



Town of Littleton Fiscal Year 2026 Budget





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INTRODUCTION



FY2026 Budget Executive Summary

We are pleased to present the Select Board and Finance Committee with the Proposed Fiscal Year 2026 Operating and Capital Budgets for your consideration. The Fiscal Year 2026 Operating and Capital Budget process began with having Town Departments submit their operating and capital requests. Cumulative departmental requests netted an initial Operating Budget deficit of \$4,086,243. The Finance Team subsequently worked to craft a balanced budget in compliance with Massachusetts General Laws. Our goal is to maintain quality services while being responsive to the evolving operational demands of Town Departments. Numerous choices needed to be made through this process to reach a balanced budget as the Town's expenditures continue to rise at levels that exceed Proposition 2 1/2 limits.

Adherence to the Town Financial Management Policy and the collaborative support of Town Department Heads supported the identification of the budget savings required to present a balanced Proposed Fiscal Year 2026 Operating Budget. The Town must continue to budget conservatively to deliver the high-quality services that our community depends on, while also sustaining our stabilization funds. The need to supplement our reserve funds is even more important as the Town begins to plan for larger capital projects including the replacement of the Shaker Lane School.

While the Proposed Fiscal Year 2026 Operating Budget is balanced, projected deficits in the upcoming fiscal years including Fiscal Year 2027 (\$1.6 million), Fiscal Year 2028 (\$2.6 million), and Fiscal Year 2029 (\$3 million) warrant caution regarding spending. Primary budget burdens include:

- Expenditures, primarily debt service, associated with the Center on Shattuck Street (Senior Center). The anticipated project completion date is March 2025.
- Debt service and capital expenditures associated with the purchase of 36 King Street (Indian Hill Music School).
- The prospective replacement of multiple school roofs and HVAC systems over the next five Fiscal Years.
- The Town of Littleton is the exclusive user of the sewer system and thus currently bears the full cost associated with the debt service associated with the sewer system expansion project. With a substantial completion date of July 2025, the Town anticipates the debt service expenses related to the sewer project will continue to be carried by the Town through Fiscal Year 2026. The Town anticipates future charges to other sewer system customers will compensate the Town for their preliminary contributions toward the sewer project.
- The Town also needs to pay for their sewer betterment which has been delayed, based on the current construction schedule, from Fiscal Year 2025 to 2026. The Finance Team is proposing to repurpose previously committed funds at the May 6, 2025 Annual Town Meeting to pay the sewer betterment in Fiscal Year 2026.

Contract agreements have been reached with three of the Town's four unions for Fiscal Years 2025-2027. The Town is preparing to enter the Joint Labor-Management Committee (JLMC) process with the Police Union. Absent a collective bargaining agreement with the Police Union, the Proposed Fiscal Year Budget accounts for a potential settlement but exact figures cannot be determined without a finalized agreement. Non-union cost of living adjustments are included within the Proposed Fiscal Year 2026 Budget at 2.5%.

On December 6, 2024, the Shaker Lane School Building Committee (SLSBC) submitted its Preferred Schematic Report (PSR) to the Massachusetts School Building Authority (MSBA). This update included the SLSBC's recommended alternative to build a new school on the current Shaker Lane School campus. Project approval is anticipated at the February 26, 2025 MSBA Board of Directors meeting. The preliminary cost estimate range for a new Shaker Lane School is \$92.2-\$104.2 million. The projected first-year impact of this project on the median-valued home in Littleton, net of funding provided through the MSBA, is estimated to be \$1,541 in Fiscal Year 2029. Feedback from the Initial public outreach sessions regarding the Shaker Lane School project has been positive, however, attendees expressed concern regarding the potential impact of the project on local property taxes. Based on the projected cost of the project and anticipated levy capacity, the Shaker Lane School will be funded through a debt exclusion. The project scope and budget are subsequently scheduled for consideration by the MSBA Board of Directors in August 2025. Thereafter, Littleton will vote on the project at its Special Town Meeting in fall 2025 followed by a ballot question. Developing a plan to reduce the costs associated with this project will be an important goal for the town in anticipation of the fall 2025 Special Town Meeting.



Notable new items included in the Fiscal Year 2026 Operating Budget include:

- A proposed second Police Department, School Resource Officer (SRO). The School Department is proposing to pay for the new SRO salary and affiliated stipends through Fiscal Year 2026. Beginning on July 1, 2026, full funding of the SRO position will be the responsibility of the Town. The estimated salary and stipend for the new SRO is \$74,426
- The School Department is proposing four new positions, inclusive of the SRO position including: Transitioning from a part-time to a full-time Athletic Director (\$80,000); A technology support position (\$65,000); and a new Board-Certified Behavior Analyst Special Education position (\$95,000).
- The Library is proposing to hire a second Teen Librarian which will add \$55,434 to the Library budget.
- The Town is supporting a new part-time administrative support position in the Fiscal Year 2025 budget in the Human Resources Department. This position has yet to be filled. Based upon subsequent conversations with the Human Resources Director, the Town is proposing to repurpose this funding to hire a full-time Assistant Human Resources Director at an incremental addition to the Fiscal Year 2026 budget of \$56,290.
- Our insurance provider, MIIA, is increasing our health insurance rates by \$1,156,454 or 19.92%.
- The Fire Department is proposing a \$471,419, or 16.9%, increase in their wages and salaries for costs associated with the updated fire union contract and overtime attributable to staff coverage needs ascribable to maintaining five-person shifts.

Prominent components of the Fiscal Year 2026 Capital Budget include:

- Department of Public Works, \$350,000 for the replacement of the catch basin cleaner vehicle; \$114,000 for the replacement of a medium-duty truck; and \$35,000 for a new compactor at the transfer station.
- Police/Dispatch: \$160,000 for the annual cruiser replacement plan (proposed replacement of two marked hybrid police cruisers); \$35,000 for the replacement of ballistic vests; and \$20,000 for sealcoating and line-painting of the Police Department parking lot.
- Littleton Schools: \$225,000 to replace the rooftop HVAC units at the Middle School which are reaching the end of their useful life; \$160,000 for the resurfacing of the Middle School track for which the Littleton Track Organization will be contributing \$40,000 to reduce the anticipated project cost to \$120,000; and \$55,000 for Phase 2 of the Russell Street Playground and sidewalk repairs.
- Fire Department: \$1,300,000 for the replacement of Engine 1; \$45,984 for power equipment to support the Fire Department transition to hydraulic tools; and \$18,000 for improvements to the training tower at the Fire Department Headquarters.

Crafting the Fiscal Year 2026 budget is a team effort attributable to the collective contributions of Town Department Heads and the Finance Team. This year, the Finance Team, including Town Accountant, Michelle Reynolds, Assistant Treasurer/Collector-Payroll Manager, Kim Kouvo, and Treasurer/Collector and Assistant Finance Director, Robin Healy, have earned the Town's appreciation in the creation of the Proposed Fiscal Year 2026 budget. With 36 King Street and the Center on Shattuck Street soon reaching substantial completion and with new potential projects including a replacement roof and boiler at the Littleton High School, a new Department of Public Works facility, and Shaker Lane School, the Town will need to actively plan to accommodate for these important initiatives while balancing the impact on Littleton taxpayers.

The Finance Committee and Select Board updated the Town's Financial Management Policy on August 12, 2024. This cooperative effort to annually review and update our financial policies supports the Town in providing a consistent method for identifying and addressing budgetary concerns. Commitment to these practices and conservative budgeting practices support the Town's goal to maintain our AAA bond rating and further build our reserves. The submission of the Proposed Fiscal Year 2026 budget to the Finance Committee and Select Board serves as the kickoff to the Fiscal Year 2026 budget process. The Finance Team looks forward to working cooperatively with the Finance Committee and Select Board to present a Final Fiscal Year 2026 Budget for consideration by Town Meeting at their Annual Meeting scheduled for May 6, 2025.

Respectfully Submitted:

James A. Duggan, Town Administrator

Ryan Ferrara, Assistant Town Administrator/Finance and Budget Director



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.

Town of Littleton, MA

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 Overview



TOTAL POPULATION

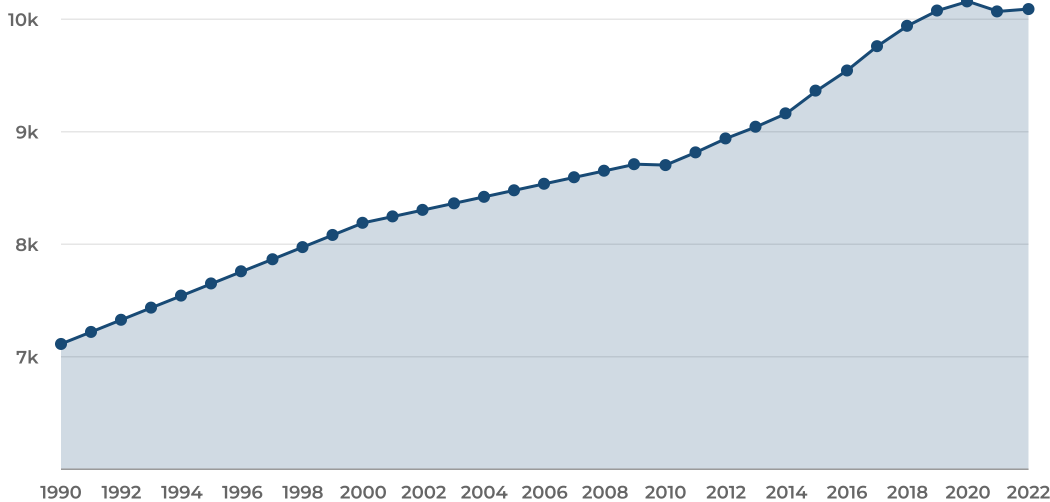
10,084

▲ .2%
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



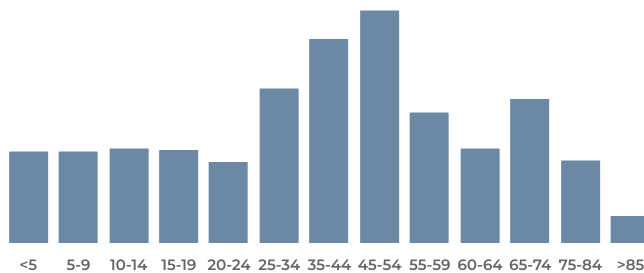
DAYTIME POPULATION

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



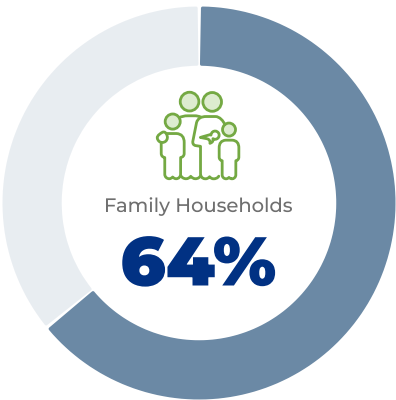
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

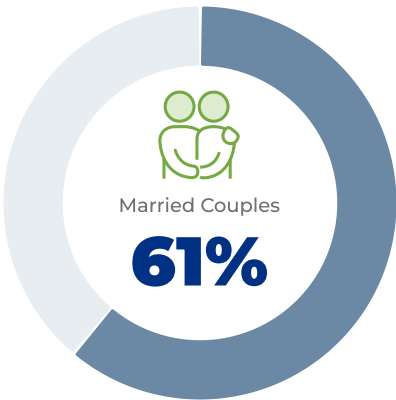
Household Analysis

TOTAL HOUSEHOLDS
3,557

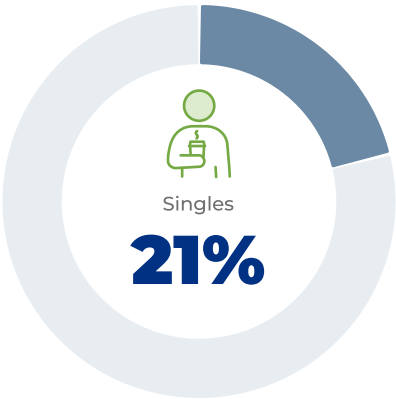
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ **38%**
higher than state average



▲ **30%**
higher than state average



▼ **27%**
lower than state average

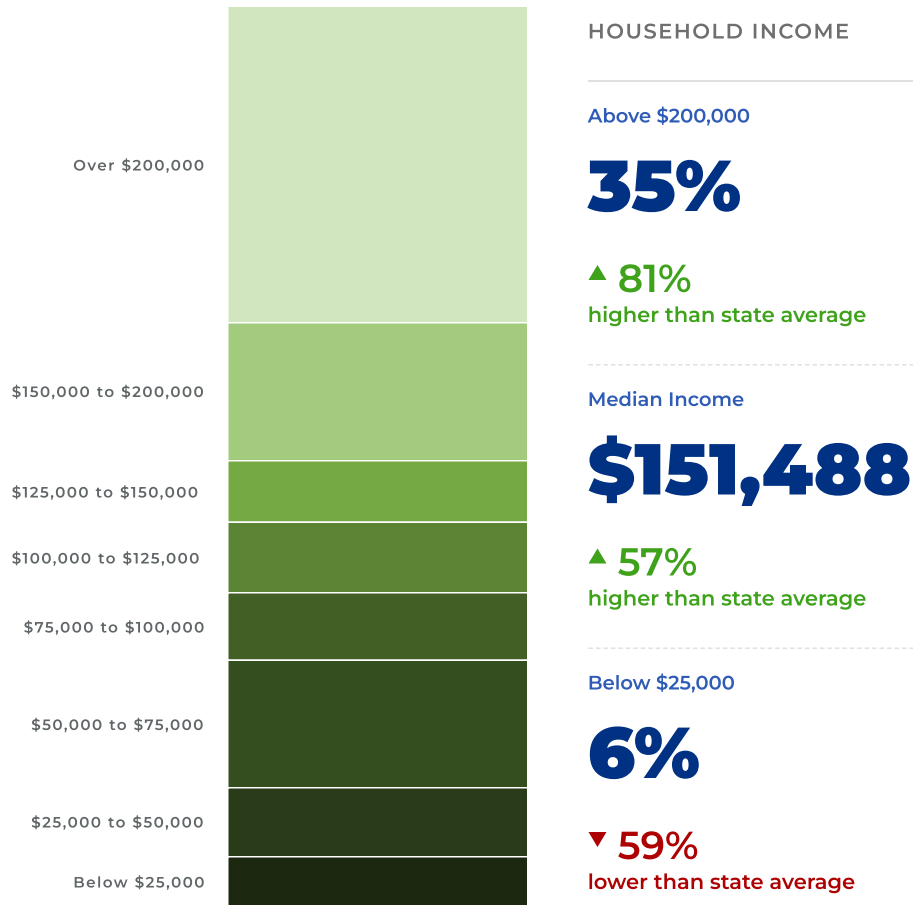


▼ **27%**
lower than state average

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

Economic Analysis

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.



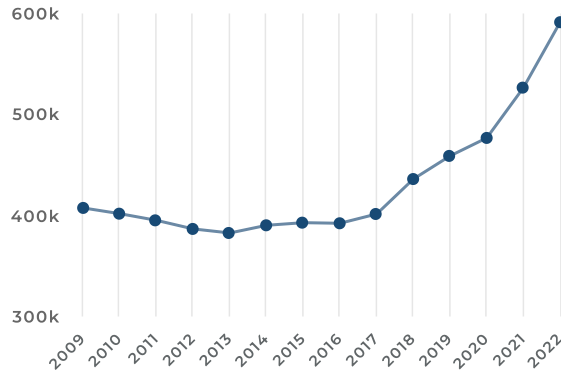
** Data Source: American Community Survey 5-year estimates*

Housing Overview



2022 MEDIAN HOME VALUE

\$591,400



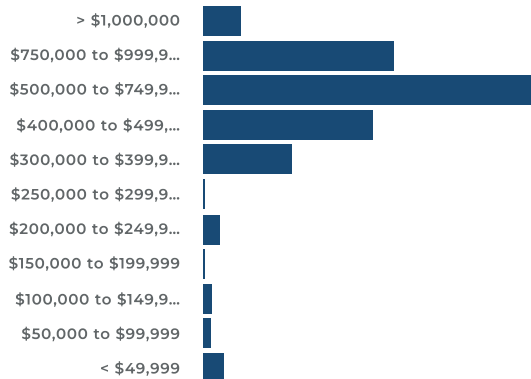
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Littleton State Avg.



HOME VALUE DISTRIBUTION

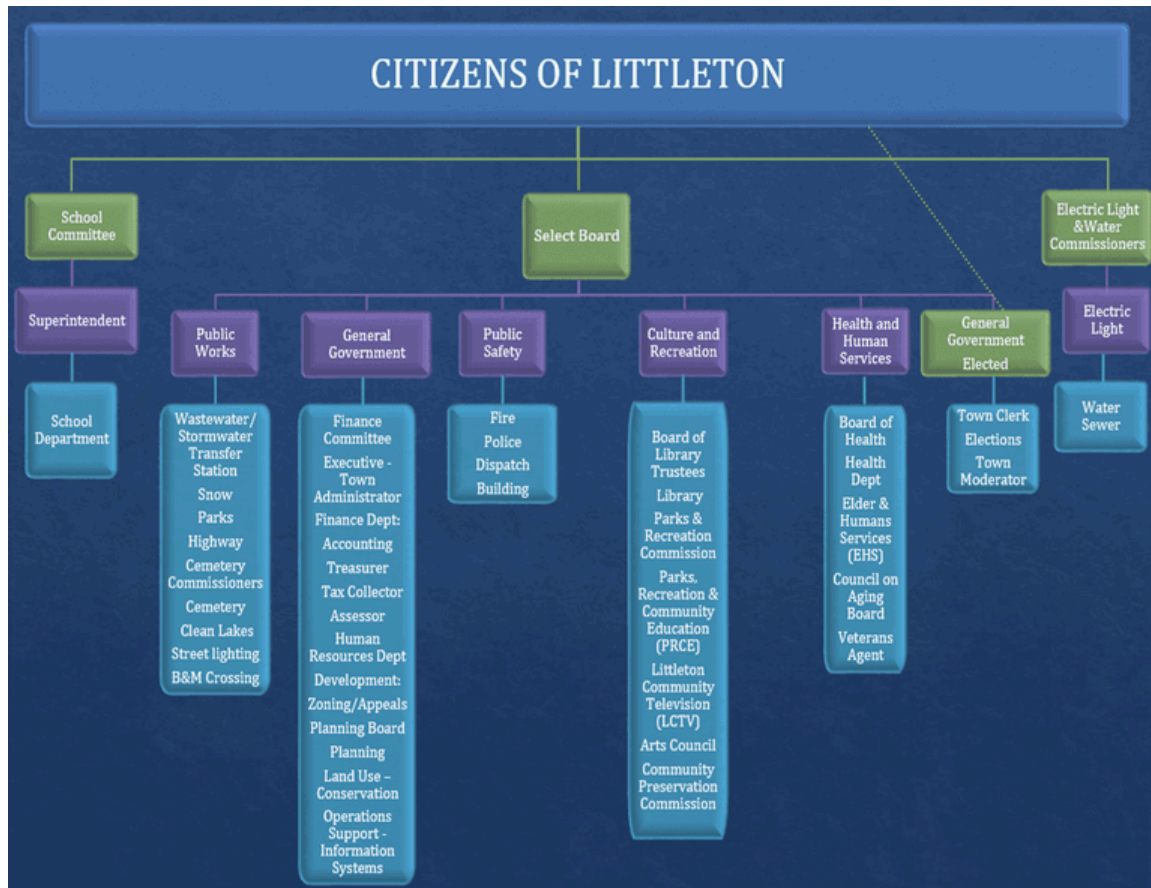


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

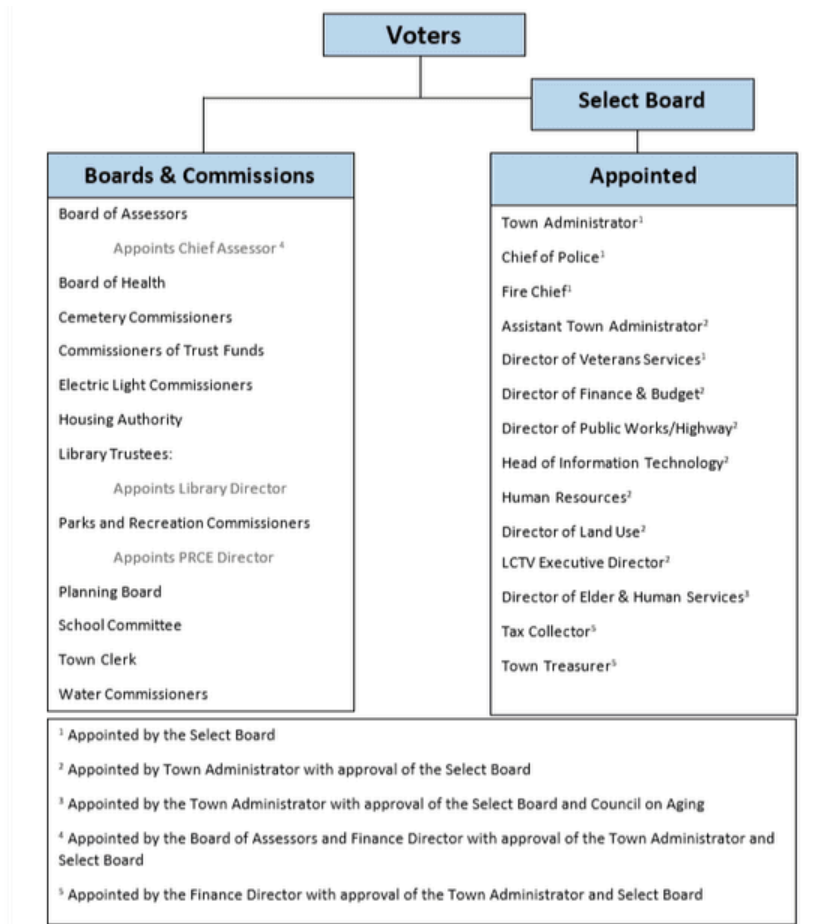
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Organization Chart



Boards, Committees and Appointments



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.

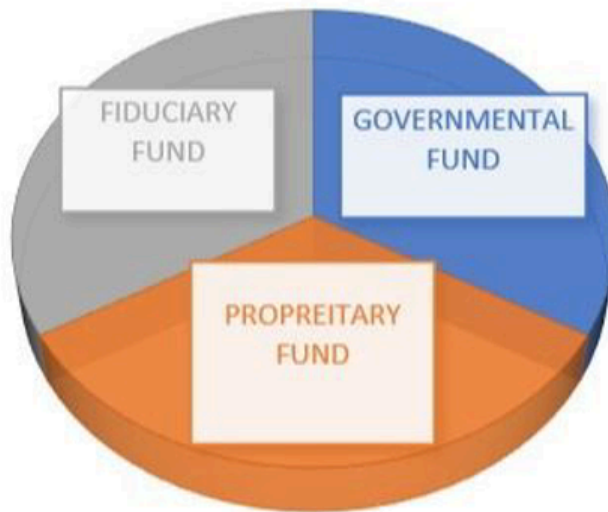
A Permanent Fund used by the Town is the Cemetery Perpetual Care Fund here the choice of investments is left to the donor or the Cemetery Commissioners if there is no donor stipulation.

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



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 City 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.

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 Director of Finance and Budget and Town Administrator 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 Director of Finance and Budget. Eventually, operating budget levels are set based on revenue availability as defined in the most recent Director of Finance and Budget Financial Forecast.

The Town Administrator and Director of Finance and Budget then develops 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 Director of Finance and Budget submits the recommended Financial Plan to the Select Board and Finance for review and consideration. The Town Administrator and Director of Finance and Budget, Assistant Town Administrator, 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 2026 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 Director of Finance and Budget 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.



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 – November 14, 2024) 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:

- Very high wealth and income metrics with ongoing tax base growth;
- Well-embedded financial management policies and practices, with a focus on long-term sustainability and a strong institutional framework score;
- Predictable revenue and expenditures leading to consistent financial performance; and
- Potentially rising fixed costs, but with a clear commitment to addressing unfunded retirement liabilities, although overall liabilities remain moderate.

S&P Rating History- Major Movements in Rating

Date	Rating	Note
10/22/2024	AAA / Stable	Latest Report - 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



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 Assitant Town Administrator/Finance and Budget 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.





BUDGET OVERVIEW



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.

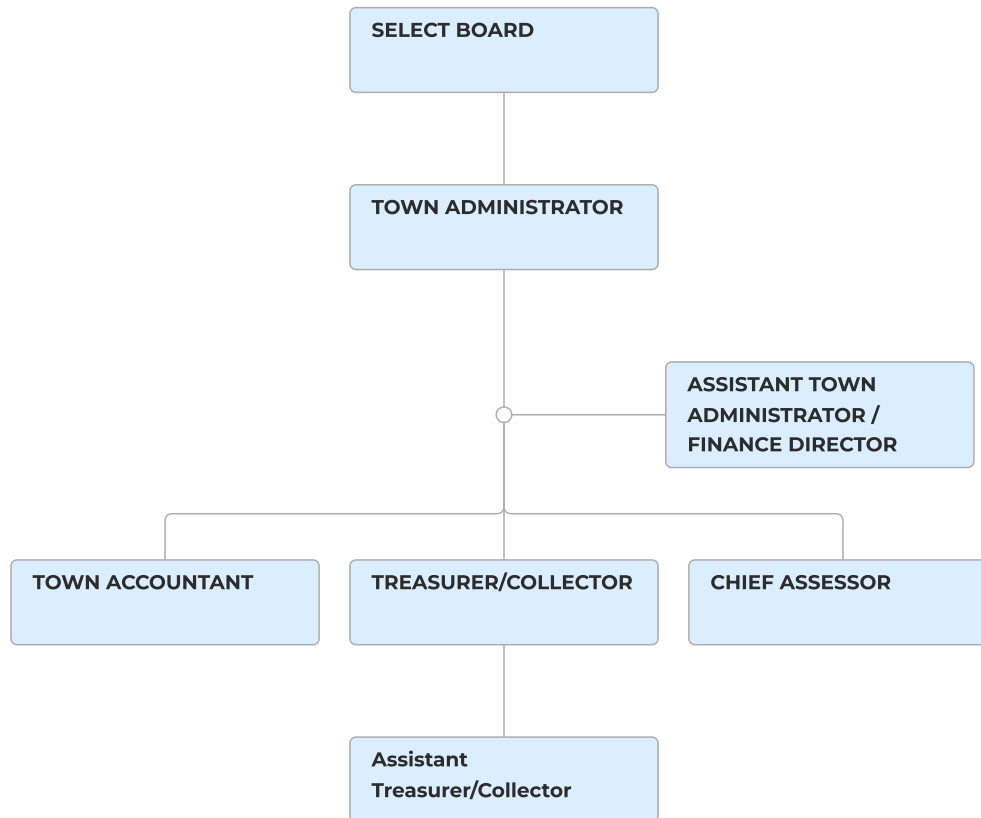


Principal Executive and Financial Officers

Title	Name	Manner of Selection	Length of Term	Expiration of Term
Select Board, Chairman,	Mark Rambacher	Elected	3 Years	2025
Select Board, Vice Chairman	Karen Lee Morrison	Elected	3 Years	2026
Select Board, Clerk	Matthew Nordhaus	Elected	3 Years	2026
Select Board	Charles Decoste	Elected	3 Years	2027
Select Board	Gary Wilson	Elected	3 Years	2025
Town Administrator	James Duggan	Appointed	NA	NA
Assistant Town Administrator/Director of Finance and Budget	Ryan Ferrara	Appointed	NA	NA
Town Treasurer/Assistant 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	Anita Harding	Elected	3 Years	2025
Board of Assessors	Peter Barbella	Elected	3 Years	2025
Board of Assessors	Debra Brine	Elected	3 Years	2027
Town Counsel	Harrington & Heep, LLC	Appointed	Indefinite	NA



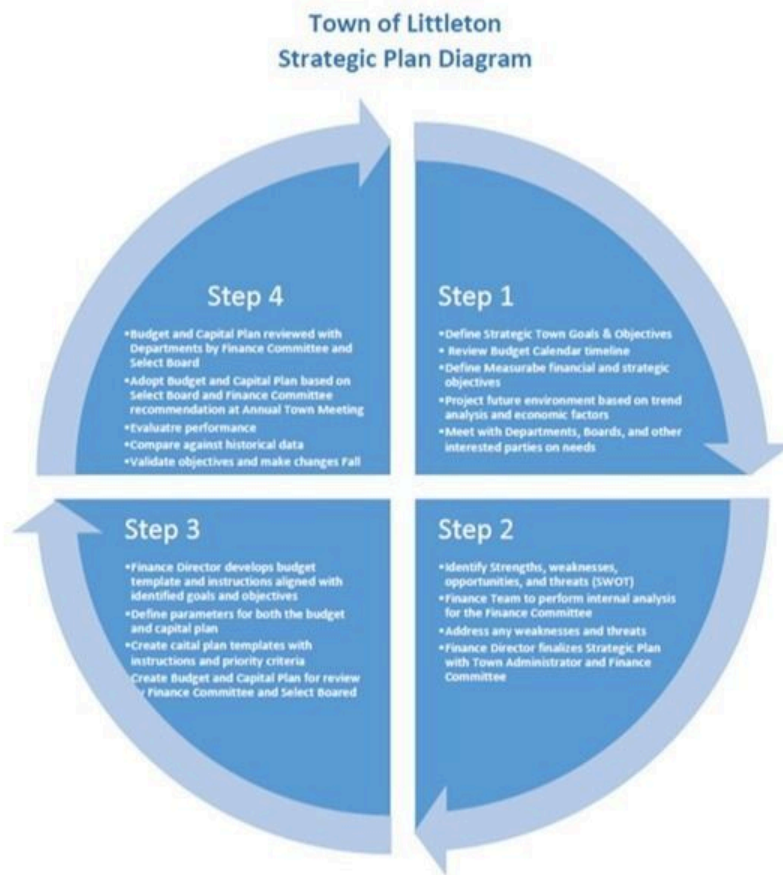
Financial Management Team



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 persons. Local taxes are assessed by a board of five assessors all elected for staggered three-year terms on an at-large basis

Strategic Plan-Select Board Goals

- Pursue a review of the current local government municipal structure with the objective of determining whether to proceed forward with a municipal Charter Commission or Special Act.
- Review current and prospective town-based communication resources and develop recommendations to enhance communication with the public, Town boards/committees, and town employees. Develop a monthly Town newsletter.
- Develop a plan for the utilization of the Nagog Hill Orchard.
- Review and revise the format and substance of the Select Board's Regulations and Policies. Updates to the Select Board's Regulations and Policies should be consistent with the Select Board goal associated with reviewing the local government municipal structure and streamlining redundant regulations.
- Partner with the Economic Development Committee and other Town Departments and Boards/Committees to support and promote the Littleton Common Sewer Project and work to identify options for subsequent phases of the sewer project with the objective of supporting, retaining, and attracting additional businesses which align with Littleton's desire for responsible growth.
- Develop an employee rewards and tuition reimbursement program.
- Establish a plan for pursuing grant opportunities.



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.

Short-term Factors

Select Board Goals

- Pursue a review of the current local government municipal structure with the objective of determining whether to proceed forward with a municipal Charter Commission or Special Act.
- Review current and prospective town-based communication resources and develop recommendations to enhance communication with the public, Town boards/committees, and town employees. Develop a monthly Town newsletter.
- Develop a plan for the utilization of the Nagog Hill Orchard.
- Review and revise the format and substance of the Select Board's Regulations and Policies. Updates to the Select Board's Regulations and Policies should be consistent with the Select Board goal associated with reviewing the local government municipal structure and streamlining redundant regulations.
- Partner with the Economic Development Committee and other Town Departments and Boards/Committees to support and promote the Littleton Common Sewer Project and work to identify options for subsequent phases of the sewer project with the objective of supporting, retaining, and attracting additional businesses which align with Littleton's desire for responsible growth.
- Develop an employee rewards and tuition reimbursement program.
- Establish a plan for pursuing grant opportunities.

Select Board





Department Head Proposed Personnel Changes - Requests

<i>Town</i> <i>Department</i>	<i>Position</i>	<i>Current</i> <i>Hrs</i>	<i>Requested</i> <i>Hours</i>	<i>FTE</i> <i>Added</i>	<i>Comments</i>	<i>Benefit</i> <i>Eligible</i> <i>Addition</i> <i>(Y/N)</i>	<i>Incremental</i> <i>Salary</i>
Library	Senior Librarian	0	37.5	0.938	Additional position to support department	Y	\$62,934
Library	Teen Librarian	0	35	0.875	Additional position to support department	Y	\$55,434
Human Resources	Assistant Human Resources Director	40	40	0.525	Change part-time clerk to full time Asst Director (GR 13 Step 3 \$79,971.00)	Y	\$56,289
Police	Executive Assistant Public Safety	40	40	0.000	Promoted to Business Mgr Gr 11 St 5	N	\$4,218
Health	Inspector	0	20	0.500	Possibly team up with another town for an inspector Gr 12 St 1	y	\$35,580
Treasurer	Payroll Clerk	0	15	0.375	Additional personnel to assume payroll responsibilities from Human Resource Department Gr 11 St 3	N	\$26,450
Transfer Station	Transfer Station Operators	38	40	0.050	Change in Hours for transfer station employees. Would require impact bargaining.	N	\$7,000

Total		3.263		4 Ben Elig	\$247,904
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<i>School</i> <i>Department</i>	<i>Position</i>	<i>Current</i> <i>Hrs/FTE</i>	<i>Requested</i> <i>Hours/FTE</i>	<i>FTE</i> <i>Added</i>	<i>Comments</i>	<i>Benefit</i> <i>Eligible</i> <i>Addition</i> <i>(Y/N)</i>	<i>Incremental</i> <i>Salary</i>
Schools	Athletic Director - Full Time	0	40	1.000		Y	\$80,000
Schools	BCBA Staff	0	40	1.000		Y	\$95,000
Schools	Tech Support	0	40	1.000		Y	\$65,000
Schools	Resource Officer	0	40	1.000		Y	\$75,000

Total		4		4 Ben Elig	\$315,000
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Medical costs for 8 new benefit eligible employees @ \$22,948 per **\$183,584**

Total estimated budget impact Town & Schools **\$746,488**



Proposed Personnel Additions - Included in the FY26 Budget

<i>Town</i>		<i>Current Requested FTE</i>				<i>Benefit Eligible</i>	
<i>Department</i>	<i>Position</i>	<i>Hrs</i>	<i>Hours</i>	<i>Added</i>	<i>Comments</i>	<i>Addition Incremental</i>	<i>Salary</i>
						<i>(Y/N)</i>	
Library	Teen Librarian	0	35	0.875	Additional position to support department	Y	\$55,434
Human Resources	Assistant Human Resources Director	40		0.525	Change part-time clerk to full time Asst Director (GR 13 Step 3 \$79,971.00)	Y	\$56,289
Police	Executive Assistant Public Safety	40	40	0	Promoted to Business Mgr Gr 11 St 5	N	\$4,218
Transfer Station	Transfer Station Operators	38	40	0.05	Change in Hours for transfer station employees. Would require impact bargaining.	N	\$7,000
Total				1.45		2 Ben Elig	\$ 122,941

<i>School</i>		<i>Current Requested FTE</i>				<i>Benefit Eligible</i>	
<i>Department</i>	<i>Position</i>	<i>Hrs/FTE</i>	<i>Hours/FTE</i>	<i>Added</i>	<i>Comments</i>	<i>Addition Incremental</i>	<i>Salary</i>
						<i>(Y/N)</i>	
Schools	Athletic Director - Full Time	0	40	1.000		Y	\$80,000
Schools	BCBA Staff	0	40	1.000		Y	\$95,000
Schools	Tech Support	0	40	1.000		Y	\$65,000
Schools	Resource Officer	0	40	1.000		Y	\$75,000
Total				4.00		4 Ben Elig	\$315,000

Medical costs for 8 new benefit eligible employees @ \$22,948 per **\$ 137,688**

Total estimated salary and health impact Town & Schools **\$260,629**



Financial Forecasting

	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
Total Revenue	\$72,726,505	\$75,257,229	\$73,777,740	\$77,342,597	\$77,157,068
Operating Budget	\$60,889,765	\$64,135,155	\$67,051,454	\$69,803,097	\$71,908,396
Capital	\$7,107,176	\$5,181,847	\$2,932,708	\$5,107,943	\$2,599,965
Other	\$4,675,378	\$5,940,227	\$5,380,531	\$5,009,027	\$5,653,332
Total Expenses	\$72,672,319	\$75,257,229	\$75,364,693	\$79,920,066	\$80,161,693
Surplus/Deficit	\$54,186	\$0.00	-\$1,586,953	-\$2,577,470	-\$3,004,625

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.

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 FY26 by 6% 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 4% each year.

Debt Service

- Increases as the Senior Center debt comes online. Additionally, 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 10% growth in health insurance premiums
- OPEB - OPEB funding remains stable at around \$1M from FY26 through FY29
- Retirement
 - Assumes a 6.5% annual assessment increase based on Middlesex Retirement's funding schedule.
 - Additional funding available from undesignated fund balance calculations



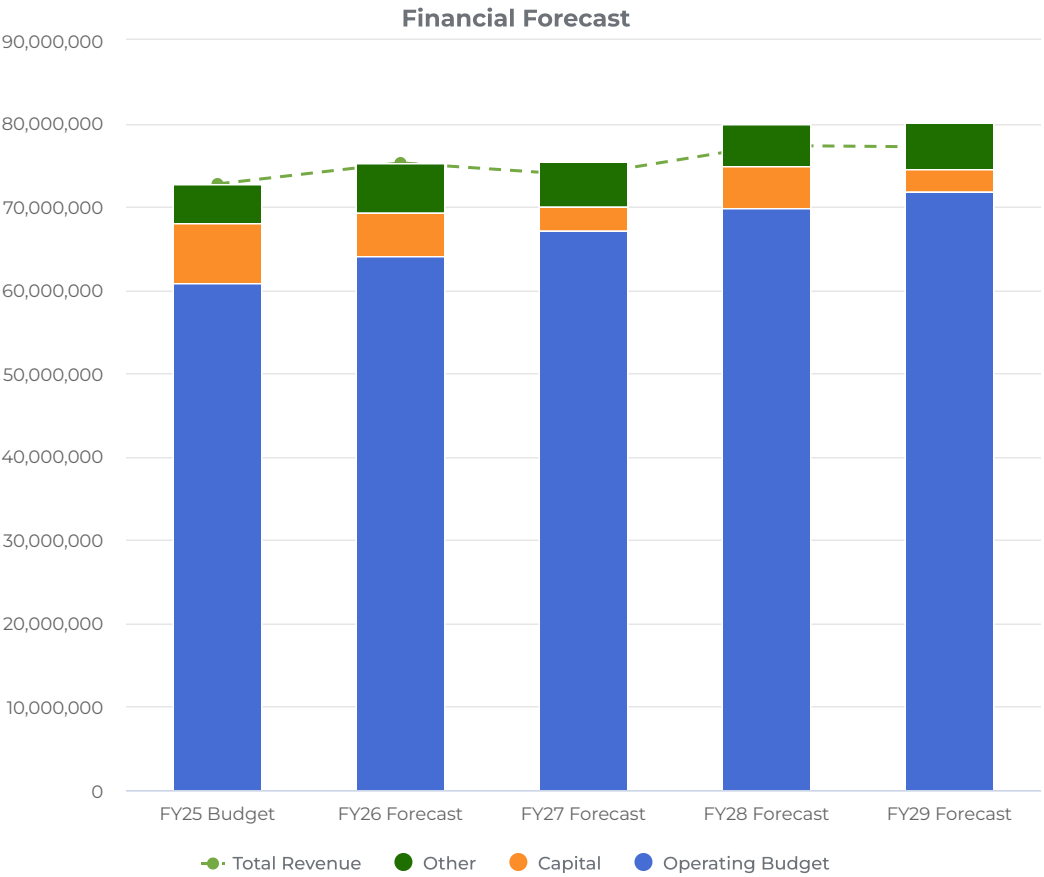
Three-Year Forecast

as of 12/24/24

<u>Revenue</u>	Forecast FY2027	Forecast FY2028	Forecast FY2029
Levy Limit	\$55,900,645	\$57,462,091	\$59,386,143
Other Funds			
Undesignated Fund Balance	\$4,346,708	\$4,252,943	\$4,240,590
Cherry Sheets - Town State Aid	\$1,068,804	\$1,079,492	\$1,090,287
Cherry Sheets - School State Aid	\$5,913,056	\$5,972,187	\$6,031,909
School Dept Reserves	\$0	\$0	\$0
Stabilization/Overlay Surplus & Other	\$1,391,000	\$3,270,000	\$1,350,000
Other Available Funds	\$867,927	\$966,284	\$718,539
Local Receipts	\$4,289,600	\$4,339,600	\$4,339,600
Total Other Funds	\$17,877,095	\$19,880,506	\$17,770,925
Total Revenue/Available Funds	\$73,777,740	\$71,342,597	\$77,157,068
<u>Expenses</u>			
Town Operating Budgets	\$19,957,512	\$20,725,285	\$20,900,792
School Appropriation	\$27,449,322	\$28,547,295	\$29,732,095
School Revolving Spending	\$0	\$0	\$0
Technical School Assessments	\$969,517	\$1,047,078	\$1,130,844
Other Charges, Facilities & Infrastructure	\$1,987,300	\$2,075,601	\$2,170,135
Debt Service	\$4,370,265	\$4,427,076	\$4,246,908
Employee/Retiree Benefits	\$12,317,538	\$12,980,762	\$13,727,622
Total Operating Budget	\$67,051,454	\$69,803,097	\$71,908,396
Capital Exclusions	\$0	\$0	\$0
Total Municipal Budget	\$67,051,454	\$69,803,097	\$71,908,396
Capital Planning and Warrant Articles	\$2,932,708	\$5,107,943	\$2,599,965
Total Appropriations	\$69,984,162	\$74,911,040	\$74,508,361
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 & Other Stabilizations	\$1,855,000	\$1,465,000	\$2,090,625
Cherry Sheet Charges & Offsets - Town	\$184,836	\$186,684	\$188,551
Cherry Sheet Charges & Offsets - School	\$1,664,695	\$1,681,342	\$1,698,156
Allowance for Abatements	\$710,000	\$710,000	\$710,000
Total Other Amounts	\$5,380,531	\$5,009,027	\$5,653,332
Total Expenditures	\$75,364,693	\$79,920,066	\$80,161,693
Net Budget Variance	-\$1,586,953	-\$2,577,470	-\$3,004,625



Financial Forecast



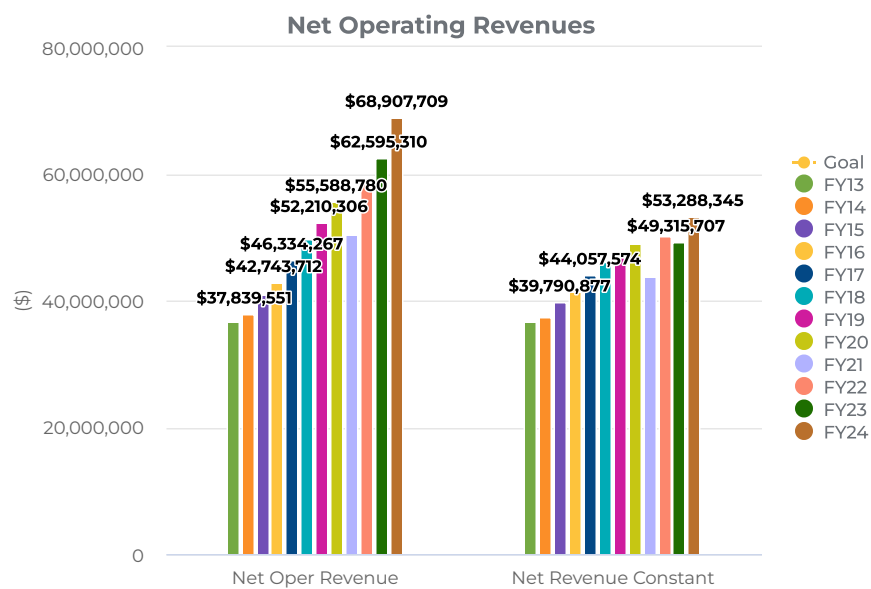
Net Operating Revenue

Indicator Status - Favorable

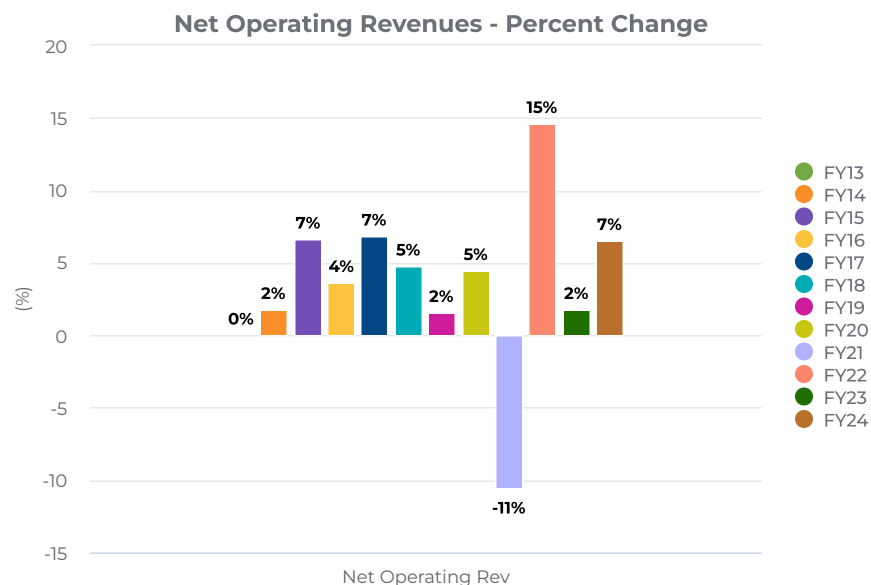
*** With the exception of FY21, net operating revenues continue to grow year over year on both a real dollar and inflation adjusted basis. Our previous cycle of build up of free cash and use, every other year, causes the up and down swings, a nice problem to have. Regular use /savings of free cash will smooth out this indicator.**

Consistent revenue growth is one measure Littleton's ability to maintain existing service levels in the face of increasing costs. This indicator shows the change net operating revenues over time. Net operating revenues are calculated by using the total gross revenue available from all sources, less tax revenue raised from a debt exclusion. Revenue raised for the purpose of servicing exempt debt is temporary and tied to a specific use, and so excluding it from this calculation provides a more accurate representation of the revenue available to the town for funding routine public services.

Ideally, the annual percentage increase from prior year revenues should be steady, positive, and predictable. A trend of decreasing net operating revenues, after accounting for the effects of inflation, is a warning indicator; if municipal revenues are decreasing, they may soon be insufficient to maintain a consistent level of service. Likewise, a high degree of volatility in the rate of year-to-year change may also be a warning sign.



Net Operating Revenue Continued



Revenues Related to Economic Growth

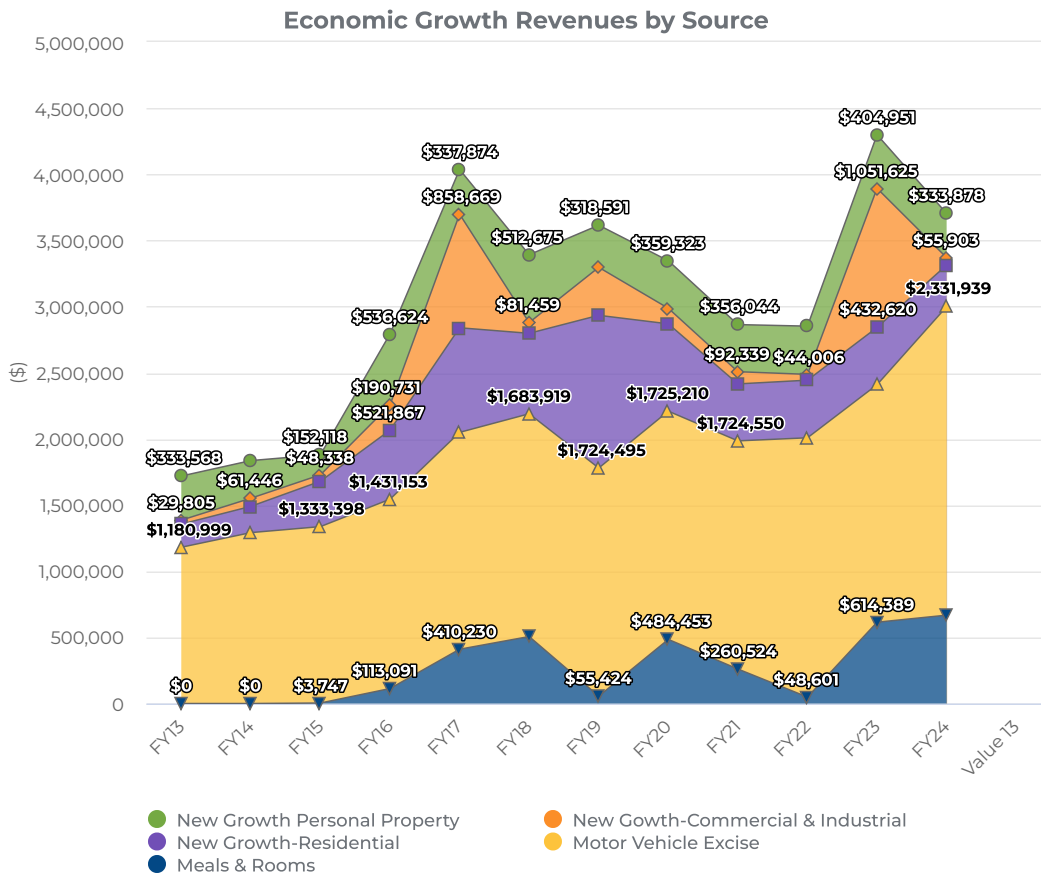
Indicator Status - Favorable

* Periods of healthy economic activity are often linked to increased local development

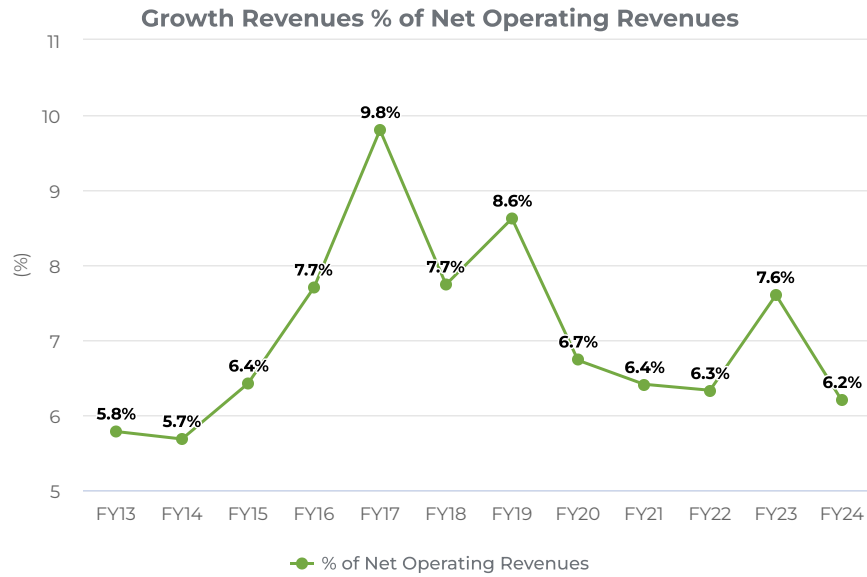
* A downturn in the economy may lead to stalled development.

* Maintaining a balance between economic revenues tied closely to economic growth and other sources helps mitigate against economic slowdowns.

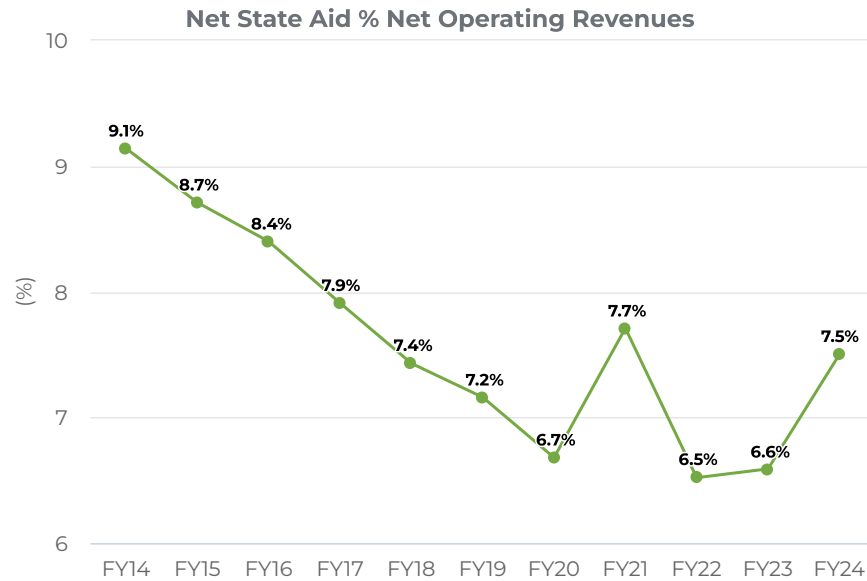
Maintaining a balance between revenues tied closely to the economy and other revenues helps mitigate the effects of economic slowdowns or recessions. Even though new growth is part of the property tax, it is included in this analysis since it is a reflection of new value added to the tax rolls as a result of construction. A declining trend in revenues related to economic growth may indicate that these revenue sources will need to be supplemented or replaced by others in the future.



Revenues Related to Economic Growth Continued



State Aid % of Operating Revenues

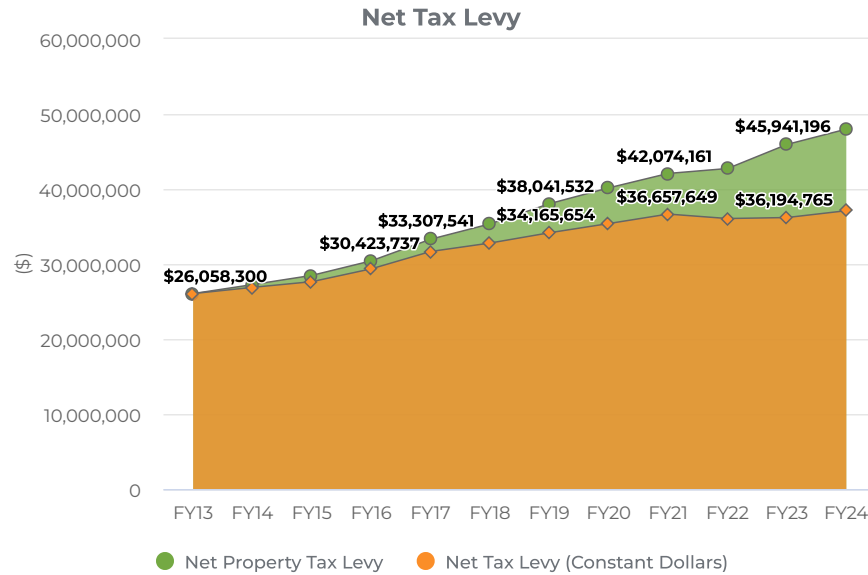


Property Tax Revenue

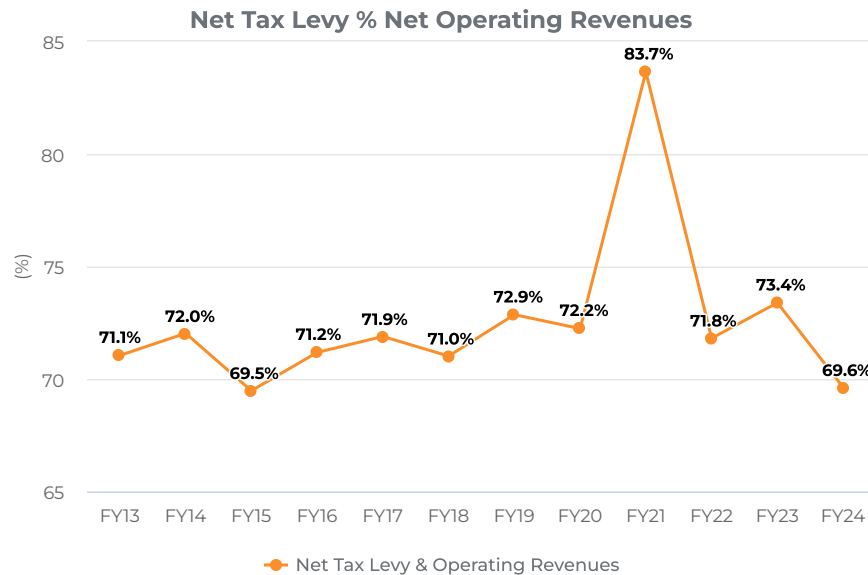
Indicator Status - Favorable

** The net tax levy as a % of total operating revenues has averaged 70.88% over the period shown on an inflation adjusted basis. Steady increases or an upward trend, could signal an over reliance on the tax levy to fund operations. In that case, the Town would need to begin finding additional non-property tax related revenue sources that can be counted on year after year.*

** A constant dollar increase in the net tax levy , on the other hand, signals that property values have kept up with inflation. In this case, the Town is able to fund a consistent level of services in the future.*



Property Tax Revenue Continued



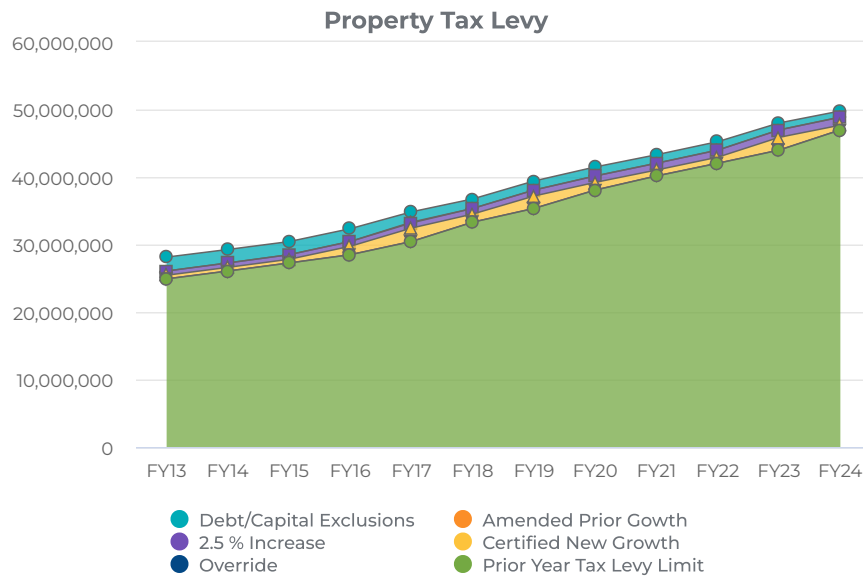
Levy Limit Analysis

Indicator Status - Favorable

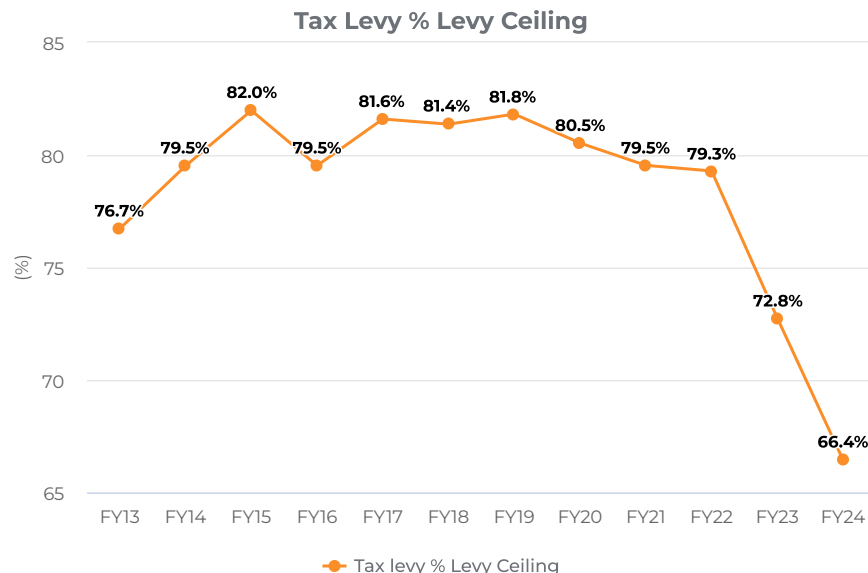
An increasing percentage of tax levy % levy ceiling with decreasing debt/capital exclusions could be a sign of property values not keeping up with the spending needs of the Town.

The levy ceiling (an amount equal to 2.5% of Town's total assessed value) is a cap on the size of the maximum allowable levy. Although a community can pass an override or a debt exclusion to exceed its levy limit, it cannot exceed the levy ceiling. If the levy limit calculation produces a number greater than the levy ceiling, the ceiling must be used in its place. If a community cannot increase its levy limit normally, it is said to have reached the "levy cap."

When a community hits the levy cap and its levy ceiling is in decline, it becomes progressively more difficult to raise funds from the property tax. This environment also severely hampers a town's ability to expand services or finance large capital projects through an override or exclusions, since the levy ceiling is directly tied to a town's override capacity (the difference between the levy limit and the levy ceiling).



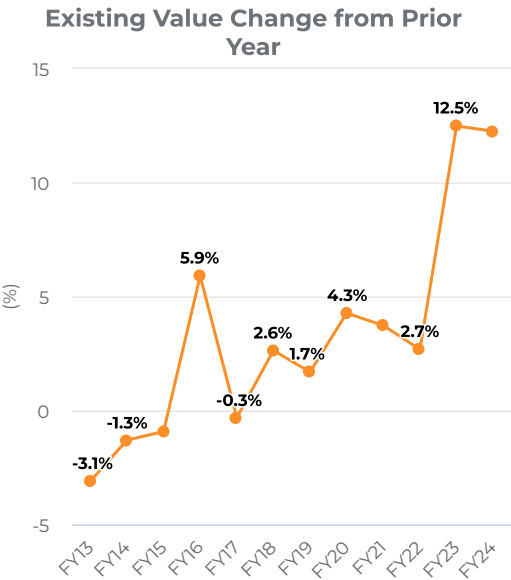
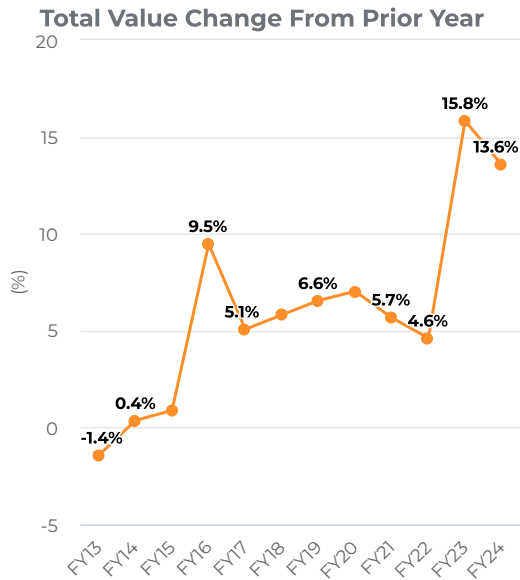
Levy Limit Analysis Continued



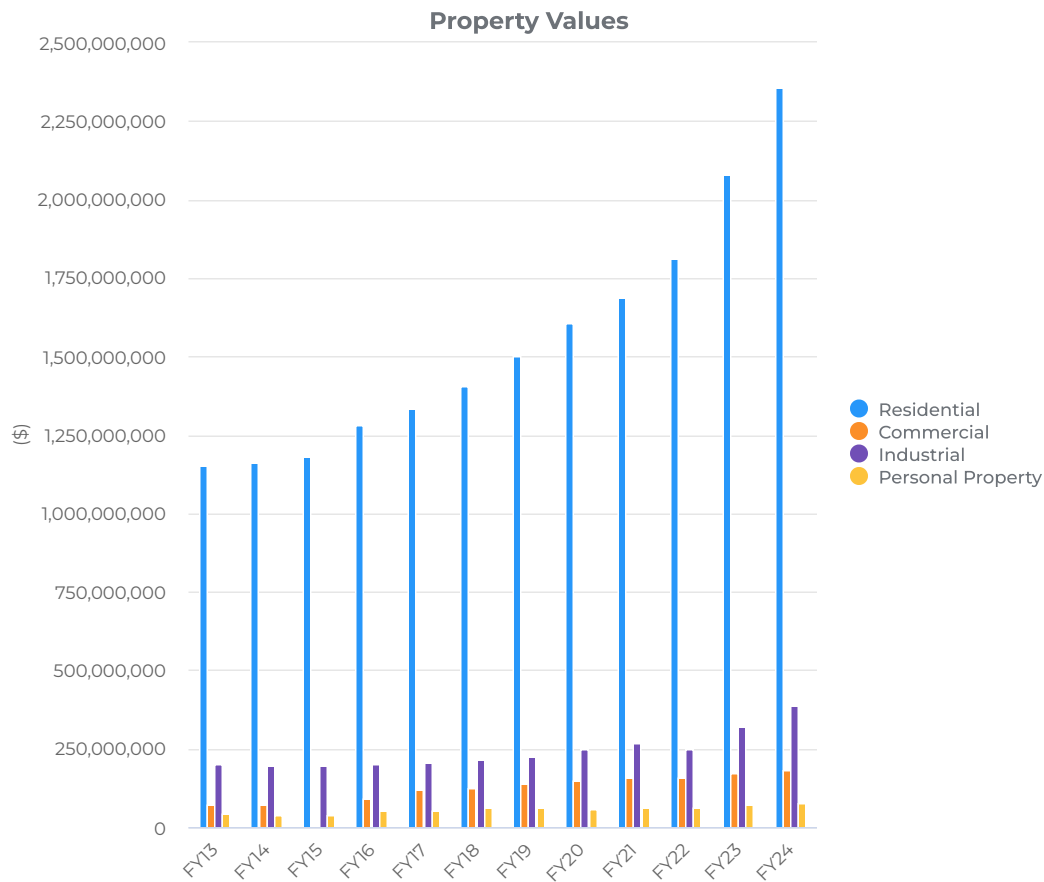
Assessed Values

Indicator Status - Favorable

Property values have steadily increased over the past 5 years. While CIP has shown growth during this period, the majority of value increases has been in residential properties.



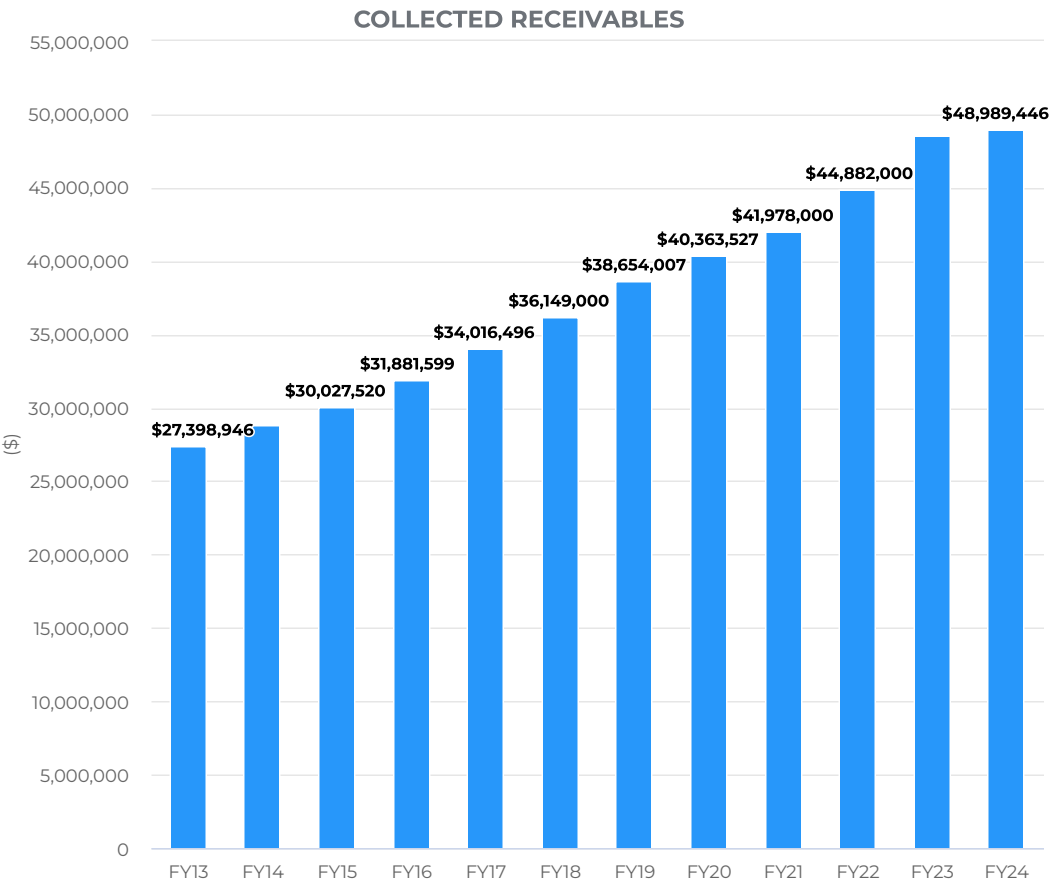
Assessed Values Continued



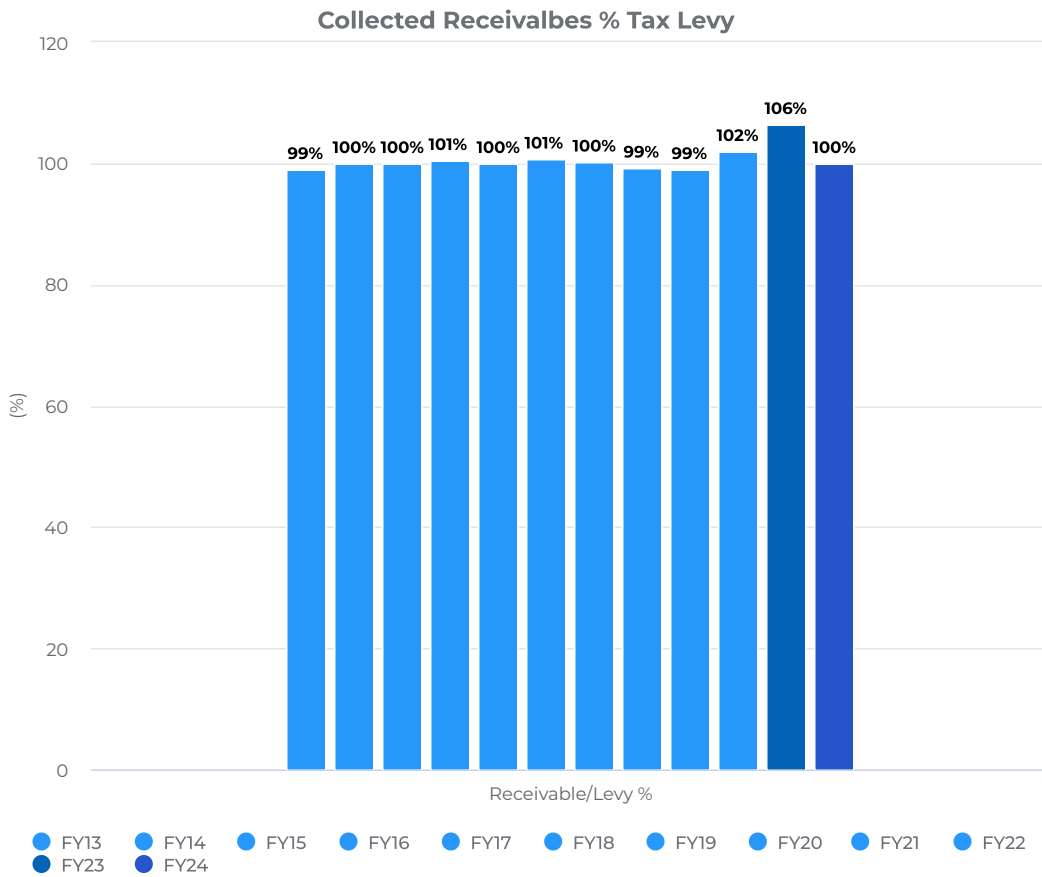
Uncollected Property Tax % Tax Levy

Indicator Status - Favorable

A trend of uncollected property tax receivables greater than 5% (*less than 95% collected ratio*) of the total annual property tax levy (net of overlay) is a warning indicator. Practically speaking, an increase in uncollected taxes may lead to a decrease in liquidity, introducing some uncertainty as to whether the town will have available revenue to fund its appropriations.



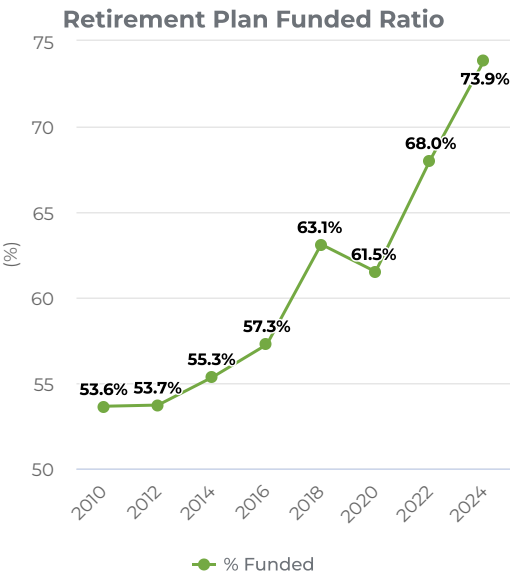
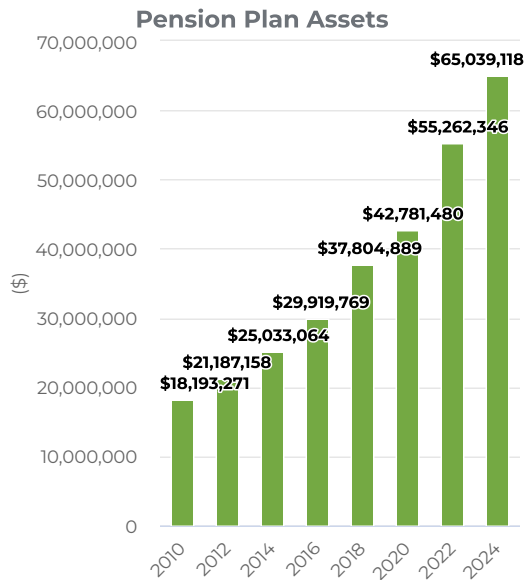
Uncollected Property Tax % Tax Levy Continued



Pension Liability

Indicator Status - Favorable

The Town's funded ratio is the total value of a pension plan's assets weighed against its accrued liabilities. A trend showing the funded ratio decreasing over time indicates a diminishing ability for the community to cover its accrued liability, which may put pressure on the budget as other items are cut to make pension payments.

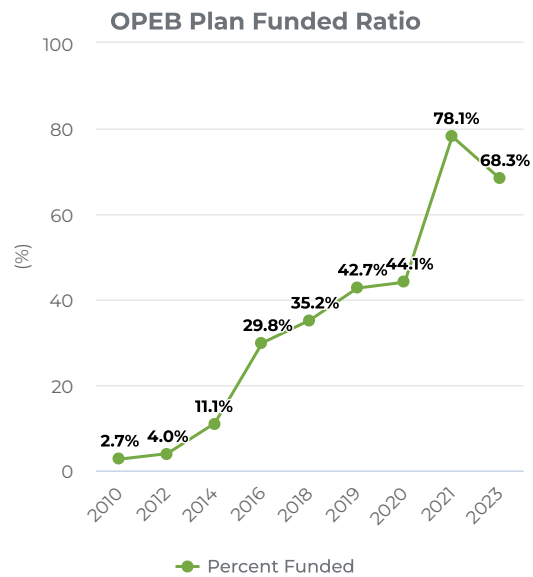
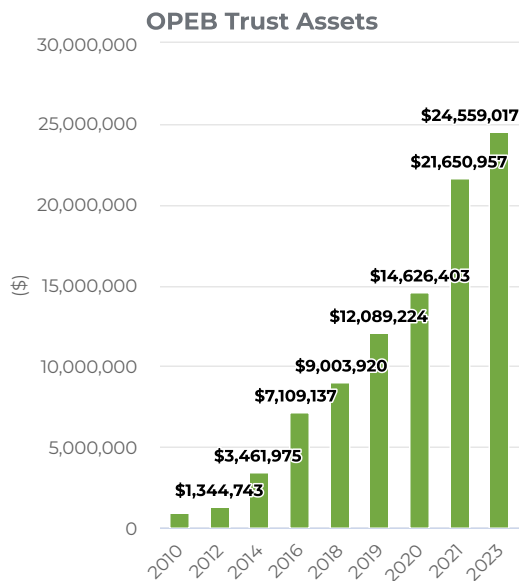


OPEB Liability

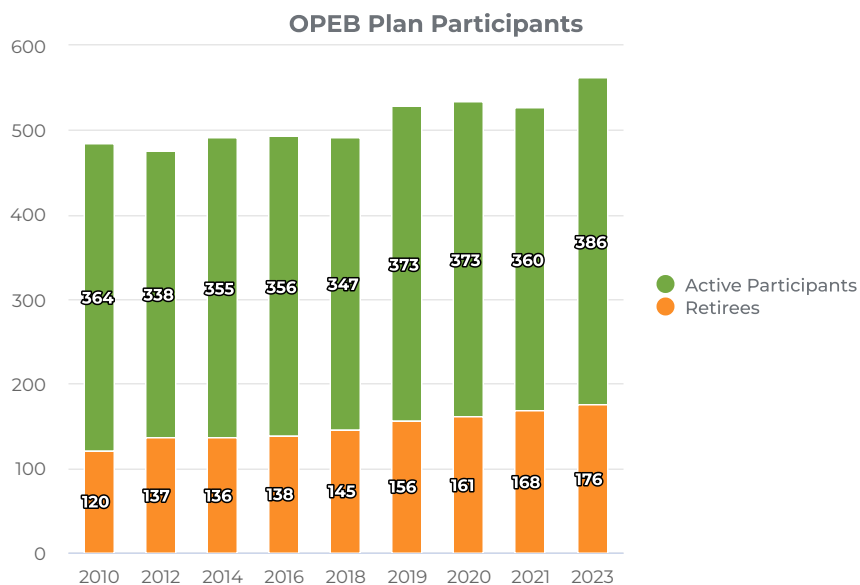
Indicator Status - Favorable

The Town's funded ratio is the total value of the OPEB Trust's assets weighed against its accrued liabilities. A trend showing the funded ratio decreasing over time indicates a diminishing ability for the community to cover its accrued liability, which may put pressure on the budget as other items are cut to make OPEB payments.

Note: Prior to 2016 OPEB valuation reports were compiled for both the Town and Light Department in a single report. Beginning in 2016 separate valuation reports were compiled. Data above therefore includes the Light Department from 2008-2014.



OPEB Continued

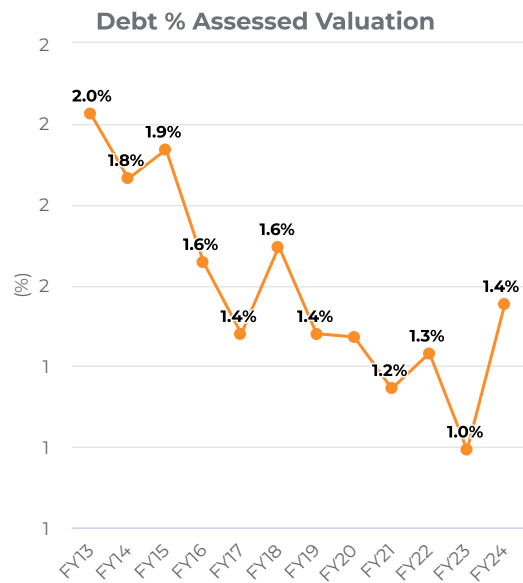
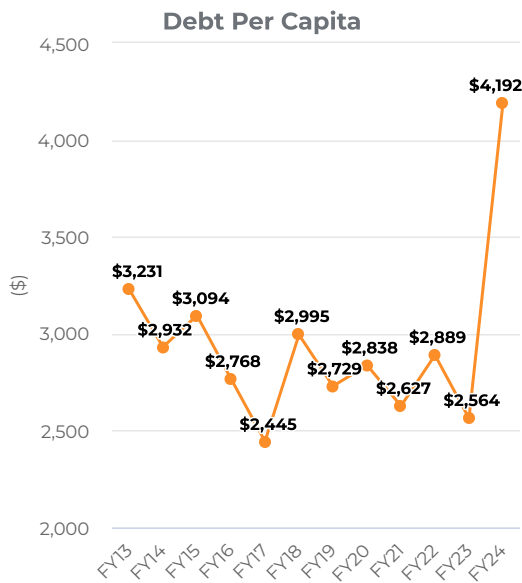


Long Term Debt

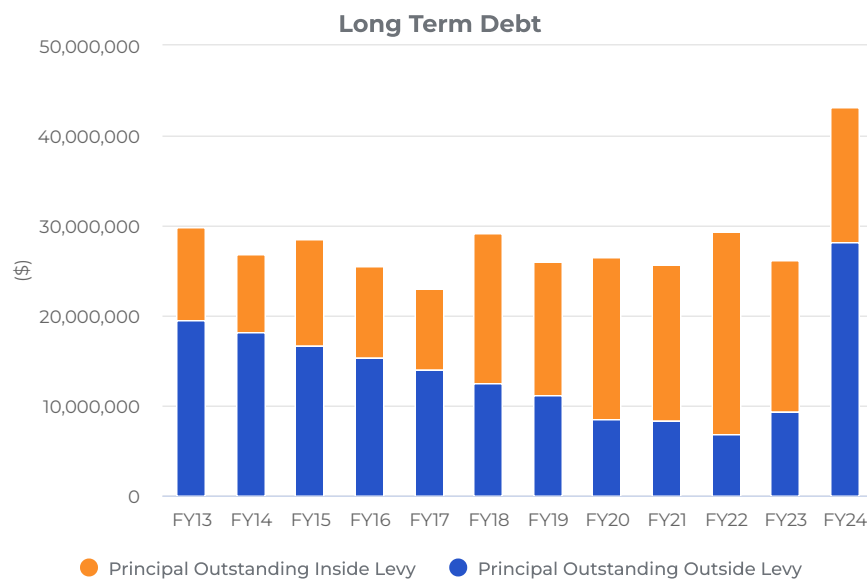
Indicator Status - Favorable

Total long-term debt in excess of 5 percent of a community's assessed valuation is generally prohibited under MGL Chapter 44 §10, and approaching this limit is often considered a warning sign by bond rating agencies. Evaluating a community's debt in this way is an indicator of both a community's overall debt burden as well as its effort in consistently investing in its capital assets. While a high debt load may be an indication of fiscal strain, low and decreasing debt may indicate underinvestment in capital assets and infrastructure.

Note: Includes Town, Light, Water & Sewer debt



Long Term Debt Continued

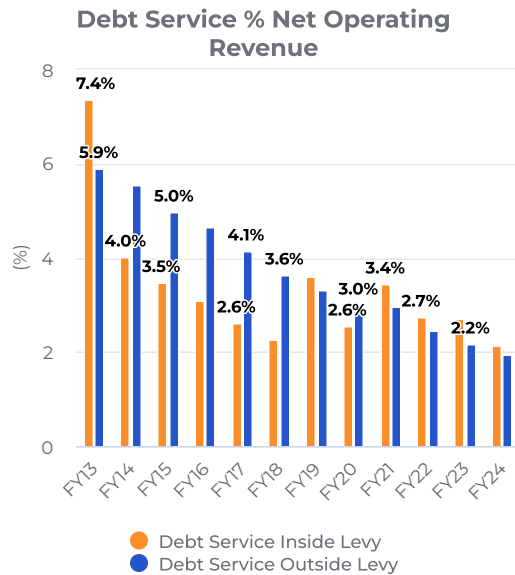
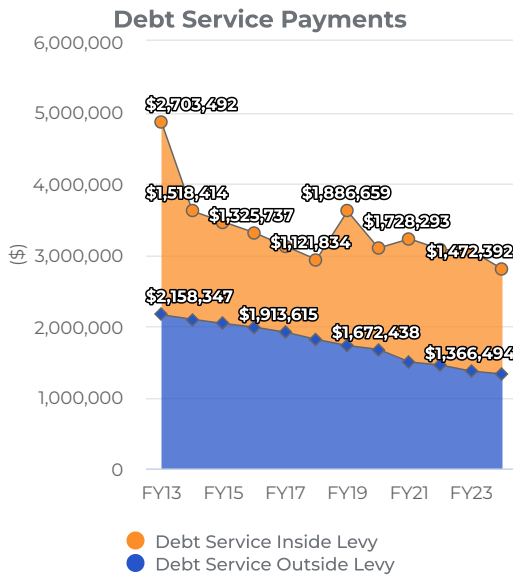


Debt Service

Indicator Status - Favorable

Heavy loads of debt may negatively affect the Town's ability to maintain spending on essential services as more revenues must be set aside for debt. The Town's Financial Policy targets inside debt service to 5% with a 10% maximum allowance.

Note: Includes Town debt only

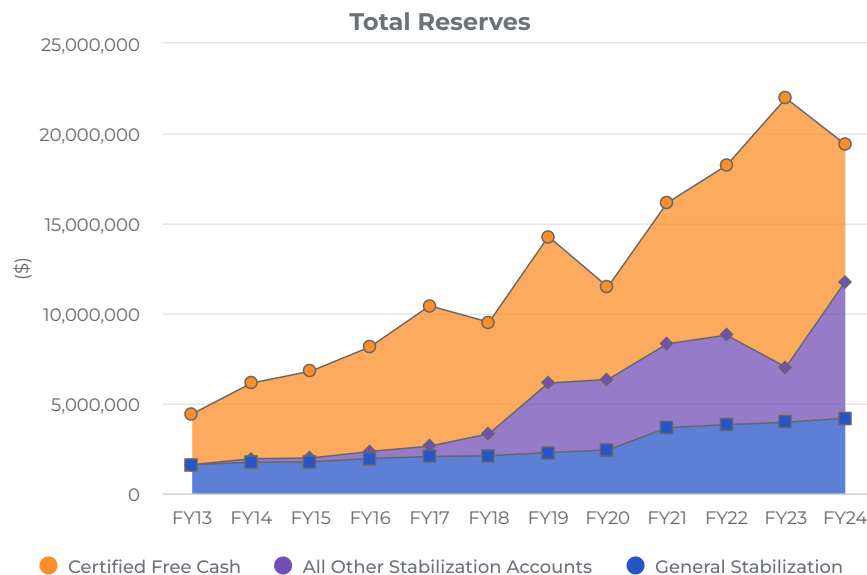


Reserves

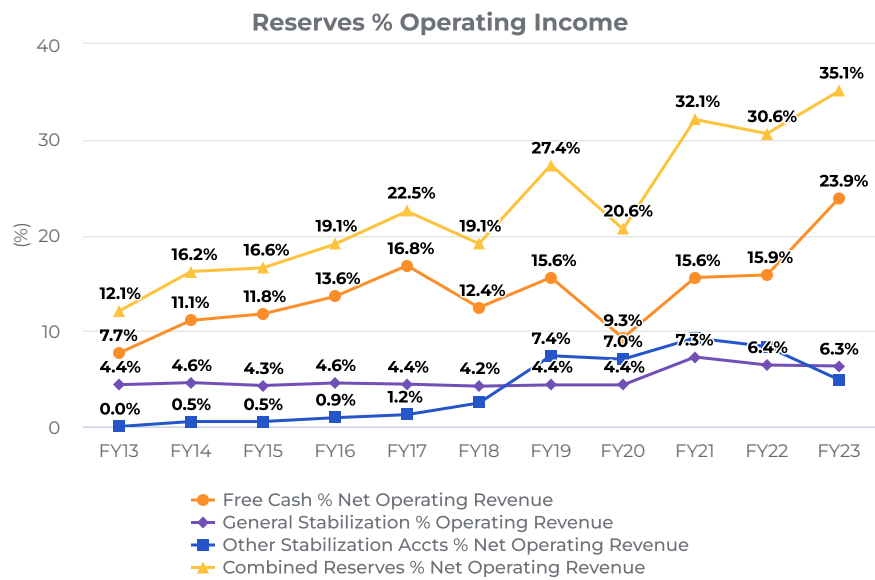
Indicator Status - Favorable

Maintaining a healthy level of reserves allows the town to finance emergencies and other unforeseen needs, or hold money for specific future purposes. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects.

Declining reserves as a percentage of a town's net operating revenue is considered a warning indicator by credit rating agencies, and may indicate a declining ability to finance town obligations in the face of an emergency. Reserves below 5-7% of revenues may be considered unfavorable. Reserve levels are set by policy.



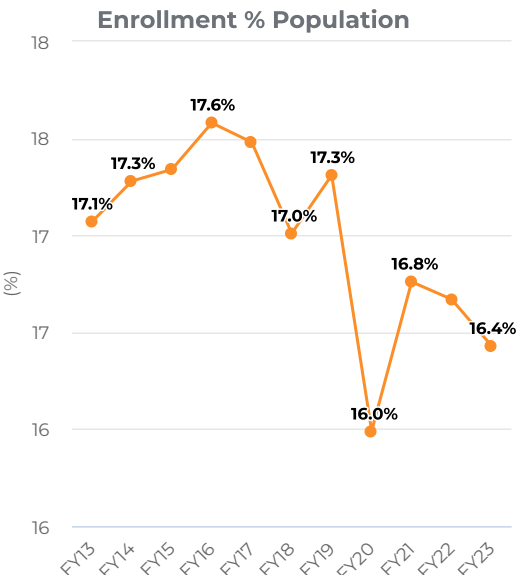
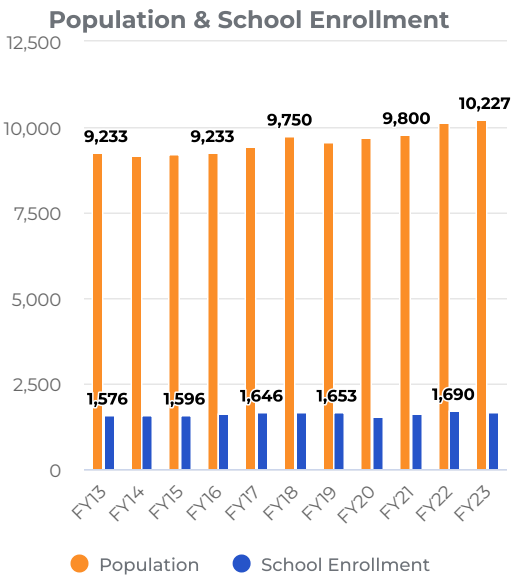
Reserves Continued



Population and Enrollment

Indicator Status - Favorable

A trend of population growth over time indicates an increased burden on services and should be monitored to better plan for future expenses. As the number of residents increase, there is a greater need for police and fire protection, an increase in wear and tear on local roads and infrastructure, and increases in demand for other services. Additionally, a population increase may also lead to more school-age children and a corresponding uptick in school enrollment, which greatly impacts education costs.



FUND SUMMARIES

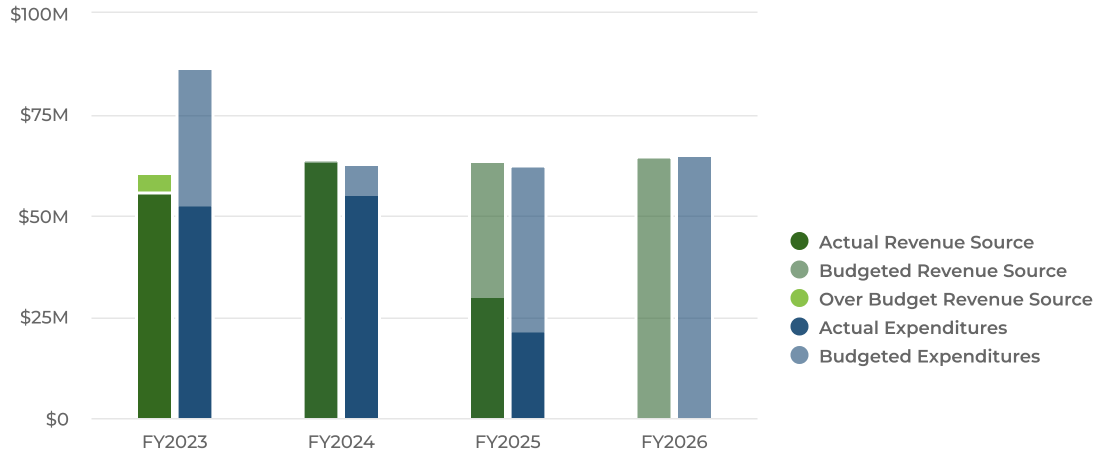




GENERAL AND SCHOOL FUND

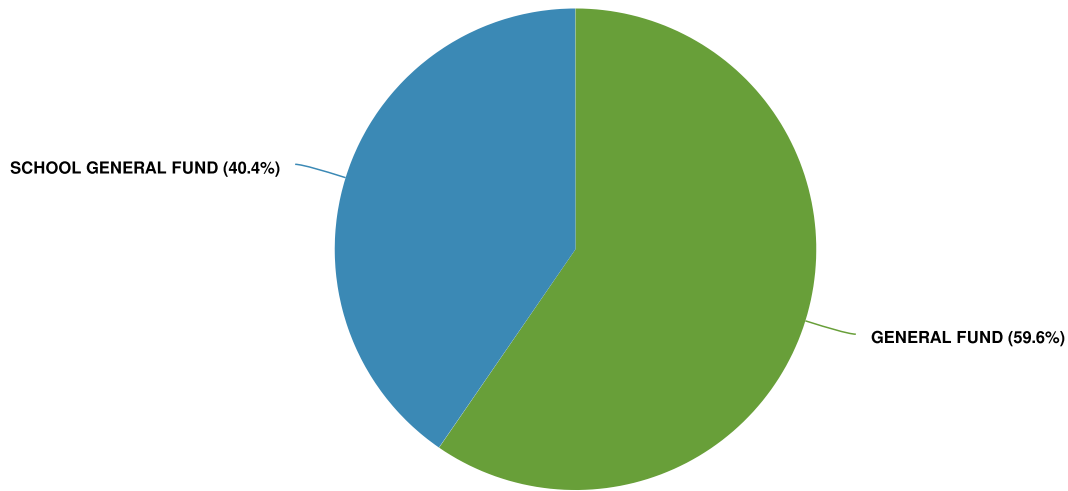
Summary

The Town of Littleton is projecting \$64.94M of revenue in FY2026, which represents a 1.7% increase over the prior year. Budgeted expenditures are projected to increase by 4.5% or \$2.79M to \$65.34M in FY2026.

