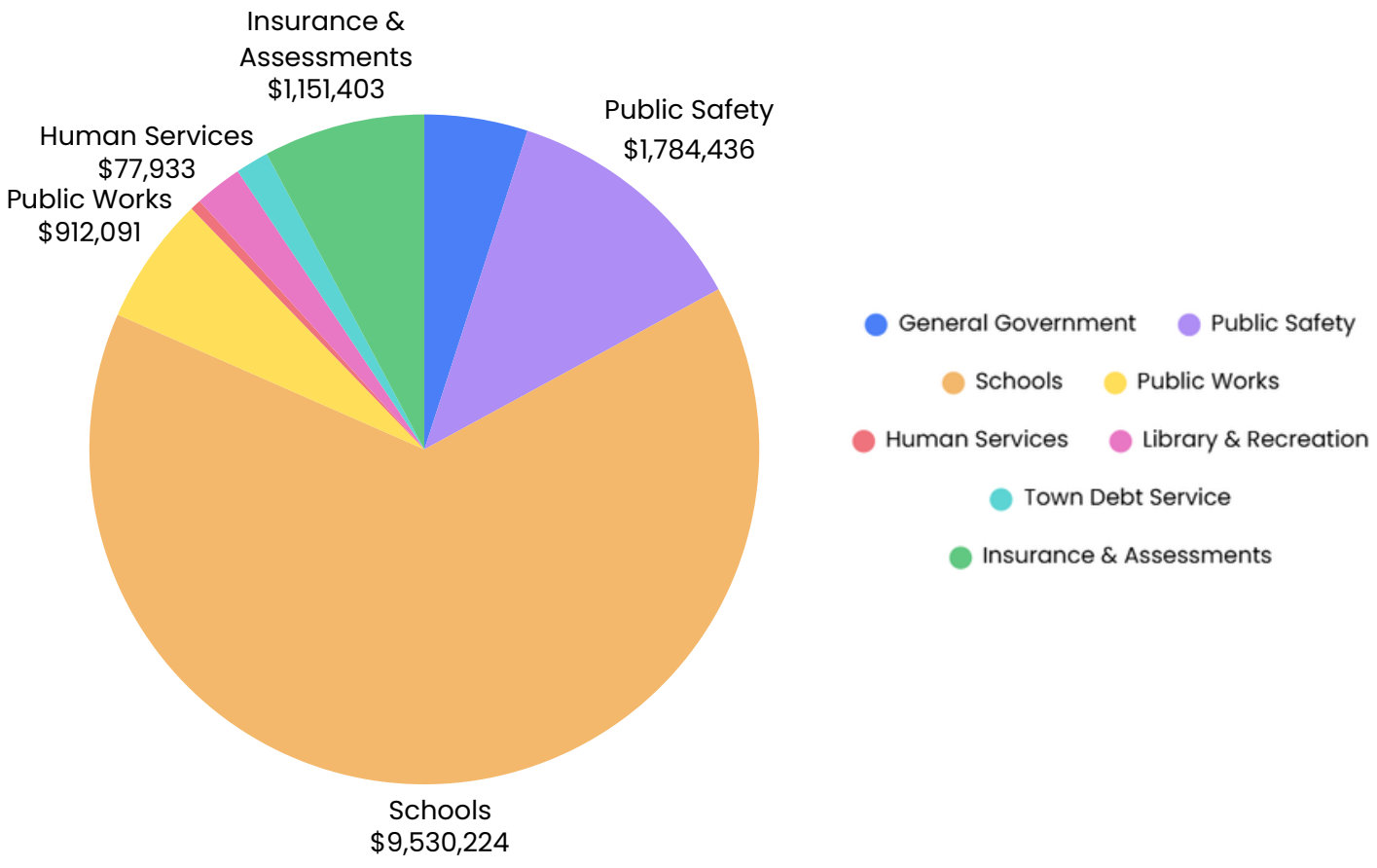
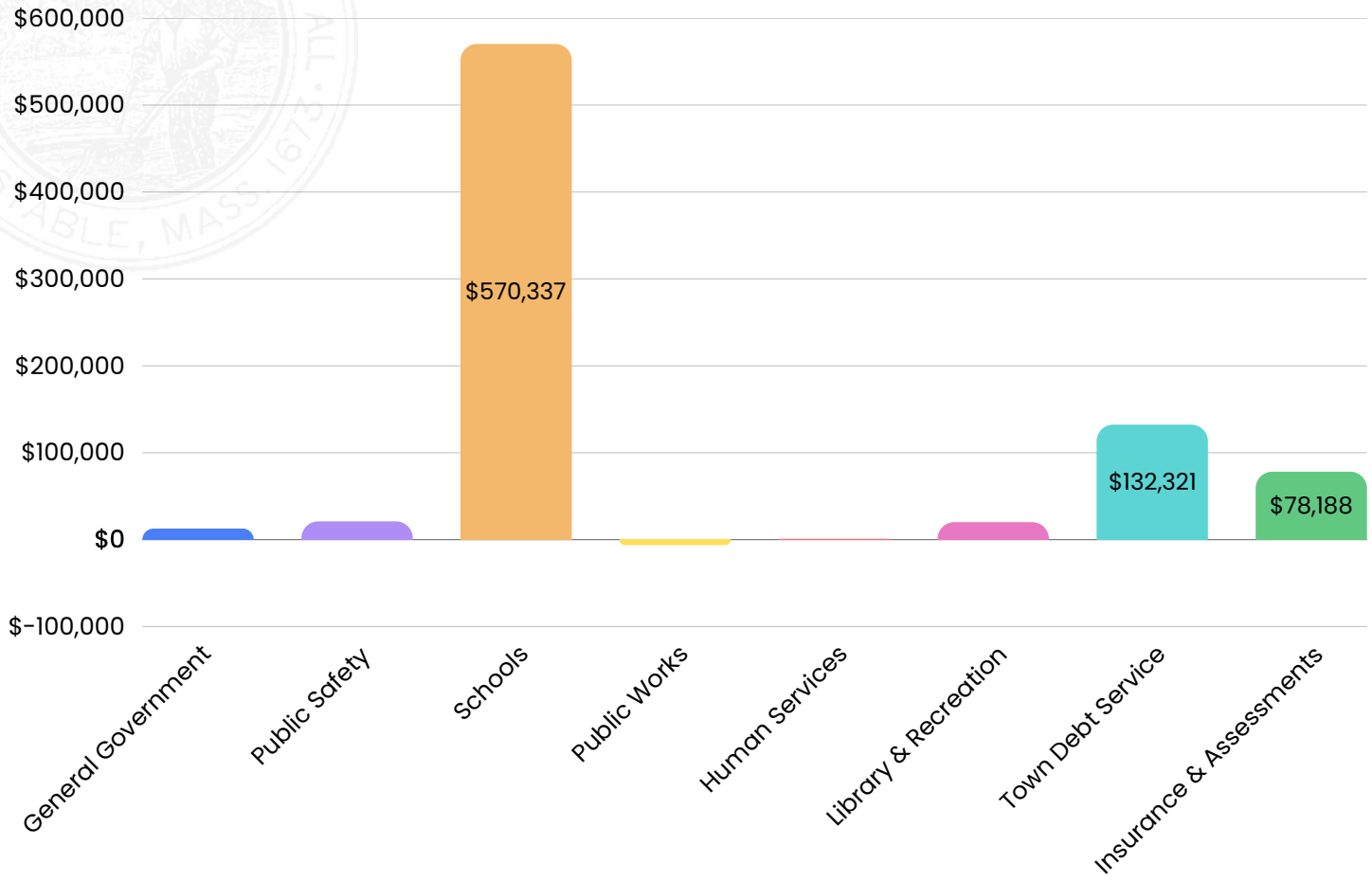
EXPENDITURE OVERVIEW

