

Town of Acton, Massachusetts



Town Manager's Recommended Fiscal Year 2027 Municipal Operating Budget and Capital Plan

Submitted January 5, 2026

Town Manager John S. Mangiaratti



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Dear Honorable Select Board:

I am pleased to present the Town Manager's Recommended Fiscal Year 2027 (FY27) Municipal Operating Budget for your consideration. Per Article 6, Section 6-2 of the Acton Town Charter the Town Manager shall submit the budget recommendation to the Select Board and Finance Committee by January 24th, which is 100 days before the May 4, 2026 Annual Town Meeting, and the Board must transmit an adopted budget to the Finance Committee by March 5th, which is 60 days before Town Meeting.

Acton's population is growing and the service expectations of our residents and businesses are increasing. We are facing urgent needs related to addressing the impacts of climate change and improving safety on our roadways. We have critical infrastructure needs such as a new Public Works facility and the sidewalk construction program to fund in the 10-year capital plan. Additionally, there are goals and priorities outlined in community plans, Select Board goals, and other emerging needs that require new investment.

Departments submitted requests for operational funding, staffing, and capital projects needed to provide level services for the community. Many of these requests are not being recommended in this budget. We are committed to working within the guidance established by the Select Board and providing a budget that stays within the revenue available. While the proposed budget falls short of what was requested by departments, it is a budget that will effectively serve the needs of the community.

To be responsive to service expectations, we find creative ways to fund programs, projects, and services. I credit our staff members for their ingenuity and aggressive pursuit of grants which helps to build capacity for local investment. Through strategic collaborations with state and federal partners, we have successfully secured over \$23M in competitive grants over the last seven years. This funding has enabled us to address priority infrastructure projects, implement innovative programs, and conduct essential planning studies that would not otherwise have been possible within our budget. These external funding sources, along with several efficiency measures initiated by our departments, have enabled us to operate effectively within the current fiscal conditions.

Overview of FY27 Budget Process

We held several public presentations during the development of this budget. The process started with a budget preview and revenue update presentation on August 25th. Departments submitted proposals in October. After initial review, a presentation of preliminary level services and capital needs occurred on November 3rd. Presentation of the Capital Plan followed on November 17th and a budget workshop was held with Board members on December 1st. All of the presentations and related materials were published online and shared with the Select Board, Acton Leadership Group, and Finance Committee. The budget we have prepared represents the several enhancements in financial analysis and transparency. View the table of contents to find new reports about revenue, debt service, property taxes, and a new breakdown of full time equivalent (FTE) employees by funding source.

FY27 Budget Recommendation

The Select Board guidance issued on December 1, 2025 was to produce a FY27 total municipal spending that is limited to a 3.25% increase over FY26. Reducing total municipal spending to 3.25% results in deferment of capital needs, deferment of new staffing resources requested by departments, and a reduction in operating expenses from what is considered level services. Despite these constraints, the recommended FY27 budget is reflective of the goals of the Select Board and is responsive to the needs of the community. The total FY27 municipal spending request including recommended capital, and subsidies to enterprise funds, is \$43,938,489. This \$1,382,916 increase in spending is 3.25% over FY26. The table below shows that the FY27 recommended operating budget totals \$42,409,214. The budget is supported by a \$50,000 offset from the Cemetery Trust for cemetery operations. The \$629,275 in subsidies will partially fund the Ambulance and Transportation Enterprise Funds. We are proposing \$950,000 in capital projects to be funded from Free Cash. Though not reflected in the table below, as part of this budget proposal we are also recommending transferring funding from Free Cash

to the OPEB Trust and Capital Stabilization Accounts to help with future liabilities and capital needs. Also, the Town has a variety of enterprise and revolving funds with dedicated revenues which support Town operations and services. The budgets for these funds are not included in the total above, but the requested budgets for each fund will be reflected at the end of this document.

	FY25 Approved Budget	FY26 Approved Budget	FY27 Department Budget Request	FY27 Adjusted Budget Estimates	% Change
Municipal Operations (Article 4):	\$39,068,663	\$40,810,464	\$43,086,814*	\$42,409,214	3.92%
Offsets:	\$(350,000)	\$(350,000)		\$(50,000)	-85.71%
Subsidies:	\$540,000	\$556,200		\$629,275	13.14%
Total Operations:	\$39,258,663	\$41,016,664		\$42,988,489	4.81%
Capital Borrowing (Article 6):	\$564,137	\$603,909		\$0	-100%
Capital Free Cash (Article 5):	\$1,025,000	\$935,000		\$950,000	1.60%
Total Capital:	\$1,589,138	\$1,538,909		\$950,000	-38.27%
Total Spending:	\$40,847,801	\$42,555,573		\$43,938,489	3.25%

**In addition to operating budget requests, department heads also submitted approximately \$1.4M in requests for new staffing and \$11.6M in FY27 capital improvement needs. In total, \$15M in additional needs were identified.*

The FY27 budget maximizes the resources available. We also employ innovative strategies to keep our costs down. We continually implement reorganizations in staffing to reduce salary, utilize special funds to offset expenses, and utilize regionalization efforts to reduce local costs for positions such as Electrical Inspector, Public Health Nurse, and Veterans Services Director.

Proposed FY27 Capital Plan

The FY2027-FY2036 Capital Improvement Plan was presented on Monday November 17, 2025, to the Select Board. In the Town Manager's Recommended Budget these investments were reduced based on prioritization feedback and project scheduling considerations. The remaining projects will be deferred in the 10-year plan. The Town Manager recommends \$950,000 in Free Cash appropriations and use of \$410,313 in surplus funding from previously approved articles for capital projects. An additional \$1.302M in projects are recommended to be spent from special revenue, enterprise, and revolving funds. Details about the FY27 capital investments are shown later in the budget book. The highest priority capital investments are the revised design for a new Department of Public Works Facility and the Town Hall HVAC and Emergency Power Replacement. Both projects will leverage multiple funding sources to limit the financial impact. The \$3.75M Town Hall project cost will be reduced by \$1M from a state grant and the debt service payments will be paid in part from the Energy Efficiency Fund. The \$900K Public Works Facility Final Design project will be reduced by reappropriating surplus funds from a previous authorization for this project.

FY27 Budget Highlights - Investing in Community Priorities

Using policy direction from the Select Board and incorporating short- and long-term goals into our planning, we identified targeted investments in programs and initiatives that are community priorities. Please find information below about ten investments that are part of this proposed budget.

- Revised design of Department of Public Works Facility.** The FY27 budget includes a funding request for final design and bidding of an updated design concept for the project. During the 2025 Annual Town Meeting, voters

approved funding for additional study of the proposed design and potential alternatives, with a focus on identifying a preferred option that would be smaller in scope and size. The Department of Public Works Building Committee (DPWBC) and Select Board engaged in a peer review with ArrowStreet Consultants. Throughout a number of public meetings and reviews, both the Select Board and DPWBC identified Option 4B as the preferred concept. Option 4B is a renovation of the current building for use as a fleet storage garage, while also building a smaller new facility that would provide space for mechanics bays, administrative offices, workshops for Highway and Tree Department staff, locker rooms, bathrooms, training spaces, and storage areas. These spaces are smaller in size than previous designs and help achieve both a reduction in the square footage of building space and overall project costs. Preliminary estimates for construction costs for option 4B is \$23.8M and this estimate along with total project costs will be further refined during final design. More information at www.actonma.gov/dpwfacility

2. New strategy for funding OPEB that maintains minimum contributions and strengthens our financial position.

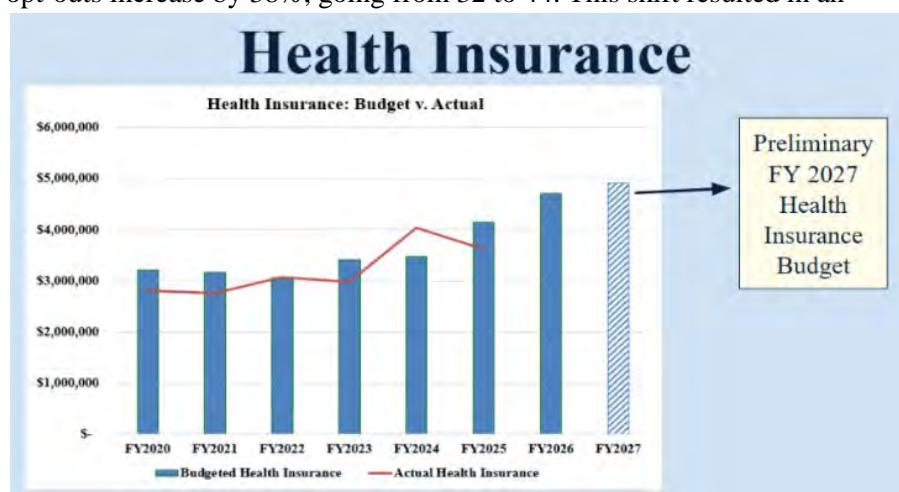
The Town of Acton has made significant progress in the funding of its other postemployment benefits (OPEB) liability—contributing more than \$600,000 annually over the past several fiscal years. The historically high contribution levels, as well as advantageous market conditions, have resulted in 58% liability funding as of the Town's most recent valuation. In FY2025, we introduced an OPEB offset which allowed the Town to utilize funding in the OPEB trust to mitigate rising retiree health insurance costs. Moving forward, we are eliminating this offset and adjusting the annual budgeted OPEB contributions to reflect at least \$300k per year using a combination of reserves and appropriations. Under this proposed strategy, the general fund OPEB contribution in the FY27 operating budget would be reduced from \$560,000 to \$100,000, resulting in a \$460,000 operating budget reduction. As discussed when the revised OPEB policy was approved by the Select Board on December 15th we are proposing to use \$300k in Free Cash in addition to the operating budget funding.

3. Streamlined health insurance budgets to improve clarity and to better represents the plans currently offered to employees and retirees.

The FY27 health insurance budget is the result of an analysis of trends in actual health insurance enrollments and a projected 15% premium increase from MIIA. The proposal better aligns how we budget for health insurance with our actual costs. As shown

in the chart below our health insurance costs spiked in FY24 which led to plan design changes and a transition to a different health insurance provider. The Town left the Acton Health Insurance Trust and enrolled with MIIA at the start of FY25. In FY25, we increased the incentive for opt-outs and saw individual opt-outs increase by 100%, going from 6 to 12, and family opt-outs increase by 38%, going from 32 to 44. This shift resulted in an estimated \$288k in savings in FY25.

Given the timing of the budget process and uncertainty in the industry, the FY26 budget conservatively included a 15% increase above the supplemented FY25 budget. We are continuing to make progress towards the goal of paying for health insurance benefits for positions funded from enterprise and revolving accounts out of those accounts instead of the general fund.



4. Investing in Economic Development Initiatives. The Economic Development office will continue advancing a vibrant local economy by supporting small businesses, strengthening commercial districts, and expanding arts and culture. Ongoing and planned activities for FY27 include facilitating business-to-business collaboration, cross-marketing strategies, and joint events that increase pedestrian traffic across commercial plazas; recognizing milestones for new and existing businesses through ribbon-cutting ceremonies and promotional support; and

expanding business promotion campaigns such as the Shop Small program, Acton Restaurant Week, and new seasonal or holiday-themed initiatives, including window-display contests tied to celebrations like Valentine's Day, Mother's Day, Spring, and the World Cup. Efforts will also focus on revitalizing South Acton through a dedicated working group that gathers business owners, property owners, and key stakeholders; supporting the establishment of a Foreign Trade Zone to encourage investment and economic activity; and providing grant, technical, training, and networking assistance to help businesses pursue expansion plans, occupy vacant storefronts, redevelop parcels, align with zoning updates, and strengthen overall competitiveness. In collaboration with Planning and other departments we are preparing proposals for minor adjustments to our local zoning that will help businesses thrive in Acton without materially changing the intent of the zoning. We will also explore opportunities to stimulate the occupation of vacant storefronts and the redevelopment of underutilized parcels. Additional initiatives include assessing and implementing opportunities for building and streetscape beautification, expanding the role of arts and culture through public art murals, exhibitions, and culturally diverse events, and collaborating with neighboring towns to reinforce a regional approach to economic development and support long-term planning for Route 2.

5. Sustainability Initiatives. The FY27 budget supports the work of the Sustainability Office as the Town of Acton advances its role as a member of the Commonwealth's first cohort of Climate Leader Communities. These efforts build on the Town Meeting-adopted "Climate Emergency: A Better Future Starting Now" resolution and are guided by the Climate Action Plan, which tracks progress toward community-wide net-zero greenhouse gas emissions through the Climate Action Plan Tracker available at www.actonma.gov/sustainability.

Acton's first community-wide Greenhouse Gas Inventory was completed for the year 2017 and released in 2019. The most recent update, from 2022, shows a 19% reduction in emissions across all sectors since 2017. The transportation sector experienced the largest decrease, at 35%, driven largely by increased adoption of fuel-efficient and electric vehicles. A further update to the inventory, covering the year 2024, is scheduled to be published and presented in January 2026.

The Sustainability Office works across municipal departments to reduce emissions from Town operations, prioritize climate-resilient infrastructure, and integrate a sustainability lens into planning, facilities, transportation, waste, and conservation. The office also partners closely with volunteers, community organizations, and regional collaborators to expand access to clean energy information, incentives, and resources for residents, businesses, and building owners.

FY27 funding supports the continuation and expansion of high-impact initiatives, including:

- [Clean Energy Coaching Program](#)
- [Energize Acton.org](#)
- [Acton Community First Partnership](#)
- [Neighborhood Clean Heating & Cooling Project](#)
- [Acton Power Choice](#) (including opting up to APC Green)
- [Municipal Vulnerability Preparedness](#) and [Hazard Mitigation](#) implementation
- [Minuteman Regional Bike Share](#)
- Town Wide Electrification ([Facility Study](#) & [Electrification Roadmap](#))
- [EV Charging](#) & Fleet Electrification (Town [presented](#) on these efforts at the first DOER Green Communities Summit in November 2024)
- [Greening the Red House](#)
- [Composting & Recycling Education](#)

These initiatives leverage significant state and federal grant funding, including Green Communities, Climate Leader Communities, Mass Save, MVP, MassCEC, MassEVIP, EECBG, and Inflation Reduction Act programs, to accelerate emissions reductions, strengthen community resilience, and advance Acton toward a clean, equitable energy future.

6. Improving Security and Resilience Through Technology Investments. We are actively working to modernize the Town's technology infrastructure to improve reliability, security, and long-term sustainability. Our migration from the aging Exchange 2013 environment to Microsoft 365 is now largely complete, providing stronger security, improved availability, and better long-term support. We are also updating our

operating systems to current, supported versions to reduce vulnerabilities and enhance performance. Planning is underway to replace our end-of-life edge firewalls to strengthen our network perimeter, and we are upgrading our storage systems to more robust, resilient, and fully supported platforms. Collectively, these efforts reduce operational risk, improve system stability, and ensure our technology foundation meets the growing needs of the community.

- 7. Resources to Improve Fire Department Response Capacity.** In February 2025 we launched a fire station deployment pilot program. We secured state grant funds to hire Edward J. Collins, Jr. Center for Public Management (Collins Center) to support the ongoing effort to examine the current service delivery model for fire and EMS to explore innovative approaches to increase operational efficiency across Acton and ensure that services, apparatus, and personnel are being deployed into the community most effectively. As part of this pilot program, Acton Fire initially consolidated personnel and apparatus into two stations: North, Station 4 (68 Harris St.) and South, Station 2 (54 School St.) Acton Fire developed this plan in collaboration with Acton Firefighters Local 1904. A second phase of the project included running operations out of three stations by bringing West Acton Station back online during the late spring. In December of 2025, the pilot program shifted and the Center Station reopened and the West Station closed. The stations will stay in this format until the Collins Center report is completed and results of the pilot programs are evaluated.

The Fire Department is beginning the process of modernizing the fire alarm system. Originally installed decades ago, the municipal fire alarm box system allowed residents to report fires by pulling a lever on a red street- or building-mounted box, which sent a telegraph signal directly to the fire department. Today, nearly all emergency calls are received through the 911 system, which provides real-time voice communication, GPS location, and detailed information for responders. While the municipal fire alarm system played a vital role in the pre-telephone era, its use has steadily declined. Over the next two to three years, the Town of Acton will decommission its municipal fire alarm system due to obsolete technology, increasing maintenance costs, frequent false alarms, vandalism, and redundancy with modern 911 and building alarm systems.

- 8. Improving Public Facilities** There is funding in the FY27 operating and capital budgets to address recommendations from the 2023 Acton Town Wide Facility and Electrification Study. This study captured the current condition of the Town's municipal building inventory to develop recommendations for capital repairs and maintenance and provided recommendations for how to electrify the existing buildings. The FY27 budget continues efforts to replace the Town Hall HVAC and Emergency Power System to a more efficient and reliable air source heat pump system. Additional improvements funded through the FY27 budget will focus on furthering the efforts identified within the 2023 study.

9. Announcing the Acton Public Service Academy, The Town of Acton is excited to welcome community members to the Acton Public Service Academy, a new community engagement initiative designed to open the doors of local government and strengthen connections across our community. The Academy offers a behind-the-scenes look at how municipal government works, highlighting the staff, departments, boards, and committees that keep Acton running every day. Through interactive sessions, facility tours, and opportunities to observe civic processes such as Town Meeting, participants gain a deeper understanding of local decision-making and the ways community members can get involved. The program concludes with a celebration recognizing participants' learning and civic commitment. The Acton Public Service Academy is rooted in inclusion and collaboration, with the goal of ensuring that a wide range of voices are heard and represented. Community members of all backgrounds and levels of experience are encouraged to participate and help build a shared foundation of knowledge that supports meaningful involvement in Acton's future.



10. Providing Tax Relief Programs for Residents The FY27 budget continues efforts to provide support for tax relief programs. There are several tax relief options available to residents. We also have a tax deferral program for seniors with income of not more than \$40,000 per year. There is a "Temporary Hardship" exemption that allows for temporary relief during difficult times. This temporary relief is granted under the discretion of the Board of Assessors which considers age, income, and other circumstances. Another opportunity for senior tax relief is through the Senior Work Program. Visit actonma.gov/taxrelief to view a comprehensive resource for all of the property tax exemptions available to Acton residents.

I look forward to discussing these initiatives at the upcoming budget presentation on January 12th and the joint budget workshops with Select Board and Finance Committee scheduled for January 20th and 21st. I thank the Select Board for its leadership and the Town's Department and Division Heads, and staff for their professionalism and work to prepare this budget. Thank you to Deputy Town Manager Thom Begin and Budget Director Eleanor Anderson for coordinating the budget process and production of this budget book. I look forward to your feedback as we continue the budget process leading up to the Annual Town Meeting.

Respectfully Submitted,

John S. Mangiaratti
Town Manager

Resident's Guide to the Budget

Thank you for your interest in the Town Manager's Recommended Budget. This document serves as a policy document, a financial guide and a communications device. It is designed to be as user-friendly as possible. This guide was created to help orient interested readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find this introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Acton.

The Budget Process

The Town of Acton operates under state statutes, the Town Charter, and locally adopted bylaws. The Charter establishes a Select Board/Town Manager/Open Town Meeting form of government. Per the Town Charter, the five-member Select Board "shall serve as the chief goal-setting, planning and policy-making agency of the town and as such shall not normally administer the day-to-day affairs of the town. The Select Board shall act through the adoption of policy directives and guidelines which are to be implemented by officers and employees appointed by or under its authority." The Select Board is responsible for the appointment of a Town Manager who is responsible for the day-to-day operations of the Town of Acton and for implementing the plans and policies of the Select Board. The Town Manager is responsible for the hiring and managing all town staff, except those directly appointed by the Select Board, administering all laws applicable to the Town, all purchasing, procurement, and awarding of contracts, and, as per the Town Charter articles listed below, preparing and delivering a budget to the Select Board annually.

Excerpt from the Charter of the Town of Acton:

- Article 6: Fiscal Procedures:

SECTION 6 - 2 Budget Estimates

The town manager shall submit to the Select Board and the finance committee, not less than one hundred days prior to the start of the annual town meeting (as defined in Town of Acton Bylaws Chapter A, Section A2), an estimate of the expenditures and revenues of the town for the next fiscal year.

SECTION 6 - 3 Select Board Budget Recommendations

The Select Board shall transmit a copy of their budget, together with their changes and recommendations, to each member of the finance committee not less than sixty days prior to the start of the annual town meeting (as defined in Town of Acton Bylaws Chapter A, Section A2).

Bylaws of the Town of Acton:

- Chapter A: Town Meeting
 - Date of Town Election
 - The Annual Town Meeting for the election of Town Officers shall be held on the Tuesday immediately preceding the first Monday of May in each year. The terms of elected Officers shall be as stated in the Town Charter. The term of each such Officer shall commence upon the final adjournment of the Annual Town Meeting at which he/she is elected and shall extend until the final adjournment of the Annual Town Meeting which his/her successor is elected.
 - Date of Town Meeting
 - All business of the Annual Town Meeting, except the election of such Officers and the determination of such matters as by law are required to be determined at such meeting, shall be considered at an adjournment thereof, which adjournment shall be held on the **first Monday in May** following the Town Election at such hours and at such place as decided by the Select Board.

The Town operates with a bottom-line budget, meaning that Town Meeting approves a maximum amount of spending authority for the Town which cannot be exceeded without additional authorization of Town Meeting. Though budgets are allocated and apportioned to the various departments and line items, those department and line item budgets can be overspent without requiring a transfer of funding by Town Meeting between departments and line items. The Town is required to only spend up to or below that total amount authorized by Town Meeting. Any unspent budget by the end of the fiscal year positively contributes to that following year's free cash calculation.

The Annual Budget Schedule shown below is representative of the anticipated order of events in the FY2026 budget process.

Annual Budget Schedule

July	<ul style="list-style-type: none"> • Finance Department closes out prior fiscal year and opens new fiscal year • Finance Department reports year-end expense and revenue results to Town Manager
August- September	<ul style="list-style-type: none"> • Town Manager and Finance review expense and revenue estimates as needed • Budget instructions and guidance prepared and submitted to Department Heads—Departments begin preparing their next fiscal year budgets • Acton Leadership Group holds first meeting for upcoming fiscal year
October	<ul style="list-style-type: none"> • Department Heads meet with Budget Team to review results of prior fiscal year and to prepare for upcoming budget cycle • Department Heads submit fiscal year operating budgets, capital requests, and new staff requests to Town Manager • Free Cash submitted to MA DOR for certification
November	<ul style="list-style-type: none"> • Town Manager and Budget Team review submissions from departments • Town Manager presents Preliminary Budget Estimates to Select Board and solicits feedback from Select Board • Finance Department presents First Quarter Financial Report to Finance Committee • Tax Rate Recap submitted to MA DOR for certification • Town Manager publishes 10 Year Capital Improvement Plan
December	<ul style="list-style-type: none"> • Town Manager presents capital recommendations and updated fiscal year budget and solicits feedback from Select Board • Town Manager publishes Recommended Fiscal Year Budget
January	<ul style="list-style-type: none"> • Town Manager presents Recommended Budget to Select Board • Joint Select Board and Finance Committee Budget Hearings with Department Heads
February- March	<ul style="list-style-type: none"> • Acton Leadership Group finalizes recommended plan for Annual Town Meeting • Finance Department presents Second Quarter Finance Report to Finance Committee • Select Board transmits final budget to the Finance Committee • Annual Town Meeting Warrant opened, closed, and finalized
April	<ul style="list-style-type: none"> • Annual Town Election
May	<ul style="list-style-type: none"> • Annual Town Meeting • Finance Department presents Third Quarter Finance Report to Finance Committee
June	<ul style="list-style-type: none"> • Finance Department works with Department Heads to close out the fiscal year

Demographics and Statistics

Acton was settled in approximately 1680, and was incorporated as a town in 1735 with a population of approximately 400.

Population

2000 Census: 20,331

2010 Census: 21,924

2020 Census: 24,021

Form of Government

Open Town Meeting

Five-member Select Board

Town Manager

Statistics (as of November, 2023)

Total Land Area: 12,990.2 acres

All Publicly-Owned Land: 3,311.8 acres

Accepted Town Roads: 116.4 miles

Town Sidewalks: 54.5 miles

State Roadways: 10.6 miles

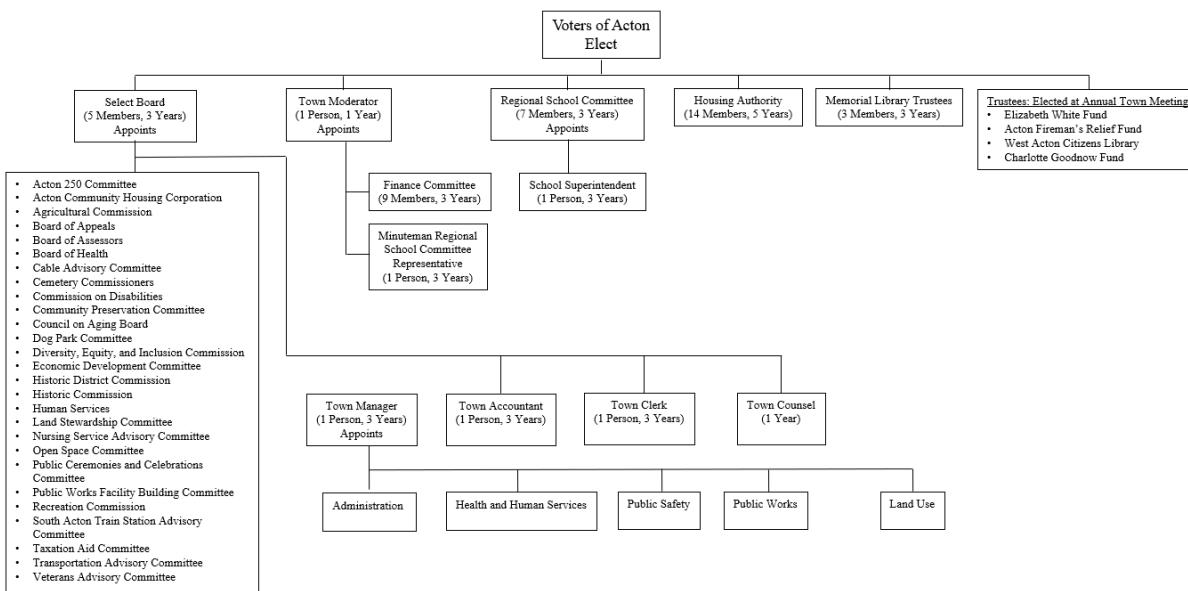
Town Web Site

www.actonma.gov



Acton is located in eastern Massachusetts, bordered by Carlisle and Concord on the east, Westford and Littleton on the north, Sudbury on the south, Maynard and Stow on the southwest, and Boxborough on the west. Acton is 25 miles northwest of Boston, 14 miles south of Lowell, 29 miles northeast of Worcester, and 203 miles from New York City.

Organization of Boards, Committees and Departments



Please refer to individual department organizational charts for added detail.

Select Board Goals

Established at the June 9, 2025 Goal Setting Workshop and Adopted by the Board on June 16, 2025

Each year, the Select Board reviews prior goals, both short term and long term, and begins the process of setting new goals for the upcoming fiscal year. As part of this process, the Board holds a number of public listening sessions where residents will provide feedback and suggestions on potential goals for the upcoming fiscal year. The Board then holds a yearly retreat where identification and selection of short- and long-term goals are completed. These goals are used as a tool to help the direction of the Town and operations under the Town Manager for the next fiscal year.

Short Term Goals

1. Finalize design and secure funding to complete Town Hall HVAC and Emergency Power Replacement Project and related building accessibility improvements
2. Advance Town Meeting participation/access/education improvements, including early communication of warrant items to the public
3. Create a communications position to improve community engagement
4. Bring DPW facility project to Town Meeting. Work with Finance Committee and other Town committees to move project forward
5. Complete study and begin implementation of Fire/EMS deployment and staffing study, including a capital plan for fire station upgrades or replacement

Long Term Goals

1. Explore additional tax relief programs for low income taxpayers
2. Start a yearly Porchfest Concert Series for West Acton
3. Continue Main Street intersection and complete streets improvements, i.e. Hayward, plus Central, High, Maple, Nylander, Railroad, School
4. Work with Volunteer Coordinating Committee to create a plan for the future of volunteer recruitment and onboarding that includes improved orientation and streamlined appointment process
5. Advance efforts to establish a public art plan and initiatives that utilize the arts to improve outcomes for economic development and public health
6. Approve the final Stormwater Infrastructure Plan and begin implementation
7. Facilitate low-income Community Solar and research the potential of including this option as part of a lower tier in the Acton Power Choice program
8. Research and develop a proactive strategy for gas line replacement, repair, and non-pipeline alternatives

Multiyear Financial Plan

The Town of Acton's Multiyear Financial Plan is managed by the Acton Leadership Group (ALG). ALG is made up of two members each from the Acton Select Board, the Acton Finance Committee, the ABRSD School Committee, the Town Manager and designated staff, and the School Superintendent and designated staff. The ALG is moderated by an outside facilitator. Annually, the ALG has two primary goals:

- To reach consensus on the multiyear financial plan
- To facilitate and enhance communications and cooperation between the participating boards with members providing two-way communication between their board and the ALG. Members are expected to fully present the recommendations of the ALG to their boards and to support the consensus

The ALG process typically begins in early Fall, just before the launch of the annual budget process, and continues through to Annual Town Meeting. Throughout this process, members will discuss the following:

- Revenue projections, including local receipts estimates, the tax levy, and usage of Town reserves
- The allocation of revenues to support the budgets of the Town and the two regional school districts
- How to meet objectives with limited resources, with a focus on coordination and cooperation

Through the ALG, the various Boards work together to come to a consensus as to the best budget plan to present and recommend at Annual Town Meeting. By the time it gets to Town Meeting, the plan has had an extensive public airing, and most areas of disagreement and competition for resources have been worked out. The Finance Committee serves as the checks and balances to make sure that the budget that is produced is responsive to the needs and goals of the Town in a given year, as well as sustainable in future years. At all times, balancing these goals with the impact on individual taxpayers is a major part of the equation. The ALG Plan is a five-year financial model and serves as a living document—estimates in future years are for planning purposes only and are subject to change. Feedback and public input are always welcomed and encouraged at ALG meetings.

The consensus ALG Plan is typically printed in the Annual Town Meeting warrant. The current version may be viewed online at: <https://actonma.gov/81/Official-Acton-Leadership-Group>

Executive Budget Summary

FY2027 Municipal Operating Budget

The FY2027 Town Manager's Recommended Operating Budget totals \$42,409,214. This includes all costs to operate the Town, exclusive of the Town's FY2027 capital program or the two regional school district assessments. The Town has a variety of enterprise and revolving funds with dedicated revenues which support Town operations and services. The budgets for these funds are not included in the total above, but the requested budgets for each fund will be reflected at the end of this document. The Town Manager recommends \$950,000 in general fund spending towards capital projects, reallocating \$410,313 in surplus funding from previously approved articles. An additional \$1.302M in projects are recommended to be spent from special revenue, enterprise, and revolving funds.

Expenditure Highlights

Debt Service: The recommended budget for debt service in FY2027 is \$2,034,309; 24.57% more than what was budgeted for in FY2026. General fund debt service is budgeted for and paid from the Finance Director Budget (01132). This budget covers the debt service for existing Town borrowing and projects for both excluded and non-excluded debt. This increase is due to the introduction of debt service for the Stormwater Infrastructure, Complete Streets, and DPW Fueling Station projects which were approved at the 2024 Annual Town Meeting and borrowed in May 2025. The first debt service payments for these projects are due in FY2026 and will be paid from free cash appropriated at the 2024 Annual Town Meeting, so FY2027 is the first year this debt service needs to be included in the budget. The North Acton Fire Station (NAFS) was funded through a debt exclusion and comprises \$457,975 of this debt service in FY2027. The debt service related to the remaining borrowings are paid for through the levy limit.

Employee Health Insurance: The recommended budget for employee and retiree health insurance in FY2027 is \$4,908,061, a 4.37% increase over the FY2026 budget. As of December 2025, MIIA is estimating a 15% increase in health insurance premiums. The FY2027 health insurance budget resulted from analysis of actual FY2026 health insurance enrollment which was completed to better align how we budget for health insurance with our actual costs.

Middlesex County Retirement System: The Town of Acton is part of the Middlesex County Retirement System and receives an annual assessment. In FY2027, the annual assessment will be \$6,498,436, an increase of \$399,447 or 6.55% over FY2026. This annual assessment considers a discount for payment in full at the beginning of the fiscal year. Acton's assessment is projected to continue at this rate of growth through FY2028, after which time the increases should stabilize. The Town's pension liability is projected to be fully funded in FY2036.

Other Post-Employment Benefits (OPEB): The recommended budget for OPEB in FY2027 is \$100,000 (plus \$40,000 from the Ambulance Enterprise Fund). By law, municipalities are required to fund a plan that provides lifetime healthcare insurance, dental insurance, and life insurance for eligible retirees and their spouses (defined as "Other Post-Employment Benefits"). While many municipalities (including Acton) had already started to fund this benefit, OPEB is reviewed as part of the annual financial audit and the bond rating agencies now consider municipality's OPEB position in their ratings review and OPEB is reviewed in the annual financial audit.

Utilities: In FY2027, the recommended funding for utilities is \$404,064, a decrease of 12.93% over the FY2026 budget. The Facilities and Sustainability Departments have worked closely with Power Options, an organization which works exclusively with nonprofit and public sector entities in New England, to reduce energy costs. Additionally, in April 2023 the Select Board voted to approve a request that net-metering credit revenue generated by the Town's solar projects be deposited in the Energy Efficiency Fund to be used to offset utility costs and further invest in clean energy. These credits were previously deposited as on-bill credits to each of the Town's electricity accounts which did not allow the Town to realize their full benefit. This change has allowed the Town to stabilize its energy costs and mitigate the need for increasing the budget.

Recommended Capital Projects

As part of the annual budget process, Department Heads submit capital requests to the Town Manager, for both the current budget cycle, as well as estimated capital needs for the following nine years. All of this information is reviewed by the Town Manager and is compiled into the Capital Improvement Plan (CIP), which is published and presented to the Select Board annually. The FY2027-FY2036 Capital Improvement Plan was published on November 14, 2025 and features \$115.46 million in needed investments in the community. The CIP serves as an assessment of needs rather than a specific capital investment strategy. The projects which are ultimately pursued are dependent on available funding and community priorities. After careful review and incorporating feedback from the Select Board and Finance Committee, the Town Manager recommends the following capital investment as part of the FY2027 Recommended Budget:

General Fund: Free Cash

Project	Department Request	Town Manager Recommended
Police Fleet- Cruiser Replacement	\$250,000	\$220,000
Building Improvements and Roof Design for Facilities	\$260,000	\$220,000
IT Core Switching and Routing Enclosure Replacement	\$200,000	\$180,000
Stormwater Management Program including Bridges & Culverts	\$700,000	\$100,000
Replace 2015 F250 for Facilities	\$65,000	\$65,000
Portable Radio Replacements – Phase 2	\$60,000	\$60,000
Cloud-Based Public Safety Software for Police Department	\$40,000	\$40,000
IT Switch and Firewall Replacements	\$30,000	\$30,000
Fire Hose Replacements	\$25,000	\$25,000
Reuse Planning Study for Morrison Farm Property	\$10,000	\$10,000
Total:	\$1,640,000	\$950,000

The following borrowing projects are proposed for FY2027 with initial borrowing and debt service costs to be paid using surplus funds previously appropriated at prior Annual Town Meetings.

General Fund: Borrowing

Project	Project Cost	Annual Borrowing Cost
Town Hall HVAC and Emergency Power Replacement- General Fund Borrowing Portion (<i>\$3.75M total project cost reduced by \$1M grant from the Climate Leader Communities Decarbonization Accelerator Program</i>)	\$2,750,000	\$86,000
Public Works Facility – Final Design (<i>\$900k reduced by previously authorized funds for DPW design- Art. 6 of 2023</i>)	\$720,106	\$43,283
Total:	\$3,470,106	\$129,283

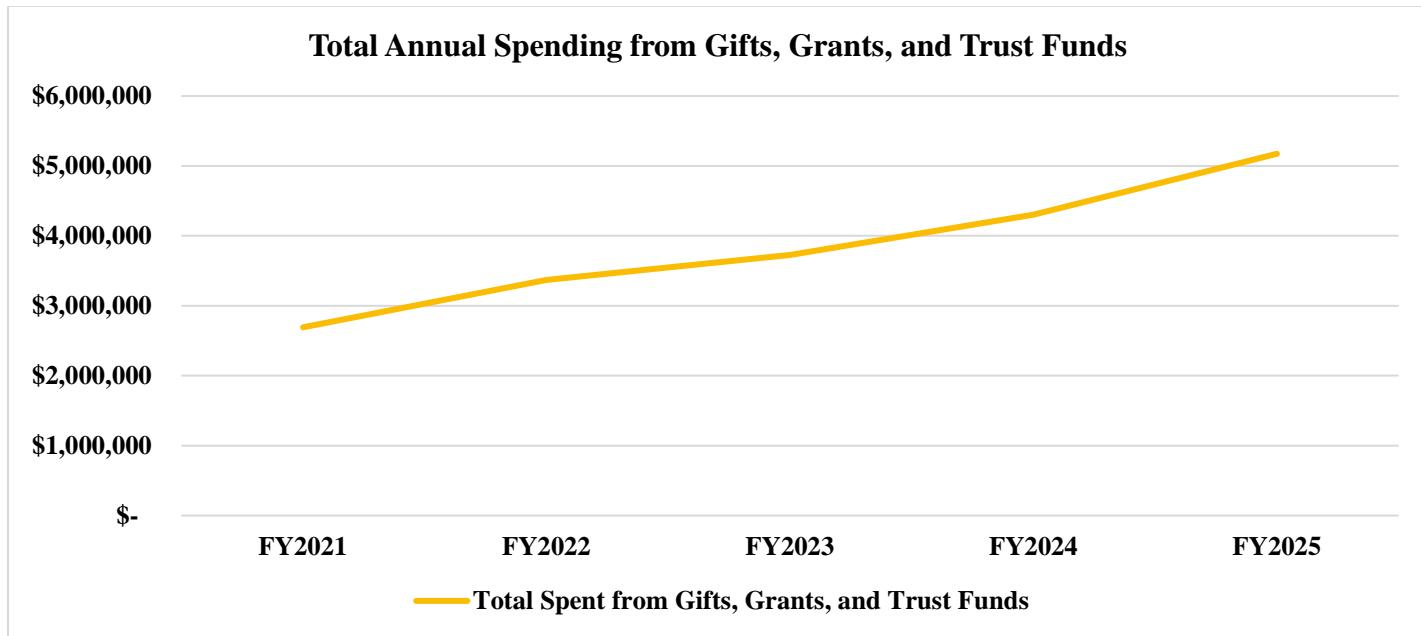
Special Revenue, Enterprise, and Revolving Funds:

Project	Project Cost	Funding Source
Ambulance Replacement Program	\$855,000	Ambulance Enterprise
Sidewalks and Complete Streets Program Funding	\$101,136	Re-Appropriated Funds
Public Safety Facility HVAC System Replacement – Conceptual Design	\$200,000	Energy Efficiency Fund
Command Vehicle Replacements – Fire Department	\$126,500	Ambulance Enterprise
NARA Park Signage Replacement	\$20,000	Recreation Revolving
Total:	\$1,302,636	

Grants and External Investment

Over the last several years, the Town has aggressively pursued grant funding to advance community priorities, accomplish Select Board goals, and to make critical investments in Acton's infrastructure. The efforts of Town of Acton staff to pursue, apply for, and manage these grant funds have resulted in the advancement of projects and initiatives which would not otherwise have been funded due to the Town's limited financial resources. In the last year alone, the Town has received \$4.8M in grant awards, which follow approximately \$19M in awards received over the previous 5 years.

To show the impact of these grants on local investment, the chart below shows how spending from Gift, Grant, and Trust funds has increased over the last five years:



The table below lists some of the grants recently awarded to the Town of Acton:

Amount	Project Name
\$ 1,750,000	FY26 Housing Works Infrastructure Program
\$ 1,000,000	FY26 Climate Leader Communities Decarbonization Accelerator Program
\$ 500,000	FY26 MBTA Communities Catalyst Fund
\$ 500,000	FY26 MassDOT Grant
\$ 500,000	Department of Energy Resources Green Communities Grant
\$ 125,000	FY26 Community Transit Grant Program
\$ 114,563	FY25 Community Compact IT Grant Program
\$ 100,000	2025 Fair Share Supplemental Budget Transportation Earmark
\$ 100,000	FY25 MassDOT Transportation
\$ 57,081	Mass EVIP Public Access Charging Program
\$ 30,000	FY26 State Budget Earmark (Childcare Subsidy Program)
\$ 25,000	FY26 State Budget Earmark (Firefighter Turnout Gear)
\$ 25,000	FY26 State Budget Earmark (Fire Radio Equipment Replacements)
\$ 9,500	FY25 Firefighter Equipment Grant through Executive Office of Public Safety
\$ 5,700	FY25 SAFE Grant and Senior SAFE Grant

Year-to-Year Expense Comparison

The table below displays a breakdown of expenditures for the Fiscal Year 2027 Proposed Municipal Operating Budget. Please note the following does not include enterprise or revolving funds or educational assessments from the two regional school districts serving Acton residents, Acton-Boxborough Regional School District and Minuteman Regional Vocational Technical School.

	FY25	FY25	FY26	FY27	% CHANGE
	BUDGET	ACTUAL	BUDGET	BUDGET	
SALARIES - BOARD MEMBERS	6,800	5,604	6,800	6,800	0.00%
SALARIES - PROFESSIONAL	5,862,983	4,789,615	6,218,101	6,731,407	8.26%
SALARIES - CLERICAL	1,288,292	871,639	1,183,228	1,123,879	-5.02%
SALARIES - OTHER NON EXEMPT	10,008,383	9,708,976	10,279,662	10,942,043	6.44%
SALARIES - COMPENSTATION RESERVE	30,000	-	200,000	75,000	-62.50%
<i>Subtotal:</i>	17,196,458	15,375,834	17,887,790	18,879,130	5.54%
SALARIES - OVERTIME	1,337,129	1,777,468	1,361,753	1,343,753	-1.32%
<i>Total Salaries:</i>	18,533,587	17,153,302	19,249,543	20,222,883	5.06%
FRINGES - LONGEVITY	41,100	105,850	33,100	32,500	-1.81%
FRINGES - EDUCATIONAL INCENTIVE	668,803	628,650	706,089	754,284	6.83%
FRINGES - OTHER	300,865	299,602	290,268	159,855	-44.93%
FRINGES - UNIFORMS	178,600	212,495	158,600	204,100	28.69%
FRINGES - EMPLOYEE DEVELOPMENT	145,484	153,475	133,424	134,634	0.91%
FRINGES - HEALTH INSURANCE	4,134,069	3,453,151	4,702,663	4,908,061	4.37%
FRINGES - LIFE INSURANCE	9,000	8,555	9,000	9,000	0.00%
FRINGES - UNEMPLOYMENT	31,000	15,442	14,420	15,000	4.02%
FRINGES - WORKERS COMP	63,129	52,476	57,639	70,890	22.99%
FRINGES - PAYROLL TAXES	225,000	266,440	245,867	270,000	9.82%
FRINGES - PENSION	5,657,229	5,657,229	6,098,989	6,498,436	6.55%
FRINGES - OPEB	560,000	560,000	560,000	100,000	-82.14%
<i>Total Fringes:</i>	12,014,279	11,413,365	13,010,059	13,156,760	1.13%
SNOW AND ICE REMOVAL	571,674	762,481	571,674	571,675	0.00%
INFRASTRUCTURE MAINTENANCE	1,208,100	1,628,506	1,218,500	1,214,447	-0.33%
EQUIPMENT MAINTENANCE/RENTAL	957,328	1,022,848	865,800	915,484	5.74%
WASTE REMOVAL	67,790	49,229	53,790	53,790	0.00%
VEHICLES	-	63,846	-	-	-
PUBLIC CELEBRATION	12,900	8,250	4,500	4,500	0.00%
VETERANS BENEFITS	78,000	72,846	78,000	78,000	0.00%
PURCHASE OF SERVICES	1,779,747	2,066,721	2,063,041	2,094,771	1.54%
PURCHASE OF SUPPLIES	301,722	376,548	312,446	334,037	6.91%
BOOKS AND PERIODICALS	260,125	255,451	159,200	152,234	-4.38%
LEGAL	435,000	487,843	400,000	425,000	6.25%
INSURANCE	444,700	387,295	452,844	473,260	4.51%
UTILITIES	463,564	726,392	464,064	404,064	-12.93%
GAS AND DIESEL	254,215	269,266	274,000	274,000	0.00%
DEBT	1,685,932	1,411,332	1,633,002	2,034,309	24.57%
<i>Total Non-Personnel Expenses:</i>	8,520,797	9,588,854	8,550,861	9,029,571	5.60%
TOTAL	39,068,663	38,155,521	40,810,464	42,409,214	3.92%

Full-Time Equivalents (FTEs) Report

As of December 2025

Department	Budget	Other Non-General Funds										Total FTEs				
		General Fund	Grant	CPA	Ambulance Enterprise	Septage Enterprise	Sealer of Weights and Measures Revolving	Food Service Revolving	Hazardous Materials Revolving	Transfer Station Enterprise	Sewer Enterprise	Stormwater Revolving	Roadway Maintenance Revolving	Recreation Revolving		
Administration and Finance	Accounting	4,000												4,000		
Administration and Finance	Assessing	3,000												3,000		
Administration and Finance	Finance	1,640										0.180	0.180	2,000		
Administration and Finance	Human Resources	3,500												3,500		
Administration and Finance	Treasurer/Collector	0.400										0.250		2,475		
Facilities	Facilities	7,323												7,323		
Fire	Fire	36,000					11,000					1,000		48,000		
Health and Human Services	Council on Aging	4,330	0.925											5,255		
Health and Human Services	Health	4,119					1,100		0.175		0.250			6,172		
Health and Human Services	Nursing	5,620												5,620		
Health and Human Services	Veterans	0.950												0.950		
Information Technology	Information Technology	6,000												6,000		
Land Use	Building	2,000										1,875		3,875		
Land Use	Conservation	2,000												2,000		
Land Use	Planning	3,825					0.450							4,275		
Library	Library	18,180												18,180		
Police	Dispatch	10,200												10,200		
Police	Police	46,000	1,000											47,000		
Public Works	Cemetery	5,600												5,600		
Public Works	Engineering	1,800										0.200		2,000		
Public Works	Highway	23,055										3,030	0.200	26,285		
Recreation	Recreation	3,000												3,000		
Sustainability	Sustainability	1,000	1,000									0.147	0.455	0.295	0.103	3,000
Town Clerk	Town Clerk	2,450													2,450	
Town Manager	Town Manager	5,000													5,000	
Total:		202,417	2,925	0.850	11,000	1,100	0.175	0.250	2,875	3,357	1,285	0.295	0.103	1,000	227,160	

Section 2:

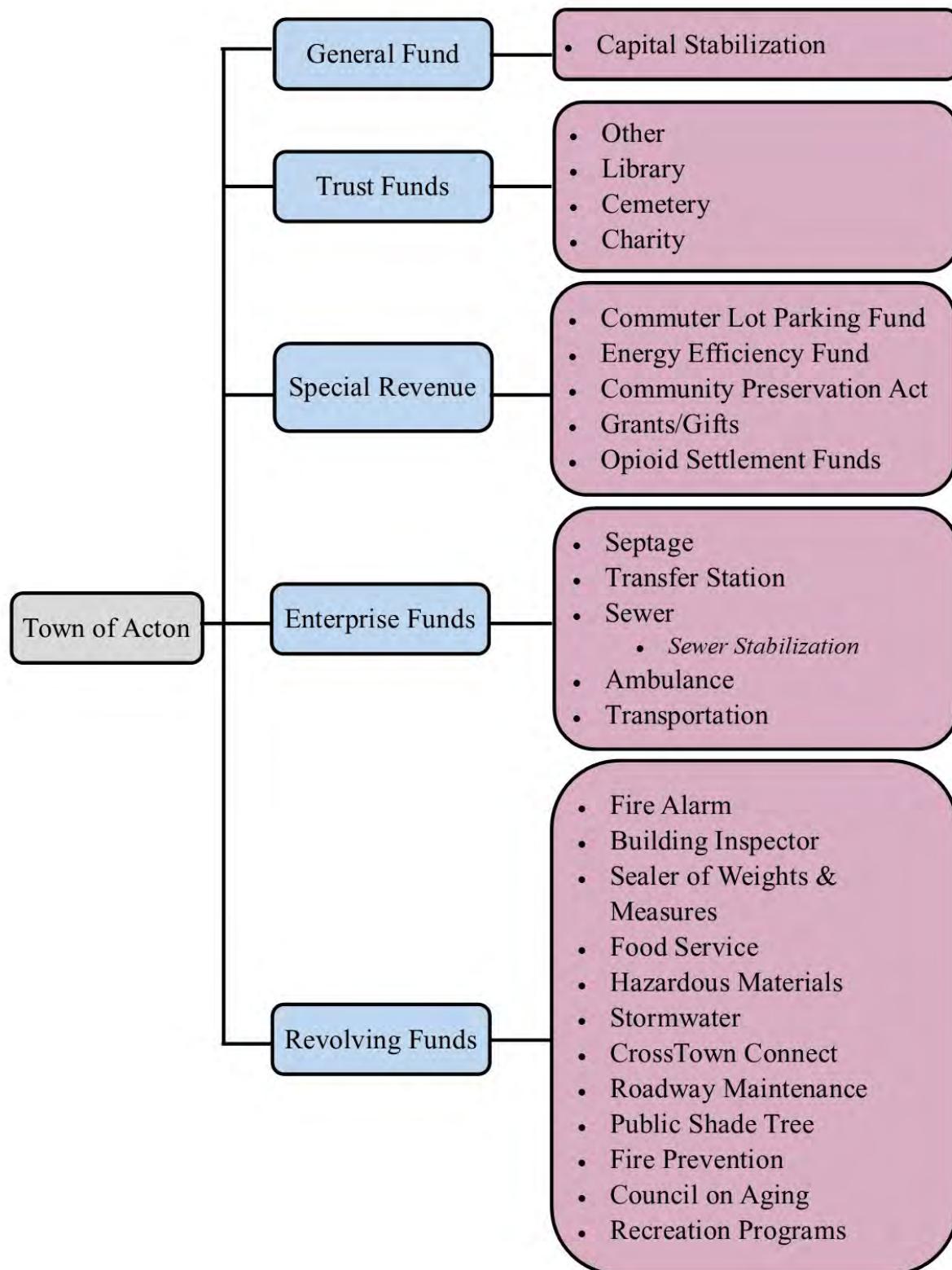
GENERAL FINANCIAL

DETAILS



Fund Structure

Town operations are funded through a variety of governmental funds. Funds are accounting entities where financial resources and activities (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently. Chart explaining fund structure and fund details shown below:



General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting or city council process.

- Stabilization Fund: A fund designed to accumulate monies for capital and other future spending purposes. A two-thirds vote of town meeting is required to establish, amend the purpose of, or appropriate money from a stabilization fund.

Trust Fund: 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 the trust agreements, as directed by the commissioners of trust funds, or by town meeting.

Special Revenue Funds: Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants, and gifts from private entities.

- **Commuter Lot Parking Fund:** This fund receives revenues from resident, daily, and reserved parking at the South Acton Commuter and various reserved parking lots. Revenues have been used to support maintenance and improvements of the lot, transportation operations, and the debt service for the purchase of 19-21 Maple St.
- **Energy Efficiency Fund (EEF):** The Energy Efficiency Fund was established through home rule petition in 2012. This dedicated account is used to provide funds for energy efficiency, energy conservation, or renewable energy projects in town, as well as towards energy savings in town-owned facilities or properties. Funds may be deposited into or expended from this fund with approval from a majority of the Acton Select Board. This fund currently receives revenues from solar PILOT agreements, vehicle charging stations, vehicle sales, and net-metering credits from the Town solar field located at the Transfer Station. These funds are used to promote energy efficiency measures and to offset the Town's utility costs as it seeks to electrify its facilities.
- **Community Preservation Act (CPA):** Enacted in state law in 2000, the CPA permits cities and towns accepting its provisions to establish a fund from which monies can be appropriated only for:
 - a) The acquisition, creation and preservation of open space
 - b) The acquisition, preservation, rehabilitation, and restoration of historic resources
 - c) The acquisition, creation, preservation, rehabilitation, and restoration of land for recreational use
 - d) The acquisition, creation, preservation and support of community housing
 - e) The rehabilitation and restoration of open space or community housing that is acquired for created using monies from the fund
 - f) A municipal affordable housing trust

The local program is funded by a surcharge of up to 3% on real estate tax bills, as well as through matching dollars from the state generated from registry of deeds fees.

Acton adopted the CPA at the 2002 Annual Town Meeting and at the November 2002 general election. Acton elected to fund the CPA account through a 1.5% surcharge on all real estate property tax bills. When calculating the surcharge, the first \$100,000 of the property value is exempted. Taxpayers can apply for an exemption if they meet certain age or income-based criteria.

Enterprise Funds: A separate accounting and financial reporting fund for municipal services which charge a fee in exchange for goods and services. In this fund, all costs and revenues related to that service are represented and accounted for, separate from the general fund. Enterprise funds can also hold and fund their own debt service and reserve their own retained earnings resulting from unexpended budget or revenue collected above estimates.

Revolving Funds: A fund that allows a community to raise revenues from a specific source and use those revenues to support that service.

Debt Service

The annual cost of the Town's debt service is appropriated through the Finance Director budget. Debt service related to the Ambulance Enterprise and Sewer Enterprise Funds are appropriated in those budgets and are funded through user fees and/or betterments. Some other borrowing is funded separately through the Community Preservation Fund and is appropriated annually at Town Meeting. In the Finance Director budget, debt is broken down into cumulative principle and interest costs for the Town, as well as hold-over borrowing prior to regionalization of the Acton and Boxborough schools in 2014.

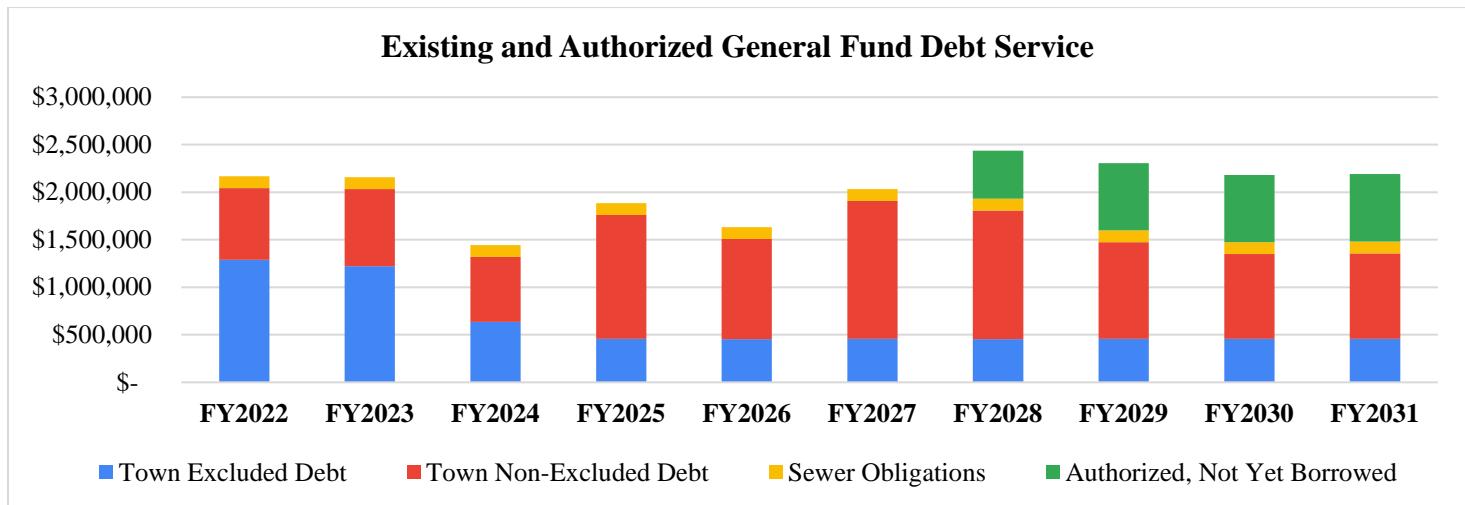
Bond: A means to raise money through the issuance of debt. A bond issuer/borrower (the Town), promises in writing to repay a specified sum of money, alternatively referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with a periodic interest at a specific rate. The term of a bond is always greater than one year.

Bond Anticipation Note (BAN): A short-term debt instrument used to generate cash for initial project costs with the expectation that the debt will be replaced later by permanent bonding. BANs are typically issued for a term of less than one year, but may be reissued for up to 10 years, provided that principal repayment begins after two years.

Excluded (Exempt) Debt: Sometimes referred to as exempt debt, excluded debt is borrowing approved through a debt exclusion, which is an action taken by a community which authorizes borrowing outside of limitations of Proposition 2 1/2 for a specific project. Debt exclusions must be approved by the community through both a ballot vote and at Town Meeting. The cost of excluded debt is added on top of the normally calculated levy limit over the term of the borrowing. The levy limit returns to its normal calculation once the debt is paid off.

Non-Excluded (Non-Exempt)/Inside Debt: Municipal debt incurred within the levy limit for specific purposes. Projects are approved at Town Meeting, but do not require additional approval.

Below is a graph summarizing the total existing annual debt service for excluded and non-excluded borrowing, as well as estimated annual debt service for borrowing projects which have been authorized but not yet borrowed for. Proposed debt for FY2027 is not reflected below.



The table below shows the detail for debt service approved, but not yet issued.

Project	Town Meeting Article	Issue Date	Funding Source	Excluded/Non-Excluded	Amount Authorized
Ladder Truck	2024 ATM, Art 6	3/30/2025	General Fund	Non-Excluded	\$ 2,100,000
Complete Streets and Sidewalks	2025 ATM, Art 6	5/31/2026	General Fund	Non-Excluded	\$ 1,900,000
Replacement of 2005 Fire Engine	2025 ATM, Art 6	5/31/2026	General Fund	Non-Excluded	\$ 1,500,000
Stormwater Program (Bridge/Culvert)	2025 ATM, Art 6	5/31/2026	General Fund	Non-Excluded	\$ 850,000
Public Safety Radio System Replacement Projec	2025 ATM, Art 6	5/31/2026	General Fund	Non-Excluded	\$ 750,000
Equalization Tank for Wastewater Treatment Plan	2025 ATM, Art 6	5/31/2026	Sewer Enterprise Fund	Non-Excluded	\$ 2,100,000

Debt Summary

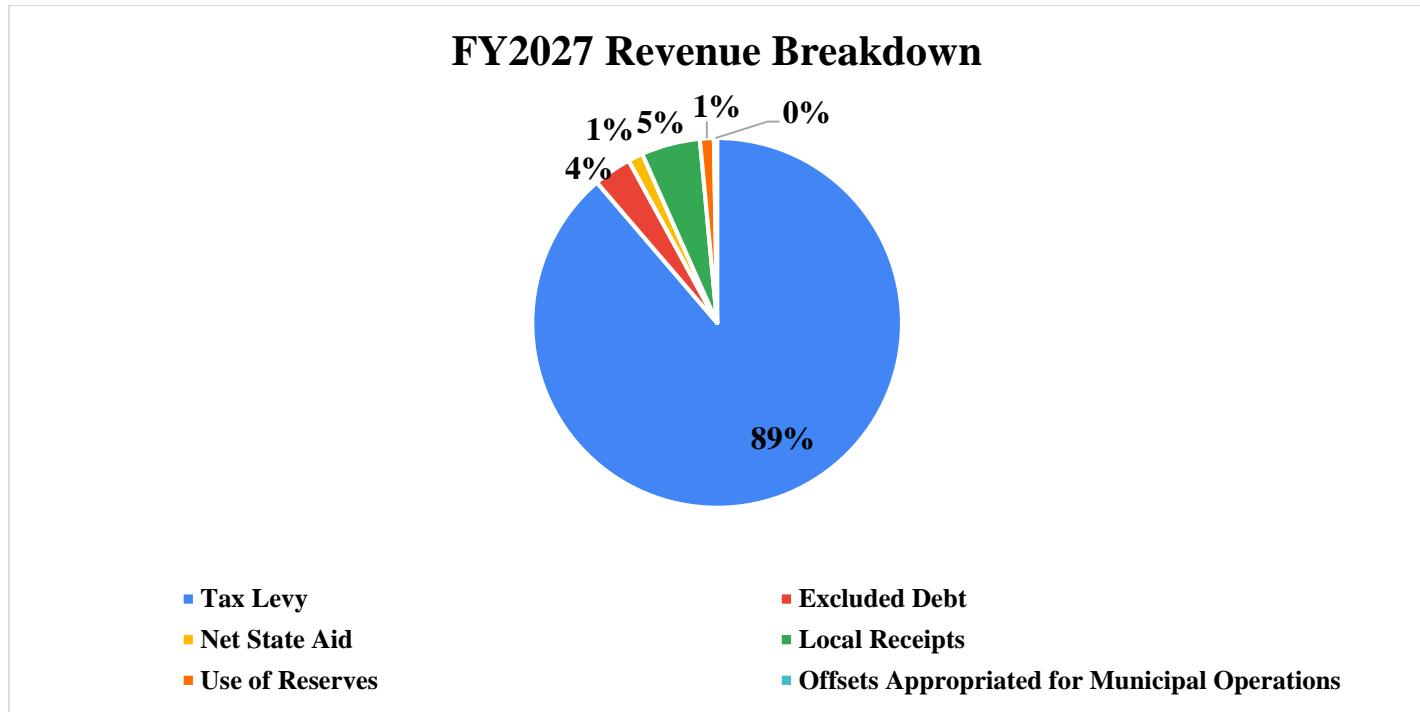
This table reflects existing debt service by project and funding source:

Project	Town Meeting Article	Issue Date	Funding Source	Excluded/Non-Excluded	Amount Borrowed	FY2027	FY2028	FY2029	FY2030	FY2031	Remaining Owed
Piper Lane Purchase	2020 STM, Art 1	3/15/2021	Community Preservation Committee	Non-Excluded	\$ 600,000	\$ 43,400	\$ 41,650	\$ 39,900	\$ 39,200	\$ 185,500	
Wetherbee Purchase	2024 STM, Art 1	5/20/2025	Community Preservation Committee	Non-Excluded	\$ 1,785,000	\$ 167,650	\$ 163,400	\$ 168,650	\$ 163,400	\$ 1,462,700	
19-21 Maple St Purchase	2019 ATM, Art 14	3/15/2021	Commuter Lot Parking Fund	Non-Excluded	\$ 3,384,040	\$ 279,400	\$ 276,950	\$ 269,250	\$ 271,550	\$ 269,400	\$ 1,708,800
Douglas School Roof	2009 ATM, Art 17	8/15/2012	General Fund, School	Non-Excluded	\$ 1,100,000	\$ 80,763	\$ 78,963	\$ 77,163	\$ 75,363	\$ 74,133	\$ 566,775
Sewer Title V Loan	N/A: State No Interest Loan	7/15/2008	General Fund	Non-Excluded	\$ 1,100,000	\$ 80,763	\$ 78,963	\$ 77,163	\$ 75,363	\$ 256,813	\$ 566,775
Town Hall Renovations	2012 ATM, Art 14	8/15/2012	General Fund, Town	Non-Excluded	\$ 400,000	\$ 267,606	\$ 15,478	\$ 15,159	\$ -	\$ -	\$ -
Quarry Road Drainage	2012 ATM, Art 14	8/15/2012	General Fund, Town	Non-Excluded	\$ 189,000	\$ 10,319	\$ 10,106	\$ -	\$ -	\$ -	\$ -
Portable Intersection Traffic Control System	2012 ATM, Art 14	8/15/2012	General Fund, Town	Non-Excluded	\$ 150,000	\$ 10,106	\$ -	\$ -	\$ -	\$ -	\$ -
Skid Steer	2012 ATM, Art 14	8/15/2012	General Fund, Town	Non-Excluded	\$ 134,100	\$ 10,106	\$ -	\$ -	\$ -	\$ -	\$ -
Sander/Dump Truck	2012 ATM, Art 14	8/15/2012	General Fund, Town	Non-Excluded	\$ 190,346	\$ 10,319	\$ 10,106	\$ -	\$ -	\$ -	\$ -
Fire Pumper	2017 ATM, Art 8	3/15/2021	General Fund, Town	Non-Excluded	\$ 612,500	\$ 78,750	\$ -	\$ -	\$ -	\$ -	\$ -
North Acton Fire Station Design	2018 ATM, Art 8	3/15/2021	General Fund, Town	Excluded	\$ 750,000	\$ 34,100	\$ 33,100	\$ 37,100	\$ 35,850	\$ 35,350	\$ 569,800
North Acton Fire Station Construction	2019 STM, Art 2	3/15/2021	General Fund, Town	Excluded	\$ 8,880,000	\$ 423,875	\$ 421,875	\$ 419,75	\$ 421,375	\$ 420,875	\$ 8,004,331
Fire Engine	2018 ATM, Art 8	3/15/2021	General Fund, Town	Non-Excluded	\$ 545,000	\$ 82,500	\$ 78,750	\$ -	\$ -	\$ -	\$ -
Fire HVAC	2018 ATM, Art 8	3/15/2021	General Fund, Town	Non-Excluded	\$ 335,000	\$ 41,200	\$ 39,450	\$ 32,700	\$ 31,200	\$ 30,600	\$ -
Complete Streets Improvements	2018 ATM, Art 8	3/15/2021	General Fund, Town	Non-Excluded	\$ 265,000	\$ 24,000	\$ 22,600	\$ 21,600	\$ 21,300	\$ 41,200	
Sidewalks	2020 ATM, Art 4	3/15/2021	General Fund, Town	Non-Excluded	\$ 455,000	\$ 38,700	\$ 37,200	\$ 35,700	\$ 34,200	\$ 33,600	\$ 159,000
Kelley's Corner Easements	2020 ATM, Art 3	3/15/2021	General Fund, Town	Non-Excluded	\$ 545,000	\$ 40,800	\$ 39,300	\$ 37,800	\$ 36,300	\$ 35,700	\$ 282,600
Acton Center Redesign	2021 ATM, Art 4	3/30/2024	General Fund, Town	Non-Excluded	\$ 767,866	\$ 72,550	\$ 70,300	\$ 73,050	\$ 70,550	\$ 68,050	\$ 429,950
Sidewalks	2022 ATM, Art 6	3/30/2024	General Fund, Town	Non-Excluded	\$ 750,000	\$ 67,300	\$ 65,300	\$ 68,300	\$ 66,050	\$ 68,800	\$ 461,500
Bridge Redesign	2022 ATM, Art 6	3/30/2024	General Fund, Town	Non-Excluded	\$ 640,000	\$ 171,000	\$ 173,250	\$ -	\$ -	\$ -	\$ -
Complete Streets	2023 ATM, Art 6	3/30/2024	General Fund, Town	Non-Excluded	\$ 220,000	\$ 18,000	\$ 17,500	\$ 22,000	\$ 21,250	\$ 20,500	\$ 134,550
DPW Design	2023 ATM, Art 6	3/30/2024	General Fund, Town	Non-Excluded	\$ 1,225,000	\$ 104,350	\$ 101,350	\$ 103,350	\$ 100,100	\$ 101,850	\$ 820,550
Fire Station Light Tank	2023 ATM, Art 6	3/30/2024	General Fund, Town	Non-Excluded	\$ 210,000	\$ 17,700	\$ 17,200	\$ 16,700	\$ 16,200	\$ 20,700	\$ 141,750
Kelley's Corner Pedestrian Lights	2021 ATM, Art 4	3/30/2024	General Fund, Town	Non-Excluded	\$ 505,770	\$ 110,000	\$ 110,250	\$ 110,250	\$ -	\$ -	\$ -
Dam Removal	2021 ATM, Art 4	3/30/2024	General Fund, Town	Non-Excluded	\$ 250,000	\$ 19,250	\$ 23,750	\$ 23,000	\$ 22,250	\$ 21,500	\$ 166,950
Dam Project	2022 ATM, Art 6	3/30/2024	General Fund, Town	Non-Excluded	\$ 750,000	\$ 62,000	\$ 60,250	\$ 63,500	\$ 61,500	\$ 64,500	\$ 500,050
Stormwater Infrastructure: Bridge and Culverts	2024 ATM, Art 6	5/20/2025	General Fund	Non-Excluded	\$ 770,000	\$ 73,650	\$ 71,650	\$ 69,650	\$ 72,650	\$ 75,400	\$ 633,650
Complete Streets	2024 ATM, Art 6	5/20/2025	General Fund	Non-Excluded	\$ 1,140,000	\$ 109,800	\$ 108,800	\$ 105,500	\$ 107,300	\$ 930,750	
DPW Fueling Station	2024 ATM, Art 6	5/20/2025	General Fund	Non-Excluded	\$ 245,000	\$ 23,1950	\$ 230,700	\$ 229,700	\$ 237,450	\$ 230,700	\$ 201,2150
			Total Town:		\$ 23,308,887	\$ 1,892,704	\$ 1,790,928	\$ 1,473,075	\$ 1,349,075	\$ 1,356,125	\$ 15,289,281
Sewer Construction	1997 ATM, Art 5	11/8/2000	Sewer Enterprise Fund	Non-Excluded	\$ 1,852,634	\$ 76,611	\$ 73,383	\$ 75,071	\$ 76,588	\$ 74,725	\$ -
Sewer Construction	1999 STM, Art 3	11/8/2000	Sewer Enterprise Fund	Non-Excluded	\$ 7,800,336	\$ 312,310	\$ 313,805	\$ 314,790	\$ 315,266	\$ 317,662	\$ -
Sewer Plant Rehab	1999 STM, Art 3	11/8/2000	Sewer Enterprise Fund	Non-Excluded	\$ 4,239,986	\$ 244,318	\$ 244,619	\$ 244,924	\$ 245,235	\$ 245,550	\$ 3,473,943
	2021 ATM, Art 5	10/1/2023	Sewer Enterprise Fund	Total Sewer:	\$ 26,052,501	\$ 1,128,532	\$ 1,120,791	\$ 1,128,806	\$ 1,130,328	\$ 1,124,540	\$ 3,473,943

Revenues

The following is general information pursuant to municipal revenue sources for the Town of Acton. Each year, the Town estimates the upcoming fiscal year revenues based on standardized municipal accounting assumptions and statutory requirements. Town revenues fall into five primary categories: **Tax Levy, State Aid, Local Receipts, Excluded Debt, and Use of Reserves**. Due to the timeline of the budget process, revenues from each of these sources are estimated in the fiscal year prior to the budget being developed. For example, revenue estimates for FY2027 are first estimated with the first two quarters of FY2026. Therefore, these estimates are typically reviewed and adjusted throughout the preceding fiscal year, as collections continue and revenues become clearer.