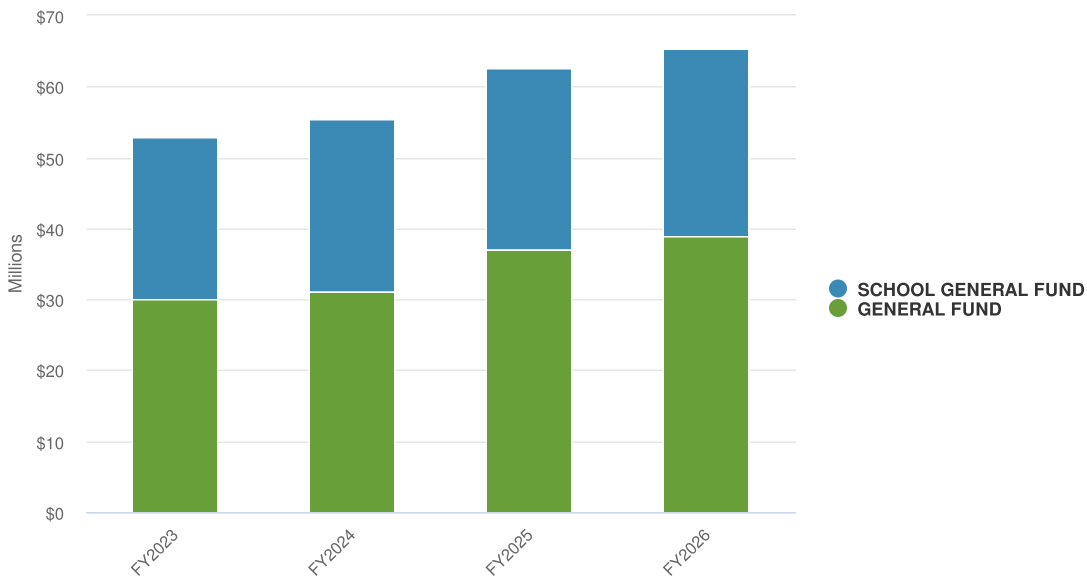


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund

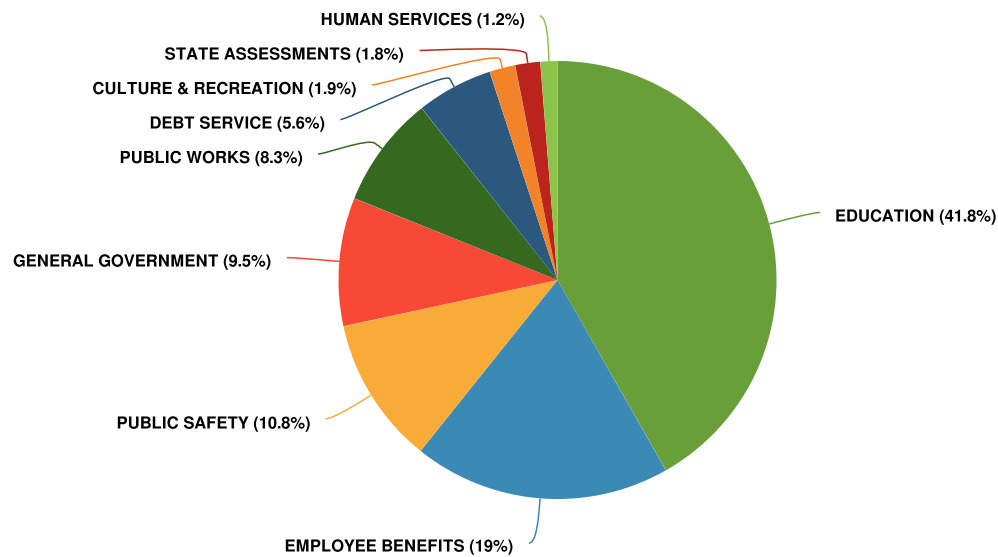


Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
GENERAL FUND	\$29,957,258	\$31,180,135	\$37,062,128	\$38,948,520	5.1%	\$1,886,392
SCHOOL GENERAL FUND	\$22,981,458	\$24,217,774	\$25,488,928	\$26,393,579	3.5%	\$904,651
Total:	\$52,938,717	\$55,397,909	\$62,551,056	\$65,342,099	4.5%	\$2,791,043

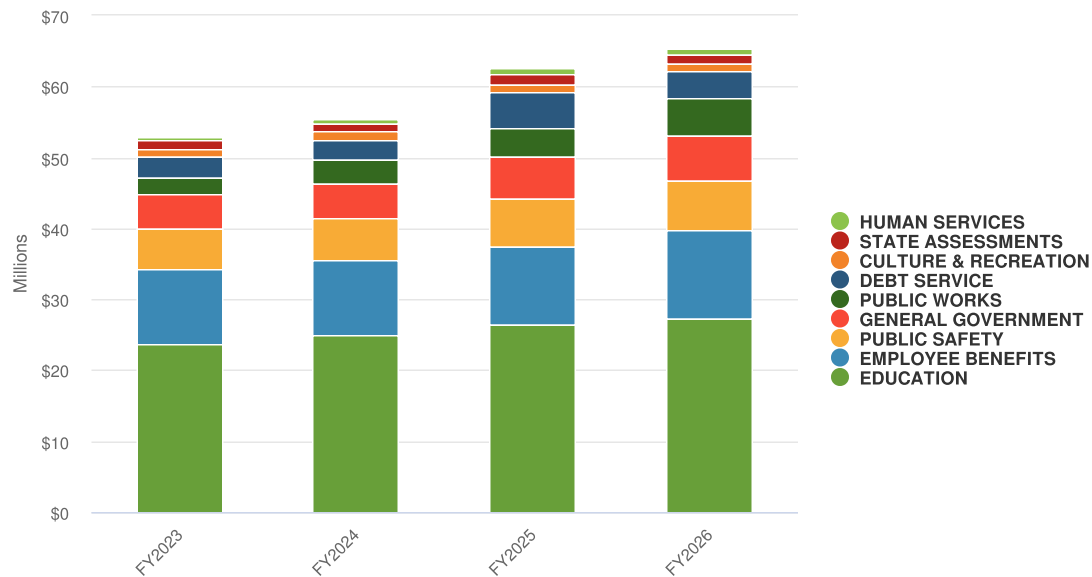


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expenditures						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
GENERAL GOVERNMENT						
TOWN MEETING/REPORTS	\$30,834	\$28,818	\$31,800	\$34,800	9.4%	\$3,000
TOWN MODERATOR	\$87	\$100	\$100	\$100	0%	\$0
SELECT BOARD	\$42,683	\$15,828	\$17,800	\$22,300	25.3%	\$4,500
TOWN ADMINISTRATOR	\$523,991	\$512,454	\$492,703	\$509,215	3.4%	\$16,512
FINANCE COMMITTEE	\$906	\$1,425	\$1,300	\$1,900	46.2%	\$600
RESERVE FUND	\$0	\$0	\$245,000	\$397,902	62.4%	\$152,902
ACCOUNTING	\$317,840	\$278,699	\$352,288	\$363,836	3.3%	\$11,548
ASSESSING	\$270,665	\$293,744	\$323,970	\$336,937	4%	\$12,966
TREASURER	\$387,063	\$331,890	\$353,663	\$371,146	4.9%	\$17,483
COLLECTOR	\$106,657	\$118,682	\$129,470	\$136,605	5.5%	\$7,135
TOWN COUNSEL	\$279,725	\$211,331	\$280,000	\$280,000	0%	\$0
HUMAN RESOURCES	\$248,799	\$250,313	\$372,201	\$436,194	17.2%	\$63,993
INFORMATION TECHNOLOGY	\$643,396	\$698,450	\$704,179	\$712,995	1.3%	\$8,816
TAX TITLE	\$3,158	\$11,831	\$16,000	\$16,000	0%	\$0
TOWN CLERK	\$162,976	\$167,474	\$187,361	\$195,136	4.1%	\$7,775
ELECTIONS/REGISTRATION	\$40,765	\$44,798	\$55,800	\$53,300	-4.5%	-\$2,500
LAND USE	\$277,626	\$165,783	\$93,980	\$0	-100%	-\$93,980
CONSERVATION	\$81,216	\$99,160	\$125,162	\$170,583	36.3%	\$45,422
PLANNING BOARD	\$3,419	\$176,659	\$221,304	\$257,350	16.3%	\$36,046
ZONING BOARD OF APPEALS	\$391	\$207	\$300	\$300	0%	\$0
PERMANENT MUNICIPAL BLDG COMM	\$438	\$498	\$5,000	\$650	-87%	-\$4,350
PUBLIC BLDGS & PROP MAINT	\$608,693	\$643,406	\$939,459	\$1,015,589	8.1%	\$76,130
PROPERTY & LIABILITY INSURANCE	\$463,204	\$476,333	\$583,000	\$583,000	0%	\$0
CENTRAL COMMUNICATIONS	\$106,526	\$113,185	\$115,000	\$115,000	0%	\$0
FUEL	\$155,891	\$132,815	\$187,000	\$187,000	0%	\$0
Total GENERAL GOVERNMENT:	\$4,756,948	\$4,773,885	\$5,833,839	\$6,197,837	6.2%	\$363,998
PUBLIC SAFETY						
POLICE DEPARTMENT	\$2,417,232	\$2,622,667	\$2,876,592	\$2,907,292	1.1%	\$30,700
CROSSING GUARDS	\$988	\$0	\$0	\$0	0%	\$0
FIRE DEPARTMENT	\$2,352,733	\$2,413,444	\$2,845,177	\$2,978,396	4.7%	\$133,218
DISPATCH	\$650,793	\$652,696	\$721,755	\$764,764	6%	\$43,009
BUILDING INSPECTION	\$220,037	\$238,584	\$263,166	\$392,800	49.3%	\$129,634
CIVIL PREPAREDNESS AGENCY	\$3,167	\$2,942	\$5,075	\$5,075	0%	\$0
CANINE CONTROL	\$33,481	\$31,827	\$38,325	\$36,018	-6%	-\$2,307
Total PUBLIC SAFETY:	\$5,678,431	\$5,962,159	\$6,750,090	\$7,084,344	5%	\$334,254
EDUCATION						
REGULAR EDUCATION	\$9,198,162	\$9,902,028	\$9,905,616	\$10,017,133	1.1%	\$111,517



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
SPECIAL EDUCATION	\$5,172,110	\$5,116,493	\$6,701,911	\$6,864,918	2.4%	\$163,007
STUDENT & SUPPORT STAFF	\$1,583,478	\$1,591,274	\$1,651,781	\$1,731,477	4.8%	\$79,696
OTHER INSTRUCTION	\$432,430	\$428,436	\$408,147	\$512,550	25.6%	\$104,403
SYSTEM ADMINISTRATION	\$1,471,498	\$1,592,810	\$1,657,530	\$1,818,913	9.7%	\$161,383
SCHOOL ADMINISTRATION	\$1,315,900	\$1,370,401	\$1,453,141	\$1,504,943	3.6%	\$51,802
TRANSPORTATION AND BUSING	\$1,272,692	\$1,834,379	\$1,670,175	\$1,804,362	8%	\$134,187
FACILITY & MAINTENANCE	\$2,535,187	\$2,381,953	\$2,040,627	\$2,139,283	4.8%	\$98,656
TECHNICAL SCHOOLS	\$713,406	\$783,036	\$894,143	\$897,701	0.4%	\$3,558
Total EDUCATION:	\$23,694,864	\$25,000,810	\$26,383,071	\$27,291,280	3.4%	\$908,209
PUBLIC WORKS						
HIGHWAY & STREETS	\$991,987	\$869,939	\$978,840	\$1,051,886	7.5%	\$73,046
CONSTRUCTION & MAINTENANCE	\$300,640	\$1,329,012	\$1,029,500	\$1,039,500	1%	\$10,000
SHOW & ICE	\$365,519	\$276,459	\$200,000	\$200,000	0%	\$0
STREET LIGHTING	\$2,129	\$31,140	\$17,000	\$17,000	0%	\$0
FIELD MAINTENANCE	\$151,593	\$214,530	\$417,199	\$298,055	-28.6%	-\$119,144
TRANSFER STATION	\$336,263	\$404,986	\$599,125	\$628,972	5%	\$29,847
SUSTAINABILITY COMMITTEE	\$0	\$1,309	\$2,000	\$2,000	0%	\$0
WASTEWATER/STORMWATER	\$0	\$82,252	\$698,249	\$1,947,340	178.9%	\$1,249,091
CLEAN LAKES	\$0	\$0	\$0	\$10,000	N/A	\$10,000
B&M CROSSING	\$0	\$0	\$3,000	\$3,000	0%	\$0
CEMETERIES	\$198,487	\$178,772	\$202,890	\$207,480	2.3%	\$4,590
Total PUBLIC WORKS:	\$2,346,618	\$3,388,399	\$4,147,804	\$5,405,232	30.3%	\$1,257,429
HUMAN SERVICES	\$509,619	\$580,573	\$832,030	\$814,434	-2.1%	-\$17,596
Total HUMAN SERVICES:	\$509,619	\$580,573	\$832,030	\$814,434	-2.1%	-\$17,596
CULTURE & RECREATION	\$1,004,535	\$1,088,837	\$1,176,911	\$1,249,717	6.2%	\$72,806
Total CULTURE & RECREATION:	\$1,004,535	\$1,088,837	\$1,176,911	\$1,249,717	6.2%	\$72,806
DEBT SERVICE	\$3,104,866	\$2,888,135	\$4,942,522	\$3,677,254	-25.6%	-\$1,265,269
Total DEBT SERVICE:	\$3,104,866	\$2,888,135	\$4,942,522	\$3,677,254	-25.6%	-\$1,265,269
STATE ASSESSMENTS	\$1,224,358	\$1,184,102	\$1,381,777	\$1,206,945	-12.7%	-\$174,832
Total STATE ASSESSMENTS:	\$1,224,358	\$1,184,102	\$1,381,777	\$1,206,945	-12.7%	-\$174,832
EMPLOYEE BENEFITS	\$10,618,479	\$10,531,009	\$11,103,012	\$12,415,056	11.8%	\$1,312,044
Total EMPLOYEE BENEFITS:	\$10,618,479	\$10,531,009	\$11,103,012	\$12,415,056	11.8%	\$1,312,044
Total Expenditures:	\$52,938,717	\$55,397,909	\$62,551,056	\$65,342,099	4.5%	\$2,791,043



Stabilization

Financial Management Policy - Section 13 - Stabilization

The General Stabilization Fund is a special reserve account allowed by Massachusetts General Laws 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 be therefore “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 needs¹. 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 of the current year to the future targeted year. It is important when targeting a future year that the process continues for all 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 \$2,644,248.71 in excluded debt through FY25.



Reserves and Stabilization

Capital Stabilization, Senior Center Stabilization, Salary Reserve Stabilization & 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 payment 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 FY25 a \$657,000 withdrawal from capital stabilization was used to pay down the debt for the purchase of 36 King street which resulted in a savings in the long term debt that will be realized over the course of the loan.

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 the Town established a Salary Reserve Stabilization Fund with an initial deposit of \$250,000 to be utilized for compensation and classification implementation and Collective Bargaining Agreement negotiations.

Ending Balances of Town Reserves by Year

	FY22	FY23	FY24	FY25 *	FY26 (Estimated)
Stabilization	\$3,825,023	\$3,959,683	\$4,179,344	\$4,248,303	\$4,418,400
Capital Stabilization	\$1,686,646	\$2,225,127	\$6,979,437	\$4,909,260	\$6,241,978
Senior Center Stabilization	\$3,044,314	\$3,046,805	\$228,693	\$0	\$0
Debt Exclusion Stabilization	\$241,165	\$443,460	\$526,672	\$176,794	\$234,982
Oak Hill Stabilization	\$0	\$160,923	\$162,339	\$162,501	\$162,663
Salary Reserve Stabilization	\$0	\$0	\$0	\$0	\$250,000
School Building Stabilization	\$0	\$0	\$0	\$1,180,000	\$3,239,500
<i>Total Town Reserves</i>	<i>\$8,797,149</i>	<i>\$9,835,998</i>	<i>\$12,001,485</i>	<i>\$10,676,858</i>	<i>\$14,547,523</i>
<i>Reserves % Total Operating Budget</i>	<i>18.23%</i>	<i>18.96%</i>	<i>21.01%</i>	<i>17.45%</i>	<i>22.72%</i>
<i>* estimated interest income</i>					
Undesignated Fund Balance *	\$9,278,814	\$6,825,814	\$7,620,771	\$4,612,397	\$4,810,344
<i>* Certified free cash available to end of fiscal year.</i>					

Ending Balances of Major School Reserves by Year

	FY22	FY23	FY24	FY25	FY26 (Estimated)
School Choice	\$2,607,960	\$3,010,566	\$3,387,179	\$2,730,667	\$2,830,667
Circuit Breaker	\$1,063,320	\$1,072,668	\$1,180,909	\$960,536	\$800,000
<i>Total School Reserves</i>	<i>\$3,671,280</i>	<i>\$4,080,335</i>	<i>\$4,272,943</i>	<i>\$3,691,203</i>	<i>\$3,630,667</i>
<i>Reserves % School Appropriation</i>	<i>17.25%</i>	<i>18.06%</i>	<i>17.49%</i>	<i>14.48%</i>	<i>13.76%</i>





Reserve Activity

Reserve Activity Town

	FY22	FY23	FY24	FY25 *	FY26 (Estimated)
<u>Stabilization</u>					
Beginning balance	\$3,656,980	\$3,825,023	\$3,959,683	\$4,179,344	\$4,248,303
Transfers In	\$150,000	\$0	\$0	\$0	\$100,000
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest	\$18,044	\$134,659	\$219,661	\$68,959	\$70,097
Ending Balance	\$3,825,023	\$3,959,683	\$4,179,344	\$4,248,303	\$4,418,400
<u>Capital Stabilization</u>					
Beginning balance	\$1,362,884	\$1,686,646	\$2,225,127	\$6,904,437	\$4,909,260
Transfers In	\$318,500	\$2,056,344	\$5,155,706	\$1,499,882	\$2,450,913
Transfers Out	\$0	(\$1,583,749)	(\$690,000)	(\$2,981,047)	(\$1,300,000)
Interest	\$5,262	\$65,886	\$213,604	\$142,988	\$181,805
Ending Balance	\$1,686,646	\$2,225,127	\$6,904,437	\$4,909,260	\$6,241,978
<u>Senior Center</u>					
<u>Stabilization</u>					
Beginning balance	\$3,039,313	\$3,044,314	\$3,046,805	\$228,693	\$0
Transfers In	\$0	\$0	\$2,172,606	\$0	\$0
Transfers Out	\$0	\$0	(\$5,000,000)	(\$231,949)	\$0
Interest	\$5,001	\$2,491	\$9,282	\$3,257	\$0
Ending Balance	\$3,044,314	\$3,046,805	\$228,693	\$0	\$0
<u>Debt Exclusion</u>					
<u>Stabilization</u>					
Beginning balance	\$250,446	\$241,165	\$443,460	\$526,672	\$179,427
Transfers In	\$150,000	\$500,000	\$474,539	\$0	\$300,000
Transfers Out	(\$161,137)	(\$300,000)	(\$396,409)	(\$349,879)	(\$241,812)
Interest	\$1,856	\$2,295	\$5,082	\$2,633	\$897
Ending Balance	\$241,165	\$443,460	\$526,672	\$179,427	\$238,512
<u>Oak Hill Stabilization</u>					
Beginning balance	\$0	\$0	\$160,923	\$162,339	\$162,501
Transfers In	\$0	\$160,923	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$1,416	\$162	\$162
Ending Balance	\$0	\$160,923	\$162,339	\$162,501	\$162,663
<u>School Building</u>					
<u>Stabilization</u>					
Beginning balance	\$0	\$0	\$0	\$0	\$1,180,000
Transfers In	\$0	\$0	\$0	\$1,180,000	\$2,030,000
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$29,500
Ending Balance	\$0	\$0	\$0	\$1,180,000	\$3,239,500

* estimated interest
income



Reserve Activity Schools

	FY22	FY23	FY24	FY25 *	FY26 (Estimated)
<u>School Choice</u>					
Beginning balance	\$2,154,339	\$2,607,960	\$3,010,566	\$3,387,179	\$3,197,179
Receipts	\$512,167	\$495,031	\$598,611	\$450,000	\$550,000
Expenses	(\$58,546)	(\$92,425)	(\$221,998)	(\$640,000)	(\$450,000)
<i>Ending Balance</i>	<i>\$2,607,960</i>	<i>\$3,010,566</i>	<i>\$3,387,179</i>	<i>\$3,197,179</i>	<i>\$3,297,179</i>
<u>Circuit Breaker</u>					
Beginning balance	\$921,913	\$1,063,320	\$1,072,668	\$885,764	\$960,536
Receipts	\$1,063,429	\$1,072,777	\$885,764	\$960,536	\$800,000
Expenses	(\$922,022)	(\$1,063,429)	(\$1,072,668)	(\$885,764)	(\$960,536)
<i>Ending Balance</i>	<i>\$1,063,320</i>	<i>\$1,072,668</i>	<i>\$885,764</i>	<i>\$960,536</i>	<i>\$800,000</i>

* Note FY24 - Receipts - per Cherry Sheet & DESE / FY24 expenses and FY25 estimates per School Department



Revolving Funds/Program Fees



Revolving Funds Town

Town Revolving Funds	FY22	FY23	FY24	FY25 (Estimated)
<u>Inspectional Services</u>				
Beginning balance	\$54,853	\$0	\$0	\$0
Receipts	\$40,864	\$0	\$0	\$0
Expenses	(\$95,717)	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
<u>Sealer of Weights & Measures</u>				
Beginning balance	\$17,969	\$19,869	\$17,669	\$10,709
Receipts	\$8,900	\$4,800	\$9,040	\$7,580
Expenses	(\$7,000)	(\$7,000)	(\$16,000)	(\$10,000)
Ending Balance	\$19,869	\$17,669	\$10,709	\$8,289
<u>PRCE Revolving</u>				
Beginning balance	\$0	\$0	\$1,042,202	\$1,037,432
Receipts	\$0	\$1,445,896	\$1,454,523	\$1,450,209
Expenses	\$0	(\$403,694)	(\$1,459,292)	(\$931,493)
Ending Balance	\$0	\$1,042,202	\$1,037,432	\$1,556,148
<u>Spectacle Pond Cell Tower/Clean Lakes</u>				
Beginning balance	\$487,887	\$0	\$0	\$0
Receipts	\$121,269	\$0	\$0	\$0
Expenses	(\$609,156)	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
<u>Cemetery Revolving</u>				
Beginning balance	\$20,686	\$0	\$0	\$0
Receipts	\$00		\$0	\$0
Expenses	(\$20,686)	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
<u>Permitting Software</u>				
Beginning balance	\$50,520	(\$0)	(\$0)	(\$0)
Receipts	\$0	\$0	\$0	\$0
Expenses	(\$50,520)	\$0	\$0	\$0
Ending Balance	(\$0)	(\$0)	(\$0)	(\$0)
<u>Alarm Box Repairs</u>				
Beginning balance	\$45,444	\$47,619	\$54,519	\$54,093
Receipts	\$2,700	\$6,900	\$364	\$3,321
Expenses	(\$525)	\$0	(\$790)	(\$438)
Ending Balance	\$47,619	\$54,519	\$54,093	\$56,976
<u>CPR Courses</u>				
Beginning balance	\$5,090	\$5,090	\$3,651	\$4,251
Receipts	\$0	\$250	\$600	\$283
Expenses	\$0	(\$1,689)	\$0	(\$563)
Ending Balance	\$5,090	\$3,651	\$4,251	\$3,972
<u>MART Bus Fees</u>				
Beginning balance	\$3,036	\$3,036	\$17,570	\$37,204
Receipts	\$0	\$54,862	\$65,451	\$40,104
Expenses	\$0	(\$40,329)	(\$45,817)	(\$28,715)
Ending Balance	\$3,036	\$17,570	\$37,204	\$48,593



Town Revolving Funds	FY22	FY23	FY24	FY25 (Estimated)
<u>Pet Cemetery</u>				
Beginning balance	\$6,001	\$0	\$0	\$0
Receipts		\$0	\$0	\$0
Expenses	(\$6,001)	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
<u>ZBA Legal Advertisement</u>				
Beginning balance	\$596	\$923	\$1,132	\$918
Receipts	\$755	\$1,236	\$883	\$958
Expenses	(\$428)	(\$1,027)	(\$1,096)	(\$850)
Ending Balance	\$923	\$1,132	\$918	\$1,026
<u>Composting Bins</u>				
Beginning balance	\$1,230	\$1,230	\$1,230	\$1,230
Receipts	\$0	\$0	\$0	\$880
Expenses	\$0	\$0	\$0	\$0
Ending Balance	\$1,230	\$1,230	\$1,230	\$2,110
<u>LCTV Boxborough</u>				
Beginning balance	\$123,893	\$123,893	\$98,121	\$92,072
Receipts	\$16,200	\$0	\$0	\$0
Expenses	(\$16,200)	(\$25,772)	(\$6,049)	\$0
Ending Balance	\$123,893	\$98,121	\$92,072	\$92,072
<u>Community Gardens</u>				
Beginning balance	\$509	\$351	\$112	\$263
Receipts	\$255	\$316	\$270	\$280
Expenses	(\$413)	(\$554)	(\$119)	(\$362)
Ending Balance	\$351	\$112	\$263	\$181
<u>Total Town Revolving Funds</u>				
Beginning balance	\$817,714	\$202,011	\$1,236,205	\$1,238,173
Receipts	\$190,943	\$1,514,259	\$1,531,131	\$1,503,616
Expenses	(\$806,646)	(\$480,065)	(\$1,529,163)	(\$972,422)
Ending Balance	\$202,011	\$1,236,205	\$1,238,173	\$1,769,367

Note FY25 - estimated activity - average activity prior
3 years



School Revolving Funds/Program Fees

School Revolving Funds / Program Fee	FY22	FY23	FY24	FY25 (Estimated)
<u>Athletic Gate Receipts</u>				
Beginning balance	\$415	\$30,026	\$10,879	\$12,267
Receipts	\$57,863	\$38,623	\$35,454	\$43,980
Expenses	(\$28,252)	(\$57,770)	(\$34,067)	(\$40,029)
Ending Balance	\$30,026	\$10,879	\$12,267	\$16,217
<u>Student Activity Fees</u>				
Beginning balance	\$0	\$8,050	\$0	\$1,250
Receipts	\$8,150	\$7,650	\$9,350	\$8,383
Expenses	(\$100)	(\$15,700)	(\$8,100)	(\$7,967)
Ending Balance	\$8,050	\$0	\$1,250	\$1,667
<u>Pre-K Tuition</u>				
Beginning balance	\$290,352	\$374,546	\$327,339	\$263,647
Receipts	\$132,517	\$169,795	\$94,426	\$132,246
Expenses	(\$48,323)	(\$217,002)	(\$158,118)	(\$141,148)
Ending Balance	\$374,546	\$327,339	\$263,647	\$254,745
<u>Athletic Fund</u>				
Beginning balance	\$24,711	\$39,822	\$250	\$630
Receipts	\$159,527	\$106,256	\$178,870	\$148,218
Expenses	(\$144,416)	(\$145,828)	(\$178,489)	(\$156,244)
Ending Balance	\$39,822	\$250	\$630	(\$7,397)
<u>Group Home</u>				
Beginning balance	\$71,957	\$57,079	\$52,770	\$49,371
Receipts	\$0	\$0	\$0	\$0
Expenses	(\$14,878)	(\$4,309)	(\$3,399)	(\$7,529)
Ending Balance	\$57,079	\$52,770	\$49,371	\$41,843
<u>Full Day Kindergarten</u>				
Beginning balance	\$231,314	\$231,314	\$151,341	\$48,026
Receipts	\$1,425	\$0	\$0	\$475
Expenses	(\$1,425)	(\$79,974)	(\$103,315)	(\$61,571)
Ending Balance	\$231,314	\$151,341	\$48,026	(\$13,070)
<u>Bus Fees</u>				
Beginning balance	\$107,919	\$77,899	\$119,615	\$248,356
Receipts	\$108,131	\$153,646	\$134,445	\$132,074
Expenses	(\$138,151)	(\$111,930)	(\$5,704)	(\$85,262)
Ending Balance	\$77,899	\$119,615	\$248,356	\$295,168
<u>Chromebook fees</u>				
Beginning balance	\$33,970	\$41,746	\$23,716	\$33,541
Receipts	\$13,032	\$10,650	\$10,025	\$11,236
Expenses	(\$5,256)	(\$28,680)	(\$200)	(\$11,379)
Ending Balance	\$41,746	\$23,716	\$33,541	\$33,398
<u>Tigers' Den</u>				
Beginning balance	\$391,940	\$497,623	\$553,261	\$689,952
Receipts	\$558,638	\$435,875	\$518,361	\$504,291
Expenses	(\$452,955)	(\$380,237)	(\$381,670)	(\$404,954)
Ending Balance	\$497,623	\$553,261	\$689,952	\$789,289
<u>School Lunch</u>				



**School Revolving Funds /
Program Fee**

	FY22	FY23	FY24	FY25 (Estimated)
Beginning balance	(\$24,726)	\$127,247	\$242,065	\$410,298
Receipts	\$798,792	\$966,801	\$1,206,492	\$990,695
Expenses	(\$646,819)	(\$851,983)	(\$1,038,259)	(\$845,687)
<i>Ending Balance</i>	<i>\$127,247</i>	<i>\$242,065</i>	<i>\$410,298</i>	<i>\$555,306</i>

LHS Auditorium

Beginning balance	\$22,939	\$28,439	\$104,775	\$164,642
Receipts	\$67,939	\$193,021	\$176,620	\$145,860
Expenses	(\$62,439)	(\$116,686)	(\$116,753)	(\$98,626)
<i>Ending Balance</i>	<i>\$28,439</i>	<i>\$104,775</i>	<i>\$164,642</i>	<i>\$211,876</i>

Total School Revolving/Program

Funds

Beginning balance	\$1,205,149	\$1,587,175	\$1,677,754	\$2,027,708
Receipts	\$1,952,278	\$2,120,450	\$2,412,867	\$2,121,508
Expenses	(\$1,570,253)	(\$2,029,871)	(\$2,062,914)	(\$1,891,486)
<i>Ending Balance</i>	<i>\$1,587,175</i>	<i>\$1,677,754</i>	<i>\$2,027,708</i>	<i>\$2,257,729</i>

Note FY25 - estimated activity



FUNDING SOURCES



Funding by Sources Summary

\$64,936,655 **\$1,063,743**
(1.67% vs. prior year)



FY26 Budget Summary



Town of Littleton Budget Summary

FY26 Budget Summary

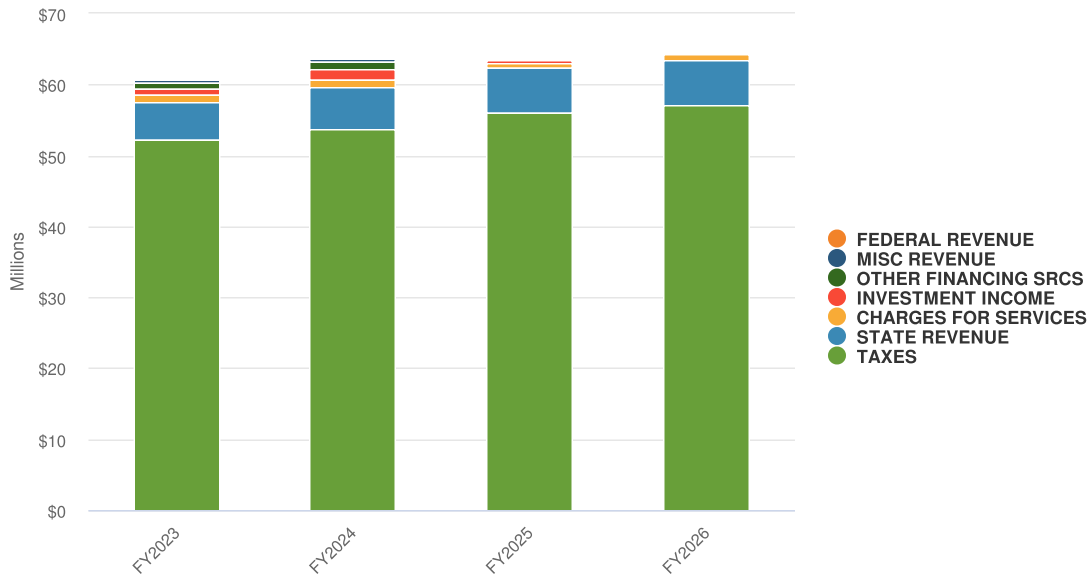
	<u>FY25 Budget</u>	<u>FY26 Budget</u>	<u>Variance</u>	<u>% Variance</u>
<u>Revenue</u>				
Levy Limit	52,271,592	54,066,600	1,795,008	3.43%
Other Funds				
Undesignated Fund Balance	5,495,706	7,506,658	2,010,952	36.59%
Cherry Sheets - Town State Aid	998,831	1,058,222	59,391	5.95%
Cherry Sheets - School State Aid	5,700,419	5,854,511	154,092	2.70%
School Dept Reserves	-	-	-	-
Stabilization/Overlay Surplus & Other	3,638,047	1,300,000	(2,338,047)	-64.27%
Other Available Funds	1,263,946	1,130,490	(133,456)	-10.56%
Local Receipts	4,066,400	4,340,748	274,348	6.75%
Total Other Funds	21,163,349	21,190,629	27,280	0.13%
Total Revenue/Available Funds	73,434,941	75,257,229	1,822,288	2.48%
<u>Expenses</u>	<u>FY25 Budget</u>	<u>FY26 Budget</u>	<u>S Variance</u>	<u>% Variance</u>
Town Operating Budgets	16,911,215	18,850,326	1,939,111	11.47%
School Appropriation	25,488,928	26,393,579	904,651	3.55%
School Revolving Spending	-	-	-	-
Technical School Assessments	894,143	897,701	3,558	0.40%
Other Charges, Facilities & Infrastructure	1,829,459	1,901,239	71,780	3.92%
Debt Service	4,942,523	3,677,254	(1,265,269)	-25.60%
Employee/Retiree Benefits	11,103,012	12,415,056	1,312,044	11.82%
Total Operating Budget	61,169,280	64,135,155	2,965,875	4.85%
Capital Exclusions	-	-	-	-
Total Municipal Budget	61,169,280	64,135,155	2,965,875	4.85%
Capital Planning and Warrant Articles	6,827,661	5,181,847	(1,645,814)	-24.11%
Total Appropriations	67,996,941	69,317,002	1,320,061	1.94%
Other Amounts to be Raised	466,000	466,000	-	-
Payments of Previous FY Bills	-	-	-	-
Fiscal Policy Adjustments	1,063,742	212,875	(850,867)	-79.99%
Additions to General & Other Stabilizations	1,305,000	2,724,169	1,419,169	108.75%
Cherry Sheet Charges & Offsets - Town	183,511	183,006	(505)	-0.28%
Cherry Sheet Charges & Offsets - School	1,665,561	1,649,177	(16,384)	-0.98%
Allowance for Abatements	700,000	705,000	5,000	0.71%
Total Other Amounts	5,383,814	5,940,227	556,413	10.33%
Total Expenditures	73,380,755	75,257,229	1,876,474	2.56%
Net Budget Variance	54,186	-		

3/26/2025

Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
TAXES						
Motor Vehicle Excise 2024	\$0	\$0	\$1,600,000	\$0	-\$1,600,000	-100%
13 PERSONAL PROPERTY TAX	\$3,003	\$0	\$0	\$0	\$0	0%
17 PERSONAL PROPERTY TAX	\$0	\$30	\$0	\$0	\$0	0%
20 PERSONAL PROPERTY TAX	\$0	\$680	\$0	\$0	\$0	0%
21 PERSONAL PROPERTY TAX	-\$5,381	\$554	\$0	\$0	\$0	0%
22 PERSONAL PROPERTY TAX	\$4,255	\$862	\$0	\$0	\$0	0%
23 PERSONAL PROPERTY TAX	\$1,659,499	\$19,591	\$0	\$0	\$0	0%
24 PERSONAL PROPERTY TAX	\$0	\$1,618,646	\$0	\$0	\$0	0%
FY25 PERSONAL PROPERTY TAX	\$0	\$0	\$1,877,198	\$0	-\$1,877,198	-100%
26 PERSONAL PROPERTY TAX	\$0	\$0	\$0	\$1,795,008	\$1,795,008	N/A
16 REAL ESTATE TAX	\$0	\$144	\$0	\$0	\$0	0%
20 REAL ESTATE TAX	\$38,401	-\$3,282	\$0	\$0	\$0	0%
21 REAL ESTATE TAX	\$48,231	\$241	\$0	\$0	\$0	0%
22 REAL ESTATE TAX	\$523,582	\$50,733	\$0	\$0	\$0	0%
23 REAL ESTATE TAX	\$45,577,744	\$388,273	\$0	\$0	\$0	0%
24 REAL ESTATE TAX	\$0	\$47,347,984	\$0	\$0	\$0	0%
25 REAL ESTATE TAX	\$0	\$0	\$49,783,135	\$0	-\$49,783,135	-100%
26 REAL ESTATE TAX	\$0	\$0	\$0	\$52,271,592	\$52,271,592	N/A
TAX LIENS (TITLES) REDEEMED	\$656,686	\$145,024	\$0	\$0	\$0	0%
PRIOR MOTOR VEHICLE TAX	\$0	\$383	\$0	\$0	\$0	0%
13 MOTOR VEHICLE TAX	\$110	\$0	\$0	\$0	\$0	0%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
14 MOTOR VEHICLE TAX	\$118	\$0	\$0	\$0	\$0	0%
15 MOTOR VEHICLE TAX	\$94	\$0	\$0	\$0	\$0	0%
16 MOTOR VEHICLE TAX	\$118	\$0	\$0	\$0	\$0	0%
17 MOTOR VEHICLE TAX	\$257	\$0	\$0	\$0	\$0	0%
18 MOTOR VEHICLE TAX	\$396	\$50	\$0	\$0	\$0	0%
19 MOTOR VEHICLE TAX	\$1,353	\$793	\$0	\$0	\$0	0%
20 MOTOR VEHICLE TAX	\$852	\$467	\$0	\$0	\$0	0%
21 MOTOR VEHICLE TAX	\$13,754	\$6,426	\$0	\$0	\$0	0%
22 MOTOR VEHICLE TAX	\$260,403	\$113,514	\$0	\$0	\$0	0%
23 MOTOR VEHICLE TAX	\$1,518,027	\$452,868	\$0	\$0	\$0	0%
24 MOTOR VEHICLE TAX	\$0	\$1,757,438	\$0	\$0	\$0	0%
25 MOTOR VEHICLE TAX	\$0	\$0	\$1,600,000	\$0	-\$1,600,000	-100%
26 MOTOR VEHICLE TAX	\$0	\$0	\$0	\$1,700,000	\$1,700,000	N/A
PENALTIES & INTEREST	\$97,746	\$71,668	\$105,000	\$105,000	\$0	0%
INTEREST ON EXCISE TAXES	\$9,172	\$31,194	\$0	\$0	\$0	0%
INTEREST ON TAX TITLE REDEMPT.	\$95,166	\$75,584	\$0	\$0	\$0	0%
PAYMENT IN LIEU OF TAXES	\$888,606	\$856,707	\$800,000	\$800,000	\$0	0%
CANNABIS EXCISE	\$146,205	\$158,579	\$120,000	\$120,000	\$0	0%
HOTEL/ROOM TAX	\$327,177	\$359,308	\$122,000	\$184,517	\$62,517	51.2%
MEALS TAX EXCISE	\$276,916	\$298,140	\$140,000	\$190,000	\$50,000	35.7%
Total TAXES:	\$52,142,490	\$53,752,597	\$56,147,333	\$57,166,117	\$1,018,784	1.8%
CHARGES FOR SERVICES						
SELECT BOARD MISCELLANEOUS	\$2,177	\$383	\$900	\$900	\$0	0%
HCA-JONES MEADOW REVENUE	\$0	\$3,000	\$0	\$0	\$0	0%
HCA - PATRIOT BEVERAGE	\$0	\$20,000	\$0	\$0	\$0	0%
HCA GRIMES LANE REVENUE	\$0	\$50,000	\$0	\$0	\$0	0%
SELECT BOARD ALCOHOL BEV LICEN	\$49,450	\$52,217	\$0	\$0	\$0	0%
SELECT BOARD LICENSE & PERMITS	\$4,790	\$3,980	\$0	\$0	\$0	0%
ASSESSORS FEES	\$770	\$1,010	\$900	\$900	\$0	0%
TREASURER FEES AND OTHER REVEN	\$105	\$0	\$4,000	\$4,000	\$0	0%
TAX COLLECTOR MOTOR COACH FEES	\$10,296	\$10,296	\$10,000	\$10,000	\$0	0%
TAX COLLECTOR FEES	\$9,582	\$48,673	\$16,000	\$16,000	\$0	0%
TAX COLLECTOR MUNICIPAL LIEN C	\$5,225	\$3,975	\$8,000	\$8,000	\$0	0%
TAX COLLECTOR ADVERTISING	\$880	\$0	\$0	\$0	\$0	0%
TAX COLLECTOR BETTERMENT RELEA	\$4	\$0	\$0	\$0	\$0	0%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
REGISTRY MARKINGS FEES	\$1,400	\$420	\$2,000	\$2,000	\$0	0%
KELLY & RYAN DEP COLLECTOR FEE	\$730	\$177	\$0	\$0	\$0	0%
TOWN CLERK FEES	\$12,420	\$10,600	\$12,000	\$12,000	\$0	0%
TOWN CLERK LICENSE & PERMITS	\$15,435	\$13,340	\$0	\$0	\$0	0%
CONSERVATION FEES	\$130	\$200	\$0	\$0	\$0	0%
OAK HILL CELL TOWER	\$71,881	\$46,474	\$0	\$0	\$0	0%
PLANNING BOARD FEES	\$64,523	\$38,432	\$16,000	\$16,000	\$0	0%
APPEALS BOARD FEES	\$1,295	\$925	\$1,000	\$1,000	\$0	0%
LCTV MISC FEES	\$12	\$0	\$0	\$0	\$0	0%
POLICE FEES	\$0	\$12,931	\$0	\$0	\$0	0%
POLICE FIREARMS FEES	\$5,256	\$5,381	\$1,600	\$1,600	\$0	0%
POLICE LICENSES	\$1,200	\$0	\$0	\$0	\$0	0%
FIREARMS DEALER LICENSING	\$9,800	\$5,300	\$0	\$0	\$0	0%
FIRE LICENSES & PERMITS	\$22,735	\$19,025	\$0	\$0	\$0	0%
FEES AND OTHER REVENUES	\$6,249	\$0	\$8,000	\$8,000	\$0	0%
BUILDING DEPT PERMITS	\$456,451	\$350,871	\$310,000	\$371,631	\$61,631	19.9%
FEES AND OTHER REVENUES	\$1,101	\$1,874	\$0	\$0	\$0	0%
RECYCLING SALES	\$2,879	\$6,559	\$0	\$0	\$0	0%
TRASH BAG REVENUE	\$233,700	\$224,200	\$200,000	\$200,000	\$0	0%
STICKER PERMITS	\$147,805	\$158,389	\$170,000	\$170,000	\$0	0%
BOH LICENSES & PERMITS	\$4,390	\$4,350	\$0	\$0	\$0	0%
Total CHARGES FOR SERVICES:	\$1,142,671	\$1,092,981	\$760,400	\$822,031	\$61,631	8.1%
FEDERAL REVENUE						
MEDICAID	\$107,310	\$81,746	\$0	\$0	\$0	0%
Total FEDERAL REVENUE:	\$107,310	\$81,746	\$0	\$0	\$0	0%
STATE REVENUE						
C/S EXEMPT:VETS,BLIND,S.SPOUSE	\$3,012	\$432	\$0	\$33,163	\$33,163	N/A
C/S CHAPTER 70	\$4,323,654	\$4,848,956	\$5,019,100	\$5,139,175	\$120,075	2.4%
C/S CHARTER SCHOOL	\$133,835	\$93,376	\$224,489	\$115,488	-\$109,001	-48.6%
C/S UNRESTRICTED GEN GOV	\$823,423	\$849,772	\$875,266	\$894,522	\$19,256	2.2%
C/S VETERAN'S BENEFITS	\$77,714	\$57,012	\$67,652	\$95,064	\$27,412	40.5%
C/S STATE OWNED LAND	\$8,627	\$9,706	\$9,593	\$10,083	\$490	5.1%
Total STATE REVENUE:	\$5,370,265	\$5,859,254	\$6,196,100	\$6,287,495	\$91,395	1.5%
INVESTMENT INCOME						
EARNINGS ON INVESTMENTS	\$775,132	\$1,530,341	\$250,000	\$250,000	\$0	0%
Total INVESTMENT INCOME:	\$775,132	\$1,530,341	\$250,000	\$250,000	\$0	0%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
MISC REVENUE						
OPIOID SETTLEMENT	\$46,145	\$0	\$0	\$0	\$0	0%
SALE OF SURPLUS ITEMS	\$23,144	\$14,623	\$0	\$0	\$0	0%
MISC NON-RECURRING REVENUE	\$17,581	\$36,246	\$0	\$0	\$0	0%
ASSESSOR FINES	\$19,143	\$18,157	\$15,000	\$15,000	\$0	0%
TREASURER MISCELLANEOUS	\$6,140	\$8,067	\$0	\$0	\$0	0%
APP WATER BETT NYD	\$615	\$0	\$0	\$0	\$0	0%
INT ON WATER BETT NYD	\$62	\$0	\$0	\$0	\$0	0%
INT ON SEPTIC BETTERMENTS PAID	\$0	\$1,147	\$0	\$0	\$0	0%
23 SEPTIC BETTERMENT	\$3,328	\$0	\$0	\$0	\$0	0%
SEPTIC BETT 2024	\$0	\$1,833	\$0	\$0	\$0	0%
FY 2023 SEPTIC BETT COMM INT	\$2,112	\$0	\$0	\$0	\$0	0%
FY 2024 SEPTIC BETT COMM INT	\$0	\$974	\$0	\$0	\$0	0%
23 WATER BETTERMENT	\$367	\$0	\$0	\$0	\$0	0%
24 WATER BETTERMENT	\$0	\$367	\$0	\$0	\$0	0%
FY 2022 WATER BETT COMM INT	\$37	\$0	\$0	\$0	\$0	0%
FY 2024 WATER BETT COMM INT	\$0	\$18	\$0	\$0	\$0	0%
23 STREET BETTERMENT	\$1,329	\$0	\$0	\$0	\$0	0%
24 STREET BETTERMENT	\$0	\$1,329	\$0	\$0	\$0	0%
FY 2023 STREET BETT COMM INT	\$531	\$0	\$0	\$0	\$0	0%
FY 2024 STREET BETT COMM INT	\$0	\$465	\$0	\$0	\$0	0%
PARKING CLERK FINES&FORFEITS	\$420	\$300	\$0	\$0	\$0	0%
TOWN CLERK MISCELLANEOUS	\$505	\$850	\$0	\$0	\$0	0%
CONSERVATION MISCELLANEOUS	\$10,169	\$4,301	\$5,000	\$5,000	\$0	0%
POLICE FINES & FORFEITS	\$24,444	\$33,531	\$20,000	\$20,000	\$0	0%
POLICE MISCELLANEOUS	\$1,014	\$0	\$200	\$200	\$0	0%
FIRE FINES & FORFEITS	\$2,083	\$0	\$0	\$0	\$0	0%
FIRE MISCELLANEOUS	\$98	\$610	\$0	\$0	\$0	0%
TRANSFER STATION FEES MISC	\$22,324	\$31,654	\$20,000	\$20,000	\$0	0%
BOH MISCELLANEOUS FEES	\$6,769	\$3,500	\$25,000	\$25,000	\$0	0%
MECHANICAL PERMITS	\$600	\$14,480	\$0	\$0	\$0	0%
ICMA ELECTRICAL PERMITS OFFSET	\$51,905	\$82,031	\$84,000	\$84,000	\$0	0%
GAS PERMITS	\$15,992	\$18,684	\$0	\$0	\$0	0%
PLUMBING PERMITS	\$30,542	\$25,995	\$0	\$0	\$0	0%
ELECTRICAL PERMITS	\$86,904	\$63,690	\$0	\$0	\$0	0%
Total MISC REVENUE:	\$374,302	\$362,853	\$169,200	\$169,200	\$0	0%
OTHER FINANCING SRCS						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
PREMIUM FOR BAN	-\$256	\$0	\$0	\$0	\$0	0%
XFERS FROM SPECIAL REVENUE FUN	\$618,390	\$614,066	\$0	\$0	\$0	0%
XFERS FROM ENTERPRISE FUNDS	\$24,913	\$0	\$0	\$0	\$0	0%
XFERS FROM TRUST FUNDS	\$300,000	\$396,409	\$349,879	\$241,812	-\$108,067	-30.9%
Total OTHER FINANCING SRCS:	\$943,048	\$1,010,475	\$349,879	\$241,812	-\$108,067	-30.9%
Total Revenue Source:	\$60,855,218	\$63,690,246	\$63,872,912	\$64,936,655	\$1,063,743	1.7%



Undesignated Fund Balance

Adopting a Free Cash Policy- Commonwealth of MA / Division of Local Services Best Practices

Adopting a policy regarding the use of certified free cash is a best practice. The Division of Local Services (DLS) encourages the adoption of such a policy and advises that:

communities understand the role free cash plays in sustaining a strong credit rating

- A free cash goal helps deter free cash from being depleted in any particular year and enables the following year's calculation to begin with a positive balance
- A free cash policy should avoid supplementing current-year departmental operations.

By eliminating the expectation of additional resources later in the fiscal year to backfill budgets, department heads will produce more accurate and realistic annual appropriation requests DLS recommends that free cash:

- Be restricted to paying one-time expenditures, funding capital projects, reducing OPEB or pension liabilities, or replenishing other reserves
- Be maintained at 5% of the annual budget

Section 12 - Undesignated Fund Balance – “Free Cash”

The accumulation and use of “Free Cash” now referred to in Massachusetts Accounting Statutes as the Undesignated Fund Balance (UFB) of the General Fund, is an important component of the Town's overall financial management policies. The available amount is calculated and certified each year by the Massachusetts Department of Revenue using data submitted by the Town.

The UFB is comprised of year-end revenues in excess of projections and year-end expenditures less than appropriations. The UFB is also impacted by the resolution of contingencies or deficits since the UFB is reduced in order to cover any deficits at year-end. Therefore, it is imperative that the Town maintain a minimum balance of 5% of the operating budget in order to provide a reserve for unexpected financial crisis during the year. Further, the undesignated fund balance should not be relied upon as a mechanism for funding the Town's operating budget.

In a year where the School Department has year-end expenditures less than its appropriation and the amount is certified by the State, then that amount would be deducted from the total certified free cash amount prior to any allocation below and be deposited to the School Building Stabilization Fund at the next annual Town Meeting (see Section 25). This transfer will be made provided the resulting balance of certified free cash is above the 5% minimum balance.

Therefore, the following policy must be applied and appropriated in each budget cycle:

1. Maintain a minimum UFB balance of 5% of the Total Operating Budget;
2. Appropriate amounts above the 5% minimum threshold (items a & b);
3. Benchmark balance, noted in item (c) below, is 7.5% of the Total Operating Budget. This benchmark balance must be met before funding items d-l below;
4. Any unused UFB may only be appropriated to Capital Stabilization, over and above any percentage caps designated below, or left unused to roll into free cash the following year.

Use Description

- A. General Stabilization appropriate amounts from the UFB to maintain the balance of the General Stabilization fund as detailed in Section 13 below;
- B. Capital Projects appropriate amounts up to 2.5% of the Total Operating budget for capital items for which long-term borrowing is authorized or for other expenditures of a non-recurring nature;
- C. Benchmark balance the remaining balance of the UFB must meet the 7.5% threshold as defined above before any additional funds may be appropriated
- D. OPEB/Pension Additional contribution Appropriate amounts up to 20%, with a minimum of 10%, of the excess balance of the benchmark identified in item (c) to the OPEB and or Pension fund(s).
- E. Other Reserve Additional Contributions Appropriate amounts up to 50%, with a minimum of 20%, of the excess balance of the benchmark identified in item (c) to augment any combination of the following reserves – general stabilization, debt exclusion stabilization and or capital stabilization including any other capital stabilization fund established for specific projects. Capital Stabilization must be funded to at least the minimum amount identified in Section 21 item 8
- F. CPC Blended Funds Appropriate amounts up to 10%, with a minimum of 5%, of the excess balance of the benchmark identified in item (c) as a blended fund deposit into the CPA account as described in both Section 16 and the CPA Appendix to this policy. This blended deposit should not exceed the 1% surcharge currently assessed. The Select Board, Finance Committee and Community Preservation Committee shall jointly determine the appropriate allocation of the funds within the CPA accounts;
- G. Extraordinary Deficits use the UFB to fund extraordinary deficits that cannot be funded either by budgetary transfers or by the reserve fund, and would otherwise be carried to the following year;



H. Additional Capital Projects Appropriate amounts up to 20% of the excess balance of the benchmark identified in item (c) to fund additional capital projects (see item b above) I. Extraordinary Uses Exception only – with approval of Select Board and Finance Committee upon the recommendation of the Finance Director.



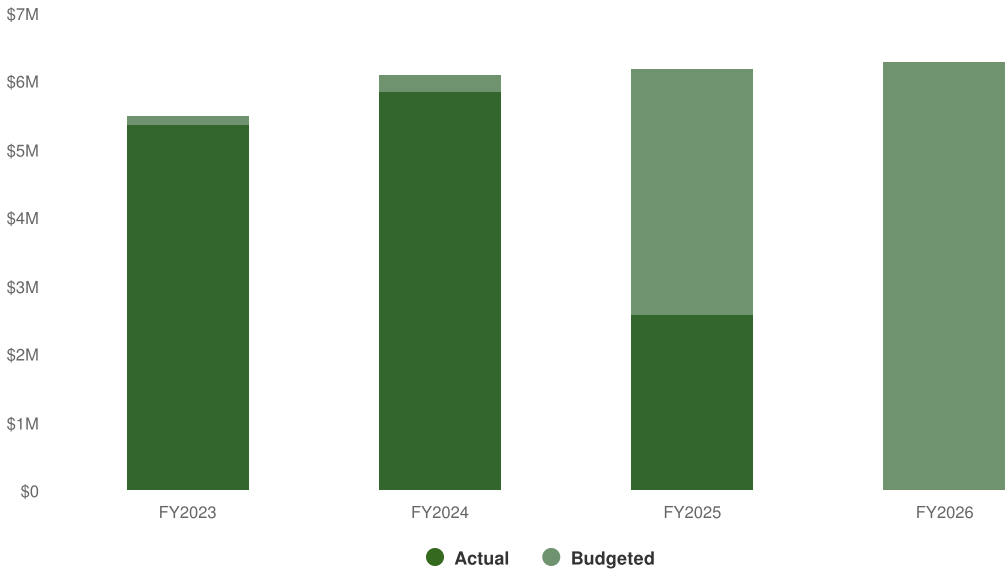
State Aid Summary

\$6,287,495

\$91,395

(1.48% vs. prior year)

State Aid Proposed and Historical Budget vs. Actual



Revenue by Fund

Revenues by Source

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
STATE REVENUE						
C/S EXEMPT:VETS,BLIND,S.SPOUSE	\$3,012	\$432	\$0	\$33,163	\$33,163	N/A
C/S CHAPTER 70	\$4,323,654	\$4,848,956	\$5,019,100	\$5,139,175	\$120,075	2.4%
C/S CHARTER SCHOOL	\$133,835	\$93,376	\$224,489	\$115,488	-\$109,001	-48.6%
C/S UNRESTRICTED GEN GOV	\$823,423	\$849,772	\$875,266	\$894,522	\$19,256	2.2%
C/S VETERAN'S BENEFITS	\$77,714	\$57,012	\$67,652	\$95,064	\$27,412	40.5%
C/S STATE OWNED LAND	\$8,627	\$9,706	\$9,593	\$10,083	\$490	5.1%
Total STATE REVENUE:	\$5,370,265	\$5,859,254	\$6,196,100	\$6,287,495	\$91,395	1.5%
Total Revenue Source:	\$5,370,265	\$5,859,254	\$6,196,100	\$6,287,495	\$91,395	1.5%



Total Tax Levy

	FY22	FY23	FY24	FY25	FY26 (Estimated)
Prior Year Levy Limit	\$42,041,245.00	\$43,986,244.00	\$46,975,096.00	\$48,883,135.00	\$51,371,592.00
PY Amended New Growth	\$0.00	\$0.00	\$28,775.00	\$5,405.00	\$0.00
Allowed 2 1/2% Increase	\$1,051,031.00	\$1,099,656.00	\$1,175,097.00	\$1,222,214.00	\$1,284,290.00
New Growth	\$893,968.00	\$1,889,196.00	\$704,167.00	\$1,260,838.00	\$510,718.00
Permanent 2 1/2 override (underride)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Year Tax Levy Limit	\$43,986,244.00	\$46,975,096.00	\$48,883,135.00	\$51,371,592.00	\$53,166,600.00
Total Exclusions	\$1,254,559.00	\$1,033,900.00	\$900,000.00	\$900,000.00	\$900,000.00
<i>Total Tax Levy</i>	<i>\$45,240,803.00</i>	<i>\$48,008,996.00</i>	<i>\$49,783,135.00</i>	<i>\$52,271,592.00</i>	<i>\$54,066,600.00</i>
Dollar Increase from previous FY		\$2,768,193.00	\$1,774,139.00	\$2,488,457.00	\$1,795,008.00
% Increase from previous FY		6.12%	3.70%	5.00%	3.43%

New Growth Values

New Growth Values	FY22	FY23	FY24	FY25	FY26 (Estimated)
Total Residential	\$27,426,000	\$24,428,000	\$19,346,800	\$20,092,200	\$14,300,000
Total Commercial/Industrial	\$1,603,700	\$37,491,100	\$2,203,500	\$10,743,600	\$3,000,000
Total Personal	\$13,284,370	\$14,436,740	\$13,160,360	\$30,912,410	\$10,000,000
<i>Total New Growth Property Value Increase</i>	<i>\$42,314,070</i>	<i>\$76,355,840</i>	<i>\$34,710,660</i>	<i>\$61,748,210</i>	<i>\$27,300,000</i>
<i>New Growth - Tax Value</i>	<i>\$893,968</i>	<i>\$1,889,196</i>	<i>\$704,167</i>	<i>\$1,260,838</i>	<i>\$510,718</i>

Levy Collections

Levy Collections	FY20	FY21	FY22	FY23	FY24
Total Tax Levy	\$41,490,620	\$43,302,000	\$45,160,000	\$47,998,000	\$49,780,000
Overlay Reserve	\$822,570	\$853,000	\$1,187,000	\$2,373,000	\$775,000
Net Tax Levy (1)	\$40,668,050	\$42,449,000	\$43,973,000	\$45,625,000	\$49,005,000
Amount Collected (2)	\$40,668	\$41,978,000	\$44,882,000	\$48,530,000	\$49,553,000
Percent of Net Tax Levy	0.10%	98.89%	102.07%	106.37%	101.12%

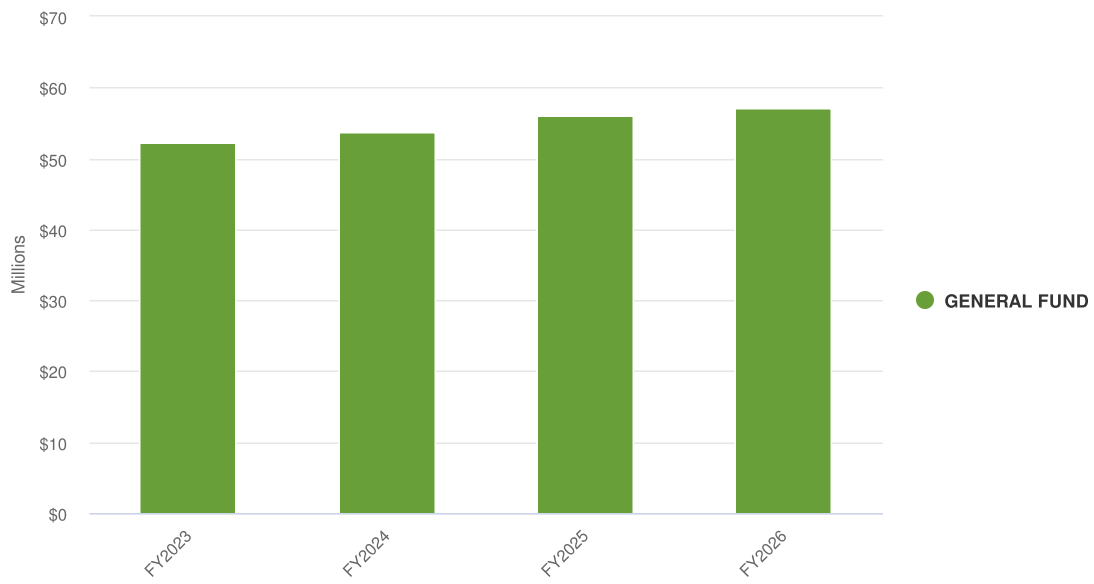
(1) Net after deductions of overlay reserve for abatements

(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

Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



DEPARTMENTS



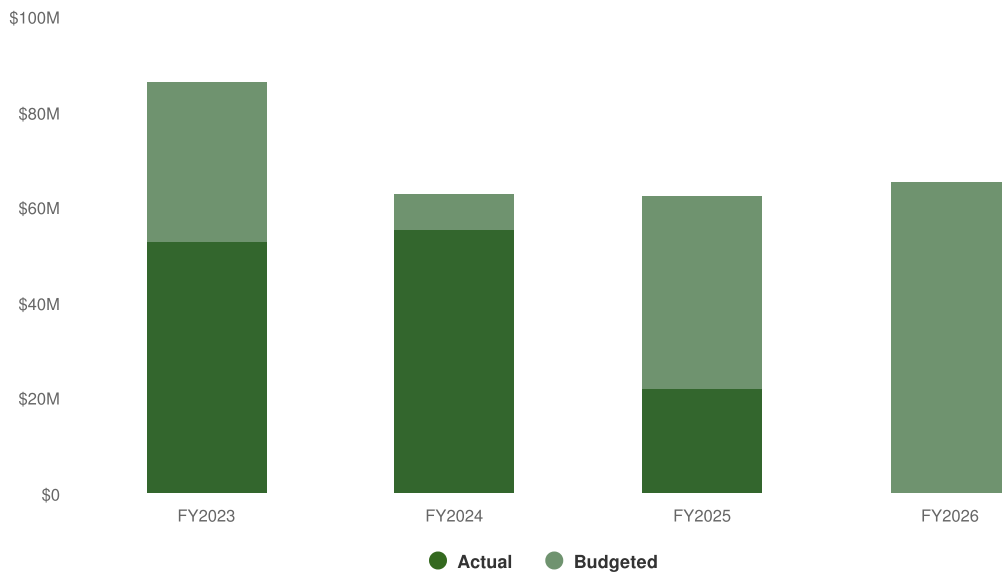
Budget Summary by Function

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.

Expenditures Summary

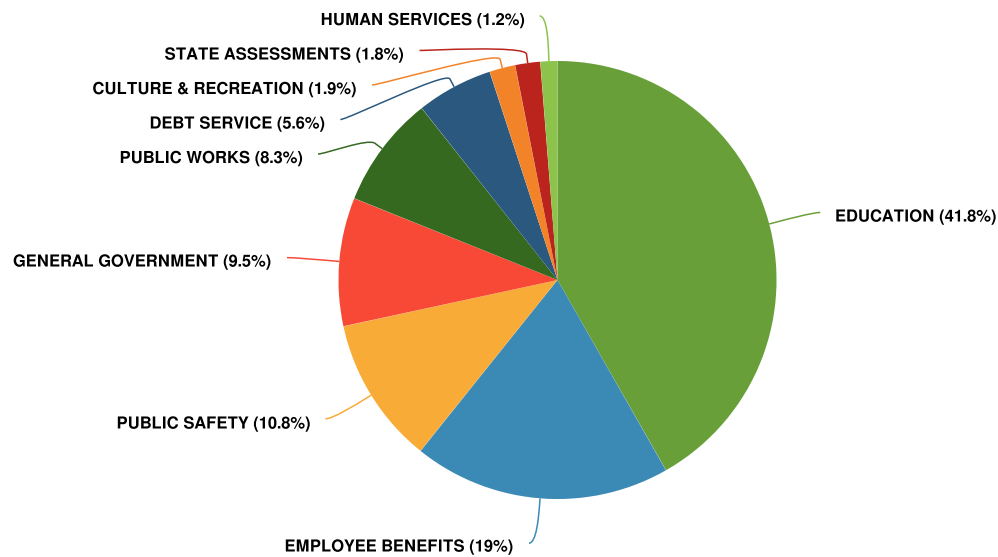
\$65,342,099 **\$2,791,043**
(4.46% vs. prior year)

Budget Summary by Function Proposed and Historical Budget vs. Actual

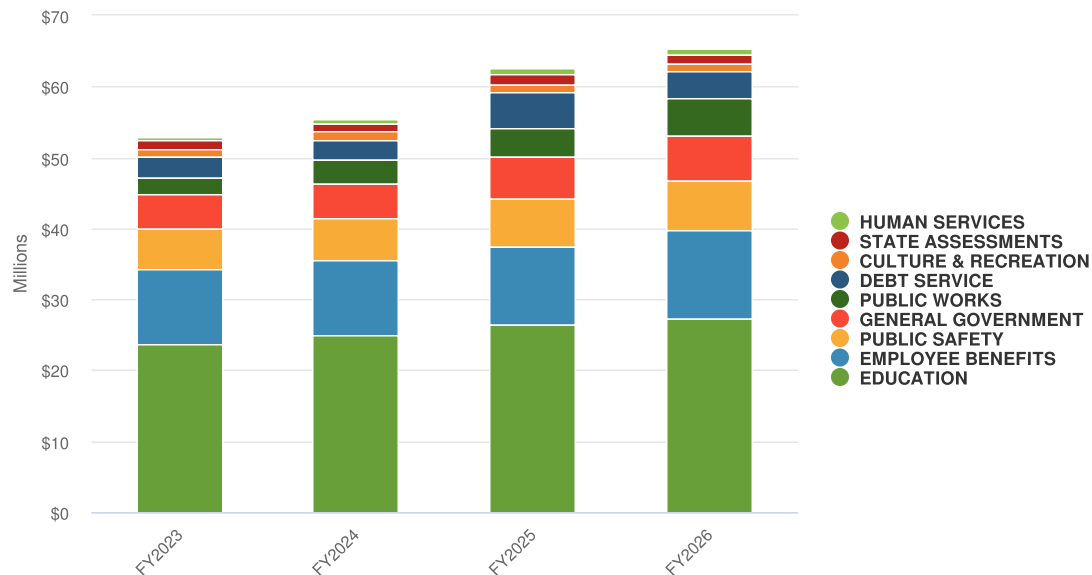


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expenditures						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
GENERAL GOVERNMENT						
TOWN MEETING/REPORTS						
TOWN MTG PROF SERVICES	\$23,817	\$14,781	\$12,000	\$15,000	25%	\$3,000
TOWN MEETING & REPORT EXPENSES	\$7,017	\$14,037	\$19,800	\$19,800	0%	\$0
Total TOWN MEETING/REPORTS:	\$30,834	\$28,818	\$31,800	\$34,800	9.4%	\$3,000
TOWN MODERATOR						
MODERATOR PROFESSIONAL SERVICE	\$87	\$100	\$100	\$100	0%	\$0
Total TOWN MODERATOR:	\$87	\$100	\$100	\$100	0%	\$0
SELECT BOARD						
SELECT BOARD- HOURLY WAGES	\$14,712	\$4,324	\$0	\$4,500	N/A	\$4,500
SELECT BOARD PROF SERVICES	\$9,543	\$0	\$3,000	\$3,000	0%	\$0
MEETINGS & CONFERENCES	\$2,893	\$1,577	\$3,000	\$3,000	0%	\$0
SELECT BOARD OTHER SERVICES	\$1,560	\$0	\$200	\$200	0%	\$0
SELECT BOARD OFFICE SUPPLIES	\$1,168	\$1,161	\$750	\$750	0%	\$0
SELECT BOARD POSTAGE	\$58	\$318	\$350	\$350	0%	\$0
MAGIC/MAPC SVCS & ASSESSMENT	\$6,510	\$1,710	\$5,000	\$5,000	0%	\$0
TRAVEL	\$1,411	\$0	\$2,000	\$2,000	0%	\$0
SELECT BOARD DUES & SUBSCRIPT	\$2,184	\$1,073	\$1,000	\$1,000	0%	\$0
OTHER EXPENSE	\$2,643	\$5,666	\$2,500	\$2,500	0%	\$0
Total SELECT BOARD:	\$42,683	\$15,828	\$17,800	\$22,300	25.3%	\$4,500
TOWN ADMINISTRATOR						
TOWN ADMINISTRATOR - SALARY	\$302,693	\$276,252	\$195,050	\$208,270	6.8%	\$13,220
ASST TOWN ADMIN - SALARY	\$84,910	\$91,620	\$153,570	\$158,918	3.5%	\$5,347
EXEC ASST - TA HOURLY WAGES	\$123,459	\$135,503	\$112,983	\$121,928	7.9%	\$8,945
WAGES-TA-OTHER	\$5,931	\$0	\$12,500	\$0	-100%	-\$12,500
LONGEVITY-NON UNION	\$700	\$700	\$0	\$1,500	N/A	\$1,500
TA PROFESSIONAL SERVICES	\$2,500	\$0	\$0	\$0	0%	\$0
CONFERENCES AND MEETINGS	\$919	\$62	\$5,800	\$5,800	0%	\$0
TA - MATCHING GRANT FUNDS	\$0	\$4,800	\$5,000	\$5,000	0%	\$0
TRAVEL	\$590	\$0	\$4,800	\$4,800	0%	\$0
DUES & SUBSCRIPTIONS	\$2,288	\$3,518	\$3,000	\$3,000	0%	\$0
Total TOWN ADMINISTRATOR:	\$523,991	\$512,454	\$492,703	\$509,215	3.4%	\$16,512
FINANCE COMMITTEE						
WAGES - FINCOM CLERICAL	\$71	\$1,235	\$800	\$1,400	75%	\$600
FINCOM CLERICAL WAGES OT	\$541	\$0	\$0	\$0	0%	\$0
DUES & SUBSCRIPTIONS	\$294	\$190	\$500	\$500	0%	\$0
Total FINANCE COMMITTEE:	\$906	\$1,425	\$1,300	\$1,900	46.2%	\$600



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
RESERVE FUND						
RESERVE FUND	\$0	\$0	\$245,000	\$397,902	62.4%	\$152,902
Total RESERVE FUND:	\$0	\$0	\$245,000	\$397,902	62.4%	\$152,902
ACCOUNTING						
FINANCE DIRECTOR - SALARIES	\$129,900	\$8,992	\$0	\$0	0%	\$0
TOWN ACCOUNTANT - SALARIES	\$0	\$94,267	\$98,616	\$103,627	5.1%	\$5,011
FINANCIAL ANALYST WAGES	\$13,066	\$45,271	\$66,545	\$68,215	2.5%	\$1,670
ASST TOWN ACCOUNTANT-WAGES	\$79,209	\$22,729	\$74,792	\$78,592	5.1%	\$3,800
ACCOUNTING - WAGES HOURLY	\$9,348	\$2,957	\$10,000	\$10,000	0%	\$0
WAGES-OTHER	\$3,520	\$0	\$0	\$0	0%	\$0
LONGEVITY-NON UNION	\$750	\$750	\$750	\$750	0%	\$0
ACCOUNTING SERVICES	\$31,537	\$51,238	\$35,000	\$38,301	9.4%	\$3,301
AUDIT	\$45,000	\$48,500	\$60,000	\$60,000	0%	\$0
CONFERENCES AND MEETINGS	\$2,353	\$2,215	\$2,000	\$1,250	-37.5%	-\$750
OFFICE SUPPLIES	\$889	\$683	\$550	\$750	36.4%	\$200
POSTAGE	\$89	\$109	\$150	\$150	0%	\$0
TRAVEL	\$1,213	\$903	\$2,500	\$1,700	-32%	-\$800
DUES & SUBSCRIPTIONS	\$965	\$85	\$1,385	\$500	-63.9%	-\$885
Total ACCOUNTING:	\$317,840	\$278,699	\$352,288	\$363,836	3.3%	\$11,548
ASSESSING						
CHIEF ASSESSOR - SALARY	\$104,002	\$109,221	\$115,738	\$122,190	5.6%	\$6,452
ASST ASSESSOR-WAGES	\$67,015	\$67,963	\$74,792	\$74,771	0%	-\$21
ASSESSORS - HOURLY WAGES	\$44,241	\$56,214	\$62,765	\$69,301	10.4%	\$6,535
LONGEVITY-NON UNION	\$700	\$700	\$750	\$750	0%	\$0
PROFESSIONAL SERVICES	\$30,300	\$23,819	\$20,000	\$20,000	0%	\$0
MEETINGS & CONFERENCES	\$3,638	\$3,939	\$5,000	\$5,000	0%	\$0
PERSONAL PROP VALUATION	\$18,580	\$14,880	\$18,300	\$18,300	0%	\$0
SOFTWARE CONTR/MAINTENANCE	\$0	\$12,940	\$23,000	\$23,000	0%	\$0
OFFICE SUPPLIES	\$551	\$265	\$225	\$225	0%	\$0
POSTAGE	\$923	\$1,019	\$1,000	\$1,000	0%	\$0
TRAVEL	\$414	\$2,384	\$2,000	\$2,000	0%	\$0
DUES & SUBSCRIPTIONS	\$300	\$400	\$400	\$400	0%	\$0
Total ASSESSING:	\$270,665	\$293,744	\$323,970	\$336,937	4%	\$12,966
TREASURER						
TREASURER - SALARIES	\$117,699	\$97,032	\$102,834	\$108,576	5.6%	\$5,742
ASST TREASURER-WAGES	\$78,117	\$84,719	\$89,346	\$93,876	5.1%	\$4,531
TREASURER - SALARIES STAFF	\$76,708	\$133,571	\$141,733	\$148,895	5.1%	\$7,162
LONGEVITY-NON UNION	\$1,450	\$1,400	\$1,400	\$1,450	3.6%	\$50



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
PROFESSIONAL SERVICES	\$106,682	\$8,357	\$7,000	\$6,498	-7.2%	-\$502
CONFERENCES AND MEETINGS	\$190	\$290	\$2,500	\$2,500	0%	\$0
OFFICE SUPPLIES	\$1,065	\$1,788	\$1,300	\$1,800	38.5%	\$500
POSTAGE	\$4,516	\$3,353	\$5,000	\$5,000	0%	\$0
TRAVEL	\$346	\$939	\$2,000	\$2,000	0%	\$0
DUES & SUBSCRIPTIONS	\$290	\$440	\$550	\$550	0%	\$0
Total TREASURER:	\$387,063	\$331,890	\$353,663	\$371,146	4.9%	\$17,483
COLLECTOR						
COLLECTOR - SALARIES	\$84,267	\$87,964	\$92,770	\$99,905	7.7%	\$7,135
LONGEVITY-NON UNION	\$800	\$800	\$850	\$850	0%	\$0
OTHER SERVICES	\$20,844	\$29,081	\$34,000	\$34,000	0%	\$0
CONFERENCES AND MEETINGS	\$0	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	\$319	\$109	\$700	\$700	0%	\$0
POSTAGE	\$364	\$579	\$400	\$400	0%	\$0
TRAVEL	\$63	\$149	\$250	\$250	0%	\$0
Total COLLECTOR:	\$106,657	\$118,682	\$129,470	\$136,605	5.5%	\$7,135
TOWN COUNSEL						
LEGAL FEES	\$279,725	\$211,331	\$280,000	\$280,000	0%	\$0
Total TOWN COUNSEL:	\$279,725	\$211,331	\$280,000	\$280,000	0%	\$0
HUMAN RESOURCES						
WAGES - MANAGER/DEPT HEAD	\$109,804	\$115,856	\$122,795	\$129,641	5.6%	\$6,845
WAGES ASST HR DIRECTOR		\$0	\$0	\$81,975	N/A	\$81,975
WAGES - HOURLY	\$109,583	\$69,334	\$97,806	\$73,978	-24.4%	-\$23,827
PERSONNEL RESERVE WAGES			\$0	\$40,000	N/A	\$40,000
PRE-EMPLOYMENT MEDICAL	\$15,356	\$17,337	\$20,000	\$20,000	0%	\$0
PROFESSIONAL SERVICES OTHER	\$5,675	\$26,335	\$20,000	\$20,000	0%	\$0
EDUCATION/PROF. DEVELOP	\$319	\$7,192	\$20,000	\$20,000	0%	\$0
MEETINGS & CONFERENCES	\$0	\$2,358	\$1,000	\$1,000	0%	\$0
EMPLOYEE RECOGNITION	\$75	\$6,199	\$21,500	\$21,500	0%	\$0
TUITION REIMBURSEMENT	\$0	\$0	\$20,000	\$20,000	0%	\$0
ADVERTISING	\$4,995	\$3,525	\$6,000	\$5,000	-16.7%	-\$1,000
OFFICE SUPPLIES	\$1,554	\$1,477	\$2,000	\$2,000	0%	\$0
POSTAGE	\$281	\$203	\$400	\$400	0%	\$0
TRAVEL	\$0	\$8	\$200	\$200	0%	\$0
DUES/MEMBERSHIPS/CONFERENCES	\$0	\$489	\$500	\$500	0%	\$0
PERSONNEL RESERVE FUND	\$1,156	\$0	\$40,000	\$0	-100%	-\$40,000
Total HUMAN RESOURCES:	\$248,799	\$250,313	\$372,201	\$436,194	17.2%	\$63,993
INFORMATION TECHNOLOGY						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
INFO SYS MGR - SALARIES	\$112,821	\$119,350	\$122,795	\$129,641	5.6%	\$6,845
INFO SYS STAFF - WAGES HOURLY	\$71,971	\$75,670	\$79,803	\$83,854	5.1%	\$4,051
LONGEVITY-NON UNION	\$800	\$1,500	\$1,500	\$1,500	0%	\$0
IT LEASING & PRINT MGMT	\$33,452	\$37,087	\$35,000	\$40,000	14.3%	\$5,000
SOFTWARE & SYSTEM CONTRACTS	\$392,758	\$428,759	\$425,080	\$435,000	2.3%	\$9,920
IT SUPPLIES/HARDWARE/SOFTWARE	\$31,594	\$36,083	\$40,000	\$23,000	-42.5%	-\$17,000
Total INFORMATION TECHNOLOGY:	\$643,396	\$698,450	\$704,179	\$712,995	1.3%	\$8,816
TAX TITLE						
TAX TITLE COSTS	\$3,158	\$11,831	\$16,000	\$16,000	0%	\$0
Total TAX TITLE:	\$3,158	\$11,831	\$16,000	\$16,000	0%	\$0
TOWN CLERK						
SALARIES ELECTED OFFICIALS	\$95,647	\$100,714	\$106,217	\$111,176	4.7%	\$4,959
ASST TOWN CLERK - WAGES	\$60,127	\$58,871	\$66,545	\$71,660	7.7%	\$5,116
PROFESSIONAL SERVICES	\$5,903	\$6,642	\$9,000	\$9,000	0%	\$0
OFFICE SUPPLIES	\$587	\$548	\$600	\$800	33.3%	\$200
POSTAGE	\$402	\$509	\$4,000	\$2,000	-50%	-\$2,000
DUES & SUBSCRIPTIONS	\$310	\$190	\$1,000	\$500	-50%	-\$500
Total TOWN CLERK:	\$162,976	\$167,474	\$187,361	\$195,136	4.1%	\$7,775
ELECTIONS/REGISTRATION						
SALARIES STAFF	\$3,850	\$1,593	\$4,000	\$4,000	0%	\$0
PROFESSIONAL SERVICES	\$9,205	\$14,749	\$6,500	\$6,500	0%	\$0
TOWN MTG&ELECT DATA PROCESSING	\$14,990	\$21,300	\$4,500	\$8,000	77.8%	\$3,500
ELECTRONIC SERVICES	\$3,007	\$1,195	\$5,400	\$9,000	66.7%	\$3,600
ELECTIONS POLICE DETAILS	\$0	\$0	\$17,000	\$11,000	-35.3%	-\$6,000
OFFICE SUPPLIES	\$216	\$186	\$1,800	\$1,800	0%	\$0
POSTAGE	\$8,898	\$5,489	\$9,000	\$9,000	0%	\$0
OTHER SUPPLIES	\$599	\$286	\$7,600	\$4,000	-47.4%	-\$3,600
Total ELECTIONS/REGISTRATION:	\$40,765	\$44,798	\$55,800	\$53,300	-4.5%	-\$2,500
LAND USE						
DIRECTOR OF LAND USE	\$98,145	\$11,875	\$0	\$0	0%	\$0
ASST DIRECTOR OF LAND USE	\$90,890	\$0	\$0	\$0	0%	\$0
OFFICE MANAGER	\$59,383	\$67,330	\$69,280	\$0	-100%	-\$69,280
OFFICE ASSISTANT	\$24,793	\$60,492	\$0	\$0	0%	\$0
LONGEVITY-NON UNION	\$850	\$850	\$700	\$0	-100%	-\$700
TRAINING SERVICES	\$3,566	\$0	\$1,000	\$0	-100%	-\$1,000
SOFTWARE	\$0	\$25,235	\$23,000	\$0	-100%	-\$23,000
Total LAND USE:	\$277,626	\$165,783	\$93,980	\$0	-100%	-\$93,980



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
CONSERVATION						
ASST CONSERVATION AGENT	\$26,604	\$30,561	\$46,970	\$42,889	-8.7%	-\$4,081
HOURLY WAGES STAFF			\$0	\$31,383	N/A	\$31,383
CONSERVATION AGENT	\$48,867	\$51,778	\$60,892	\$76,662	25.9%	\$15,770
LONGEVITY-NON UNION	\$700	\$700	\$700	\$0	-100%	-\$700
OAK HILL CONSERVATION MAINT	\$5,001	\$15,673	\$15,300	\$12,850	-16%	-\$2,450
PROFESSIONAL SERVICES			\$0	\$5,000	N/A	\$5,000
OFFICE SUPPLIES	\$0	\$92	\$800	\$400	-50%	-\$400
POSTAGE	\$0	\$0	\$0	\$500	N/A	\$500
OTHER SUPPLIES	\$0	\$127	\$0	\$400	N/A	\$400
TRAVEL	\$42	\$0	\$200	\$200	0%	\$0
DUES & SUBSCRIPTIONS	\$0	\$0	\$300	\$300	0%	\$0
OTHER EXPENSE	\$0	\$230	\$0	\$0	0%	\$0
Total CONSERVATION:	\$81,216	\$99,160	\$125,162	\$170,583	36.3%	\$45,422
PLANNING BOARD						
TOWN PLANNER-SALARIES	\$0	\$100,714	\$106,217	\$111,604	5.1%	\$5,387
WAGES - ASSIST. PLANNER	\$0	\$30,330	\$66,545	\$68,215	2.5%	\$1,670
PLANNING ASST WAGES HOURLY	\$0	\$22,092	\$45,118	\$47,406	5.1%	\$2,288
LONGEVITY-NON UNION	\$0	\$0	\$850	\$1,410	65.9%	\$560
PROFESSIONAL SERVICES		\$20,178	\$0	\$25,000	N/A	\$25,000
EDUCATION/PROF. DEVELOP	\$1,608	\$1,280	\$860	\$1,200	39.5%	\$340
ADVERTISING	\$1,199	\$1,403	\$400	\$1,200	200%	\$800
OFFICE SUPPLIES	\$18	\$14	\$300	\$300	0%	\$0
POSTAGE	\$594	\$474	\$325	\$325	0%	\$0
DUES & SUBSCRIPTIONS	\$0	\$90	\$550	\$550	0%	\$0
OTHER EXPENSES	\$0	\$84	\$140	\$140	0%	\$0
Total PLANNING BOARD:	\$3,419	\$176,659	\$221,304	\$257,350	16.3%	\$36,046
ZONING BOARD OF APPEALS						
POSTAGE	\$391	\$207	\$300	\$300	0%	\$0
Total ZONING BOARD OF APPEALS:	\$391	\$207	\$300	\$300	0%	\$0
PERMANENT MUNICIPAL BLDG COMM						
WAGES - HOURLY	\$438	\$498	\$5,000	\$650	-87%	-\$4,350
Total PERMANENT MUNICIPAL BLDG COMM:	\$438	\$498	\$5,000	\$650	-87%	-\$4,350
PUBLIC BLDGS & PROP MAINT						
FACILITIES MGR - SALARIES	\$0	\$0	\$114,876	\$111,833	-2.6%	-\$3,043
BLDG MAINT SUPV - WAGES HOURLY	\$70,790	\$75,047	\$77,862	\$81,808	5.1%	\$3,946



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
OFFICE MANAGER			\$0	\$37,302	N/A	\$37,302
BLDG ADMIN SUPP -WAGES HOURLY	\$0	\$0	\$31,383	\$0	-100%	-\$31,383
BLDG MAINT SUPV - WAGES OT	\$0	\$0	\$0	\$2,000	N/A	\$2,000
LONGEVITY-NON UNION	\$700	\$700	\$700	\$700	0%	\$0
PB ELECTRICITY	\$2,012	\$528	\$40,000	\$2,000	-95%	-\$38,000
ELECTRICITY - 36 KING	\$0	\$7,359	\$10,000	\$16,000	60%	\$6,000
ELECTRICITY UTILITY-CEMTERY	\$1,161	\$966	\$3,500	\$2,000	-42.9%	-\$1,500
ELECTRICITY - COMMON	\$170	\$200	\$450	\$300	-33.3%	-\$150
ELECTRICITY UTILITY-DPW BLDG	\$45,380	\$46,271	\$50,000	\$50,000	0%	\$0
ELECTRICITY UTILITY-FIRE	\$22,482	\$23,242	\$26,000	\$26,000	0%	\$0
ELECTRIC GREAT RD CELL	\$263	\$137	\$400	\$400	0%	\$0
ELECTRICITY UTILITY-LIBRARY	\$28,668	\$27,006	\$30,000	\$30,000	0%	\$0
ELECTRIC SHATTUCK MPR	\$6,647	\$6,470	\$2,000	\$2,000	0%	\$0
Electricity Utility NAGOG	\$3,001	\$265	\$1,615	\$1,000	-38.1%	-\$615
ELECTRIC NEWTOWN RD CELL	\$240	\$154	\$450	\$300	-33.3%	-\$150
ELECTRIC - OAK HILL CELL	\$442	\$233	\$750	\$500	-33.3%	-\$250
ELECTRICITY - OLD LIB	\$6,579	\$9,610	\$6,000	\$10,000	66.7%	\$4,000
ELECTRICITY UTILITY-POLICE STN	\$31,474	\$33,054	\$38,000	\$38,000	0%	\$0
Electricity Utility	\$88	\$104	\$50	\$50	0%	\$0
ELECTRIC NASHOBA POLE 23	\$88	\$104	\$126	\$126	0%	\$0
ELECTRICITY UTILITY-SCHOOL ADM	\$7,378	\$6,385	\$10,000	\$7,000	-30%	-\$3,000
ELECTRICITY - SR CTR			\$0	\$30,000	N/A	\$30,000
ELECTRICITY UTILITY-TOWN HALL	\$7,970	\$6,561	\$14,000	\$10,000	-28.6%	-\$4,000
ELECTRIC TRANSFER STATION/LAND	\$1,588	\$2,153	\$3,200	\$2,500	-21.9%	-\$700
PB HEAT NATURAL GAS	\$148	\$1,812	\$3,400	\$3,400	0%	\$0
OIL HEATING	\$0	\$8,332	\$400	\$15,000	3,650%	\$14,600
NATURAL GAS UTILITY-CEMTERY B	\$2,446	\$2,157	\$3,000	\$3,000	0%	\$0
NATURAL GAS UTILITY-FIRE STN	\$12,500	\$10,158	\$15,325	\$13,000	-15.2%	-\$2,325
NATURAL GAS UTILITY-LIBRARY	\$3,750	\$3,128	\$5,300	\$5,000	-5.7%	-\$300
NATURAL GAS UTILITY-POLICE STN	\$3,921	\$2,654	\$4,000	\$4,000	0%	\$0
NATURAL GAS UTILITY-TOWN HALL	\$39,900	\$38,545	\$40,000	\$40,000	0%	\$0
PB FUEL OIL	\$700	\$670	\$0	\$0	0%	\$0
PB WATER	\$305	\$59	\$14,000	\$3,000	-78.6%	-\$11,000
WATER/SEWER	\$0	\$1,986	\$1,800	\$6,000	233.3%	\$4,200
WATER UTILITY-CEM BLDG	\$1,537	\$2,096	\$1,593	\$2,000	25.5%	\$407
WATER - COMMON	\$6,191	\$6,412	\$0	\$8,000	N/A	\$8,000
WATER UTILITY-DPW BLDG	\$375	\$358	\$3,135	\$1,000	-68.1%	-\$2,135
WATER UTILITY-FIRE STN	\$5,647	\$4,869	\$7,025	\$7,025	0%	\$0
WATER UTILITY-LIBRARY	\$2,800	\$3,433	\$5,000	\$4,000	-20%	-\$1,000
Water Utility NAGOG	\$1,763	\$161	\$616	\$1,000	62.3%	\$384
WATER UTILITY-POL STN	\$2,176	\$2,858	\$1,800	\$2,500	38.9%	\$700
WATER/SEWER-SR CTR			\$0	\$4,000	N/A	\$4,000



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
WATER UTILITY-TOWN HALL	\$5,032	\$4,700	\$3,600	\$5,000	38.9%	\$1,400
VEHICLE REPAIR/MAINT			\$0	\$1,500	N/A	\$1,500
PB BLDG MAINTENANCE SVC	\$211,189	\$129,634	\$192,770	\$195,000	1.2%	\$2,230
FACILITIES SERVICE AND REPAIR	\$0	\$15,064	\$0	\$20,000	N/A	\$20,000
FACILITIES - MAINT SVC-FIRE	\$9,234	\$19,389	\$18,871	\$20,000	6%	\$1,129
FACILITIES - MAINT SVC-LIBRARY	\$2,844	\$9,607	\$475	\$5,000	952.6%	\$4,525
Facilities Other Maint Service	\$0	\$0	\$0	\$10,000	N/A	\$10,000
FACILITIES - MAINT SVC-POL	\$15,621	\$48,934	\$47,868	\$50,000	4.5%	\$2,132
FACILITIES - MAINT SVC-SCH CO	\$0	\$0	\$900	\$0	-100%	-\$900
FACILITIES SVCS-SR CTR			\$0	\$5,000	N/A	\$5,000
FACILITIES - MAINT SVC-TOWN HA	\$15,595	\$47,429	\$61,390	\$50,000	-18.6%	-\$11,390
PB POSTAGE MACH RENT	\$4,579	\$7,349	\$8,545	\$8,545	0%	\$0
TRAINING/EDUCATION			\$0	\$500	N/A	\$500
SOFTWARE MAINT & SUPPORT			\$0	\$2,000	N/A	\$2,000
OFFICE SUPPLIES			\$0	\$600	N/A	\$600
PB BLDG MAINT SUPPLIES	\$15,143	\$18,147	\$22,385	\$30,000	34%	\$7,615
BLDG MAINT & REP SUPPLIES	\$0	\$0	\$0	\$10,000	N/A	\$10,000
FACILITIES/MAINT SUPPLIES-LIB	\$0	\$100	\$0	\$0	0%	\$0
FACILITIES/MAINT SUPPLIES POL	\$744	\$1,387	\$2,500	\$2,500	0%	\$0
BLDG MAINT/SUPPLIES-SR CTR			\$0	\$3,000	N/A	\$3,000
FACILITIES/MAINT SUPPLIES-THAL	\$1,255	\$3	\$900	\$900	0%	\$0
PB OTHER SUPPLIES	\$6,176	\$5,427	\$11,000	\$11,000	0%	\$0
UNIFORMS/PROTECTIVE GEAR			\$0	\$800	N/A	\$800
MILEAGE	\$0	\$0	\$500	\$500	0%	\$0
Total PUBLIC BLDGS & PROP MAINT:	\$608,693	\$643,406	\$939,459	\$1,015,589	8.1%	\$76,130
PROPERTY & LIABILITY INSURANCE						
PROPERTY & LIABILITY INSURANCE	\$463,204	\$476,333	\$583,000	\$583,000	0%	\$0
Total PROPERTY & LIABILITY INSURANCE:	\$463,204	\$476,333	\$583,000	\$583,000	0%	\$0
CENTRAL COMMUNICATIONS						
CENTRAL COMMUNICATIONS	\$106,526	\$113,185	\$115,000	\$115,000	0%	\$0
Total CENTRAL COMMUNICATIONS:	\$106,526	\$113,185	\$115,000	\$115,000	0%	\$0
FUEL						
FUEL	\$155,891	\$132,815	\$187,000	\$187,000	0%	\$0
Total FUEL:	\$155,891	\$132,815	\$187,000	\$187,000	0%	\$0
Total GENERAL GOVERNMENT:	\$4,756,948	\$4,773,885	\$5,833,839	\$6,197,837	6.2%	\$363,998
PUBLIC SAFETY						
POLICE DEPARTMENT						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
POLICE CHIEF - SALARY	\$157,886	\$176,300	\$176,262	\$199,934	13.4%	\$23,672
POLICE DEPUTY CHIEF-SALARIES	\$122,647	\$133,212	\$139,990	\$148,192	5.9%	\$8,202
SALARIES - FULL-TIME	\$1,430,713	\$1,445,175	\$1,457,412	\$1,473,542	1.1%	\$16,131
POLICE EXEC ASST - WAGES HRLY	\$62,835	\$63,666	\$66,545	\$76,753	15.3%	\$10,209
POLICE LIEUTENANT SALARIES	\$0	\$85,100	\$110,217	\$129,604	17.6%	\$19,387
RESERVE OFFICER WAGES	\$6,002	\$7,672	\$20,000	\$22,000	10%	\$2,000
POLICE - OVERTIME	\$226,875	\$258,738	\$285,000	\$285,000	0%	\$0
POLICE- SHIFT DIFFERENTIAL	\$10,928	\$12,487	\$17,144	\$17,500	2.1%	\$356
POLICE - EDUCATION INCENTIVE	\$59,000	\$71,000	\$98,000	\$68,000	-30.6%	-\$30,000
POLICE - QUINN BILL	\$49,669	\$41,783	\$58,672	\$45,080	-23.2%	-\$13,592
POLICE - SALARIES HOLIDAYS	\$53,509	\$50,654	\$103,692	\$84,727	-18.3%	-\$18,965
WAGES - OFFICERS SUPER HOLIDAY	\$9,386	\$7,420	\$18,358	\$21,560	17.4%	\$3,202
POLICE - LONGEVITY- NON UNION	\$1,850	\$1,850	\$1,850	\$2,850	54.1%	\$1,000
POLICE -LONGEVITY- UNION	\$11,500	\$12,000	\$16,800	\$12,250	-27.1%	-\$4,550
UNIFORM ALLOWANCE	\$36,050	\$37,050	\$46,750	\$38,800	-17%	-\$7,950
VEHICLE REPAIR & MANTENANCE	\$29,687	\$30,162	\$35,200	\$40,000	13.6%	\$4,800
RADIO MAINTENANCE	\$12,600	\$1,064	\$32,000	\$32,000	0%	\$0
TRAINING & EDUCATION	\$30,071	\$50,446	\$30,300	\$40,000	32%	\$9,700
EDUCATION REIMBURSEMENT	\$610	\$0	\$6,000	\$6,000	0%	\$0
SOFTWARE EXPENSES	\$0	\$23,596	\$36,000	\$40,000	11.1%	\$4,000
OTHER SUPPLIES	\$20,097	\$16,769	\$22,000	\$22,000	0%	\$0
FIREARM SUPPLIES	\$19,305	\$32,886	\$30,000	\$30,000	0%	\$0
UNIFORMS	\$14,545	\$23,115	\$24,000	\$25,000	4.2%	\$1,000
SUBSCRIPTIONS & MEMBERSHIPS	\$33,237	\$27,950	\$30,000	\$31,500	5%	\$1,500
OTHER EXPENSES	\$18,233	\$12,574	\$14,400	\$15,000	4.2%	\$600
Total POLICE DEPARTMENT:	\$2,417,232	\$2,622,667	\$2,876,592	\$2,907,292	1.1%	\$30,700
CROSSING GUARDS						
CROSSING GUARD WAGES	\$988	\$0	\$0	\$0	0%	\$0
Total CROSSING GUARDS:	\$988	\$0	\$0	\$0	0%	\$0
FIRE DEPARTMENT						
FIRE - FIRE CHIEF SALARY	\$159,819	\$137,948	\$160,654	\$194,015	20.8%	\$33,361
FIRE - DEPUTY FIRE CHIEF WAGES	\$98,254	\$113,787	\$137,740	\$142,717	3.6%	\$4,977
FIRE - FIRE FIGHTERS-EMT WAGES	\$1,086,188	\$1,140,780	\$1,476,099	\$1,544,801	4.7%	\$68,702
FIRE - EXEC ASST WAGES HRLY	\$49,986	\$62,227	\$68,194	\$71,660	5.1%	\$3,466
FIRE - FIRE/EMS TRAINING	\$19,043	\$15,728	\$38,279	\$44,268	15.6%	\$5,989
FIRE - FIRE/EMS CALLOUT WAGES	\$96,247	\$79,883	\$55,000	\$60,000	9.1%	\$5,000
FIRE - FIRE/EMS PER DIEM	\$32,582	\$29,116	\$40,000	\$40,800	2%	\$800
FIRE - OVERTIME WAGES	\$413,005	\$414,022	\$205,783	\$205,783	0%	\$0
FIRE - CERT/LICENSE RENEWAL	\$84,648	\$134,731	\$190,500	\$192,500	1%	\$2,000
FIRE - EDUCATIONAL STIPEND	\$14,000	\$13,000	\$18,000	\$37,000	105.6%	\$19,000