Budget Category	FY26	FY27	$ Variance	% Variance
General Government	$723,758	$736,501	$12,743	1.76%
Public Safety	$1,763,409	$1,784,436	$21,027	1.19%
Schools	$8,959,887	$9,530,224	$570,337	6.37%
Public Works	$918,349	$912,091	-$6,258	-0.68%
Human Services	$76,923	$77,933	$1,010	1.31%
Library & Recreation	$319,881	$340,038	$20,157	6.30%
Town Debt Service	$105,262	$237,583	$132,321	125.71%
Insurance & Assessments	$1,073,215	$1,151,403	$78,188	7.29%
Total	**$13,940,684**	**$14,770,208**	**$829,524**	**5.95%**



BUDGET CHANGES BY CATEGORY



BUDGET CHANGES DETAIL

	FY26 Adjusted Budget	FY27 Budget	$ Variance	% Variance	Explanation
GENERAL GOVERNMENT					
Town Administrator					
Trainings and Meetings	$5,000	$0	-$5,000	-100.00%	No training opportunities for Town Administrator
TA Travel Reimbursement		$10,000	$10,000		Moved funding from salary line to expense - net neutral
Select Board					
Special Legal	$6,000	$4,000	-$2,000	-33.33%	Less funding available for labor counsel
Communication	7,940	7,000	-940	-11.84%	Likely unable to fund printing and mailing all Select Board Newsletter editions