The following chart displays the breakdown of revenue estimated to come from each source in FY2027.



For Fiscal Year 2027, the Town is projecting an estimated **\$129,843,568** in total revenues (excluding Community Preservation Act Revenues).

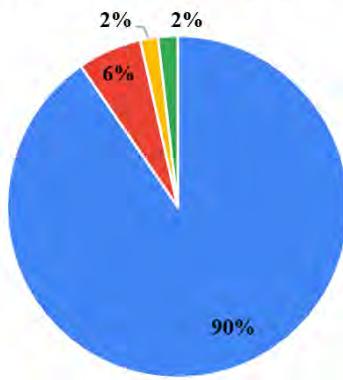
Revenue Categories	FY2026 Recap	FY2027
Tax Levy	\$ 112,123,558	\$ 116,395,670
Excluded Debt	\$ 4,201,147	\$ 4,297,777
Net State Aid	\$ 1,650,121	\$ 1,650,121
Local Receipts	\$ 6,500,000	\$ 6,500,000
Use of Reserves	\$ 1,538,909	\$ 950,000
Offsets Appropriated for Municipal Operations	\$ 350,000	\$ 50,000
Total:	\$ 126,363,735	\$ 129,843,568

Tax Levy

The Tax Levy is the total amount of money the Town raises in property taxes each fiscal year. The Levy is the Town's primary General Fund revenue source. Per Proposition 2 ½ communities are permitted to increase the levy limit, or the maximum amount of money a community can raise in taxes in any given year, by 2.5% plus New Growth. These automatic increases will add **\$2,863,197** to the FY27 levy. Though the levy limit automatically increases annually, communities are not required to spend all of the levy as part of the budget. The tax levy is charged to various property classes, residential, commercial, industrial, and personal property classes, according to their total property valuations.

The following table shows the levy calculation and each year's maximum taxing capacity. The difference between maximum taxing capacity and actual levy is called untaxed levy capacity or excess levy capacity.

Tax Levy Breakdown by Class



■ Residential Property ■ Commercial Property
■ Industrial Property ■ Personal Property

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Prior Year Levy (Base)	\$ 84,340,154	\$ 87,238,384	\$ 90,212,126	\$ 93,507,823	\$ 96,888,443	\$ 100,477,262	\$ 110,646,568
Operational Override						\$ 6,600,000	\$ -
Amended New Growth	\$ -	\$ -	\$ -	\$ -	\$ (20,904)	\$ (5,714)	\$ -
Plus 2 1/2%	\$ 2,108,504	\$ 2,180,960	\$ 2,255,303	\$ 2,337,696	\$ 2,421,688	\$ 2,511,789	\$ 2,766,164
New Growth	\$ 789,726	\$ 792,782	\$ 1,040,394	\$ 1,042,924	\$ 1,188,035	\$ 1,063,231	\$ 1,115,137
Total Tax Levy	\$ 87,238,384	\$ 90,212,126	\$ 93,507,823	\$ 96,888,443	\$ 100,477,262	\$ 110,646,568	\$ 114,527,869
Debt Exclusion	\$ 2,506,230	\$ 5,792,504	\$ 6,177,941	\$ 6,208,205	\$ 5,603,396	\$ 5,576,842	\$ 4,201,147
Maximum Allowable Levy	\$ 89,744,614	\$ 96,004,630	\$ 99,685,764	\$ 103,096,648	\$ 106,080,658	\$ 116,223,410	\$ 118,729,016
Actual Tax Levy	\$ 89,564,159	\$ 95,962,704	\$ 99,256,117	\$ 102,960,311	\$ 106,075,079	\$ 114,958,332	\$ 117,153,773
Untaxed Levy Capacity	\$ 180,455	\$ 41,926	\$ 429,647	\$ 136,337	\$ 5,578	\$ 1,265,078	\$ 1,575,243

Annually, the Town raises money as part of the Tax Levy to fund the Overlay, a special account which funds anticipated property tax abatements, exemptions, and uncollected taxes. The table below charts the annual total tax levy, the annual funding allocated to the Overlay, and the remaining taxes to collect, the difference between the first two columns. As shown, the Town has consistently benefited from a high collection rate, typically in excess of 99%.

	Total Tax Levy	Overlay Funding	Remaining Taxes to Collect		Current Year Tax Collections	Current Year Collection Rate
			Current Year Tax Collections	Remaining Taxes to Collect		
FY2022	\$ 99,256,117.00	\$ (658,105.00)	\$ 98,598,012.00	\$ 97,926,354.00		99.32%
FY2023	\$ 102,960,310.00	\$ (680,581.00)	\$ 102,279,729.00	\$ 101,607,096.00		99.34%
FY2024	\$ 106,075,077.00	\$ (849,446.00)	\$ 105,225,631.00	\$ 104,618,224.00		99.42%
FY2025	\$ 114,958,331.80	\$ (884,035.80)	\$ 114,074,296.00	\$ 113,351,337.11		99.37%

New Growth

New Growth contributes to the annual levy limit calculation and is driven by growth and development in the community. There are several sources for New Growth such as increased property values due to development or other construction, new personal property, property previously exempt from taxes becoming taxable, and new parcel subdivisions or conversions. New Growth is certified annually by the Department of Revenue as part of the Tax Rate Recap process. In FY2026, New Growth added \$65,022,590 in value or \$1,115,137 in new tax revenues to the community.

New Growth is estimated as part of the budget process, but is not formally certified by the Department of Revenue until the Fall or Winter of the fiscal year that New Growth is for. For example, FY2026 New Growth was certified on October 27, 2025, well into FY2026. The table to the right shows how the New Growth estimated during the annual budget process compares to what is ultimately certified during the Tax Rate Recap.

Year	Estimate	Actual
2017	\$866,000	\$1,172,459
2018	\$655,000	\$866,466
2019	\$790,000	\$654,608
2020	\$700,000	\$789,726
2021	\$700,000	\$792,782
2022	\$700,000	\$1,040,394
2023	\$850,000	\$1,042,924
2024	\$993,000	\$1,188,035
2025	\$910,975	\$1,063,231
2026	\$938,814	\$1,115,137

State Aid

State Aid from the Commonwealth is comprised of two categories: Education and General Government. Some items within each category are based on statewide formulas, others are reimbursements tied to expenditures from the Town, and the rest are offset line items earmarked to pay directly for specific programs (such as Public Libraries or School Lunch). Figures are estimated until the Legislatures and Governor finalize their budgets. The Town of Acton previously received Education Aid directly, however, this changed when the Acton and Boxborough schools fully regionalized into the Acton-Boxborough Regional School District in 2015. The FY27 projection for Net State Aid is **\$1,650,121**. For budgeting purposes, State Aid is typically estimated at what was actually allocated to Acton in the prior fiscal year. The Town budgets for “net state aid” or the amount remaining after the assessments and offsets are deducted from the total.

The table below shows what was collected in State Aid in the prior two fiscal years, as well as the FY2026 estimated net state aid, assessments, and offsets.

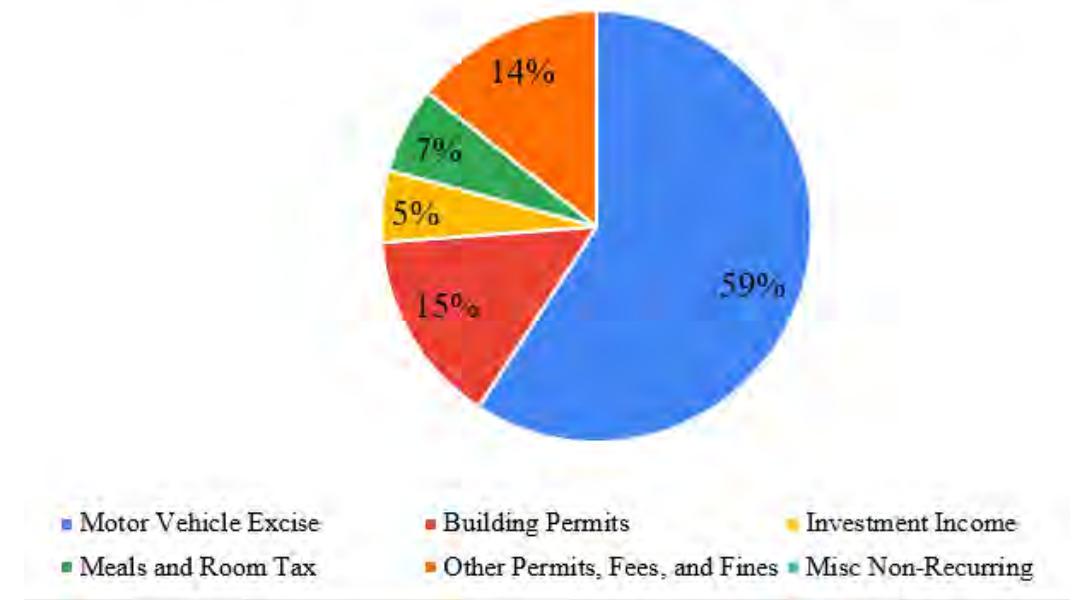
State Aid Revenue Account	2025 Actual	2026 Actual	2027 Budget
Unrestricted General Government Aid	\$1,722,409	\$1,741,355	\$1,741,355
Veterans Benefits	\$62,605	\$71,286	\$71,286
Elderly Exemption	\$49,735	\$88,343	\$88,343
State Owned Land	\$111,597	\$111,963	\$111,963
Public Libraries (Offsets)	\$67,056	\$67,798	\$67,798
Total	\$2,013,402	\$2,080,745	\$2,080,745
Charges/Assessments plus Offsets	\$(418,329)	\$(430,624)	\$(430,624)
Total Net State Aid:	\$1,595,073	\$1,650,121	\$1,650,121

Local Receipts

Local receipts account for approximately **5%** of overall revenue for the community. These revenues can be sensitive to current economic conditions. This category includes Excise Taxes, Investment Income, Payments in Lieu of Taxes (PILOTs), and other locally generated revenues, such as building permits, licenses, and fees and fines. The majority of this revenue is generated from motor vehicle excise tax, which is calculated by the Commonwealth of Massachusetts Registry of Motor Vehicles. Projections for local receipts are generally based on the previous year's receipts. The Town of Acton is estimated to collect **\$6,500,000** in FY2027.

The following chart and table show the estimated breakdown of local receipts by type as submitted on the Tax Rate Recap, as well as a summary of the FY2026 estimated receipts according to category.

FY2026 Local Receipt Estimates per Recap

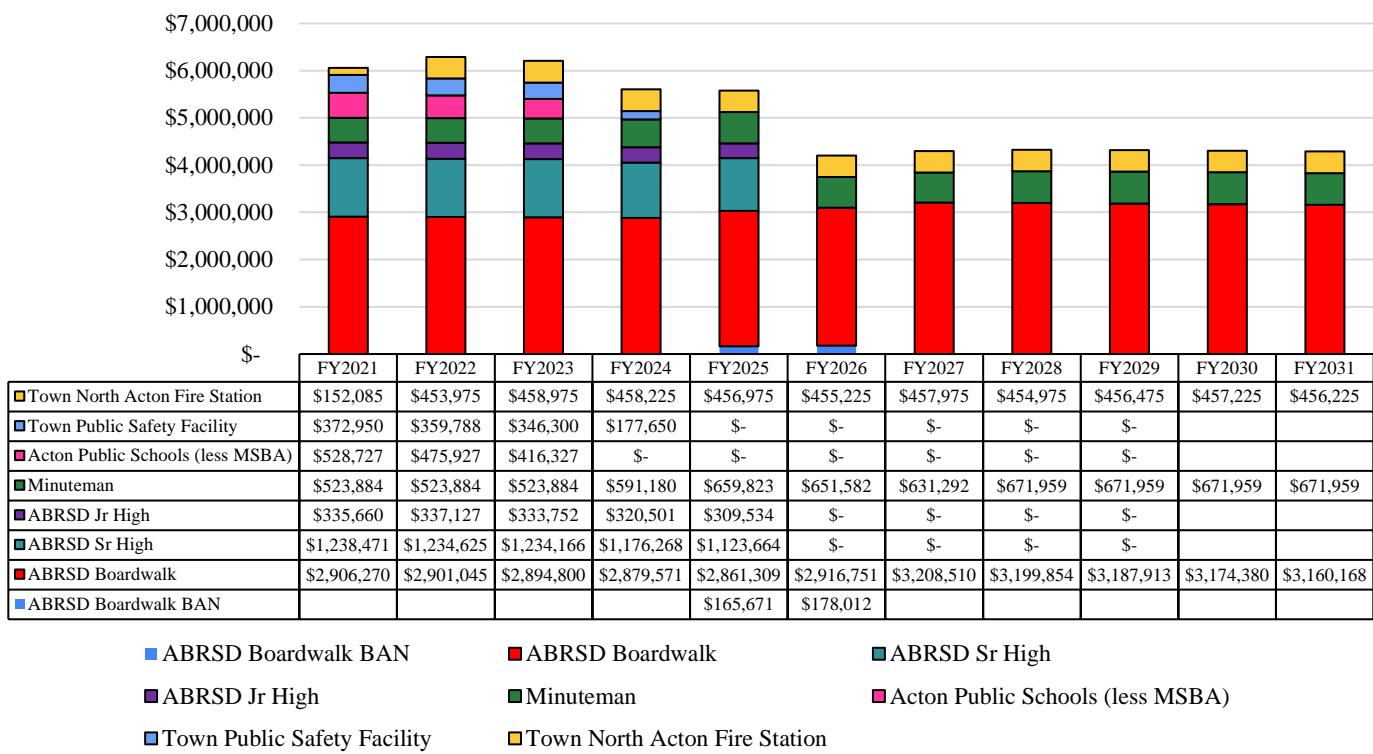


Excluded Debt

The FY2027 budget includes debt service for several debt exclusion building projects authorized by ballot vote and Town Meeting. A debt exclusion is a type of override which temporarily increases the levy by the annual cost of the borrowing for a capital project, such as a new town or school building, or a large purchase, such as a fire truck or ambulance. After the debt service is paid off, the levy limit is calculated as normal. The most recently approved projects include the Boardwalk Campus, Minuteman High School, and the North Acton Fire Station, all of which were approved at the December 2019 Special Town Meeting and subsequent Special Town Election. There was a significant reduction in excluded debt in FY2026 because the borrowing for ABRSD's Junior and Senior High Schools were paid off in FY2025. The Town's AAA bond rating was re-affirmed by Standard & Poor in April 2025.

The chart below shows annual, excluded debt service, including the anticipated annual borrowing associated with the proposed DPW Facility, if approved at Annual Town Meeting. For more information regarding all town debt service, refer to the Debt section.

Town and School Excluded Debt Service

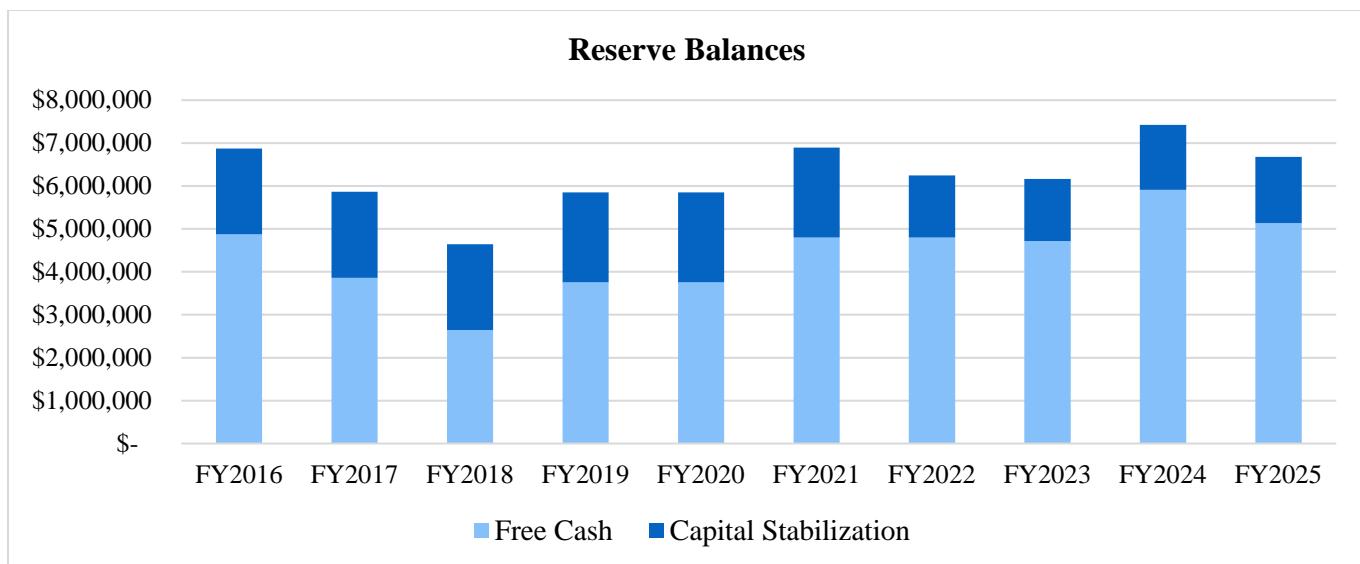


Reserves

Acton's primary municipal reserve accounts are Free Cash and Stabilization. Free Cash is a revenue source that results from the calculation, as of July 1st, of a community's remaining unrestricted funds from operations of the previous fiscal year, based on the Balance Sheet as of June 30th. Stabilization is a fund designed to accumulate funds for capital and other future spending purposes. Appropriations from stabilization require a two-thirds majority vote of Town Meeting.

Maintaining and building reserve accounts allows the Town to fund one-time, non-recurring expenses, important initiatives, and capital projects during times of national and fiscal uncertainty. The Massachusetts Division of Local Services recommends that communities hold Free Cash balances between 3% and 5% of the annual budget. The Town's FY2026 Free Cash has not been submitted to, but has not yet been certified by, the Department of Revenue. FY2026 Free Cash is expected to increase from the \$5.1M approved in FY2025. The Town has a balance of **\$1.6M** held in the Capital Stabilization Fund.

The Free Cash calculation starts with the community's unreserved, undesignated fund balance as of July 1st. This balance includes all cash on hand which is not tied up in open purchase orders or encumbrances or has not been appropriated at Town Meeting. This balance includes any unspent budget from the previous fiscal year, as well as any revenues which were collected above the estimates certified on the Tax Rate Recap from the previous Fall.



From that balance a number of adjustments are made, predominantly outstanding receivables or fund deficits. Personal and real property tax receivables, or property taxes which were billed but were not collected by the end of the fiscal year, are deducted from the undesignated fund balance. In addition to receivables, the balance of any other receivables or deficits in grant funds or other projects, are deducted from this balance. A deficit might occur in a grant fund if funds have been spent, but have not yet been reimbursed by the awarding entity.

The table below displays the contributing factors to the Town's annual Free Cash certification over the last five years, as well as how they have changed over time.

	FY2021	FY2022	FY2023	FY2024	FY2025	% Change FY2024-FY2025
Unreserved Undesignated Fund Balance	\$5,556,179	\$6,310,294	\$6,088,463	\$7,233,005	\$7,071,815	-2.23%
Personal Property Receivable	\$(82,309)	\$(88,922)	\$(83,799)	\$(95,111)	\$(119,295)	25.43%
Real Estate Tax Receivable	\$(990,025)	\$(760,699)	\$(1,023,978)	\$(1,155,911)	\$(1,338,663)	15.81%
Other Adjustments	\$(729,724)	\$(664,416)	\$(266,164)	\$(72,253)	\$(476,854)	559.98%
Certified Free Cash	\$3,754,121	\$4,796,257	\$4,714,522	\$5,909,730	\$5,137,003	-13.08%

Revenue Schedule

		FY2024		FY2025		FY2026		FY2027		FY27 Budget-FY26 Budget	
		Actual		Actual		Recap		Budget		% Change	
Property Taxes	Tax Levy (Prior Year)	\$ 96,888,443	\$ 100,477,262	\$ 110,646,568	\$ 114,527,869					3.51%	3.51%
	Prop 2 1/2 - 2.5%	\$ 2,421,688	\$ 2,511,789	\$ 2,766,164	\$ 2,863,197					3.51%	3.51%
Override		\$ 6,600,000	\$ -	\$ -	\$ -						
New Growth		\$ 1,188,035	\$ 1,063,231	\$ 1,115,137	\$ 1,004,604					7.01%	
(Amended New Growth)		\$ (20,904)	\$ (5,714)	\$ -	\$ -						
Untaxed Levy Capacity		\$ (5,578)	\$ (1,265,212)	\$ (1,575,242)	\$ (1,200,000)					-4.07%	
(Overlay)		\$ (849,446)	\$ (884,036)	\$ (829,069)	\$ (800,000)					-5.88%	
	Subtotal:	\$ 99,622,238	\$ 108,497,320	\$ 112,123,558	\$ 116,395,670					3.69%	
Excluded Debt		\$ 5,603,396	\$ 5,576,976	\$ 4,201,147	\$ 4,297,777					4.08%	
	Total Property Taxes:	\$ 105,225,634	\$ 114,074,296	\$ 116,324,705	\$ 120,693,447					3.71%	
Net State Aid:	Unrestricted Gov't Aid:	\$ 1,672,241	\$ 1,720,916	\$ 1,741,355	\$ 1,741,355					1.19%	
	Veterans Benefits & Exemptions:	\$ 113,090	\$ 113,090	\$ 159,629	\$ 159,629					41.15%	
	State-Owned Land	\$ 108,870	\$ 112,340	\$ 111,963	\$ 111,963					-0.34%	
	State Assessments & Charges	\$ (341,135)	\$ (351,273)	\$ (362,826)	\$ (362,826)					3.29%	
	Total Net State Aid:	\$ 1,553,066	\$ 1,595,073	\$ 1,650,121	\$ 1,650,121					3.45%	
Local Receipts	Motor Vehicle Excise	\$ 4,106,109	\$ 4,132,227	\$ 3,849,577	\$ 3,850,000					-1.96%	
	Meals & Room Tax	\$ 480,558	\$ 436,477	\$ 420,000	\$ 420,000					-10.26%	
	Penalties & Interest	\$ 255,804	\$ 381,460	\$ 350,000	\$ 350,000					40.00%	
	Payments in Lieu of Taxes	\$ 31,893	\$ 15,949	\$ 15,000	\$ 15,000					-25.00%	
	Other Charges for Services	\$ 313,375	\$ 242,705	\$ 240,000	\$ 240,000					-22.58%	
	Other Fees	\$ -	\$ 67,445	\$ 60,000	\$ 60,000						
	Department Revenue: Cemeteries	\$ 82,031	\$ 69,337	\$ 65,000	\$ 65,000					-18.75%	
	Building Permits	\$ 1,143,865	\$ 1,161,006	\$ 950,000	\$ 950,000					3.83%	
	Other Licenses and Permits	\$ 169,475	\$ 159,313	\$ 150,000	\$ 150,000					7.14%	
	Fines & Forfeits	\$ 51,913	\$ 60,025	\$ 50,000	\$ 50,000					25.00%	
	Investment Income	\$ 716,541	\$ 786,310	\$ 350,000	\$ 350,000					0.00%	
	Misc. Recurring	\$ -	\$ -	\$ -	\$ -					-	
	Misc. Non-Recurring	\$ 27,901	\$ 219,682	\$ 423	\$ -					-	
	Total Local Receipts:	\$ 7,379,464	\$ 7,731,936	\$ 6,500,000	\$ 6,500,000					0.00%	
	Use of Free Cash	\$ 1,050,000	\$ 1,664,138	\$ 1,538,909	\$ 950,000					-38.27%	
	Offsets Appropriated for Municipal Operations	\$ -	\$ 350,000	\$ 350,000	\$ 50,000					-	
	Total Estimated Revenues:	\$ 115,208,164	\$ 125,415,443	\$ 126,363,735	\$ 129,843,568					3.04%	

Section 3:

PROPERTY TAX

INFORMATION



Property Tax Information

Property tax bills are the product of two components: the levy and assessed property valuations as determined by the Assessor's Office and as certified annually by the MA Department of Revenue. Both were established and are governed by Proposition 2 ½.

The Levy

1. What is Proposition 2 ½?

Proposition 2 ½ was passed into Massachusetts law by ballot vote and it strictly limits the amount of property tax revenue a community can raise through real and personal property taxes. Prop 2 ½ limits how much the tax levy can be increased from year-to-year through two means:

- Established the **levy**, or the amount of money a municipality can raise in taxes, and restricts how much it can increase each year. The levy is approved by voters annually at Town Meeting.
- Establishes the **levy limit**, or the maximum amount of money a municipality can raise in taxes in any given year. The levy limit is calculated by increasing the prior year's levy limit by 2.5% then adding in **new growth**. New growth is the dollar value of property not previously assessed or charged taxes, such as new construction.

It is important to note that Prop 2 ½ does not restrict the increase in individual property tax bills to a 2.5% annually. There are two components which determine a property tax bill: the levy, or spending approved at Town Meeting, and assessed property values which are set by the Assessor's Office and determined by fair market value. While the levy limit can only increase by 2.5% plus new growth year over year, each taxpayer's share of that levy is determined by their assessed value.

For additional information about Proposition 2 ½ refer to the recently published report from the Massachusetts Municipal Association called "The Perfect Storm" which may be viewed here:
<https://www.mma.org/resources/a-perfect-storm-cities-and-towns-face-historic-fiscal-pressures/>

2. What is an override?

A municipality can only exceed its levy limit with approval from voters. Communities can tax above its levy limit permanently or temporarily by passing by majority vote an operating override or a debt exclusion override.

- **A debt exclusion override** allows the Town to temporarily raise additional revenue above the levy limit to pay for the annual cost of borrowing for a capital project, such as new town or school building, or a large purchase, such as a fire truck or ambulance. After the debt service is paid off, the levy limit is calculated as normal.
- **A capital outlay expenditure exclusion** temporarily increases the levy by the amount needed to pay for a specific project in the year when that project is undertaken. The amount excluded for these one-time expenditures do not become part of the levy base or levy limit calculation.
- **An operating override** permanently increases the levy amount by a set dollar amount, meaning that the base levy is increased by that amount, effectively creating a new limit which becomes the basis for all future levy limit calculations. These funds can be used for both operating and capital expenses. For

example, override funds could be used for things like educating students, paving roads, making park improvements, or building a new school or fire station.

In order to go into effect, the override must pass a ballot vote at the town election prior to Town Meeting. If passed, the budget put forward for approval at Town Meeting will include funding from the approved override. Below is a summary of the various overrides passed by Acton voters since 2000.

Fiscal Year	Vote Date	Description	Purpose	Type
2025	4/30/2024	Public Schools and Municipal Government	General Government	Operational Override
2021	12/17/2019	Town's Share of New Gates Elementary School	School	Debt Exclusion
2021	12/17/2019	New Fire Station	Public Safety	Debt Exclusion
2021	12/17/2019	New Minuteman Tech School	School	Debt Exclusion
2006	3/29/2005	General Operating Expenditures	General Government	Operational Override
2004	4/1/2003	General Operating Expenses	General Government	Operational Override
2004	11/5/2002	New Public Safety Facility	Public Safety	Debt Exclusion
2002	11/20/2000	Construct Addition and Remodel Regional School	School	Debt Exclusion
2001	5/19/1997	Repair and Equip Select Town Schools	School	Debt Exclusion
2001	12/8/1998	Construct and Equip New Twin School	School	Debt Exclusion
2001	12/8/1998	Repair and Reconstruct ABRSD	School	Debt Exclusion
2000	12/8/1998	Construct and Equip New Twin School	School	Debt Exclusion
2000	5/13/1997	Acquire Land for General Operating	General Operating	Debt Exclusion
2000	5/7/1996	Construct Park and Multi Recreational Area	Culture and Recreation	Debt Exclusion

Property Valuations

Property valuations are assessed annually by the Board of Assessors. Massachusetts assessors are required to determine the full and fair market value of all real and personal property as of January 1st each year. Fair cash value correlates to what each property could sell for in the open market. Since not every property in town is bought or sold in each year, Assessors utilize a mass appraisal and sales analysis process to calculate the full and fair cash value of each property in town annually. Mass appraisal involves using a standardized data collection process which ensures that all properties in Town are valued uniformly and equitably. In the sales analysis process, the assessors review and analyze property sales which occurred in the year prior to the assessment date and adjust property valuations accordingly. The following table displays the total town assessed valuation by property type each year.

Year	Residential Property	Commercial Property	Industrial Property	Personal Property	Total Assessed Town Value
2017	\$3,738,480,702	\$321,116,548	\$91,159,455	\$79,697,808	\$4,230,454,513
2018	\$3,817,851,405	\$315,596,342	\$90,811,000	\$83,929,260	\$4,308,188,007
2019	\$3,957,544,127	\$325,522,106	\$91,685,100	\$76,750,242	\$4,451,501,575
2020	\$4,152,078,981	\$331,517,374	\$92,761,200	\$78,744,248	\$4,655,101,803
2021	\$4,218,224,783	\$333,413,657	\$95,025,300	\$96,920,232	\$4,743,583,972
2022	\$4,556,815,241	\$342,153,211	\$102,130,400	\$102,043,426	\$5,103,142,277
2023	\$5,278,116,616	\$367,887,292	\$107,279,600	\$110,059,954	\$5,863,343,462
2024	\$5,719,799,248	\$405,039,794	\$114,132,600	\$519,172,394	\$6,363,232,132
2025	\$6,028,731,868	\$426,643,838	\$119,944,000	\$127,790,020	\$6,703,109,726
2026	\$6,524,775,875	\$438,526,166	\$121,213,000	\$133,832,060	\$7,218,347,101

Property owners who feel that their valuation is incorrect and/or based on inaccurate information can contest their valuation by submitting an abatement application to the Assessor's Office. The application window opens on January 1st, following the issuance of the third quarter tax bill, and concludes on the February 1st tax bill due date. The Assessor's Office will inspect the property to ensure that the data which informed the valuation is accurate and, following inspection, the application will be reviewed by the Board of Assessors. The Board of Assessors will then decide to either approve the abatement request and authorize a change in the property value or to deny the request. If they so choose, applicants can appeal denied abatement requests to the Appellate Tax Board (ATB).

Tax Bills

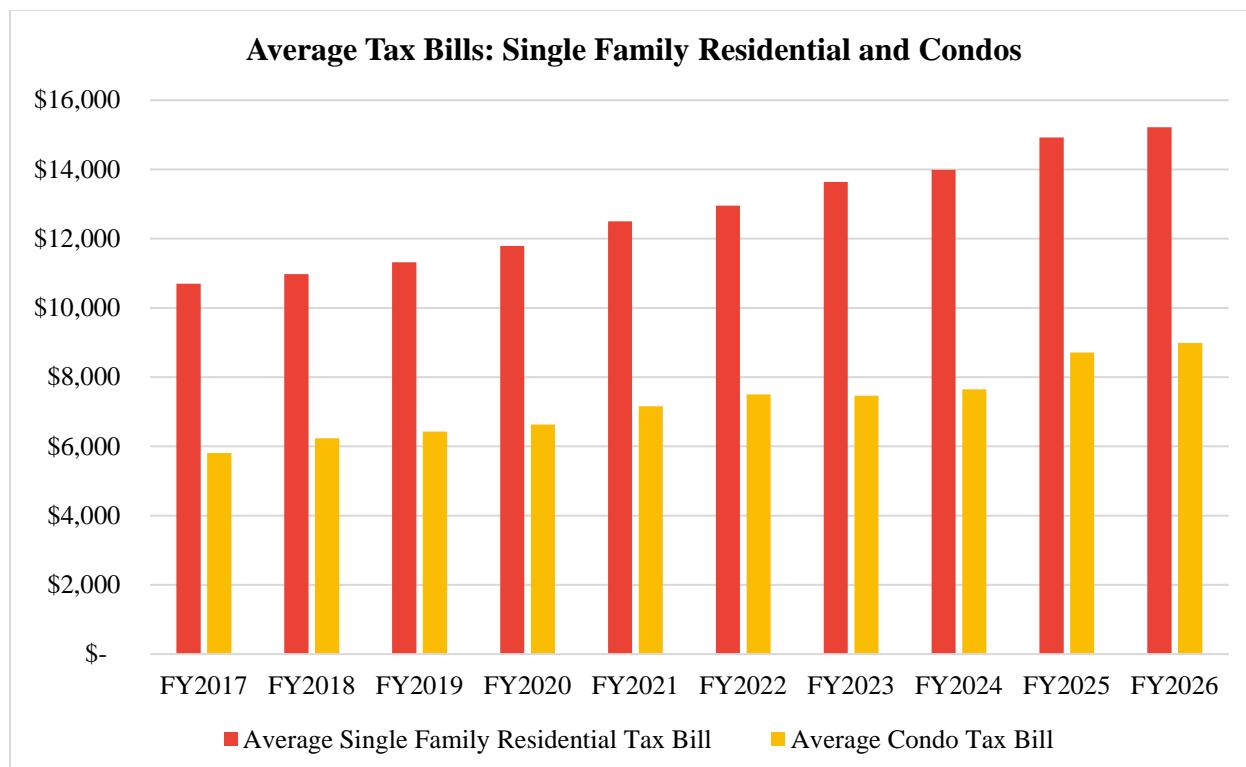
Within the bounds of Proposition 2 1/2, municipalities limit the growth in the total levy, as explained previously.

Independent of the limitations imposed by Proposition 2 1/2, the Board of Assessors determines the full and fair market value of all properties. Every year, prior to the issuance of third quarter property tax bills, the tax rate is set with approval by the Department of Revenue (DOR). This process involves certification of property value assessments, debt exclusions, and the levy limit and results in calculation of the tax rate.

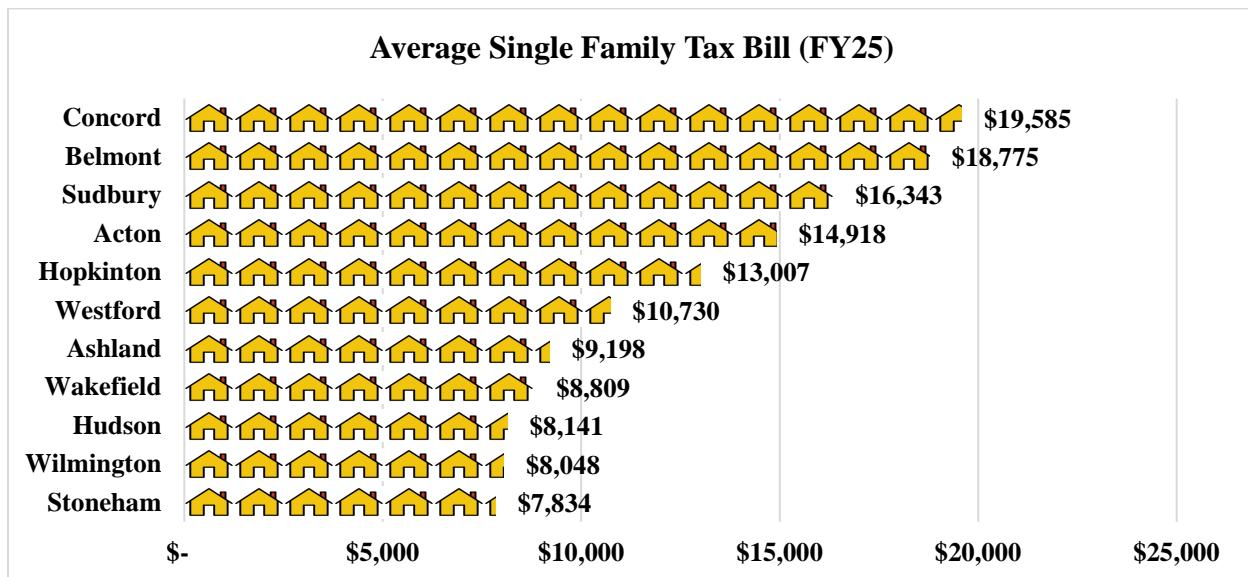
The rate is expressed in dollars per thousand of property values. Municipalities have the option to split their tax rate, where residential properties have a different rate than the other classes of property. The Town of Acton does not have a split tax rate at this time. The chart to the right shows how Acton's tax rate has changed over time.

<u>Tax Rate</u>			
FY17	19.06	FY22	19.45
FY18	19.38	FY23	17.56
FY19	19.37	FY24	16.67
FY20	19.24	FY25	17.15
FY21	20.23	FY26	16.23

The following graph charts average residential tax bills by property type over the past ten years.



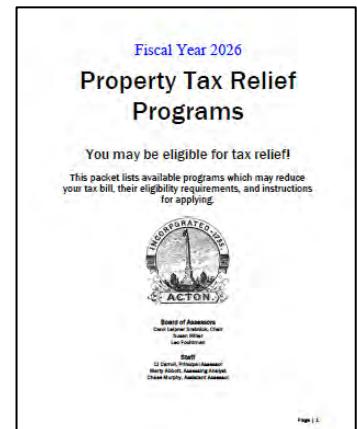
The chart below benchmarks Acton's FY2025 average single-family tax bill against comparable communities in Middlesex County with an Open Town Meeting form of government and a population between 18,000 and 30,000.



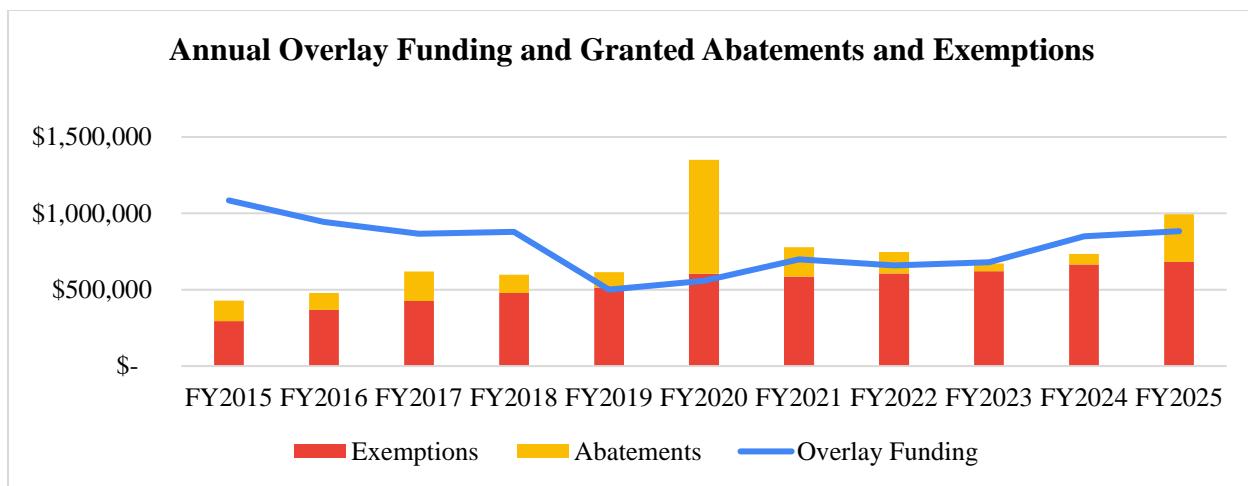
Tax Relief

In addition to assessing property taxes, the Assessor's Office also provides property tax relief to eligible applicants. The various property tax relief programs are afforded through Massachusetts General Law, have specific eligibility criteria, are approved by the Board of Assessors, and are funded through the Assessor's overlay account and through state reimbursements. To learn more or to inquire about eligibility, please visit the Assessor's webpage or contact the Assessor's Office using the information listed below:

Assessor's Office
 472 Main St. Acton MA, 01720
 Phone: (978)-929-6621
 Email: assessor@actonma.gov
 Website: <https://www.actonma.gov/765/Tax-Relief>



Abatements and exemptions are primarily funded by the Assessor's Overlay, an account which holds money to cover anticipated property tax exemptions, abatements, and uncollected taxes. The overlay is contributed to annually as part of the Tax Rate Recap process and those funds are held in reserve for the purposes stated.



Section 4: PROPOSED OPERATING BUDGETS



ADMINISTRATION AND FINANCE



Mission Statements

Finance Division: To provide the highest level of customer service and support to all of the Town's citizens, as well as satisfy the legal requirements set forth in Massachusetts General Laws and the Town's bylaws. In a spirit of excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear and complete information and support to other town departments, citizens, and the community at large.

Comptroller/Town Accountant: To safeguard the financial assets of the town through the use of sound professional accounting practices and internal controls, to ensure that the financial integrity of the town is preserved and protected, to provide the town's management with accurate and timely financial information and to provide controllership and audit functions for the town and its departments.

Assessor: The primary function of the Assessor's Office is to assess all real and personal property in the community fairly and equitably in accordance with the laws of the Commonwealth of Massachusetts and the Commissioner of Revenue, while quickly and courteously addressing any concerns of our citizens.

Treasurer/Collector: The Town Collector's Office is responsible for collecting all taxes and committed bills issued by the Town. All payments are recorded, posted, updated and deposited in a timely and efficient manner. The Collector's staff is committed to providing our customers with up to date information on their accounts in a courteous, effective and efficient manner – using guidelines established by the Department of Revenue and Town Charter. We treat all taxpayers with equity and take all necessary steps allowable by law to collect on all past due accounts. The Town Treasurer is responsible to receive and safeguard all funds belonging to the Town, to issue all Town debt authorized at Town Meeting, and to pay the bills and payrolls of the Town in an efficient and timely manner. Other responsibilities include administration of Tax Title and Foreclosure accounts, Debt Service, Trust Funds, Investments and bank account reconciliations.

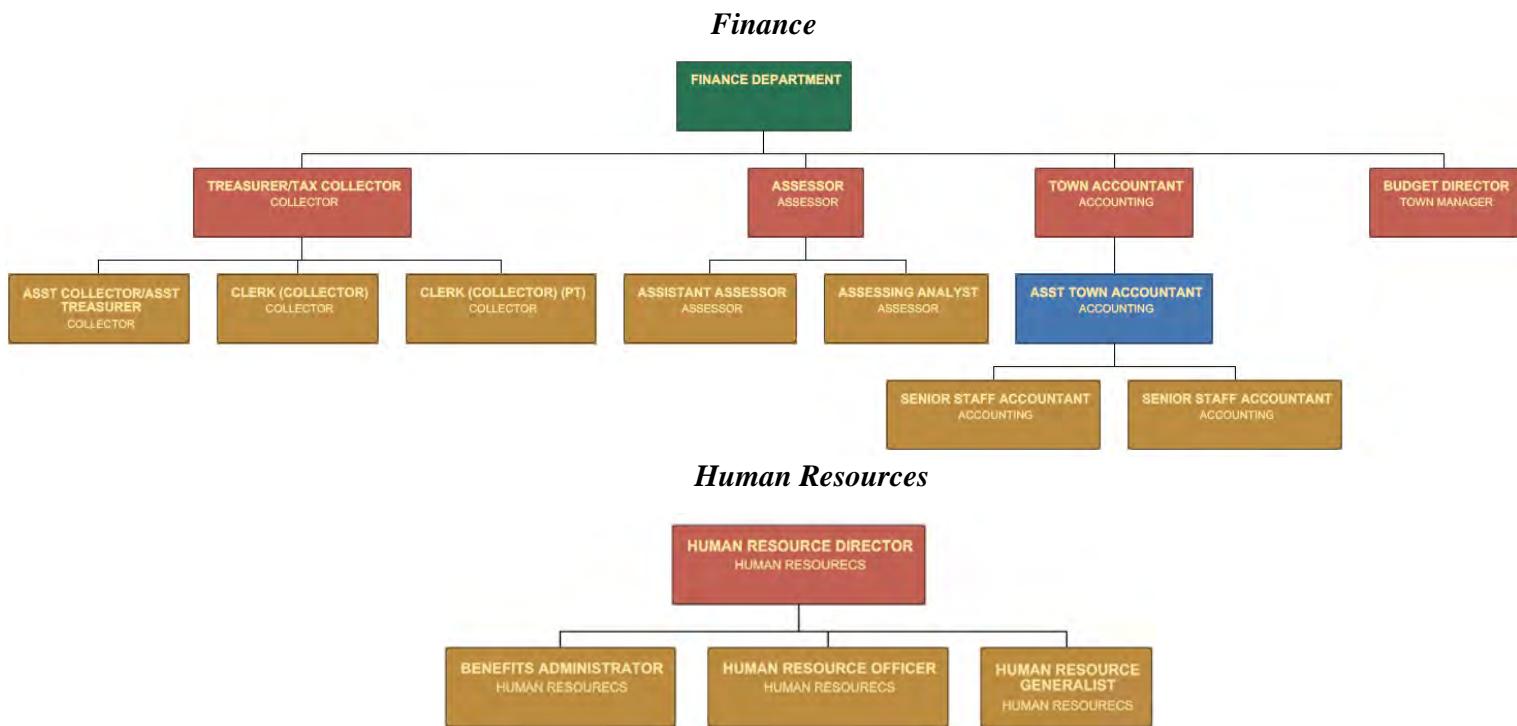
Human Resources: To support the Town Manager in the most effective administration of Town government by employing personnel practices and policies which promote and sustain a high-performance Town organization through hiring, developing and retaining high caliber employees.

Budgets Managed

General Fund:

- Finance Committee (01131)
- Finance Director (01132)—*includes all general fund health insurance, debt service, OPEB, and Middlesex County Retirement System payments*
- Comptroller (01133)
- Assessor (01137)
- Collector (01139)
- Human Resources (01152)

Organization Charts



Full Time Equivalent (FTE) Positions

Title		FY25	FY26	Proposed
				FY27
Finance Division*		3.000	2.000	2.000
Accounting Division		3.475	4.000	4.000
Assessing Division		3.000	3.000	3.000
Treasurer/Collector Division*		2.400	2.475	2.475
Human Resources Division		3.000	3.500	3.500
Total		14.875	14.975	14.975

*Positions are partially funded from a combination of enterprise funds and Community Preservation Act

Finance Division

Acton Town Hall, 472 Main St.

actonma.gov/finance

Finance Division

Services

- Financial reporting – Specially designed reports, including the Budget Expenditure Status Report are prepared and distributed monthly. Financial reports are also distributed quarterly to the Finance Committee. These reports help identify the approved budget for line items and performance relative to that budget.
- Budget administration – An annual budget is prepared for the Manager and presented to the Select Board for review and approval on a yearly basis. Production of the annual budget book including recommended budgets and financial data. The approved budget is distributed and now made available for public review and reference online.
- Budget monitoring and forecasting – Quarterly meetings with departments to review revenues, expenditures, and purchase orders. Regular updates to the Town Manager on collections and spending and how they compare to approved budgets and revenue estimates

Changes and Ongoing Challenges

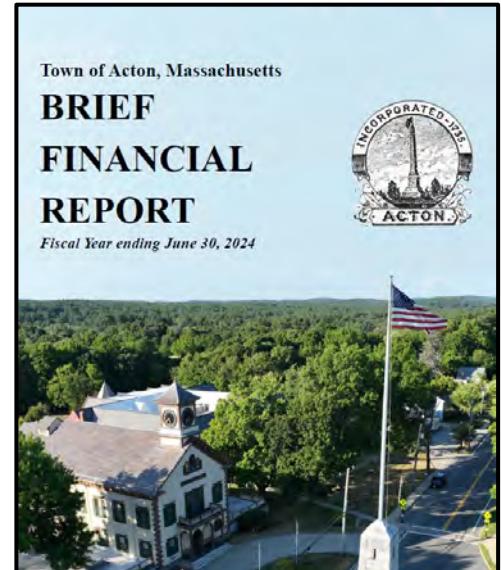
- During 2025, Ellie Anderson was promoted to Budget Director assuming more responsibilities with development, tracking and reporting.
- The Finance Team continued to experience significant change during FY25 and into FY26 with the retirement of Town Accountant Joanne Norton in December 2024 and the retirement of the Director of

Administration and Finance Marianne Fleckner in the summer of 2025. Additionally, the former Treasurer/Collector left for a similar position in another community. These changes resulted in the promotion of Kristen Caouette to Town Accountant, and the appointment of Patrick McIntyre to Treasurer/Collector.

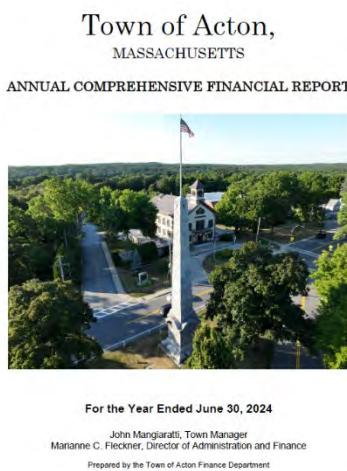
Recent Accomplishments

- Received the Award for Outstanding Achievement in Popular Annual Finance Reporting (PAFR) from the Government Finance Officers Association (GFOA) for the FY2024 PAFR. This is the fourth time the Town has received this award.
- Received the Certificate of Achievement for Excellence in Financial Reporting for the FY2024 Annual Comprehensive Financial Report (ACFR), an enhanced and more in-depth version of the annual financial audit. This is the eleventh time the Town has received this award from the GFOA.
- Reaffirmed the Town's AAA Bond Rating with S&P Global in Spring 2025

Above: The FY2024 Annual Comprehensive Financial Report (ACFR) which received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA.



Above: The FY2024 Popular Annual Financial Report (PAFR) which received the Award for Outstanding Achievement from the GFOA. This report is a condensed version of several other documents the Town publishes annually and is intended to allow the reader to better understand the Town's financial health.



For the Year Ended June 30, 2024

John Mangiaratti, Town Manager
Marianne C. Fleckner, Director of Administration and Finance
Prepared by the Town of Acton Finance Department

Above: The FY2024 Annual Comprehensive Financial Report (ACFR) which received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

FY2027 Goals

- Submit the FY2027 Budget Book to the GFOA Distinguished Budget Presentation Award Program for consideration
- Continue sound fiscal management and practices which position the Town to reaffirm the AAA Bond Rating with S&P Global



Above: The Summer 2025 cohort of Town of Acton interns and Town Accountant Kristen Caouette. Each Tuesday one town department would host the interns for a "Lunch and Learn" to teach them about the key functions of their department. For their Lunch and Learn, Administration and Finance engaged the interns in a game of Finance and Human Resources themed Family Feud.

GENERAL GOVERNMENT - FINANCE DIRECTOR

FINANCE DIRECTOR (132)	GENERAL FUND - TOWN	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number	Description	ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<i>Personal Services</i>								
132-510300	OVERTIME	\$ 289	\$ -	\$ 2,092	\$ -	\$ -	\$ -	-
132-510400	SICK	\$ 6,270	\$ -	\$ 1,632	\$ -	\$ -	\$ -	-
132-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-510490	MERIT PAY	\$ 3,000	\$ -	\$ 2,175	\$ -	\$ -	\$ -	-
132-510500	HOLIDAY	\$ 6,873	\$ -	\$ 5,157	\$ -	\$ -	\$ -	-
132-510600	VACATION	\$ 5,301	\$ -	\$ 2,815	\$ -	\$ -	\$ -	-
132-510900	PERSONAL TIME	\$ 1,568	\$ -	\$ 2,739	\$ -	\$ -	\$ -	-
132-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ 481	\$ -	\$ -	\$ -	-
132-512050	CLERICAL SALARIES & WAGES	\$ 60,039	\$ 62,982	\$ 41,546	\$ 63,581	\$ 63,581	\$ -	0%
132-513000	PROFESSIONAL SALARIES	\$ 69,908	\$ 80,143	\$ 66,552	\$ 59,941	\$ 67,395	\$ 7,454	12%
<i>Personal Services - Subtotal</i>		\$ 153,247	\$ 143,125	\$ 125,188	\$ 123,522	\$ 130,976	\$ 7,454	6%
<i>Purchase of Services</i>								
132-520600	EQUIPMENT MAINTENANCE	\$ 1,556	\$ 3,000	\$ 1,879	\$ 2,000	\$ 2,000	\$ -	0%
132-520900	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-521500	TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-521700	DUES AND MEMBERSHIP	\$ 675	\$ 1,000	\$ 9,125	\$ 1,000	\$ 1,000	\$ -	0%
132-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,400	\$ 1,224	\$ 1,000	\$ 1,000	\$ -	0%
132-521900	PROFESSIONAL SERVICES	\$ 62,107	\$ 40,000	\$ 129,652	\$ 40,000	\$ 40,000	\$ -	0%
132-521930	PROF. SERVICE - AUDIT	\$ 70,000	\$ 63,000	\$ 80,000	\$ 63,000	\$ 80,000	\$ 17,000	27%
132-522930	BANKING SERVICES	\$ 32,021	\$ 35,000	\$ 10,304	\$ 35,000	\$ 35,000	\$ -	0%
<i>Purchase of Services - Subtotal</i>		\$ 166,359	\$ 143,400	\$ 232,184	\$ 142,000	\$ 159,000	\$ 17,000	12%
<i>Purchase of Supplies</i>								
132-540100	OFFICE SUPPLIES	\$ 3,030	\$ 2,000	\$ 3,042	\$ 3,749	\$ 3,500	\$ (249)	-7%
132-540200	OTHER SUPPLIES	\$ 2,606	\$ 3,000	\$ 9,188	\$ 1,383	\$ 1,300	\$ (83)	-6%
132-540300	POSTAGE AND COURIER	\$ 72,651	\$ 60,000	\$ 120,287	\$ 94,000	\$ 120,000	\$ 26,000	28%
132-540900	MATERIAL AND EQUIPMENT	\$ 636	\$ 1,000	\$ 15,855	\$ 1,000	\$ 1,000	\$ -	0%
<i>Purchase of Supplies - Subtotal</i>		\$ 78,923	\$ 66,000	\$ 148,372	\$ 100,133	\$ 125,800	\$ 25,667	26%
<i>Other Charges and Expenses</i>								
132-570100	WORKERS COMPENSATION INS	\$ 57,381	\$ 63,129	\$ 52,476	\$ 57,639	\$ 70,890	\$ 13,251	23%
132-570200	UNEMPLOYMENT INS	\$ 26,657	\$ 31,000	\$ 15,442	\$ 14,420	\$ 15,000	\$ 580	4%
132-570400	MEDICARE INSURANCE	\$ 254,385	\$ 225,000	\$ 266,431	\$ 245,867	\$ 270,000	\$ 24,133	10%
132-570500	LIFE INSURANCE	\$ 8,692	\$ 9,000	\$ 8,555	\$ 9,000	\$ 9,000	\$ -	0%
132-570600	HEALTH INS BC/BS	\$ 817,312	\$ 530,496	\$ 872,338	\$ 572,936	\$ 1,312,098	\$ 739,162	129%
132-570610	HEALTH INS BC/BS RETIREE	\$ 168,184	\$ 364,716	\$ 1,295	\$ 393,893	\$ -	\$ (393,893)	-100%
132-570620	HEALTH HMO BLUE	\$ 1,272,860	\$ 1,193,616	\$ 1,327,317	\$ 1,449,105	\$ 2,240,660	\$ 791,555	55%
132-570621	HEALTH HMO BLUE RETIREE	\$ 239,520	\$ 198,936	\$ 338,518	\$ 214,851	\$ -	\$ (214,851)	-100%
132-570622	TUFTS HEALTH PLAN	\$ 11,386	\$ 26,525	\$ -	\$ 26,525	\$ -	\$ (26,525)	-100%
132-570623	BLUE CARE ELECT	\$ 13,033	\$ 26,525	\$ 3,969	\$ 26,525	\$ 30,000	\$ 3,475	13%
132-570624	BLUE CARE ELECT - RETIREE	\$ 14,330	\$ 79,187	\$ 32,399	\$ 79,187	\$ -	\$ (79,187)	-100%
132-570626	BCBS LOW DED SELECT	\$ -	\$ -	\$ 6,124	\$ -	\$ 40,372	\$ 40,372	-
132-570700	HEALTH INS HPHP	\$ 964,122	\$ 1,033,551	\$ -	\$ 1,116,235	\$ -	\$ (1,116,235)	-100%
132-570710	HEALTH INS HPHP RETIREE	\$ 67,344	\$ 92,837	\$ -	\$ 92,837	\$ -	\$ (92,837)	-100%
132-570711	HARVARD FREEDOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-570712	AETNA RETIREE HEALTH	\$ 112,671	\$ -	\$ 244,436	\$ -	\$ 533,131	\$ 533,131	-
132-570715	HSA SAVINGS ACCOUNT	\$ 64,597	\$ 70,400	\$ 78,791	\$ 70,400	\$ 80,000	\$ 9,600	14%
132-570720	MEDICAL OPT OUT	\$ 132,126	\$ 160,000	\$ 206,251	\$ 218,000	\$ 218,000	\$ -	0%
132-570730	LIFE OPT OUT	\$ 187	\$ 300	\$ 205	\$ 189	\$ 300	\$ 111	58%
132-570800	MIDDLESEX COUNTY RETIREMENT	\$ 5,309,325	\$ 5,657,229	\$ 5,657,229	\$ 6,098,989	\$ 6,498,436	\$ 399,447	7%
132-570900	OTHER EMPLOYEE BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-570910	OTHER INSURANCE	\$ -	\$ 3,500	\$ 1,673	\$ 3,500	\$ 3,500	\$ -	0%
132-570911	APS RETIREE HEALTH	\$ 383,204	\$ 353,480	\$ 337,708	\$ 438,480	\$ 450,000	\$ 11,520	3%
132-575000	PROPERTY LIABILITY INSURANCE	\$ 314,404	\$ 317,750	\$ 263,956	\$ 325,694	\$ 346,110	\$ 20,416	6%
132-575010	INSURANCE - BONDS	\$ 7,638	\$ 11,350	\$ 7,795	\$ 11,350	\$ -	\$ -	0%
<i>Other Charges and Expenses - Subtotal</i>		\$ 10,239,357	\$ 10,448,526	\$ 9,722,905	\$ 11,465,622	\$ 12,128,847	\$ 663,225	6%
<i>Debt Service</i>								
132-590110	LONG TERM DEBT PRIN-SCHOOL	\$ 90,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
132-590120	LONG TERM DEBT PRIN-TOWN	\$ 763,336	\$ 578,716	\$ 875,638	\$ 1,018,716	\$ 1,278,716	\$ 260,000	26%
132-590210	LONG TERM DEBT INT SCHOOL	\$ 3,909	\$ 1,116	\$ 1,116	\$ 797	\$ 478	\$ (319)	-40%
132-590220	LONG-TERM DEBT INT-TOWN	\$ 329,863	\$ 295,238	\$ 393,651	\$ 472,361	\$ 613,988	\$ 141,626	30%
132-590230	LONG TERM DEBT SEWERS	\$ 44,553	\$ 44,553	\$ 44,553	\$ 44,553	\$ 44,553	\$ -	0%
132-590300	INTEREST ON TEMP LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132-590320	SHORT TERM INT - TOWN	\$ 94,500	\$ 669,734	\$ -	\$ -	\$ -	\$ -	-
132-590340	ADMIN FEE MWPAT	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0%
<i>Debt Service - Subtotal</i>		\$ 1,326,161	\$ 1,604,557	\$ 1,329,958	\$ 1,551,627	\$ 1,952,935	\$ 401,307	26%
<i>Other Financing Uses</i>								
132-595125	GRACE BTMT 4TH QTR 2009	\$ 81,375	\$ 81,375	\$ 81,375	\$ 81,375	\$ 81,375	\$ -	0%

132-597000	TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132-597001	OPEB TRANSFER	\$ 592,551	\$ 560,000	\$ 560,000	\$ 560,000	\$ 560,000	\$ 100,000	\$ (460,000)			-82%
	Other Financing Uses - Subtotal	\$ 673,926	\$ 641,375	\$ 641,375	\$ 641,375	\$ 181,375	\$ (460,000)				-72%
	Finance Director - Total	\$ 12,637,972	\$ 13,046,983	\$ 12,199,981	\$ 14,024,279	\$ 14,678,932	\$ 654,653				5%

BUDGET NOTES

520600	Eqpt Maintenance	Maintenance contracts for postage meter, check endorser, and copier
521700	Dues And Membership	Funds for the Government Finance Officers Association (State and Region) dues, Treasury dues and CPA dues.
521800	Professional Development	Courses and professional development for Finance Department staff.
521900	Professional Services	Primarily used to hire contractors to assist with end-of-year and ARPA reporting
521930	Prof. Service - Audit	Represents the annual audit. Increased to reflect actual FY2026 cost.
540300	Postage And Courier	Represents the cost of postage for most Town departments, including mail-in ballots, as well as machine maintenance and supplies. Increased to reflect actual FY2025 spending of \$120,000
540900	Material And Equipment	Printer ink and special ink for check writing.
570100	Workers Compensation Ins	Workers Compensation Premium for the municipal operations through MIAA. Total cost for Worker's Comp and Property Liability Insurance estimated at \$417,000, an estimated increase of 7% over FY2026. Total bill split proportionately according to FY2025 actual spending.
570200	Unemployment Ins	The projected cost of unemployment claims against Municipal Operations.
570400	Medicare	Payroll Medicare Insurance.
570600	Health Bc/Bs High Deductible	Blue Cross Blue Shield HMO High Deductible health insurance. Insurance lines consolidated to better represent plans offered and actual spending. Total health insurance budget represents a 15% increase based on current MIAA projections.
570620	Health Hmo Blue	Blue Cross Blue Shield HMO Low Deductible health insurance. Insurance lines consolidated to better represent plans offered and actual spending. Total health insurance budget represents a 15% increase based on current MIAA projections.
570623	Blue Care Elect	Blue Cross Blue Shield Elect PPO plan health insurance. Insurance lines consolidated to better represent plans offered and actual spending. Total health insurance budget represents a 15% increase based on current MIAA projections.
570626	Blue Care Select	Blue Cross Blue Shield Low Deductible Select plan. Insurance lines consolidated to better represent plans offered and actual spending. Total health insurance budget represents a 15% increase based on current MIAA projections.
570712	AETNA Retiree	Medicare supplement/retiree health insurance. Insurance lines consolidated to better represent plans offered and actual
570715	HSA Savings Account	Represents the Towns contribution towards the employees health savings plan.
570720	Medical Opt Out	For employees who opt out of Medical Insurance offered by the Town.
570730	Life Opt Out	For employees who opt out of Life Insurance offered by the Town.
570800	Middlesex County Retirement	Actuarily determined contribution to Middlesex County Retirement System, includes discount for paying in full on July 1st.
570910	Other Insurance	Health Equity annual payment
570911	APS Retiree Health	Health insurance benefits for retired Acton Public Schools employees.
575000	Property & Liability Insurance	Property Liability premium for municipal operations through MIAA. Total cost for Worker's Comp and Property Liability Insurance estimated at \$417,000, an estimated increase of 7% over FY2026. Total bill split proportionately according to FY2025 actual spending.
575010	Insurance - Bonds	The cost of bonding Municipal employees.
590110	Long Term Debt Prin-School	Represents the Principal portion of the Local School debt.
590120	Long Term Debt Prin-Town	Represents the Principal portion of the Municipal debt.
590210	Long Term Debt Int School	Represents the Interest portion of the Local School debt.
590220	Long-Term Debt Int-Town	Represents the interest portion of Municipal debt.
590230	Long Term Debt Sewers	Represents the Towns share of the Sewer Operation debt.
595125	Grace Bmtt Payments	Represents the cost to the Town of the Sewer Betterment units, SBU's purchased by the Town from WR Grace in 2009.
597001	OPEB Transfer	Other Post Employment Benefits.

Kristen Caouette, Town Accountant

Town Hall, 472 Main St.

actonma.gov/accounting

Accounting

Services

- Assist the Town Manager in the annual budget process and financial forecasts.
- Record and monitor the annual operating and capital budget.
- Maintain a comprehensive, detailed general ledger of all town financial activity.
- Provide expertise in areas of financial analysis and forecasting.
- Process payments for all Town invoices and prepare the warrant.
- Administer the payroll functions and distribute W-2's, 1095's and 1099's.
- Coordinate the external audit and prepare the Town's annual financial statements.
- Reconcile cash and accounts receivable to the books of the Treasurer/Collector and Departments.
- Prepare and submit to the Department of Revenue required reports such as Schedule A and Balance Sheet in preparation for Free Cash certification, assist in preparing quarterly cash reconciliation, Tax Recap, and the School Department End-of-Year report.



Above: Town Clerk Leo Mercado swearing in Kristen Caouette as Town Accountant in Winter 2025

Changes and Ongoing Challenges

- Staff turnover, retirements, and the hiring of new employees requires that Accounting train them on payroll, accounts payable, and general financial reporting which creates a higher workload of the team.
- The Accounting Division is responsible for establishing and working with departments to oversee awarded grants, all of which are unique and have their own reporting requirements. Managing these funds and programs creates additional workload for the Division.

Recent Accomplishments

- Submitted the Balance Sheet to the MA Department of Revenue for approval of Free Cash in October 2025
- Submitted the Tax Rate Recap and received certified FY2025 tax rate on December 2, 2025

FY2027 Goals

- Improve and simplify the payroll process through the introduction and implementation of time entry for Town departments. This should significantly reduce the amount of manual staff hours dedicated to payroll.

