | \$54.00        | \$600.00       | \$765.00         | \$765.00         | -   | 0.00%  |
| HS - OUTSIDE PROF DEV OTHER    | -              | \$275.00       | \$235.00         | \$235.00         | -   | 0.00%  |
| MS- TEACHER MENTOR/STIPENDS    | \$7,444.00     | -              | \$26,325.00      | \$26,325.00      | -   | 0.00%  |
| MSPED TEACH STIPEND COACHING   | -              | \$893.00       | \$7,750.00       | \$7,750.00       | -   | 0.00%  |



# EDUCATION

| Category                                 | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| MS PROF DEV TUITION & EXPENSES           | \$13,746.55           | \$15,401.42           | \$25,000.00           | \$25,000.00           | -   | 0.00%  |
| MS - OUTSIDE PROF DEV - CS               | \$275.00              | \$150.00              | \$1,448.00            | \$1,448.00            | -   | 0.00%  |
| MS - OUTSIDE PROF DEV OTHER              | \$700.00              | \$349.00              | -                     | -                     | -   | -  |
| RS- TEACHER MENTOR/STIPENDS              | \$2,628.00            | \$1,349.20            | \$9,000.00            | \$9,000.00            | -   | 0.00%  |
| RSSPED TEACH STIPEND COACHING            | -                     | -                     | \$11,000.00           | \$11,000.00           | -   | 0.00%  |
| RS PROF DEV TUITION & EXPENSES           | \$16,793.97           | \$13,063.07           | \$25,000.00           | \$25,000.00           | -   | 0.00%  |
| RS - OUTSIDE PROF DEV - CS               | -                     | -                     | \$5,205.00            | \$5,205.00            | -   | 0.00%  |
| RS - OUTSIDE PROF DEV OTHER              | \$395.00              | -                     | -                     | -                     | -   | -  |
| SL- TEACHER MENTOR/STIPENDS              | \$5,481.74            | \$1,087.00            | -                     | -                     | -   | -  |
| SLSPED TEACH STIPEND COACHING            | -                     | \$2,363.00            | -                     | -                     | -   | -  |
| SL PROF DEV TUITION & EXPENSES           | \$12,705.29           | \$19,015.82           | \$25,000.00           | \$25,000.00           | -   | 0.00%  |
| SL- OUTSIDE PROF DEV - CS                | -                     | \$1,900.00            | \$4,162.00            | \$4,162.00            | -   | 0.00%  |
| DW INF MGMT & TECH CS                    | \$153,469.57          | \$145,018.06          | \$121,811.00          | \$121,811.00          | -   | 0.00%  |
| DW INF MGMT & TECH S&M                   | \$173,595.83          | \$147,844.99          | \$166,400.00          | \$166,400.00          | -   | 0.00%  |
| CLASSROOM INST TECH HS- VHS              | \$10,935.00           | \$10,350.00           | -                     | -                     | -   | -  |
| CLASSROOM INST TECH HS S&M               | -                     | -                     | \$5,000.00            | \$5,000.00            | -   | 0.00%  |
| CLASSROOM INST TECH HS - OTHER           | -                     | -                     | \$20,000.00           | \$20,000.00           | -   | 0.00%  |
| CLASSROOM INST TECH MS - CS              | -                     | -                     | \$6,500.00            | \$6,500.00            | -   | 0.00%  |
| CLASSROOM INST TECH MS S&M               | -                     | -                     | \$3,000.00            | \$3,000.00            | -   | 0.00%  |
| CLASSROOM INST TECH MS - OTHER           | -                     | \$1,232.40            | -                     | -                     | -   | -  |
| CLASSROOM INST TECH RS - CS              | -                     | -                     | \$1,100.00            | \$1,100.00            | -   | 0.00%  |
| CLASSROOM INST TECH RS S&M               | -                     | -                     | \$5,500.00            | \$5,500.00            | -   | 0.00%  |
| CLASSROOM INST TECH SL - CS              | -                     | -                     | \$3,000.00            | \$3,000.00            | -   | 0.00%  |
| CLASSROOM INST TECH SL S&M               | -                     | \$1,575.00            | \$5,500.00            | \$5,500.00            | -   | 0.00%  |
| <b>Total STUDENT &amp; SUPPORT STAFF</b> | <b>\$1,591,274.23</b> | <b>\$1,888,096.54</b> | <b>\$1,731,477.00</b> | <b>\$1,900,890.00</b> | <b>\$169,413.00</b>                               | <b>9.78%</b>                                     |
| <b>OTHER INSTRUCTION</b>                 |                       |                       |                       |                       |   |  |
| STUDENT ACTIVITIES HS PROF SAL           | \$56,018.74           | \$48,329.50           | \$36,751.00           | \$36,751.00           | -   | 0.00%  |
| STUD ACT HS OTHER SALARIES               | \$17,574.00           | -                     | \$24,951.00           | \$24,951.00           | -   | 0.00%  |
| AFTER SCH SPORTS/INTER. HS CS            | \$95.00               | -                     | \$6,218.00            | \$6,218.00            | -   | 0.00%  |
| STUDENT ACTIVITIES HS S&M                | \$3,067.07            | \$2,906.37            | \$5,000.00            | \$5,000.00            | -   | 0.00%  |



# EDUCATION

| Category                       | FY 2024 Actual      | FY 2025 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| STUDENT ACTIVITIES MS PROF SAL | \$12,230.76         | \$25,397.00         | \$24,000.00         | \$24,000.00         | -   | 0.00%  |
| STUD ACT MS OTHER SALARIES     | -                   | \$6,218.00          | -                   | -                   | -   | -  |
| STUDENT ACTIVITIES MS S&M      | -                   | -                   | \$1,715.00          | \$1,715.00          | -   | 0.00%  |
| STUDENT ACTIVITIES RS PROF SAL | \$1,999.43          | \$17,764.00         | \$8,875.00          | \$8,875.00          | -   | 0.00%  |
| STUDENT ACTIVITIES RS S&M      | \$792.82            | \$891.00            | -                   | -                   | -   | -  |
| STUDENT ACTIVITIES SL PROF SAL | \$6,722.00          | -                   | -                   | -                   | -   | -  |
| ATHLETIC DIRECTOR-HS           | \$18,594.00         | \$18,899.00         | \$101,646.00        | \$101,646.00        | -   | 0.00%  |
| ATHLETICS HS OTHER SALARIES    | \$23,837.79         | \$18,514.45         | \$70,168.00         | \$70,168.00         | -   | 0.00%  |
| ATHLETICS HS CS                | \$136,968.25        | \$151,417.10        | \$58,237.00         | \$58,237.00         | -   | 0.00%  |
| ATHLETICS HS S&M               | \$26,419.45         | \$48,491.81         | \$35,605.00         | \$35,605.00         | -   | 0.00%  |
| ATHLETICS HS OTHER EXP         | \$14,268.00         | \$22,384.00         | \$16,965.00         | \$16,965.00         | -   | 0.00%  |
| ATHLETIC DIRECTOR-MS           | \$3,411.00          | \$3,480.00          | \$3,121.00          | \$3,121.00          | -   | 0.00%  |
| ATHLETICS MS OTHER SALARIES    | -                   | \$9,280.00          | \$11,722.00         | \$11,722.00         | -   | 0.00%  |
| ATHLETICS HS MS                | \$8,412.50          | \$14,887.80         | \$6,620.00          | \$6,620.00          | -   | 0.00%  |
| ATHLETICS MS S&M               | \$1,120.44          | \$1,488.86          | -                   | -                   | -   | -  |
| ATHLETICS MS OTHER EXP         | -                   | \$414.00            | -                   | -                   | -   | -  |
| LIBRARY-HS                     | \$96,850.23         | \$100,506.00        | \$100,956.00        | \$102,924.00        | \$1,968.00  | 1.95%  |
| LIBRARY-S+M RS                 | \$54.61             | -                   | -                   | -                   | -   | -  |
| <b>Total OTHER INSTRUCTION</b> | <b>\$428,436.09</b> | <b>\$491,268.89</b> | <b>\$512,550.00</b> | <b>\$514,518.00</b> | <b>\$1,968.00</b>                                 | <b>0.38%</b>                                     |
| <b>SYSTEM ADMINISTRATION</b>   |                     |                     |                     |                     |   |  |
| CURR DIR - PRF SAL - REGED     | \$133,000.09        | \$142,207.87        | \$143,412.00        | \$151,752.00        | \$8,340.00  | 5.82%  |
| CURR DIR - CLERICAL-REG ED     | \$57,381.68         | \$60,724.80         | \$61,842.00         | \$79,671.00         | \$17,829.00                                       | 28.83%   |
| SCHOOL COMM-CONTRACT SERVICES  | \$151.60            | -                   | \$4,476.00          | \$4,476.00          | -   | 0.00%  |
| SCHOOL COMMITTEE OTHER EXPENSE | \$6,562.36          | \$7,859.28          | \$6,630.00          | \$6,630.00          | -   | 0.00%  |
| SUPERINTENDENT - PROFESSIONAL  | \$204,999.08        | \$217,155.69        | \$220,189.00        | \$228,939.00        | \$8,750.00  | 3.97%  |
| SUPERINTENDENT - CLERICAL SALA | \$73,178.72         | \$78,289.36         | \$84,724.00         | \$87,404.00         | \$2,680.00  | 3.16%  |
| SUPERINTENDENT - SUPPLIES & MA | \$748.36            | \$2,240.23          | \$4,080.00          | \$4,080.00          | -   | 0.00%  |
| SUPERINTENDENT - OTHER EXPENSE | \$29,842.63         | \$26,887.26         | \$10,040.00         | \$10,040.00         | -   | 0.00%  |
| DW FINGER PRINTING             | \$775.00            | \$1,255.00          | \$500.00            | \$500.00            | -   | 0.00%  |
| BUSINESS OFFICE - PROF SAL     | \$130,321.57        | \$138,115.45        | \$140,520.00        | \$146,240.00        | \$5,720.00  | 4.07%  |
| BUS & FIN - CLERICAL           | \$168,966.85        | \$206,756.44        | \$200,887.00        | \$208,030.00        | \$7,143.00  | 3.56%  |
| BUS & FIN - TRAVEL STIPENDS    | \$7,302.00          | \$4,819.00          | \$6,000.00          | \$6,000.00          | -   | 0.00%  |
| BUS & FIN - CS                 | \$5,558.42          | \$3,656.33          | \$16,830.00         | \$16,830.00         | -   | 0.00%  |
| BUS & FIN - S&M                | \$6,849.08          | \$27,293.93         | \$12,294.00         | \$12,294.00         | -   | 0.00%  |
| BUS & FIN- TRAVEL EXP          | \$9,025.81          | \$14,725.53         | \$2,500.00          | \$2,500.00          | -   | 0.00%  |
| TRAVEL REIMBURSEMENT FY25      | -                   | -\$3,299.59         | -                   | -                   | -   | -  |
| BUS & FIN - OTHER EXP          | \$21,514.29         | \$38,099.55         | \$15,740.00         | \$15,740.00         | -   | 0.00%  |



# EDUCATION

| Category                               | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--|----------------|----------------|------------------|------------------|---|--|
| LEGAL SERVICES - CONTRACTED SE         | \$87,880.05    | \$59,012.40    | \$82,000.00      | \$82,000.00      | -   | 0.00%  |
| DISTRICTWIDE IT - PROF SALARIE         | \$256,071.13   | \$272,074.01   | \$357,473.00     | \$375,650.00     | \$18,177.00                                       | 5.08%  |
| CURR DIR - PRF SAL - SPED              | \$140,270.99   | \$149,369.28   | \$153,260.00     | \$159,500.00     | \$6,240.00  | 4.07%  |
| CURR DIR - CLERICAL- SPED              | \$60,423.33    | \$63,730.80    | \$78,504.00      | \$81,585.00      | \$3,081.00  | 3.92%  |
| TEAM CHAIR SAL-SPED                    | \$102,856.95   | \$198,869.34   | \$105,924.00     | \$114,964.00     | \$9,040.00  | 8.53%  |
| DW - PROF DEV SALARIES                 | -              | -              | \$10,000.00      | \$10,000.00      | -   | 0.00%  |
| INSTR TECH LD & TR PROF SAL DW         | \$88,381.98    | \$94,123.22    | \$101,088.00     | \$104,928.00     | \$3,840.00  | 3.80%  |
| ADM TECH SUPPORT S&M-SCHADM            | \$748.00       | -              | -                | -                | -   | -  |
| <b>Total SYSTEM ADMINISTRATION</b>     | \$1,592,809.97 | \$1,803,965.18 | \$1,818,913.00   | \$1,909,753.00   | \$90,840.00                                       | 4.99%  |
| <b>SCHOOL ADMINISTRATION</b>           |                |                |                  |                  |   |  |
| SUPERINTENDENT - CONTRACTED SE         | -              | \$9,350.00     | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| HS - PRIN/ASST PRIN SALARY             | \$270,034.89   | \$286,688.85   | \$290,019.00     | \$301,619.00     | \$11,600.00                                       | 4.00%  |
| HS - PRIN/CLERICAL SUPPORT             | \$90,173.11    | \$95,033.37    | \$115,585.00     | \$122,764.00     | \$7,179.00  | 6.21%  |
| MS - PRIN/ASST PRIN SALARY             | \$234,169.34   | \$252,376.97   | \$251,581.00     | \$261,682.00     | \$10,101.00                                       | 4.02%  |
| MS - PRIN/CLERICAL SUPPORT             | \$102,940.70   | \$95,379.12    | \$122,068.00     | \$133,693.00     | \$11,625.00                                       | 9.52%  |
| MS - PRINCIPAL CONTRACT SERVIC         | -              | \$3,200.00     | -                | -                | -   | -  |
| RS - PRIN/ASST PRIN SALARY             | \$242,167.63   | \$242,594.51   | \$257,058.00     | \$267,298.00     | \$10,240.00                                       | 3.98%  |
| RS - PRIN/CLERICAL SUPPORT             | \$82,656.26    | \$89,238.55    | \$88,492.00      | \$94,711.00      | \$6,219.00  | 7.03%  |
| SL - PRIN/ASST PRIN SALARY             | \$240,039.98   | \$255,769.25   | \$257,841.00     | \$271,371.00     | \$13,530.00                                       | 5.25%  |
| SL - PRIN/CLERICAL SUPPORT             | \$108,219.31   | \$105,395.68   | \$120,299.00     | \$127,251.00     | \$6,952.00  | 5.78%  |
| <b>Total SCHOOL ADMINISTRATION</b>     | \$1,370,401.22 | \$1,435,026.30 | \$1,504,943.00   | \$1,582,389.00   | \$77,446.00                                       | 5.15%  |
| <b>TRANSPORTATION AND BUSING</b>       |                |                |                  |                  |   |  |
| TRANSPORTATION-REG ED                  | \$1,073,780.00 | \$1,291,046.40 | \$1,030,934.00   | \$1,030,934.00   | -   | 0.00%  |
| TRANSPORTATION HOMELESS                | -              | \$51,345.00    | -                | -                | -   | -  |
| TRANSPORTATION-SPED ED                 | \$760,598.94   | \$774,444.34   | \$773,428.00     | \$773,428.00     | -   | 0.00%  |
| <b>Total TRANSPORTATION AND BUSING</b> | \$1,834,378.94 | \$2,116,835.74 | \$1,804,362.00   | \$1,804,362.00   | -   | 0.00%  |
| <b>FACILITY &amp; MAINTENANCE</b>      |                |                |                  |                  |   |  |
| VEHICLE REPAIR CONTRACT SVC            | \$7,133.27     | \$4,453.47     | \$7,800.00       | \$7,800.00       | -   | 0.00%  |
| GROUPS MAINTENANCE HS - CS             | -              | \$208,332.00   | -                | -                | -   | -  |
| GROUPS MAINTENANCE MS - CS             | \$17,232.62    | \$115,179.04   | -                | -                | -   | -  |
| GROUPS MAINTENANCE RS - CS             | \$27,004.30    | \$3,347.50     | -                | -                | -   | -  |