Dues and Membership	1,800	1,980	180	10.00%	NMCOG, the Town's regional planning agency, dues increase
Fincom					
Salary Reserve	10,000		-10,000	-100.00%	Salary reserve was budgeted to implement the compensation and classification study recommendations in FY26
Accountant					
Assistant Accountant Salary	28,874	30,115	1,241	4.30%	Salary increase due to compensation and classification study recommendations
Accountant Services	36,000	42,000	6,000	16.67%	Town Accountant contract increase
Assessors					
Associate Assessor Salary	12,924	13,871	947	7.33%	Salary increase due to compensation and classification study recommendations
Consultant Commercial Revaluation	8,000	6,000	-2,000	-25.00%	State required property valuation recertification every 5 years
Outsource Commercial; Recert		6,000	6,000		State required property valuation recertification every 5 years
Treasurer					
Treasurer-Collector	54,670	62,547	7,877	14.41%	Fund true cost of contract with Town of Pepperell for Treasurer/Collector regional agreement
Professional and Technical	19,000	22,000	3,000	15.79%	Based on historic use and actual spending
Communication	6,500	8,250	1,750	26.92%	Based on historic use, actual spending, and cost increases
Town Counsel					
Professional and Technical	32,000	30,000	-2,000	-6.25%	Less funding available for Town Counsel services

Town Clerk					
Assistant Clerk	15,979	16,730	751	4.70%	Salary increase due to compensation and classification study recommendations
Communication	100	300	200	200.00%	Based on historic use and actual spending
Elections					
Repairs and Maintenance	900	1,100	200	22.22%	Based on historic use and actual spending
Professional and Tech	8,000	5,700	-2,300	-28.75%	Less elections in FY27 due to the Special Elections needed to fill the vacant State Senate seat
Conservation					
Clerical Wages	15,831	16,517	686	4.33%	Salary increase due to compensation and classification study recommendations
Planning Board					
Clerical Wage	15,831	16,517	686	4.33%	Salary increase due to compensation and classification study recommendations
Communication	125	100	-25	-20.00%	Less funding available for Planning Board communications
Office Supplies	225	200	-25	-11.11%	Less funding available for Planning Board office supplies
Zoning Board					
Professional & Technical	1,000	500	-500	-50.00%	Less funding available for ZBA applications and processing
Town Hall					

Janitor/Recycler Wages	5,500	5,992	492	8.95%	Salary increase due to compensation and classification study recommendations
Town Hall Energy	15,000	16,000	1,000	6.67%	Based on actual costs and inflationary pressures
Repairs and Maint.	9,420	10,500	1,080	11.46%	Based on actual costs and inflationary pressures
Property Related Services	10,000	12,000	2,000	20.00%	Based on actual costs and inflationary pressures
Town Reports					
Communication	325		-325	-100.00%	Based on actual costs and need
Town Engineer					
Engineering Services	8,000	0	-8,000	-100.00%	Less funding available for engineering support services
PUBLIC SAFETY					
Police Department					
Police Radio Communication/School Resource Officer	51,765	61,765	10,000	19.32%	Funding to prepare for regional dispatch first payment (50% of actual cost) due in FY28
Fire Department					
Call-In Wages	82,511	77,639	-4,872	-5.91%	Less funding available for firefighter staffing
Wages, training	13,371	10,000	-3,371	-25.21%	Less funding available for firefighter training
Energy	6,000	7,000	1,000	16.67%	Based on actual costs and inflationary pressures

Professional & Tech Services	27,000	2,000	-25,000	-92.59%	Based on Tyngsborough withdrawing from the ambulance/EMS regional partnership
Communications	24,000	34,000	10,000	41.67%	Funding to prepare for regional dispatch first payment (50% of actual cost) due in FY28
Firefighting Supplies	6,000	7,000	1,000	16.67%	Based on actual costs and need
Custodial	750	950	200	26.67%	Based on actual costs and need
EMS Equipment & Supplies	6,000	6,900	900	15.00%	Based on actual costs and need
Personal Protective Equipment & Supp.	1,500	2,500	1,000	66.67%	Based on actual costs and need
Inspectors					
Building Inspector Expense	1,500	1,000	-500	-33.33%	Less funding available for expenses in the Building Department
Emergency Management					
Communications	1,500	3,150	1,650	110.00%	Increase will fund CodeRED - Reverse 911 System
Other Supplies	250	0	-250	-100.00%	Based on historic use and actual spending
New Equipment	1,000	500	-500	-50.00%	Based on historic use and actual spending
In-State Travel	150	0	-150	-100.00%	Based on historic use and actual spending
Tree Warden					
Other Property Service	22,000	15,000	-7,000	-31.82%	Less tree maintenance and removal will be able to be done in FY27