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
PRECEPTOR COMPENSATION			\$26,880	\$26,800	-0.3%	-\$80
HOLIDAY PAY STRAIGHT TIME	\$55,809	\$54,262	\$81,185	\$84,972	4.7%	\$3,787
FIRE- LONGEVITY-NON UNION	\$750	\$800	\$1,550	\$750	-51.6%	-\$800
FIRE- LONGEVITY- UNION	\$5,900	\$6,800	\$8,150	\$6,750	-17.2%	-\$1,400
UNIFORM ALLOWANCE			\$36,750	\$36,750	0%	\$0
VEHICLE REPAIR & MANTENANCE	\$45,123	\$32,364	\$37,200	\$36,920	-0.8%	-\$280
FIRE/EMS SAFETY PROF SERVICES	\$32,076	\$68,057	\$59,268	\$88,307	49%	\$29,039
TRAINING & EDUCATION	\$23,376	\$2,800	\$57,858	\$44,270	-23.5%	-\$13,588
OFFICE SUPPLIES	\$1,357	\$1,069	\$925	\$925	0%	\$0
POSTAGE	\$95	\$73	\$120	\$120	0%	\$0
BLDG. MAINTENANCE SUPPLIES	\$7,092	\$6,372	\$11,050	\$9,000	-18.6%	-\$2,050
EDUCATIONAL SUPPLIES	\$168	\$536	\$2,800	\$3,050	8.9%	\$250
FIRE SUPPLIES	\$5,578	\$12,574	\$10,700	\$21,325	99.3%	\$10,625
EMS SUPPLIES	\$62,218	\$42,402	\$44,785	\$47,999	7.2%	\$3,214
FIRE - UNIFORMS AND OTHER	\$28,743	\$27,657	\$34,340	\$2,600	-92.4%	-\$31,740
PROTECTIVE CLOTHING	\$28,979	\$6,880	\$28,500	\$23,975	-15.9%	-\$4,525
TRAVEL	\$453	\$2,602	\$6,816	\$6,290	-7.7%	-\$526
SUBSCRIPTIONS	\$746	\$6,975	\$6,050	\$4,049	-33.1%	-\$2,001
OTHER EXPENSES	\$497	\$0	\$0	\$0	0%	\$0
Total FIRE DEPARTMENT:	\$2,352,733	\$2,413,444	\$2,845,177	\$2,978,396	4.7%	\$133,218
DISPATCH						
DISPATCH - WAGES	\$470,311	\$502,758	\$485,419	\$503,641	3.8%	\$18,222
WAGES DISPTACH P/T	\$23,384	\$39,873	\$20,000	\$30,000	50%	\$10,000
DISPATCH - OVERTIME	\$110,458	\$81,593	\$132,000	\$132,000	0%	\$0
DISPATCH - SHIFT DIFFERENTIAL	\$9,030	\$1,088	\$14,169	\$20,000	41.1%	\$5,831
WAGES DISPATCH EMD STIPEND	\$0	\$0	\$14,000	\$14,000	0%	\$0
DISPATCH - LUMP SUM HOLIDAY	\$18,605	\$10,531	\$28,009	\$28,823	2.9%	\$814
WAGES - DISPATCH SUPER HOLIDAY	\$8,855	\$6,969	\$11,357	\$15,000	32.1%	\$3,643
DISPATCH - LONGEVITY- UNION	\$3,350	\$3,250	\$5,000	\$3,200	-36%	-\$1,800
DISPATCH UNIFORM ALLOWANCE	\$6,800	\$5,100	\$3,851	\$9,600	149.3%	\$5,749
UNIFORMS	\$0	\$1,533	\$7,950	\$8,500	6.9%	\$550
Total DISPATCH:	\$650,793	\$652,696	\$721,755	\$764,764	6%	\$43,009
BUILDING INSPECTION						
BLDG INSP-BLDG COMM SALARY	\$0	\$0	\$99,848	\$125,865	26.1%	\$26,016
BLDG INSP-ASST ZONING OFR WAGE	\$71,316	\$0	\$0	\$0	0%	\$0
OFFICE MANAGER			\$0	\$37,302	N/A	\$37,302
BLDG INSP-ADMIN STAFF WAGES	\$140,798	\$232,409	\$154,868	\$187,783	21.3%	\$32,915
LONGEVITY-NON UNION	\$1,400	\$750	\$1,500	\$1,500	0%	\$0
VEHICLE REPAIR & MANTENANCE	\$1,564	\$1,529	\$2,000	\$2,000	0%	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$5,000	N/A	\$5,000



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
SEMINARS/TRAINING	\$1,549	\$1,181	\$1,000	\$1,000	0%	\$0
TELEPHONE/WIRELESS/DATA	\$730	\$0	\$1,000	\$1,000	0%	\$0
SOFTWARE MAINT & SUPPORT			\$0	\$28,400	N/A	\$28,400
OFFICE SUPPLIES	\$492	\$447	\$750	\$750	0%	\$0
POSTAGE	\$95	\$60	\$200	\$200	0%	\$0
BOOKS & MATERIALS	\$892	\$814	\$800	\$800	0%	\$0
MILEAGE	\$1,151	\$1,164	\$1,200	\$1,200	0%	\$0
DUES & SUBSCRIPTIONS	\$50	\$230	\$0	\$0	0%	\$0
Total BUILDING INSPECTION:	\$220,037	\$238,584	\$263,166	\$392,800	49.3%	\$129,634
CIVIL PREPAREDNESS AGENCY						
EMERG MANAGEMENT OTHER EXPENSE	\$3,167	\$2,942	\$5,075	\$5,075	0%	\$0
Total CIVIL PREPAREDNESS AGENCY:	\$3,167	\$2,942	\$5,075	\$5,075	0%	\$0
CANINE CONTROL						
ANIMAL CONTROL OFFICER WAGES			\$0	\$26,018	N/A	\$26,018
ANIMAL CONTROL EXPENSES	\$33,481	\$31,827	\$38,325	\$10,000	-73.9%	-\$28,325
Total CANINE CONTROL:	\$33,481	\$31,827	\$38,325	\$36,018	-6%	-\$2,307
Total PUBLIC SAFETY:	\$5,678,431	\$5,962,159	\$6,750,090	\$7,084,344	5%	\$334,254
EDUCATION						
REGULAR EDUCATION						
SUBSTITUTES LT - HS	\$15,763	\$74,179	\$0	\$25,000	N/A	\$25,000
SUBSTITUTES-ST-HS	\$35,389	\$30,516	\$69,500	\$46,327	-33.3%	-\$23,173
SUBSTITUTES LT - MS	\$3,332	\$16,209	\$0	\$5,000	N/A	\$5,000
SUBSTITUTES-ST-MS	\$18,965	\$17,973	\$55,500	\$50,500	-9%	-\$5,000
SUBSTITUTES LT - RSS	\$45,306	\$38,714	\$0	\$25,050	N/A	\$25,050
SUBSTITUTES-ST-RSS	\$33,840	\$69,569	\$50,500	\$37,851	-25%	-\$12,649
SUBSTITUTES LT - SL	\$46,311	\$99,699	\$0	\$15,000	N/A	\$15,000
SUBSTITUTES-ST-SLL	\$58,915	\$40,731	\$51,500	\$37,414	-27.4%	-\$14,086
HS - PRINCIPAL - CONTRACT SERV	\$1,207	\$1,703	\$5,976	\$5,976	0%	\$0
HS - PRIN SUPPLIES & MATERIALS	\$5,321	\$5,629	\$6,732	\$6,732	0%	\$0
HS - PRIN OTHER EXP	\$14,289	\$1,682	\$4,292	\$4,292	0%	\$0
HS GRADUATION		\$9,188	\$0	\$0	0%	\$0
GUIDANCE-CS HS	\$2,958	\$4,818	\$0	\$0	0%	\$0
MS - PRIN SUPPLIES & MATERIALS	\$2,624	\$1,925	\$1,040	\$1,040	0%	\$0
MS - PRIN OTHER EXP	\$10,643	\$3,381	\$0	\$0	0%	\$0
GUIDANCE PROF SAL MS	\$99,033	\$101,013	\$94,095	\$98,918	5.1%	\$4,823
GUIDANCE MS S&M	\$0	\$345	\$0	\$0	0%	\$0
RS - PRIN SUPPLIES & MATERIALS	\$204	\$499	\$2,081	\$2,081	0%	\$0
RS - PRIN OTHER EXP	\$0	\$154	\$663	\$663	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
SL - PRIN CONTRACT SERVICES	\$9,875	\$1,378	\$13,668	\$13,668	0%	\$0
SL - PRIN SUPPLIES & MATERIALS	\$36	\$0	\$3,978	\$3,978	0%	\$0
SL - PRIN OTHER EXP	\$705	\$449	\$1,158	\$1,158	0%	\$0
TEXTS & REL. SOFTWARE-SL REG	\$0	\$68	\$0	\$0	0%	\$0
CURR DIR - CS- REGED	\$25,900	\$9,570	\$12,000	\$12,000	0%	\$0
EDUCATION ADVANCEMENT	\$0	\$0	\$60,000	\$60,000	0%	\$0
HS REGED TCH STIPEND COACHING		\$30,036	\$0	\$0	0%	\$0
MS REGED TCH STIP COACHING		\$15,578	\$0	\$0	0%	\$0
RSS REGED TCH STIP COACHING		\$18,306	\$0	\$0	0%	\$0
SLREGED TEACH STIPEND COACHING	\$15,774	\$9,751	\$12,250	\$12,250	0%	\$0
TEACHER-CS HS COPIERS	\$9,503	\$12,987	\$10,000	\$10,000	0%	\$0
TEACHER-S+M HS	\$24,192	\$21,217	\$17,000	\$17,000	0%	\$0
TEACHER-OTHER HS	\$420	\$18	\$0	\$0	0%	\$0
TEACHER-REG ED-MS	\$49,478	\$96,374	\$0	\$0	0%	\$0
TEACHER-CS MS COPIERS	\$6,852	\$10,059	\$8,000	\$8,000	0%	\$0
TEACHER-S+M MS	\$9,527	\$6,960	\$11,500	\$11,500	0%	\$0
TEACHER-OTHER MS	\$343	\$0	\$800	\$800	0%	\$0
TEACHER-REG ED-RS	\$1,826,267	\$1,870,681	\$1,736,631	\$1,714,101	-1.3%	-\$22,530
TEACHER-CS RS COPIERS	\$6,444	\$4,845	\$6,000	\$6,000	0%	\$0
TEACHER-S+M RS	\$33,703	\$32,897	\$33,500	\$33,500	0%	\$0
TEACHER-OTHER RS	\$0	\$0	\$500	\$500	0%	\$0
TEACHER-REG ED-SL	\$1,780,435	\$1,839,781	\$1,912,058	\$1,823,070	-4.7%	-\$88,988
TEACHER-CS SL COPIERS	\$6,393	\$9,189	\$8,500	\$8,500	0%	\$0
TEACHER-S+M SL	\$54,786	\$60,029	\$36,000	\$36,000	0%	\$0
TEACHER-S+M-MS - BUSINESS	\$633	\$751	\$4,000	\$4,000	0%	\$0
TEACHER-S+M-HS - TECHNOLOGY	\$333	\$387	\$0	\$0	0%	\$0
TEACHER-REG ED-MS - TECHNOLOGY	\$86,307	\$94,173	\$94,751	\$97,848	3.3%	\$3,097
TEACHER-S+M-MS - TECHNOLOGY	\$40	\$1,245	\$1,500	\$1,500	0%	\$0
TEACHER-REG ED-HS - ELA	\$489,040	\$507,649	\$483,961	\$500,784	3.5%	\$16,823
TEACHER-S+M-HS - ELA	\$656	\$997	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - ELA	\$332,112	\$414,604	\$304,916	\$325,280	6.7%	\$20,364
TEACHER-S+M-MS - ELA	\$685	\$865	\$1,500	\$1,500	0%	\$0
READING-REG ED MS	\$78,706	\$80,691	\$94,394	\$97,071	2.8%	\$2,677
READING-REG ED RS	\$0	\$0	\$36,077	\$39,537	9.6%	\$3,460
READING-REG ED SL	\$194,545	\$201,491	\$193,385	\$200,079	3.5%	\$6,694
TEACHER-REG ED-HS - HEALTH &	\$250,579	\$259,485	\$263,358	\$275,036	4.4%	\$11,678
TEACHER-S+M-HS - HEALTH & PHY	\$0	\$0	\$500	\$500	0%	\$0
TEACHER-REG ED-MS - HEALTH &	\$181,175	\$185,708	\$140,607	\$146,874	4.5%	\$6,267
TEACHER-S+M-MS - HEALTH & PHY	\$821	\$1,046	\$2,200	\$2,200	0%	\$0
TEACHER-REG ED-HS - MATHEMATIC	\$539,927	\$556,490	\$536,527	\$474,866	-11.5%	-\$61,661
TEACHER-S+M-HS - MATHEMATICS	\$1,203	\$252	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - MATHEMATIC	\$245,632	\$295,781	\$348,639	\$365,281	4.8%	\$16,642



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
TEACHER-S+M-MS - MATHEMATICS	\$2,205	\$2,150	\$2,500	\$2,500	0%	\$0
TEACHER-REG ED-HS - ART	\$182,627	\$189,007	\$194,721	\$201,214	3.3%	\$6,493
TEACHER-S+M-HS - ART	\$6,951	\$7,806	\$7,000	\$7,000	0%	\$0
TEACHER-REG ED-MS - ART	\$55,139	\$59,126	\$96,163	\$101,320	5.4%	\$5,157
TEACHER-S+M-MS - ART	\$1,379	\$841	\$2,000	\$2,000	0%	\$0
TEACHER-REG ED-HS - MUSIC	\$91,595	\$96,257	\$93,497	\$96,594	3.3%	\$3,097
TEACHER-S+M-HS - MUSIC	\$3,493	\$2,882	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - MUSIC	\$63,817	\$60,910	\$72,187	\$77,581	7.5%	\$5,394
TEACHER-S+M-MS - MUSIC	\$1,921	\$3,455	\$1,500	\$1,500	0%	\$0
TEACHER-REG ED-HS - SCIENCE	\$274,958	\$491,695	\$499,985	\$518,496	3.7%	\$18,511
TEACHER-S+M-HS - SCIENCE	\$17,919	\$15,384	\$12,000	\$12,000	0%	\$0
TEACHER-REG ED-MS - SCIENCE	\$199,822	\$212,441	\$346,664	\$366,089	5.6%	\$19,425
TEACHER-S+M-MS - SCIENCE	\$828	\$860	\$2,500	\$2,500	0%	\$0
TEACHER-REG ED-HS - HISTORY &	\$432,087	\$388,349	\$485,782	\$509,175	4.8%	\$23,393
TEACHER-S+M-HS - HISTORY & SOC	\$3,898	\$16	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - HISTORY &	\$233,727	\$244,795	\$315,242	\$330,314	4.8%	\$15,072
TEACHER-S+M-MS - HISTORY & SOC	\$1,028	\$816	\$1,500	\$1,500	0%	\$0
TEACHER-REG ED-HS - WORLD LANG	\$357,656	\$334,478	\$420,982	\$438,720	4.2%	\$17,738
TEACHER-S+M-HS - WORLD LANGUAG	\$4,976	\$7,476	\$7,000	\$7,000	0%	\$0
TEACHER-REG ED-MS - WORLD LANG	\$200,994	\$205,013	\$214,472	\$224,512	4.7%	\$10,040
TEACHER-S+M-MS - WORLD LANGUAG	\$960	\$1,818	\$1,500	\$1,500	0%	\$0
TEACHER-S+M-MS - ATHLETICS	\$0	\$0	\$2,000	\$2,000	0%	\$0
ASSISTANT-REG ED HS	\$42,587	\$37,868	\$6,246	\$8,289	32.7%	\$2,043
ASSISTANT-REG ED MS	\$78,792	\$63,976	\$15,846	\$16,942	6.9%	\$1,096
ASSISTANT-REG ED RS	\$18,223	\$0	\$3,869	\$3,869	0%	\$0
ASSISTANT-REG ED SL	\$170,239	\$249,744	\$266,201	\$313,198	17.7%	\$46,997
TEACHER-REG ED-HS - LIBRARY &	\$0	\$524	\$0	\$0	0%	\$0
OTHER INSTRUCTIONAL MATERIALS	\$0	\$0	\$1,300	\$1,300	0%	\$0
TEACHER-S+M-HS - LIBRARY & MED	\$41,405	\$0	\$2,000	\$2,000	0%	\$0
TEACHER-REG ED-MS - LIBRARY &	\$0	\$0	\$38,449	\$38,449	0%	\$0
TEACHER-S+M-MS - LIBRARY & MED	\$446	\$1,018	\$1,000	\$1,000	0%	\$0
LIBRARIANS & MEDIA DIRECTORS -	\$51,368	\$53,466	\$53,692	\$56,265	4.8%	\$2,573
OTHER INSTRUCTIONAL MATERIALS	\$0	\$140	\$2,081	\$2,081	0%	\$0
Total REGULAR EDUCATION:	\$9,198,162	\$9,902,028	\$9,905,616	\$10,017,133	1.1%	\$111,517
SPECIAL EDUCATION						
PSYCHOLOGICAL SERV-PROF SAL DW	\$551,427	\$616,724	\$575,979	\$701,457	21.8%	\$125,478
PSYCHOLOGICAL SERV - DW CS	\$0	\$3,750	\$6,100	\$6,100	0%	\$0
TEXTS & REL. SOFTWARE- HS SPED	\$106	\$0	\$500	\$500	0%	\$0
PSYCHOLOGICAL SERV-PROF SAL HS	\$0	\$0	\$68,751	\$68,751	0%	\$0
PSYCHOLOGICAL SERV - SL CS	\$0	\$0	\$500	\$500	0%	\$0
ASSISTANT-SPED HS	\$71,603	\$8,178	\$127,332	\$129,524	1.7%	\$2,192



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
ASSISTANT-SPED MS	\$84,648	\$118,094	\$240,554	\$201,046	-16.4%	-\$39,508
ASSISTANT-SPED RS	\$214,763	\$161,918	\$206,474	\$164,147	-20.5%	-\$42,327
ASSISTANT-SPED SL	\$281,333	\$241,600	\$271,061	\$275,075	1.5%	\$4,014
CURR DIR - CS-SPED	\$30,456	\$5,957	\$3,060	\$3,060	0%	\$0
CURR DIR - S&M SPED	\$7,582	\$40,437	\$26,700	\$26,700	0%	\$0
TUITION (PRIVATE)	\$596,586	\$554,735	\$1,458,531	\$1,452,313	-0.4%	-\$6,218
TUITION (COLLABORATIVES)	\$664,142	\$633,298	\$685,203	\$685,203	0%	\$0
SPED TEACHER-HS	\$495,804	\$446,750	\$528,561	\$515,219	-2.5%	-\$13,342
SPED TEACHER-S+M HS	\$150	\$57	\$1,000	\$1,000	0%	\$0
SPED TEACHER-MS	\$376,562	\$381,049	\$442,620	\$466,407	5.4%	\$23,787
SPED TEACHER-S+M MS	\$384	\$0	\$0	\$0	0%	\$0
SPED TEACHER-RS	\$454,927	\$490,295	\$460,934	\$491,301	6.6%	\$30,367
SPED TEACHER-SL	\$439,659	\$495,304	\$607,126	\$629,162	3.6%	\$22,036
SPED TEACHER-S+M SL	\$0	\$0	\$2,600	\$2,600	0%	\$0
SPEECH-MS	\$102,368	\$104,262	\$103,396	\$106,856	3.3%	\$3,460
SPEECH-RS	\$98,776	\$100,751	\$106,284	\$109,630	3.1%	\$3,346
SPEECH-SL	\$165,017	\$178,654	\$187,497	\$193,627	3.3%	\$6,130
OCCUPATIONAL THERAPY-CS	\$86,277	\$147,549	\$150,632	\$150,632	0%	\$0
OCCUPATIONAL THERAPY-SPED SL	\$261,833	\$229,403	\$226,234	\$239,038	5.7%	\$12,804
TUTORING/HOME TUTORING	\$61,395	\$84,427	\$97,984	\$108,772	11%	\$10,788
TUTORING/HOME TUTORING/CHAP 22	\$57,114	\$7,941	\$52,000	\$52,000	0%	\$0
SUMMER SALARIES-SPED RS	\$35,199	\$63,002	\$37,300	\$47,300	26.8%	\$10,000
SUMMER SALARIES-SPED SL	\$34,000	\$2,358	\$26,998	\$36,998	37%	\$10,000
Total SPECIAL EDUCATION:	\$5,172,110	\$5,116,493	\$6,701,911	\$6,864,918	2.4%	\$163,007
STUDENT & SUPPORT STAFF						
FOOD SERVICES - SUPPLIES & MAT	\$0	\$84,514	\$35,000	\$35,000	0%	\$0
FIN&ADM - SUPT PD	\$6,612	\$7,123	\$4,000	\$4,000	0%	\$0
BUS & FIN - PD, DUES, OTHER	\$5,846	\$5,860	\$6,527	\$6,527	0%	\$0
FIN&ADM - TECH DEPT PD	\$955	\$250	\$4,200	\$4,200	0%	\$0
FIN&ADM - CURR. DEPT PD	\$1,374	\$664	\$2,000	\$2,000	0%	\$0
FIN&ADM - PS PD	\$7,903	\$4,125	\$3,000	\$3,000	0%	\$0
HEALTH NURSE DW PROF SAL	\$328,899	\$353,905	\$348,766	\$372,811	6.9%	\$24,045
HEALTH NURSE - DW CS	\$1,680	\$3,467	\$25,000	\$25,000	0%	\$0
HEALTH NURSE DW S&M	\$0	\$0	\$3,750	\$3,750	0%	\$0
HEALTH NURSE DW OTHER	\$0	\$0	\$1,040	\$1,040	0%	\$0
EMPL SEPARATION COST - PROF SA	\$8,462	\$10,752	\$0	\$0	0%	\$0
FIN&ADM - HS PRIN PD	\$335	\$0	\$1,600	\$1,600	0%	\$0
GUIDANCE PROF SAL HS	\$148,197	\$232,205	\$211,808	\$227,231	7.3%	\$15,423
GUIDANCE-CLER HS	\$49,724	\$52,742	\$61,978	\$58,483	-5.6%	-\$3,495
GUIDANCE HS S&M	\$1,408	\$880	\$1,270	\$1,270	0%	\$0
GUIDANCE HS OTHER EXP	\$129	\$154	\$2,700	\$2,700	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
HEALTH NURSE - HS S&M	\$1,518	\$1,790	\$700	\$700	0%	\$0
FIN&ADM -MS PRIN PD	\$500	\$0	\$4,200	\$4,200	0%	\$0
HEALTH NURSE - MS S&M	\$812	\$895	\$700	\$700	0%	\$0
FIN&ADM -RS PRIN PD	\$0	\$0	\$600	\$600	0%	\$0
GUIDANCE PROF SAL RS	\$95,259	\$97,397	\$96,516	\$99,750	3.4%	\$3,234
GUIDANCE RS S&M	\$0	\$0	\$520	\$520	0%	\$0
HEALTH NURSE - RS S&M	\$1,139	\$2,111	\$700	\$700	0%	\$0
FIN&ADM -SL PRIN PD	\$0	\$0	\$4,200	\$4,200	0%	\$0
GUIDANCE PROF SAL SL	\$139,930	\$126,636	\$122,518	\$133,007	8.6%	\$10,489
HEALTH NURSE - SL S&M	\$2,081	\$1,283	\$700	\$700	0%	\$0
CURR DEPT - S&M	\$69,778	\$138,258	\$155,087	\$155,087	0%	\$0
CURR DEPT - OTHER	\$3,905	\$17,218	\$3,000	\$3,000	0%	\$0
CURRICULUM PD-OTHER	\$14,394	\$10,613	\$10,000	\$10,000	0%	\$0
CURR DEPT - TEXT BOOKS - HS	\$55,144	\$10,615	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT HS	\$0	\$160	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - HS	\$3,360	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TEXT BOOKS - MS	\$52,004	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT MS	\$0	\$0	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - MS	\$3,250	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TEXT BOOKS - RS	\$2,024	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT RS	\$0	\$0	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - RS	\$4,208	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TEXT BOOKS - SL	\$46,345	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT SL	\$0	\$0	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - SL	\$5,849	\$0	\$1,500	\$1,500	0%	\$0
DW - PROF DEV OTHER	\$600	\$1,605	\$0	\$0	0%	\$0
HS- TEACHER MENTOR/STIPENDS	\$30,393	\$3,911	\$29,250	\$29,250	0%	\$0
HSSPED TEACH STIPEND COACHING	\$5,937	\$4,174	\$10,250	\$12,750	24.4%	\$2,500
HS PROF DEV TUITION & EXPENSES	\$20,969	\$19,744	\$25,000	\$25,000	0%	\$0
HS - OUTSIDE PROF DEV S&M	\$0	\$54	\$765	\$765	0%	\$0
HS - OUTSIDE PROF DEV OTHER	\$0	\$0	\$235	\$235	0%	\$0
MS- TEACHER MENTOR/STIPENDS	\$16,153	\$7,444	\$23,825	\$26,325	10.5%	\$2,500
MSSPED TEACH STIPEND COACHING	\$1,882	\$0	\$7,750	\$7,750	0%	\$0
MS PROF DEV TUITION & EXPENSES	\$13,347	\$13,747	\$25,000	\$25,000	0%	\$0
MS - OUTSIDE PROF DEV - CS	\$0	\$275	\$1,448	\$1,448	0%	\$0
MS - OUTSIDE PROF DEV OTHER	\$0	\$700	\$0	\$0	0%	\$0
RS- TEACHER MENTOR/STIPENDS	\$18,358	\$2,628	\$9,000	\$9,000	0%	\$0
RSSPED TEACH STIPEND COACHING	\$0	\$0	\$11,000	\$11,000	0%	\$0
RS PROF DEV TUITION & EXPENSES	\$16,126	\$16,794	\$25,000	\$25,000	0%	\$0
RS - OUTSIDE PROF DEV - CS	\$0	\$0	\$5,205	\$5,205	0%	\$0
RS - OUTSIDE PROF DEV OTHER	\$0	\$395	\$0	\$0	0%	\$0
SL- TEACHER MENTOR/STIPENDS	\$0	\$5,482	\$0	\$0	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
SL PROF DEV TUITION & EXPENSES	\$13,243	\$12,705	\$25,000	\$25,000	0%	\$0
SL- OUTSIDE PROF DEV - CS	\$0	\$0	\$4,162	\$4,162	0%	\$0
DW INF MGMT & TECH CS	\$119,197	\$153,470	\$121,811	\$121,811	0%	\$0
DW INF MGMT & TECH S&M	\$104,261	\$173,596	\$141,400	\$166,400	17.7%	\$25,000
CLASSROOM INST TECH HS- VHS		\$10,935	\$0	\$0	0%	\$0
CLASSROOM INST TECH HS S&M	\$0	\$0	\$5,000	\$5,000	0%	\$0
CLASSROOM INST TECH HS - OTHER	\$34,605	\$0	\$20,000	\$20,000	0%	\$0
CLASSROOM INST TECH MS - CS	\$0	\$0	\$6,500	\$6,500	0%	\$0
CLASSROOM INST TECH MS S&M	\$164	\$0	\$3,000	\$3,000	0%	\$0
CLASSROOM INST TECH RS - CS	\$0	\$0	\$1,100	\$1,100	0%	\$0
CLASSROOM INST TECH RS S&M	\$62,610	\$0	\$5,500	\$5,500	0%	\$0
CLASSROOM INST TECH SL - CS	\$0	\$0	\$3,000	\$3,000	0%	\$0
CLASSROOM INST TECH SL S&M	\$62,610	\$0	\$5,500	\$5,500	0%	\$0
Total STUDENT & SUPPORT STAFF:	\$1,583,478	\$1,591,274	\$1,651,781	\$1,731,477	4.8%	\$79,696
OTHER INSTRUCTION						
STUDENT ACTIVITIES HS PROF SAL	\$59,143	\$56,019	\$36,751	\$36,751	0%	\$0
STUD ACT HS OTHER SALARIES	\$14,330	\$17,574	\$15,000	\$24,951	66.3%	\$9,951
AFTER SCH SPORTS/INTER. HS CS	\$0	\$95	\$0	\$6,218	N/A	\$6,218
STUDENT ACTIVITIES HS S&M	\$4,080	\$3,067	\$5,000	\$5,000	0%	\$0
STUDENT ACTIVITIES MS PROF SAL	\$12,253	\$12,231	\$24,000	\$24,000	0%	\$0
STUDENT ACTIVITIES MS S&M	\$850	\$0	\$1,715	\$1,715	0%	\$0
STUDENT ACTIVITIES RS PROF SAL	\$724	\$1,999	\$8,875	\$8,875	0%	\$0
STUDENT ACTIVITIES RS S&M	\$232	\$793	\$0	\$0	0%	\$0
STUDENT ACTIVITIES SL PROF SAL	\$724	\$6,722	\$0	\$0	0%	\$0
ATHLETIC DIRECTOR-HS	\$17,839	\$18,594	\$16,646	\$101,646	510.6%	\$85,000
ATHLETICS HS OTHER SALARIES	\$66,503	\$23,838	\$70,168	\$70,168	0%	\$0
ATHLETICS HS CS	\$101,496	\$136,968	\$58,237	\$58,237	0%	\$0
ATHLETICS HS S&M	\$20,547	\$26,419	\$35,605	\$35,605	0%	\$0
ATHLETICS HS OTHER EXP	\$16,051	\$14,268	\$16,965	\$16,965	0%	\$0
ATHLETIC DIRECTOR-MS	\$3,345	\$3,411	\$3,121	\$3,121	0%	\$0
ATHLETICS MS OTHER SALARIES	\$8,178	\$0	\$11,722	\$11,722	0%	\$0
ATHLETICS HS MS	\$8,977	\$8,413	\$6,620	\$6,620	0%	\$0
ATHLETICS MS S&M	\$0	\$1,120	\$0	\$0	0%	\$0
LIBRARY-HS	\$94,484	\$96,850	\$97,722	\$100,956	3.3%	\$3,234
LIBRARY-OTHER HS	\$2,030	\$0	\$0	\$0	0%	\$0
LIBRARY-S+M RS	\$643	\$55	\$0	\$0	0%	\$0
Total OTHER INSTRUCTION:	\$432,430	\$428,436	\$408,147	\$512,550	25.6%	\$104,403
SYSTEM ADMINISTRATION						
CURR DIR - PRF SAL - REGED	\$126,000	\$133,000	\$137,852	\$143,412	4%	\$5,560
CURR DIR - CLERICAL- REG ED	\$48,380	\$57,382	\$57,513	\$61,842	7.5%	\$4,329



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
SCHOOL COMM- CONTRACT SERVICES	\$0	\$152	\$4,476	\$4,476	0%	\$0
SCHOOL COMMITTEE OTHER EXPENSE	\$7,133	\$6,562	\$6,630	\$6,630	0%	\$0
SUPERINTENDENT - PROFESSIONAL	\$197,587	\$204,999	\$211,816	\$220,189	4%	\$8,373
SUPERINTENDENT - CLERICAL SALA	\$71,140	\$73,179	\$79,661	\$84,724	6.4%	\$5,063
SUPERINTENDENT - SUPPLIES & MA	\$175	\$748	\$4,080	\$4,080	0%	\$0
SUPERINTENDENT - OTHER EXPENSE	\$13,843	\$29,843	\$10,040	\$10,040	0%	\$0
DW FINGER PRINTING	\$1,215	\$775	\$500	\$500	0%	\$0
BUSINESS OFFICE - PROF SAL	\$124,115	\$130,322	\$135,120	\$140,520	4%	\$5,400
BUS & FIN - CLERICAL	\$161,219	\$168,967	\$190,065	\$200,887	5.7%	\$10,822
BUS & FIN - TRAVEL STIPENDS	\$3,175	\$7,302	\$6,000	\$6,000	0%	\$0
BUS & FIN - CS	\$5,099	\$5,558	\$16,830	\$16,830	0%	\$0
BUS & FIN - S&M	\$8,355	\$6,849	\$12,294	\$12,294	0%	\$0
BUS & FIN- TRAVEL EXP	\$5,219	\$9,026	\$2,500	\$2,500	0%	\$0
BUS & FIN - OTHER EXP	\$20,896	\$21,514	\$15,740	\$15,740	0%	\$0
LEGAL SERVICES - CONTRACTED SE	\$81,552	\$87,880	\$82,000	\$82,000	0%	\$0
DISTRICTWIDE IT - PROF SALARIE	\$223,610	\$256,071	\$352,778	\$357,473	1.3%	\$4,695
CURR DIR - PRF SAL - SPED	\$135,527	\$140,271	\$147,420	\$153,260	4%	\$5,840
CURR DIR - CLERICAL- SPED	\$58,452	\$60,423	\$74,542	\$78,504	5.3%	\$3,962
TEAM CHAIR SAL-SPED	\$94,061	\$102,857	\$97,265	\$105,924	8.9%	\$8,659
DW - PROF DEV SALARIES	\$0	\$0	\$10,000	\$10,000	0%	\$0
INSTR TECH LD & TR PROF SAL DW	\$84,747	\$88,382	\$2,408	\$101,088	4,098%	\$98,680
ADM TECH SUPPORT S&M-SCHADM	\$0	\$748	\$0	\$0	0%	\$0
Total SYSTEM ADMINISTRATION:	\$1,471,498	\$1,592,810	\$1,657,530	\$1,818,913	9.7%	\$161,383
SCHOOL ADMINISTRATION						
SUPERINTENDENT - CONTRACTED SE	\$164	\$0	\$2,000	\$2,000	0%	\$0
HS - PRIN/ASST PRIN SALARY	\$261,093	\$270,035	\$278,810	\$290,019	4%	\$11,209
HS - PRIN/CLERICAL SUPPORT	\$98,810	\$90,173	\$111,827	\$115,585	3.4%	\$3,758
MS - PRIN/ASST PRIN SALARY	\$224,000	\$234,169	\$241,781	\$251,581	4.1%	\$9,800
MS - PRIN/CLERICAL SUPPORT	\$98,526	\$102,941	\$113,582	\$122,068	7.5%	\$8,486
MS - PRINCIPAL CONTRACT SERVIC	\$450	\$0	\$0	\$0	0%	\$0
RS - PRIN/ASST PRIN SALARY	\$228,160	\$242,168	\$247,282	\$257,058	4%	\$9,776
RS - PRIN/CLERICAL SUPPORT	\$80,692	\$82,656	\$95,263	\$88,492	-7.1%	-\$6,771
RS - PRINCIPAL - CONTRACT SERV	\$85	\$0	\$0	\$0	0%	\$0
SL - PRIN/ASST PRIN SALARY	\$231,000	\$240,040	\$247,841	\$257,841	4%	\$10,000
SL - PRIN/CLERICAL SUPPORT	\$92,921	\$108,219	\$114,755	\$120,299	4.8%	\$5,544
Total SCHOOL ADMINISTRATION:	\$1,315,900	\$1,370,401	\$1,453,141	\$1,504,943	3.6%	\$51,802
TRANSPORTATION AND BUSING						
TRANSPORTATION-REG ED	\$503,199	\$1,073,780	\$896,747	\$1,030,934	15%	\$134,187
TRANSPORTATION-SPED ED	\$769,494	\$760,599	\$773,428	\$773,428	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total TRANSPORTATION AND BUSING:	\$1,272,692	\$1,834,379	\$1,670,175	\$1,804,362	8%	\$134,187
FACILITY & MAINTENANCE						
VEHICLE REPAIR CONTRACT SVC	\$3,122	\$7,133	\$7,800	\$7,800	0%	\$0
GROUNDS MAINTENANCE MS - CS	\$34,759	\$17,233	\$0	\$0	0%	\$0
GROUNDS MAINTENANCE RS - CS	\$4,395	\$27,004	\$0	\$0	0%	\$0
GROUNDS MAINTENANCE SL - CS	\$9,700	\$16,568	\$0	\$0	0%	\$0
ENERGY MANAGER SALARY	\$27,239	\$27,713	\$28,667	\$29,820	4%	\$1,153
SRO WAGES				\$75,000	N/A	\$75,000
CUSTODIAL WAGES-DW	\$530,512	\$531,500	\$666,115	\$683,388	2.6%	\$17,273
CUSTODIAL OT	\$90,568	\$80,895	\$40,000	\$40,000	0%	\$0
CUSTODIAL SERVICES-CO - SUPLIE	\$28	\$88	\$0	\$0	0%	\$0
TRASH DISPOSAL/PEST CONTROL	\$51	\$0	\$0	\$0	0%	\$0
UTILITIES-TELEPHONE DW	\$64,044	\$69,121	\$46,000	\$46,000	0%	\$0
FUEL COSTS DW	\$1,196	\$7,689	\$3,000	\$3,000	0%	\$0
HVAC DW - CS	\$0	\$0	\$0	\$5,230	N/A	\$5,230
LOCKS & MAINT DW - CS	\$2,161	\$1,183	\$0	\$0	0%	\$0
MISC EQUP REPAIRS - DW -CS	\$0	\$635	\$0	\$0	0%	\$0
CLEANING SERVICE - HS CS	\$12,173	\$31,786	\$5,000	\$5,000	0%	\$0
CUSTODIAL SERVICES-HS - SUPLIE	\$54,696	\$50,370	\$66,786	\$66,786	0%	\$0
UTILITIES - OIL - HS	\$0	\$159	\$0	\$0	0%	\$0
UTILITIES-GAS-HS	\$107,229	\$116,593	\$86,250	\$86,250	0%	\$0
UTILITIES-ELECTRICITY-HS	\$109,062	\$114,110	\$109,500	\$109,500	0%	\$0
UTILITIES-WATER-HS	\$52,508	\$39,850	\$36,015	\$36,015	0%	\$0
UTILITIES-WASTEWATER-HS	\$5,964	\$0	\$5,500	\$5,500	0%	\$0
TRASH DISPOSAL/PEST CONTROL-HS	\$33,450	\$28,066	\$23,000	\$23,000	0%	\$0
HS BLDG MAINTENANCE - CS	\$76,948	\$19,931	\$9,797	\$9,797	0%	\$0
ELECTRICAL-HS	\$21,943	\$8,837	\$4,500	\$4,500	0%	\$0
PLUMBING-HS	\$24,491	\$8,092	\$10,000	\$10,000	0%	\$0
PAINTING - HS	\$0	\$21,614	\$750	\$750	0%	\$0
ROOF REPAIR - HS	\$0	\$14,375	\$4,500	\$4,500	0%	\$0
HVAC-HS	\$204,880	\$40,895	\$61,375	\$61,375	0%	\$0
HS BLDG MAINTENANCE - SUPPLIES	\$42,122	\$20,841	\$11,000	\$11,000	0%	\$0
LOCKS & MAINT HS - CS	\$23,664	\$21,686	\$29,000	\$29,000	0%	\$0
GENERATORS - HS	\$615	\$1,497	\$750	\$750	0%	\$0
ELEVATORS-HS	\$24,160	\$8,455	\$4,800	\$4,800	0%	\$0
MISC EQUIPMENT REPAIRS - HS	\$12,896	\$7,180	\$5,000	\$5,000	0%	\$0
SCHOOL CROSSING GUARDS	\$1,145	\$0	\$6,392	\$6,392	0%	\$0
CLEANING SERVICE - MS CS	\$26,423	\$37,724	\$15,213	\$15,213	0%	\$0
CUSTODIAL SERVICES-MS - SUPPLI	\$25,102	\$33,210	\$38,706	\$38,706	0%	\$0
UTILITIES-GAS-MS	\$52,629	\$46,042	\$55,156	\$55,156	0%	\$0
UTILITIES-ELECTRICITY-MS	\$49,510	\$51,409	\$56,500	\$56,500	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
UTILITIES-WATER-MS	\$9,309	\$9,314	\$11,250	\$11,250	0%	\$0
TRASH DISPOSAL/PEST CONTROL-MS	\$16,217	\$12,670	\$10,000	\$10,000	0%	\$0
MS BLDG MAINTENANCE - CS	\$57,261	\$36,136	\$5,797	\$5,797	0%	\$0
ELECTRICAL-MS	\$13,403	\$14,177	\$4,500	\$4,500	0%	\$0
PLUMBING-MS	\$13,315	\$22,338	\$9,000	\$9,000	0%	\$0
PAINTING - MS	\$0	\$3,750	\$750	\$750	0%	\$0
ROOF REPAIR - MS	\$0	\$0	\$3,000	\$3,000	0%	\$0
HVAC-MS	\$38,964	\$88,703	\$36,875	\$36,875	0%	\$0
MS BLDG MAINTENANCE - SUPPLIES	\$13,357	\$32,709	\$0	\$0	0%	\$0
LOCKS & MAINT MS - CS	\$41,383	\$20,004	\$19,000	\$19,000	0%	\$0
GENERATORS - MS	\$5,899	\$645	\$750	\$750	0%	\$0
ELEVATORS-MS	\$5,364	\$5,704	\$4,300	\$4,300	0%	\$0
MISC EQUIPMENT REPAIRS - MS	\$5,086	\$5,469	\$5,000	\$5,000	0%	\$0
CLEANING SERVICE - RS CS	\$23,063	\$27,267	\$15,213	\$15,213	0%	\$0
CUSTODIAL SERVICES-RS SUPPLIES	\$27,496	\$27,782	\$45,706	\$45,706	0%	\$0
UTILITIES - OIL - RS	\$0	\$971	\$0	\$0	0%	\$0
UTILITIES-GAS-RS	\$31,293	\$46,429	\$42,250	\$42,250	0%	\$0
UTILITIES-ELECTRICITY-RS	\$52,628	\$51,379	\$26,500	\$26,500	0%	\$0
UTILITIES-WATER-RS	\$5,184	\$9,467	\$8,250	\$8,250	0%	\$0
TRASH DISPOSAL/PEST CONTROL-RS	\$18,822	\$14,650	\$6,000	\$6,000	0%	\$0
RS BLDG MAINTENANCE - CS	\$7,934	\$5,818	\$5,797	\$5,797	0%	\$0
ELECTRICAL-RS	\$3,469	\$1,000	\$4,500	\$4,500	0%	\$0
PLUMBING-RS	\$12,977	\$20,695	\$4,000	\$4,000	0%	\$0
PAINTING - RS	\$0	\$0	\$750	\$750	0%	\$0
ROOF REPAIR - RS	\$0	\$0	\$1,500	\$1,500	0%	\$0
HVAC-RS	\$39,933	\$43,145	\$36,875	\$36,875	0%	\$0
RS BLDG MAINTENANCE - SUPPLIES	\$9,490	\$15,139	\$0	\$0	0%	\$0
LOCKS & MAINT RS - CS	\$26,158	\$15,970	\$20,000	\$20,000	0%	\$0
GENERATORS - RS	\$995	\$1,045	\$750	\$750	0%	\$0
ELEVATORS-RS	\$11,927	\$7,794	\$6,800	\$6,800	0%	\$0
MISC EQUIPMENT REPAIRS - RS	\$6,078	\$1,395	\$5,000	\$5,000	0%	\$0
CLEANING SERVICE - SL CS	\$38,813	\$48,858	\$15,213	\$15,213	0%	\$0
CUSTODIAL SERVICES-SL SUPPLIES	\$29,017	\$31,997	\$38,706	\$38,706	0%	\$0
UTILITIES-GAS-SL	\$52,343	\$55,742	\$52,250	\$52,250	0%	\$0
UTILITIES-ELECTRICITY-SL	\$38,813	\$38,166	\$41,500	\$41,500	0%	\$0
UTILITIES-WATER-SL	\$7,930	\$10,808	\$9,500	\$9,500	0%	\$0
UTILITIES-WASTEWATER-SL	\$7,200	\$7,200	\$12,500	\$12,500	0%	\$0
TRASH DISPOSAL/PEST CONTROL-SL	\$17,800	\$14,531	\$11,300	\$11,300	0%	\$0
SL BLDG MAINTENANCE - CS	\$15,546	\$19,135	\$5,798	\$5,798	0%	\$0
ELECTRICAL-SL	\$5,534	\$1,528	\$4,500	\$4,500	0%	\$0
PLUMBING-SL	\$11,312	\$13,061	\$9,000	\$9,000	0%	\$0
PAINTING - SL	\$0	\$0	\$750	\$750	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
ROOF REPAIR - SL	\$0	\$0	\$1,500	\$1,500	0%	\$0
HVAC-SL	\$57,135	\$74,209	\$39,375	\$39,375	0%	\$0
SL BLDG MAINTENANCE - SUPPLIES	\$12,381	\$7,022	\$0	\$0	0%	\$0
LOCKS & MAINT SL - CS	\$6,723	\$3,757	\$11,500	\$11,500	0%	\$0
GENERATORS - SL	\$1,524	\$550	\$750	\$750	0%	\$0
ELEVATORS-SL	\$540	\$1,240	\$4,300	\$4,300	0%	\$0
MISC EQUIPMENT REPAIRS - SL	\$6,188	\$3,104	\$5,000	\$5,000	0%	\$0
Total FACILITY & MAINTENANCE:	\$2,535,187	\$2,381,953	\$2,040,627	\$2,139,283	4.8%	\$98,656
TECHNICAL SCHOOLS						
ASSESSMENTS-NVTHS	\$713,406	\$783,036	\$894,143	\$897,701	0.4%	\$3,558
Total TECHNICAL SCHOOLS:	\$713,406	\$783,036	\$894,143	\$897,701	0.4%	\$3,558
Total EDUCATION:	\$23,694,864	\$25,000,810	\$26,383,071	\$27,291,280	3.4%	\$908,209
PUBLIC WORKS						
HIGHWAY & STREETS						
DPW- DIRECTOR SALARIES	\$116,853	\$122,762	\$130,103	\$137,370	5.6%	\$7,266
DPW-OPERATIONS MGR SALARY	\$99,968	\$106,038	\$112,376	\$118,640	5.6%	\$6,264
DPW-HWY UNION WAGES	\$495,826	\$419,958	\$485,418	\$530,888	9.4%	\$45,470
DPW - BUSINESS ADMIN WAGES	\$56,185	\$62,504	\$65,243	\$67,538	3.5%	\$2,296
DPW-PART-TIME TEMP/SEAS WAGES	\$7,693	\$6,755	\$18,500	\$18,500	0%	\$0
DPW-STANDBY WAGES	\$13,196	\$9,965	\$32,500	\$35,000	7.7%	\$2,500
DPW-OVERTIME WAGES	\$9,830	\$6,694	\$12,000	\$13,500	12.5%	\$1,500
LONGEVITY-NON UNION	\$700	\$700	\$1,400	\$700	-50%	-\$700
DPW-LONGEVITY	\$3,450	\$2,450	\$2,450	\$4,500	83.7%	\$2,050
DPW UNIFORM ALLOWANCE	\$9,300	\$10,100	\$9,600	\$12,000	25%	\$2,400
DPW LANDFILL POST CLOSURE	\$94,742	\$300	\$0	\$0	0%	\$0
FIELD MAINT EXP	\$8,486	\$200	\$0	\$0	0%	\$0
PROFESSIONAL SERVICES	\$8,585	\$36,290	\$20,000	\$20,000	0%	\$0
TRAINING	\$436	\$9	\$0	\$0	0%	\$0
EDUCATION/PROF. DEVELOP	\$1,490	\$535	\$5,000	\$5,000	0%	\$0
ADVERTISING	\$1,016	\$2,118	\$2,500	\$2,500	0%	\$0
OFFICE SUPPLIES	\$6,004	\$3,722	\$5,000	\$5,000	0%	\$0
POSTAGE	\$0	\$481	\$1,000	\$1,000	0%	\$0
TOOLS EQUIPMENT & SUPPLIES	\$11,906	\$11,214	\$11,000	\$12,500	13.6%	\$1,500
VEHICLE REP & MAINT SUPPLIES	\$43,045	\$54,901	\$51,000	\$53,500	4.9%	\$2,500
TECHNOLOGY SUPPLIES	\$1,137	\$9,928	\$10,000	\$10,000	0%	\$0
OTHER SUPPLIES	\$260	\$215	\$0	\$0	0%	\$0
UNIFORMS/PROTECTIVE WEAR	\$0	\$833	\$1,250	\$1,250	0%	\$0
LICENSE RENEWAL	\$1,879	\$1,268	\$2,500	\$2,500	0%	\$0
Total HIGHWAY & STREETS:	\$991,987	\$869,939	\$978,840	\$1,051,886	7.5%	\$73,046



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
CONSTRUCTION & MAINTENANCE						
LINE PAINTING	\$11,000	\$17,503	\$32,500	\$32,500	0%	\$0
PROFESSIONAL SERVICES	\$7,805	\$19,957	\$12,000	\$12,000	0%	\$0
POLICE DETAILS	\$32,341	\$18,000	\$20,000	\$25,000	25%	\$5,000
ROADWAY SUPPLIES	\$22,479	\$58,481	\$45,000	\$50,000	11.1%	\$5,000
ROADWAY REPAIRS	\$227,015	\$1,215,071	\$920,000	\$920,000	0%	\$0
Total CONSTRUCTION & MAINTENANCE:	\$300,640	\$1,329,012	\$1,029,500	\$1,039,500	1%	\$10,000
SHOW & ICE						
STAFF WAGES	\$8,830	\$6,140	\$0	\$0	0%	\$0
SALARIES OVERTIME	\$73,191	\$50,901	\$38,000	\$38,000	0%	\$0
SALARIES STIPENDS	\$23,985	\$26,678	\$30,000	\$30,000	0%	\$0
VEHICLE REPAIR & MAINTENANCE	\$15,108	\$20,499	\$10,000	\$10,000	0%	\$0
CONTRACT PLOWING	\$60,507	\$39,018	\$30,000	\$30,000	0%	\$0
ROAD SALT & CHEMICALS	\$181,244	\$128,917	\$90,000	\$90,000	0%	\$0
OTHER EXPENDITURES	\$2,654	\$4,306	\$2,000	\$2,000	0%	\$0
Total SHOW & ICE:	\$365,519	\$276,459	\$200,000	\$200,000	0%	\$0
STREET LIGHTING						
STREET LIGHTING	\$2,129	\$31,140	\$17,000	\$17,000	0%	\$0
Total STREET LIGHTING:	\$2,129	\$31,140	\$17,000	\$17,000	0%	\$0
FIELD MAINTENANCE						
PARKS - STAFF WAGES	\$87,096	\$122,466	\$306,299	\$183,055	-40.2%	-\$123,244
PARKS - TEMP/SEASONAL WAGES	\$5,768	\$18,818	\$18,500	\$18,500	0%	\$0
PARKS-OVERTIME	\$354	\$416	\$1,000	\$1,000	0%	\$0
PARKS - LONGEVITY	\$800	\$0	\$800	\$0	-100%	-\$800
PARKS - UNIFORM ALLOWANCE	\$1,800	\$2,400	\$0	\$4,500	N/A	\$4,500
PARK MAINTENANCE SERVICES	\$11,818	\$27,968	\$30,000	\$30,000	0%	\$0
SCHOOL PARK MAINTENANCE	\$9,466	\$3,708	\$20,000	\$20,000	0%	\$0
PARK MAINT SUPPLIES	\$34,490	\$38,754	\$40,600	\$41,000	1%	\$400
Total FIELD MAINTENANCE:	\$151,593	\$214,530	\$417,199	\$298,055	-28.6%	-\$119,144
TRANSFER STATION						
TRANS STN - STAFF WAGES	\$127,412	\$128,220	\$127,535	\$139,495	9.4%	\$11,960
TRANS STN- BUSINESS ADMIN WAGE	\$4,540	\$5,068	\$5,290	\$5,477	3.5%	\$187
TRANS STN-OVERTIME	\$14,143	\$14,490	\$20,000	\$20,000	0%	\$0
TRANS STN-LONGEVITY	\$1,900	\$1,900	\$1,900	\$4,000	110.5%	\$2,100
TRANSFER STATION UNIFORM ALLOW	\$2,400	\$2,400	\$2,400	\$3,000	25%	\$600
EQUIPMENT REPAIRS & SERVICING	\$1,961	\$8,342	\$7,500	\$7,500	0%	\$0
LANDFILL POST CLOSURE MONITOR	\$0	\$62,755	\$130,000	\$130,000	0%	\$0
OTHER SERVICES	\$5,780	\$32,747	\$44,500	\$44,500	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
RECYCLING HAULING	\$1,848	\$15,577	\$0	\$0	0%	\$0
TIPPING FEES	\$79,511	\$45,105	\$105,000	\$110,000	4.8%	\$5,000
WASTE HAULING	\$0	\$5,527	\$0	\$0	0%	\$0
C&D DISPOSAL TIPPING	\$30,632	\$23,537	\$35,000	\$40,000	14.3%	\$5,000
RECYCLING EXPENSE	\$50,157	\$56,162	\$90,000	\$95,000	5.6%	\$5,000
RUBBISH & RECYCLE SUPPLIES	\$15,979	\$3,159	\$30,000	\$30,000	0%	\$0
Total TRANSFER STATION:	\$336,263	\$404,986	\$599,125	\$628,972	5%	\$29,847
SUSTAINABILITY COMMITTEE						
SUSTAINABILITY COMMITTEE EXP	\$0	\$1,309	\$2,000	\$2,000	0%	\$0
Total SUSTAINABILITY COMMITTEE:	\$0	\$1,309	\$2,000	\$2,000	0%	\$0
WASTEWATER/STORMWATER						
WASTEWATER/STORMWATER EXPENDIT	\$0	\$82,252	\$698,249	\$1,947,340	178.9%	\$1,249,091
Total WASTEWATER/STORMWATER:	\$0	\$82,252	\$698,249	\$1,947,340	178.9%	\$1,249,091
CLEAN LAKES						
CLEAN LAKES PROFESSIONAL SERVI	\$0	\$0	\$0	\$10,000	N/A	\$10,000
Total CLEAN LAKES:	\$0	\$0	\$0	\$10,000	N/A	\$10,000
B&M CROSSING						
B&M CROSSING	\$0	\$0	\$3,000	\$3,000	0%	\$0
Total B&M CROSSING:	\$0	\$0	\$3,000	\$3,000	0%	\$0
CEMETERIES						
CEMETERY-SUPERINTENDENT SAL	\$71,175	\$74,550	\$77,862	\$81,808	5.1%	\$3,946
CEMETERY - ASST SUPERINTENDENT	\$45,087	\$69,174	\$71,660	\$75,272	5%	\$3,612
CEMETERY-STAFF WAGES	\$59,222	\$10,333	\$20,019	\$12,000	-40.1%	-\$8,019
CEMETERY-OVERTIME	\$4,074	\$4,051	\$6,500	\$6,500	0%	\$0
LONGEVITY-NON UNION	\$1,500	\$1,500	\$750	\$700	-6.7%	-\$50
WATER	\$704	\$325	\$1,000	\$1,000	0%	\$0
VEHICLE REPAIR & MANTENANCE	\$4,957	\$5,980	\$9,500	\$9,500	0%	\$0
SOFTWARE EXPENSES	\$0	\$3,080	\$3,300	\$3,500	6.1%	\$200
OFFICE SUPPLIES	\$592	\$809	\$1,000	\$1,700	70%	\$700
BLDG. MAINTENANCE SUPPLIES	\$1,902	\$1,447	\$2,500	\$5,000	100%	\$2,500
GROUNDS MAINTENANCE	\$8,833	\$7,041	\$8,000	\$8,000	0%	\$0
UNIFORMS			\$0	\$1,600	N/A	\$1,600
DUES & SUBSCRIPTIONS	\$440	\$482	\$800	\$900	12.5%	\$100
Total CEMETERIES:	\$198,487	\$178,772	\$202,890	\$207,480	2.3%	\$4,590
Total PUBLIC WORKS:	\$2,346,618	\$3,388,399	\$4,147,804	\$5,405,232	30.3%	\$1,257,429



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
HUMAN SERVICES						
HEALTH						
BOH AGENT	\$42,516	\$32,627	\$109,098	\$115,195	5.6%	\$6,097
BOH - STAFF WAGES	\$0	\$0	\$41,963	\$31,383	-25.2%	-\$10,580
PROFESSIONAL SERVICES			\$0	\$54,520	N/A	\$54,520
EDUCATION/ PROF DEVELOPMENT			\$0	\$500	N/A	\$500
ADVERTISING	\$678	\$427	\$1,000	\$1,000	0%	\$0
OFFICE SUPPLIES	\$37	\$0	\$500	\$500	0%	\$0
POSTAGE	\$0	\$22	\$500	\$500	0%	\$0
TOOLS/EQUIPMENT			\$0	\$800	N/A	\$800
TRAVEL	\$0	\$0	\$9,200	\$1,000	-89.1%	-\$8,200
BOH DUES/MEMBERSHIPS			\$0	\$800	N/A	\$800
OTHER EXPENDITURES	\$3,625	\$486	\$0	\$1,600	N/A	\$1,600
Total HEALTH:	\$46,857	\$33,563	\$162,261	\$207,798	28.1%	\$45,537
NASHOBA ASSOCIATED						
NASHOBA BOH-ASSESSMENT	\$0	\$34,013	\$35,000	\$0	-100%	-\$35,000
Total NASHOBA ASSOCIATED:	\$0	\$34,013	\$35,000	\$0	-100%	-\$35,000
NURSING SERVICES						
NABOH-NURSING PROF SERV	\$0	\$15,589	\$15,000	\$0	-100%	-\$15,000
Total NURSING SERVICES:	\$0	\$15,589	\$15,000	\$0	-100%	-\$15,000
COUNCIL ON AGING						
EHS-DIRECTOR SALARIES	\$95,054	\$99,944	\$105,924	\$111,833	5.6%	\$5,909
WAGES ASST EHS DIRECTOR	\$67,025	\$70,948	\$81,996	\$86,151	5.1%	\$4,155
EHS - STAFF WAGES	\$155,320	\$154,787	\$190,931	\$192,355	0.7%	\$1,424
LONGEVITY-NON UNION	\$0	\$700	\$1,400	\$1,400	0%	\$0
VEHICLE REPAIR/MAINT	\$552	\$1,667	\$850	\$1,060	24.7%	\$210
PROFESSIONAL SERVICES	\$16,812	\$19,102	\$20,500	\$17,800	-13.2%	-\$2,700
TRAINING/CONFERENCES	\$612	\$633	\$1,020	\$1,160	13.7%	\$140
CROSS TOWN CONNECT FEE	\$11,000	\$11,000	\$11,500	\$20,000	73.9%	\$8,500
OFFICE SUPPLIES	\$202	\$253	\$210	\$250	19%	\$40
POSTAGE	\$2,401	\$3,046	\$3,230	\$3,620	12.1%	\$390
COMMUNITY PROGRAMS	\$2,229	\$6,054	\$2,200	\$2,700	22.7%	\$500
MEAL SITE	\$1,410	\$2,031	\$1,620	\$1,680	3.7%	\$60
TRAVEL	\$859	\$477	\$1,258	\$1,287	2.3%	\$29
DUES & SUBSCRIPTIONS	\$671	\$721	\$846	\$946	11.8%	\$100
OTHER EXPENSES	\$460	\$656	\$960	\$960	0%	\$0
Total COUNCIL ON AGING:	\$354,606	\$372,019	\$424,445	\$443,202	4.4%	\$18,757
VETERANS SERVICES						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
VETERAN AGENT-SALARY	\$7,709	\$8,240	\$8,414	\$31,134	270%	\$22,720
OTHER SERVICES	\$210	\$0	\$200	\$200	0%	\$0
MEETINGS & CONFERENCES	\$225	\$240	\$250	\$300	20%	\$50
OFFICE SUPPLIES	\$0	\$65	\$100	\$100	0%	\$0
POSTAGE	\$17	\$46	\$60	\$300	400%	\$240
TRAVEL	\$1,032	\$1,217	\$1,200	\$1,300	8.3%	\$100
DUES & SUBSCRIPTIONS	\$75	\$50	\$100	\$100	0%	\$0
Total VETERANS SERVICES:	\$9,268	\$9,858	\$10,324	\$33,434	223.8%	\$23,110
VETERANS BENEFITS						
VFW BUILDING MAINT	\$10,000	\$10,000	\$10,000	\$10,000	0%	\$0
VETERAN BENEFITS & SERVICES	\$88,888	\$105,531	\$175,000	\$120,000	-31.4%	-\$55,000
Total VETERANS BENEFITS:	\$98,888	\$115,531	\$185,000	\$130,000	-29.7%	-\$55,000
Total HUMAN SERVICES:	\$509,619	\$580,573	\$832,030	\$814,434	-2.1%	-\$17,596
CULTURE & RECREATION						
LIBRARY						
LIBRARY-DIRECTOR SALARY	\$104,002	\$109,221	\$115,738	\$122,189	5.6%	\$6,451
WAGES ASST LIBRARY DIRECTOR	\$70,363	\$74,006	\$78,049	\$81,975	5%	\$3,925
LIBRARY-STAFF WAGES	\$412,742	\$461,232	\$480,896	\$558,783	16.2%	\$77,887
WAGES - OVERTIME	\$0	\$0	\$7,680	\$7,851	2.2%	\$171
LONGEVITY-NON UNION	\$3,900	\$4,450	\$3,150	\$2,350	-25.4%	-\$800
PROFESSIONAL SERVICES	\$0	\$200	\$0	\$0	0%	\$0
OFFICE SUPPLIES	\$917	\$1,090	\$1,000	\$2,500	150%	\$1,500
POSTAGE	\$65	\$8	\$150	\$150	0%	\$0
TRUST - MATERIALS	\$0	\$1,719	\$0	\$0	0%	\$0
BOOKS & MATERIALS	\$122,762	\$151,553	\$147,000	\$150,000	2%	\$3,000
PROGRAMMING	\$1,188	\$250	\$2,000	\$0	-100%	-\$2,000
PROGRAM SUPPLIES	\$269	\$1,367	\$1,000	\$0	-100%	-\$1,000
TRAVEL	\$0	\$38	\$500	\$500	0%	\$0
PROCESSING SUPPLIES	\$3,773	\$3,038	\$4,000	\$4,000	0%	\$0
Total LIBRARY:	\$719,981	\$808,173	\$841,163	\$930,298	10.6%	\$89,135
MVLC						
MVLC ASSESSMENT & CONTENT	\$35,832	\$37,622	\$49,000	\$53,000	8.2%	\$4,000
Total MVLC:	\$35,832	\$37,622	\$49,000	\$53,000	8.2%	\$4,000
PARKS & RECREATION						
PRCE DIRECTOR WAGES	\$87,865	\$94,224	\$99,848	\$105,402	5.6%	\$5,554
ASSISTANT PRCE DIRECTOR WAGES	\$76,902	\$88,135	\$85,587	\$89,909	5.1%	\$4,322
PRCE STAFF WAGES	\$36,319	\$10,817	\$32,383	\$0	-100%	-\$32,383
LONGEVITY-NON UNION	\$0	\$1,400	\$1,400	\$1,400	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
PRCE UTILITIES	\$17,051	\$18,785	\$25,000	\$3,296	-86.8%	-\$21,704
VEHICLE REPAIR/MAINT			\$0	\$3,478	N/A	\$3,478
PROFESSIONAL SERVICES			\$0	\$20,404	N/A	\$20,404
PRCE OTHER EXPENSES	\$21,993	\$19,998	\$25,000	\$25,000	0%	\$0
Total PARKS & RECREATION:	\$240,130	\$233,358	\$269,218	\$248,890	-7.6%	-\$20,328
HISTORICAL COMMISSION						
HISTORICAL OTHER SUPPLIES	\$349	\$443	\$4,480	\$4,480	0%	\$0
Total HISTORICAL COMMISSION:	\$349	\$443	\$4,480	\$4,480	0%	\$0
MEMORIAL DAY						
MEMORIAL OTHER SERVICES	\$610	\$360	\$1,250	\$1,250	0%	\$0
Total MEMORIAL DAY:	\$610	\$360	\$1,250	\$1,250	0%	\$0
CULTURAL COUNCIL						
CULTURAL COUNCIL EXPENSES	\$4,100	\$5,600	\$5,600	\$5,600	0%	\$0
Total CULTURAL COUNCIL:	\$4,100	\$5,600	\$5,600	\$5,600	0%	\$0
DISABILITY COMMISSION						
DISABILITY COMMISSION EXPENSE	\$0	\$0	\$1,200	\$1,200	0%	\$0
Total DISABILITY COMMISSION:	\$0	\$0	\$1,200	\$1,200	0%	\$0
SHADE TREE COMMISSION						
SHADE TREE EXPENSES	\$3,532	\$3,281	\$5,000	\$5,000	0%	\$0
Total SHADE TREE COMMISSION:	\$3,532	\$3,281	\$5,000	\$5,000	0%	\$0
Total CULTURE & RECREATION:	\$1,004,535	\$1,088,837	\$1,176,911	\$1,249,717	6.2%	\$72,806
DEBT SERVICE						
DEBT PRINCIPAL						
PRINCIPAL - LT DEBT	\$2,271,847	\$2,107,124	\$2,223,557	\$2,132,696	-4.1%	-\$90,861
Total DEBT PRINCIPAL:	\$2,271,847	\$2,107,124	\$2,223,557	\$2,132,696	-4.1%	-\$90,861
DEBT INTEREST -LT						
INTEREST - LT DEBT	\$780,460	\$692,408	\$768,615	\$679,558	-11.6%	-\$89,058
Total DEBT INTEREST -LT:	\$780,460	\$692,408	\$768,615	\$679,558	-11.6%	-\$89,058
DEBT INTEREST-ST						
OTHER DEBT SERVICE	\$5,808	\$0	\$817,000	\$50,000	-93.9%	-\$767,000
Total DEBT INTEREST-ST:	\$5,808	\$0	\$817,000	\$50,000	-93.9%	-\$767,000
OTHER DEBT SERVICE						
DEBT ISSUANCE PROFESS SERV	\$500	\$19,000	\$275,000	\$275,000	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
INTEREST - ST DEBT	\$46,251	\$69,604	\$858,350	\$540,000	-37.1%	-\$318,350
Total OTHER DEBT SERVICE:	\$46,751	\$88,604	\$1,133,350	\$815,000	-28.1%	-\$318,350
Total DEBT SERVICE:	\$3,104,866	\$2,888,135	\$4,942,522	\$3,677,254	-25.6%	-\$1,265,269
STATE ASSESSMENTS						
STATE ASSESSMENTS & CHARGES						
C/A SCHOOL CHOICE SENDING TUIT	\$148,460	\$156,284	\$160,379	\$133,077	-17%	-\$27,302
C/A CHARTER SCH SENDING TUITIO	\$933,297	\$882,158	\$1,074,274	\$915,288	-14.8%	-\$158,986
C/A SPECIAL EDUCATION(CHPT 71B	\$0	\$0	\$0	\$964	N/A	\$964
C/A MOSQUITO CONTROL PROJECTS	\$57,161	\$56,885	\$57,460	\$62,912	9.5%	\$5,452
C/A AIR POLLUTION DISTRICTS	\$4,725	\$3,894	\$3,933	\$4,231	7.6%	\$298
C/A METROPOLITAN AREA PLAN	\$5,664	\$5,865	\$5,924	\$6,226	5.1%	\$302
C/A MOTOR VEH.PARKING SURCHARG	\$5,867	\$4,960	\$5,010	\$6,100	21.8%	\$1,090
C/A MONTACHUSETT RTA	\$9,061	\$16,972	\$17,142	\$28,191	64.5%	\$11,049
C/A MA BAY TRANSPORT AUTH-MBTA	\$60,123	\$57,084	\$57,655	\$49,956	-13.4%	-\$7,699
Total STATE ASSESSMENTS & CHARGES:	\$1,224,358	\$1,184,102	\$1,381,777	\$1,206,945	-12.7%	-\$174,832
Total STATE ASSESSMENTS:	\$1,224,358	\$1,184,102	\$1,381,777	\$1,206,945	-12.7%	-\$174,832
EMPLOYEE BENEFITS						
EMPLOYEE BENEFITS						
LONGEVITY	\$700	\$0	\$0	\$0	0%	\$0
EMP BENEFITS - OTHER	\$8,867	\$14,485	\$25,000	\$20,000	-20%	-\$5,000
EMP BEN MED CLAIMS/INS	\$4,617,975	\$4,892,301	\$5,850,469	\$7,006,923	19.8%	\$1,156,454
EMP BEN LIFE INSURANCE	\$16,625	\$19,501	\$24,000	\$24,000	0%	\$0
EMP BENEFITS - LTD/STD	\$12,914	-\$3,188	\$0	\$0	0%	\$0
EMP BEN MEDICARE	\$411,376	\$415,125	\$450,000	\$450,000	0%	\$0
CNTY RETIRE CONTRIB RETIREMENT	\$2,757,015	\$3,054,224	\$2,885,731	\$3,088,407	7%	\$202,676
EMP BEN UNEMPLOYMENT	\$21,447	\$68,013	\$84,000	\$84,000	0%	\$0
WORKERS' COMP INSURANCE	\$195,575	\$200,547	\$205,000	\$235,000	14.6%	\$30,000
Total EMPLOYEE BENEFITS:	\$8,042,494	\$8,661,009	\$9,524,200	\$10,908,330	14.5%	\$1,384,130
TRANSFERS						
TRANSFER TO TRUST FUNDS	\$2,575,985	\$1,870,000	\$1,578,812	\$1,506,726	-4.6%	-\$72,086
Total TRANSFERS:	\$2,575,985	\$1,870,000	\$1,578,812	\$1,506,726	-4.6%	-\$72,086
Total EMPLOYEE BENEFITS:	\$10,618,479	\$10,531,009	\$11,103,012	\$12,415,056	11.8%	\$1,312,044
Total Expenditures:	\$52,938,717	\$55,397,909	\$62,551,056	\$65,342,099	4.5%	\$2,791,043

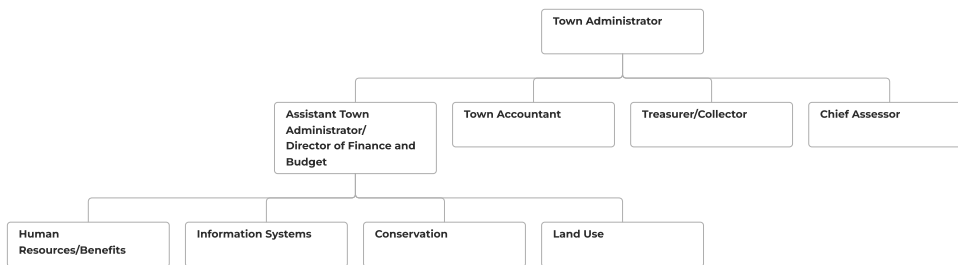


General Government

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

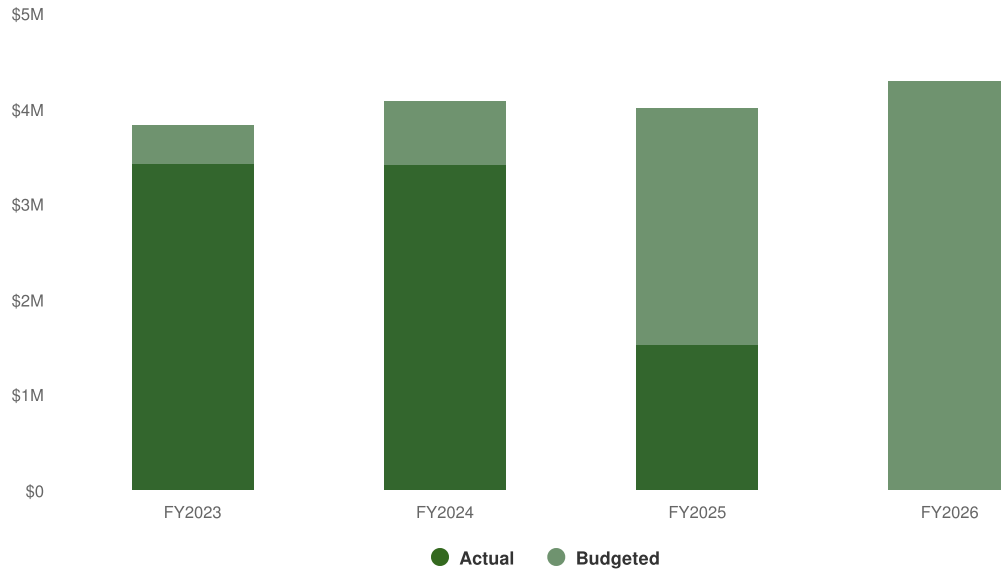
General Government Org Chart



Expenditures Summary

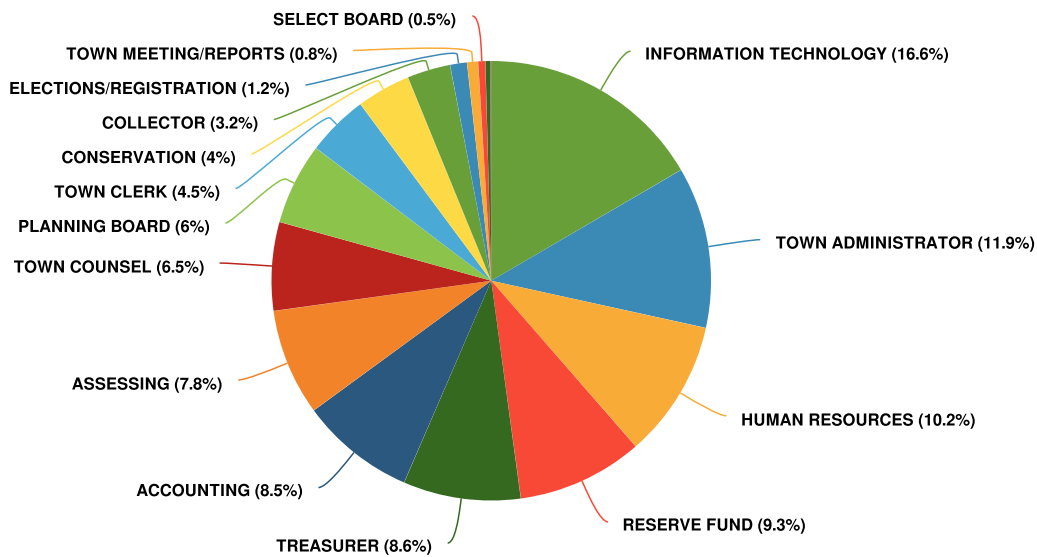
\$4,296,598 **\$292,218**
(7.30% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

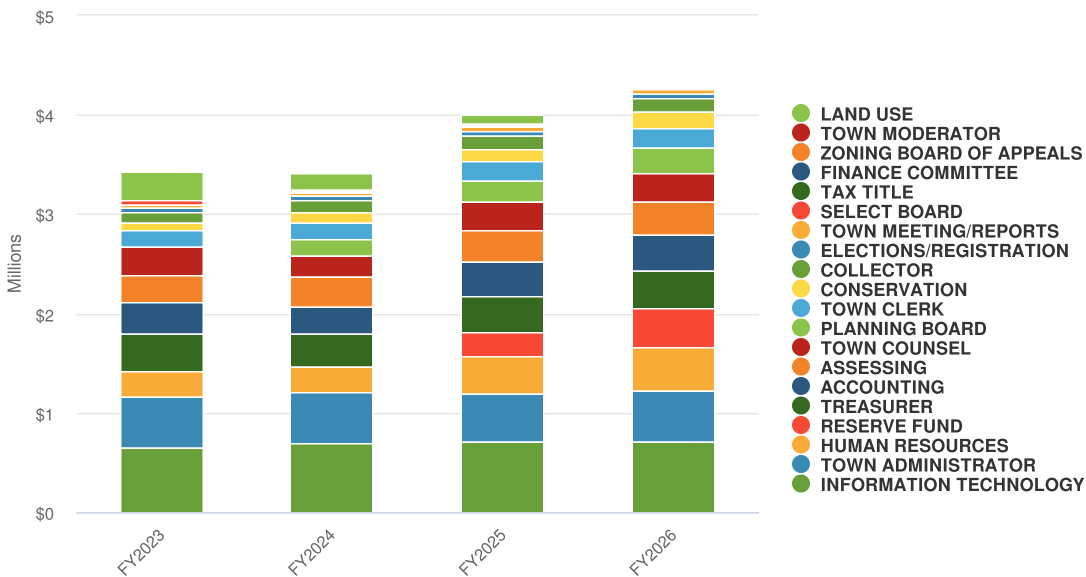


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures							
GENERAL GOVERNMENT							
TOWN MEETING/REPORTS							
TOWN MTG PROF SERVICES	\$23,817	\$14,781	\$12,000	\$15,000	25%	25%	\$3,000
TOWN MEETING & REPORT EXPENSES	\$7,017	\$14,037	\$19,800	\$19,800	0%	0%	\$0
Total TOWN MEETING/REPORTS:	\$30,834	\$28,818	\$31,800	\$34,800	9.4%	9.4%	\$3,000
TOWN MODERATOR							
MODERATOR PROFESSIONAL SERVICE	\$87	\$100	\$100	\$100	0%	0%	\$0
Total TOWN MODERATOR:	\$87	\$100	\$100	\$100	0%	0%	\$0
SELECT BOARD							
SELECT BOARD- HOURLY WAGES	\$14,712	\$4,324	\$0	\$4,500	N/A	N/A	\$4,500
SELECT BOARD PROF SERVICES	\$9,543	\$0	\$3,000	\$3,000	0%	0%	\$0
MEETINGS & CONFERENCES	\$2,893	\$1,577	\$3,000	\$3,000	0%	0%	\$0
SELECT BOARD OTHER SERVICES	\$1,560	\$0	\$200	\$200	0%	0%	\$0
SELECT BOARD OFFICE SUPPLIES	\$1,168	\$1,161	\$750	\$750	0%	0%	\$0
SELECT BOARD POSTAGE	\$58	\$318	\$350	\$350	0%	0%	\$0
MAGIC/MAPC SVCS & ASSESSMENT	\$6,510	\$1,710	\$5,000	\$5,000	0%	0%	\$0
TRAVEL	\$1,411	\$0	\$2,000	\$2,000	0%	0%	\$0
SELECT BOARD DUES & SUBSCRIPT	\$2,184	\$1,073	\$1,000	\$1,000	0%	0%	\$0
OTHER EXPENSE	\$2,643	\$5,666	\$2,500	\$2,500	0%	0%	\$0
Total SELECT BOARD:	\$42,683	\$15,828	\$17,800	\$22,300	25.3%	25.3%	\$4,500
TOWN ADMINISTRATOR							
TOWN ADMINISTRATOR - SALARY	\$302,693	\$276,252	\$195,050	\$208,270	6.8%	6.8%	\$13,220
ASST TOWN ADMIN - SALARY	\$84,910	\$91,620	\$153,570	\$158,918	3.5%	3.5%	\$5,347
EXEC ASST - TA HOURLY WAGES	\$123,459	\$135,503	\$112,983	\$121,928	7.9%	7.9%	\$8,945
WAGES-TA-OTHER	\$5,931	\$0	\$12,500	\$0	-100%	-100%	-\$12,500
LONGEVITY-NON UNION	\$700	\$700	\$0	\$1,500	N/A	N/A	\$1,500
TA PROFESSIONAL SERVICES	\$2,500	\$0	\$0	\$0	0%	0%	\$0
CONFERENCES AND MEETINGS	\$919	\$62	\$5,800	\$5,800	0%	0%	\$0
TA - MATCHING GRANT FUNDS	\$0	\$4,800	\$5,000	\$5,000	0%	0%	\$0
TRAVEL	\$590	\$0	\$4,800	\$4,800	0%	0%	\$0
DUES & SUBSCRIPTIONS	\$2,288	\$3,518	\$3,000	\$3,000	0%	0%	\$0
Total TOWN ADMINISTRATOR:	\$523,991	\$512,454	\$492,703	\$509,215	3.4%	3.4%	\$16,512
FINANCE COMMITTEE							
WAGES - FINCOM CLERICAL	\$71	\$1,235	\$800	\$1,400	75%	75%	\$600



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
FINCOM CLERICAL WAGES OT	\$541	\$0	\$0	\$0	0%	0%	\$0
DUES & SUBSCRIPTIONS	\$294	\$190	\$500	\$500	0%	0%	\$0
Total FINANCE COMMITTEE:	\$906	\$1,425	\$1,300	\$1,900	46.2%	46.2%	\$600
RESERVE FUND							
RESERVE FUND	\$0	\$0	\$245,000	\$397,902	62.4%	62.4%	\$152,902
Total RESERVE FUND:	\$0	\$0	\$245,000	\$397,902	62.4%	62.4%	\$152,902
ACCOUNTING							
FINANCE DIRECTOR - SALARIES	\$129,900	\$8,992	\$0	\$0	0%	0%	\$0
TOWN ACCOUNTANT - SALARIES	\$0	\$94,267	\$98,616	\$103,627	5.1%	5.1%	\$5,011
FINANCIAL ANALYST WAGES	\$13,066	\$45,271	\$66,545	\$68,215	2.5%	2.5%	\$1,670
ASST TOWN ACCOUNTANT-WAGES	\$79,209	\$22,729	\$74,792	\$78,592	5.1%	5.1%	\$3,800
ACCOUNTING - WAGES HOURLY	\$9,348	\$2,957	\$10,000	\$10,000	0%	0%	\$0
WAGES-OTHER	\$3,520	\$0	\$0	\$0	0%	0%	\$0
LONGEVITY-NON UNION	\$750	\$750	\$750	\$750	0%	0%	\$0
ACCOUNTING SERVICES	\$31,537	\$51,238	\$35,000	\$38,301	9.4%	9.4%	\$3,301
AUDIT	\$45,000	\$48,500	\$60,000	\$60,000	0%	0%	\$0
CONFERENCES AND MEETINGS	\$2,353	\$2,215	\$2,000	\$1,250	-37.5%	-37.5%	-\$750
OFFICE SUPPLIES	\$889	\$683	\$550	\$750	36.4%	36.4%	\$200
POSTAGE	\$89	\$109	\$150	\$150	0%	0%	\$0
TRAVEL	\$1,213	\$903	\$2,500	\$1,700	-32%	-32%	-\$800
DUES & SUBSCRIPTIONS	\$965	\$85	\$1,385	\$500	-63.9%	-63.9%	-\$885
Total ACCOUNTING:	\$317,840	\$278,699	\$352,288	\$363,836	3.3%	3.3%	\$11,548
ASSESSING							
CHIEF ASSESSOR - SALARY	\$104,002	\$109,221	\$115,738	\$122,190	5.6%	5.6%	\$6,452
ASST ASSESSOR-WAGES	\$67,015	\$67,963	\$74,792	\$74,771	0%	0%	-\$21
ASSESSORS - HOURLY WAGES	\$44,241	\$56,214	\$62,765	\$69,301	10.4%	10.4%	\$6,535
LONGEVITY-NON UNION	\$700	\$700	\$750	\$750	0%	0%	\$0
PROFESSIONAL SERVICES	\$30,300	\$23,819	\$20,000	\$20,000	0%	0%	\$0
MEETINGS & CONFERENCES	\$3,638	\$3,939	\$5,000	\$5,000	0%	0%	\$0
PERSONAL PROP VALUATION	\$18,580	\$14,880	\$18,300	\$18,300	0%	0%	\$0
SOFTWARE CONTR/MAINTENANCE	\$0	\$12,940	\$23,000	\$23,000	0%	0%	\$0
OFFICE SUPPLIES	\$551	\$265	\$225	\$225	0%	0%	\$0
POSTAGE	\$923	\$1,019	\$1,000	\$1,000	0%	0%	\$0
TRAVEL	\$414	\$2,384	\$2,000	\$2,000	0%	0%	\$0
DUES & SUBSCRIPTIONS	\$300	\$400	\$400	\$400	0%	0%	\$0
Total ASSESSING:	\$270,665	\$293,744	\$323,970	\$336,937	4%	4%	\$12,966
TREASURER							



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
TREASURER - SALARIES	\$117,699	\$97,032	\$102,834	\$108,576	5.6%	5.6%	\$5,742
ASST TREASURER-WAGES	\$78,117	\$84,719	\$89,346	\$93,876	5.1%	5.1%	\$4,531
TREASURER - SALARIES STAFF	\$76,708	\$133,571	\$141,733	\$148,895	5.1%	5.1%	\$7,162
LONGEVITY-NON UNION	\$1,450	\$1,400	\$1,400	\$1,450	3.6%	3.6%	\$50
PROFESSIONAL SERVICES	\$106,682	\$8,357	\$7,000	\$6,498	-7.2%	-7.2%	-\$502
CONFERENCES AND MEETINGS	\$190	\$290	\$2,500	\$2,500	0%	0%	\$0
OFFICE SUPPLIES	\$1,065	\$1,788	\$1,300	\$1,800	38.5%	38.5%	\$500
POSTAGE	\$4,516	\$3,353	\$5,000	\$5,000	0%	0%	\$0
TRAVEL	\$346	\$939	\$2,000	\$2,000	0%	0%	\$0
DUES & SUBSCRIPTIONS	\$290	\$440	\$550	\$550	0%	0%	\$0
Total TREASURER:	\$387,063	\$331,890	\$353,663	\$371,146	4.9%	4.9%	\$17,483
COLLECTOR							
COLLECTOR - SALARIES	\$84,267	\$87,964	\$92,770	\$99,905	7.7%	7.7%	\$7,135
LONGEVITY-NON UNION	\$800	\$800	\$850	\$850	0%	0%	\$0
OTHER SERVICES	\$20,844	\$29,081	\$34,000	\$34,000	0%	0%	\$0
CONFERENCES AND MEETINGS	\$0	\$0	\$500	\$500	0%	0%	\$0
OFFICE SUPPLIES	\$319	\$109	\$700	\$700	0%	0%	\$0
POSTAGE	\$364	\$579	\$400	\$400	0%	0%	\$0
TRAVEL	\$63	\$149	\$250	\$250	0%	0%	\$0
Total COLLECTOR:	\$106,657	\$118,682	\$129,470	\$136,605	5.5%	5.5%	\$7,135
TOWN COUNSEL							
LEGAL FEES	\$279,725	\$211,331	\$280,000	\$280,000	0%	0%	\$0
Total TOWN COUNSEL:	\$279,725	\$211,331	\$280,000	\$280,000	0%	0%	\$0
HUMAN RESOURCES							
WAGES - MANAGER/DEPT HEAD	\$109,804	\$115,856	\$122,795	\$129,641	5.6%	5.6%	\$6,845
WAGES ASST HR DIRECTOR		\$0	\$0	\$81,975	N/A	N/A	\$81,975
WAGES - HOURLY	\$109,583	\$69,334	\$97,806	\$73,978	-24.4%	-24.4%	-\$23,827
PERSONNEL RESERVE WAGES			\$0	\$40,000	N/A	N/A	\$40,000
PRE-EMPLOYMENT MEDICAL	\$15,356	\$17,337	\$20,000	\$20,000	0%	0%	\$0
PROFESSIONAL SERVICES OTHER	\$5,675	\$26,335	\$20,000	\$20,000	0%	0%	\$0
EDUCATION/PROF. DEVELOP	\$319	\$7,192	\$20,000	\$20,000	0%	0%	\$0
MEETINGS & CONFERENCES	\$0	\$2,358	\$1,000	\$1,000	0%	0%	\$0
EMPLOYEE RECOGNITION	\$75	\$6,199	\$21,500	\$21,500	0%	0%	\$0
TUITION REIMBURSEMENT	\$0	\$0	\$20,000	\$20,000	0%	0%	\$0
ADVERTISING	\$4,995	\$3,525	\$6,000	\$5,000	-16.7%	-16.7%	-\$1,000
OFFICE SUPPLIES	\$1,554	\$1,477	\$2,000	\$2,000	0%	0%	\$0
POSTAGE	\$281	\$203	\$400	\$400	0%	0%	\$0
TRAVEL	\$0	\$8	\$200	\$200	0%	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
DUES/MEMBERSHIPS/CONFERENCES	\$0	\$489	\$500	\$500	0%	0%	\$0
PERSONNEL RESERVE FUND	\$1,156	\$0	\$40,000	\$0	-100%	-100%	-\$40,000
Total HUMAN RESOURCES:	\$248,799	\$250,313	\$372,201	\$436,194	17.2%	17.2%	\$63,993
INFORMATION TECHNOLOGY							
INFO SYS MGR - SALARIES	\$112,821	\$119,350	\$122,795	\$129,641	5.6%	5.6%	\$6,845
INFO SYS STAFF - WAGES HOURLY	\$71,971	\$75,670	\$79,803	\$83,854	5.1%	5.1%	\$4,051
LONGEVITY-NON UNION	\$800	\$1,500	\$1,500	\$1,500	0%	0%	\$0
IT LEASING & PRINT MGMT	\$33,452	\$37,087	\$35,000	\$40,000	14.3%	14.3%	\$5,000
SOFTWARE & SYSTEM CONTRACTS	\$392,758	\$428,759	\$425,080	\$435,000	2.3%	2.3%	\$9,920
IT SUPPLIES/HARDWARE/SOFTWARE	\$31,594	\$36,083	\$40,000	\$23,000	-42.5%	-42.5%	-\$17,000
Total INFORMATION TECHNOLOGY:	\$643,396	\$698,450	\$704,179	\$712,995	1.3%	1.3%	\$8,816
TAX TITLE							
TAX TITLE COSTS	\$3,158	\$11,831	\$16,000	\$16,000	0%	0%	\$0
Total TAX TITLE:	\$3,158	\$11,831	\$16,000	\$16,000	0%	0%	\$0
TOWN CLERK							
SALARIES ELECTED OFFICIALS	\$95,647	\$100,714	\$106,217	\$111,176	4.7%	4.7%	\$4,959
ASST TOWN CLERK - WAGES	\$60,127	\$58,871	\$66,545	\$71,660	7.7%	7.7%	\$5,116
PROFESSIONAL SERVICES	\$5,903	\$6,642	\$9,000	\$9,000	0%	0%	\$0
OFFICE SUPPLIES	\$587	\$548	\$600	\$800	33.3%	33.3%	\$200
POSTAGE	\$402	\$509	\$4,000	\$2,000	-50%	-50%	-\$2,000
DUES & SUBSCRIPTIONS	\$310	\$190	\$1,000	\$500	-50%	-50%	-\$500
Total TOWN CLERK:	\$162,976	\$167,474	\$187,361	\$195,136	4.1%	4.1%	\$7,775
ELECTIONS/REGISTRATION							
SALARIES STAFF	\$3,850	\$1,593	\$4,000	\$4,000	0%	0%	\$0
PROFESSIONAL SERVICES	\$9,205	\$14,749	\$6,500	\$6,500	0%	0%	\$0
TOWN MTG&ELECT DATA PROCESSING	\$14,990	\$21,300	\$4,500	\$8,000	77.8%	77.8%	\$3,500
ELECTRONIC SERVICES	\$3,007	\$1,195	\$5,400	\$9,000	66.7%	66.7%	\$3,600
ELECTIONS POLICE DETAILS	\$0	\$0	\$17,000	\$11,000	-35.3%	-35.3%	-\$6,000
OFFICE SUPPLIES	\$216	\$186	\$1,800	\$1,800	0%	0%	\$0
POSTAGE	\$8,898	\$5,489	\$9,000	\$9,000	0%	0%	\$0
OTHER SUPPLIES	\$599	\$286	\$7,600	\$4,000	-47.4%	-47.4%	-\$3,600
Total ELECTIONS/REGISTRATION:	\$40,765	\$44,798	\$55,800	\$53,300	-4.5%	-4.5%	-\$2,500
LAND USE							
DIRECTOR OF LAND USE	\$98,145	\$11,875	\$0	\$0	0%	0%	\$0
ASST DIRECTOR OF LAND USE	\$90,890	\$0	\$0	\$0	0%	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
OFFICE MANAGER	\$59,383	\$67,330	\$69,280	\$0	-100%	-100%	-\$69,280
OFFICE ASSISTANT	\$24,793	\$60,492	\$0	\$0	0%	0%	\$0
LONGEVITY-NON UNION	\$850	\$850	\$700	\$0	-100%	-100%	-\$700
TRAINING SERVICES	\$3,566	\$0	\$1,000	\$0	-100%	-100%	-\$1,000
SOFTWARE	\$0	\$25,235	\$23,000	\$0	-100%	-100%	-\$23,000
Total LAND USE:	\$277,626	\$165,783	\$93,980	\$0	-100%	-100%	-\$93,980
CONSERVATION							
ASST CONSERVATION AGENT	\$26,604	\$30,561	\$46,970	\$42,889	-8.7%	-8.7%	-\$4,081
HOURLY WAGES STAFF			\$0	\$31,383	N/A	N/A	\$31,383
CONSERVATION AGENT	\$48,867	\$51,778	\$60,892	\$76,662	25.9%	25.9%	\$15,770
LONGEVITY-NON UNION	\$700	\$700	\$700	\$0	-100%	-100%	-\$700
OAK HILL CONSERVATION MAINT	\$5,001	\$15,673	\$15,300	\$12,850	-16%	-16%	-\$2,450
PROFESSIONAL SERVICES			\$0	\$5,000	N/A	N/A	\$5,000
OFFICE SUPPLIES	\$0	\$92	\$800	\$400	-50%	-50%	-\$400
POSTAGE	\$0	\$0	\$0	\$500	N/A	N/A	\$500
OTHER SUPPLIES	\$0	\$127	\$0	\$400	N/A	N/A	\$400
TRAVEL	\$42	\$0	\$200	\$200	0%	0%	\$0
DUES & SUBSCRIPTIONS	\$0	\$0	\$300	\$300	0%	0%	\$0
OTHER EXPENSE	\$0	\$230	\$0	\$0	0%	0%	\$0
Total CONSERVATION:	\$81,216	\$99,160	\$125,162	\$170,583	36.3%	36.3%	\$45,422
PLANNING BOARD							
TOWN PLANNER-SALARIES	\$0	\$100,714	\$106,217	\$111,604	5.1%	5.1%	\$5,387
WAGES - ASSIST. PLANNER	\$0	\$30,330	\$66,545	\$68,215	2.5%	2.5%	\$1,670
PLANNING ASST WAGES HOURLY	\$0	\$22,092	\$45,118	\$47,406	5.1%	5.1%	\$2,288
LONGEVITY-NON UNION	\$0	\$0	\$850	\$1,410	65.9%	65.9%	\$560
PROFESSIONAL SERVICES		\$20,178	\$0	\$25,000	N/A	N/A	\$25,000
EDUCATION/PROF. DEVELOP	\$1,608	\$1,280	\$860	\$1,200	39.5%	39.5%	\$340
ADVERTISING	\$1,199	\$1,403	\$400	\$1,200	200%	200%	\$800
OFFICE SUPPLIES	\$18	\$14	\$300	\$300	0%	0%	\$0
POSTAGE	\$594	\$474	\$325	\$325	0%	0%	\$0
DUES & SUBSCRIPTIONS	\$0	\$90	\$550	\$550	0%	0%	\$0
OTHER EXPENSES	\$0	\$84	\$140	\$140	0%	0%	\$0
Total PLANNING BOARD:	\$3,419	\$176,659	\$221,304	\$257,350	16.3%	16.3%	\$36,046
ZONING BOARD OF APPEALS							
POSTAGE	\$391	\$207	\$300	\$300	0%	0%	\$0
Total ZONING BOARD OF APPEALS:	\$391	\$207	\$300	\$300	0%	0%	\$0
Total GENERAL GOVERNMENT:	\$3,422,196	\$3,407,647	\$4,004,380	\$4,296,598	7.3%	7.3%	\$292,218
Total Expenditures:	\$3,422,196	\$3,407,647	\$4,004,380	\$4,296,598	7.3%	7.3%	\$292,218



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.

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/Director of Finance and Budget, 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	FY2021	FY2022	FY2023	FY2024	Projected FY2025
Select Board's Meetings	Count	42	42	46	42	32
Town Meetings	Count	2	2	3	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 Center on Shattuck Street will serve as the new home for the Littleton Department of Elder and Human Services. The \$19.5 million building is scheduled to open in March/April 2025 adjacent to the Reuben Hoar Library. The Town Administrator's Office has been working closely with the Department of Elder and Human Services (EHS) conducting weekly construction coordination meetings with the Town's Construction Manager at Risk (Commodore Builders), Owners Project Manager (OPM), and Architect (LLB) to coordinate all construction matters.



- The Town Administrator's Office oversaw the successful vote at the February 15, 2023, Special Town Meeting to purchase the former Indian Hill Music School (36 King Street) with the goal of renovating the building for use by School Administration and the Parks, Recreation, and Community Education (PRCE) Department. The Town Administrator's Office subsequently worked with the Permanent Municipal Building Committee (PMBC), to hire an Owners Project Manager (OPM) and designer services firm to secure bids. The renovation proposal was approved at the May 7, 2024, Annual Town Meeting. The Town Administrator's Office is overseeing the renovation process via weekly project meetings. The renovation is scheduled for completion in May 2025.
- Massachusetts State Law Chapter 40, section 49 requires towns to prepare and publish an annual town report prior to the annual town meeting. The Town came in 1st place in Category 3 (population 5,001 –15,000) for the Massachusetts Municipal Association's (MMA) 2024 Annual Town Report Contest recognizing outstanding reports based on criteria that include visual appeal, material arrangement, presentation of statistics and data, summary of the year's achievements, evidence of local planning for the future and the reports practical utility. Winners are recognized and given a plaque during an awards ceremony at the MMA Annual Meeting and Trade Show.
- Successfully managed the May 7, 2024, Annual Town Meeting, and October 29, 2024 Special Town Meeting processes.
- Launched a monthly Town newsletter providing regular updates to residents regarding town programs, activities, and projects.

Personal Services – The Fiscal Year 2026 staffing budget is increasing by \$9,660, or 2.0%, compared to the Fiscal Year 2025 budget. This budget includes 3.5 FTEs.

Expenses - The Fiscal Year 2026 expense line is unchanged from Fiscal Year 2025 at \$18,600. Expenses include funding to support the Town Administrator's Office including conferences/meetings, travel, matching grant funds, and dues and subscriptions.

TOWN ADMINISTRATOR					
Name	Position	FTE	Grade	Step	Salary
JAMES DUGGAN	TOWN ADMINISTRATOR	1.00			\$ 190,696.00
RYAN FERRARA	ASST TOWN ADMIN/FINANCE DIRECTOR	1.00	BA20	10	\$ 158,917.68
DIANNE DICKERSON	EXEC ASST TOWN ADM	0.50	BA11	10	\$ 42,971.04
LISA MONTGOMERY	EXEC ASST TOWN ADM	1.00	BA11	6	\$ 77,882.40

Town Administrator Goals

- Participate and guide the ongoing Massachusetts School Building Authority (MSBA) Shaker Lane Elementary School project.
- Support the ongoing Town Center sewer construction project.
- Coordinate municipal-related needs associated with the prospective redevelopment efforts at 550 and 410 Great Road including supporting the \$4 million 550 King Street MassWorks project.
- Provide support to the to-be-established Charter Committee who will review the structure of Town government, analyze the effectiveness of that structure, and, if areas of improvement are identified, make recommended changes.
- Facilitate the work of the Metropolitan Area Planning Council (MAPC) planning team to work with the community in identifying future management structures and uses for the Nagog Hill Orchard.