Performance Metrics

Fiscal Year	Number of Invoices Paid	% Change
2022	8,429	
2023	8,517	1.04%
2024	8,710	2.27%
2025	9,053	3.94%

GENERAL GOVERNMENT - ACCOUNTING

ACCOUNTING (133) Account Number	GENERAL FUND - TOWN Description	FY24 ACTUAL	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED	\$ Change	% Change
<u>Personal Services</u>								
133-510300	OVERTIME	\$ 1,368	\$ -	\$ 1,611	\$ -	\$ -	\$ -	-
133-510400	SICK	\$ 4,142	\$ -	\$ 5,214	\$ -	\$ -	\$ -	-
133-510410	FUNERAL LEAVE	\$ -	\$ -	\$ 1,060	\$ -	\$ -	\$ -	-
133-510410	LONGEVITY	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	-
133-510490	MERIT PAY	\$ 4,625	\$ -	\$ 3,000	\$ -	\$ -	\$ -	-
133-510500	HOLIDAY	\$ 14,395	\$ -	\$ 12,990	\$ -	\$ -	\$ -	-
133-510600	VACATION	\$ 15,493	\$ -	\$ 17,384	\$ -	\$ -	\$ -	-
133-510900	PERSONAL TIME	\$ 3,444	\$ -	\$ 5,832	\$ -	\$ -	\$ -	-
133-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
133-512050	CLERICAL SALARIES & WAGES	\$ 19,220	\$ 30,814	\$ 42,978	\$ 75,139	\$ -	\$ (75,139)	-100%
133-513000	PROFESSIONAL SALARIES	\$ 242,504	\$ 314,831	\$ 251,464	\$ 330,761	\$ 419,838	\$ 89,077	27%
<i>Personal Services - Subtotal</i>		\$ 305,191	\$ 345,645	\$ 343,032	\$ 405,900	\$ 419,838	\$ 13,937	3%
<u>Purchase of Services</u>								
133-520900	TRAVEL	\$ 311	\$ 300	\$ 2,279	\$ 400	\$ 2,500	\$ 2,100	525%
133-521700	DUES AND MEMBERSHIP	\$ 180	\$ 250	\$ 225	\$ 250	\$ 250	\$ -	0%
133-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 3,500	\$ 1,190	\$ 3,000	\$ 3,000	\$ -	0%
133-521900	PROFESSIONAL SERVICES	\$ 525	\$ -	\$ 27,056	\$ -	\$ -	\$ -	-
133-522910	BINDING SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Services - Subtotal</i>		\$ 1,016	\$ 4,050	\$ 30,751	\$ 3,650	\$ 5,750	\$ 2,100	58%
<u>Purchase of Supplies</u>								
133-540100	OFFICE SUPPLIES	\$ 86	\$ 1,000	\$ 111	\$ 500	\$ 500	\$ -	0%
133-540200	OTHER SUPPLIES	\$ 13	\$ -	\$ 2,689	\$ -	\$ -	\$ -	-
<i>Purchase of Supplies - Subtotal</i>		\$ 99	\$ 1,000	\$ 2,800	\$ 500	\$ 500	\$ -	0%
Accounting - Total		\$ 306,306	\$ 350,695	\$ 376,583	\$ 410,050	\$ 426,088	\$ 16,037	4%

BUDGET NOTES

520900 Travel Increase for overnight travel for professional development to be in line with actual spending.

521700 Dues And Membership Mass Municipal Auditor and Accountants Association.

540100 Office Supplies Labels and ink for the invoice scanner and other misc. office supplies.

GENERAL GOVERNMENT - FINANCE COMMITTEE

FINANCE COMMITTEE (131) Account Number	GENERAL FUND - TOWN Description	FY24 ACTUAL	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED	\$ Change	% Change
<u>Purchase of Services</u>								
131-521700	DUES AND MEMBERSHIP	\$ -	\$ 280	\$ -	\$ 280	\$ 280	\$ -	0%
<i>Purchase of Services - Subtotal</i>		\$ -	\$ 280	\$ -	\$ 280	\$ 280	\$ -	0%
Finance Committee - Total		\$ -	\$ 280	\$ -	\$ 280	\$ 280	\$ -	0%

CJ Carroll, Principal Assessor

Town Hall, 472 Main St.

actonma.gov/assessor

Assessor

Services

- Maintain a database of all of the Real and Personal property within the Town.
- Determine the property values and property classifications. Property values are based on January 1 of each year and determined by the prior calendar year's sales.
- Submit property values to the Department of Revenue for review and certification annually.
- Inspect all parcels no less than once every ten years per state guidelines.
- Calculation and certification of the annual allowable levy growth.
- Determine the proportion of the total property tax levy to be paid by each taxpayer before the Tax Classification hearing with the Select Board.
- Process abatements granted by the Board of Assessors.
- Administer motor vehicle excises and manage the abatements and exemptions.
- Administer property tax exemptions and aid residents in need.
- Administer Community Preservation Act surcharge and abatements.



Above: Marty Abbott was honored at the 2025 Annual Town Meeting with the Joseph A. Lalli Merit Award

Changes and Ongoing Challenges

- A new Assistant Assessor, Chase Murphy, was brought on to the department in July and has been a great addition to the team
- Fiscal Year 2026 was a Certification year with the Department of Revenue. This brought an in-depth audit of the town's assessing data and processes that concluded in early November of 2025.

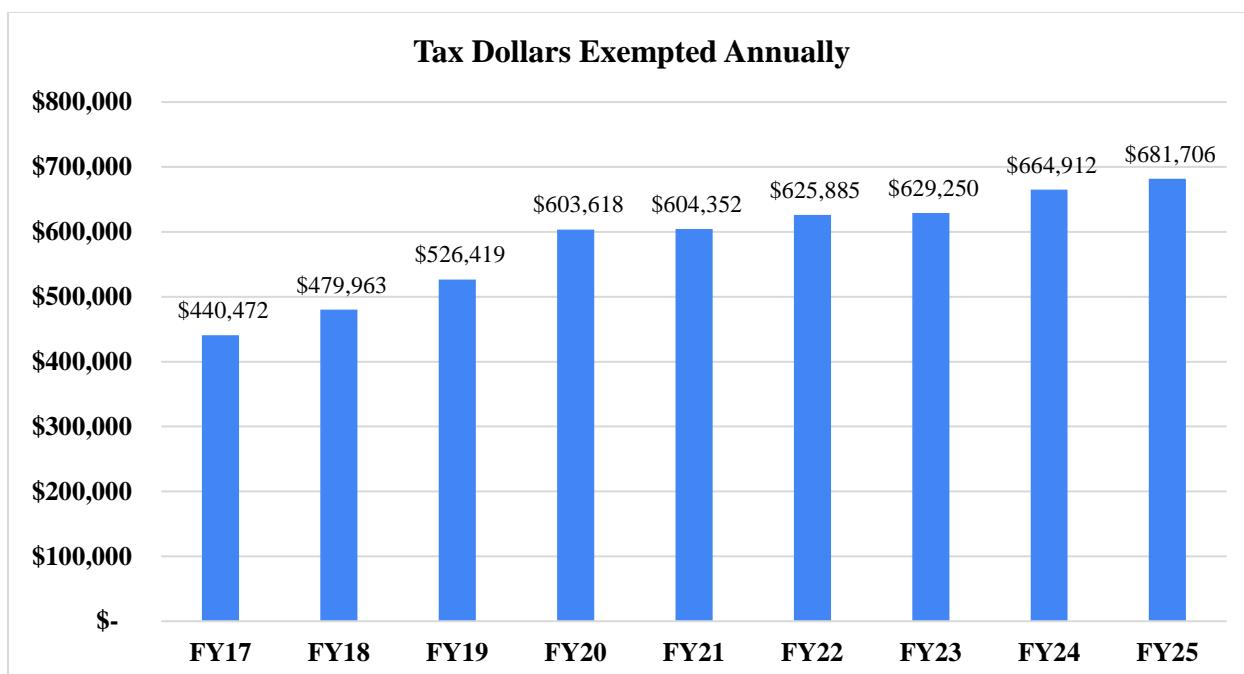
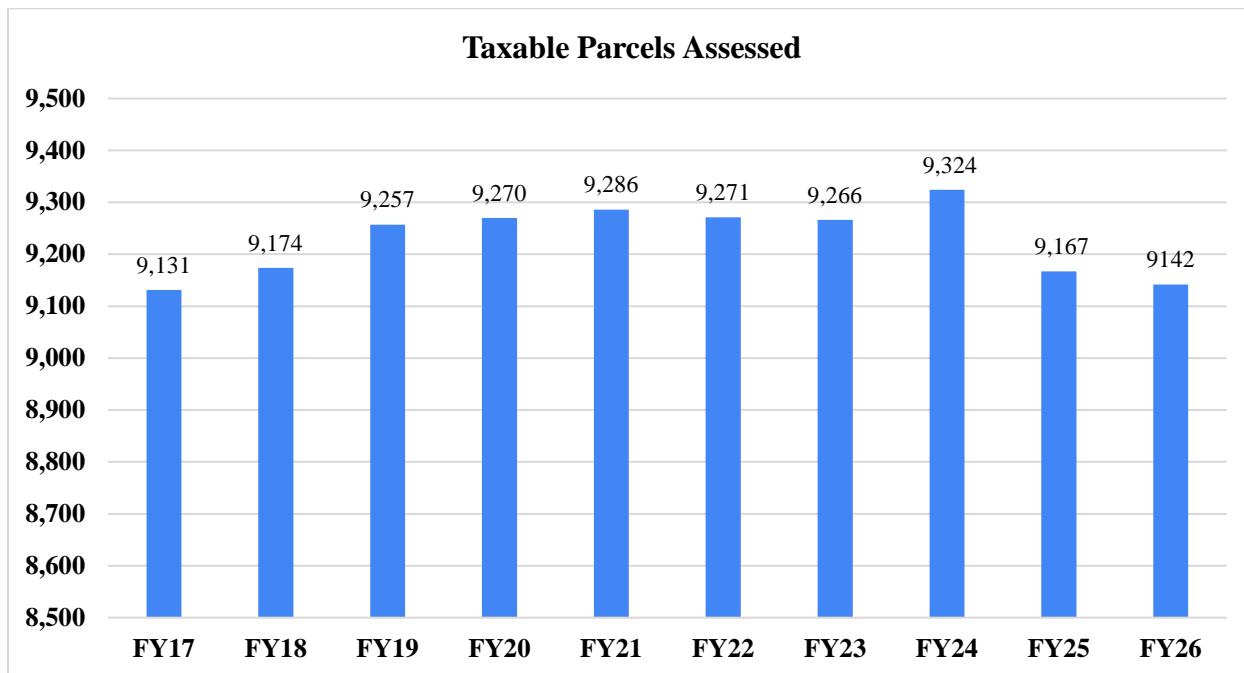
Recent Accomplishments

- Marty Abbott received the Lalli Merit Award for her service to taxpayers, in particular seniors, veterans, and those in positions of hardship.
- Improvements in processes and procedures, including processing exemption applications with more expediency, more efficient processing of motor vehicle abatements, and new strategies for collecting property data in a more proactive manner.
- The HERO act was passed at the 2025 annual town meeting. Allowing for improvements in Real Estate and Motor Vehicle exemptions for disabled veterans.
- The MA DOR requires that all properties be visited on a 10-year cycle. This 10-year deadline was 2026 for Acton, meaning that 50% of the properties in Acton needed to be visited by FY26. Between hired data collectors from Vision Government Solutions, and department staff, we were able to complete nearly 5,000 inspections to satisfy this state requirement.

FY2027 Goals

- Funding in the department budget was granted to conduct ongoing cyclical inspections to satisfy the state inspection requirement on an ongoing basis. We would like to find a vendor to help in this process, and implement a process to effectively conduct the necessary inspections on an annual basis.
- The Assessing Department is happy with the progress we have made in creating more efficient processes internally, as well as for the citizens that we serve. However, there are still improvements we would like to make this year.

Performance Metrics



GENERAL GOVERNMENT - ASSESSORS OFFICE

ASSESSORS (137) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED							
<u>Personal Services</u>													
137-510100	REGULAR PERM	\$ 3,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510400	SICK	\$ 9,748	\$ -	\$ 2,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510410	FUNERAL LEAVE	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510430	BOARD MEMBERS SALARIES	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0%
137-510460	LONGEVITY	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510490	MERIT PAY	\$ 4,500	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510500	HOLIDAY	\$ 12,836	\$ -	\$ 12,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510600	VACATION	\$ 15,914	\$ -	\$ 16,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-510900	PERSONAL TIME	\$ 2,839	\$ -	\$ 3,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-512050	CLERICAL SALARIES & WAGES	\$ 44,619	\$ 73,013	\$ 1,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-513000	PROFESSIONAL SALARIES	\$ 172,044	\$ 195,648	\$ 210,406	\$ 282,177	\$ 295,337	\$ 296,937	\$ 13,160	\$ -	\$ -	\$ -	\$ -	5%
<i>Personal Services - Subtotal</i>		\$ 267,445	\$ 270,261	\$ 254,170	\$ 283,777	\$ 296,937	\$ 13,160	\$ 5%					
<u>Purchase of Services</u>													
137-520100	ADVERTISING	\$ -	\$ 100	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200)	\$ -	-100%
137-520900	TRAVEL	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200)	\$ -	-100%
137-520901	REVALUATION	\$ 4,000	\$ 37,500	\$ 7,168	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,500)	\$ -	-100%
137-521700	DUES AND MEMBERSHIP	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 4,000	\$ 1,599	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -	0%
137-521900	PROFESSIONAL SERVICES	\$ 11,348	\$ 26,000	\$ 4,800	\$ 44,000	\$ 62,400	\$ 18,400	\$ -	\$ -	\$ -	\$ -	\$ -	42%
137-522700	CONTRACTUAL SERVICES	\$ 13,600	\$ -	\$ 40,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Services - Subtotal</i>		\$ 29,698	\$ 67,800	\$ 53,958	\$ 85,900	\$ 66,400	\$ (19,500)	\$ -23%					
<u>Purchase of Supplies</u>													
137-540100	OFFICE SUPPLIES	\$ 172	\$ 200	\$ 593	\$ 200	\$ 500	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	150%
137-540200	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137-541000	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Supplies - Subtotal</i>		\$ 172	\$ 200	\$ 593	\$ 200	\$ 500	\$ 300	\$ 150%					
Assessors - Total		\$ 297,315	\$ 338,261	\$ 308,721	\$ 369,877	\$ 363,837	\$ (6,040)	\$ -2%					

BUDGET NOTES

510430	Board Members Salaries	Board of Assessors stipend.
520100	Advertising	Tax classification notices.
520901	Revaluation	Revaluation complete in FY2026, funding removed.
521800	Professional Development	Funding to allow for Assessor and Assistant Assessor attendance of MAAO Assessor's school in August, as well as 3-4 conferences/seminars/clerk's meetings throughout the year, and any accommodations for travel necessary to attend.
521900	Professional Services	Funding for Vision CAMA and RRC software services, as well as interim year value adjustment services for Real Estate and Personal Property. Data collection services to annually keep up with state requirements in place of the large capital request once per decade. Also to fund Nearmap software at the recommendation of our rep at the DOR. This will give the Assessor's Office access to 3 annual fly-overs of all properties in tow, ensuring that all data is up to date, and will likely see significantly more in additional growth than the cost. We also need access to Marshall & Swift's valuation guide. It is a monthly updated binder-style guide that provides in-depth value and market details on a national and local level. It is standard for Assessing departments to have this.

Patrick McIntyre, Treasurer/Collector

Town Hall, 472 Main St.

actonma.gov/collector

Treasurer/Collector

Services

- Collect and process over 75,000 real estate, personal property, excise and sewer bills per year.
- Collect and process other Town receipts.
- Responsible for all monies of the Town in general treasury and special funds, including stabilization funds, trust funds and many others.
- Respond to requests for tax balances, paid tax statements and general customer requests.
- Issue Municipal Lien Certificates (MLC's).
- Secure liens against delinquent taxpayers.
- Maintain tax title accounts, conduct sales of land and oversee petition for foreclosure.
- Prepare betterment and tax title redemptions and releases.
- Maintain Town banking relationships.
- Distribute over 5,500 vendor payments per year, as properly authorized.
- Invest Town funds at the highest possible rate, taking account for safety, liquidity and yield.

Changes and Ongoing Challenges

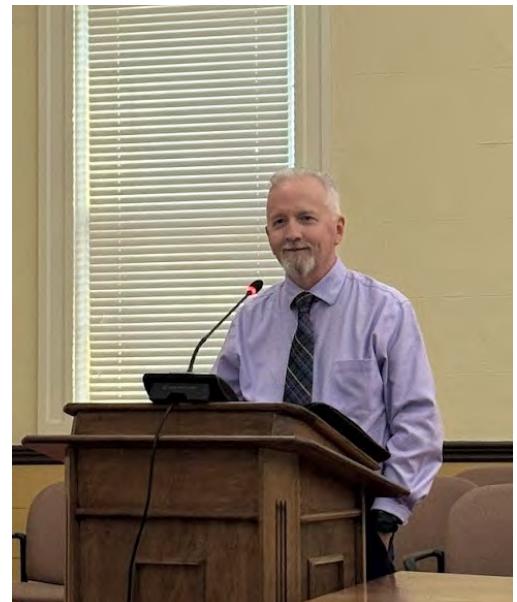
- Providing onboarding and training support to new hires and town staff
- Ensuring that cybersecurity measures are in place and up to date

Recent Accomplishments

- Transitioned the Town's trust funds from the Legal List to Prudent Investor as accepted by Town Meeting vote
- Implemented Basefund, an online debt tracking software for better transparency and reporting
- Implemented review of tax payment status as part of the building permitting process

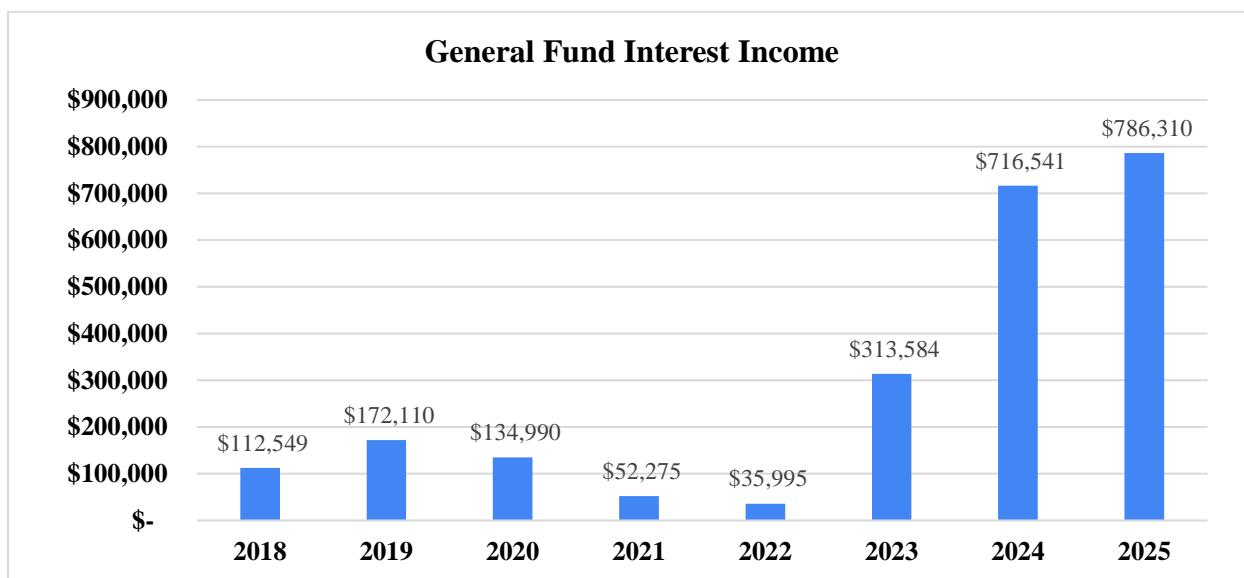
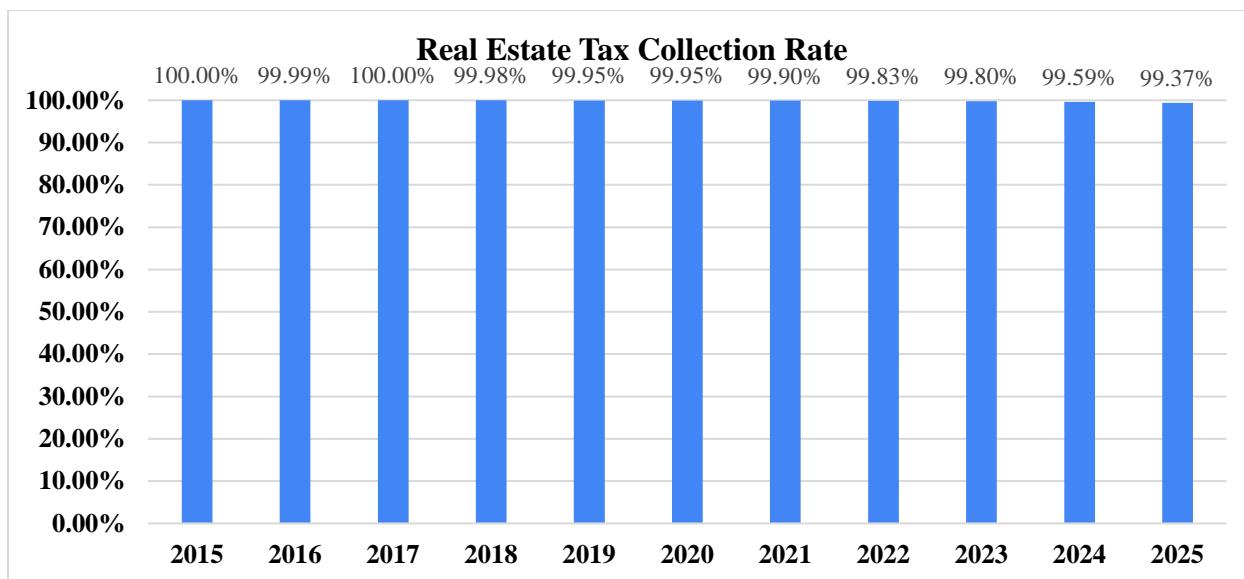
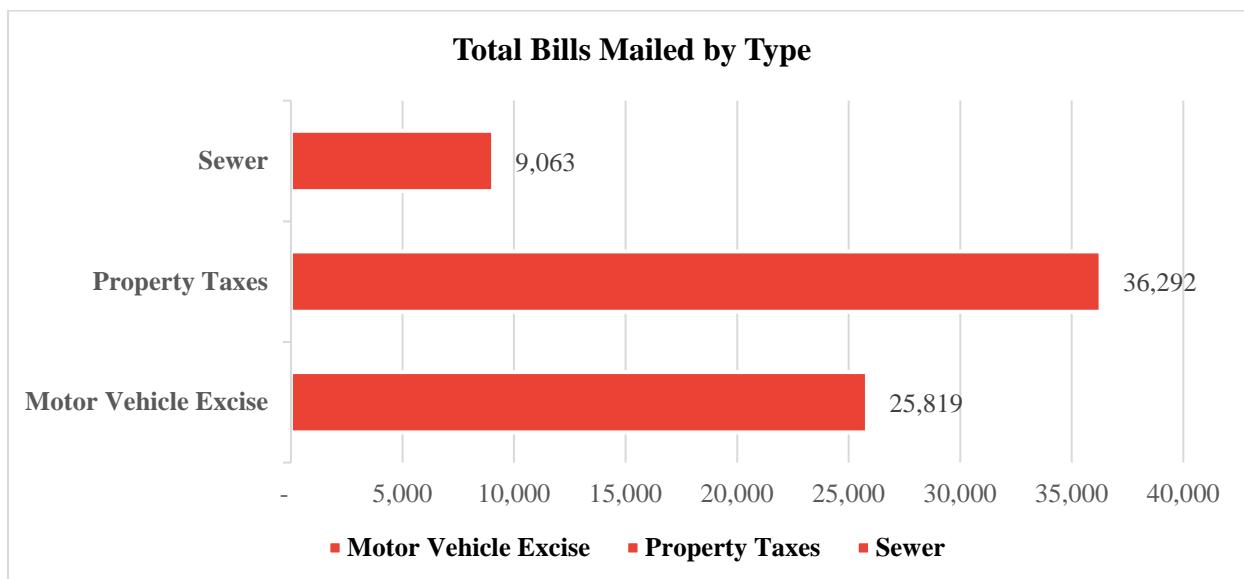
FY2027 Goals

- Bring in person credit card processing to Collector and Clerks office
- Streamline the town's banking setup to increase interest income
- Continue to provide exceptional, timely, and accurate responses to citizen's requests
- Continue to pursue payment plans for delinquent and tax title accounts



Above: Patrick McIntyre, Treasurer/Collector, updating the Select Board on efficiencies he's implemented since joining the Town in July

Performance Metrics



GENERAL GOVERNMENT - COLLECTOR / TREASURER

COLLECTOR/TREASURER (139) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED					
<u>Personal Services</u>											
139-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510400	SICK	\$ 5,446	\$ -	\$ 5,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510490	MERIT PAY	\$ 1,500	\$ -	\$ 688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510500	HOLIDAY	\$ 7,558	\$ -	\$ 7,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510550	CPA ADMINISTRATION SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510600	VACATION	\$ 8,568	\$ -	\$ 13,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-510900	PERSONAL TIME	\$ 1,591	\$ -	\$ 1,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139-512050	CLERICAL SALARIES & WAGES	\$ -	\$ 22,383	\$ 19,792	\$ 27,925	\$ 29,338	\$ 1,413	\$ 5%			
139-513000	PROFESSIONAL SALARIES	\$ 131,848	\$ 155,936	\$ 121,993	\$ 165,709	\$ 162,236	\$ (3,474)	\$ -2%			
<i>Personal Services - Subtotal</i>		\$ 156,512	\$ 178,319	\$ 170,360	\$ 193,635	\$ 191,574	\$ (2,061)	\$ -1%			
<u>Purchase of Services</u>											
139-520100	ADVERTISING	\$ -	\$ 350	\$ -	\$ 350	\$ 1,000	\$ 650	\$ 186%			
139-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 2,500	\$ 1,580	\$ 2,500	\$ 4,000	\$ 1,500	\$ 60%			
139-520900	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
139-521700	DUES AND MEMBERSHIP	\$ 200	\$ 200	\$ 200	\$ 240	\$ 300	\$ 60	\$ 25%			
139-521900	PROFESSIONAL SERVICES	\$ -	\$ 950	\$ -	\$ 500	\$ -	\$ (500)	\$ -100%			
<i>Purchase of Services - Subtotal</i>		\$ 200	\$ 4,000	\$ 1,780	\$ 3,590	\$ 5,300	\$ 1,710	\$ 48%			
<u>Purchase of Supplies</u>											
139-540100	OFFICE SUPPLIES	\$ 314	\$ 100	\$ -	\$ 200	\$ 200	\$ -	\$ 0%			
139-540200	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<i>Purchase of Supplies - Subtotal</i>		\$ 314	\$ 100	\$ -	\$ 200	\$ 200	\$ -	\$ 0%			
Collector / Treasurer - Total		\$ 157,025	\$ 182,419	\$ 172,140	\$ 197,425	\$ 197,074	\$ (351)	0%			

BUDGET NOTES

520100	Advertising	Tax Title Advertising.
521700	Dues And Membership	Massachusetts Collectors and Treasurers Association membership for the Treasurer/Collector and Assistant Treasurer/Collector
521800	Professional Development	Attendance to the MCTA annual school for continuing education and certification exams for Treasurer and Collector
540100	Office Supplies	Misc. office supplies

Maribeth Zabek, Director of Human Resources

Town Hall, 472 Main St.

actonma.gov/humanresources

Human Resources

Services

The Human Resources Office is responsible for personnel, risk, benefit, training and compensation management for over 200 employees and 500 retirees of the Town of Acton and Acton Public Schools. Specific responsibilities include:

- Compliance with Labor Laws & Regulations – Examples: ADA and Family Medical Leave Act (FMLA)
- Personnel Policies and Procedures – Examples: “Professional Standards of Conduct” and “Electronic Use” policies
- Classification and Compensation Plans – Ensures all positions are properly classified and salaries are competitive within the town’s “market basket”
- Personnel Records and Data – Begin to transition to electronic personnel files and Munis HR Module
- Employee Benefits – Continues to pursue competitive, cost-saving initiatives while simultaneously offering a wide variety of benefits
- Workers' Compensation – Coordinates with insurance carriers to ensure efficient and safe return of employees from workers' compensation leave
- Collective Bargaining – Maintains good relations with the five (5) unions representing many town employees and negotiating Collective Bargaining Agreements (CBA's)
- Recruitment and Hiring – Aims to recruit and hire town staff utilizing a diverse recruitment network. Hires a high number of Seasonal staff.
- Training – Provides mandatory and elective training to all employees
- Performance Evaluation Programs – Manages an employee evaluation program that concentrates on annual goals that tie into the Select Board short-term and long-term goals
- Employee Relations and Communications – Strives for exceptional service
- Employee Recognition Programs – Manages the Employee Recognition Committee and Wellness Initiative Network that sponsors programs and events throughout the year

Changes and Ongoing Challenges

- Recruitment challenges, particularly for specialized and public safety roles
- Increase in FMLA, ADA, and workers' compensation cases requiring detailed administrative management

Recent Accomplishments

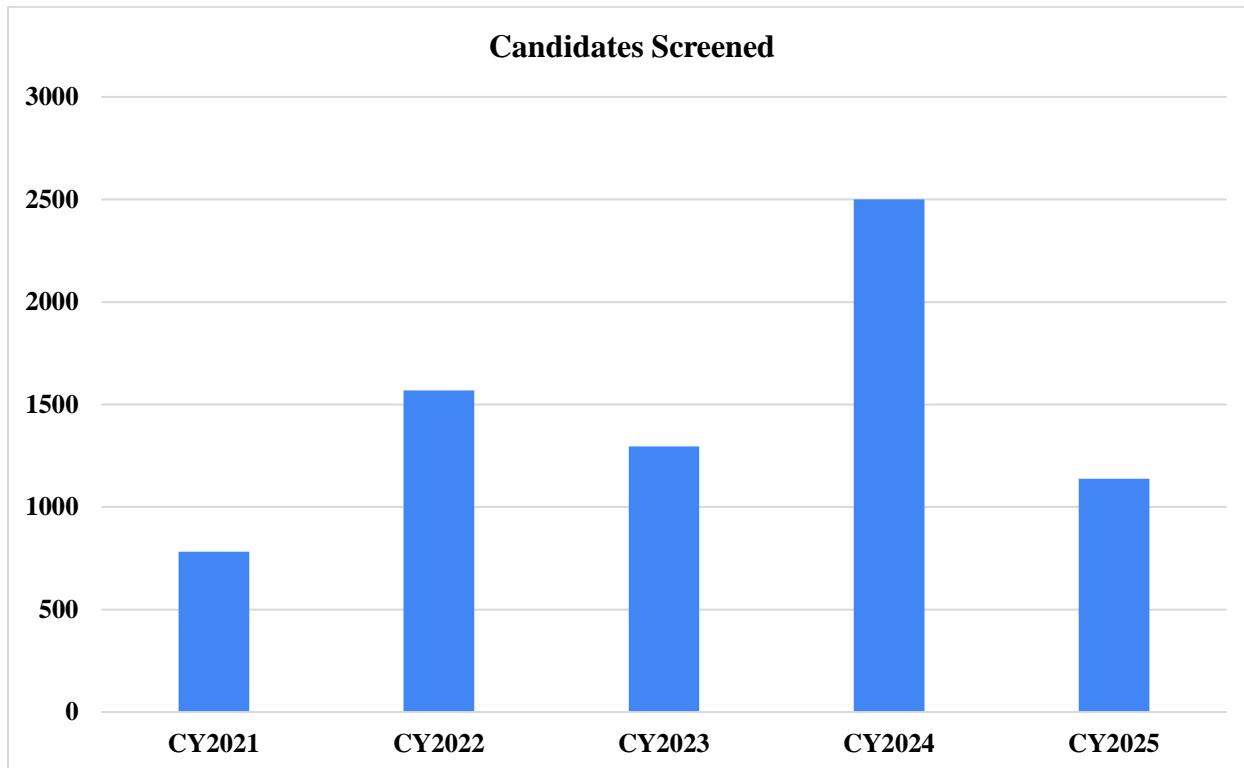
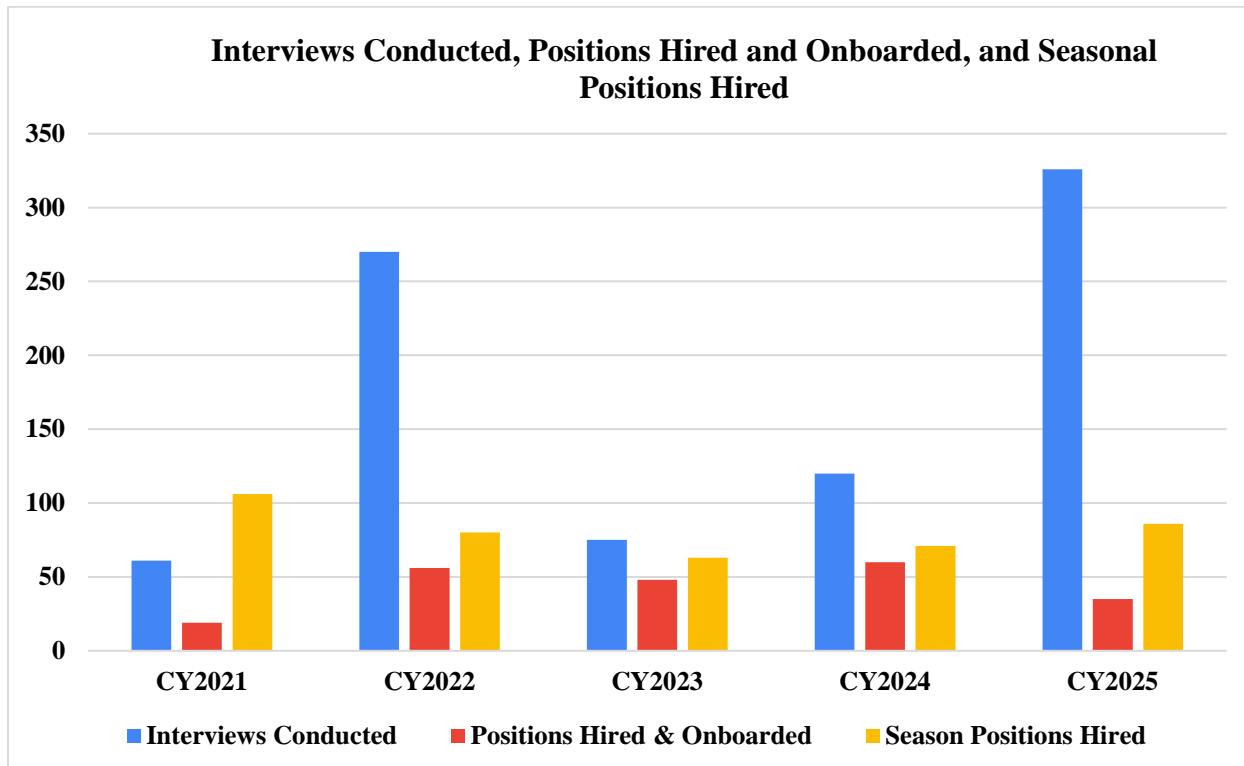
- Completed a smooth transition of leadership by recruiting for HR Director and promoting from within.
- Redesigned Intern Program to include structured departmental leaning hours, giving interns exposure to multiple departments.
- Developed and implemented a targeted social media campaign to support Police, Fire and Dispatch Recruitment efforts.

FY2027 Goals

- Hire a Benefits Coordinator and HR Generalist to ensure comprehensive, timely support for all employees and retirees.
- Continue refining HR and Benefits processes within Munis, with a specific focus on building and implementing the Open Enrollment module.

- Successfully transition all Medicare-eligible retirees from Aetna to MIIA/BCBS, ensuring clear communication, compliance with plan requirements, and uninterrupted access to benefits.
- Strengthen workplace culture by expanding low-cost, high-impact employee recognition efforts.

Performance Metrics



GENERAL GOVERNMENT - HUMAN RESOURCES

HUMAN RESOURCES (152) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change	Change		
<u>Personal Services</u>													
152-510300	OVERTIME	\$ 1,336	\$ 7,000	\$ 1,558	\$ 7,000	\$ 2,000	\$ (5,000)						-71%
152-510400	SICK	\$ 1,580	\$ -	\$ 830	\$ -	\$ -	\$ -						
152-510410	FUNERAL LEAVE	\$ -	\$ -	\$ 1,166	\$ -	\$ -	\$ -						
152-510460	LONGEVITY	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -						
152-510490	MERIT PAY	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -						
152-510500	HOLIDAY	\$ 11,320	\$ -	\$ 12,258	\$ -	\$ -	\$ -						
152-510600	VACATION	\$ 9,356	\$ -	\$ 13,129	\$ -	\$ -	\$ -						
152-510900	PERSONAL TIME	\$ 1,974	\$ -	\$ 963	\$ -	\$ -	\$ -						
152-511000	OTHER SALARIES & WAGES	\$ 4,103	\$ -	\$ 5,561	\$ -	\$ -	\$ -						
152-511800	SENIOR WORK PROGRAM	\$ 31,432	\$ 40,000	\$ 17,898	\$ 40,000	\$ 35,000	\$ (5,000)						-13%
152-512050	CLERICAL SALARIES & WAGES	\$ 57,899	\$ 68,115	\$ 58,249	\$ 88,079	\$ 109,892	\$ 21,813						25%
152-513000	PROFESSIONAL SALARIES	\$ 203,276	\$ 233,883	\$ 214,661	\$ 248,805	\$ 206,875	\$ (41,930)						-17%
Personal Services - Subtotal		\$ 326,775	\$ 348,998	\$ 332,774	\$ 383,884	\$ 353,766	\$ (30,118)						-8%
<u>Purchase of Services</u>													
152-520100	ADVERTISING	\$ 1,770	\$ 10,815	\$ 4,535	\$ 5,000	\$ 7,000	\$ 2,000						40%
152-520900	TRAVEL	\$ 418	\$ 400	\$ 165	\$ 400	\$ 400	\$ -						0%
152-521700	DUES AND MEMBERSHIP	\$ 645	\$ 1,900	\$ 275	\$ 1,900	\$ 1,900	\$ -						0%
152-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000						-
152-521820	EMPLOYEE RECOGNITION	\$ 35,424	\$ 32,000	\$ 32,265	\$ 32,000	\$ 32,000	\$ -						0%
152-521900	PROFESSIONAL SERVICES	\$ 5,393	\$ 10,000	\$ 15,250	\$ 7,500	\$ 10,000	\$ 2,500						33%
152-521940	PROFESSIONAL SERVICES - MEDICARI	\$ 17,986	\$ 22,000	\$ 22,152	\$ 20,000	\$ 20,000	\$ -						0%
152-522300	PRINTING AND COPYING	\$ -	\$ 500	\$ 37	\$ 500	\$ 500	\$ -						0%
Purchase of Services - Subtotal		\$ 61,636	\$ 77,615	\$ 74,678	\$ 67,300	\$ 73,800	\$ 6,500						10%
<u>Purchase of Supplies</u>													
152-540100	OFFICE SUPPLIES	\$ 681	\$ 1,800	\$ 1,573	\$ 1,800	\$ 1,800	\$ -						0%
152-540200	OTHER SUPPLIES	\$ 377	\$ 800	\$ 796	\$ 800	\$ 800	\$ -						0%
152-540500	BOOKS AND PERIODICALS	\$ -	\$ 1,100	\$ -	\$ 1,100	\$ -	\$ (1,100)						-100%
152-540900	MATERIAL AND EQUIPMENT	\$ 24	\$ 300	\$ -	\$ 300	\$ 300	\$ -						0%
Purchase of Supplies - Subtotal		\$ 1,081	\$ 4,000	\$ 2,368	\$ 4,000	\$ 2,900	\$ (1,100)						-28%
<u>Other Charges and Expenses</u>													
152-570152	POLICE AND FIRE INJURY INSURANCE	\$ 80,283	\$ 110,000	\$ 110,041	\$ 110,000	\$ 110,000	\$ -						0%
Other Charges and Expenses - Subtotal		\$ 80,283	\$ 110,000	\$ 110,041	\$ 110,000	\$ 110,000	\$ -						0%
Human Resources - Total		\$ 469,775	\$ 540,613	\$ 519,861	\$ 565,184	\$ 540,466	\$ (24,718)						-4%

BUDGET NOTES

510300	Overtime	Overtime for hourly positions in HR. Budget reduced in line with actual spending.
511800	Senior Work Program	-
521700	Clerical Salaries & Wages	Includes full-funding of a new Benefits Administrator which was approved at half-funding in FY2026.
520100	Advertising	Advertising for job openings with sites such as the online MMA Beacon, LinkedIn, Indeed, and other professional
520900	Travel	Mileage reimbursement for in-person trainings, job fairs, meetings, etc.
521700	Dues And Membership	Two SHRM memberships (\$800 total), three MMHR memberships (\$400 total), and LinkedIn Prime.
521820	Employee Recognition	Projecting to host the 3 signature Employee Recognition events: Professional Development Day, Winter event, and STAR dinner. Also includes funding for First Responders Wellness Group.
521900	Professional Services	Assessment centers and various studies.
521940	Professional Services - Medical	Medical bill for pre-employment physicals and evaluations.
522300	Printing And Copying	Human Resources envelopes. Employee benefit material.
540500	Books And Periodicals	Purchase of recruitment tools, organizational structure subscriptions, SHRM periodicals, etc.
570152	Police And Fire Injury Insurance	Police and Fire injuries while on duty. Level funded.

LAND USE DEPARTMENT



Mission Statement

Building Division: The primary mission of the Building Division 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 Acton. The department is responsible for the administration and enforcement of the uniform codes and related Federal, State, and Local adopted laws and ordinances.

Planning Division: The Planning Division helps the Town realize the goals and priorities set forth in the Town's Comprehensive Community Plan, Acton 2020 and the Housing Production Plan. The Division serves as the agent for the implementation of the Town's policies relating to land development, housing and zoning enforcement. In this role, the Division systematically processes and critically analyzes land development proposals for compliance with zoning and subdivision regulations. The Division evaluates competing priorities and interests in order to provide recommendations to statutory Boards. The Planning Division provides project management for several community projects and leads public participation engagement initiatives that help to strengthen the natural and built environment. The Division supports the Town's organizational goals focused on equity, sustainability and community development. The Planning Division is committed to providing the highest quality services for the residents of Acton and takes seriously their role in being a trusted resource for providing accurate, responsive and comprehensive services to the public.

Conservation Division: The mission of the Conservation Division is to provide leadership in managing and protecting Acton's diverse natural environment for present and future generations. Special attention is given to the protection of critical environmental resources including wetland resource areas, wildlife habitats, rare and endangered species, and natural ecosystems. Additionally, the Conservation Division is dedicated to providing opportunities for outdoor environmental education, passive recreation, and enjoyment of the Town's open spaces.

Budgets Managed

General Fund:

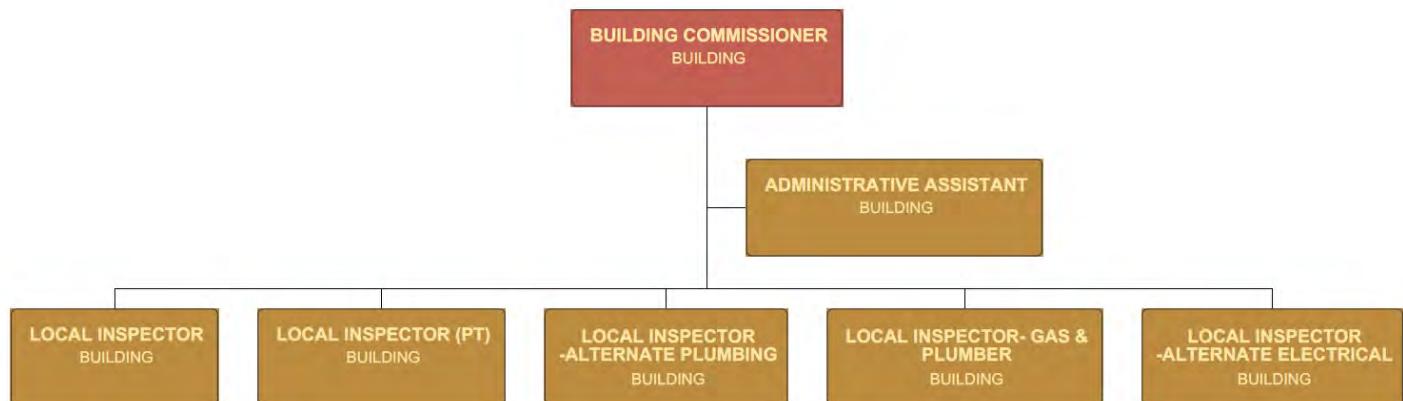
- Building Department (01251)
- Planning Department (01720)
- Conservation Department (01550)

Revolving/Enterprise Funds:

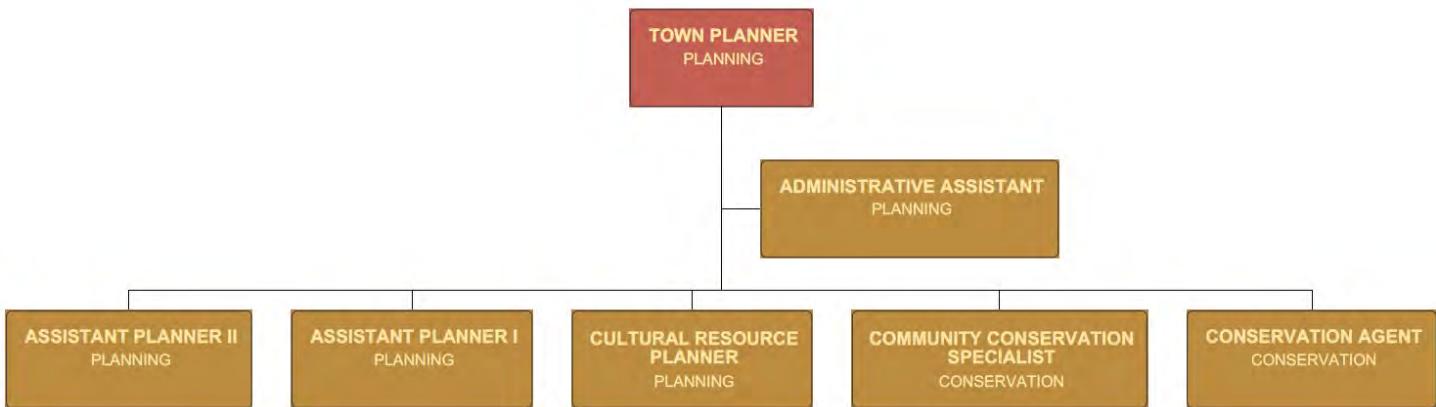
- Building Inspector (3701)
- Historical Commission (3706)

Organizational Charts

Building



Planning and Conservation



Full Time Equivalent (FTE) Positions

Title	FY25	FY26	Proposed
			FY27
Building Division*	4.225	3.875	3.875
Planning Division*	4.275	4.275	4.275
Conservation Division	2.000	2.000	2.000
Total	10.500	10.150	10.150

*Several positions in each division are partially funded from the General Fund, Community Preservation Act, and Building Revolving Fund

Ed Mullen, Building Commissioner/Zoning Enforcement Officer

Town Hall, 472 Main St.

actonma.gov/building

Building Division

Services

- Reviews building permit applications, issues appropriate permits and conducts inspections.
- Provides enforcement of Town Bylaw Chapter N, “Procedure for the Demolition of Historically or Architecturally Significant Buildings”.
- Provides enforcement of Town Bylaw Chapter P, “Local Historic District Bylaw”.
- Enforces the Architectural Access Board’s Rules and Regulations CMR 521.
- Enforces the State of Massachusetts Plumbing/Gas codes and Electrical codes.
- Enforces the Massachusetts State Building Code.
- Conducts safety inspections of day care centers, places of worship, recreational facilities, restaurants, educational facilities, and multi-family residences of more than four units.

Changes and Ongoing Challenges

- In FY2025, Massachusetts’ new Accessory Dwelling Unit (ADU) law, effective February 2, 2025, took effect, allowing ADUs “by right” in single-family residential districts. This change expanded housing options and increased local permitting activity.
- The onboarding of a Fire Prevention Officer enhanced coordination and efficiency across inspections, permitting, and reviews.
- The addition of a full-time Land Use Customer Service Representative rounded out the Building Department team, improving communication and increasing the proficiency of day-to-day operations



Above: Alicia Burak, Deputy Town Clerk, swearing in Ed Mullen as Zoning Enforcement Officer in Summer 2025.

Recent Accomplishments

- The Department generated \$1.6 million in revenue and completed over 4,200 inspections, reflecting strong development activity and effective administration.
- Continued use of the OpenGov online permitting system has improved accessibility and customer service.
- Staff also maintained required certifications and pursued ongoing professional development.

FY2027 Goals

- Continue professional development and enhance overall efficiency in permitting and inspection processes.
- Continue to optimize the OpenGov platform to further streamline permitting workflows and maintain high standards of service and code compliance

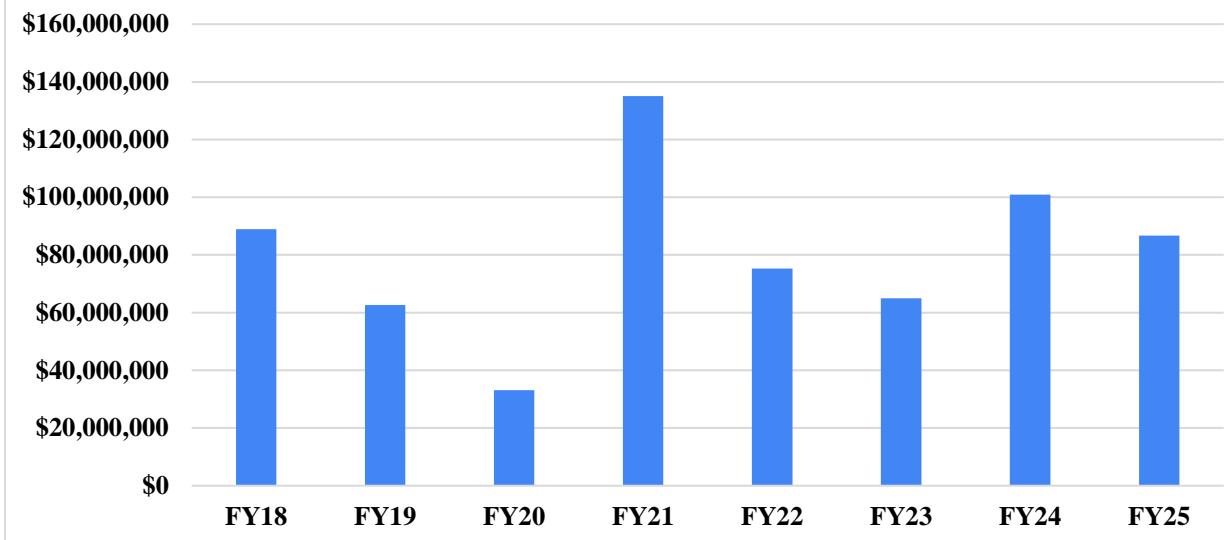
Enterprise/Revolving Funds Managed

Building Inspector Revolving (3701)

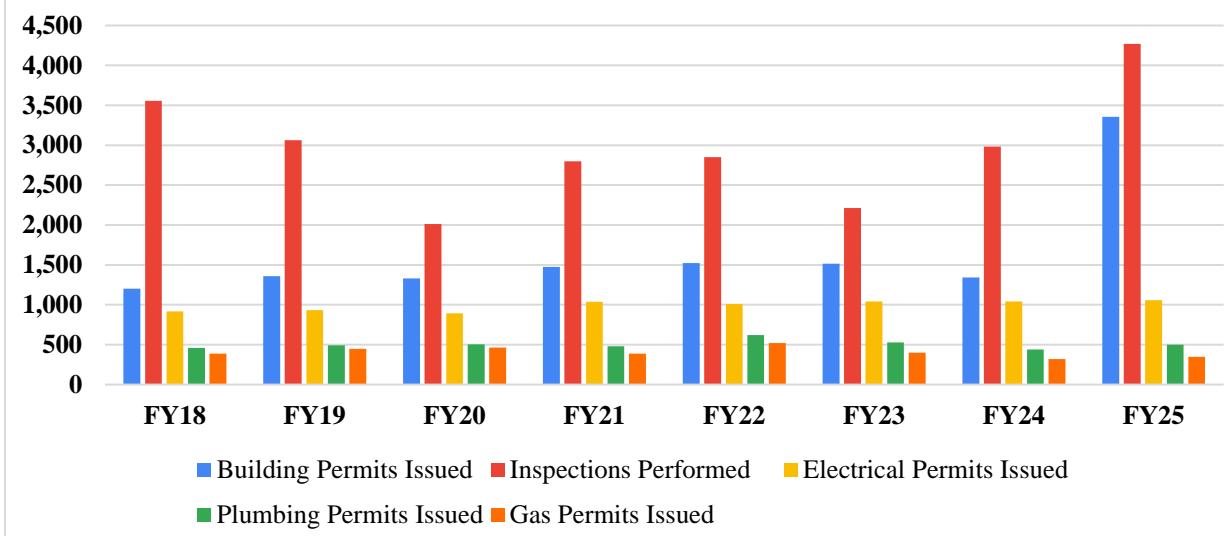
The Building Inspector Revolving Fund collects revenues from wiring, gas, and plumbing permit fees collected by the Building Division. These funds are used to pay for inspector and administrative salaries, contractual services, professional services, and related health insurance. This fund also covers the annual cost to operate OpenGov, the permit software implemented in August 2023, and the annual lease payment for the building inspectional vehicle.

Performance Metrics

Estimated Construction Value (in thousands)



Building Permits by Type



GENERAL GOVERNMENT - BUILDING DEPARTMENT

BUILDING (251) Account Number	GENERAL FUND - TOWN Description	FY24 ACTUAL	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED	\$ Change	% Change
<u>Personal Services</u>								
251-510200	REGULAR TEMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-510300	OVERTIME	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-510400	SICK	\$ 7,639	\$ -	\$ 11,479	\$ -	\$ -	\$ -	-
251-510410	FUNERAL LEAVE	\$ 1,479	\$ -	\$ 492	\$ -	\$ -	\$ -	-
251-510490	MERIT PAY	\$ 2,938	\$ -	\$ 3,000	\$ -	\$ -	\$ -	-
251-510500	HOLIDAY	\$ 9,308	\$ -	\$ 11,352	\$ -	\$ -	\$ -	-
251-510600	VACATION	\$ 4,953	\$ -	\$ 17,494	\$ -	\$ -	\$ -	-
251-510900	PERSONAL TIME	\$ 2,321	\$ -	\$ 2,541	\$ -	\$ -	\$ -	-
251-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ 1,042	\$ -	\$ 3,000	\$ 3,000	-
251-512050	CLERICAL SALARIES & WAGES	\$ 30,594	\$ 78,532	\$ 28,626	\$ 60,553	\$ -	\$ (60,553)	-100%
251-513000	PROFESSIONAL SALARIES	\$ 174,074	\$ 212,158	\$ 195,835	\$ 231,786	\$ 249,699	\$ 17,913	8%
<i>Personal Services - Subtotal</i>		\$ 233,556	\$ 290,690	\$ 271,862	\$ 292,339	\$ 252,699	\$ (39,640)	-14%
<u>Purchase of Services</u>								
251-520900	TRAVEL	\$ 268	\$ 1,000	\$ 445	\$ 1,000	\$ 1,000	\$ -	0%
251-521500	TELEPHONE	\$ 2,766	\$ 3,559	\$ 2,662	\$ 3,559	\$ 4,000	\$ 441	12%
251-521700	DUES AND MEMBERSHIP	\$ 100	\$ 800	\$ 1,019	\$ 800	\$ 1,000	\$ 200	25%
251-521800	PROFESSIONAL DEVELOPMENT	\$ 1,596	\$ 2,500	\$ 1,005	\$ 1,500	\$ 1,500	\$ -	0%
251-521900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 264	\$ -	\$ -	\$ -	-
251-522700	CONTRACTUAL SERVICE	\$ -	\$ -	\$ 89	\$ -	\$ -	\$ -	-
<i>Purchase of Services - Subtotal</i>		\$ 4,729	\$ 7,859	\$ 5,484	\$ 6,859	\$ 7,500	\$ 641	9%
<u>Purchase of Supplies</u>								
251-540100	OFFICE SUPPLIES	\$ 430	\$ 850	\$ 625	\$ 850	\$ 850	\$ -	0%
251-540200	OTHER SUPPLIES	\$ 24	\$ -	\$ 90	\$ 500	\$ 500	\$ -	0%
251-540500	BOOKS AND PERIODICALS	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ -	-
251-541000	UNIFORMS	\$ 924	\$ 600	\$ 44	\$ 600	\$ 600	\$ -	0%
251-541050	PROTECTIVE CLOTHING	\$ -	\$ 600	\$ -	\$ 600	\$ 600	\$ -	0%
<i>Purchase of Supplies - Subtotal</i>		\$ 3,477	\$ 2,050	\$ 759	\$ 2,550	\$ 2,550	\$ -	0%
Building - Total		\$ 241,762	\$ 300,599	\$ 278,105	\$ 301,748	\$ 262,749	\$ (38,999)	-13%

BUDGET NOTES

521700 Dues And Membership Membership fees to the Mass Building Commissioners & Inspectors Association , the MetroWest Building Officials Organization & the International Code Council and professional licensure for the building inspectors.

GENERAL GOVERNMENT - HISTORIC COMMISSION

HISTORIC COMMISSION (650) Account Number	GENERAL FUND - TOWN Description	FY24 ACTUAL	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED	\$ Change	% Change
<u>Purchase of Services</u>								
650-520100	ADVERTISING	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	-
650-521700	DUES AND MEMBERSHIP	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0%
650-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Services - Subtotal</i>		\$ 75	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0%
<u>Purchase of Supplies</u>								
650-540200	OTHER SUPPLIES	\$ 30	\$ 10,176	\$ -	\$ 10,176	\$ 1,500	\$ (8,676)	-85%
<i>Purchase of Supplies - Subtotal</i>		\$ 30	\$ 10,176	\$ -	\$ 10,176	\$ 1,500	\$ (8,676)	-85%
Historic Commission - Total		\$ 105	\$ 10,376	\$ -	\$ 10,376	\$ 1,700	\$ (8,676)	-84%

Kaila Sauer, Planning Director

Town Hall, 472 Main St.

actonma.gov/planning

Planning Division

Services

- Provides professional staff support for the Planning Board, Zoning Board of Appeals, Historical Commission and Historic District Commission as well as the Select Board for site plans and special permits. Planning staff occasionally provides staff support to other town boards when needed.
- Engages in long range planning and facilitates public outreach efforts to maintain and further develop the Town's zoning bylaw and subdivision rules.
- Provides project management for community projects and leads public engagement initiatives that help to strengthen the natural and built environment, such as: "Habitat for All" open space residential development initiative, South Acton Vision and Action Plan, the Powder Mill Corridor Study, the bike share programs, and implements action items of the Local Rapid Recovery Program such as the Bruce Freeman Rail Trail Wayfinding.
- Provides oversight to the Community Preservation Act program and administrative support to the Committee.
- Supports the Regional Housing Service Organization and monitoring efforts for the Town's affordable housing.
- Prepares and seeks grant funding and technical assistance to advance the goals of the Acton 2020 Comprehensive Community Plan.
- Represents the MAGIC Subregion on the Boston Metropolitan Area Planning Council and the Town on the Metropolitan Area Planning Council.



Above: Former Planning Director Kristen Guichard, new Planning Director Kaila Sauer, Assistant Planner II Nate Ryan, and Community Conservation Specialist Ian Bergemann at a Habitat for All Open House
Source: Acton Exchange

Changes and Ongoing Challenges

A significant organizational change is the departure of former Planning Director Kristen Guichard, who has accepted the position of Executive Director of the Regional Housing Services Office. Kristen's leadership and vision have been instrumental in advancing key planning initiatives, and her work has advanced Acton's long-term planning goals. Senior Planner Kaila Sauer has stepped into the Planning Director role and will provide continuity of services and leadership across ongoing initiatives.

In addition, the Planning Division is grappling with several challenges as it seeks to address the housing and climate crises while balancing multiple community needs in a short timeframe.

- Ensuring sufficient outreach to all community members has become more difficult as fatigue sets in, with residents being asked to participate in numerous surveys and workshops
- The division is also exploring new ways to engage a public already stretched thin by competing demands on their time.

These challenges require creative solutions to ensure meaningful involvement while addressing pressing issues like housing and climate change.

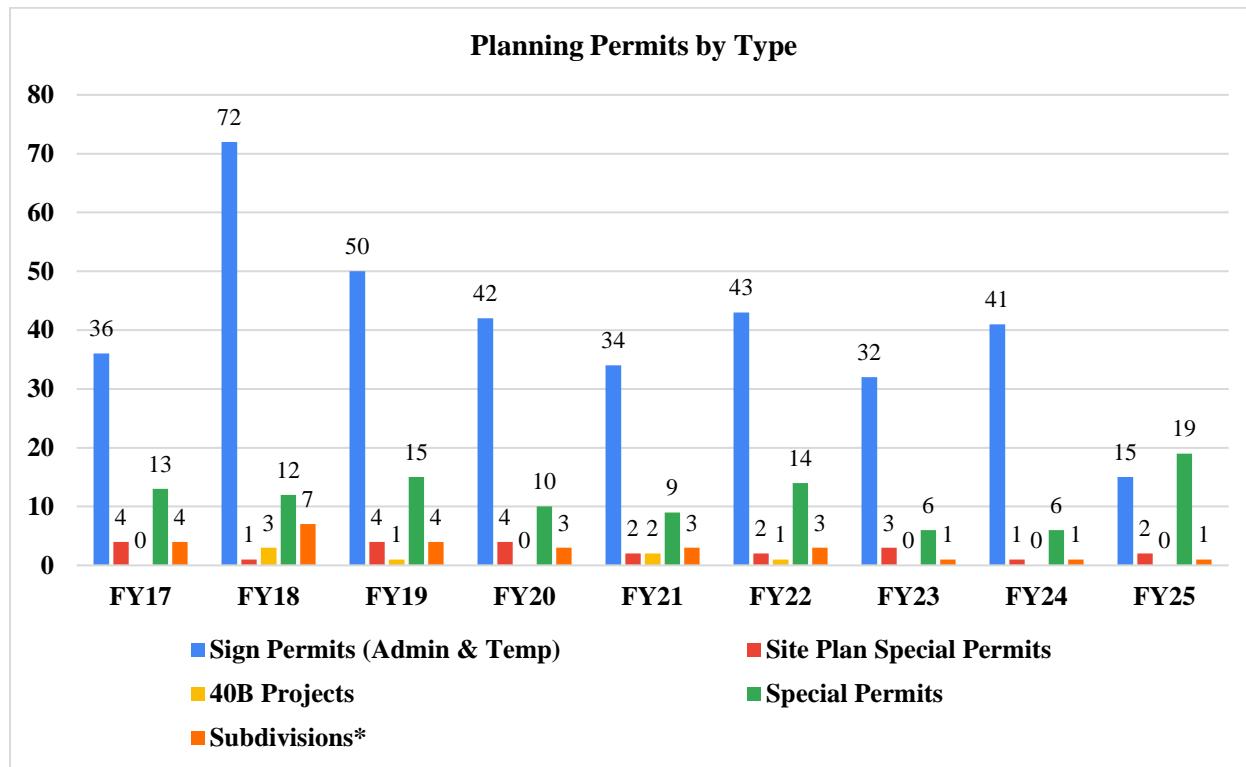
Recent Accomplishments

- The Planning Division facilitated and organized a series of public engagement sessions that led to the successful adoption of zoning for a new by-right subdivision option known as Open Space Residential Development. This zoning initiative represents the culmination of the year-long “Habitat for All” community engagement effort
- A new Accessory Dwelling Unit (ADU) bylaw was approved at the 2025 Town Meeting. The bylaw both complies with and exceeds new state regulations, expanding opportunities for diversified housing in Acton
- An updated Housing Production Plan was adopted in 2025, outlining nine overarching goals to support and accelerate housing production in Acton
- Acton was re-designated as a Housing Choice Community in recognition of its demonstrated housing production and adoption of pro-housing best practices.

FY2027 Goals

- Support and train the new Assistant Planner joining the Planning Division team
- Advance priority action items outlined in the Housing Production Plan, the 2020 Community Comprehensive Plan, the Strategic Economic Development Action Plan, the Climate Action Plan, and the Open Space and Recreation Plan
- Increase public engagement, with a focus on reaching community members who have not traditionally participated in planning processes, and ensure that all initiatives consider three key questions: *Who does it help? Who does it hurt? Who is missing?*
- Begin planning for a robust community engagement process to update Acton’s Community Comprehensive Plan

Performance Metrics



GENERAL GOVERNMENT - PLANNING DEPARTMENT

PLANNING (172) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED					
<u>Personal Services</u>											
172-510300	OVERTIME	\$ 597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510400	SICK	\$ 6,288	\$ -	\$ 11,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510460	LONGEVITY	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510490	MERIT PAY	\$ 5,250	\$ -	\$ 4,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510500	HOLIDAY	\$ 15,334	\$ -	\$ 14,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510600	VACATION	\$ 22,571	\$ -	\$ 18,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-510900	PERSONAL TIME	\$ 3,092	\$ -	\$ 3,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-512050	CLERICAL SALARIES & WAGES	\$ 35,363	\$ 40,157	\$ 20,465	\$ 40,960	\$ 36,040	\$ (4,921)	\$ -	\$ -	\$ -	-12%
172-513000	PROFESSIONAL SALARIES	\$ 256,404	\$ 317,031	\$ 249,372	\$ 324,131	\$ 291,233	\$ (32,898)	\$ -	\$ -	\$ -	-10%
<i>Personal Services - Subtotal</i>		\$ 344,899	\$ 357,188	\$ 323,631	\$ 365,092	\$ 327,272	\$ (37,819)	\$ -	\$ -	\$ -	-10%
<u>Purchase of Services</u>											
172-520100	ADVERTISING	\$ 587	\$ 760	\$ 366	\$ 760	\$ 760	\$ -	\$ -	\$ -	\$ -	0%
172-520900	TRAVEL	\$ 394	\$ 850	\$ 338	\$ 850	\$ 850	\$ -	\$ -	\$ -	\$ -	0%
172-521700	DUES AND MEMBERSHIP	\$ 668	\$ 1,754	\$ 1,302	\$ 1,754	\$ 1,754	\$ -	\$ -	\$ -	\$ -	0%
172-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 3,600	\$ 958	\$ 2,600	\$ 2,600	\$ -	\$ -	\$ -	\$ -	0%
172-521900	PROFESSIONAL SERVICES	\$ 15,509	\$ 15,792	\$ 15,219	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -	0%
172-522300	PRINTING AND COPYING	\$ 2,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Services - Subtotal</i>		\$ 19,213	\$ 22,756	\$ 18,183	\$ 21,964	\$ 21,964	\$ -	\$ -	\$ -	\$ -	0%
<u>Purchase of Supplies</u>											
172-540100	OFFICE SUPPLIES	\$ 1,147	\$ 1,667	\$ 170	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	0%
172-540230	COMMUNITY ENGAGEMENT SUPPLIES	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	0%
172-540300	POSTAGE AND COURIER	\$ 1,900	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172-540500	BOOKS AND PERIODICALS	\$ 594	\$ 600	\$ 662	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -	0%
172-540900	MATERIALS AND EQUIPMENT	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Supplies - Subtotal</i>		\$ 3,641	\$ 2,267	\$ 18,922	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	0%
Planning - Total		\$ 367,753	\$ 382,211	\$ 360,736	\$ 392,056	\$ 354,236	\$ (37,819)	\$ -	\$ -	\$ -	-10%

BUDGET NOTES

520100	Advertising	Advertising with the Action Unlimited to meet requirements for public notice of annual CPA Plan and Zoning articles for public hearing prior to Town Meeting
520900	Travel	Travel to and from meetings and sites around Town for enforcement or meetings at other Town properties.
521700	Dues And Membership	AICP dues and memberships for three planners; APA and APA-MA memberships
521900	Professional Services	Legal services specializing in fair housing/civil rights review of all proposed zoning bylaws for fair housing implications and potential disparate impact prior to public hearing for Town Meeting.
540100	Office Supplies	For various supplies needed including materials for public engagement
540230	Community Engagement Supplies	Covers cost of one, two-sided postcard to be mailed through USPS. Our new practice has been to send a town-wide post card to all residential mailing addresses at the kick-off of each planning initiative to increase public participation and awareness. Also includes funding for public workshop supplies, such as food, foam boards, and easels.
540500	Books And Periodicals	Electronic handbook of Massachusetts Land Use and Planning Law (slight increase from last year)

Conservation Division

Town Hall, 472 Main St.

actonma.gov/conservation

Conservation Division

Services

Conservation staff administer guidance to Acton residents on the permitting process for the Wetland Protection Act and the Town's Bylaw. In cooperation with the Acton Conservation Commission, the Conservation Division provides enforcement of the Wetlands Protection Act through on-site consulting, permitting, inspections, public hearings and review of building permits. Staff partner with the Planning Department, Health Department and Sustainability Department on projects that incorporate a conservation lens. The Conservation Division provides oversight and coordination of the stewardship of Acton's 2100 acres of Conservation Land. Dedicated volunteers of the Land Stewardship Committee collaborate with Conservation staff to perform trail maintenance, wildlife enhancement, and invasive species management. Furthermore, the Conservation Division is committed to creating and supporting opportunities to engage members of the public in natural, historical, and cultural resource interpretation through environmental programming on various Conservation Lands; in coordination with local and regional environmental organizations.

As part of ongoing efforts to conserve and protect Acton's natural environment, the Conservation Division supports and partners with the Open Space Committee to identify, prioritize and purchase unprotected open space parcels of environmental significance. The Conservation Division facilitates the Agricultural Commission in promoting, educating, and representing Acton's agricultural community interests.