SCHOOLS					
GDRSD					
Operating	8,641,782	9,082,433	440,651	5.10%	Proportional match to Town of Groton's asssessment - requires employee reductions
Capital	83,607	125,000	41,393	49.51%	Based on capital needs
Debt	36,424	33,945	-2,479	-6.81%	Actual debt service payments
GLRVTS					
Operating	168,133	258,756	90,623	53.90%	Based on enrollment increase from 9 to 13 Dunstable students attending
PUBLIC WORKS					
Highway Department					
Salary	306,071	318,494	12,423	4.06%	Salary increase due to compensation and classification study recommendations
Part-Time Wages	6,500		-6,500	-100.00%	Based on historic spending
Clerical Wages	21,765	22,676	911	4.18%	Salary increase due to compensation and classification study recommendations
Repairs and Maint Service	55,000	60,000	5,000	9.09%	Based on actual costs and inflationary pressures
Paving Service	45,500	30,000	-15,500	-34.07%	Less funding for paving streets
Leases and Rentals	15,000	19,000	4,000	26.67%	Based on actual lease payment for new truck

Supplies	900	500	-400	-44.44%	Less funding for supplies
Street Lights					
Energy	11,000	8,125	-2,875	-26.14%	Based on actual, anticipated costs
Transfer Station					
Professional and Technical	6,000	0	-6,000	-100.00%	No funding for Household Hazardous Waste Day
Cemetery					
Wages	15,000	17,000	2,000	13.33%	Salary increase due to compensation and classification study recommendations
Repairs and Maint Services	3,000	3,500	500	16.67%	Funding for maintenance for new department truck
HUMAN SERVICES					
Board of Health					
Board of Health Wages	15,011	15,931	920	6.13%	Salary increase due to compensation and classification study recommendations
Nashoba Bd of Health Assm	13,254	17,231	3,977	30.01%	Nashoba Associated Boards of Health Assessment Increase
Rentals and Leases	1,700	1,000	-700	-41.18%	Based on historic use and actual spending
Town Nurse Assessment	6,018	7,824	1,806	30.01%	Nashoba Associated Boards of Health Assessment Increase
Mental Health	2,000		-2,000	-100.00%	No funding to support mental health initiatives

Council on Aging					
Council On Aging Wages	9,754	12,736	2,982	30.57%	Salary increase due to compensation and classification study recommendations
Council on Aging Bus	3,500	2,000	-1,500	-42.86%	Less funding for senior transportation services
Council on Aging Office Supplies	250	550	300	120.00%	Based on actual, anticipated costs
Veterans Affairs					
Veterans Benefits	10,000	5,000	-5,000	-50.00%	Based on historic spending
LIBRARY, PARKS & RECREATION					
Library Operations					
Salaries and Wages	119,388	125,632	6,244	5.23%	Salary increase due to compensation and classification study recommendations
Library Consortium					
M.V.L. Consortium Dues	14,100	16,929	2,829	20.06%	Based on dues increase
Technical Expenses					
Web Domain Fee	400	500	100	25.00%	Based on actual, anticipated costs
Firewall	400	500	100	25.00%	Based on actual, anticipated costs
Technician Services	24,835	36,000	11,165	44.96%	Funding for new IT Management contract
Inspections Tablets	672	600	-72	-10.71%	Based on actual, anticipated costs

Misc/Unanticipated	2,200	300	-1,900	-86.36%	Based on actual, anticipated costs
Online Maps/App Geo	2,500	3,000	500	20.00%	Based on actual, anticipated costs
Other Supplies	1,000		-1,000	-100.00%	Based on actual, anticipated costs
Recreation Department					
Salaries and Wages		4,872	4,872		Salary costs shift from Recreation Revolving Fund
Rec. Other Purchased Service	11,400	6,828	-4,572	-40.11%	Any additional needs are anticipated to be covered by the Recreation Revolving Fund
Parks Department					
Other Property Related Services	51,000	40,000	-11,000	-21.57%	Based on actual, anticipated costs of new mowing and landscaping contract
Other Purchased Services	9,000	20,500	11,500	127.78%	Based on actual, anticipated costs
DEBT & INTEREST					
Long Term Principal					
Long Term Principal	69,610	205,347	135,737	195.00%	Actual debt service payments
Long Term Interest					
Long Term Interest	31,878	28,462	-3,416	-10.72%	Actual debt service payments
INSURANCE & ASSESSMENTS					
County Retirement					
County Retirement System	479,749	584,765	105,016	21.89%	Actual retirement asssessment payments
Group Health Insurance					
Group Health Insurance	402,828	375,000	-27,828	-6.91%	Less funding available for any potential new employees joining the Town health plan

FY27 SUMMARY OF CHANGES

The FY27 operating budget reflects a total increase of approximately $829,524 (5.95%), rising from $13,940,684 in FY26 to $14,770,208 in FY27. This increase is driven largely by fixed and contractual obligations, including assessments, insurance, and operational adjustments across departments. The spreadsheet and details below outline both the financial changes and the rationale behind each adjustment, many of which reflect alignment with actual costs, contractual requirements, or changes in how services are delivered.