# EDUCATION

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|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| GROUNDS MAINTENANCE SL - CS    | \$16,567.50    | \$2,800.00     | -                | -                | -   | -  |
| ENERGY MANAGER SALARY          | \$27,713.25    | \$27,882.15    | \$29,820.00      | \$31,018.00      | \$1,198.00  | 4.02%  |
| SRO WAGES                      | -              | -              | \$75,000.00      | \$75,000.00      | -   | 0.00%  |
| CUSTODIAL WAGES-DW             | \$531,500.45   | \$571,255.84   | \$683,388.00     | \$702,501.00     | \$19,113.00                                       | 2.80%  |
| CUSTODIAL OT                   | \$80,895.05    | \$65,327.15    | \$40,000.00      | \$40,000.00      | -   | 0.00%  |
| CUSTODIAL SERVICES-CO - SUPLIE | \$87.58        | \$400.75       | -                | -                | -   | -  |
| UTILITIES-TELEPHONE DW         | \$69,121.06    | \$53,456.68    | \$46,000.00      | \$46,000.00      | -   | 0.00%  |
| FUEL COSTS DW                  | \$7,688.79     | \$6,123.05     | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| HVAC DW - CS                   | -              | -              | \$5,230.00       | \$5,230.00       | -   | 0.00%  |
| LOCKS & MAINT DW - CS          | \$1,182.50     | \$1,152.00     | -                | -                | -   | -  |
| MISC EQUP REPAIRS - DW -CS     | \$634.74       | -              | -                | -                | -   | -  |
| CLEANING SERVICE - HS CS       | \$31,786.08    | \$14,945.00    | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| CUSTODIAL SERVICES-HS - SUPLIE | \$50,369.86    | \$57,598.23    | \$66,786.00      | \$96,786.00      | \$30,000.00                                       | 44.92%   |
| UTILITIES - OIL - HS           | \$158.58       | -              | -                | -                | -   | -  |
| UTILITIES-GAS-HS               | \$116,592.79   | \$123,564.37   | \$86,250.00      | \$86,250.00      | -   | 0.00%  |
| UTILITIES-ELECTRICITY-HS       | \$114,110.49   | \$113,675.89   | \$109,500.00     | \$109,500.00     | -   | 0.00%  |
| UTILITIES-WATER-HS             | \$39,850.45    | \$34,794.70    | \$36,015.00      | \$36,015.00      | -   | 0.00%  |
| UTILITIES-WASTEWATER-HS        | -              | \$7,883.00     | \$5,500.00       | \$5,500.00       | -   | 0.00%  |
| TRASH DISPOSAL/PEST CONTROL-HS | \$28,066.25    | \$37,720.27    | \$23,000.00      | \$23,000.00      | -   | 0.00%  |
| HS BLDG MAINTENANCE - CS       | \$19,930.80    | \$126,005.71   | \$9,797.00       | \$9,797.00       | -   | 0.00%  |
| ELECTRICAL-HS                  | \$8,836.87     | \$5,788.62     | \$4,500.00       | \$4,500.00       | -   | 0.00%  |
| PLUMBING-HS                    | \$8,091.76     | \$13,016.59    | \$10,000.00      | \$10,000.00      | -   | 0.00%  |
| PAINTING - HS                  | \$21,613.73    | -              | \$750.00         | \$750.00         | -   | 0.00%  |
| ROOF REPAIR - HS               | \$14,375.00    | \$9,975.00     | \$4,500.00       | \$4,500.00       | -   | 0.00%  |
| HVAC-HS                        | \$40,895.39    | \$49,308.54    | \$61,375.00      | \$61,375.00      | -   | 0.00%  |
| HS BLDG MAINTENANCE - SUPPLIES | \$20,840.50    | \$30,839.61    | \$11,000.00      | \$11,000.00      | -   | 0.00%  |
| LOCKS & MAINT HS - CS          | \$21,686.07    | \$22,162.42    | \$29,000.00      | \$29,000.00      | -   | 0.00%  |
| GENERATORS - HS                | \$1,497.24     | \$1,720.99     | \$750.00         | \$750.00         | -   | 0.00%  |
| ELEVATORS-HS                   | \$8,454.63     | \$4,324.39     | \$4,800.00       | \$4,800.00       | -   | 0.00%  |
| MISC EQUIPMENT REPAIRS - HS    | \$7,180.35     | \$9,748.41     | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| SCHOOL CROSSING GUARDS         | -              | -              | \$6,392.00       | \$6,392.00       | -   | 0.00%  |
| CLEANING SERVICE - MS CS       | \$37,723.60    | \$46,220.00    | \$15,213.00      | \$15,213.00      | -   | 0.00%  |
| CUSTODIAL SERVICES-MS - SUPPLI | \$33,209.80    | \$37,132.30    | \$38,706.00      | \$38,706.00      | -   | 0.00%  |
| UTILITIES-GAS-MS               | \$46,041.55    | \$48,561.55    | \$55,156.00      | \$55,156.00      | -   | 0.00%  |
| UTILITIES-ELECTRICITY-MS       | \$51,409.29    | \$54,890.22    | \$56,500.00      | \$56,500.00      | -   | 0.00%  |
| UTILITIES-WATER-MS             | \$9,313.77     | \$9,177.53     | \$11,250.00      | \$11,250.00      | -   | 0.00%  |
| TRASH DISPOSAL/PEST CONTROL-MS | \$12,670.16    | \$14,074.16    | \$10,000.00      | \$10,000.00      | -   | 0.00%  |
| MS BLDG MAINTENANCE - CS       | \$36,135.80    | \$87,425.39    | \$5,797.00       | \$5,797.00       | -   | 0.00%  |
| ELECTRICAL-MS                  | \$14,176.71    | \$10,639.80    | \$4,500.00       | \$4,500.00       | -   | 0.00%  |





# EDUCATION

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|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| PLUMBING-MS                    | \$22,337.82    | \$6,310.75     | \$9,000.00       | \$9,000.00       | -   | 0.00%  |
| PAINTING - MS                  | \$3,750.00     | -              | \$750.00         | \$750.00         | -   | 0.00%  |
| ROOF REPAIR - MS               | -              | \$2,608.00     | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| HVAC-MS                        | \$88,702.88    | \$43,227.12    | \$36,875.00      | \$36,875.00      | -   | 0.00%  |
| MS BLDG MAINTENANCE - SUPPLIES | \$32,709.03    | \$12,524.14    | -                | -                | -   | -  |
| LOCKS & MAINT MS - CS          | \$20,004.24    | \$12,826.72    | \$19,000.00      | \$19,000.00      | -   | 0.00%  |
| GENERATORS - MS                | \$645.00       | \$480.00       | \$750.00         | \$750.00         | -   | 0.00%  |
| ELEVATORS-MS                   | \$5,704.00     | \$9,592.65     | \$4,300.00       | \$4,300.00       | -   | 0.00%  |
| MISC EQUIPMENT REPAIRS - MS    | \$5,469.45     | \$1,638.76     | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| CLEANING SERVICE - RS CS       | \$27,267.32    | \$25,110.00    | \$15,213.00      | \$15,213.00      | -   | 0.00%  |
| CUSTODIAL SERVICES-RS SUPPLIES | \$27,781.56    | \$33,854.56    | \$45,706.00      | \$45,706.00      | -   | 0.00%  |
| UTILITIES - OIL - RS           | \$970.50       | -              | -                | -                | -   | -  |
| UTILITIES-GAS-RS               | \$46,428.79    | \$52,763.84    | \$42,250.00      | \$42,250.00      | -   | 0.00%  |
| UTILITIES-ELECTRICITY-RS       | \$51,378.50    | \$50,344.44    | \$26,500.00      | \$26,500.00      | -   | 0.00%  |
| UTILITIES-WATER-RS             | \$9,466.61     | \$8,264.92     | \$8,250.00       | \$8,250.00       | -   | 0.00%  |
| TRASH DISPOSAL/PEST CONTROL-RS | \$14,649.54    | \$15,207.66    | \$6,000.00       | \$6,000.00       | -   | 0.00%  |
| RS BLDG MAINTENANCE - CS       | \$5,818.31     | \$48,762.20    | \$5,797.00       | \$5,797.00       | -   | 0.00%  |
| ELECTRICAL-RS                  | \$1,000.00     | \$3,681.45     | \$4,500.00       | \$4,500.00       | -   | 0.00%  |
| PLUMBING-RS                    | \$20,694.93    | \$5,453.38     | \$4,000.00       | \$4,000.00       | -   | 0.00%  |
| PAINTING - RS                  | -              | -              | \$750.00         | \$750.00         | -   | 0.00%  |
| ROOF REPAIR - RS               | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| HVAC-RS                        | \$43,145.37    | \$43,227.08    | \$36,875.00      | \$36,875.00      | -   | 0.00%  |
| RS BLDG MAINTENANCE - SUPPLIES | \$15,138.76    | \$14,415.78    | -                | -                | -   | -  |
| LOCKS & MAINT RS - CS          | \$15,969.95    | \$17,803.96    | \$20,000.00      | \$20,000.00      | -   | 0.00%  |
| GENERATORS - RS                | \$1,045.00     | \$900.00       | \$750.00         | \$750.00         | -   | 0.00%  |
| ELEVATORS-RS                   | \$7,793.62     | \$11,939.67    | \$6,800.00       | \$6,800.00       | -   | 0.00%  |
| MISC EQUIPMENT REPAIRS - RS    | \$1,395.26     | \$1,824.75     | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| CLEANING SERVICE - SL CS       | \$48,858.00    | \$51,810.00    | \$15,213.00      | \$15,213.00      | -   | 0.00%  |
| CUSTODIAL SERVICES-SL SUPPLIES | \$31,996.81    | \$38,293.27    | \$38,706.00      | \$38,706.00      | -   | 0.00%  |
| UTILITIES-GAS-SL               | \$55,741.65    | \$55,412.82    | \$52,250.00      | \$52,250.00      | -   | 0.00%  |
| UTILITIES-ELECTRICITY-SL       | \$38,166.23    | \$40,319.10    | \$41,500.00      | \$41,500.00      | -   | 0.00%  |
| UTILITIES-WATER-SL             | \$10,808.28    | \$10,874.60    | \$9,500.00       | \$9,500.00       | -   | 0.00%  |
| UTILITIES-WASTEWATER-SL        | \$7,200.00     | \$12,340.00    | \$12,500.00      | \$12,500.00      | -   | 0.00%  |
| TRASH DISPOSAL/PEST CONTROL-SL | \$14,530.66    | \$15,371.48    | \$11,300.00      | \$11,300.00      | -   | 0.00%  |
| SL BLDG MAINTENANCE - CS       | \$19,135.14    | \$10,194.16    | \$5,798.00       | \$5,798.00       | -   | 0.00%  |
| ELECTRICAL-SL                  | \$1,527.94     | -              | \$4,500.00       | \$4,500.00       | -   | 0.00%  |
| PLUMBING-SL                    | \$13,060.89    | \$8,565.67     | \$9,000.00       | \$9,000.00       | -   | 0.00%  |
| PAINTING - SL                  | -              | -              | \$750.00         | \$750.00         | -   | 0.00%  |
| ROOF REPAIR - SL               | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| HVAC-SL                        | \$74,208.75    | \$43,548.22    | \$39,375.00      | \$39,375.00      | -   | 0.00%  |
| SL BLDG MAINTENANCE - SUPPLIES | \$7,022.48     | \$30,577.82    | -                | -                | -   | -  |
| LOCKS & MAINT SL - CS          | \$3,756.87     | \$5,630.64     | \$11,500.00      | \$11,500.00      | -   | 0.00%  |
| GENERATORS - SL                | \$550.00       | \$380.00       | \$750.00         | \$750.00         | -   | 0.00%  |





## EDUCATION

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|---|------------------------|------------------------|------------------------|------------------------|---|--|
| ELEVATORS-SL                            | \$1,240.00             | -                      | \$4,300.00             | \$4,300.00             | -   | 0.00%  |
| MISC EQUIPMENT REPAIRS - SL             | \$3,104.38             | \$3,028.59             | \$5,000.00             | \$5,000.00             | -   | 0.00%  |
| <b>Total FACILITY &amp; MAINTENANCE</b> | \$2,381,953.15         | \$2,780,010.52         | \$2,139,283.00         | \$2,189,594.00         | \$50,311.00                                       | 2.35%  |
| <b>TECHNICAL SCHOOLS</b>                |                        |                        |                        |                        |   |  |
| ASSESSMENTS-NVTHS                       | \$783,036.00           | \$894,143.00           | \$897,701.00           | \$969,517.00           | \$71,816.00                                       | 8.00%  |
| <b>Total TECHNICAL SCHOOLS</b>          | \$783,036.00           | \$894,143.00           | \$897,701.00           | \$969,517.00           | \$71,816.00                                       | 8.00%  |
| <b>Total Expenditures</b>               | <b>\$25,000,810.33</b> | <b>\$26,416,545.45</b> | <b>\$27,291,280.00</b> | <b>\$27,488,919.00</b> | <b>\$197,639.00</b>                               | <b>0.72%</b>                                     |



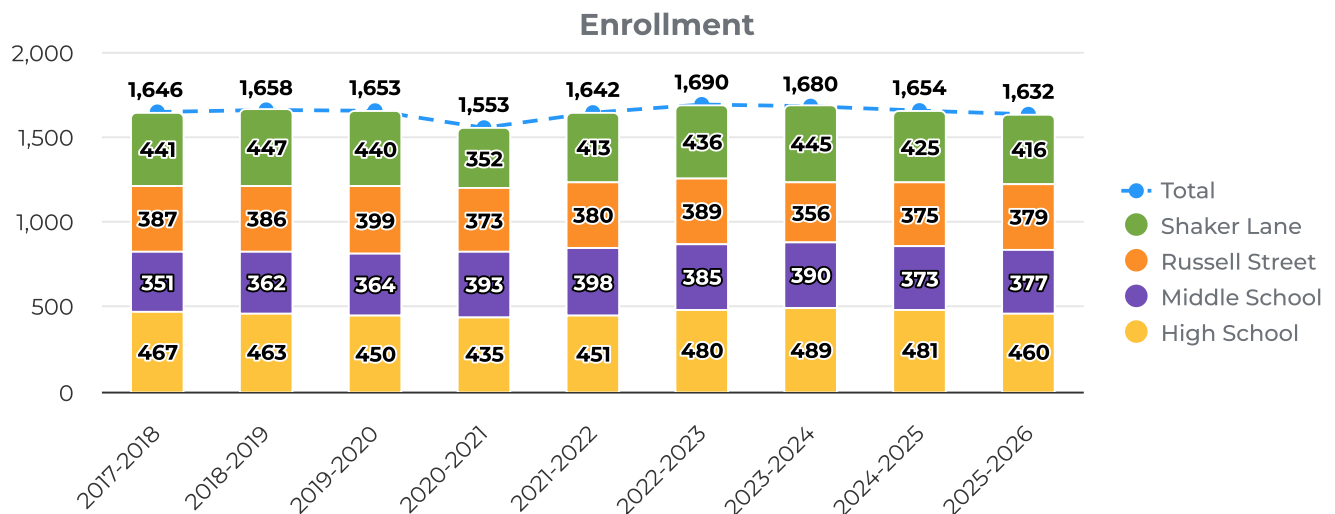
# School Department

## School Organizational Chart

**Littleton Public Schools Organizational Chart**

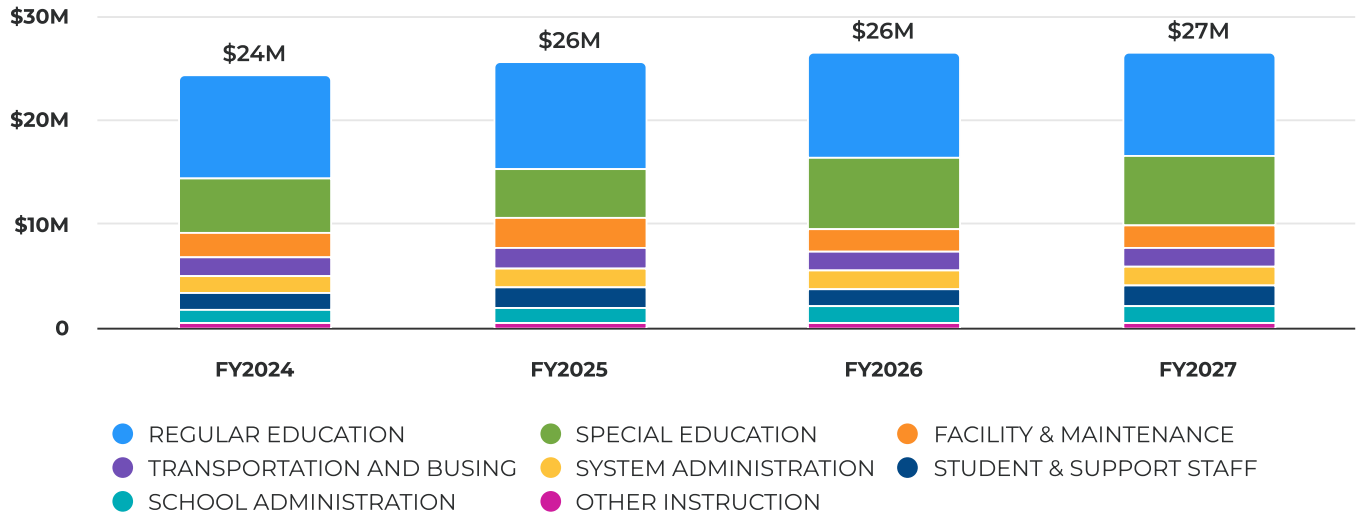


## School Enrollment

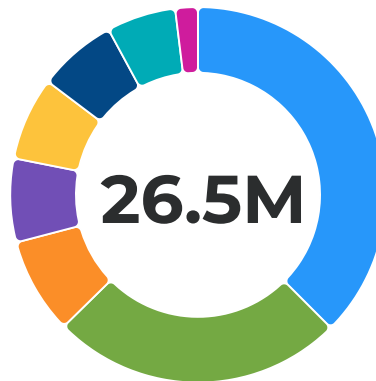


## Expenditures by Department

### Historical Expenditures by Department



### FY27 Expenditures by Department



|                           |             |        |
|---------------------------|-------------|--------|
| REGULAR EDUCATION         | \$9,949,186 | 37.52% |
| SPECIAL EDUCATION         | \$6,668,710 | 25.15% |
| FACILITY & MAINTENANCE    | \$2,189,594 | 8.26%  |
| SYSTEM ADMINISTRATION     | \$1,909,753 | 7.20%  |
| STUDENT & SUPPORT STAFF   | \$1,900,890 | 7.17%  |
| TRANSPORTATION AND BUSING | \$1,804,362 | 6.80%  |
| SCHOOL ADMINISTRATION     | \$1,582,389 | 5.97%  |
| OTHER INSTRUCTION         | \$514,518   | 1.94%  |