Expenditures Summary

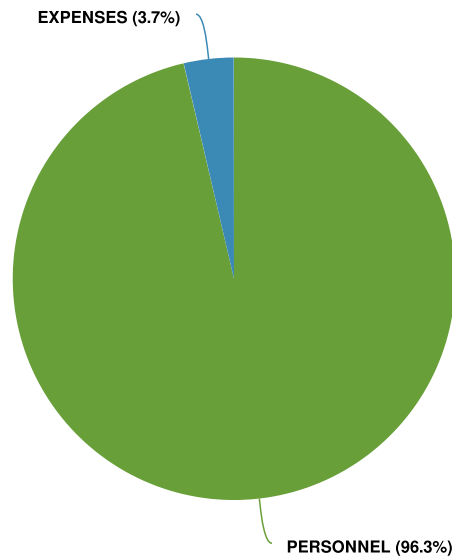
Personal Services – FY2025 staffing budget is increasing by \$43,789 or 10.6%, compared to the FY 2024 budget. The increase is primarily attributable to the new Town Administrator's contract and the prospective reclassification of the Assistant Town Administrator position to a revised title and responsibilities as Assistant Town Administrator/Finance Director. This budget includes 3.5 FTEs.

Expenses - The FY2025 expense line is decreasing by a net amount of \$1,900, or 9.3%, which is primarily the reflection of a \$2,200 decrease in the Conferences and Meetings line item reflecting actual expenses over recent fiscal years. Expenses include funding to support the Town Administrator's Office including conferences/meetings, travel, matching grant funds, and dues and subscriptions. The total Town Administrator's Office budget is increasing by \$41,889, or 9.6%.

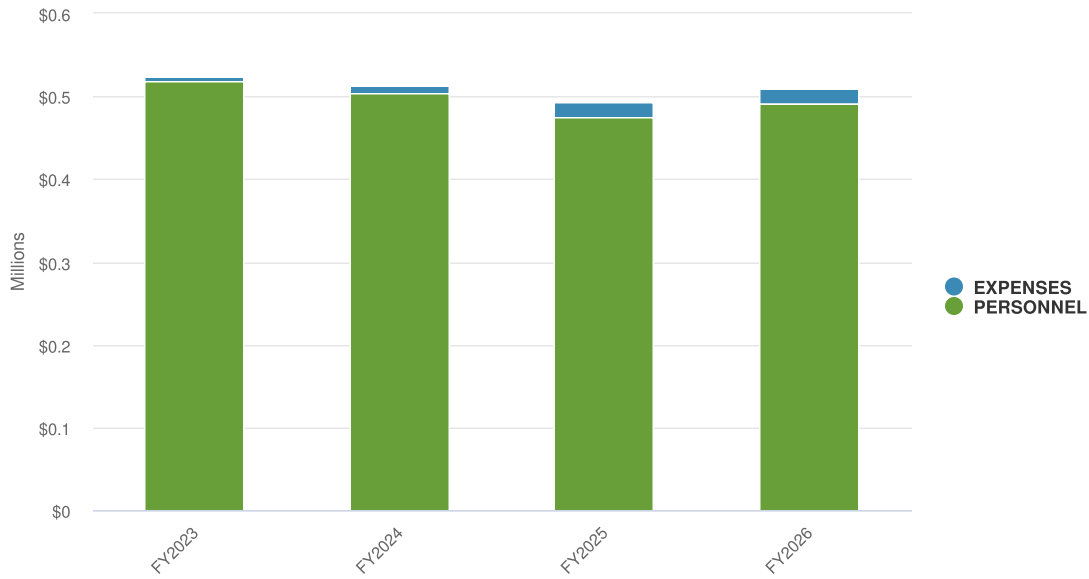
\$509,215 **\$16,512**
(3.35% vs. prior year)

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
PERSONNEL						
TOWN ADMINISTRATOR - SALARY	\$302,693	\$276,252	\$195,050	\$208,270	6.8%	\$13,220
ASST TOWN ADMIN - SALARY	\$84,910	\$91,620	\$153,570	\$158,918	3.5%	\$5,347
EXEC ASST - TA HOURLY WAGES	\$123,459	\$135,503	\$112,983	\$121,928	7.9%	\$8,945
WAGES-TA-OTHER	\$5,931	\$0	\$12,500	\$0	-100%	-\$12,500
LONGEVITY-NON UNION	\$700	\$700	\$0	\$1,500	N/A	\$1,500
Total PERSONNEL:	\$517,693	\$504,075	\$474,103	\$490,615	3.5%	\$16,512
EXPENSES						
TA PROFESSIONAL SERVICES	\$2,500	\$0	\$0	\$0	0%	\$0
CONFERENCES AND MEETINGS	\$919	\$62	\$5,800	\$5,800	0%	\$0
TA - MATCHING GRANT FUNDS	\$0	\$4,800	\$5,000	\$5,000	0%	\$0
TRAVEL	\$590	\$0	\$4,800	\$4,800	0%	\$0
DUES & SUBSCRIPTIONS	\$2,288	\$3,518	\$3,000	\$3,000	0%	\$0
Total EXPENSES:	\$6,298	\$8,380	\$18,600	\$18,600	0%	\$0
Total Expense Objects:	\$523,991	\$512,454	\$492,703	\$509,215	3.4%	\$16,512



Finance Department - Accounting

GENERAL GOVERNMENT: 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.

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 Law 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 appropriate funds and accounts as voted per Massachusetts General Law 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	FY2022	FY2023	FY2024	Estimate FY2025	Project FY2026
Total GF Dollars Expended	Dollars	\$54,653,169	\$64,155,350	\$63,638,341	\$64,584,899	\$65,600,000
Total GF Dollars Received	Dollars	\$56,894,954	\$60,855,218	\$64,739,246	\$64,584,899	\$65,600,000
# of Users Maintained in Munis	Count	108	110	92	112	115
# of Accounts on GL Maintained	Count	8,556	9,176	9,250	9,300	9,350
# of Receipts Posted	Count	30,650	31,554	33,897	35,000	35,000
# of Journals entered	Count	7,865	8,235	8,471	8,600	8,650
Active Vendor Files	Count	7,433	7,645	8,336	9,000	9,500



1099s Issued	Count	204	245	253	275	300
Town Meetings	Count	2	3	2	2	2

DEPARTMENTAL SERVICES

Listed below is a summary that identifies the functions, programs, services or units most essential to the 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.
5. Continual Improvement in transparency regarding annual budget document and ten-year capital plan.

MAJOR ACCOMPLISHMENTS

The Accounting Department completed the project of upgrading our financial software in the July/August 2023 timeframe of Fiscal 2024 with minimal disruption to regular processes. With the departure of the financial analyst, we hired part-time assistance to keep up with normal accounts payable, work through hiring of the Assistant Town Accountant in January 2024, and then fill the Financial Analyst role in June 2024. Free Cash was certified in February along with submission of Schedule A reporting to the Department of Revenue. Another minor upgrade to our financial software was completed in May of 2024 again with minimal disruption to processes. The 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.

BUDGET NARRATIVE

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 oversight, and vendor maintenance, processing of budget adjustments, and accounting research and financial software training/assistance.

Personal Services – The requested FY26 Staffing is increasing by \$4,365 or 1.7% on wages - compared to the FY25 budget due to step increases. 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. Employees are due step increases and are budgeted as such.

Expenses - The FY26 Accounting department expense budget is expected to increase approximately \$1,066 compared to the FY25 budget, the result of increases in software pricing and cost of software training. 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. Expenses include PACE education renewal for finance and HR team, and expert consulting with complex accounting questions. Includes Annual Accounting School at UMASS Amherst in March. Annual investment in Cleargov, a \$8,300 annual fee 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 increase in the Finance Department – Accounting Office is \$5,432, or 1.5% compared to FY25.

ACCOUNTING

Name	Position	FTE	Grade	Step	Salary
MICHELLE REYNOLDS	TOWN ACCOUNTANT	1.00	BA15	7	\$ 103,627.44
ASHLEY GOUVEIA	ASSISTANT ACCOUNTANT	1.00	BA12	4	\$ 78,592.32
JULIA COTE	FINANCIAL ANALYST	1.00	BA10	3	\$ 68,214.96



Expenditures Summary

\$363,836 **\$11,548**
(3.28% vs. prior year)

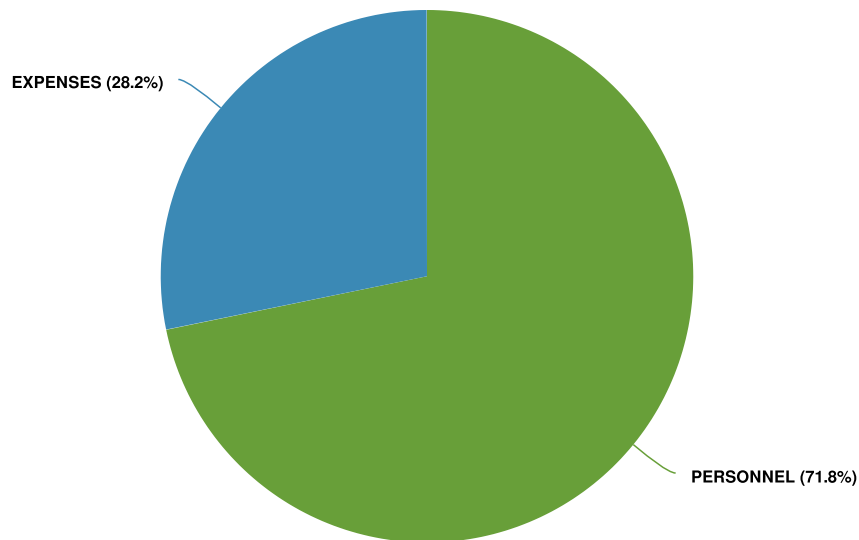
Accounting Goals

DEPARTMENTAL GOALS

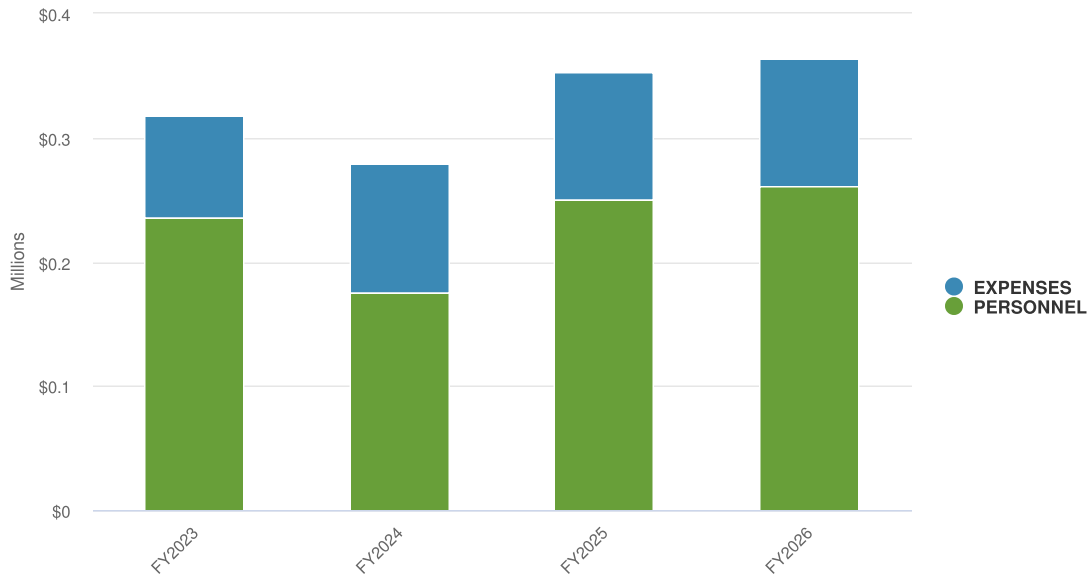
Additional Munis training for department heads and other users on Tyler Enterprise Resource Management (ERP) System is expected to continue along with continued roll-out of Modules in Munis including but not limited to Tyler Cashiering in the treasurer's office, general billing for departments to track outstanding receivables, the deployment of ReadyForms, a local option for producing forms from Tyler Enterprise ERP, and possible expanded use of the human resource module. Focus will also be on leveraging staff to expand grant reconciliation and tracking for all departments.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
PERSONNEL						
FINANCE DIRECTOR - SALARIES	\$129,900	\$8,992	\$0	\$0	0%	\$0
TOWN ACCOUNTANT - SALARIES	\$0	\$94,267	\$98,616	\$103,627	5.1%	\$5,011
FINANCIAL ANALYST WAGES	\$13,066	\$45,271	\$66,545	\$68,215	2.5%	\$1,670
ASST TOWN ACCOUNTANT-WAGES	\$79,209	\$22,729	\$74,792	\$78,592	5.1%	\$3,800
ACCOUNTING - WAGES HOURLY	\$9,348	\$2,957	\$10,000	\$10,000	0%	\$0
WAGES-OTHER	\$3,520	\$0	\$0	\$0	0%	\$0
LONGEVITY-NON UNION	\$750	\$750	\$750	\$750	0%	\$0
Total PERSONNEL:	\$235,793	\$174,967	\$250,703	\$261,185	4.2%	\$10,482
EXPENSES						
ACCOUNTING SERVICES	\$31,537	\$51,238	\$35,000	\$38,301	9.4%	\$3,301
AUDIT	\$45,000	\$48,500	\$60,000	\$60,000	0%	\$0
CONFERENCES AND MEETINGS	\$2,353	\$2,215	\$2,000	\$1,250	-37.5%	-\$750
OFFICE SUPPLIES	\$889	\$683	\$550	\$750	36.4%	\$200
POSTAGE	\$89	\$109	\$150	\$150	0%	\$0
TRAVEL	\$1,213	\$903	\$2,500	\$1,700	-32%	-\$800
DUES & SUBSCRIPTIONS	\$965	\$85	\$1,385	\$500	-63.9%	-\$885



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total EXPENSES:	\$82,047	\$103,733	\$101,585	\$102,651	1%	\$1,066
Total Expense Objects:	\$317,840	\$278,699	\$352,288	\$363,836	3.3%	\$11,548



Finance Department - Assessor

GENERAL GOVERNMENT: 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.

DESCRIPTION OF SERVICES

The Assessor's Office is responsible for the valuation and assessment of property taxes. To accomplish this, all real and personal property is revalued annually by Department staff – recently with the assistance of outside vendors. The valuations are used to fairly allocate the taxes necessary to fund the Town's annual budget.

Additionally, this office is responsible for calculating the annual new growth and other factors to determine the Town's tax levy limit. The Assessors' set the annual tax levy and implement the rates for the year after the Board of Selectmen vote the tax shift factor at the Classification Hearing. They employees also prepare the annual tax rolls, and administer the State's RMV Motor Vehicle Excise tax program. This office is also responsible for administering the tax exemption/deferral program and act on all abatement and exemption applications, including those administered within 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	FY2024	FY2025	Projected FY2026
Real & Personal Property values maintained (LA4)	Output	4,762	4,713	4,725
Properties measured and listed	Output	484	553	750
New Growth tax dollars	Effectiveness	704,167	1,260,838	700,000
ATB Cases pending	Effectiveness	4	4	2
Town Values Certified	Effectiveness	10/31/2023	N/A	10/15/2023
Exemptions/WOP Processed	Output	185	193195	

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 five 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 applications for Abatements and Exemptions.
6. Maintain files for all Chapter Land and Charitable organizations.
7. Respond to the public's questions about assessing and assessing practices.

MAJOR ACCOMPLISHMENTS

- Training and education of Asst. Assessor/ Field Lister position in all related Assessor functions.
- Hiring summer intern to add to our inspection quota per DOR directives.
- Initiated purchase of Nearmaps to assist in inspections and hard to list properties.
- Worked with Conservation Agent to properly identify and merge numerous Conservation properties.



- Removed and Re-classified all land factors after performing a town wide land factor review.

ASSESSOR

Name	Position	FTE	Grade	Step	Salary
KATHERINE MILLER	CHIEF ASSESSOR	1.00	BA16	9	\$ 122,189.76
KIMBERLY PREHL	ASSESS CLRK/LISTER	1.00	BA09	6	\$ 69,300.72
HANNA AXON	ASSISTANT ASSESSOR	1.00	BA12	2	\$ 74,771.28



Expenditures Summary

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 FY25 level staffing budget is increasing by appropriate step increases for two staff. This budget provides for the same level of personnel as the FY24 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 FY25.

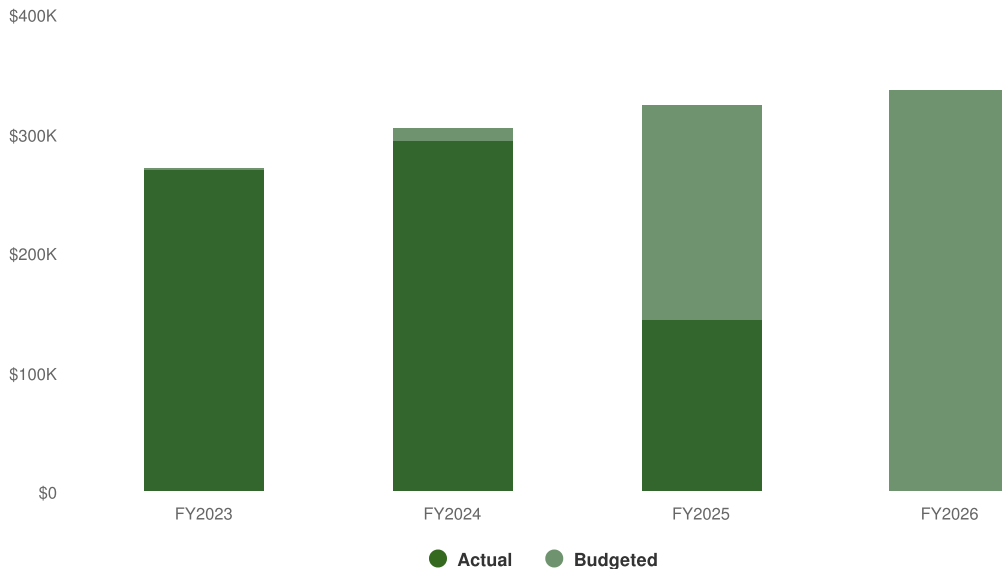
Expenses - The FY25 level staffing budget is increasing by \$9,800 compared to the FY24 budget. Personal Property services have increased by \$1,300.

BUDGET HIGHLIGHTS

- Salaries increased per warranted steps using the current payroll grid & COLA
- Personal Property increased \$1,300
- Near Maps \$8,500

\$336,937 **\$12,966**
(4.00% vs. prior year)

Finance Department - Assessor Proposed and Historical Budget vs. Actual



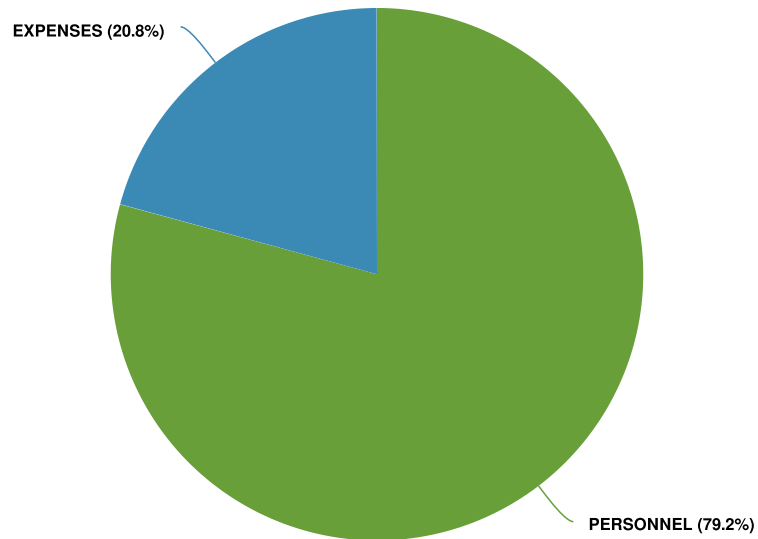
Assessor - Goals

DEPARTMENTAL GOALS

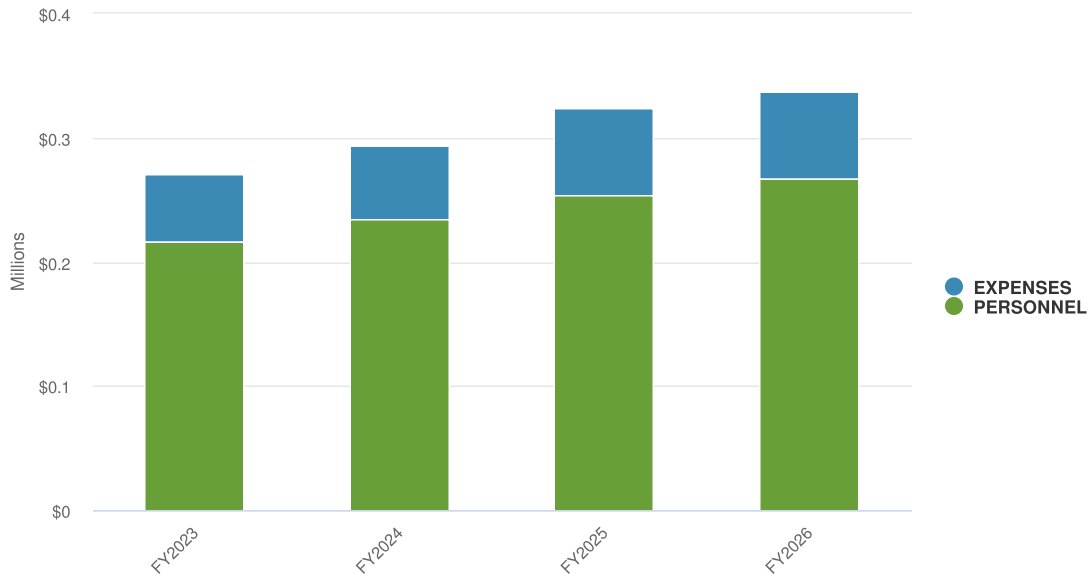
- Successful & Timely FY2026 Certification.
- Work with Patriot to ensure commercial land values are fair market value.
- Standardizing factors on building values.
- Finish municipal land review and combination of vacant parcels. Help initiate next abutter sale auction.
- Continued education of both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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						
CHIEF ASSESSOR - SALARY	\$104,002	\$109,221	\$115,738	\$122,190	5.6%	\$6,452
ASST ASSESSOR-WAGES	\$67,015	\$67,963	\$74,792	\$74,771	0%	-\$21
ASSESSORS - HOURLY WAGES	\$44,241	\$56,214	\$62,765	\$69,301	10.4%	\$6,535
LONGEVITY-NON UNION	\$700	\$700	\$750	\$750	0%	\$0
Total PERSONNEL:	\$215,958	\$234,098	\$254,045	\$267,012	5.1%	\$12,966
EXPENSES						
PROFESSIONAL SERVICES	\$30,300	\$23,819	\$20,000	\$20,000	0%	\$0
MEETINGS & CONFERENCES	\$3,638	\$3,939	\$5,000	\$5,000	0%	\$0
PERSONAL PROP VALUATION	\$18,580	\$14,880	\$18,300	\$18,300	0%	\$0
SOFTWARE CONTR/MAINTENANCE	\$0	\$12,940	\$23,000	\$23,000	0%	\$0
OFFICE SUPPLIES	\$551	\$265	\$225	\$225	0%	\$0
POSTAGE	\$923	\$1,019	\$1,000	\$1,000	0%	\$0
TRAVEL	\$414	\$2,384	\$2,000	\$2,000	0%	\$0
DUES & SUBSCRIPTIONS	\$300	\$400	\$400	\$400	0%	\$0
Total EXPENSES:	\$54,707	\$59,646	\$69,925	\$69,925	0%	\$0
Total Expense Objects:	\$270,665	\$293,744	\$323,970	\$336,937	4%	\$12,966



Finance Department - Treasurer

GENERAL GOVERNMENT: 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.

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. Treasurer maintains Tax Title accounts on all delinquent tax accounts.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY24	Estimated FY2025	Projected FY2026
Revenues processed	Dollars	\$154M	\$155M	\$156M
Department Revenue Turn-In's processed	Count	2,369	2,400	2,400
Average Cash on Hand	Dollars	\$121M	\$180M	\$140M
Tax Title Collections	Dollars	\$233K	\$100k	\$30k
Payroll Employees: Full time, part time, seasonal	Count	850	850	850
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 \$142 million so far in FY25. In addition, the Treasurer's office processes over \$154 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 \$43.2 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)** Monitor all projects monthly for revenue and expense accuracy

TREASURER					
Name	Position	FTE	Grade	Step	Salary
ROBIN HEALY	TOWN TREASURER	1.00	BA16	5	\$ 108,576.00
KIMBERLY KOUVO	ASST TREASURER	1.00	BA15	3	\$ 93,876.48
CAITLIN WHITE	PR BENEFITS COORDI	1.00	BA11	6	\$ 77,882.40
REBECCA CAIN	FINANCE PAYR COORD	1.00	BA09	7	\$ 71,012.88

Expenditures Summary

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 FY26.

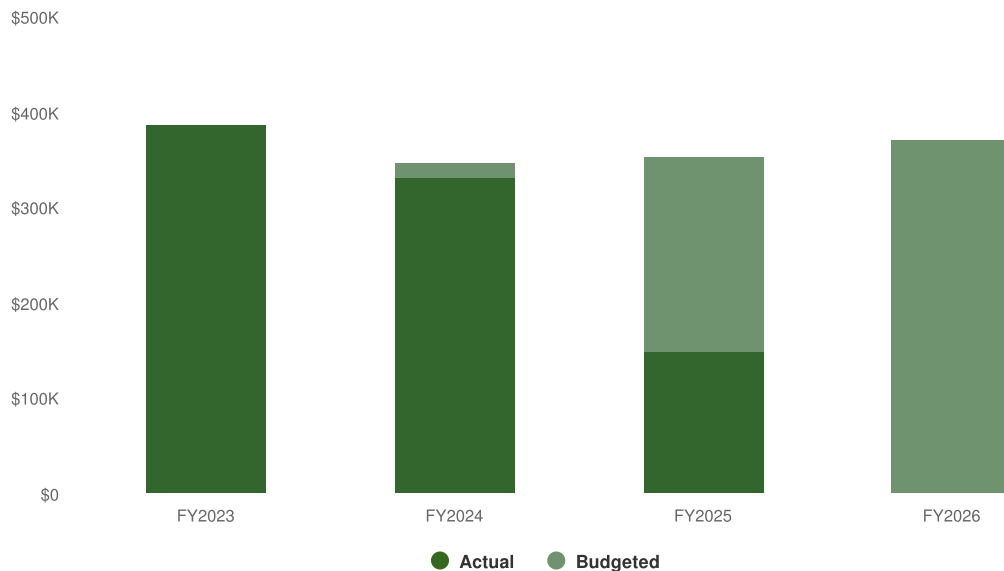
Treasurer Expenses - The FY26 expenses will not be increased.

BUDGET HIGHLIGHTS

Meeting & Conferences - attending an additional Mass Collectors & Treasurer meeting and MMA training seminars.
Professional Services –consulting services to assist new staff

\$371,146 **\$17,483**
(4.94% vs. prior year)

Finance Department - Treasurer Proposed and Historical Budget vs. Actual



Treasurer Goals

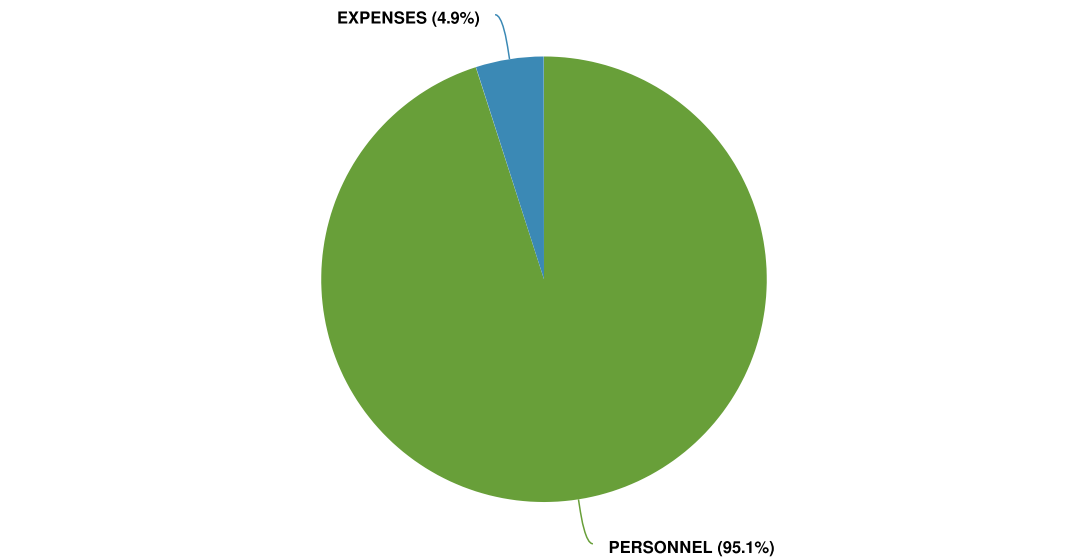
DEPARTMENTAL GOALS

- 1) Continue education & cross training for all staff
- 2) Continue process improvement to maximize accuracy and efficiency
- 3) Install and train staff for Tyler cashiering software
- 4) Implement Cleargov for budget reporting.

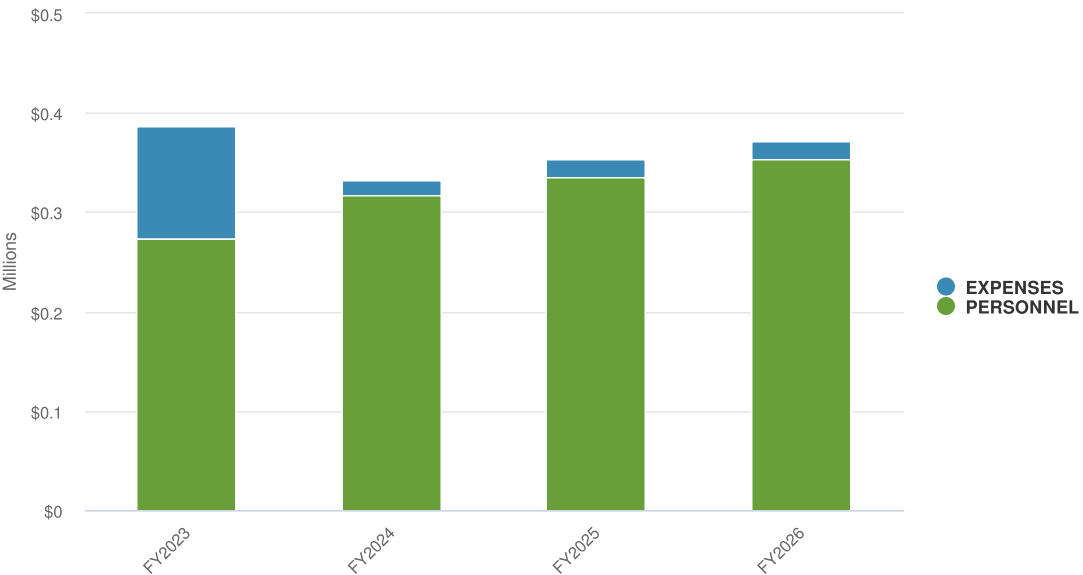


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
TREASURER - SALARIES	\$117,699	\$97,032	\$102,834	\$108,576	5.6%	\$5,742
ASST TREASURER- WAGES	\$78,117	\$84,719	\$89,346	\$93,876	5.1%	\$4,531
TREASURER - SALARIES STAFF	\$76,708	\$133,571	\$141,733	\$148,895	5.1%	\$7,162
LONGEVITY-NON UNION	\$1,450	\$1,400	\$1,400	\$1,450	3.6%	\$50
Total PERSONNEL:	\$273,974	\$316,722	\$335,313	\$352,798	5.2%	\$17,485
EXPENSES						
PROFESSIONAL SERVICES	\$106,682	\$8,357	\$7,000	\$6,498	-7.2%	-\$502
CONFERENCES AND MEETINGS	\$190	\$290	\$2,500	\$2,500	0%	\$0
OFFICE SUPPLIES	\$1,065	\$1,788	\$1,300	\$1,800	38.5%	\$500
POSTAGE	\$4,516	\$3,353	\$5,000	\$5,000	0%	\$0
TRAVEL	\$346	\$939	\$2,000	\$2,000	0%	\$0
DUES & SUBSCRIPTIONS	\$290	\$440	\$550	\$550	0%	\$0
Total EXPENSES:	\$113,089	\$15,167	\$18,350	\$18,348	0%	-\$2
Total Expense Objects:	\$387,063	\$331,890	\$353,663	\$371,146	4.9%	\$17,483



Finance Department - Tax Collector

GENERAL GOVERNMENT: 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.

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	FY2024	Estimated FY2025	Projected FY2026
Number of regular tax bills issued (FY)	Output	34,192	31,000	31,500
Municipal lien certificates processed	Output	171	200	215
Tax levy collected	Effectiveness	98.6	98.8	98.8
% collected as of June 30, year-end	Effectiveness	96.09	96.90	97.1

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

Successfully completed 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.



Expenditures Summary

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 employees in this department are factored for FY26.

Expenses - The FY26 budget is level funded.

BUDGET HIGHLIGHTS

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

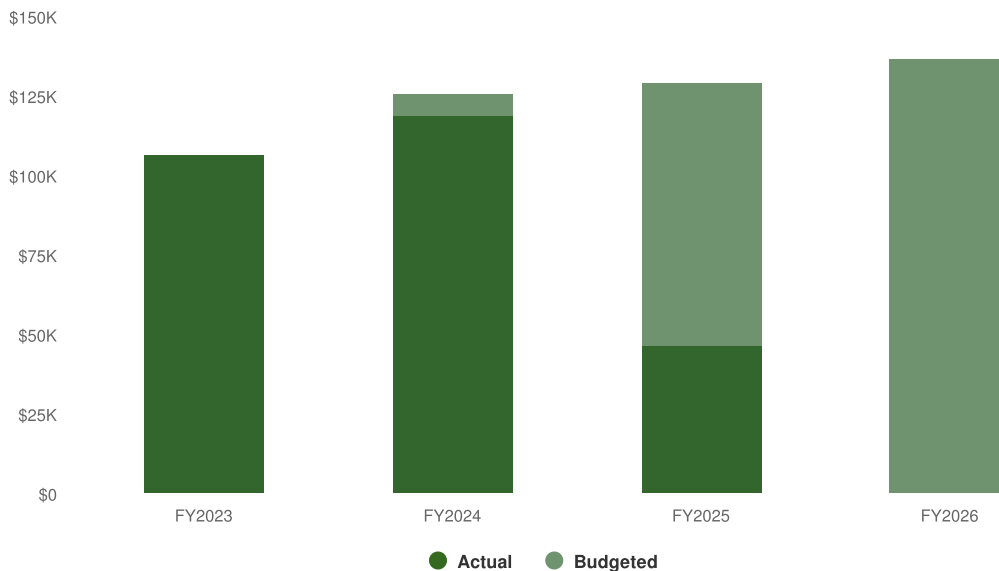
Longevity for Tax Collector

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

TREASURER					
Name	Position	FTE	Grade	Step	Salary
DEBORAH RICHARDS	TAX COLLECTOR	1.00	BA13	10	\$ 97,467.84

\$136,605 **\$7,135**
(5.51% vs. prior year)

Finance Department - Tax Collector Proposed and Historical Budget vs. Actual



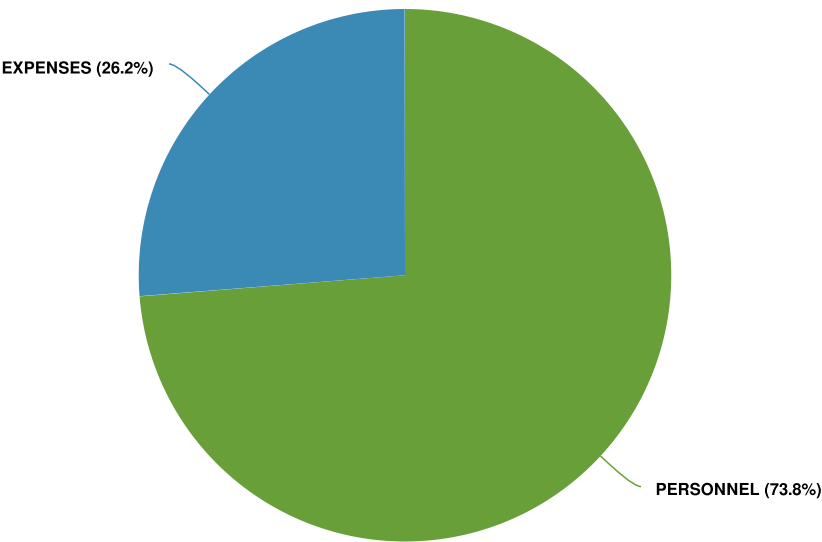
Collector Goals

DEPARTMENTAL GOALS

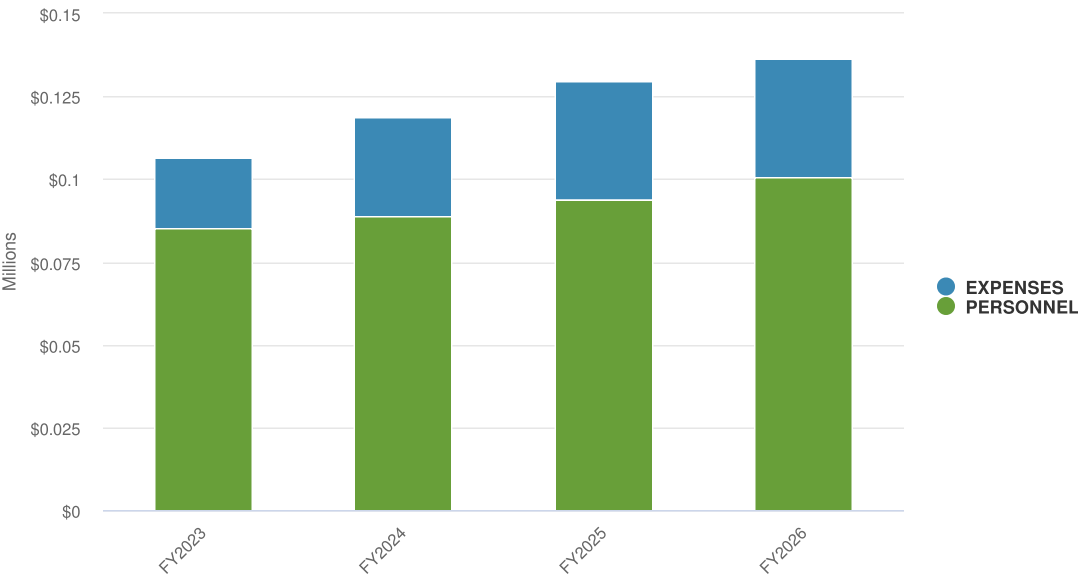
To educate the public in using CSS (Community Self Serve) as another way to get tax information. Mailed inserts in Real Estate Bills to educate the public in how Littleton bills.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						
COLLECTOR - SALARIES	\$84,267	\$87,964	\$92,770	\$99,905	7.7%	\$7,135
LONGEVITY-NON UNION	\$800	\$800	\$850	\$850	0%	\$0
Total PERSONNEL:	\$85,067	\$88,764	\$93,620	\$100,755	7.6%	\$7,135
EXPENSES						
OTHER SERVICES	\$20,844	\$29,081	\$34,000	\$34,000	0%	\$0
CONFERENCES AND MEETINGS	\$0	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	\$319	\$109	\$700	\$700	0%	\$0
POSTAGE	\$364	\$579	\$400	\$400	0%	\$0
TRAVEL	\$63	\$149	\$250	\$250	0%	\$0
Total EXPENSES:	\$21,590	\$29,918	\$35,850	\$35,850	0%	\$0
Total Expense Objects:	\$106,657	\$118,682	\$129,470	\$136,605	5.5%	\$7,135



Operations Support - Information Systems

GENERAL GOVERNMENT: Finance Department – 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.

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.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY2025	Projected FY2026
Town Buildings/Locations	10	10
Town Departments	21	21
Computers/Laptops	200	210
Email Accounts	180	190

DEPARTMENTAL SERVICES

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

- Munis Upgrade
- Newsletter Publication
- Ongoing Security Awareness Training
- Decommissioned remaining hardware that was shared with LELWD
- Full Implementation of Multi Factor Authentication
- Assist with implementation of electronic voting
- Weekly meetings with Architects, OPM, vendors for Center on Shattuck Street and 36 King Street



INFORMATION SYSTEMS

Name	Position	FTE	Grade	Step	Salary
NANCY GLENCROSS	INFORMATION SYS MGR	1.00	BA16	10	\$ 125,864.64
THOMAS MCLAUGHLIN	INFORMATION SYS TECH	1.00	BA11	9	\$ 83,854.08

Expenditures Summary

Personal Services - This budget provides for the same level of personnel as the FY23 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.

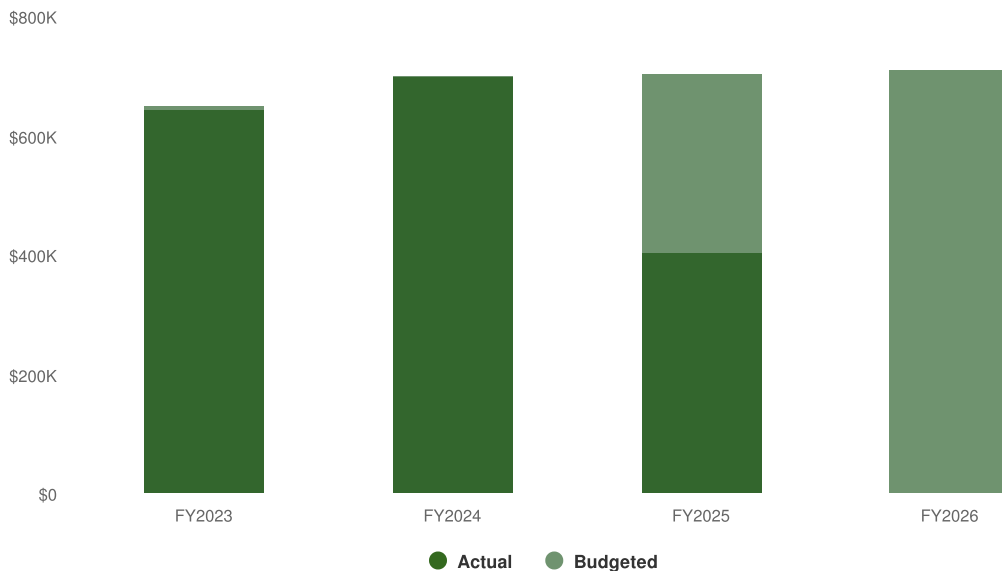
Expenses – Level Funded

BUDGET HIGHLIGHTS

See attached spreadsheet for details.

\$712,995 **\$8,816**
(1.25% vs. prior year)

Operations Support - Information Systems Proposed and Historical Budget vs. Actual



Information Systems Goals

DEPARTMENT GOALS

36 King Street – Installation of IT room, fiber, door and camera security, wireless network, printers, end user offices/workstations.

The Center on Shattuck Street - - Installation of IT room, fiber, door and camera security, wireless network, printers, end user offices/workstations.

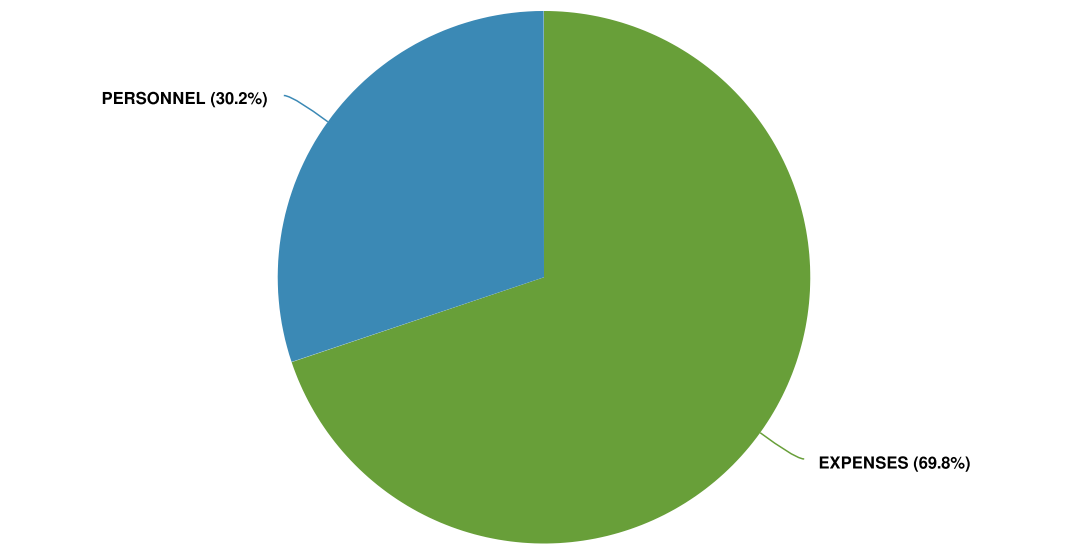
Update Maps online/GIS with additional layers.

View Permit – Integrate Planning and Zoning permits and documentation to include applications and workflow.

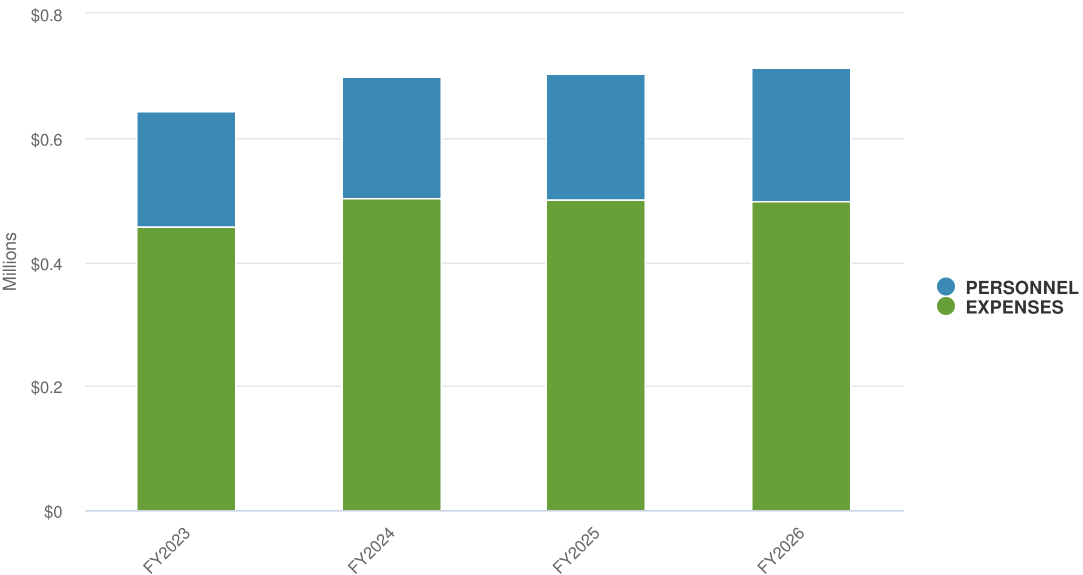


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
PERSONNEL						
INFO SYS MGR - SALARIES	\$112,821	\$119,350	\$122,795	\$129,641	5.6%	\$6,845
INFO SYS STAFF - WAGES HOURLY	\$71,971	\$75,670	\$79,803	\$83,854	5.1%	\$4,051
LONGEVITY-NON UNION	\$800	\$1,500	\$1,500	\$1,500	0%	\$0
Total PERSONNEL:	\$185,591	\$196,521	\$204,099	\$214,995	5.3%	\$10,896
EXPENSES						
IT LEASING & PRINT MGMT	\$33,452	\$37,087	\$35,000	\$40,000	14.3%	\$5,000
SOFTWARE & SYSTEM CONTRACTS	\$392,758	\$428,759	\$425,080	\$435,000	2.3%	\$9,920
IT SUPPLIES/HARDWARE/SOFTWARE	\$31,594	\$36,083	\$40,000	\$23,000	-42.5%	-\$17,000
Total EXPENSES:	\$457,805	\$501,929	\$500,080	\$498,000	-0.4%	-\$2,080
Total Expense Objects:	\$643,396	\$698,450	\$704,179	\$712,995	1.3%	\$8,816



Operations Support - Human Resources

GENERAL GOVERNMENT: Human Resources Department

MISSION OF THE OFFICE

The mission of the Human Resources Department is to provide guidance, direction and leadership to Town Officials, Managers, and employees; build and maintain a professional productive workforce; ensure a fair, equitable and safe work environment, and serve as a resource for employee relations and development.

DESCRIPTION OF SERVICES

The Human Resources Department is responsible for personnel and policy development and management to create a welcoming, safe and positive work environment through means of employee engagement and recognition to attract and retain high quality personnel as well as ensure overall compliance to Federal and State employment law. This effort begins with pre-employment functions identifying needs, developing staffing plans, finding and hiring qualified candidates, onboarding employees and educating them on their rights, benefits and responsibilities, connecting employees with personal and professional resources, developing and administering training and professional development, and managing labor relations and support for contract negotiations. Key elements of this function also include managing employee benefits, leave management including workers compensation, Section 111F, FMLA, and short and long term disability plans as well as maintaining and administering competitive classification and compensation plans. Supporting services include compliance activities required by Town policy, State and Federal mandates such as Medical Screening, Random Drug and Alcohol Testing program, EEOC, Affordable Care Act, Creditable Coverage and Mass Fair Share, OSHA, and unemployment filings.

PERFORMANCE/WORKLOAD INDICATORS

Indicator (Town/School/Light & Water)	Unit of Measure	FY2024	FY2025 (As of 11/4/24)	FY2026 Projected
Employees Employed	Count	823	798	830
New Hires (includes FT/PT/seasonal/Senior Tax Worker/On-Call)	Count	158	89	165
Retirements	Count	8	2	10
Unemployment Claims Processed	Count	21	2	25
New Positions/Reclassifications of Positions	Count	12	16	5

MAJOR ACCOMPLISHMENTS

Over the past year, the Human Resources Department was able to provide professional development opportunities to various departments in leadership, technical skills, and personal development. We improved the hiring process for all departments to streamline hiring and onboarding, improving the candidate experience and resulting in decreased hiring timelines. The Staff Engagement Committee has successfully organized town-wide events including a summer barbeque, ice cream social, offering participation in holiday crafts, a Halloween gathering, holiday luncheon, and other events to boost morale and foster a sense of community. We have conducted several thorough job analyses and collaborated with department heads and staff to ensure that job descriptions were accurately aligned with the Town of Littleton needs and market trends. Successfully reclassifying existing positions and creating new roles in certain departments improved organizational efficiency and operation, resulted in enhanced role clarity, and supported the Town of Littleton's growth objectives by introducing critical new roles that addressed emerging demands in those departments.

Name	Position	FTE	Grade	Step	Salary
MICHELLE VIBERT	HR DIRECTOR	1.00	BA16	10	\$ 125,864.64
NEW POSITION	ASSISTANT HR DIRECTOR	1.00	BA13	3	\$ 81,974.88
BRIANNA PICHEL	HR GENERALIST/BENEFI	1.00	BA11	5	\$ 75,982.32



Expenditures Summary

BUDGET NARRATIVE

The demands on human resources functions have continually increased and there are indications that those will continue. Factors such as a competitive labor market, evolving workforce dynamics, recruitment challenges, employee training needs, and compliance with ever-changing federal and state laws and regulations all are contributing to the need for more human resources hours and mid-management level talent. The Town of Littleton faces challenges such as attracting and retaining talent in a climate of rising job opportunities, improving employee engagement and recognition, and adapting to employee requests for schedule flexibility and remote work options. Further, the growing need for benefit, classification, and compensation administration and complexity of employee and labor relations emphasizes the importance of dedicated professional HR support.

While there is not a clear metric for determining HR staffing levels, according to an article on the Society for Human Resources Management's (SHRM's) website, the average HR staff to employee ratio is 1.7 per 100. In calendar year 2023, Littleton employed 823 employees and the HR Department was staffed by two full-time employees. An additional 19-hour/week position is currently funded but has not yet been filled as it became apparent that the Town would be best served by a full-time 40-hour/week Assistant Director level position.

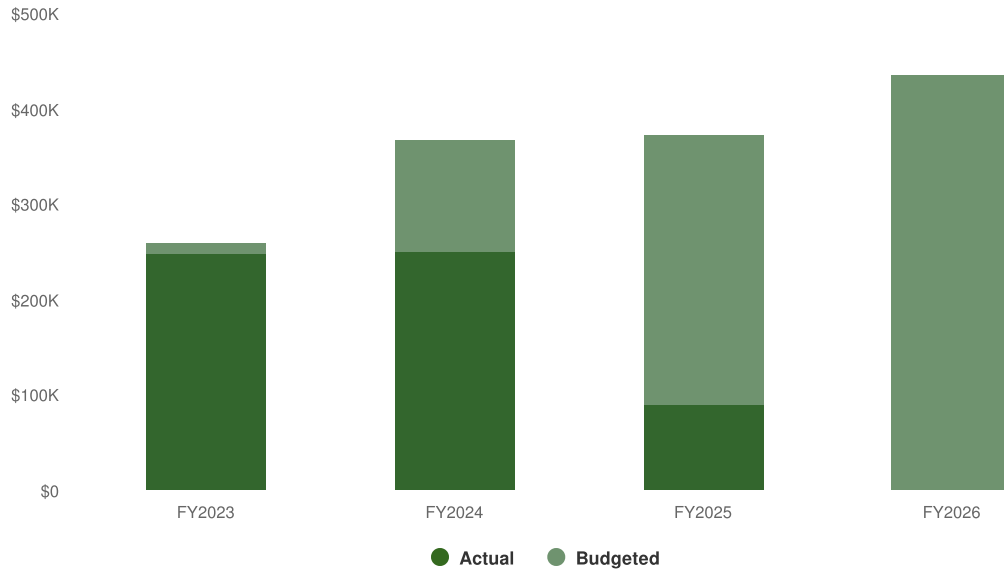
The role of an Assistant HR Director has become increasingly critical to streamlining processes, ensuring legal compliance, and implementing strategies to attract and retain top talent. Investing in this role will support a more efficient workforce, quality service to employees and retirees, and a stronger organizational culture, which can enhance operational efficiency and boost employee satisfaction. Further, an Assistant Director is needed to provide continuity of operations when the Human Resources Director is involved in critical matters or in their absence. Creating such a role provides for succession planning in a major department that services every department within the Town of Littleton.

BUDGET HIGHLIGHTS

The budget for FY2026 assumes a full-time 40-hour/week Assistant Human Resources Director and a full-time 40-hour/week Human Resources Generalist/Benefits Administrator to work under the direction of the full-time 40-hour/week Human Resources Director. The overall budget for the Human Resources Department will increase over FY2025 by \$54,451.39 with the adjustment of a part-time 19-hour/week Administrative Assistant On-Call to a full-time 40-hour/week Assistant Human Resources Director. In addition, the wages for the Human Resources Director and Human Resources Generalist/Benefits Administrator will increase over FY2025 due to a cost-of-living adjustment and annual step/merit increases. The expense budget will remain level funded.

\$436,194 **\$63,993**
(17.19% vs. prior year)

Operations Support - Human Resources Proposed and Historical Budget vs. Actual



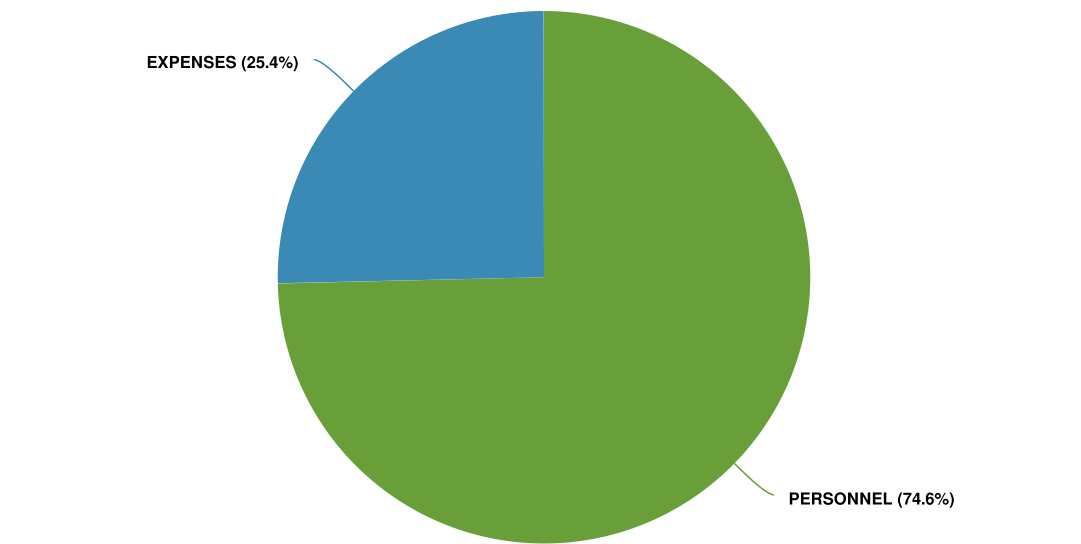
Human Resources Goals

DEPARTMENTAL GOALS

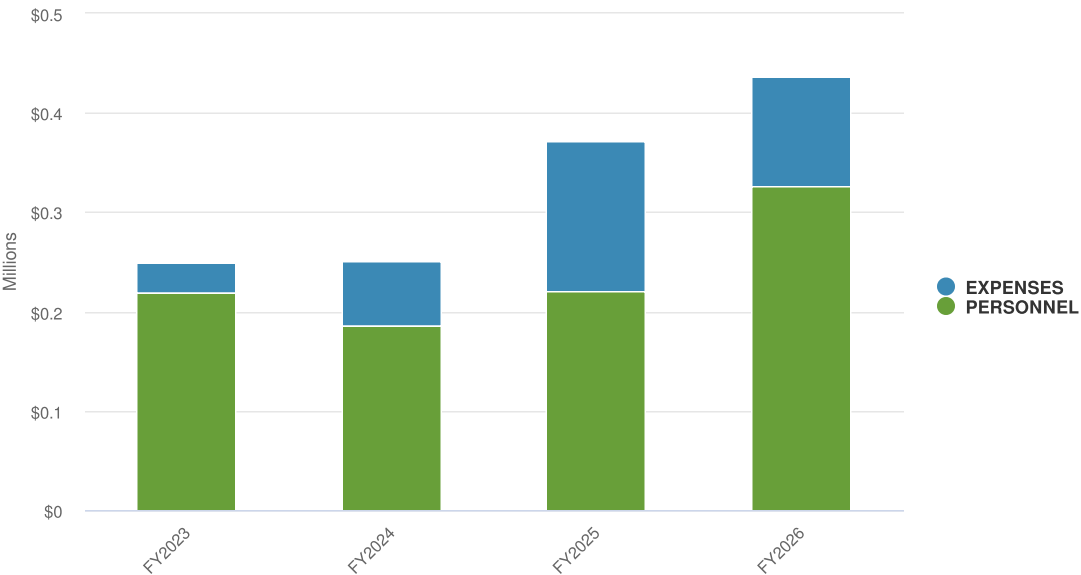
In FY2026, the Human Resources Department will focus on expanding training and development opportunities to enhance employee skills and career advancement, ensuring that all human resources policies and practices comply with current labor laws and regulations and Select Board policies, continue to explore creative options for recruitment and retention of employees, focus on developing and implementing employee engagement programs and recognition that foster a positive workplace culture with the assistance of the Staff Engagement Committee comprised of seven non-union employees, and promote wellness incentives that support mental and physical health. We are in the infancy stages of conducting a classification and compensation study for non-union positions. By setting these goals, the Human Resources Department will not only address immediate challenges but also position the organization for long-term success in a dynamic labor market.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
PERSONNEL						
WAGES - MANAGER/DEPT HEAD	\$109,804	\$115,856	\$122,795	\$129,641	5.6%	\$6,845
WAGES ASST HR DIRECTOR		\$0	\$0	\$81,975	N/A	\$81,975
WAGES - HOURLY	\$109,583	\$69,334	\$97,806	\$73,978	-24.4%	-\$23,827
PERSONNEL RESERVE WAGES			\$0	\$40,000	N/A	\$40,000
Total PERSONNEL:	\$219,388	\$185,190	\$220,601	\$325,594	47.6%	\$104,993
EXPENSES						
PRE-EMPLOYMENT MEDICAL	\$15,356	\$17,337	\$20,000	\$20,000	0%	\$0
PROFESSIONAL SERVICES OTHER	\$5,675	\$26,335	\$20,000	\$20,000	0%	\$0
EDUCATION/PROF. DEVELOP	\$319	\$7,192	\$20,000	\$20,000	0%	\$0
MEETINGS & CONFERENCES	\$0	\$2,358	\$1,000	\$1,000	0%	\$0
EMPLOYEE RECOGNITION	\$75	\$6,199	\$21,500	\$21,500	0%	\$0
TUITION REIMBURSEMENT	\$0	\$0	\$20,000	\$20,000	0%	\$0
ADVERTISING	\$4,995	\$3,525	\$6,000	\$5,000	-16.7%	-\$1,000
OFFICE SUPPLIES	\$1,554	\$1,477	\$2,000	\$2,000	0%	\$0
POSTAGE	\$281	\$203	\$400	\$400	0%	\$0
TRAVEL	\$0	\$8	\$200	\$200	0%	\$0
DUES/MEMBERSHIPS/CONFERENCES	\$0	\$489	\$500	\$500	0%	\$0
PERSONNEL RESERVE FUND	\$1,156	\$0	\$40,000	\$0	-100%	-\$40,000
Total EXPENSES:	\$29,411	\$65,123	\$151,600	\$110,600	-27%	-\$41,000
Total Expense Objects:	\$248,799	\$250,313	\$372,201	\$436,194	17.2%	\$63,993



Licensing and Registration-Town Clerk

GENERAL GOVERNMENT: Licensing and Registration – Town Clerk/Elections

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.

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" should be non-existent for the 2026 fiscal year. Our Local Election in May we will do "mail-in only" at this time, none the less this is very taxing on the office (timewise), and we look towards our volunteers for assistance. This is unfunded but mandated by the State. FY2026 should prove to be a bit slower in that we "might" have an election next fall depending on the school and thus this would be a "mail-in ballot, not in person voting." If we have the same requests for "Mail-In Voting" as we did for this last local election, we had over 3600. This was quite an undertaking, but we managed to have over 3600 voters take advantage of this in 2024. The cost of mailing has jumped significantly for everything that we do for election. To mail one ballot is almost \$1, which we do not get re-imbursed 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. As the PD has not come to an agreement with their unions, we can only estimate what those costs will be for elections. Though we will potentially only have two local elections, there is a potential for a "State Primary," as the State has not set the primary date for the November 2026 State Election which might fall under the Clerk's fiscal '26 budget unless they push off until September of '26.

Each year all Boards/Committees/Commissions (almost fifty at last count) receive notifications of Conflict of Interest and every two years they receive notification of doing the online training-which will be in January of 2025. This also goes out to all employees of the Town. This is coordinated by the Town Clerk and these records have been kept for 7 years. Coordinating with all members any training that is available to them to attend off-site Conflict of Interest training and possible on-site training whenever available. The clerk's office has many links for training on their page, so take advantage whenever possible. The AG's Office offers many opportunities to do training. 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.

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.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2023	FY2024	Actual FY2025	Projected FY2026
Certified Vital Records & Burial Permits	Output	1100	1200	1200*	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	561	147**	600**	450**
Census returned and processed	Effectiveness	97%	97%	97%	97%
Current Number of Voters	Output	7,488	7,590	7,790	7,900
Absentee Ballot Applications Received	Output	200	100	100	100
Absentee Ballot Applications Processed	Effectiveness	100%	100%	100%	100%
Early Voting	Output	84/387	500	500	500
Mail In Voting Applications received	Output	4,237	4,000	9,000**	6,000**
Mail in Voting Applications processed	Effectiveness	4,237	4,000	9,000**	6,000**
Meeting postings received/posted	Effectiveness	100%	100%	100%	100%
Official Population	Output	10,145	10,320	10,400	10,500
Registered Dogs	Output	750	750	800	800
Average Election Costs	Efficiency	6,500	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 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. This last election though the second mailings proved only to be about thirty, it was still an increase of \$30 in postage and then time. 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 two senior workers who worked two full weeks putting together almost 4,000 ballots. Without their assistance ballots would not have been able to be distributed in a timely manner. We did use the assistance of a former Assistant Town Clerk so that we could maintain our office and did not have to check that the processing was going smoothly. I tried to mail in groups of 200+ to get a discount on our mailings, but after the initial mailing of over 3200 ballots that was not always the case.

**New registered voters for this FY continued to grow per quarter, for the following FY26 due to the primary and the state elections that we just had, 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 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 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. 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 people are treated fairly, with respect and the same.

TOWN CLERK					
Name	Position	FTE	Grade	Step	Salary
DIANE CRORY	TOWN CLERK	1.00	EA15	10	\$ 111,603.60
ANDREW SAMMARCO	ASSISTANT TOWN CLERK	1.00	BA10	5	\$ 71,660.16

Expenditures Summary

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, Codification of the By-laws of the Town, and other items associated with running Town Meetings and Elections. General expenses for this department consist 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 in all categories available to our office.

Personal Services – Level Service Staffing Budget request reflect an increase as non-union employees of the Town, including the employees in this department, follow the wage and classification schedule under 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 FY26 as the Assistant Town Clerk moves up a step and is factored and budgeted at \$181,451.41.

Expenses - The Clerk FY26 budget decreased by \$2,300 over FY25. The Elections Budget increased by \$3,600 Electronic Services and \$3500 for Data Processing above FY25; however, we decreased the supplies line item by \$3,600 for a net overall increase in Elections of \$3,500. FY26 is a “downtown” in the eyes of the Clerk’s/Election’s Office; however we still have to pay the new maintenance costs for Poll Pads which have been a great hit for both Town Meeting and Elections and then the costs of Code has significantly increased due to the size of the changes in our by-laws/zoning.

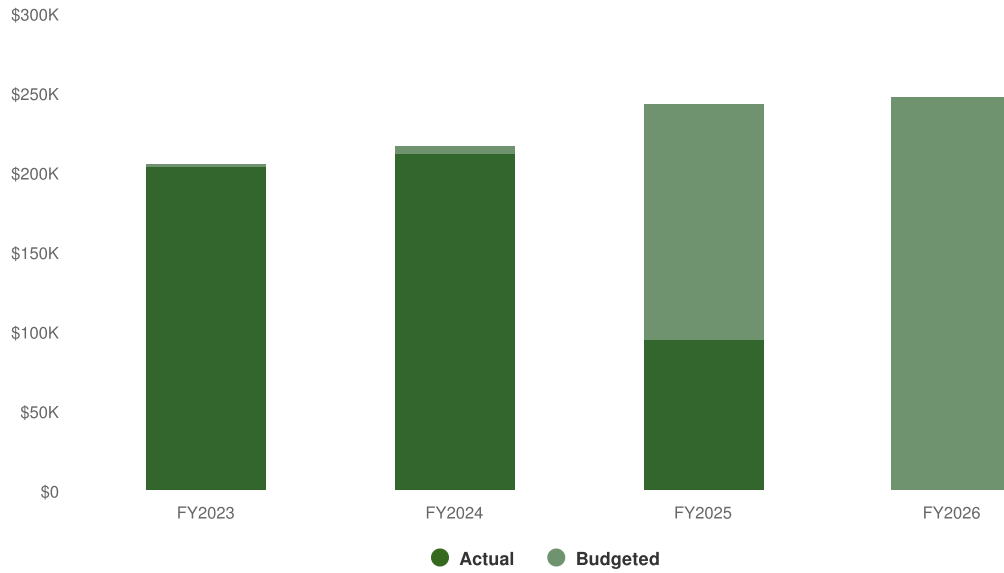
BUDGET HIGHLIGHTS

I have put the replacement of voting machines to this 2026 fiscal year. But if it is fully necessary, we could look to FY27. Right now, the costs are \$5,700/machine and ballot box. We would need 4 (need a spare-just in case). This includes training of all poll workers and a two-year warranty. After that new fee schedule of \$350/machine per year for maintenance. Salaries - increased steps (as stated above) as warranted using FY25 grid. Increase in Elections due to Code and maintenance of our new Poll Pads and looking to the future. If we stay with the election machines that we have now they are almost 25 years old, and we will be paying the maintenance and hope all will continue to work for the next fiscal year. Replacement parts are not available from LHS (distributor) and now that I have acquired another couple of “extra machines” spare parts are all that they are good for.

\$248,436 **\$5,275**
(2.17% vs. prior year)



Licensing and Registration-Town Clerk/Elections Proposed and Historical Budget vs. Actual



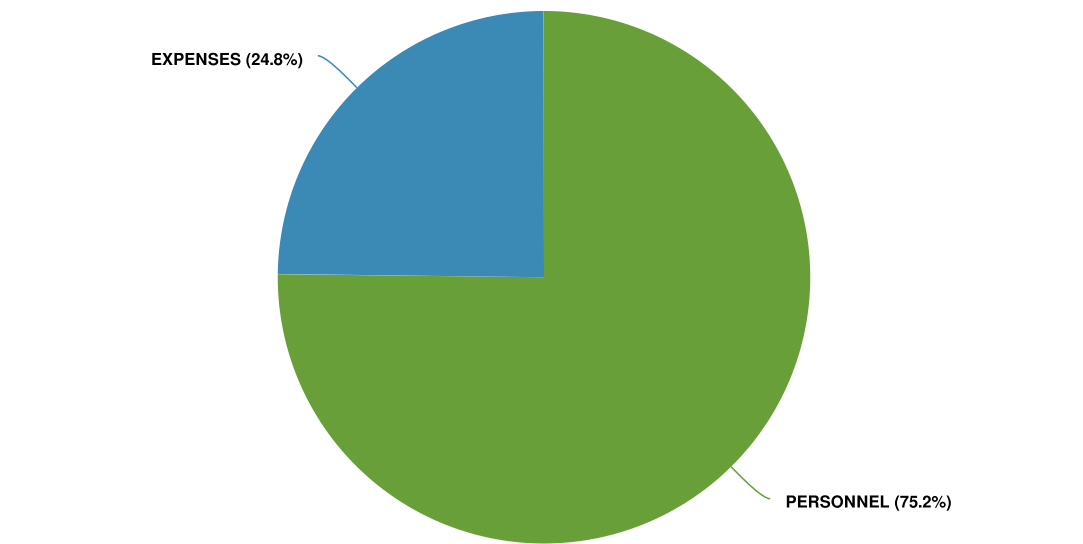
Town Clerk Goals

DEPARTMENTAL GOALS

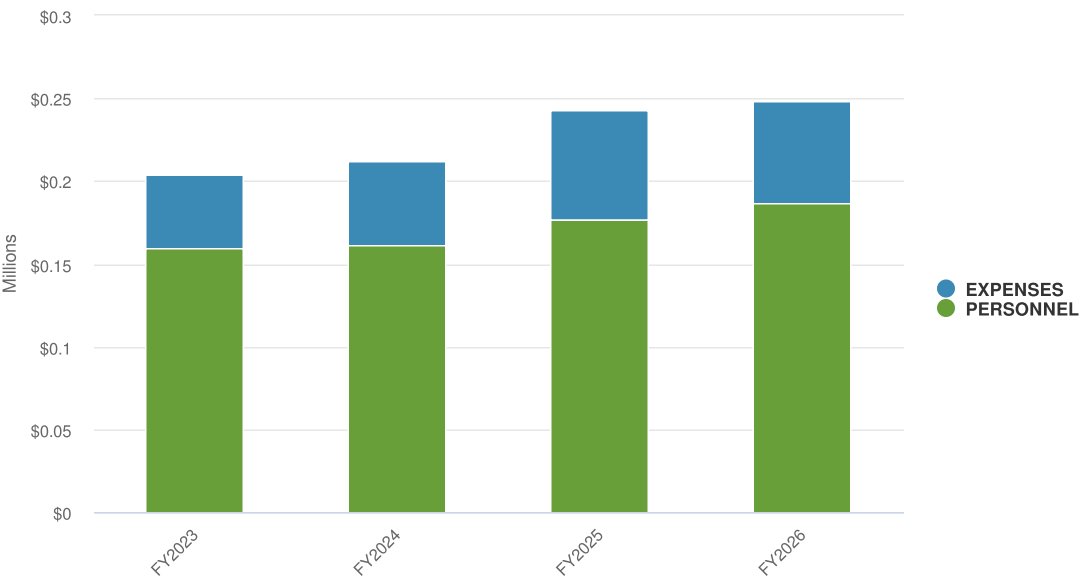
The Clerk's Office continues to strive to be better for residents and voters of this Town. To better serve them in any way possible. And always look for suggestions to make that possible. Trying to have more information available to the residents. It is the residents' responsibility, however, to pay attention to anything that is sent to them from the Clerk's Office as sometimes it affects their voting status.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
SALARIES ELECTED OFFICIALS	\$95,647	\$100,714	\$106,217	\$111,176	4.7%	\$4,959
ASST TOWN CLERK - WAGES	\$60,127	\$58,871	\$66,545	\$71,660	7.7%	\$5,116
SALARIES STAFF	\$3,850	\$1,593	\$4,000	\$4,000	0%	\$0
Total PERSONNEL:	\$159,624	\$161,178	\$176,761	\$186,836	5.7%	\$10,075
EXPENSES						
PROFESSIONAL SERVICES	\$5,903	\$6,642	\$9,000	\$9,000	0%	\$0
OFFICE SUPPLIES	\$587	\$548	\$600	\$800	33.3%	\$200
POSTAGE	\$402	\$509	\$4,000	\$2,000	-50%	-\$2,000
DUES & SUBSCRIPTIONS	\$310	\$190	\$1,000	\$500	-50%	-\$500
PROFESSIONAL SERVICES	\$9,205	\$14,749	\$6,500	\$6,500	0%	\$0
TOWN MTG&ELECT DATA PROCESSING	\$14,990	\$21,300	\$4,500	\$8,000	77.8%	\$3,500
ELECTRONIC SERVICES	\$3,007	\$1,195	\$5,400	\$9,000	66.7%	\$3,600
ELECTIONS POLICE DETAILS	\$0	\$0	\$17,000	\$11,000	-35.3%	-\$6,000
OFFICE SUPPLIES	\$216	\$186	\$1,800	\$1,800	0%	\$0
POSTAGE	\$8,898	\$5,489	\$9,000	\$9,000	0%	\$0
OTHER SUPPLIES	\$599	\$286	\$7,600	\$4,000	-47.4%	-\$3,600
Total EXPENSES:	\$44,117	\$51,095	\$66,400	\$61,600	-7.2%	-\$4,800
Total Expense Objects:	\$203,741	\$212,272	\$243,161	\$248,436	2.2%	\$5,275



Development - Conservation

GENERAL GOVERNMENT: – 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.

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 14 properties (with three more being drafted) are overseen by the Department.

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. Current Open Space and Recreation Plan completed in coordination with multiple Departments. Multiple "Weed Warrior" training events occurred for public education and for volunteer invasive species management days on Conservation Land.

Expenditures Summary

BUDGET NARRATIVE

Besides personnel costs, this office has limited expenses. 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. The Wetland fees/revolving fund provide some measure of offset to the Conservation Budget.

Personnel Services - The FY26 level staffing hours is unchanged from the FY25 budget, although part of the salary (\$30,620.52) for the Administrative Assistant shared with Board of Health has been moved from the Land Use budget (being closed) to the Conservation budget. Professional staff remains at 65 hours. However, with the retirement of the current Conservation Agent, as put forward in the FY25 budget, the Assistant Conservation Agent will switch from 40 hours to 25, and the Conservation Agent will switch from 25 hours to 40 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 increase from \$107,861.57 for FY25 to \$147,003.03 for FY26. Non-union employees of the Town, including the employees of this office, are governed by the wage and classification plan under the Personnel bylaw.

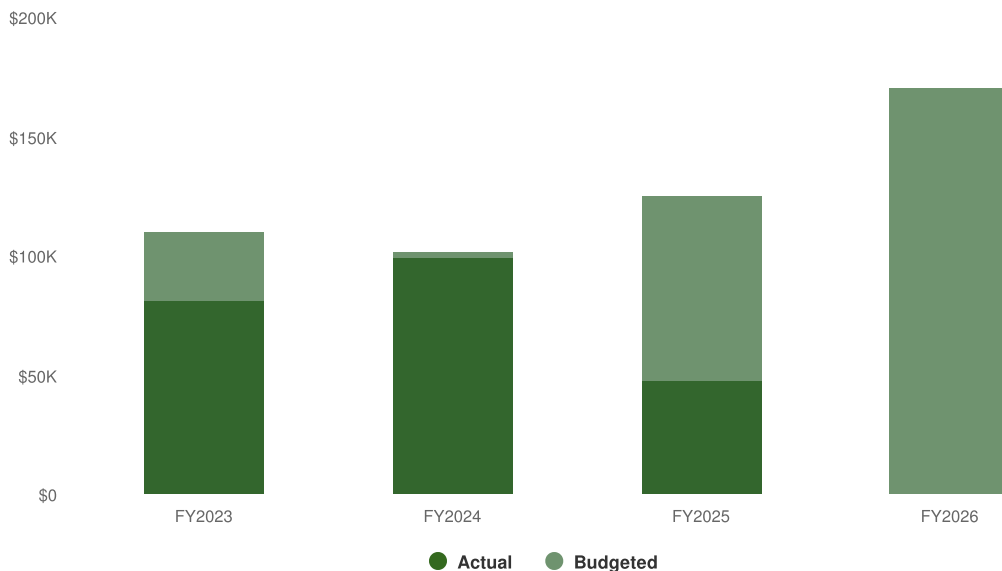
Expenses – Expenses will increase about \$3,000 from \$16,600/FY25 to \$19,650/FY26. There was about a \$2000 decrease due to grants received in FY25 that ultimately lowered projected FY25 expenses, specifically for the Cloverdale Phragmites control project. However, there is a \$5,000 increase to allow for Professional Services, if needed, from the current Agent who is retiring.

CONSERVATION

Name	Position	FTE	Grade	Step	Salary
TIMOTHY PEARSON	CONSERVATION AGENT	1.00	BA12	3	\$ 76,671.36
VACANT	ASSISTANT CONSERVATION AGENT	0.63	BA10	3	\$ 42,634.35
MEAGHAN GRECO	OFFICE COORDINATOR - BOH & CONSERVATION	0.50	BA09	2	\$ 31,382.64

\$170,583 **\$45,422**
(36.29% vs. prior year)

Development - Conservation Proposed and Historical Budget vs. Actual



Conservation Goals

DEPARTMENTAL 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 65 hours of professional staff time to provide regulatory and Open Space services.

Other goals that were discussed:

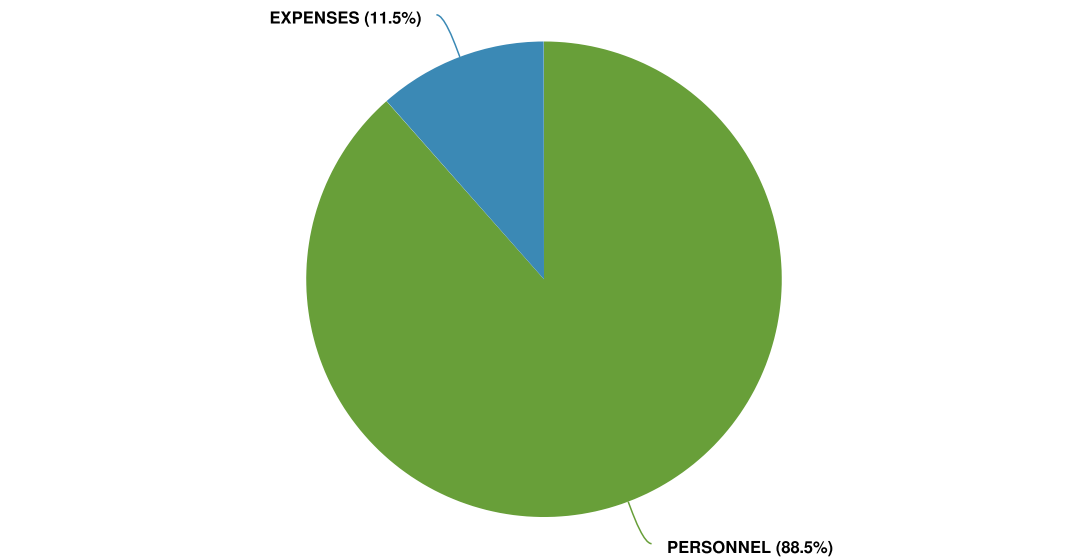
Open Space: Six goals were discussed, in no particular order

- 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. Coordination with Select Board and Finance Committee should be more routine.
- 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) Coordination: Along with the Conservation Commission, a number of organizations have overlapping interests in open space areas and environmental initiatives in general, including LCT, Open Space Committee, Agricultural Working Group, Sustainability Committee, Clean Lakes Committee, Littleton Water Department (LWD), Shade Tree Committee and the Garden Club. In addition, the Highway Department provides vital support for open space maintenance and initiatives, and the Parks and Recreation Department also overlaps with open space interests. The Cemetery Commission owns land which could certainly have an open space component. The Community Preservation Committee is an invaluable source of funding. The Conservation Commission would like to see even better communication and coordination among these disparate groups.
- 5) Conservation Restrictions: Standards for establishing and monitoring CRs should be set; in particular future CRs should require bounds to be established in the field.
- 6) Complete Tree Removal Policy

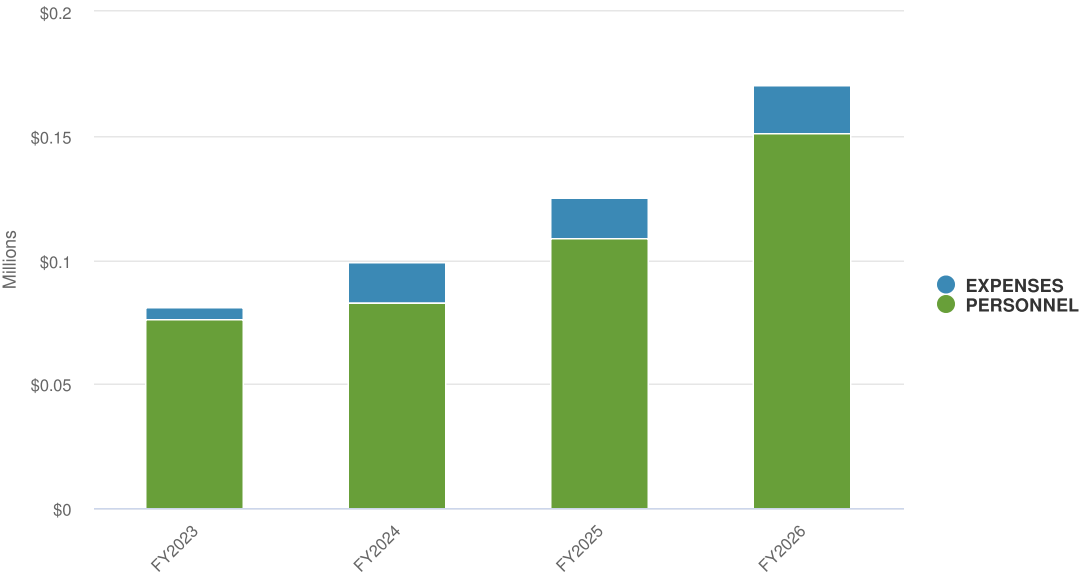
Public Education: Again, LCT provides the majority of this service, bringing in events and guiding open space walks. Public outreach/education could be expanded through the schools, Parks and Recreation, the Garden Club and others. The Vernal Pool workshops and salamander crossings are hugely successful,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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
ASST CONSERVATION AGENT	\$26,604.31	\$30,560.78	\$46,969.75	\$42,888.68	-8.7%	-\$4,081.07
HOURLY WAGES STAFF			\$0.00	\$31,382.64	N/A	\$31,382.64
CONSERVATION AGENT	\$48,867.43	\$51,777.92	\$60,891.82	\$76,661.96	25.9%	\$15,770.14
LONGEVITY-NON UNION	\$700.00	\$700.00	\$700.00	\$0.00	-100%	-\$700.00
Total PERSONNEL:	\$76,171.74	\$83,038.70	\$108,561.57	\$150,933.28	39%	\$42,371.71
EXPENSES						
OAK HILL CONSERVATION MAINT	\$5,001.45	\$15,672.65	\$15,300.00	\$12,850.00	-16%	-\$2,450.00
PROFESSIONAL SERVICES			\$0.00	\$5,000.00	N/A	\$5,000.00
OFFICE SUPPLIES	\$0.00	\$92.36	\$800.00	\$400.00	-50%	-\$400.00
POSTAGE	\$0.00	\$0.00	\$0.00	\$500.00	N/A	\$500.00
OTHER SUPPLIES	\$0.00	\$126.63	\$0.00	\$400.00	N/A	\$400.00
TRAVEL	\$42.38	\$0.00	\$200.00	\$200.00	0%	\$0.00
DUES & SUBSCRIPTIONS	\$0.00	\$0.00	\$300.00	\$300.00	0%	\$0.00
OTHER EXPENSE	\$0.00	\$229.84	\$0.00	\$0.00	0%	\$0.00
Total EXPENSES:	\$5,043.83	\$16,121.48	\$16,600.00	\$19,650.00	18.4%	\$3,050.00
Total Expense Objects:	\$81,215.57	\$99,160.18	\$125,161.57	\$170,583.28	36.3%	\$45,421.71



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.

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 has become an increasingly larger part of operations in the Planning Department from coordinating significant grant applications to managing and completing reporting requirements for grants that are awarded to the Town. The Planning Department will continue to support the grant work depending on staff availability. *Formal agreements regarding grant work could help the Town formalize the expectations and commitments to this work.*

PERFORMANCE/WORKLOAD INDICATORS

FY25 to date is somewhat lighter than the past few years, with a lower number of applications, but continued focus on meeting new State Zoning Bylaw requirements for MBTA Communities and for Accessory Dwelling Units. This work could result in supporting significant economic redevelopment in the Littleton Common. This work proceeds in a politically charged “NIMBY” atmosphere.

Permitting for King Street Commons – the former IBM and Yangtze Restaurant site continues moving forward with the Definitive Subdivision approval granted, and with Site Plan Review for each development phase on the near-term horizon.

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

FY25 and FY26 should bring significant economic development in Littleton Common, including Northern Bank’s new branch complex and “King Street Commons” at the former IBM site at Littleton Common.

There have been a number of inquiries from property owners and developers regarding redevelopment of parcels in Littleton Common that will be serviced by Town Sewer. As sewer service comes online and redevelopment at King Street Commons and Northern Bank begin vertical construction, we anticipate private redevelopment in Littleton Common to blossom.

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 Board Office – Maintain professional presence in Town Hall for all Planning Board and planning division 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. With the hiring of the Town's first Assistant Town Planner in late Fall 2023, staff is now able to meet this goal.

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 has adopted zoning intended to meet the requirements; we have filed a District Compliance Application with the State and responded to questions regarding this application. State will announce results before the end of 2024. Follow-up work will be scheduled if necessary.

***Town Sewer:** Continue work with the Town Administration and the Sewer Division 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.

***Hazard Mitigation Plan:** Follow the Metropolitan Area Planning Council (MAPC) lead to update to the Town's Hazard Mitigation Plan. HMP was filed with the State, and MAPC is responding to questions from the State. Updated draft to be filed with the Federal Emergency Management Agency later this year.

***Marijuana Zoning Bylaw Update:** Respond to resident requests to limit the number of marijuana facilities allowed, including the number of cultivation sites.

***Accessory Dwelling Units:** Update Littleton's zoning to meet new State requirements for Accessory Dwelling Units by right.

***Floodplain Zoning Bylaw:** Update Littleton's zoning to meet new FEMA requirements including new Flood Insurance Rate Map Panels and consider a new Floodplain Bylaw.

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. Work 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 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 is requested in FY26 to better support the grant writing process. Access to consultant services to support the Town's grant writing and local matching funds for grants are requested for FY26.

MAJOR ACCOMPLISHMENTS

This FY24 and FY25 to date list of "major accomplishments" focuses on recent grant award announcements with applications submitted by or in cooperation with the Town Planner:

\$22,500 FEMA/MEMA funding to contract with a consultant to finalize a Hazard Mitigation Plan.

\$50,000 EEA Planning Assistance Grant to contract with a consultant to draft a zoning bylaw to meet MBTA Communities requirements, conduct public outreach, and support the process of getting this approved at Town Meeting. Funding was exhausted in November FY24; zoning intended to bring Littleton into compliance with MBTA Communities requirements was adopted with funding from a Reserve Fund Transfer.

\$4,000,000 MassWorks Infrastructure Grant for Town Sewer announced Fall 2023.

\$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.



\$60,000 Legislative Earmark to update the Littleton Common Revitalization RoadMap. Working with UMass Donahue Institute, we anticipate updating the economic development section, conducting interviews with property and business owners in Littleton Common regarding sewer capacity and redevelopment intentions.

PLANNING					
Name	Position	FTE	Grade	Step	Salary
MAREN TOO HILL	ASST DIR LU/BDS/TPL	1.00	BA15	10	\$ 111,603.60
COOPER MATHEWS	ASSISTANT TOWN PLANNER	1.00	BA10	3	\$ 68,214.96
LUCIA RHEAUME-PACITTI	OFFICE COORDINATOR - LANDUSE & BUILDINGS	0.80	BA07	5	\$ 48,575.23

Expenditures Summary

BUDGET NARRATIVE

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 0.8 FTE Administrative Assistant – Planning.

Town Planner: \$108,890

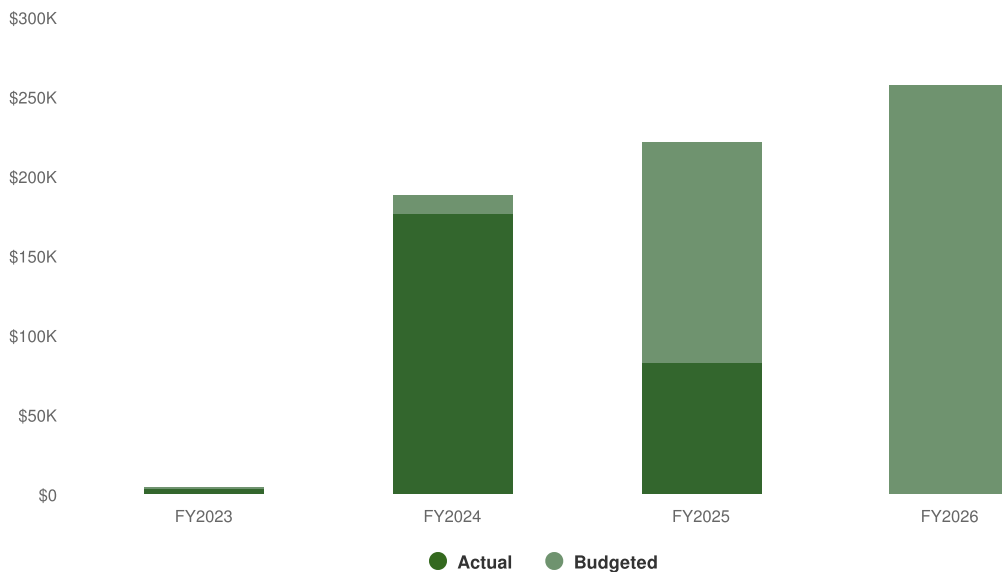
Assistant Town Planner: \$66,545

Administrative Assistant – Planning: \$47,390

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.

\$257,350 **\$36,046**
(16.29% vs. prior year)

Development - Planning Proposed and Historical Budget vs. Actual



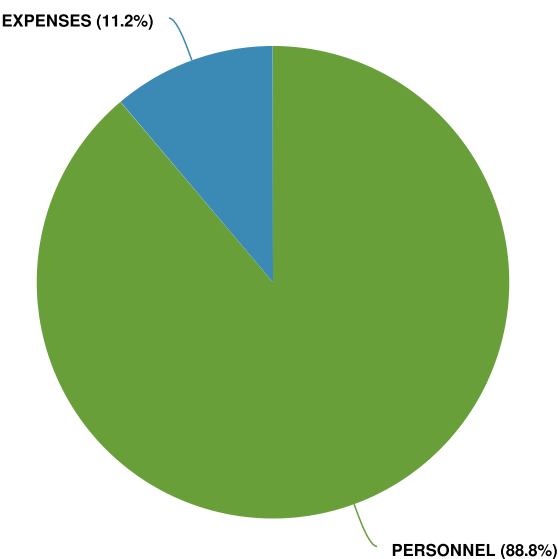
Planning Goals

DEPARTMENTAL GOALS

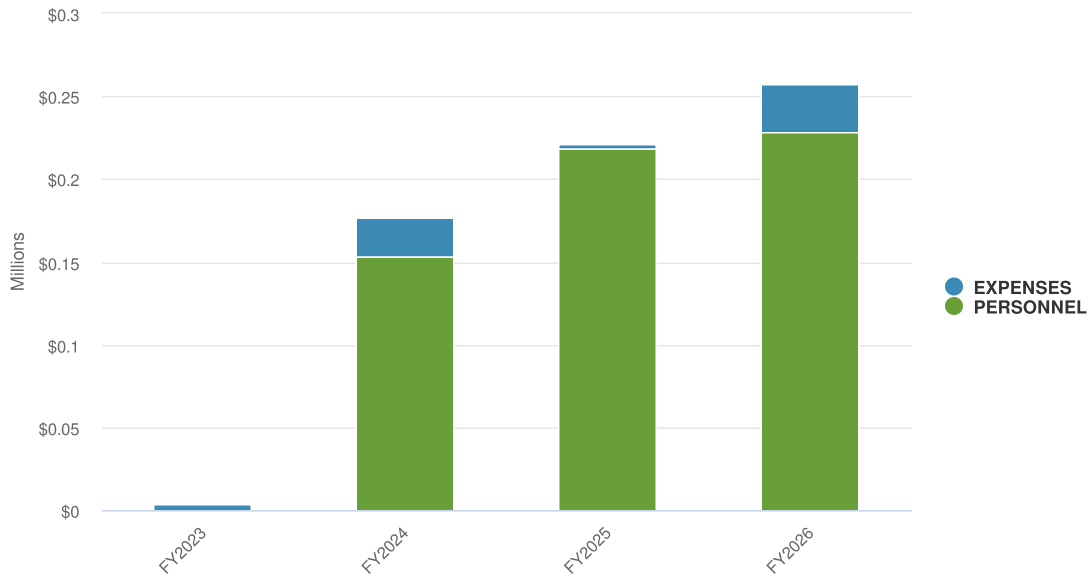
Provide a professional level of planning services for Littleton, helping guide Littleton to the future outlined in the April 2017 Master Plan and detailed areas plans for Littleton Common, Littleton Station Village, and similar planning documents. Detailed goals outlined in the Departmental Services section, above include: offer staff training to keep staff current and operating in a professional manner; follow up on all applications and inquiries; continue work on MBTA Communities, 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.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						
TOWN PLANNER-SALARIES	\$0	\$100,714	\$106,217	\$111,604	5.1%	\$5,387
WAGES - ASSIST. PLANNER	\$0	\$30,330	\$66,545	\$68,215	2.5%	\$1,670
PLANNING ASST WAGES HOURLY	\$0	\$22,092	\$45,118	\$47,406	5.1%	\$2,288
LONGEVITY-NON UNION	\$0	\$0	\$850	\$1,410	65.9%	\$560
Total PERSONNEL:	\$0	\$153,136	\$218,729	\$228,635	4.5%	\$9,906
EXPENSES						
PROFESSIONAL SERVICES		\$20,178	\$0	\$25,000	N/A	\$25,000
EDUCATION/PROF. DEVELOP	\$1,608	\$1,280	\$860	\$1,200	39.5%	\$340
ADVERTISING	\$1,199	\$1,403	\$400	\$1,200	200%	\$800
OFFICE SUPPLIES	\$18	\$14	\$300	\$300	0%	\$0
POSTAGE	\$594	\$474	\$325	\$325	0%	\$0
DUES & SUBSCRIPTIONS	\$0	\$90	\$550	\$550	0%	\$0
OTHER EXPENSES	\$0	\$84	\$140	\$140	0%	\$0
Total EXPENSES:	\$3,419	\$23,523	\$2,575	\$28,715	1,015.1%	\$26,140
Total Expense Objects:	\$3,419	\$176,659	\$221,304	\$257,350	16.3%	\$36,046



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.

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	FY2022	FY2023	FY2024	Projected FY2025
Comprehensive Permits Filed	Count	0	0	0	0
Comprehensive Permits Approved	Count	0	0	0	0
ZBA Applications Filed	Count	14	5	5	8
Granted Special Permits/Variance	Count	12	4	4	7
Withdrawn or denied applications	Count	2	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 Summary

BUDGET NARRATIVE

Personal Services – The Zoning Board of Appeals is staffed by the Administrative Assistant - Planning position with support of the Town Planner and Assistant Town Planner as necessary. 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 \$1,000 for FY26.