The most significant driver of the FY27 budget remains the Town's education obligations. The regional school assessments increase by over $570,000, accounting for the majority of the overall budget growth.

Within General Government, the budget includes a mix of targeted increases and reductions tied to compensation adjustments and contractual services. The Town Administrator's training and engineering budget were eliminated entirely. Increases in areas such as Treasurer/Collector services, accounting support, and assessor compliance work are necessary to provide these core functions. At the same time, reductions in areas such as engineering services, special legal, training, and certain board budgets demonstrate continued efforts to manage and constrain spending.

In the Public Safety budgets, the Town attempted to strategically realign resources. The Police Department budget includes funding to prepare for the town's first regional dispatch assessment payment and reduces and reallocates salary funds to support hiring a desperately needed 9th police officer. The Fire Department budget shows a significant reduction due to the collapse of the proposed partnership with Tyngsborough to provide ambulance service to the Town and also includes funding for the first assessment payment due in FY28 for regional dispatch along with increased equipment investment. Reductions in call wages and training are expected to impact service levels. Emergency Management funding increases to support implementation of CodeRED emergency communication systems, while tree maintenance is reduced based on available funding.

In Public Works, certain budgets are increased and decreased based on available funds. Salary increases align with compensation adjustments across all departments, while repairs and maintenance funding increases to reflect actual costs and needs. At the same time, paving services are significantly reduced, and certain programs, such as household hazardous waste services, are not funded in FY27. Reductions in streetlight energy reflect actual usage trends.

In the Human Services budgets, a combination of increased regional

assessment costs and adjustments based on actual program usage drive budget changes. Significant increases in Nashoba Associated Boards of Health assessments and the Town Nurse program are driven by increased assessment costs, while reductions in areas such as mental health funding and veterans benefits are based on historical spending trends. The Council on Aging budget includes reductions in transportation funding.

The Library, Parks, and Recreation budgets contain increases in salaries, technology, and service delivery. Library salaries increased based on compensation adjustments, and consortium dues rose. A significant increase in technical services is a result of the Town's new IT management contract. Recreation salaries are shifted into the operating budget from the revolving fund, while parks funding rebalances maintenance services rather than increasing spending.

The Debt and Interest budget shows a substantial increase in principal payments, rising by over $135,000, because of the first debt payment due for the PFAS Mitigation Project. These costs are tied directly to prior capital investments in Town infrastructure and facilities and are all excluded debt.

Finally, the Insurance and Assessments budget reflects significant external cost pressures. The County Retirement assessment increased by over $105,000 (21.89%), representing one of the largest non-education cost drivers in the budget. This increase is partially offset by a reduction in group health insurance costs of approximately $27,828.

Overall, the FY27 budget reflects a balanced, tight, and disciplined financial plan. While total spending increases just shy of 6%, the Town has taken meaningful steps to reduce discretionary spending, realign budgets to actual costs, and invest strategically in core services and infrastructure.

Library, Parks and Recreation

Library

- Salaries and Wages: increased from $119,388 to $125,632 (+$6,244 / 5.23%), because of compensation adjustments. This increase still results in a slight reduction in staff hours.
- M.V.L. Consortium Dues: increased from $14,100 to $16,929 (+$2,829 / 20.06%), due to updated regional consortium costs.

Technical Expenses

- Web Domain Fee: increased from $400 to $500 (+$100 / 25%), based on actual costs.

- Firewall: increased from $400 to $500 (+$100 / 25%), reflecting updated costs.
- Technician Services: increased significantly from $24,835 to $36,000 (+$11,165 / 44.96%), to fund a new IT Management contract.
- Inspections Tablets: reduced from $672 to $600 (-$72 / -10.71%), based on actual needs.
- Misc./Unanticipated: reduced from $2,200 to $300 (-$1,900 / -86.36%), tightening the budget of contingency funds.
- Online Maps/App Geo: increased from $2,500 to $3,000 (+$500 / 20%), based on need.
- Other Supplies: reduced from $1,000 to $0 (-$1,000 / -100%), eliminating non-essential spending.

Recreation

- Salaries and Wages: increased from $0 to $4,872 (+$4,872), caused by a shift of salary costs from the revolving fund into the operating budget.
- Other Purchased Services: reduced from $11,400 to $6,828 (-$4,572 / -40.11%), offsetting the salary increase with the expectation that remaining program costs will be supported through the revolving fund.

Parks

- Other Property Related Services: reduced from $51,000 to $40,000 (-$11,000 / -21.57%), as a result of a new mowing, landscaping, and maintenance contract.
- Other Purchased Services: increased from $9,000 to $20,500 (+$11,500 / 127.78%), reflecting anticipated service needs and reallocation of maintenance costs.