Above: Volunteers participating in the Water Chestnut Pull at Ice House Pond in Summer 2025

Changes and Ongoing Challenges

- Presence of wetland habitats and associated restrictions on properties are not always known to potential home/landowners and realtors which has resulted in confusion and misinterpretation
- Consequences of impacts related to climate change have led to increased flooding, beaver activity, and trail deterioration
- Increases in storm severity has led to more hazardous tree removals both on Town land and private land.
- Turn-over of long-time volunteer Land Stewards continues and demonstrates need for recruitment campaigns



Above: Community Conservation Specialist Ian Bergemann hosting a weekly walk program with the Acton Conservation Trust

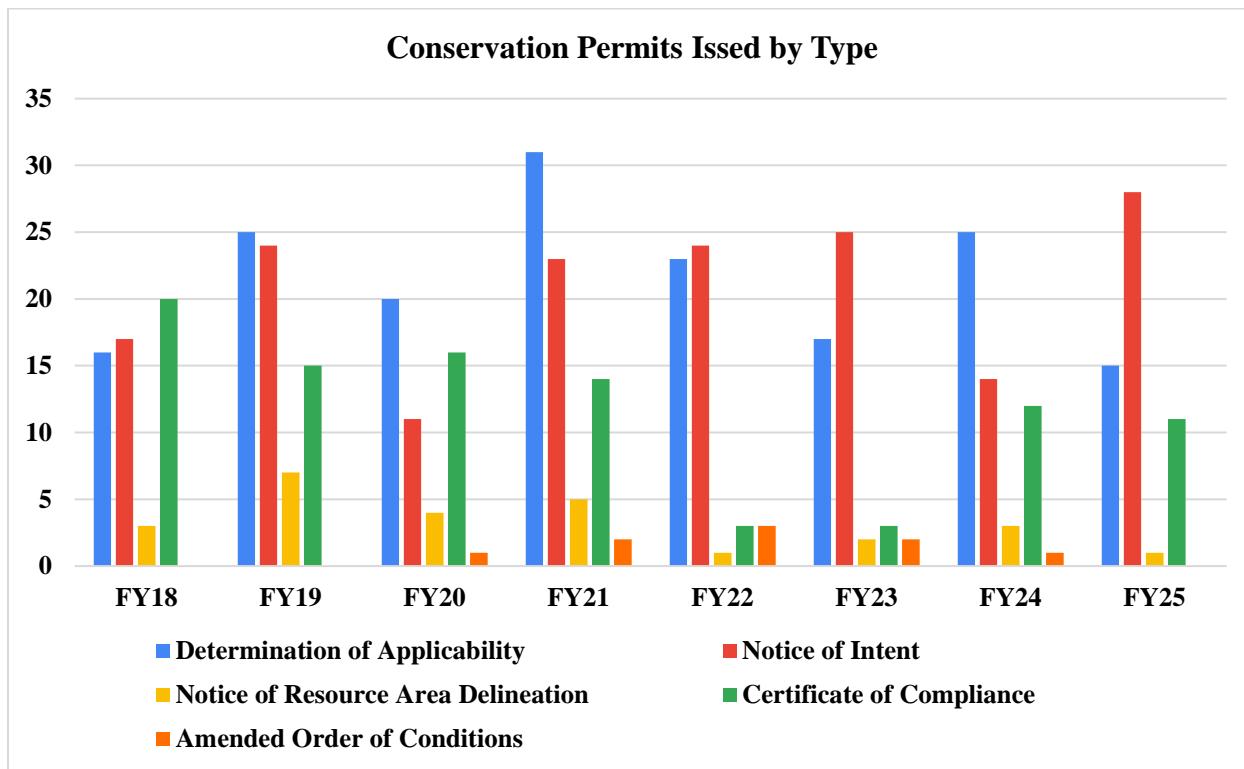
Recent Accomplishments

- The Tree Clearing Delay Bylaw was passed at annual Town Meeting which aims prevent clearcutting and preserve and protect trees on private property until a development permit is approved
- The Town celebrated the acquisition of the new Moritz Forest Conservation Land with a grand opening of the trail system in July. The new land, joined with Wetherbee Conservation Land, now creates 100+ acres of protected land along Acton's Route 2 Agricultural Gateway
- We also held the annual invasive water chestnut pull again this year at Ice House Pond in June and August. We estimated a total of 68,230 water chestnuts were removed by over 50 volunteers this year!
- Open Space and Recreation Plan was approved by the State and the expiration date was extended to 2034, making it a 10-year plan
- 2 Eagle Scout Service Projects were completed adding new boardwalks to both Great Hill and Guggins Brook Conservation Land
- Volunteer opportunities: 2 annual events, 7 partnership opportunities, and 2 pop up events
- Environmental Education Opportunities: Monthly themes, 17 partnership opportunities, 7 active opportunities, and 4 passive opportunities

FY2027 Goals

- Focus on top-priority conservation goals as outlined in the 2024 - 2034 Open Space and Recreation Plan
- Work on creating baseline documentation for two existing conservation restrictions held by the Town, ensuring that proper records are maintained for future reference
- Enhance the visitor experience to the conservation lands through the development of natural and cultural interpretation trail guides for each conservation land and the coordination with local organizations to lead guided hikes and environmental education program
- Develop a Conservation Volunteer Opportunities website to better communicate, recruit, and educate individuals about volunteer events
- Create a newsletter to provide communication and education to individuals about conservation lands, updates to trails, and seasonal environmental education opportunities
- Implement an annual monitoring program to track the effectiveness of these conservation efforts and ensure the continued protection of the Town's valuable natural resources

Performance Measures



GENERAL GOVERNMENT - CONSERVATION OFFICE

CONSERVATION (550)	GENERAL FUND - TOWN	FY24 ACTUAL	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED	\$ Change	% Change
<u>Account Number</u>	<u>Description</u>							
<u>Personal Services</u>								
550-510100	REGULAR PERM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-510300	OVERTIME	\$ 916	\$ -	\$ 224	\$ -	\$ -	\$ -	-
550-510400	SICK	\$ 1,818	\$ -	\$ 5,483	\$ -	\$ -	\$ -	-
550-510410	FUNERAL LEAVE	\$ -	\$ -	\$ 1,946	\$ -	\$ -	\$ -	-
550-510440	SEASONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-510460	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-510490	MERIT PAY	\$ 1,375	\$ -	\$ 3,000	\$ -	\$ -	\$ -	-
550-510500	HOLIDAY	\$ 7,253	\$ -	\$ 7,246	\$ -	\$ -	\$ -	-
550-510530	FLSA ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-510600	VACATION	\$ 10,594	\$ -	\$ 4,718	\$ -	\$ -	\$ -	-
550-510900	PERSONAL TIME	\$ 1,692	\$ -	\$ 1,191	\$ -	\$ -	\$ -	-
550-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-512050	CLERICAL SALARIES & WAGES	\$ 75,541	\$ 62,334	\$ 10,925	\$ -	\$ -	\$ -	-
550-513000	PROFESSIONAL SALARIES	\$ 62,661	\$ 102,285	\$ 118,090	\$ 158,141	\$ 166,143	\$ 8,002	5%
Personal Services - Subtotal		\$ 161,850	\$ 164,619	\$ 152,822	\$ 158,141	\$ 166,143	\$ 8,002	5%
<u>Purchase of Services</u>								
550-520100	ADVERTISING	\$ 312	\$ 300	\$ 225	\$ 300	\$ 300	\$ -	0%
550-520200	BLDG GROUNDS AND MAINT.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-520300	EQPT REP AND SERVICING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-520900	TRAVEL	\$ 25	\$ 150	\$ 207	\$ 150	\$ 150	\$ -	0%
550-521100	ELECTRICITY	\$ 288	\$ 1,344	\$ 629	\$ 1,344	\$ 1,344	\$ -	0%
550-521110	WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-521500	TELEPHONE	\$ 1,176	\$ 1,440	\$ 1,342	\$ 2,160	\$ 2,160	\$ -	0%
550-521700	DUES AND MEMBERSHIP	\$ 809	\$ 1,100	\$ 1,025	\$ 1,100	\$ 1,100	\$ -	0%
550-521800	PROFESSIONAL DEVELOPMENT	\$ 330	\$ 500	\$ 1,071	\$ 1,000	\$ 1,000	\$ -	0%
550-521900	PROFESSIONAL SERVICES	\$ 11,405	\$ 12,975	\$ 24,245	\$ 17,975	\$ 17,975	\$ -	0%
550-522300	PRINTING AND COPYING	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0%
550-522450	LICENSE FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-522700	CONTRACTUAL SERVICES	\$ 26,380	\$ 25,000	\$ 10,088	\$ 20,000	\$ 20,000	\$ -	0%
550-523840	PORATABLE TOILETS	\$ 100	\$ -	\$ 710	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 40,824	\$ 43,059	\$ 39,541	\$ 44,279	\$ 44,279	\$ -	0%
<u>Purchase of Supplies</u>								
550-540100	OFFICE SUPPLIES	\$ 55	\$ 750	\$ 151	\$ 300	\$ 300	\$ -	0%
550-540200	OTHER SUPPLIES	\$ (17)	\$ 2,000	\$ 286	\$ -	\$ -	\$ -	-
550-540230	COMMUNITY ENGAGEMENT SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
550-540250	MEDICAL SUPPLIES	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0%
550-540600	SPORTS & RECREATION EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
550-540610	LAND STEWARD	\$ 866	\$ 4,000	\$ 595	\$ 4,460	\$ 4,460	\$ -	0%
550-540700	MEALS	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	-
550-540900	MATERIALS AND EQUIPMENT	\$ 518	\$ 5,000	\$ 1,526	\$ 5,000	\$ 5,000	\$ -	0%
550-541000	UNIFORMS	\$ -	\$ 500	\$ 530	\$ 500	\$ 500	\$ -	0%
Purchase of Supplies - Subtotal		\$ 1,422	\$ 12,700	\$ 3,087	\$ 11,460	\$ 11,460	\$ -	0%
<u>Capital Outlay</u>								
550-583000	MACHINERY AND EQUIPMENT	\$ -	\$ -	\$ 167	\$ -	\$ -	\$ -	-
Capital Outlay - Subtotal		\$ -	\$ -	\$ 167	\$ -	\$ -	\$ -	-
Conservation - Total		\$ 204,096	\$ 220,378	\$ 195,617	\$ 213,880	\$ 221,882	\$ 8,002	4%

BUDGET NOTES

520100	Advertising	Any Town conservation project that requires a permit with public hearing notification
520900	Travel	Reimbursements for travel.
521100	Electricity	Electricity for arboretum water pump (Dawn's pond)
521500	Telephone	Three phones (Conservation Agent, Community Conservation Specialist, and Planning Director)-- added one phone line this year for Community Conservation Specialist
521700	Dues And Membership	MACC dues, MCA and NECA dues. Dues cover conservation agent and all conservation members.
521800	Professional Development	First year development for staff and general workshops for Commission members. Soil evaluation courses, invasive species, erosion control and flood control workshops
521900	Professional Services	Funding utilized for beaver trapping, meadow management, and hazardous tree removal from town owned Conservation land.

ACTON FIRE



Mission Statements

Acton Fire Department: To furnish the citizens of Acton with a comprehensive and responsible delivery system of fire protection, fire suppression, rescue and emergency medical services in order to provide for life, safety and the protection of property. We will provide the highest level of service possible for the level of resources provided to the department.

Emergency Management: Acton Emergency Management's mission is to communicate, coordinate, and collaborate with stakeholders and partners (local, state and federal) to ensure we are prepared to respond to, mitigate, and recover from complex events, incidents and disasters that may impact our community.

Budgets Managed

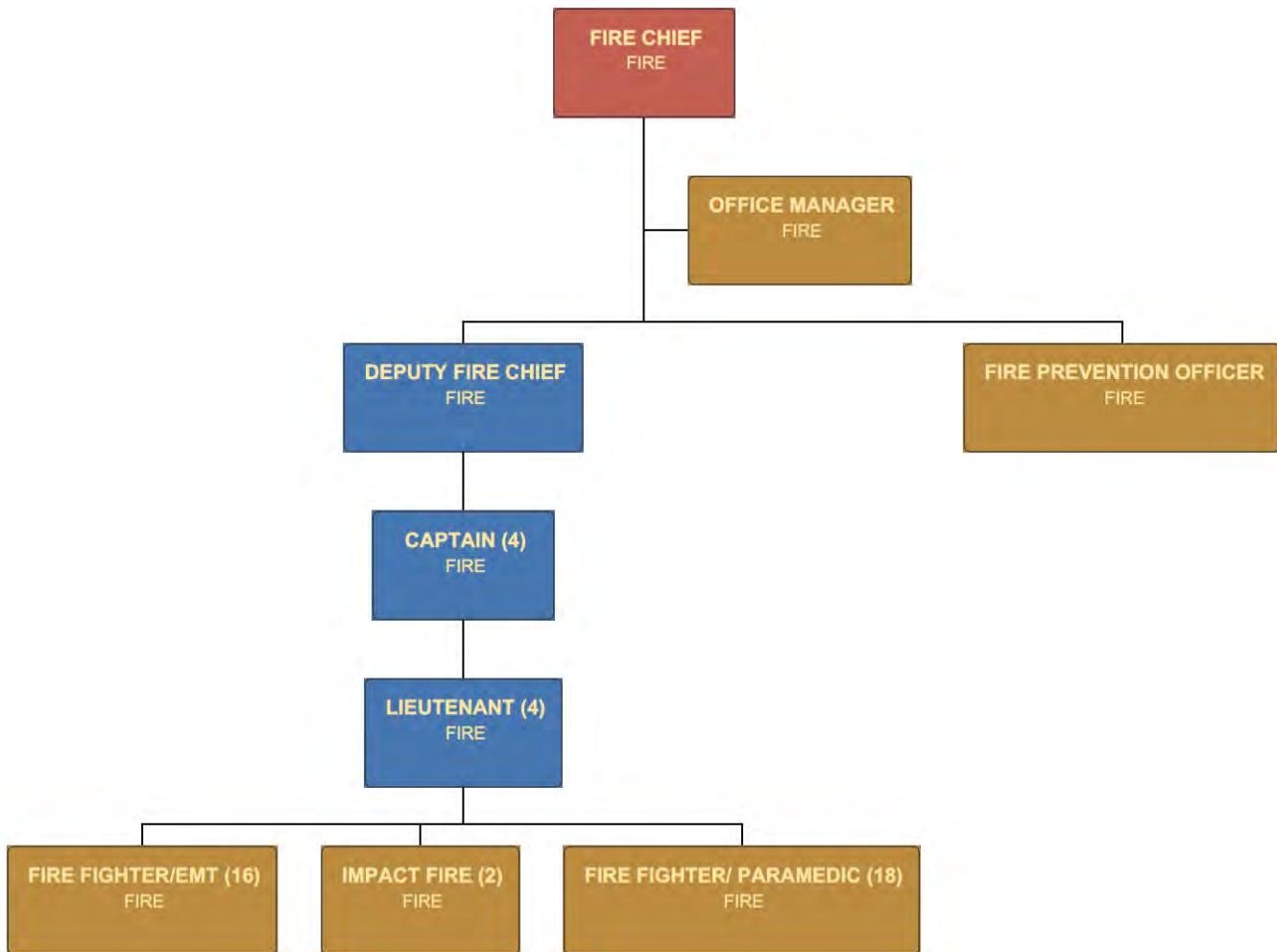
General Fund:

- Fire Department (01220)
- Emergency Management (01291)

Enterprise/Revolving:

- Fire Alarm Network Revolving (3700)
- Fire Prevention Revolving (3712)
- Ambulance Enterprise (6600)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title	FY25	FY26	Proposed FY27
General Fund			
Fire Chief/ Emergency Management Director	1.000	1.000	1.000
Deputy Fire Chief	1.000	1.000	1.000
Office Manager	1.000	1.000	1.000
Captain	4.000	4.000	4.000
Lieutenant	4.000	4.000	4.000
Firefighter/EMT/Paramedic	24.000	25.000	25.000
Total General Fund:	35.000	36.000	36.000
Ambulance Enterprise Fund			
Firefighter/EMT/Paramedic	10.000	10.000	10.000
Firefighter/Paramedic/ALS Coordinator	1.000	1.000	1.000
Total Ambulance Enterprise Fund:	11.000	11.000	11.000
Building Revolving Fund			
Fire Prevention Officer*	0.000	1.000	1.000
Total	46.000	48.000	48.000

Chief Anita Arnun

Public Safety Facility, 371 Main St.

actonma.gov/fire



Fire Department

Services

The Acton Fire Department is responsible for fire suppression, prevention, education, training, inspections, pre-planning, hazardous materials emergency response, ambulance and emergency medical services and all-hazards response. In addition, in conjunction with other town departments, the Fire Department is also responsible for emergency preparedness and disaster mitigation. The Acton Fire and Police Departments are jointly responsible for the E-911 Emergency Dispatch Center run out of the Public Safety Facility.



Above: Firefighters displaying the American flag in front of the Acton Center Fire Station

Below: Firefighters extinguishing a large mulch pile fire on Easter Sunday 2025 which required a mutual aid response from more than a dozen neighboring communities and took over 6 hours to extinguish



Changes and Ongoing Challenges

- In July 2025, Acton hired Jeffrey Dalton as a full-time Fire Prevention Officer. This position has already proven to be extremely valuable, increasing availability and consistency for the public while relieving the Captains, Deputy, and Fire Chief of these added responsibilities.
- Recruitment and retention continue to present challenges; however, meaningful progress has been made. In FY25, the department hired two Firefighter/Paramedics and six Firefighter/EMTs—one of whom attained Paramedic certification shortly after joining. In FY26, we have hired seven Firefighter/EMTs, with two expected to graduate from Paramedic training in the near future. Additionally, one current member will begin Paramedic training in January, with several others expressing interest in pursuing this certification.
- The department has been operating a Pilot Program to evaluate the optimal deployment of apparatus and personnel. This initiative required adjustments in staffing and equipment assignment, station relocations, and we extend our sincere appreciation to all members for their flexibility and professionalism throughout this process.

Recent Accomplishments

- Secured SAFE (\$5,700) and Senior SAFE (\$2,400) grants to support fire safety education for students and seniors.
- Five members successfully completed the Massachusetts Firefighting Academy Recruit Training Program, with additional members scheduled to attend this fiscal year.
- Deputy Chief Sammet graduated from the Massachusetts Firefighting Academy's Chief Fire Officer Program.
- Chief Arnum was accepted into the National Fire Academy Executive Fire Officer Program.
- The department continues to provide exceptional Emergency Medical Services, demonstrated by several positive outcomes of victims in cardiac arrest.
- Secured a Firefighter Safety & Equipment Grant of \$19,000 to purchase an additional hand-held radio, personal escape ropes, three sets of turnout gear, a combustible gas meter, hand-held thermal imagers for each apparatus, EMS jackets for all members, and an electric vehicle emergency plug to enhance safety during electric vehicle incidents.
- Took delivery of a Ford F150 Hybrid Pickup Truck to replace the Shift Commanders vehicle.

FY2027 Goals

- Continue filling vacancies to achieve full staffing and further align operations closer to National Fire Protection Associations (NFPA)1710 standards.
- Continue training and developing additional Paramedics within our ranks.
- Explore implementation of a tiered emergency medical response system with a Paramedic Fly-Car model.
- Implement a Paramedic Engine response model to reduce the time to respond a paramedic to the scene of a medical emergency.
- Enhance supervision and oversight at all stations through the promotion of additional Lieutenant positions.
- Continue reviewing and updating policies and standard operating guidelines to keep pace with rapidly evolving technologies.
- Maintain strong departmental readiness through ongoing training and professional development.
- Continue to ensure Acton secures and maintains the latest fire and EMS equipment to support our mission in the community.

Chief Anita Arnun

Public Safety Facility, 371 Main St.

actonma.gov/fire

Emergency Management

Services

Emergency Management is charged with ensuring the town is prepared to respond to various emergencies, planned and unplanned: Hurricanes, winter storms, extreme temperatures, major crowd events, major traffic accidents, aircraft crashes, tornados, earthquakes, fires, hazmat incidents, active shooter events, etc. The September 9, 2023 microburst that occurred over Acton is an example of such an event and Emergency Management was able to deploy generators where needed.

The department has just completed updating our Comprehensive Emergency Management Plan and is continually working to ensure resources are available when needed.

Changes and Ongoing Challenges

- Need for permanent storage facility for support efficient inventory management and rapid deployment of resources
- Identification of preparation of appropriate community shelter locations
- Ongoing recruitment, identification, and training of staff and volunteers for emergency response support
- Organizing and providing training for volunteers

Recent Accomplishments

- Secured \$5,100 in Emergency Management Preparedness Grant (EMPG) funds to enhance emergency management supplies.
- Obtained \$38,000 in Northeast Homeland Security Regional Advisory Council (NERAC) funding to host a multi-jurisdictional tabletop exercise.
- Continued to expand Acton's emergency management cache of equipment and supplies.
- Acquired NERAC-funded equipment to support the 2025 July 4th celebration.

FY2027 Goals

- Conduct tabletop exercises to test and refine Acton's Emergency Management Plan:
 - Single-jurisdiction exercise in cooperation with the Municipal Vulnerability Preparedness (MVP) Program
 - Multi-jurisdictional exercise with NERAC
- Complete a full inventory of Emergency Management Agency (EMA) resources and procure additional equipment as identified
- Maintain all equipment in ready-to-deploy condition
- Increase community engagement by recruiting additional volunteers

Enterprise/Revolving Funds Managed

Fire Alarm Network Revolving Fund

This fund provides for the maintenance and repair of the Town's fire alarm box network. Properties which have a fire alarm box pay annually towards the maintenance and repair of that box, as well as towards the entire system. These funds cover related Fire Department overtime, equipment repair and servicing, and telephone expenditures.

Fire Prevention Revolving Fund

This fund was established at the May 2024 Annual Town Meeting and collects revenues related to permit and inspection fees and payments to the Fire Department related to fire prevention and fire inspection activities. These revenues will cover expenses related to permit, inspection, and fire prevention expenses, such as salaries, benefits, and the purchase and maintenance of required equipment.

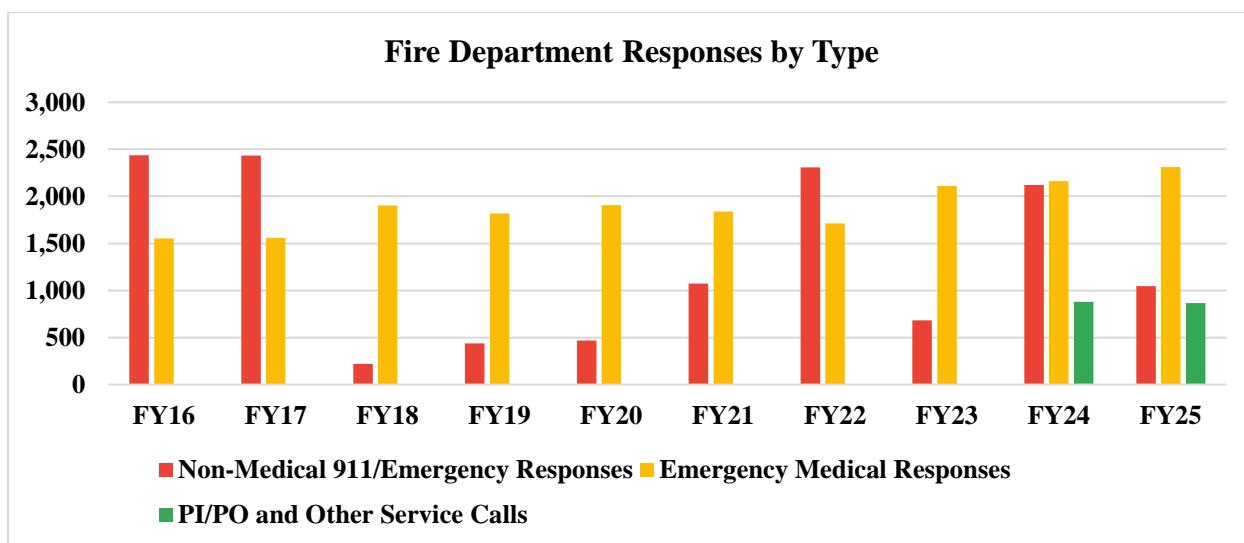
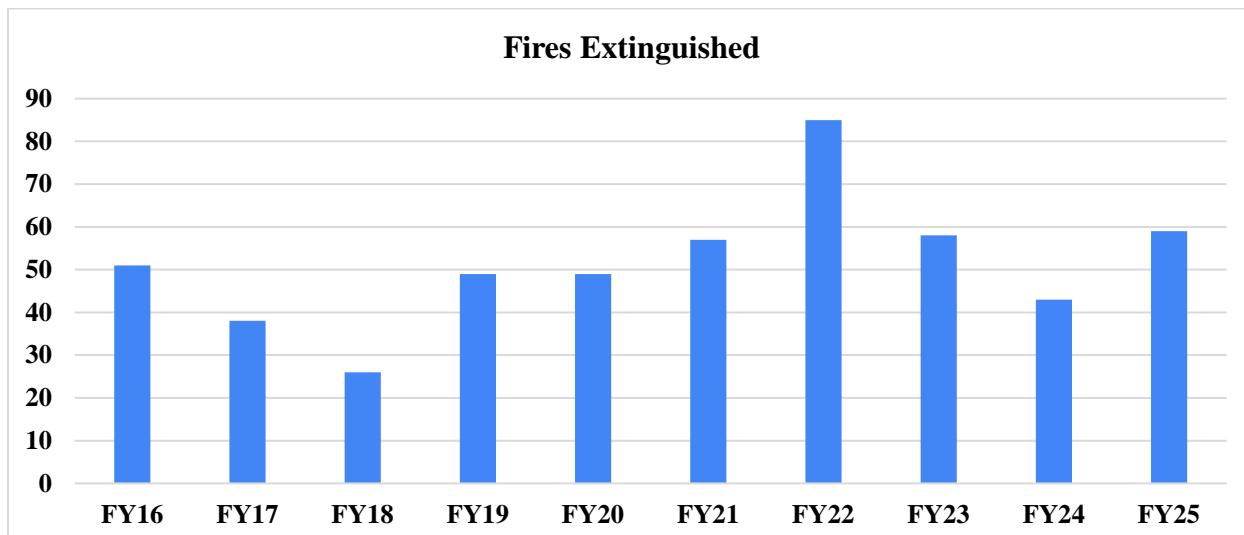
Ambulance Enterprise Fund

This fund accounts for the operation of the Town's ambulance service. Fees charged for ambulance runs and services are collected and cover the salaries and benefits for Firefighter/EMT paramedics allocated to this fund, as well as other expenses related to the operation of this service, such as equipment repair and maintenance and the lease/borrowing for the Town's ambulances.

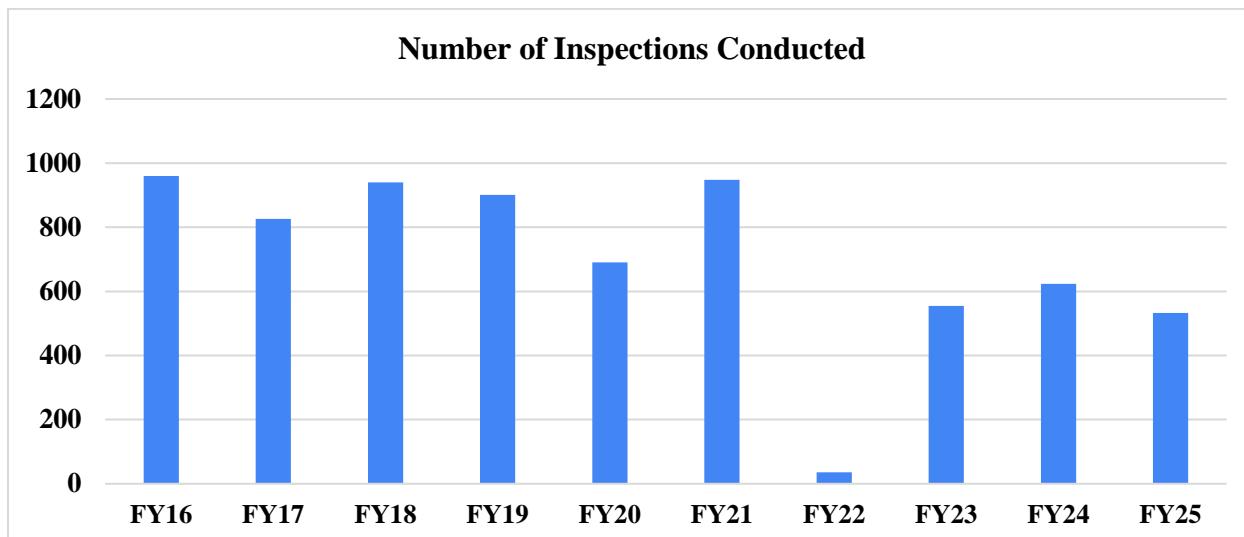


Above: Engine 24 crew taking a break after responding to a structure fire in Littleton. (Left to Right FF Munroe, FF DeFelice, FF Crowley, Lt. Kissane)

Performance Metrics



PI/PO and other Service Calls refers to either restoring a municipal fire alarm box to full service by plugging in (PI) or taking a municipal fire alarm box off line for service of maintenance at the establishment which uses that fire box by plugging out (PO). Both are non-emergency responses.



PUBLIC SAFETY - FIRE DEPARTMENT

FIRE (220) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED					
<u>Personal Services</u>													
220-510100	REGULAR PERM	\$ 1,652,334	\$ 2,440,998	\$ 1,696,700	\$ 2,489,566	\$ 2,876,897	\$ 387,331						16%
220-510300	OVERTIME	\$ 846,070	\$ 525,000	\$ 928,766	\$ 550,000	\$ 550,000	\$ -						0%
220-510400	SICK	\$ 122,670	\$ -	\$ 70,129	\$ -	\$ -	\$ -						-
220-510401	SICK BUYBACK	\$ 7,400	\$ 15,000	\$ 3,800	\$ 15,000	\$ 15,000	\$ 15,000						0%
220-510410	FUNERAL LEAVE	\$ 3,772	\$ -	\$ 5,615	\$ -	\$ -	\$ -						-
220-510450	INJURY LEAVE	\$ 110,879	\$ -	\$ -	\$ -	\$ -	\$ -						-
220-510460	LONGEVITY	\$ 19,650	\$ 21,900	\$ 34,950	\$ 17,200	\$ 16,600	\$ (600)						-3%
220-510470	INCENTIVE PAY	\$ 22,676	\$ 26,228	\$ 23,833	\$ 24,344	\$ 24,344	\$ -						0%
220-510490	MERIT PAY	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -						-
220-510500	HOLIDAY	\$ 22,989	\$ -	\$ 28,950	\$ -	\$ -	\$ -						-
220-510520	OVERTIME/SICK ADJUSTMENT	\$ (15,157)	\$ -	\$ (15,151)	\$ -	\$ -	\$ -						-
220-510530	FLSA ADJUSTMENT	\$ 10,895	\$ 4,800	\$ 25,699	\$ 4,800	\$ 4,800	\$ -						0%
220-510540	HOLIDAY A&B	\$ 109,807	\$ 137,243	\$ 73,066	\$ 130,207	\$ 151,650	\$ 21,443						16%
220-510600	VACATION	\$ 190,927	\$ -	\$ 160,373	\$ -	\$ -	\$ -						-
220-510730	EMT STIPEND	\$ 196,522	\$ 243,565	\$ 152,173	\$ 233,768	\$ 129,755	\$ (104,013)						-44%
220-510750	UNIFORM STIPEND	\$ 3,100	\$ 3,500	\$ 2,800	\$ 3,500	\$ -	\$ (3,500)						-100%
220-510900	PERSONAL TIME	\$ 36,974	\$ -	\$ 33,443	\$ -	\$ -	\$ -						-
220-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ 96	\$ -	\$ -	\$ -						-
220-512050	CLERICAL SALARIES & WAGES	\$ 57,080	\$ 73,013	\$ 61,499	\$ 74,473	\$ 75,963	\$ 1,489						2%
220-513000	PROFESSIONAL SALARIES	\$ 199,951	\$ 291,075	\$ 255,046	\$ 314,978	\$ 330,916	\$ 15,938						5%
<i>Personal Services - Subtotal</i>		\$ 3,603,039	\$ 3,782,322	\$ 3,545,921	\$ 3,857,836	\$ 4,175,925	\$ 318,089						8%
<u>Purchase of Services</u>													
220-520100	ADVERTISING	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -						-
220-520300	EQUIP REP AND SERVICING	\$ 21,113	\$ 20,000	\$ 19,584	\$ 30,000	\$ 20,000	\$ (10,000)						-33%
220-520310	RADIO REPAIRS	\$ 17,417	\$ 20,000	\$ 20,599	\$ 20,000	\$ 20,000	\$ -						0%
220-520900	TRAVEL	\$ 100	\$ 500	\$ 290	\$ 2,500	\$ 500	\$ (2,000)						-80%
220-521500	TELEPHONE	\$ 2,956	\$ 5,000	\$ 2,751	\$ 5,000	\$ 3,500	\$ (1,500)						-30%
220-521700	DUES AND MEMBERSHIP	\$ 5,373	\$ 10,000	\$ 4,759	\$ 12,000	\$ 5,000	\$ (7,000)						-58%
220-521800	PROFESSIONAL DEVELOPMENT	\$ 5,650	\$ 6,000	\$ 3,637	\$ 8,000	\$ 7,500	\$ (500)						-6%
220-521900	PROFESSIONAL SERVICES	\$ 325	\$ 2,000	\$ 8,840	\$ 2,000	\$ 2,000	\$ -						0%
220-522450	LICENSE FEES	\$ 36,650	\$ 42,000	\$ 26,827	\$ 45,000	\$ 30,000	\$ (15,000)						-33%
220-522700	CONTRACTUAL SERVICE	\$ 1,275	\$ -	\$ 20,317	\$ -	\$ 20,000	\$ 20,000						-
<i>Purchase of Services - Subtotal</i>		\$ 91,158	\$ 105,500	\$ 107,605	\$ 124,500	\$ 108,500	\$ (16,000)						-13%
<u>Purchase of Supplies</u>													
220-540100	OFFICE SUPPLIES	\$ 4,410	\$ 5,000	\$ 4,949	\$ 6,000	\$ 5,000	\$ (1,000)						-17%
220-540200	OTHER SUPPLIES	\$ 2,117	\$ 8,000	\$ 3,428	\$ 4,000	\$ 4,500	\$ 500						13%
220-540500	BOOKS AND PERIODICALS	\$ 2,944	\$ 2,000	\$ 2,106	\$ 3,500	\$ 2,200	\$ (1,300)						-37%
220-540700	MEALS	\$ 358	\$ 1,200	\$ 1,113	\$ 1,200	\$ 1,200	\$ -						0%
220-540900	MATERIAL AND EQUIPMENT	\$ 45,675	\$ 50,000	\$ 80,706	\$ 50,000	\$ 65,000	\$ 15,000						30%
220-540930	PARTS/TIRES - FIRE	\$ 166,902	\$ 150,000	\$ 185,847	\$ 175,000	\$ 175,000	\$ -						0%
220-541000	UNIFORMS	\$ 18,570	\$ 30,000	\$ 30,085	\$ 25,000	\$ 35,000	\$ 10,000						40%
220-541050	PROTECTIVE CLOTHING	\$ 41,994	\$ 60,000	\$ 92,815	\$ 45,000	\$ 75,000	\$ 30,000						67%
<i>Purchase of Supplies - Subtotal</i>		\$ 282,971	\$ 306,200	\$ 401,049	\$ 309,700	\$ 362,900	\$ 53,200						17%
<u>Capital Outlay</u>													
220-583000	MACHINERY AND EQUIPMENT	\$ 1,769	\$ -	\$ 25	\$ -	\$ -	\$ -						-
220-585000	MOTOR VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						-
<i>Capital Outlay - Subtotal</i>		\$ 1,769	\$ -	\$ 25	\$ -	\$ -	\$ -						-
Fire - Total		\$ 3,978,937	\$ 4,194,022	\$ 4,054,600	\$ 4,292,036	\$ 4,647,325	\$ 355,289						8%

BUDGET NOTES

510100		Includes full-funding of a new Firefighter/EMT which was approved at half-funding in FY2026.
520300	Eqpt Rep And Servicing	Includes required annual servicing, testing, and repairs of ladders, Self-Contained Breathing Apparatus (SCBA), air compressors, Amkus rescue tools (Jaws of Life), the fit-test machine, apparatus and portable pumps, fire extinguishers, air quality and atmospheric monitoring equipment, appliances, small engines, Positive Pressure Ventilation (PPV) fans, and various station equipment such as ice machines and gear washers
520310	Radio Repairs	Portable radios, costing \$6,000-\$9,000 each, are essential for firefighter communications. Replacement with dual-band models to improve interoperability with Police, Highway, and Air Ambulance services is nearly complete. Repairs from water exposure or physical damage are occasionally required. This line item covers mobile radio upgrades (as funding allows), plus associated maintenance, battery replacements, peripherals, antennas, and programming.
520900	Travel	Provides funding for travel, lodging, parking, and tolls related to attendance at out-of-state seminars and conferences.
521500	Telephone	Covers mobile phone services for the Chief, Deputy, Fire Alarm Superintendent, Apparatus Maintenance Coordinator, Shift Commander, and in-vehicle tablet devices, providing critical connectivity and resource capabilities on emergency scenes.
521700	Dues And Membership	Dues cover membership and access for the Fire Chief of Massachusetts (FCAM), International Association of Fire Chiefs (IAFC), Fire District 14, District 3 Hazmat (D3HM), Massachusetts Association of Fire Investigators (MAAI), National Fire Protection Association (NFPA), Fire Prevention Association of Massachusetts (FPAM), National Association of Fire Investigators, International Association of Arson Investigators (IAAI), Metro Arson, and other relevant organizations.

521800	Professional Development	Increased funding supports participation in external training opportunities. Both the Massachusetts Firefighting Academy and the National Fire Academy offer valuable programs. While tuition is generally free, overtime is required to allow personnel to attend or to provide backfill coverage. The department encourages and supports members in taking courses to enhance their knowledge and leadership skills, as officer promotions are filled from within. This also includes the cost of bringing in
521900	Professional Services	Covers specialized services as required, including cleaning and decontamination of vehicles and ambulance compartments, as well as car wash services for administrative staff.
522450	License Fees	Licensing costs for various software programs are rising sharply. Current programs include CrewSense (scheduling), IamResponding (paging and response information), Lexipol (policies and procedures), ESO (records management), and Fire
522700	Contractual Services	Contractual services encompass service agreements for a variety of equipment and related services.
540100	Office Supplies	writing materials, paper, folders, binders, filing accessories, printer and copier supplies, technology accessories, and specialized administrative items. It also covers miscellaneous items such as calendars, clipboards, and whiteboard materials to ensure efficient fire department operations.
540200	Other Supplies	A variety of materials and supplies are essential to support the efficient operation of the department. This includes coolers for drinking water on all apparatus, miscellaneous station and housekeeping cleaning supplies, key duplication and padlocks as needed, painting supplies, and an initial set of bed linens for newly assigned personnel.
540500	Books And Periodicals	Textbooks are required for students attending the Massachusetts Firefighting Recruit Program. Several new members will attend the 10-week recruit program at the earliest opportunity following their hire, with each member provided a complete set of required textbooks. Additionally, in accordance with the CBA, the Fire Department supplies textbooks for members participating in qualified
540700	Meals	During extended emergency operations or storms that require members to remain on duty, meals may need to be provided in accordance with contractual obligations. Additionally, light refreshments are supplied as appropriate for ceremonies, training
540900	Material And Equipment	materials, hand and power tools, replacement blades, ropes, harnesses, pails, shovels, and specialized materials required for specific hazards
540930	Parts/Tires - Fire	Maintaining emergency apparatus is essential to ensure their availability for response. Older vehicles require more frequent maintenance and repairs, and local road conditions have further contributed to vehicle wear and tear.
541000	Uniforms	New members are issued an initial set of uniforms and required academy clothing. After their first year of service, members receive a Class A dress uniform. All personnel are provided a clothing allowance of \$800 per member annually. Additionally, any uniforms damaged in the performance of duty are promptly replaced.
541050	Protective Clothing	A firefighter's protective turnout gear ensemble includes a jacket, pants, boots, helmet, gloves, extrication gloves, hood, eye shield/goggles, and suspenders. Each piece is custom-fitted to ensure proper protection and functionality. This budget item also covers repairs to turnout gear and related equipment.

PUBLIC SAFETY - EMERGENCY MANAGEMENT

EMERGENCY MANAGEMENT (291) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED							
<i>Personal Services</i>													
291-510300	OVERTIME	\$ 881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
291-513000	PROFESSIONAL SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Personal Services - Subtotal</i>		\$ 881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Purchase of Services</i>													
291-520300	EQPT REPAIR AND SERVICING	\$ 800	\$ 2,500	\$ 930	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	-	0%
291-521500	TELEPHONE	\$ -	\$ 600	\$ -	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	-	0%
291-522700	CONTRACTUAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Purchase of Services - Subtotal</i>		\$ 800	\$ 3,100	\$ 930	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	-	0%
<i>Purchase of Supplies</i>													
291-540100	SUPPLIES	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	-	0%
291-540200	OTHER SUPPLIES	\$ 115	\$ 1,500	\$ 465	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 500	\$ 2,000	\$ 2,000	500	33%
291-540900	MATERIALS AND EQUIPMENT	\$ 22,535	\$ 16,000	\$ 22,700	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	-	0%
<i>Purchase of Supplies - Subtotal</i>		\$ 22,650	\$ 19,000	\$ 23,166	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 500	\$ 18,000	\$ 18,000	500	3%
Emergency Management - Total		\$ 24,331	\$ 22,100	\$ 24,096	\$ 21,100	\$ 21,100	\$ 21,600	\$ 21,600	500	\$ 21,600	\$ 21,600	500	2%

BUDGET NOTES

513000	Overtime	To cover overtime activities for equipment maintenance, service drop-off/pickup, inventory, etc
520300	Eqpt Rep And Servicing	Preparedness equipment such as generators, water pumps, etc. required annual servicing and maintenance to remain ready when needed
521500	Telephone	Covers satellite phone service for a single satellite phone to be ready and available at all times if needed.
540100	Office Supplies	Various supplies to ensure that each piece of equipment that may be lent out has operational instructions and a tracking log. Includes tags and labels to clearly identify the equipment as belonging to Acton Emergency Management, brochures, signs to provide guidance in an emergency, large planning charts, etc.
540200	Other Supplies	Miscellaneous supplies that may be needed to properly store Emergency Management equipment-- might include shelving, plastic tubs and boxes, etc.
540900	Material And Equipment	To increase the supply of materials available in an emergency including shelter materials (cots, bedding kits, hygiene kits), EZ-Up Tents, Emergency Lighting, Drinking Water, Phone charging banks and cords, Batteries, items to allow the safe sheltering of pets, additional items identified in the recently developed Comprehensive Emergency Management Plan (CEMP) for Acton, bulk phone charging stations, ICS Planning Charts, Command Board, etc.

ACTON POLICE



Mission Statement

Acton Police Department: The Acton Police Department is committed to enhancing the quality of life for all in Acton, particularly the vulnerable, by working collaboratively with the community to enforce laws, maintain peace, and provide social services. We are dedicated to protecting the lives and property of everyone through compassionate, professional, and impartial police services.

Core Values of the Acton Police Department: A professional and effective police department is grounded in a clear set of core values that guide conduct, decision-making, and community interaction. These values serve as the foundation for public trust and institutional integrity:

- Integrity: Demonstrating unwavering honesty and adherence to the highest ethical standards in all actions and decisions.
- Accountability: Embracing responsibility for individual and organizational actions, particularly in the exercise of authority and discretion.
- Respect: Ensuring that all individuals are treated with dignity, courtesy, and fairness, regardless of their background or circumstances.
- Fairness: Upholding justice and impartiality in the enforcement of laws and the delivery of services.
- Transparency: Promoting open communication and accessible decision-making to foster public confidence and trust.
- Service: Placing the safety, well-being, and needs of the community at the forefront of all policing efforts.
- Professionalism: Exhibiting competence, reliability, and ethical conduct in every aspect of law enforcement duties.
- Compassion: Responding to victims, vulnerable populations, and all community members with empathy, sensitivity, and understanding.
- Community Engagement: Actively building collaborative, respectful partnerships with the community to enhance mutual trust, problem-solving, and public safety.

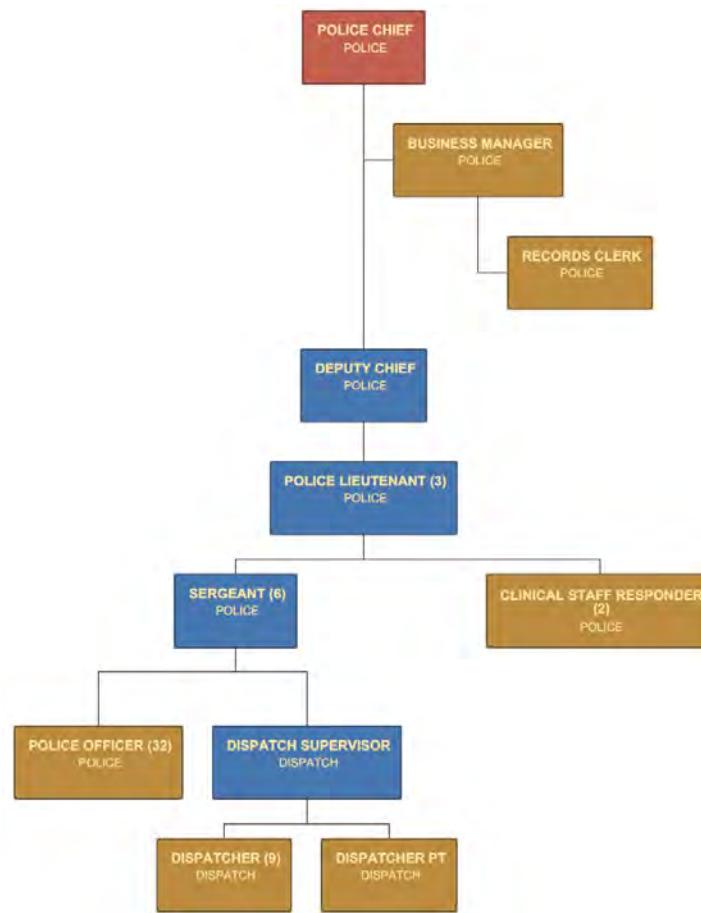
These core values are essential to fostering a culture of excellence and accountability within the police department, while strengthening relationships with the communities it serves.

Budgets Managed

General Fund:

- Police Department (01210)
- Dispatch (01221)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title	FY25	FY26	Proposed
			FY27
<i>Police</i>			
Police Chief	1.000	1.000	1.000
Deputy Police Chief	1.000	1.000	1.000
Business Manager	1.000	1.000	1.000
Records Clerk	1.000	1.000	1.000
Police Lieutenants	2.000	3.000	3.000
Police Sergeants	6.000	6.000	6.000
Patrol Officers	32.000	32.000	32.000
Clinical Staff Responders*	2.000	2.000	2.000
Special Police Officers**	0.000	0.000	0.000
Traffic Attendants**	0.000	0.000	0.000
Total Police:	46.000	47.000	47.000
<i>Dispatch</i>			
Dispatch Supervisor	1.000	1.000	1.000
Dispatchers (10)	8.600	9.200	9.200
Total Dispatch:	9.600	10.200	10.200

*One Clinical Staff Responder funded by five-year grant with MA Department of Mental Health

** Special Police Officers and Traffic Attendants are hired as needed and are not FTEs.

Chief James Cogan

Public Safety Facility, 371 Main St.

actonma.gov/police



Police Department

Services

The Acton Police department provides a wide range of services to community members, going beyond traditional law enforcement to support public safety, community well-being, and quality of life. These services can be grouped into several key categories:

1. Emergency Response Services

- 911 Response: Immediate dispatch of police officers for emergencies such as crimes in progress, accidents, or threats to life and property.
- Medical Assistance Support: Providing first aid or CPR and assisting paramedics at emergency scenes.
- Crisis Intervention: Responding to mental health crises, suicide attempts, or individuals in distress

2. Crime Prevention and Investigation

- Criminal Investigations: Investigating thefts, assaults, burglaries, fraud, and other offenses.
- Crime Scene Management: Collecting evidence and preserving scenes for prosecution.
- Proactive Policing: Conducting patrols and using intelligence-led strategies to prevent crime

3. Community Policing and Outreach

- School Resource Officers: Supporting student safety and providing education on law-related topics.
- Public Safety Events: Hosting open houses, safety fairs, and town halls to connect with residents.
- Youth Engagement Programs: Running mentorship, sports, or educational programs for youth.

4. Traffic and Road Safety Services

- Traffic Enforcement: Monitoring speed, distracted driving, impaired driving, and other violations.
- Collision Response and Investigation: Responding to and documenting motor vehicle accidents.
- Traffic Control: Managing traffic during road closures, construction, or special events.

5. Assistance and Support Services

- Victim Support Services: Providing resources, referrals, and guidance to victims of crime.
- Welfare Checks: Ensuring the safety of individuals who may be vulnerable or unresponsive.
- Lost and Found Services: Reuniting lost property or individuals (including children or seniors) with families.

6. Regulatory and Bylaw Enforcement

- Noise Complaints and Disturbances: Addressing local nuisance issues.
- False Alarm Management: Responding to and tracking residential or commercial alarm systems.
- Business Licensing and Permits Enforcement: Ensuring compliance with local regulations.

7. Public Education and Awareness

- Safety Presentations: Offering talks on topics like fraud prevention, cyber safety, and drug awareness.
- Emergency Preparedness Training: Educating the public on disaster response and personal safety.
- Social Media Engagement: Sharing real-time updates, safety tips, and community alerts.
- Citizens Police Academy: EXPAIN Youth Academy and other events NNO



Above: Officers at the West Acton 5K and Fun Run United for Mental Health

Municipal police departments aim to build safer, healthier, and more resilient communities by offering services that respond to both immediate threats and longer-term social challenges. These services are most effective when delivered in partnership with residents, local organizations, and other public agencies.

Changes and Ongoing Challenge

Changes:

- Addition of body-worn camera program which has improved transparency.
- Additional Lieutenant Position beginning in January 2026 personnel changes, promotions, and attrition.
- Addition of a fully-electric vehicle to the police fleet
- Completed phase one of radio system upgrade

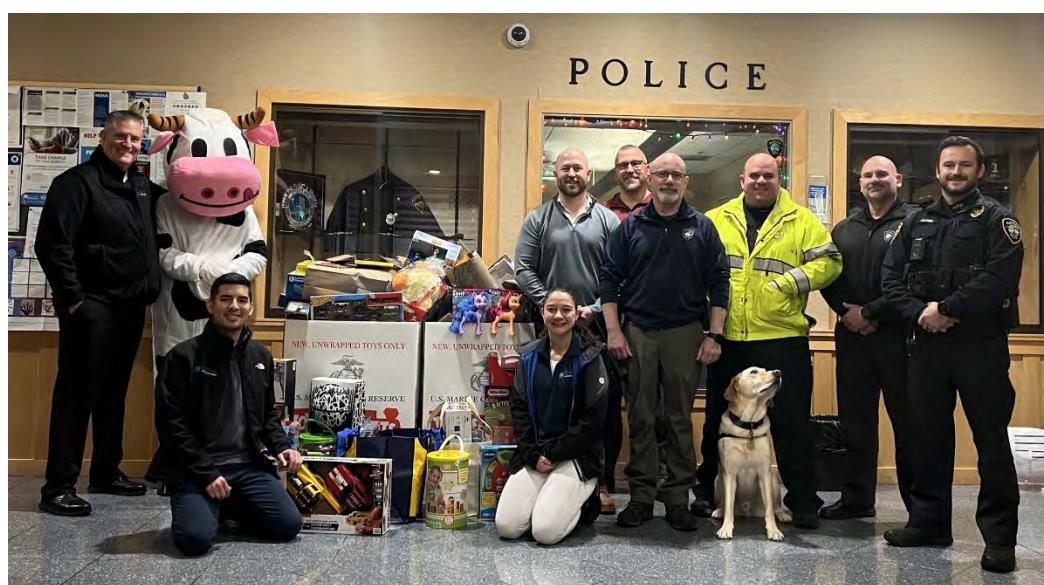


Challenges:

- Recruitment and retention of personnel
- Limited funding for community policing and community events
- Managing the fleet of vehicles

Recent Accomplishments

- Reaccreditation by Massachusetts Police Accreditation Commission
- Replaced firearms and completed additional firearms training.
- Completed transition of all gas-powered patrol vehicles to hybrid
- Added fully electric vehicle to patrol fleet
- Added body-worn camera program
- Approval of construction to expand the female locker room.
- Jesse Osterhoudt was awarded the AAA Traffic Safety Award

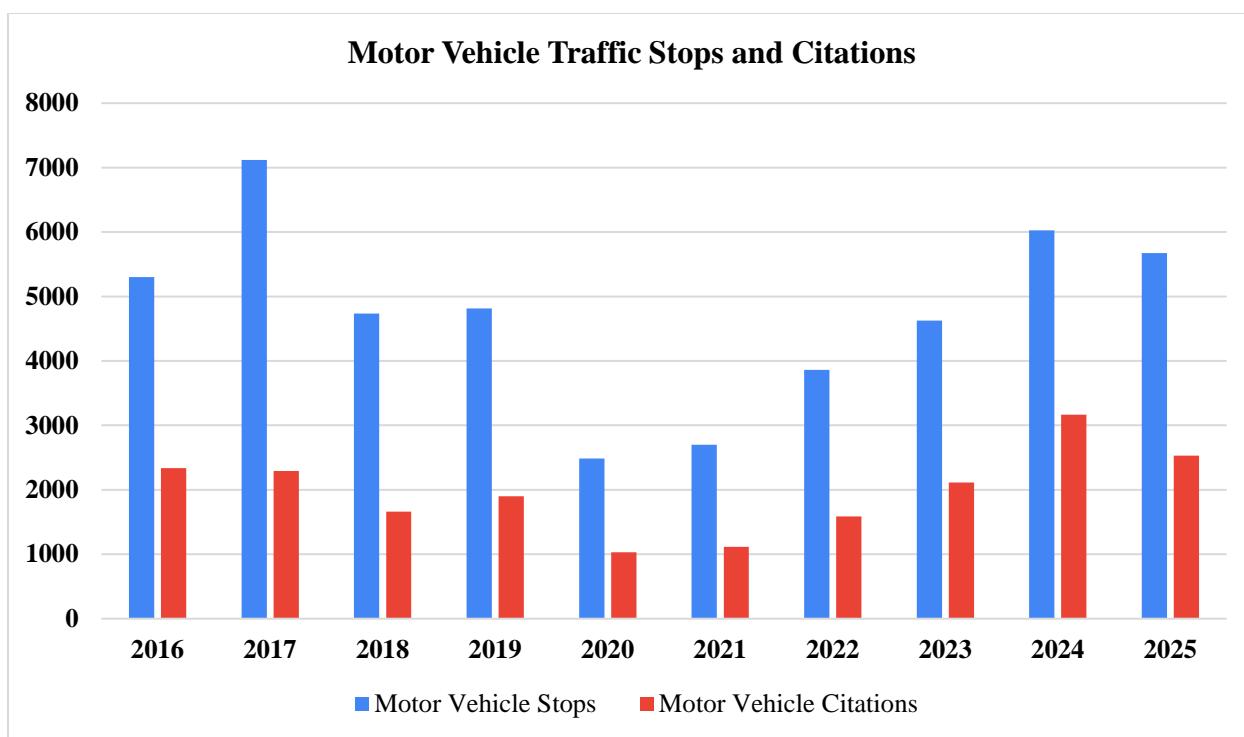
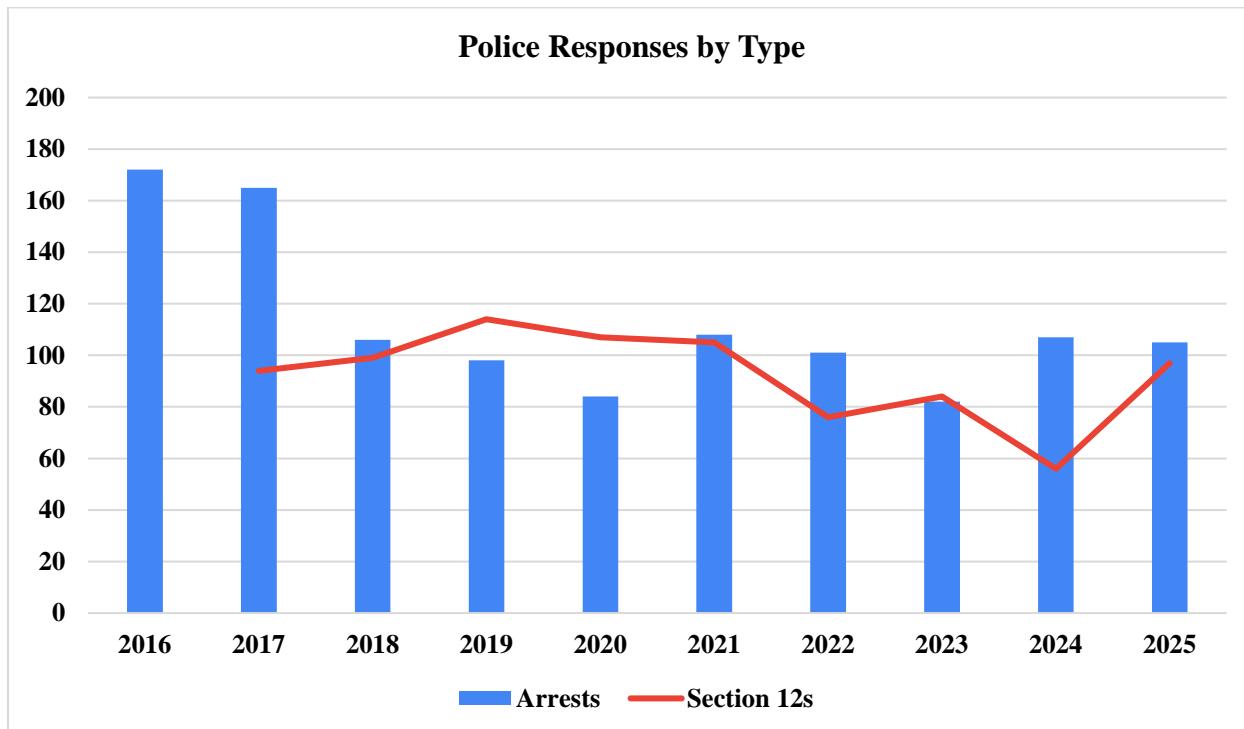


Above: The Acton Police Department annual Toys for Tots event

FY2027 Goals

- Modernize technology and infrastructure
- Upgrade systems for records management
- Return to full staffing to better meet the needs of the community
 - Progress with final phase of the radio improvement project
- Increase preparedness for emergencies and critical incidents

Performance Metrics



PUBLIC SAFETY - POLICE DEPARTMENT

POLICE (210) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED					
<u>Personal Services</u>													
210-510100	REGULAR PERM	\$ 2,152,573	\$ 3,102,457	\$ 2,322,047	\$ 3,165,447	\$ 3,381,989	\$ 216,542						7%
210-510300	OVERTIME	\$ 533,190	\$ 548,544	\$ 510,523	\$ 560,167	\$ 560,168	\$ 0						0%
210-510400	SICK	\$ 154,905	\$ -	\$ 139,343	\$ -	\$ -	\$ -						-
210-510410	FUNERAL LEAVE	\$ 3,901	\$ -	\$ 5,221	\$ -	\$ -	\$ -						-
210-510450	INJURY LEAVE	\$ 19,341	\$ -	\$ -	\$ -	\$ -	\$ -						-
210-510460	LONGEVITY	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -						-
210-510470	EDU & EXPERIENCE INCENTIVE PAY	\$ 576,216	\$ 642,575	\$ 604,817	\$ 681,745	\$ 729,940	\$ 48,195						7%
210-510480	OUTSIDE DETAIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						-
210-510490	MERIT PAY	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ -	\$ -						-
210-510500	HOLIDAY	\$ 157,291	\$ -	\$ 165,447	\$ -	\$ -	\$ -						-
210-510520	OVERTIME/SICK ADJUSTMENT	\$ (9,803)	\$ -	\$ (5,980)	\$ -	\$ -	\$ -						-
210-510530	FLSA ADJUSTMENT	\$ 41,604	\$ 50,000	\$ 34,918	\$ 50,000	\$ 50,000	\$ -						0%
210-510600	VACATION	\$ 195,599	\$ -	\$ 243,108	\$ -	\$ -	\$ -						-
210-510800	COURT TIME	\$ 4,389	\$ 20,000	\$ 7,415	\$ 10,000	\$ 10,000	\$ -						0%
210-510900	PERSONAL TIME	\$ 35,266	\$ -	\$ 38,955	\$ -	\$ -	\$ -						-
210-511000	OTHER SALARIES & WAGES	\$ 30,782	\$ -	\$ 42,504	\$ -	\$ -	\$ -						-
210-511010	MATRON WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						-
210-511030	JUVENILE OFFICER	\$ 638	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ (10,000)						-100%
210-511040	FIREARMS STIPEND	\$ 23,400	\$ 25,800	\$ 22,800	\$ 26,400	\$ -	\$ (26,400)						-100%
210-511050	SPECIAL DUTY	\$ 23,600	\$ 34,000	\$ 24,000	\$ 34,000	\$ 33,000	\$ (1,000)						-3%
210-511060	5 AND 2 SCHEDULE	\$ 17,616	\$ 30,000	\$ 19,759	\$ 30,000	\$ 30,000	\$ -						0%
210-511080	FIREARM INSTRUCTOR	\$ 3,900	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	\$ (3,600)						-100%
210-512050	CLERICAL SALARIES & WAGES	\$ 100,836	\$ 146,027	\$ 97,757	\$ 144,572	\$ 149,608	\$ 5,036						3%
210-513000	PROFESSIONAL SALARIES	\$ 391,002	\$ 552,872	\$ 463,274	\$ 631,239	\$ 708,982	\$ 77,743						12%
Personal Services - Subtotal		\$ 4,463,745	\$ 5,165,875	\$ 4,748,507	\$ 5,347,171	\$ 5,653,687	\$ 306,517	6%					
<u>Purchase of Services</u>													
210-520310	RADIO REPAIRS	\$ 685	\$ 10,000	\$ 33,650	\$ 6,000	\$ 6,000	\$ -						0%
210-520600	EQUIPMENT MAINTENANCE	\$ 26,882	\$ 105,000	\$ 25,801	\$ 10,000	\$ 10,000	\$ -						0%
210-520900	TRAVEL	\$ 7,109	\$ 4,000	\$ 7,061	\$ 6,000	\$ 6,000	\$ -						0%
210-521500	TELEPHONE	\$ 19,186	\$ 18,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ -						0%
210-521700	DUES AND MEMBERSHIP	\$ 18,064	\$ 7,000	\$ 9,623	\$ 5,000	\$ 7,500	\$ 2,500						50%
210-521800	PROFESSIONAL DEVELOPMENT	\$ 15,150	\$ 19,000	\$ 21,742	\$ 20,000	\$ 20,000	\$ -						0%
210-521900	PROFESSIONAL SERVICES MEDICA	\$ 5,849	\$ 4,439	\$ 1,575	\$ 4,500	\$ 4,500	\$ -						0%
210-521940	CONTRACTUAL SERVICES	\$ 180	\$ 10,000	\$ 13,117	\$ 5,000	\$ 5,000	\$ -						0%
210-522700	CONTRACTUAL SERVICE	\$ 19,680	\$ -	\$ 92,819	\$ 113,852	\$ 130,000	\$ 16,148						14%
210-523300	SECURITY	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -						0%
210-523800	BULLET PROOF VEST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						-
292-522070	ANIMAL CONTROL - DOG BOARDING :	\$ -	\$ 2,000	\$ 3,663	\$ 2,000	\$ 3,000	\$ 1,000						50%
292-522700	ANIMAL CONTROL - CONTRACTUAL S	\$ 19,200	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ -						0%
Purchase of Services - Subtotal		\$ 131,985	\$ 216,439	\$ 263,050	\$ 229,352	\$ 249,000	\$ 19,648	9%					
<u>Purchase of Supplies</u>													
210-540100	OFFICE SUPPLIES	\$ 3,078	\$ 6,600	\$ 35,297	\$ 6,600	\$ 6,600	\$ -						0%
210-540110	POLICE SUPPLIES	\$ 5,349	\$ 10,000	\$ 5,473	\$ 7,500	\$ 13,500	\$ 6,000						80%
210-540210	PHOTOGRAPHIC SUPPLIES	\$ 2,500	\$ 3,200	\$ 2,550	\$ 3,200	\$ 3,200	\$ -						0%
210-540500	BOOKS AND PERIODICALS	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ (1,000)						-100%
210-540900	MATERIAL AND EQUIPMENT	\$ 39,635	\$ 2,000	\$ 94,980	\$ 5,000	\$ -	\$ (5,000)						-100%
210-541000	UNIFORMS	\$ 46,091	\$ 45,000	\$ 51,630	\$ 45,000	\$ 55,000	\$ 10,000						22%
210-541100	RANGE & AMMUNITION	\$ 8,441	\$ 10,000	\$ 11,736	\$ 9,000	\$ 9,000	\$ -						0%
Purchase of Services - Subtotal		\$ 105,094	\$ 77,800	\$ 201,667	\$ 77,300	\$ 87,300	\$ 10,000	13%					
<u>Capital Outlay</u>													
210-580000	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						-
210-585000	MOTOR VEHICLE	\$ 100,584	\$ -	\$ 63,846	\$ -	\$ -	\$ -						-
Capital Outlay - Subtotal		\$ 100,584	\$ -	\$ 63,846	\$ -	\$ -	\$ -						-
Police - Total		\$ 4,801,408	\$ 5,460,114	\$ 5,277,069	\$ 5,653,823	\$ 5,989,987	\$ 336,165	6%					

BUDGET NOTES

Animal Control	522700	Contractual Service	Job duties of the Animal Control Officer have been changed significantly by the state in the past few years. Also, there is some funding for training in domestic violence recognition since that can often become apparent when abusers mistreat the pets of victims. It is a common trait seen in high risk offenders.
Police	513000	Professional Salaries	Includes full-funding of a new Police Lieutenant which was approved at half-funding in FY2026.
	520310	Radio Repairs	Portable radio and related equipment repairs and programming
	520600	Eqpt Maintenance	Repairs for office equipment, Dispatch Console, cruiser repairs including consoles, lights, sirens, batteries and pads for AED.

520900	Travel	Travel expenses and parking fees.
521500	Telephone	Projected increase due to in car camera and cruiser laptops. Also includes all department cell phones.
521700	Dues And Membership	Dues for various memberships including IACP, Mass Chiefs, FBINAA, NESPIN, NASRO, Greater Boston Police Counsel, et
521800	Professional Development	Fees and expenses for training programs, seminars, and conferences
521900	Professional Services - Medical	Internal investigation outside vendor or consultant services
521940	Contractual Services - Medical	Psychological testing for new police and dispatch hires, fitness for duty exams
522700	Contractual Services	Axon Body Work and Cruiser Cameras, taser, and MDT contracts. DTS, PMAM, DVSN, West Publishing, C4RJ.
523300	Security	Drug investigation buy money
540100	Office Supplies	Paper and routine office supplies.
540110	Police Supplies	Breath Test supplies, cell block supplies, prisoner meals, crime scene processing equipment, batteries for cruiser AEDs, etc.
540210	Photographic Supplies	Camera equipment, repairs, and supplies. Photography expenses.
540500	Books And Periodicals	Mass General Law updates, subscriptions, professional journals.
540900	Material And Equipment	Purchase of reusable flashlights, traffic wands, restraints, blankets, scanners, detective supplies, etc.
541000	Uniforms	Uniform purchases for officers, \$1,000 each as well as initial issue for new officers and required police academy equipment ar
541100	Range & Ammunition	Range facility use costs, ammunition, and gun repairs

Chief James Cogan

Chief Anita Arnum

Public Safety Facility, 371 Main St.

Dispatch

Services

Public Safety Dispatchers play a crucial role in the daily operations of our emergency services. As the first point of contact in both emergency and non-emergency situations, they are the vital link between the public and Police, Fire, and EMS personnel.

Our dispatchers are highly trained professionals who operate a wide range of communications systems, including telephones, radios, computer systems, Next Generation 911 technology, the Criminal Justice Information System (CJIS), and Master Box monitoring systems. They are responsible for receiving and managing all 911 calls, as well as non-emergency requests for service, ensuring that every call is prioritized and handled with accuracy and urgency.

In addition to managing incoming calls, dispatchers also assist members of the public who visit the Public Safety Facility, helping them file reports or answering inquiries.