\$300 **\$0**
(0.00% vs. prior year)

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
EXPENSES						
POSTAGE	\$390.86	\$206.71	\$300.00	\$300.00	0%	\$0.00
Total EXPENSES:	\$390.86	\$206.71	\$300.00	\$300.00	0%	\$0.00
Total Expense Objects:	\$390.86	\$206.71	\$300.00	\$300.00	0%	\$0.00

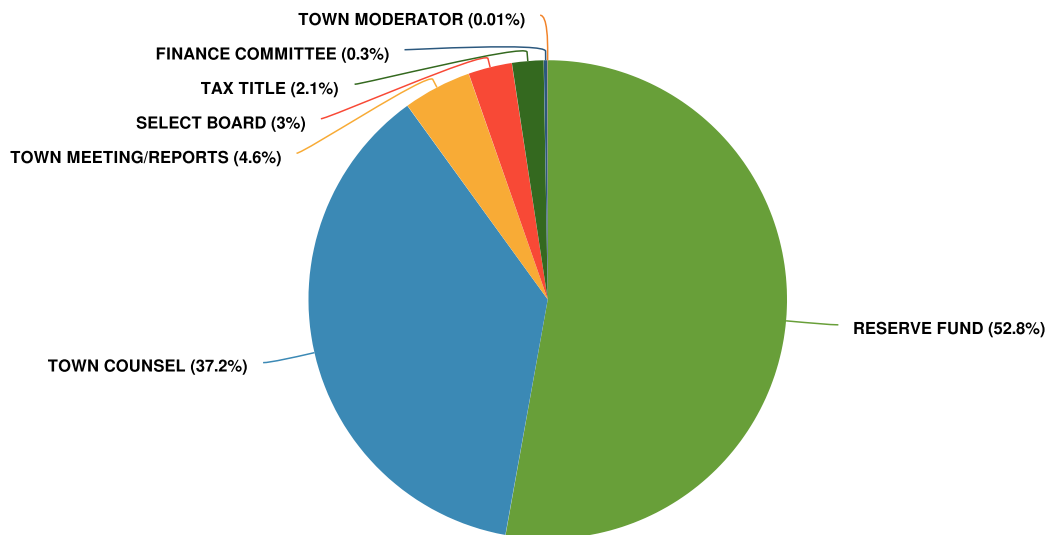
General Government - Other

Other General Government Consist of :

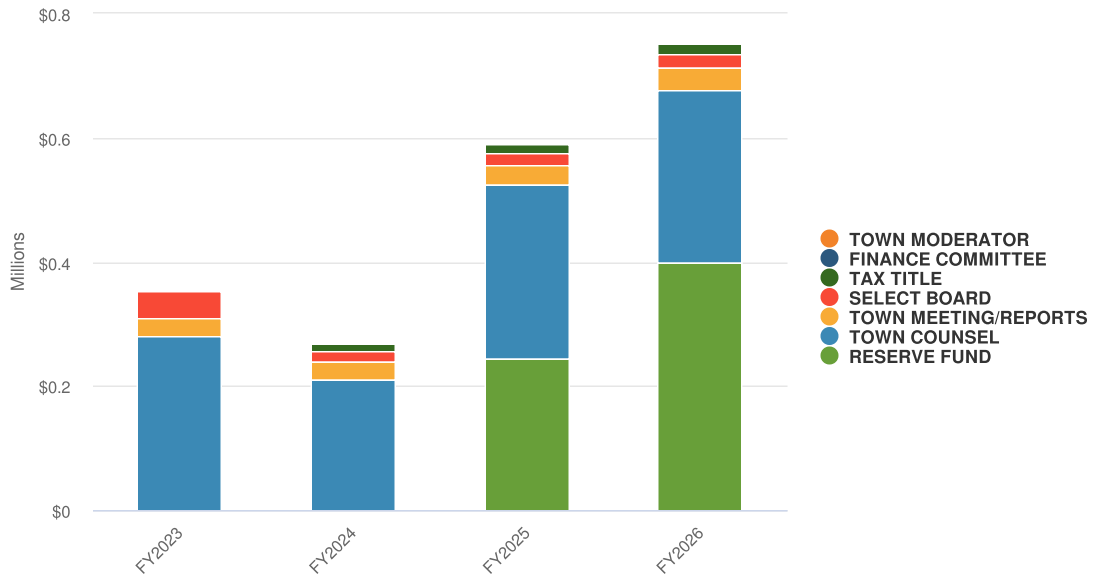
Town Meeting/Reports
Town Moderator
Select Board
Finance Committee
Reserve Fund
Town Counsel
Tax Title

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
GENERAL GOVERNMENT						
TOWN MEETING/REPORTS						
TOWN MTG PROF SERVICES	\$23,817	\$14,781	\$12,000	\$15,000	25%	\$3,000
TOWN MEETING & REPORT EXPENSES	\$7,017	\$14,037	\$19,800	\$19,800	0%	\$0
Total TOWN MEETING/REPORTS:	\$30,834	\$28,818	\$31,800	\$34,800	9.4%	\$3,000
TOWN MODERATOR						
MODERATOR PROFESSIONAL SERVICE	\$87	\$100	\$100	\$100	0%	\$0
Total TOWN MODERATOR:	\$87	\$100	\$100	\$100	0%	\$0
SELECT BOARD						
SELECT BOARD- HOURLY WAGES	\$14,712	\$4,324	\$0	\$4,500	N/A	\$4,500
SELECT BOARD PROF SERVICES	\$9,543	\$0	\$3,000	\$3,000	0%	\$0
MEETINGS & CONFERENCES	\$2,893	\$1,577	\$3,000	\$3,000	0%	\$0
SELECT BOARD OTHER SERVICES	\$1,560	\$0	\$200	\$200	0%	\$0
SELECT BOARD OFFICE SUPPLIES	\$1,168	\$1,161	\$750	\$750	0%	\$0
SELECT BOARD POSTAGE	\$58	\$318	\$350	\$350	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
MAGIC/MAPC SVCS & ASSESSMENT	\$6,510	\$1,710	\$5,000	\$5,000	0%	\$0
TRAVEL	\$1,411	\$0	\$2,000	\$2,000	0%	\$0
SELECT BOARD DUES & SUBSCRIPT	\$2,184	\$1,073	\$1,000	\$1,000	0%	\$0
OTHER EXPENSE	\$2,643	\$5,666	\$2,500	\$2,500	0%	\$0
Total SELECT BOARD:	\$42,683	\$15,828	\$17,800	\$22,300	25.3%	\$4,500
FINANCE COMMITTEE						
WAGES - FINCOM CLERICAL	\$71	\$1,235	\$800	\$1,400	75%	\$600
FINCOM CLERICAL WAGES OT	\$541	\$0	\$0	\$0	0%	\$0
DUES & SUBSCRIPTIONS	\$294	\$190	\$500	\$500	0%	\$0
Total FINANCE COMMITTEE:	\$906	\$1,425	\$1,300	\$1,900	46.2%	\$600
RESERVE FUND						
RESERVE FUND	\$0	\$0	\$245,000	\$397,902	62.4%	\$152,902
Total RESERVE FUND:	\$0	\$0	\$245,000	\$397,902	62.4%	\$152,902
TOWN COUNSEL						
LEGAL FEES	\$279,725	\$211,331	\$280,000	\$280,000	0%	\$0
Total TOWN COUNSEL:	\$279,725	\$211,331	\$280,000	\$280,000	0%	\$0
TAX TITLE						
TAX TITLE COSTS	\$3,158	\$11,831	\$16,000	\$16,000	0%	\$0
Total TAX TITLE:	\$3,158	\$11,831	\$16,000	\$16,000	0%	\$0
Total GENERAL GOVERNMENT:	\$357,394	\$269,333	\$592,000	\$753,002	27.2%	\$161,002
Total Expenditures:	\$357,394	\$269,333	\$592,000	\$753,002	27.2%	\$161,002



Expenditures Summary

Town Meeting/Reports

Budget Narrative:

FY26 budget increased by \$3,000. 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 FY26 budget funds meeting minutes taken.

Expenses – The FY26 expense budget is level funded.

Finance Committee

Budget Narrative

Personal Services – FY26 Budget has a \$600 increase. .

Expenses - The FY26 expense budget is increased \$600. 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. An additional \$152,907.87 was moved from Fire Department overtime expense at the request of the Finance Committee.

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. FY26 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.

\$753,002 **\$161,002**
(27.20% vs. prior year)



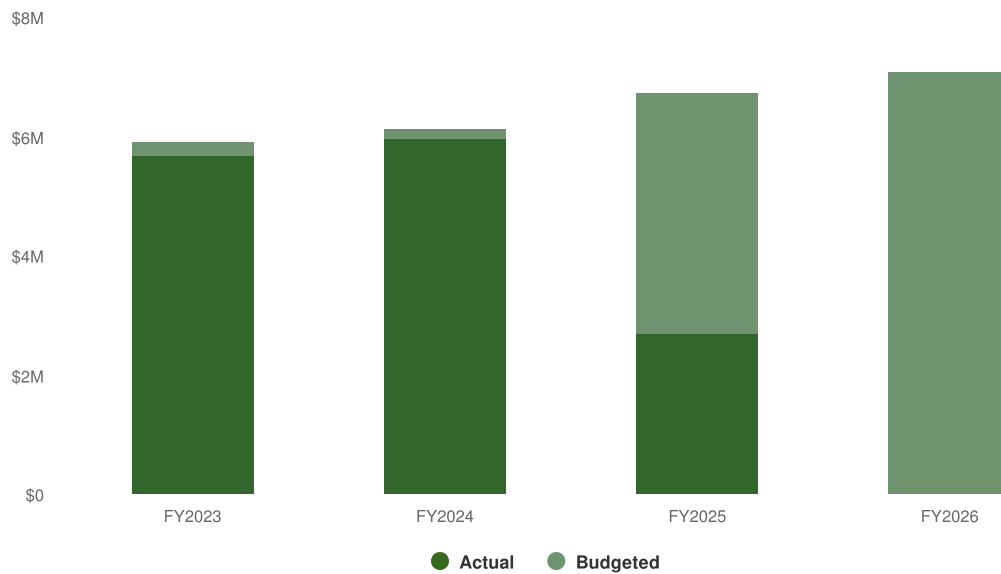
Public Safety

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.

Expenditures Summary

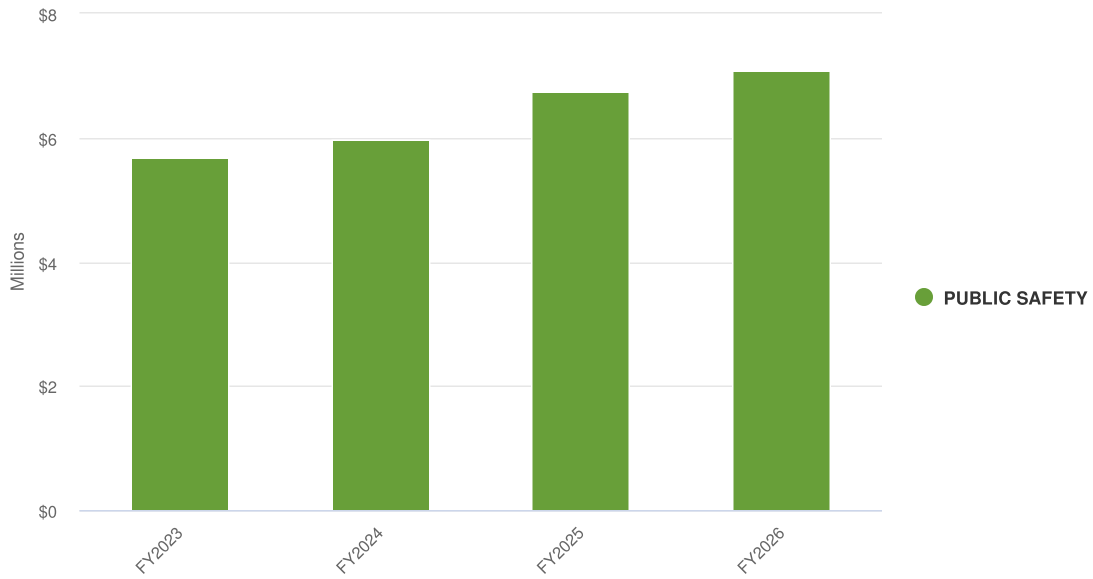
\$7,084,344 **\$334,254**
(4.95% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
PUBLIC SAFETY						
POLICE DEPARTMENT						
POLICE CHIEF - SALARY	\$157,886	\$176,300	\$176,262	\$199,934	13.4%	\$23,672
POLICE DEPUTY CHIEF-SALARIES	\$122,647	\$133,212	\$139,990	\$148,192	5.9%	\$8,202
SALARIES - FULL-TIME	\$1,430,713	\$1,445,175	\$1,457,412	\$1,473,542	1.1%	\$16,131
POLICE EXEC ASST - WAGES HRLY	\$62,835	\$63,666	\$66,545	\$76,753	15.3%	\$10,209
POLICE LIEUTENANT SALARIES	\$0	\$85,100	\$110,217	\$129,604	17.6%	\$19,387
RESERVE OFFICER WAGES	\$6,002	\$7,672	\$20,000	\$22,000	10%	\$2,000
POLICE - OVERTIME	\$226,875	\$258,738	\$285,000	\$285,000	0%	\$0
POLICE- SHIFT DIFFERENTIAL	\$10,928	\$12,487	\$17,144	\$17,500	2.1%	\$356
POLICE - EDUCATION INCENTIVE	\$59,000	\$71,000	\$98,000	\$68,000	-30.6%	-\$30,000
POLICE - QUINN BILL	\$49,669	\$41,783	\$58,672	\$45,080	-23.2%	-\$13,592
POLICE - SALARIES HOLIDAYS	\$53,509	\$50,654	\$103,692	\$84,727	-18.3%	-\$18,965
WAGES - OFFICERS SUPER HOLIDAY	\$9,386	\$7,420	\$18,358	\$21,560	17.4%	\$3,202
POLICE - LONGEVITY- NON UNION	\$1,850	\$1,850	\$1,850	\$2,850	54.1%	\$1,000
POLICE -LONGEVITY- UNION	\$11,500	\$12,000	\$16,800	\$12,250	-27.1%	-\$4,550
UNIFORM ALLOWANCE	\$36,050	\$37,050	\$46,750	\$38,800	-17%	-\$7,950
VEHICLE REPAIR & MAINTENANCE	\$29,687	\$30,162	\$35,200	\$40,000	13.6%	\$4,800
RADIO MAINTENANCE	\$12,600	\$1,064	\$32,000	\$32,000	0%	\$0
TRAINING & EDUCATION	\$30,071	\$50,446	\$30,300	\$40,000	32%	\$9,700



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
EDUCATION REIMBURSEMENT	\$610	\$0	\$6,000	\$6,000	0%	\$0
SOFTWARE EXPENSES	\$0	\$23,596	\$36,000	\$40,000	11.1%	\$4,000
OTHER SUPPLIES	\$20,097	\$16,769	\$22,000	\$22,000	0%	\$0
FIREARM SUPPLIES	\$19,305	\$32,886	\$30,000	\$30,000	0%	\$0
UNIFORMS	\$14,545	\$23,115	\$24,000	\$25,000	4.2%	\$1,000
SUBSCRIPTIONS & MEMBERSHIPS	\$33,237	\$27,950	\$30,000	\$31,500	5%	\$1,500
OTHER EXPENSES	\$18,233	\$12,574	\$14,400	\$15,000	4.2%	\$600
Total POLICE DEPARTMENT:	\$2,417,232	\$2,622,667	\$2,876,592	\$2,907,292	1.1%	\$30,700
CROSSING GUARDS						
CROSSING GUARD WAGES	\$988	\$0	\$0	\$0	0%	\$0
Total CROSSING GUARDS:	\$988	\$0	\$0	\$0	0%	\$0
FIRE DEPARTMENT						
FIRE - FIRE CHIEF SALARY	\$159,819	\$137,948	\$160,654	\$194,015	20.8%	\$33,361
FIRE - DEPUTY FIRE CHIEF WAGES	\$98,254	\$113,787	\$137,740	\$142,717	3.6%	\$4,977
FIRE - FIRE FIGHTERS-EMT WAGES	\$1,086,188	\$1,140,780	\$1,476,099	\$1,544,801	4.7%	\$68,702
FIRE - EXEC ASST WAGES HRLY	\$49,986	\$62,227	\$68,194	\$71,660	5.1%	\$3,466
FIRE - FIRE/EMS TRAINING	\$19,043	\$15,728	\$38,279	\$44,268	15.6%	\$5,989
FIRE - FIRE/EMS CALLOUT WAGES	\$96,247	\$79,883	\$55,000	\$60,000	9.1%	\$5,000
FIRE - FIRE/EMS PER DIEM	\$32,582	\$29,116	\$40,000	\$40,800	2%	\$800
FIRE - OVERTIME WAGES	\$413,005	\$414,022	\$205,783	\$205,783	0%	\$0
FIRE - CERT/LICENSE RENEWAL	\$84,648	\$134,731	\$190,500	\$192,500	1%	\$2,000
FIRE - EDUCATIONAL STIPEND	\$14,000	\$13,000	\$18,000	\$37,000	105.6%	\$19,000
PRECEPTOR COMPENSATION			\$26,880	\$26,800	-0.3%	-\$80
HOLIDAY PAY STRAIGHT TIME	\$55,809	\$54,262	\$81,185	\$84,972	4.7%	\$3,787
FIRE- LONGEVITY-NON UNION	\$750	\$800	\$1,550	\$750	-51.6%	-\$800
FIRE- LONGEVITY- UNION	\$5,900	\$6,800	\$8,150	\$6,750	-17.2%	-\$1,400
UNIFORM ALLOWANCE			\$36,750	\$36,750	0%	\$0
VEHICLE REPAIR & MAINTENANCE	\$45,123	\$32,364	\$37,200	\$36,920	-0.8%	-\$280
FIRE/EMS SAFETY PROF SERVICES	\$32,076	\$68,057	\$59,268	\$88,307	49%	\$29,039
TRAINING & EDUCATION	\$23,376	\$2,800	\$57,858	\$44,270	-23.5%	-\$13,588
OFFICE SUPPLIES	\$1,357	\$1,069	\$925	\$925	0%	\$0
POSTAGE	\$95	\$73	\$120	\$120	0%	\$0
BLDG. MAINTENANCE SUPPLIES	\$7,092	\$6,372	\$11,050	\$9,000	-18.6%	-\$2,050
EDUCATIONAL SUPPLIES	\$168	\$536	\$2,800	\$3,050	8.9%	\$250
FIRE SUPPLIES	\$5,578	\$12,574	\$10,700	\$21,325	99.3%	\$10,625
EMS SUPPLIES	\$62,218	\$42,402	\$44,785	\$47,999	7.2%	\$3,214
FIRE - UNIFORMS AND OTHER	\$28,743	\$27,657	\$34,340	\$2,600	-92.4%	-\$31,740

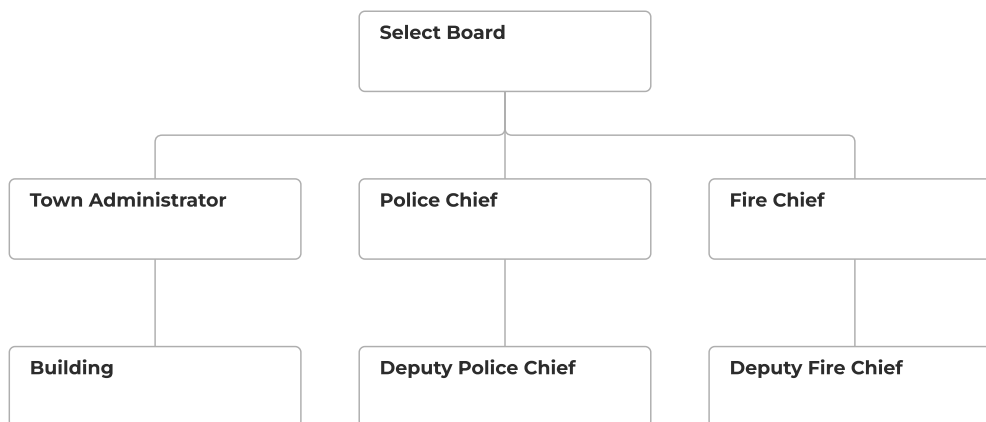


Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
PROTECTIVE CLOTHING	\$28,979	\$6,880	\$28,500	\$23,975	-15.9%	-\$4,525
TRAVEL	\$453	\$2,602	\$6,816	\$6,290	-7.7%	-\$526
SUBSCRIPTIONS	\$746	\$6,975	\$6,050	\$4,049	-33.1%	-\$2,001
OTHER EXPENSES	\$497	\$0	\$0	\$0	0%	\$0
Total FIRE DEPARTMENT:	\$2,352,733	\$2,413,444	\$2,845,177	\$2,978,396	4.7%	\$133,218
DISPATCH						
DISPATCH - WAGES	\$470,311	\$502,758	\$485,419	\$503,641	3.8%	\$18,222
WAGES DISPATCH P/T	\$23,384	\$39,873	\$20,000	\$30,000	50%	\$10,000
DISPATCH - OVERTIME	\$110,458	\$81,593	\$132,000	\$132,000	0%	\$0
DISPATCH - SHIFT DIFFERENTIAL	\$9,030	\$1,088	\$14,169	\$20,000	41.1%	\$5,831
WAGES DISPATCH EMD STIPEND	\$0	\$0	\$14,000	\$14,000	0%	\$0
DISPATCH - LUMP SUM HOLIDAY	\$18,605	\$10,531	\$28,009	\$28,823	2.9%	\$814
WAGES - DISPATCH SUPER HOLIDAY	\$8,855	\$6,969	\$11,357	\$15,000	32.1%	\$3,643
DISPATCH - LONGEVITY- UNION	\$3,350	\$3,250	\$5,000	\$3,200	-36%	-\$1,800
DISPATCH UNIFORM ALLOWANCE	\$6,800	\$5,100	\$3,851	\$9,600	149.3%	\$5,749
UNIFORMS	\$0	\$1,533	\$7,950	\$8,500	6.9%	\$550
Total DISPATCH:	\$650,793	\$652,696	\$721,755	\$764,764	6%	\$43,009
BUILDING INSPECTION						
BLDG INSP-BLDG COMM SALARY	\$0	\$0	\$99,848	\$125,865	26.1%	\$26,016
BLDG INSP-ASST ZONING OFR WAGE	\$71,316	\$0	\$0	\$0	0%	\$0
OFFICE MANAGER			\$0	\$37,302	N/A	\$37,302
BLDG INSP-ADMIN STAFF WAGES	\$140,798	\$232,409	\$154,868	\$187,783	21.3%	\$32,915
LONGEVITY-NON UNION	\$1,400	\$750	\$1,500	\$1,500	0%	\$0
VEHICLE REPAIR & MAINTENANCE	\$1,564	\$1,529	\$2,000	\$2,000	0%	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$5,000	N/A	\$5,000
SEMINARS/TRAINING	\$1,549	\$1,181	\$1,000	\$1,000	0%	\$0
TELEPHONE/WIRELESS/DATA	\$730	\$0	\$1,000	\$1,000	0%	\$0
SOFTWARE MAINT & SUPPORT			\$0	\$28,400	N/A	\$28,400
OFFICE SUPPLIES	\$492	\$447	\$750	\$750	0%	\$0
POSTAGE	\$95	\$60	\$200	\$200	0%	\$0
BOOKS & MATERIALS	\$892	\$814	\$800	\$800	0%	\$0
MILEAGE	\$1,151	\$1,164	\$1,200	\$1,200	0%	\$0
DUES & SUBSCRIPTIONS	\$50	\$230	\$0	\$0	0%	\$0
Total BUILDING INSPECTION:	\$220,037	\$238,584	\$263,166	\$392,800	49.3%	\$129,634
CIVIL PREPAREDNESS AGENCY						
EMERG MANAGEMENT OTHER EXPENSE	\$3,167	\$2,942	\$5,075	\$5,075	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Total CIVIL PREPAREDNESS AGENCY:	\$3,167	\$2,942	\$5,075	\$5,075	0%	\$0
CANINE CONTROL						
ANIMAL CONTROL OFFICER WAGES			\$0	\$26,018	N/A	\$26,018
ANIMAL CONTROL EXPENSES	\$33,481	\$31,827	\$38,325	\$10,000	-73.9%	-\$28,325
Total CANINE CONTROL:	\$33,481	\$31,827	\$38,325	\$36,018	-6%	-\$2,307
Total PUBLIC SAFETY:	\$5,678,431	\$5,962,159	\$6,750,090	\$7,084,344	5%	\$334,254
Total Expenditures:	\$5,678,431	\$5,962,159	\$6,750,090	\$7,084,344	5%	\$334,254

Public Safety Organizational Chart



Police Department

MISSION OF THE OFFICE

The mission of the Littleton Police Department is to work with all residents and business owners 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 police services possible by working in a collaborative proactive manner with the community to identify and solve problems, prevent crime, and apprehend offenders in a manner consistent with established Federal, State, and local laws.

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. 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.

DEPARTMENTAL SERVICES

Listed below is a 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. Patrol / Emergency response – The number one mission of the department is for preventive patrol and emergency response to community of Littleton. This is the core function of the department and provides immediate and effective response to the needs of our community. The community is underway with a large sewer project and the re-zoning of King St., the redevelopment of 550 King St., and possible 410 Great Rd. has brought more traffic and increase in population and activity. The added civilian traffic regulators has assisted us in traffic control for all construction projects.

Along with patrol response the Communications Center is an integral part of the Towns Public Safety mission. The Communications Center is the first line where emergency services in the community are delivered. With a growing population, a thriving business district and the added workload of Emergency Medical dispatch, the need for more coverage on the Communications desk is evident. The growing number of paramedic calls shows the need for coverage in the dispatch center. This budget keeps us in line with keeping two communication officers in the dispatch call center from 7 am – 11 pm with a single communication officer from 11 pm - 7 am. Due to the closing of Nashoba Valley Medical Center the communication center is our first step in providing medical attention to those in need.

2. Criminal Investigation - This section of the department goes hand in hand with patrol functions as the responsibility for any follow-up beyond the patrol section lies with the Detectives. This unit is to be commended for the number of drugs and weapons for which they have taken off the streets. Without this unit we would be unable to do extensive follow-up for the myriads of felonies and other technical and time-consuming cases that come not only out of Patrol but also directly to and from the Investigative Unit. We have recently partnered with the DEA and have our bilingual Detective Sergeant, Pablo Fernandez assigned to them. This will be bringing future seizure funds to the departments needs for training, resources and specialized tools.

3. School Resource Services - The SRO position within the schools is an extremely important part of our community-based policing mission. By having a Detective assigned to the schools we can make a difference in the lives of the young men and women within our community. Detective Wodzinski is not only is a "Resource" for the schools but serves as a role model and mentor for the many children that she has contact with. This position has enabled the department to enhance its relationship with the youth of our community and built a bridge to work collaboratively with the faculty and staff of Littleton Public Schools. We are currently working with the school department to add a second School Resource Officer. Officer Jones will start full time in the schools on January 1, 2025 as the calls and demand continue to increase this will enhance our program. As he was the backup SRO and has a hands on working knowledge of the position and the community.

4. Elder Services – Elder Services division has been involved in education about scams both electronic and in person that target seniors. Our department has also been involved with education regarding driving while getting older, social security fraud, green dot fraud and other programs targeted toward the seniors. We also provide support if an elder is



somehow involved in the court system or needs abuse services. This service includes an exchange of information to the COA by members of the department on elderly people that are discovered by the department to need services. All these services for the Senior Citizens of Littleton are being provided to them while handling every day-to-day patrol calls.

5. Community Policing Services – Community policing Coffee with a COP, Drug Take Back, RAD programs and many other small but important programs that not only benefit the community and make it a better place to live and work.

MAJOR ACCOMPLISHMENTS

The Littleton Police Department is comprised of 23 full time officers and 8 full time communication officers. As we are aware of the stress that policing and the damage that it can have on our employees, we have implemented a mental and physical health schedule. Officers and Dispatchers are allowed 1 hour of their shift to work out in the renovated gym. This has led to better mental and physical health for our team. Officer Ilyas Abu and administration have been working diligently to apply for any and all grants that would be available to our department. Year to date we have been able to secure over \$250,000.00 in grant funding. Upgrading our communications center, Body Worn Cameras, physical and mental health, fleet car replacement and currently working off of a road safety crosswalk enforcement grant. These items would not have been attainable under a level funded budget so we are very thankful to be granted the opportunity.

Expenditures Summary

Personnel Services - The FY26 budget has been level funded again this year and only one Union contract has been settled. We will continue to provide the proper service for our community. We will ensure that the appropriate time that it takes to properly investigate crimes, solve problems by engaging the community, or providing a quick emergency response in FY26 level funding.

The Department can now back fill the shifts that will be open due to officers being on vacation or sick leave, those that are below three officers on the road and to hold over shifts at times of public safety emergencies, such as arrests, motor vehicle accidents, weather related emergencies and reports. The Control Center Budget includes coverage for all shifts vacated by vacation, comp time, sick and personal days. The Dispatch 911 grant will be applied for again this year and is set to augment salaries. This would include, vacation time, training for unexpected departures from the Control Center or other unexpected budget issues. We currently have 8 full-time communications positions and 3 part-time communications officers. The FY26 expense budget for police and communications covers various memberships, training classes, new hire uniforms, firearms line items, replacement of aging equipment and shifting Capital expenses to working expenses. This budget build has allowed us to work in the parameters. The department as a whole has taken several steps to attempt to control costs where it can. Some of these examples include the utilization of the capital cruiser plan where we replace vehicles with higher miles on them, keeping them from major repairs.

BUDGET HIGHLIGHTS

Salary increases are unknown at this time due to contractual obligations not being settled. The increase from 23 officers to 24 officers is being funded partially by the Littleton School Department. Level funded on all expense items from FY25.

POLICE

Name	Position	FTE	Grade	Step	Salary
MATTHEW PINARD	POLICE CHIEF	1.00	TC20	14	\$ 178,863.25
JEFFREY PATTERSON	POLICE DEPUTY CHIEF	1.00	TC17	10	\$ 133,444.08
DOUGLAS LANDRY	POLICE LIEUTENANT	1.00	BA15	10	\$ 111,603.60
KIMBERLY MURPHY	EXEC ASST POLICE	1.00	BA10	5	\$ 71,660.16
RYAN RICHARD	POLICE OFFICER	1.00	PU02	9	\$ 70,886.40
PATRICK ODOGNOHUE	POLICE DETECTIVE	1.00	PU03	10	\$ 78,020.80
JESSE BOWEN	POLICE OFFICER	1.00	PU02	9	\$ 70,886.40
DERRICK CAMELO	POLICE SERGEANT	1.00	PU04	10	\$ 85,841.60
BRIAN CASEY	POLICE OFFICER	1.00	PU02	10	\$ 72,550.40
BRIAN JONES	POLICE OFFICER	1.00	PU02	10	\$ 72,550.40
BRYAN KILEY	POLICE OFFICER	1.00	PU02	9	\$ 70,886.40
ERIC MICHEL	POLICE OFFICER	1.00	PU02	10	\$ 72,550.40
JARED RICHARD	POLICE OFFICER	1.00	PU02	9	\$ 70,886.40
MARC SCOLA	POLICE SERGEANT	1.00	PU04	10	\$ 85,841.60
MEGAN WODZINSKI	POLICE DETECTIVE	1.00	PU03	9	\$ 76,128.00
EDMOND BUSSIÈRE	POLICE SERGEANT	1.00	PU04	9	\$ 83,761.60
PABLO FERNANDEZ	POLICE SERGEANT	1.00	PU04	10	\$ 85,841.60
JAMES MORINE	POLICE OFFICER	1.00	PU02	8	\$ 69,056.00
ILYAS ABU	POLICE OFFICER	1.00	PU02	8	\$ 69,056.00
JAMES FERREIRA	POLICE OFFICER	1.00	PU02	5	\$ 64,126.40
ADAM ZAFERACOPOULOS	POLICE OFFICER	1.00	PU02	3	\$ 61,048.00
ZACHARY MERCHANT	POLICE OFFICER	1.00	PU02	6	\$ 65,728.00
KIMBERLY TOCCI	POLICE SERGEANT	1.00	PU04	9	\$ 83,761.60
NOAH GRAHAM	POLICE OFFICER	1.00	PU01	2	\$ 55,660.80
DEREK SORENSEN	POLICE OFFICER	1.00	PU02	5	\$ 64,126.40

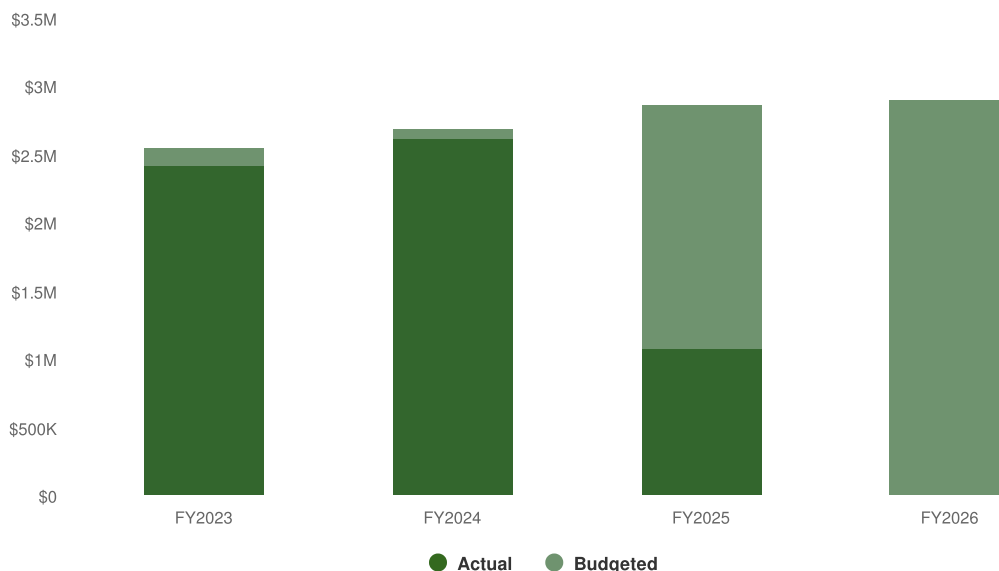


POLICE-PART TIME

Name	Position	FTE	Grade	Step	Salary
PHYLLIS TOWER	ANIMAL CONTROL OFFICER	0.45	BA07	4	\$ 28.49
WILLIAM COLE	BUILDING MAINTENANCE CUSTODIAN	0.30	BA04	4	\$ 24.60
RAYMOND ONEIL	CIVILIAN TRAFFIC REGULATOR	0.49	BB03	1	\$ 20.59
JAMES LANDI	CIVILIAN TRAFFIC REGULATOR	0.49	BB03	1	\$ 20.59
DAVID WELCH	CIVILIAN TRAFFIC REGULATOR	0.49	BB03	1	\$ 20.59
JAMES KEATON	CIVILIAN TRAFFIC REGULATOR	0.49	BB03	1	\$ 20.59
NORMAN CARVER	CIVILIAN TRAFFIC REGULATOR	0.49	BB03	1	\$ 20.59
JOHN JANAKOS	POLICE OFF RESERVE	0.25	BA10	8	\$ 37.09
FREDERICK RENTSCHLER	POLICE OFF RESERVE	0.25	BA10	7	\$ 36.19
WARREN OBRIEN	POLICE OFF RESERVE	0.25	BA10	3	\$ 32.80
BRIAN KEEFE	POLICE OFF RESERVE	0.25	BA10	3	\$ 32.80
DAVID FRECHETTE	POLICE OFF RESERVE	0.25	BA10	3	\$ 32.80

\$2,907,292 **\$30,700**
(1.07% vs. prior year)

Public Safety - Police Proposed and Historical Budget vs. Actual



Police Goals

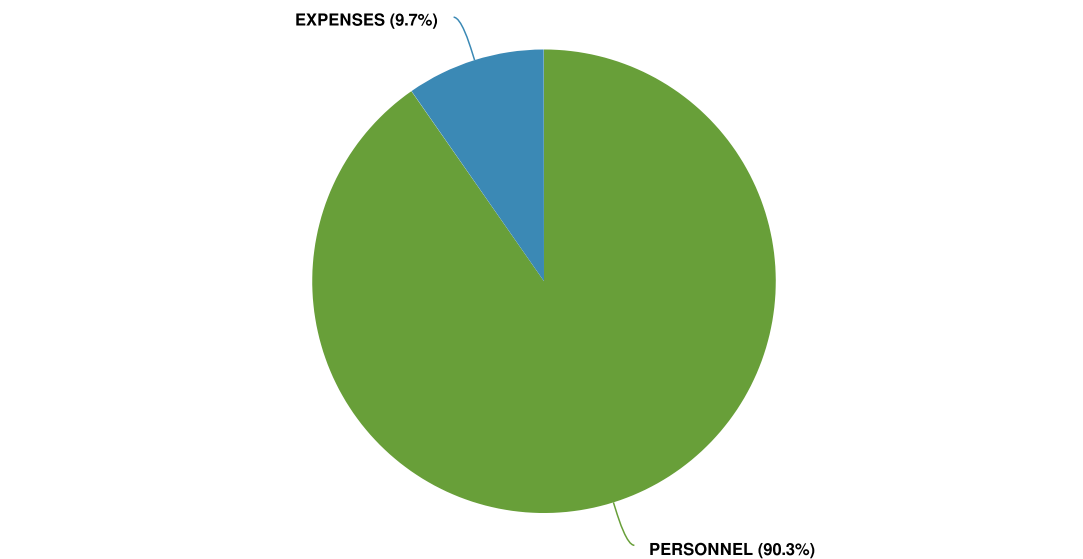
DEPARTMENTAL GOALS

The increased overall call volume for the town of Littleton has forced a public safety hazard. The town has increased in residential, retail and commercial property as well as the demand for answering calls. We will be meeting the demands of the community and will be providing a proactive traffic enforcement as well as educating the public on different levels of crime.

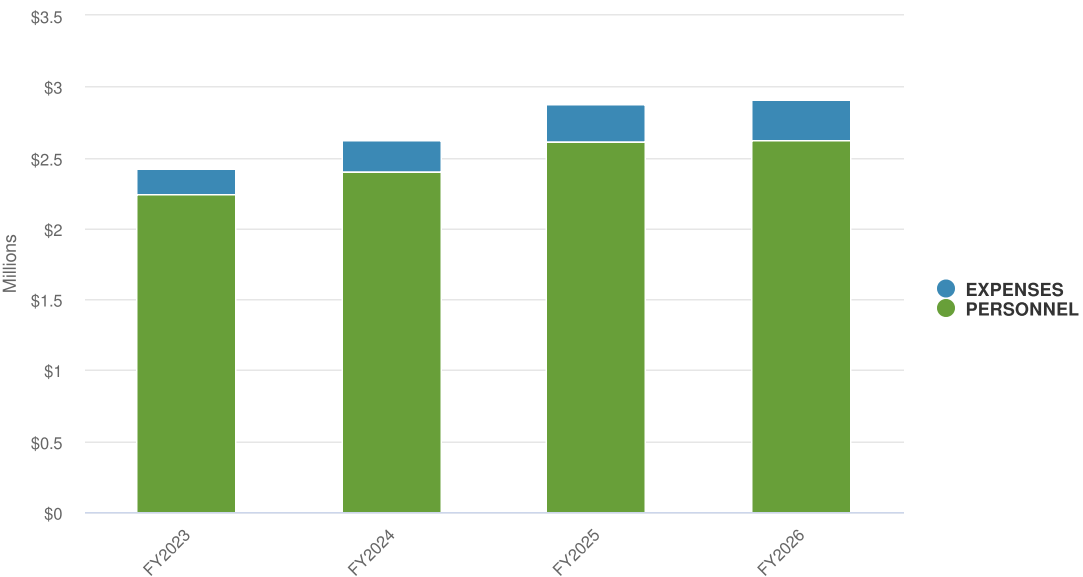


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
POLICE CHIEF - SALARY	\$157,886	\$176,300	\$176,262	\$199,934	13.4%	\$23,672
POLICE DEPUTY CHIEF- SALARIES	\$122,647	\$133,212	\$139,990	\$148,192	5.9%	\$8,202
SALARIES - FULL-TIME	\$1,430,713	\$1,445,175	\$1,457,412	\$1,473,542	1.1%	\$16,131
POLICE EXEC ASST - WAGES HRLY	\$62,835	\$63,666	\$66,545	\$76,753	15.3%	\$10,209
POLICE LIEUTENANT SALARIES	\$0	\$85,100	\$110,217	\$129,604	17.6%	\$19,387
RESERVE OFFICER WAGES	\$6,002	\$7,672	\$20,000	\$22,000	10%	\$2,000
POLICE - OVERTIME	\$226,875	\$258,738	\$285,000	\$285,000	0%	\$0
POLICE- SHIFT DIFFERENTIAL	\$10,928	\$12,487	\$17,144	\$17,500	2.1%	\$356
POLICE - EDUCATION INCENTIVE	\$59,000	\$71,000	\$98,000	\$68,000	-30.6%	-\$30,000
POLICE - QUINN BILL	\$49,669	\$41,783	\$58,672	\$45,080	-23.2%	-\$13,592
POLICE - SALARIES HOLIDAYS	\$53,509	\$50,654	\$103,692	\$84,727	-18.3%	-\$18,965
WAGES - OFFICERS SUPER HOLIDAY	\$9,386	\$7,420	\$18,358	\$21,560	17.4%	\$3,202
POLICE - LONGEVITY- NON UNION	\$1,850	\$1,850	\$1,850	\$2,850	54.1%	\$1,000
POLICE -LONGEVITY- UNION	\$11,500	\$12,000	\$16,800	\$12,250	-27.1%	-\$4,550
UNIFORM ALLOWANCE	\$36,050	\$37,050	\$46,750	\$38,800	-17%	-\$7,950
Total PERSONNEL:	\$2,238,849	\$2,404,106	\$2,616,692	\$2,625,792	0.3%	\$9,100
EXPENSES						
VEHICLE REPAIR & MAINTENANCE	\$29,687	\$30,162	\$35,200	\$40,000	13.6%	\$4,800
RADIO MAINTENANCE	\$12,600	\$1,064	\$32,000	\$32,000	0%	\$0
TRAINING & EDUCATION	\$30,071	\$50,446	\$30,300	\$40,000	32%	\$9,700
EDUCATION REIMBURSEMENT	\$610	\$0	\$6,000	\$6,000	0%	\$0
SOFTWARE EXPENSES	\$0	\$23,596	\$36,000	\$40,000	11.1%	\$4,000
OTHER SUPPLIES	\$20,097	\$16,769	\$22,000	\$22,000	0%	\$0
FIREARM SUPPLIES	\$19,305	\$32,886	\$30,000	\$30,000	0%	\$0
UNIFORMS	\$14,545	\$23,115	\$24,000	\$25,000	4.2%	\$1,000
SUBSCRIPTIONS & MEMBERSHIPS	\$33,237	\$27,950	\$30,000	\$31,500	5%	\$1,500
OTHER EXPENSES	\$18,233	\$12,574	\$14,400	\$15,000	4.2%	\$600
Total EXPENSES:	\$178,383	\$218,562	\$259,900	\$281,500	8.3%	\$21,600
Total Expense Objects:	\$2,417,232	\$2,622,667	\$2,876,592	\$2,907,292	1.1%	\$30,700



Fire Department

MISSION OF THE DEPARTMENT

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.

The 2026 fiscal year budget focuses on the current needs of the department to maintain services and address unfunded mandates in previous collective bargaining agreements. The Town of Littleton is fortunate to still have a small but strong call department that is able to help the community at a moment's notice. That said, the slow erosion of on-call and volunteer firefighters seen across the state and country has been experienced in Littleton over the past decade plus.

As part of FY 2025 and moving into FY 2026, a focus has been placed on maintaining and even expanding the training and involvement of the call firefighters and EMT's. That said, the high call volume of Littleton creates significant demand on the call personnel, thus the need for career staffing.

As we look to the future, the growth of the community will require continued adaptation and likely additional career staffing. Nothing demonstrates this need to adapt better than the closure of Nashoba Valley Medical Center in August of 2024. This closure has changed the Emergency Medical Systems in the area, creating a greater need for carefully coordinated responses. The closure has resulted in an approximately 1% increase in call volume. This number may not seem substantial, however coupled with 6% growth in call volume through October 31, 2024, it is placing a sizable strain on the department and its members. The additional call volume is not necessarily the challenge, however the instances of multiple and simultaneous calls, whether fire or EMS, requires depth in our system.

In July of 2024, a fifth person was approved on each shift. One of the concepts behind these positions was to decrease the need for overtime by running down any time someone is out. With the increased call volume and specifically the instances of back-to-back calls, this goal has become untenable. The FY 2026 budget looks to significantly increase the overtime line to meet the incurred time off liability so that shifts are not running short as often.



Expenditures Summary

Budget Narrative

Wages and payroll have been adjusted to meet the needs of the Littleton Fire Department. Careful calculations were made to include all potential costs reflected on the wage and expense sections of the budget. It is imperative that the operations of the department are calculated to create consistency throughout the entire year of operations. This consistency simplifies decision making and has far fewer variable costs.

The most substantial increase exists in overtime. The overtime budget was calculated from a zero base to establish the expected cost of vacation (accrual basis), training coverage (66 hours per member), sick (average usage) personal (24 hours per person) and military time (480 hours). The calculations included historical overtime versus order in rates to best reflect the actual costs. In addition, a 10% contingency was added to overtime to account for the potential risk of unforeseen time off such as injury, bereavement, administrative leave, or use of saved vacation time.

The callout wages were increased as a response to the annual usages and the anticipated usage of call backs. Callout wages are those used for multiple calls, more serious calls and when our on-duty personnel are tied up. In addition to creating depth in the response model, better utilization of our call personnel should be a focus to maintain or even grow the call staff.

The training line increases to reflect the training needs for call and some career members. Training is the backbone of having an organization that is adaptable and ready to tackle any emergency situation. Failure to train personnel increases organizational exposure and results in inefficient and ineffective emergency responses.

The majority of the remaining increases are the payroll/wage section are to meet contractual obligations and expected COLA for non-union employees.

EXPENSES

Adjustments have been made in the departmental expenses to reflect critical needs as well as encompassing the needs of the various lines. Over the course of the year, many unpredicted issues can and will arise that cannot be accounted for. Based on the evaluation of current and prior needs coupled with intuitive expectations, several specific expense lines have been increased.

With the current fleet of vehicles, it is expected that numerous needs for repairs will be needed in FY 26. This coupled with an increase of preventative initiatives creates a need to increase the vehicle repair line by around \$10,000. That said, unanticipated issues such as a pump problem, transmission, engine or other major components could expend a majority of the repair budget requiring a later request for funding.

The training and education line undergoes a substantial overhaul reflecting updated pricing on some programs as well as a renewed interest in education from CBA members. Many of the sub-categories of the training and education had not been updated with current pricing or members, thus needing to be adjusted. State grants may cover some of these costs in FY 26 only, potentially giving an opportunity for a lower adjustment. The department is looking at mechanisms in the future to eliminate the need for outside vendors which will reduce many of these costs currently in the training and education line.

Much of the fire supply account line increase is based on the need for new portable radios. The current radios are aging and some even lack the capacity to be programmed appropriately. Portable radios are a critical tool used by personnel to communicate with other firefighters, dispatch and police. Maintaining the two-way communication system is critical to a safe and effective working environment. I would suggest that the replacement of portables in small numbers should occur each year moving forward. There will, however, likely need to be a one-time larger purchase of radio equipment in the 3-5-year timeframe, however more evaluation is needed.

Other changes in expenses are minor adjustments to capture inflation or price adjustments.

FIRE

Name	Position	FTE	Grade	Step	Salary
ALEXANDER MCCURDY	FIRE CHIEF	1.00			\$ 163,470.00
SEAN COFFEY	FIRE DEPUTY CHIEF	1.00	TC17	9	\$ 129,560.40
MICHAEL RINN	EXEC ASST FIRE	1.00	BA10	5	\$ 71,660.16



KEITH DUNN	FIRE LIEUTENANT	1.00	FU02	10	\$ 89,893.44
TERENCE GARDNER	FIRE LIEUTENANT	1.00	FU02	9	\$ 87,709.44
TIMOTHY POWERS	FIRE LIEUTENANT	1.00	FU02	9	\$ 87,709.44
TYSON DAVID	FIRE LIEUTENANT	1.00	FU02	6	\$ 81,463.20
BRIAN ST GELAIS	FIREFIGHTER/EMT	1.00	FU01	10	\$ 79,956.24
MICHAEL DEBLASIO	FIREFIGHTER/EMT	1.00	FU01	10	\$ 79,956.24
ANDREW TAYLOR	FIRE PREVENT OFFICER	1.00	FU02	5	\$ 79,475.76
DANIEL SAWICKI	FIREFIGHTER/EMT	1.00	FU01	6	\$ 72,486.96
JOSEPH REGER	FIREFIGHTER/EMT	1.00	FU01	6	\$ 72,486.96
SHAWN FOSTER	FIREFIGHTER/EMT	1.00	FU01	6	\$ 72,486.96
MATTHEW ROSS	FIREFIGHTER/EMT	1.00	FU01	5	\$ 70,696.08
GREGORY STUMP	FIREFIGHTER/EMT	1.00	FU01	4	\$ 68,970.72
MICHAEL KILGALLEN	FIREFIGHTER/EMT	1.00	FU01	4	\$ 68,970.72
RYAN LLOYD	FIREFIGHTER/EMT	1.00	FU01	3	\$ 67,289.04
KYLE TOBIN	FIREFIGHTER/EMT	1.00	FU01	2	\$ 65,651.04
PATRICK FAVREAU	FIREFIGHTER/EMT	1.00	FU01	2	\$ 65,651.04
BRANDON BROWN	FIREFIGHTER/EMT	1.00	FU01	2	\$ 65,651.04
KEIDI PACHECO MONTERO	FIREFIGHTER/EMT	1.00	FU01	2	\$ 65,651.04
NICHOLAS CORCORAN	FIREFIGHTER/EMT	1.00	FU01	2	\$ 65,651.04
LOGAN LEBLANC	FIREFIGHTER/EMT	1.00	FU01	2	\$ 65,651.04
CHRISTOPHER WAGGETT	FIREFIGHTER/EMT	1.00	FU01	2	\$ 65,651.04

FIRE EMS

Name	Position	FTE	Grade	Step	Salary
DANIEL KANE	ON CALL FF/PARA	1.00	BD11	1	\$ 27.16
JOSEPH ROCK	ON CALL FIRE CAPTAIN	1.00	BD09	6	\$ 23.75
THOMAS KNEELAND	ON CALL FIRE LT	1.00	BD08	6	\$ 23.05
SEAN PARLON	ON CALL FF/EMT	1.00	BD07	4	\$ 21.50
BRIAN CHABOT	ON CALL FF/EMT	1.00	BD07	6	\$ 22.38
TERESA ROCK	ON CALL FF/EMT ADV	1.00	BD07	6	\$ 22.38
BRADFORD WILLIAMS	ON CALL FF/PARA	1.05	BD11	1	\$ 28.52
STEVIE LEBLANC	ON CALL FF/PARA	1.00	BD11	1	\$ 27.16
KEVIN LARSEN	ON CALL EMT-PROBTN	0.25	BD01	1	\$ 4.02
MACKENZIE ROCK	ON CALL EMT	1.00	BD03	6	\$ 19.68
CALVIN RAMBACHER	ON CALL EMT-PROBTN	1.00	BD01	1	\$ 16.07
ZACHARY CLANCY	ON CALL FF/PARA	1.00	BD11	1	\$ 27.16
CHARLES LOWE	ON CALL FF/EMT	1.00	BD04	6	\$ 20.47
GRAYLEN SCARSDALE	ON CALL FF/PARA	1.00	BD11	1	\$ 27.16
THOMAS MONAGLE	ON CALL FF/PARA	1.00	BD11	1	\$ 27.16
GREGORY MARSHALL	ON CALL FF/EMT	1.00	BD03	2	\$ 18.19

FUTURE

Looking towards the future, the Littleton Fire Department will continue to take on new challenges from technology, climate change and the growth of our community. An effort will be needed to ensure that we continue to maintain a highly capable and prepared department to meet these and other new challenges.

The effects of climate change will continue to greatly influence Emergency Responses and Fire Prevention Services. This fact is not well advertised, but climate change has already driven new challenges and greater call volume throughout the Fire Service in the Commonwealth. With more substantial heatwaves, firefighters and EMT's have seen the number of calls for emergency medical calls increase with our older and more vulnerable populations, often suffering from respiratory issues. The added moisture coupled with the heatwaves creates destructive storms, flash droughts, and an increase of wildland fires. Our fire and EMS personnel are on the front lines of climate change 24-hours per day. These climate change factors, coupled with new technologies such as Battery Energy Storage Systems or Electric Vehicles have required continued adaptation to mitigating related issues.

The synchronization of our staffing levels with the anticipated growth of the community will have to be closely monitored. As we see the growth of the community, the obvious likelihood is that our call volume and back-to-back calls will follow suit and place strain on the system. Even under today's model, periodic strain is easily observed. While we have mutual aid agreements in place, we will start to disproportionately tap into those resources creating an equity of use issue. It is my goal that mutual aid is just that, mutual. By giving and receiving help at around the same rate, there is a "payback" of services.

I would expect that within the next 2 to 4 years the Littleton Fire Department will require some additional growth. This will again be based on our growth as a community and the age demographics of such growth. Projects with more senior residents in the community will have a greater impact on the need for EMS, while projects with younger residents will have a mix of fire and EMS needs.

Specific growth right now would appear to be the addition of 1 to 2 personnel per shift (4 to 8 total), again depending on the community needs. These personnel would be part of the everyday staffing responding to emergency and non-emergency events as well as maintenance and station duties.

The second part will be the need for a second Deputy Chief. This will likely be needed with the growth of the community and the addition of many new regulations such as OSHA, NFPA along with Fire Prevention and general training of our personnel.

The future will also require that the overall fleet of apparatus be updated to meet the needs of the community, while simultaneously reducing the instances of mechanical breakdowns. In adjusting the fleet, the department will be evaluating its many aspects including the type, setup and design of vehicles to increase flexibility without compromising the delivery of services.

The Littleton Fire Department is poised to make major changes throughout the organization over the next handful of years. Whether developing the skills and talents of our youthful but dedicated firefighters, to tackling the challenges of climate change and growth, we will continue to adapt accordingly delivering the best possible care and service to our community.

Emergency Management

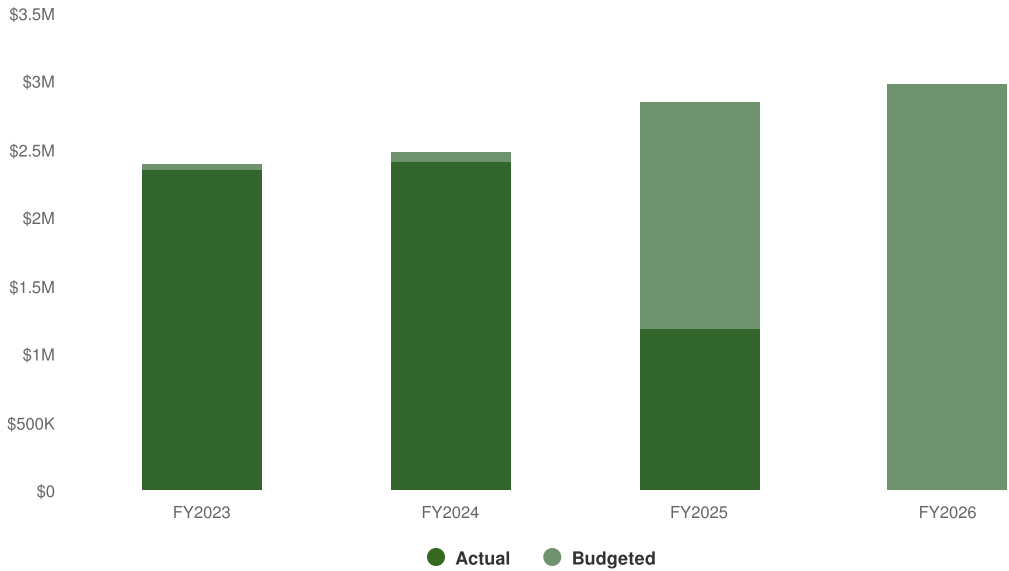
Emergency Management is an all-volunteer operation known as the Littleton Volunteer Corp (LVC), who donate their time to staff shelters, work at local events including road races and assist emergency services in a time of need. The shelters can hold up to 150 and operate out of two enclosed trailers 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.

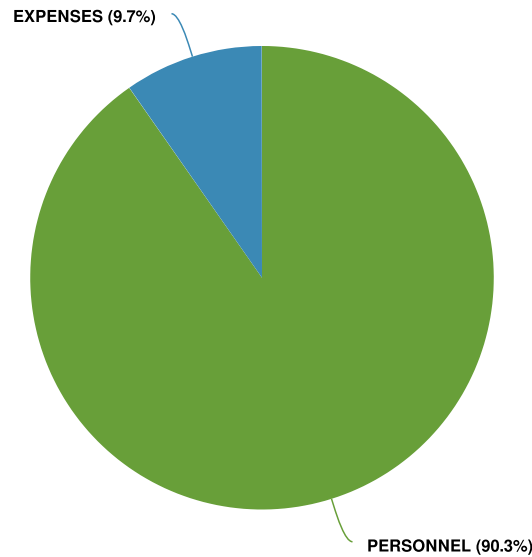
\$2,978,396 **\$133,218**
(4.68% vs. prior year)

Public Safety - Fire Proposed and Historical Budget vs. Actual

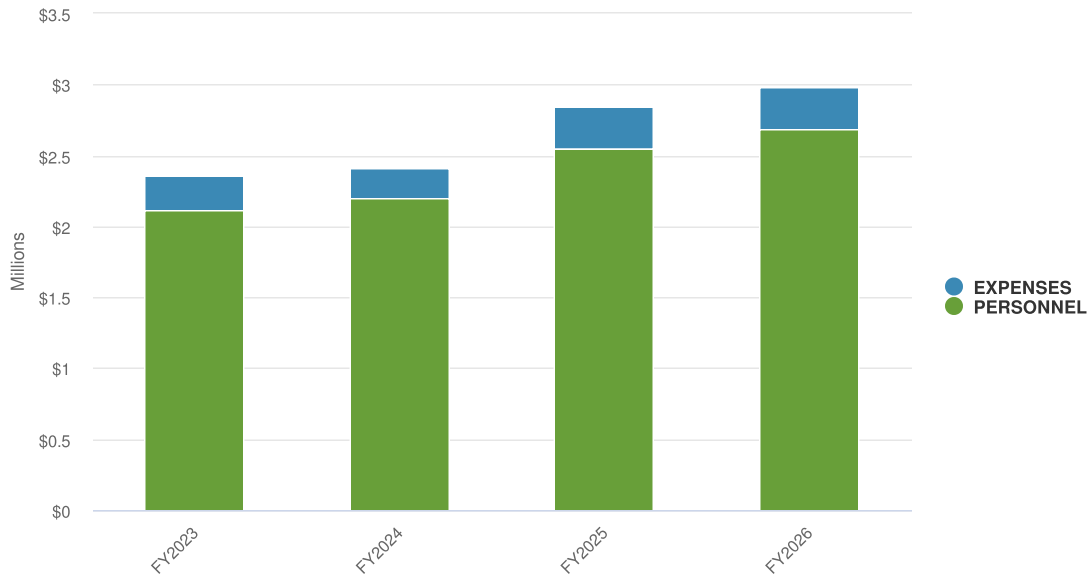


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						
FIRE - FIRE CHIEF SALARY	\$159,819	\$137,948	\$160,654	\$194,015	20.8%	\$33,361
FIRE - DEPUTY FIRE CHIEF WAGES	\$98,254	\$113,787	\$137,740	\$142,717	3.6%	\$4,977
FIRE - FIRE FIGHTERS-EMT WAGES	\$1,086,188	\$1,140,780	\$1,476,099	\$1,544,801	4.7%	\$68,702
FIRE - EXEC ASST WAGES HRLY	\$49,986	\$62,227	\$68,194	\$71,660	5.1%	\$3,466
FIRE - FIRE/EMS TRAINING	\$19,043	\$15,728	\$38,279	\$44,268	15.6%	\$5,989
FIRE - FIRE/EMS CALLOUT WAGES	\$96,247	\$79,883	\$55,000	\$60,000	9.1%	\$5,000
FIRE - FIRE/EMS PER DIEM	\$32,582	\$29,116	\$40,000	\$40,800	2%	\$800
FIRE - OVERTIME WAGES	\$413,005	\$414,022	\$205,783	\$205,783	0%	\$0
FIRE - CERT/LICENSE RENEWAL	\$84,648	\$134,731	\$190,500	\$192,500	1%	\$2,000
FIRE - EDUCATIONAL STIPEND	\$14,000	\$13,000	\$18,000	\$37,000	105.6%	\$19,000
PRECEPTOR COMPENSATION	\$0	\$0	\$26,880	\$26,800	-0.3%	-\$80
HOLIDAY PAY STRAIGHT TIME	\$55,809	\$54,262	\$81,185	\$84,972	4.7%	\$3,787
FIRE- LONGEVITY-NON UNION	\$750	\$800	\$1,550	\$750	-51.6%	-\$800
FIRE- LONGEVITY- UNION	\$5,900	\$6,800	\$8,150	\$6,750	-17.2%	-\$1,400
UNIFORM ALLOWANCE	\$0	\$0	\$36,750	\$36,750	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Total PERSONNEL:	\$2,116,231	\$2,203,083	\$2,544,765	\$2,689,566	5.7%	\$144,801
EXPENSES						
VEHICLE REPAIR & MAINTENANCE	\$45,123	\$32,364	\$37,200	\$36,920	-0.8%	-\$280
FIRE/EMS SAFETY PROF SERVICES	\$32,076	\$68,057	\$59,268	\$88,307	49%	\$29,039
TRAINING & EDUCATION	\$23,376	\$2,800	\$57,858	\$44,270	-23.5%	-\$13,588
OFFICE SUPPLIES	\$1,357	\$1,069	\$925	\$925	0%	\$0
POSTAGE	\$95	\$73	\$120	\$120	0%	\$0
BLDG. MAINTENANCE SUPPLIES	\$7,092	\$6,372	\$11,050	\$9,000	-18.6%	-\$2,050
EDUCATIONAL SUPPLIES	\$168	\$536	\$2,800	\$3,050	8.9%	\$250
FIRE SUPPLIES	\$5,578	\$12,574	\$10,700	\$21,325	99.3%	\$10,625
EMS SUPPLIES	\$62,218	\$42,402	\$44,785	\$47,999	7.2%	\$3,214
FIRE - UNIFORMS AND OTHER	\$28,743	\$27,657	\$34,340	\$2,600	-92.4%	-\$31,740
PROTECTIVE CLOTHING	\$28,979	\$6,880	\$28,500	\$23,975	-15.9%	-\$4,525
TRAVEL	\$453	\$2,602	\$6,816	\$6,290	-7.7%	-\$526
SUBSCRIPTIONS	\$746	\$6,975	\$6,050	\$4,049	-33.1%	-\$2,001
OTHER EXPENSES	\$497	\$0	\$0	\$0	0%	\$0
Total EXPENSES:	\$236,502	\$210,361	\$300,412	\$288,829	-3.9%	-\$11,583
Total Expense Objects:	\$2,352,733	\$2,413,444	\$2,845,177	\$2,978,396	4.7%	\$133,218



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.

Expenditures Summary

EXPENDITURES SUMMARY

The overall salary/wages increased by 3.75% above FY25. This is primarily due to the new contractual obligations and COLA. The Communications expense line item in FY25 was \$7950 and we are only increasing by \$550 for FY26. 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.

DISPATCH

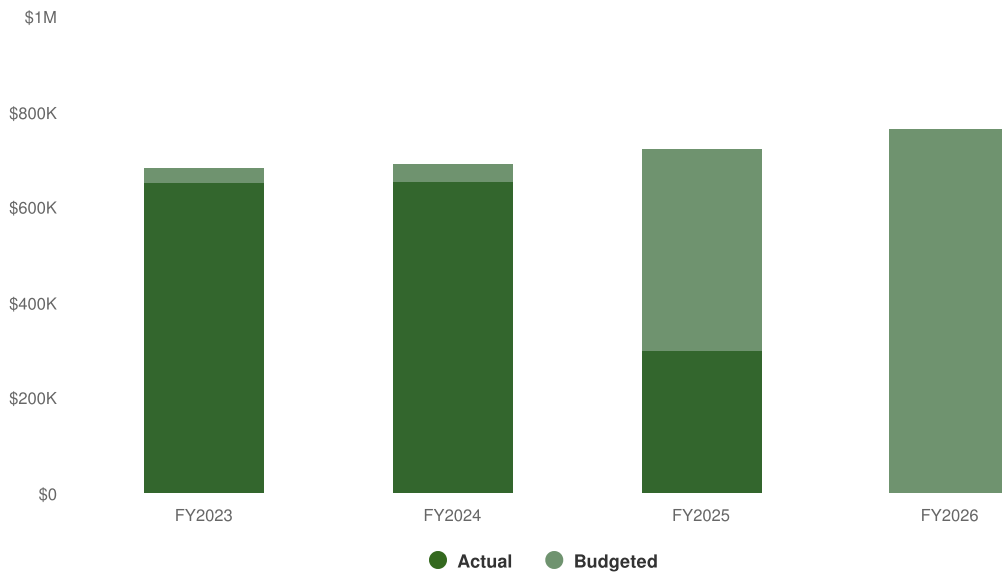
Name	Position	FTE	Grade	Step	Salary
KYLA RACETTE	COMM SUPERVISOR	1.00	DU03	10	\$ 71,260.80
WILLIAM HARROLD	COM OFFICER	1.00	DU02	10	\$ 66,580.80
JOSEPH CARROLL	COM OFFICER	1.00	DU02	10	\$ 66,580.80
KAITLYN WILSON	COM OFFICER-PT	1.00	DU02	4	\$ 57,428.80
PATRICK HAWTHORNE	COM OFFICER	1.00	DU02	10	\$ 66,580.80
KELLEY SANTIAGO	COM OFFICER	1.00	DU02	4	\$ 57,428.80
HEIDI LEBLANC	COM OFFICER	1.00	DU02	4	\$ 57,428.80
JONATHAN PROIA	COM OFFICER	1.00	DU02	4	\$ 57,428.80

DISPATCH-PART TIME

Name	Position	FTE	Grade	Step	Salary
JOCELYN DIPERRI	COM OFFICER-PT	0.25	BA07	9	\$ 32.22
JOSEPH PAGNOTTA	COM OFFICER-PT	0.25	BA07	10	\$ 33.03

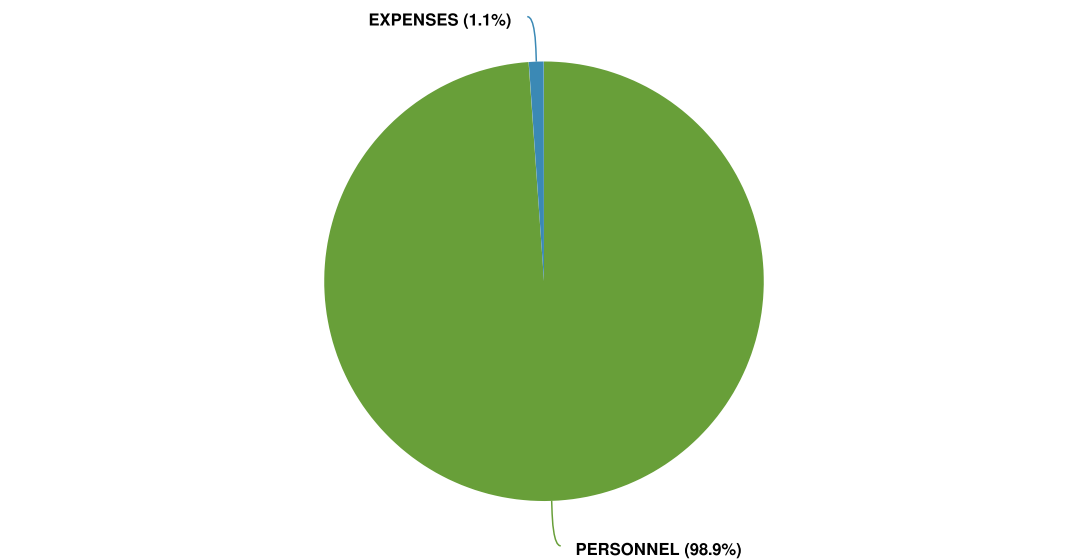
\$764,764 **\$43,009**
(5.96% vs. prior year)

Public Safety - Dispatch Proposed and Historical Budget vs. Actual

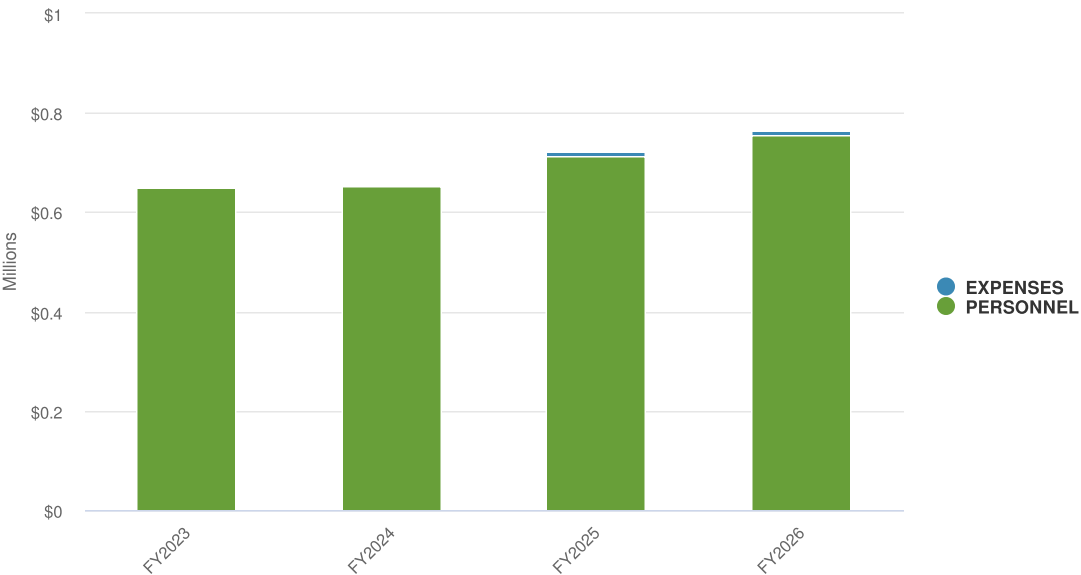


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
DISPATCH - WAGES	\$470,311	\$502,758	\$485,419	\$503,641	3.8%	\$18,222
WAGES DISPATCH P/T	\$23,384	\$39,873	\$20,000	\$30,000	50%	\$10,000
DISPATCH - OVERTIME	\$110,458	\$81,593	\$132,000	\$132,000	0%	\$0
DISPATCH - SHIFT DIFFERENTIAL	\$9,030	\$1,088	\$14,169	\$20,000	41.1%	\$5,831
WAGES DISPATCH EMD STIPEND	\$0	\$0	\$14,000	\$14,000	0%	\$0
DISPATCH - LUMP SUM HOLIDAY	\$18,605	\$10,531	\$28,009	\$28,823	2.9%	\$814
WAGES - DISPATCH SUPER HOLIDAY	\$8,855	\$6,969	\$11,357	\$15,000	32.1%	\$3,643
DISPATCH - LONGEVITY- UNION	\$3,350	\$3,250	\$5,000	\$3,200	-36%	-\$1,800
DISPATCH UNIFORM ALLOWANCE	\$6,800	\$5,100	\$3,851	\$9,600	149.3%	\$5,749
Total PERSONNEL:	\$650,793	\$651,163	\$713,805	\$756,264	5.9%	\$42,459
EXPENSES						
UNIFORMS	\$0	\$1,533	\$7,950	\$8,500	6.9%	\$550
Total EXPENSES:	\$0	\$1,533	\$7,950	\$8,500	6.9%	\$550
Total Expense Objects:	\$650,793	\$652,696	\$721,755	\$764,764	6%	\$43,009



Building Department

MISSION OF THE OFFICE

The primary mission of the Building Department is to provide quality service to the community that is knowledgeable, efficient, comprehensive and helpful to the public. The intention is to safeguard life, health, property and public welfare by regulating and controlling the construction, quality of materials, use of all buildings and structures within the Town of Littleton. The department is responsible for the administration and enforcement of the uniform codes and related Federal, State, and Local adopted laws and ordinances.

DESCRIPTION OF SERVICES

The Building Division staffed by a Building Commissioner, Inspector of Wires with alternate inspector, Gas and Plumbing Inspector with alternate inspector, which enforces State building, electrical, plumbing, gas and mechanical codes, permits and regulates open trenches, sheet metal permits and installations, ensures compliance with State Workers Compensation Insurance, Home Improvement Contractor Registration, solid waste disposal law, Mass Highway permits when applicable, and 521 CMR Architectural Access Board Regulations; enforcement of all 40A and 40B permits, variances and decisions; Field agent for the Subdivision Control Law; determines FEMA compliance, ensures railroad right of way compliance, various EPA regulations; coordinates and enforces all town regulatory boards and departments pre- and post- building permit; regulates local zoning by laws, building demolition of historically significant buildings, enforcement of building numbering, lighting, regulates building permits of delinquent taxpayers, soil removal, and swimming pools. Staff receives and processes complaints, reviews construction documents for code compliance, schedules inspections, issues permits, inspects construction sites, conducts periodic safety inspections of restaurants, schools, religious institutions, all other places of assembly, boarding houses, fire escapes, any facility licensed by the Alcohol Beverage Control Commission (ABCC), Temporary Overnight Shelters, and levy fines or prosecutes when necessary to obtain code compliance. This office processes more than 1,400 permits a year.

Fiscal 2024 permit count: In FY2024, 1,448 permits were issued. \$475,184.50 of revenue was collected.

Fiscal 2024 – 3,360 review transactions were done in viewpoint.

Permits Issued- 540 Building permits, 481 Electrical permits, 219 Plumbing permits, 171 Gas permits and 62 Mechanical permits

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

Maintained Land Use services while being short-staffed and took on additional responsibilities of building maintenance of the Facilities Manager. Continuation of the online Annual Inspection process in OpenGov, which includes the application process, online payments, online scheduling with the Building Official and Fire Prevention Officer. Continue monitoring the Annual Review Renewal Process to ensure the 30-day renewal reminders go out to all establishments without a time-lapse and are submitted before the expiration date.



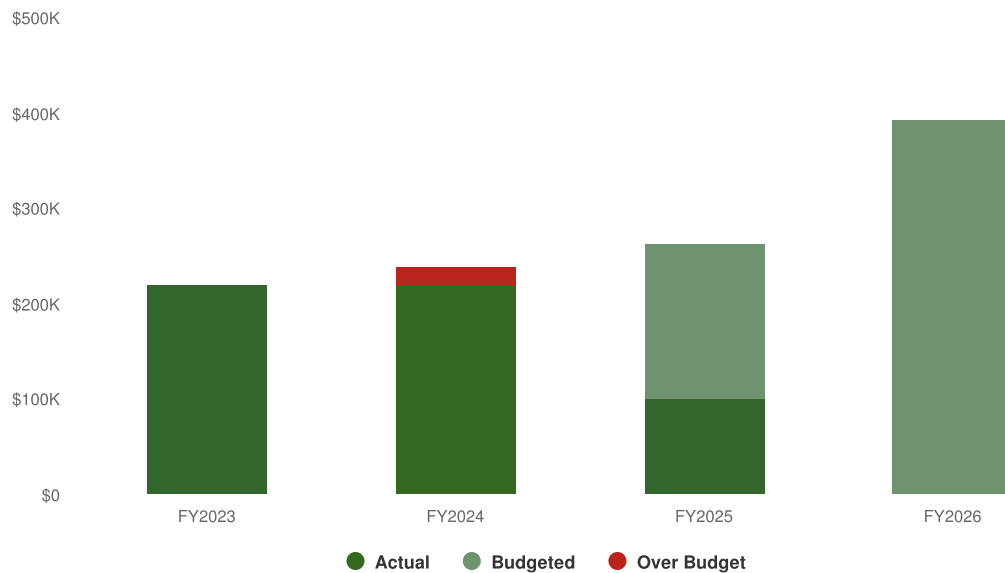
Expenditures Summary

BUILDING INSPECTOR

Name	Position	FTE	Grade	Step	Salary
HENRY FONTAINE	BLDG COMMISSIONER	1.00	BA16	10	\$ 125,864.64
WILLIAM MOREHOUSE	INSPECTOR OF WIRES	1.00	BA12	10	\$ 91,120.32
VACANT	OFFICE COORDINATOR-BUILDING/FACILITIES	0.50	BA09	9	\$ 37,302.12
EDWARD SULLIVAN	PLUMBING GAS INSP	0.50	BA12	10	\$ 45,560.16
GARY BELINSKY	ALT INSPECTOR WIRES	0.26	BA12	4	\$ 20,434.00
JOSEPH CORMIER	ALT PLUMBING AND GAS	0.22	BA12	10	\$ 20,046.47

\$392,800 **\$129,634**
(49.26% vs. prior year)

Public Safety - Building Proposed and Historical Budget vs. Actual



Building Goals

DEPARTMENTAL GOALS

Coverage of an ever-increasing workload is paramount. As always, the fee structure results in no negative impact to the general fund and more than compensates for building division staff and operations, and can be calculated as showing a significant net income over the aggregate years.

Implementation of new software

- Continued software implemented to allow more efficient workflow of the building department permit process, offering more fluid report generation and technical data to other departments while offering online application and payment to the public. Continue to develop customized forms for tracking ongoing projects and annual renewal campaign.

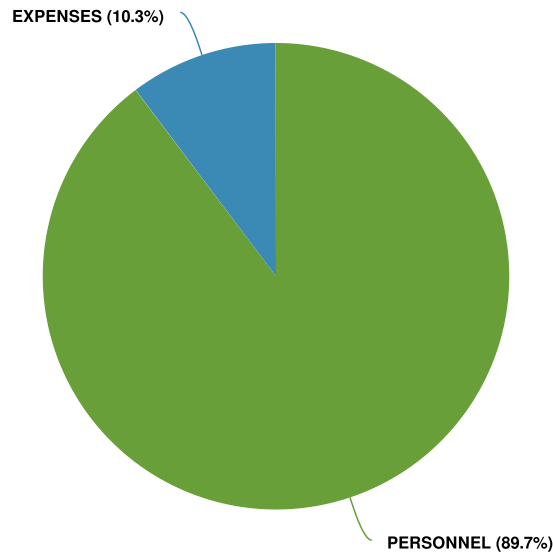
- Annual Inspections

The increase in commercial construction and multifamily construction will add to the already existing list of annual inspections. These are prescribed by the Building Code Table 110 and require coordination with the Fire Department.

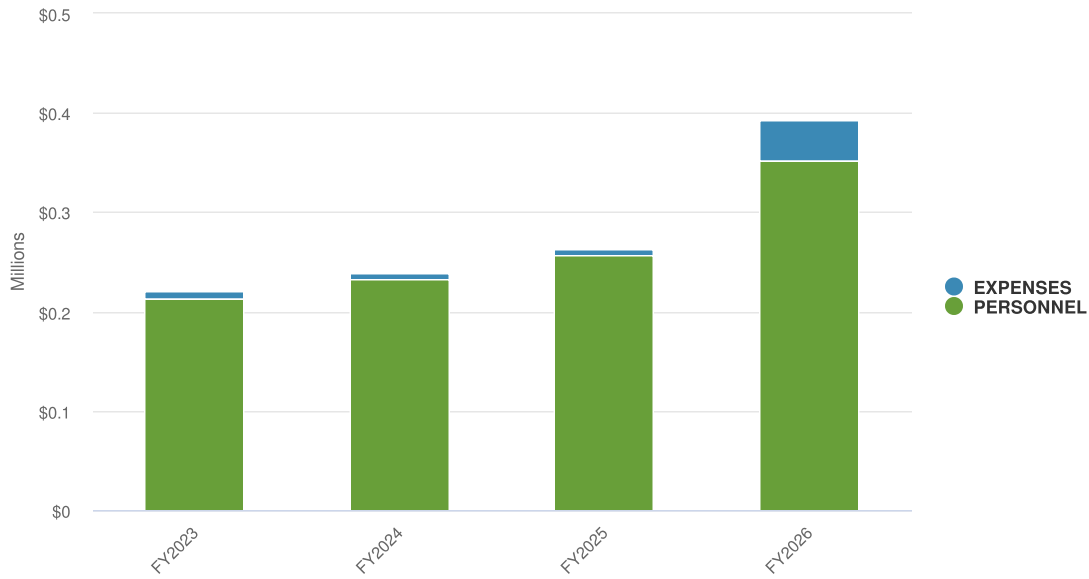
- Track complaints and violations for building and zoning

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						
BLDG INSP-BLDG COMM SALARY	\$0	\$0	\$99,848	\$125,865	26.1%	\$26,016
BLDG INSP-ASST ZONING OFR WAGE	\$71,316	\$0	\$0	\$0	0%	\$0
OFFICE MANAGER	\$0	\$0	\$0	\$37,302	N/A	\$37,302
BLDG INSP-ADMIN STAFF WAGES	\$140,798	\$232,409	\$154,868	\$187,783	21.3%	\$32,915
LONGEVITY-NON UNION	\$1,400	\$750	\$1,500	\$1,500	0%	\$0
Total PERSONNEL:	\$213,514	\$233,159	\$256,216	\$352,450	37.6%	\$96,234
EXPENSES						
VEHICLE REPAIR & MAINTENANCE	\$1,564	\$1,529	\$2,000	\$2,000	0%	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$5,000	N/A	\$5,000
SEMINARS/TRAINING	\$1,549	\$1,181	\$1,000	\$1,000	0%	\$0
TELEPHONE/WIRELESS/DATA	\$730	\$0	\$1,000	\$1,000	0%	\$0
SOFTWARE MAINT & SUPPORT	\$0	\$0	\$0	\$28,400	N/A	\$28,400
OFFICE SUPPLIES	\$492	\$447	\$750	\$750	0%	\$0
POSTAGE	\$95	\$60	\$200	\$200	0%	\$0
BOOKS & MATERIALS	\$892	\$814	\$800	\$800	0%	\$0
MILEAGE	\$1,151	\$1,164	\$1,200	\$1,200	0%	\$0
DUES & SUBSCRIPTIONS	\$50	\$230	\$0	\$0	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Total EXPENSES:	\$6,523	\$5,425	\$6,950	\$40,350	480.6%	\$33,400
Total Expense Objects:	\$220,037	\$238,584	\$263,166	\$392,800	49.3%	\$129,634



Public Safety Other

Other Public Safety Departments include:
Emergency Management/Civil Preparedness
Crossing Guards
CanineControl

Expenditures Summary

Emergency Management

Budget Narrative

This includes some costs which were previously included in Fire Dept budget: supplies such as vests, radios, flags, etc. for Emergency Response team, Shelter operational supplies such as tables, chairs, power strips, tent heaters, and costs for educating CERT team for first aid, CPR, Hazmat safety, etc. Team consists of 17 volunteers for disasters and emergency response.

Crossing Guard

Budget Narrative

This is no longer funded.

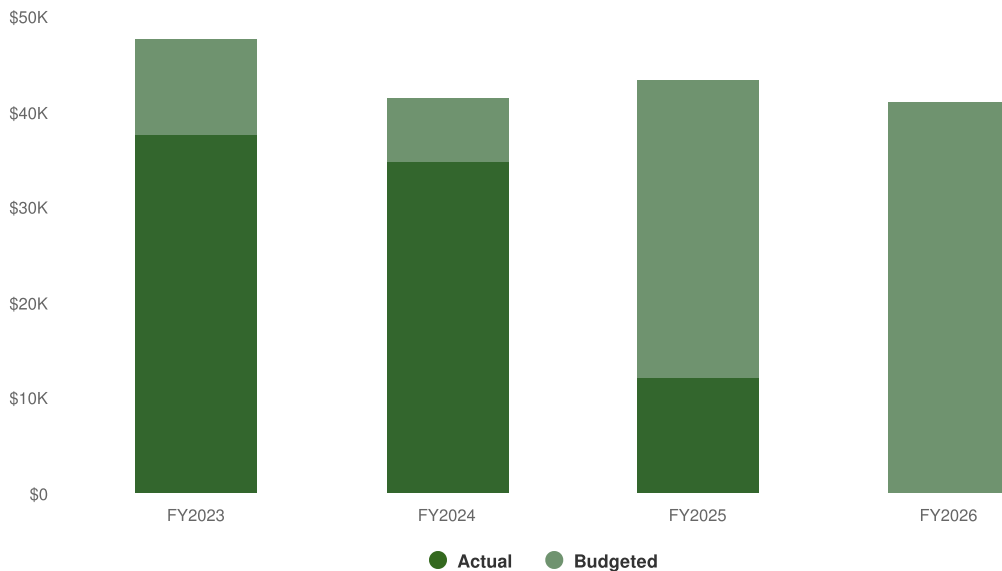
Canine Control

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.

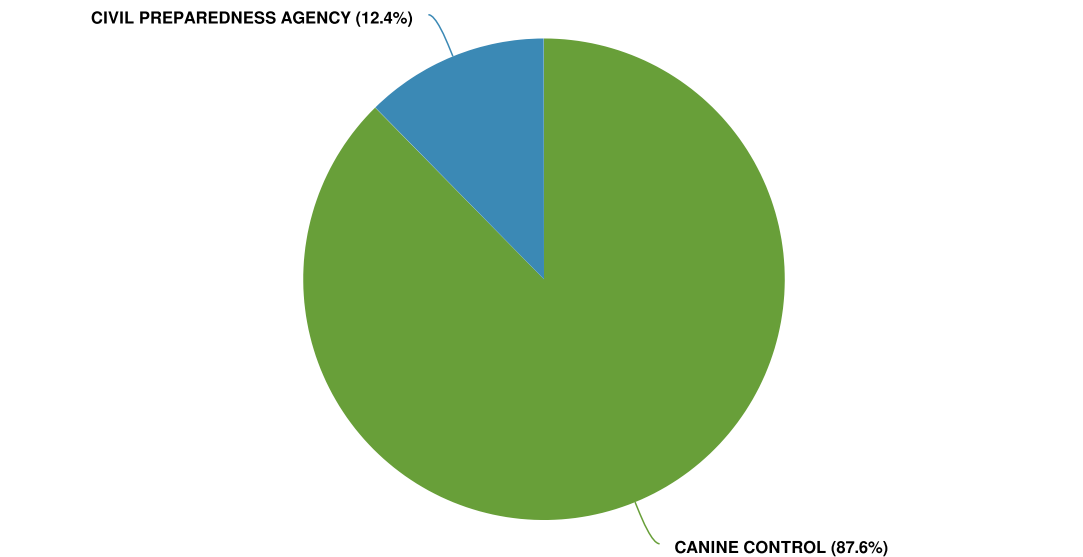
\$41,093 **-\$2,307**
(-5.32% vs. prior year)

Other Public Safety Proposed and Historical Budget vs. Actual

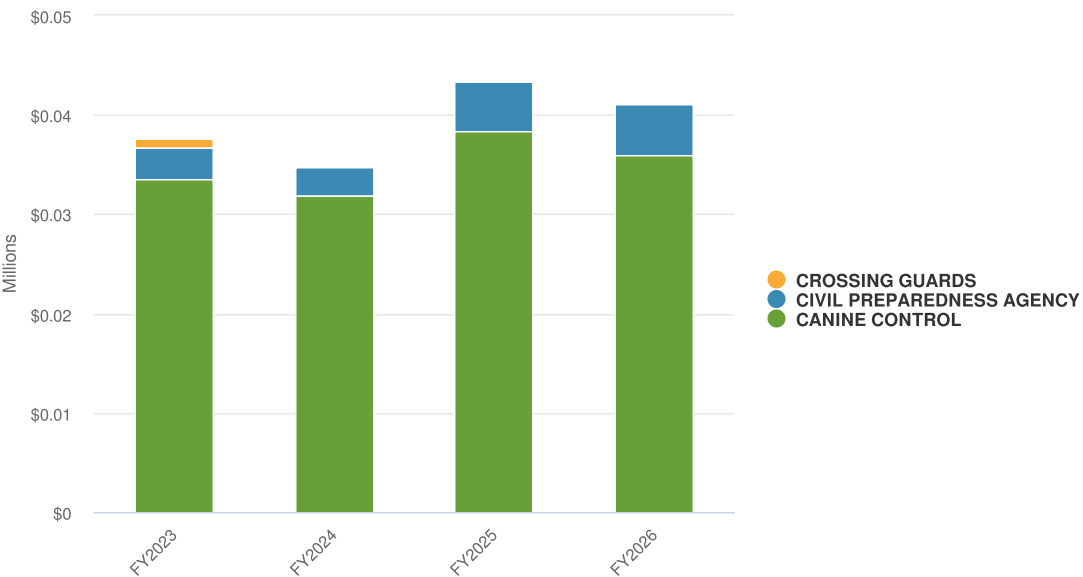


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
PUBLIC SAFETY						



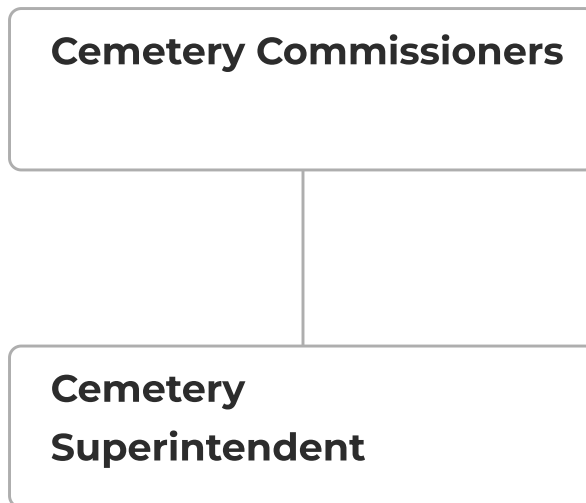
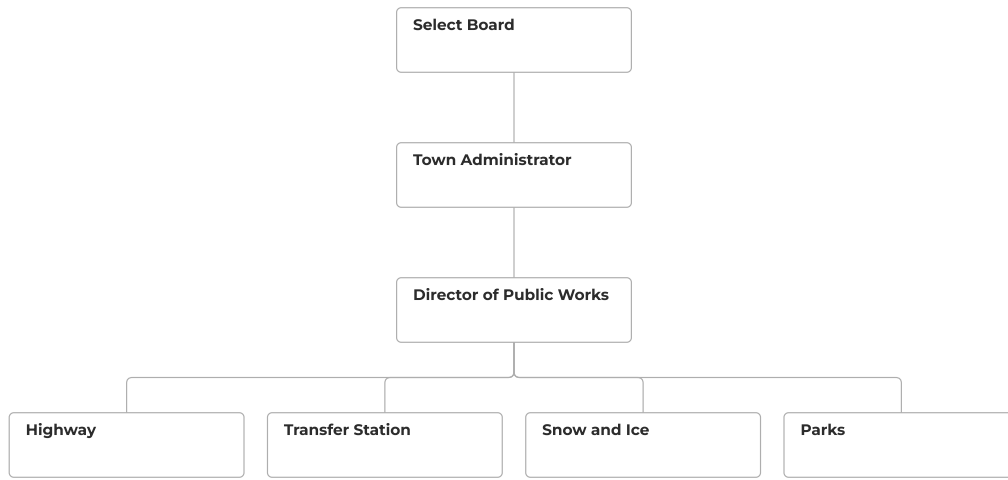
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
CROSSING GUARDS						
CROSSING GUARD WAGES	\$988	\$0	\$0	\$0	0%	\$0
Total CROSSING GUARDS:	\$988	\$0	\$0	\$0	0%	\$0
CIVIL PREPAREDNESS AGENCY						
EMERG MANAGEMENT OTHER EXPENSE	\$3,167	\$2,942	\$5,075	\$5,075	0%	\$0
Total CIVIL PREPAREDNESS AGENCY:	\$3,167	\$2,942	\$5,075	\$5,075	0%	\$0
CANINE CONTROL						
ANIMAL CONTROL OFFICER WAGES			\$0	\$26,018	N/A	\$26,018
ANIMAL CONTROL EXPENSES	\$33,481	\$31,827	\$38,325	\$10,000	-73.9%	-\$28,325
Total CANINE CONTROL:	\$33,481	\$31,827	\$38,325	\$36,018	-6%	-\$2,307
Total PUBLIC SAFETY:	\$37,635	\$34,768	\$43,400	\$41,093	-5.3%	-\$2,307
Total Expenditures:	\$37,635	\$34,768	\$43,400	\$41,093	-5.3%	-\$2,307



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

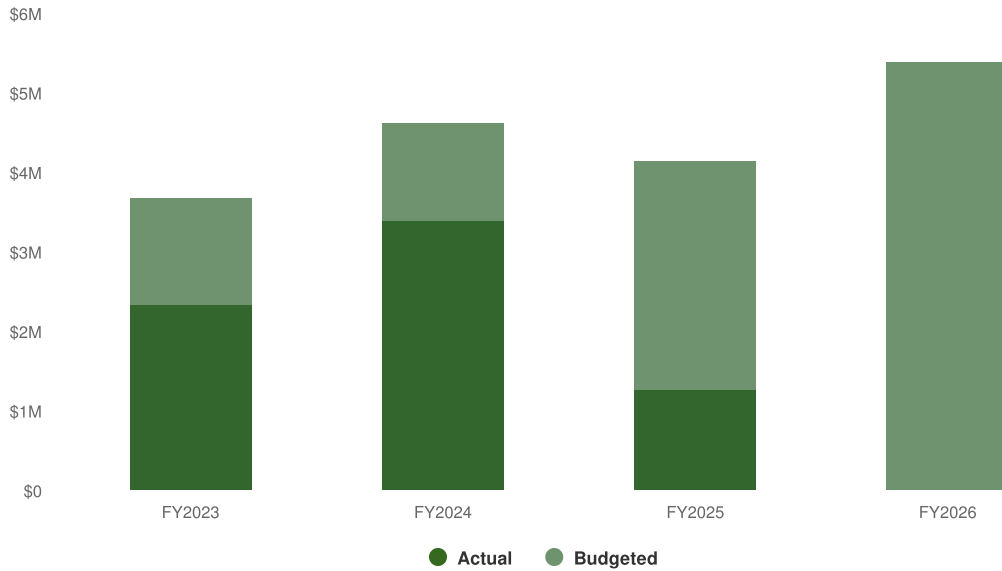
Public Works Organizational Chart



Expenditures Summary

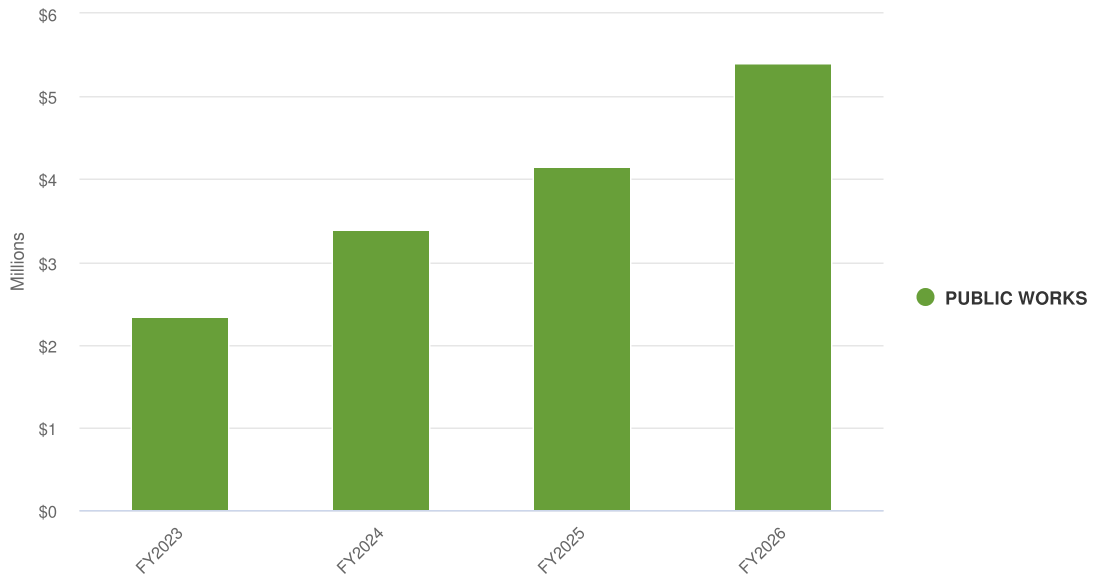
\$5,405,232 **\$1,257,429**
(30.32% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
PUBLIC WORKS						
HIGHWAY & STREETS						
DPW- DIRECTOR SALARIES	\$116,853	\$122,762	\$130,103	\$137,370	5.6%	\$7,266
DPW-OPERATIONS MGR SALARY	\$99,968	\$106,038	\$112,376	\$118,640	5.6%	\$6,264
DPW-HWY UNION WAGES	\$495,826	\$419,958	\$485,418	\$530,888	9.4%	\$45,470
DPW - BUSINESS ADMIN WAGES	\$56,185	\$62,504	\$65,243	\$67,538	3.5%	\$2,296
DPW-PART-TIME TEMP/SEAS WAGES	\$7,693	\$6,755	\$18,500	\$18,500	0%	\$0
DPW-STANDBY WAGES	\$13,196	\$9,965	\$32,500	\$35,000	7.7%	\$2,500
DPW-OVERTIME WAGES	\$9,830	\$6,694	\$12,000	\$13,500	12.5%	\$1,500
LONGEVITY-NON UNION	\$700	\$700	\$1,400	\$700	-50%	-\$700
DPW-LONGEVITY	\$3,450	\$2,450	\$2,450	\$4,500	83.7%	\$2,050
DPW UNIFORM ALLOWANCE	\$9,300	\$10,100	\$9,600	\$12,000	25%	\$2,400
DPW LANDFILL POST CLOSURE	\$94,742	\$300	\$0	\$0	0%	\$0
FIELD MAINT EXP	\$8,486	\$200	\$0	\$0	0%	\$0
PROFESSIONAL SERVICES	\$8,585	\$36,290	\$20,000	\$20,000	0%	\$0
TRAINING	\$436	\$9	\$0	\$0	0%	\$0
EDUCATION/PROF. DEVELOP	\$1,490	\$535	\$5,000	\$5,000	0%	\$0
ADVERTISING	\$1,016	\$2,118	\$2,500	\$2,500	0%	\$0
OFFICE SUPPLIES	\$6,004	\$3,722	\$5,000	\$5,000	0%	\$0
POSTAGE	\$0	\$481	\$1,000	\$1,000	0%	\$0

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
TOOLS EQUIPMENT & SUPPLIES	\$11,906	\$11,214	\$11,000	\$12,500	13.6%	\$1,500
VEHICLE REP & MAINT SUPPLIES	\$43,045	\$54,901	\$51,000	\$53,500	4.9%	\$2,500
TECHNOLOGY SUPPLIES	\$1,137	\$9,928	\$10,000	\$10,000	0%	\$0
OTHER SUPPLIES	\$260	\$215	\$0	\$0	0%	\$0
UNIFORMS/PROTECTIVE WEAR	\$0	\$833	\$1,250	\$1,250	0%	\$0
LICENSE RENEWAL	\$1,879	\$1,268	\$2,500	\$2,500	0%	\$0
Total HIGHWAY & STREETS:	\$991,987	\$869,939	\$978,840	\$1,051,886	7.5%	\$73,046
CONSTRUCTION & MAINTENANCE						
LINE PAINTING	\$11,000	\$17,503	\$32,500	\$32,500	0%	\$0
PROFESSIONAL SERVICES	\$7,805	\$19,957	\$12,000	\$12,000	0%	\$0
POLICE DETAILS	\$32,341	\$18,000	\$20,000	\$25,000	25%	\$5,000
ROADWAY SUPPLIES	\$22,479	\$58,481	\$45,000	\$50,000	11.1%	\$5,000
ROADWAY REPAIRS	\$227,015	\$1,215,071	\$920,000	\$920,000	0%	\$0
Total CONSTRUCTION & MAINTENANCE:	\$300,640	\$1,329,012	\$1,029,500	\$1,039,500	1%	\$10,000
SHOW & ICE						
STAFF WAGES	\$8,830	\$6,140	\$0	\$0	0%	\$0
SALARIES OVERTIME	\$73,191	\$50,901	\$38,000	\$38,000	0%	\$0
SALARIES STIPENDS	\$23,985	\$26,678	\$30,000	\$30,000	0%	\$0
VEHICLE REPAIR & MAINTENANCE	\$15,108	\$20,499	\$10,000	\$10,000	0%	\$0
CONTRACT PLOWING	\$60,507	\$39,018	\$30,000	\$30,000	0%	\$0
ROAD SALT & CHEMICALS	\$181,244	\$128,917	\$90,000	\$90,000	0%	\$0
OTHER EXPENDITURES	\$2,654	\$4,306	\$2,000	\$2,000	0%	\$0
Total SHOW & ICE:	\$365,519	\$276,459	\$200,000	\$200,000	0%	\$0
STREET LIGHTING						
STREET LIGHTING	\$2,129	\$31,140	\$17,000	\$17,000	0%	\$0
Total STREET LIGHTING:	\$2,129	\$31,140	\$17,000	\$17,000	0%	\$0
FIELD MAINTENANCE						
PARKS - STAFF WAGES	\$87,096	\$122,466	\$306,299	\$183,055	-40.2%	-\$123,244
PARKS - TEMP/SEASONAL WAGES	\$5,768	\$18,818	\$18,500	\$18,500	0%	\$0
PARKS-OVERTIME	\$354	\$416	\$1,000	\$1,000	0%	\$0
PARKS - LONGEVITY	\$800	\$0	\$800	\$0	-100%	-\$800
PARKS - UNIFORM ALLOWANCE	\$1,800	\$2,400	\$0	\$4,500	N/A	\$4,500
PARK MAINTENANCE SERVICES	\$11,818	\$27,968	\$30,000	\$30,000	0%	\$0
SCHOOL PARK MAINTENANCE	\$9,466	\$3,708	\$20,000	\$20,000	0%	\$0
PARK MAINT SUPPLIES	\$34,490	\$38,754	\$40,600	\$41,000	1%	\$400
Total FIELD MAINTENANCE:	\$151,593	\$214,530	\$417,199	\$298,055	-28.6%	-\$119,144



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
TRANSFER STATION						
TRANS STN - STAFF WAGES	\$127,412	\$128,220	\$127,535	\$139,495	9.4%	\$11,960
TRANS STN- BUSINESS ADMIN WAGE	\$4,540	\$5,068	\$5,290	\$5,477	3.5%	\$187
TRANS STN-OVERTIME	\$14,143	\$14,490	\$20,000	\$20,000	0%	\$0
TRANS STN-LONGEVITY	\$1,900	\$1,900	\$1,900	\$4,000	110.5%	\$2,100
TRANSFER STATION UNIFORM ALLOW	\$2,400	\$2,400	\$2,400	\$3,000	25%	\$600
EQUIPMENT REPAIRS & SERVICING	\$1,961	\$8,342	\$7,500	\$7,500	0%	\$0
LANDFILL POST CLOSURE MONITOR	\$0	\$62,755	\$130,000	\$130,000	0%	\$0
OTHER SERVICES	\$5,780	\$32,747	\$44,500	\$44,500	0%	\$0
RECYCLING HAULING	\$1,848	\$15,577	\$0	\$0	0%	\$0
TIPPING FEES	\$79,511	\$45,105	\$105,000	\$110,000	4.8%	\$5,000
WASTE HAULING	\$0	\$5,527	\$0	\$0	0%	\$0
C&D DISPOSAL TIPPING	\$30,632	\$23,537	\$35,000	\$40,000	14.3%	\$5,000
RECYCLING EXPENSE	\$50,157	\$56,162	\$90,000	\$95,000	5.6%	\$5,000
RUBBISH & RECYCLE SUPPLIES	\$15,979	\$3,159	\$30,000	\$30,000	0%	\$0
Total TRANSFER STATION:	\$336,263	\$404,986	\$599,125	\$628,972	5%	\$29,847
SUSTAINABILITY COMMITTEE						
SUSTAINABILITY COMMITTEE EXP	\$0	\$1,309	\$2,000	\$2,000	0%	\$0
Total SUSTAINABILITY COMMITTEE:	\$0	\$1,309	\$2,000	\$2,000	0%	\$0
WASTEWATER/STORMWATER						
WASTEWATER/STORMWATER EXPENDIT	\$0	\$82,252	\$698,249	\$1,947,340	178.9%	\$1,249,091
Total WASTEWATER/STORMWATER:	\$0	\$82,252	\$698,249	\$1,947,340	178.9%	\$1,249,091
CLEAN LAKES						
CLEAN LAKES PROFESSIONAL SERVI	\$0	\$0	\$0	\$10,000	N/A	\$10,000
Total CLEAN LAKES:	\$0	\$0	\$0	\$10,000	N/A	\$10,000
B&M CROSSING						
B&M CROSSING	\$0	\$0	\$3,000	\$3,000	0%	\$0
Total B&M CROSSING:	\$0	\$0	\$3,000	\$3,000	0%	\$0
CEMETERIES						
CEMETERY-SUPERINTENDENT SAL	\$71,175	\$74,550	\$77,862	\$81,808	5.1%	\$3,946
CEMETERY - ASST SUPERINTENDENT	\$45,087	\$69,174	\$71,660	\$75,272	5%	\$3,612



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
CEMETERY-STAFF WAGES	\$59,222	\$10,333	\$20,019	\$12,000	-40.1%	-\$8,019
CEMETERY-OVERTIME	\$4,074	\$4,051	\$6,500	\$6,500	0%	\$0
LONGEVITY-NON UNION	\$1,500	\$1,500	\$750	\$700	-6.7%	-\$50
WATER	\$704	\$325	\$1,000	\$1,000	0%	\$0
VEHICLE REPAIR & MAINTENANCE	\$4,957	\$5,980	\$9,500	\$9,500	0%	\$0
SOFTWARE EXPENSES	\$0	\$3,080	\$3,300	\$3,500	6.1%	\$200
OFFICE SUPPLIES	\$592	\$809	\$1,000	\$1,700	70%	\$700
BLDG. MAINTENANCE SUPPLIES	\$1,902	\$1,447	\$2,500	\$5,000	100%	\$2,500
GROUNDS MAINTENANCE	\$8,833	\$7,041	\$8,000	\$8,000	0%	\$0
UNIFORMS			\$0	\$1,600	N/A	\$1,600
DUES & SUBSCRIPTIONS	\$440	\$482	\$800	\$900	12.5%	\$100
Total CEMETERIES:	\$198,487	\$178,772	\$202,890	\$207,480	2.3%	\$4,590
Total PUBLIC WORKS:	\$2,346,618	\$3,388,399	\$4,147,804	\$5,405,232	30.3%	\$1,257,429
Total Expenditures:	\$2,346,618	\$3,388,399	\$4,147,804	\$5,405,232	30.3%	\$1,257,429



Cemetery

MISSION OF THE DEPARTMENT

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

DESCRIPTION OF SERVICES

The Cemetery Department is responsible for maintaining the grounds at Westlawn Cemetery, as well as the Town's Old Burying Ground, year round, under all weather conditions. Aside from general grounds and building maintenance, department staff provide services such as answering public inquiries, coordinating/facilitating burials, selling grave spaces and services, and updating grave data.