Takeaways – Library, Parks & Recreation

- Investment in technology and IT services is a major driver
- Library budget includes salary increases but will result in a reduction in staff hours
- Recreation budget change caused by a shift in funding from expense to salary but is net neutral
- Parks shows a rebalancing of maintenance service delivery

Debt and Interest

The Debt and Interest budget reflects the Town's ongoing obligations related to borrowing for capital projects, with changes tied directly to scheduled principal and interest payments.

- Long-Term Principal: increased from $69,610 to $205,347 (+$135,737 / 195.00%), reflecting actual debt service payments coming due on existing obligations.
- Long-Term Interest: decreased from $31,878 to $28,462 (-$3,416 / -10.72%), reflecting the amortization schedule and declining interest over time.

Takeaways – Debt and Interest

- Significant increase driven by first payment of PFAS Mitigation Project due in FY27
- Debt service is directly tied to capital investments, including infrastructure, facilities, and equipment.
- Any increases in this category are tied to borrowing schedules and authorized capital projects through debt exclusion overrides.

Insurance and Assessments

The Insurance and Assessments budget experienced substantial changes driven by retirement system obligations and health insurance adjustments.

- County Retirement System: increased from $479,749 to $584,765 (+$105,016 / 21.89%), reflecting actual retirement assessment costs from the Middlesex County Retirement System.
- Group Health Insurance: reduced from $402,828 to $375,000 (-$27,828 / -6.91%), causing less flexibility if new employees decide to utilize the Town's health insurance

Takeaways – Insurance and Assessments

- Retirement assessment increases are a major cost driver
- Health insurance decrease provides some offset to the increases but limits the town's ability to fund new employees joining the health insurance plan

Education

The most significant driver in the FY27 budget is the Groton Dunstable Regional School District and the Greater Lowell Regional Vocational Technical High School assessments, which increase by a combined $570,337 (6.37%). This accounts for the majority of the Town's overall budget growth.

General Government

Town Administrator

- Training and Meetings: reduced from $5,000 to $0 (-$5,000 / -100%) eliminating training opportunities for the Town Administrator.
- Travel Reimbursement: increased from $0 to $10,000 (+$10,000), reallocating expenses previously included in the salary line.

Select Board

- Special Legal: reduced from $6,000 to $4,000 (-$2,000 / -33.3%), reflecting less available funding for labor counsel.
- Communication: reduced from $7,940 to $7,000 (-$940 / -11.84%), based on budget constraints.
- Dues and Membership: increased from $1,800 to $1,980 (+$180 / 10%), to fund updated NMCOG membership costs.

Advisory Board (FinCom)

- Salary Reserve: reduced from $10,000 to $0 (-$10,000 / -100%), as this reserve was previously included based on implementing classification study recommendations and is no longer carried in FY27.

Accountant

- Assistant Accountant Salary: increased from $28,874 to $30,115 (+$1,241 / 4.3%), reflecting compensation adjustments.
- Accountant Services: increased from $36,000 to $42,000 (+$6,000 / 16.67%), tied to the Town Accountant contract.

Assessor

- Associate Assessor Salary: increased from $12,924 to $13,871 (+$947 / 7.33%), due to compensation adjustments.
- Consultant Commercial Revaluation: reduced from $8,000 to $6,000 (-$2,000 / -25%), based on anticipated costs.
- Outsource Commercial / Recertification: increased from $0 to $6,000 (+$6,000), reflecting state-required property valuation compliance work.

Treasurer / Collector

- Treasurer/Collector Salary Line: increased from $54,670 to $62,547 (+$7,877 / 14.41%), reflecting the true cost of the regional contract with Pepperell.
- Professional and Technical: increased from $19,000 to $22,000 (+$3,000 / 15.79%), based on historical usage and service needs.
- Communication: increased from $6,500 to $8,250 (+$1,750 / 26.92%), to cover actual anticipated costs associated with billing and notices.

Town Counsel

- Professional and Technical: reduced from $32,000 to $30,000 (-$2,000 / -6.25%), reducing available funding for Town Counsel services.

Town Clerk

- Assistant Clerk Salary: increased from $15,979 to $16,730 (+$751 / 4.7%), reflecting compensation adjustments.
- Communication: increased from $100 to $300 (+$200 / 200%), based on actual, anticipated usage.

Elections

- Repairs & Maintenance: increased from $900 to $1,100 (+$200 / 22.22%), based on historical costs.
- Professional & Technical: reduced from $8,000 to $5,700 (-$2,300 / -28.75%), because of lower anticipated costs following the FY27 special election cycle.