## Expenditures by Department

| Category                 | FY 2024 Actual | FY 2025 Actual  | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------|----------------|-----------------|------------------|------------------|---|--|
| <b>REGULAR EDUCATION</b> | \$9,902,027.72 | \$10,258,847.63 | \$10,017,133.00  | \$9,949,186.00   | -\$67,947.00                                      | -0.68%   |
| SUBSTITUTES LT - HS      | \$74,179.01    | \$21,244.39     | \$25,000.00      | \$62,500.00      | \$37,500.00                                       | 150.00%  |
| SUBSTITUTES-ST-HS        | \$30,516.46    | \$34,887.27     | \$46,327.00      | \$46,327.00      | -   | 0.00%  |
| SUBSTITUTES LT - MS      | \$16,209.28    | \$23,375.88     | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| SUBSTITUTES-ST-MS        | \$17,973.13    | \$13,393.72     | \$50,500.00      | \$50,500.00      | -   | 0.00%  |
| SUBSTITUTES LT - RSS     | \$38,714.13    | \$19,491.00     | \$25,050.00      | \$25,050.00      | -   | 0.00%  |



| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| SUBSTITUTES-ST-RSS             | \$69,569.20    | \$68,544.53    | \$37,851.00      | \$39,073.00      | \$1,222.00  | 3.23%  |
| SUBSTITUTES LT - SL            | \$99,698.87    | \$38,438.44    | \$15,000.00      | \$15,000.00      | -   | 0.00%  |
| SUBSTITUTES-ST-SLL             | \$40,731.08    | \$36,101.02    | \$37,414.00      | \$74,914.00      | \$37,500.00                                       | 100.23%  |
| HS - PRINCIPAL - CONTRACT SERV | \$1,702.80     | \$11,992.50    | \$5,976.00       | \$5,976.00       | -   | 0.00%  |
| HS - PRIN SUPPLIES & MATERIALS | \$5,629.09     | \$7,526.53     | \$6,732.00       | \$6,732.00       | -   | 0.00%  |
| HS - PRIN OTHER EXP            | \$1,681.88     | \$5,828.22     | \$4,292.00       | \$4,292.00       | -   | 0.00%  |
| HS GRADUATION                  | \$9,187.61     | \$10,976.96    | -                | -                | -   | -  |
| GUIDANCE-CS HS                 | \$4,818.18     | \$2,354.00     | -                | -                | -   | -  |
| MS - PRIN SUPPLIES & MATERIALS | \$1,925.02     | \$7,498.81     | \$1,040.00       | \$1,040.00       | -   | 0.00%  |
| MS - PRIN OTHER EXP            | \$3,381.28     | \$4,282.73     | -                | -                | -   | -  |
| GUIDANCE PROF SAL MS           | \$101,013.00   | \$55,512.00    | \$98,918.00      | \$101,896.00     | \$2,978.00  | 3.01%  |
| GUIDANCE MS S&M                | \$345.10       | \$51.84        | -                | -                | -   | -  |
| GUIDANCE MS OTHER EXP          | -              | \$199.00       | -                | -                | -   | -  |
| RS - PRIN SUPPLIES & MATERIALS | \$499.43       | \$4,375.15     | \$2,081.00       | \$2,081.00       | -   | 0.00%  |
| RS - PRIN OTHER EXP            | \$154.45       | \$449.65       | \$663.00         | \$663.00         | -   | 0.00%  |
| SL - PRIN CONTRACT SERVICES    | \$1,377.89     | \$340.00       | \$13,668.00      | \$13,668.00      | -   | 0.00%  |
| SL - PRIN SUPPLIES & MATERIALS | -              | \$62.14        | \$3,978.00       | \$3,978.00       | -   | 0.00%  |
| SL - PRIN OTHER EXP            | \$449.48       | \$109.48       | \$1,158.00       | \$1,158.00       | -   | 0.00%  |
| TEXTS & REL. SOFTWARE-SL REG   | \$68.10        | -              | -                | -                | -   | -  |
| CURR DIR - CS- REGED EDUCATION | \$9,570.00     | \$7,628.00     | \$12,000.00      | \$12,000.00      | -   | 0.00%  |
| ADVANCEMENT                    | -              | -              | \$60,000.00      | \$60,000.00      | -   | 0.00%  |
| HS REGED TCH STIPEND COACHING  | \$30,036.00    | \$65,612.50    | -                | -                | -   | -  |
| MS REGED TCH STIP COACHING     | \$15,578.30    | \$104.00       | -                | -                | -   | -  |
| RSS REGED TCH STIP COACHING    | \$18,305.92    | \$3,936.00     | -                | -                | -   | -  |
| SLREGED TEACH STIPEND COACHING | \$9,751.00     | \$18,384.00    | \$12,250.00      | \$12,250.00      | -   | 0.00%  |
| TEACHER-CS HS COPIERS          | \$12,987.07    | \$10,978.00    | \$10,000.00      | \$13,000.00      | \$3,000.00  | 30.00%   |
| TEACHER-S+M HS                 | \$21,217.40    | \$17,573.50    | \$17,000.00      | \$17,000.00      | -   | 0.00%  |
| TEACHER-OTHER HS               | \$17.75        | -              | -                | -                | -   | -  |
| TEACHER-REG ED-MS              | \$96,374.00    | \$66,247.41    | -                | -                | -   | -  |
| TEACHER-CS MS COPIERS          | \$10,059.27    | \$6,372.67     | \$8,000.00       | \$11,000.00      | \$3,000.00  | 37.50%   |
| TEACHER-S+M MS                 | \$6,960.06     | \$5,797.13     | \$11,500.00      | \$11,500.00      | -   | 0.00%  |
| TEACHER-OTHER MS               | -              | \$234.32       | \$800.00         | \$800.00         | -   | 0.00%  |
| TEACHER-REG ED-RS              | \$1,870,680.54 | \$1,988,338.36 | \$1,714,101.00   | \$1,703,114.00   | -\$10,987.00                                      | -0.64%   |
| TEACHER-CS RS COPIERS          | \$4,844.78     | \$4,266.92     | \$6,000.00       | \$9,000.00       | \$3,000.00  | 50.00%   |
| TEACHER-S+M RS                 | \$32,897.09    | \$24,788.67    | \$33,500.00      | \$33,500.00      | -   | 0.00%  |
| TEACHER-OTHER RS               | -              | -              | \$500.00         | \$500.00         | -   | 0.00%  |
| TEACHER-REG ED-SL              | \$1,839,781.36 | \$2,117,217.85 | \$1,823,070.00   | \$1,727,661.00   | -\$95,409.00                                      | -5.23%   |
| TEACHER-CS SL COPIERS          | \$9,189.40     | \$7,760.00     | \$8,500.00       | \$11,500.00      | \$3,000.00  | 35.29%   |
| TEACHER-S+M SL                 | \$60,029.22    | \$64,852.49    | \$36,000.00      | \$36,000.00      | -   | 0.00%  |
| TEACHER-S+M-MS - BUSINESS      | \$751.06       | \$1,365.00     | \$4,000.00       | \$4,000.00       | -   | 0.00%  |
| TEACHER-S+M-HS - TECHNOLOGY    | \$387.00       | \$498.51       | -                | -                | -   | -  |



| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| TEACHER-REG ED-MS - TECHNOLOGY | \$94,173.00    | \$97,443.41    | \$97,848.00      | \$99,816.00      | \$1,968.00  | 2.01%  |
| TEACHER-S+M-MS - TECHNOLOGY    | \$1,244.65     | \$801.36       | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - ELA        | \$507,649.20   | \$522,643.90   | \$500,784.00     | \$511,024.00     | \$10,240.00                                       | 2.04%  |
| TEACHER-S+M-HS - ELA           | \$996.79       | \$1,991.86     | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - ELA        | \$414,604.32   | \$435,546.64   | \$325,280.00     | \$339,674.00     | \$14,394.00                                       | 4.43%  |
| TEACHER-S+M-MS - ELA           | \$865.14       | \$1,530.16     | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| READING-REG ED MS              | \$80,691.40    | \$83,314.20    | \$97,071.00      | \$98,700.00      | \$1,629.00  | 1.68%  |
| READING-REG ED RS              | -              | -              | \$39,537.00      | \$39,537.00      | -   | 0.00%  |
| READING-REG ED SL              | \$201,490.73   | \$208,213.00   | \$200,079.00     | \$204,153.00     | \$4,074.00  | 2.04%  |
| TEACHER-REG ED-HS - HEALTH &   | \$259,485.00   | \$271,154.16   | \$275,036.00     | \$282,144.00     | \$7,108.00  | 2.58%  |
| TEACHER-S+M-HS - HEALTH & PHY  | -              | \$204.47       | \$500.00         | \$500.00         | -   | 0.00%  |
| TEACHER-REG ED-MS - HEALTH &   | \$185,708.00   | \$194,584.40   | \$146,874.00     | \$150,688.00     | \$3,814.00  | 2.60%  |
| TEACHER-S+M-MS - HEALTH & PHY  | \$1,045.98     | \$664.95       | \$2,200.00       | \$2,200.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - MATHEMATIC | \$556,489.72   | \$575,439.48   | \$474,866.00     | \$488,071.00     | \$13,205.00                                       | 2.78%  |
| TEACHER-S+M-HS - MATHEMATICS   | \$251.72       | -              | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - MATHEMATIC | \$295,781.22   | \$316,680.18   | \$365,281.00     | \$374,001.00     | \$8,720.00  | 2.39%  |
| TEACHER-S+M-MS - MATHEMATICS   | \$2,149.64     | \$1,271.23     | \$2,500.00       | \$2,500.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - ART        | \$189,006.94   | \$200,727.96   | \$201,214.00     | \$205,165.00     | \$3,951.00  | 1.96%  |
| TEACHER-S+M-HS - ART           | \$7,806.29     | \$7,027.61     | \$7,000.00       | \$7,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - ART        | \$59,126.00    | \$64,027.00    | \$101,320.00     | \$104,389.00     | \$3,069.00  | 3.03%  |
| TEACHER-S+M-MS - ART           | \$841.11       | \$1,269.10     | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - MUSIC      | \$96,257.00    | \$97,351.00    | \$96,594.00      | \$98,562.00      | \$1,968.00  | 2.04%  |
| TEACHER-S+M-HS - MUSIC         | \$2,881.56     | \$6,812.92     | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - MUSIC      | \$60,910.15    | \$73,056.00    | \$77,581.00      | \$80,795.00      | \$3,214.00  | 4.14%  |
| TEACHER-S+M-MS - MUSIC         | \$3,454.67     | \$5,853.61     | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - SCIENCE    | \$491,695.06   | \$481,181.94   | \$518,496.00     | \$529,416.00     | \$10,920.00                                       | 2.11%  |
| TEACHER-S+M-HS - SCIENCE       | \$15,384.23    | \$16,812.48    | \$12,000.00      | \$12,000.00      | -   | 0.00%  |
| TEACHER-REG ED-MS - SCIENCE    | \$212,441.00   | \$229,932.98   | \$366,089.00     | \$374,519.00     | \$8,430.00  | 2.30%  |
| TEACHER-S+M-MS - SCIENCE       | \$859.95       | \$1,100.57     | \$2,500.00       | \$2,500.00       | -   | 0.00%  |
| TEACHER-REG ED-HS - HISTORY &  | \$388,348.58   | \$432,000.00   | \$509,175.00     | \$525,005.00     | \$15,830.00                                       | 3.11%  |
| TEACHER-S+M-HS - HISTORY & SOC | \$15.95        | \$1,080.38     | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - HISTORY &  | \$244,795.00   | \$259,223.00   | \$330,314.00     | \$339,335.00     | \$9,021.00  | 2.73%  |
| TEACHER-S+M-MS - HISTORY & SOC | \$816.29       | \$941.46       | \$1,500.00       | \$1,500.00       | -   | 0.00%  |



| Category                        | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------------|----------------|----------------|------------------|------------------|---|--|
| TEACHER-REG ED-HS - WORLD LANG  | \$334,478.08   | \$357,715.00   | \$438,720.00     | \$449,374.00     | \$10,654.00                                       | 2.43%  |
| TEACHER-S+M-HS - WORLD LANGUAG  | \$7,475.58     | \$4,233.17     | \$7,000.00       | \$7,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - WORLD LANG  | \$205,013.00   | \$211,676.00   | \$224,512.00     | \$228,655.00     | \$4,143.00  | 1.85%  |
| TEACHER-S+M-MS - WORLD LANGUAG  | \$1,817.94     | \$374.94       | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| TEACHER-S+M-HS - ATHLETICS      | -              | \$1,174.00     | -                | -                | -   | -  |
| TEACHER-S+M-MS - ATHLETICS      | -              | -              | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| ASSISTANT-REG ED HS             | \$37,868.44    | \$26,031.31    | \$8,289.00       | \$10,363.00      | \$2,074.00  | 25.02%   |
| ASSISTANT-REG ED MS             | \$63,975.52    | \$13,543.26    | \$16,942.00      | \$16,942.00      | -   | 0.00%  |
| ASSISTANT-REG ED RS             | -              | -              | \$3,869.00       | \$3,869.00       | -   | 0.00%  |
| ASSISTANT-REG ED SL             | \$249,743.53   | \$218,804.59   | \$313,198.00     | \$119,345.00     | -\$193,853.00                                     | -61.89%  |
| TEACHER-REG ED-HS - LIBRARY &   | \$523.77       | -              | -                | -                | -   | -  |
| OTHER INSTRUCTIONAL MATERIALS   | -              | \$95.94        | \$1,300.00       | \$1,300.00       | -   | 0.00%  |
| TEACHER-S+M-HS - LIBRARY & MED  | -              | -              | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| TEACHER-REG ED-MS - LIBRARY &   | -              | -              | \$38,449.00      | \$38,449.00      | -   | 0.00%  |
| TEACHER-S+M-MS - LIBRARY & MED  | \$1,017.93     | -              | \$1,000.00       | \$1,000.00       | -   | 0.00%  |
| LIBRARIANS & MEDIA DIRECTORS -  | \$53,465.95    | \$55,426.82    | \$56,265.00      | \$58,941.00      | \$2,676.00  | 4.76%  |
| OTHER INSTRUCTIONAL MATERIALS   | \$140.00       | \$900.60       | \$2,081.00       | \$2,081.00       | -   | 0.00%  |
| <b>SPECIAL EDUCATION</b>        | \$5,116,493.01 | \$4,748,351.65 | \$6,864,918.00   | \$6,668,710.00   | -\$196,208.00                                     | -2.86%   |
| PSYCHOLOGICAL SERV- PROF SAL DW | \$616,723.98   | \$648,723.38   | \$701,457.00     | \$726,621.00     | \$25,164.00                                       | 3.59%  |
| PSYCHOLOGICAL SERV - DW CS      | \$3,750.00     | \$9,055.95     | \$6,100.00       | \$6,100.00       | -   | 0.00%  |
| TEXTS & REL. SOFTWARE- HS SPED  | -              | \$290.00       | \$500.00         | \$500.00         | -   | 0.00%  |
| PSYCHOLOGICAL SERV- PROF SAL HS | -              | -              | \$68,751.00      | \$68,751.00      | -   | 0.00%  |
| TEXTS & REL. SOFTWARE- MS SPED  | -              | \$290.00       | -                | -                | -   | -  |
| TEXTS & REL. SOFTWARE- RS SPED  | -              | \$290.00       | -                | -                | -   | -  |
| TEXTS & REL. SOFTWARE- SL SPED  | -              | \$290.00       | -                | -                | -   | -  |
| PSYCHOLOGICAL SERV - SL CS      | -              | -              | \$500.00         | \$500.00         | -   | 0.00%  |
| ASSISTANT-SPED HS               | \$8,178.04     | \$30,677.64    | \$129,524.00     | \$134,731.00     | \$5,207.00  | 4.02%  |
| ASSISTANT-SPED MS               | \$118,094.20   | \$156,310.02   | \$201,046.00     | \$213,870.00     | \$12,824.00                                       | 6.38%  |
| ASSISTANT-SPED RS               | \$161,917.51   | \$121,910.35   | \$164,147.00     | \$174,063.00     | \$9,916.00  | 6.04%  |
| ASSISTANT-SPED SL               | \$241,600.05   | \$348,446.62   | \$275,075.00     | \$308,805.00     | \$33,730.00                                       | 12.26%   |
| CURR DIR - CS-SPED              | \$5,956.73     | \$10,265.31    | \$3,060.00       | \$3,060.00       | -   | 0.00%  |
| CURR DIR - S&M SPED             | \$40,437.17    | \$32,461.63    | \$26,700.00      | \$26,700.00      | -   | 0.00%  |
| TUITION(PUBLIC SCHOOL)          | -              | \$70,829.00    | -                | -                | -   | -  |
| TUITION (PRIVATE)               | \$554,734.92   | \$288,086.60   | \$1,452,313.00   | \$1,086,500.00   | -\$365,813.00                                     | -25.19%  |
| TUITION (COLLABORATIVES)        | \$633,297.97   | \$298,256.52   | \$685,203.00     | \$685,203.00     | -   | 0.00%  |



| Category                           | FY 2024 Actual        | FY 2025 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| SPED TEACHER-HS                    | \$446,750.09          | \$564,991.17          | \$515,219.00          | \$533,558.00          | \$18,339.00                                       | 3.56%  |
| SPED TEACHER-S+M HS                | \$57.17               | \$29.95               | \$1,000.00            | \$1,000.00            | -   | 0.00%  |
| SPED TEACHER-MS                    | \$381,048.69          | \$359,541.72          | \$466,407.00          | \$479,165.00          | \$12,758.00                                       | 2.74%  |
| SPED TEACHER-RS                    | \$490,295.02          | \$495,284.77          | \$491,301.00          | \$506,932.00          | \$15,631.00                                       | 3.18%  |
| SPED TEACHER-SL                    | \$495,303.92          | \$424,508.95          | \$629,162.00          | \$643,981.00          | \$14,819.00                                       | 2.36%  |
| SPED TEACHER-S+M SL                | -                     | -                     | \$2,600.00            | \$2,600.00            | -   | 0.00%  |
| SPED TEACHER-OTHER SL              | -                     | \$330.00              | -                     | -                     | -   | -  |
| SPEECH-MS                          | \$104,262.00          | \$107,651.00          | \$106,856.00          | \$111,770.00          | \$4,914.00  | 4.60%  |
| SPEECH-RS                          | \$100,751.00          | \$104,025.00          | \$109,630.00          | \$109,630.00          | -   | 0.00%  |
| SPEECH-SL                          | \$178,654.48          | \$191,860.88          | \$193,627.00          | \$197,358.00          | \$3,731.00  | 1.93%  |
| OCCUPATIONAL THERAPY-CS            | \$147,548.92          | \$81,367.19           | \$150,632.00          | \$150,632.00          | -   | 0.00%  |
| OCCUPATIONAL THERAPY-SPED SL       | \$229,402.74          | \$256,911.32          | \$239,038.00          | \$248,268.00          | \$9,230.00  | 3.86%  |
| TUTORING/HOME TUTORING             | \$84,426.95           | \$85,072.30           | \$108,772.00          | \$112,114.00          | \$3,342.00  | 3.07%  |
| TUTORING/HOME TUTORING/CHAP 22     | \$7,941.23            | \$14,364.66           | \$52,000.00           | \$52,000.00           | -   | 0.00%  |
| SUMMER SALARIES-SPED RS            | \$63,002.04           | \$46,229.72           | \$47,300.00           | \$47,300.00           | -   | 0.00%  |
| SUMMER SALARIES-SPED SL            | \$2,358.19            | -                     | \$36,998.00           | \$36,998.00           | -   | 0.00%  |
| <b>STUDENT &amp; SUPPORT STAFF</b> | <b>\$1,591,274.23</b> | <b>\$1,888,096.54</b> | <b>\$1,731,477.00</b> | <b>\$1,900,890.00</b> | <b>\$169,413.00</b>                               | <b>9.78%</b>                                     |
| FOOD SERVICES - SUPPLIES & MAT     | \$84,514.00           | \$32,405.65           | \$35,000.00           | \$35,000.00           | -   | 0.00%  |
| SCHOOL RESOURCE OFFICER WAGES      | -                     | \$31,285.44           | -                     | -                     | -   | -  |
| CURR DEPT INST SOFTWARE RSS        | -                     | \$1,716.00            | -                     | -                     | -   | -  |
| FIN&ADM - SUPT PD                  | \$7,123.00            | \$6,029.00            | \$4,000.00            | \$4,000.00            | -   | 0.00%  |
| BUS & FIN - PD, DUES, OTHER        | \$5,859.70            | \$4,631.80            | \$6,527.00            | \$6,527.00            | -   | 0.00%  |
| FIN&ADM - TECH DEPT PD             | \$250.00              | \$690.00              | \$4,200.00            | \$4,200.00            | -   | 0.00%  |
| FIN&ADM - CURR. DEPT PD            | \$663.99              | \$2,274.00            | \$2,000.00            | \$2,000.00            | -   | 0.00%  |
| FIN&ADM - PS PD                    | \$4,125.00            | \$4,230.00            | \$3,000.00            | \$3,000.00            | -   | 0.00%  |
| HEALTH NURSE DW PROF SAL           | \$353,905.31          | \$377,915.49          | \$372,811.00          | \$392,811.00          | \$20,000.00                                       | 5.36%  |
| HEALTH NURSE - DW CS               | \$3,467.00            | \$12,473.78           | \$25,000.00           | \$5,000.00            | -\$20,000.00                                      | -80.00%  |
| HEALTH NURSE DW S&M                | -                     | \$575.00              | \$3,750.00            | \$3,750.00            | -   | 0.00%  |
| HEALTH NURSE DW OTHER              | -                     | \$3,000.00            | \$1,040.00            | \$1,040.00            | -   | 0.00%  |
| EMPL SEPARATION COST - PROF SA     | \$10,751.64           | \$23,577.58           | -                     | -                     | -   | -  |
| FIN&ADM -HS PRIN PD                | -                     | -                     | \$1,600.00            | \$1,600.00            | -   | 0.00%  |
| CURR DEPT INST SOFTWARE HS         | -                     | \$125.00              | -                     | -                     | -   | -  |
| GUIDANCE PROF SAL HS               | \$232,205.29          | \$245,559.00          | \$227,231.00          | \$235,825.00          | \$8,594.00  | 3.78%  |
| GUIDANCE-CLER HS                   | \$52,741.90           | \$52,385.40           | \$58,483.00           | \$60,537.00           | \$2,054.00  | 3.51%  |
| GUIDANCE HS S&M                    | \$879.86              | \$256.12              | \$1,270.00            | \$1,270.00            | -   | 0.00%  |
| GUIDANCE HS OTHER EXP              | \$154.00              | \$41.43               | \$2,700.00            | \$2,700.00            | -   | 0.00%  |
| HEALTH NURSE - HS S&M              | \$1,790.06            | \$844.21              | \$700.00              | \$700.00              | -   | 0.00%  |
| FIN&ADM -MS PRIN PD                | -                     | -                     | \$4,200.00            | \$4,200.00            | -   | 0.00%  |
| HEALTH NURSE - MS S&M              | \$895.22              | \$751.11              | \$700.00              | \$700.00              | -   | 0.00%  |



| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| FIN&ADM -RS PRIN PD            | -              | -              | \$600.00         | \$600.00         | -   | 0.00%  |
| GUIDANCE PROF SAL RS           | \$97,397.00    | \$100,562.00   | \$99,750.00      | \$101,718.00     | \$1,968.00  | 1.97%  |
| GUIDANCE RS S&M                | -              | -              | \$520.00         | \$520.00         | -   | 0.00%  |
| HEALTH NURSE - RS S&M          | \$2,110.65     | \$1,159.80     | \$700.00         | \$700.00         | -   | 0.00%  |
| FIN&ADM -SL PRIN PD            | -              | -              | \$4,200.00       | \$4,200.00       | -   | 0.00%  |
| GUIDANCE PROF SAL SL           | \$126,636.27   | \$130,885.03   | \$133,007.00     | \$139,304.00     | \$6,297.00  | 4.73%  |
| HEALTH NURSE - SL S&M          | \$1,283.26     | \$741.47       | \$700.00         | \$700.00         | -   | 0.00%  |
| CURR DEPT - S&M                | \$138,258.14   | \$404,703.33   | \$155,087.00     | \$305,087.00     | \$150,000.00                                      | 96.72%   |
| CURR DEPT - OTHER              | \$17,218.10    | \$14,224.97    | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURRICULUM PD-OTHER            | \$10,613.18    | \$25,493.92    | \$10,000.00      | \$10,000.00      | -   | 0.00%  |
| CURR DEPT - TEXT BOOKS - HS    | \$10,614.56    | \$6,999.28     | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TCHR OTHER MAT HS  | \$160.00       | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURR DEPT - TEST & ASSES. - HS | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TEXT BOOKS - MS    | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TCHR OTHER MAT MS  | -              | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURR DEPT - TEST & ASSES. - MS | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TEXT BOOKS - RS    | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TCHR OTHER MAT RS  | -              | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURR DEPT - TEST & ASSES. - RS | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TEXT BOOKS - SL    | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| CURR DEPT - TCHR OTHER MAT SL  | -              | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CURR DEPT - TEST & ASSES. - SL | -              | -              | \$1,500.00       | \$1,500.00       | -   | 0.00%  |
| DW- TEACHER MENTOR/STIPENDS    | -              | -              | -                | \$500.00         | \$500.00  | -  |
| DW - PROF DEV OTHER            | \$1,605.00     | \$2,320.00     | -                | -                | -   | -  |
| ONLINE CLASSES CS - HS         | -              | \$325.00       | -                | -                | -   | -  |
| HS- TEACHER MENTOR/STIPENDS    | \$3,910.65     | \$2,679.00     | \$29,250.00      | \$29,250.00      | -   | 0.00%  |
| ONLINE CLASSES CS - HS         | -              | \$1,300.00     | -                | -                | -   | -  |
| HSPED TEACH STIPEND COACHING   | \$4,173.50     | \$3,582.00     | \$12,750.00      | \$12,750.00      | -   | 0.00%  |
| HS PROF DEV TUITION & EXPENSES | \$19,744.00    | \$29,887.77    | \$25,000.00      | \$25,000.00      | -   | 0.00%  |
| HS - OUTSIDE PROF DEV S&M      | \$54.00        | \$600.00       | \$765.00         | \$765.00         | -   | 0.00%  |
| HS - OUTSIDE PROF DEV OTHER    | -              | \$275.00       | \$235.00         | \$235.00         | -   | 0.00%  |
| MS- TEACHER MENTOR/STIPENDS    | \$7,444.00     | -              | \$26,325.00      | \$26,325.00      | -   | 0.00%  |
| MSSPED TEACH STIPEND COACHING  | -              | \$893.00       | \$7,750.00       | \$7,750.00       | -   | 0.00%  |
| MS PROF DEV TUITION & EXPENSES | \$13,746.55    | \$15,401.42    | \$25,000.00      | \$25,000.00      | -   | 0.00%  |
| MS - OUTSIDE PROF DEV - CS     | \$275.00       | \$150.00       | \$1,448.00       | \$1,448.00       | -   | 0.00%  |





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|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| MS - OUTSIDE PROF DEV OTHER    | \$700.00       | \$349.00       | -                | -                | -   | -  |
| RS- TEACHER MENTOR/STIPENDS    | \$2,628.00     | \$1,349.20     | \$9,000.00       | \$9,000.00       | -   | 0.00%  |
| RSSPED TEACH STIPEND COACHING  | -              | -              | \$11,000.00      | \$11,000.00      | -   | 0.00%  |
| RS PROF DEV TUITION & EXPENSES | \$16,793.97    | \$13,063.07    | \$25,000.00      | \$25,000.00      | -   | 0.00%  |
| RS - OUTSIDE PROF DEV - CS     | -              | -              | \$5,205.00       | \$5,205.00       | -   | 0.00%  |
| RS - OUTSIDE PROF DEV OTHER    | \$395.00       | -              | -                | -                | -   | -  |
| SL- TEACHER MENTOR/STIPENDS    | \$5,481.74     | \$1,087.00     | -                | -                | -   | -  |
| SLSPED TEACH STIPEND COACHING  | -              | \$2,363.00     | -                | -                | -   | -  |
| SL PROF DEV TUITION & EXPENSES | \$12,705.29    | \$19,015.82    | \$25,000.00      | \$25,000.00      | -   | 0.00%  |
| SL- OUTSIDE PROF DEV - CS      | -              | \$1,900.00     | \$4,162.00       | \$4,162.00       | -   | 0.00%  |
| DW INF MGMT & TECH CS          | \$153,469.57   | \$145,018.06   | \$121,811.00     | \$121,811.00     | -   | 0.00%  |
| DW INF MGMT & TECH S&M         | \$173,595.83   | \$147,844.99   | \$166,400.00     | \$166,400.00     | -   | 0.00%  |
| CLASSROOM INST TECH HS- VHS    | \$10,935.00    | \$10,350.00    | -                | -                | -   | -  |
| CLASSROOM INST TECH HS S&M     | -              | -              | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| CLASSROOM INST TECH HS - OTHER | -              | -              | \$20,000.00      | \$20,000.00      | -   | 0.00%  |
| CLASSROOM INST TECH MS - CS    | -              | -              | \$6,500.00       | \$6,500.00       | -   | 0.00%  |
| CLASSROOM INST TECH MS S&M     | -              | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CLASSROOM INST TECH MS - OTHER | -              | \$1,232.40     | -                | -                | -   | -  |
| CLASSROOM INST TECH RS - CS    | -              | -              | \$1,100.00       | \$1,100.00       | -   | 0.00%  |
| CLASSROOM INST TECH RS S&M     | -              | -              | \$5,500.00       | \$5,500.00       | -   | 0.00%  |
| CLASSROOM INST TECH SL - CS    | -              | -              | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| CLASSROOM INST TECH SL S&M     | -              | \$1,575.00     | \$5,500.00       | \$5,500.00       | -   | 0.00%  |
| <b>OTHER INSTRUCTION</b>       | \$428,436.09   | \$491,268.89   | \$512,550.00     | \$514,518.00     | \$1,968.00  | 0.38%  |
| STUDENT ACTIVITIES HS PROF SAL | \$56,018.74    | \$48,329.50    | \$36,751.00      | \$36,751.00      | -   | 0.00%  |
| STUD ACT HS OTHER SALARIES     | \$17,574.00    | -              | \$24,951.00      | \$24,951.00      | -   | 0.00%  |
| AFTER SCH SPORTS/INTER. HS CS  | \$95.00        | -              | \$6,218.00       | \$6,218.00       | -   | 0.00%  |
| STUDENT ACTIVITIES HS S&M      | \$3,067.07     | \$2,906.37     | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| STUDENT ACTIVITIES MS PROF SAL | \$12,230.76    | \$25,397.00    | \$24,000.00      | \$24,000.00      | -   | 0.00%  |
| STUD ACT MS OTHER SALARIES     | -              | \$6,218.00     | -                | -                | -   | -  |
| STUDENT ACTIVITIES MS S&M      | -              | -              | \$1,715.00       | \$1,715.00       | -   | 0.00%  |



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|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| STUDENT ACTIVITIES RS PROF SAL | \$1,999.43     | \$17,764.00    | \$8,875.00       | \$8,875.00       | -   | 0.00%  |
| STUDENT ACTIVITIES RS S&M      | \$792.82       | \$891.00       | -                | -                | -   | -  |
| STUDENT ACTIVITIES SL PROF SAL | \$6,722.00     | -              | -                | -                | -   | -  |
| ATHLETIC DIRECTOR-HS           | \$18,594.00    | \$18,899.00    | \$101,646.00     | \$101,646.00     | -   | 0.00%  |
| ATHLETICS HS OTHER SALARIES    | \$23,837.79    | \$18,514.45    | \$70,168.00      | \$70,168.00      | -   | 0.00%  |
| ATHLETICS HS CS                | \$136,968.25   | \$151,417.10   | \$58,237.00      | \$58,237.00      | -   | 0.00%  |
| ATHLETICS HS S&M               | \$26,419.45    | \$48,491.81    | \$35,605.00      | \$35,605.00      | -   | 0.00%  |
| ATHLETICS HS OTHER EXP         | \$14,268.00    | \$22,384.00    | \$16,965.00      | \$16,965.00      | -   | 0.00%  |
| ATHLETIC DIRECTOR-MS           | \$3,411.00     | \$3,480.00     | \$3,121.00       | \$3,121.00       | -   | 0.00%  |
| ATHLETICS MS OTHER SALARIES    | -              | \$9,280.00     | \$11,722.00      | \$11,722.00      | -   | 0.00%  |
| ATHLETICS HS MS                | \$8,412.50     | \$14,887.80    | \$6,620.00       | \$6,620.00       | -   | 0.00%  |
| ATHLETICS MS S&M               | \$1,120.44     | \$1,488.86     | -                | -                | -   | -  |
| ATHLETICS MS OTHER EXP         | -              | \$414.00       | -                | -                | -   | -  |
| LIBRARY-HS                     | \$96,850.23    | \$100,506.00   | \$100,956.00     | \$102,924.00     | \$1,968.00  | 1.95%  |
| LIBRARY-S+M RS                 | \$54.61        | -              | -                | -                | -   | -  |
| <b>SYSTEM ADMINISTRATION</b>   | \$1,592,809.97 | \$1,803,965.18 | \$1,818,913.00   | \$1,909,753.00   | \$90,840.00                                       | 4.99%  |
| CURR DIR - PRF SAL - REGED     | \$133,000.09   | \$142,207.87   | \$143,412.00     | \$151,752.00     | \$8,340.00  | 5.82%  |
| CURR DIR - CLERICAL-REG ED     | \$57,381.68    | \$60,724.80    | \$61,842.00      | \$79,671.00      | \$17,829.00                                       | 28.83%   |
| SCHOOL COMM-CONTRACT SERVICES  | \$151.60       | -              | \$4,476.00       | \$4,476.00       | -   | 0.00%  |
| SCHOOL COMMITTEE OTHER EXPENSE | \$6,562.36     | \$7,859.28     | \$6,630.00       | \$6,630.00       | -   | 0.00%  |
| SUPERINTENDENT - PROFESSIONAL  | \$204,999.08   | \$217,155.69   | \$220,189.00     | \$228,939.00     | \$8,750.00  | 3.97%  |
| SUPERINTENDENT - CLERICAL SALA | \$73,178.72    | \$78,289.36    | \$84,724.00      | \$87,404.00      | \$2,680.00  | 3.16%  |
| SUPERINTENDENT - SUPPLIES & MA | \$748.36       | \$2,240.23     | \$4,080.00       | \$4,080.00       | -   | 0.00%  |
| SUPERINTENDENT - OTHER EXPENSE | \$29,842.63    | \$26,887.26    | \$10,040.00      | \$10,040.00      | -   | 0.00%  |
| DW FINGER PRINTING             | \$775.00       | \$1,255.00     | \$500.00         | \$500.00         | -   | 0.00%  |
| BUSINESS OFFICE - PROF SAL     | \$130,321.57   | \$138,115.45   | \$140,520.00     | \$146,240.00     | \$5,720.00  | 4.07%  |
| BUS & FIN - CLERICAL           | \$168,966.85   | \$206,756.44   | \$200,887.00     | \$208,030.00     | \$7,143.00  | 3.56%  |
| BUS & FIN - TRAVEL STIPENDS    | \$7,302.00     | \$4,819.00     | \$6,000.00       | \$6,000.00       | -   | 0.00%  |
| BUS & FIN - CS                 | \$5,558.42     | \$3,656.33     | \$16,830.00      | \$16,830.00      | -   | 0.00%  |
| BUS & FIN - S&M                | \$6,849.08     | \$27,293.93    | \$12,294.00      | \$12,294.00      | -   | 0.00%  |
| BUS & FIN- TRAVEL EXP          | \$9,025.81     | \$14,725.53    | \$2,500.00       | \$2,500.00       | -   | 0.00%  |
| TRAVEL REIMBURSEMENT FY25      | -              | -\$3,299.59    | -                | -                | -   | -  |
| BUS & FIN - OTHER EXP          | \$21,514.29    | \$38,099.55    | \$15,740.00      | \$15,740.00      | -   | 0.00%  |
| LEGAL SERVICES - CONTRACTED SE | \$87,880.05    | \$59,012.40    | \$82,000.00      | \$82,000.00      | -   | 0.00%  |
| DISTRICTWIDE IT - PROF SALARIE | \$256,071.13   | \$272,074.01   | \$357,473.00     | \$375,650.00     | \$18,177.00                                       | 5.08%  |
| CURR DIR - PRF SAL - SPED      | \$140,270.99   | \$149,369.28   | \$153,260.00     | \$159,500.00     | \$6,240.00  | 4.07%  |