PERFORMANCE/WORKLOAD INDICATORS

FY25 is from 7/1/2024 to 11/4/2024

FY26 is projected from information from 7/1/2025 thru 11/4/2025

Indicator	Unit of Measure	Cal 2022	Cal 2023	Projected Cal 2024	Projected Cal 2026
Interments at Westlawn Cemetery	Number of Burials Performed	5363	52		50-60

DEPARTMENTAL SERVICES

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

Priority: Maintain, manage and improve the grounds at Westlawn Cemetery and the Old Burying Ground year round, under all weather conditions.

Priority: Coordinate funerals & burials with funeral home staff and families; Prepare graves for, and facilitate burials.

Priority: Protect and preserve historic and culturally significant gravestones at Westlawn and the Old Burying Ground.

Priority: Provide administrative functions, such as answering phones, pulling and preparing files & deeds, updating grave lot data (utilizing specialized software), and responding to public inquiries regarding departmental services/business.

Priority: Attend meetings of the Cemetery Commission, and provide input on expenditures, policies, and planning.

MAJOR ACCOMPLISHMENTS

-Within the last four years, the department has planned and implemented a phased grounds expansion project to accommodate new grave spaces to meet demand. This October, the development of the one acre of land around the Sullivan Loop for new grave spaces was completed. These grave spaces became available for purchase beginning October 1st.

-CPA funds have been awarded and utilized this fiscal year, and annually for the last six years, to fund gravestone conservation/preservation efforts at Westlawn and the Old Burying Ground. Within the most recent phase of conservation work at Westlawn, completed in July, nearly twenty additional historic and



culturally significant gravestones were professionally preserved. A new phase of work will commence at the cemetery in the late spring.

- Last year, a Seasonal Staff Member position was created and staffed to meet the operational needs of the department. This individual was available to assist our Superintendent and Assistant Superintendent throughout the late spring and early fall of this year. Training and continued professional development have been ongoing for all members of the department.

- We have crafted a Request for Proposals to assess the current conditions of the aging Cemetery Administrative Building, built in 1993. This RFP will be published by late November, and we look forward to obtaining a report to guide necessary future improvements to the building, making the structure safer and more energy efficient for the community and staff members.

- We have, and continue to review the health and conditions of shrubs and trees throughout the cemetery grounds, removing those that pose a threat to public safety, and replacing them with native, pollinator-friendly plantings.

- In August of this year, our Commission increased its fees for grave lots and select services in order to accommodate department operational fiscal needs. We also expanded the level of service that we're able to provide to the townspeople, such as Saturday burials.

Expenditures Summary

Aside from personnel costs, this department has numerous expenses that reflect our multifaceted needs and functions. General expenses primarily consist of the maintenance and upgrading of our vehicles/equipment, building and grounds. Administrative equipment such as software, printers, deed books, and other office supplies regularly need to be replaced, and take up much of our budget for this particular category. While we are usually able to cover most of these costs utilizing our annual allotment from the Town, these funds will run very close to being depleted, and in many cases will be depleted, months prior to the end of this fiscal year. This is largely due to emergency expenses that have arisen due to the necessary repair and replacement of vital departmental equipment, resulting from mechanical and structural failures. The Commission believes that it is always best practice to avoid expending Perpetual Care principal funds whenever possible, so that they be conserved for the future wellbeing of the cemeteries. Capital projects, such as the replacement of our department's truck and other declining equipment, as well as the rehabilitation of our building, are on the horizon as necessary expenses to come. The initial developing of additional grave lots around the Sullivan Loop at Westlawn were made possible through monies authorized by Town Meeting. In the coming years, more funds may need to be allotted to continue these efforts.

Personnel Services- The FY25 staffing budget of the Cemetery Department slightly decreased, in relation to our budget from the previous fiscal year. With the retirement of our Cemetery Groundskeeper in FY24, the department replaced this position with a seasonal, hourly role, as opposed to hiring a new Groundskeeper in FY25. This new staff member works from April to November during the year. All other positions within the department were level funded in FY25. Non-union employees of the Town, including employees of this department, are governed by the wage and classification plan under the personnel bylaw, as voted on at the 11/1/22, Special Town Meeting.

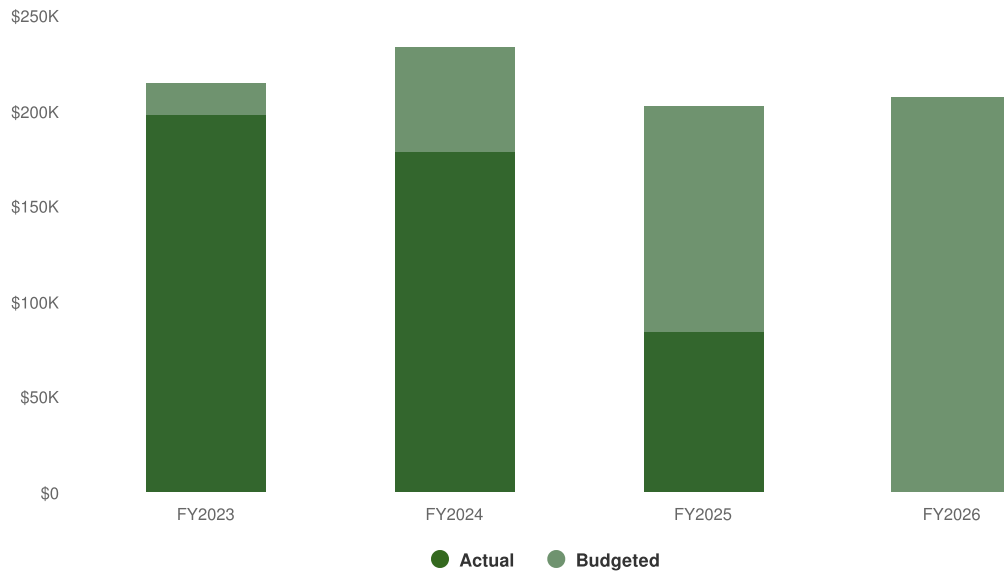
CEMETERY

Name	Position	FTE	Grade	Step	Salary
THOMAS BAILEY	CEMETERY SUPT	1.00	BA11	8	\$ 81,807.84
IAN HEFFERNAN	ASSIST CEMETERY SUP	1.00	BA10	7	\$ 75,272.40
CONNOR MACNEIL	CEMETERY SEASONAL LABORER	1.00	B204	4	\$ -

\$207,480 **\$4,590**
(2.26% vs. prior year)



Public Works - Cemetery Proposed and Historical Budget vs. Actual



Cemetery Goals

CEMETERY DEPARTMENTAL GOALS

Among the many goals that the department seeks to achieve within the upcoming fiscal year, the following three have been at the forefront of our planning efforts:

Goal 1 - Obtain a formal conditions assessment of the Cemetery Administrative Building. Once completed, we will use this assessment to guide necessary future improvements to the building, making the structure safer and more energy efficient for the community and staff members.

Goal 2- -Develop a proactive plan to maintain the health of shrubbery and trees at Westlawn and the Old Burying Ground and continue to remove and replace trees deemed to be hazardous to the public.

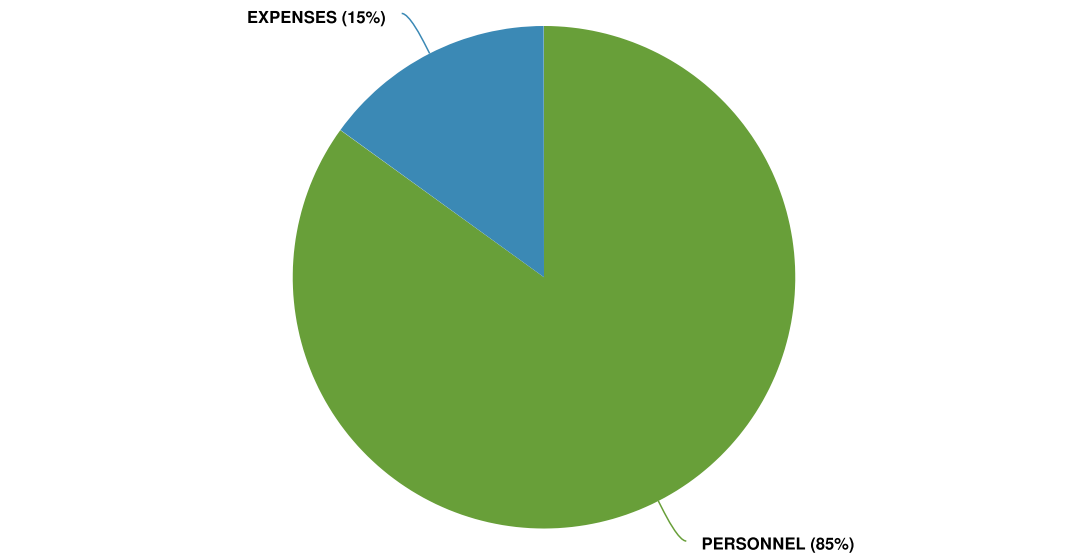
Goal 3- Continue to seek out grants and funding sources, such as CPA, to provide for the further preservation of historic and culturally significant gravestones at Westlawn and the Old Burying Ground.

Other ongoing goals of the department consist of:

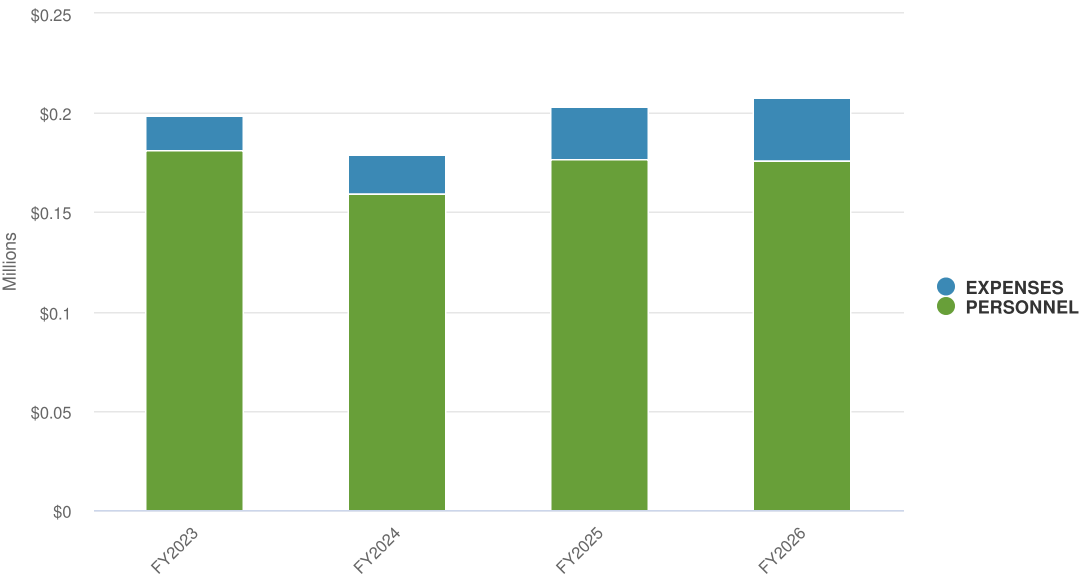
- Continue to provide the highest level of compassionate service to individuals visiting and seeking assistance from our department.
- Continue to compile and maintain accurate burial records and assist persons searching for related information.
- Purchase and replace necessary equipment for safe and efficient departmental operations.
- Continue to maintain cemetery grounds/building/equipment at the highest level, for all four seasons of the year.
- Develop a proactive plan to maintain the health of shrubbery and trees at Westlawn and the Old Burying Ground and continue to remove trees deemed to be hazardous to the public.
- Continue to seek out additional training opportunities for existing staff.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
CEMETERY- SUPERINTENDENT SAL	\$71,175	\$74,550	\$77,862	\$81,808	5.1%	\$3,946
CEMETERY - ASST SUPERINTENDENT	\$45,087	\$69,174	\$71,660	\$75,272	5%	\$3,612
CEMETERY-STAFF WAGES	\$59,222	\$10,333	\$20,019	\$12,000	-40.1%	-\$8,019
CEMETERY-OVERTIME	\$4,074	\$4,051	\$6,500	\$6,500	0%	\$0
LONGEVITY-NON UNION	\$1,500	\$1,500	\$750	\$700	-6.7%	-\$50
Total PERSONNEL:	\$181,058	\$159,608	\$176,790	\$176,280	-0.3%	-\$510
EXPENSES						
WATER	\$704	\$325	\$1,000	\$1,000	0%	\$0
VEHICLE REPAIR & MAINTENANCE	\$4,957	\$5,980	\$9,500	\$9,500	0%	\$0
SOFTWARE EXPENSES	\$0	\$3,080	\$3,300	\$3,500	6.1%	\$200
OFFICE SUPPLIES	\$592	\$809	\$1,000	\$1,700	70%	\$700
BLDG. MAINTENANCE SUPPLIES	\$1,902	\$1,447	\$2,500	\$5,000	100%	\$2,500
GROUNDS MAINTENANCE	\$8,833	\$7,041	\$8,000	\$8,000	0%	\$0
UNIFORMS	\$0	\$0	\$0	\$1,600	N/A	\$1,600
DUES & SUBSCRIPTIONS	\$440	\$482	\$800	\$900	12.5%	\$100
Total EXPENSES:	\$17,429	\$19,164	\$26,100	\$31,200	19.5%	\$5,100
Total Expense Objects:	\$198,487	\$178,772	\$202,890	\$207,480	2.3%	\$4,590



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



Expenditures Summary

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

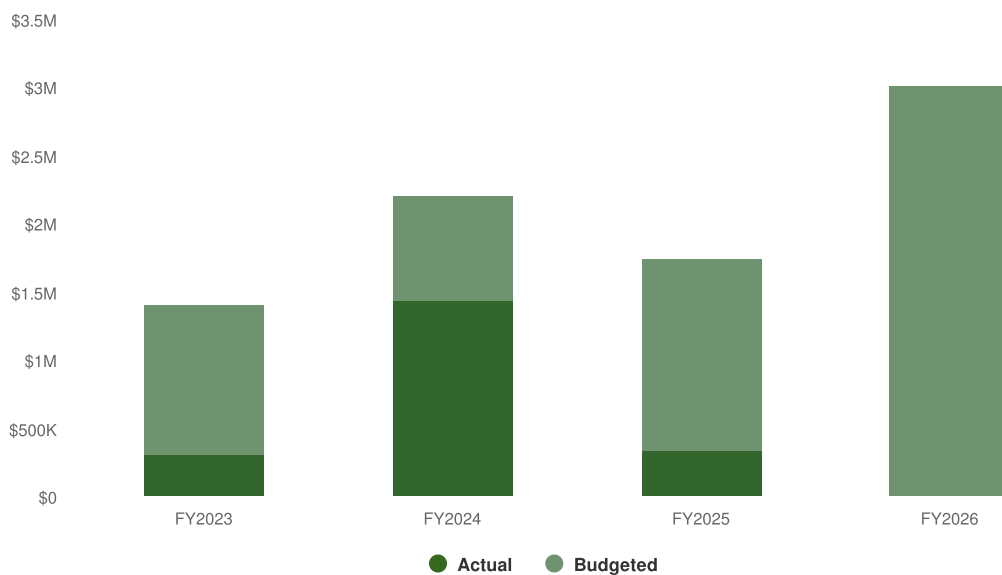
Landfill Post Closure Monitor

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.

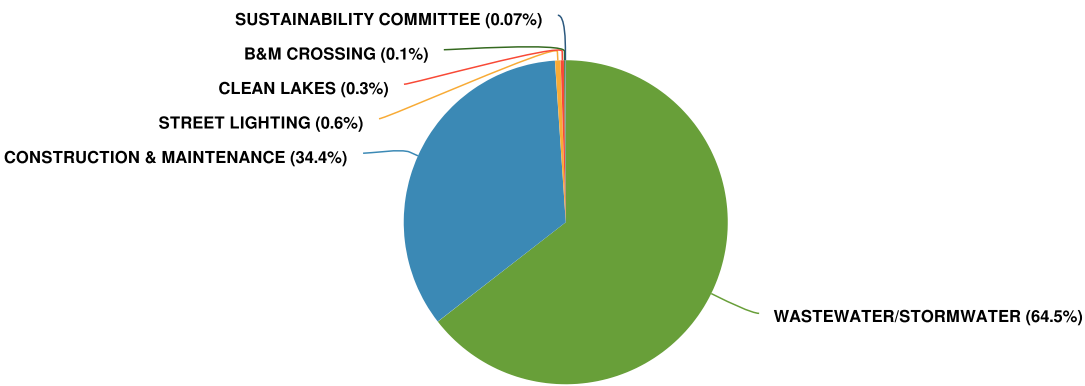
\$3,018,840 **\$1,269,091**
(72.53% vs. prior year)

Other Public Works Proposed and Historical Budget vs. Actual

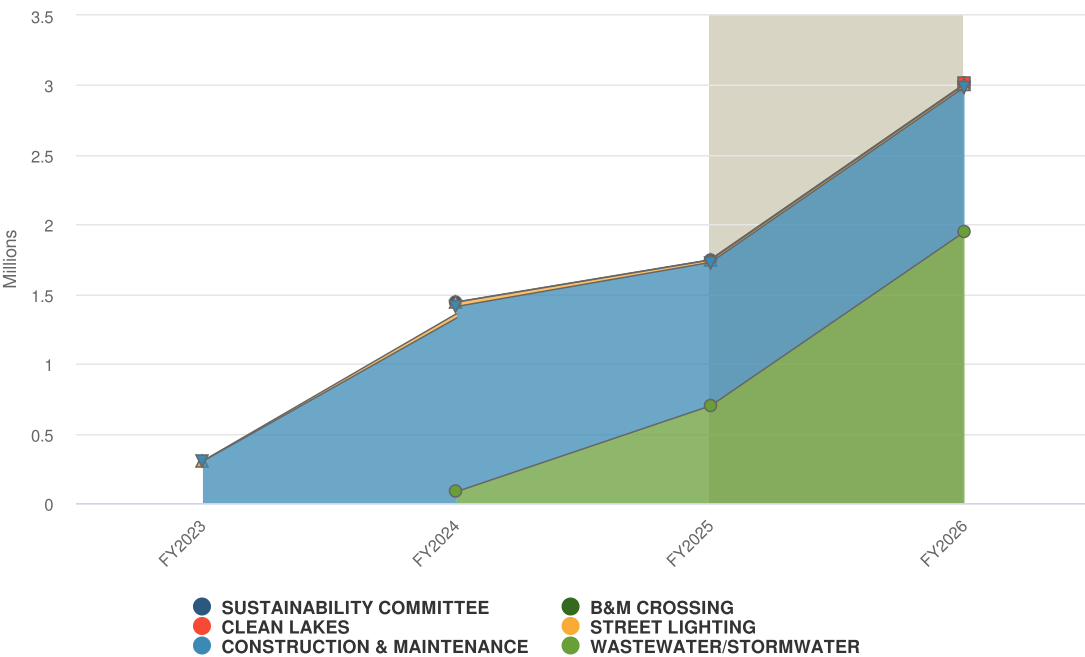


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
PUBLIC WORKS						
CONSTRUCTION & MAINTENANCE						
LINE PAINTING	\$11,000	\$17,503	\$32,500	\$32,500	0%	\$0
PROFESSIONAL SERVICES	\$7,805	\$19,957	\$12,000	\$12,000	0%	\$0
POLICE DETAILS	\$32,341	\$18,000	\$20,000	\$25,000	25%	\$5,000
ROADWAY SUPPLIES	\$22,479	\$58,481	\$45,000	\$50,000	11.1%	\$5,000
ROADWAY REPAIRS	\$227,015	\$1,215,071	\$920,000	\$920,000	0%	\$0
Total CONSTRUCTION & MAINTENANCE:	\$300,640	\$1,329,012	\$1,029,500	\$1,039,500	1%	\$10,000
STREET LIGHTING						
STREET LIGHTING	\$2,129	\$31,140	\$17,000	\$17,000	0%	\$0
Total STREET LIGHTING:	\$2,129	\$31,140	\$17,000	\$17,000	0%	\$0
SUSTAINABILITY COMMITTEE						
SUSTAINABILITY COMMITTEE EXP	\$0	\$1,309	\$2,000	\$2,000	0%	\$0
Total SUSTAINABILITY COMMITTEE:	\$0	\$1,309	\$2,000	\$2,000	0%	\$0
WASTEWATER/STORMWATER						
WASTEWATER/STORMWATER EXPENDIT	\$0	\$82,252	\$698,249	\$1,947,340	178.9%	\$1,249,091
Total WASTEWATER/STORMWATER:	\$0	\$82,252	\$698,249	\$1,947,340	178.9%	\$1,249,091
CLEAN LAKES						
CLEAN LAKES PROFESSIONAL SERVI	\$0	\$0	\$0	\$10,000	N/A	\$10,000
Total CLEAN LAKES:	\$0	\$0	\$0	\$10,000	N/A	\$10,000
B&M CROSSING						
B&M CROSSING	\$0	\$0	\$3,000	\$3,000	0%	\$0
Total B&M CROSSING:	\$0	\$0	\$3,000	\$3,000	0%	\$0
Total PUBLIC WORKS:	\$302,769	\$1,443,713	\$1,749,749	\$3,018,840	72.5%	\$1,269,091
Total Expenditures:	\$302,769	\$1,443,713	\$1,749,749	\$3,018,840	72.5%	\$1,269,091



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.

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

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 Jillian Way, a portion of Foster Street, Hartwell Ave and Lawrence Street
- Hauling our own solid waste and recycling with the roll off truck.
- Worked to help maintain the grounds at the Nagog Hill Orchard, Indian Hill Music and various other Town owned properties.
- Worked with various consultants on larger scale roadway and intersection construction projects including Foster Street Phase 1, Beaver Brook and Great Road intersection and Russell Street.
- Sidewalk installation on Taylor Street from the Amazon facility to Foster 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.
- Worked with consultants for Landfill monitoring to ensure compliance with MassDEP regulations.
- Installed an irrigation well and upgraded the irrigation system at Koerper Field.



Expenditures Summary

BUDGET NARRATIVE

The FY26 budget for the Department is level funded, with only slight increases for waste and recycling disposal based on anticipated costs from an upcoming contract. Also slight increases in vehicle maintenance, field maintenance and roadway supplies based on increasing costs.

Snow and Ice expense is level funded. State law allows towns to 'deficit spend' in this area, so long as we appropriate at least what was originally appropriated in the previous year. Littleton has used the approach of budgeting \$650,000 in snow and ice using the average of the past several years' expenses. To accomplish this we budget \$200,000 in expenses annually and set aside \$450,000 as a deficit fund in the next fiscal year to augment the regular snow and ice budget, as needed.

BUDGET HIGHLIGHTS

- Salaries were input in the budget by the finance team
- Included cost increases for vehicle maintenance, line painting and others based on increasing costs and actual expenses
- Increase to the solid waste disposal based on increased cost estimates for a new estimate. The contract expires September 30 2024.
- Snow and ice level funded, but will exceed the budgeted amount
- Continued level of funding for roadway repairs
- Additional funding for technology from a shift from the IT budget.
- Staffing levels are the same as FY25, but staffing increases in Highway and Parks are needed to continue to meet the demands of the community.

PUBLIC WORKS

Name	Position	FTE	Grade	Step	Salary
STEPHEN JAHNLE	DIR PUBLIC WORKS	1.00	BA18	9	\$ 137,369.52
STEVEN WHITTEN	HIGHWAY SUPT	1.00	BA16	8	\$ 118,640.16
NICHOLE DEVLAMINCK	BUS ADM PUBLIC WORKS	0.93	BA11	4	\$ 68,545.39
DEREK KELSON	HIGHWAY WRK FOREMAN	1.00	HU05	10	\$ 76,211.20
BRUCE MCKELVIE	GENERAL FOREMAN	1.00	HU06	4	\$ 70,678.40
MICHAEL KIERNAN	HIGHWAY MECHANIC	1.00	HU06	3	\$ 68,972.80
ANTHONY ARNOTT	EQUIP OP/LABORER III	1.00	HU04	5	\$ 62,982.40
JARRETT OBER	EQUIP OP/LABORER III	1.00	HU04	4	\$ 61,443.20
DONALD PEDERSON	EQUIP OP/LABORER III	1.00	HU04	3	\$ 59,945.60
VINCENZO VALERI	EQUIP OP/LABORER III	1.00	HU04	2	\$ 58,489.60
TODD GRAHAM	EQUIP OP I /LABORER	1.00	HU02	5	\$ 55,036.80

PUBLIC WORKS-PARKS

Name	Position	FTE	Grade	Step	Salary
BENJAMIN ANDERSON	PARKS WRK FOREMAN	1.00	HU05	7	\$ 70,803.20
JAMES LEONARDI	DPW LABORER	1.00	HU01	6	\$ 52,686.40
DAMYAN WILLIS	EQUIP OP/LABORER III	1.00	HU04	2	\$ 58,489.60

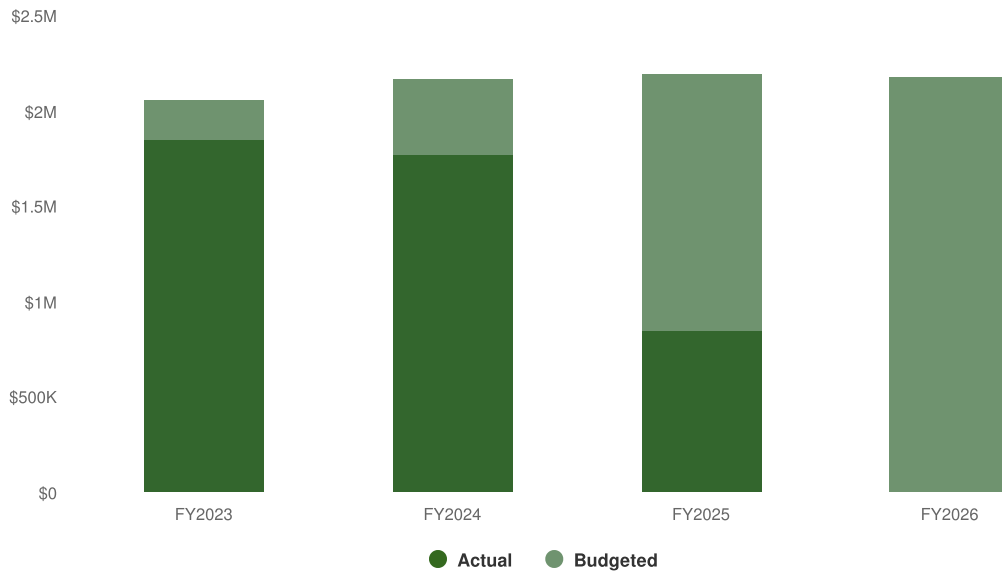
PUBLIC WORKS-Transfer Station

Name	Position	FTE	Grade	Step	Salary
PHYLLIS ASHLEY	TRANS STN ASST OP	0.95	TS02	10	\$ 59,121.92
CHRISTOPHER UPPERMAN	TRANS STN OP	0.95	TS04	10	\$ 67,697.76
NICHOLE DEVLAMINCK	BUS ADM PUBLIC WORKS	0.08	BA11	4	\$ 5,557.73



\$2,178,913 **-\$16,252**
 (-0.74% vs. prior year)

Public Works-DPW, Highway, Parks, Snow, Transfer Station, and Roadway Proposed and Historical Budget vs. Actual



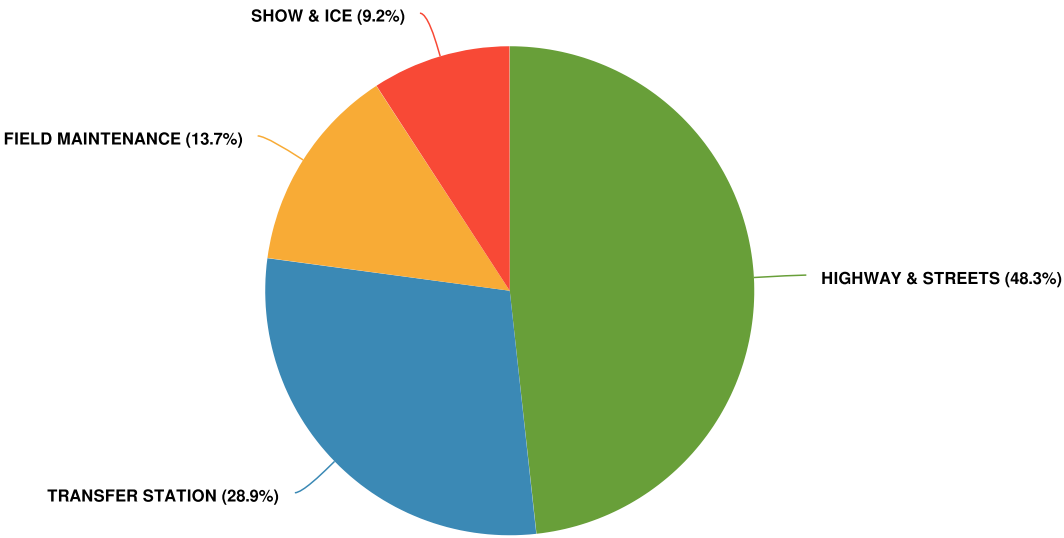
DPW Goals

DEPARTMENTAL GOALS

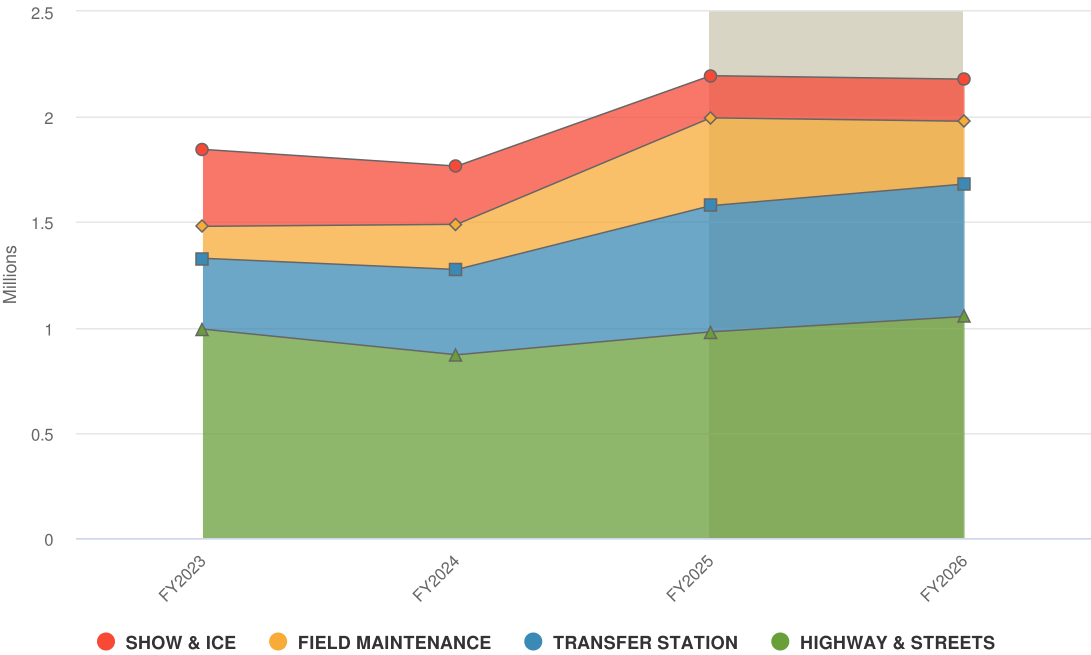
- Continue to develop and implement the pavement management plan
- Reconstruction of Russell Street (King St to 495 bridge)
- Maintain compliance with the NPDES and Landfill monitoring programs
- Continue design of larger projects, Foster Street Phase 2 (Tahattawan to Harwood Ave), Beaver Brook Road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

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
PUBLIC WORKS						
HIGHWAY & STREETS						
DPW- DIRECTOR SALARIES	\$116,853	\$122,762	\$130,103	\$137,370	5.6%	\$7,266
DPW-OPERATIONS MGR SALARY	\$99,968	\$106,038	\$112,376	\$118,640	5.6%	\$6,264
DPW-HWY UNION WAGES	\$495,826	\$419,958	\$485,418	\$530,888	9.4%	\$45,470
DPW - BUSINESS ADMIN WAGES	\$56,185	\$62,504	\$65,243	\$67,538	3.5%	\$2,296
DPW-PART-TIME TEMP/SEAS WAGES	\$7,693	\$6,755	\$18,500	\$18,500	0%	\$0
DPW-STANDBY WAGES	\$13,196	\$9,965	\$32,500	\$35,000	7.7%	\$2,500
DPW-OVERTIME WAGES	\$9,830	\$6,694	\$12,000	\$13,500	12.5%	\$1,500
LONGEVITY-NON UNION	\$700	\$700	\$1,400	\$700	-50%	-\$700
DPW-LONGEVITY	\$3,450	\$2,450	\$2,450	\$4,500	83.7%	\$2,050
DPW UNIFORM ALLOWANCE	\$9,300	\$10,100	\$9,600	\$12,000	25%	\$2,400
DPW LANDFILL POST CLOSURE	\$94,742	\$300	\$0	\$0	0%	\$0
FIELD MAINT EXP	\$8,486	\$200	\$0	\$0	0%	\$0
PROFESSIONAL SERVICES	\$8,585	\$36,290	\$20,000	\$20,000	0%	\$0
TRAINING	\$436	\$9	\$0	\$0	0%	\$0
EDUCATION/PROF. DEVELOP	\$1,490	\$535	\$5,000	\$5,000	0%	\$0
ADVERTISING	\$1,016	\$2,118	\$2,500	\$2,500	0%	\$0
OFFICE SUPPLIES	\$6,004	\$3,722	\$5,000	\$5,000	0%	\$0
POSTAGE	\$0	\$481	\$1,000	\$1,000	0%	\$0
TOOLS EQUIPMENT & SUPPLIES	\$11,906	\$11,214	\$11,000	\$12,500	13.6%	\$1,500
VEHICLE REP & MAINT SUPPLIES	\$43,045	\$54,901	\$51,000	\$53,500	4.9%	\$2,500
TECHNOLOGY SUPPLIES	\$1,137	\$9,928	\$10,000	\$10,000	0%	\$0
OTHER SUPPLIES	\$260	\$215	\$0	\$0	0%	\$0
UNIFORMS/PROTECTIVE WEAR	\$0	\$833	\$1,250	\$1,250	0%	\$0
LICENSE RENEWAL	\$1,879	\$1,268	\$2,500	\$2,500	0%	\$0
Total HIGHWAY & STREETS:	\$991,987	\$869,939	\$978,840	\$1,051,886	7.5%	\$73,046
SHOW & ICE						
STAFF WAGES	\$8,830	\$6,140	\$0	\$0	0%	\$0
SALARIES OVERTIME	\$73,191	\$50,901	\$38,000	\$38,000	0%	\$0
SALARIES STIPENDS	\$23,985	\$26,678	\$30,000	\$30,000	0%	\$0
VEHICLE REPAIR & MAINTENANCE	\$15,108	\$20,499	\$10,000	\$10,000	0%	\$0
CONTRACT PLOWING	\$60,507	\$39,018	\$30,000	\$30,000	0%	\$0
ROAD SALT & CHEMICALS	\$181,244	\$128,917	\$90,000	\$90,000	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
OTHER EXPENDITURES	\$2,654	\$4,306	\$2,000	\$2,000	0%	\$0
Total SHOW & ICE:	\$365,519	\$276,459	\$200,000	\$200,000	0%	\$0
FIELD MAINTENANCE						
PARKS - STAFF WAGES	\$87,096	\$122,466	\$306,299	\$183,055	-40.2%	-\$123,244
PARKS - TEMP/SEASONAL WAGES	\$5,768	\$18,818	\$18,500	\$18,500	0%	\$0
PARKS-OVERTIME	\$354	\$416	\$1,000	\$1,000	0%	\$0
PARKS - LONGEVITY	\$800	\$0	\$800	\$0	-100%	-\$800
PARKS - UNIFORM ALLOWANCE	\$1,800	\$2,400	\$0	\$4,500	N/A	\$4,500
PARK MAINTENANCE SERVICES	\$11,818	\$27,968	\$30,000	\$30,000	0%	\$0
SCHOOL PARK MAINTENANCE	\$9,466	\$3,708	\$20,000	\$20,000	0%	\$0
PARK MAINT SUPPLIES	\$34,490	\$38,754	\$40,600	\$41,000	1%	\$400
Total FIELD MAINTENANCE:	\$151,593	\$214,530	\$417,199	\$298,055	-28.6%	-\$119,144
TRANSFER STATION						
TRANS STN - STAFF WAGES	\$127,412	\$128,220	\$127,535	\$139,495	9.4%	\$11,960
TRANS STN- BUSINESS ADMIN WAGE	\$4,540	\$5,068	\$5,290	\$5,477	3.5%	\$187
TRANS STN-OVERTIME	\$14,143	\$14,490	\$20,000	\$20,000	0%	\$0
TRANS STN-LONGEVITY	\$1,900	\$1,900	\$1,900	\$4,000	110.5%	\$2,100
TRANSFER STATION UNIFORM ALLOW	\$2,400	\$2,400	\$2,400	\$3,000	25%	\$600
EQUIPMENT REPAIRS & SERVICING	\$1,961	\$8,342	\$7,500	\$7,500	0%	\$0
LANDFILL POST CLOSURE MONITOR	\$0	\$62,755	\$130,000	\$130,000	0%	\$0
OTHER SERVICES	\$5,780	\$32,747	\$44,500	\$44,500	0%	\$0
RECYCLING HAULING	\$1,848	\$15,577	\$0	\$0	0%	\$0
TIPPING FEES	\$79,511	\$45,105	\$105,000	\$110,000	4.8%	\$5,000
WASTE HAULING	\$0	\$5,527	\$0	\$0	0%	\$0
C&D DISPOSAL TIPPING	\$30,632	\$23,537	\$35,000	\$40,000	14.3%	\$5,000
RECYCLING EXPENSE	\$50,157	\$56,162	\$90,000	\$95,000	5.6%	\$5,000
RUBBISH & RECYCLE SUPPLIES	\$15,979	\$3,159	\$30,000	\$30,000	0%	\$0
Total TRANSFER STATION:	\$336,263	\$404,986	\$599,125	\$628,972	5%	\$29,847
Total PUBLIC WORKS:	\$1,845,362	\$1,765,914	\$2,195,164	\$2,178,913	-0.7%	-\$16,252
Total Expenditures:	\$1,845,362	\$1,765,914	\$2,195,164	\$2,178,913	-0.7%	-\$16,252



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

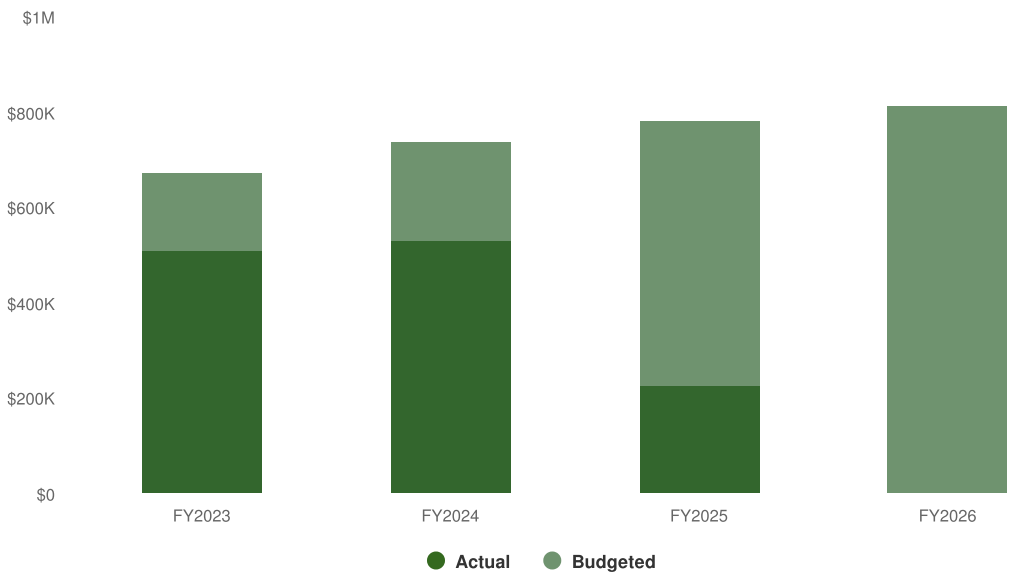
Expenditures Summary

\$815,634

\$32,404

(4.14% vs. prior year)

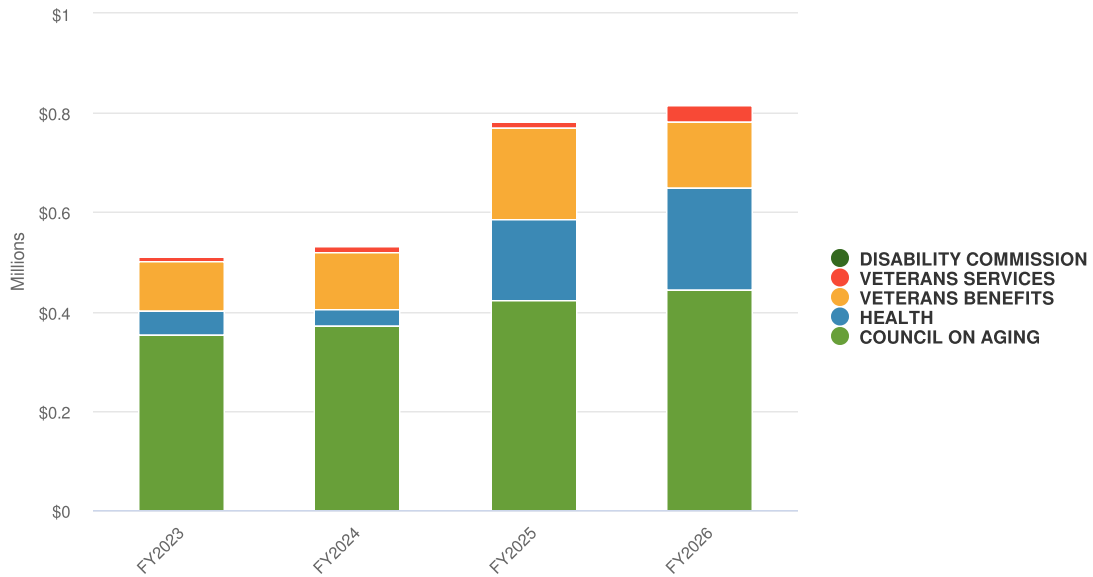
Health and Human Services Proposed and Historical Budget vs. Actual



Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
HUMAN SERVICES						
HEALTH						
BOH AGENT	\$42,516	\$32,627	\$109,098	\$115,195	5.6%	\$6,097
BOH - STAFF WAGES	\$0	\$0	\$41,963	\$31,383	-25.2%	-\$10,580
PROFESSIONAL SERVICES			\$0	\$54,520	N/A	\$54,520
EDUCATION/ PROF DEVELOPMENT			\$0	\$500	N/A	\$500
ADVERTISING	\$678	\$427	\$1,000	\$1,000	0%	\$0
OFFICE SUPPLIES	\$37	\$0	\$500	\$500	0%	\$0
POSTAGE	\$0	\$22	\$500	\$500	0%	\$0
TOOLS/EQUIPMENT			\$0	\$800	N/A	\$800
TRAVEL	\$0	\$0	\$9,200	\$1,000	-89.1%	-\$8,200
BOH DUES/MEMBERSHIPS			\$0	\$800	N/A	\$800
OTHER EXPENDITURES	\$3,625	\$486	\$0	\$1,600	N/A	\$1,600
Total HEALTH:	\$46,857	\$33,563	\$162,261	\$207,798	28.1%	\$45,537
COUNCIL ON AGING						
EHS-DIRECTOR SALARIES	\$95,054	\$99,944	\$105,924	\$111,833	5.6%	\$5,909
WAGES ASST EHS DIRECTOR	\$67,025	\$70,948	\$81,996	\$86,151	5.1%	\$4,155
EHS - STAFF WAGES	\$155,320	\$154,787	\$190,931	\$192,355	0.7%	\$1,424
LONGEVITY-NON UNION	\$0	\$700	\$1,400	\$1,400	0%	\$0

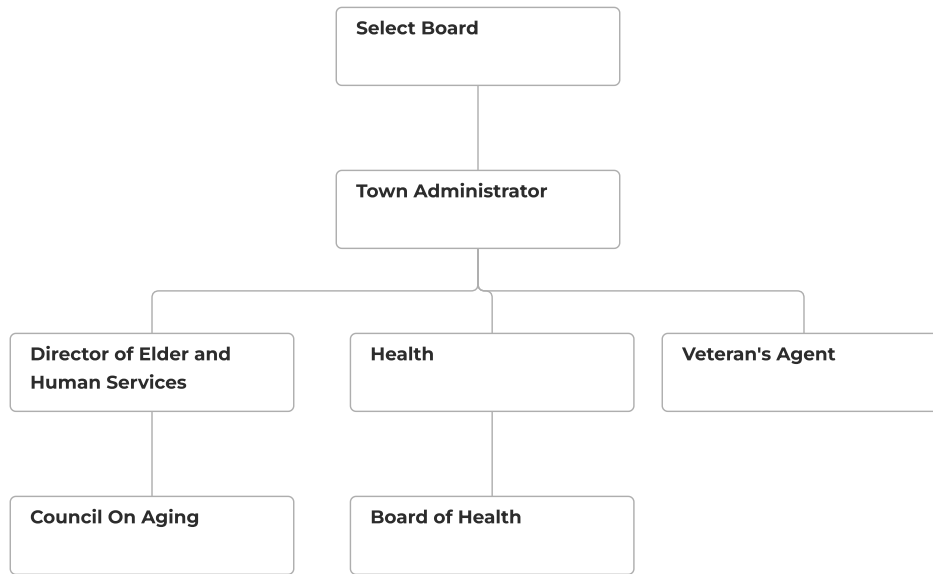


Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
VEHICLE REPAIR/MAINT	\$552	\$1,667	\$850	\$1,060	24.7%	\$210
PROFESSIONAL SERVICES	\$16,812	\$19,102	\$20,500	\$17,800	-13.2%	-\$2,700
TRAINING/CONFERENCES	\$612	\$633	\$1,020	\$1,160	13.7%	\$140
CROSS TOWN CONNECT FEE	\$11,000	\$11,000	\$11,500	\$20,000	73.9%	\$8,500
OFFICE SUPPLIES	\$202	\$253	\$210	\$250	19%	\$40
POSTAGE	\$2,401	\$3,046	\$3,230	\$3,620	12.1%	\$390
COMMUNITY PROGRAMS	\$2,229	\$6,054	\$2,200	\$2,700	22.7%	\$500
MEAL SITE	\$1,410	\$2,031	\$1,620	\$1,680	3.7%	\$60
TRAVEL	\$859	\$477	\$1,258	\$1,287	2.3%	\$29
DUES & SUBSCRIPTIONS	\$671	\$721	\$846	\$946	11.8%	\$100
OTHER EXPENSES	\$460	\$656	\$960	\$960	0%	\$0
Total COUNCIL ON AGING:	\$354,606	\$372,019	\$424,445	\$443,202	4.4%	\$18,757
VETERANS SERVICES						
VETERAN AGENT-SALARY	\$7,709	\$8,240	\$8,414	\$31,134	270%	\$22,720
OTHER SERVICES	\$210	\$0	\$200	\$200	0%	\$0
MEETINGS & CONFERENCES	\$225	\$240	\$250	\$300	20%	\$50
OFFICE SUPPLIES	\$0	\$65	\$100	\$100	0%	\$0
POSTAGE	\$17	\$46	\$60	\$300	400%	\$240
TRAVEL	\$1,032	\$1,217	\$1,200	\$1,300	8.3%	\$100
DUES & SUBSCRIPTIONS	\$75	\$50	\$100	\$100	0%	\$0
Total VETERANS SERVICES:	\$9,268	\$9,858	\$10,324	\$33,434	223.8%	\$23,110
VETERANS BENEFITS						
VFW BUILDING MAINT	\$10,000	\$10,000	\$10,000	\$10,000	0%	\$0
VETERAN BENEFITS & SERVICES	\$88,888	\$105,531	\$175,000	\$120,000	-31.4%	-\$55,000
Total VETERANS BENEFITS:	\$98,888	\$115,531	\$185,000	\$130,000	-29.7%	-\$55,000
Total HUMAN SERVICES:	\$509,619	\$530,971	\$782,030	\$814,434	4.1%	\$32,404
CULTURE & RECREATION						
DISABILITY COMMISSION						
DISABILITY COMMISSION EXPENSE	\$0	\$0	\$1,200	\$1,200	0%	\$0
Total DISABILITY COMMISSION:	\$0	\$0	\$1,200	\$1,200	0%	\$0
Total CULTURE & RECREATION:	\$0	\$0	\$1,200	\$1,200	0%	\$0
Total Expenditures:	\$509,619	\$530,971	\$783,230	\$815,634	4.1%	\$32,404



Organizational Chart

Health & Human Services



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.

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	FY2025 Projected
Septic Plan Review and Applications	Count	84
Food Service and Mobile Food Permits	Count	92
Temporary Food Permits	Count	15
Tobacco Permit	Count	10
Stable Permit	Count	16
Hauler Permits	Count	13
Food Inspections	Count	154
Septic and Soil Inspections	Count	215
Housing/Nuisance Inspections	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.



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, membership/licenses and related dues. There is a one-time request of \$1,600 for a vaccination fridge. Vaccination fridge is a requirement to be an immunization site.

Personnel: Current Health Staff consists of 1 FTE Health Director, and a .5 FTE Administrative Coordinator position. The FY26 budget requests additional funding for a .3 FTE Public Health Nurse.

DEPARTMENTAL GOALS

As a newly established department, our primary goal is to continue growing and strengthening our ability to serve the community. A key focus for FY26 is advancing the townwide Community Health Needs Assessment (CHNA), which is essential for understanding the health priorities and concerns of the community. In parallel, the department will be analyzing the data from the CHNA to identify service gaps and areas where additional support is needed. Collaborating with community stakeholders, we will develop a comprehensive Community Health Improvement Plan (CHIP) that will guide future health initiatives and programming.

Another major objective is to complete updates to all Board of Health Regulations, ensuring they are current and in line with the latest public health standards. The department is also working towards becoming a certified immunization site, which will expand access to essential services for residents and help prepare for emergencies. In our effort to streamline operations, we are transitioning all permitting and inspection processes from paper-based systems to an electronic platform using Opengov software. This transition also includes the ongoing digitization of all past departmental records.

The department will prioritize the development of programs and the securing of grant funding to support key initiatives. A primary focus will be mental health and substance abuse, with a detailed funding plan for opioid settlement funds to ensure they are effectively used for prevention and recovery programs.

Additionally, we will remain vigilant in monitoring COVID-19 and other emerging communicable diseases, serving as a trusted resource for information and outreach to keep the community well-informed and protected.

HEALTH

Name	Position	FTE	Grade	Step	Salary
FRANCIS DAGLE	HEALTH DIRECTOR	1.00	BA16	7	\$ 115,194.96
MEAGHAN GRECO	OFFICE COORDINATOR - BOH & CONSERVATION	0.50	BA09	2	\$ 31,382.64

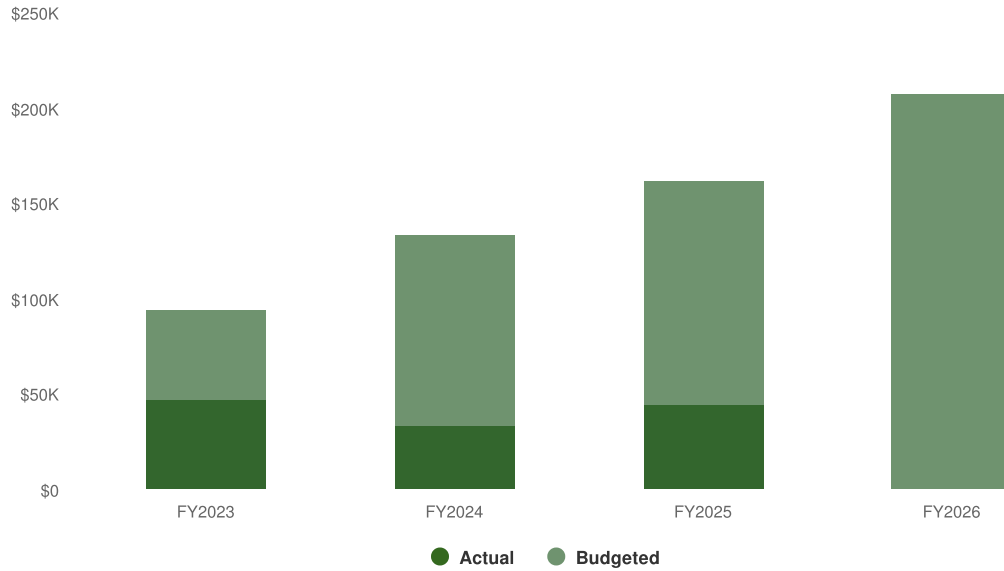
Expenditures Summary

BUDGET NARRATIVE

The FY25 budget includes funding for a health director and half of an administrative support position.

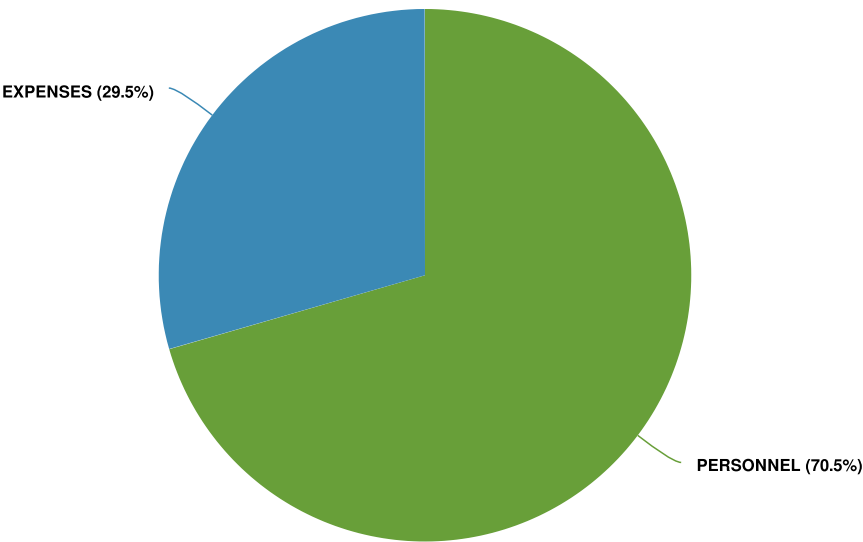
\$207,798 **\$45,537**
(28.06% vs. prior year)

Health and Human Services - Health Department Proposed and Historical Budget vs. Actual

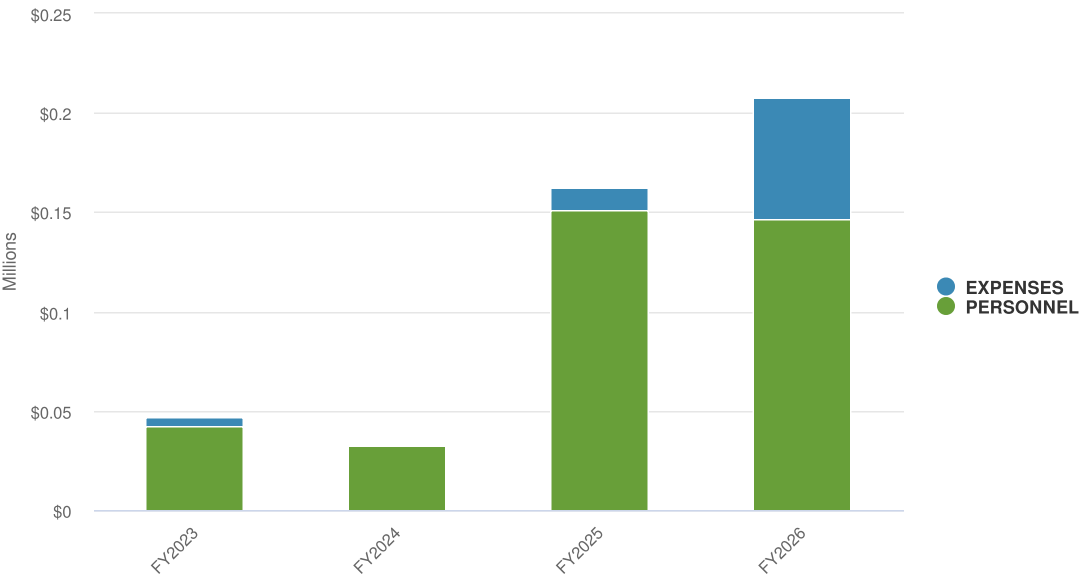


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
BOH AGENT	\$42,516	\$32,627	\$109,098	\$115,195	5.6%	\$6,097
BOH - STAFF WAGES	\$0	\$0	\$41,963	\$31,383	-25.2%	-\$10,580
Total PERSONNEL:	\$42,516	\$32,627	\$151,061	\$146,578	-3%	-\$4,483
EXPENSES						
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$54,520	N/A	\$54,520
EDUCATION/ PROF DEVELOPMENT	\$0	\$0	\$0	\$500	N/A	\$500
ADVERTISING	\$678	\$427	\$1,000	\$1,000	0%	\$0
OFFICE SUPPLIES	\$37	\$0	\$500	\$500	0%	\$0
POSTAGE	\$0	\$22	\$500	\$500	0%	\$0
TOOLS/EQUIPMENT	\$0	\$0	\$0	\$800	N/A	\$800
TRAVEL	\$0	\$0	\$9,200	\$1,000	-89.1%	-\$8,200
BOH DUES/MEMBERSHIPS	\$0	\$0	\$0	\$800	N/A	\$800
OTHER EXPENDITURES	\$3,625	\$486	\$0	\$1,600	N/A	\$1,600
Total EXPENSES:	\$4,341	\$936	\$11,200	\$61,220	446.6%	\$50,020
Total Expense Objects:	\$46,857	\$33,563	\$162,261	\$207,798	28.1%	\$45,537



Elder & Human Services

MISSION OF THE DEPARTMENT

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.

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 next 10 years will be critical as we will need to continue to expand to provide services to a whole new generation of residents over 60 and prepare to open a new building in early 2025.

The senior population nationwide is steadily increasing, and that is reflected in the EHS/COA Dept service statistics. Pre-pandemic, the number of unduplicated seniors we served from FY2018 to FY2019 had increased by 41%, and then abruptly dropped with pandemic closures in FY20. As we continue to rebuild and re-engage residents 3 years later, we are confident our numbers will continue to steadily increase. This past Fiscal Year 2024 our unduplicated residents served increased 7% over Fiscal Year 2023, and the number of event sign in's increased 22% from FY23 to FY24.

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 2,117 rides in FY24.

Nutrition

In FY24 we delivered 7,497 Home Delivered Meals to seniors. 48 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 to 34 seniors in FY24. 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 to obtain services and we operate under a 'no wrong door' policy for the 200 residents we assist each month. Our total Outreach Dept contacts for FY24 was over 8,935 points of contact.

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 90 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 FY24 we saw over 700 unduplicated visitors to our programs, accounting for 12,200 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 1,052 total programs in FY24.

MAJOR ACCOMPLISHMENTS

- EHS/COA was awarded a \$10,000 grant from MCOA for Caregiver Respite Scholarships.
- EHS/COA was awarded the FY24 Community Transit Grant Program electric vehicle award to purchase a fully accessible electric model of the 2025 Ford E-Transit van, an approximately \$115,000 vehicle.
- Implementing new innovative nutrition opportunities for residents adding 165 additional opportunities to engage in a meal for seniors in FY24.
- 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
Unduplicated Over Age 60 Served	Residents	622	879	1140	767 (COVID)	820	824
Unduplicated Under Age 60 Served	Residents	123	195	153	101 (COVID)	126	158
Total Unduplicated Residents Served	Residents	738	967	1,040	893 (COVID)	1,067	1,095
Programs offered per year	Programs run	913	1,161	850 (COVID)	183 (COVID)	758	1,003
Program Attendance	Event Sign In's	7,267	9,788	8,503 (COVID)	843 (COVID)	5,807	9,964

ELDER AND HUMAN SERVICES

Name	Position	FTE	Grade	Step	Salary
ELIZABETH TRETIK	DIR EHS	1.00	BA16	6	\$ 111,833.28
AMY DEMICHELE	ASSIST DIRECTOR EHS	1.00	BA13	5	\$ 86,150.88
ALICIA REGO	EHS OUTREACH COORD	1.00	BA12	4	\$ 78,592.32
MEGAN MURPHY	EHS PROGRAM COORDINATOR	1.00	BA11	3	\$ 72,286.56
SUSAN RAYMOND	ADMIN ASST-COA	0.65	BA08	5	\$ 41,476.03
NEIL CAMPBELL	EHS VAN DRIVER	0.45	B102	6	\$ 7,792.20
RICHARD KENT	EHS VAN DRIVER	0.45	B102	6	\$ 7,792.20
SAMUEL PALMER	EHS VAN DRIVER	0.45	B102	6	\$ 7,792.20
PETER MCGOWAN	EHS VAN DRIVER	0.45	B102	4	\$ 7,486.83
STEVEN HADDAD	EHS VAN DRIVER	0.45	B102	4	\$ 7,486.83
PHILIP PAGANO	EHS VAN DRIVER	0.45	B102	4	\$ 7,486.83



Expenditures Summary

BUDGET NARRATIVE

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 hours Program Coordinator, a 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 FY26 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 FY26 have been factored.

The FY26 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 \$50,863 for FY26.

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 is increasing significantly for FY26 from \$11,500 to \$30,000. We are requesting an additional \$8,500 from the town to maintain this service and will use grant funding to support the additional \$10,000 we are not requesting from the town.

Our second largest expense is the cost of our town-wide mental health referral service. This program is the mental health referral service the town uses to connect with treatment programs and mental health clinicians. In years past we used the William James Interface Program. This program cost \$14,000-\$16,000 annually (depending on trending usage.) For FY26 we will be moving to a new mental health referral service, CareSolace, that will provide the same level of service for \$8,500 annually.

In FY26 we expect to be expanding our software system, MySeniorCenter, from \$1,300 annually to \$2,100 annually due to our department being in our own separate building. MySeniorCenter allows us to maintain our client records for outreach purposes, tracks and schedules our events and activities, tracks statistics, and allows us to voice/text/and email broadcast messages to our residents. We currently have the "Lite" version with no touchscreen registration system, which we will need in the new building.

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 3% increase in food costs for FY26 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 .67 per mile, and increases to our associations and memberships.



**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 Coalition Against Addiction

**Social, Fitness,
& Educational Programs**

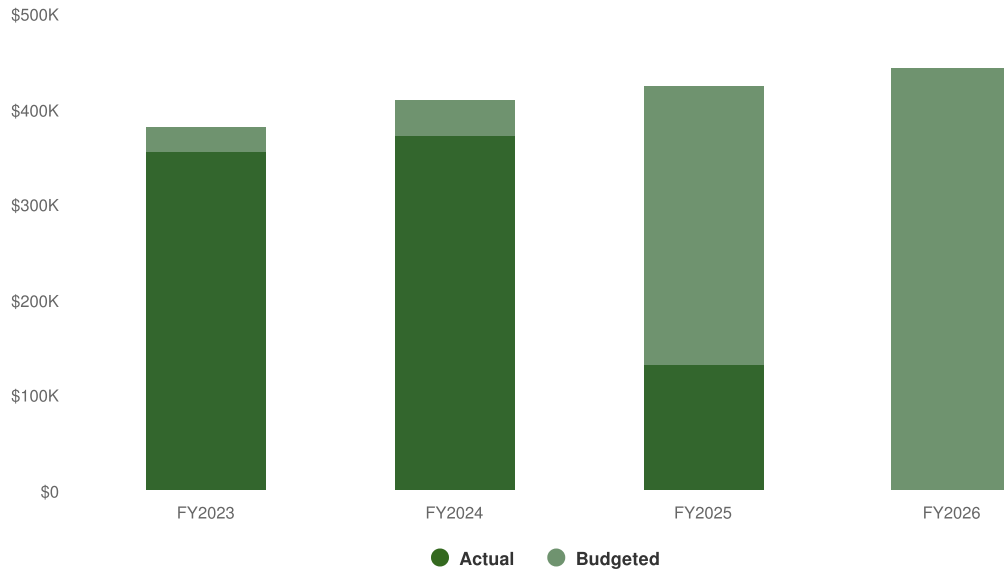
- Tai Chi
- Gentle Yoga
- Line dancing
- Technology classes
- Creative Writing
- Art classes
- Bridge Group
- Bingo
- Craft classes
- Musical Presentations
- Historical Lectures
- MahJong
- Men's and Women's Breakfasts
- ROMEO & JULIET clubs
- Restaurant Hoppers
- Book & A Bite
- Loving Stitches Knitting Group
- Stretch and Flex
- Intergenerational programming
- Strength training
- Hiking and Walking Groups
- Rummikub club

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
- Littleton Social Club dementia program
- Wellness Fairs and Mental Health Fair

\$443,202 **\$18,757**
(4.42% vs. prior year)

Health and Human Services - Elder & Human Services Proposed and Historical Budget vs. Actual



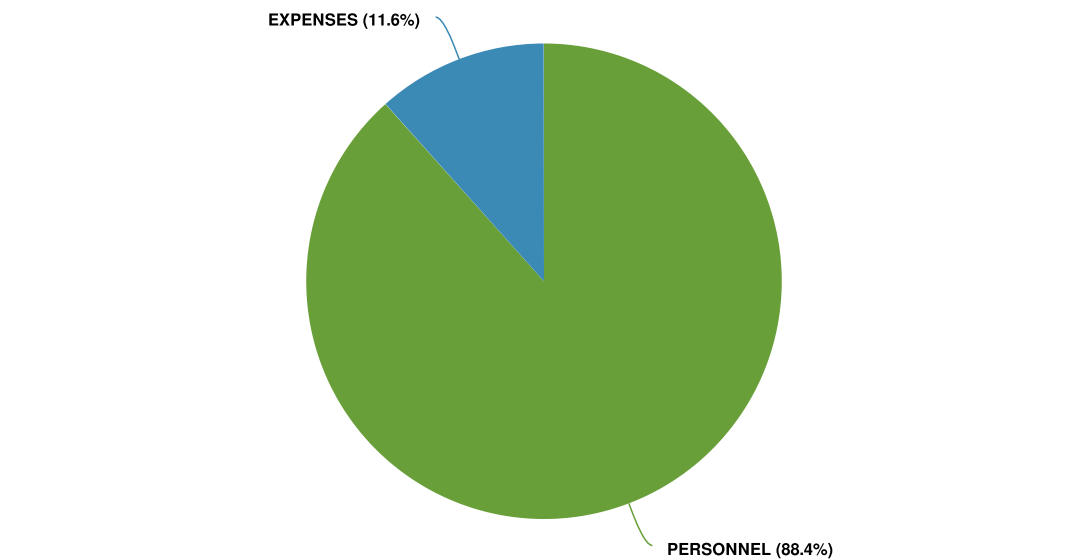
Elder and Human Services Goals

GOALS FOR FY26

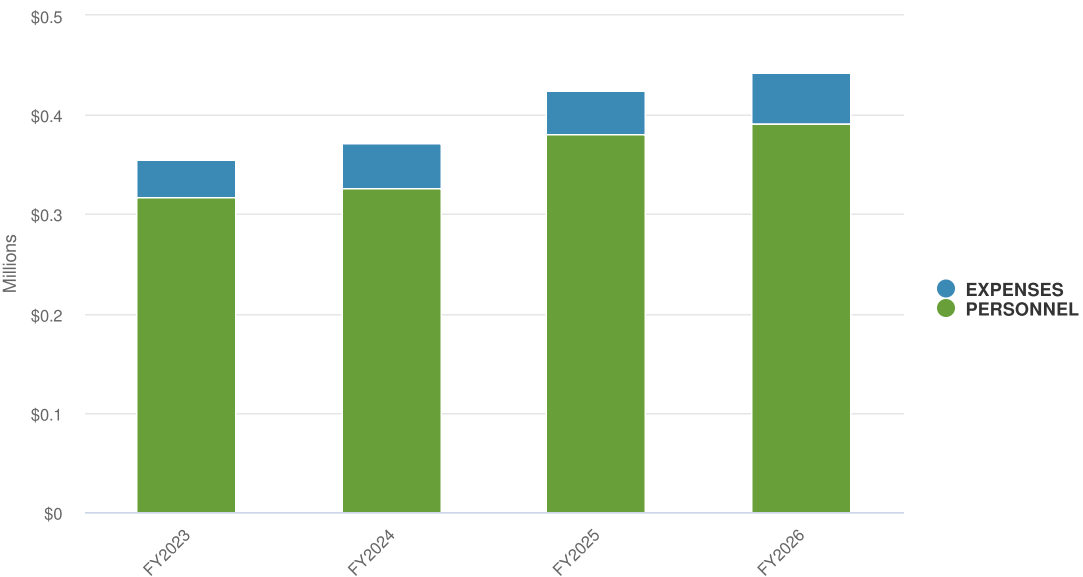
- Grand opening of The Center on Shattuck Street.
- Expand our meal program's daily congregate meal to increase participation 25%.
- Enhance Alzheimer's and dementia outreach efforts through program collaboration with public safety.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
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WAGES ASST EHS DIRECTOR	\$67,025	\$70,948	\$81,996	\$86,151	5.1%	\$4,155
EHS - STAFF WAGES	\$155,320	\$154,787	\$190,931	\$192,355	0.7%	\$1,424
LONGEVITY-NON UNION	\$0	\$700	\$1,400	\$1,400	0%	\$0
Total PERSONNEL:	\$317,399	\$326,379	\$380,251	\$391,739	3%	\$11,488
EXPENSES						
VEHICLE REPAIR/MAINT	\$552	\$1,667	\$850	\$1,060	24.7%	\$210
PROFESSIONAL SERVICES	\$16,812	\$19,102	\$20,500	\$17,800	-13.2%	-\$2,700
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CROSS TOWN CONNECT FEE	\$11,000	\$11,000	\$11,500	\$20,000	73.9%	\$8,500
OFFICE SUPPLIES	\$202	\$253	\$210	\$250	19%	\$40
POSTAGE	\$2,401	\$3,046	\$3,230	\$3,620	12.1%	\$390
COMMUNITY PROGRAMS	\$2,229	\$6,054	\$2,200	\$2,700	22.7%	\$500
MEAL SITE	\$1,410	\$2,031	\$1,620	\$1,680	3.7%	\$60
TRAVEL	\$859	\$477	\$1,258	\$1,287	2.3%	\$29
DUES & SUBSCRIPTIONS	\$671	\$721	\$846	\$946	11.8%	\$100
OTHER EXPENSES	\$460	\$656	\$960	\$960	0%	\$0
Total EXPENSES:	\$37,207	\$45,640	\$44,194	\$51,463	16.4%	\$7,269
Total Expense Objects:	\$354,606	\$372,019	\$424,445	\$443,202	4.4%	\$18,757



Veterans' Agent

MISSION OF THE OFFICE

The Mission of the Veterans' Affairs office is to identify the special needs of veterans and their dependents and expedite their entitlements and to coordinate veteran's programs related to Federal and State agencies; to perform related duties as required. The Veterans Agent also provides information and support to family members of Service personnel currently in the Armed Forces.

DESCRIPTION OF SERVICES

The Agent refers veterans in applying for State and Federal services to an Accredited VSO. The office also offers assistance and referrals in the areas of federal compensation and pensions, state and federal educational benefits, tax exemptions, annuities, home loans, counseling and job training.

Keeps the Select Board and Town Administrator informed and advises them on appropriate veterans matters; when so designated, represents the Town and/or the department at professional, public, municipal, or state meetings and/or conferences within area of expertise.

Acts as Burial Agent and supervises the Veterans Graves Officer; insures burial procedures for destitute veterans and their dependents; place flags on veteran's graves for Memorial Day and other specified dates.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2022	FY2023	FY2024	Projected FY2025
Veteran's receiving benefits	Count	15	15	10	10
Calls per year	Count	350	350	350	200
Office Visits- Inquiries	Count	200	250	250	200
VA Applications received	Count	10	20	10	00
VA Applications approved	Count	10	20	10	00
Veterans Living in Littleton	Count	375	375	378	378-Per Survey

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 services provided by the department in order of priority are as follows:
(Priority Order)

#1 Maintain hours of operation to assist veterans in applying for State and Federal services.

#2 Advocate on behalf of veterans and their families (disability or educational benefits, scholarships, training).

#3 Ensure that veterans, their widows, or dependent/disabled children without sufficient means are given proper interment (GL Ch. 115 Section 5-7), graves are given annual care and maintenance, flags are placed on each grave by Memorial Day (Sections 5-9).

#4 Outreach at different Veterans related events. To attend any Outreach opportunities available. Third Thursday's, Fairs, etc.

MAJOR ACCOMPLISHMENTS

Memorial Day Parade

Completed inventory of all Veterans graves at Westlawn Cemetery in order to update missing and damaged Veterans Markers or Medallions. Total Veterans graves inventoried equals 740. As of 10/30/2024 total Veterans Graves are 748.



Expenditures Summary

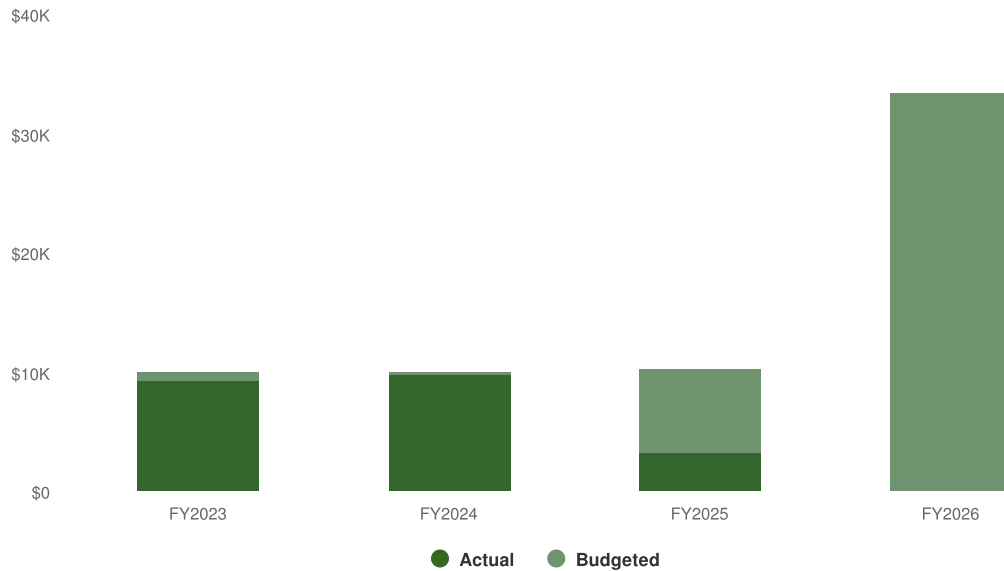
BUDGET NARRATIVE

Salary expenses increased by the 1.5% cola or \$122 above FY25.
Expenses are level funded at \$185,000.00 for FY25.
The overall decrease to the Veterans budget is \$10,000.

Position2	Name	FTE	Grade	Step	Sum of Salary
Veterans' Agent	John Boroski	0.205	BB02	2	\$8,060.00
					\$8,060.00

\$33,434 **\$23,110**
(223.84% vs. prior year)

Health and Human Services - Veterans' Agent Proposed and Historical Budget vs. Actual



Veterans' Agent Goals

DEPARTMENTAL GOALS

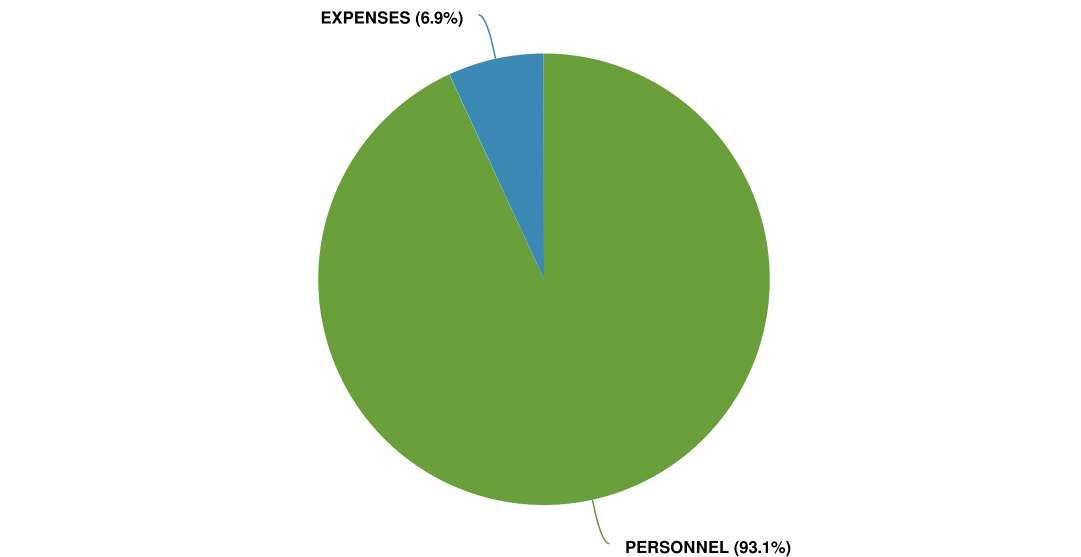
To ensure that veterans receive the benefits that are available for them, from both the State or Federal governments and the Veterans Administration.
To obtain and place the missing Veterans Markers or Medallions on the graves. - Continue to find buried Markers or Medallions on graves.

VETERAN					
Name	Position	FTE	Grade	Step	Salary
VACANT	VETERANS' AGENT	0.80			\$ 31,134.00

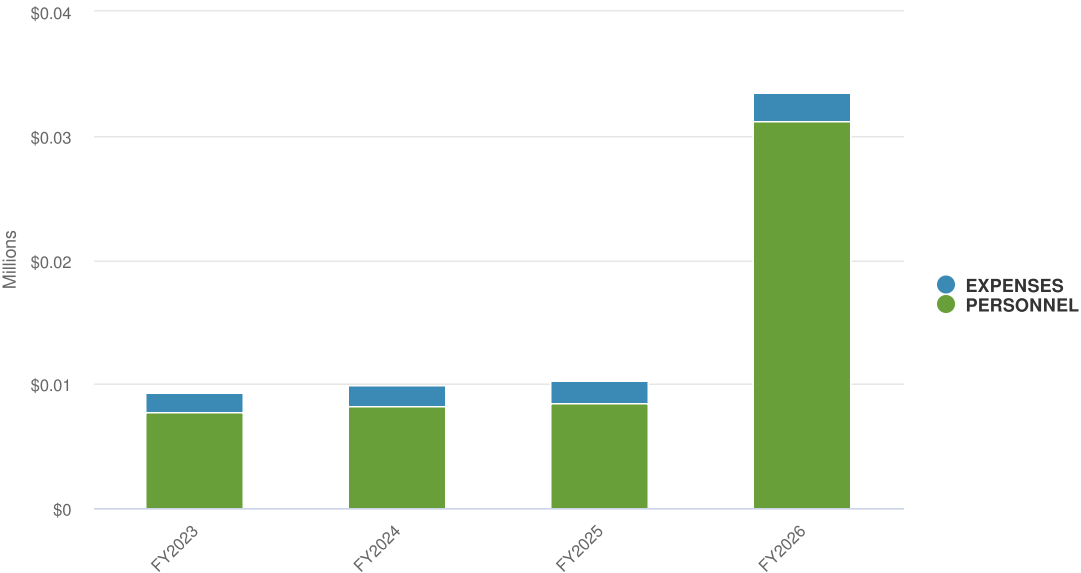


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
VETERAN AGENT- SALARY	\$7,709	\$8,240	\$8,414	\$31,134	270%	\$22,720
Total PERSONNEL:	\$7,709	\$8,240	\$8,414	\$31,134	270%	\$22,720
EXPENSES						
OTHER SERVICES	\$210	\$0	\$200	\$200	0%	\$0
MEETINGS & CONFERENCES	\$225	\$240	\$250	\$300	20%	\$50
OFFICE SUPPLIES	\$0	\$65	\$100	\$100	0%	\$0
POSTAGE	\$17	\$46	\$60	\$300	400%	\$240
TRAVEL	\$1,032	\$1,217	\$1,200	\$1,300	8.3%	\$100
DUES & SUBSCRIPTIONS	\$75	\$50	\$100	\$100	0%	\$0
Total EXPENSES:	\$1,559	\$1,618	\$1,910	\$2,300	20.4%	\$390
Total Expense Objects:	\$9,268	\$9,858	\$10,324	\$33,434	223.8%	\$23,110



Other Health and Human Services

Veteran Benefits

Budget Narrative

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

Budget Narrative

There is no contract with Nashoba for FY26.

Nursing Services

Budget Narrative

Nursing services will be in the Health Department budget.