Conservation

- Clerical Wages: increased from $15,831 to $16,517 (+$686 / 4.33%), to fund compensation adjustments.

Planning Board

- Clerical Wages: increased from $15,831 to $16,517 (+$686 / 4.33%), to fund compensation adjustments.
- Communication: reduced from $125 to $100 (-$25 / -20%).
- Office Supplies: reduced from $225 to $200 (-$25 / -11.11%), reducing available funding.

Zoning Board

- Professional and Technical: reduced from $1,000 to $500 (-$500 / -50%), due to limited available funding.

Town Hall

- Janitor/Recycler Wages: increased from $5,500 to $5,992 (+$492 / 8.95%), caused by compensation adjustments.
- Hall Energy: increased from $15,000 to $16,000 (+$1,000 / 6.67%), based on actual utility costs.
- Repairs and Maintenance: increased from $9,420 to $10,500 (+$1,080 / 11.46%), reflecting inflation and facility needs.
- Property Related Services: increased from $10,000 to $12,000 (+$2,000 / 20%), based on actual and anticipated costs.

Town Reports

- Communication: reduced from $325 to $0 (-$325 / -100%), based on actual anticipated costs

Town Engineer

- Engineering Services: reduced from $8,000 to $0 (-$8,000 / -100%), eliminating all funds to support engineering needs in FY27.

Takeaways – General Government

- Reductions have been made across the board, including in training, engineering services, town counsel, labor counsel, zoning, and town reports, focusing on containing costs wherever possible.
- Increases driven by contractual needs, including Treasurer/Collector services, accounting support, and state-required assessor recertification.
- Salary adjustments across departments because of compensation alignment.

Public Safety

Public Safety budgets have been reduced where possible targeted in areas that will have the least impact on operations and staffing.

Police Department

- Police Radio Communication / School Resource Officer: increased from $51,765 to $61,765 (+$10,000 / 19.32%)
- This increase is needed to prepare for our first assessment payment due in FY28 to our new regional dispatch center.

Fire Department

- Call-In Wages: reduced from $82,511 to $77,639 (-$4,872 / -5.91%), reducing available funding for on-call firefighters.
- Wages, Training: reduced from $13,371 to $10,000 (-$3,371 / -25.21%), due to budget constraints.
- Energy: increased from $6,000 to $7,000 (+$1,000 / 16.67%), based on actual, anticipated utility costs.
- Professional and Technical Services: reduced significantly from $27,000 to $2,000 (-$25,000 / -92.59%), reflecting the withdrawal of the Town of Tyngsborough from the regional ambulance/EMS partnership the Town planned to establish.
- Communications: increased from $24,000 to $34,000 (+$10,000 / 41.67%), in preparation of the first regional assessment payment due in FY28.

- Firefighting Supplies: increased from $6,000 to $7,000 (+$1,000 / 16.67%), based on actual, anticipated costs.
- Custodial: increased from $750 to $950 (+$200 / 26.67%), based on actual usage.
- EMS Equipment & Supplies: increased from $6,000 to $6,900 (+$900 / 15.00%), reflecting operational needs.
- Personal Protective Equipment & Supplies: increased from $1,500 to $2,500 (+$1,000 / 66.67%), to increase funds available for safety equipment.

Inspectors

- Building Inspector Expense: reduced from $1,500 to $1,000 (-$500 / -33.33%), based on actual, anticipated use.
- Emergency Management
- Communications: increased from $1,500 to $3,150 (+$1,650 / 110%), to implement and pay for the annual costs of CodeRED emergency notification system.
- Other Supplies: reduced from $250 to $0 (-$250 / -100%), based on historic usage.
- New Equipment: reduced from $1,000 to $500 (-$500 / -50%).
- In-State Travel: reduced from $150 to $0 (-$150 / -100%).

Tree Warden

- Other Property Services: reduced from $22,000 to $15,000 (-$7,000 / -31.82%), reducing funds for tree maintenance and removal for FY27.

Takeaways – Public Safety

- Investments tied to regional dispatch assessment planning
- Significant reduction in anticipated ambulance caused by the unfortunate withdrawal of Tyngsborough from our planned partnership
- Continued investment in equipment
- Tight budget management with the Town doing its best to maintain service levels

Public Works

The Public Works budget includes a mix of targeted increases and reductions.

Highway Department

- Salary: increased from $306,071 to $318,494 (+$12,423 / 4.06%), due to compensation adjustments.