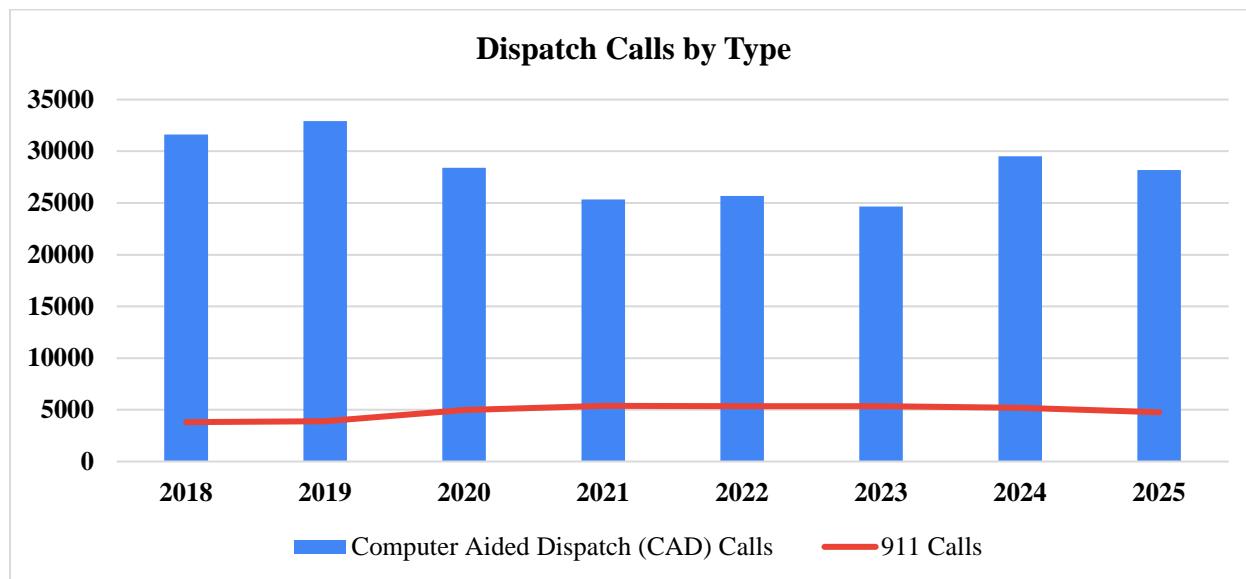
Dispatchers use a Computer-Aided Dispatch (CAD) system and are trained in Emergency Medical Dispatch (EMD) protocols using Priority Dispatch Software. This allows them to provide potentially life-saving pre-arrival instructions to callers reporting medical emergencies.

Ongoing training is a core part of the job. All dispatchers complete mandatory annual 911 in-service training, continuing education in Emergency Medical Dispatch, and are certified in CPR and First Responder protocols.

The Communications Center is staffed by a dedicated team of 10 full-time and 1 part-time dispatchers, with at least two dispatchers on duty at all times to ensure continuous, reliable service to the community.

Our dispatchers are the calm voice in the chaos—a steady, professional presence committed to keeping our community safe.

Performance Metrics



Computer Aided Dispatch (CAD) Calls are all calls received or initiated by patrol officers, could be by phone (business line) or in person or discovered or initiated by an officer on patrol such as during vehicle stops. 911 calls are all calls received by our 911 system, depending on the time and circumstances we may have numerous 911 calls reporting a single incident.

PUBLIC SAFETY - DISPATCH

DISPATCH (221) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED					
<i>Personal Services</i>											
221-510100	REGULAR PERMANENT	\$ 434,299	\$ 650,747	\$ 425,520	\$ 703,931	\$ 710,368	\$ 6,437			1%	
221-510300	OVERTIME	\$ 198,437	\$ 108,000	\$ 172,341	\$ 108,000	\$ 108,000	\$ -			0%	
221-510400	SICK	\$ 29,943	\$ -	\$ 25,068	\$ -	\$ -	\$ -			-	
221-510410	FUNERAL LEAVE	\$ 429	\$ -	\$ 220	\$ -	\$ -	\$ -			-	
221-510460	LONGEVITY	\$ 8,400	\$ 8,400	\$ 7,700	\$ 7,200	\$ 7,200	\$ -			0%	
221-510490	MERIT PAY	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	\$ -			-	
221-510500	HOLIDAY	\$ 28,352	\$ -	\$ 26,522	\$ -	\$ -	\$ -			-	
221-510520	OVERTIME/SICK ADJUSTMENT	\$ (6,365)	\$ -	\$ (1,546)	\$ -	\$ -	\$ -			-	
221-510530	FLSA ADJUSTMENT	\$ 3,110	\$ 2,000	\$ 2,348	\$ 2,000	\$ 2,000	\$ -			0%	
221-510600	VACATION	\$ 47,142	\$ -	\$ 23,978	\$ -	\$ -	\$ -			-	
221-510750	UNIFORM STIPEND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			-	
221-510900	PERSONAL TIME	\$ 7,158	\$ -	\$ 7,175	\$ -	\$ -	\$ -			-	
221-511000	OTHER SALARIES & WAGES	\$ 6,480	\$ 2,200	\$ 3,423	\$ 2,200	\$ 2,200	\$ -			0%	
<i>Personal Services - Subtotal</i>		\$ 758,886	\$ 771,347	\$ 694,249	\$ 823,331	\$ 829,768	\$ 6,437			1%	
<i>Purchase of Services</i>											
221-520600	EQPT MAINTENANCE	\$ -	\$ 5,000	\$ 2,442	\$ 2,000	\$ 3,000	\$ 1,000			50%	
221-520900	TRAVEL	\$ -	\$ 1,000	\$ 1,039	\$ 1,000	\$ 1,000	\$ -			0%	
221-521700	DUES AND MEMBERSHIP	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -			0%	
221-521800	PROFESSIONAL DEVELOPMENT	\$ 857	\$ 5,000	\$ 601	\$ 2,000	\$ 3,000	\$ 1,000			50%	
221-522700	CONTRACTUAL SERVICES	\$ -	\$ -	\$ 1,325	\$ -	\$ 1,500	\$ 1,500			-	
<i>Purchase of Services - Subtotal</i>		\$ 857	\$ 12,000	\$ 5,407	\$ 6,000	\$ 9,500	\$ 3,500			58%	
<i>Purchase of Supplies</i>											
221-540100	OFFICE SUPPLIES	\$ -	\$ 2,000	\$ 291	\$ 1,000	\$ 1,000	\$ -			0%	
221-541000	UNIFORMS	\$ 4,517	\$ 6,500	\$ 5,239	\$ 6,500	\$ 6,500	\$ -			0%	
<i>Purchase of Supplies - Subtotal</i>		\$ 4,517	\$ 8,500	\$ 5,530	\$ 7,500	\$ 7,500	\$ -			0%	
<i>Other Charges and Expenses</i>											
221-570700	HEALTH INS HPHP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			-	
221-570800	MIDDLESEX COUNTY RETIREMENT	\$ 183,381	\$ -	\$ -	\$ -	\$ -	\$ -			-	
<i>Other Charges and Expenses - Subtotal</i>		\$ 183,381	\$ -	\$ -	\$ -	\$ -	\$ -			-	
<i>Other Financing Uses</i>											
221-597001	OPEB TRANSFER OUT	\$ 21,191	\$ -	\$ -	\$ -	\$ -	\$ -			-	
<i>Other Financing Uses - Subtotal</i>		\$ 21,191	\$ -	\$ -	\$ -	\$ -	\$ -			-	
Dispatch - Total		\$ 968,831	\$ 791,847	\$ 705,186	\$ 836,831	\$ 846,768	\$ 9,937			1%	

BUDGET NOTES

510300 Overtime Shift coverage for vacation, personal, beaverment, training etc. Reduced this year.

511000 Other Salaries & Wages Includes all stipends for dispatchers as provided for in contract. Training, leaps & E-911.

541000 Uniforms Clothing allowance for dispatchers.

TOWN CLERK AND ELECTIONS



Mission Statements

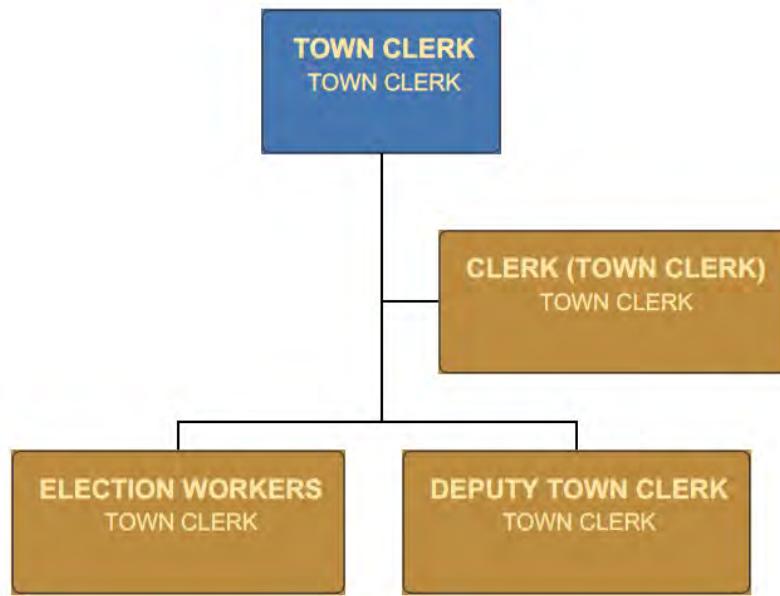
Town Clerk and Elections: To serve as the vital link between the town's residents and their local government, ensuring the smooth functioning of civic processes and the preservation of essential records. With unwavering commitment, we strive to provide accessible, courteous and accurate services, embracing innovation to enhance the delivery of information, elections, licensing, and records management. Through collaboration, professionalism, and a steadfast dedication to excellence, we aim to empower our community members with the tools and resources they need to engage actively in shaping the future of Acton.

Budgets Managed

General Fund:

- Town Clerk (01161)
- Elections (01162)

Organizational Chart



Full Time Equivalent (FTE) Positions

		FY25	FY26	Proposed FY27
Town Clerk		1.000	1.000	1.000
Deputy Town Clerk		1.000	1.000	1.000
Clerk*		0.000	0.450	0.450
Election Workers**		0.000	0.000	0.000
Total		2.000	2.450	2.450

*Funding for Clerk transferred from Town Manager's Budget

**Election workers are hired as needed and are not FTEs

Leo Mercado, Town Clerk

Town Hall, 472 Main St.

actonma.gov/townclerk

Town Clerk and Elections

Services

- Management of statutory Town Clerk functions including: maintenance of town records; coordination/administration of elections; issuance of permits and licenses; recording and reporting of vital statistics; and other duties pertaining to the functions of the town clerk in accordance with the provisions of more than 73 Chapters and 451 Sections of the Massachusetts General Laws.
- Coordinate/administer federal, state, and town elections. Coordinate all details and procedures for elections; oversee and ensure that all statutory requirements are adhered to; supervise and train all election officials; monitor polling places to ensure conformance; provide voting registration sessions; distribute and certify all nomination papers; administer absentee voting procedures; record the results of election returns; review and file all campaign and political finance statements; maintain voter database; maintain and test all equipment for voting.
- Conduct the annual census; prepare the street list of residents; furnish the jury list to the Office of the Jury Commissioner. Maintain and update census data within the state voter registration information system on a continuing and daily basis.
- Perform certification of legal and other documents. Research, seal, and attest to town records such as bylaws, resolutions, easements, deeds, town meeting articles, bonds, roads, and other documents requiring town certification.
- Attend regular and special town meetings; prepare proceedings based on recording, certify monies allocated; prepare and submit bylaws to the Attorney General for approval or denial.
- Control the issuance of a variety of licenses and permits (marriage licenses, gasoline storage permits, permits for raffles and bazaars, dog licenses, kennel licenses, business certificates, pole locations).
- Administer oath of office to all elected and appointed officials of all committees, commissions and boards and ensure that all elected and appointed officials are informed in writing of the Open Meeting Laws and Conflict of Interest Laws; receive resignations from same and notify the appointing authority.
- Provide access to public records in compliance with State Public Records Law and corresponding regulations. Register all vital records and report to the Commonwealth's central vital registration system. Provide certified copies of vital records and conduct or assist with genealogical research for members of the public.



Above: Leo Mercado, Town Clerk swearing in new firefighter Calvin Shimansky

Changes and Ongoing Challenges

Changes:

- The Town Clerk's office was able to bring a part time administrative assistant. Cheryl Longtin accepted the position in May of 2025. Cheryl brought with her years of office and election experience and has proven to be a great asset for the Town of Acton.

Challenges:

- One of the major issues continues to be not having a full-time administrative assistant. The needs of the Town of Acton would be much better served with a full-time administrative assistant in the Town Clerk's office. We are challenged by the majority of our records not being available in an electronic format. We are beginning the time-consuming process of scanning our records so they can be searched by keywords. We continue to update the Town Clerk's webpage making it more user friendly for staff and residents.

Recent Accomplishments

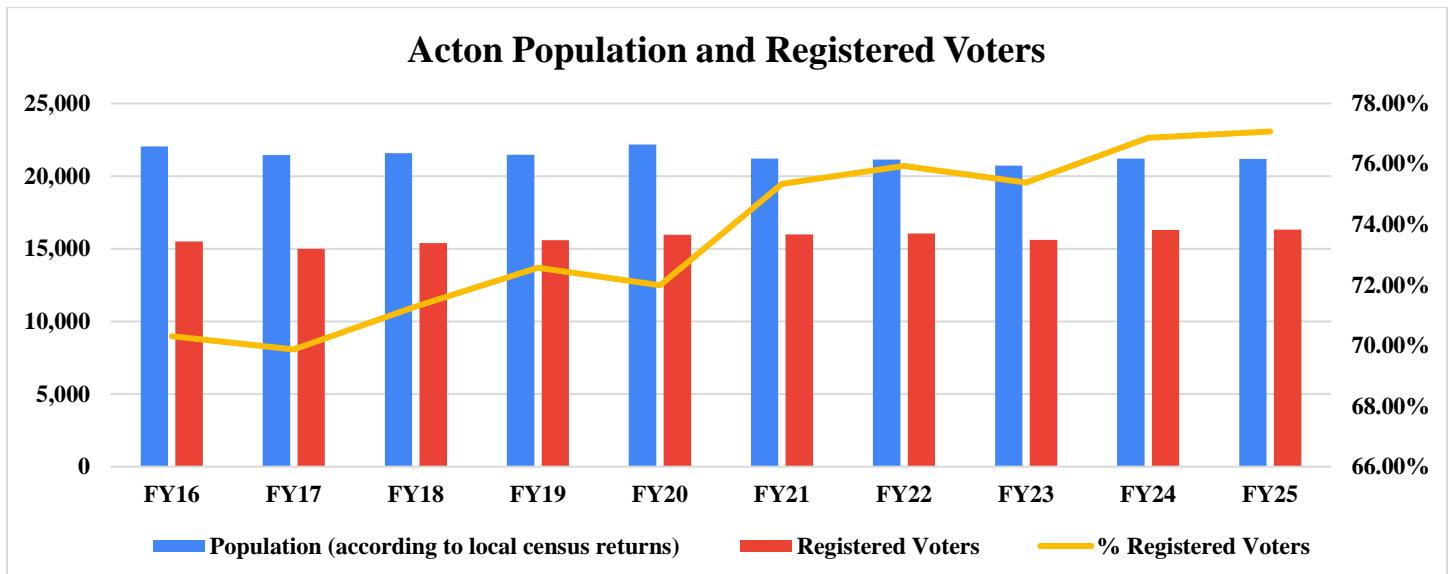
- We rolled out an innovative portal for couples to apply for a marriage license online. Allowing them to apply for the license at their convenience instead of being restricted by office hours.
- We have purchased two new data bases: one for town committee related information and the other for election worker information. Both of these will prove to be extremely beneficial for all users.

FY2027 Goals

- Complete the overhaul of the Town Clerk's page.
- Eliminate the need for paper bills for dog license renewal bills and send bills electronically. This will eliminate a large portion of the postage expense.
- Condense storage from four locations to three.
- Continue to run flawless elections.
- Look into other ways to go from paper to electronic

Performance Metrics

	FY2024	FY2025
Marriage Licenses Processed	84	93
Public Records Requests	259	258
Dog Licenses Issued	1789	1751



TOWN CLERK

TOWN CLERK (161) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change		
<u>Personal Services</u>													
161-510300	OVERTIME	\$ 601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161-510400	SICK	\$ 5,139	\$ -	\$ -	\$ -	\$ 4,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161-510460	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161-510490	MERIT PAY	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161-510500	HOLIDAY	\$ 10,300	\$ -	\$ -	\$ -	\$ 9,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161-510600	VACATION	\$ 5,729	\$ -	\$ -	\$ -	\$ 26,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161-510900	PERSONAL TIME	\$ 2,183	\$ -	\$ -	\$ -	\$ 2,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161-511000	OTHER SALARIES & WAGES	\$ 38,666	\$ -	\$ -	\$ -	\$ 32,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161-512050	CLERICAL SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 1,179	\$ -	\$ -	\$ -	\$ 27,794	\$ 27,794	\$ -	\$ -
161-513000	PROFESSIONAL SALARIES	\$ 184,351	\$ 214,578	\$ 160,662	\$ 189,859	\$ 199,466	\$ 9,607	\$ 5.06%					
<u>Personal Services - Subtotal</u>		\$ 249,969	\$ 214,578	\$ 241,469	\$ 189,859	\$ 227,259	\$ 37,401	\$ 17.43%					

Purchase of Services

161-520600	EQUIPMENT MAINTENANCE	\$	-	\$	-	\$	3,791	\$	-	\$	4,000	\$	4,000	-
161-520900	TRAVEL	\$	-	\$	-	\$	-	\$	-	\$	250	\$	250	-
161-521700	DUES AND MEMBERSHIP	\$	215	\$	250	\$	290	\$	650	\$	650	\$	-	0.00%
161-521800	PROFESSIONAL DEVELOPMENT	\$	-	\$	2,400	\$	1,796	\$	2,400	\$	2,750	\$	350	14.58%
161-521900	PROFESSIONAL SERVICES	\$	-	\$	1,000	\$	6,132	\$	1,000	\$	1,000	\$	-	0.00%
161-522910	BINDING SERVICE	\$	-	\$	4,000	\$	-	\$	3,000	\$	3,000	\$	-	0.00%
<i>Purchase of Services - Subtotal</i>		\$	215	\$	7,650	\$	12,008	\$	7,050	\$	11,650	\$	4,600	65.25%

Purchase of Supplies

161-540100	OFFICE SUPPLIES	\$ 2,199	\$ 5,000	\$ 1,018	\$ 5,000	\$ 2,500	\$ (2,500)	-50.00%
161-540200	OTHER SUPPLIES	\$ 334	\$ 140	\$ 527	\$ 140	\$ 140	\$ -	0.00%
<i>Purchase of Supplies - Subtotal</i>		\$ 2,532	\$ 5,140	\$ 1,545	\$ 5,140	\$ 2,640	\$ (2,500)	-48.64%

Town Clerk - Total

ELECTIONS (162) **GENERAL FUND - TOWN** **FY24** **FY25** **FY25** **FY26** **FY27** **\$** **%**

Account Number

<u>Personal Services</u>													
162-510300	OVERTIME	\$	1,295	\$	3,000	\$	704	\$	3,000	\$	-	\$ (3,000)	-100.00%
162-510430	BOARD MEMBERS SALARIES	\$	400	\$	1,300	\$	900	\$	1,300	\$	1,300	\$ -	0.00%
162-511000	OTHER SALARIES & WAGES	\$	11,993	\$	40,000	\$	14,696	\$	20,000	\$	20,000	\$ -	0.00%
Personal Services - Subtotal		\$	13,688	\$	44,300	\$	16,300	\$	24,300	\$	21,300	\$ (3,000)	-12.35%

Purchase of Services

162-522300	PRINTING AND COPYING	\$	-	\$ 10,000	\$ 4,618	\$ 8,000	\$ 8,000	\$ -	0.00%
162-522700	CONTRACTUAL SERVICES	\$	24,123	\$ 26,000	\$ 9,747	\$ 28,000	\$ 23,000	\$ (5,000)	-17.86%
162-522900	MISCELLANEOUS - ELECTION EXP	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
162-522950	SCHOOL CUSTODIAN FEE	\$	-	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ (1,800)	-100.00%
<i>Purchase of Services - Subtotal</i>		\$	24,123	\$ 37,800	\$ 14,365	\$ 37,800	\$ 31,000	\$ (6,800)	-17.99%

Purchase of Supplies

162-540100	OFFICE SUPPLIES	\$ 1,217	\$ -	\$ 752	\$ -	\$ -	\$ -	\$ -
162-540200	OTHER SUPPLIES	\$ 2,818	\$ 5,000	\$ 1,771	\$ 3,000	\$ 2,500	\$ (500)	-16.67%
162-540300	POSTAGE AND COURIER	\$ 5,318	\$ 7,000	\$ 7,051	\$ 7,000	\$ 7,000	\$ -	0.00%
<i>Purchase of Supplies - Subtotal</i>		\$ 9,353	\$ 12,000	\$ 9,574	\$ 10,000	\$ 9,500	\$ (500)	-5.00%

Other Charges and Expenses

162-570400	MEDICARE	\$	-	\$	-	\$	9	\$	-	\$	-	\$	-	-
162-570620	HEALTH HMO BLUE	\$	-	\$	-	\$	157	\$	-	\$	-	\$	-	-
<i>Other Charges and Expenses - Subtotal</i>			\$	-	\$	-	\$	166	\$	-	\$	-	\$	-

Elections - Total

GENERAL GOVERNMENT - TOWN MEETING

GENERAL GOVERNMENT - TOWN MEETING

TOWN MEETING (114)		GENERAL FUND - TOWN		FY24	FY25	FY25	FY26	FY27	\$	%
Account Number		Description		ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<i>Purchase of Services</i>										
114-513000	PROFESSIONAL SALARIES	\$	60	\$	-	\$	-	\$	-	0
114-520700	EQPT RENTAL	\$	11,370	\$	7,000	\$	-	\$	7,000	\$
114-522300	PRINTING AND COPYING	\$	16,000	\$	10,000	\$	23,315	\$	10,000	\$
114-522700	CONTRACTUAL SERVICE	\$	-	\$	-	\$	6,604	\$	-	\$
114-522950	SCHOOL CUSTODIAN FEE	\$	3,186	\$	3,000	\$	390	\$	3,000	\$
<i>Purchase of Services - Subtotal</i>		\$	30,616	\$	20,000	\$	30,309	\$	20,000	\$
		\$		\$		\$		\$		10.00%

Purchase of Supplies

<i>Purchase of Supplies</i>	114-540100	OFFICE SUPPLIES	\$	-	\$	-	\$	7,090	\$	-	\$	-	\$	-	-
		<i>Purchase of Supplies - Subtotal</i>	\$	-	\$	-	\$	7,090	\$	-	\$	-	\$	-	-
													\$	-	-
		Town Meeting - Total	\$	30,616	\$	20,000	\$	37,400	\$	20,000	\$	22,000	\$	2,000	10.00%

BUDGET NOTES

510300	Overtime	
510430	Board Member's Salaries	
511000	Other Salaries & Wages	Election workers, we are going to try and encourage more staff participation in elections which would result in savings.
520900	Travel	To allow for travel expensed such as mileage and tolls.
521800	Professional Development	Certification for both Town Clerk and Deputy Town Clerk. Takes multiple years of coursework. The increase is for NEMCI (New England Municipal Clerks Institute), they offer top-level certification that requires Clerks to attend for one week in July for three consecutive years.
521900	Professional Services	Dog licenses
522300	Printing and Copying	Street Census follow-up notifications and other mailings throughout the year. Cost of supplies used in mailings have increased significantly.
522910	Binding Service	Vital record keeping services and supplies
540100	Office Supplies	Office supplies and small equipment for daily office use
540200	Other Supplies	Miscellaneous office supplies
540300	Postage And Courier	Postage for mailings
<i>TOWN MEETING</i>		
520700	Eqpt Rental	Reduced to \$0, IT covers rental expenses if needed
522300	Printing And Copying	Reduced to \$12,000, looking into possibility of using postcard mailing/one sheet for warrants or working with MassCOR on printing. Both of these options greatly reduce the expense.
522700	Contractual Service	Increased funding to cover expenses associated with CART services
522950	School Custodian Fee	Level funded as we spent less than budget amount in FY25. This is not reduced to allow enough funding to cover increased labor costs.

TOWN MANAGER



Mission Statements

Town Manager: The Town Manager, with the [Select Board](#) provides executive leadership for the Town of Acton. They pursue collaborative process and 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 Acton. Per the [Town Charter](#), the Town manager is responsible for the management of all Town departments and oversees all budgetary, financial, and personnel administration activities of the Town.

Diversity Equity and Inclusion: The mission of the Town of Acton's Office of Diversity, Equity, and Inclusion is to lead, support, and sustain initiatives that foster an inclusive, equitable, and welcoming community where all community members can thrive. The Office is dedicated to advancing fair and just practices across municipal operations by promoting equitable access to resources, addressing systemic disparities, and expanding opportunities for meaningful participation in civic life. Through strategic partnerships with Town departments, local organizations, and community members, the Office works to cultivate a safe, vibrant, and respectful environment that honors the diverse perspectives, identities, and lived experiences that strengthen Acton. Guided by the principles of diversity, equity, and inclusion, we strive to ensure every community member feels valued, supported, and empowered to shape and contribute to Acton's shared future.

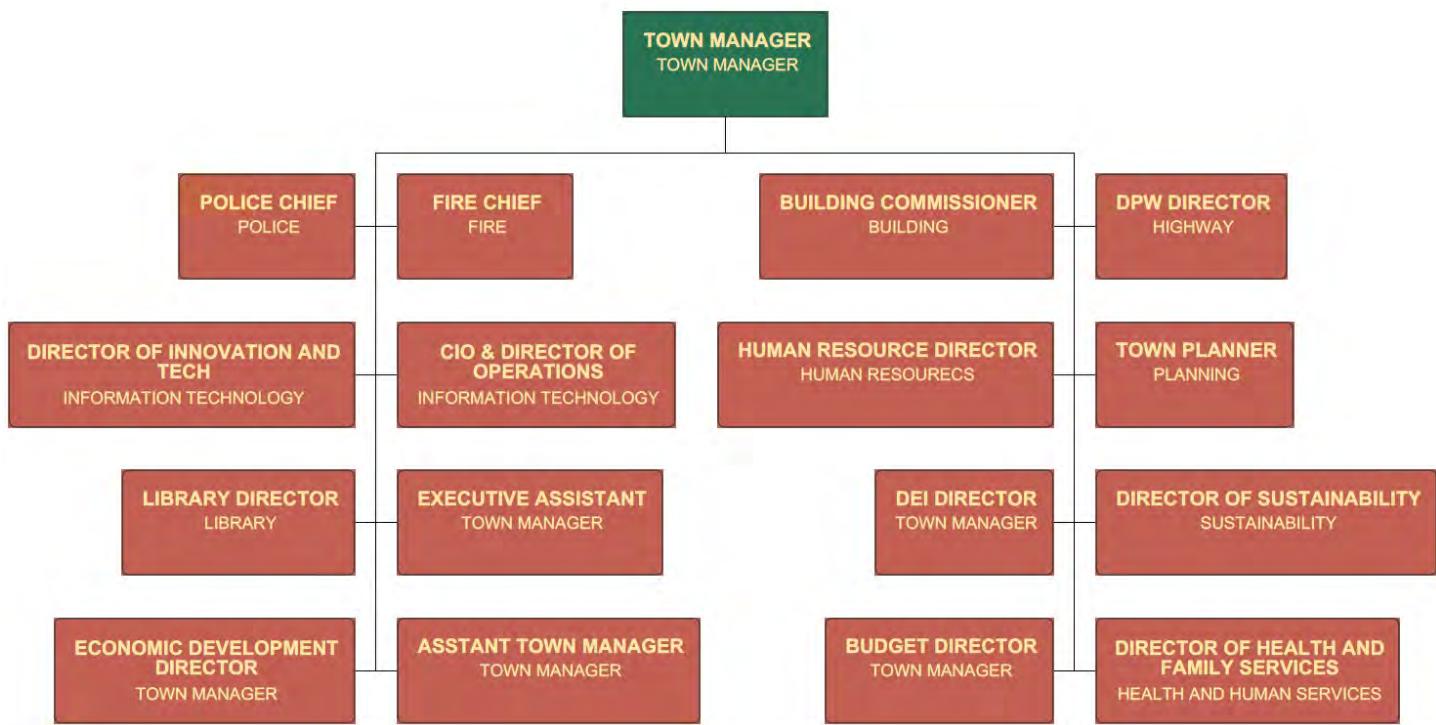
Economic Development: To help attract, retain, and grow businesses in Acton and improvement economic environment. To help increase the value and desirability of the Acton community by supporting the needs of the current commercial and industrial businesses. To promote the appropriate development, redevelopment, and renewal of commercial property. To collaborate with nonprofit organizations, academic institutions, and key stakeholders to ensure that opportunities for entrepreneurship, training, and employment are accessible to residents. To assist businesses with technical assistance, grant applications, and networking opportunities. To conduct outreach, collect, and analyze data to identify priorities, and to implement strategies to overcome obstacles to development.

Budgets Managed

General Fund:

- Town Manager (01123)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title		FY25	FY26	Proposed FY27
Town Manager		1.000	1.000	1.000
Deputy Town Manager (formerly Assistant)		1.000	1.000	1.000
Executive Assistant		1.000	1.000	1.000
Customer Services and Comms Assistant		1.000	0.000	0.000
Economic Development Director		1.000	1.000	1.000
Diversity Equity Inclusion Director		1.000	1.000	1.000
Digital Communication Specialist*		0.000	0.450	0.000
Total		6.000	5.450	5.000

*Funding for the Digital Communications Specialist moved to Town Clerk budget for the Clerk position

John Mangiaratti, Town Manager

Town Hall, 472 Main St.

actonma.gov/townmanager

Town Manager

Services

The Town Manager is appointed by the Select Board and is responsible for the management of all Town departments. The Town Manager is the appointing and contracting authority for all departments and is responsible for overseeing all budgetary, financial and personnel administration activities of the Town. This includes preparing the annual budget, appointing all staff, setting compensation, formulating and implementing personnel policies, and negotiating all contracts with the Town's union employees. Administrative staff in the office serves as liaison between the public and the Select Board, handle all telephone calls, visitors and correspondence directed to the office, and maintain all records of Select Board meetings. The office staff prepares the warrants for all annual and special Town Meetings, and coordinates the Town's Annual Report. The Town Manager's Office includes the Sustainability Office, the Economic Development Office, and the Diversity Equity and Inclusion Office.

Recent Accomplishments

- Procured proposals for redevelopment of 3 & 13 School Street which will help to revitalize the area. Entered into a Purchase & Sale agreement with an area developer
- Implemented new recruitment and retention programs to stabilize staffing levels.
- Oversaw renovations of 17 Woodbury Lane which will return the facility to a usable space providing support to residents, committees, and programs
- Awarded a \$1M grant from the FY26 Climate Leader Communities Decarbonization Accelerator Program to defray the costs of the Town Hall HVAC and Emergency Power Replacement Project
- Completed redesign of accessibility improvements to the Finance Wing at Town Hall. Construction is anticipated in 2026.
- Awarded \$1.75M FY26 Housing Works Infrastructure Program award for the Middle Fort Pond Brook Wastewater Treatment Facility Equalization Tank Project.
- Continued the Main Street Sewer Extension project, which included extending sewer lines under Route 2.
- Effectively implemented reorganization of the Operations Department into the Facilities and IT Departments
- Recruited and hired a number of new Department Heads, including Director of Innovation & Technology, Facilities Manager, Human Resources Director, Director of Economic Development, Treasurer/Collector, Town Accountant, Planning Director, and Town Engineer/Assistant DPW Director.
- Preserved our AAA rating through budget controls and sound fiscal management
- Continued overhauling core systems with transition of outdated email servers to new cloud-based system
- Oversaw the installation of two murals as part of the Town's public art initiatives
- Undertook a peer review of the DPW building design which led to identification of an alternative design that reuses the current building while constructing a new facility for operations and maintenance

FY2027 Goals

- Meet, address, and/or make progress towards annual Select Board Goals. Goals are published annual at www.actonma.gov/sb For the full list of this year's goals, refer to Page 14



Town Manager John Mangiaratti hosting his monthly Java with John event at the Human Services Center where he provides updates on what's going on in town and takes questions and feedback from attendees

Wanjiku Gachugi, Director of Diversity Equity and Inclusion

Acton Town Hall, 472 Main St.

actonma.gov/DEI

Diversity Equity and Inclusion

Recent Accomplishments

In FY2026, the Diversity, Equity, and Inclusion Office advanced a comprehensive set of initiatives that reinforced Acton's commitment to building an equitable, welcoming, and community-centered local government.

- With support from a \$50,000 Community Compact Best Practices Grant in DEI, the Town launched its first Municipal Equity Audit in partnership with the Department of Health and Human Services and 3x3 Consulting. As part of the Town's broader equity and community health needs work, 10 community focus groups were completed collaboratively with Health and Human Services, and an additional 9 community sessions and 9 staff focus groups are scheduled to be facilitated by the consultant team. These efforts are generating valuable insights that will guide future improvements in municipal operations, representation, and service delivery.
- The DEI Office also expanded public engagement through the creation of the Town's first DEI Calendar, offering year-round recognition of cultural observances and community events. Public programming flourished with well-attended screenings of *Who We Are: A Chronicle of Racism in America, Shared Legacies*—co-sponsored with the Acton-Boxborough School District—and the upcoming *Crip Camp* in partnership with the Commission on Disabilities.
- Additionally, the Office strengthened cross-departmental collaboration through Action for Pro-Action, partnered with the Police Department for the annual Cone with a Cop community event, supported three summer interns, and completed development of Acton's inaugural Public Service Academy, a 10-week program designed to give residents a comprehensive, behind-the-scenes look at Town operations. Through interactive sessions with Town staff, facility tours, and direct engagement with departments ranging from public safety and public works to libraries, health services, and Town Meeting, the Academy aims to build civic understanding, deepen trust, and inspire community leadership.



Above: Wanjiku Gachugi, DEI Director, and Penelope Funaole, Director of Health and Human Services, presenting on the Municipal

FY2027 Goals

For FY 2027, the DEI Office will prioritize implementing key, high-impact recommendations emerging from the Municipal Equity Audit and continuing to strengthen internal DEI tools, practices, and resources across Town government.

- Goals include enhancing inclusive communication strategies, expanding access to training and professional development opportunities, and providing departments with practical guidance that supports equitable policy development and service delivery.
- Community engagement will continue through targeted events, expanded partnerships with boards, commissions, and regional organizations, and ongoing use of the DEI Calendar, film screenings, listening sessions, and collaborative programs to elevate diverse voices and foster meaningful dialogue.
- The Office will also advance civic participation and workforce pathways through the Public Service Academy and summer internship program, ensuring residents feel connected to and represented within municipal systems. These goals are intentionally scoped to be achievable within current capacity while maintaining clear forward momentum toward a more inclusive, transparent, and equitable Acton, and demonstrating the essential role the DEI Office plays in strengthening the Town's governance and community relationships.

Patricia Costa, Economic Development Director

Acton Town Hall, 472 Main St.

actonma.gov/economicdevelopment

Economic Development

Services

Acton is a business-friendly community with a recent history of approving tax incentives for companies moving into or starting in Town. The Economic Development Office successfully created a Vacant Storefront District and secured approval for a new business. Many other companies call Acton home, including Haartz Corporation, a leading manufacturer of automotive fabrics; Sparx Hockey, which was named to the Inc. 500 list of America's fastest growing companies in 2019; Insulet, with a global presence in the production of Omnipod, an innovative alternative to insulin management, operating from the Acton headquarter, and Wm.S. Haynes Co., a world leader in the fabrication of flutes that dispatches their products from Acton to the most renowned orchestras worldwide. The Town will soon be home to an ALDI store, which is expected to open in the Spring of 2026.

The Office is proud to align economic development with a strong commitment to training, qualification, technical and financial assistance, business collaboration and networking, but also a strong commitment to the town's history, arts, culture, and natural environment. The Office also fosters strong collaboration with regional and state partners, including neighboring towns and regional organizations, such as the Adventure Valley and the Minuteman Technical Institute.

Changes and Ongoing Challenges

- Disruptions to existing businesses due to main construction work
- Challenges to attract businesses due to limitations in septic capacity at commercial properties and key commercial areas
- Align goals set forth in the Strategic Economic Development Acton Plan with the Cultural Arts Strategic Plan under preparation by MAPC
- Convert goals set forth in the plans into operational and feasible sets of projects, outlining expected deliverables, resources, and timeline for conclusion.



Above: Unveiling of art mural painted by local artist Elizabeth Bejar-Benz at the West Acton Pharmacy in June 2025

Recent Accomplishments

Business Collaboration: The Office of Economic Development conducted outreach to businesses to promote collaboration on events with the intent to give businesses more viability and widen their clientele:

- Anita's Shoe Store, Majestic Day Spa, Romano Pizza, Enterprise Bank, Waypoint Adventure, and local artist Alison Mondell made possible a business fair at East Acton Village during the launch of the Minuteman Bike Share Program
- Velvet Vine Cafe, Majestic Day Spa and Vibrant Focus Unlimited made possible the first Senior Night Out on Great Road
- Life Care Center of Acton and YV Museum for art workshops and temporary art exhibitions at the Life Care Center facility on Great Road.

- The office is currently working to foster collaboration between El Huipil Mexican Restaurant and Magenta Dance Place to host an event focused on Latin food, music, arts, and dance on Great Road, as well as with Gold Plaza businesses and Wetherbee Plaza businesses to host a Wellness fair.



Above: Local businesses networking at Brunch with Business Owners event in June 2025.

Business Networking: In June 2025 the Office of Economic Development hosted the Brunch with Business Owners at Town Hall, with the participation of keynote speakers from SBA and Massachusetts Supplier Diversity Office.

Economic Outreach: Outreach has been conducted with business owners to assess their needs and expectations, but also with owners of commercial properties and property managers to reduce vacant storefronts and create effective business synergies.

Strategic Economic Development Action Plan: The Strategic Plan was prepared with the input of the Acton community and can now guide long term projects of the Office.

FY2027 Goals

- Encourage new business collaborations and enhance cross-marketing initiatives
- Advance conversations with key stakeholders to revitalize South Acton
- Strengthen the character of Great Road as a diverse retail corridor by eliminating vacant storefronts, creating strong and long-lasting synergies and exploring new and existing recreational and culture resources
- Promote a visual identity for each commercial area in town
- Strengthen collaboration with municipalities and organizations at regional the state level to align the Town with regional priorities, including transit and redevelopment on Route 2.



Above: Visit of the Metropolitan Area Planning Council as part of the preparation for the Cultural Arts Strategic Plan, June 2025

TOWN MANAGER

TOWN MANAGER (123) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED					
<u>Personal Services</u>													
123-510200	REGULAR TEMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510300	OVERTIME	\$ 8,309	\$ 5,000	\$ 7,390	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
123-510400	SICK	\$ 57,741	\$ -	\$ 11,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510430	BOARD MEMBERS SALARIES	\$ 2,925	\$ 3,350	\$ 2,754	\$ 3,350	\$ 3,350	\$ 3,350	\$ 3,350	\$ 3,350	\$ 3,350	\$ 3,350	\$ -	0%
123-510460	LONGEVITY	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510490	MERIT PAY	\$ 13,875	\$ -	\$ 7,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510500	HOLIDAY	\$ 47,512	\$ -	\$ 40,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510600	VACATION	\$ 46,345	\$ -	\$ 44,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-510760	INTERNSHIP	\$ 14,974	\$ 15,000	\$ 5,515	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
123-510900	PERSONAL TIME	\$ 9,281	\$ -	\$ 6,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-511200	COMPENSATION RESERVE	\$ -	\$ 30,000	\$ -	\$ 200,000	\$ -	\$ 75,000	\$ -	\$ (125,000)	\$ -	\$ -	\$ -63%	-
123-512050	CLERICAL SALARIES & WAGES	\$ 107,995	\$ 129,485	\$ 124,438	\$ 133,686	\$ 133,686	\$ 79,761	\$ 79,761	\$ (53,925)	\$ -	\$ -	\$ -40%	-
123-513000	PROFESSIONAL SALARIES	\$ 689,623	\$ 738,747	\$ 599,728	\$ 752,688	\$ 752,688	\$ 669,814	\$ 669,814	\$ (82,875)	\$ -	\$ -	\$ -11%	-
Personal Services - Subtotal		\$ 998,580	\$ 921,582	\$ 853,186	\$ 1,109,724	\$ 847,924	\$ (261,800)						-24%
<u>Purchase of Services</u>													
123-520100	ADVERTISING	\$ 3,039	\$ 3,000	\$ 2,508	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	0%
123-520800	REAL ESTATE RENT/LEASE	\$ 195,824	\$ 200,000	\$ 195,823	\$ 200,000	\$ 200,000	\$ 230,000	\$ 230,000	\$ 30,000	\$ -	\$ -	\$ 15%	-
123-520900	TRAVEL	\$ 4,864	\$ 3,500	\$ 4,890	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -	\$ 0%	-
123-521700	DUES AND MEMBERSHIP	\$ 18,648	\$ 20,000	\$ 20,257	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 0%	-
123-521800	PROFESSIONAL DEVELOPMENT	\$ 37,515	\$ 18,000	\$ 38,480	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 0%	-
123-521850	PUBLIC RELATIONS	\$ 14,338	\$ 12,000	\$ 13,885	\$ 12,000	\$ 12,000	\$ 13,500	\$ 13,500	\$ 1,500	\$ -	\$ -	\$ 13%	-
123-521900	PROFESSIONAL SERVICES	\$ 38,548	\$ 50,000	\$ 27,771	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 5,000	\$ -	\$ -	\$ 17%	-
123-521920	LEGAL NEGOTIATOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-521950	LEGAL SERVICES	\$ 360,718	\$ 435,000	\$ 487,843	\$ 400,000	\$ 400,000	\$ 425,000	\$ 425,000	\$ 25,000	\$ -	\$ -	\$ 6%	-
123-522300	PRINTING AND COPYING	\$ 11,402	\$ 12,000	\$ 1,814	\$ 12,000	\$ 12,000	\$ 6,000	\$ 6,000	\$ (6,000)	\$ -	\$ -	\$ -50%	-
123-522700	CONTRACTUAL SERVICES	\$ 172,990	\$ -	\$ 188,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-522920	PARK TICKET PROCESSING	\$ 717	\$ -	\$ 1,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Services - Subtotal		\$ 858,604	\$ 753,500	\$ 982,859	\$ 690,500	\$ 746,000	\$ 55,500						8%
<u>Purchase of Supplies</u>													
123-540100	OFFICE SUPPLIES	\$ 3,056	\$ 4,000	\$ 4,063	\$ 3,000	\$ 3,000	\$ 6,000	\$ 6,000	\$ 3,000	\$ -	\$ -	\$ 100%	-
123-540200	OTHER SUPPLIES	\$ -	\$ -	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-540300	POSTAGE AND COURIER	\$ 637	\$ 1,600	\$ 424	\$ 1,600	\$ 1,600	\$ 1,000	\$ 1,000	\$ (600)	\$ -	\$ -	\$ -38%	-
123-540500	BOOKS AND PERIODICALS	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-540700	MEALS	\$ 966	\$ 800	\$ 2,269	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ 0%	-
123-540900	MATERIALS AND EQUIPMENT	\$ -	\$ -	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchase of Supplies - Subtotal		\$ 5,033	\$ 6,400	\$ 6,896	\$ 5,400	\$ 7,800	\$ 2,400						44%
<u>Other Charges and Expenses</u>													
123-570910	OTHER INSURANCE	\$ 1,973	\$ -	\$ 1,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Charges and Expenses - Subtotal		\$ 1,973	\$ -	\$ 1,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Town Manager - Total		\$ 1,864,190	\$ 1,681,482	\$ 1,844,914	\$ 1,805,624	\$ 1,601,724	\$ (203,900)						-11%

BUDGET NOTES

510430	Board Members Salaries	Select Board salaries
510760	Internship	Town Manager's multi-departmental internship program
512050	Clerk Pay	Hourly positions per position control
513000	Professional Salaries	Salary positions per position control
520100	Advertising	Level funded for FY27. When legal notices are needed for hearings, the applicant reimburses the Town Manager's Office for this expense. Revenue received typically covers the full cost.
520800	Real Estate Rent/Lease	Increased to accommodate the new five year lease payment outlined in the contract for 30 Sudbury. That annual expense is \$226,893
520900	Travel	Level funded. Covers expenses associated with travel to conferences and out of town meetings for Town Manager Office staff.
521700	Dues And Membership	Membership in Massachusetts Municipal Association, International City/County Management Association, Metropolitan Area Planning Council, Minuteman Advisory Group on Interlocal Coordination, and other organizations
521800	Professional Development	Multi-departmental professional development, training, conferences and fees
521850	Public Relations	Increased in line with cost of PR services with JGPR (\$3,297/quarter)

521900	Professional Services	Specialized professional contractual and consulting services. Increased to accommodate ongoing requests to conduct studies, procure consulting services, and create designs for projects and initiatives.
521950	Legal Service	Legal services. Increased to ensure proper funding for legal counsel costs.
522300	Printing And Copying	Multi-departmental paper and production of publications, e.g. annual Town reports. Decreased in line with actual spending, printing of Town Meeting warrant will be transferred to Town Meeting budget.
540100	Office Supplies	General office supplies. Increased in line with cost for purchasing paper for Town Hall (\$400 month/12 months)
540300	Postage And Courier	Postage and shipping fees for town meeting publications and other mailed documents
540500	Books And Periodicals	Subscriptions and reference publications
540700	Meals	Meals and refreshments for special meetings of the Board, staff, public functions, collaboratives, etc.

COMMISSION ON DISABILITIES

Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	PROPOSED	PROPOSED	ACTUAL	PROPOSED	ACTUAL		
<i>Purchase of Services</i>											
549-521900	PROFESSIONAL SERVICES	\$ 1,065	\$ 1,900	\$ -	\$ 1,900	\$ 1,900	\$ -	\$ 1,900	\$ -	-	0%
549-522300	PRINTING AND COPYING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Purchase of Services - Subtotal</i>		\$ 1,065	\$ 1,900	\$ -	\$ 1,900	\$ 1,900	\$ -	\$ 1,900	\$ -	-	0%
<i>Purchase of Supplies</i>											
549-540200	OTHER SUPPLIES	\$ -	\$ 100	\$ 290	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	-	0%
<i>Purchase of Supplies - Subtotal</i>		\$ -	\$ 100	\$ 290	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	-	0%
Commission on Disabilities - Total		\$ 1,065	\$ 2,000	\$ 290	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	-	0%

CULTURAL COUNCIL

Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY26		FY27		\$ Change	% Change
		ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	ACTUAL	PROPOSED	ACTUAL		
<i>Purchase of Services</i>											
690-522700	CONTRACTUAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Purchase of Services - Subtotal</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Purchase of Supplies</i>											
690-540200	OTHER SUPPLIES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-	0%
<i>Purchase of Supplies - Subtotal</i>		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-	-
AB Cultural Council - Total		\$ 2,000	-	-							

BUDGET NOTES

540200	Other Supplies	Misc. supplies
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SUSTAINABILITY



The Town of Acton joins the first cohort of Climate Leaders in the Commonwealth

Mission Statement

The mission of the Sustainability Office is to pursue and promote actions that reduce greenhouse gas (GHG) emissions, prioritize climate-resilient infrastructure and spaces, enhance nature-based solutions, and advance the community towards a clean and equitable energy future. The office was created in response to the Town Meeting resolution declaring a “Climate Emergency: A Better Future Starting Now,” passed on September 8th, 2020, with an overwhelming margin of support.

Budgets Managed

General Fund:

- Sustainability (01124)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title		FY25	FY26	Proposed FY27
General Fund				
Sustainability Director		1.000	1.000	1.000
Outreach Specialist*		0.000	1.000	1.000
Enterprise and Revolving Funds				
Environmental Compliance Analyst**		1.000	1.000	1.000
Total		2.000	3.000	3.000

*Outreach Specialist funded by a 3-year grant from Eversource and National Grid

** Environmental Compliance Analyst fully funded out of enterprise and revolving funds

Andrea Becerra, Sustainability Director

Town Hall, 472 Main St.

actonma.gov/sustainability

Sustainability Department

Services

The office is tasked with the development of a comprehensive set of sustainability goals and actions, including:

- Tracking climate action and progress towards community-wide net-zero emissions and updating milestones and progress markers via the Climate Action Tracker to reduce emissions in our energy supply, transportation sector, our waste, in our buildings and housing, and through nature-based solutions
- Building community-wide climate resilience through Hazard Mitigation and Municipal Vulnerability Preparedness Planning
- Providing resources for the community through the Clean Energy Coaching program in collaboration with volunteer-led organizations that help residents, building owners, and others in Acton access information to successfully complete clean energy improvements (and other electrification upgrades) for homes and buildings
- Providing resources and information through volunteer-led initiatives such as EnergizeActon.org that supports Acton residents and businesses that want to reduce their GHG emissions footprint, including but not limited to: tips to install solar rooftops, options for buying an electric vehicle, and information on opting-up to Acton Power Choice (APC) Green, the 100% renewable option
- The management of several grant application and reporting processes, including the DOER's Green Communities and Climate Leader Communities programs, Mass Clean Energy Center (MassCEC), Executive Office of Energy and Environmental Affairs MVP grant, MassSave, utility incentives, Inflation Reduction Act, and federal grants
- Working with the Department of Public Works to implement solid waste/composting and recycling programs
- Coordinating across departments to provide a sustainability lens and perspective across sectors and projects



Above: The Sustainability Office tabling at the Energy Eco-Night event, funded by an EECBG grant

Changes and Ongoing Challenges

The greatest challenge remains meeting the ambitious call to climate action outlined in the Climate Emergency Declaration to reach net zero emissions as quickly as possible, with a target date of 2030.

Recent Accomplishments

In FY2025, the Sustainability Office leveraged \$621,657.00 in grant funds to push the following initiatives forward:

- \$50,000.00 for an MVP 2.0 seed project: <https://www.acton-ma.gov/807/Acton-Municipal-Vulnerability-Plan-Update>
- \$187,450.00 in collaboration with Planning for the Minuteman Regional Bike Share
- \$199,926.60 from the Mass Save Community First Partnership to fund a 3-year position to promote Energy Efficiency programs



Above: Red House Pocket Park launch with Acton Memorial Library, Acton Water District and the Conservation, Public Works, Planning, and Sustainability Departments

- \$78,000.00 in collaboration with Conservation and Planning in CPC funds to “Green” the Red House: <https://www.acton-ma.gov/823/Greening-the-Red-House>
- \$25,000.00 Energy Efficiency and Conservation Block Grant (EECBG) to hire fellows to support our sustainability efforts
- \$14,000.00 in MassEVIP funds to purchase two new EVs
- \$10,200.00 in MassDEP Recycling Dividends Program (RDP) funds put towards the Transfer Station’s food waste collection program
- \$57,081.00 in MassEVIP Public Access Charging (PAC) program funds to install a new electric vehicle charging station at the Recreation Building and to repair a charging station at the South Acton Commuter Rail Station

In addition to grant-funded initiatives, the Sustainability Office also:

- Joined the first cohort of Climate Leaders to leverage hundreds of thousands more DOER Green Communities funds
- Received recognition by the MMA Innovation Award for the Clean Energy Coaching Program
- Became a Mass Save Community First Partner (CFP) community to increase access to energy efficiency upgrades for all residents, small businesses, and multi-family properties
- Hosted the first-ever Heat Pump Pizza Party in coordination with the Clean Energy Coaching program to share resources for residents interested in switching to air-source heat pumps; we welcomed a whopping 120 participants in Town Hall’s Room 204
- Tapped into federal funds to create a fully-funded program to hire fellows to improve our outreach to residents who are income-eligible
- Hosted our first pumpkin smash event at the Transfer Station for residents to smash and compost their pumpkins at the end of the Halloween season, providing an opportunity for Conservation, the DPW, and the Sustainability Office to table and highlight opportunities for waste reduction
- Completed the planning portion of the Municipal Vulnerability Planning (MVP) 2.0 process in order to access MVP Action funds and implement the state-funded projects in FY26
- Completed Hazard Mitigation Plan, enabling Acton to take advantage of MEMA and FEMA funding opportunities
- Kicked off the Minuteman Regional Bikeshare program in June, a grant funded program; in addition to Acton, the bikeshare spans through Concord, Lincoln, and Maynard
- Made progress on Red House space leveraging MAPC Acceleration Climate Resilience funds, SuAsCo CISMA funds and CPC funds
- Hosted a series of events for Earth Week including an Earth Week Storytime at the Acton Memorial Library (AML), Interactive Live Animal Storytime at the Red House, Arbor Day Event, & Interactive Display at the AML.
- Presented at the Mass Recycle conference to share Acton's progress in waste reduction
- Completed energy efficiency upgrades to the 50 Audubon Recreation Building
- Level 3, DC Fast Chargers, became operational

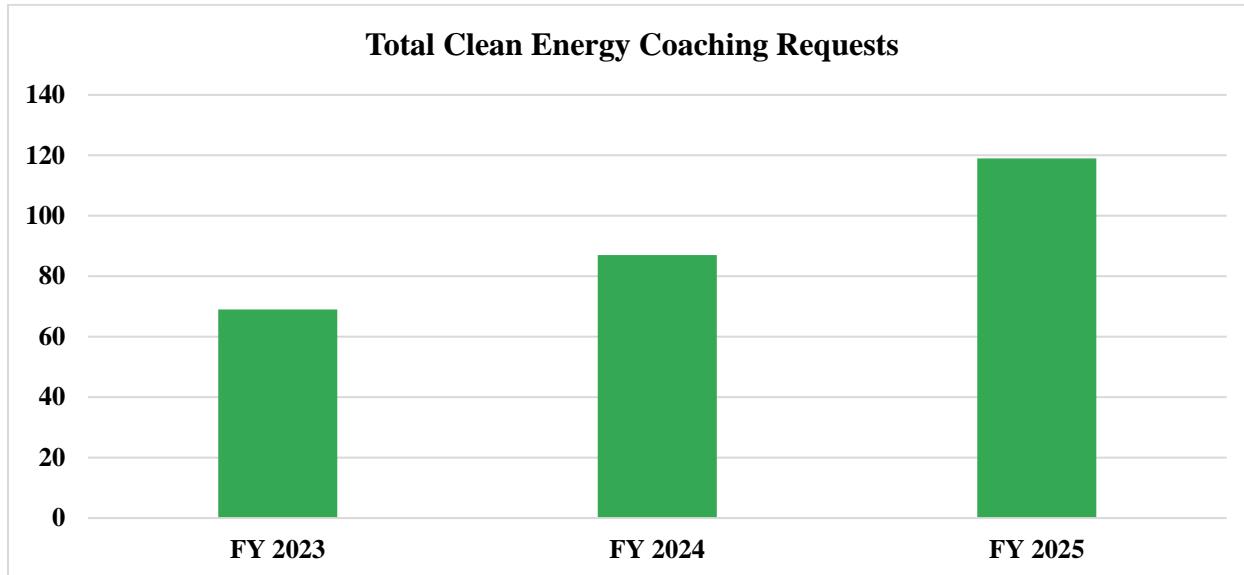
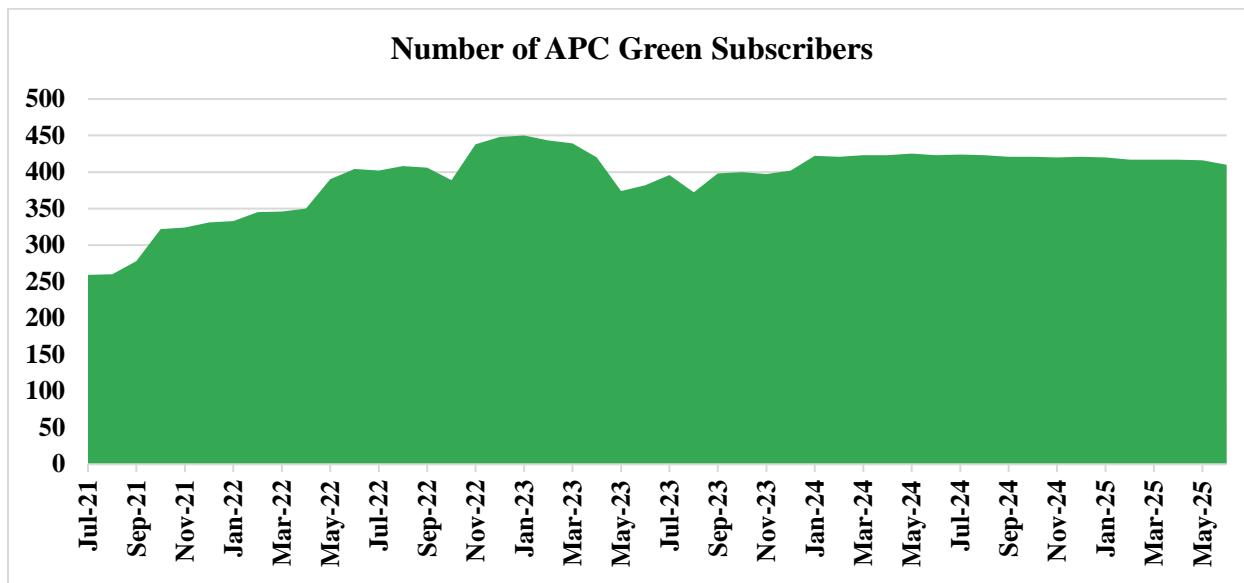
FY2027 Goals

In line with the SB Long-Term Goal from FY24 to “Continue progress on the climate action plan implementation,” Town Meeting’s Climate Emergency Declaration, the Climate Action Plan, and the Select Board Sustainability Policy, the Sustainability Office has the following goals:

- Continue to make progress on high impact emission reduction initiatives, including electrifying our vehicle fleet, Town Hall and the Red House. This is also in line with the Acton Town Wide Facility & Electrification Study and Electrification Roadmap.

- Work across departments to support additional sustainability initiatives, including sustainable zoning changes, nature-based solutions, and mobility and public transportation access.
- Improve access to recycling services by updating private hauler regulations and increasing outreach to residents on effective recycling practices, especially for residents of multifamily buildings.
- Continue to grow the Clean Energy Coaching Program and to support volunteer-led organizations like Energize Acton.
- Continue to access funding through state and local grants, including new funds as a Green Communities Climate Leader.
- Streamline outreach, information, and resources on decarbonization and energy efficiency incentives for Multi-Family Properties, Renters, Small Businesses, and the Commercial sector through the Community First Partnership program.
- Reach 1,000 Acton Power Choice (APC) GREEN subscribers in 2026.
- Become a certified Solsmart Community.

Performance Metrics



The following table summarizes EV vehicle charging data across all of the town-owned vehicle charging stations in FY2025. As shown below, there were 3,513 charging sessions in FY2025 with nearly 83,000 kWh consumed. The resulting \$29,757 in revenue is deposited in the Energy Efficiency Fund which supports sustainability initiatives and covers the cost to operate these chargers.

Totals				
FY 2025				
Station	# of Sessions	kWh Used	Revenue Earned	
Acton Town Hall Station #1	480	5,691.93	\$ 1,793.62	
Acton Town Hall Station #2	414	8,598.40	\$ 2,693.73	
Acton Town Hall Station #3	250	3,669.52	\$ 1,154.38	
Total Town Hall Data	1144	17,959.85	\$ 5,641.73	
Fire Station	38	386.91	\$ 121.90	
Total Fire Station Data	38	386.91	\$ 121.90	
Rec Station	33	651.67	\$ 204.72	
Total Rec Data	33	651.67	\$ 204.72	
SACRS #1	222	5,923.75	\$ 1,864.69	
SACRS #2	329	10,481.78	\$ 3,299.90	
Total SACRS Data	551	16,405.53	\$ 5,164.59	
Veterans Field #1	627	20,825.87	\$ 8,309.00	
Veterans Field #2	798	23,748.25	\$ 9,447.20	
Total Veterans Field Data	1425	44,574.12	\$ 17,756.20	
NARA Station #1	27	372.45	\$ 111.76	
NARA Station #2	38	811.10	\$ 206.03	
NARA Station #3	75	571.88	\$ 178.41	
NARA Station #4	182	1,210.37	\$ 372.22	
Total NARA Data	322	2,965.81	\$ 868.42	
Totals	3513	82,943.89	\$ 29,757.56	

SUSTAINABILITY

SUSTAINABILITY (124) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED			
<u>Personal Services</u>													
124-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-510400	SICK	\$ 3,271	\$ -	\$ 12,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-510490	MERIT PAY	\$ 1,500	\$ -	\$ 1,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-510500	HOLIDAY	\$ 5,816	\$ -	\$ 5,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-510600	VACATION	\$ 5,592	\$ -	\$ 4,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-510900	PERSONAL TIME	\$ 1,141	\$ -	\$ 1,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-511000	OTHER SALARIES & WAGES	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-512050	CLERICAL SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124-513000	PROFESSIONAL SALARIES	\$ 89,983	\$ 104,271	\$ 54,083	\$ 109,547	\$ 115,090	\$ 115,090	\$ 5,543	\$ 5,543	\$ 5,543	\$ 5,543	\$ 5,543	5%
<i>Personal Services - Subtotal</i>		\$ 107,750	\$ 104,271	\$ 79,743	\$ 109,547	\$ 115,090	\$ 115,090	\$ 5,543	\$ 5,543	\$ 5,543	\$ 5,543	\$ 5,543	5%
<u>Purchase of Services</u>													
124-521700	DUES AND MEMBERSHIP	\$ 463	\$ 1,700	\$ 944	\$ 200	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
124-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 250	\$ -	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	0%
124-521900	PROFESSIONAL SERVICES	\$ 28,030	\$ 5,000	\$ 3,595	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<i>Purchase of Services - Subtotal</i>		\$ 28,493	\$ 6,950	\$ 4,538	\$ 5,250	\$ 5,250	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<u>Purchase of Supplies</u>													
124-540200	OTHER SUPPLIES	\$ 2,494	\$ 162	\$ 1,230	\$ 300	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	0%
124-540230	COMMUNITY ENGAGEMENT SUPPLIES	\$ -	\$ -	\$ 1,459	\$ 1,150	\$ 1,150	\$ 1,150	\$ -	\$ -	\$ -	\$ -	\$ -	0%
124-540500	BOOKS AND PERIODICALS	\$ -	\$ 50	\$ -	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<i>Purchase of Supplies - Subtotal</i>		\$ 2,494	\$ 212	\$ 2,689	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<i>Sustainability - Total</i>		\$ 138,737	\$ 111,433	\$ 86,971	\$ 116,297	\$ 121,840	\$ 121,840	\$ 5,543	\$ 5,543	\$ 5,543	\$ 5,543	\$ 5,543	5%

BUDGET NOTES

521900	Professional Services	The Sustainability Office taps into the Professional Services line to supplement grant-funded projects and provide a minimal cost-share.
540230	Community Engagement Supplies	Engagement is key in accomplishing the Town of Acton Climate Action goals. This funding supports Energize Acton, Clean Energy Coaching program, and other events and outreach efforts to highlight the programs and incentives available to residents to reduce greenhouse (GHG) emissions such as vehicle and building emissions

INFORMATION TECHNOLOGY



Mission Statement

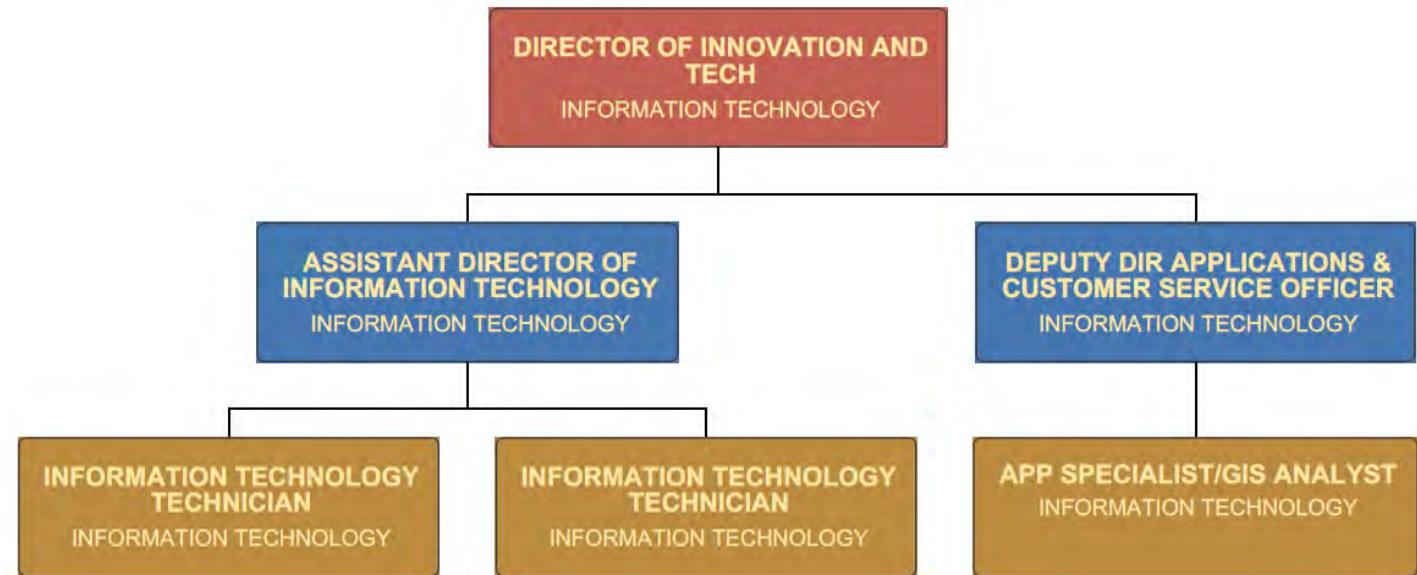
To maintain a reliable technology infrastructure for Town departments so that they can provide services to the citizens of the Town. To ensure reliable networks for data, telecommunication and radio on which to conduct Town operations. To Facilitate communications including electronic mail, Town web sites and document management systems, the geographic information system, the resident notification system and social media. To evaluate and implement technology solutions to meet the needs of the Town. To coordinate data integration between systems. To support decision making with development and interpretation of high-quality geospatial data.

Budgets Managed

General Fund:

- Information Technology (01154)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title		FY25	FY26	Proposed FY27
General Fund				
CIO/Director of Operations		1.000	1.000	0.000
Director of Innovation and Technology		1.000	1.000	1.000
Asstistant Director of Technology		0.000	0.000	1.000
Information Technology Technician		2.000	2.000	2.000
Deputy Director/Applications & Cust Svc		1.000	1.000	1.000
Application Specialist/GIS Technician		1.000	1.000	1.000
Customer Service and Comms Asst.		0.375	0.000	0.000
Total		6.375	6.000	6.000

**Karl Voelker, Director of Innovation and Technology
Kristin Alexander, Director of Data Analytics and Applications**

Town Hall, 472 Main St

actonma.gov/it

Information Technology and GIS

Services

- **Networks and Systems**

- Maintain public-use wired and wireless networks.
- Maintain web services and public access systems.
- Implement and provide staff and public access to web-based Geographic Information System technologies.
- Manage current and archival electronic documents.
- Provide staff with application support and training.
- Maintain fiber optic network between 30+ municipal and school buildings.
- Procure and deploy all technology devices; maintain hardware and software maintenance contracts.
- Manage access to Internet-based (cloud) systems.

- **Security**

- Securely extend the Town's network for remote staff using virtual private networks (VPN).
- Maintain network and information security.
- Maintain backups of network and database systems.
- Provide for replication of critical systems for disaster recovery.
- Implement and manage physical building electronic access and surveillance systems.
- Employee identification and physical access credential management.

- **Communications**

- Maintain telephony systems, including voice-over-IP, cellular, fax.
- Maintain radio systems, including public safety and public broadcast (WAEM-LP 94.9 FM).
- Manage fault-tolerant Internet connections and related hardware such as firewalls.
- Networked copier/scanners and integration with document management systems.
- Public Safety in-vehicle computing.
- Resident reverse emergency notification system ("Reverse 911")

- **Compliance**

- Develop and implement technology policies and procedures.
- Coordinate systems between Town departments and external agencies.
- Maintain archival systems.

Changes and Ongoing Challenges

- IT has large, organization-wide projects to complete and systems to implement and maintain, but a small division staff. This can make it challenging for the team to balance deadlines and responsibilities, while also providing a high level of service.



Above: Justin Flynn, Information Technology Technician, was honored at the 2025 STAR Awards for his 10 years of service to the Town of Acton.

- Almost all Town employees and operations are dependent on IT for smooth operation. This often leads to large requests for immediate assistance.

Recent Accomplishments

IT:

- Completed a substantial upgrade to the town Cisco VoIP system. This included upgrades to multiple server and infrastructure devices included phones that were end of life.
- Upgraded the town voting clicker system including new hardware and software. A primary benefit was an increase of speed to tally voting and provide a real-time display.