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|-----------------------------------|----------------|----------------|------------------|------------------|---|--|
| CURR DIR - CLERICAL-SPED          | \$60,423.33    | \$63,730.80    | \$78,504.00      | \$81,585.00      | \$3,081.00  | 3.92%  |
| TEAM CHAIR SAL-SPED               | \$102,856.95   | \$198,869.34   | \$105,924.00     | \$114,964.00     | \$9,040.00  | 8.53%  |
| DW - PROF DEV SALARIES            | -              | -              | \$10,000.00      | \$10,000.00      | -   | 0.00%  |
| INSTR TECH LD & TR PROF SAL DW    | \$88,381.98    | \$94,123.22    | \$101,088.00     | \$104,928.00     | \$3,840.00  | 3.80%  |
| ADM TECH SUPPORT S&M-SCHADM       | \$748.00       | -              | -                | -                | -   | -  |
| <b>SCHOOL ADMINISTRATION</b>      | \$1,370,401.22 | \$1,435,026.30 | \$1,504,943.00   | \$1,582,389.00   | \$77,446.00                                       | 5.15%  |
| SUPERINTENDENT - CONTRACTED SE    | -              | \$9,350.00     | \$2,000.00       | \$2,000.00       | -   | 0.00%  |
| HS - PRIN/ASST PRIN SALARY        | \$270,034.89   | \$286,688.85   | \$290,019.00     | \$301,619.00     | \$11,600.00                                       | 4.00%  |
| HS - PRIN/CLERICAL SUPPORT        | \$90,173.11    | \$95,033.37    | \$115,585.00     | \$122,764.00     | \$7,179.00  | 6.21%  |
| MS - PRIN/ASST PRIN SALARY        | \$234,169.34   | \$252,376.97   | \$251,581.00     | \$261,682.00     | \$10,101.00                                       | 4.02%  |
| MS - PRIN/CLERICAL SUPPORT        | \$102,940.70   | \$95,379.12    | \$122,068.00     | \$133,693.00     | \$11,625.00                                       | 9.52%  |
| MS - PRINCIPAL CONTRACT SERVIC    | -              | \$3,200.00     | -                | -                | -   | -  |
| RS - PRIN/ASST PRIN SALARY        | \$242,167.63   | \$242,594.51   | \$257,058.00     | \$267,298.00     | \$10,240.00                                       | 3.98%  |
| RS - PRIN/CLERICAL SUPPORT        | \$82,656.26    | \$89,238.55    | \$88,492.00      | \$94,711.00      | \$6,219.00  | 7.03%  |
| SL - PRIN/ASST PRIN SALARY        | \$240,039.98   | \$255,769.25   | \$257,841.00     | \$271,371.00     | \$13,530.00                                       | 5.25%  |
| SL - PRIN/CLERICAL SUPPORT        | \$108,219.31   | \$105,395.68   | \$120,299.00     | \$127,251.00     | \$6,952.00  | 5.78%  |
| <b>TRANSPORTATION AND BUSING</b>  | \$1,834,378.94 | \$2,116,835.74 | \$1,804,362.00   | \$1,804,362.00   | -   | 0.00%  |
| TRANSPORTATION-REG ED             | \$1,073,780.00 | \$1,291,046.40 | \$1,030,934.00   | \$1,030,934.00   | -   | 0.00%  |
| TRANSPORTATION HOMELESS           | -              | \$51,345.00    | -                | -                | -   | -  |
| TRANSPORTATION-SPED ED            | \$760,598.94   | \$774,444.34   | \$773,428.00     | \$773,428.00     | -   | 0.00%  |
| <b>FACILITY &amp; MAINTENANCE</b> | \$2,381,953.15 | \$2,780,010.52 | \$2,139,283.00   | \$2,189,594.00   | \$50,311.00                                       | 2.35%  |
| VEHICLE REPAIR CONTRACT SVC       | \$7,133.27     | \$4,453.47     | \$7,800.00       | \$7,800.00       | -   | 0.00%  |
| GROUPS MAINTENANCE HS - CS        | -              | \$208,332.00   | -                | -                | -   | -  |
| GROUPS MAINTENANCE MS - CS        | \$17,232.62    | \$115,179.04   | -                | -                | -   | -  |
| GROUPS MAINTENANCE RS - CS        | \$27,004.30    | \$3,347.50     | -                | -                | -   | -  |
| GROUPS MAINTENANCE SL - CS        | \$16,567.50    | \$2,800.00     | -                | -                | -   | -  |
| ENERGY MANAGER SALARY             | \$27,713.25    | \$27,882.15    | \$29,820.00      | \$31,018.00      | \$1,198.00  | 4.02%  |
| SRO WAGES                         | -              | -              | \$75,000.00      | \$75,000.00      | -   | 0.00%  |
| CUSTODIAL WAGES-DW                | \$531,500.45   | \$571,255.84   | \$683,388.00     | \$702,501.00     | \$19,113.00                                       | 2.80%  |
| CUSTODIAL OT                      | \$80,895.05    | \$65,327.15    | \$40,000.00      | \$40,000.00      | -   | 0.00%  |
| CUSTODIAL SERVICES-CO - SUPLIE    | \$87.58        | \$400.75       | -                | -                | -   | -  |
| UTILITIES-TELEPHONE DW            | \$69,121.06    | \$53,456.68    | \$46,000.00      | \$46,000.00      | -   | 0.00%  |
| FUEL COSTS DW                     | \$7,688.79     | \$6,123.05     | \$3,000.00       | \$3,000.00       | -   | 0.00%  |



| Category                        | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------------|----------------|----------------|------------------|------------------|---|--|
| HVAC DW - CS                    | -              | -              | \$5,230.00       | \$5,230.00       | -   | 0.00%  |
| LOCKS & MAINT DW - CS           | \$1,182.50     | \$1,152.00     | -                | -                | -   | -  |
| MISC EQUIP REPAIRS - DW -CS     | \$634.74       | -              | -                | -                | -   | -  |
| CLEANING SERVICE - HS CS        | \$31,786.08    | \$14,945.00    | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| CUSTODIAL SERVICES-HS - SUPPLIE | \$50,369.86    | \$57,598.23    | \$66,786.00      | \$96,786.00      | \$30,000.00                                       | 44.92%   |
| UTILITIES - OIL - HS            | \$158.58       | -              | -                | -                | -   | -  |
| UTILITIES-GAS-HS                | \$116,592.79   | \$123,564.37   | \$86,250.00      | \$86,250.00      | -   | 0.00%  |
| UTILITIES-ELECTRICITY-HS        | \$114,110.49   | \$113,675.89   | \$109,500.00     | \$109,500.00     | -   | 0.00%  |
| UTILITIES-WATER-HS              | \$39,850.45    | \$34,794.70    | \$36,015.00      | \$36,015.00      | -   | 0.00%  |
| UTILITIES-WASTEWATER-HS         | -              | \$7,883.00     | \$5,500.00       | \$5,500.00       | -   | 0.00%  |
| TRASH DISPOSAL/PEST CONTROL-HS  | \$28,066.25    | \$37,720.27    | \$23,000.00      | \$23,000.00      | -   | 0.00%  |
| HS BLDG MAINTENANCE - CS        | \$19,930.80    | \$126,005.71   | \$9,797.00       | \$9,797.00       | -   | 0.00%  |
| ELECTRICAL-HS                   | \$8,836.87     | \$5,788.62     | \$4,500.00       | \$4,500.00       | -   | 0.00%  |
| PLUMBING-HS                     | \$8,091.76     | \$13,016.59    | \$10,000.00      | \$10,000.00      | -   | 0.00%  |
| PAINTING - HS                   | \$21,613.73    | -              | \$750.00         | \$750.00         | -   | 0.00%  |
| ROOF REPAIR - HS                | \$14,375.00    | \$9,975.00     | \$4,500.00       | \$4,500.00       | -   | 0.00%  |
| HVAC-HS                         | \$40,895.39    | \$49,308.54    | \$61,375.00      | \$61,375.00      | -   | 0.00%  |
| HS BLDG MAINTENANCE - SUPPLIES  | \$20,840.50    | \$30,839.61    | \$11,000.00      | \$11,000.00      | -   | 0.00%  |
| LOCKS & MAINT HS - CS           | \$21,686.07    | \$22,162.42    | \$29,000.00      | \$29,000.00      | -   | 0.00%  |
| GENERATORS - HS                 | \$1,497.24     | \$1,720.99     | \$750.00         | \$750.00         | -   | 0.00%  |
| ELEVATORS-HS                    | \$8,454.63     | \$4,324.39     | \$4,800.00       | \$4,800.00       | -   | 0.00%  |
| MISC EQUIPMENT REPAIRS - HS     | \$7,180.35     | \$9,748.41     | \$5,000.00       | \$5,000.00       | -   | 0.00%  |
| SCHOOL CROSSING GUARDS          | -              | -              | \$6,392.00       | \$6,392.00       | -   | 0.00%  |
| CLEANING SERVICE - MS CS        | \$37,723.60    | \$46,220.00    | \$15,213.00      | \$15,213.00      | -   | 0.00%  |
| CUSTODIAL SERVICES-MS - SUPPLI  | \$33,209.80    | \$37,132.30    | \$38,706.00      | \$38,706.00      | -   | 0.00%  |
| UTILITIES-GAS-MS                | \$46,041.55    | \$48,561.55    | \$55,156.00      | \$55,156.00      | -   | 0.00%  |
| UTILITIES-ELECTRICITY-MS        | \$51,409.29    | \$54,890.22    | \$56,500.00      | \$56,500.00      | -   | 0.00%  |
| UTILITIES-WATER-MS              | \$9,313.77     | \$9,177.53     | \$11,250.00      | \$11,250.00      | -   | 0.00%  |
| TRASH DISPOSAL/PEST CONTROL-MS  | \$12,670.16    | \$14,074.16    | \$10,000.00      | \$10,000.00      | -   | 0.00%  |
| MS BLDG MAINTENANCE - CS        | \$36,135.80    | \$87,425.39    | \$5,797.00       | \$5,797.00       | -   | 0.00%  |
| ELECTRICAL-MS                   | \$14,176.71    | \$10,639.80    | \$4,500.00       | \$4,500.00       | -   | 0.00%  |
| PLUMBING-MS                     | \$22,337.82    | \$6,310.75     | \$9,000.00       | \$9,000.00       | -   | 0.00%  |
| PAINTING - MS                   | \$3,750.00     | -              | \$750.00         | \$750.00         | -   | 0.00%  |
| ROOF REPAIR - MS                | -              | \$2,608.00     | \$3,000.00       | \$3,000.00       | -   | 0.00%  |
| HVAC-MS                         | \$88,702.88    | \$43,227.12    | \$36,875.00      | \$36,875.00      | -   | 0.00%  |
| MS BLDG MAINTENANCE - SUPPLIES  | \$32,709.03    | \$12,524.14    | -                | -                | -   | -  |
| LOCKS & MAINT MS - CS           | \$20,004.24    | \$12,826.72    | \$19,000.00      | \$19,000.00      | -   | 0.00%  |
| GENERATORS - MS                 | \$645.00       | \$480.00       | \$750.00         | \$750.00         | -   | 0.00%  |
| ELEVATORS-MS                    | \$5,704.00     | \$9,592.65     | \$4,300.00       | \$4,300.00       | -   | 0.00%  |
| MISC EQUIPMENT REPAIRS - MS     | \$5,469.45     | \$1,638.76     | \$5,000.00       | \$5,000.00       | -   | 0.00%  |



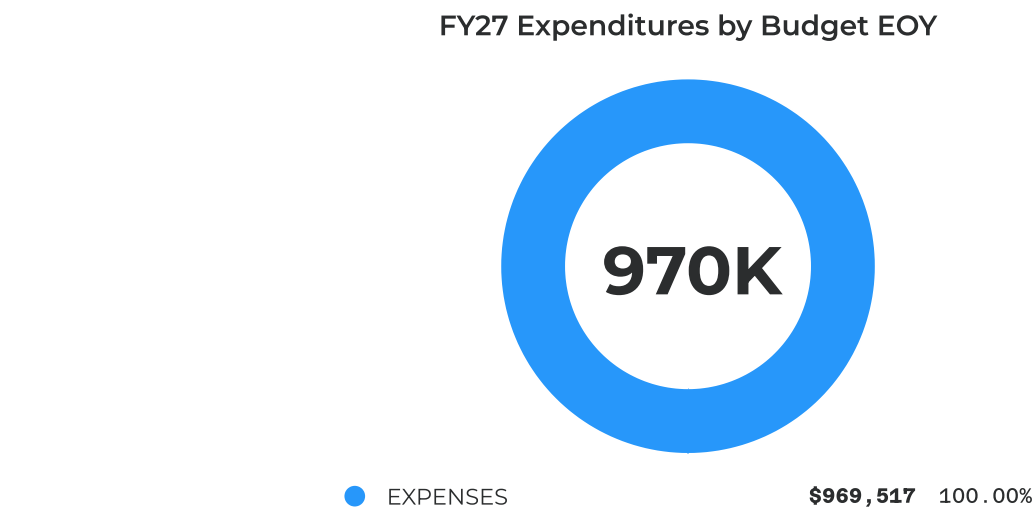
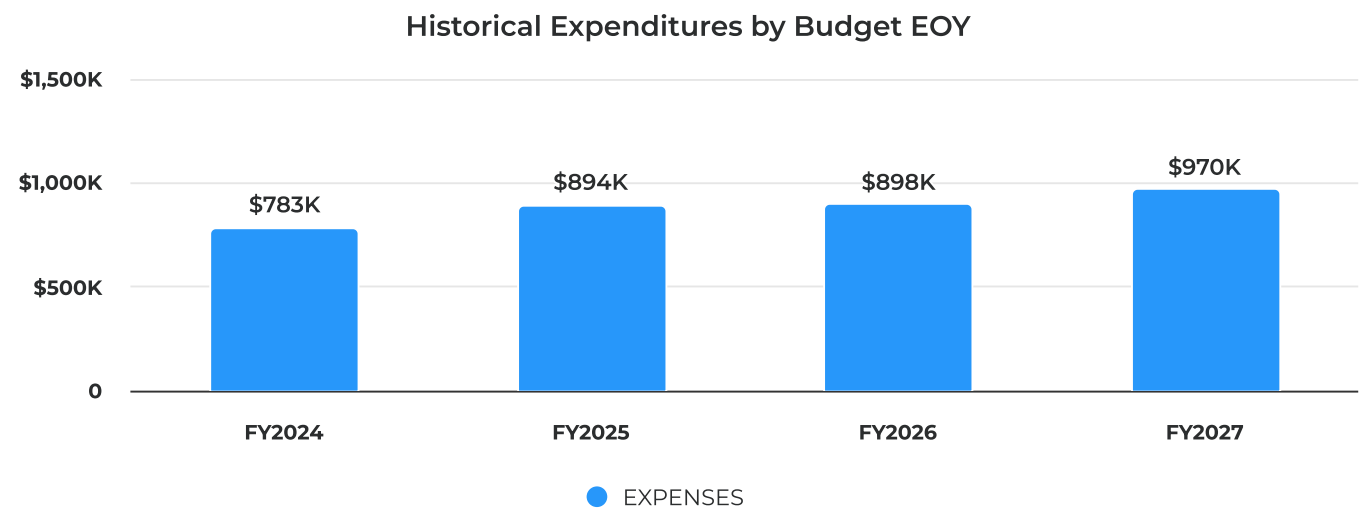
| Category                       | FY 2024 Actual         | FY 2025 Actual         | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|---|--|
| CLEANING SERVICE - RS CS       | \$27,267.32            | \$25,110.00            | \$15,213.00            | \$15,213.00            | -   | 0.00%  |
| CUSTODIAL SERVICES-RS SUPPLIES | \$27,781.56            | \$33,854.56            | \$45,706.00            | \$45,706.00            | -   | 0.00%  |
| UTILITIES - OIL - RS           | \$970.50               | -                      | -                      | -                      | -   | -  |
| UTILITIES-GAS-RS               | \$46,428.79            | \$52,763.84            | \$42,250.00            | \$42,250.00            | -   | 0.00%  |
| UTILITIES-ELECTRICITY-RS       | \$51,378.50            | \$50,344.44            | \$26,500.00            | \$26,500.00            | -   | 0.00%  |
| UTILITIES-WATER-RS             | \$9,466.61             | \$8,264.92             | \$8,250.00             | \$8,250.00             | -   | 0.00%  |
| TRASH DISPOSAL/PEST CONTROL-RS | \$14,649.54            | \$15,207.66            | \$6,000.00             | \$6,000.00             | -   | 0.00%  |
| RS BLDG MAINTENANCE - CS       | \$5,818.31             | \$48,762.20            | \$5,797.00             | \$5,797.00             | -   | 0.00%  |
| ELECTRICAL-RS                  | \$1,000.00             | \$3,681.45             | \$4,500.00             | \$4,500.00             | -   | 0.00%  |
| PLUMBING-RS                    | \$20,694.93            | \$5,453.38             | \$4,000.00             | \$4,000.00             | -   | 0.00%  |
| PAINTING - RS                  | -                      | -                      | \$750.00               | \$750.00               | -   | 0.00%  |
| ROOF REPAIR - RS               | -                      | -                      | \$1,500.00             | \$1,500.00             | -   | 0.00%  |
| HVAC-RS                        | \$43,145.37            | \$43,227.08            | \$36,875.00            | \$36,875.00            | -   | 0.00%  |
| RS BLDG MAINTENANCE - SUPPLIES | \$15,138.76            | \$14,415.78            | -                      | -                      | -   | -  |
| LOCKS & MAINT RS - CS          | \$15,969.95            | \$17,803.96            | \$20,000.00            | \$20,000.00            | -   | 0.00%  |
| GENERATORS - RS                | \$1,045.00             | \$900.00               | \$750.00               | \$750.00               | -   | 0.00%  |
| ELEVATORS-RS                   | \$7,793.62             | \$11,939.67            | \$6,800.00             | \$6,800.00             | -   | 0.00%  |
| MISC EQUIPMENT REPAIRS - RS    | \$1,395.26             | \$1,824.75             | \$5,000.00             | \$5,000.00             | -   | 0.00%  |
| CLEANING SERVICE - SL CS       | \$48,858.00            | \$51,810.00            | \$15,213.00            | \$15,213.00            | -   | 0.00%  |
| CUSTODIAL SERVICES-SL SUPPLIES | \$31,996.81            | \$38,293.27            | \$38,706.00            | \$38,706.00            | -   | 0.00%  |
| UTILITIES-GAS-SL               | \$55,741.65            | \$55,412.82            | \$52,250.00            | \$52,250.00            | -   | 0.00%  |
| UTILITIES-ELECTRICITY-SL       | \$38,166.23            | \$40,319.10            | \$41,500.00            | \$41,500.00            | -   | 0.00%  |
| UTILITIES-WATER-SL             | \$10,808.28            | \$10,874.60            | \$9,500.00             | \$9,500.00             | -   | 0.00%  |
| UTILITIES-WASTEWATER-SL        | \$7,200.00             | \$12,340.00            | \$12,500.00            | \$12,500.00            | -   | 0.00%  |
| TRASH DISPOSAL/PEST CONTROL-SL | \$14,530.66            | \$15,371.48            | \$11,300.00            | \$11,300.00            | -   | 0.00%  |
| SL BLDG MAINTENANCE - CS       | \$19,135.14            | \$10,194.16            | \$5,798.00             | \$5,798.00             | -   | 0.00%  |
| ELECTRICAL-SL                  | \$1,527.94             | -                      | \$4,500.00             | \$4,500.00             | -   | 0.00%  |
| PLUMBING-SL                    | \$13,060.89            | \$8,565.67             | \$9,000.00             | \$9,000.00             | -   | 0.00%  |
| PAINTING - SL                  | -                      | -                      | \$750.00               | \$750.00               | -   | 0.00%  |
| ROOF REPAIR - SL               | -                      | -                      | \$1,500.00             | \$1,500.00             | -   | 0.00%  |
| HVAC-SL                        | \$74,208.75            | \$43,548.22            | \$39,375.00            | \$39,375.00            | -   | 0.00%  |
| SL BLDG MAINTENANCE - SUPPLIES | \$7,022.48             | \$30,577.82            | -                      | -                      | -   | -  |
| LOCKS & MAINT SL - CS          | \$3,756.87             | \$5,630.64             | \$11,500.00            | \$11,500.00            | -   | 0.00%  |
| GENERATORS - SL                | \$550.00               | \$380.00               | \$750.00               | \$750.00               | -   | 0.00%  |
| ELEVATORS-SL                   | \$1,240.00             | -                      | \$4,300.00             | \$4,300.00             | -   | 0.00%  |
| MISC EQUIPMENT REPAIRS - SL    | \$3,104.38             | \$3,028.59             | \$5,000.00             | \$5,000.00             | -   | 0.00%  |
| <b>Total Expenditures</b>      | <b>\$24,217,774.33</b> | <b>\$25,522,402.45</b> | <b>\$26,393,579.00</b> | <b>\$26,519,402.00</b> | <b>\$125,823.00</b>                               | <b>0.48%</b>                                     |



# Technical Schools

Assessments charged for students attending technical high schools. Littleton students generally attend Nashoba Valley Technical High School (NVTHS), however occasionally a student may attend another school based on the availability of the course at NVTHS.

## Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category           | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|--------------------|-------------------|-------------------|---------------------|---------------------|---|--|
| EXPENSES           | \$783,036.00      | \$894,143.00      | \$897,701.00        | \$969,517.00        | \$71,816.00   | 8.00%  |
| ASSESSMENTS-NVTHS  | \$783,036.00      | \$894,143.00      | \$897,701.00        | \$969,517.00        | \$71,816.00   | 8.00%  |
| Total Expenditures | \$783,036.00      | \$894,143.00      | \$897,701.00        | \$969,517.00        | \$71,816.00   | 8.00%  |



# Employee Benefits

## Employee Benefits Narrative

*Most expense lines in this section cover both Town and school employees. Light & Water employee expenses for benefits are covered within their respective budgets. Longevity expenses since FY21 are now reflected in the departmental budgets as a separate salary line item as has been the case for union employees.*

### Employee Benefits: Unemployment

#### **Budget Narrative**

Unlike the private sector, the Town does not pay unemployment tax to the State based on total payroll. Instead, the Town is on a pay-as-you go basis where benefits paid out to eligible former employees are billed monthly to the Town. Because of this, unemployment costs can vary widely from year to year and are largely dependent upon the activity at the school department since the majority of employees of the Town are school employees.

### Employee Benefits: Medicare Tax

#### **Budget Narrative**

Medicare tax is set at 2.9% of total salaries paid. The Town's share is 50%, or 1.45% of the tax.

### Employee Benefits: Middlesex Retirement

#### **Budget Narrative**

Assessment for FY27 calculated from valuation report. Amount includes an extra contribution from free cash. This contribution has been redirected to the pension expense as OPEB may not require an excess contribution beyond the new employee component. Additional asset contributions totaling \$7.3million over the past 8 years, have already helped control our assessment increases by reducing our total assessments over that period (FY17 to FY24).

### Employee Benefits: Other Post-Employment Benefits (OPEB)

#### **Budget Narrative**

Contribution for FY27 based on actuarial schedule + \$120,000 estimate for new employee normal cost per policy. An additional policy contribution from free cash is made as well. The Town is currently on schedule to be fully funded in FY46. More information on the OPEB contribution and Trust Fund can be found in the separate OPEB section of the report.

### Employee Benefits: Health Insurance

#### **Budget Narrative**

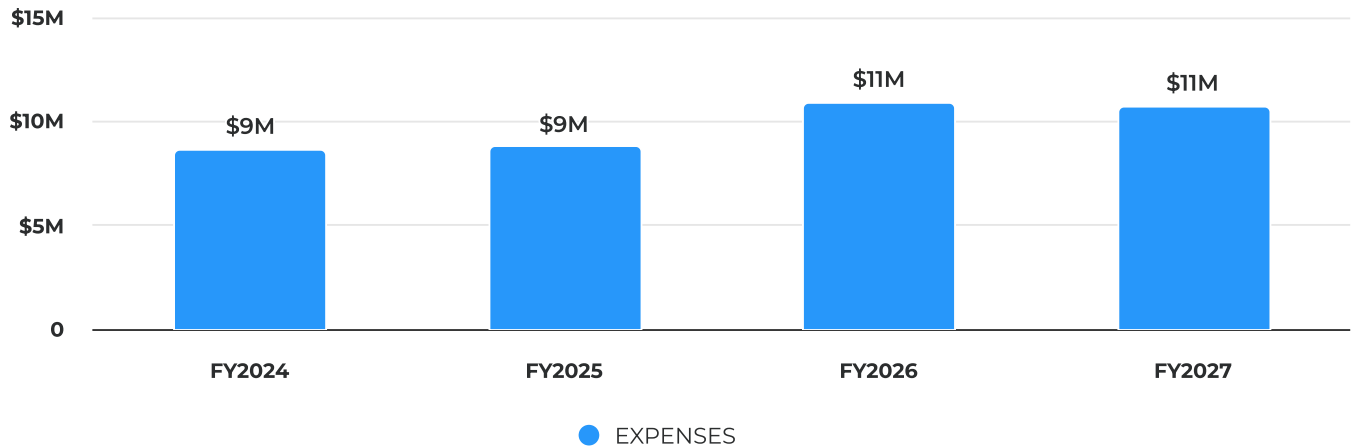
Due to a change in plan design, we will see less of an increase in Health Insurance costs for FY27. Rates aren't determined



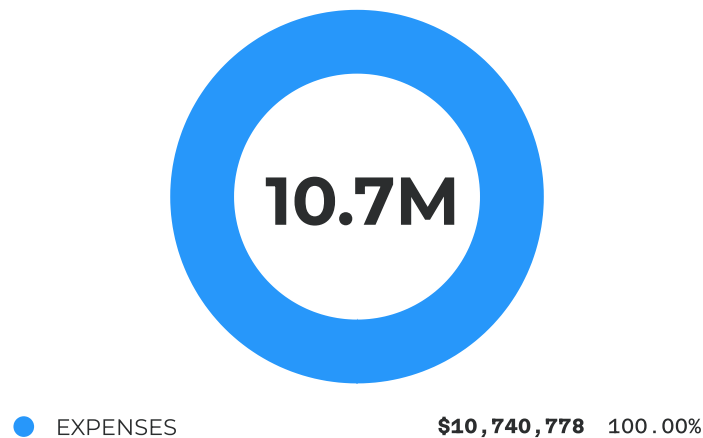
until February 2026. We are currently estimating a 19% increase. Additional plans are budgeted for the year to account for changes in benefit eligible employee enrollment.

## Expenditures by Budget EOY

Historical Expenditures by Budget EOY



FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                       | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|----------------|------------------|------------------|---|--|
| <b>EXPENSES</b>                | \$8,661,009.15 | \$8,775,998.17 | \$10,908,330.00  | \$10,740,778.00  | -\$167,552.00                                     | -1.54%   |
| EMP BENEFITS - OTHER           | \$14,485.04    | \$10,749.00    | \$20,000.00      | \$25,000.00      | \$5,000.00  | 25.00%   |
| EMP BEN MED CLAIMS/INS         | \$4,892,301.17 | \$5,148,715.81 | \$7,006,923.00   | \$6,883,634.00   | -\$123,289.00                                     | -1.76%   |
| EMP BEN LIFE INSURANCE         | \$19,501.46    | \$19,591.05    | \$24,000.00      | \$24,000.00      | -   | 0.00%  |
| EMP BENEFITS - LTD/STD         | -\$3,188.11    | -              | -                | -                | -   | -  |
| EMP BEN MEDICARE               | \$415,124.56   | \$444,985.10   | \$450,000.00     | \$477,000.00     | \$27,000.00                                       | 6.00%  |
| CNTY RETIRE CONTRIB RETIREMENT | \$3,054,224.33 | \$2,885,731.00 | \$3,088,407.00   | \$3,001,144.00   | -\$87,263.00                                      | -2.83%   |
| EMP BEN UNEMPLOYMENT           | \$68,013.35    | \$53,176.21    | \$84,000.00      | \$90,000.00      | \$6,000.00  | 7.14%  |



## EMPLOYEE BENEFITS

| Category                   | FY 2024 Actual        | FY 2025 Actual        | FY 2026<br>Budgeted    | FY 2027<br>Budgeted    | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|----------------------------|-----------------------|-----------------------|------------------------|------------------------|---|--|
| WORKERS' COMP<br>INSURANCE | \$200,547.35          | \$213,050.00          | \$235,000.00           | \$240,000.00           | \$5,000.00  | 2.13%  |
| <b>Total Expenditures</b>  | <b>\$8,661,009.15</b> | <b>\$8,775,998.17</b> | <b>\$10,908,330.00</b> | <b>\$10,740,778.00</b> | <b>-\$167,552.00</b>  | <b>-1.54%</b>  |



# Non-General Fund Budget-LCTV

## ***MISSION OF THE OFFICE***

The mission of the LCTV Office is to increase productivity by streamlining the flow of information through the Town's local cable access programming and to provide mandated PEG Access programming to the residents of Littleton.

# LCTV Narrative

## DESCRIPTION OF SERVICES

The LCTV Studio is responsible for cable television programming. The Department also provides meeting and event coverage, free training classes to local residents, in-house production support, promotional support for local groups and town events.

## PERFORMANCE/WORKLOAD INDICATORS

| Indicator                      | Unit of Measure | Projected FY2026 | Projected FY2027 |
|--------------------------------|-----------------|------------------|------------------|
| Meetings televised (New Hrs)   | Output          | 380              | 580              |
| Programs televised (New Hrs)   | Output          | 164              | 170              |
| Outreach/Training Hours        | Output          | 65               | 65               |
| Hours of programming televised | Output          | 5508             | 10000+           |

## DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top three services provided by the department in order of priority are as follows:

1. Government Meetings
2. Public Programming
3. Educational Programming

LCTV is required by FCC regulations to provide Public, Educational, and Government Access. If there was a decrease in funding, all three categories would be reduced equally.

## MAJOR ACCOMPLISHMENTS

All regulatory boards/committees covered (BOS, School Committee, Planning Board, ZBA, FinCom, ConsCom, and Board of Health).

- Additional meetings include: Library Trustees, COA, Friends/COA Mtgs, Park/Rec Commission, PMBC, CPC, Open Space & Rec Comm, Disabilities Commission, Historical Commission, Cultural Council, Shaker Lane Building Committee, Affordable Housing Trust, Clean Lakes Committee, Sustainability Committee, Charter Committee

- Continue to implement procedures and technical abilities for Remote (Zoom), Hybrid, and in-person Meetings
- Successful Coverage of Annual Town Meetings – Indoors, overflow room & Streaming Live
- Fulfill all contract obligations of IMA with the Town of Boxborough

## Personnel Summary

| Last Name | First Name | Position Number Description | Grade/Ran | Step/Level | FTE % | Annual Pay |
|-----------|------------|-----------------------------|-----------|------------|-------|------------|
| CRORY     | MARK       | LCTV EXEC DIRECTOR          | BA15      | 10         | 1.00  | 114,401.52 |
| REID      | JUDITH     | LCTV PROGRAM COORDINATOR    | BA09      | 2          | 1.00  | 64,331.28  |
| CASALETTO | NICHOLAS   | LCTV PROGRAM COORDINATOR    | BA07      | 3          | 1.00  | 59,257.44  |

## Expenditures by Budget EOY

This budget has been fully funded by retained earnings, revenue from the Local Access Cable fees received from the Cable Service providers as well as revenue from the agreement with Boxborough to provide cable services, and the Cable Fund, and has had no impact on the tax levy.

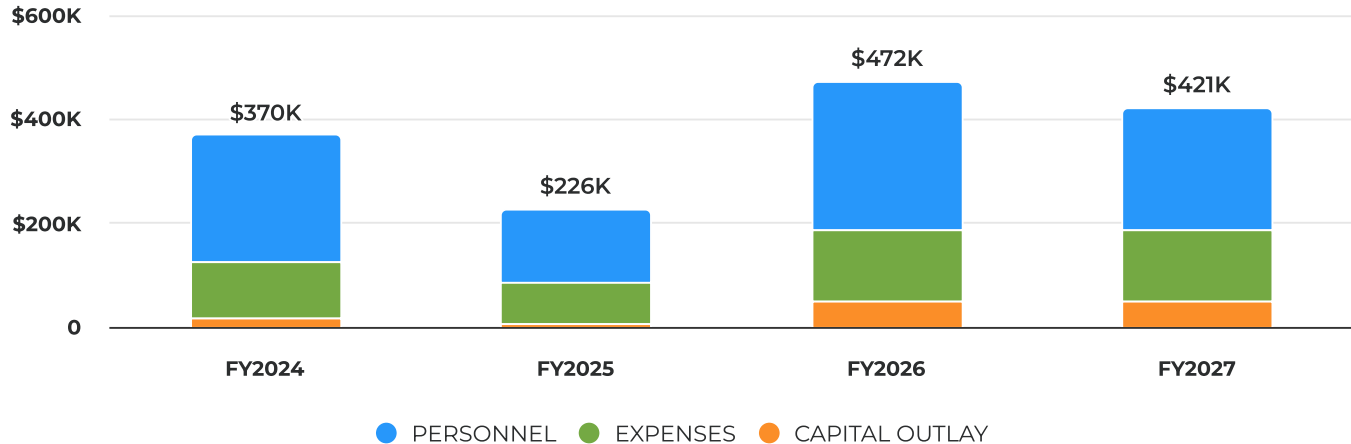
Personal Services – The FY27 staffing budget includes three (3) full-time employees. Offset in salary and benefits are taken from both the Boxboro Fund and the PEG Fund. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. All employees in this department will receive a step increase in FY27. A 2% COLA is calculated and included as directed by the Board of Selectmen.

Expenses — The FY27 operating budget has increased by \$62,767.71 or 17.51% above FY26. The capital expenses are being offset by capital payments from the Cable Service Providers.

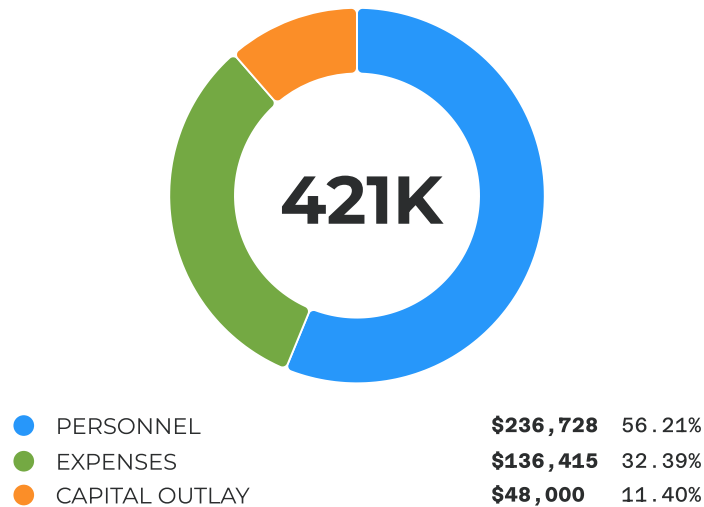
### BUDGET HIGHLIGHTS

The LCTV Advisory Committee and LCTV Executive Director are asking that the town take on the payment of some of the Employee Benefits and salaries for the three (3) full-time staff members in FY28. This plan needs to be flushed out.

### Historical Expenditures by Budget EOY



## FY27 Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category                        | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|
| <b>PERSONNEL</b>                |                     |                     |                     |                     |   |  |
| WAGES - MANAGER/DEPT<br>HEAD    | \$100,713.60        | \$54,939.60         | \$111,603.60        | \$114,495.00        | \$2,891.40  | 2.59%  |
| WAGES - HOURLY                  | \$144,914.45        | \$86,467.23         | \$173,731.00        | \$120,783.00        | -\$52,948.00  | -30.48%  |
| LONGEVITY-NON UNION             | \$1,500.00          | \$1,500.00          | \$2,200.00          | \$1,450.00          | -\$750.00   | -34.09%  |
| <b>Total PERSONNEL</b>          | <b>\$247,128.05</b> | <b>\$142,906.83</b> | <b>\$287,534.60</b> | <b>\$236,728.00</b> | <b>-\$50,806.60</b>   | <b>-17.67%</b>   |
| <b>EXPENSES</b>                 |                     |                     |                     |                     |   |  |
| HEALTH INSURANCE                | \$35,433.00         | \$18,295.11         | \$43,000.00         | \$49,450.00         | \$6,450.00  | 15.00%   |
| LIFE INSURANCE                  | \$215.28            | \$66.51             | \$300.00            | \$150.00            | -\$150.00   | -50.00%  |
| MEDICARE TAX                    | \$3,335.79          | \$1,809.92          | \$4,065.00          | \$4,065.00          | -   | 0.00%  |
| PENSIONS, CONTRIBUTORY          | \$43,550.25         | \$44,917.83         | \$50,000.00         | \$45,000.00         | -\$5,000.00   | -10.00%  |
| VEHICLE REPAIR/MAINT            | \$4,072.82          | \$189.99            | \$1,000.00          | \$500.00            | -\$500.00   | -50.00%  |
| EQUIPMENT REPAIR/MAINT          | \$2,901.33          | \$419.14            | \$10,000.00         | \$10,500.00         | \$500.00  | 5.00%  |
| PROFESSIONAL SERVICES<br>OTHER  | \$6,975.00          | \$3,750.00          | \$12,000.00         | \$11,000.00         | -\$1,000.00   | -8.33%   |
| TELEPHONE/WIRELESS/DATA         | \$220.00            | -                   | \$600.00            | -                   | -\$600.00   | -100.00%   |
| SOFTWARE & SYSTEMS<br>CONTRACTS | \$6,098.00          | \$1,200.00          | -                   | -                   | -   | -  |
| OFFICE SUPPLIES                 | \$1,092.91          | \$2,528.09          | \$3,000.00          | \$3,000.00          | -   | 0.00%  |
| POSTAGE                         | \$1.26              | \$6.60              | \$50.00             | \$50.00             | -   | 0.00%  |
| HARDWARE                        | \$1,573.00          | \$1,449.38          | \$3,000.00          | \$3,000.00          | -   | 0.00%  |
| TECH SUPPLIES                   | \$3,308.97          | \$2,734.62          | \$3,500.00          | \$3,500.00          | -   | 0.00%  |
| PUBLICATIONS &<br>SUBSCRIPTIONS | -                   | -                   | \$6,200.00          | \$6,200.00          | -   | 0.00%  |
| <b>Total EXPENSES</b>           | <b>\$108,777.61</b> | <b>\$77,367.19</b>  | <b>\$136,715.00</b> | <b>\$136,415.00</b> | <b>-\$300.00</b>  | <b>-0.22%</b>  |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |   |  |
| CAPITAL EXPENSES                | \$7,402.50          | -                   | -                   | -                   | -   | -  |
| LCTV CAPITAL EXPENSES           | \$7,144.98          | \$6,019.60          | \$48,000.00         | \$48,000.00         | -   | 0.00%  |
| <b>Total CAPITAL OUTLAY</b>     | <b>\$14,547.48</b>  | <b>\$6,019.60</b>   | <b>\$48,000.00</b>  | <b>\$48,000.00</b>  | <b>-</b>  | <b>0.00%</b>   |
| <b>Total Expenditures</b>       | <b>\$370,453.14</b> | <b>\$226,293.62</b> | <b>\$472,249.60</b> | <b>\$421,143.00</b> | <b>-\$51,106.60</b>   | <b>-10.82%</b>   |



## Summary of Goals

- 1. Coverage of Town Boards and Committees Meetings: Continue to cover all regulatory boards and the Annual/Special Town Meetings. Coverage of special meetings of importance, as requested
- 2. Assist Town Departments with Publicity, Training, Outreach.
- 3. Increase public awareness of town government and key issues.
- 4. Increase viewership through social media platforms

# Capital Improvement Plan

Planning for capital improvements and preserving and maintaining our buildings, roads, parks and capital equipment is a prudent financial management practice. The purpose of the Capital Improvement plan is to plan for short and long-term capital needs. The capital plan will help to estimate current and future capital funding requirements, plan and prioritize projects, identify funding sources, develop revenues if necessary to fund them, and inform the public of planned and anticipated capital improvements needed.