Disability Commission

Budget Narrative

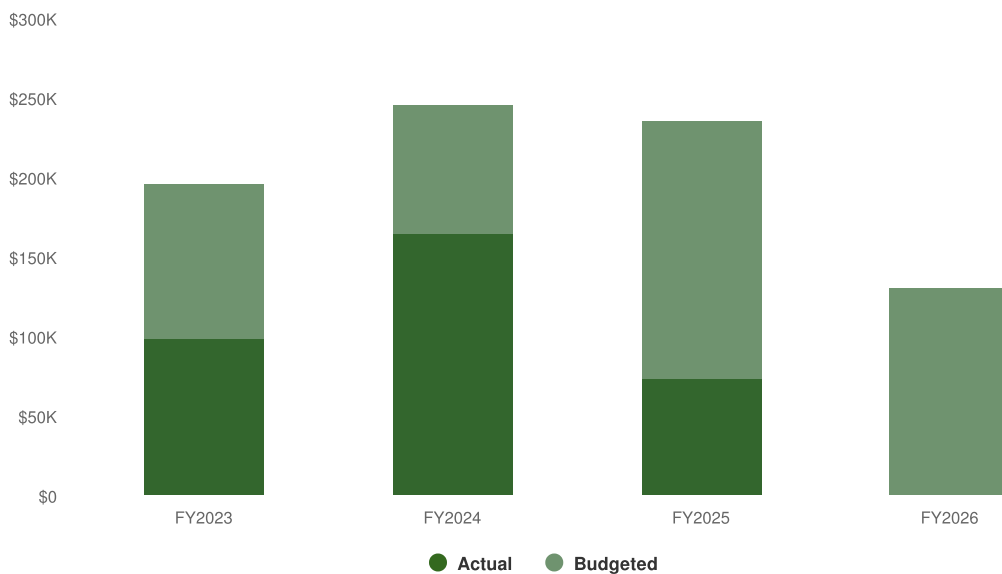
The budget supports various expenses of the Commission. Prior to FY21 it had not been funded

Expenditures Summary

Salaries and Expenses were level funded to FY24

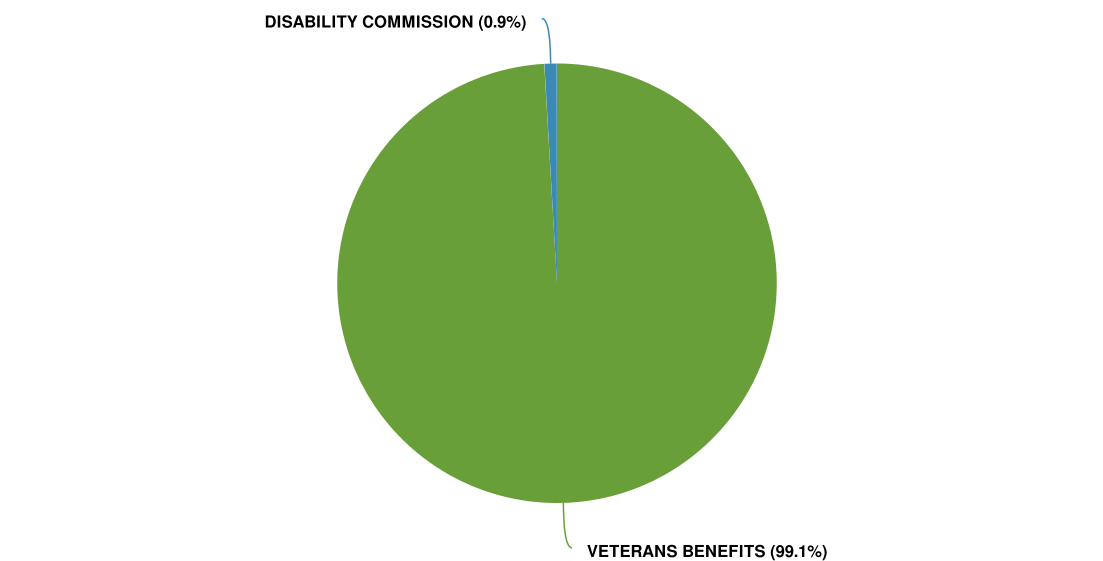
\$131,200 **-\$105,000**
(-44.45% vs. prior year)

Health and Human Services - Other Proposed and Historical Budget vs. Actual

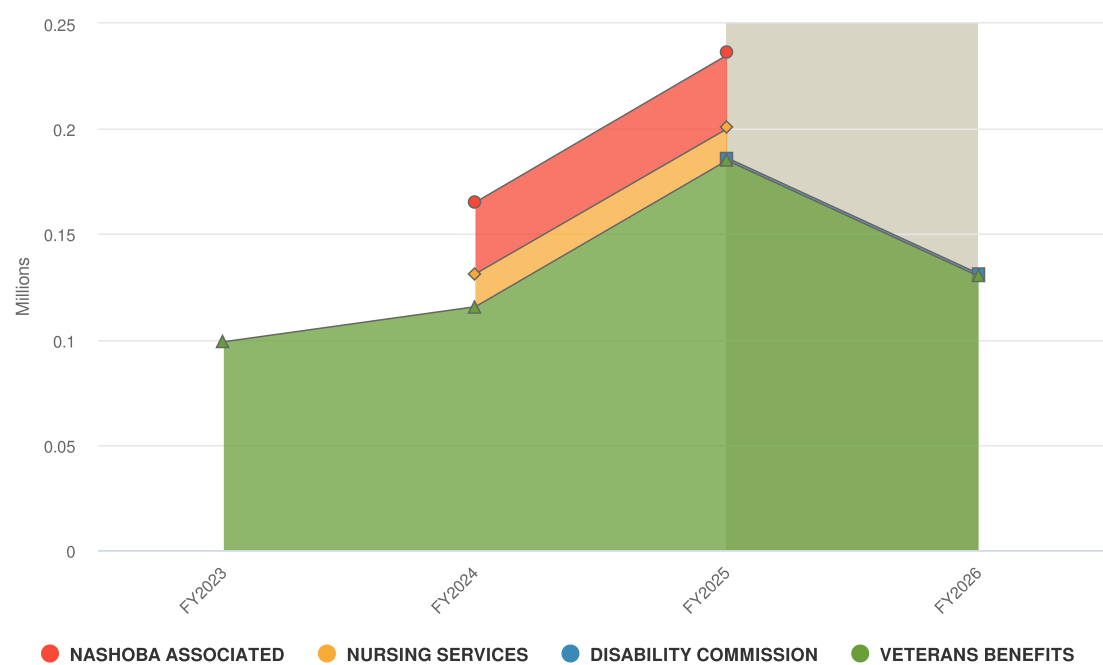


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures								
HUMAN SERVICES								
NASHOBA ASSOCIATED								
NASHOBA BOH- ASSESSMENT	\$0	\$34,013	\$35,000	\$0	\$0	-100%	-100%	-\$35,000
Total NASHOBA ASSOCIATED:	\$0	\$34,013	\$35,000	\$0	\$0	-100%	-100%	-\$35,000
NURSING SERVICES								
NABOH-NURSING PROF SERV	\$0	\$15,589	\$15,000	\$0	\$0	-100%	-100%	-\$15,000
Total NURSING SERVICES:	\$0	\$15,589	\$15,000	\$0	\$0	-100%	-100%	-\$15,000
VETERANS BENEFITS								
VFW BUILDING MAINT	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%	\$0
VETERAN BENEFITS & SERVICES	\$88,888	\$105,531	\$175,000	\$120,000	\$120,000	-31.4%	-31.4%	-\$55,000
Total VETERANS BENEFITS:	\$98,888	\$115,531	\$185,000	\$130,000	\$130,000	-29.7%	-29.7%	-\$55,000
Total HUMAN SERVICES:	\$98,888	\$165,134	\$235,000	\$130,000	\$130,000	-44.7%	-44.7%	-\$105,000
CULTURE & RECREATION								
DISABILITY COMMISSION								
DISABILITY COMMISSION EXPENSE	\$0	\$0	\$1,200	\$1,200	\$1,200	0%	0%	\$0
Total DISABILITY COMMISSION:	\$0	\$0	\$1,200	\$1,200	\$1,200	0%	0%	\$0
Total CULTURE & RECREATION:	\$0	\$0	\$1,200	\$1,200	\$1,200	0%	0%	\$0
Total Expenditures:	\$98,888	\$165,134	\$236,200	\$131,200	\$131,200	-44.5%	-44.5%	-\$105,000



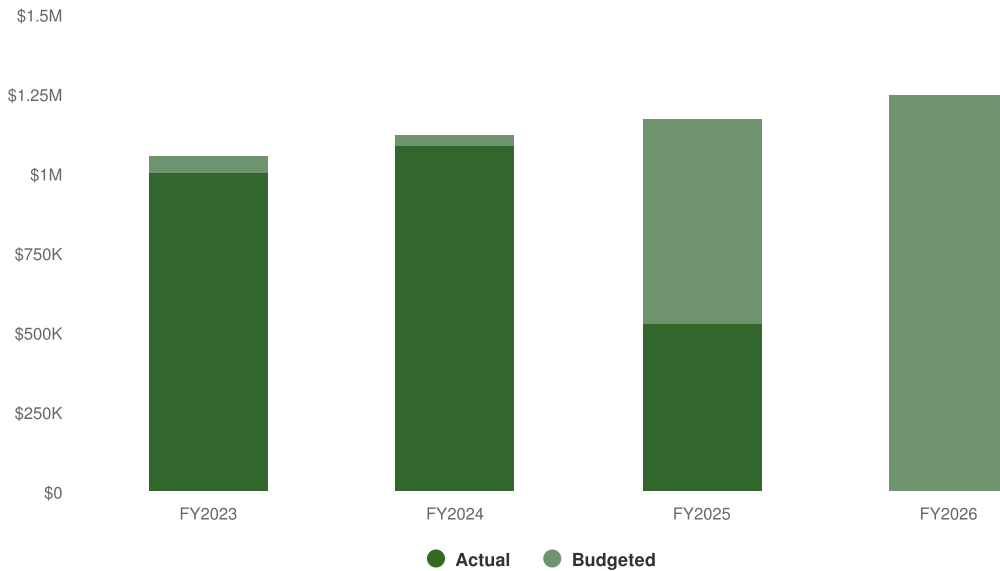
Culture and Recreation

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

Expenditures Summary

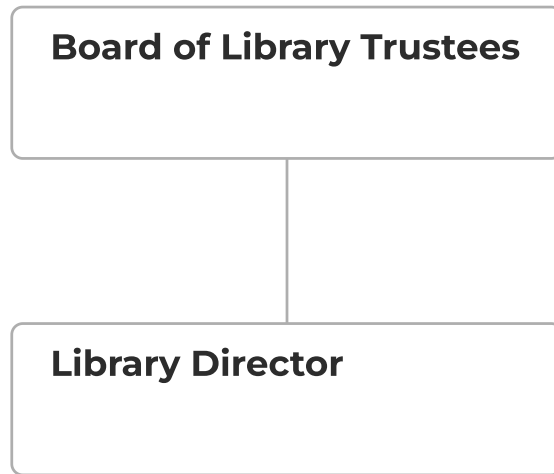
\$1,248,517 **\$72,806**
(6.19% vs. prior year)

Culture and Recreation Proposed and Historical Budget vs. Actual



Library Org Chart

Library Org Chart



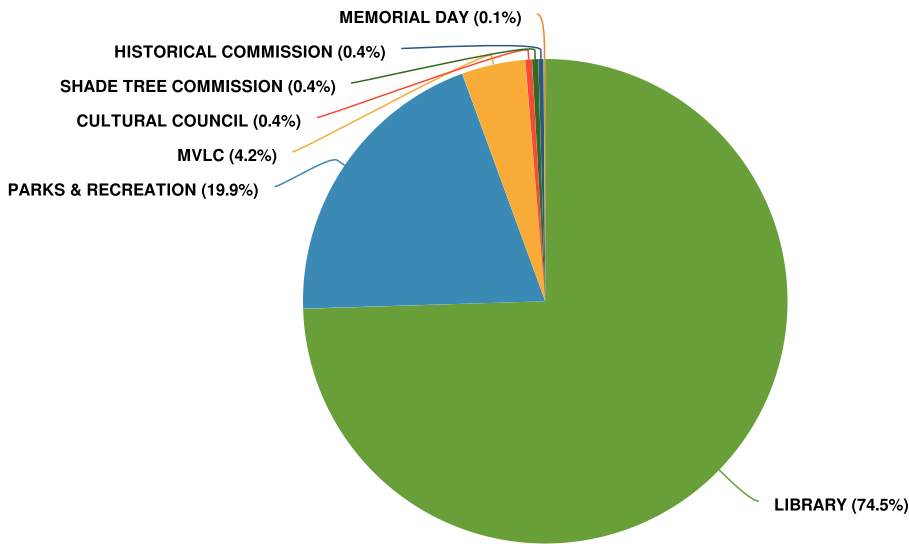
Organizational Chart

Parks & Rec Org Chart

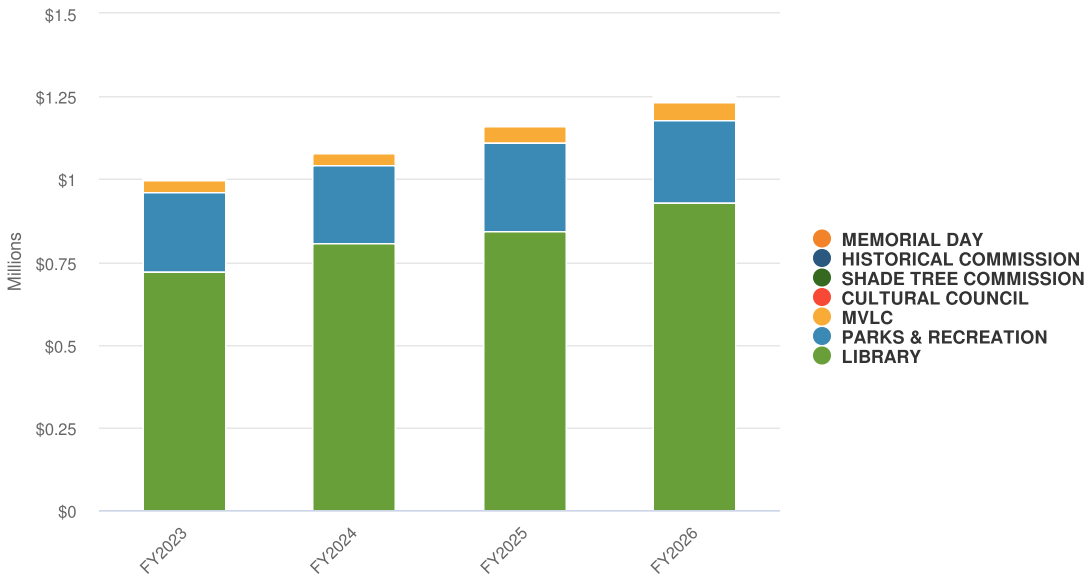


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
CULTURE & RECREATION						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
LIBRARY						
LIBRARY-DIRECTOR SALARY	\$104,002	\$109,221	\$115,738	\$122,189	5.6%	\$6,451
WAGES ASST LIBRARY DIRECTOR	\$70,363	\$74,006	\$78,049	\$81,975	5%	\$3,925
LIBRARY-STAFF WAGES	\$412,742	\$461,232	\$480,896	\$558,783	16.2%	\$77,887
WAGES - OVERTIME	\$0	\$0	\$7,680	\$7,851	2.2%	\$171
LONGEVITY-NON UNION	\$3,900	\$4,450	\$3,150	\$2,350	-25.4%	-\$800
PROFESSIONAL SERVICES	\$0	\$200	\$0	\$0	0%	\$0
OFFICE SUPPLIES	\$917	\$1,090	\$1,000	\$2,500	150%	\$1,500
POSTAGE	\$65	\$8	\$150	\$150	0%	\$0
TRUST - MATERIALS	\$0	\$1,719	\$0	\$0	0%	\$0
BOOKS & MATERIALS	\$122,762	\$151,553	\$147,000	\$150,000	2%	\$3,000
PROGRAMMING	\$1,188	\$250	\$2,000	\$0	-100%	-\$2,000
PROGRAM SUPPLIES	\$269	\$1,367	\$1,000	\$0	-100%	-\$1,000
TRAVEL	\$0	\$38	\$500	\$500	0%	\$0
PROCESSING SUPPLIES	\$3,773	\$3,038	\$4,000	\$4,000	0%	\$0
Total LIBRARY:	\$719,981	\$808,173	\$841,163	\$930,298	10.6%	\$89,135
MVLC						
MVLC ASSESSMENT & CONTENT	\$35,832	\$37,622	\$49,000	\$53,000	8.2%	\$4,000
Total MVLC:	\$35,832	\$37,622	\$49,000	\$53,000	8.2%	\$4,000
PARKS & RECREATION						
PRCE DIRECTOR WAGES	\$87,865	\$94,224	\$99,848	\$105,402	5.6%	\$5,554
ASSISTANT PRCE DIRECTOR WAGES	\$76,902	\$88,135	\$85,587	\$89,909	5.1%	\$4,322
PRCE STAFF WAGES	\$36,319	\$10,817	\$32,383	\$0	-100%	-\$32,383
LONGEVITY-NON UNION	\$0	\$1,400	\$1,400	\$1,400	0%	\$0
PRCE UTILITIES	\$17,051	\$18,785	\$25,000	\$3,296	-86.8%	-\$21,704
VEHICLE REPAIR/MAINT			\$0	\$3,478	N/A	\$3,478
PROFESSIONAL SERVICES			\$0	\$20,404	N/A	\$20,404
PRCE OTHER EXPENSES	\$21,993	\$19,998	\$25,000	\$25,000	0%	\$0
Total PARKS & RECREATION:	\$240,130	\$233,358	\$269,218	\$248,890	-7.6%	-\$20,328
HISTORICAL COMMISSION						
HISTORICAL OTHER SUPPLIES	\$349	\$443	\$4,480	\$4,480	0%	\$0
Total HISTORICAL COMMISSION:	\$349	\$443	\$4,480	\$4,480	0%	\$0
MEMORIAL DAY						
MEMORIAL OTHER SERVICES	\$610	\$360	\$1,250	\$1,250	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Total MEMORIAL DAY:	\$610	\$360	\$1,250	\$1,250	0%	\$0
CULTURAL COUNCIL						
CULTURAL COUNCIL EXPENSES	\$4,100	\$5,600	\$5,600	\$5,600	0%	\$0
Total CULTURAL COUNCIL:	\$4,100	\$5,600	\$5,600	\$5,600	0%	\$0
SHADE TREE COMMISSION						
SHADE TREE EXPENSES	\$3,532	\$3,281	\$5,000	\$5,000	0%	\$0
Total SHADE TREE COMMISSION:	\$3,532	\$3,281	\$5,000	\$5,000	0%	\$0
Total CULTURE & RECREATION:	\$1,004,535	\$1,088,837	\$1,175,711	\$1,248,517	6.2%	\$72,806
Total Expenditures:	\$1,004,535	\$1,088,837	\$1,175,711	\$1,248,517	6.2%	\$72,806



Library

The following narrative overview for the FY26 operating budget represents a close review of the library's priorities, while ensuring appropriate maintenance and resource flexibility to meet our overall operational needs and goals. The result is a model of operations that establishes clear priorities, builds on our strengths, and reinforces opportunities to serve in new and enhanced ways in this continuing, changing climate.

MISSION OF THE OFFICE

The mission of the Reuben Hoar Library is to inspire lifelong learning and build community by providing a safe and welcoming space where community members of all ages can freely access materials, technology, information, services, and programs that engage the imagination, foster literacy, inspire curiosity, and broaden cultural perspectives. We strive to enhance the quality of life for all users.

DESCRIPTION OF SERVICES

To carry out this mission, the library provides free access to both physical and online collections of books, audiobooks, magazines, news, movies, music, and more. As a member of the Merrimac Valley Library Consortium (MVLC), the library provides access to the collections of 36 additional libraries in Massachusetts. The library also hosts an array of educational, cultural, and recreational programs for all ages, including technology instruction, early literacy programs, art exhibits, book discussions, and much more.

The library's role as an information provider increases as education needs of residents are expanding and becoming more sophisticated and diverse. As a formal education center and an independent learning center, the Library supports the personal learning and formal educational pursuits of residents.

DEPARTMENTAL SERVICES

Listed below are some of the many programs and services we offer to our patrons every year.

Circulation:

- Books in multiple formats (print, large print, books on CD, eBooks, downloadable audiobooks)
- DVDs, Blu-rays, and Music CDs
- Streaming video and music
- Video games and consoles
- Magazines
- Museum Passes
- Table games and puzzles
- Tools, appliances, and electronics (metal detectors, telescopes, hotspots, etc.)
- Toys for creative play
- STEM equipment (3D Printer Services)
- Dozens of online databases (language learning, genealogy, research)
- Interlibrary loans
- Patron renewals and holds
- Hot titles

Youth Services:

- Early literacy story times
- Arts & Crafts programs
- STEM program (3D Printing)
- Summer Reading Programs for preschool, kids, and teens.
- Early School release activities
- D&D Clubs
- Lo-Fi Study Lounge
- Free snacks after school
- Literacy Based Programs (3rd Grade Book Club)
- Movie Matinees
- Volunteer Opportunities
- Games (board and videogames)



- Research and homework help

Adult Services:

- Adult literacy programs (Third Wednesday Book Club, Dirigible Book Club, Mystery Book Club, Sci-fi Book Club, Monday Morning Writing Class)
- Gardening Classes
- Arts & Crafts Programs
- Drop-in tech help
- Genealogy research and assistance
- Parenting Programs
- Financial Awareness Programs (Medicare, College Financial Aid)
- Art exhibits
- Author talks
- Movie Nights
- Board Game Nights
- Concerts
- Research help

Other Services & Programs:

- Public & private meeting spaces
- Notary services
- Free tax forms
- Reference assistance
- Printing, copying, and faxing services
- Free public internet and Wi-Fi
- Public bulletin board
- Work, study, and play spaces
- Community spaces
- Friends Book Store
- Spaces for outside organizations (Grief & Healing Support Group, COA, Photo Clubs, Dance Groups, Nashoba Board of Health)
- Friends Book Sales, Library Mini-Golf, and much more...

MAJOR ACCOMPLISHMENTS

Since the new library was completed in 2021, we've been happy to see an increase in use of the library by the Littleton community and its surrounding population. We have eager patrons waiting to use the library every morning when we open and a few that find it hard to leave when we close at night. They come to check out books, use our private study rooms, computers, and take advantage of the vast knowledge of our friendly staff. Every day after school kids and teens make their way to our Children's and Teen rooms to use our computers or enjoy a snack. We've achieved some significant milestones over the last three years that reflect our vital role as a community resource. Below are a few of the major accomplishments we've achieved.

167% Increase in attendance: Library attendance has more than doubled from an average of 1,200 patrons through door per month in 2021 to 3,200 patrons per month in 2024. In the Teen Room alone, attendance has tripled. On average, there were about 30 teens per day, now that number is more like 90 per day.

54% Increase in Reference Services: Patrons are looking for help with computers and other technology, notary services, genealogy research, reader's advisory, English as a second language assistance, tax form help, homework help, local history research, interlibrary loans, and more. On average, we received 150 reference requests per month from patrons in 2021, today that number has increased to around 230 per month in the past year in-person, over the phone, or online.

30% Increase in Program attendance: We've increased the number and types of programs we offer our patrons this year. They asked for more author talks, so we invited authors of all genres and disciplines to speak to our patrons. The list includes mystery writers, biographers, Sci-fi authors, local history and holocaust survivors. We continue to offer an Adult Board Game Night, music and movie nights, programs on health, finance, and literacy. Arts and Crafts programs, Dungeons and Dragons Club, Study groups and STEM programs, parenting programs, Children story times, Summer and Winter Reading Programs, Library Mini-golf, and book clubs. We also have a Book and a Bite program where our home-bound patrons receive monthly books at home along with a small snack.



Staff Professional Development: This year we focused on increasing how our staff could best study and develop in their profession to help our patrons. We held professional development days where staff learned from professional consultants how to deal with difficult patrons with mental health issues, how to understand LGBTQ+ patrons, learned about the growth of AI and ChatGPT. All staff became CPR and AED certified. More staff attended local and national library conferences, and the Library Director became Mental Health First Aid certified. The Library Director also worked with the HR Director to update all Library staff job descriptions.

Enhanced Accessibility and Outreach: New technologies were purchased for the library such as hearing devices and magnifiers to ensure that library services and resources are accessible to all patrons, including those with disabilities, promoting inclusivity. Implementation of outreach efforts that successfully connect with underserved groups such as homebound patrons.

Diverse Collection Development: We made a concerted effort to build a collection that reflects the diverse interests and backgrounds of the community, including books, media, and resources in multiple formats for all ages and social groups.

Expenditures Summary

BUDGET NARRATIVE

PERSONNEL SERVICES – Overall, the FY26 Payroll budget would increase by \$88,161.68 compared to the FY25 budget or 12.44%. For a total request of \$770,797.88 for payroll. This is mostly due to step increases for staff and the addition of a new 35-hour per week librarian for the Teen Room.

EXPENSES – The FY26 expenses budget is increasing by \$5,500 compared to the FY25 budget or 2.69%. For a total request of \$210,150 in expenses. The expenses line includes \$150,000 for books and materials. The amount requested in the budget for materials would allow the library to meet the state's Minimum Level Compliance for library materials at 16% of budget; any amount below this minimum level would require that the library apply for a waiver from MBLC. The Board of Library Trustees will provide an additional \$15,000 towards the materials budget to help cover the increasing costs of materials and online databases.

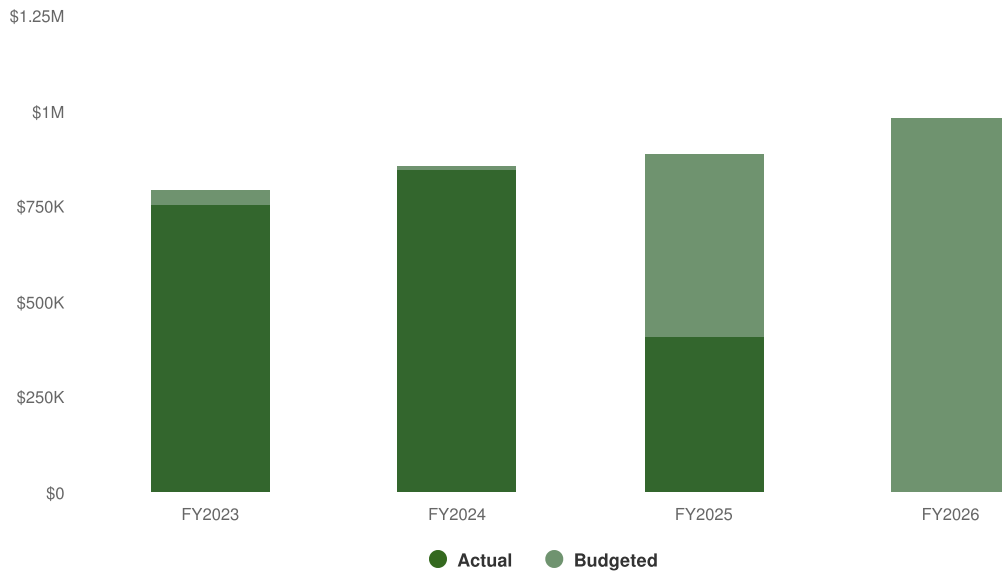
This will also cover the \$53,000 requested to cover MVLC assessment and e-Content fees. MVLC services are vital as they allow us to engage in reciprocal borrowing. Nearly 23% of the borrowing that takes place by our patrons is between Littleton and other libraries. MVLC also monitors our Integrated Library System which is the software that allows us to circulate materials online, maintain patron records, and catalog materials. Additional expenses include \$7,150 for things like office and processing supplies, and \$500 in travel reimbursements.

Name	Position	FTE	Grade	Step	Salary
SAMUEL ALVAREZ	LIB DIRECTOR	1.00	TC16	9	\$ 122,189.76
MICHAEL CONBOY	LIB ASST DIR	1.00	BA13	3	\$ 81,974.88
DIANN OUELLETTE HADUCH	LIB SR LIBR CHILDREN	0.94	BA11	10	\$ 80,785.56
MEGAN CELONA	LIB SR LIBR CIRC	0.94	BA11	3	\$ 67,949.37
SUSAN PALMER	LIB OFFICE COORD	0.88	BA09	10	\$ 66,886.47
JENNIFER HAMILTON	ASSISTANT YOUTH SERVICES LIBRARIAN	0.88	BA10	4	\$ 61,517.49
JULIE BERNARDI	LIB SR LIBR CIRC	0.75	BA11	4	\$ 55,577.34
TRACY DELGADO	LIBRARY TECH - BENE	0.75	BA07	5	\$ 45,539.28
JEFFREY HENRY	LIB TECHNICIAN	0.48	BA07	4	\$ 28,443.57
JAMES TABER	LIB TECHNICIAN	0.48	BA07	4	\$ 28,147.28
JULIE FREDERICKSEN	LIB TECHNICIAN	0.30	BA07	6	\$ 18,679.25
ATSUKO YAMASHITA	LIB PROCESS CLRK	0.38	BA05	4	\$ 20,154.42
AMY TOTTEN	LIB ASSISTANT	0.15	BA04	4	\$ 7,676.53
SETH LEDOUX	LIB ASSISTANT	0.15	BA04	3	\$ 7,488.61
ABIGAIL KEOHANE	LIB ASSISTANT	0.15	BA04	2	\$ 7,310.09
KARLA WHITTAKER	LIB ASSISTANT	0.15	BA04	2	\$ 7,310.09
NEW POSITION	TEEN LIBRARIAN	0.88	BA10	1	\$ 56,801.43

\$983,298 **\$93,135**
(10.46% vs. prior year)



Culture and Recreation - Library Proposed and Historical Budget vs. Actual



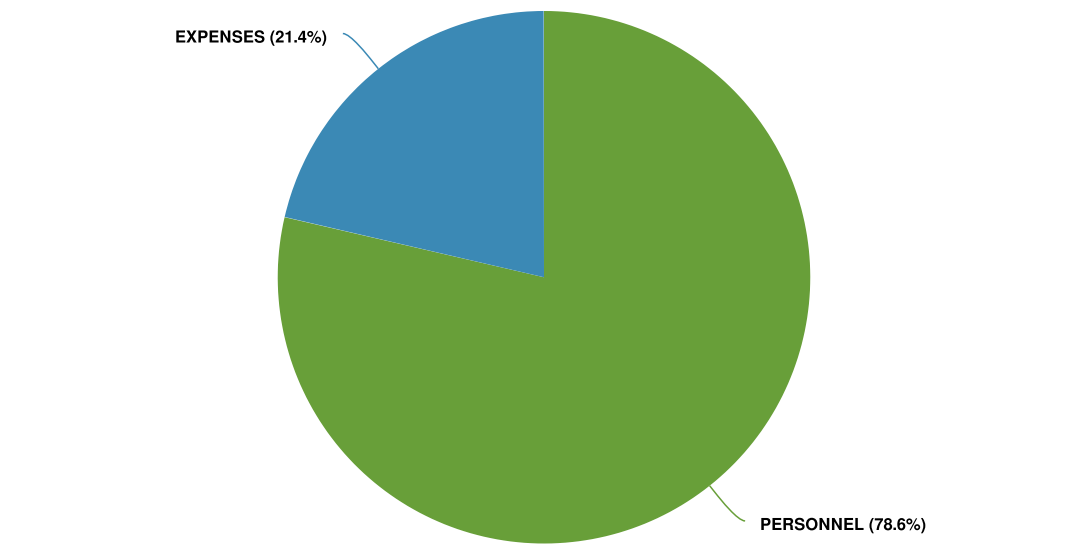
Library Goals

DEPARTMENTAL GOALS

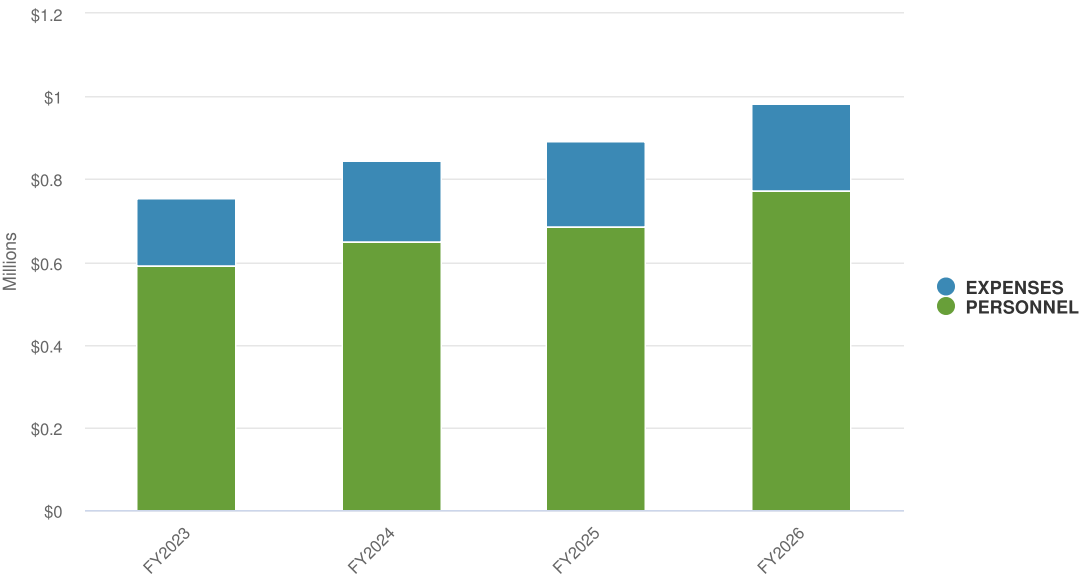
- **Increase Program Participation:** Aim to boost attendance at library programs by 20% through targeted marketing, diverse programming, and community outreach efforts that cater to different demographics.
- **Enhance Digital Services:** Expand access to digital resources, including e-books, audiobooks, 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.
- **Expand Youth Programming:** Increase the number and variety of programs offered for teens and children, focusing on STEM activities, literacy development, and after-school engagement to attract more young patrons.
- **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.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
LIBRARY-DIRECTOR SALARY	\$104,002	\$109,221	\$115,738	\$122,189	5.6%	\$6,451
WAGES ASST LIBRARY DIRECTOR	\$70,363	\$74,006	\$78,049	\$81,975	5%	\$3,925
LIBRARY-STAFF WAGES	\$412,742	\$461,232	\$480,896	\$558,783	16.2%	\$77,887
WAGES - OVERTIME	\$0	\$0	\$7,680	\$7,851	2.2%	\$171
LONGEVITY-NON UNION	\$3,900	\$4,450	\$3,150	\$2,350	-25.4%	-\$800
Total PERSONNEL:	\$591,007	\$648,909	\$685,513	\$773,148	12.8%	\$87,635
EXPENSES						
PROFESSIONAL SERVICES	\$0	\$200	\$0	\$0	0%	\$0
OFFICE SUPPLIES	\$917	\$1,090	\$1,000	\$2,500	150%	\$1,500
POSTAGE	\$65	\$8	\$150	\$150	0%	\$0
TRUST - MATERIALS	\$0	\$1,719	\$0	\$0	0%	\$0
BOOKS & MATERIALS	\$122,762	\$151,553	\$147,000	\$150,000	2%	\$3,000
PROGRAMMING	\$1,188	\$250	\$2,000	\$0	-100%	-\$2,000
PROGRAM SUPPLIES	\$269	\$1,367	\$1,000	\$0	-100%	-\$1,000
TRAVEL	\$0	\$38	\$500	\$500	0%	\$0
PROCESSING SUPPLIES	\$3,773	\$3,038	\$4,000	\$4,000	0%	\$0
MVLC ASSESSMENT & CONTENT	\$35,832	\$37,622	\$49,000	\$53,000	8.2%	\$4,000
Total EXPENSES:	\$164,807	\$196,886	\$204,650	\$210,150	2.7%	\$5,500
Total Expense Objects:	\$755,813	\$845,795	\$890,163	\$983,298	10.5%	\$93,135



Parks, Recreation, and Community Education

MISSION OF OFFICE

The mission of the Littleton Park, Recreation, and Community Education (PRCE) Department is to enrich the lives of Littleton residents by providing a diverse range of recreational activities, leisure services, and accessible public facilities. Our goal is to enhance the quality of life for residents by maintaining clean, safe, and welcoming parks and recreation spaces that foster a strong sense of community. We are committed to offering programs that engage and empower youth, providing safe, enjoyable, and easily accessible opportunities. At the same time, we support adults in the community through fitness and continuing education initiatives. Communication and collaboration with students, parents, youth sports boards, and local community groups are essential in delivering these services effectively.

DESCRIPTION OF SERVICES

The Littleton PRCE Department offers a variety of engaging and educational programs during non-school hours. Our teen and youth programs are designed to provide safe environments and promote positive personal growth. In fiscal year 2024, we offered 454 programs and served 8,206 individuals across these offerings.

We prioritize affordability and inclusivity in our programs, with a strong commitment to ensuring financial access for all. Our Youth Scholarship Program provides support to families in need, helping them enroll in activities they may not otherwise be able to afford. Additionally, our Holiday Helpers program assists families experiencing financial hardship by providing winter holiday gifts and year-round essentials. In December 2023, we supported 49 children, donating nearly \$19,300 worth of gifts and necessities.

Additionally, the PRCE Department organizes special community events throughout the year to strengthen local connections. We are also responsible for the maintenance and operation of key community spaces, including The PRCE Office and Clubhouse at 41 Shattuck Street, Fay Park, 300 King Street, and Long Lake Beach. We also work in tandem with Public Works to maintain parks and playgrounds and schedule all grass athletic fields.

PROGRAM OFFERINGS FROM JULY 2023 – JUNE 2024 INCLUDE:





Touch-A-Truck

Special Events:

Oktoberfest
Trunk or Treat
Touch-A-Truck
Holiday Helpers
Ties and Tiaras Dance
Egg Hunt/ Bunny Breakfast
Kick off to Summer Party
3rd Thursdays (June, July, and Aug.)



Long Lake Community Sailing

Aquatics:

Fishing Program
Long Lake Community Sailing
SUP Yoga
Beach Yoga
Boat Rentals



The CLUB at the Clubhouse

Youth Programs:

The CLUB – Afterschool Program
Youth Ski and Snowboard Club
(SL, RSE, MS)
Youth Ultimate Frisbee
Early Release Field Trips
February & April Vacation Programs
Half-Day Field Trips (SL, RSE, MS)
Afterschool Tennis Programs
Afterschool Multi-Sports Programs
S.T.E.A.M Afterschool Programs
Kid's Cooking Classes
Magic Workshops
Life Coaching for Teens and Tweens



Fall Adult Recess

Adult Recreational Sports & Leagues:

Adult Basketball (indoor)
Adult Cornhole League
Adult Softball
Adult Flag Football
Adult Indoor Soccer
Adult Volleyball



Camp T Farm Field Trip

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

Community Education: (Multigenerational).

Arts & Craftsmanship

S.T.E.A.M. programs

Adult Fitness & Yoga

Fun & Leisure

Health & Safety

World Languages

Gardening & Cooking

Resume Writing & Career Guidance



Youth Flag Football

Youth Recreational Sports & Leagues:

*3v3 Basketball Tournament**

Youth Flag Football

Youth Basketball Clinics

Youth Archery

Youth Cross Country

Youth Tennis

Youth Wiffleball

Youth Wrestling



Summer Archery

STAFFING 6 FTE:

In fiscal year 2024, the PRCE Department's full-time staffing consisted of six positions: one Director, one Assistant Director, three Program Coordinators, and one Office Coordinator.

To meet the growing demand for summer programs, we expanded our offerings this year. For the third consecutive year, many of our summer programs were fully booked. New additions included a preschool day camp and a fishing program at Long Lake. As a result of increased participation, we also had to increase our seasonal non-benefit eligible workforce. Historically, we have employed around 75 seasonal staff members,

but this summer the number rose to nearly 90. About 40% of our seasonal employees are teens and college students that still live here in Littleton. That provides an economic benefit of about \$174,525 of the revolving fund wages going towards employing Littleton residents.

During the school year, our seasonal staffing drops significantly to fewer than 10 employees, primarily supporting the CLUB afterschool program and the 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. The Director's and Assistant Director's salaries, as well as benefits, along with half of the Office Coordinator's annual salary, are paid through the Town of Littleton's General Fund.



PRCE Staff at 41 Shattuck Street



Mass Park & Rec Association Conference

PARKS AND RECREATION				
Name	Position	FTE	GradeStep	Salary
ALICIA DAY	PRCE DIRECTOR	1.00	BA164	\$ 105,402.24
TIMOTHY MICHALSKI	PRCE ASST DIR	1.00	BA144	\$ 89,909.28

Expenditures Summary

BUDGET OVERVIEW

The proposed staffing budget for the PRCE Department in Fiscal Year 2026, as allocated from the General Fund, includes funding for 2.5 Full-Time Equivalent (FTE) positions. This includes the Director, Assistant Director, and half of the annual salary for the PRCE Office Coordinator position. Both the Director and Assistant Director are eligible for the 5-9 year longevity pay. While there are some minor adjustments in various line items, the overall request for FY 2026 is to maintain level funding compared to the previous fiscal year.

FY 2026 PRCE GF request		11/04/2024
PRCE Director	\$102,834	
PRCE Assistant Director	\$87,717	
Longevity	\$1,400	
Utilities	\$27,178	
Special Events	\$25,000	
Total	\$244,129	

The budget for the Office Coordinator has decreased by \$762. This reduction reflects the promotion of the previous Office Coordinator (Grade 9, Step 3) to a Program Coordinator role, with a new hire filling the Office Coordinator position in February 2024 at Grade 9, Step 1. Upon receiving at minimum a satisfactory rate on their 2025 annual evaluation, they would receive an increase to Step 2.

For enhanced transparency, utility costs have been broken out in more detail. The General Fund covers LELWD (Littleton Electric Light & Water Department) invoices for Long Lake Beach, Fay Park, and 300 King Street. All LELWD invoices for the athletic fields are charged to the PRCE Revolving Fund. Additionally, the transition to a new vendor for office drinking water has resulted in an estimated savings of \$590 annually.

Water	\$1,508.95
Littleton Water Dept.	\$669.50
WB Mason	
(office bubbler only)	\$839.45
Electric	\$1,787.05
Littleton Electric Dept.	\$865.20
Charge Point - EV Truck	\$921.85
Professional Services	\$20,403.84
Goose Patrol	\$6,283.00
Fox Pest Control (Mice)	\$951.72
Acton Pest Control (Wasps)	\$515.00
WinWaste (Trash & Dumpster)	\$2,568.36
RM Ratta (Porta-potties)	\$6,364.80
RM Ratta (Tight Tank pumping)	\$3,720.96
Vehicle Supplies & Repair	\$3,478.20
Fuel (vans)	\$639.54
Annual Inspections	\$178.50
Vehicle Maintenance	\$2,660.16

A new line item has been added to account for pest control services at Castle in the Trees. Typically, the highway parks staff handles wasp removal; however, an infestation of wasp nests in the playground structure required the park to be closed temporarily. A specialist was needed to remove the nests, and the service was provided during two separate visits.

Lastly, The PRCE Department organizes 10-12 special events annually, except for the Ties & Tiaras Dance, which is funded through the PRCE Revolving Fund. While these events are free to the public, they incur significant costs. This funding line covers expenses for police details, event supplies, marketing, entertainment, and rentals such as porta-potties, tents, furnishings, fencing, and inflatables.

One area that is not covered in this budget request is for the utilities and cleaning costs for the 36 King Street building. My understanding is that the utilities for this property are currently covered by the general fund and paid by the finance department. We will need to know if that will remain the same for the future.

Overall, the FY 2026 budget is designed to maintain operational continuity while addressing key staffing and operational needs. The requested funding ensures that we can continue providing high-quality services and events to the community, while remaining financially efficient.

DEPARTMENT PRIORITIES

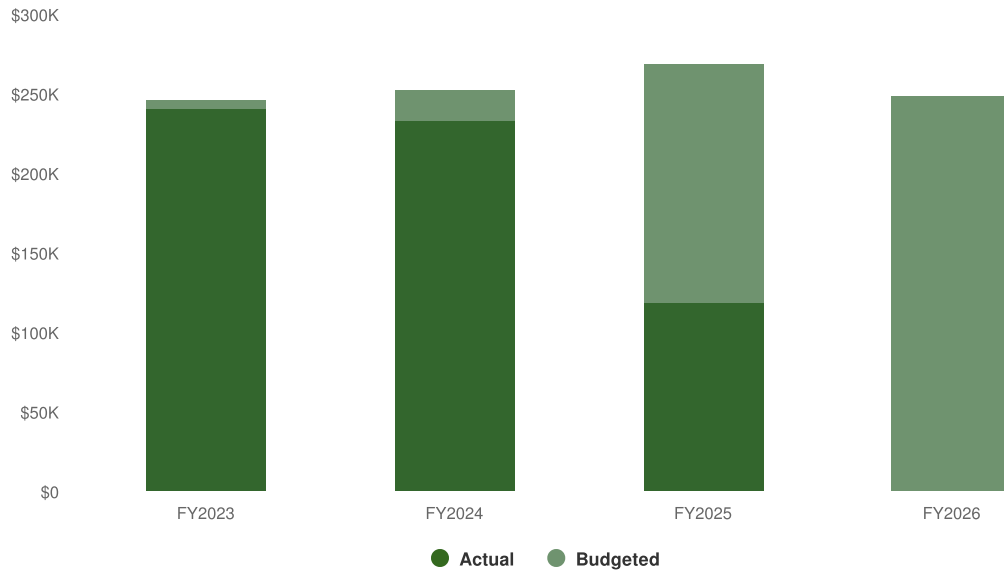


Listed below are the major goals for fiscal year 2026 for the Littleton Park, Recreation, and Community Education department. These goals were approved by the Park Commission in July 2024.

1. Develop a 5 and 10 year Strategic Plan for the PRCE department based off of 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 a financial support to PRCE and possibly complete projects that have not been funded through Capital or CPC.
3. Develop transportation solutions for transporting participants from Littleton Public Schools to new facility at 36 King Street.
4. Research land opportunities, and, if possible develop rights of first refusal with Town counsel.
5. Completion of projects. There are many projects in various states of planning and completion. We need the support of the Select Board and the Town to see these projects through.
 1. Replacement of Tennis Courts.
 2. The completion of the 36 King Street facility and relocation of the PRCE department before the end of FY25.
 3. Resurface Basketball Courts at 300 King Street.
 4. Finish the Long Lake Dock project.

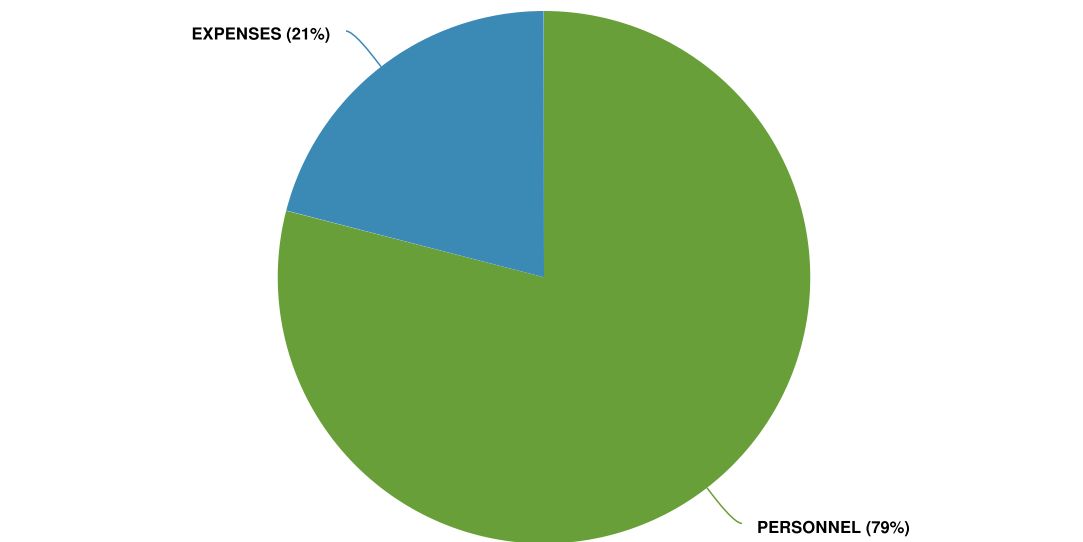
\$248,890 **-\$20,328**
(-7.55% vs. prior year)

Culture and Recreation - Parks and Recreation Proposed and Historical Budget vs. Actual

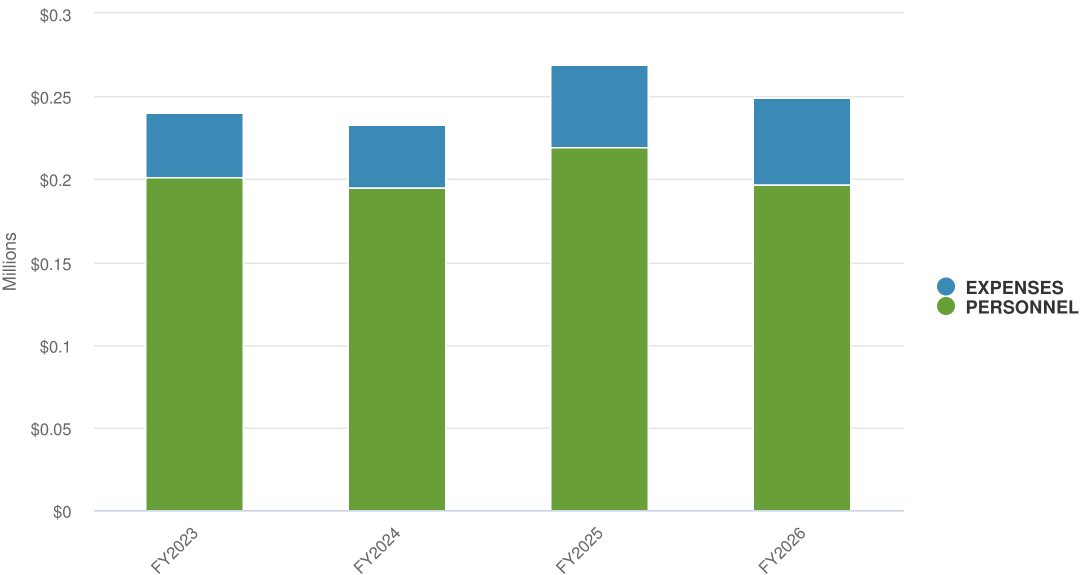


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
PRCE DIRECTOR WAGES	\$87,865	\$94,224	\$99,848	\$105,402	5.6%	\$5,554
ASSISTANT PRCE DIRECTOR WAGES	\$76,902	\$88,135	\$85,587	\$89,909	5.1%	\$4,322
PRCE STAFF WAGES	\$36,319	\$10,817	\$32,383	\$0	-100%	-\$32,383
LONGEVITY-NON UNION	\$0	\$1,400	\$1,400	\$1,400	0%	\$0
Total PERSONNEL:	\$201,086	\$194,576	\$219,218	\$196,712	-10.3%	-\$22,506
EXPENSES						
PRCE UTILITIES	\$17,051	\$18,785	\$25,000	\$3,296	-86.8%	-\$21,704
VEHICLE REPAIR/MAINT	\$0	\$0	\$0	\$3,478	N/A	\$3,478
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$20,404	N/A	\$20,404
PRCE OTHER EXPENSES	\$21,993	\$19,998	\$25,000	\$25,000	0%	\$0
Total EXPENSES:	\$39,044	\$38,782	\$50,000	\$52,178	4.4%	\$2,178
Total Expense Objects:	\$240,130	\$233,358	\$269,218	\$248,890	-7.6%	-\$20,328

Other Culture and Recreation

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.

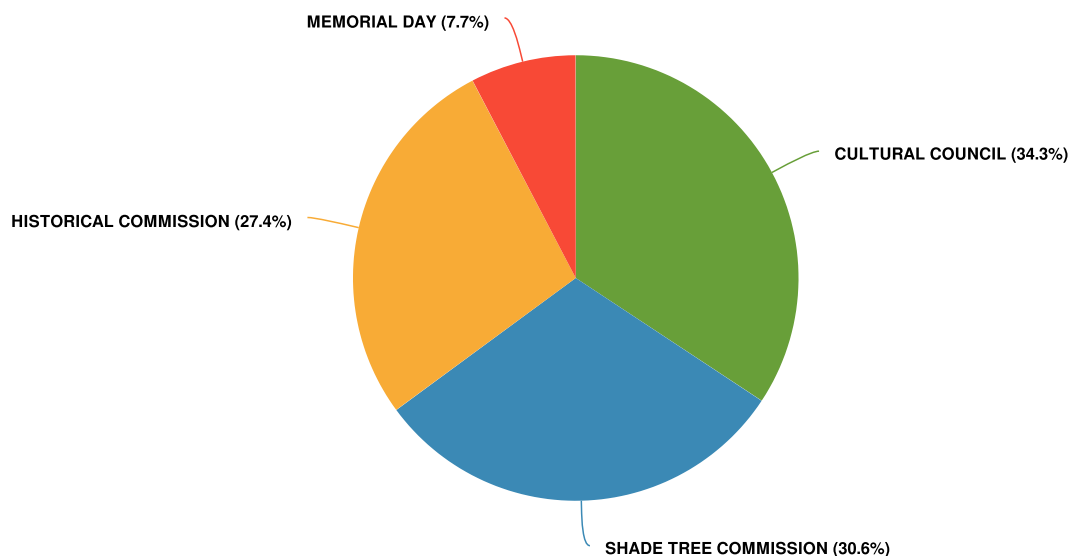
Shade Tree Committee

Budget Narrative

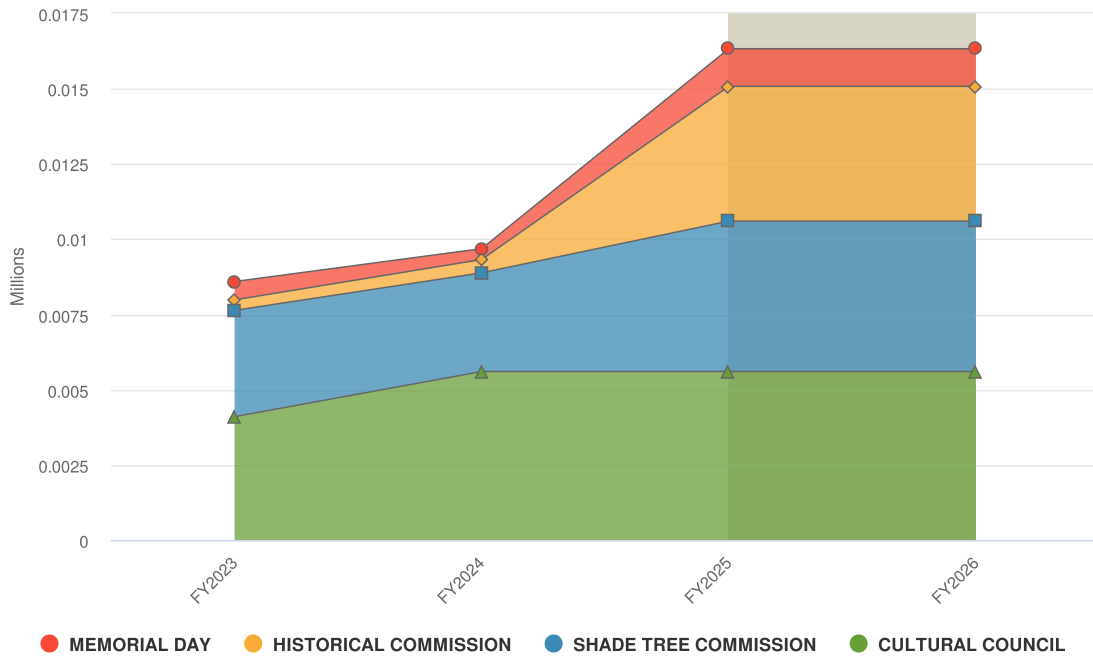
The budget supports various projects for the Shade Tree Committee

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
CULTURE & RECREATION						
HISTORICAL COMMISSION						
HISTORICAL OTHER SUPPLIES	\$349	\$443	\$4,480	\$4,480	0%	\$0
Total HISTORICAL COMMISSION:	\$349	\$443	\$4,480	\$4,480	0%	\$0
MEMORIAL DAY						
MEMORIAL OTHER SERVICES	\$610	\$360	\$1,250	\$1,250	0%	\$0
Total MEMORIAL DAY:	\$610	\$360	\$1,250	\$1,250	0%	\$0
CULTURAL COUNCIL						
CULTURAL COUNCIL EXPENSES	\$4,100	\$5,600	\$5,600	\$5,600	0%	\$0
Total CULTURAL COUNCIL:	\$4,100	\$5,600	\$5,600	\$5,600	0%	\$0
SHADE TREE COMMISSION						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
SHADE TREE EXPENSES	\$3,532	\$3,281	\$5,000	\$5,000	0%	\$0
Total SHADE TREE COMMISSION:	\$3,532	\$3,281	\$5,000	\$5,000	0%	\$0
Total CULTURE & RECREATION:	\$8,591	\$9,684	\$16,330	\$16,330	0%	\$0
Total Expenditures:	\$8,591	\$9,684	\$16,330	\$16,330	0%	\$0



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.



Expenditures Summary

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.

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, Senior Center, Cemetery, Indian Hill at 36 King Street, 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 to 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.

The Facilities Department attends the weekly Owner Architect Contractor (OAC) meetings for both the Indian Hill – 36 King Street project, as well as the Center on Shattuck Street project. These meetings are critical to ensure accountability and provide any change orders that may have come up. These meetings are typically followed with an onsite walk through, to verify and oversee the projects from a physical standpoint with all involved parties. As certain things come up, as they often do in construction, we collaboratively work to come up with a solution, with the best interest of the town in mind. The department also attends all Public Municipal Building Committee (PMBC) meetings and represents the town from a facilities standpoint, providing any additional support or incite to ensure these projects.

The Facilities Department is also working on conducting a needs study for the cemetery building, as their needs have changed over the years, and the building is aging. In addition, the town is working with Green Communities who have been conducting energy audits of all the facilities. Most of this work is weather stripping and insulation related, but the Facilities Department is also working with the Police Department to convert the entire Police Station, which is open 24 hours, to all LED lighting. This should provide a substantial and immediate return on investment.

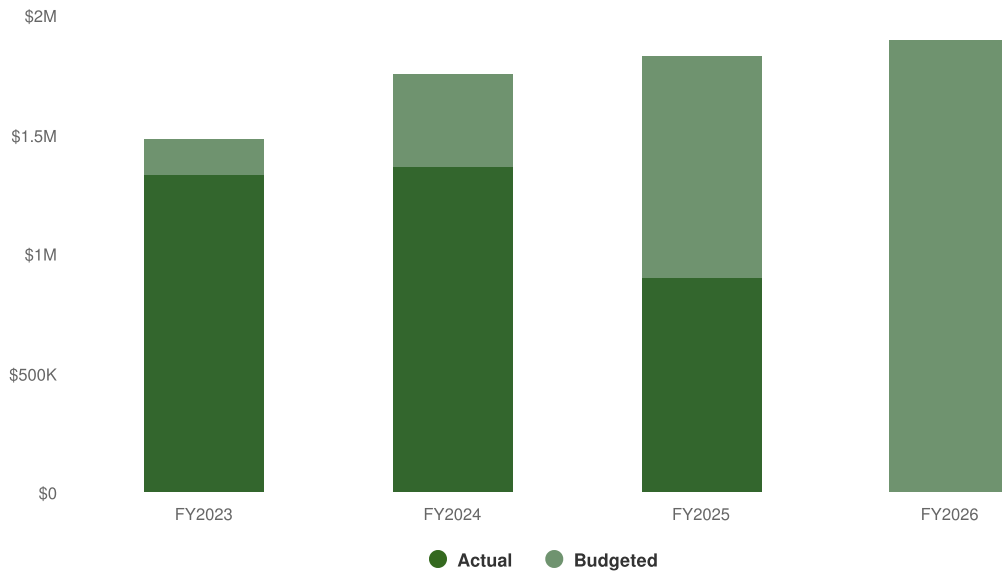
FACILITIES AND MAINTENANCE

Name	Position	FTE	Grade	Step	Salary
ERIC DERBA	FACILITIES MANAGER	1.00	BA16	6	\$ 111,833.28
GEORGE DUMAS	BLDG MAINT SUPV	1.00	BA11	8	\$ 81,807.84
VACANT	OFFICE COORDINATOR-BUILDING/FACILITIES	0.50	BA09	9	\$ 37,302.12

\$1,901,239 **\$71,780**
(3.92% vs. prior year)

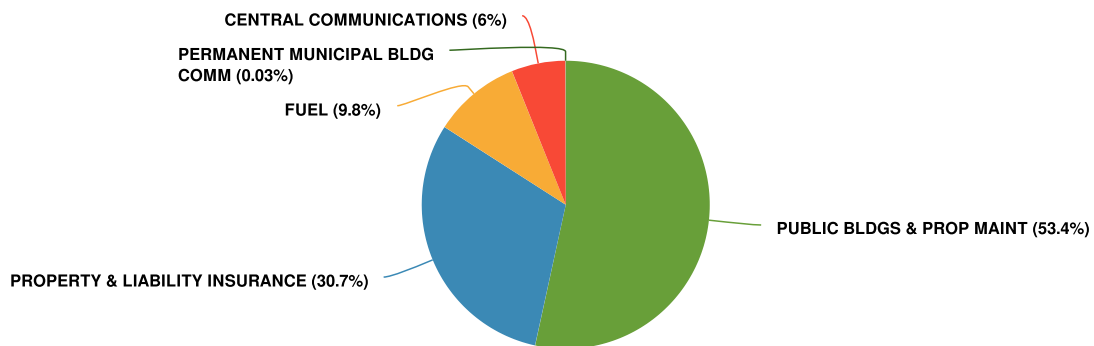


Other General Government Proposed and Historical Budget vs. Actual

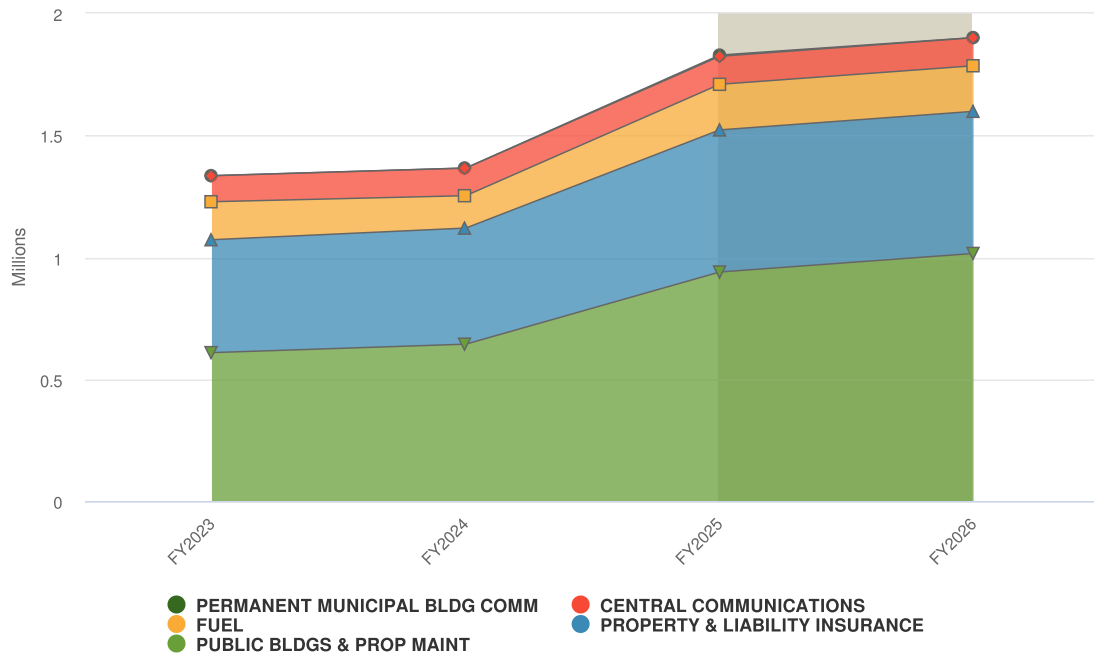


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expenditures						
GENERAL GOVERNMENT						
PERMANENT MUNICIPAL BLDG COMM						
WAGES - HOURLY	\$438	\$498	\$5,000	\$650	-87%	-\$4,350
Total PERMANENT MUNICIPAL BLDG COMM:	\$438	\$498	\$5,000	\$650	-87%	-\$4,350
PUBLIC BLDGS & PROP MAINT						
FACILITIES MGR - SALARIES	\$0	\$0	\$114,876	\$111,833	-2.6%	-\$3,043
BLDG MAINT SUPV - WAGES HOURLY	\$70,790	\$75,047	\$77,862	\$81,808	5.1%	\$3,946
OFFICE MANAGER			\$0	\$37,302	N/A	\$37,302
BLDG ADMIN SUPP -WAGES HOURLY	\$0	\$0	\$31,383	\$0	-100%	-\$31,383
BLDG MAINT SUPV - WAGES OT	\$0	\$0	\$0	\$2,000	N/A	\$2,000
LONGEVITY-NON UNION	\$700	\$700	\$700	\$700	0%	\$0
PB ELECTRICITY	\$2,012	\$528	\$40,000	\$2,000	-95%	-\$38,000
ELECTRICITY - 36 KING	\$0	\$7,359	\$10,000	\$16,000	60%	\$6,000
ELECTRICITY UTILITY-CEMETERY	\$1,161	\$966	\$3,500	\$2,000	-42.9%	-\$1,500



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
ELECTRICITY - COMMON	\$170	\$200	\$450	\$300	-33.3%	-\$150
ELECTRICITY UTILITY-DPW BLDG	\$45,380	\$46,271	\$50,000	\$50,000	0%	\$0
ELECTRICITY UTILITY-FIRE	\$22,482	\$23,242	\$26,000	\$26,000	0%	\$0
ELECTRIC GREAT RD CELL	\$263	\$137	\$400	\$400	0%	\$0
ELECTRICITY UTILITY-LIBRARY	\$28,668	\$27,006	\$30,000	\$30,000	0%	\$0
ELECTRIC SHATTUCK MPR	\$6,647	\$6,470	\$2,000	\$2,000	0%	\$0
Electricity Utility NAGOG	\$3,001	\$265	\$1,615	\$1,000	-38.1%	-\$615
ELECTRIC NEWTOWN RD CELL	\$240	\$154	\$450	\$300	-33.3%	-\$150
ELECTRIC - OAK HILL CELL	\$442	\$233	\$750	\$500	-33.3%	-\$250
ELECTRICITY - OLD LIB	\$6,579	\$9,610	\$6,000	\$10,000	66.7%	\$4,000
ELECTRICITY UTILITY-POLICE STN	\$31,474	\$33,054	\$38,000	\$38,000	0%	\$0
Electricity Utility	\$88	\$104	\$50	\$50	0%	\$0
ELECTRIC NASHOBA POLE 23	\$88	\$104	\$126	\$126	0%	\$0
ELECTRICITY UTILITY-SCHOOL ADM	\$7,378	\$6,385	\$10,000	\$7,000	-30%	-\$3,000
ELECTRICITY - SR CTR			\$0	\$30,000	N/A	\$30,000
ELECTRICITY UTILITY-TOWN HALL	\$7,970	\$6,561	\$14,000	\$10,000	-28.6%	-\$4,000
ELECTRIC TRANSFER STATION/LAND	\$1,588	\$2,153	\$3,200	\$2,500	-21.9%	-\$700
PB HEAT NATURAL GAS	\$148	\$1,812	\$3,400	\$3,400	0%	\$0
OIL HEATING	\$0	\$8,332	\$400	\$15,000	3,650%	\$14,600
NATURAL GAS UTILITY- CEMETERY B	\$2,446	\$2,157	\$3,000	\$3,000	0%	\$0
NATURAL GAS UTILITY-FIRE STN	\$12,500	\$10,158	\$15,325	\$13,000	-15.2%	-\$2,325
NATURAL GAS UTILITY-LIBRARY	\$3,750	\$3,128	\$5,300	\$5,000	-5.7%	-\$300
NATURAL GAS UTILITY-POLICE STN	\$3,921	\$2,654	\$4,000	\$4,000	0%	\$0
NATURAL GAS UTILITY-TOWN HALL	\$39,900	\$38,545	\$40,000	\$40,000	0%	\$0
PB FUEL OIL	\$700	\$670	\$0	\$0	0%	\$0
PB WATER	\$305	\$59	\$14,000	\$3,000	-78.6%	-\$11,000
WATER/SEWER	\$0	\$1,986	\$1,800	\$6,000	233.3%	\$4,200
WATER UTILITY-CEM BLDG	\$1,537	\$2,096	\$1,593	\$2,000	25.5%	\$407
WATER - COMMON	\$6,191	\$6,412	\$0	\$8,000	N/A	\$8,000
WATER UTILITY-DPW BLDG	\$375	\$358	\$3,135	\$1,000	-68.1%	-\$2,135
WATER UTILITY-FIRE STN	\$5,647	\$4,869	\$7,025	\$7,025	0%	\$0
WATER UTILITY-LIBRARY	\$2,800	\$3,433	\$5,000	\$4,000	-20%	-\$1,000
Water Utility NAGOG	\$1,763	\$161	\$616	\$1,000	62.3%	\$384
WATER UTILITY-POL STN	\$2,176	\$2,858	\$1,800	\$2,500	38.9%	\$700
WATER/SEWER-SR CTR			\$0	\$4,000	N/A	\$4,000
WATER UTILITY-TOWN HALL	\$5,032	\$4,700	\$3,600	\$5,000	38.9%	\$1,400



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
VEHICLE REPAIR/MAINT			\$0	\$1,500	N/A	\$1,500
PB BLDG MAINTENANCE SVC	\$211,189	\$129,634	\$192,770	\$195,000	1.2%	\$2,230
FACILITIES SERVICE AND REPAIR	\$0	\$15,064	\$0	\$20,000	N/A	\$20,000
FACILITIES - MAINT SVC-FIRE	\$9,234	\$19,389	\$18,871	\$20,000	6%	\$1,129
FACILITIES - MAINT SVC- LIBRARY	\$2,844	\$9,607	\$475	\$5,000	952.6%	\$4,525
Facilities Other Maint Service	\$0	\$0	\$0	\$10,000	N/A	\$10,000
FACILITIES - MAINT SVC-POL	\$15,621	\$48,934	\$47,868	\$50,000	4.5%	\$2,132
FACILITIES - MAINT SVC-SCH CO	\$0	\$0	\$900	\$0	-100%	-\$900
FACILITIES SVCS-SR CTR			\$0	\$5,000	N/A	\$5,000
FACILITIES - MAINT SVC-TOWN HA	\$15,595	\$47,429	\$61,390	\$50,000	-18.6%	-\$11,390
PB POSTAGE MACH RENT	\$4,579	\$7,349	\$8,545	\$8,545	0%	\$0
TRAINING/EDUCATION			\$0	\$500	N/A	\$500
SOFTWARE MAINT & SUPPORT			\$0	\$2,000	N/A	\$2,000
OFFICE SUPPLIES			\$0	\$600	N/A	\$600
PB BLDG MAINT SUPPLIES	\$15,143	\$18,147	\$22,385	\$30,000	34%	\$7,615
BLDG MAINT & REP SUPPLIES	\$0	\$0	\$0	\$10,000	N/A	\$10,000
FACILITIES/MAINT SUPPLIES-LIB	\$0	\$100	\$0	\$0	0%	\$0
FACILITIES/MAINT SUPPLIES POL	\$744	\$1,387	\$2,500	\$2,500	0%	\$0
BLDG MAINT/SUPPLIES-SR CTR			\$0	\$3,000	N/A	\$3,000
FACILITIES/MAINT SUPPLIES- THAL	\$1,255	\$3	\$900	\$900	0%	\$0
PB OTHER SUPPLIES	\$6,176	\$5,427	\$11,000	\$11,000	0%	\$0
UNIFORMS/PROTECTIVE GEAR			\$0	\$800	N/A	\$800
MILEAGE	\$0	\$0	\$500	\$500	0%	\$0
Total PUBLIC BLDGS & PROP MAINT:	\$608,693	\$643,406	\$939,459	\$1,015,589	8.1%	\$76,130
PROPERTY & LIABILITY INSURANCE						
PROPERTY & LIABILITY INSURANCE	\$463,204	\$476,333	\$583,000	\$583,000	0%	\$0
Total PROPERTY & LIABILITY INSURANCE:	\$463,204	\$476,333	\$583,000	\$583,000	0%	\$0
CENTRAL COMMUNICATIONS						
CENTRAL COMMUNICATIONS	\$106,526	\$113,185	\$115,000	\$115,000	0%	\$0
Total CENTRAL COMMUNICATIONS:	\$106,526	\$113,185	\$115,000	\$115,000	0%	\$0
FUEL						
FUEL	\$155,891	\$132,815	\$187,000	\$187,000	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total FUEL:	\$155,891	\$132,815	\$187,000	\$187,000	0%	\$0
Total GENERAL GOVERNMENT:	\$1,334,752	\$1,366,238	\$1,829,459	\$1,901,239	3.9%	\$71,780
Total Expenditures:	\$1,334,752	\$1,366,238	\$1,829,459	\$1,901,239	3.9%	\$71,780



Education

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

Expenditures Summary

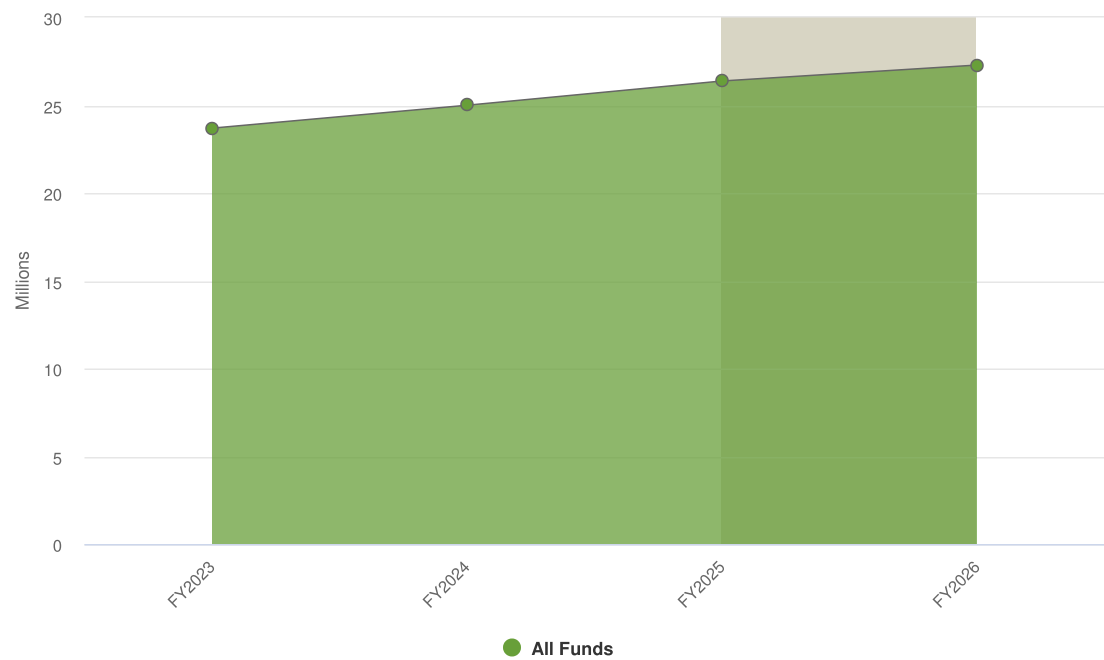
\$27,291,280

\$908,209

(3.44% vs. prior year)

Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
All Funds						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
GENERAL FUND						
ASSESSMENTS-NVTHS	\$713,406	\$783,036	\$894,143	\$897,701	0.4%	\$3,558
Total GENERAL FUND:	\$713,406	\$783,036	\$894,143	\$897,701	0.4%	\$3,558
SCHOOL GENERAL FUND						
SUBSTITUTES LT - HS	\$15,763	\$74,179	\$0	\$25,000	N/A	\$25,000
SUBSTITUTES-ST-HS	\$35,389	\$30,516	\$69,500	\$46,327	-33.3%	-\$23,173
SUBSTITUTES LT - MS	\$3,332	\$16,209	\$0	\$5,000	N/A	\$5,000
SUBSTITUTES-ST-MS	\$18,965	\$17,973	\$55,500	\$50,500	-9%	-\$5,000
SUBSTITUTES LT - RSS	\$45,306	\$38,714	\$0	\$25,050	N/A	\$25,050
SUBSTITUTES-ST-RSS	\$33,840	\$69,569	\$50,500	\$37,851	-25%	-\$12,649
SUBSTITUTES LT - SL	\$46,311	\$99,699	\$0	\$15,000	N/A	\$15,000
SUBSTITUTES-ST-SLL	\$58,915	\$40,731	\$51,500	\$37,414	-27.4%	-\$14,086
HS - PRINCIPAL - CONTRACT SERV	\$1,207	\$1,703	\$5,976	\$5,976	0%	\$0
HS - PRIN SUPPLIES & MATERIALS	\$5,321	\$5,629	\$6,732	\$6,732	0%	\$0
HS - PRIN OTHER EXP	\$14,289	\$1,682	\$4,292	\$4,292	0%	\$0
HS GRADUATION		\$9,188	\$0	\$0	0%	\$0
GUIDANCE-CS HS	\$2,958	\$4,818	\$0	\$0	0%	\$0
MS - PRIN SUPPLIES & MATERIALS	\$2,624	\$1,925	\$1,040	\$1,040	0%	\$0
MS - PRIN OTHER EXP	\$10,643	\$3,381	\$0	\$0	0%	\$0
GUIDANCE PROF SAL MS	\$99,033	\$101,013	\$94,095	\$98,918	5.1%	\$4,823
GUIDANCE MS S&M	\$0	\$345	\$0	\$0	0%	\$0
RS - PRIN SUPPLIES & MATERIALS	\$204	\$499	\$2,081	\$2,081	0%	\$0
RS - PRIN OTHER EXP	\$0	\$154	\$663	\$663	0%	\$0
SL - PRIN CONTRACT SERVICES	\$9,875	\$1,378	\$13,668	\$13,668	0%	\$0
SL - PRIN SUPPLIES & MATERIALS	\$36	\$0	\$3,978	\$3,978	0%	\$0
SL - PRIN OTHER EXP	\$705	\$449	\$1,158	\$1,158	0%	\$0
TEXTS & REL. SOFTWARE-SL REG	\$0	\$68	\$0	\$0	0%	\$0
CURR DIR - CS- REGED	\$25,900	\$9,570	\$12,000	\$12,000	0%	\$0
EDUCATION ADVANCEMENT	\$0	\$0	\$60,000	\$60,000	0%	\$0
HS REGED TCH STIPEND COACHING		\$30,036	\$0	\$0	0%	\$0
MS REGED TCH STIP COACHING		\$15,578	\$0	\$0	0%	\$0
RSS REGED TCH STIP COACHING		\$18,306	\$0	\$0	0%	\$0
SLREGED TEACH STIPEND COACHING	\$15,774	\$9,751	\$12,250	\$12,250	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
TEACHER-CS HS COPIERS	\$9,503	\$12,987	\$10,000	\$10,000	0%	\$0
TEACHER-S+M HS	\$24,192	\$21,217	\$17,000	\$17,000	0%	\$0
TEACHER-OTHER HS	\$420	\$18	\$0	\$0	0%	\$0
TEACHER-REG ED-MS	\$49,478	\$96,374	\$0	\$0	0%	\$0
TEACHER-CS MS COPIERS	\$6,852	\$10,059	\$8,000	\$8,000	0%	\$0
TEACHER-S+M MS	\$9,527	\$6,960	\$11,500	\$11,500	0%	\$0
TEACHER-OTHER MS	\$343	\$0	\$800	\$800	0%	\$0
TEACHER-REG ED-RS	\$1,826,267	\$1,870,681	\$1,736,631	\$1,714,101	-1.3%	-\$22,530
TEACHER-CS RS COPIERS	\$6,444	\$4,845	\$6,000	\$6,000	0%	\$0
TEACHER-S+M RS	\$33,703	\$32,897	\$33,500	\$33,500	0%	\$0
TEACHER-OTHER RS	\$0	\$0	\$500	\$500	0%	\$0
TEACHER-REG ED-SL	\$1,780,435	\$1,839,781	\$1,912,058	\$1,823,070	-4.7%	-\$88,988
TEACHER-CS SL COPIERS	\$6,393	\$9,189	\$8,500	\$8,500	0%	\$0
TEACHER-S+M SL	\$54,786	\$60,029	\$36,000	\$36,000	0%	\$0
TEACHER-S+M-MS - BUSINESS	\$633	\$751	\$4,000	\$4,000	0%	\$0
TEACHER-S+M-HS - TECHNOLOGY	\$333	\$387	\$0	\$0	0%	\$0
TEACHER-REG ED-MS - TECHNOLOGY	\$86,307	\$94,173	\$94,751	\$97,848	3.3%	\$3,097
TEACHER-S+M-MS - TECHNOLOGY	\$40	\$1,245	\$1,500	\$1,500	0%	\$0
TEACHER-REG ED-HS - ELA	\$489,040	\$507,649	\$483,961	\$500,784	3.5%	\$16,823
TEACHER-S+M-HS - ELA	\$656	\$997	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - ELA	\$332,112	\$414,604	\$304,916	\$325,280	6.7%	\$20,364
TEACHER-S+M-MS - ELA	\$685	\$865	\$1,500	\$1,500	0%	\$0
READING-REG ED MS	\$78,706	\$80,691	\$94,394	\$97,071	2.8%	\$2,677
READING-REG ED RS	\$0	\$0	\$36,077	\$39,537	9.6%	\$3,460
READING-REG ED SL	\$194,545	\$201,491	\$193,385	\$200,079	3.5%	\$6,694
TEACHER-REG ED-HS - HEALTH &	\$250,579	\$259,485	\$263,358	\$275,036	4.4%	\$11,678
TEACHER-S+M-HS - HEALTH & PHY	\$0	\$0	\$500	\$500	0%	\$0
TEACHER-REG ED-MS - HEALTH &	\$181,175	\$185,708	\$140,607	\$146,874	4.5%	\$6,267
TEACHER-S+M-MS - HEALTH & PHY	\$821	\$1,046	\$2,200	\$2,200	0%	\$0
TEACHER-REG ED-HS - MATHEMATIC	\$539,927	\$556,490	\$536,527	\$474,866	-11.5%	-\$61,661
TEACHER-S+M-HS - MATHEMATICS	\$1,203	\$252	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - MATHEMATIC	\$245,632	\$295,781	\$348,639	\$365,281	4.8%	\$16,642
TEACHER-S+M-MS - MATHEMATICS	\$2,205	\$2,150	\$2,500	\$2,500	0%	\$0
TEACHER-REG ED-HS - ART	\$182,627	\$189,007	\$194,721	\$201,214	3.3%	\$6,493



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
TEACHER-S+M-HS - ART	\$6,951	\$7,806	\$7,000	\$7,000	0%	\$0
TEACHER-REG ED-MS - ART	\$55,139	\$59,126	\$96,163	\$101,320	5.4%	\$5,157
TEACHER-S+M-MS - ART	\$1,379	\$841	\$2,000	\$2,000	0%	\$0
TEACHER-REG ED-HS - MUSIC	\$91,595	\$96,257	\$93,497	\$96,594	3.3%	\$3,097
TEACHER-S+M-HS - MUSIC	\$3,493	\$2,882	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - MUSIC	\$63,817	\$60,910	\$72,187	\$77,581	7.5%	\$5,394
TEACHER-S+M-MS - MUSIC	\$1,921	\$3,455	\$1,500	\$1,500	0%	\$0
TEACHER-REG ED-HS - SCIENCE	\$274,958	\$491,695	\$499,985	\$518,496	3.7%	\$18,511
TEACHER-S+M-HS - SCIENCE	\$17,919	\$15,384	\$12,000	\$12,000	0%	\$0
TEACHER-REG ED-MS - SCIENCE	\$199,822	\$212,441	\$346,664	\$366,089	5.6%	\$19,425
TEACHER-S+M-MS - SCIENCE	\$828	\$860	\$2,500	\$2,500	0%	\$0
TEACHER-REG ED-HS - HISTORY &	\$432,087	\$388,349	\$485,782	\$509,175	4.8%	\$23,393
TEACHER-S+M-HS - HISTORY & SOC	\$3,898	\$16	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - HISTORY &	\$233,727	\$244,795	\$315,242	\$330,314	4.8%	\$15,072
TEACHER-S+M-MS - HISTORY & SOC	\$1,028	\$816	\$1,500	\$1,500	0%	\$0
TEACHER-REG ED-HS - WORLD LANG	\$357,656	\$334,478	\$420,982	\$438,720	4.2%	\$17,738
TEACHER-S+M-HS - WORLD LANGUAG	\$4,976	\$7,476	\$7,000	\$7,000	0%	\$0
TEACHER-REG ED-MS - WORLD LANG	\$200,994	\$205,013	\$214,472	\$224,512	4.7%	\$10,040
TEACHER-S+M-MS - WORLD LANGUAG	\$960	\$1,818	\$1,500	\$1,500	0%	\$0
TEACHER-S+M-MS - ATHLETICS	\$0	\$0	\$2,000	\$2,000	0%	\$0
ASSISTANT-REG ED HS	\$42,587	\$37,868	\$6,246	\$8,289	32.7%	\$2,043
ASSISTANT-REG ED MS	\$78,792	\$63,976	\$15,846	\$16,942	6.9%	\$1,096
ASSISTANT-REG ED RS	\$18,223	\$0	\$3,869	\$3,869	0%	\$0
ASSISTANT-REG ED SL	\$170,239	\$249,744	\$266,201	\$313,198	17.7%	\$46,997
TEACHER-REG ED-HS - LIBRARY &	\$0	\$524	\$0	\$0	0%	\$0
OTHER INSTRUCTIONAL MATERIALS	\$0	\$0	\$1,300	\$1,300	0%	\$0
TEACHER-S+M-HS - LIBRARY & MED	\$41,405	\$0	\$2,000	\$2,000	0%	\$0
TEACHER-REG ED-MS - LIBRARY &	\$0	\$0	\$38,449	\$38,449	0%	\$0
TEACHER-S+M-MS - LIBRARY & MED	\$446	\$1,018	\$1,000	\$1,000	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
LIBRARIANS & MEDIA DIRECTORS -	\$51,368	\$53,466	\$53,692	\$56,265	4.8%	\$2,573
OTHER INSTRUCTIONAL MATERIALS	\$0	\$140	\$2,081	\$2,081	0%	\$0
PSYCHOLOGICAL SERV- PROF SAL DW	\$551,427	\$616,724	\$575,979	\$701,457	21.8%	\$125,478
PSYCHOLOGICAL SERV - DW CS	\$0	\$3,750	\$6,100	\$6,100	0%	\$0
TEXTS & REL. SOFTWARE- HS SPED	\$106	\$0	\$500	\$500	0%	\$0
PSYCHOLOGICAL SERV- PROF SAL HS	\$0	\$0	\$68,751	\$68,751	0%	\$0
PSYCHOLOGICAL SERV - SL CS	\$0	\$0	\$500	\$500	0%	\$0
ASSISTANT-SPED HS	\$71,603	\$8,178	\$127,332	\$129,524	1.7%	\$2,192
ASSISTANT-SPED MS	\$84,648	\$118,094	\$240,554	\$201,046	-16.4%	-\$39,508
ASSISTANT-SPED RS	\$214,763	\$161,918	\$206,474	\$164,147	-20.5%	-\$42,327
ASSISTANT-SPED SL	\$281,333	\$241,600	\$271,061	\$275,075	1.5%	\$4,014
CURR DIR - CS-SPED	\$30,456	\$5,957	\$3,060	\$3,060	0%	\$0
CURR DIR - S&M SPED	\$7,582	\$40,437	\$26,700	\$26,700	0%	\$0
TUITION (PRIVATE)	\$596,586	\$554,735	\$1,458,531	\$1,452,313	-0.4%	-\$6,218
TUITION (COLLABORATIVES)	\$664,142	\$633,298	\$685,203	\$685,203	0%	\$0
SPED TEACHER-HS	\$495,804	\$446,750	\$528,561	\$515,219	-2.5%	-\$13,342
SPED TEACHER-S+M HS	\$150	\$57	\$1,000	\$1,000	0%	\$0
SPED TEACHER-MS	\$376,562	\$381,049	\$442,620	\$466,407	5.4%	\$23,787
SPED TEACHER-S+M MS	\$384	\$0	\$0	\$0	0%	\$0
SPED TEACHER-RS	\$454,927	\$490,295	\$460,934	\$491,301	6.6%	\$30,367
SPED TEACHER-SL	\$439,659	\$495,304	\$607,126	\$629,162	3.6%	\$22,036
SPED TEACHER-S+M SL	\$0	\$0	\$2,600	\$2,600	0%	\$0
SPEECH-MS	\$102,368	\$104,262	\$103,396	\$106,856	3.3%	\$3,460
SPEECH-RS	\$98,776	\$100,751	\$106,284	\$109,630	3.1%	\$3,346
SPEECH-SL	\$165,017	\$178,654	\$187,497	\$193,627	3.3%	\$6,130
OCCUPATIONAL THERAPY- CS	\$86,277	\$147,549	\$150,632	\$150,632	0%	\$0
OCCUPATIONAL THERAPY- SPED SL	\$261,833	\$229,403	\$226,234	\$239,038	5.7%	\$12,804
TUTORING/HOME TUTORING	\$61,395	\$84,427	\$97,984	\$108,772	11%	\$10,788
TUTORING/HOME TUTORING/CHAP 22	\$57,114	\$7,941	\$52,000	\$52,000	0%	\$0
SUMMER SALARIES-SPED RS	\$35,199	\$63,002	\$37,300	\$47,300	26.8%	\$10,000
SUMMER SALARIES-SPED SL	\$34,000	\$2,358	\$26,998	\$36,998	37%	\$10,000
FOOD SERVICES - SUPPLIES & MAT	\$0	\$84,514	\$35,000	\$35,000	0%	\$0
FIN&ADM - SUPT PD	\$6,612	\$7,123	\$4,000	\$4,000	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
BUS & FIN - PD, DUES, OTHER	\$5,846	\$5,860	\$6,527	\$6,527	0%	\$0
FIN&ADM - TECH DEPT PD	\$955	\$250	\$4,200	\$4,200	0%	\$0
FIN&ADM - CURR. DEPT PD	\$1,374	\$664	\$2,000	\$2,000	0%	\$0
FIN&ADM - PS PD	\$7,903	\$4,125	\$3,000	\$3,000	0%	\$0
HEALTH NURSE DW PROF SAL	\$328,899	\$353,905	\$348,766	\$372,811	6.9%	\$24,045
HEALTH NURSE - DW CS	\$1,680	\$3,467	\$25,000	\$25,000	0%	\$0
HEALTH NURSE DW S&M	\$0	\$0	\$3,750	\$3,750	0%	\$0
HEALTH NURSE DW OTHER	\$0	\$0	\$1,040	\$1,040	0%	\$0
EMPL SEPARATION COST - PROF SA	\$8,462	\$10,752	\$0	\$0	0%	\$0
FIN&ADM -HS PRIN PD	\$335	\$0	\$1,600	\$1,600	0%	\$0
GUIDANCE PROF SAL HS	\$148,197	\$232,205	\$211,808	\$227,231	7.3%	\$15,423
GUIDANCE-CLER HS	\$49,724	\$52,742	\$61,978	\$58,483	-5.6%	-\$3,495
GUIDANCE HS S&M	\$1,408	\$880	\$1,270	\$1,270	0%	\$0
GUIDANCE HS OTHER EXP	\$129	\$154	\$2,700	\$2,700	0%	\$0
HEALTH NURSE - HS S&M	\$1,518	\$1,790	\$700	\$700	0%	\$0
FIN&ADM -MS PRIN PD	\$500	\$0	\$4,200	\$4,200	0%	\$0
HEALTH NURSE - MS S&M	\$812	\$895	\$700	\$700	0%	\$0
FIN&ADM -RS PRIN PD	\$0	\$0	\$600	\$600	0%	\$0
GUIDANCE PROF SAL RS	\$95,259	\$97,397	\$96,516	\$99,750	3.4%	\$3,234
GUIDANCE RS S&M	\$0	\$0	\$520	\$520	0%	\$0
HEALTH NURSE - RS S&M	\$1,139	\$2,111	\$700	\$700	0%	\$0
FIN&ADM -SL PRIN PD	\$0	\$0	\$4,200	\$4,200	0%	\$0
GUIDANCE PROF SAL SL	\$139,930	\$126,636	\$122,518	\$133,007	8.6%	\$10,489
HEALTH NURSE - SL S&M	\$2,081	\$1,283	\$700	\$700	0%	\$0
CURR DEPT - S&M	\$69,778	\$138,258	\$155,087	\$155,087	0%	\$0
CURR DEPT - OTHER	\$3,905	\$17,218	\$3,000	\$3,000	0%	\$0
CURRICULUM PD-OTHER	\$14,394	\$10,613	\$10,000	\$10,000	0%	\$0
CURR DEPT - TEXT BOOKS - HS	\$55,144	\$10,615	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT HS	\$0	\$160	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - HS	\$3,360	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TEXT BOOKS - MS	\$52,004	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT MS	\$0	\$0	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - MS	\$3,250	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TEXT BOOKS - RS	\$2,024	\$0	\$1,500	\$1,500	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
CURR DEPT - TCHR OTHER MAT RS	\$0	\$0	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - RS	\$4,208	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TEXT BOOKS - SL	\$46,345	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT SL	\$0	\$0	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - SL	\$5,849	\$0	\$1,500	\$1,500	0%	\$0
DW - PROF DEV OTHER	\$600	\$1,605	\$0	\$0	0%	\$0
HS- TEACHER MENTOR/STIPENDS	\$30,393	\$3,911	\$29,250	\$29,250	0%	\$0
HSSPED TEACH STIPEND COACHING	\$5,937	\$4,174	\$10,250	\$12,750	24.4%	\$2,500
HS PROF DEV TUITION & EXPENSES	\$20,969	\$19,744	\$25,000	\$25,000	0%	\$0
HS - OUTSIDE PROF DEV S&M	\$0	\$54	\$765	\$765	0%	\$0
HS - OUTSIDE PROF DEV OTHER	\$0	\$0	\$235	\$235	0%	\$0
MS- TEACHER MENTOR/STIPENDS	\$16,153	\$7,444	\$23,825	\$26,325	10.5%	\$2,500
MSSPED TEACH STIPEND COACHING	\$1,882	\$0	\$7,750	\$7,750	0%	\$0
MS PROF DEV TUITION & EXPENSES	\$13,347	\$13,747	\$25,000	\$25,000	0%	\$0
MS - OUTSIDE PROF DEV - CS	\$0	\$275	\$1,448	\$1,448	0%	\$0
MS - OUTSIDE PROF DEV OTHER	\$0	\$700	\$0	\$0	0%	\$0
RS- TEACHER MENTOR/STIPENDS	\$18,358	\$2,628	\$9,000	\$9,000	0%	\$0
RSSPED TEACH STIPEND COACHING	\$0	\$0	\$11,000	\$11,000	0%	\$0
RS PROF DEV TUITION & EXPENSES	\$16,126	\$16,794	\$25,000	\$25,000	0%	\$0
RS - OUTSIDE PROF DEV - CS	\$0	\$0	\$5,205	\$5,205	0%	\$0
RS - OUTSIDE PROF DEV OTHER	\$0	\$395	\$0	\$0	0%	\$0
SL- TEACHER MENTOR/STIPENDS	\$0	\$5,482	\$0	\$0	0%	\$0
SL PROF DEV TUITION & EXPENSES	\$13,243	\$12,705	\$25,000	\$25,000	0%	\$0
SL- OUTSIDE PROF DEV - CS	\$0	\$0	\$4,162	\$4,162	0%	\$0
DW INF MGMT & TECH CS	\$119,197	\$153,470	\$121,811	\$121,811	0%	\$0
DW INF MGMT & TECH S&M	\$104,261	\$173,596	\$141,400	\$166,400	17.7%	\$25,000



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
CLASSROOM INST TECH HS- VHS		\$10,935	\$0	\$0	0%	\$0
CLASSROOM INST TECH HS S&M	\$0	\$0	\$5,000	\$5,000	0%	\$0
CLASSROOM INST TECH HS - OTHER	\$34,605	\$0	\$20,000	\$20,000	0%	\$0
CLASSROOM INST TECH MS - CS	\$0	\$0	\$6,500	\$6,500	0%	\$0
CLASSROOM INST TECH MS S&M	\$164	\$0	\$3,000	\$3,000	0%	\$0
CLASSROOM INST TECH RS - CS	\$0	\$0	\$1,100	\$1,100	0%	\$0
CLASSROOM INST TECH RS S&M	\$62,610	\$0	\$5,500	\$5,500	0%	\$0
CLASSROOM INST TECH SL - CS	\$0	\$0	\$3,000	\$3,000	0%	\$0
CLASSROOM INST TECH SL S&M	\$62,610	\$0	\$5,500	\$5,500	0%	\$0
STUDENT ACTIVITIES HS PROF SAL	\$59,143	\$56,019	\$36,751	\$36,751	0%	\$0
STUD ACT HS OTHER SALARIES	\$14,330	\$17,574	\$15,000	\$24,951	66.3%	\$9,951
AFTER SCH SPORTS/INTER. HS CS	\$0	\$95	\$0	\$6,218	N/A	\$6,218
STUDENT ACTIVITIES HS S&M	\$4,080	\$3,067	\$5,000	\$5,000	0%	\$0
STUDENT ACTIVITIES MS PROF SAL	\$12,253	\$12,231	\$24,000	\$24,000	0%	\$0
STUDENT ACTIVITIES MS S&M	\$850	\$0	\$1,715	\$1,715	0%	\$0
STUDENT ACTIVITIES RS PROF SAL	\$724	\$1,999	\$8,875	\$8,875	0%	\$0
STUDENT ACTIVITIES RS S&M	\$232	\$793	\$0	\$0	0%	\$0
STUDENT ACTIVITIES SL PROF SAL	\$724	\$6,722	\$0	\$0	0%	\$0
ATHLETIC DIRECTOR-HS	\$17,839	\$18,594	\$16,646	\$101,646	510.6%	\$85,000
ATHLETICS HS OTHER SALARIES	\$66,503	\$23,838	\$70,168	\$70,168	0%	\$0
ATHLETICS HS CS	\$101,496	\$136,968	\$58,237	\$58,237	0%	\$0
ATHLETICS HS S&M	\$20,547	\$26,419	\$35,605	\$35,605	0%	\$0
ATHLETICS HS OTHER EXP	\$16,051	\$14,268	\$16,965	\$16,965	0%	\$0
ATHLETIC DIRECTOR-MS	\$3,345	\$3,411	\$3,121	\$3,121	0%	\$0
ATHLETICS MS OTHER SALARIES	\$8,178	\$0	\$11,722	\$11,722	0%	\$0
ATHLETICS HS MS	\$8,977	\$8,413	\$6,620	\$6,620	0%	\$0
ATHLETICS MS S&M	\$0	\$1,120	\$0	\$0	0%	\$0
LIBRARY-HS	\$94,484	\$96,850	\$97,722	\$100,956	3.3%	\$3,234
LIBRARY-OTHER HS	\$2,030	\$0	\$0	\$0	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
LIBRARY-S+M RS	\$643	\$55	\$0	\$0	0%	\$0
CURR DIR - PRF SAL - REGED	\$126,000	\$133,000	\$137,852	\$143,412	4%	\$5,560
CURR DIR - CLERICAL- REG ED	\$48,380	\$57,382	\$57,513	\$61,842	7.5%	\$4,329
SCHOOL COMM- CONTRACT SERVICES	\$0	\$152	\$4,476	\$4,476	0%	\$0
SCHOOL COMMITTEE OTHER EXPENSE	\$7,133	\$6,562	\$6,630	\$6,630	0%	\$0
SUPERINTENDENT - PROFESSIONAL	\$197,587	\$204,999	\$211,816	\$220,189	4%	\$8,373
SUPERINTENDENT - CLERICAL SALA	\$71,140	\$73,179	\$79,661	\$84,724	6.4%	\$5,063
SUPERINTENDENT - SUPPLIES & MA	\$175	\$748	\$4,080	\$4,080	0%	\$0
SUPERINTENDENT - OTHER EXPENSE	\$13,843	\$29,843	\$10,040	\$10,040	0%	\$0
DW FINGER PRINTING	\$1,215	\$775	\$500	\$500	0%	\$0
BUSINESS OFFICE - PROF SAL	\$124,115	\$130,322	\$135,120	\$140,520	4%	\$5,400
BUS & FIN - CLERICAL	\$161,219	\$168,967	\$190,065	\$200,887	5.7%	\$10,822
BUS & FIN - TRAVEL STIPENDS	\$3,175	\$7,302	\$6,000	\$6,000	0%	\$0
BUS & FIN - CS	\$5,099	\$5,558	\$16,830	\$16,830	0%	\$0
BUS & FIN - S&M	\$8,355	\$6,849	\$12,294	\$12,294	0%	\$0
BUS & FIN- TRAVEL EXP	\$5,219	\$9,026	\$2,500	\$2,500	0%	\$0
BUS & FIN - OTHER EXP	\$20,896	\$21,514	\$15,740	\$15,740	0%	\$0
LEGAL SERVICES - CONTRACTED SE	\$81,552	\$87,880	\$82,000	\$82,000	0%	\$0
DISTRICTWIDE IT - PROF SALARIE	\$223,610	\$256,071	\$352,778	\$357,473	1.3%	\$4,695
CURR DIR - PRF SAL - SPED	\$135,527	\$140,271	\$147,420	\$153,260	4%	\$5,840
CURR DIR - CLERICAL- SPED	\$58,452	\$60,423	\$74,542	\$78,504	5.3%	\$3,962
TEAM CHAIR SAL-SPED	\$94,061	\$102,857	\$97,265	\$105,924	8.9%	\$8,659
DW - PROF DEV SALARIES	\$0	\$0	\$10,000	\$10,000	0%	\$0
INSTR TECH LD & TR PROF SAL DW	\$84,747	\$88,382	\$2,408	\$101,088	4,098%	\$98,680
ADM TECH SUPPORT S&M- SCHADM	\$0	\$748	\$0	\$0	0%	\$0
SUPERINTENDENT - CONTRACTED SE	\$164	\$0	\$2,000	\$2,000	0%	\$0
HS - PRIN/ASST PRIN SALARY	\$261,093	\$270,035	\$278,810	\$290,019	4%	\$11,209
HS - PRIN/CLERICAL SUPPORT	\$98,810	\$90,173	\$111,827	\$115,585	3.4%	\$3,758
MS - PRIN/ASST PRIN SALARY	\$224,000	\$234,169	\$241,781	\$251,581	4.1%	\$9,800