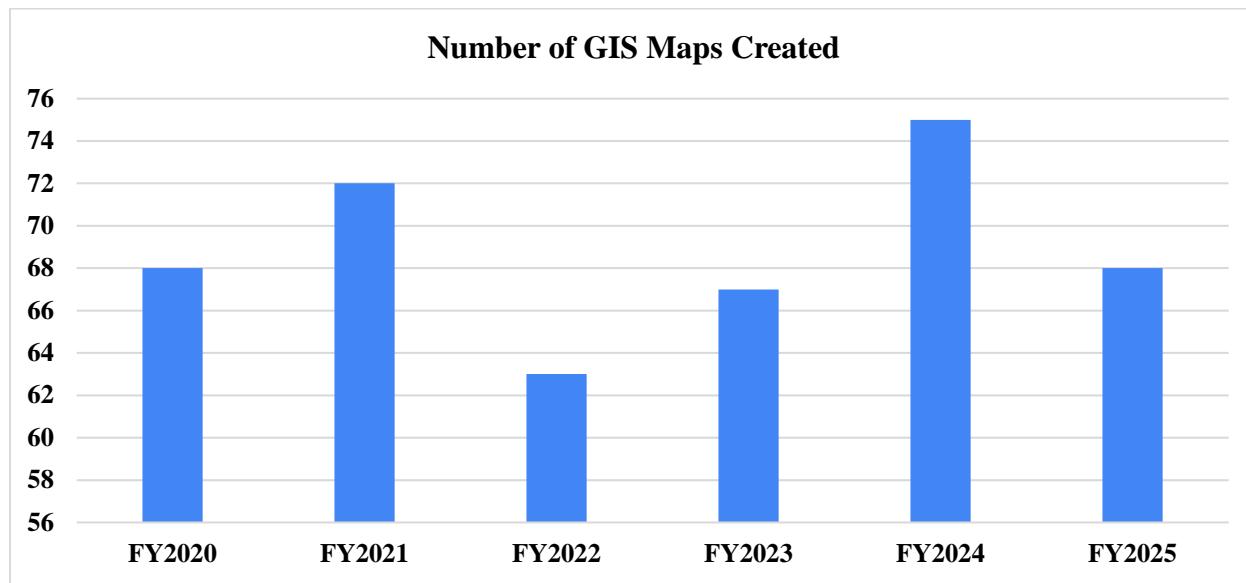
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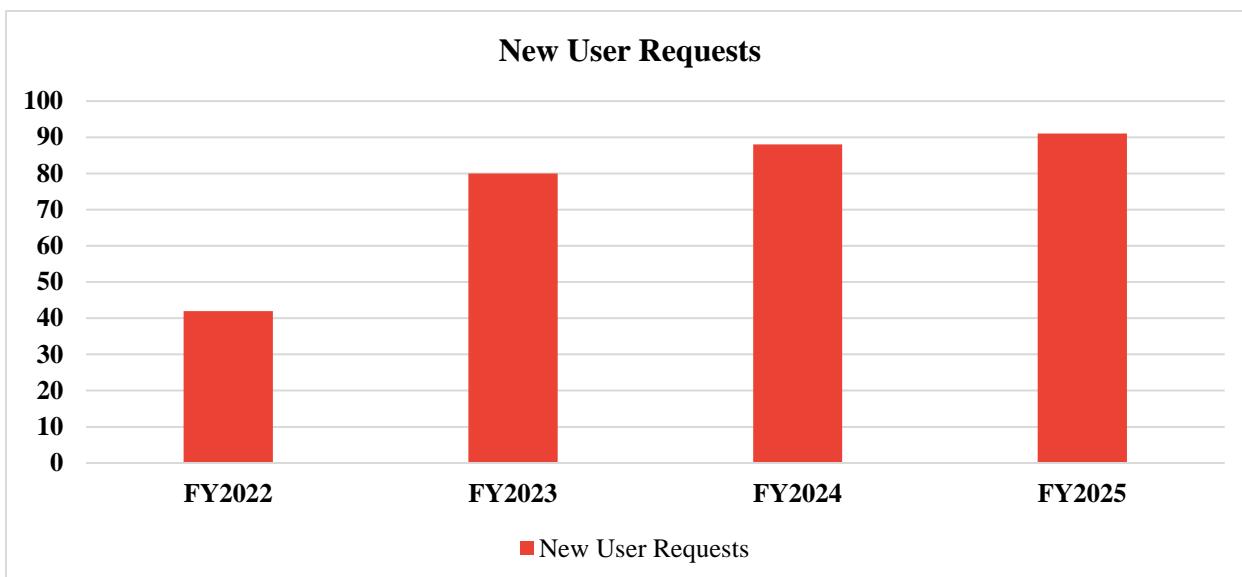
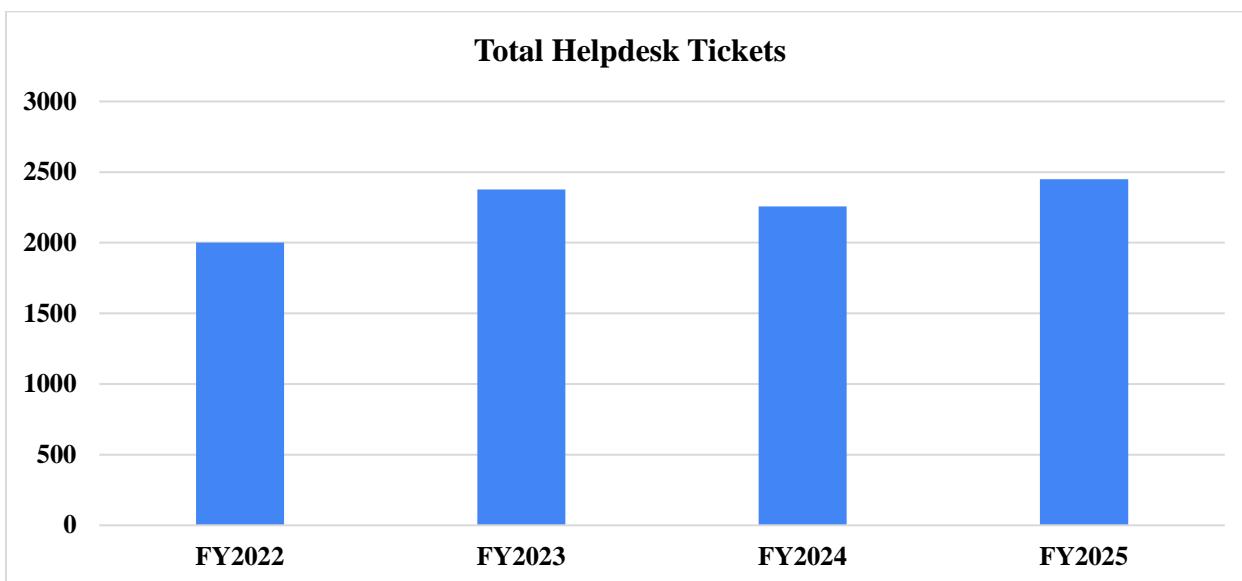
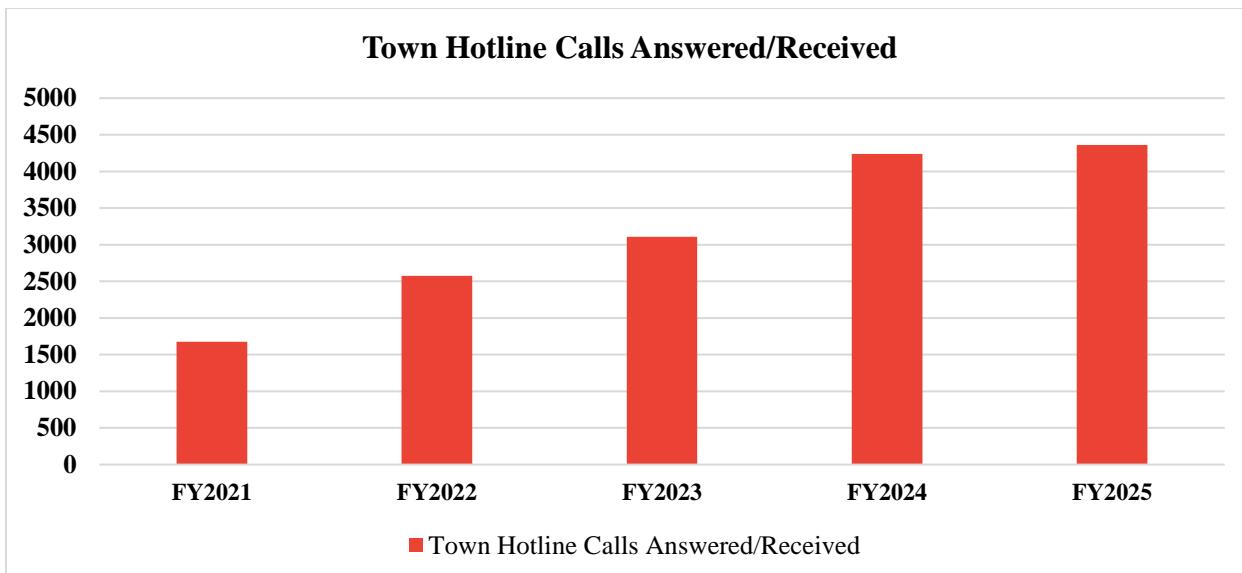
- State used three of Acton maps for the open space and recreation planner's workbook
- Created 68 maps
- Completed the GIS and Munis historical data and document migration for the OpenGov launch

FY2027 Goals

- Upgrade Town email system to a secure, cloud-hosted solution.
- Continue Phase Two of the Radio Communication Enhancement Project for emergency services—build out of transmission facilities
- Systemwide GIS upgrade to ArcPro—paused from FY26
- Next phase of project to integrate scanned historical information in MapGeo

Performance Metrics





GENERAL GOVERNMENT - INFORMATION TECHNOLOGY / GIS

INFORMATION TECHNOLOGY / GIS (154)	GENERAL FUND - TOWN	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number	Description	ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<u>Personal Services</u>								
154-510200	REGULAR TEMP	\$ 2,137	\$ -	\$ 1,347	\$ -	\$ -	\$ -	-
154-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510400	SICK	\$ 18,014	\$ -	\$ 36,014	\$ -	\$ -	\$ -	-
154-510410	FUNERAL LEAVE	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-510460	LONGEVITY	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	-
154-510490	MERIT PAY	\$ 7,500	\$ -	\$ 4,875	\$ -	\$ -	\$ -	-
154-510500	HOLIDAY	\$ 27,246	\$ -	\$ 32,257	\$ -	\$ -	\$ -	-
154-510600	VACATION	\$ 41,703	\$ -	\$ 67,154	\$ -	\$ -	\$ -	-
154-510760	INTERNSHIP	\$ 6,113	\$ -	\$ 2,780	\$ -	\$ -	\$ -	-
154-510900	PERSONAL TIME	\$ 6,298	\$ -	\$ 6,125	\$ -	\$ -	\$ -	-
154-512050	CLERICAL SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-513000	PROFESSIONAL SALARIES	\$ 459,795	\$ 723,227	\$ 541,729	\$ 753,385	\$ 808,174	\$ 54,789	7%
<i>Personal Services - Subtotal</i>		\$ 569,056	\$ 723,227	\$ 696,280	\$ 753,385	\$ 808,174	\$ 54,789	7%
<u>Purchase of Services</u>								
154-520400	MIS EQUIPMENT & SOFTWARE	\$ 488,143	\$ 482,000	\$ 619,927	\$ 538,000	\$ 538,000	\$ -	0%
154-520410	GIS	\$ 111,445	\$ 145,000	\$ 93,993	\$ 140,405	\$ 142,000	\$ 1,595	1%
154-520600	EQUIPMENT MAINTENANCE	\$ 169,054	\$ 144,000	\$ 72,309	\$ 134,000	\$ 139,000	\$ 5,000	4%
154-521500	TELEPHONE	\$ 85,073	\$ 90,000	\$ 79,512	\$ 90,000	\$ 90,000	\$ -	0%
154-521700	DUES AND MEMBERSHIP	\$ 479	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0%
154-521900	PROFESSIONAL SERVICES	\$ 112,124	\$ 90,000	\$ 57,503	\$ 90,000	\$ 90,000	\$ -	0%
154-521980	INTERNET SERVICES	\$ 48,329	\$ 51,000	\$ 39,342	\$ 51,000	\$ 51,000	\$ -	0%
154-522700	CONTRACTUAL SERVICE	\$ 128,319	\$ 135,000	\$ 150,237	\$ 130,000	\$ 135,000	\$ 5,000	4%
154-522720	SOFTWARE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Services - Subtotal</i>		\$ 1,142,965	\$ 1,137,250	\$ 1,112,822	\$ 1,173,655	\$ 1,185,250	\$ 11,595	1%
<u>Purchase of Supplies</u>								
154-540100	OFFICE SUPPLIES	\$ -	\$ -	\$ (427)	\$ -	\$ -	\$ -	-
154-540200	OTHER SUPPLIES	\$ -	\$ -	\$ 23,570	\$ -	\$ -	\$ -	-
154-540900	MATERIAL AND EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Supplies - Subtotal</i>		\$ -	\$ -	\$ 23,143	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
154-580000	CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
154-580020	DIGITIZE RECORDS	\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ -	-
<i>Capital Outlay - Subtotal</i>		\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ -	-
Information Technology / GIS - Total		\$ 1,712,021	\$ 1,868,977	\$ 1,832,245	\$ 1,927,040	\$ 1,993,424	\$ 66,384	3%

BUDGET NOTES

INFORMATION TECHNOLOGY/GIS

520400	Mis Equipment & Software	The bulk of this increase is due to the annual fees associated with the implementation of O365 for Town Email Services. The previous email system didn't have annual subscription fees. Remainder of increase due to manu subscription contract standard annual increases.
520410	GIS	Development and maintenance of enterprise geographic information system (GIS). Layer development and maintenance. GIS training. Hardware and software maintenance. Digital and hardcopy production of maps. Management and coordination of land and permit data.
520600	Eqpt Maintenance	Town-wide networked copiers, lease maintenance and supplies. Network switches, wireless access points and uninterrupted battery backups maintenance. Time and materials repair.
521500	Telephone	Town-wide unified (land-line) communications (voice over IP). Public safety mobile data cellular. Multi-departmental cellular telephones and portable data devices.
521700	Dues And Membership	Professional memberships
521900	Professional Services	Weather service subscriptions. Radio system maintenance, VOIP phone system maintenance. Document storage system maintenance and disaster recovery. Managed server services.
521980	Internet Services	Internet connections, security divisions such as firewalls, spam filter subscriptions, web content filters, and financial transaction security compliance. Comcast I-Net fiber optic lease. Social media management licenses. Committee member licenses.
522700	Contractual Service	Increase in this account attributed to contract increases for support service. Some of these include Cisco VoIP and network infrastructure support services, Adobe Suite, Helpdesk, and Google.
580000	Capital Outlay	Periodic hardware, server, desktop replacements.

FACILITIES



Mission Statement

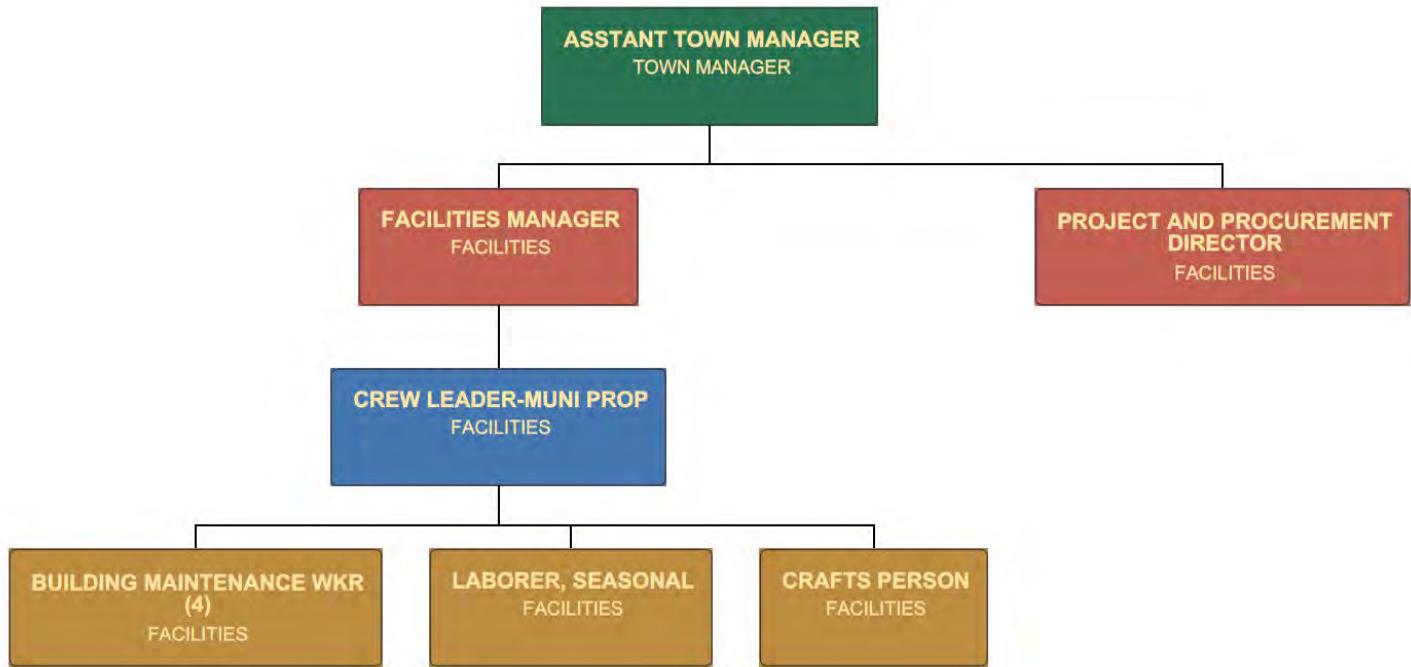
To Provide maintenance and repair services to all municipal buildings (excludes schools). To manage custodial services utilizing a combination of Town staff and contractors. To ensure completion of required annual inspections of building systems. To support the planning, procurement and construction phases of new facility builds, major repairs, and renovations to town facilities. To coordinate “Facilities Studies” to identify and prioritize short and long-term repair needs. To provide procurement support to all Town departments.

Budgets Managed

General Fund:

- Public Facilities (01192)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title	FY25	FY26	Proposed
			FY27
Facilities Manager	0.000	1.000	1.000
Procurement & Project Director	1.000	1.000	1.000
Crew Leader	1.000	1.000	1.000
Building Maintenance Person	4.000	4.000	3.000
Craftsperson	1.000	0.000	1.000
Seasonal Laborers	0.323	0.323	0.323
Total	7.323	7.323	7.323

Dan Ouellette, Facilities Manager
Andrea Ristine, Project and Procurement Director
Town Hall, 472 Main St
actonma.gov/it

Facilities Department

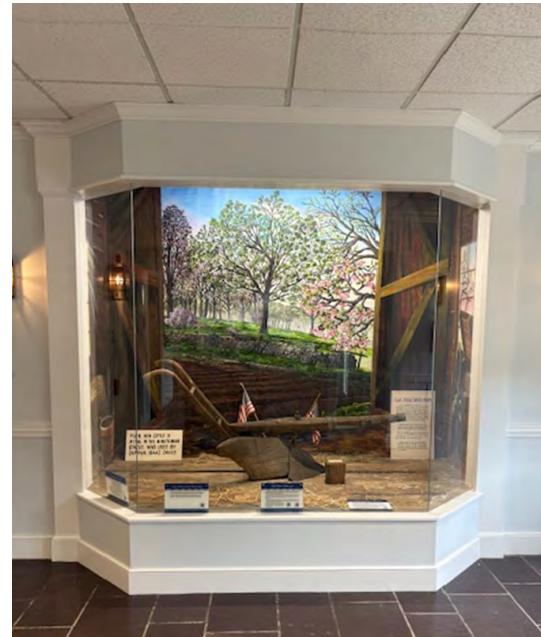
Services

Facilities

- Provide regular cleaning & custodial services to Town facilities.
- Coordinate snow/ice removal to ensure entryways to Town Facilities are accessible.
- Perform general maintenance tasks.
- Respond to Facilities Emergencies (HVAC system outages, generator startup and switchover during power outages, plumbing leaks or backups, building envelope failures).
- Facilitate annual inspections to building systems, including:
 - Elevators.
 - Fire Safety Equipment (Fire Extinguishers, Hose Racks, Automatic fire Suppression Systems).
 - Security and Fire Alarm Systems.
 - HVAC Systems & Boilers.
 - Plumbing Systems

Projects and Procurement

- Manage operations department projects, facilitate procurement and provide oversight to building projects and facility alterations.
- Assist individual Town departments with compliance to State procurement regulations.
- Coordinate facilities projects in conjunction with the facilities/operations team.
- Implement projects managed by the Sustainability department in conjunction with the facilities team.



Above: Completed Isaac Davis plow case replacement

Changes and Ongoing Challenges

- In Spring of 2025, the Operations Department was split separating Facilities, Projects and Procurement, and IT into their own Departments.
- In July of 2025, the town appointed Dan Ouellette as Facilities Manager
- In early 2025, Chris West, Crew Leader retired after many years of dedicated service. John Fleming was appointed Crew Leader in September.
- Aging equipment and building systems continue to pose issues for the Facilities team. A number of capital improvement projects will help address those issues in FY2027 and beyond.

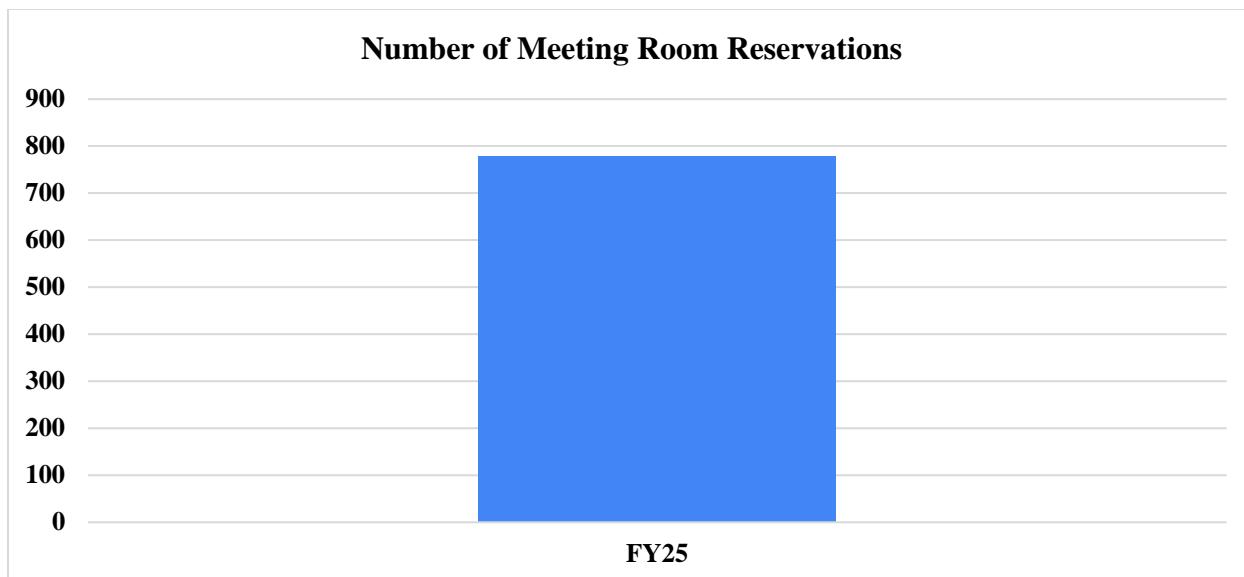
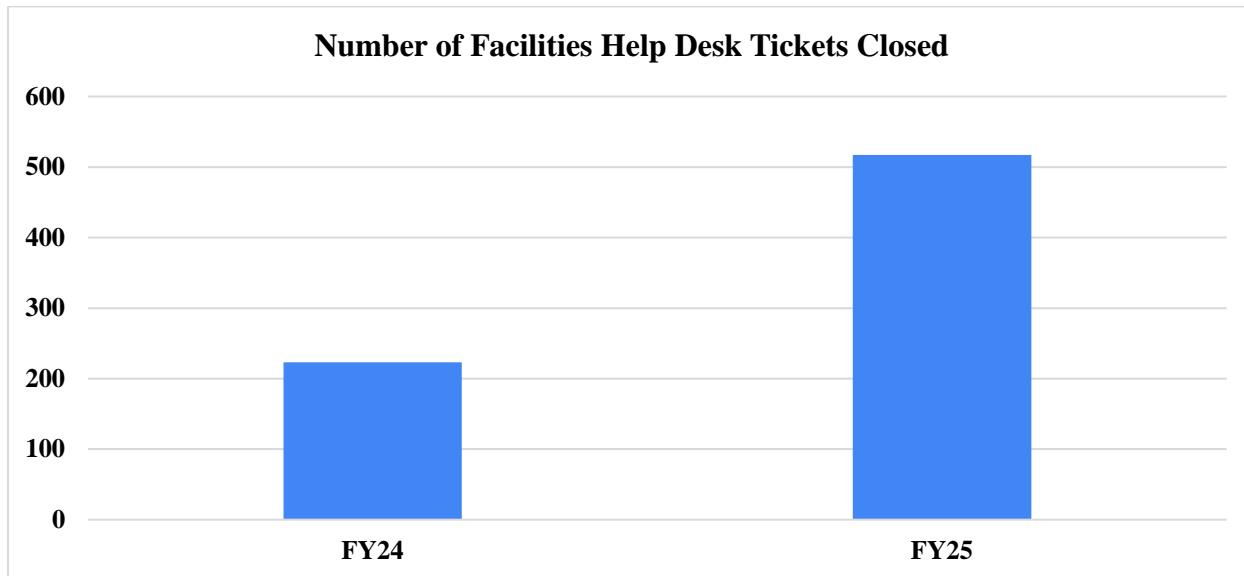
Recent Accomplishments

- Managed the cleaning and light restoration of all monuments around Town Common and Town Hall for Acton 250 celebration.
- Town Hall gutter replacement
- Isaac Davis plow case replacement
- Department restructuring, including the internal promotion of a long-time employee to Crew Leader and the hiring of a full time Facilities Manager.

FY2027 Goals

- Reduce response time of facilities help desk requests
- Complete roof replacement at Fire Station 2
- Complete Finance wing renovation
- Completion of Town Hall electrification
- Complete 17 Woodbury renovation and addition project
- Develop a usage and reservation policy for 17 Woodbury
- Complete the PSF Female Locker Room Expansion project

Performance Metrics



	FY2025
Number of Projects Listed for Bid	18
Number of Bids Reviewed	23

GENERAL GOVERNMENT - FACILITIES

PUBLIC FACILITIES (192)	GENERAL FUND - TOWN	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number	Description	ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<u>Personal Services</u>								
192-510100	REGULAR PERM	\$ 265,741	\$ 373,731	\$ 246,413	\$ 420,254	\$ 353,349	\$ (66,905)	-16%
192-510300	OVERTIME	\$ 46,334	\$ 20,000	\$ 36,745	\$ 20,000	\$ 20,000	\$ -	0%
192-510400	SICK	\$ 19,329	\$ -	\$ 29,205	\$ -	\$ -	\$ -	-
192-510410	FUNERAL LEAVE	\$ 681	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-510440	SEASONAL	\$ -	\$ 10,764	\$ -	\$ 10,764	\$ 10,764	\$ -	0%
192-510460	LONGEVITY	\$ 2,100	\$ 2,100	\$ 4,100	\$ 2,700	\$ 2,700	\$ -	0%
192-510490	MERIT PAY	\$ 4,300	\$ 4,200	\$ 3,050	\$ 4,200	\$ 4,200	\$ -	0%
192-510500	HOLIDAY	\$ 21,141	\$ -	\$ 21,150	\$ -	\$ -	\$ -	-
192-510520	OVERTIME/SICK ADJUSTMENT	\$ (205)	\$ -	\$ (140)	\$ -	\$ -	\$ -	-
192-510530	FLSA ADJUSTMENT	\$ 665	\$ -	\$ 398	\$ -	\$ -	\$ -	-
192-510600	VACATION	\$ 28,367	\$ -	\$ 32,415	\$ -	\$ -	\$ -	-
192-510720	SNOW PLOWING STIPEND	\$ 375	\$ -	\$ 1,200	\$ -	\$ -	\$ -	-
192-510770	PHONE STIPEND	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ -	0%
192-510900	PERSONAL TIME	\$ 4,875	\$ -	\$ 3,950	\$ -	\$ -	\$ -	-
192-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-512050	CLERICAL SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-513000	PROFESSIONAL SALARIES	\$ 97,366	\$ 124,505	\$ 106,483	\$ 126,995	\$ 251,101	\$ 124,107	98%
Personal Services - Subtotal		\$ 491,068	\$ 536,500	\$ 484,968	\$ 586,113	\$ 643,314	\$ 57,201	10%
<u>Purchase of Services</u>								
192-520100	ADVERTISING	\$ 1,672	\$ 1,600	\$ 922	\$ 1,600	\$ 1,600	\$ -	0%
192-520200	BLDG GROUNDS AND MAINT.	\$ 299,972	\$ 260,000	\$ 283,056	\$ 260,000	\$ 266,647	\$ 6,647	3%
192-520300	EQPT REP AND SERVICING	\$ -	\$ 12,000	\$ 4,586	\$ 12,000	\$ 14,000	\$ 2,000	17%
192-520500	OTHER EQUIPMENT	\$ 1,764	\$ -	\$ 2,790	\$ -	\$ -	\$ -	-
192-520900	TRAVEL	\$ 17	\$ 300	\$ 18	\$ 300	\$ 300	\$ -	0%
192-521100	ELECTRICITY	\$ 337,579	\$ 261,000	\$ 494,588	\$ 261,000	\$ 201,000	\$ (60,000)	-23%
192-521110	WATER	\$ 17,026	\$ 20,000	\$ 18,028	\$ 20,000	\$ 20,000	\$ -	0%
192-521120	SEWER	\$ 3,468	\$ 4,500	\$ 3,490	\$ 4,500	\$ 4,500	\$ -	0%
192-521200	STREET LIGHTING	\$ 19,418	\$ 39,344	\$ 36,000	\$ 39,344	\$ -	\$ (39,344)	-100%
192-521210	TRAFFIC SIGNAL & SECURITY	\$ 11,683	\$ 14,276	\$ 13,032	\$ 14,276	\$ -	\$ (14,276)	-100%
192-521410	HEATING OIL	\$ 9,191	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	0%
192-521420	NATURAL GAS	\$ 135,087	\$ 110,100	\$ 147,888	\$ 110,100	\$ 110,100	\$ -	0%
192-521500	TELEPHONE	\$ 957	\$ -	\$ 802	\$ -	\$ 400	\$ 400	-
192-521700	DUES AND MEMBERSHIP	\$ 550	\$ 550	\$ 575	\$ 550	\$ 650	\$ 100	18%
192-521900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-522450	LICENSE FEES	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 700	\$ (500)	-42%
192-522700	CONTRACTUAL SERVICES	\$ 177,293	\$ 150,550	\$ 180,035	\$ 200,000	\$ 200,000	\$ -	0%
192-522800	TRASH REMOVAL	\$ 28,531	\$ 51,000	\$ 28,462	\$ 37,000	\$ 37,000	\$ -	0%
Purchase of Services - Subtotal		\$ 1,044,209	\$ 937,920	\$ 1,225,770	\$ 973,370	\$ 868,397	\$ (104,973)	-11%
<u>Purchase of Supplies</u>								
192-540100	OFFICE SUPPLIES	\$ 720	\$ 1,500	\$ 298	\$ 1,500	\$ 1,500	\$ -	0%
192-540200	OTHER SUPPLIES	\$ 55,715	\$ 50,000	\$ 41,284	\$ 43,000	\$ 43,000	\$ -	0%
192-540500	BOOKS AND PERIODICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-540900	MATERIAL AND EQUIPMENT	\$ 2,240	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-540905	COVID-19 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
192-541000	UNIFORMS	\$ 1,274	\$ 3,900	\$ 3,599	\$ 3,900	\$ 3,900	\$ -	0%
192-541050	PROTECTIVE CLOTHING	\$ 1,426	\$ 3,000	\$ 515	\$ 3,000	\$ 2,000	\$ (1,000)	-33%
Purchase of Supplies - Subtotal		\$ 61,375	\$ 58,400	\$ 45,697	\$ 51,400	\$ 50,400	\$ (1,000)	-2%
<u>Capital Outlay</u>								
192-582500	BUILDING IMPROVEMENTS	\$ 120,437	\$ 40,000	\$ 9,500	\$ 40,000	\$ 35,000	\$ (5,000)	-13%
192-585000	MOTOR VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay - Subtotal		\$ 120,437	\$ 40,000	\$ 9,500	\$ 40,000	\$ 35,000	\$ (5,000)	-13%
Public Facilities Total		\$ 1,717,090	\$ 1,572,820	\$ 1,765,935	\$ 1,650,883	\$ 1,597,111	\$ (53,772)	-3%

BUDGET NOTES

PUBLIC FACILITIES

520100	Advertising	Bid request advertisement for capital projects.
520200	Bldgs. and Grnds Maintenance	Preventative maintenance for all buildings; repairs, applicable permit/inspection fees, building mechanical equipment, fire protection, plumbing, electrical, septic, overhead doors, elevators, carpentry, painting, roof repairs, etc. Increased by \$6,647 to account for inflation of materials and rising rates of contractors.
520300	Eqpt Rep and Servicing	Service & repairs for equipment including snow blowers, flooring machines, vacuums, tools, etc. Increased by \$5,000 to account for repair of aging equipment.
520900	Travel	Mileage reimbursement, travel expenses (workshops and recertification classes)
521100	Electricity	Electricity for all town buildings. Budget reduced by \$60,000, this line will be offset by net-metering credits collected in the Energy Efficiency Fund to cover town utility costs.
521110	Water	Domestic water, DPW hydrants, fire protection systems for all buildings
521120	Sewer	Sewer O&M, three buildings
521200	Street Light	Line item transferred to Highway (01420)
521210	Traffic Signal	Line item transferred to Highway (01420)

RECREATION



Mission Statement

“Building community through quality recreation.”

Budgets Managed

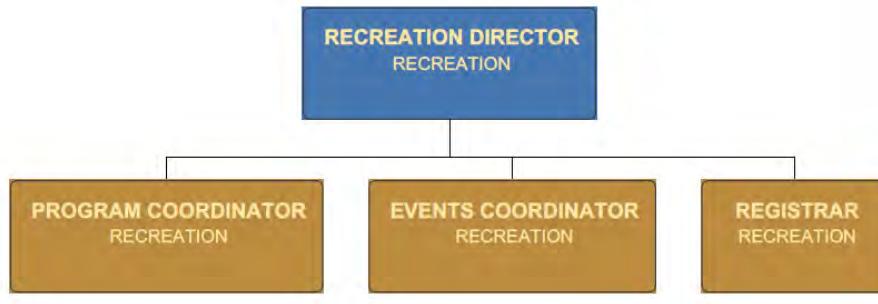
General Fund:

- Recreation (01620)
- Celebrations (01660)

Enterprise/Revolving:

- Recreation Programs Revolving (3750)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title	FY25	FY26	Proposed
			FY27
General Fund			
Recreation Director	1.000	1.000	1.000
Office Manager	1.000	1.000	1.000
Events Coordinator/ Admin Asst.	1.000	1.000	1.000
General Fund			
Recreation Program Coordinator	0.000	1.000	1.000
Total	3.000	4.000	4.000

**Recreation Program Coordinator fully funded out of Recreation Programs Revolving Fund*

Recreation Division

Recreation Facility, 50 Audubon Rd.

actonma.gov/recreation

Recreation Department

Services

The Recreation Division manages the Nathaniel Allen Recreation Area (NARA), municipal athletic fields, T.J.

O'Grady Memorial Skate Park, municipal playgrounds, Camp Acton, and the indoor Recreation Center at 50 Audubon Drive. It manages NARA Summer Camp, Camp Hill Top, and NARA Beach. It issues rental permits for use of fields and facilities by individuals and organizations. It also runs a well-attended concert series and a variety of sports and enrichment programs.

Self-supported through a revolving account, Recreation funds and operates NARA, an extensive 40-acre public park at 25 Ledge Rock Way in North Acton. NARA boasts seven acres of irrigated playing fields and the uniquely accessible Joseph A. Lalli Miracle Field. The Amphitheater accommodates over 3,000 with a grassy natural bowl, acoustically superior performance stage and related amenities. NARA also has a fenced playground, volleyball courts, one-mile accessible paved walking trail, 500-foot beach with shade structures, nine-acre swimming pond, the Picnic Pavilion, and the new Sports Plaza. The Bathhouse Pavilion serves the Beach area with a snack bar, offices, changing areas, and restrooms. A section of the Bruce Freeman Rail Trail intersects the walking trail on the east side of the Park. The Sports Plaza near the Miracle Field houses fully accessible restroom facilities for people with all abilities.

NARA Summer Camp and Camp Hill Top feature arts and crafts, drama, sports, swimming, nature studies, and field trips. Field and facility rentals are available by paid permit. More than 100 programs are also offered, year-round. Recreation markets through social media, e-newsletters, various websites, and local newsprint and press releases. Registration is in person at our office, by USPS, or online at www.actonrec.com.

Changes and Ongoing Challenges

The Recreation Department is facing increased competition for programs and offerings throughout the area. Division staff have been working to identify gaps in programming and amenities within the community and region in hopes of attracting more participants. To help ensure programs and offerings remain competitive and provide needed support to residents, the Division provided more registration offerings for the NARA summer camp to attendees under the age of 10. This resulted in 1,776 participants through the 10-week program, an increase of over 400 participants from 2024. The Division continues to look at how camp is structured and identifies ways to improve it in 2026.

Throughout 2025, Division staff continued to provide a number of programs to the community. These programs experienced an increase in participation over 2024, resulting in 268 participants. Another unique and popular offering is rental of fields and the NARA pavilion. During 2025, the rental hours increased as a result of more usage of the NARA pavilion and other fields and facilities.



Above: Campers fishing at NARA Park

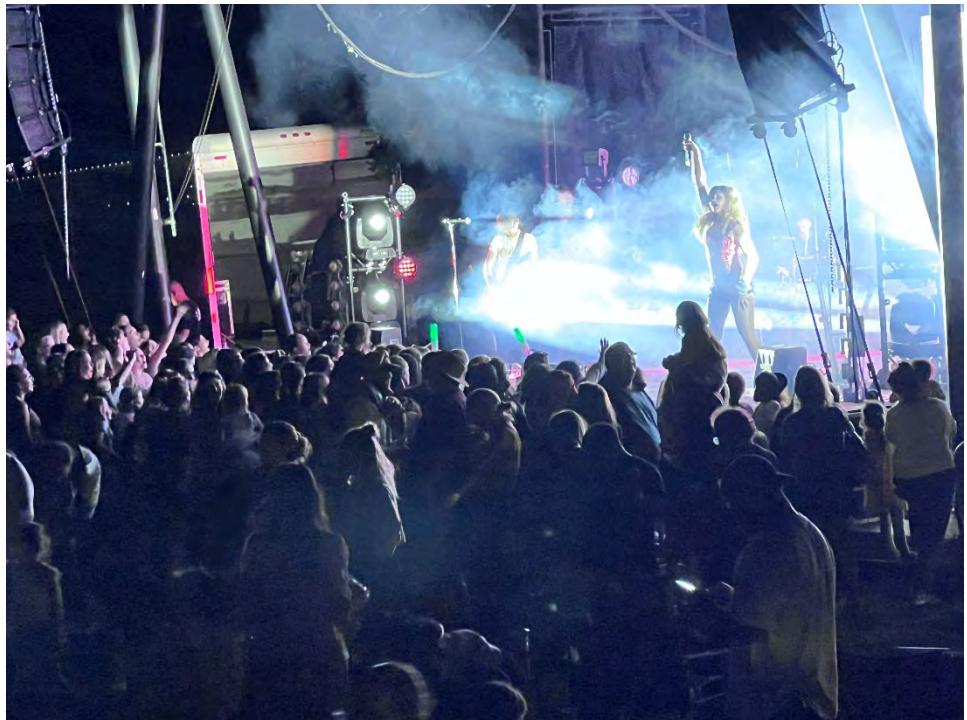
Recent Accomplishments

During 2025, the Recreation Department had a number of accomplishments. NARA Park was once again host to a very successful concert series that experienced large crowds for a number of concerts including Taylorville and Into the Floyd, both tribute acts who have large followings and helped bring large crowds out for each event.

Independence Day celebration at NARA was once again a large hit with thousands of attendees, and NARA summer camp had its largest participants due to changes in programming.

The Division completed installation of two cantilever shade structures at NARA. These structures will provide relief for camp attendees, field users, and park visitors. These were made possible by funding from the Community Preservation Committee.

The Division began efforts to advance the design and construction of a Disc Golf Course along Quarry Road that will continue into 2026. Another exciting accomplishment in 2025 is the beginning of construction of Acton's first community dog park along Main Street. Construction is anticipated to continue into 2026 with a grand opening in spring of 2026.



Above: Taylorville concert at NARA Park in Summer 2025

FY2027 Goals

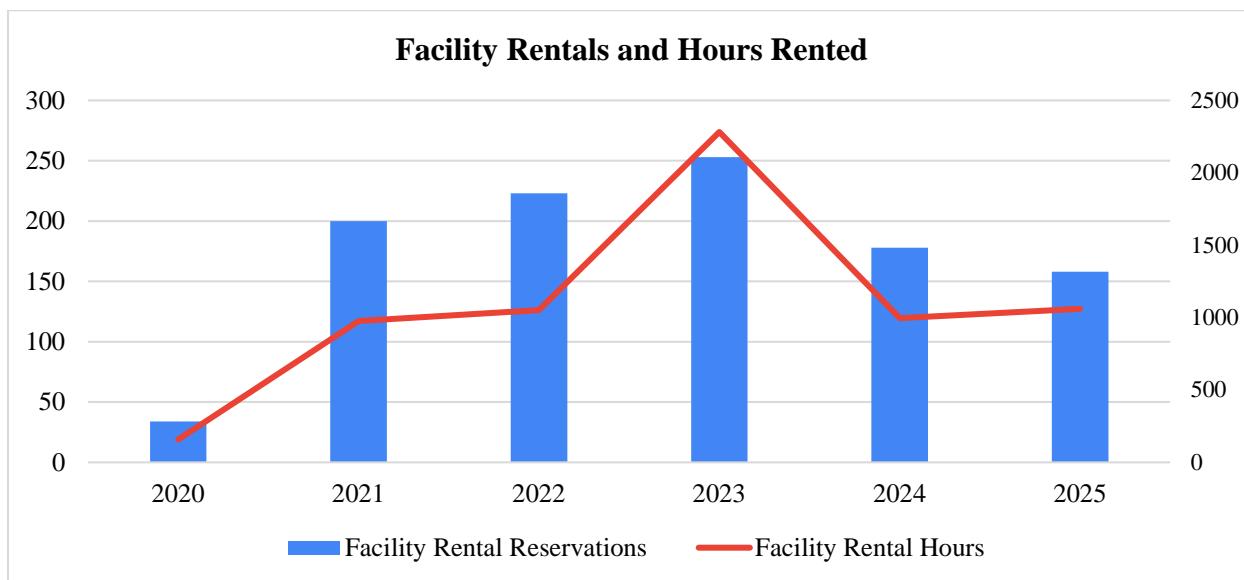
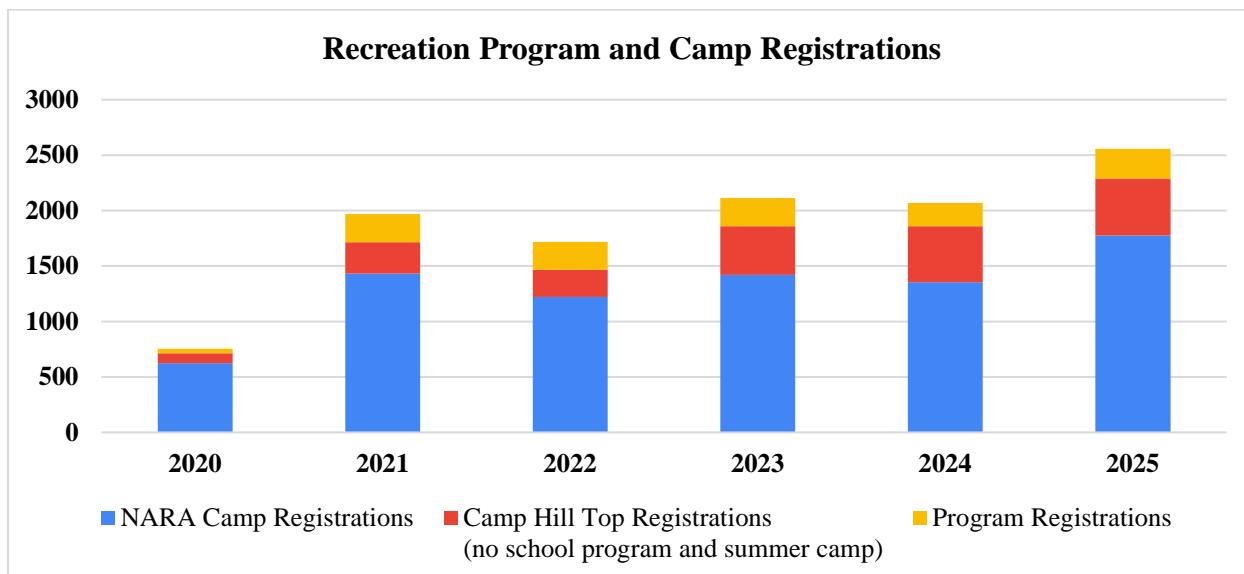
- To complete the construction of a disc golf course for the community.
- To continue to support low-income families with access to our programming.
- To expand program offerings through providing more opportunities for all ages and partnering with the Acton Senior Center on future programs.
- Conduct a community-wide survey to help identify programming needs and possible expansion opportunities

Enterprise/Revolving Funds Managed

Recreation Programs

This fund provides for the various programs, events, and camps offered by the Recreation Department. Revenues primarily include camp and program/event registrations, field and facility rentals, and NARA beach passes. The collections from these sources cover the cost to maintain NARA Park and other Recreation-managed fields and facilities, wages for camp counselors, lifeguards and park rangers, and expenses related to administering camp and the various program and event offerings. Beginning in FY2025, the fund will also support the salary of a full-time Recreation Activities and Program Coordinator.

Performance Metrics



RECREATION

RECREATION (620)	GENERAL FUND - TOWN	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number	Description	ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<u>Personal Services</u>								
620-510300	OVERTIME	\$ 1,593	\$ -	\$ 213	\$ -	\$ -	\$ -	-
620-510400	SICK	\$ 53,861	\$ -	\$ 12,988	\$ -	\$ -	\$ -	-
620-510460	LONGEVITY	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -	-
620-510490	MERIT PAY	\$ 4,500	\$ -	\$ 5,125	\$ -	\$ -	\$ -	-
620-510500	HOLIDAY	\$ 12,579	\$ -	\$ 12,975	\$ -	\$ -	\$ -	-
620-510600	VACATION	\$ 5,513	\$ -	\$ 22,353	\$ -	\$ -	\$ -	-
620-510900	PERSONAL TIME	\$ 2,471	\$ -	\$ 2,407	\$ -	\$ -	\$ -	-
620-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-512050	CLERICAL SALARIES & WAGES	\$ 92,615	\$ 161,186	\$ 122,631	\$ 164,409	\$ 167,697	\$ 3,288	2%
620-513000	PROFESSIONAL SALARIES	\$ 85,288	\$ 99,305	\$ 87,177	\$ 104,330	\$ 109,609	\$ 5,279	5%
<i>Personal Services - Subtotal</i>		\$ 258,419	\$ 260,491	\$ 270,369	\$ 268,739	\$ 277,307	\$ 8,567	3%
<u>Purchase of Services</u>								
620-520200	BLDG GROUNDS AND MAINT.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-521100	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
620-521110	WATER	\$ 1,892	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Services - Subtotal</i>		\$ 1,892	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
620-580000	CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Capital Outlay - Subtotal</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recreation - Total		\$ 260,311	\$ 260,491	\$ 270,369	\$ 268,739	\$ 277,307	\$ 8,567	3%

RECREATION

CELEBRATIONS (660)	GENERAL FUND - TOWN	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number	Description	ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<u>Purchase of Services</u>								
660-520100	ADVERTISING	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	-
660-521830	CELEBRATION	\$ -	\$ 12,900	\$ 8,250	\$ 4,500	\$ 4,500	\$ -	0%
660-521900	PROFESSIONAL SERVICES	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	-
660-522010	ENTERTAINMENT	\$ -	\$ 5,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
660-522700	CONTRACTUAL SERVICES	\$ 410	\$ -	\$ 195	\$ -	\$ -	\$ -	-
660-523850	FIREWORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
660-523900	BUSES	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 2,000	\$ (3,000)	-60%
<i>Purchase of Services - Subtotal</i>		\$ 850	\$ 22,900	\$ 8,445	\$ 12,500	\$ 9,500	\$ (3,000)	-24%
<u>Purchase of Supplies</u>								
660-540200	OTHER SUPPLIES	\$ 1,224	\$ 2,000	\$ 2,936	\$ 2,000	\$ 2,000	\$ -	0%
<i>Purchase of Supplies - Subtotal</i>		\$ 1,224	\$ 2,000	\$ 2,936	\$ 2,000	\$ 2,000	\$ -	0%
Celebrations - Total		\$ 2,074	\$ 24,900	\$ 11,381	\$ 14,500	\$ 11,500	\$ (3,000)	-21%

BUDGET NOTES

521830 Celebration

Maintained level funding for FY27. This line item supports Veterans celebrations and helps absorb costs associated with July 4th and Concerts

LIBRARIES



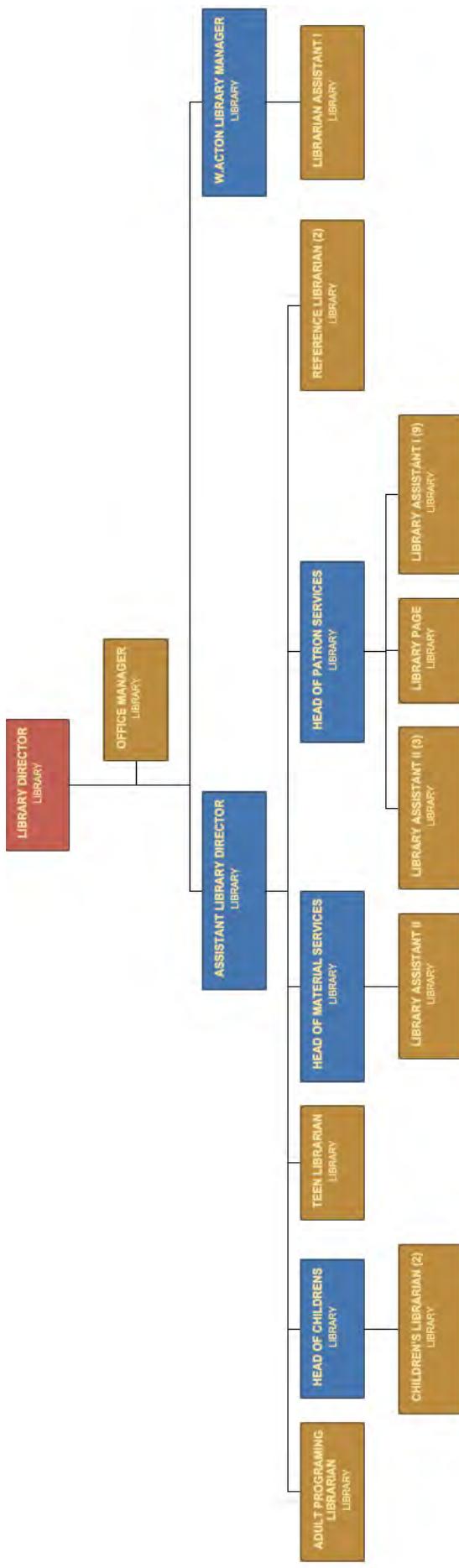
Mission Statement

At the Acton Libraries, stories connect us. Our collections, programs, services, and technology promote and celebrate community and civic engagement through open and equitable access to cultural, informational, recreational, and shared resources.

Budgets Managed:

- Acton Memorial Library (01610)
- Citizen's Library (01611)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title	FY25	FY26	Proposed FY27
General Fund			
Library Director	1.000	1.000	1.000
Library Manager	1.000	0.875	0.875
Assistant Library Director	1.000	1.000	1.000
Office Manager	0.770	1.000	1.000
Senior Librarian*	3.000	3.000	3.000
Reference Librarian	0.150	0.150	0.153
Head of Patron Services	1.000	1.000	1.000
Staff Librarian II (5)	3.760	3.080	3.078
Staff Librarian I	0.050	1.100	1.097
Library Assistant II (4)	3.030	2.613	2.530
Library Assistant I (9)	3.198	3.138	3.197
Page	0.225	0.225	0.250
Total	18.183	18.180	18.180

Maria Palacio, Library Director

Acton Memorial Library, 486 Main St.

Citizen's Library, 21 Windsor Ave.

actonmemoriallibrary.org



Acton Libraries

Services

The Acton Libraries provide a wide range of resources and services designed to meet the educational, informational, cultural, and recreational needs of our community. Core offerings include:

- Research and information assistance
- Art exhibits (Memorial Library)
- Themed book displays
- Museum passes
- Programs for all ages including story time, arts and crafts, and more
- Public computers with multilingual support
- Public printers, copy machines, wireless printing
- Microfilm reader, scanners (Memorial Library)
- Database access
- Downloadable audio and eBooks
- Computer and technology help, including digital literacy classes (Memorial Library)
- WIFI access throughout both libraries
- 24/7 online library services
- Tax forms
- Summer Reading Program for children, teens and adults
- Book discussion groups with a new group at West Acton this year
- Study rooms (Memorial Library)
- Local history and genealogy collections including historical exhibits and documents (Memorial Library)
- Large print books
- Assistive technology and accessibility services for the deaf, blind, and patrons with disabilities
- World Language collections (Memorial Library)
- Access to Minuteman Library Network resources and materials
- Interlibrary loan
- Website with event calendar
- Meeting room space for community groups and boards (Memorial Library)
- Volunteer opportunities for adults and teens
- Seed library (West Acton Library)
- Library of Things (non-traditional items for loan, such as tools, games, and devices)
- 3D printing (Memorial Library)
- English as a Second Language (ESL) tutoring and conversation programs
- Expanded digital media offerings including Hoopla, Kanopy, The New York Times, and The Wall Street Journal



Above: Anita Childers (left), Rachel Jacobe (center), and Chris Bushie (right) of Acton Memorial Library at the 2025 Acton-Westford Pride Festival.

Changes and Ongoing Challenges

The Acton Libraries continue to work hard on the mission to provide excellent service and resources to our community. This past year we were able to recruit and retain staff in some key positions including, a new Head of Patron Services, a new Office Manager and a new Librarian for programs and outreach.

The libraries have expanded core services, particularly in the areas of digital resources, technology, and multicultural programming. The expansion of the Library of Things, 3D printing, and expanded streaming and digital media platforms has enhanced the community's access to new technologies and learning opportunities. Additionally, ESL and multilingual services continue to grow in importance as Acton's population becomes increasingly diverse.

Another ongoing challenge is space utilization. Meeting rooms, study areas, and public event spaces are in high demand, often at or beyond capacity. This underscores the importance of long-term capital planning to address infrastructure and space constraints.

To mitigate staffing pressures, the libraries have expanded the use of substitutes, trained new volunteers, and strengthened recruitment in partnership with Human Resources, through outreach on social media and library networks. The Acton Libraries remain committed to innovation and community engagement, seeking creative solutions and continued support from the Town and community partners to ensure exceptional library service for all.

Recent Accomplishments

- We had our third and largest Holi Celebration of Color in the Spring thanks to a Massachusetts Cultural Council Grant for the 2025 celebration.
- We also had the biggest Summer Reading Program turnout ever:
 - The Adult program had 253 people sign up with a total of 1,288 raffle tickets earned.
 - We had 221 teens sign up for their Bingo program and 103 Bingo cards were turned in. 79% of registrants participated in some way over the summer.
 - Children's Services had 539 registrants read for **417,894 minutes**.
 - Our Summer Carnival and Concert on the back lawn at Memorial brought out 350 attendees!
- Last December, our long time Office Manager and Acton resident, Mary Katis retired. After a thorough search, we hired Kristen Morrison to run our office. We also hired a Head of Patron Services, Travis Palano, who grew up in Acton and attended AB schools. We also hired Olivia Wenneron, Librarian responsible for adult programming and outreach.
- The AML Trustees hired Margaret Sullivan Studios to complete a Library Redesign Feasibility Study that included lots of community and staff input.

FY2027 Goals

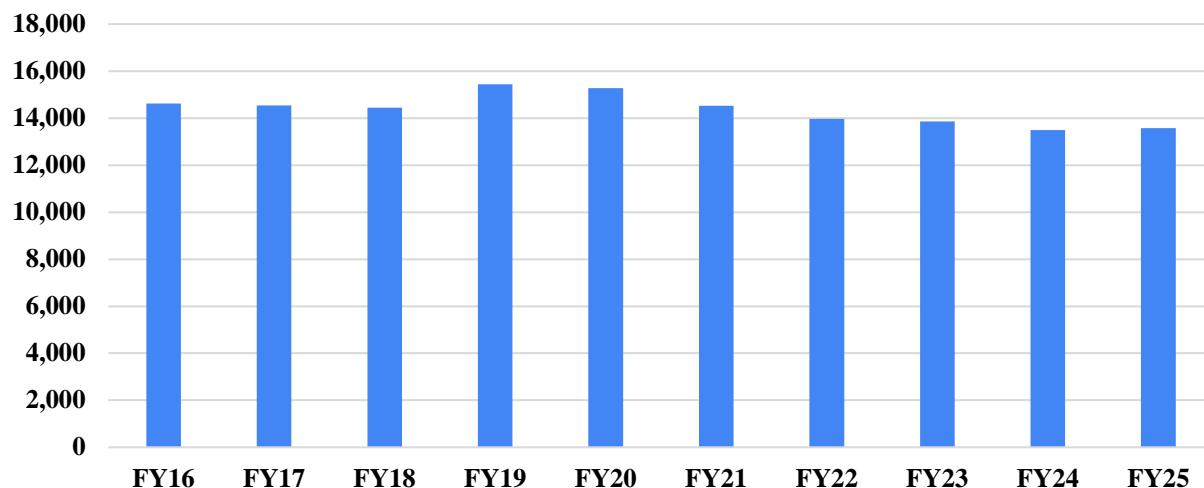
- Foster community and provide cultural enrichment
- Support literacy and access to resources and services
- Serve as a third place
- Connect with people where they are
- Bridge the digital divide



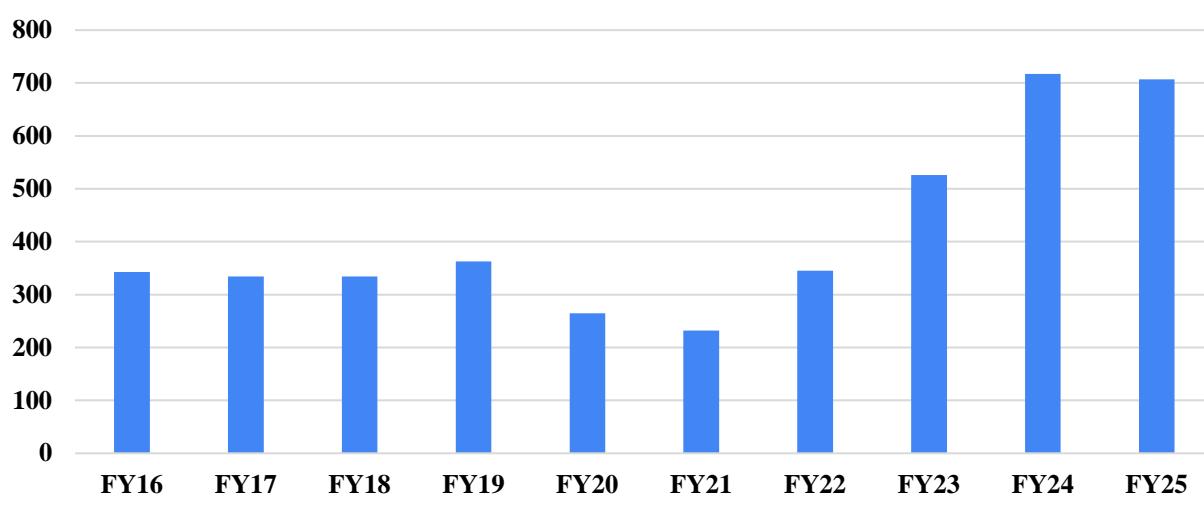
Above: January 2025 Lunar New Year event at Acton Memorial Library

Performance Metrics

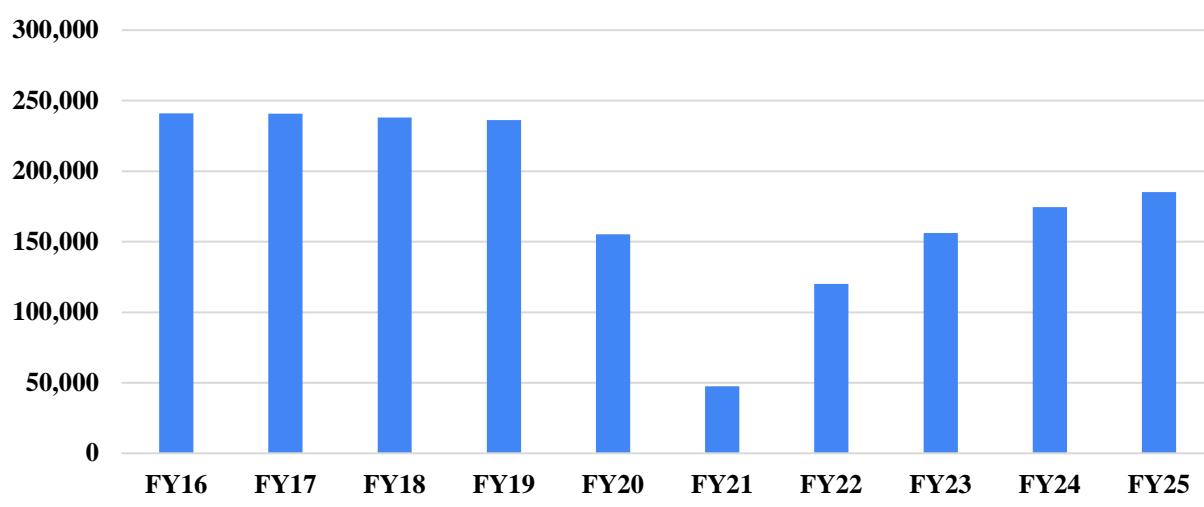
Residents with Library Cards



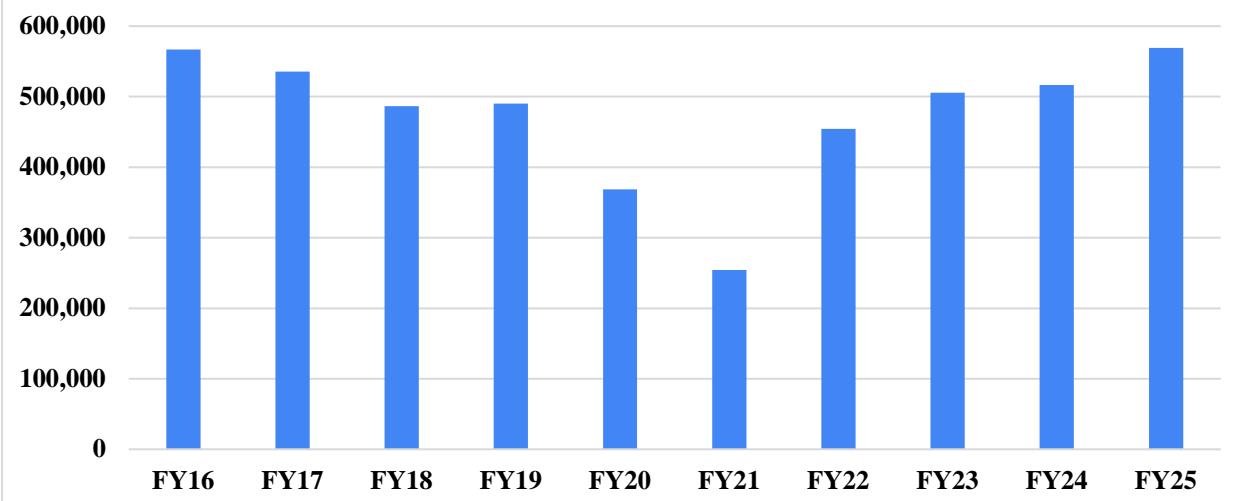
Programs Offered



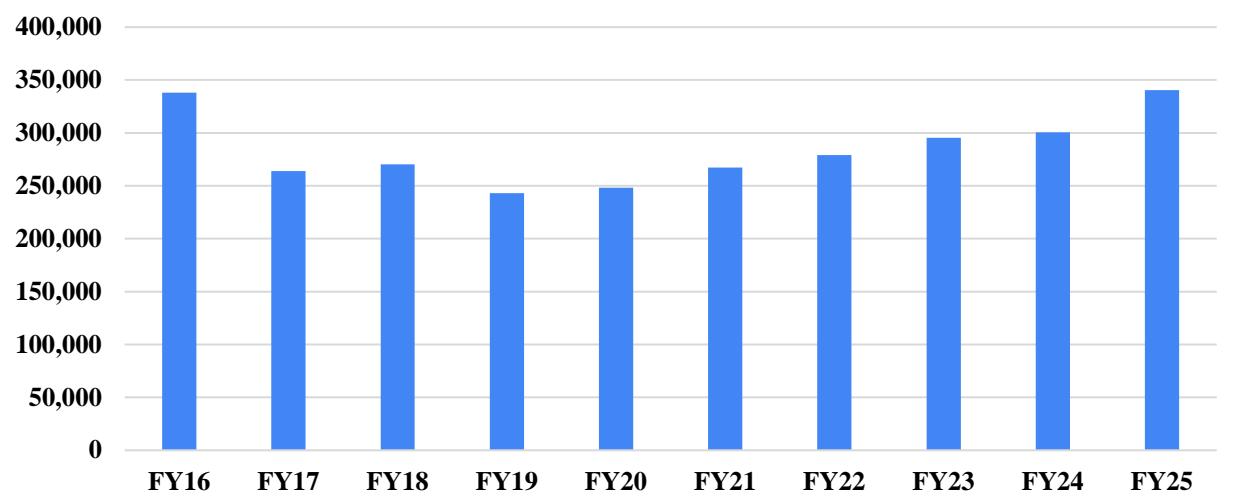
Number of Visits



Circulation of Print and Electronic Materials



Total Print and Electronic Holdings



CULTURE AND RECREATION - MEMORIAL LIBRARY

MEMORIAL LIBRARY (610) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change	Change	Change	Change
<u>Personal Services</u>													
610-510100	REGULAR PERM	\$ 443,587	\$ 649,697	\$ 451,438	\$ 689,188	\$ 710,894	\$ 21,706						3%
610-510200	REGULAR TEMPORARY	\$ 254,890	\$ 289,675	\$ 295,429	\$ 317,786	\$ 325,799	\$ 8,013						3%
610-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						-
610-510400	SICK	\$ 33,568	\$ -	\$ 49,641	\$ -	\$ -	\$ -						-
610-510410	FUNERAL LEAVE	\$ -	\$ -	\$ 2,163	\$ -	\$ -	\$ -						-
610-510460	LONGEVITY	\$ -	\$ -	\$ 11,000	\$ -	\$ -	\$ -						-
610-510490	MERIT PAY	\$ 24,125	\$ -	\$ 23,875	\$ -	\$ -	\$ -						-
610-510500	HOLIDAY	\$ 41,772	\$ -	\$ 48,350	\$ -	\$ -	\$ -						-
610-510600	VACATION	\$ 45,282	\$ -	\$ 61,903	\$ -	\$ -	\$ -						-
610-510900	PERSONAL TIME	\$ 8,917	\$ -	\$ 12,004	\$ -	\$ -	\$ -						-
610-511000	OTHER SALARIES & WAGES	\$ 720	\$ -	\$ 173	\$ -	\$ -	\$ -						-
610-512050	CLERICAL SALARIES & WAGES	\$ 50,017	\$ 61,331	\$ 51,608	\$ 61,730	\$ 66,799	\$ 5,069						8%
610-513000	PROFESSIONAL SALARIES	\$ 187,675	\$ 220,803	\$ 184,944	\$ 227,975	\$ 244,161	\$ 16,186						7%
<i>Personal Services - Subtotal</i>		\$ 1,090,554	\$ 1,221,506	\$ 1,192,527	\$ 1,296,679	\$ 1,347,653	\$ 50,974						4%
<u>Purchase of Services</u>													
610-520300	EQPT REP AND SERVICING	\$ 265	\$ 500	\$ -	\$ 500	\$ 500	\$ -						0%
610-520400	MIS EQUIPMENT & SOFTWARE	\$ 75,335	\$ 68,000	\$ 35,104	\$ 25,000	\$ 25,000	\$ -						0%
610-520420	NETWORK MEMBERSHIP	\$ -	\$ -	\$ 44,472	\$ 45,806	\$ 53,000	\$ 7,194						16%
610-520900	TRAVEL	\$ 273	\$ 2,400	\$ 4,285	\$ 1,000	\$ 1,500	\$ 500						50%
610-521700	DUES AND MEMBERSHIP	\$ 435	\$ 700	\$ 446	\$ 700	\$ 700	\$ -						0%
610-521800	PROFESSIONAL DEVELOPMENT	\$ 880	\$ 5,000	\$ 3,078	\$ 3,000	\$ 3,100	\$ 100						3%
610-521850	PUBLIC RELATIONS	\$ 448	\$ 500	\$ 698	\$ 500	\$ 800	\$ 300						60%
610-521900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						-
<i>Purchase of Services - Subtotal</i>		\$ 77,636	\$ 77,100	\$ 88,084	\$ 76,506	\$ 84,600	\$ 8,094						11%
<u>Purchase of Supplies</u>													
610-540100	OFFICE SUPPLIES	\$ 3,031	\$ 3,000	\$ 1,975	\$ 3,000	\$ 2,200	\$ (800)						-27%
610-540200	OTHER SUPPLIES	\$ 62,518	\$ 9,500	\$ 8,551	\$ 8,500	\$ 8,000	\$ (500)						-6%
610-540230	COMMUNITY ENGAGEMENT SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)						-100%
610-540300	POSTAGE AND COURIER	\$ -	\$ 25	\$ 76	\$ 25	\$ 25	\$ -						0%
610-540500	BOOKS	\$ 116,176	\$ 114,250	\$ 67,269	\$ 65,000	\$ 65,000	\$ -						0%
610-540510	CHILDRENS BOOKS	\$ 125,126	\$ 116,000	\$ 42,310	\$ 55,000	\$ 47,000	\$ (8,000)						-15%
610-540520	YOUTH BOOKS	\$ 16,160	\$ 13,715	\$ 5,932	\$ 10,000	\$ 8,000	\$ (2,000)						-20%
610-540530	PERIODICALS	\$ -	\$ -	\$ 11,425	\$ 13,000	\$ 12,000	\$ (1,000)						-8%
610-540540	STREAMING	\$ -	\$ -	\$ 79,478	\$ 70,000	\$ 80,000	\$ 10,000						14%
610-540550	DATABASES	\$ -	\$ -	\$ 17,446	\$ 18,000	\$ 19,800	\$ 1,800						10%
610-540560	AV	\$ -	\$ -	\$ 13,098	\$ 15,000	\$ 15,000	\$ -						0%
610-540570	MUSEUMS	\$ -	\$ -	\$ 3,269	\$ 6,500	\$ 3,500	\$ (3,000)						-46%
610-540580	LIBRARY OF THINGS	\$ -	\$ -	\$ 2,261	\$ -	\$ 2,200	\$ 2,200						-
610-540900	MATERIALS AND EQUIPMENT	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ (200)						-100%
<i>Purchase of Supplies - Subtotal</i>		\$ 323,011	\$ 256,490	\$ 253,089	\$ 264,725	\$ 262,725	\$ (2,000)						-1%
Memorial Library - Total		\$ 1,491,200	\$ 1,555,096	\$ 1,533,699	\$ 1,637,910	\$ 1,694,978	\$ 57,068						3%

BUDGET NOTES

520300	Eqpt Rep And Servicing	Repair of library equipment.
520400	Mis Equipment & Software	Includes AML's Minuteman Library Network membership assessment, planned website upgrade, annual costs for online calendar, museum pass reservation capability, Constant Contact for publicity, print and time management system for public computers, filtering in children's room, RFID maintenance, website hosting, Bookletters website utility and self-check out stations
520900	Travel	Mileage for staff to attend Network, Regional and other meetings as well as hotel stays at state and national conferences in an effort to build relationships and engage in outreach.
521700	Dues And Membership	Institutional membership in MLA
521800	Professional Development	This is for conference registration fees and courses from organizations such as NELA, MLA and ALA
521850	Public Relations	Costs associated with social media and marketing.
540100	Office Supplies	General office supplies.
540200	Other Supplies	Library and processing supplies, including RFID tags for all items added to the collection: borrower cards; barcodes; book jackets; receipt printer tapes and ribbons; packaging for popular AV formats, etc.
540300	Postage And Courier	Misc. postage and Fedexing grants to meet deadlines and track receipts.
540500	Books And Periodicals	Materials appropriation requirements = 15% of total budget according to Mass Board of Library Commissioners. Library

540510	Non-Print Materials	Level-funding for the purchase of electronic resources, audio, video, e-content, and databases.
540520	Periodicals	Materials appropriation requirements = 15% of total budget according to Mass Board of Library Commissioners.