## Definitions and Criteria for Capital Projects

Per the Town of Littleton's Financial Policy, the Capital plan is prepared from a Town-wide perspective. There is no assumption of a budget quote for individual departments. Capital Improvement projects are defined as major, non-recurring expenditure that generally meets all of the following criteria:

- Massachusetts General Law Chapter 44, Sections 7 & 8, permit the Town to issue bonds to finance the expenditure;
- The expenditure is a facility, object or asset costing more than \$5,000;
- The expenditure will have a useful life of 10 years or more for infrastructure, buildings, and parks and a useful life of three years or more for vehicles, equipment and technology.

# FY27 Proposed Capital Improvement Plan

| Departments/Projects                     | Proposed Funding              |  | Funding Source |  | Decision Rationale                 |
|--|-------------------------------|--|----------------|--|------------------------------------|
| <b><u>Facilities Department</u></b>      |                               |  |                |  |                                    |
| Facilities Department Vehicle            | \$ 89,641.00                  |  | 6              |  | Free Cash                          |
| <b><i>Facilities Subtotal</i></b>        | <b><i>\$ 89,641.00</i></b>    |  |                |  |                                    |
|  |                               |  |                |  |                                    |
| <b><u>Building Department</u></b>        |                               |  |                |  |                                    |
| Building Department Vehicle              | \$ 40,885.00                  |  | 6              |  | Free Cash                          |
| <b><i>Building Subtotal</i></b>          | <b><i>\$ 40,885.00</i></b>    |  |                |  |                                    |
|  |                               |  |                |  |                                    |
| <b><u>Cemetery Department</u></b>        |                               |  |                |  |                                    |
| Historic Gravestone Preservation         | \$ 9,950.00                   |  | 3              |  | Mass Historical Grant; CPC Funding |
| Cemetery Truck Replacement               | \$ 78,000.00                  |  | 6              |  | Free Cash                          |
| <b><i>Cemetery Subtotal</i></b>          | <b><i>\$ 87,950.00</i></b>    |  |                |  |                                    |
|  |                               |  |                |  |                                    |
| <b><u>Department of Public Works</u></b> |                               |  |                |  |                                    |
| Mechanic truck replacement               | \$ 100,000.00                 |  | 6              |  | Free Cash                          |
| Wheeled Excavator                        | \$ 200,000.00                 |  | 6              |  | Free Cash                          |
| Irrigation Installation                  | \$ 120,000.00                 |  | 6              |  | Free Cash                          |
| Transfer Station Fence                   | \$ 50,000.00                  |  | 6              |  | Free Cash                          |
|  |                               |  |                |  |                                    |
| <b><i>DPW Subtotal</i></b>               | <b><i>\$ 470,000.00</i></b>   |  |                |  |                                    |
|  |                               |  |                |  |                                    |
| <b><u>Fire Department</u></b>            |                               |  |                |  |                                    |
| Engine 2 Replacement                     | \$ 1,391,000.00               |  | 5              |  | Capital Stabilization              |
| Medic 2 Replacement                      | \$ 525,000.00                 |  | 5              |  | Ambulance Revolving Fund           |
| Rescue Boat                              | \$ 21,500.00                  |  | 6              |  | Free Cash                          |
| <b><i>Fire Subtotal</i></b>              | <b><i>\$ 1,937,500.00</i></b> |  |                |  |                                    |
|  |                               |  |                |  |                                    |
| <b><u>LCTV Department</u></b>            |                               |  |                |  |                                    |
| Equipment Upgrade                        | \$ 42,000.00                  |  | 4              |  | PEG Cable Fund                     |
| <b><i>LCTV Subtotal</i></b>              | <b><i>\$ 42,000.00</i></b>    |  |                |  |                                    |
|  |                               |  |                |  |                                    |
| <b><u>Police Department</u></b>          |                               |  |                |  |                                    |
| Cruiser replacement plan                 | \$ 168,000.00                 |  | 6              |  | Free Cash                          |
| <b><i>Police Subtotal</i></b>            | <b><i>\$ 168,000.00</i></b>   |  |                |  |                                    |
|  |                               |  |                |  |                                    |
| <b><u>Town Administrator</u></b>         |                               |  |                |  |                                    |
| Second Floor Building Renovation         | \$ 158,000.00                 |  | 7              |  | Other-Closed Capital Articles      |
| <b><i>Town Administrator</i></b>         | <b><i>\$ 158,000.00</i></b>   |  |                |  |                                    |
|  |                               |  |                |  |                                    |
| <b><u>Littleton Public Schools</u></b>   |                               |  |                |  |                                    |





|   |                      |                 |                        |
|---|----------------------|-----------------|------------------------|
| Alumni Field Light Replacement and Upgrade        | \$ 280,000.00        | 5               | School Choice          |
| Flooring in Schools                               | \$ 100,000.00        | 5               | School Choice          |
| High School Parking Lot resealing                 | \$ 75,000.00         | 5               | School Choice          |
| <b>Littleton Public Schools Subtotal</b>          | <b>\$ 455,000.00</b> |                 |                        |
| <b>TOTAL FY27 CAPITAL IMPROVEMENT PLAN BUDGET</b> |                      |                 |                        |
|   | 1                    | General Fund    | \$ -                   |
|   | 2                    | BAN/Bond        | \$ -                   |
|   | 3                    | Grants          | \$ 9,950.00            |
|   | 4                    | Trust Funds     | \$ 42,000.00           |
|   | 5                    | Revolving Funds | \$ 2,371,000.00        |
|   | 6                    | Free Cash       | \$ 868,026.00          |
|   | 7                    | Other           | \$ 158,000.00          |
| <b>Total</b>                                      |                      |                 | <b>\$ 3,448,976.00</b> |
|   |                      |                 |                        |
|   |                      |                 |                        |
|   |                      |                 |                        |

## Capital Requests not Currently Funded in FY27

The following projects could not be funded in this budget cycle due to constraints on available funding and the need to prioritize other projects with more immediate or critical impacts.

|                                      | Amount               | Notes  |
|--------------------------------------|----------------------|--|
| <b>Fire Department</b>               |                      |  |
| Chief's Vehicle                      | \$ 135,000.00        | Funded through alternative sources in FY26   |
| <b>Fire Subtotal</b>                 | <b>\$ 135,000.00</b> |  |
|                                      |                      |  |
|                                      |                      |  |
| <b>Parks and Recreation</b>          |                      |  |
| Dog Park                             | \$ 75,000.00         | Additional funding in FY28 of \$750,000 would be required and cannot be funded with current available funds. This has been delayed one year                  |
| Community Pool                       | \$ 100,000.00        | Additional Funding in FY28 and FY29 totaling \$3,520,000 would be required and cannot be funded with current available funds. This has been delayed one year |
| Fay Park Renovations                 | \$ 150,000.00        | Additional Funding in FY28 of \$1,500,000 would be required and cannot be funded with current available funds This has been delayed one year                 |
| <b>Parks and Recreation Subtotal</b> | <b>\$ 325,000.00</b> |  |

# Proposed 10 Year Capital Plan

| Proposed Fiscal Year 2026-2035 Capital Budget |                        |                        |                        |                        |                        |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| Department                                    | FY 2027                | FY 2028                | FY 2029                | FY 2030                | FY 2031                |
| Building                                      | \$ 40,885.00           |                        |                        |                        |                        |
| Cemetery                                      | \$ 87,950.00           | \$ 9,950.00            | \$ 9,950.00            | \$ 109,950.00          | \$ 9,950.00            |
| Conservation                                  |                        |                        | \$ 51,388.00           |                        |                        |
| DPW   | \$ 470,000.00          | \$ 741,660.00          | \$ 923,000.00          | \$ 240,000.00          | \$ 170,000.00          |
| Facilities                                    | \$ 89,641.00           |                        |                        |                        |                        |
| Fire  | \$ 2,072,500.00        | \$ 266,200.00          | \$ 812,200.00          | \$ 1,915,000.00        | \$ 572,503.00          |
| LCTV  | \$ 42,000.00           |                        |                        |                        |                        |
| Library                                       |                        |                        |                        |                        |                        |
| Planning                                      |                        | \$ 125,000.00          | \$ 125,000.00          | \$ 125,000.00          |                        |
| Police  | \$ 168,000.00          | \$ 176,400.00          | \$ 208,373.00          | \$ 194,481.00          | \$ 204,205.00          |
| PRCE  |                        | \$ 325,000.00          | \$ 2,570,000.00        | \$ 3,200,000.00        |                        |
| School  | \$ 455,000.00          | \$ 5,515,000.00        | \$ 3,110,000.00        | \$ 2,865,000.00        | \$ 200,000.00          |
| Town Administrator                            | 158,000.00             |                        |                        |                        |                        |
| <b>Grand Total</b>                            | <b>\$ 3,583,976.00</b> | <b>\$ 7,159,210.00</b> | <b>\$ 7,809,911.00</b> | <b>\$ 8,649,431.00</b> | <b>\$ 1,156,658.00</b> |
|   |                        |                        |                        |                        |                        |
|   |                        |                        |                        |                        |                        |
|   |                        |                        |                        |                        |                        |
| Department                                    | FY 2032                | FY 2033                | FY 2034                | FY 2035                | FY 2036                |
| Building                                      |                        |                        |                        |                        |                        |
| Cemetery                                      | \$ 9,950.00            | \$ 9,950.00            | \$ 9,950.00            | \$ 9,950.00            | \$ 9,950.00            |
| Conservation                                  |                        |                        |                        |                        |                        |
| DPW   | \$ 287,500.00          | \$ 245,000.00          | \$ 275,000.00          | \$ 225,000.00          |                        |
| Facilities                                    |                        |                        |                        |                        |                        |
| Fire  | \$ 640,250.00          | \$ 965,785.00          | \$ 120,000.00          | \$ 1,356,585.00        |                        |
| LCTV  |                        |                        |                        |                        |                        |
| Library                                       |                        | \$ 18,000.00           |                        |                        |                        |
| Planning                                      |                        |                        |                        |                        |                        |
| Police  | \$ 316,217.00          | \$ 225,136.00          | \$ 236,393.00          | \$ 279,240.00          | \$ 260,624.00          |
| PRCE  |                        |                        |                        |                        |                        |
| School  | \$ 100,000.00          |                        |                        |                        |                        |
| Town Administrator                            |                        |                        |                        |                        |                        |
| <b>Grand Total</b>                            | <b>\$ 1,353,917.00</b> | <b>\$ 1,463,871.00</b> | <b>\$ 641,343.00</b>   | <b>\$ 1,870,775.00</b> | <b>\$ 270,574.00</b>   |

## Changes to the Capital Plan

This plan is reviewed and evaluated on an annual basis, with adjustments made as priorities evolve; the information that follows provides a summary of those changes.

| Additions to the plan |                     |             |                 |         |
|-----------------------|---------------------|-------------|-----------------|---------|
| Department            | Item                | Fiscal Year | Notes           | Amount  |
| Building              | Bldg Dep Vehicle    | FY27        |                 | 40,885  |
| Cemetery              | Cem Truck Repl      | FY27        | not funded FY26 | 78,000  |
| Cemetery              | Gravestones         | FY36        |                 | 9,950   |
| Conservation          | Truck               | FY29        |                 | 51,388  |
| DPW                   | Trans Stn Fence     | FY27        |                 | 50,000  |
| DPW                   | Road Mower Repl     | FY29        |                 | 130,000 |
| DPW                   | Lg Field Mower Repl | FY30        |                 | 105,000 |



|                           |                        |                    |                |                  |                   |
|---------------------------|------------------------|--------------------|----------------|------------------|-------------------|
| DPW                       | Groomer Rpl            | FY32               |                | 42,500           |                   |
| DPW                       | Pick-up Repl           | FY32               |                | 75,000           |                   |
| DPW                       | Air Compressor         | FY34               |                | 25,000           |                   |
| DPW                       | Backhoe Repl           | FY35               |                | 225,000          |                   |
| Fire                      | Portable Radio Repl    | FY33               |                | 112,100          |                   |
| Fire                      | Chiefs Veh repl        | FY33               |                | 135,000          |                   |
| Fire                      | Cardiac Montor Rpl     | FY34               |                | 120,000          |                   |
| Fire                      | Medic 1                | FY35               |                | 606,585          |                   |
| LCTV                      | CASTUS system          | FY27               |                | 42,000           |                   |
| Police                    | Cruiser Repl           | FY36               |                | 260,624          |                   |
| Town Administrator        | Second Floor Bldg Reno | FY27               |                | 158,000          |                   |
| <b>Total New</b>          |                        |                    |                | <b>2,267,032</b> |                   |
|                           |                        |                    |                |                  |                   |
|                           |                        |                    |                |                  |                   |
| <b>Removed Items</b>      |                        |                    |                |                  |                   |
| <b>Department</b>         | <b>Item</b>            | <b>Fiscal Year</b> | <b>Notes</b>   | <b>Amount</b>    |                   |
| LCTV                      | Post Production        | FY28               |                | (38,700)         |                   |
| LCTV                      | Prod Veh               | FY27               |                | (39,500)         |                   |
| LCTV                      | Remote Prod            | FY27               |                | (42,670)         |                   |
| LCTV                      | Facility Prod          | FY29               |                | (94,450)         |                   |
| <b>Total New</b>          |                        |                    |                | <b>(215,320)</b> |                   |
|                           |                        |                    |                |                  |                   |
|                           |                        |                    |                |                  |                   |
| <b>Changes in Cost As</b> |                        |                    |                |                  |                   |
| <b>Department</b>         | <b>Item</b>            | <b>Old Amt</b>     | <b>New Amt</b> | <b>Variance</b>  | <b>Fiscal Yr</b>  |
| DPW                       | Mech truck repl        | 95,000             | 100,000        | 5,000            | FY27              |
| DPW                       | Excavator              | 195,000            | 200,000        | 5,000            | FY27              |
| DPW                       | Irrigation Sys         | 145,000            | 120,000        | (25,000)         | FY27              |
| DPW                       | Sidewalk Mach          | 236,250            | 245,700        | 9,450            | FY28              |
| DPW                       | Tree Truck             | 400,000            | 255,000        | (145,000)        | To FY28 from FY33 |
| DPW                       | Pick Up Repl           | 75,000             | 78,000         | 3,000            | To FY28 from FY29 |
| DPW                       | Mower                  | 36,500             | 37,960         | 1,460            | FY28              |
| DPW                       | Med Truck Repl         | 90,000             | 125,000        | 35,000           | To FY28 from FY29 |
| DPW                       | Backhoe Repl           | 212,500            | 221,000        | 8,500            | FY29              |
| DPW                       | Loader Repl            | 225,000            | 234,000        | 9,000            | To FY29 from FY30 |
| DPW                       | 6 Wh Dump Rpl          | 325,000            | 338,000        | 13,000           | To FY29 from FY30 |
| DPW                       | Skid Steer Rpl         | 87,500             | 95,000         | 7,500            | To FY30 from FY31 |
| DPW                       | Compactor Rpl          | 35,000             | 40,000         | 5,000            | To FY30 from FY28 |
| DPW                       | Med Duty Tr Rpl        | 95,000             | 125,000        | 30,000           | FY31              |
| DPW                       | Med Duty Tr Rpl        | 95,000             | 125,000        | 30,000           | FY32              |
| DPW                       | Loader Rpl             | 250,000            | 245,000        | (5,000)          | To FY33 from FY34 |
| Fire                      | Medic 2 Repl           | 525,000            | 572,503        | 47,503           | FY31              |
| Fire                      | Chiefs Veh             | 95,000             | 135,000        | 40,000           | FY27              |
| Fire                      | Tower                  | 50,000             | 55,000         | 5,000            | FY29              |
| Fire                      | Rescue Boat            | 20,000             | 21,500         | 1,500            | To FY27 from FY29 |
| Fire                      | Cardiac Monitor Repl   | 78,750             | 120,000        | 41,250           | FY28              |
| Fire                      | SCBA & refilling stn   | 512,400            | 536,000        | 23,600           | FY32              |
| Police                    | Sealcoating            | 231,559            | 80,982         | (150,577)        | all years         |