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
MS - PRIN/CLERICAL SUPPORT	\$98,526	\$102,941	\$113,582	\$122,068	7.5%	\$8,486
MS - PRINCIPAL CONTRACT SERVIC	\$450	\$0	\$0	\$0	0%	\$0
RS - PRIN/ASST PRIN SALARY	\$228,160	\$242,168	\$247,282	\$257,058	4%	\$9,776
RS - PRIN/CLERICAL SUPPORT	\$80,692	\$82,656	\$95,263	\$88,492	-7.1%	-\$6,771
RS - PRINCIPAL - CONTRACT SERV	\$85	\$0	\$0	\$0	0%	\$0
SL - PRIN/ASST PRIN SALARY	\$231,000	\$240,040	\$247,841	\$257,841	4%	\$10,000
SL - PRIN/CLERICAL SUPPORT	\$92,921	\$108,219	\$114,755	\$120,299	4.8%	\$5,544
TRANSPORTATION-REG ED	\$503,199	\$1,073,780	\$896,747	\$1,030,934	15%	\$134,187
TRANSPORTATION-SPED ED	\$769,494	\$760,599	\$773,428	\$773,428	0%	\$0
VEHICLE REPAIR CONTRACT SVC	\$3,122	\$7,133	\$7,800	\$7,800	0%	\$0
GROUNDS MAINTENANCE MS - CS	\$34,759	\$17,233	\$0	\$0	0%	\$0
GROUNDS MAINTENANCE RS - CS	\$4,395	\$27,004	\$0	\$0	0%	\$0
GROUNDS MAINTENANCE SL - CS	\$9,700	\$16,568	\$0	\$0	0%	\$0
ENERGY MANAGER SALARY	\$27,239	\$27,713	\$28,667	\$29,820	4%	\$1,153
SRO WAGES				\$75,000	N/A	\$75,000
CUSTODIAL WAGES-DW	\$530,512	\$531,500	\$666,115	\$683,388	2.6%	\$17,273
CUSTODIAL OT	\$90,568	\$80,895	\$40,000	\$40,000	0%	\$0
CUSTODIAL SERVICES-CO - SUPLIE	\$28	\$88	\$0	\$0	0%	\$0
TRASH DISPOSAL/PEST CONTROL	\$51	\$0	\$0	\$0	0%	\$0
UTILITIES-TELEPHONE DW	\$64,044	\$69,121	\$46,000	\$46,000	0%	\$0
FUEL COSTS DW	\$1,196	\$7,689	\$3,000	\$3,000	0%	\$0
HVAC DW - CS	\$0	\$0	\$0	\$5,230	N/A	\$5,230
LOCKS & MAINT DW - CS	\$2,161	\$1,183	\$0	\$0	0%	\$0
MISC EQUIP REPAIRS - DW - CS	\$0	\$635	\$0	\$0	0%	\$0
CLEANING SERVICE - HS CS	\$12,173	\$31,786	\$5,000	\$5,000	0%	\$0
CUSTODIAL SERVICES-HS - SUPLIE	\$54,696	\$50,370	\$66,786	\$66,786	0%	\$0
UTILITIES - OIL - HS	\$0	\$159	\$0	\$0	0%	\$0
UTILITIES-GAS-HS	\$107,229	\$116,593	\$86,250	\$86,250	0%	\$0
UTILITIES-ELECTRICITY-HS	\$109,062	\$114,110	\$109,500	\$109,500	0%	\$0
UTILITIES-WATER-HS	\$52,508	\$39,850	\$36,015	\$36,015	0%	\$0
UTILITIES-WASTEWATER-HS	\$5,964	\$0	\$5,500	\$5,500	0%	\$0
TRASH DISPOSAL/PEST CONTROL-HS	\$33,450	\$28,066	\$23,000	\$23,000	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
HS BLDG MAINTENANCE - CS	\$76,948	\$19,931	\$9,797	\$9,797	0%	\$0
ELECTRICAL-HS	\$21,943	\$8,837	\$4,500	\$4,500	0%	\$0
PLUMBING-HS	\$24,491	\$8,092	\$10,000	\$10,000	0%	\$0
PAINTING - HS	\$0	\$21,614	\$750	\$750	0%	\$0
ROOF REPAIR - HS	\$0	\$14,375	\$4,500	\$4,500	0%	\$0
HVAC-HS	\$204,880	\$40,895	\$61,375	\$61,375	0%	\$0
HS BLDG MAINTENANCE - SUPPLIES	\$42,122	\$20,841	\$11,000	\$11,000	0%	\$0
LOCKS & MAINT HS - CS	\$23,664	\$21,686	\$29,000	\$29,000	0%	\$0
GENERATORS - HS	\$615	\$1,497	\$750	\$750	0%	\$0
ELEVATORS-HS	\$24,160	\$8,455	\$4,800	\$4,800	0%	\$0
MISC EQUIPMENT REPAIRS - HS	\$12,896	\$7,180	\$5,000	\$5,000	0%	\$0
SCHOOL CROSSING GUARDS	\$1,145	\$0	\$6,392	\$6,392	0%	\$0
CLEANING SERVICE - MS CS	\$26,423	\$37,724	\$15,213	\$15,213	0%	\$0
CUSTODIAL SERVICES-MS - SUPPLI	\$25,102	\$33,210	\$38,706	\$38,706	0%	\$0
UTILITIES-GAS-MS	\$52,629	\$46,042	\$55,156	\$55,156	0%	\$0
UTILITIES-ELECTRICITY-MS	\$49,510	\$51,409	\$56,500	\$56,500	0%	\$0
UTILITIES-WATER-MS	\$9,309	\$9,314	\$11,250	\$11,250	0%	\$0
TRASH DISPOSAL/PEST CONTROL-MS	\$16,217	\$12,670	\$10,000	\$10,000	0%	\$0
MS BLDG MAINTENANCE - CS	\$57,261	\$36,136	\$5,797	\$5,797	0%	\$0
ELECTRICAL-MS	\$13,403	\$14,177	\$4,500	\$4,500	0%	\$0
PLUMBING-MS	\$13,315	\$22,338	\$9,000	\$9,000	0%	\$0
PAINTING - MS	\$0	\$3,750	\$750	\$750	0%	\$0
ROOF REPAIR - MS	\$0	\$0	\$3,000	\$3,000	0%	\$0
HVAC-MS	\$38,964	\$88,703	\$36,875	\$36,875	0%	\$0
MS BLDG MAINTENANCE - SUPPLIES	\$13,357	\$32,709	\$0	\$0	0%	\$0
LOCKS & MAINT MS - CS	\$41,383	\$20,004	\$19,000	\$19,000	0%	\$0
GENERATORS - MS	\$5,899	\$645	\$750	\$750	0%	\$0
ELEVATORS-MS	\$5,364	\$5,704	\$4,300	\$4,300	0%	\$0
MISC EQUIPMENT REPAIRS - MS	\$5,086	\$5,469	\$5,000	\$5,000	0%	\$0
CLEANING SERVICE - RS CS	\$23,063	\$27,267	\$15,213	\$15,213	0%	\$0
CUSTODIAL SERVICES-RS SUPPLIES	\$27,496	\$27,782	\$45,706	\$45,706	0%	\$0
UTILITIES - OIL - RS	\$0	\$971	\$0	\$0	0%	\$0
UTILITIES-GAS-RS	\$31,293	\$46,429	\$42,250	\$42,250	0%	\$0
UTILITIES-ELECTRICITY-RS	\$52,628	\$51,379	\$26,500	\$26,500	0%	\$0
UTILITIES-WATER-RS	\$5,184	\$9,467	\$8,250	\$8,250	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
TRASH DISPOSAL/PEST CONTROL-RS	\$18,822	\$14,650	\$6,000	\$6,000	0%	\$0
RS BLDG MAINTENANCE - CS	\$7,934	\$5,818	\$5,797	\$5,797	0%	\$0
ELECTRICAL-RS	\$3,469	\$1,000	\$4,500	\$4,500	0%	\$0
PLUMBING-RS	\$12,977	\$20,695	\$4,000	\$4,000	0%	\$0
PAINTING - RS	\$0	\$0	\$750	\$750	0%	\$0
ROOF REPAIR - RS	\$0	\$0	\$1,500	\$1,500	0%	\$0
HVAC-RS	\$39,933	\$43,145	\$36,875	\$36,875	0%	\$0
RS BLDG MAINTENANCE - SUPPLIES	\$9,490	\$15,139	\$0	\$0	0%	\$0
LOCKS & MAINT RS - CS	\$26,158	\$15,970	\$20,000	\$20,000	0%	\$0
GENERATORS - RS	\$995	\$1,045	\$750	\$750	0%	\$0
ELEVATORS-RS	\$11,927	\$7,794	\$6,800	\$6,800	0%	\$0
MISC EQUIPMENT REPAIRS - RS	\$6,078	\$1,395	\$5,000	\$5,000	0%	\$0
CLEANING SERVICE - SL CS	\$38,813	\$48,858	\$15,213	\$15,213	0%	\$0
CUSTODIAL SERVICES-SL SUPPLIES	\$29,017	\$31,997	\$38,706	\$38,706	0%	\$0
UTILITIES-GAS-SL	\$52,343	\$55,742	\$52,250	\$52,250	0%	\$0
UTILITIES-ELECTRICITY-SL	\$38,813	\$38,166	\$41,500	\$41,500	0%	\$0
UTILITIES-WATER-SL	\$7,930	\$10,808	\$9,500	\$9,500	0%	\$0
UTILITIES-WASTEWATER-SL	\$7,200	\$7,200	\$12,500	\$12,500	0%	\$0
TRASH DISPOSAL/PEST CONTROL-SL	\$17,800	\$14,531	\$11,300	\$11,300	0%	\$0
SL BLDG MAINTENANCE - CS	\$15,546	\$19,135	\$5,798	\$5,798	0%	\$0
ELECTRICAL-SL	\$5,534	\$1,528	\$4,500	\$4,500	0%	\$0
PLUMBING-SL	\$11,312	\$13,061	\$9,000	\$9,000	0%	\$0
PAINTING - SL	\$0	\$0	\$750	\$750	0%	\$0
ROOF REPAIR - SL	\$0	\$0	\$1,500	\$1,500	0%	\$0
HVAC-SL	\$57,135	\$74,209	\$39,375	\$39,375	0%	\$0
SL BLDG MAINTENANCE - SUPPLIES	\$12,381	\$7,022	\$0	\$0	0%	\$0
LOCKS & MAINT SL - CS	\$6,723	\$3,757	\$11,500	\$11,500	0%	\$0
GENERATORS - SL	\$1,524	\$550	\$750	\$750	0%	\$0
ELEVATORS-SL	\$540	\$1,240	\$4,300	\$4,300	0%	\$0
MISC EQUIPMENT REPAIRS - SL	\$6,188	\$3,104	\$5,000	\$5,000	0%	\$0
Total SCHOOL GENERAL FUND:	\$22,981,458	\$24,217,774	\$25,488,928	\$26,393,579	3.5%	\$904,651
Total All Funds:	\$23,694,864	\$25,000,810	\$26,383,071	\$27,291,280	3.4%	\$908,209



School Department

Enrollment

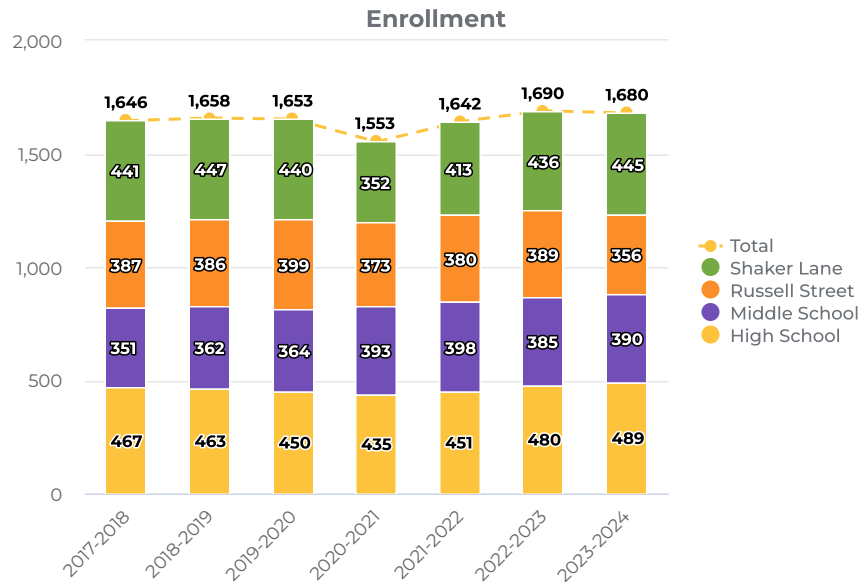
Enrollment (I)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Shaker Lane Elementary	441	447	440	352	413	436
Russell Street Elementary	387	386	399	373	380	389
Middle School	351	362	364	393	398	385
High School	467	463	450	435	451	480
Totals	1,646	1,658	1,653	1,553	1,642	1,690
Enrollment Change		12	-5	-100	89	48
Percentage Change		0.73%	-0.30%	-6.05%	5.73%	2.92%

Enrollment Change - 6 year period 2017-2018 to 2023-2024

Percentage Change - 6 year period 2017-2018 to 2023-2024

Average Annual Growth Rate - 6 year period 2017-2018 to 2023-2024

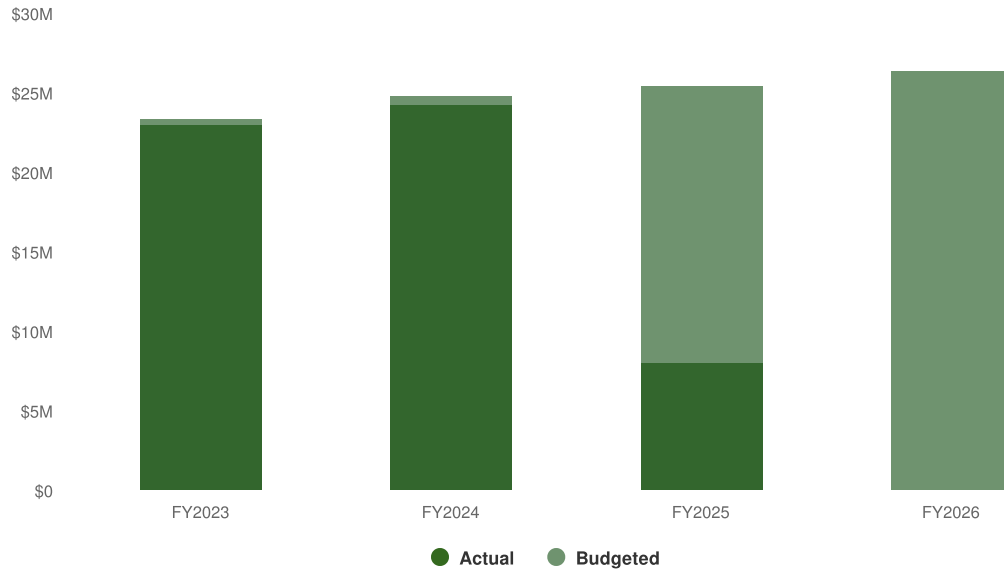
Source: Massachusetts Department of Elementary and Secondary Education



Expenditures Summary

\$26,393,579 **\$904,651**
(3.55% vs. prior year)

School Department Proposed and Historical Budget vs. Actual



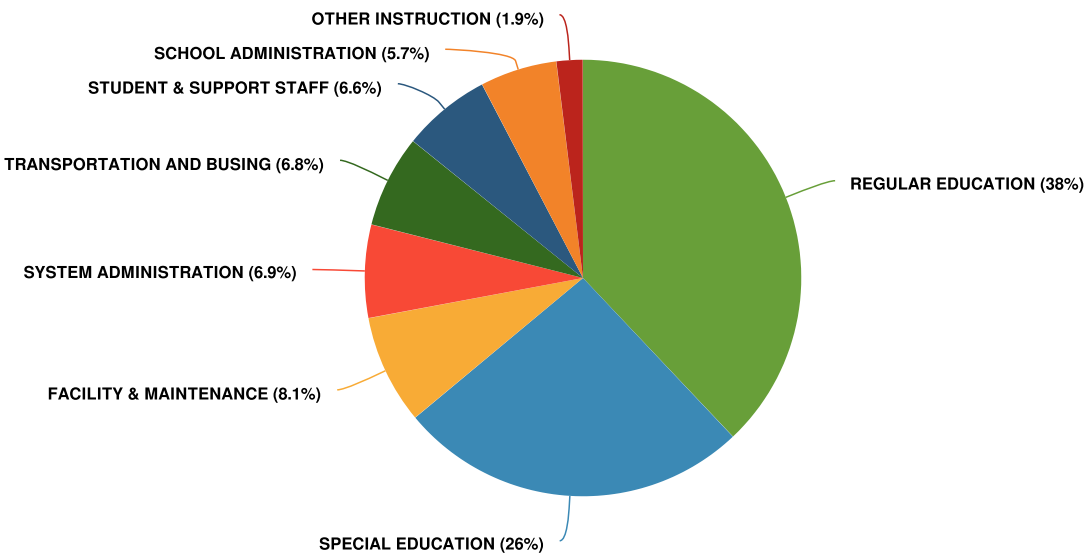
Organizational Chart

Littleton Public Schools Organizational Chart

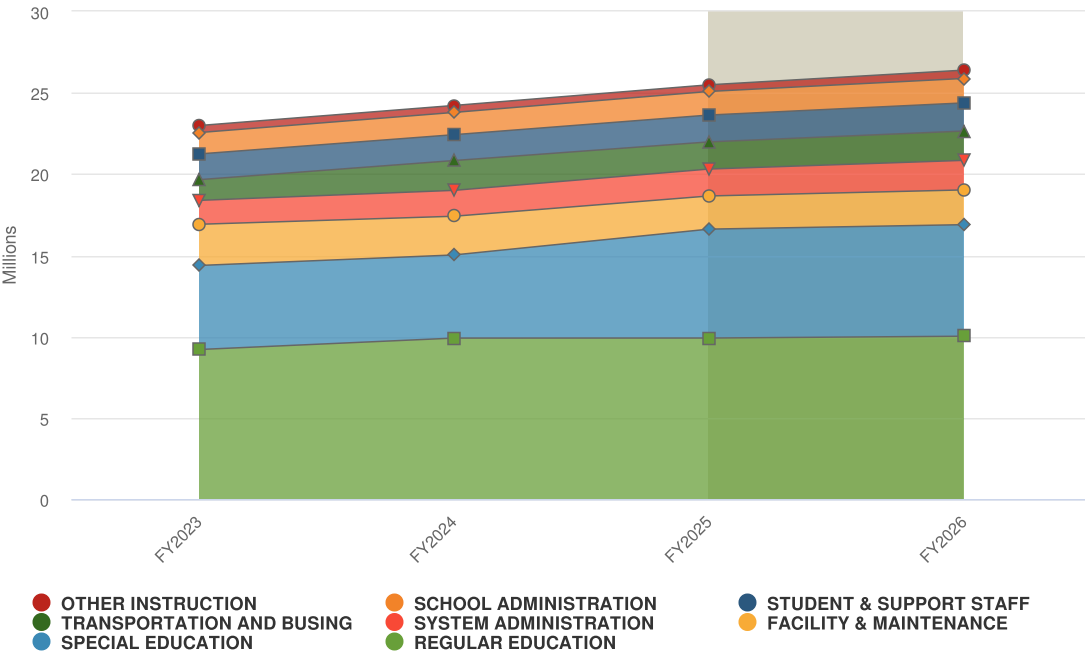


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
EDUCATION						
REGULAR EDUCATION						
SUBSTITUTES LT - HS	\$15,763	\$74,179	\$0	\$25,000	N/A	\$25,000
SUBSTITUTES-ST-HS	\$35,389	\$30,516	\$69,500	\$46,327	-33.3%	-\$23,173
SUBSTITUTES LT - MS	\$3,332	\$16,209	\$0	\$5,000	N/A	\$5,000
SUBSTITUTES-ST-MS	\$18,965	\$17,973	\$55,500	\$50,500	-9%	-\$5,000
SUBSTITUTES LT - RSS	\$45,306	\$38,714	\$0	\$25,050	N/A	\$25,050
SUBSTITUTES-ST-RSS	\$33,840	\$69,569	\$50,500	\$37,851	-25%	-\$12,649
SUBSTITUTES LT - SL	\$46,311	\$99,699	\$0	\$15,000	N/A	\$15,000
SUBSTITUTES-ST-SLL	\$58,915	\$40,731	\$51,500	\$37,414	-27.4%	-\$14,086
HS - PRINCIPAL - CONTRACT SERV	\$1,207	\$1,703	\$5,976	\$5,976	0%	\$0
HS - PRIN SUPPLIES & MATERIALS	\$5,321	\$5,629	\$6,732	\$6,732	0%	\$0
HS - PRIN OTHER EXP	\$14,289	\$1,682	\$4,292	\$4,292	0%	\$0
HS GRADUATION		\$9,188	\$0	\$0	0%	\$0
GUIDANCE-CS HS	\$2,958	\$4,818	\$0	\$0	0%	\$0
MS - PRIN SUPPLIES & MATERIALS	\$2,624	\$1,925	\$1,040	\$1,040	0%	\$0
MS - PRIN OTHER EXP	\$10,643	\$3,381	\$0	\$0	0%	\$0
GUIDANCE PROF SAL MS	\$99,033	\$101,013	\$94,095	\$98,918	5.1%	\$4,823
GUIDANCE MS S&M	\$0	\$345	\$0	\$0	0%	\$0
RS - PRIN SUPPLIES & MATERIALS	\$204	\$499	\$2,081	\$2,081	0%	\$0
RS - PRIN OTHER EXP	\$0	\$154	\$663	\$663	0%	\$0
SL - PRIN CONTRACT SERVICES	\$9,875	\$1,378	\$13,668	\$13,668	0%	\$0
SL - PRIN SUPPLIES & MATERIALS	\$36	\$0	\$3,978	\$3,978	0%	\$0
SL - PRIN OTHER EXP	\$705	\$449	\$1,158	\$1,158	0%	\$0
TEXTS & REL. SOFTWARE-SL REG	\$0	\$68	\$0	\$0	0%	\$0
CURR DIR - CS- REGED	\$25,900	\$9,570	\$12,000	\$12,000	0%	\$0
EDUCATION ADVANCEMENT	\$0	\$0	\$60,000	\$60,000	0%	\$0
HS REGED TCH STIPEND COACHING		\$30,036	\$0	\$0	0%	\$0
MS REGED TCH STIP COACHING		\$15,578	\$0	\$0	0%	\$0
RSS REGED TCH STIP COACHING		\$18,306	\$0	\$0	0%	\$0
SLREGED TEACH STIPEND COACHING	\$15,774	\$9,751	\$12,250	\$12,250	0%	\$0
TEACHER-CS HS COPIERS	\$9,503	\$12,987	\$10,000	\$10,000	0%	\$0
TEACHER-S+M HS	\$24,192	\$21,217	\$17,000	\$17,000	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
TEACHER-OTHER HS	\$420	\$18	\$0	\$0	0%	\$0
TEACHER-REG ED-MS	\$49,478	\$96,374	\$0	\$0	0%	\$0
TEACHER-CS MS COPIERS	\$6,852	\$10,059	\$8,000	\$8,000	0%	\$0
TEACHER-S+M MS	\$9,527	\$6,960	\$11,500	\$11,500	0%	\$0
TEACHER-OTHER MS	\$343	\$0	\$800	\$800	0%	\$0
TEACHER-REG ED-RS	\$1,826,267	\$1,870,681	\$1,736,631	\$1,714,101	-1.3%	-\$22,530
TEACHER-CS RS COPIERS	\$6,444	\$4,845	\$6,000	\$6,000	0%	\$0
TEACHER-S+M RS	\$33,703	\$32,897	\$33,500	\$33,500	0%	\$0
TEACHER-OTHER RS	\$0	\$0	\$500	\$500	0%	\$0
TEACHER-REG ED-SL	\$1,780,435	\$1,839,781	\$1,912,058	\$1,823,070	-4.7%	-\$88,988
TEACHER-CS SL COPIERS	\$6,393	\$9,189	\$8,500	\$8,500	0%	\$0
TEACHER-S+M SL	\$54,786	\$60,029	\$36,000	\$36,000	0%	\$0
TEACHER-S+M-MS - BUSINESS	\$633	\$751	\$4,000	\$4,000	0%	\$0
TEACHER-S+M-HS - TECHNOLOGY	\$333	\$387	\$0	\$0	0%	\$0
TEACHER-REG ED-MS - TECHNOLOGY	\$86,307	\$94,173	\$94,751	\$97,848	3.3%	\$3,097
TEACHER-S+M-MS - TECHNOLOGY	\$40	\$1,245	\$1,500	\$1,500	0%	\$0
TEACHER-REG ED-HS - ELA	\$489,040	\$507,649	\$483,961	\$500,784	3.5%	\$16,823
TEACHER-S+M-HS - ELA	\$656	\$997	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - ELA	\$332,112	\$414,604	\$304,916	\$325,280	6.7%	\$20,364
TEACHER-S+M-MS - ELA	\$685	\$865	\$1,500	\$1,500	0%	\$0
READING-REG ED MS	\$78,706	\$80,691	\$94,394	\$97,071	2.8%	\$2,677
READING-REG ED RS	\$0	\$0	\$36,077	\$39,537	9.6%	\$3,460
READING-REG ED SL	\$194,545	\$201,491	\$193,385	\$200,079	3.5%	\$6,694
TEACHER-REG ED-HS - HEALTH &	\$250,579	\$259,485	\$263,358	\$275,036	4.4%	\$11,678
TEACHER-S+M-HS - HEALTH & PHY	\$0	\$0	\$500	\$500	0%	\$0
TEACHER-REG ED-MS - HEALTH &	\$181,175	\$185,708	\$140,607	\$146,874	4.5%	\$6,267
TEACHER-S+M-MS - HEALTH & PHY	\$821	\$1,046	\$2,200	\$2,200	0%	\$0
TEACHER-REG ED-HS - MATHEMATIC	\$539,927	\$556,490	\$536,527	\$474,866	-11.5%	-\$61,661
TEACHER-S+M-HS - MATHEMATICS	\$1,203	\$252	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - MATHEMATIC	\$245,632	\$295,781	\$348,639	\$365,281	4.8%	\$16,642
TEACHER-S+M-MS - MATHEMATICS	\$2,205	\$2,150	\$2,500	\$2,500	0%	\$0
TEACHER-REG ED-HS - ART	\$182,627	\$189,007	\$194,721	\$201,214	3.3%	\$6,493
TEACHER-S+M-HS - ART	\$6,951	\$7,806	\$7,000	\$7,000	0%	\$0
TEACHER-REG ED-MS - ART	\$55,139	\$59,126	\$96,163	\$101,320	5.4%	\$5,157



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
TEACHER-S+M-MS - ART	\$1,379	\$841	\$2,000	\$2,000	0%	\$0
TEACHER-REG ED-HS - MUSIC	\$91,595	\$96,257	\$93,497	\$96,594	3.3%	\$3,097
TEACHER-S+M-HS - MUSIC	\$3,493	\$2,882	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - MUSIC	\$63,817	\$60,910	\$72,187	\$77,581	7.5%	\$5,394
TEACHER-S+M-MS - MUSIC	\$1,921	\$3,455	\$1,500	\$1,500	0%	\$0
TEACHER-REG ED-HS - SCIENCE	\$274,958	\$491,695	\$499,985	\$518,496	3.7%	\$18,511
TEACHER-S+M-HS - SCIENCE	\$17,919	\$15,384	\$12,000	\$12,000	0%	\$0
TEACHER-REG ED-MS - SCIENCE	\$199,822	\$212,441	\$346,664	\$366,089	5.6%	\$19,425
TEACHER-S+M-MS - SCIENCE	\$828	\$860	\$2,500	\$2,500	0%	\$0
TEACHER-REG ED-HS - HISTORY &	\$432,087	\$388,349	\$485,782	\$509,175	4.8%	\$23,393
TEACHER-S+M-HS - HISTORY & SOC	\$3,898	\$16	\$1,000	\$1,000	0%	\$0
TEACHER-REG ED-MS - HISTORY &	\$233,727	\$244,795	\$315,242	\$330,314	4.8%	\$15,072
TEACHER-S+M-MS - HISTORY & SOC	\$1,028	\$816	\$1,500	\$1,500	0%	\$0
TEACHER-REG ED-HS - WORLD LANG	\$357,656	\$334,478	\$420,982	\$438,720	4.2%	\$17,738
TEACHER-S+M-HS - WORLD LANGUAG	\$4,976	\$7,476	\$7,000	\$7,000	0%	\$0
TEACHER-REG ED-MS - WORLD LANG	\$200,994	\$205,013	\$214,472	\$224,512	4.7%	\$10,040
TEACHER-S+M-MS - WORLD LANGUAG	\$960	\$1,818	\$1,500	\$1,500	0%	\$0
TEACHER-S+M-MS - ATHLETICS	\$0	\$0	\$2,000	\$2,000	0%	\$0
ASSISTANT-REG ED HS	\$42,587	\$37,868	\$6,246	\$8,289	32.7%	\$2,043
ASSISTANT-REG ED MS	\$78,792	\$63,976	\$15,846	\$16,942	6.9%	\$1,096
ASSISTANT-REG ED RS	\$18,223	\$0	\$3,869	\$3,869	0%	\$0
ASSISTANT-REG ED SL	\$170,239	\$249,744	\$266,201	\$313,198	17.7%	\$46,997
TEACHER-REG ED-HS - LIBRARY &	\$0	\$524	\$0	\$0	0%	\$0
OTHER INSTRUCTIONAL MATERIALS	\$0	\$0	\$1,300	\$1,300	0%	\$0
TEACHER-S+M-HS - LIBRARY & MED	\$41,405	\$0	\$2,000	\$2,000	0%	\$0
TEACHER-REG ED-MS - LIBRARY &	\$0	\$0	\$38,449	\$38,449	0%	\$0
TEACHER-S+M-MS - LIBRARY & MED	\$446	\$1,018	\$1,000	\$1,000	0%	\$0
LIBRARIANS & MEDIA DIRECTORS -	\$51,368	\$53,466	\$53,692	\$56,265	4.8%	\$2,573



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
OTHER INSTRUCTIONAL MATERIALS	\$0	\$140	\$2,081	\$2,081	0%	\$0
Total REGULAR EDUCATION:	\$9,198,162	\$9,902,028	\$9,905,616	\$10,017,133	1.1%	\$111,517
SPECIAL EDUCATION						
PSYCHOLOGICAL SERV- PROF SAL DW	\$551,427	\$616,724	\$575,979	\$701,457	21.8%	\$125,478
PSYCHOLOGICAL SERV - DW CS	\$0	\$3,750	\$6,100	\$6,100	0%	\$0
TEXTS & REL. SOFTWARE- HS SPED	\$106	\$0	\$500	\$500	0%	\$0
PSYCHOLOGICAL SERV- PROF SAL HS	\$0	\$0	\$68,751	\$68,751	0%	\$0
PSYCHOLOGICAL SERV - SL CS	\$0	\$0	\$500	\$500	0%	\$0
ASSISTANT-SPED HS	\$71,603	\$8,178	\$127,332	\$129,524	1.7%	\$2,192
ASSISTANT-SPED MS	\$84,648	\$118,094	\$240,554	\$201,046	-16.4%	-\$39,508
ASSISTANT-SPED RS	\$214,763	\$161,918	\$206,474	\$164,147	-20.5%	-\$42,327
ASSISTANT-SPED SL	\$281,333	\$241,600	\$271,061	\$275,075	1.5%	\$4,014
CURR DIR - CS-SPED	\$30,456	\$5,957	\$3,060	\$3,060	0%	\$0
CURR DIR - S&M SPED	\$7,582	\$40,437	\$26,700	\$26,700	0%	\$0
TUITION (PRIVATE)	\$596,586	\$554,735	\$1,458,531	\$1,452,313	-0.4%	-\$6,218
TUITION (COLLABORATIVES)	\$664,142	\$633,298	\$685,203	\$685,203	0%	\$0
SPED TEACHER-HS	\$495,804	\$446,750	\$528,561	\$515,219	-2.5%	-\$13,342
SPED TEACHER-S+M HS	\$150	\$57	\$1,000	\$1,000	0%	\$0
SPED TEACHER-MS	\$376,562	\$381,049	\$442,620	\$466,407	5.4%	\$23,787
SPED TEACHER-S+M MS	\$384	\$0	\$0	\$0	0%	\$0
SPED TEACHER-RS	\$454,927	\$490,295	\$460,934	\$491,301	6.6%	\$30,367
SPED TEACHER-SL	\$439,659	\$495,304	\$607,126	\$629,162	3.6%	\$22,036
SPED TEACHER-S+M SL	\$0	\$0	\$2,600	\$2,600	0%	\$0
SPEECH-MS	\$102,368	\$104,262	\$103,396	\$106,856	3.3%	\$3,460
SPEECH-RS	\$98,776	\$100,751	\$106,284	\$109,630	3.1%	\$3,346
SPEECH-SL	\$165,017	\$178,654	\$187,497	\$193,627	3.3%	\$6,130
OCCUPATIONAL THERAPY- CS	\$86,277	\$147,549	\$150,632	\$150,632	0%	\$0
OCCUPATIONAL THERAPY- SPED SL	\$261,833	\$229,403	\$226,234	\$239,038	5.7%	\$12,804
TUTORING/HOME TUTORING	\$61,395	\$84,427	\$97,984	\$108,772	11%	\$10,788
TUTORING/HOME TUTORING/CHAP 22	\$57,114	\$7,941	\$52,000	\$52,000	0%	\$0
SUMMER SALARIES-SPED RS	\$35,199	\$63,002	\$37,300	\$47,300	26.8%	\$10,000
SUMMER SALARIES-SPED SL	\$34,000	\$2,358	\$26,998	\$36,998	37%	\$10,000
Total SPECIAL EDUCATION:	\$5,172,110	\$5,116,493	\$6,701,911	\$6,864,918	2.4%	\$163,007



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
STUDENT & SUPPORT STAFF						
FOOD SERVICES - SUPPLIES & MAT	\$0	\$84,514	\$35,000	\$35,000	0%	\$0
FIN&ADM - SUPT PD	\$6,612	\$7,123	\$4,000	\$4,000	0%	\$0
BUS & FIN - PD, DUES, OTHER	\$5,846	\$5,860	\$6,527	\$6,527	0%	\$0
FIN&ADM - TECH DEPT PD	\$955	\$250	\$4,200	\$4,200	0%	\$0
FIN&ADM - CURR. DEPT PD	\$1,374	\$664	\$2,000	\$2,000	0%	\$0
FIN&ADM - PS PD	\$7,903	\$4,125	\$3,000	\$3,000	0%	\$0
HEALTH NURSE DW PROF SAL	\$328,899	\$353,905	\$348,766	\$372,811	6.9%	\$24,045
HEALTH NURSE - DW CS	\$1,680	\$3,467	\$25,000	\$25,000	0%	\$0
HEALTH NURSE DW S&M	\$0	\$0	\$3,750	\$3,750	0%	\$0
HEALTH NURSE DW OTHER	\$0	\$0	\$1,040	\$1,040	0%	\$0
EMPL SEPARATION COST - PROF SA	\$8,462	\$10,752	\$0	\$0	0%	\$0
FIN&ADM - HS PRIN PD	\$335	\$0	\$1,600	\$1,600	0%	\$0
GUIDANCE PROF SAL HS	\$148,197	\$232,205	\$211,808	\$227,231	7.3%	\$15,423
GUIDANCE-CLER HS	\$49,724	\$52,742	\$61,978	\$58,483	-5.6%	-\$3,495
GUIDANCE HS S&M	\$1,408	\$880	\$1,270	\$1,270	0%	\$0
GUIDANCE HS OTHER EXP	\$129	\$154	\$2,700	\$2,700	0%	\$0
HEALTH NURSE - HS S&M	\$1,518	\$1,790	\$700	\$700	0%	\$0
FIN&ADM -MS PRIN PD	\$500	\$0	\$4,200	\$4,200	0%	\$0
HEALTH NURSE - MS S&M	\$812	\$895	\$700	\$700	0%	\$0
FIN&ADM -RS PRIN PD	\$0	\$0	\$600	\$600	0%	\$0
GUIDANCE PROF SAL RS	\$95,259	\$97,397	\$96,516	\$99,750	3.4%	\$3,234
GUIDANCE RS S&M	\$0	\$0	\$520	\$520	0%	\$0
HEALTH NURSE - RS S&M	\$1,139	\$2,111	\$700	\$700	0%	\$0
FIN&ADM -SL PRIN PD	\$0	\$0	\$4,200	\$4,200	0%	\$0
GUIDANCE PROF SAL SL	\$139,930	\$126,636	\$122,518	\$133,007	8.6%	\$10,489
HEALTH NURSE - SL S&M	\$2,081	\$1,283	\$700	\$700	0%	\$0
CURR DEPT - S&M	\$69,778	\$138,258	\$155,087	\$155,087	0%	\$0
CURR DEPT - OTHER	\$3,905	\$17,218	\$3,000	\$3,000	0%	\$0
CURRICULUM PD-OTHER	\$14,394	\$10,613	\$10,000	\$10,000	0%	\$0
CURR DEPT - TEXT BOOKS - HS	\$55,144	\$10,615	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT HS	\$0	\$160	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - HS	\$3,360	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TEXT BOOKS - MS	\$52,004	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT MS	\$0	\$0	\$3,000	\$3,000	0%	\$0



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CURR DEPT - TEST & ASSES. - MS	\$3,250	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TEXT BOOKS - RS	\$2,024	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT RS	\$0	\$0	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - RS	\$4,208	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TEXT BOOKS - SL	\$46,345	\$0	\$1,500	\$1,500	0%	\$0
CURR DEPT - TCHR OTHER MAT SL	\$0	\$0	\$3,000	\$3,000	0%	\$0
CURR DEPT - TEST & ASSES. - SL	\$5,849	\$0	\$1,500	\$1,500	0%	\$0
DW - PROF DEV OTHER	\$600	\$1,605	\$0	\$0	0%	\$0
HS- TEACHER MENTOR/STIPENDS	\$30,393	\$3,911	\$29,250	\$29,250	0%	\$0
HSSPED TEACH STIPEND COACHING	\$5,937	\$4,174	\$10,250	\$12,750	24.4%	\$2,500
HS PROF DEV TUITION & EXPENSES	\$20,969	\$19,744	\$25,000	\$25,000	0%	\$0
HS - OUTSIDE PROF DEV S&M	\$0	\$54	\$765	\$765	0%	\$0
HS - OUTSIDE PROF DEV OTHER	\$0	\$0	\$235	\$235	0%	\$0
MS- TEACHER MENTOR/STIPENDS	\$16,153	\$7,444	\$23,825	\$26,325	10.5%	\$2,500
MSSPED TEACH STIPEND COACHING	\$1,882	\$0	\$7,750	\$7,750	0%	\$0
MS PROF DEV TUITION & EXPENSES	\$13,347	\$13,747	\$25,000	\$25,000	0%	\$0
MS - OUTSIDE PROF DEV - CS	\$0	\$275	\$1,448	\$1,448	0%	\$0
MS - OUTSIDE PROF DEV OTHER	\$0	\$700	\$0	\$0	0%	\$0
RS- TEACHER MENTOR/STIPENDS	\$18,358	\$2,628	\$9,000	\$9,000	0%	\$0
RSSPED TEACH STIPEND COACHING	\$0	\$0	\$11,000	\$11,000	0%	\$0
RS PROF DEV TUITION & EXPENSES	\$16,126	\$16,794	\$25,000	\$25,000	0%	\$0
RS - OUTSIDE PROF DEV - CS	\$0	\$0	\$5,205	\$5,205	0%	\$0
RS - OUTSIDE PROF DEV OTHER	\$0	\$395	\$0	\$0	0%	\$0
SL- TEACHER MENTOR/STIPENDS	\$0	\$5,482	\$0	\$0	0%	\$0
SL PROF DEV TUITION & EXPENSES	\$13,243	\$12,705	\$25,000	\$25,000	0%	\$0
SL- OUTSIDE PROF DEV - CS	\$0	\$0	\$4,162	\$4,162	0%	\$0



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DW INF MGMT & TECH CS	\$119,197	\$153,470	\$121,811	\$121,811	0%	\$0
DW INF MGMT & TECH S&M	\$104,261	\$173,596	\$141,400	\$166,400	17.7%	\$25,000
CLASSROOM INST TECH HS- VHS		\$10,935	\$0	\$0	0%	\$0
CLASSROOM INST TECH HS S&M	\$0	\$0	\$5,000	\$5,000	0%	\$0
CLASSROOM INST TECH HS - OTHER	\$34,605	\$0	\$20,000	\$20,000	0%	\$0
CLASSROOM INST TECH MS - CS	\$0	\$0	\$6,500	\$6,500	0%	\$0
CLASSROOM INST TECH MS S&M	\$164	\$0	\$3,000	\$3,000	0%	\$0
CLASSROOM INST TECH RS - CS	\$0	\$0	\$1,100	\$1,100	0%	\$0
CLASSROOM INST TECH RS S&M	\$62,610	\$0	\$5,500	\$5,500	0%	\$0
CLASSROOM INST TECH SL - CS	\$0	\$0	\$3,000	\$3,000	0%	\$0
CLASSROOM INST TECH SL S&M	\$62,610	\$0	\$5,500	\$5,500	0%	\$0
Total STUDENT & SUPPORT STAFF:	\$1,583,478	\$1,591,274	\$1,651,781	\$1,731,477	4.8%	\$79,696
OTHER INSTRUCTION						
STUDENT ACTIVITIES HS PROF SAL	\$59,143	\$56,019	\$36,751	\$36,751	0%	\$0
STUD ACT HS OTHER SALARIES	\$14,330	\$17,574	\$15,000	\$24,951	66.3%	\$9,951
AFTER SCH SPORTS/INTER. HS CS	\$0	\$95	\$0	\$6,218	N/A	\$6,218
STUDENT ACTIVITIES HS S&M	\$4,080	\$3,067	\$5,000	\$5,000	0%	\$0
STUDENT ACTIVITIES MS PROF SAL	\$12,253	\$12,231	\$24,000	\$24,000	0%	\$0
STUDENT ACTIVITIES MS S&M	\$850	\$0	\$1,715	\$1,715	0%	\$0
STUDENT ACTIVITIES RS PROF SAL	\$724	\$1,999	\$8,875	\$8,875	0%	\$0
STUDENT ACTIVITIES RS S&M	\$232	\$793	\$0	\$0	0%	\$0
STUDENT ACTIVITIES SL PROF SAL	\$724	\$6,722	\$0	\$0	0%	\$0
ATHLETIC DIRECTOR-HS	\$17,839	\$18,594	\$16,646	\$101,646	510.6%	\$85,000
ATHLETICS HS OTHER SALARIES	\$66,503	\$23,838	\$70,168	\$70,168	0%	\$0
ATHLETICS HS CS	\$101,496	\$136,968	\$58,237	\$58,237	0%	\$0
ATHLETICS HS S&M	\$20,547	\$26,419	\$35,605	\$35,605	0%	\$0
ATHLETICS HS OTHER EXP	\$16,051	\$14,268	\$16,965	\$16,965	0%	\$0



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ATHLETIC DIRECTOR-MS	\$3,345	\$3,411	\$3,121	\$3,121	0%	\$0
ATHLETICS MS OTHER SALARIES	\$8,178	\$0	\$11,722	\$11,722	0%	\$0
ATHLETICS HS MS	\$8,977	\$8,413	\$6,620	\$6,620	0%	\$0
ATHLETICS MS S&M	\$0	\$1,120	\$0	\$0	0%	\$0
LIBRARY-HS	\$94,484	\$96,850	\$97,722	\$100,956	3.3%	\$3,234
LIBRARY-OTHER HS	\$2,030	\$0	\$0	\$0	0%	\$0
LIBRARY-S+M RS	\$643	\$55	\$0	\$0	0%	\$0
Total OTHER INSTRUCTION:	\$432,430	\$428,436	\$408,147	\$512,550	25.6%	\$104,403
SYSTEM ADMINISTRATION						
CURR DIR - PRF SAL - REGED	\$126,000	\$133,000	\$137,852	\$143,412	4%	\$5,560
CURR DIR - CLERICAL- REG ED	\$48,380	\$57,382	\$57,513	\$61,842	7.5%	\$4,329
SCHOOL COMM- CONTRACT SERVICES	\$0	\$152	\$4,476	\$4,476	0%	\$0
SCHOOL COMMITTEE OTHER EXPENSE	\$7,133	\$6,562	\$6,630	\$6,630	0%	\$0
SUPERINTENDENT - PROFESSIONAL	\$197,587	\$204,999	\$211,816	\$220,189	4%	\$8,373
SUPERINTENDENT - CLERICAL SALA	\$71,140	\$73,179	\$79,661	\$84,724	6.4%	\$5,063
SUPERINTENDENT - SUPPLIES & MA	\$175	\$748	\$4,080	\$4,080	0%	\$0
SUPERINTENDENT - OTHER EXPENSE	\$13,843	\$29,843	\$10,040	\$10,040	0%	\$0
DW FINGER PRINTING	\$1,215	\$775	\$500	\$500	0%	\$0
BUSINESS OFFICE - PROF SAL	\$124,115	\$130,322	\$135,120	\$140,520	4%	\$5,400
BUS & FIN - CLERICAL	\$161,219	\$168,967	\$190,065	\$200,887	5.7%	\$10,822
BUS & FIN - TRAVEL STIPENDS	\$3,175	\$7,302	\$6,000	\$6,000	0%	\$0
BUS & FIN - CS	\$5,099	\$5,558	\$16,830	\$16,830	0%	\$0
BUS & FIN - S&M	\$8,355	\$6,849	\$12,294	\$12,294	0%	\$0
BUS & FIN- TRAVEL EXP	\$5,219	\$9,026	\$2,500	\$2,500	0%	\$0
BUS & FIN - OTHER EXP	\$20,896	\$21,514	\$15,740	\$15,740	0%	\$0
LEGAL SERVICES - CONTRACTED SE	\$81,552	\$87,880	\$82,000	\$82,000	0%	\$0
DISTRICTWIDE IT - PROF SALARIE	\$223,610	\$256,071	\$352,778	\$357,473	1.3%	\$4,695
CURR DIR - PRF SAL - SPED	\$135,527	\$140,271	\$147,420	\$153,260	4%	\$5,840
CURR DIR - CLERICAL- SPED	\$58,452	\$60,423	\$74,542	\$78,504	5.3%	\$3,962
TEAM CHAIR SAL-SPED	\$94,061	\$102,857	\$97,265	\$105,924	8.9%	\$8,659
DW - PROF DEV SALARIES	\$0	\$0	\$10,000	\$10,000	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
INSTR TECH LD & TR PROF SAL DW	\$84,747	\$88,382	\$2,408	\$101,088	4,098%	\$98,680
ADM TECH SUPPORT S&M- SCHADM	\$0	\$748	\$0	\$0	0%	\$0
Total SYSTEM ADMINISTRATION:	\$1,471,498	\$1,592,810	\$1,657,530	\$1,818,913	9.7%	\$161,383
SCHOOL ADMINISTRATION						
SUPERINTENDENT - CONTRACTED SE	\$164	\$0	\$2,000	\$2,000	0%	\$0
HS - PRIN/ASST PRIN SALARY	\$261,093	\$270,035	\$278,810	\$290,019	4%	\$11,209
HS - PRIN/CLERICAL SUPPORT	\$98,810	\$90,173	\$111,827	\$115,585	3.4%	\$3,758
MS - PRIN/ASST PRIN SALARY	\$224,000	\$234,169	\$241,781	\$251,581	4.1%	\$9,800
MS - PRIN/CLERICAL SUPPORT	\$98,526	\$102,941	\$113,582	\$122,068	7.5%	\$8,486
MS - PRINCIPAL CONTRACT SERVIC	\$450	\$0	\$0	\$0	0%	\$0
RS - PRIN/ASST PRIN SALARY	\$228,160	\$242,168	\$247,282	\$257,058	4%	\$9,776
RS - PRIN/CLERICAL SUPPORT	\$80,692	\$82,656	\$95,263	\$88,492	-7.1%	-\$6,771
RS - PRINCIPAL - CONTRACT SERV	\$85	\$0	\$0	\$0	0%	\$0
SL - PRIN/ASST PRIN SALARY	\$231,000	\$240,040	\$247,841	\$257,841	4%	\$10,000
SL - PRIN/CLERICAL SUPPORT	\$92,921	\$108,219	\$114,755	\$120,299	4.8%	\$5,544
Total SCHOOL ADMINISTRATION:	\$1,315,900	\$1,370,401	\$1,453,141	\$1,504,943	3.6%	\$51,802
TRANSPORTATION AND BUSING						
TRANSPORTATION-REG ED	\$503,199	\$1,073,780	\$896,747	\$1,030,934	15%	\$134,187
TRANSPORTATION-SPED ED	\$769,494	\$760,599	\$773,428	\$773,428	0%	\$0
Total TRANSPORTATION AND BUSING:	\$1,272,692	\$1,834,379	\$1,670,175	\$1,804,362	8%	\$134,187
FACILITY & MAINTENANCE						
VEHICLE REPAIR CONTRACT SVC	\$3,122	\$7,133	\$7,800	\$7,800	0%	\$0
GROUNDS MAINTENANCE MS - CS	\$34,759	\$17,233	\$0	\$0	0%	\$0
GROUNDS MAINTENANCE RS - CS	\$4,395	\$27,004	\$0	\$0	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
GROUNDS MAINTENANCE SL - CS	\$9,700	\$16,568	\$0	\$0	0%	\$0
ENERGY MANAGER SALARY	\$27,239	\$27,713	\$28,667	\$29,820	4%	\$1,153
SRO WAGES				\$75,000	N/A	\$75,000
CUSTODIAL WAGES-DW	\$530,512	\$531,500	\$666,115	\$683,388	2.6%	\$17,273
CUSTODIAL OT	\$90,568	\$80,895	\$40,000	\$40,000	0%	\$0
CUSTODIAL SERVICES-CO - SUPLIE	\$28	\$88	\$0	\$0	0%	\$0
TRASH DISPOSAL/PEST CONTROL	\$51	\$0	\$0	\$0	0%	\$0
UTILITIES-TELEPHONE DW	\$64,044	\$69,121	\$46,000	\$46,000	0%	\$0
FUEL COSTS DW	\$1,196	\$7,689	\$3,000	\$3,000	0%	\$0
HVAC DW - CS	\$0	\$0	\$0	\$5,230	N/A	\$5,230
LOCKS & MAINT DW - CS	\$2,161	\$1,183	\$0	\$0	0%	\$0
MISC EQUP REPAIRS - DW - CS	\$0	\$635	\$0	\$0	0%	\$0
CLEANING SERVICE - HS CS	\$12,173	\$31,786	\$5,000	\$5,000	0%	\$0
CUSTODIAL SERVICES-HS - SUPLIE	\$54,696	\$50,370	\$66,786	\$66,786	0%	\$0
UTILITIES - OIL - HS	\$0	\$159	\$0	\$0	0%	\$0
UTILITIES-GAS-HS	\$107,229	\$116,593	\$86,250	\$86,250	0%	\$0
UTILITIES-ELECTRICITY-HS	\$109,062	\$114,110	\$109,500	\$109,500	0%	\$0
UTILITIES-WATER-HS	\$52,508	\$39,850	\$36,015	\$36,015	0%	\$0
UTILITIES-WASTEWATER-HS	\$5,964	\$0	\$5,500	\$5,500	0%	\$0
TRASH DISPOSAL/PEST CONTROL-HS	\$33,450	\$28,066	\$23,000	\$23,000	0%	\$0
HS BLDG MAINTENANCE - CS	\$76,948	\$19,931	\$9,797	\$9,797	0%	\$0
ELECTRICAL-HS	\$21,943	\$8,837	\$4,500	\$4,500	0%	\$0
PLUMBING-HS	\$24,491	\$8,092	\$10,000	\$10,000	0%	\$0
PAINTING - HS	\$0	\$21,614	\$750	\$750	0%	\$0
ROOF REPAIR - HS	\$0	\$14,375	\$4,500	\$4,500	0%	\$0
HVAC-HS	\$204,880	\$40,895	\$61,375	\$61,375	0%	\$0
HS BLDG MAINTENANCE - SUPPLIES	\$42,122	\$20,841	\$11,000	\$11,000	0%	\$0
LOCKS & MAINT HS - CS	\$23,664	\$21,686	\$29,000	\$29,000	0%	\$0
GENERATORS - HS	\$615	\$1,497	\$750	\$750	0%	\$0
ELEVATORS-HS	\$24,160	\$8,455	\$4,800	\$4,800	0%	\$0
MISC EQUIPMENT REPAIRS - HS	\$12,896	\$7,180	\$5,000	\$5,000	0%	\$0
SCHOOL CROSSING GUARDS	\$1,145	\$0	\$6,392	\$6,392	0%	\$0
CLEANING SERVICE - MS CS	\$26,423	\$37,724	\$15,213	\$15,213	0%	\$0
CUSTODIAL SERVICES-MS - SUPPLI	\$25,102	\$33,210	\$38,706	\$38,706	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
UTILITIES-GAS-MS	\$52,629	\$46,042	\$55,156	\$55,156	0%	\$0
UTILITIES-ELECTRICITY-MS	\$49,510	\$51,409	\$56,500	\$56,500	0%	\$0
UTILITIES-WATER-MS	\$9,309	\$9,314	\$11,250	\$11,250	0%	\$0
TRASH DISPOSAL/PEST CONTROL-MS	\$16,217	\$12,670	\$10,000	\$10,000	0%	\$0
MS BLDG MAINTENANCE - CS	\$57,261	\$36,136	\$5,797	\$5,797	0%	\$0
ELECTRICAL-MS	\$13,403	\$14,177	\$4,500	\$4,500	0%	\$0
PLUMBING-MS	\$13,315	\$22,338	\$9,000	\$9,000	0%	\$0
PAINTING - MS	\$0	\$3,750	\$750	\$750	0%	\$0
ROOF REPAIR - MS	\$0	\$0	\$3,000	\$3,000	0%	\$0
HVAC-MS	\$38,964	\$88,703	\$36,875	\$36,875	0%	\$0
MS BLDG MAINTENANCE - SUPPLIES	\$13,357	\$32,709	\$0	\$0	0%	\$0
LOCKS & MAINT MS - CS	\$41,383	\$20,004	\$19,000	\$19,000	0%	\$0
GENERATORS - MS	\$5,899	\$645	\$750	\$750	0%	\$0
ELEVATORS-MS	\$5,364	\$5,704	\$4,300	\$4,300	0%	\$0
MISC EQUIPMENT REPAIRS - MS	\$5,086	\$5,469	\$5,000	\$5,000	0%	\$0
CLEANING SERVICE - RS CS	\$23,063	\$27,267	\$15,213	\$15,213	0%	\$0
CUSTODIAL SERVICES-RS SUPPLIES	\$27,496	\$27,782	\$45,706	\$45,706	0%	\$0
UTILITIES - OIL - RS	\$0	\$971	\$0	\$0	0%	\$0
UTILITIES-GAS-RS	\$31,293	\$46,429	\$42,250	\$42,250	0%	\$0
UTILITIES-ELECTRICITY-RS	\$52,628	\$51,379	\$26,500	\$26,500	0%	\$0
UTILITIES-WATER-RS	\$5,184	\$9,467	\$8,250	\$8,250	0%	\$0
TRASH DISPOSAL/PEST CONTROL-RS	\$18,822	\$14,650	\$6,000	\$6,000	0%	\$0
RS BLDG MAINTENANCE - CS	\$7,934	\$5,818	\$5,797	\$5,797	0%	\$0
ELECTRICAL-RS	\$3,469	\$1,000	\$4,500	\$4,500	0%	\$0
PLUMBING-RS	\$12,977	\$20,695	\$4,000	\$4,000	0%	\$0
PAINTING - RS	\$0	\$0	\$750	\$750	0%	\$0
ROOF REPAIR - RS	\$0	\$0	\$1,500	\$1,500	0%	\$0
HVAC-RS	\$39,933	\$43,145	\$36,875	\$36,875	0%	\$0
RS BLDG MAINTENANCE - SUPPLIES	\$9,490	\$15,139	\$0	\$0	0%	\$0
LOCKS & MAINT RS - CS	\$26,158	\$15,970	\$20,000	\$20,000	0%	\$0
GENERATORS - RS	\$995	\$1,045	\$750	\$750	0%	\$0
ELEVATORS-RS	\$11,927	\$7,794	\$6,800	\$6,800	0%	\$0
MISC EQUIPMENT REPAIRS - RS	\$6,078	\$1,395	\$5,000	\$5,000	0%	\$0
CLEANING SERVICE - SL CS	\$38,813	\$48,858	\$15,213	\$15,213	0%	\$0
CUSTODIAL SERVICES-SL SUPPLIES	\$29,017	\$31,997	\$38,706	\$38,706	0%	\$0



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
UTILITIES-GAS-SL	\$52,343	\$55,742	\$52,250	\$52,250	0%	\$0
UTILITIES-ELECTRICITY-SL	\$38,813	\$38,166	\$41,500	\$41,500	0%	\$0
UTILITIES-WATER-SL	\$7,930	\$10,808	\$9,500	\$9,500	0%	\$0
UTILITIES-WASTEWATER-SL	\$7,200	\$7,200	\$12,500	\$12,500	0%	\$0
TRASH DISPOSAL/PEST CONTROL-SL	\$17,800	\$14,531	\$11,300	\$11,300	0%	\$0
SL BLDG MAINTENANCE - CS	\$15,546	\$19,135	\$5,798	\$5,798	0%	\$0
ELECTRICAL-SL	\$5,534	\$1,528	\$4,500	\$4,500	0%	\$0
PLUMBING-SL	\$11,312	\$13,061	\$9,000	\$9,000	0%	\$0
PAINTING - SL	\$0	\$0	\$750	\$750	0%	\$0
ROOF REPAIR - SL	\$0	\$0	\$1,500	\$1,500	0%	\$0
HVAC-SL	\$57,135	\$74,209	\$39,375	\$39,375	0%	\$0
SL BLDG MAINTENANCE - SUPPLIES	\$12,381	\$7,022	\$0	\$0	0%	\$0
LOCKS & MAINT SL - CS	\$6,723	\$3,757	\$11,500	\$11,500	0%	\$0
GENERATORS - SL	\$1,524	\$550	\$750	\$750	0%	\$0
ELEVATORS-SL	\$540	\$1,240	\$4,300	\$4,300	0%	\$0
MISC EQUIPMENT REPAIRS - SL	\$6,188	\$3,104	\$5,000	\$5,000	0%	\$0
Total FACILITY & MAINTENANCE:	\$2,535,187	\$2,381,953	\$2,040,627	\$2,139,283	4.8%	\$98,656
Total EDUCATION:	\$22,981,458	\$24,217,774	\$25,488,928	\$26,393,579	3.5%	\$904,651
Total Expenditures:	\$22,981,458	\$24,217,774	\$25,488,928	\$26,393,579	3.5%	\$904,651



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.

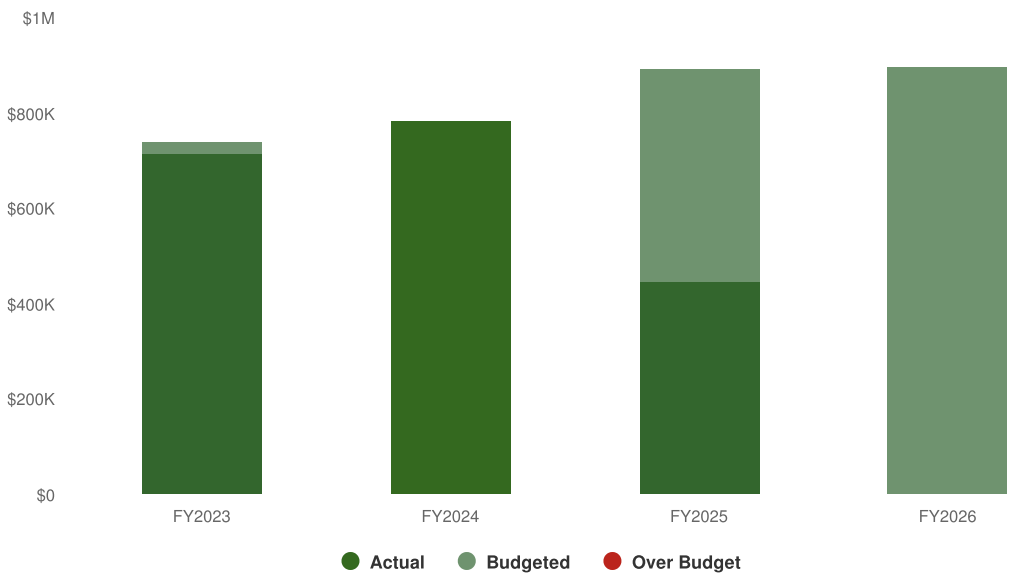
Expenditures Summary

\$897,701

\$3,558

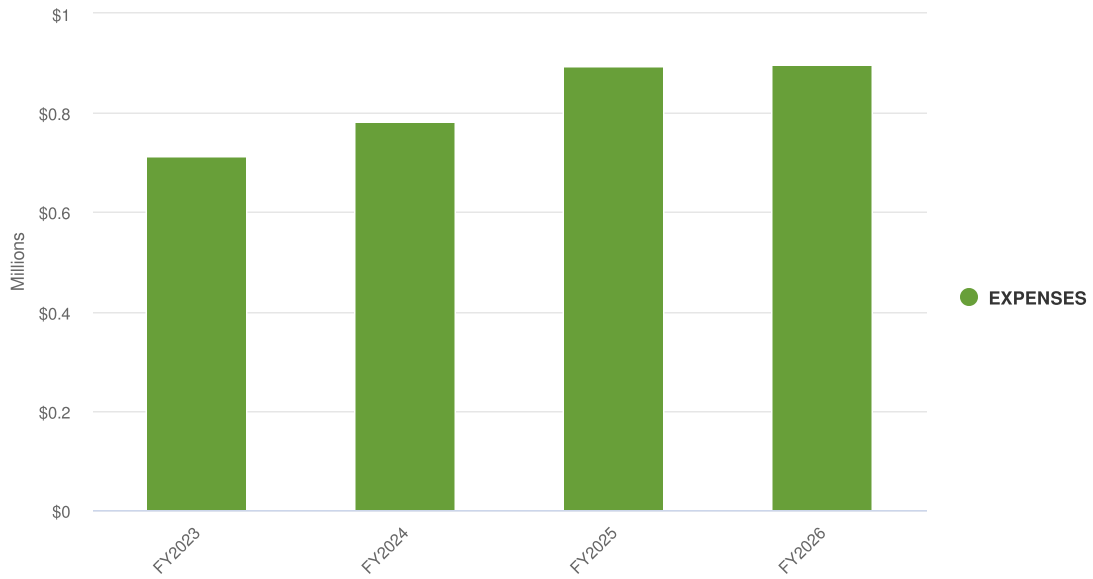
(0.40% vs. prior year)

Technical Schools Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
EXPENSES						
ASSESSMENTS-NVTHS	\$713,406	\$783,036	\$894,143	\$897,701	0.4%	\$3,558
Total EXPENSES:	\$713,406	\$783,036	\$894,143	\$897,701	0.4%	\$3,558
Total Expense Objects:	\$713,406	\$783,036	\$894,143	\$897,701	0.4%	\$3,558

Employee Benefits



Expenditures Summary

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 FY26 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 FY26 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 FY37. More information on the OPEB contribution and Trust Fund can be found in the separate OPEB section of the report.

Employee Benefits: Health Insurance

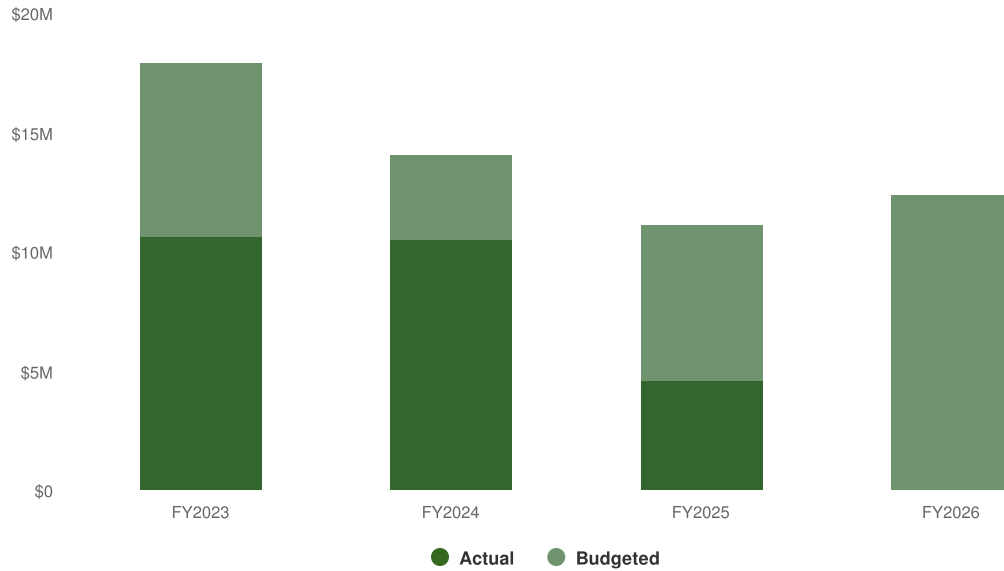
Budget Narrative

19.92% increase in premium for FY26. Adds 12 family, 10 single and 20 retiree plans for the year in addition to the benefit eligible FTE's added in the FY26 budget.

\$12,415,056 **\$1,312,044**
(11.82% vs. prior year)

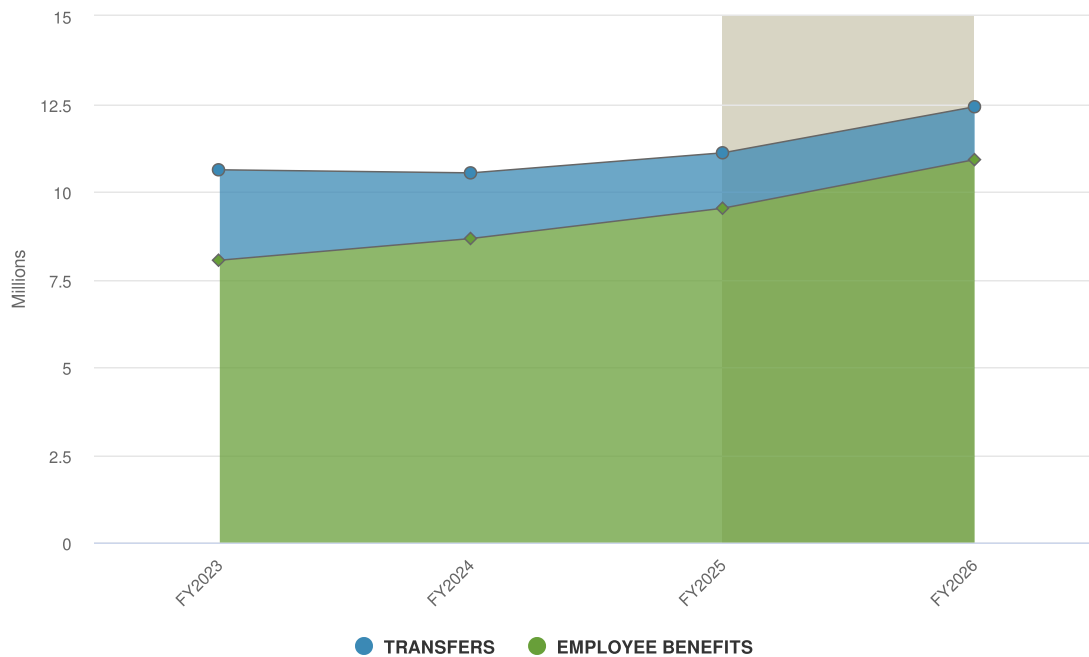


Employee Benefits Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expenditures						
EMPLOYEE BENEFITS						
EMPLOYEE BENEFITS						
LONGEVITY	\$700	\$0	\$0	\$0	0%	\$0
EMP BENEFITS - OTHER	\$8,867	\$14,485	\$25,000	\$20,000	-20%	-\$5,000
EMP BEN MED CLAIMS/INS	\$4,617,975	\$4,892,301	\$5,850,469	\$7,006,923	19.8%	\$1,156,454
EMP BEN LIFE INSURANCE	\$16,625	\$19,501	\$24,000	\$24,000	0%	\$0
EMP BENEFITS - LTD/STD	\$12,914	-\$3,188	\$0	\$0	0%	\$0
EMP BEN MEDICARE	\$411,376	\$415,125	\$450,000	\$450,000	0%	\$0
CNTY RETIRE CONTRIB RETIREMENT	\$2,757,015	\$3,054,224	\$2,885,731	\$3,088,407	7%	\$202,676
EMP BEN UNEMPLOYMENT	\$21,447	\$68,013	\$84,000	\$84,000	0%	\$0
WORKERS' COMP INSURANCE	\$195,575	\$200,547	\$205,000	\$235,000	14.6%	\$30,000
Total EMPLOYEE BENEFITS:	\$8,042,494	\$8,661,009	\$9,524,200	\$10,908,330	14.5%	\$1,384,130
TRANSFERS						
TRANSFER TO TRUST FUNDS	\$2,575,985	\$1,870,000	\$1,578,812	\$1,506,726	-4.6%	-\$72,086
Total TRANSFERS:	\$2,575,985	\$1,870,000	\$1,578,812	\$1,506,726	-4.6%	-\$72,086
Total EMPLOYEE BENEFITS:	\$10,618,479	\$10,531,009	\$11,103,012	\$12,415,056	11.8%	\$1,312,044
Total Expenditures:	\$10,618,479	\$10,531,009	\$11,103,012	\$12,415,056	11.8%	\$1,312,044



Pension - Middlesex County Retirement System

The Town provides pension benefits to employees by contributing to the Middlesex County Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Middlesex County Retirement System (MCRS). MCRS provides retirement benefits, cost of living adjustments, disability benefits and death benefits. MCRS is a member of the Massachusetts Contributory Retirement System and is governed by Chapter 32 of the Massachusetts General Laws.

Plan members of MCRS are required to contribute at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into MCRS its share of the system-wide actuarial determined contribution that is apportioned among the employers based on active current payroll.

Littleton Defined Benefit Pension Plan

Pension Liability

Littleton Plan Data

Valuation Date (1)	2016	2018	2020	2022	2024
Accrued Liability	\$52,263,175	\$59,899,994	\$69,553,263	\$81,260,180	\$88,036,895
Value of Assets	\$29,919,769	\$37,804,889	\$42,781,480	\$55,262,346	\$65,039,118
Unfunded Liability	\$22,343,406	\$22,095,105	\$26,771,783	\$25,997,834	\$22,997,777
Percent Funded	57.25%	63.11%	61.51%	68.01%	73.88%
Accrued Liability Growth		14.61%	16.12%	16.83%	8.34%
Value of Assets Growth		26.35%	13.16%	29.17%	17.69%

Middlesex Retirement System

Valuation Date (1)	2016	2018	2020	2022	2024
Accrued Liability	\$2,492,161,766	\$2,797,535,970	\$3,165,584,276	\$3,450,498,511	\$3,775,150,350
Value of Assets	\$1,141,122,663	\$1,339,085,622	\$1,523,736,765	\$1,881,791,125	\$2,170,733,980
Unfunded Liability	\$1,351,039,103	\$1,458,450,348	\$1,641,847,511	\$1,568,707,386	\$1,604,416,370
Percent Funded	45.79%	47.87%	48.13%	54.54%	57.50%
Accrued Liability Growth		12.25%	13.16%	9.00%	9.41%
Value of Assets Growth		17.35%	13.79%	23.50%	15.35%

(1) valuations are conducted as of January 1st of the year listed.

The Town is part of Middlesex County Retirement System (MCRS). Valuations by MCRS are conducted every 2 years. These valuation reports set the assessments for the following 2 fiscal years. Assets contributed by both the Town and its employees are accounted for separately from the plan assets of other member communities. Additionally, MCRS provides the Town with separate assessment data for both Littleton Light and Water departments. MCRS is able to account for the assets for the Town and LELWD separately. The Town as a whole (both Town and LELWD), currently has a funded ratio of 73.88% as opposed to the system's 57.50% as a whole.

The system intends to be fully funded by FY36 utilizing a schedule of assessment increases of 6.5% annually to FY29 and 4% thereafter, to FY35. The Town has sent additional funds to MCRS each year since 2016, totaling \$7,393,502 or an average of \$824,187.75 per year.



Other Post - Employment Benefits (OPEB)

In addition to pension benefits, Littleton provides retired employees with health care and life insurance benefits. The portion of the cost of such benefits paid Littleton is generally provided on a pay-as-you-go basis.

The Town adopted the requirements of the Governmental Accounting Standards Board ("GASB") Statement 45 which required public sector entities to report the future costs of these non-pension, post-employment benefits in their financial statements. Littleton also adopted GASB 74 and GASB 75 for the fiscal year ending June 30, 2018, which introduces a new actuarial cost method and discount rate as well as new disclosure and methodologies for reporting plan liability and OPEB expenses.

The Town has accepted MGL c32B, §20 establishing an irrevocable OPEB Trust Fund (November 16, 2016 STM, Article 15) and executed an OPEB Trust Agreement. The Treasurer is the Trustee of the OPEB Trust Fund. Funds deposited into the Trust are controlled by the Treasurer and managed by Bartholomew & Company.

Other Post-Employment Benefits

Littleton Plan Data

Valuation Date (1)	2020	2021	2022	2023	2024
Total OPEB Liability	\$33,199,756	\$27,713,069	\$29,326,901	\$35,946,001	\$37,106,839
Value of Assets	\$14,626,403	\$21,650,957	\$23,367,760	\$24,559,017	\$29,300,758
Unfunded Liability	\$18,573,353	\$6,062,112	\$5,959,141	\$11,386,984	\$7,806,081
Discount rate	6.75%	6.50%	6.50%	6.00%	6.25%
Percent Funded	44.06%	78.13%	79.68%	68.32%	78.96%
Accrued Liability Growth		-16.53%	5.82%	22.57%	3.23%
Value of Assets Growth		48.03%	7.93%	5.10%	19.31%

(1) valuations starting in 2017 are conducted as of June 30th of the year listed under GASB 74

Both active plan members, those employees with health insurance (386 to 396), and covered spouses, retiree spouses covered by the plan (89 to 100), increased in the last valuation report. The discount rate also increased to 6.25% from 6%. Assets have grown to over \$29 million.

As with our pension plan, the Town's Financial Policy makes provisions for extra payments to the Trust from both the use of free cash and an amount associated with new employees. These extra funds are intended to keep up with the increasing normal costs associated with the plan. Normal costs for OPEB benefits are costs attributable to the current year of service. The Town is currently on schedule to be fully funded in FY52. As of the last valuation report, the fund is 78.96% funded.



Standard & Poor's & Government Finance Officers Association (GFOA) – Best Practices

From Standard & Poor's Ratings Guide [1].

What are characteristics of well-managed pension and OPEB plans?

In our view, plans that demonstrate strong funding discipline by targeting 100% funding on a prudent and consistent actuarial basis with conservative assumptions and methods are much more likely to manage pension and OPEB liabilities and related budgetary costs than plans that do not. These governments will use conservative discount rates and current mortality projections, while also adopting amortization schedules that effectively pay down unfunded liabilities and make progress toward full funding instead of deferring and compounding costs for the future.

How much weight do pensions/OPEBs receive in ratings?

S&P Global Ratings factors pension into its scoring of liabilities, budgetary performance, institutional framework, and management. While the specific weighting of these factors varies across criteria, the cumulative analysis of them can result in significant weight on our view of the overall rating. High pension or OPEB costs can also trigger rating caps or notch adjustments within our state and local government rating criteria. Frequently, pension and OPEB liabilities also play into our holistic analysis of the rating beyond the indicative score.

Does S&P Global Ratings provide rating uplift for well-funded pension systems?

S&P Global Ratings does not provide explicit "extra credit" for well-funded pension/OPEB plans because, in our view, well-funded pensions and prudent funding practices represent what we believe governments should be doing routinely rather than the exception. However, these governments will likely score better within our criteria on liabilities, budgetary performance, debt, and management metrics and therefore often carry higher ratings.

From Government Finance Officers Association (GFOA) [2].

GFOA Best Practice

GFOA recommends that government officials ensure that the costs of DB pensions and OPEB are properly measured and reported. Sustainability requires governments that sponsor or participate in DB pension plans, or that offer OPEB, to contribute the full amount of their actuarially determined contribution (ADC) each year.

[1] Credit FAQ: Quick Start Guide To S&P Global Ratings' Approach To U.S. State And Local Government Pensions, May 13, 2019

[2] Sustainable Funding Practices for Defined Benefit Pensions and Other Postemployment Benefits (OPEB)

Non-General Fund Budget - LCTV

LITTLETON CABLE TELEVISION

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.

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	FY2025 (Projected)	Projected FY2026
Meetings televised (New Hrs)	Output	380	380
Programs televised (New Hrs)	Output	164	164
Outreach/Training Hours	Output	65	65
Hours of programming televised	Output	5508	5000+

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, Park Comm., Open Space & Rec Comm, Nagog Orchard Working Group, Shaker Lane Building Committee, Affordable Housing Trust, Clean Lakes Committee, Sustainability Committee
- Continue to implement procedures and technical abilities for Remote (Zoom), Hybrid, and in-person Meetings
- Successful Coverage of Annual Town Meetings – Indoors & Streaming Live
- Fulfill all contract obligations of IMA with the Town of Boxborough

BUDGET NARRATIVE

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 to the tax levy.

Personal Services – The FY26 staffing budget includes three (3) full time employees and one (1) 19 Hour Employee (mostly for Boxboro and funded from the Boxboro IMA). 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.

Expenses - The FY26 operating budget has increased by \$1,629 or 1.2% above FY25.

BUDGET HIGHLIGHTS

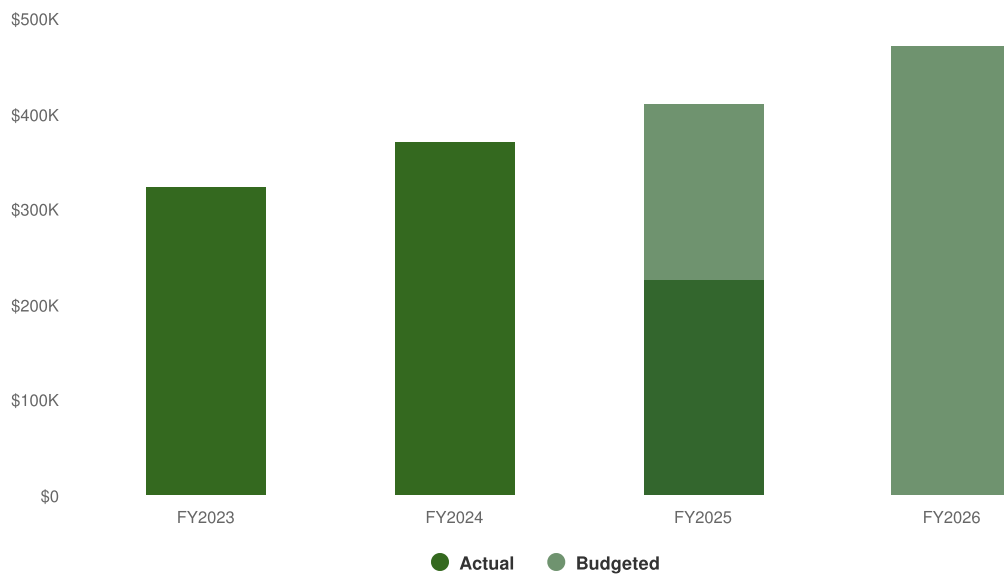
The LCTV Advisory Committee and LCTV Executive Director is asking that the town take on the payment of some the Employee Benefits and salaries for the three (3) full-time staff members in FY27. This plan needs to be flushed out.

LITTLETON CABLE (LCTV)					
Name	Position	FTE	Grade	Step	Salary
MARK CRORY	LCTV EXEC DIRECTOR	1.00	BA15	10	\$ 111,603.60
KIRBY DOLAK	LCTV PROGRAM SUPV	1.00	BA11	10	\$ 85,942.08
JUDITH REID	LCTV VID PROD COORD	1.00	BA07	5	\$ 60,719.04
NICHOLAS CASALETTO	LCTV PROGRAM COORDINATOR	0.48	BA07	2	\$ 26,778.60

Expenditures Summary

\$472,250 **\$62,244**
(15.18% vs. prior year)

LCTV Proposed and Historical Budget vs. Actual



Department 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

LCTV REVENUE/EXPENDITURE PROJECTION

	2026 Projection	2025 Projection	2024 Actual	2023 Actual
LCTV/PEG ACCESS FUND COMCAST F	75,000	85,000	90,338	94,250
LCTV/PEG ACCESS FUND VERIZON F	110,000	120,000	132,524	165,114
BOXBOROUGH REVENUE	97,600	97,600	94,995	61,530
LCTV/PEG ACCESS MISC FEES	-	-	-	-
XFERS FROM SPECIAL REVENUE FUN	-	-	-	22,600
Total Revenue	282,600	302,600	317,857	343,493

	2026 Projection	2025 Projection	2024 Actual	2023 Actual
WAGES - MANAGER/DEPT HEAD	108,890	106,217	100,714	95,647
WAGES - HOURLY	171,314	167,203	144,914	127,697
LONGEVITY-NON UNION	2,200	1,500	1,500	1,450
Total Salaries & Benefits	282,404	274,920	247,128	224,795

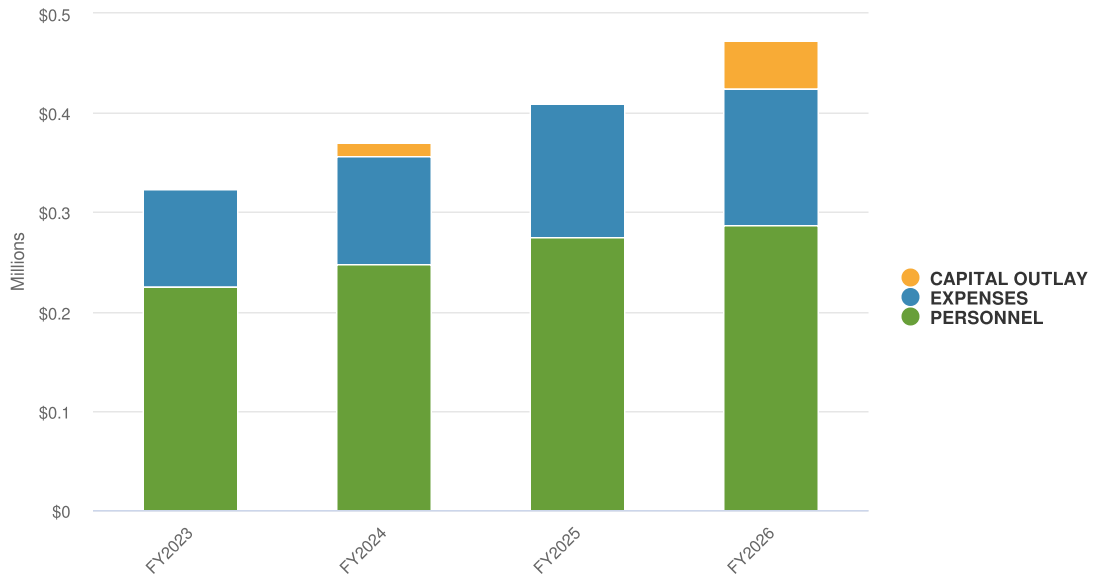
HEALTH INSURANCE	43,000	41,800	35,433	33,346
LIFE INSURANCE	300	300	215	182
MEDICARE TAX	4,065	4,000	3,336	2,989
PENSIONS, CONTRIBUTORY	50,000	49,186	43,550	38,278
VEHICLE REPAIR/MAINT	1,000	1,000	4,073	712
EQUIPMENT REPAIR/MAINT	10,000	10,000	2,901	1,714
PROFESSIONAL SERVICES OTHER	12,000	12,000	6,975	9,550
TELEPHONE/WIRELESS/DATA	600	600	220	240
SOFTWARE & SYSTEMS CONTRACTS	-	1,200	6,098	3,195
OFFICE SUPPLIES	3,000	3,000	1,093	666
POSTAGE	50	100	1	9
HARDWARE	3,000	4,000	1,573	399
TECH SUPPLIES	3,500	3,600	3,309	2,801
PUBLICATIONS & SUBSCRIPTIONS	6,200	4,300	-	4,408
CAPITAL EXPENSES	-	-	7,403	-
LCTV CAPITAL EXPENSES	-	-	7,145	-
Total Expenses	136,715	135,086	123,325	98,490
Total Salaries & Expenses	419,119	410,006	370,453	323,284

Cash Balance	95,306	231,825	339,231	391,827
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Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
Expense Objects						
PERSONNEL						
WAGES - MANAGER/DEPT HEAD	\$95,647	\$100,714	\$106,217	\$111,604	5.1%	\$5,387
WAGES - HOURLY	\$127,697	\$144,914	\$167,203	\$173,731	3.9%	\$6,528
LONGEVITY-NON UNION	\$1,450	\$1,500	\$1,500	\$2,200	46.7%	\$700
Total PERSONNEL:	\$224,795	\$247,128	\$274,920	\$287,535	4.6%	\$12,615
EXPENSES						
HEALTH INSURANCE	\$33,346	\$35,433	\$41,800	\$43,000	2.9%	\$1,200
LIFE INSURANCE	\$182	\$215	\$300	\$300	0%	\$0
MEDICARE TAX	\$2,989	\$3,336	\$4,000	\$4,065	1.6%	\$65
PENSIONS, CONTRIBUTORY	\$38,278	\$43,550	\$49,186	\$50,000	1.7%	\$814
VEHICLE REPAIR/MAINT	\$712	\$4,073	\$1,000	\$1,000	0%	\$0
EQUIPMENT REPAIR/MAINT	\$1,714	\$2,901	\$10,000	\$10,000	0%	\$0
PROFESSIONAL SERVICES OTHER	\$9,550	\$6,975	\$12,000	\$12,000	0%	\$0
TELEPHONE/WIRELESS/DATA	\$240	\$220	\$600	\$600	0%	\$0
SOFTWARE & SYSTEMS CONTRACTS	\$3,195	\$6,098	\$1,200	\$0	-100%	-\$1,200
OFFICE SUPPLIES	\$666	\$1,093	\$3,000	\$3,000	0%	\$0
POSTAGE	\$9	\$1	\$100	\$50	-50%	-\$50
HARDWARE	\$399	\$1,573	\$4,000	\$3,000	-25%	-\$1,000
TECH SUPPLIES	\$2,801	\$3,309	\$3,600	\$3,500	-2.8%	-\$100



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Adopted vs. FY2026 Adopted (\$ Change)
PUBLICATIONS & SUBSCRIPTIONS	\$4,408	\$0	\$4,300	\$6,200	44.2%	\$1,900
Total EXPENSES:	\$98,490	\$108,778	\$135,086	\$136,715	1.2%	\$1,629
CAPITAL OUTLAY						
CAPITAL EXPENSES	\$0	\$7,403	\$0	\$0	0%	\$0
LCTV CAPITAL EXPENSES	\$0	\$7,145	\$0	\$48,000	N/A	\$48,000
Total CAPITAL OUTLAY:	\$0	\$14,547	\$0	\$48,000	N/A	\$48,000
Total Expense Objects:	\$323,284	\$370,453	\$410,006	\$472,250	15.2%	\$62,244



CAPITAL IMPROVEMENTS



Capital Budget

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.

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.



Fiscal Year 2026 Capital Projects Summary

Fiscal Year 2026 Capital Budget

Free Cash

Department	Project	Total
Town Clerk	Voting Machines	\$ 22,800.00
DPW	Catch Basin Cleaner replacement	\$ 350,000.00
DPW	Medium Duty Truck replacement	\$ 114,000.00
DPW	Compactor Installation	\$ 35,000.00
Fire	Power Equipment	\$ 45,984.00
Fire	Training Tower Improvements	\$ 18,000.00
Police	Cruiser replacement plan	\$ 160,000.00
Police	Outer carry ballistic vest replacement	\$ 35,000.00
Police	Sealcoat and linestriping	\$ 20,000.00
PRCE	Replacement Van or (School Bus - TBD)	\$ 24,804.00
		\$ 825,588.00

Capital Stabilization

Department	Project	Total
Fire	Engine 1 replacement	\$ 1,300,000.00
		\$ 1,300,000.00

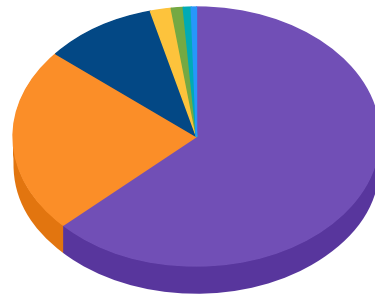
CPC Funding Requests

Department	Project	Total
Cemetery	Historic Gravestone Preservation	\$ 9,950.00
PRCE	Long Lake Dock Replacement-Option #2	\$ 15,000.00
		\$ 24,950.00

Fiscal Year 2026 Capital by Department

After multiple meetings the following projects were recommended for funding in Fiscal Year 2026 based on the needs of the Town as recommended by the Finance Committee and the Select Board.

Proposed Fiscal Year 2026 - Capital Budget

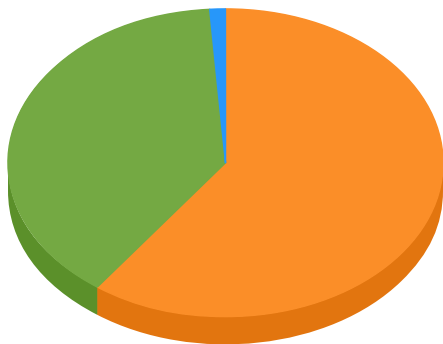


- Fire **\$1,363,984** (62.99%)
- DPW **\$499,000** (23.04%)
- Police **\$215,000** (9.93%)
- PRCE **\$39,804** (1.84%)
- Town Clerk **\$22,800** (1.05%)
- Clean Lakes **\$15,000** (0.69%)
- Cemetery **\$9,950** (0.46%)

Fiscal Year 2026 Capital by Funding Source

Proposed FY2026 Capital Budget-By Funding Source

The Proposed Fiscal Year 2026 Capital Plan utilizes funding from multiple sources including the Capital Stabilization Fund, Free Cash ,and Community Preservation Committee funding.



- Capital Stab **\$1,300,000** (60.03%)
- Free Cash **\$840,588** (38.82%)
- CPC **\$24,950** (1.15%)

Fiscal Year 2026 Proposed Capital Improvement Plan - From CPC

CPC Funding Requests

Department	Project	Total
Cemetery	Historic Gravestone Preservation	\$ 9,950.00
PRCE	Long Lake Dock Replacement-Option #2	\$ 15,000.00
		\$ 24,950.00

Fiscal Year 2026 Proposed Capital Improvement Plan - From Capital Stabilization

Departments/Projects	Proposed Funding
Fire Department	
Engine 1 Replacement	\$1,300,000
Fire Subtotal	\$1,300,000
TOTAL FY26 CAPITAL IMPROVEMENT PLAN FROM Capital Stabilization	\$1,300,000



Town of Littleton 10 Year Capital Improvement Plan

Proposed Fiscal Year 2026-2035 Capital Budget

Department	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Fire	\$1,363,984	\$2,011,000	\$224,950	\$827,200	\$1,915,000	\$525,000	\$616,650	\$718,685	\$0	\$750,000
LCTV	0	82,170	38,700	94,450	0	0	0	0	0	0
Library	0	0	0	0	0	0	0	18,000	0	0
Police	215,000	189,000	198,450	208,373	218,791	229,731	316,217	253,278	265,942	279,240
School	400,000	455,000	3,350,000	2,195,000	1,965,000	200,000	100,000	0	0	0
Town Clerk	22,800	0	0	0	0	0	0	0	0	0
Cemetery	9,950	191,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950
DPW	499,000	435,000	307,750	377,500	550,000	227,500	140,000	400,000	250,000	250,000
Planning	0	0	125,000	125,000	125,000	0	0	0	0	0
PRCE	40,072	325,000	2,510,000	2,600,000	0	0	0	0	0	0
Grand Total	\$2,550,806	\$3,689,120	\$6,764,800	\$6,437,473	\$4,783,741	\$1,192,181	\$1,182,817	\$1,399,913	\$525,892	\$1,289,190



Capital Stabilization Fund

Capital Stabilization Account

	FY24	FY25	FY26	FY27	FY28
Beginning Balance	\$2,225,127	\$6,904,437	\$4,909,260	\$6,241,978	\$5,571,801
Estimated Interest (assuming .5% rate)		142,988	182,570	162,285	97,347
Actual Interest Added to Account	213,604				
Cap Stabilization Additions from Capital Plan	1,155,706	1,499,882	2,450,913	558,538	943,093
Cap Stabilization Additions from Debt Service					
Cap Stabilization Additions from Overlay Reserve	4,000,000				
Cap Stabilization Withdrawals (from Capital Plan)					
<i>Ambulance Purchase</i>	(250,000)				
<i>New Mowing Equipment for Highway</i>	(40,000)				
<i>Indian Hill Renovation</i>	(400,000)				
<i>Indian Hill Renovation</i>		(2,981,047)			
<i>Fire Department - Engine 1 Replacement</i>			(1,300,000)		
<i>Fire Department - Engine 2 Replacement</i>				(1,391,000)	
<i>High School Roof</i>					
<i>boilers</i>					(2,685,000)
Cap Stabilization Withdrawals (trans to Sr Stab)					(600,000)
Cap Stabilization Withdrawals (for DS - enter as negative)					
<i>Pay Down Indian Hill Debt Service before bonding</i>		(657,000)			
Ending Balance	\$6,904,437	\$4,909,260	\$6,241,978	\$5,571,801	\$3,341,241

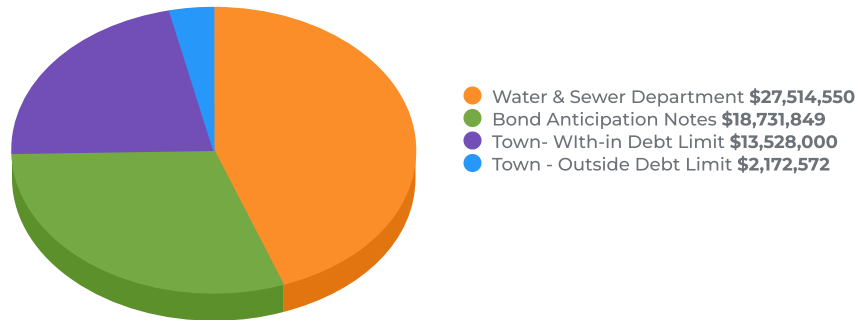


DEBT



Bonds Outstanding as of June 30, 2024

General Obligation Bonds Outstanding as of June 30



Debt Service Summary

DEBT SERVICE SUMMARY	2023 Actuals	2024 Actuals	2025 Original Budget	2026 Finance Budget	Variance 2026 to 2025 Budget
710 - PRINCIPAL - LT DEBT	\$2,271,846.86	\$2,107,123.85	\$2,223,557.00	\$2,132,696.00	-\$90,861.00
751 - INTEREST - LT DEBT	\$780,459.54	\$692,407.88	\$768,615.27	\$679,557.50	-\$89,057.77
720 - OTHER DEBT SERVICE	\$54,559.15	\$88,603.53	\$1,950,350.00	\$865,000.00	-\$89,057.77
TOTAL DEBT SERVICE	\$3,106,865.55	\$2,888,135.26	\$4,942,522.27	\$3,677,253.50	-25.60%

Debt Service - Long Term

Budget Narrative

Principal and interest for long term debt has decreased in FY26 as a result of a LEED Grant (Leadership in Energy and Environmental Design) and MBLC Grant (Massachusetts Libraries Board Library Commissioners) both intended for library debt.

Account Description	2023 Actuals	2024 Actuals	2025 Original Budget	2026 Finance Budget	Variance 2026 to 2025 Budget
715 - INTEREST - LT DEBT	\$780,459.54	\$692,407.88	\$768,615.27	\$679,557.50	-\$89,057.77
710 - PRINCIPAL - LT DEBT	\$2,271,846.86	\$2,107,123.85	\$2,223,557.00	\$2,132,696.00	-\$90,861.00
Totals	\$3,052,306.40	\$2,799,531.73	\$2,992,172.27	\$2,812,253.50	-6.01%

Debt Service Short Term

Budget Narrative

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. For FY26 short-term debt costs of \$865,000 are estimated interest costs for the senior center and estimated issuance costs.

Account Description	2023 Actuals	2024 Actuals	2025 Original Budget	2026 Finance Budget	Variance 2026 to 2025 Budget
OTHER DEBT SERVICE	\$5,807.99	\$0.00	\$817,000.00	\$50,000.00	-\$767,000.00
DEBT ISSUANCE PROFESS SERV	\$500.00	\$19,000.00	\$275,000.00	\$275,000.00	\$0.00
INTEREST - ST DEBT	\$48,251.16	\$69,603.53	\$858,350.00	\$540,000.00	-\$318,350.00
Totals	\$54,559.15	\$88,603.53	\$1,950,350.00	\$865,000.00	-55.65%



APPENDIX



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 CI 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.