- Part-Time Wages: reduced from $6,500 to $0 (-$6,500 / -100%), eliminated based on historic spending.
- Clerical Wages: increased from $21,765 to $22,676 (+$911 / 4.18%), due to compensation adjustments.
- Repairs & Maintenance Services: increased from $55,000 to $60,000 (+$5,000 / 9.09%), based on actual costs and inflation.
- Paving Services: reduced from $45,500 to $30,000 (-$15,500 / -34.07%), reducing funds for paving relative to prior year levels.
- Leases and Rentals: increased from $15,000 to $19,000 (+$4,000 / 26.67%), based on lease obligations.
- Supplies: reduced from $900 to $500 (-$400 / -44.44%).

Street Lights

- Energy: reduced from $11,000 to $8,125 (-$2,875 / -26.14%), reflecting actual and anticipated usage trends.

Transfer Station

- Professional and Technical: reduced from $6,000 to $0 (-$6,000 / -100%), eliminating funds for household hazardous waste day in FY27.

Cemetery

- Wages: increased from $15,000 to $17,000 (+$2,000 / 13.33%), due to compensation adjustments.
- Repairs and Maintenance Services: increased from $3,000 to $3,500 (+$500 / 16.67%), supporting maintenance needs for the department's new pickup truck.

Takeaways – Public Works

- Compensation increases consistent with compensation and classification recommendations
- Reductions in paving
- Elimination of household hazardous waste day funding

Human Services

The Human Services budget includes both targeted increases in key service areas and reductions based on historical usage, ensuring continued support for community needs while managing costs.

Board of Health

- Board of Health Wages: increased from $15,011 to $15,931 (+$920 / 6.13%), due to compensation adjustments.
- Nashoba Associated Boards of Health Assessment: increased from $13,254 to $17,231 (+$3,977 / 30.01%), caused by increased regional assessment costs.
- Rentals and Leases: reduced from $1,700 to $1,000 (-$700 / -41.18%), based on historical usage.
- Town Nurse Assessment: increased from $6,018 to $7,824 (+$1,806 / 30.01%), caused by increased regional assessment costs.
- Mental Health: reduced from $2,000 to $0 (-$2,000 / -100%), eliminating funding in FY27.

Council on Aging

- COA Wages: increased from $9,754 to $12,736 (+$2,982 / 30.57%), due to compensation adjustments.
- COA Vans: reduced from $3,500 to $2,000 (-$1,500 / -42.86%).
- COA Office Supplies: increased from $250 to $550 (+$300 / 120%), based on actual needs.

Veterans Affairs

- Veterans Benefits: reduced from $10,000 to $5,000 (-$5,000 / -50%), based on historical spending trends.

Takeaways – Human Services

- Increases driven largely by regional health assessments and compensation adjustments
- Reductions based on actual usage trends and prioritization of limited resources

Overall Summary

The Biggest Drivers

- Schools (+$570K+)
  - The regional school assessments make up a significant portion of the increase.
- Retirement Costs (+$105K)
  - County retirement system costs increased significantly this year.
- Debt Payments (+$135K)
  - Scheduled principal payments on existing projects increased as planned based on the first debt payment associated with the PFAS Mitigation Project at the high school.

Where the Town Reduced or Offset Costs

- Health Insurance (-$27K)
  - Reduces budget flexibility and Town's ability to fund new employees on health insurance plan
- Engineering, Training, and Household Hazardous Waste Day Eliminated
- Fire Regional EMS Planned Costs Reduced (-$25K)
  - Tyngsborough withdrawal from a planned regional partnership for ambulance service reduced expenses.

Strategic Investments

- Technology and IT (+$11K)
- New IT management contract.
- Public Safety Communications (+$10K)
  - Preparing for future regional dispatch assessment payments.
- Facilities and Infrastructure
  - Increased funding for maintenance and operations across departments due to inflationary pressures.

PERSONNEL CHANGES FROM FY26 TO FY27

The chart below provides a comparison of FY26 and FY27 staffing levels across departments, measured in hours and full time equivalents. The most significant staffing change for the Town in FY27 is restoring a police officer position. There are several departments where staffing levels are estimated based on stipend-paid employees, seasonal employees, and on-call firefighters.

	FY26 hours	FY27 hours	FY27 Total FTEs	FTEs Variance
Assessor	21.5	21.5	0.5375	0
Inspections	20	20	0.5	0
Cemetery	5	5	0.125	0
Conservation	11	11	0.275	0
Council on Aging	17	14	0.35	-0.075
Animal Control Officer	5	5	0.125	0
Fire	160	160	4	0
Health	10	10	0.25	0
Highway	176	176	4.4	0
Library	88	85.5	2.1375	-0.0625
Planning	11	11	0.275	0
Police	312	352	8.8	1
Recreation	0	3	0.075	0.075
Accounting	18	18	0.45	0
Town Administrator	70	70	1.75	0
Town Clerk	20	20	0.5	0
Town Hall	6	6	0.15	0
Treasurer/Collector	25	25	0.625	0
Totals	975.5	1013	25.325	0.9375