CULTURE AND RECREATION - CITIZENS' LIBRARY

CITIZENS' LIBRARY (611) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED	(\$)	(\$)	(\$)	(\$)	(\$)		
<i>Personal Services</i>													
611-510100	REGULAR PERM	\$ 18,681	\$ -	\$ 16,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510200	REGULAR TEMP	\$ 12,279	\$ -	\$ 12,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510400	SICK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510420	SUBSTITUTE PAY	\$ -	\$ 6,007	\$ -	\$ -	\$ 6,551	\$ -	\$ 5,896	\$ -	\$ (655)	\$ -	\$ -	-10%
611-510490	MERIT PAY	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510500	HOLIDAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510600	VACATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-510900	PERSONAL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-512050	CLERICAL SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-513000	PROFESSIONAL SALARIES	\$ 431	\$ 74,787	\$ -	\$ -	\$ 63,551	\$ -	\$ 66,767	\$ -	\$ 3,216	\$ -	\$ -	5%
<i>Personal Services - Subtotal</i>		\$ 31,891	\$ 80,794	\$ 28,792	\$ 70,102	\$ 72,663	\$ 2,561	\$ 2,561	\$ 2,561	\$ 2,561	\$ 2,561	\$ 2,561	4%
<i>Purchase of Services</i>													
611-520400	MIS EQUIPMENT & SOFTWARE	\$ 1,544	\$ -	\$ 3,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-520420	NETWORK MEMBERSHIP	\$ -	\$ -	\$ 2,300	\$ 2,369	\$ 1,184	\$ -	\$ (1,185)	\$ -	\$ -	\$ -	\$ -	-50%
611-520900	TRAVEL	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ -	\$ (300)	\$ -	\$ -	\$ -	\$ -	-100%
611-522700	CONTRACTUAL SERVICE	\$ 1,909	\$ 5,000	\$ 3,862	\$ 2,500	\$ 4,000	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	60%
<i>Purchase of Services - Subtotal</i>		\$ 3,453	\$ 5,300	\$ 9,931	\$ 5,169	\$ 5,184	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	0%
<i>Purchase of Supplies</i>													
611-540100	OFFICE SUPPLIES	\$ 501	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
611-540200	OTHER SUPPLIES	\$ 7,204	\$ 500	\$ 1,317	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
611-540230	COMMUNITY ENGAGEMENT SUPPLIES	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
611-540300	POSTAGE AND COURIER	\$ -	\$ 30	\$ -	\$ 30	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
611-540500	BOOKS	\$ 6,699	\$ 7,000	\$ 5,095	\$ 3,750	\$ 5,000	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	33%
611-540510	NON-PRINT MATERIALS	\$ 5,234	\$ 2,000	\$ 1,192	\$ 3,050	\$ 600	\$ -	\$ (2,450)	\$ -	\$ -	\$ -	\$ -	-80%
611-540520	PERIODICALS	\$ 350	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	-
611-540530	DIGITAL CONTENT	\$ -	\$ -	\$ -	\$ 200	\$ 1,184	\$ -	\$ 984	\$ -	\$ -	\$ -	\$ -	492%
611-540540	STREAMING	\$ -	\$ -	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-540550	DATABASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
611-540560	AV	\$ -	\$ -	\$ 440	\$ 300	\$ 400	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	33%
611-540570	MUSEUMS	\$ -	\$ -	\$ 2,025	\$ 2,000	\$ 1,750	\$ -	\$ (250)	\$ -	\$ -	\$ -	\$ -	-13%
611-540580	LIBRARY OF THINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Supplies - Subtotal</i>		\$ 19,988	\$ 10,030	\$ 11,370	\$ 10,530	\$ 10,364	\$ (166)	\$ (166)	\$ (166)	\$ (166)	\$ (166)	\$ (166)	-2%
Citizens' Library - Total		\$ 55,332	\$ 96,124	\$ 50,093	\$ 85,801	\$ 88,211	\$ 2,410	3%					

BUDGET NOTES

520900	Travel	This is for library manager's professional conference, meetings at MLN, etc.
522700	Contractual Service	Annual Minuteman Membership expenses, cost for transporting books.
540500	Books And Periodicals	This is mandated at 15% of the total budget by the Mass Board of Library Commissioners.

HEALTH AND HUMAN SERVICES



Director of Health and Human Services, Penelope Funaiole

Mission Statements

Board of Health: To promote health and wellness in the Town of Acton through prevention and control of disease and injury in order to ensure a high quality of life. This mission is guided through health promotion programs, community health, public outreach, education and promulgation and enforcement of Town and State health regulations. The division is guided by the Acton Board of Health.

Council on Aging: To advocate for services and programs to enhance the well-being of our older adults in an inclusive and welcoming environment.

Nursing Services: Acton Nursing Services is guided by a tradition of personal, clinical and technological excellence. We believe that serving patients in the community setting is the most important activity of the organization. We are dedicated to providing the highest quality of patient care with compassion and respect for each patient based on the individual needs.

Public Health Nursing: To foster individual and community health in the Town of Acton.

Veteran Services: To advocate for veterans and their families, provide quality services and benefits and to help veterans learn about, apply for, and receive benefits.

Community Services: To provide resources, referrals, advocacy, and comprehensive case management to residents in need of social service support, with a focus on those under 60 years of age.

Transportation: To optimize transportation services for older adults, people with disabilities, commuters, businesses and the general public.

- To create a community consciousness regarding traffic, transportation and related matters among both residents and the business sector;
- to provide leadership in combining area resources to maximize mobility within communities; to coordinate a network of transportation resources to effectively move people;
- to enhance the area's economic vitality while minimizing the impact of development;
- to make the most efficient use of nearby public transportation services.

Budgets Managed

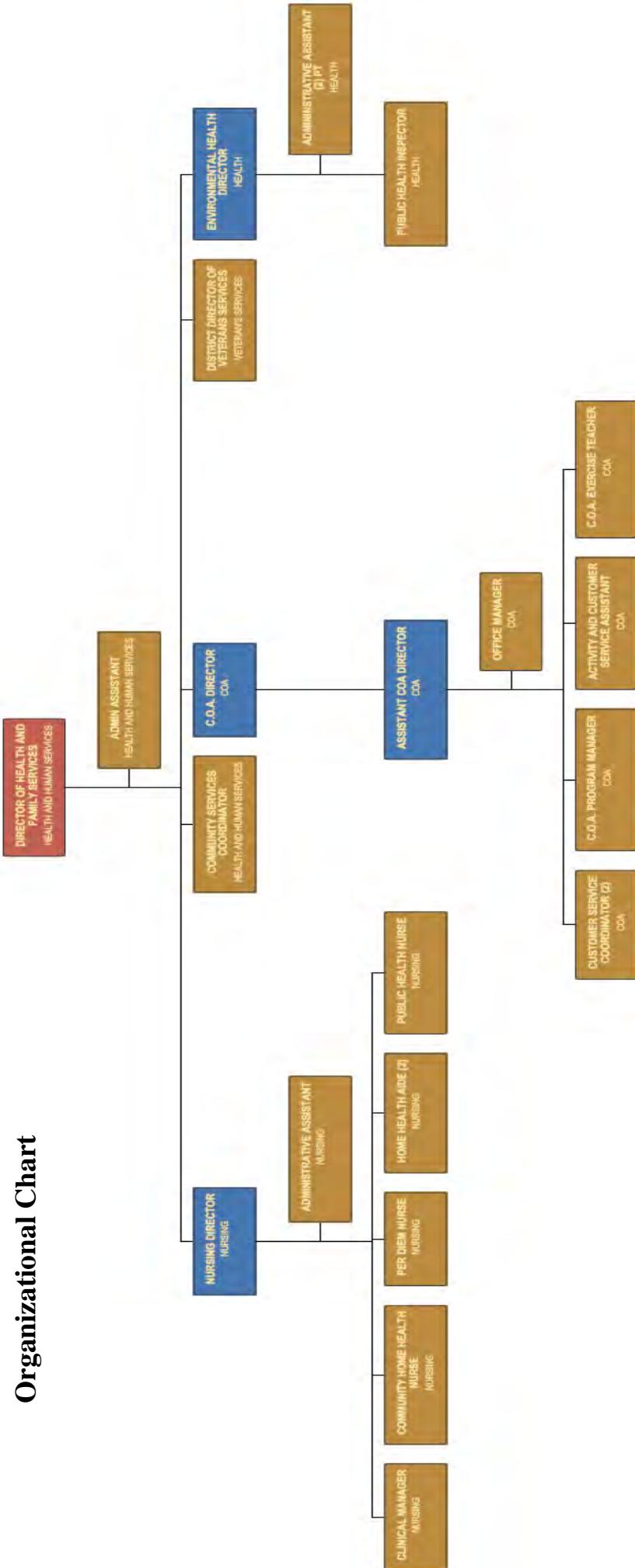
General Fund:

- Board of Health (01512)
- Council on Aging (01541)
- Nursing Service (01522)
- Public Health Nursing (01520)
- Veterans Services (01542)

Enterprise/Revolving:

- Sealer of Weights & Measures Revolving (3702)
- Food Service Revolving (3704)
- Hazardous Materials Revolving (3705)
- CrossTown Connect Revolving (3709)
- Septage Enterprise Fund (6300)
- Transportation Enterprise (6700)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title	FY25	FY26	Proposed FY27
General Fund			
<i>Health and Family Services Division</i>			
Health and Family Services Director*	1.000	1.000	1.000
Community Services Director	1.000	1.000	1.000
Customer Services and Comms Assist	0.000	1.000	1.000
<i>Health Division*</i>			
Environmental Health Director	1.000	1.000	1.000
Health Inspector	1.000	1.000	1.000
Administrative Assistant	1.000	0.950	0.950
<i>Nursing Division</i>			
Nursing Director	1.000	1.000	1.000
Clinical Manager	0.800	0.800	0.800
Community Health Nurse	0.800	0.800	0.800
Admin Asst/Home Health Aide	1.000	1.000	1.000
Home Health Aides (2)	1.300	1.100	1.100
Per Diem Nurses (2)	0.375	0.250	0.250
Public Health Nurse	0.475	0.475	0.670
<i>Council on Aging Division</i>			
Director	1.000	1.000	1.000
Office Manager	0.750	0.750	0.750
Senior Services Coordinator	1.000	1.000	1.000
Program Manager	0.875	0.875	0.875
Customer Service Coordinator	0.475	0.475	0.475
Fitness Instructor	0.205	0.205	0.205
Activities Assistant**	0.475	0.475	0.475
Customer Service Coordinator**	0.475	0.475	0.475
<i>Veterans Division</i>			
Veterans Services District Director	0.950	0.950	0.950
Department Total:	16.955	17.580	17.775

*Positions are partially funded by the Septage Enterprise; Food Service Revolving; Hazardous Materials Revolving; and Sealer of Weights and Measures Revolving Funds

**Positions are funded by COA formula grant fund

Matthew Dow, Environmental Health Director

Acton Town Hall, 472 Main St.

actonma.gov/health

Board of Health

Services

- Review septic plans and issues appropriate permits; conduct inspections and provide building and site plan reviews for Title 5 compliance.
- Provide staff support for Site Plan Special Permit Applications issued by the Select Board.
- Provide enforcement of Town Bylaw Chapter I, “Hazardous Waste Bylaw”.
- Enforce 2013 Federal Food Code.
- Enforce Massachusetts General Law Chapter 98 - Sealer of Weights and Measures.
- Enforce the State of Massachusetts Food Code 105 CMR 590.000, Recreational Camp for Children 105 CMR 430.000, Standards for Bathing Beaches 105 CMR 445.000 and 105 CMR 435.000 Sanitary Standards for Swimming Pools, and 105 CMR 410.000, Standards for Human Habitation (Housing).
- Enforce Acton Board of Health Rules and Regulations which includes compliance with Body Art/Body Work, Commercial & Septage Haulers, Tobacco Compliance, Porta Potties, Well Permitting, Car Wash, etc.
- Enforce compliance with Childhood Lead Poisoning Prevention Program (CLPPP).
- Acts as shelter coordinators.
- Participant of the Hoarding Task Force.
- Participant of the Massachusetts Tick Task Force.
- Participant of Region 4AB Emergency Preparedness.
- Participant of the Central Middlesex Medical Reserve Corps.
- Provide Public Health Programming.
- Contract with Central Mass Mosquito Control Program to provide an integrated mosquito program management.

Changes and Ongoing Challenges

The Health Division is responsible for housing inspections. Some inspections are routine, such as pre-occupancy inspections and responses to complaints about trash or pests. Other cases are more complex and require significant time and social service support. These complex cases are known as hoarding cases.

Hoarding cases occur when excessive clutter creates unsafe and unsanitary living conditions. The Town of Acton has worked as a team for several years to respond to these situations. When a case meets the criteria for a hoarding condition, **a clinical case manager is needed**. This ensures the Town’s response is consistent and supports the mental well-being of the individual or individuals while the home is brought back to safe and sanitary conditions. Currently, the Health and Human Services Department doesn’t have a clinical case manager position. Cases are being managed with the resources available.

Recent Accomplishments

- Matthew Dow, Director of Environmental Health became a Registered Environmental Health Specialist (REHS).
- Weiyuan Sun was promoted from Health Administrative Assistant to Public Health Inspector.
- Since all permitting was moved online in FY2024. This shift has improved departmental efficiencies in permitting. Opengov.com is rolling out new features that support permitting and licensing renewals and other data management.
- In FY26 the Land Use Department collaborated to train all front desk staff, part-time and full-time to be able to support each Land Use department. All administrative staff are able to support our phones and counter service.

- The Health Department is a member of the Northwest Public Health Coalition (NWPHC) which, through grant funding, provides employee support for a Regional Inspector two days a week and our Community Wellness Coordinator for two days a week as well. Additional benefits of the regional coalition are inspection tools, health and wellness programming to Acton, professional training and conferences.

FY2027 Goals

- Continue to simplify permitting process which began with the implementation of OpenGov by expanding information related to the purpose of the permit, as well as the health-related concerns which are the cause for each permit. Update the department's website to include this information.
- By June 2026, the Health and Human Services Department will have a Community Health Strategic Plan to address community health concerns. This plan will be informed by a Community Health Equity Needs Assessment, conducted by the Health and Human Services Department in Fall of 2025. The purpose of the assessment is to identify key health concerns and barriers to accessing care, providing a clearer understanding of the social determinants of health in Acton. The findings from this assessment will guide the development of strategies and initiatives to improve health equity and overall well-being across the community.

Enterprise/Revolving Funds Managed

Sealer of Weights and Measures Revolving (3702)

The Sealer of Weights and Measures ensures the integrity of marketplace purchases of goods and commodities by testing and certifying annually all commercial used measuring and weighing devices, such as gasoline meters, scales, and scanners. Applicable businesses submit a permit application annually to receive this certification. Revenues from these permits are collected into this revolving fund and pay for staff salaries and health insurance, professional services, and related professional development.

Food Service Revolving (3704)

Food service operations such as restaurants, retail stores/markets, and other food services such as catering business, as required to apply for a Food Service License which ensures that this entity is abiding by all food safety requirements such as pest control, waste removal, wastewater system requirements, and property sanitary practices. Revenues from these food service permits and licenses are collected in this revolving fund and are used to pay for staff salaries and health insurance, professional services, and supplies related to food service inspections.

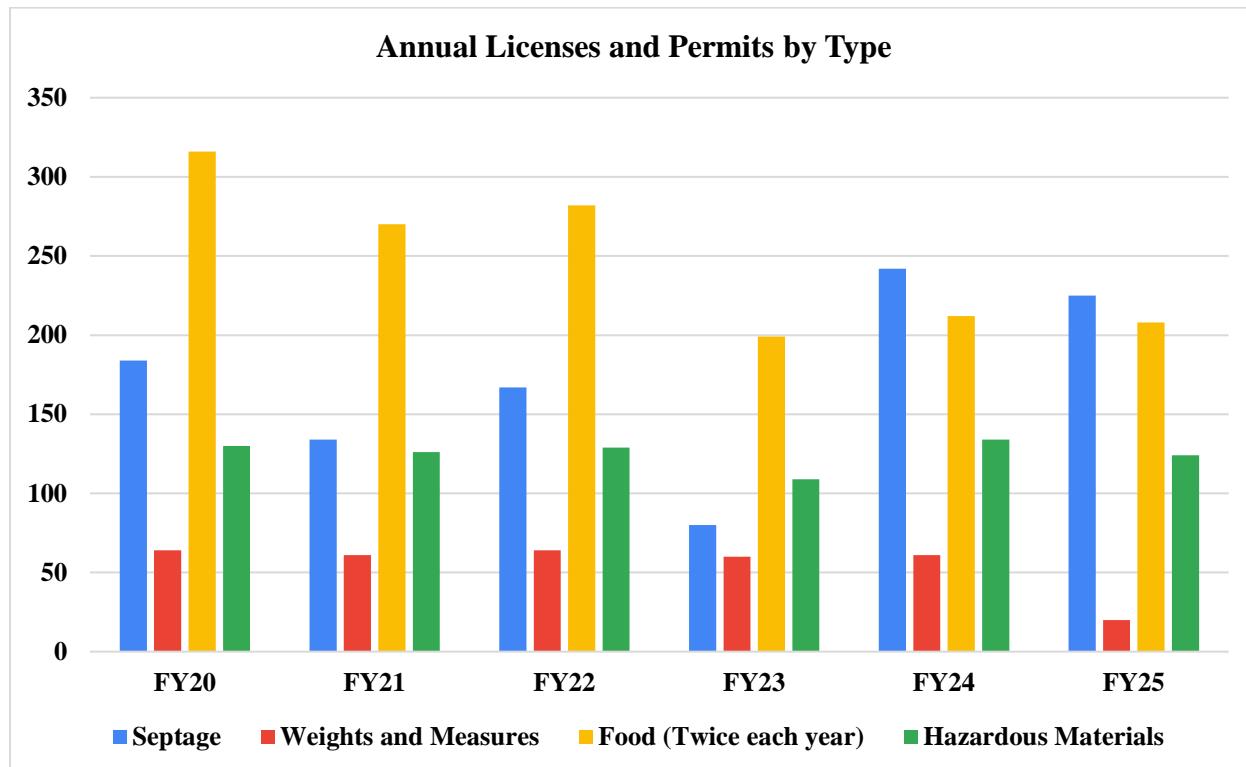
Hazardous Materials Revolving (3705)

Entities dealing with hazardous materials, or any materials including petroleum products or coal or their derivatives, which contribute to a risk to human health, welfare, or environmental health and safety, must submit for a permit accounting the materials stored, remedial actions following discharge of those materials and details of their storage. Revenue from these permits are collected in this revolving fund and are used to pay for staff salaries and health insurance, contractual and professional services, funding for Hazardous Waste Day, and related supplies.

Septage Enterprise (6300)

Septage pumpers and haulers must apply for a license which details the where septic waste is hauled to and the general condition of the vehicle used for that hauling. Septage haulers must also pay fees to the Town for each septic tank which is pumped. Septic systems are supposed to be pumped at least once every twenty-four months. Revenues from this septic program are collected into this enterprise fund and are used to pay for associated staff salaries and health insurance, professional services and professional development, and supplies.

Performance Metrics



HUMAN SERVICES - HEALTH DEPARTMENT

HEALTH (512) Account Number	GENERAL FUND - TOWN Description	FY24 ACTUAL	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED	\$ Change	% Change
<u>Personal Services</u>								
512-510100	REGULAR PERM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-510300	OVERTIME	\$ 981	\$ 1,900	\$ 65	\$ 1,900	\$ 1,900	\$ -	0%
512-510400	SICK	\$ 6,778	\$ -	\$ 9,371	\$ -	\$ -	\$ -	-
512-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-510430	BOARD MEMBERS SALARIES	\$ 450	\$ 550	\$ 350	\$ 550	\$ 550	\$ -	0%
512-510490	MERIT PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-510500	HOLIDAY	\$ 7,929	\$ -	\$ 9,073	\$ -	\$ -	\$ -	-
512-510600	VACATION	\$ 8,685	\$ -	\$ 10,379	\$ -	\$ -	\$ -	-
512-510900	PERSONAL TIME	\$ 1,932	\$ -	\$ 2,785	\$ -	\$ -	\$ -	-
512-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
512-512050	CLERICAL SALARIES & WAGES	\$ 47,883	\$ 60,236	\$ 32,083	\$ 48,436	\$ 112,652	\$ 64,215	133%
512-513000	PROFESSIONAL SALARIES	\$ 113,212	\$ 120,531	\$ 148,784	\$ 125,736	\$ 273,036	\$ 147,301	117%
Personal Services - Subtotal		\$ 187,850	\$ 183,217	\$ 212,890	\$ 176,622	\$ 388,138	\$ 211,516	120%
<u>Purchase of Services</u>								
512-520100	ADVERTISING	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000	\$ 500	100%
512-520900	TRAVEL	\$ 24	\$ 20	\$ 621	\$ 420	\$ 420	\$ -	0%
512-521500	TELEPHONE	\$ 2,346	\$ 4,478	\$ 1,818	\$ 3,200	\$ 3,200	\$ -	0%
512-521700	DUES AND MEMBERSHIP	\$ 300	\$ 400	\$ 1,260	\$ 500	\$ 400	\$ (100)	-20%
512-521800	PROFESSIONAL DEVELOPMENT	\$ 5,467	\$ 500	\$ 5,908	\$ 2,000	\$ 2,000	\$ -	0%
512-521900	PROFESSIONAL SERVICES	\$ 17,138	\$ 36,000	\$ 14,532	\$ 30,000	\$ 24,500	\$ (5,500)	-18%
512-522300	PRINTING AND COPYING	\$ -	\$ 1,606	\$ -	\$ 1,606	\$ 1,606	\$ -	0%
512-522700	CONTRACTUAL SERVICES	\$ 3,000	\$ -	\$ 3,380	\$ -	\$ -	\$ -	-
512-522780	HAZARDOUS WASTE DAY	\$ 16,492	\$ 16,790	\$ 20,767	\$ 16,790	\$ 16,790	\$ -	0%
Purchase of Services - Subtotal		\$ 44,768	\$ 60,794	\$ 48,286	\$ 55,016	\$ 49,916	\$ (5,100)	-9%
<u>Purchase of Supplies</u>								
512-540100	OFFICE SUPPLIES	\$ 643	\$ 500	\$ 501	\$ 500	\$ 500	\$ -	0%
512-540200	OTHER SUPPLIES	\$ 44	\$ 500	\$ 383	\$ 500	\$ 500	\$ -	0%
512-540300	POSTAGE AND COURIER	\$ -	\$ 500	\$ 172	\$ 500	\$ 500	\$ -	0%
512-540900	MATERIALS AND EQUIPMENT	\$ -	\$ -	\$ 487	\$ -	\$ -	\$ -	-
Purchase of Supplies - Subtotal		\$ 687	\$ 1,500	\$ 1,542	\$ 1,500	\$ 1,500	\$ -	0%
Health - Total		\$ 233,305	\$ 245,511	\$ 262,718	\$ 233,138	\$ 439,554	\$ 206,416	89%

BUDGET NOTES

521250	Clerical Salaries	Includes transfer of salary of Admin Assistant from the Town Manager's budget due to creation of Health and Human Services Department.
521300	Professional Salaries	Includes transfer of salary of Community Social Service Coordinator from the Town Manager's budget due to creation of Health and Human Services Department. Also includes partial funding of a Food Service Inspector, remainder of funding is in Food Service Revolving Fund.
520100	Advertising	Board of Health legal ads.
521500	Telephone	Phone use expenses for Health Division employees
521700	Dues And Membership	Memberships required for Inspectors/Director for national and local organizations
521800	Professional Development	Dues and membership and professional development increased to reflect membership fees and necessary trainings to maintain certifications
521900	Professional Services	Line reduced by \$5,500, \$4,500 in funding transferred to Professional Salaries for new food inspector.
522780	Hazardous Waste Day	Funds Hazardous Waste Day

Sharon Mercurio, Council on Aging Director

Human Services Building, 30 Sudbury Rd.

actoncoa.com

Council on Aging

Services

The Council on Aging provides programs and services to Acton residents 60 and over as well as information and referrals for people of any age with concerns about aging relatives, neighbors or friends in areas of housing, legal and financial assistance, adult day care, home health services, residential facilities, and dementia care. Residents receive help preparing fuel assistance applications as well as accessing other state and local assistance programs. A Minuteman Senior Services Dining Coordinator is on site at the Senior Center kitchen and offers a congregate lunch, with a "grab and go" option and home delivered meals weekdays. The Council on Aging provides a wide variety of classes and programs providing opportunities for socialization, recreation, physical fitness, wellness, cultural and educational programs in art, music, computers, etc. The COA hosts a variety of special meals each month including "Bistro 30," open every Wednesday for people of all ages.



Above: COA's first Senior Prom organized by ABRSD High School Senior, Sarah Willard



Above: Presentation by Liz Walker sponsored by the Friends of the Acton COA



Above: Annual St. Patrick's Day Luncheon hosted by the Acton-Boxborough Lions

Changes and Ongoing Challenges

- Over 38,000 phone calls were documented
- Social Service needs continue to increase and are more complex

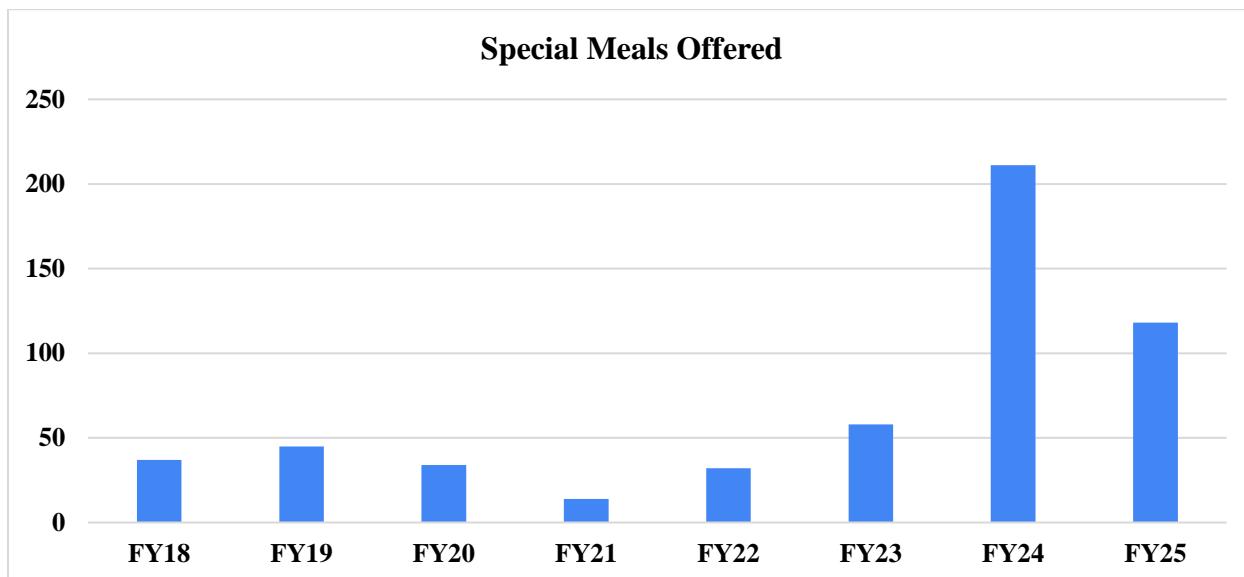
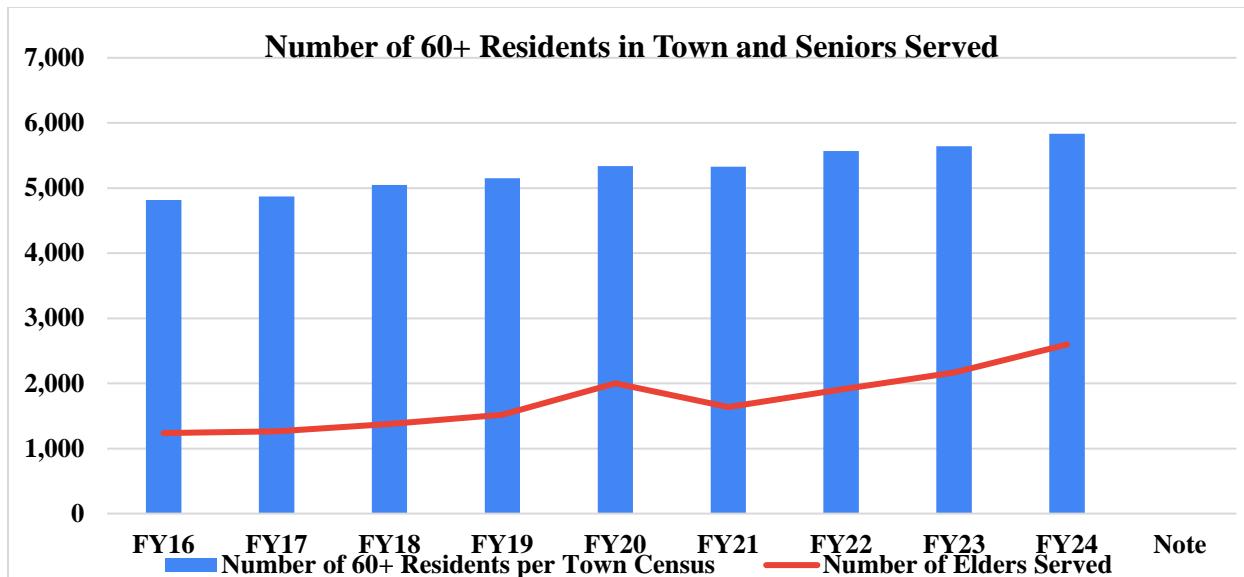
Recent Accomplishments

- Individuals signed in for over 46,000 activities
- Over 700 60+ residents received social services
- Diversity increased at COA – multiple ethnic meals offered, LGBTQ Rainbow group formed
- A High school senior organized the COA's first Senior Prom for one of her school projects

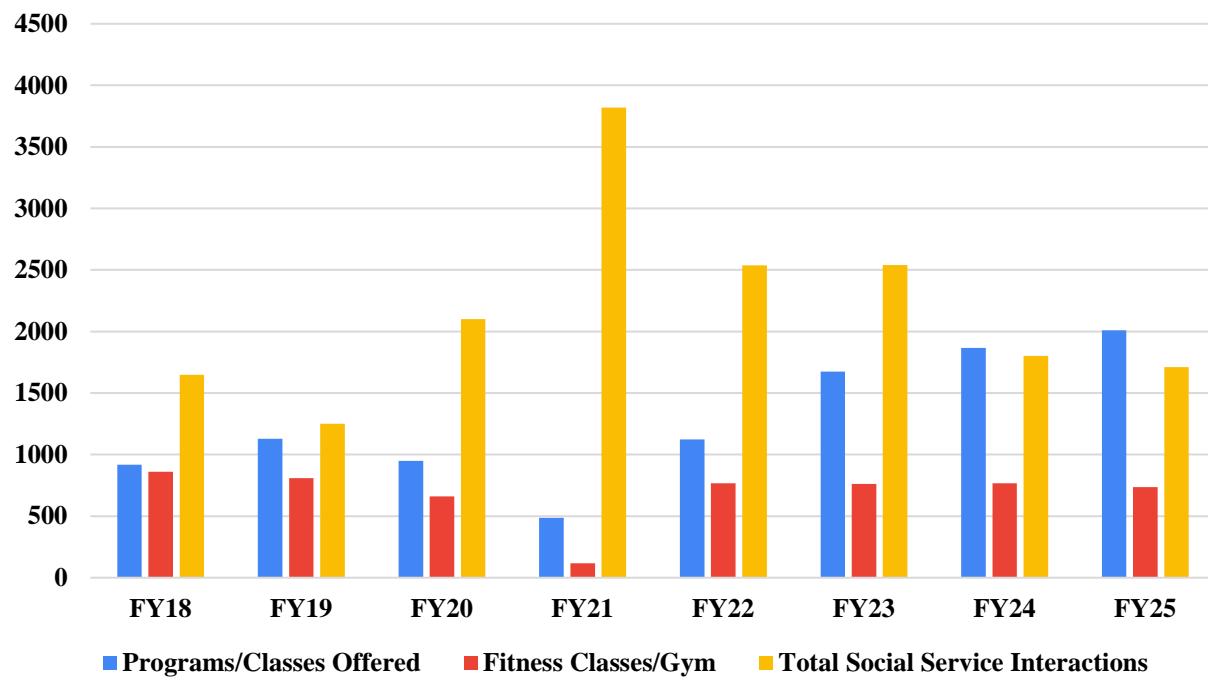
FY2027 Goals

- Increase outreach efforts to underserved residents and populations
- Collaborate with other Town Department to improve community engagement

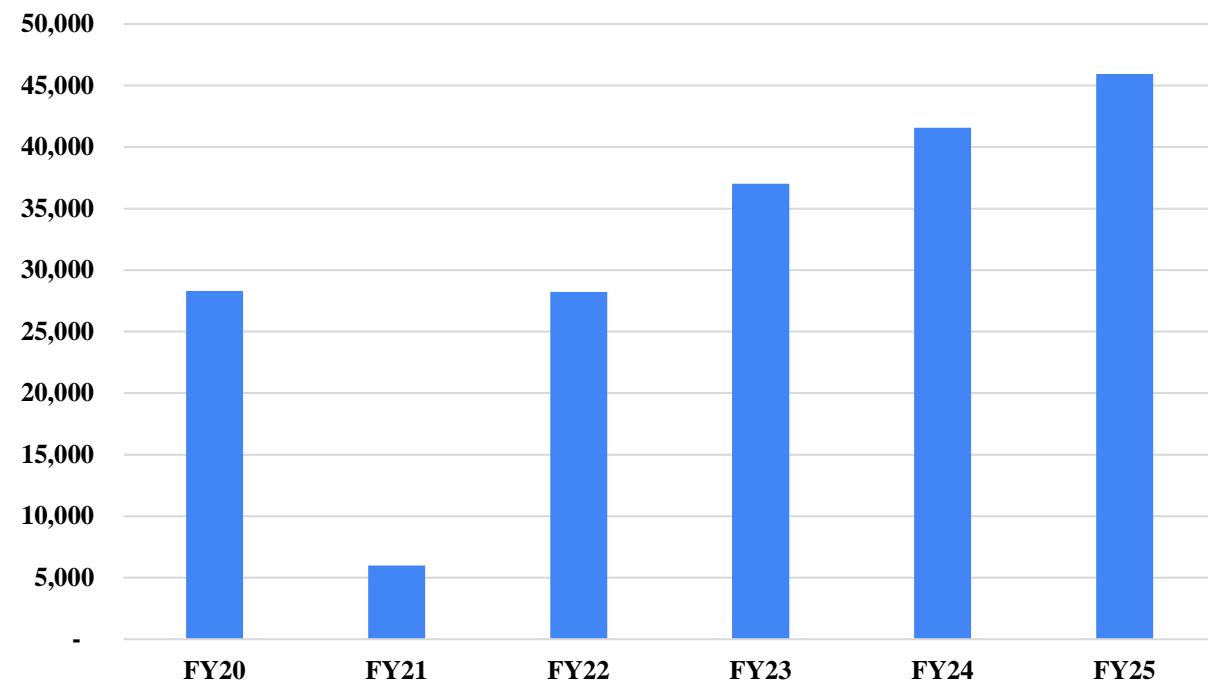
Performance Metrics



Programs/Classes Offered and Social Service Interactions



Event Sign-Ins from MySeniorCenter



HUMAN SERVICES - COUNCIL ON AGING

COUNCIL ON AGING (541) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUAL	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED			
<u>Personal Services</u>													
541-510100	REGULAR PERM	\$ 199,371	\$ 239,313	\$ 207,314	\$ 246,526	\$ 255,648	\$ 9,122						4%
541-510200	REGULAR TEMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-510400	SICK	\$ 4,532	\$ -	\$ 10,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-510410	FUNERAL LEAVE	\$ -	\$ -	\$ 1,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-510460	LONGEVITY	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-510490	MERIT PAY	\$ 6,625	\$ -	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-510500	HOLIDAY	\$ 11,593	\$ -	\$ 12,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-510600	VACATION	\$ 21,147	\$ -	\$ 18,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-510900	PERSONAL TIME	\$ 2,718	\$ -	\$ 2,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ 690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-512050	CLERICAL SALARIES & WAGES	\$ 3,495	\$ -	\$ 3,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
541-512100	INSTRU/DIRECT SERV STAFF	\$ 20,350	\$ 25,800	\$ 20,160	\$ 25,800	\$ 25,800	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
541-513000	PROFESSIONAL SALARIES	\$ 99,352	\$ 124,505	\$ 95,913	\$ 126,995	\$ 129,535	\$ 2,540	\$ -	\$ -	\$ -	\$ -	2%	
<i>Personal Services - Subtotal</i>		\$ 369,183	\$ 389,618	\$ 385,896	\$ 399,321	\$ 410,983	\$ 11,662						3%
<u>Purchase of Services</u>													
541-520300	EQPT REP AND SERVICING	\$ 1,949	\$ 2,200	\$ 3,173	\$ 2,500	\$ 3,000	\$ 500	\$ -	\$ -	\$ -	\$ -	20%	
541-520900	TRAVEL	\$ 119	\$ 500	\$ 311	\$ 600	\$ 500	\$ (100)	\$ -	\$ -	\$ -	\$ -	-17%	
541-521500	TELEPHONE	\$ 600	\$ 700	\$ 600	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
541-521700	DUES AND MEMBERSHIP	\$ 1,450	\$ 2,300	\$ 1,677	\$ 1,800	\$ 2,300	\$ 500	\$ -	\$ -	\$ -	\$ -	28%	
541-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,500	\$ 628	\$ 1,500	\$ 2,000	\$ 500	\$ -	\$ -	\$ -	\$ -	33%	
541-522300	PRINTING AND COPYING	\$ 10,135	\$ 12,000	\$ 10,112	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
541-522700	CONTRACTUAL SERVICES	\$ -	\$ -	\$ 1,265	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
<i>Purchase of Services - Subtotal</i>		\$ 14,253	\$ 19,200	\$ 17,767	\$ 22,100	\$ 23,500	\$ 1,400						6%
<u>Purchase of Supplies</u>													
541-540100	OFFICE SUPPLIES	\$ 2,674	\$ 2,000	\$ 1,746	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
541-540200	OTHER SUPPLIES	\$ 3,197	\$ 3,500	\$ 1,049	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
541-540260	PROGRAM EVENT SUPPLIES	\$ -	\$ -	\$ 2,495	\$ 2,000	\$ 2,500	\$ 500	\$ -	\$ -	\$ -	\$ -	25%	
541-540300	POSTAGE AND COURIER	\$ 9,300	\$ 9,700	\$ 9,950	\$ 9,700	\$ 10,000	\$ 300	\$ -	\$ -	\$ -	\$ -	3%	
541-540500	BOOKS AND PERIODICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Purchase of Supplies - Subtotal</i>		\$ 15,171	\$ 15,200	\$ 15,240	\$ 15,700	\$ 16,500	\$ 800						5%
<u>Intergovernmental</u>													
541-560801	MINUTEMAN SENIOR SERVICES	\$ -	\$ 4,179	\$ -	\$ 4,179	\$ -	\$ (4,179)	\$ -	\$ -	\$ -	\$ -	-100%	
<i>Intergovernmental - Subtotal</i>		\$ -	\$ 4,179	\$ -	\$ 4,179	\$ -	\$ (4,179)	\$ -	\$ -	\$ -	\$ -	-100%	
Council on Aging - Total		\$ 398,607	\$ 428,197	\$ 418,902	\$ 441,300	\$ 450,983	\$ 9,683						2%

BUDGET NOTES

520300	Eqpt Rep And Servicing	Routine maintenance and service as needed for kitchen appliances, gym, and other equipment.
520900	Travel	Mileage reimbursement for work related travel.
521500	Telephone	Director's work cell phone.
521700	Dues And Membership	Motion picture license; Massachusetts Council on Aging annual dues
521800	Professional Development	MCOA conference, professional development opportunities for COA staff
522300	Printing And Copying	Monthly COA newsletter
522700	Contractual Service	Fitness instructor
540100	Office Supplies	Routine office supplies including paper, ink, and toner
540200	Other Supplies	Kitchen supplies, paper goods, cleaning products, and furnishings
540300	Postage And Courier	Annual bulk mailing permit fee; postage for monthly newsletter with postage return fee

James MacRae, Veterans' Services Director

Human Services Building, 30 Sudbury Rd.

actonma.gov/veteranservices



Veteran Services

Services

Assists veterans and family members in applying for State and Federal services. The office also offers assistance and referrals in the areas of VA service connected disability claims and pensions, state and federal educational benefits, tax exemptions, annuities, home loans, counseling and job training.



Above: Veteran's Services Director James MacRae at the 2025 Memorial Day Ceremony

Changes and Ongoing Challenges

- Long-term care benefits for veterans and surviving spouses do not cover their true need
- Limited ability to assist financially unless they meet specific criteria
- The senior housing waitlist is years long

Recent Accomplishments

- Assisted with 42 VA Disability Claims for Acton and Boxborough Veterans, the vast majority of which, resulted in VA Disability awards of at least \$180 per month or higher.
- 4 decisions on claims resulted in awards of 100% disability, equal to \$4000 in monthly, tax-free benefits
- There are currently 10 Chapter 115 recipients receiving benefits. This is down from last year's average of 12 Chapter 115 recipients.

FY2027 Goals

- Update Veterans' Services portion of the Town's website
- Work with Acton Boy Scout to replace sixty 12-foot-long wooden flag poles used for Veteran Holidays for his Eagle Scout Project

HUMAN SERVICES - VETERANS' SERVICES

VETERANS' SERVICES (542) Account Number	GENERAL FUND - TOWN Description	FY24		FY25		FY26		FY27		\$ Change	% Change
		ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED					
<u>Personal Services</u>											
542-510400	SICK	\$ 5,735	\$ -	\$ 3,233	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
542-510460	LONGEVITY	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
542-510490	MERIT PAY	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
542-510500	HOLIDAY	\$ 4,177	\$ -	\$ 4,616	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
542-510600	VACATION	\$ 6,131	\$ -	\$ 6,590	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
542-510900	PERSONAL TIME	\$ -	\$ -	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
542-511000	OTHER SALARIES AND WAGES	\$ -	\$ -	\$ 355	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
542-513000	PROFESSIONAL SALARIES	\$ 83,791	\$ 92,675	\$ 73,205	\$ 94,528	\$ 96,419	\$ 96,419	\$ 1,891	\$ 1,891	2%	
<i>Personal Services - Subtotal</i>		\$ 101,334	\$ 92,675	\$ 91,350	\$ 94,528	\$ 96,419	\$ 96,419	\$ 1,891	\$ 1,891	2%	
<u>Purchase of Services</u>											
542-520900	TRAVEL	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	0%	
542-521500	TELEPHONE	\$ 674	\$ 600	\$ 1,250	\$ 600	\$ 600	\$ 600	\$ -	\$ -	0%	
542-521700	DUES AND MEMBERSHIPS	\$ -	\$ 100	\$ 50	\$ 100	\$ 100	\$ 100	\$ -	\$ -	0%	
542-521900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
542-522300	PRINTING AND COPYING	\$ 6,083	\$ 6,000	\$ 6,835	\$ 6,000	\$ 6,500	\$ 6,500	\$ 500	\$ 500	8%	
<i>Purchase of Services - Subtotal</i>		\$ 6,757	\$ 6,800	\$ 8,635	\$ 6,800	\$ 7,300	\$ 7,300	\$ 500	\$ 500	7%	
<u>Purchase of Supplies</u>											
542-540100	OFFICE SUPPLIES	\$ 1,000	\$ 1,300	\$ 539	\$ 1,300	\$ 1,100	\$ 1,100	\$ (200)	\$ (200)	-15%	
542-540200	FLAGS FLOWERS CEMETERY	\$ 3,727	\$ 4,000	\$ 2,781	\$ 4,000	\$ 4,100	\$ 4,100	\$ 100	\$ 100	3%	
542-540300	POSTAGE AND COURIER	\$ -	\$ 1,000	\$ 550	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	0%	
542-540500	BOOKS AND PERIODICALS	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	0%	
<i>Purchase of Supplies - Subtotal</i>		\$ 4,727	\$ 6,400	\$ 3,870	\$ 6,400	\$ 6,300	\$ 6,300	\$ (100)	\$ (100)	-2%	
<u>Other Charges and Expenses</u>											
542-571000	VETERANS BENEFITS	\$ 79,564	\$ 78,000	\$ 72,846	\$ 78,000	\$ 78,000	\$ 78,000	\$ -	\$ -	0%	
<i>Other Charges and Expenses - Subtotal</i>		\$ 79,564	\$ 78,000	\$ 72,846	\$ 78,000	\$ 78,000	\$ 78,000	\$ -	\$ -	0%	
<i>Veterans' Services - Total</i>		\$ 192,381	\$ 183,875	\$ 176,701	\$ 185,728	\$ 188,019	\$ 188,019	\$ 2,291	\$ 2,291	1%	

BUDGET NOTES

520900	Travel	Potential travel costs to include parking garage fees, interstate tolls, and other possible costs associated.
521500	Telephone	Cost for cellphone plan
521700	Dues And Membership	Annual membership fees
522300	Printing And Copying	Cost for printing and copying of bi-annual veteran mailing
540100	Office Supplies	Various cost of office supplies needed.
540200	Other Supplies	Flags and flowers for cemetery/veteran's graves that are replaced each Spring.
540300	Postage And Courier	Costs for postage of bi-annual veterans mailing
540500	Books And Periodicals	Cost of potential Veteran Benefits related books and periodicals
571000	Veterans Benefits	State mandated form of assistance for veterans and surviving spouses called Chapter 115. Provides monetary benefit to qualifying individuals.

Heather York, RN, Director of Nursing

Human Services Building, 30 Sudbury Rd.

actonnursingservices.com

Acton Nursing Services



Services

Home Care Services:

Acton Nursing Services, founded in 1922, is a Medicare/Medicaid Certified Home Health Agency. Skilled services within the home environment are covered by insurance such as Medicare, Medicaid and most major insurance carriers.

- Skilled Nursing - Assess patient needs, develops an appropriate plan of care and provides skilled services as needed under a doctor's supervision and orders
- Physical Therapy – Assists with an individualized program designed to regain strength and function limited by an illness or injury
- Occupational Therapy – Helps patients regain their ability to do activities of daily living
- Speech Therapy – Assists with speaking, communication, and swallowing skills that may have been harmed by stroke or other illness or injury
- Medical Social Work – Helps the patient and family to adjust to illness or injury and provides information about accessing community resources
- Certified Home Health Aides – Aids with activities of daily living (ADL's) such as bathing, dressing and meals for patients receiving skilled care



Public Health Nursing Services:

- Conducts Communicable Disease Surveillance.
- Conducts Blood Pressure and Wellness Clinics.
- Conducts Podiatry Clinics offered by a Certified Foot Care Nurse.
- Conducts Senior Seasonal Flu Clinics.
- Provides Wellness Visits as needed.
- Conducts Monthly Health Discussions.
- Provides Balance Testing and Training Programs.
- Provides Home Safety Evaluations by a Physical and/or Occupational Therapist.
- Provides Public Health Programming.
- Responds to Disease Outbreaks.
- Provides information, education, resource referral and outreach for residents

Changes and Ongoing Challenges

- As a small municipal agency, our staffing model is intentionally streamlined to remain cost-effective and patient-centered. However, this structure also means that periods of reduced office coverage can occur, especially when team members are providing direct support to clinicians or addressing urgent patient needs. We continuously prioritize patient care, which sometimes temporarily impacts administrative availability.

Above: Full attendance at one of Public Health Nursing's popular Therapeutic Horticulture classes.

Recent Accomplishments

- The Nursing Department organized and runs a successful Balance Matters! Program quarterly that is sponsored by our Friends of the Acton Nursing Services and Balance Maintenance Classes funded by an Anonymous Donor twice weekly throughout the year. Falls are the leading cause of injury for adults aged 65+. One in four older adults report falling every year. With this in mind ANS has focused on balance, strength and safety training to help keep Acton residents safe in their homes.



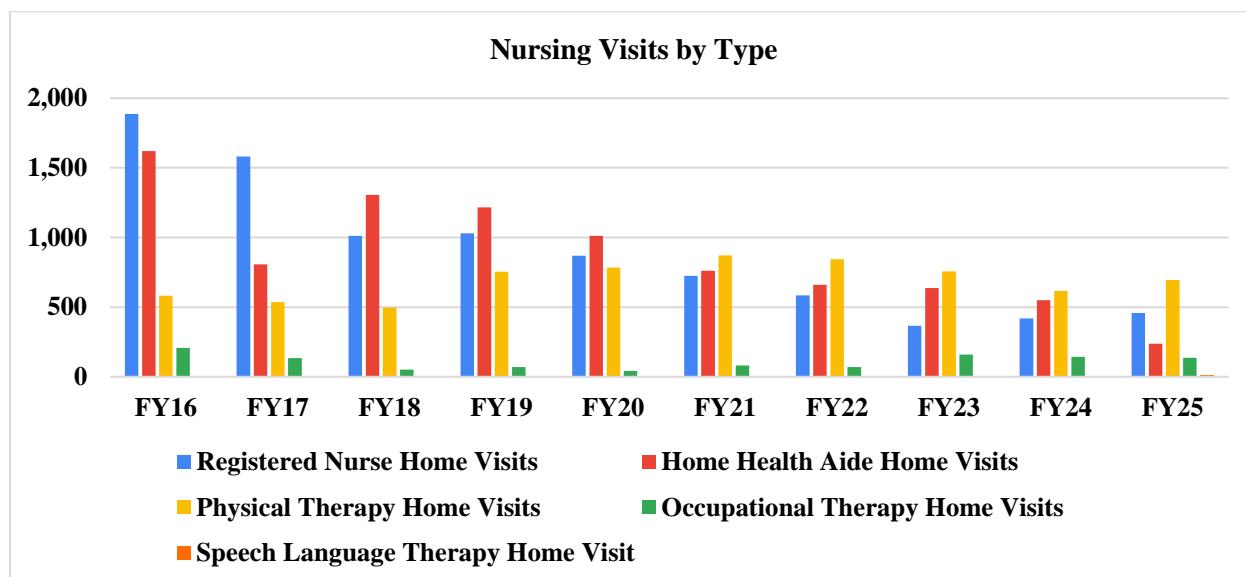
Above: Biweekly Balance Matters class at Acton Human Services Building

- The Nursing Department successfully hired a per diem Registered Nurse for assist with on call weekend coverage as well as overflow visits as needed during the week.
- The Nursing Department successfully hired a full time Public Health Nurse to job share with the Town of Littleton. This joint cooperation will bring much needed coverage for disease surveillance, monthly wellness programming and new outreach to the Acton community.
- The Nursing Department worked interdepartmentally with the Town's Community Conservation Specialist to add an education piece to our Nara Strolls this past summer with topics including Climate Change and Our World, Pollinators – who and what they are and Forest History of New England.

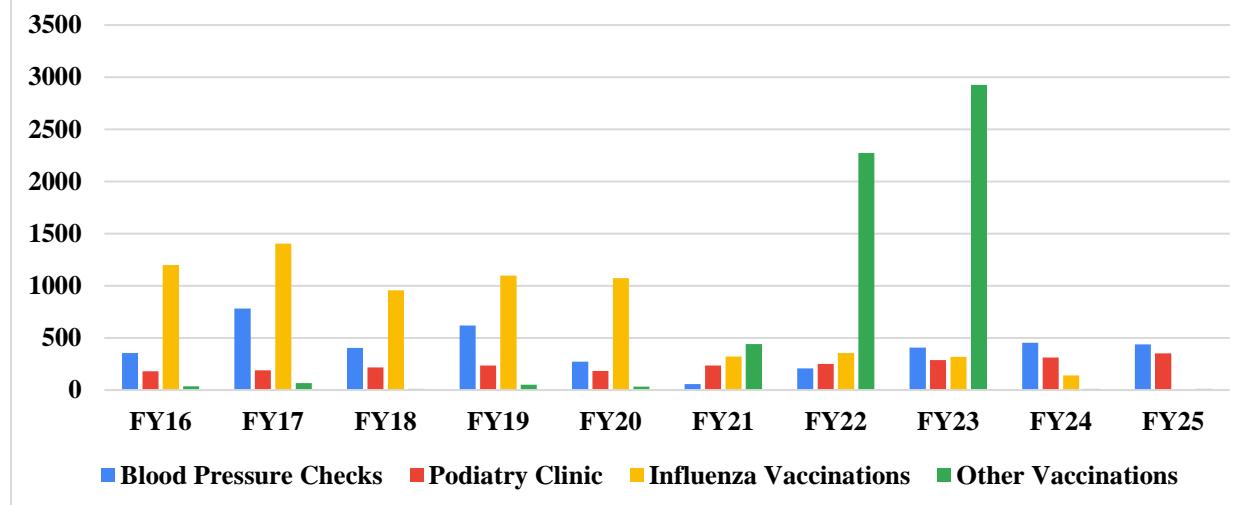
FY2027 Goals

- Increase referrals for home health services by 10%
- Add additional Public Health programming at the Human Services and Senior Center
- Implementation of new metrics using My Senior Center Software

Performance Metrics

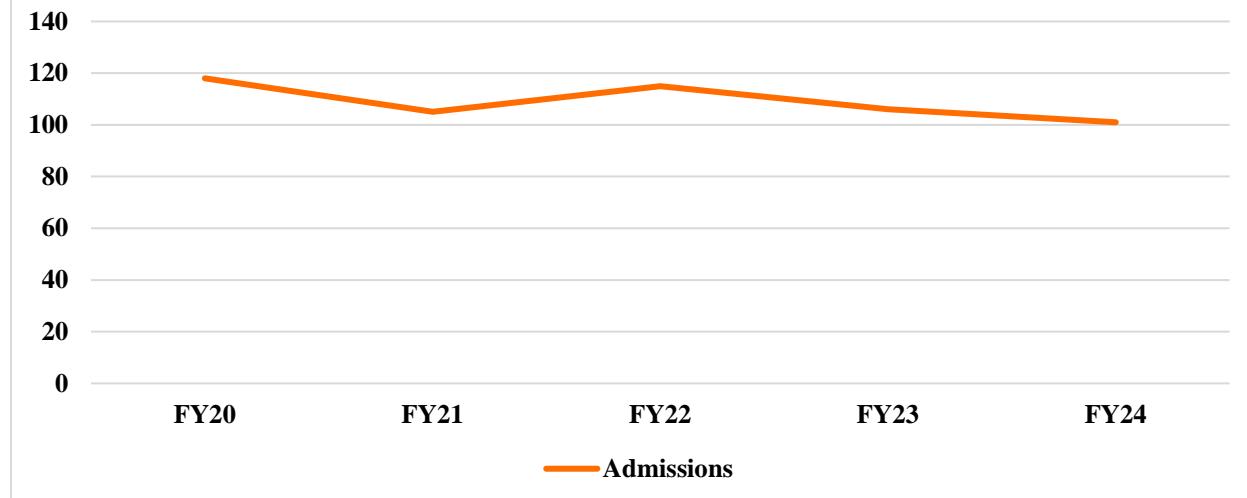


Blood Pressure Checks, Clinics, and Vaccinations



Public Health Program	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Balance Matter	60	25	27	47	41	40
Maintenance Balance					936	1153
Therapeutic Horticulture			132	363	426	424
NARA Park Senior Stroll					54	172

Admissions



HUMAN SERVICES - NURSING SERVICES

NURSING SERVICE (522)		GENERAL FUND - TOWN	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number	Description		ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<u><i>Personal Services</i></u>									
520-510100	REGULAR PERM	\$ 70,708	\$ 111,831	\$ 70,685	\$ 114,067	\$ 102,703	\$ (11,365)		-10%
520-510300	OVERTIME	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -		-
520-510400	SICK	\$ 21,739	\$ -	\$ 13,477	\$ -	\$ -	\$ -		-
520-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
520-510460	LONGEVITY	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -		-
520-510490	MERIT PAY	\$ 5,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -		-
520-510500	HOLIDAY	\$ 16,233	\$ -	\$ 14,624	\$ -	\$ -	\$ -		-
520-510600	VACATION	\$ 17,160	\$ -	\$ 22,354	\$ -	\$ -	\$ -		-
520-510900	PERSONAL TIME	\$ 3,741	\$ -	\$ 3,705	\$ -	\$ -	\$ -		-
520-511000	OTHER SALARIES & WAGES	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -		-
520-512210	ON CALL	\$ 9,170	\$ 7,123	\$ 11,399	\$ 14,123	\$ 14,123	\$ -		0%
520-513000	PROFESSIONAL SALARIES	\$ 196,264	\$ 255,440	\$ 202,558	\$ 260,079	\$ 243,435	\$ (16,644)		-6%
<i>Personal Services - Subtotal</i>		\$ 340,014	\$ 381,394	\$ 343,301	\$ 388,269	\$ 360,261	\$ (28,009)		-7%
<u><i>Purchase of Services</i></u>									
520-520400	MIS EQUIPMENT & SOFTWARE	\$ 5,468	\$ 5,400	\$ 7,191	\$ 6,000	\$ 6,000	\$ -		0%
520-520902	MILEAGE (RN)	\$ 1,590	\$ 3,350	\$ 1,367	\$ 3,350	\$ 3,350	\$ -		0%
520-520903	MILEAGE (HHA)	\$ 1,425	\$ 3,350	\$ 1,167	\$ 3,350	\$ 3,350	\$ -		0%
520-520904	MILEAGE (ADMIN)	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -		-
520-521500	TELEPHONE	\$ 2,054	\$ 2,000	\$ 2,290	\$ 2,500	\$ 2,500	\$ -		0%
520-521700	DUES AND MEMBERSHIP	\$ 12,346	\$ 12,000	\$ 12,346	\$ 12,500	\$ 12,500	\$ -		0%
520-521800	PROFESSIONAL DEVELOPMENT	\$ 635	\$ 1,000	\$ 534	\$ 1,000	\$ 1,000	\$ -		0%
520-521900	PROFESSIONAL SERVICES	\$ 7,107	\$ 10,000	\$ 6,709	\$ 10,000	\$ 10,000	\$ -		0%
520-521930	PROF. SERVICE - AUDIT	\$ 750	\$ 3,500	\$ 900	\$ 3,500	\$ 3,500	\$ -		0%
520-522700	CONTRACTUAL SERVICE	\$ 78,292	\$ 83,500	\$ 84,305	\$ 83,500	\$ 90,000	\$ 6,500		8%
<i>Purchase of Services - Subtotal</i>		\$ 109,666	\$ 124,600	\$ 116,808	\$ 125,700	\$ 132,200	\$ 6,500		5%
<u><i>Purchase of Supplies</i></u>									
520-540100	OFFICE SUPPLIES	\$ 1,497	\$ 1,000	\$ 1,755	\$ 1,500	\$ 1,500	\$ -		0%
520-540250	MEDICAL SUPPLIES	\$ 2,181	\$ 2,500	\$ 399	\$ 2,500	\$ 2,500	\$ -		0%
520-540270	BILLABLE SUPPLIES	\$ 2,026	\$ 7,000	\$ 1,980	\$ 6,000	\$ 6,000	\$ -		0%
520-540300	POSTAGE AND COURIER	\$ 18	\$ 2,000	\$ -	\$ 1,500	\$ 1,500	\$ -		0%
520-540500	BOOKS AND PERIODICALS	\$ 2,215	\$ 2,000	\$ 143	\$ 2,500	\$ 2,500	\$ -		0%
<i>Purchase of Supplies - Subtotal</i>		\$ 7,937	\$ 14,500	\$ 4,276	\$ 14,000	\$ 14,000	\$ -		0%
<u><i>Other Charges and Expenses</i></u>									
520-575000	PROPERTY & LIABILITY INSURANCE	\$ 5,511	\$ 5,600	\$ 5,504	\$ 5,800	\$ 5,800	\$ -		0%
<i>Other Charges and Expenses - Subtotal</i>		\$ 5,511	\$ 5,600	\$ 5,504	\$ 5,800	\$ 5,800	\$ -		0%
<i>Nursing Services - Subtotal</i>		\$ 463,127	\$ 526,094	\$ 469,888	\$ 533,769	\$ 512,261	\$ (21,509)		-4%
PUBLIC HEALTH NURSING (520)		GENERAL FUND - TOWN	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number	Description		ACTUAL	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<u><i>Personal Services</i></u>									
520-510100	REGULAR PERM	\$ 12,892	\$ 29,873	\$ 16,944	\$ 30,470	\$ 20,700	\$ (9,770)		-32%
520-510300	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
520-510400	SICK	\$ 6,409	\$ -	\$ 4,878	\$ -	\$ -	\$ -		-
520-510490	MERIT PAY	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ -		-
520-510500	HOLIDAY	\$ 3,256	\$ -	\$ 4,736	\$ -	\$ -	\$ -		-
520-510600	VACATION	\$ 3,494	\$ -	\$ 8,037	\$ -	\$ -	\$ -		-
520-510900	PERSONAL TIME	\$ 870	\$ -	\$ 1,062	\$ -	\$ -	\$ -		-
520-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
520-512210	ON CALL	\$ (92)	\$ -	\$ 96	\$ -	\$ -	\$ -		-
520-513000	PROFESSIONAL SALARIES	\$ 55,370	\$ 126,252	\$ 74,762	\$ 128,777	\$ 186,839	\$ 58,062		45%
<i>Personal Services - Subtotal</i>		\$ 80,200	\$ 156,125	\$ 110,514	\$ 159,247	\$ 207,539	\$ 48,292		30%
<u><i>Purchase of Services</i></u>									
520-520100	ADVERTISING	\$ 840	\$ -	\$ -	\$ -	\$ -	\$ -		-
520-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
520-521900	PROFESSIONAL SERVICES	\$ 10,795	\$ 14,800	\$ 14,562	\$ 19,500	\$ 19,500	\$ -		0%
<i>Purchase of Services - Subtotal</i>		\$ 11,635	\$ 14,800	\$ 14,562	\$ 19,500	\$ 19,500	\$ -		0%
<u><i>Purchase of Supplies</i></u>									
520-540100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
520-540250	MEDICAL SUPPLIES	\$ 8,591	\$ 9,500	\$ 248	\$ 4,500	\$ 4,500	\$ -		0%
520-540300	POSTAGE AND COURIER	\$ 18	\$ 42	\$ 33	\$ 42	\$ 42	\$ -		0%
520-540500	BOOKS AND PERIODICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
<i>Purchase of Supplies - Subtotal</i>		\$ 8,609	\$ 9,542	\$ 281	\$ 4,542	\$ 4,542	\$ -		0%
<i>Public Health Nursing - Subtotal</i>		\$ 100,444	\$ 180,467	\$ 125,357	\$ 183,289	\$ 231,581	\$ 48,292		26%
<i>Nursing - Total</i>		\$ 563,571	\$ 706,561	\$ 595,245	\$ 717,059	\$ 743,842	\$ 26,783		4%

BUDGET NOTES

512210	On Call	Covers on-call RN for all holidays, nights, and weekends when the office is not open
513000	Professional Salaries	IMA in place to share cost of Public Health Nurse. Salary cost offset with \$38k billed annually to Town of Littleton.
520300	Eqpt Rep And Servicing	Repair/Services for copier, printers and aging equipment.
520400	Mis Equipment & Software	Web-based referral system
520902	Mileage (RN)	All mileage paid at current IRS rate.
520903	Mileage (HHA)	All mileage paid at current IRS rate.
520904	Mileage (Admin)	All mileage paid at current IRS rate.
521500	Telephone	24/7 answering service
521700	Dues And Membership	Professional organization's visiting Nurse Assoc. of America Home Care Alliance of MA, VNANE.
521800	Professional Development	Yearly in-service requirements and 12 hour CHHA additional training for Medicare COP requirements
521900	Professional Services	Marketing/graphic design.
521930	Prof. Service - Audit	Annual Medicare Cost Reporting - Medicare COP requirement
522700	Contractual Service	Direct care cost for all therapies - PT/OT/ST
540100	Office Supplies	Misc. office supplies including admissions booklets
540250	Medical Supplies	"Bag supplies" that are not covered by Medicare for reimbursement
540300	Postage And Courier	Marketing mailings.
540500	Books And Periodicals	Medical coding books, yearly regulatory updated policies, bi-annual VNAA procedure manuals
575000	Property & Liability Insurance	Required professional liability insurance

Laura Ducharme, Community Services and Transportation Manager

Human Services Building, 30 Sudbury Rd.

actonma.gov/communityresources

Community Resources

Services

- Act as an advocate and community resource to promote issues and educate residents on human service needs within the community
- Support existing efforts, including diversity, equity and inclusion efforts
- Collaborate with groups to address community needs and concerns
- Coordinate and communicate human service needs with other town departments
- Provide information and referrals to area resources for: individuals with disabilities, children and families, low-income individuals, transportation, mental health, public housing, fuel assistance, basic needs and those with a variety of other specialized needs
- Assist residents with support to complete applications for services such as: food stamps, social security disability, affordable housing, fuel assistance and MassHealth etc.
- Accept and review applications for the Emergency Assistance along with other financial assistance programs
- Connect residents to resources for school supplies, furniture, clothing and holiday support.