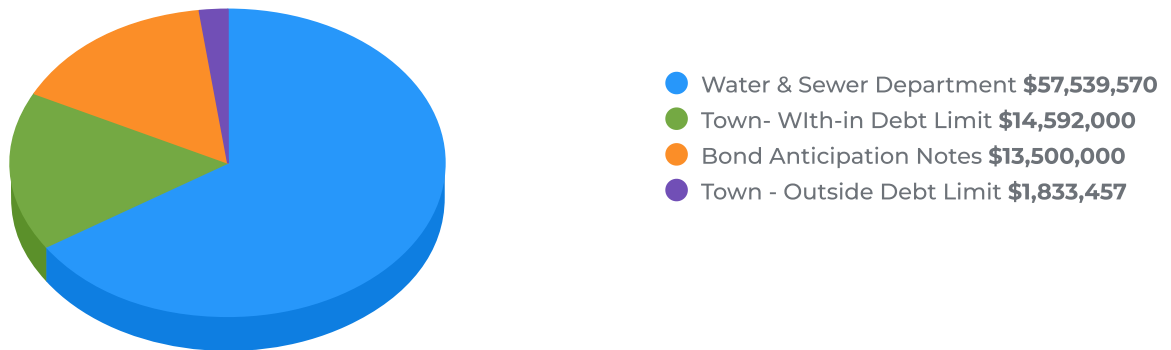


|                          |                |               |               |                |           |
|--------------------------|----------------|---------------|---------------|----------------|-----------|
| PRCE                     | Community Pool | 2,960,000     | 3,620,000     | 660,000        | FY27-FY29 |
|                          |                |               |               |                |           |
| <b>Total Changed</b>     |                |               |               | <b>655,186</b> |           |
|                          |                |               |               |                |           |
| <b>Changes in Timing</b> |                |               |               |                |           |
| <b>Department</b>        | <b>Item</b>    | <b>Was FY</b> | <b>Now FY</b> | <b>Amount</b>  |           |
| Cemetery                 | Mini Excavator | FY27          | FY30          | 100,000        |           |
| DPW                      | Sidewalk Mach  | FY35          | FY34          | 250,000        |           |
| PRCE                     | Fay Park       | FY27          | FY28          | 75,000         |           |
| PRCE                     | Dog Park       | FY27          | FY28          | 150,000        |           |
| PRCE                     | Community Pool | FY27          | FY28          | 100,000        |           |
| <b>Total Chg Yrs</b>     |                |               |               | <b>675,000</b> |           |

# Debt Overview Summary

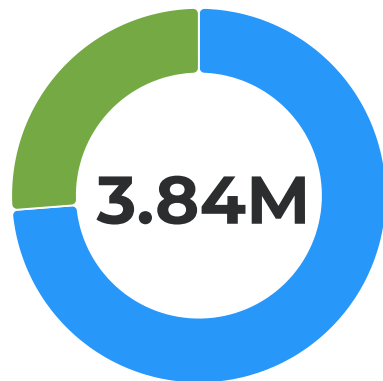
## Bonds Outstanding as of June 30, 2025

### General Obligation Bonds Outstanding as of June 30



# Debt By Type

Debt By Type



|                  |                    |        |
|------------------|--------------------|--------|
| Inside the Levy  | <b>\$2,833,997</b> | 73.76% |
| Outside the Levy | <b>\$1,008,312</b> | 26.24% |

Total Debt

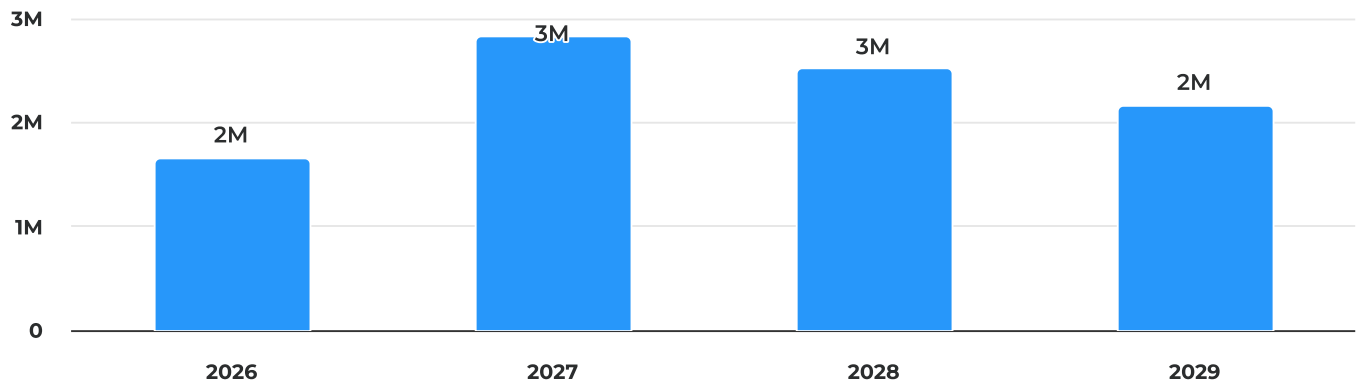
## \$3,842,309

\$1,030,056 (36.63% vs. FY26)

| Fund Name         | FY2026                | FY2027                | FY2028                | FY2029                | \$ Change             | % Change      |
|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|
| Outside the Levy  | \$1,151,479.00        | \$1,008,312.00        | \$708,170.00          | \$664,474.00          | -\$143,167.00         | -12.43%       |
| Inside the Levy   | \$1,660,774.50        | \$2,833,997.22        | \$2,518,304.92        | \$2,161,833.11        | \$1,173,222.72        | 70.64%        |
| <b>Total Debt</b> | <b>\$2,812,253.50</b> | <b>\$3,842,309.22</b> | <b>\$3,226,474.92</b> | <b>\$2,826,307.11</b> | <b>\$1,030,055.72</b> | <b>36.63%</b> |

## Inside the Levy

Payments on long-term debt inside the Levy increase by \$1,173,222.72 due to the addition of the Senior Center on Shattuck.



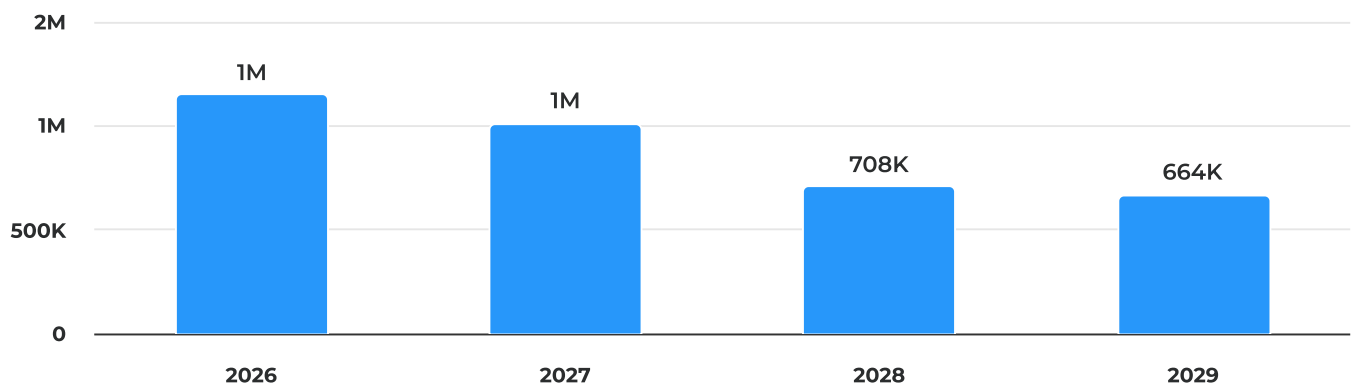
| Fund Name               | FY2026       | FY2027       | % Change | \$ Change   |
|-------------------------|--------------|--------------|----------|-------------|
| Houghton Roof Principal | \$9,000.00   | \$9,000.00   | 0.00%    | \$0.00      |
| Houghton Roof Interest  | \$1,800.00   | \$1,350.00   | -25.00%  | -\$450.00   |
| Lucy's Land Principal   | \$4,000.00   | \$4,000.00   | 0.00%    | \$0.00      |
| Lucy's Land Interest    | \$900.00     | \$700.00     | -22.22%  | -\$200.00   |
| Cobbs Land Principal    | \$13,000.00  | \$13,000.00  | 0.00%    | \$0.00      |
| Cobbs Land Interest     | \$3,315.00   | \$2,665.00   | -19.61%  | -\$650.00   |
| Goldsmith st Principal  | \$48,000.00  | \$48,000.00  | 0.00%    | \$0.00      |
| Goldsmith St Interest   | \$11,840.00  | \$9,440.00   | -20.27%  | -\$2,400.00 |
| Septic Loan Principal   | \$13,581.00  | \$13,876.00  | 2.17%    | \$295.00    |
| Septic Loan Interest    | \$3,954.50   | \$3,662.50   | -7.38%   | -\$292.00   |
| Alumni Field Principal  | \$235,000.00 | \$235,000.00 | 0.00%    | \$0.00      |
| Alumni Field Interest   | \$28,200.00  | \$18,800.00  | -33.33%  | -\$9,400.00 |



## Long Term Debt By Type

| Fund Name                      | FY2026                | FY2027                | % Change      | \$ Change            |
|--------------------------------|-----------------------|-----------------------|---------------|----------------------|
| Boxborough Land Principal      | \$30,000.00           | \$30,000.00           | 0.00%         | \$0.00               |
| Boxborough Land Interest       | \$3,600.00            | \$2,400.00            | -33.33%       | -\$1,200.00          |
| Fire Station Principal         | \$285,000.00          | \$285,000.00          | 0.00%         | \$0.00               |
| Fire Station Interest          | \$129,690.00          | \$115,440.00          | -10.99%       | -\$14,250.00         |
| Library Principal              | \$235,000.00          | \$235,000.00          | 0.00%         | \$0.00               |
| Library Interest               | \$107,950.00          | \$96,200.00           | -10.88%       | -\$11,750.00         |
| Library Design Principal       | \$70,000.00           | \$70,000.00           | 0.00%         | \$0.00               |
| Library Design Interest        | \$32,394.00           | \$28,894.00           | -10.80%       | -\$3,500.00          |
| Library Construction Principal | \$60,000.00           | \$60,000.00           | 0.00%         | \$0.00               |
| Library Construction Interest  | \$28,700.00           | \$25,700.00           | -10.45%       | -\$3,000.00          |
| 36 King Street Principal       | \$131,000.00          | \$135,000.00          | 3.05%         | \$4,000.00           |
| 36 King Street Interest        | \$174,850.00          | \$108,825.00          | -37.76%       | -\$66,025.00         |
| Center on Shattuck Principal   | \$0.00                | \$560,000.00          |               | \$0.00               |
| Center on Shattuck Interest    | \$0.00                | \$722,044.72          |               | \$0.00               |
| <b>Total Debt</b>              | <b>\$1,660,774.50</b> | <b>\$2,833,997.22</b> | <b>70.64%</b> | <b>-\$108,822.00</b> |

## Outside the Levy



| Fund Name                             | FY2026       | FY2027       | % Change | \$ Change     |
|---------------------------------------|--------------|--------------|----------|---------------|
| Middle School Principal               | \$370,000.00 | \$260,000.00 | -29.73%  | -\$110,000.00 |
| Middle School Interest                | \$25,200.00  | \$10,400.00  | -58.73%  | -\$14,800.00  |
| Middle School Low Interest Principal  | \$107,115.00 | \$107,115.00 | 0.00%    | \$0.00        |
| Middle School Low Interest Interest   | \$8,569.00   | \$6,427.00   | -25.00%  | -\$2,142.00   |
| Police Station Construction Principal | \$270,000.00 | \$275,000.00 | 1.85%    | \$5,000.00    |
| Police Station Construction Interest  | \$54,500.00  | \$41,000.00  | -24.77%  | -\$13,500.00  |
| Police Station Design Principal       | \$13,000.00  | \$13,000.00  | 0.00%    | \$0.00        |



## Long Term Debt By Type

| Fund Name                         | FY2026                | FY2027                | % Change       | \$ Change            |
|-----------------------------------|-----------------------|-----------------------|----------------|----------------------|
| Police Station Design Interest    | \$2,000.00            | \$1,350.00            | -32.50%        | -\$650.00            |
| Russell St Design Principal       | \$9,000.00            | \$9,000.00            | 0.00%          | \$0.00               |
| Russell St Design Interest        | \$2,295.00            | \$1,845.00            | -19.61%        | -\$450.00            |
| Russell St Construction Principal | \$230,000.00          | \$235,000.00          | 2.17%          | \$5,000.00           |
| Russell St Construction Interest  | \$59,800.00           | \$48,175.00           | -19.44%        | -\$11,625.00         |
| <b>Total Debt</b>                 | <b>\$1,151,479.00</b> | <b>\$1,008,312.00</b> | <b>-12.43%</b> | <b>-\$143,167.00</b> |

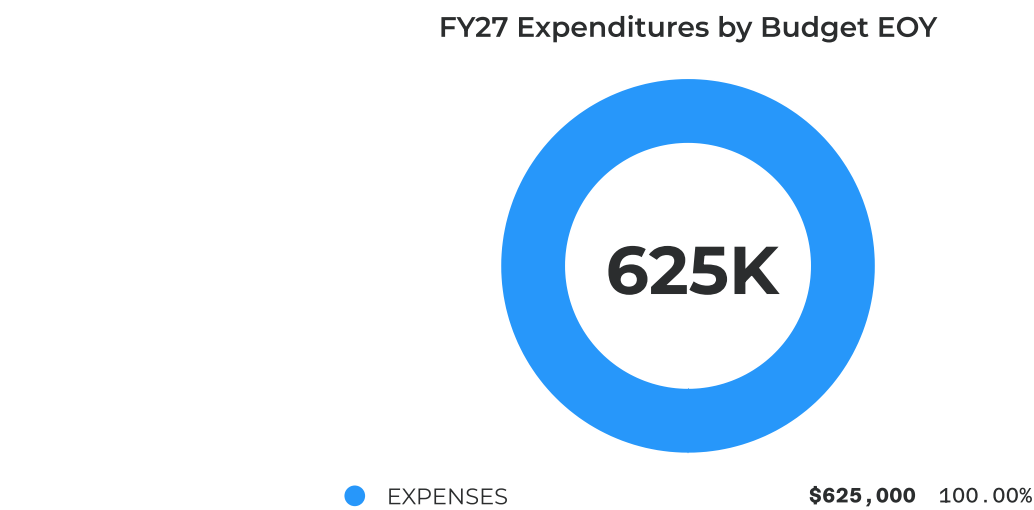
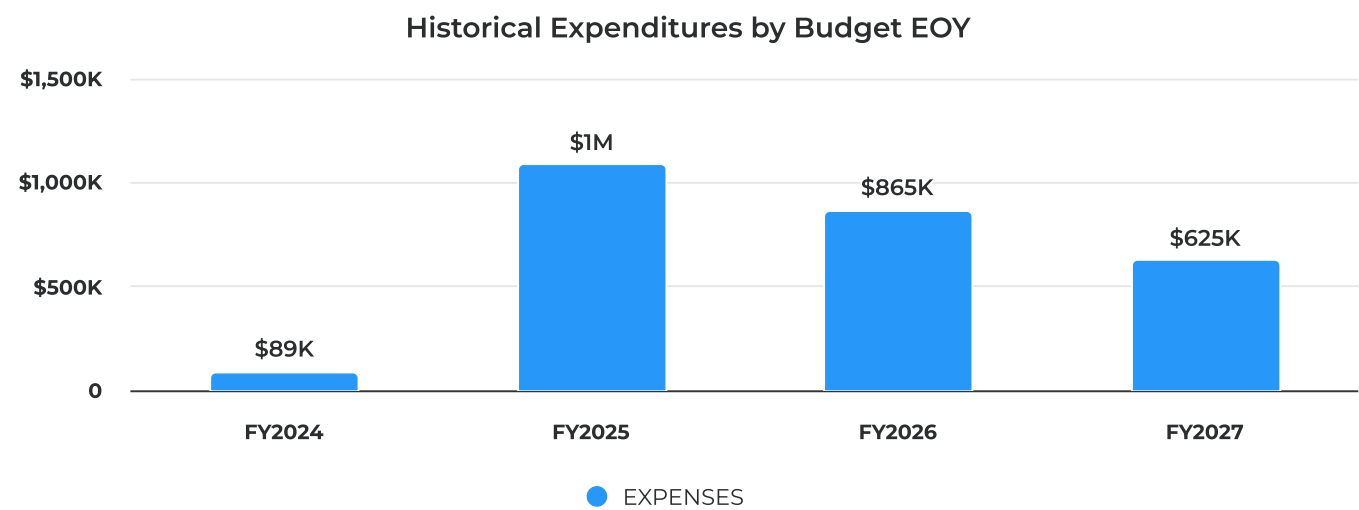




# Short Term and Other Debt Service

Short-term debt or Bank Anticipation Notes (BAN's) cover the initial financing of Town projects until a General obligation Bond (long term debt) can be issued. There is money budgeted to pay the issuance costs if a short term borrowing becomes necessary. Short Term debt issued for the Shaker Lane project will be outside the Levy and will not impact the general fund. For FY27 there are no short-term borrowings planned inside the Levy.

## Expenditures by Budget EOY



## Expenditures by Budget EOY

| Category           | FY 2024 Actual | FY 2025 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (\$ Change) | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|----------------|------------------|------------------|---|--|
| EXPENSES           | \$88,603.53    | \$1,087,418.85 | \$865,000.00     | \$625,000.00     | -\$240,000.00                                     | -27.75%  |
| OTHER DEBT SERVICE | -              | -              | \$50,000.00      | -                | -\$50,000.00                                      | -100.00%   |
| DEBT ISSUANCE      | \$19,000.00    | \$163,730.50   | \$275,000.00     | \$275,000.00     | -   | 0.00%  |
| PROFESS SERV       |                |                |                  |                  |   |  |
| INTEREST - ST DEBT | \$69,603.53    | \$923,688.35   | \$540,000.00     | \$350,000.00     | -\$190,000.00                                     | -35.19%  |



| Category                  | FY 2024<br>Actual  | FY 2025 Actual        | FY 2026<br>Budgeted | FY 2027<br>Budgeted | FY 2026<br>Budgeted vs.<br>FY 2027<br>Budgeted (\$<br>Change) | FY 2026<br>Budgeted<br>vs. FY 2027<br>Budgeted<br>(% Change) |
|---------------------------|--------------------|-----------------------|---------------------|---------------------|---|--|
| <b>Total Expenditures</b> | <b>\$88,603.53</b> | <b>\$1,087,418.85</b> | <b>\$865,000.00</b> | <b>\$625,000.00</b> | <b>-\$240,000.00</b>  | <b>-27.75%</b>   |



# GLOSSARY

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.



**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited

to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.