Changes and Ongoing Challenges

- Requests for assistance around basic needs such as food, utilities and shelter continue to remain high.

Recent Accomplishments

- Monthly legal clinic for tenant and housing related matters in January. Forty-four residents received support from a housing and advocacy Attorney.
- Hosted tenant rights workshop in partnership with Metrowest Legal Services

FY2027 Goals

- Increase community awareness of available services

Performance Metrics

Public and Private Resources Allocated by Type and Fiscal Year

Fiscal Year	Rent	Mortgage	Childcare	Food	Utilities	Other	Annual Total
2021	\$231,586	\$46,221	\$49,170	\$3,000	\$16,360	-	\$346,337
2022	\$14,432	\$1,000	\$133,701	\$4,445	\$5,192	\$4,730	\$163,500
2023	\$7,000	-	\$40,324	\$1,250	\$517	\$550	\$49,641
2024	\$33,366	\$1,000	\$40,000	\$3,920	\$26,920	-	\$105,206
2025	\$18,111	\$1,000	\$1,000	\$650	\$1,600	\$1,500	\$23,861
Total by Type	\$304,495	\$49,221	\$264,195	\$13,265	\$50,589	\$6,780	\$688,545

Laura Ducharme, Community Services and Transportation Manager

Human Services Building, 30 Sudbury Rd.

actonma.gov/transportation

Transportation

Services

CrossTown Connect provides door to door transportation services within Acton and the surrounding committees. Three handicapped accessible vans provide on demand transport Monday through Friday and provide trips for older adults, people with disabilities and the general public. In addition to the vans, Cross-Acton Transit (CAT) is a fixed route shuttle that provides regular scheduled stops at several apartment and condominium developments, Massachusetts Bay Transit Authority (MBTA) Commuter Rail, town services, shopping and other places of interest. In summer 2023 funding from Mass Development allowed the Town to pilot a livery service program. This successful program ran through mid-fall 2024 and provided transportation services that offset times, days and destinations that were not serviced through CrossTown Connect.

To schedule a ride please contact the CrossTown Connect dispatch services at 978-844-6809.

Ongoing Changes or Challenges

- Operational costs are outpacing available funding

Recent Accomplishments

- Reduced operational costs by 2.4% for FY27
- Migrated to new software to improve data collection accuracy
- Route efficiency study on both the on-demand and fixed route was conducted to look at routes and increase ridership,
- Route efficiency study on both the on-demand and fixed route was conducted to look at routes and increase ridership

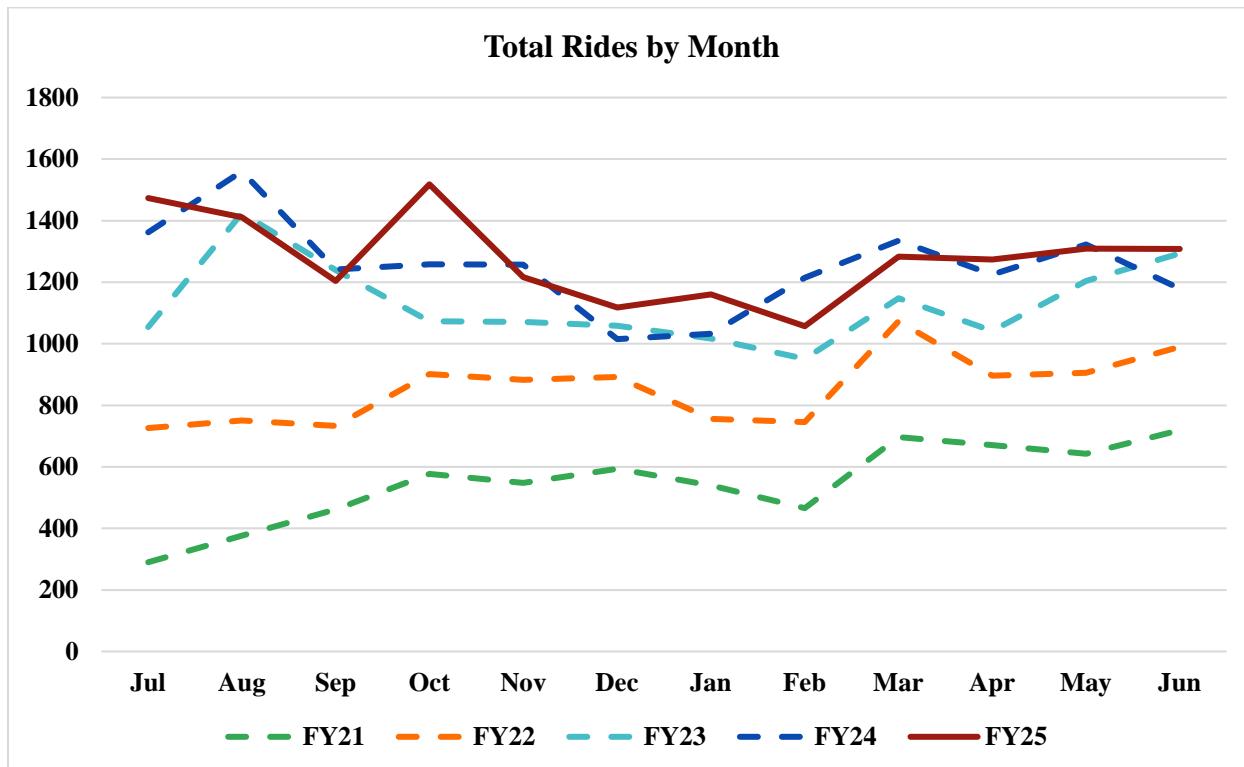
FY2027 Goals

- Increase yearly ridership by 3%
- Roll out enhanced fixed route schedule to offer more frequent stops with reduced wait times
- Launch new website and outreach materials

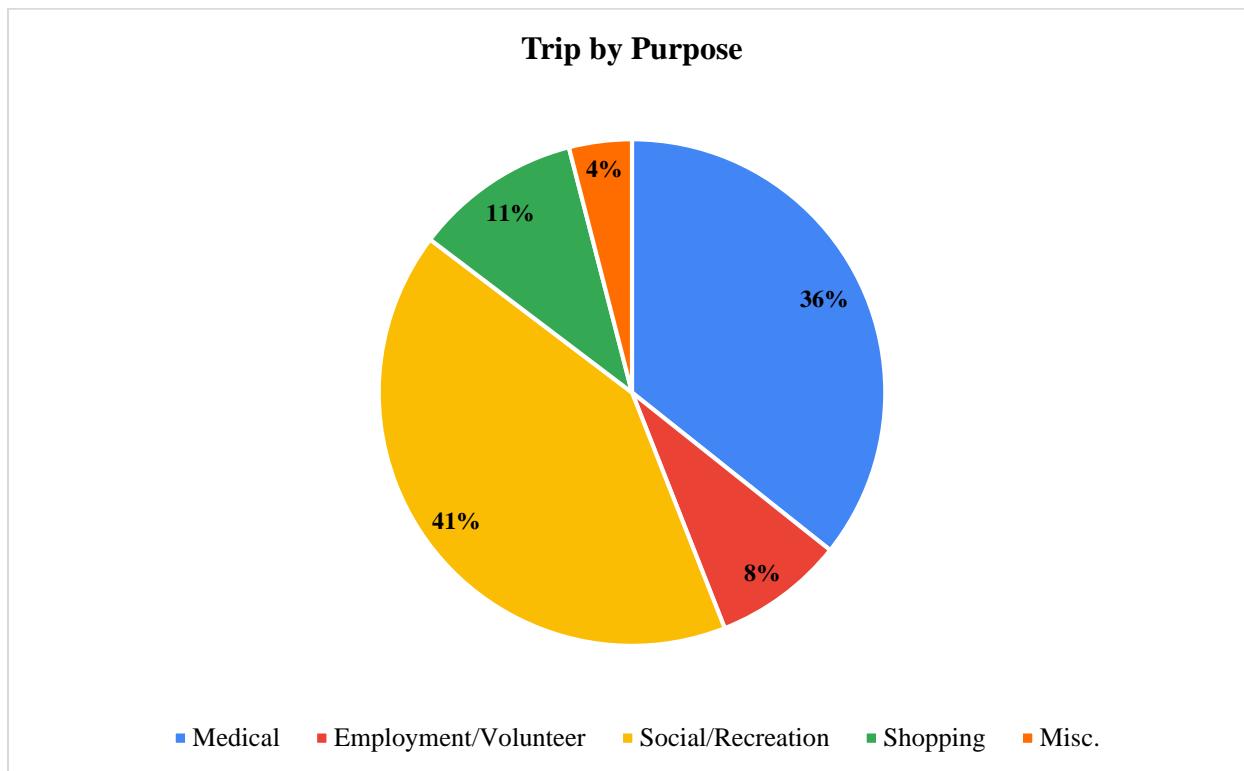


Above: Penelope Funairole (Director of Health and Human Services), Lauren West (Environmental Analyst), Laura Ducharme (Community Services and Transportation Manager), and Tim Sherry (CrossTown Connect Dispatch Supervisor) in front of the Town's first EV transportation vehicle, acquired with the LRTA through a grant.

Performance Metrics



Trip by Purpose



DEPARTMENT OF PUBLIC WORKS



Corey York, Department of Public Works Director

Mission Statement

Engineering Division: To be a department of professionally-trained employees, using up-to-date technology, working to provide the Town's various departments and committees with civil engineering and land surveying services.

Highway Division: To provide and maintain a network of roads and sidewalks suited for today's vehicular and pedestrian traffic and to properly dispose of refuse and recyclable materials generated by users of the town's transfer station.

Cemetery Division: To provide a place of solace and beauty to memorialize the deceased while consoling families and individuals with compassion and dignity. To preserve, protect, and strengthen all cemetery assets and to be their stewards for future generations.

Budgets Managed

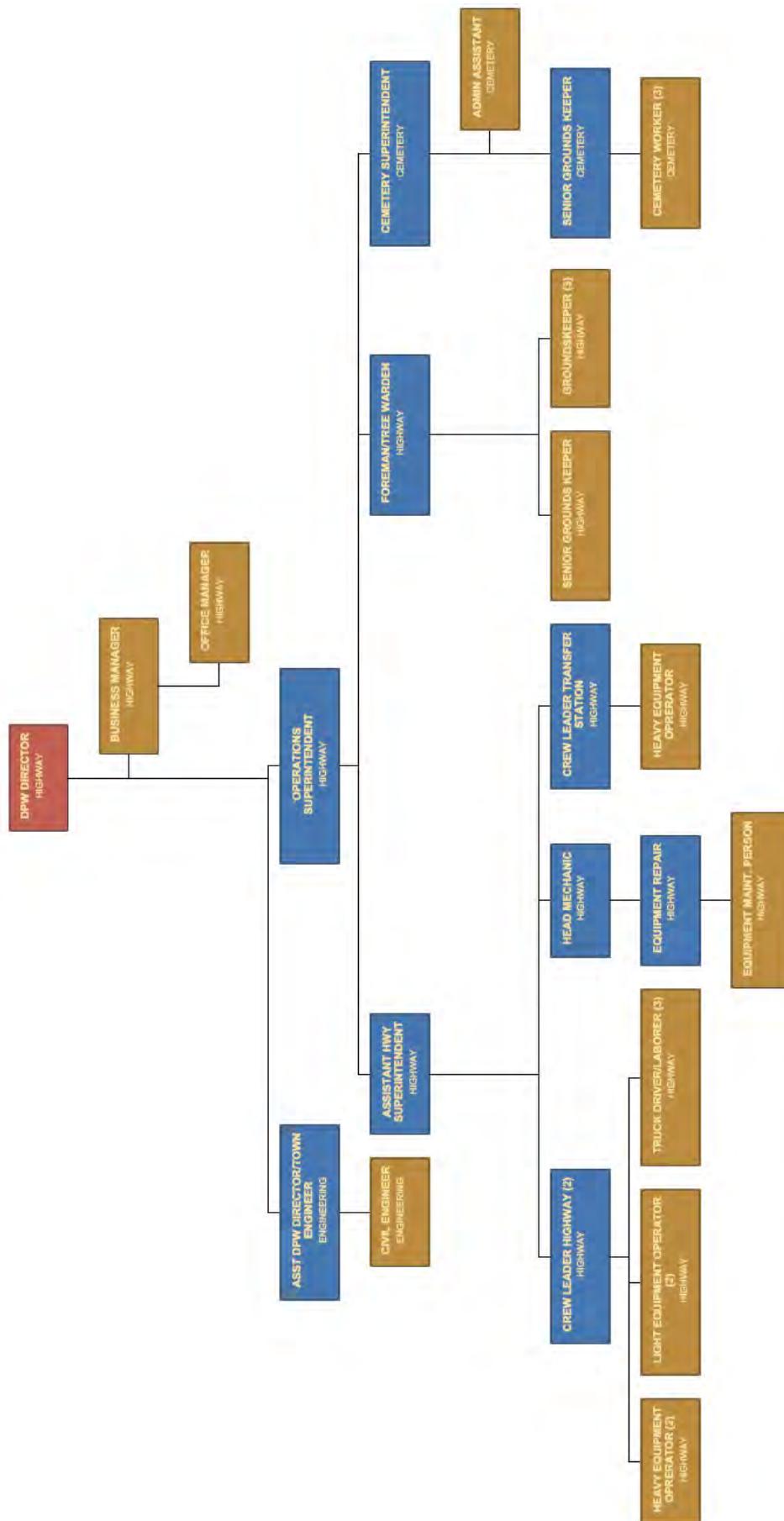
General Fund:

- Engineering Division (01410)
- Highway Division (01420)
- Roads (01421)
- Snow and Ice (01422)
- Gas and Diesel (01423)
- Machinery (01424)
- Special Projects (01425)

Revolving/Enterprise Funds:

- Stormwater Inspection Revolving (3708)
- Roadway Maintenance Revolving (3709)
- Public Shade Tree Revolving (3711)
- Transfer Station Enterprise Fund (6400)
- Sewer Enterprise Fund (6500)

Organizational Chart



Full Time Equivalent (FTE) Positions

Title	FY25	FY26	Proposed		
			FY27		
General Fund					
<i>DPW Main Office</i>					
Director	1.000	1.000	1.000		
Operations Superintendent	1.000	1.000	1.000		
Business Manager	1.000	1.000	1.000		
Office Manager	1.000	1.000	1.000		
<i>Highway Division:</i>					
Assistant Highway Superintendent	1.000	1.000	1.000		
Head Mechanic	1.000	1.000	1.000		
Equipment Repair Person	1.000	1.000	1.000		
Equipment Maintenance Worker	1.000	1.000	1.000		
Crew Leader	2.000	2.000	2.000		
Heavy Equipment Operator	3.000	3.000	3.000		
Light Equipment Operator	2.000	2.000	2.000		
Truck Driver/Skilled Laborer	3.000	3.000	3.000		
Seasonal Laborers	0.285	0.285	0.285		
<i>Trees and Grounds Division</i>					
Foreman/Tree Warden	1.000	1.000	1.000		
Senior Groundskeeper	1.000	1.000	1.000		
Groundskeepers	2.000	3.000	3.000		
Deputy Tree Warden	1.000	0.000	0.000		
<i>Engineering Division</i>					
Town Engineer	1.000	1.000	1.000		
Civil Engineer/Surveyor	1.000	1.000	1.000		
<i>Cemetery Division</i>					
Cemetery Superintendent	1.000	1.000	1.000		
Cemetery Workers	4.000	4.000	4.000		
Office Manager	0.750	0.600	0.600		
Non-General Funds					
<i>Transfer Station</i>					
Crew Leader	1.000	1.000	1.000		
Heavy Equipment Operator	1.000	1.000	1.000		
Laborer	1.000	1.000	1.000		
Total	34.035	33.885	33.885		

Evan White, Assistant DPW Director/Town Engineer

Public Works Building, 14 Forest Rd.

actonma.gov/engineering

Engineering Division

Services

- Designs, surveys and supervises construction of public works projects.
- Reviews and inspects site plans, subdivision plans and other projects submitted to the Town for approval.
- Regulates construction within public ways.
- Administers public works projects by outside contractors.
- Provides the public with information regarding flood plains, traffic issues, property plans/deeds and other information regarding land use.
- Maintains the Town Atlas and Town GIS system working with the IT Department.
- Provides administration for the public sewer system including regulating new connections, managing operations of the treatment plant with the DPW and assists the Sewer Commissioners/Select Board on all matters related to sewers.
- Provides long-term capital planning for maintenance of public infrastructure
- With the Land Use Department, responsible for the Town's compliance with EPA's MS4 permit.
- Maintains and manages all town owned public infrastructure.

Changes and Ongoing Challenges

- Limited resources available to address needs
- Evan White hired as new Town Engineer

Recent Accomplishments

FY2027 Goals

- **Formalize Engineering Inspection Procedures:** Establish standardized inspection protocols for construction-related stormwater controls and sewer connections. This includes developing consistent inspection forms and reporting templates to ensure proper documentation, recordkeeping, and regulatory compliance.
- **Improve GIS Data Quality and Reliability:** Conduct a comprehensive review of the Town's GIS data to identify and document existing deficiencies (e.g., missing catch basin sump depth data). Implement corrective measures to improve data completeness, accuracy, and usability.
- **Expand GIS Mapping Capabilities:** Acquire additional field and office equipment to enhance GIS data collection, verification, and mapping capabilities, supporting more accurate asset management and infrastructure planning.
- **Streamline Annual Stormwater Permit Billing and Enforcement:** Improve the process for billing and collecting Annual Stormwater (SW) permit fees from commercial properties. Address current inefficiencies in outreach and response rates, and establish a clear, enforceable process for non-responsive accounts.
- **Optimize MS4 Permit Compliance and Readiness:** Strengthen internal understanding of MS4 permit requirements by training staff and conducting a gap analysis to identify compliance deficiencies. Use this effort to improve current permit implementation and proactively prepare for the release of the next MS4 permit.

Enterprise/Revolving Funds Managed

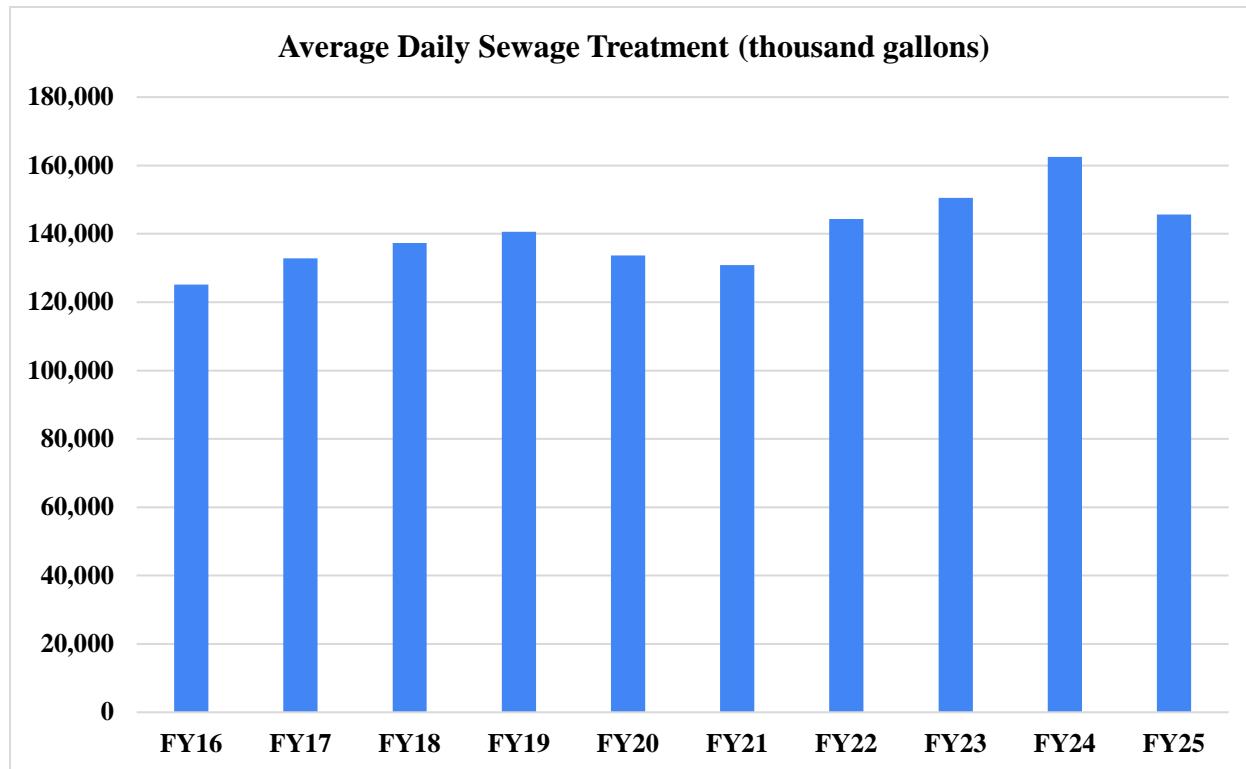
Stormwater Inspections (3708)

Parcels containing commercial and large multi-family residential properties, such as apartment buildings, which have significant impervious surface area are assessed an annual fee. This revenue is used to pay in part of the inspection of the Town's stormwater infrastructure and assets, as well as associated staff salaries, materials and equipment, and supplies.

Sewer Enterprise (6500)

The Sewer Enterprise Fund supports the operations of the Town's sewerage and wastewater disposal utility. Sewer customers connected to the system are billed monthly for their sewer service to pay for the daily operations and maintenance of the sewer system. Revenues are also collected for all parcels in the sewer district in the form of betterments which are used to pay for the debt service associated with the original construction of the sewer system. Town sewer operations are self-supported and managed through this enterprise fund.

Performance Metrics



Carl Maria, DPW Operations Superintendent

Public Works Building, 14 Forest Rd.

actonma.gov/highway

Highway Division

Services

- Construction, milling, resurfacing, patching, sealing, sweeping of town roads, sidewalks, bicycle facilities, curbing and municipal parking lots.
- Storm water management (drainage, culvert installation, inspection and repairs).
- Catch basin and manhole installation, maintenance and repair.
- Applying deicing chemical and removing ice and snow from town roads.
- Constructing accessible pedestrian ramps and parking areas.
- Complete Street construction.
- Stone and brick work (walls and walkways).
- Arboriculture, landscaping and mowing at Town buildings and along public ways.
- Manufacturing, installation and maintenance of road signs.
- Line painting and striping of town roads and parking lots.
- Work zone safety (traffic management, signage, electronic message boards)
- Maintenance and repair of town vehicles and equipment
- Fleet maintenance program
- Maintenance and record-keeping of town fueling system
- Bidding in accordance with public procurement requirements
- Operation of the Transfer Station and Recycling Facility
- Coordinating annual transfer station sticker sales
- Transporting of recyclables to designated sites
- Maintenance of the Bruce Freeman and Assabet River Rail Trails
- Testing of waste oil and removal as required
- Reporting of all waste and recycling activities
- Assist Board of Health with hazardous waste day
- Assist Sustainability with polystyrene collection
- Assist other departments with tree work, storm damage, flooding, voting booths and signs for town elections, signs and barricades for road closures due to accidents or downed wires

Changes and Ongoing Challenges

- Limited resources (staffing and funds)
- Need for safe facilities for employees and adequate protection/shelter to prolong equipment/vehicles

Recent Accomplishments

- Completed work at Prospect/Main Intersection
- Completed construction of New Fuel Depot

FY2027 Goals

- Seek support - safe facilities for employees and adequate protection/shelter to prolong equipment/vehicles
- Advance asset management programs
- Secure a more sustainable approach for the Stormwater Management program



Above: Newly completed fueling depot at Public Works facility

Enterprise/Revolving Funds Managed

Roadway Maintenance Revolving (3710)

The Roadway Maintenance Revolving Fund collects street cut permit revenues, primarily from utilities such as National Grid and Eversource, when they are completing road construction. Revenues are used to pay for staff salaries and related benefits, and contractual services related to complete streets projects.

Public Shade Tree Revolving (3711)

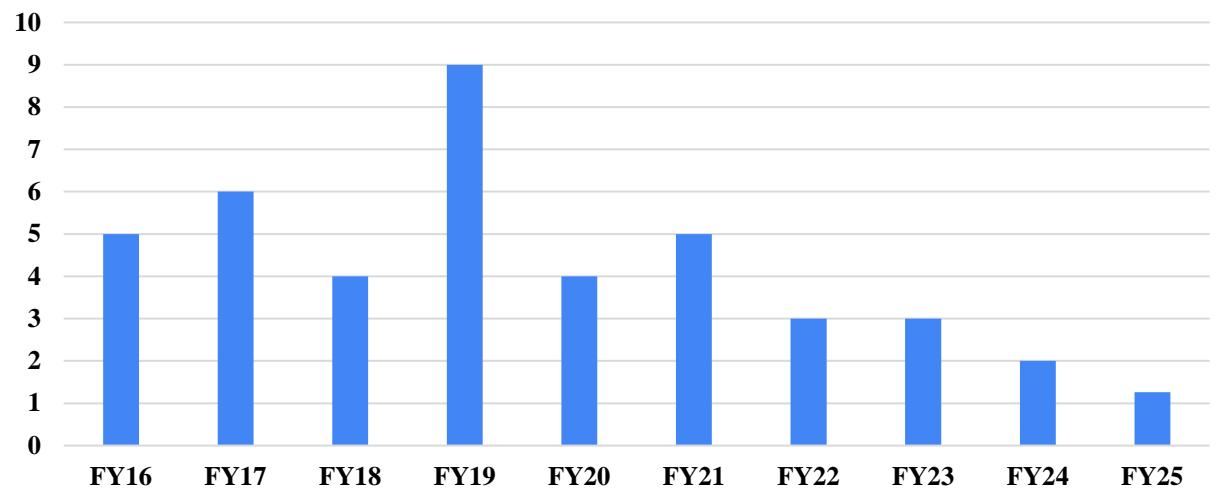
Consistent with the town's Public Shade Tree Policy adopted in 2021, the fund collects cash contributions received when non-hazardous public shade trees are removed, to be used for the purchase of new tree plantings.

Transfer Station Enterprise (6400)

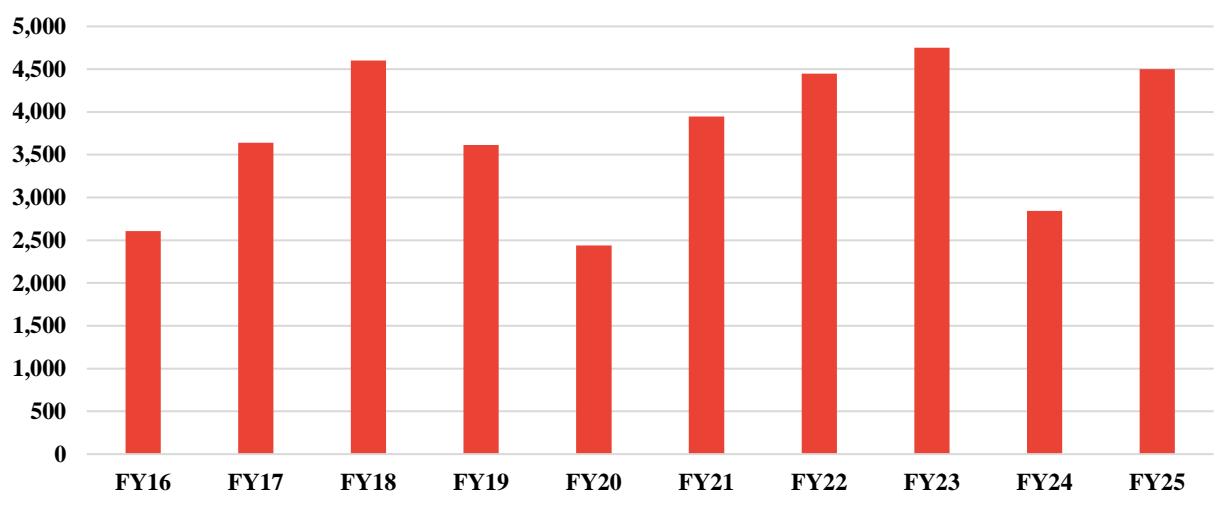
This fund services as the operating account for the Transfer Station and Recycling Center located at 14 Forest Rd. Revenues collected include Pay-As-You-Throw (PAYT) bag sales, transfer station access stickers, and various recycling fees. Expenses include contractual services for trash and recycling processing, staff salaries and benefits, and equipment repairs and maintenance, as well as capital improvements to the facility and equipment purchases.

Performance Metrics

Street Resurfacing (miles)



Salt Used (tons)



Cemetery Division

Kennedy Building, 104 Concord Rd.

actonma.gov/cemetery

Cemetery Division

Services

- Operating and maintaining three cemeteries in Acton with a total of 47 developed acres: Woodlawn Cemetery (est. 1737), Forest Cemetery (est. 1750), and Mount Hope Cemetery (est. 1848).
- Keeping all cemetery grounds in their excellent condition and providing critical oversight to all cemetery operations and maintenance.
- Enforcing and updating cemetery rules and regulations.
- Maintaining and preserving up-to-date print and digital databases from more than 250 years of cemetery operating history, including burial records, maps, grave locations, lot proprietorships, and monument sites.
- Handling cemetery relations with other Town departments while interacting professionally with cemetery patrons, funeral homes, local businesses, and the general public for all cemetery matters. These include burials, sales, cemetery issues, and genealogy requests.

Changes and Ongoing Challenges

- Limited resources (staffing and funds)

Recent Accomplishments

- Woodlawn Chapel nearing completion
- Restoration of the Woodlawn Cemetery iron gates

FY2027 Goals

- Advance the Woodlawn Cemetery burial plot expansion
- Complete the current chapel accessibility project
- Initiate next steps for the Woodlawn Chapel



Above: Rendering Woodlawn Chapel accessibility project, work is ongoing

DEPARTMENT OF PUBLIC WORKS

CEMETERY (426) Account Number	GENERAL FUND - TOWN Description	FY24 ACTUALS	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED	\$ Change	% Change
<i>Personal Services</i>								
426-510100	REGULAR PERM	\$ 211,791	\$ 329,572	\$ 264,432	\$ 358,009	\$ 371,833	\$ 13,824	4%
426-510300	OVERTIME	\$ 16,577	\$ 24,000	\$ 22,085	\$ 24,000	\$ 24,000	\$ -	0%
426-510400	SICK	\$ 26,109	\$ -	\$ 32,156	\$ -	\$ -	\$ -	-
426-510410	FUNERAL LEAVE	\$ 263	\$ -	\$ 161	\$ -	\$ -	\$ -	-
426-510460	LONGEVITY	\$ 1,200	\$ 1,500	\$ 2,600	\$ 600	\$ 600	\$ -	0%
426-510490	MERIT PAY	\$ 3,200	\$ 2,800	\$ 4,733	\$ 2,800	\$ 2,800	\$ -	0%
426-510500	HOLIDAY	\$ 14,869	\$ -	\$ 18,395	\$ -	\$ -	\$ -	-
426-510520	OVERTIME/SICK ADJUSTMENT	\$ -	\$ -	\$ (27)	\$ -	\$ -	\$ -	-
426-510530	FLSA ADJUSTMENT	\$ 143	\$ 522	\$ 299	\$ 522	\$ 522	\$ -	0%
426-510600	VACATION	\$ 16,030	\$ -	\$ 22,131	\$ -	\$ -	\$ -	-
426-510770	PHONE STIPEND	\$ -	\$ 600	\$ -	\$ 800	\$ 800	\$ -	0%
426-510900	PERSONAL TIME	\$ 3,705	\$ -	\$ 4,223	\$ -	\$ -	\$ -	-
426-511000	OTHER SALARIES & WAGES	\$ 227	\$ -	\$ 202	\$ -	\$ -	\$ -	-
426-512050	CLERICAL SALARIES & WAGES	\$ 45,838	\$ 57,498	\$ 23,638	\$ 35,274	\$ 37,058	\$ 1,785	5%
<i>Personal Services - Subtotal</i>		\$ 339,950	\$ 416,492	\$ 395,028	\$ 422,005	\$ 437,613	\$ 15,609	4%
<i>Purchase of Services</i>								
426-520300	EQPT REP AND SERVICING	\$ 1,906	\$ 3,500	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
426-520900	TRAVEL	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	-
426-521110	WATER	\$ 1,598	\$ 1,500	\$ 1,237	\$ 2,000	\$ 2,000	\$ -	0%
426-521500	TELEPHONE	\$ 1,150	\$ 1,600	\$ 583	\$ 1,500	\$ 1,500	\$ -	0%
426-521900	PROFESSIONAL SERVICES	\$ 6,445	\$ 11,500	\$ 195	\$ 8,000	\$ 8,000	\$ -	0%
426-522450	LICENSE FEES	\$ 875	\$ 750	\$ 546	\$ 900	\$ 900	\$ -	0%
426-522700	CONTRACTUAL SERVICE	\$ 7,930	\$ 3,000	\$ 13,540	\$ 7,600	\$ 7,600	\$ -	0%
<i>Purchase of Services - Subtotal</i>		\$ 19,905	\$ 22,000	\$ 16,101	\$ 22,000	\$ 22,000	\$ -	0%
<i>Purchase of Supplies</i>								
426-540100	OFFICE SUPPLIES	\$ 395	\$ 650	\$ 679	\$ 400	\$ 400	\$ -	0%
426-540200	OTHER SUPPLIES	\$ 7,016	\$ 8,000	\$ 6,071	\$ 8,000	\$ 8,000	\$ -	0%
426-540250	MEDICAL SUPPLIES	\$ 415	\$ 200	\$ -	\$ -	\$ -	\$ -	-
426-540610	LAND STEWARD	\$ -	\$ -	\$ 180	\$ -	\$ -	\$ -	-
426-540900	MATERIALS AND EQUIPMENT	\$ 9,656	\$ 5,000	\$ 16,463	\$ 5,450	\$ 5,450	\$ -	0%
426-541000	UNIFORMS	\$ 4,178	\$ 7,500	\$ 3,651	\$ 7,500	\$ 7,500	\$ -	0%
<i>Purchase of Supplies - Subtotal</i>		\$ 21,660	\$ 21,350	\$ 27,044	\$ 21,350	\$ 21,350	\$ -	0%
<i>Cemetery - Subtotal</i>		\$ 381,515	\$ 459,842	\$ 438,172	\$ 465,355	\$ 480,963	\$ 15,609	3%
ENGINEERING (410) Account Number	GENERAL FUND - TOWN Description	FY24 ACTUALS	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED	\$ Change	% Change
<i>Personal Services</i>								
410-510400	SICK	\$ 3,820	\$ -	\$ 8,383	\$ -	\$ -	\$ -	-
410-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-510490	MERIT PAY	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	\$ -	-
410-510500	HOLIDAY	\$ 7,497	\$ -	\$ 6,994	\$ -	\$ -	\$ -	-
410-510600	VACATION	\$ 11,190	\$ -	\$ 6,598	\$ -	\$ -	\$ -	-
410-510900	PERSONAL TIME	\$ 1,739	\$ -	\$ 1,842	\$ -	\$ -	\$ -	-
410-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-513000	PROFESSIONAL SALARIES	\$ 127,209	\$ 157,741	\$ 119,356	\$ 168,352	\$ 183,546	\$ 15,194	9%
<i>Personal Services - Subtotal</i>		\$ 152,955	\$ 157,741	\$ 144,673	\$ 168,352	\$ 183,546	\$ 15,194	9%
<i>Purchase of Services</i>								
410-520100	ADVERTISING	\$ 675	\$ 450	\$ 1,110	\$ 450	\$ 450	\$ -	0%
410-520900	TRAVEL	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0%
410-521700	DUES AND MEMBERSHIP	\$ -	\$ 800	\$ -	\$ 800	\$ 800	\$ -	0%
410-521900	PROFESSIONAL SERVICES	\$ 63,716	\$ 21,000	\$ 21,715	\$ 18,000	\$ 18,000	\$ -	0%
410-522300	PRINTING AND COPYING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-522700	CONTRACTUAL SERVICE	\$ 8,741	\$ 13,000	\$ 12,785	\$ 12,000	\$ 12,000	\$ -	0%
<i>Purchase of Services - Subtotal</i>		\$ 73,132	\$ 35,550	\$ 35,610	\$ 31,550	\$ 31,550	\$ -	0%
<i>Purchase of Supplies</i>								
410-540100	OFFICE SUPPLIES	\$ 686	\$ 800	\$ 1,050	\$ 800	\$ 800	\$ -	0%
410-540200	OTHER SUPPLIES	\$ 498	\$ 250	\$ 498	\$ 250	\$ 250	\$ -	0%
410-540500	BOOKS AND PERIODICALS	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0%
410-540900	MATERIALS AND EQUIPMENT	\$ 33	\$ 250	\$ 416	\$ 250	\$ 250	\$ -	0%
410-541000	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
410-541050	PROTECTIVE CLOTHING	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0%
<i>Purchase of Supplies - Subtotal</i>		\$ 1,217	\$ 1,800	\$ 1,964	\$ 1,800	\$ 1,800	\$ -	0%
<i>Engineering - Subtotal</i>		\$ 227,305	\$ 195,091	\$ 182,247	\$ 201,702	\$ 216,896	\$ 15,194	8%
HIGHWAY (410) Account Number	GENERAL FUND - TOWN Description	FY24 ACTUALS	FY25 BUDGET	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED	\$ Change	% Change
<i>Personal Services</i>								
420-510100	HIGHWAY - REGULAR PERM	\$ 936,658	\$ 1,275,516	\$ 917,192	\$ 1,328,936	\$ 1,402,194	\$ 73,258	6%
420-510200	HIGHWAY - REGULAR TEMP	\$ -	\$ -	\$ 11,852	\$ -	\$ -	\$ -	-

420-510300	HIGHWAY - OVERTIME	\$ 110,952	\$ 62,685	\$ 85,737	\$ 62,685	\$ 62,685	\$ -	\$ -	0%
420-510400	HIGHWAY - SICK	\$ 104,442	\$ -	\$ 93,082	\$ -	\$ -	\$ -	\$ -	
420-510410	HIGHWAY - FUNERAL LEAVE	\$ 5,052	\$ -	\$ 1,795	\$ -	\$ -	\$ -	\$ -	
420-510440	HIGHWAY - SEASONAL	\$ -	\$ 10,914	\$ -	\$ 10,914	\$ 10,914	\$ -	\$ -	0%
420-510450	HIGHWAY - INJURY LEAVE	\$ -	\$ -	\$ 3,584	\$ -	\$ -	\$ -	\$ -	
420-510460	HIGHWAY - LONGEVITY	\$ 7,200	\$ 7,200	\$ 15,000	\$ 5,400	\$ 5,400	\$ -	\$ -	0%
420-510490	HIGHWAY - MERIT PAY	\$ 19,300	\$ 11,900	\$ 17,450	\$ 11,200	\$ 11,200	\$ -	\$ -	0%
420-510500	HIGHWAY - HOLIDAY	\$ 77,358	\$ -	\$ 77,511	\$ -	\$ -	\$ -	\$ -	
420-510520	HIGHWAY - OVERTIME/SICK ADJUSTMENT	\$ (381)	\$ -	\$ (548)	\$ -	\$ -	\$ -	\$ -	
420-510530	HIGHWAY - FLSA ADJUSTMENT	\$ 2,438	\$ -	\$ 3,264	\$ -	\$ -	\$ -	\$ -	
420-510600	HIGHWAY - VACATION	\$ 103,716	\$ -	\$ 114,244	\$ -	\$ -	\$ -	\$ -	
420-510770	HIGHWAY - PHONE STIPEND	\$ -	\$ 3,600	\$ -	\$ 3,200	\$ 3,200	\$ -	\$ -	0%
420-510900	HIGHWAY - PERSONAL TIME	\$ 17,681	\$ -	\$ 15,596	\$ -	\$ -	\$ -	\$ -	
420-511000	HIGHWAY - OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
420-512050	HIGHWAY - CLERICAL SALARIES & WAGES	\$ 119,260	\$ 161,186	\$ 128,568	\$ 164,409	\$ 167,697	\$ 3,288	\$ 2,388	2%
420-513000	HIGHWAY - PROFESSIONAL SALARIES	\$ 182,425	\$ 229,754	\$ 193,540	\$ 237,636	\$ 255,762	\$ 18,127	\$ 8,127	8%
422-510300	SNOW & ICE - OVERTIME	\$ 139,040	\$ 135,568	\$ 213,462	\$ 135,568	\$ 135,568	\$ -	\$ -	0%
422-510720	SNOW & ICE - SNOW PLOWING STIPEND	\$ 5,925	\$ 11,000	\$ 13,800	\$ 11,000	\$ 11,000	\$ -	\$ -	0%
422-510740	SNOW & ICE - MEALS STIPEND	\$ 10,800	\$ 12,000	\$ 10,400	\$ 12,000	\$ 12,000	\$ -	\$ -	0%

Personal Services - Subtotal \$ 1,841,867 \$ 1,921,323 \$ 1,915,528 \$ 1,982,947 \$ 2,077,620 \$ 94,673 5%

Purchase of Services

420-520300	HIGHWAY - EQPT REP AND SERVICING	\$ 26,569	\$ 8,800	\$ 86,626	\$ 12,500	\$ 12,500	\$ -	\$ -	0%
420-520900	HIGHWAY - TRAVEL	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	
420-521200	HIGHWAY - STREET LIGHT	\$ -	\$ -	\$ -	\$ -	\$ 39,344	\$ 39,344	\$ -	
420-521210	HIGHWAY - TRAFFIC SIGNAL	\$ -	\$ -	\$ -	\$ -	\$ 14,276	\$ 14,276	\$ -	
420-521500	HIGHWAY - TELEPHONE	\$ 1,963	\$ 6,184	\$ 1,971	\$ 3,000	\$ 3,000	\$ -	\$ -	0%
420-521700	HIGHWAY - DUES AND MEMBERSHIP	\$ 3,423	\$ 4,300	\$ 3,046	\$ 4,300	\$ 4,300	\$ -	\$ -	0%
420-521900	HIGHWAY - PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
420-522700	HIGHWAY - CONTRACTUAL SERVICE	\$ 67,169	\$ 90,000	\$ 123,699	\$ 83,500	\$ 83,500	\$ -	\$ -	0%
422-520300	SNOW & ICE - EQPT REP AND SERVICING	\$ 67,378	\$ 49,720	\$ 81,567	\$ 49,720	\$ 49,720	\$ -	\$ -	0%
422-522700	SNOW & ICE - CONTRACTUAL SERVICE	\$ 72,050	\$ 144,457	\$ 80,636	\$ 144,457	\$ 144,457	\$ -	\$ -	0%
423-520300	GAS & DIESEL - EQPT REP AND SERVICING	\$ 4,010	\$ 10,500	\$ 2,875	\$ 4,000	\$ 4,000	\$ -	\$ -	0%
423-521310	GAS & DIESEL - DIESEL	\$ 91,120	\$ 85,000	\$ 105,724	\$ 94,000	\$ 94,000	\$ -	\$ -	0%
423-521320	GAS & DIESEL - GASOLINE	\$ 168,009	\$ 160,000	\$ 155,683	\$ 172,000	\$ 172,000	\$ -	\$ -	0%
424-520300	MACHINERY - EQPT REP AND SERVICING	\$ 65,111	\$ 50,400	\$ 47,113	\$ 52,200	\$ 52,200	\$ -	\$ -	0%
424-520310	MACHINERY - RADIO REPAIRS	\$ -	\$ 1,800	\$ 779	\$ -	\$ -	\$ -	\$ -	
425-520700	SPECIAL PROJECTS - EQPT RENTAL	\$ -	\$ 8,528	\$ -	\$ -	\$ -	\$ -	\$ -	
425-522771	SPECIAL PROJECTS - OTHER SERVICE	\$ 10,212	\$ 12,200	\$ 109,369	\$ 12,200	\$ 12,200	\$ -	\$ -	0%

Purchase of Services - Subtotal \$ 577,015 \$ 632,889 \$ 799,089 \$ 631,877 \$ 685,497 \$ 53,620 8%

Purchase of Supplies

420-540100	HIGHWAY - OFFICE SUPPLIES	\$ 732	\$ 1,080	\$ 9,031	\$ 1,140	\$ 1,140	\$ -	\$ -	0%
420-540200	HIGHWAY - OTHER SUPPLIES	\$ -	\$ -	\$ 574	\$ -	\$ -	\$ -	\$ -	
420-540300	HIGHWAY - POSTAGE AND COURIER	\$ 66	\$ 100	\$ 20	\$ 100	\$ 100	\$ -	\$ -	0%
420-540500	HIGHWAY - BOOKS AND PERIODICALS	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	
420-540900	HIGHWAY - MATERIALS AND EQUIPMENT	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	
420-541000	HIGHWAY - UNIFORMS	\$ 15,041	\$ 17,250	\$ 21,587	\$ 17,250	\$ 17,250	\$ -	\$ -	0%
421-540200	ROADS - OTHER SUPPLIES	\$ 7,178	\$ 13,450	\$ 17,821	\$ 11,450	\$ 11,450	\$ -	\$ -	0%
421-540900	ROADS - MATERIALS AND EQUIPMENT	\$ 112,725	\$ 58,000	\$ 127,331	\$ 58,000	\$ 58,000	\$ -	\$ -	0%
421-540970	ROADS - SIGN MATERIAL	\$ 4,885	\$ 19,000	\$ 14,654	\$ 10,000	\$ 10,000	\$ -	\$ -	0%
422-540200	SNOW & ICE - OTHER SUPPLIES	\$ 721	\$ 5,000	\$ 1,008	\$ 5,000	\$ 5,000	\$ -	\$ -	0%
422-540900	SNOW & ICE - MATERIALS AND EQUIPMENT	\$ 206,884	\$ 213,929	\$ 361,633	\$ 213,929	\$ 213,929	\$ -	\$ -	0%
424-540920	MACHINERY - PARTS/TIRES - POLICE	\$ 33,085	\$ 13,400	\$ 21,777	\$ 24,000	\$ 24,000	\$ -	\$ -	0%
424-540940	MACHINERY - PARTS/TIRES - MUNICIPAL	\$ 389	\$ 10,000	\$ 2,957	\$ 800	\$ 800	\$ -	\$ -	0%
424-540950	MACHINERY - PARTS/TIRES - CIVIL DEFENSE	\$ 679	\$ 1,900	\$ 1,993	\$ 800	\$ 800	\$ -	\$ -	0%
424-540960	MACHINERY - PARTS/TIRES - HIGHWAY	\$ 103,230	\$ 87,000	\$ 150,736	\$ 96,000	\$ 96,000	\$ -	\$ -	0%
424-540980	MACHINERY - PARTS/TIRES - NATL RES/CEM	\$ 7,047	\$ 6,800	\$ 6,348	\$ 5,000	\$ 5,000	\$ -	\$ -	0%
424-540990	MACHINERY - SMALL TOOLS	\$ 685	\$ 1,500	\$ 882	\$ 1,000	\$ 1,000	\$ -	\$ -	0%

Purchase of Supplies - Subtotal \$ 493,348 \$ 448,469 \$ 738,377 \$ 444,469 \$ 444,469 \$ - 0%

Intergovernmental

423-570350	GAS & DIESEL - FUEL TAX	\$ 6,278	\$ 9,215	\$ 7,859	\$ 8,000	\$ 8,000	\$ -	\$ -	0%
	Intergovernmental - Subtotal	\$ 6,278	\$ 9,215	\$ 7,859	\$ 8,000	\$ 8,000	\$ -	\$ -	0%

Capital Outlay

421-586010	ROADS - PAVING	\$ 59,816	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ -	0%
421-586020	ROADS - GUARDRAIL REP/IMPROVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
424-580000	MACHINERY - CAPITAL OUTLAY	\$ 188,147	\$ 265,000	\$ 277,273	\$ 265,000	\$ 265,000	\$ -	\$ -	0%
425-580000	CAPITAL OUTLAY	\$ 24,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
425-586100	SPECIAL PROJECTS - SIDEWALK REPAIR/IMPROVE	\$ 31,423	\$ 40,000	\$ 39,985	\$ 40,000	\$ 40,000	\$ -	\$ -	0%
425-586200	SPECIAL PROJECTS - BRIDGE REP/IMPROVE	\$ 60,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	0%

Capital Outlay - Subtotal \$ 364,028 \$ 405,000 \$ 417,258 \$ 405,000 \$ 405,000 \$ - 0%

Highway - Subtotal \$ 3,282,536 \$ 3,416,897 \$ 3,878,111 \$ 3,472,294 \$ 3,620,587 \$ 148,293 4%

Public Works - Total \$ 3,891,356 \$ 4,071,830 \$ 4,498,531 \$ 4,139,351 \$ 4,318,447 \$ 179,096 4%

BUDGET NOTES

CEMETERY

520300

Eqpt Rep And Servicing

equipment repairs that cannot be made by town departments.

520900	Travel	Mileage
521110	Water	Water service for Mt. Hope and Woodlawn Cemeteries
521500	Telephone	Wireless phone service for Cemetery Superintendent.
521900	Professional Services	Outside contractors working of Cemetery grounds.
522450	License Fees	License renewals and recertification required for employment
522700	Contractual Service	Seeding and grub control within the cemetery grounds
540100	Office Supplies	Misc office supplies.
540200	Other Supplies	Hardware and landscaping supplies for property maintenance
540250	Medical Supplies	First aid supplies for vehicles and shop.
540900	Material And Equipment	Small tools, sand, gravel, stone for routine equipment repairs and parking lot accessibility improvements.
541000	Uniforms	Unifroms and protective clothing.
ENGINEERING		
520100	Advertising	Legal advertisements
521900	Professional Services	Engineering consulting/peer review and design services such as traffic studies, structural engineering and architectural design, EPA MS4 compliance
522700	Contractual Services	Engineering testing and contractual services such as equipment calibration/upgrades, soil testing and annual service contracts for equipment related to GIS, GPS, software and CAD
540200	Other Supplies	Field and survey supplies, stakes, paint, flagging, nails, etc.
540900	Materials and Equipment	Reusable (durable) equipment, hand tools, tapes, etc.
541050	Protective Equipment	Work boots, gloves, rain gear, and protective clothing
HIGHWAY		
510300	Overtime	Work required outside of the normal work day such as emergency response for non-snow related storms, road closures, reflective line painting, and street sweeping
510440	Seasonal	Seasonal laborer
510770	Phone Stipend	Stipend for the use of personal cell phones for work
520300	Eqpt Rep And Servicing	Maintenance and repair of equipment and of Traffic Signals
520900	Travel	Mileage reimbursement.
521500	Telephone	Wireless phone charges for DPW management.
521700	Dues And Membership	Dues for Mass Highway/ Assn. and DPW licenses.
522700	Contractual Service	Outside contracts such as tree removal services and seasonal grounds maintenance.
540100	Office Supplies	Misc. office supplies.
540500	Books And Periodicals	Construction manuals.
541000	Uniforms	Uniforms and protective clothing for DPW personnel per union contract, excluding Transfer Station employees who are covered under that separate budget.
540200	Roads - Other Supplies	Purchase of all tools used by the work crew.
540900	Roads - Material And Equipment	Hot top, sand, stone, pipes, drainage materials, and supplies for upkeep of Town ways
540970	Roads - Sign Material	Purchase all materials used for the manufacture and installation of signs and message boards.
586010	Roads - Paving	Resurfacing, line painting, cold patching and maintenance of Town ways. Also includes drainage repairs and adjustments and interior Cemetery driveways.
510300	Snow & Ice - Overtime	All overtime related to snow and ice removal
510720	Snow & Ice - Snow Plow Stipend	Per union contract
510740	Snow & Ice - Meals Stipend	Per Contract
520300	Snow & Ice - Eqpt Rep And Servicing	Parts and repair for snow removal equipment
522700	Snow & Ice - Contractual Service	Outside contractors that supplement Highway force for snow removal on roads & sidewalks.
540200	Snow & Ice - Other Supplies	Hardware items & supplies used to repair snow damage. Purchase of snow stakes, snow fence, sand barrels, etc.
540900	Snow & Ice - Material And Equipment	Road salt, deicing chemicals and sand for the salt/sand mixture made available to residents during the winter months.

520300	Gas & Diesel - Eqpt Rep And Servicing	Inspections/ certifications as required by the State. Also used to repair and maintain fuel pumps used by Town
521310	Gas & Diesel - Diesel	Purchase of diesel fuel for Town vehicles.
521320	Gas & Diesel - Gasoline	Purchase of gasoline for all Town vehicles.
570350	Gas & Diesel - Fuel Tax	Diesel fuel tax from which the Town is not exempt.
520300	Machinery - Eqpt Rep And Servicing	Repair such as alignments, spring repairs, inspections and other repairs that the garage is not equipped to perform.
540920	Machinery - Parts/Tires - Police	Parts and tires for Police, IT, and Town Manager vehicles.
540940	Machinery - Parts/Tires - Municipal	Parts and tires for Operations Department and Facilities Division vehicles.
540950	Machinery - Parts/Tires - Civil Defense	Parts and tires for Civil Defense vehicles and equipment
540960	Machinery - Parts/Tires - Highway	Parts and tires for the Highway and Town Hall vehicles and equipment.
540980	Machinery - Parts/Tires - Nat'l Res/Cem	Parts and tires for Conservation, Cemetery, and Recreation vehicles and equipment
540990	Machinery - Small Tools	Purchase of small tools used by the mechanics.
580000	Machinery - Capital Outlay	Replacement program for dump trucks, inspectional fleet, and heavy equipment.
522771	Special Projects - Other Service	Environmental compliance (quarterly landfill gas monitoring and tight tank testing/pumping)
586100	Special Projects - Sidewalk Repair/Improvement	Construction and repair of sidewalks
586200	Special Projects - Bridge/Culvert Repair	Stormwater Management (including culverts & bridges) repair, reconstruction, improvements, design & inspections.



Section 5: ENTERPRISE AND REVOLVING FUNDS



Enterprise Funds:

- Septage
- Transfer Station
- Sewer
- Ambulance
- Transportation

Revolving Funds:

- Fire Alarm
- Building Inspector
- Sealer of Weights & Measures
- Food Service
- Hazardous Materials
- Stormwater
- CrossTown Connect
- Roadway Maintenance
- Public Shade Tree
- Fire Prevention
- Council on Aging
- Recreation Programs

SEPTAGE ENTERPRISE FUND

Account Number	Description	FY24		FY25		FY26		FY27		\$	%
		ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change	Change	Change	Change
<u>Personal Services</u>											
6300-510300	OVERTIME	\$ 35	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6300-510400	SICK	\$ 4,257	\$ -	\$ 5,141	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6300-510410	FUNERAL LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6300-510500	HOLIDAY	\$ 4,305	\$ -	\$ 3,477	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6300-510600	VACATION	\$ 6,058	\$ -	\$ 1,790	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6300-510900	PERSONAL TIME	\$ 1,627	\$ -	\$ 897	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6300-512050	CLERICAL SALARIES & WAGES	\$ 8,706	\$ 10,952	\$ 4,516	\$ 6,040	\$ 6,346	\$ 306	\$ 306	\$ 306	5.06%	
6300-513000	PROFESSIONAL SALARIES	\$ 67,205	\$ 110,878	\$ 56,585	\$ 121,319	\$ 135,426	\$ 14,107	\$ 14,107	\$ 14,107	11.63%	
<i>Personal Services - Subtotal</i>		\$ 92,193	\$ 121,830	\$ 72,418	\$ 127,359	\$ 141,772	\$ 14,413	\$ 14,413	\$ 14,413	11.32%	
<u>Purchase of Services</u>											
6300-521110	WATER	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6300-521800	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,000	\$ 415	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	0.00%	
6300-522300	PRINTING AND COPYING	\$ -	\$ 650	\$ -	\$ 650	\$ 650	\$ -	\$ -	\$ -	0.00%	
6300-522700	CONTRACTUAL SERVICES	\$ -	\$ 8,000	\$ 9,880	\$ 9,999	\$ 9,999	\$ -	\$ -	\$ -	0.00%	
<i>Purchase of Services - Subtotal</i>		\$ -	\$ 10,050	\$ 10,295	\$ 13,649	\$ 13,649	\$ -	\$ -	\$ -	0.00%	
<u>Purchase of Supplies</u>											
6300-540200	OTHER SUPPLIES	\$ 340	\$ 5,250	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	0.00%	
6300-540900	MATERIALS AND EQUIPMENT	\$ -	\$ 5,250	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	0.00%	
<i>Purchase of Supplies - Subtotal</i>		\$ 340	\$ 10,500	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	0.00%	
<u>Other Charges and Expenses</u>											
6300-570400	MEDICARE INSURANCE	\$ 1,481	\$ 2,600	\$ 1,023	\$ 2,600	\$ 2,600	\$ -	\$ -	\$ -	0.00%	
6300-570500	LIFE INSURANCE	\$ 37	\$ 200	\$ 25	\$ 200	\$ 200	\$ -	\$ -	\$ -	0.00%	
6300-570600	HEALTH INSURANCE - BC/BS	\$ 912	\$ 10,217	\$ -	\$ 10,217	\$ 10,217	\$ -	\$ -	\$ -	0.00%	
6300-570620	HEALTH HMO BLUE	\$ 5,182	\$ 6,662	\$ 5,430	\$ 6,662	\$ 6,662	\$ -	\$ -	\$ -	0.00%	
6300-570715	HSA SAVINGS ACCOUNT	\$ 75	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6300-570720	MEDICAL OPT OUT	\$ 1,362	\$ 2,000	\$ 558	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	0.00%	
<i>Other Charges and Expenses - Subtotal</i>		\$ 9,049	\$ 21,679	\$ 7,076	\$ 21,679	\$ 21,679	\$ -	\$ -	\$ -	0.00%	
<u>Capital Outlay</u>											
6300-580000	MOTOR VEHICLE	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Capital Outlay - Subtotal</i>		\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Septage Enterprise Fund - Total		\$ 101,582	\$ 164,059	\$ 101,788	\$ 166,687	\$ 181,100	\$ 14,413	\$ 14,413	\$ 14,413	8.65%	

BUDGET NOTES

521110	Water	Distilled water for Water Testing Lab
521800	Professional Development	Increased to reflect department training needs.
522300	Printing and Copying	New/updated regulation printing needs
522700	Contractual Services	Increased to reflect contract with septic design company for review of septic plans
540200	Other Supplies	Reduced- in house lab no longer used
540900	Materials and Equipment	Equipment and materials for maintaining water sampling program

TRANSFER STATION ENTERPRISE FUND

TRANSFER STATION ENTERPRISE (6400)		Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change	
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED								
<u>Personal Services</u>															
6400-510100	REGULAR PERMANENT	\$ 86,710	\$ 189,353	\$ 146,813	\$ 212,188	\$ 221,654	\$ 9,466	4.46%							
6400-510300	OVERTIME	\$ 76,610	\$ 46,600	\$ 69,725	\$ 46,600	\$ 46,600	\$ -	0.00%							
6400-510400	SICK	\$ 7,364	\$ -	\$ 1,370	\$ -	\$ -	\$ -	-							
6400-510410	FUNERAL LEAVE	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	-							
6400-510460	LONGEVITY	\$ -	\$ 600	\$ -	\$ 2,100	\$ 2,100	\$ 2,100	-	0.00%						
6400-510490	MERIT PAY	\$ -	\$ 1,400	\$ 1,400	\$ 2,100	\$ 2,100	\$ 2,100	-	0.00%						
6400-510500	HOLIDAY	\$ 5,593	\$ -	\$ 4,912	\$ -	\$ -	\$ -	-							
6400-510520	OVERTIME/SICK ADJUSTMENT	\$ (111)	\$ -	\$ (16)	\$ -	\$ -	\$ -	-							
6400-510530	FLSA ADJUSTMENT	\$ 408	\$ -	\$ 319	\$ -	\$ -	\$ -	-							
6400-510600	VACATION	\$ 9,027	\$ -	\$ 2,782	\$ -	\$ -	\$ -	-							
6400-510770	PHONE STIPEND	\$ -	\$ 400	\$ -	\$ 600	\$ 600	\$ 600	-	0.00%						
6400-510900	PERSONAL TIME	\$ 1,636	\$ -	\$ 973	\$ -	\$ -	\$ -	-							
6400-511000	OTHER SALARIES	\$ -	\$ -	\$ -	\$ 9,627	\$ 11,217	\$ 1,590	16.52%							
6400-512050	CLERICAL SALARIES & WAGES	\$ 7,408	\$ -	\$ 8,870	\$ -	\$ -	\$ -	-							
6400-513000	PROFESSIONAL SALARIES	\$ 3,993	\$ 14,205	\$ 11,703	\$ 21,721	\$ 23,805	\$ 2,084	9.59%							
Personal Services - Subtotal			\$ 198,693	\$ 252,558	\$ 248,851	\$ 294,936	\$ 308,076	\$ 13,140	4.46%						
<u>Purchase of Services</u>															
6400-520600	EQUIPMENT MAINTENANCE	\$ 4,078	\$ 4,458	\$ 10,996	\$ 4,458	\$ 4,458	\$ -	0.00%							
6400-521100	ELECTRICITY	\$ 10,619	\$ 6,000	\$ 19,000	\$ 9,000	\$ 9,000	\$ -	0.00%							
6400-521300	FUEL AND OIL	\$ 20,000	\$ 20,000	\$ 1,500	\$ 20,000	\$ 20,000	\$ -	0.00%							
6400-521500	TELEPHONE	\$ -	\$ 824	\$ -	\$ 824	\$ 824	\$ -	0.00%							
6400-521900	PROFESSIONAL SERVICES	\$ 13,526	\$ 15,000	\$ 18,505	\$ 15,000	\$ 15,000	\$ -	0.00%							
6400-522800	TRASH REMOVAL	\$ 100,166	\$ 115,000	\$ 127,288	\$ 150,000	\$ 150,000	\$ -	0.00%							
6400-522805	RECYCLING	\$ 124,702	\$ 135,000	\$ 124,219	\$ 135,000	\$ 135,000	\$ -	0.00%							
Purchase of Services - Subtotal			\$ 273,091	\$ 296,282	\$ 301,508	\$ 334,282	\$ 334,282	\$ -	0.00%						
<u>Purchase of Supplies</u>															
6400-540280	TRASH BAGS	\$ 58,530	\$ 62,000	\$ 63,558	\$ 59,000	\$ 59,000	\$ -	0.00%							
6400-540900	MATERIALS AND EQUIPMENT	\$ 17,827	\$ 12,000	\$ 17,505	\$ 12,000	\$ 12,000	\$ -	0.00%							
6400-540910	TIRES	\$ 5,347	\$ 3,374	\$ 2,343	\$ 3,374	\$ 3,374	\$ -	0.00%							
6400-541000	UNIFORMS	\$ 2,118	\$ 1,500	\$ 5,969	\$ 2,000	\$ 2,000	\$ -	0.00%							
Purchase of Supplies - Subtotal			\$ 83,822	\$ 78,874	\$ 89,375	\$ 76,374	\$ 76,374	\$ -	0.00%						
<u>Other Charges and Expenses</u>															
6400-570400	MEDICARE INSURANCE	\$ 2,606	\$ 2,800	\$ 3,042	\$ 2,800	\$ 2,800	\$ -	0.00%							
6400-570500	LIFE INSURANCE	\$ 60	\$ 125	\$ 108	\$ 125	\$ 125	\$ -	0.00%							
6400-570600	HEALTH INSURANCE - BC/BS	\$ 8,194	\$ -	\$ 17,060	\$ -	\$ -	\$ -	-							
6400-570620	HEALTH HMO BLUE	\$ 25,783	\$ 41,277	\$ 38,573	\$ 41,277	\$ 41,277	\$ -	0.00%							
6400-570700	HEALTH INSURANCE - HCHP	\$ 2,800	\$ 2,783	\$ -	\$ 2,783	\$ 2,783	\$ -	0.00%							
6400-570715	HSA SAVINGS ACCOUNT	\$ 706	\$ -	\$ 160	\$ -	\$ -	\$ -	-							
6400-570720	MEDICAL OPT OUT	\$ 249	\$ 177	\$ 368	\$ 177	\$ 177	\$ -	0.00%							
6400-570730	LIFE OPT OUT	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	-							
Other Charges and Expenses - Subtotal			\$ 40,413	\$ 47,162	\$ 59,310	\$ 47,162	\$ 47,162	\$ -	0.00%						
<u>Capital Outlay</u>															
6400-580000	CAPITAL OUTLAY	\$ 108,395	\$ 165,000	\$ 30,000	\$ 240,000	\$ 165,000	\$ (75,000)	-31.25%							
6400-583000	MACHINERY AND EQUIPMENT	\$ 16,111	\$ -	\$ 8,083	\$ -	\$ -	\$ -	-							
Capital Outlay - Subtotal			\$ 124,506	\$ 165,000	\$ 38,083	\$ 240,000	\$ 165,000	\$ (75,000)	-31.25%						
Transfer Station Enterprise Fund - Total			\$ 720,525	\$ 839,876	\$ 737,127	\$ 992,754	\$ 930,894	\$ (61,860)	-6.23%						

BUDGET NOTES

Professional Salaries	Increased due to allocation of part of the Budget Manager's salary to this fund. Budget Manager handles financial planning and rate setting.
Equipment Maintenance	Costs associated with repair to Transfer Station equipment
Electricity	To operate the Transfer Station
Fuel and Oil	To operate vehicles and equipment
Professional Services	Tight tank testing/environmental compliance and compliance inspections required
Trash Removal	Tipping fees for refuse
Recycling	Costs associated with hauling, handling & removal of recyclable material
Trash Bag	Purchase of trash bags
Materials and Equipment	Supplies and equipment necessary for the daily operations of the Transfer Station. Reallocated \$824 from Telephone which is no longer used. Employees are compensated for personal phone use under Phone Stipend budget.
Tires	Tires for Transfer Station Equipment (loader, yard tractor & trailers used to transport refuse)
Uniforms	Uniforms, workbooks and safety for 3 Transfer Station employees
Capital Outlay	FY2026 budget included funding for a capital project. Funding returned to normal level in FY2027.

SEWER ENTERPRISE FUND

Account Number	Description	FY24		FY25		FY26		FY27		\$ Change	% Change
		ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED					
Personal Services											
6500-510300	OVERTIME	\$ 172	\$ -	\$ 241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-510400	SICK	\$ 1,926	\$ -	\$ 1,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-510410	FUNERAL LEAVE	\$ 358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-510490	MERIT PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-510500	HOLIDAY	\$ 4,571	\$ -	\$ 5,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-510600	VACATION	\$ 5,596	\$ -	\$ 4,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-510900	PERSONAL TIME	\$ 1,094	\$ -	\$ 968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-512050	CLERICAL SALARIES & WAGES	\$ 22,929	\$ 29,213	\$ 27,454	\$ 29,798	\$ 34,719	\$ 4,921	\$ 4,921	\$ 4,921	\$ 4,921	16.52%
6500-513000	PROFESSIONAL SALARIES	\$ 55,088	\$ 75,613	\$ 62,724	\$ 95,191	\$ 102,599	\$ 7,408	\$ 7,408	\$ 7,408	\$ 7,408	7.78%
<i>Personal Services - Subtotal</i>		\$ 91,733	\$ 104,826	\$ 103,159	\$ 124,989	\$ 137,318	\$ 12,329	\$ 12,329	\$ 12,329	\$ 12,329	9.86%
Purchase of Services											
6500-520300	EQPT REP AND SERVICING	\$ 6,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-521100	ELECTRICITY	\$ 81,900	\$ 89,000	\$ 60,000	\$ 89,000	\$ 89,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
6500-521900	PROFESSIONAL SERVICES	\$ 3,299	\$ 5,000	\$ 4,513	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
6500-522700	CONTRACTUAL SERVICES	\$ 699,546	\$ 594,000	\$ 775,000	\$ 719,000	\$ 919,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	27.82%
<i>Purchase of Services - Subtotal</i>		\$ 791,036	\$ 688,000	\$ 839,512	\$ 813,000	\$ 1,013,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	24.60%
Purchase of Supplies											
6500-540220	PASS THRU COST CONTACT	\$ 225,000	\$ 285,000	\$ 150,000	\$ 285,000	\$ 285,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<i>Purchase of Supplies - Subtotal</i>		\$ 225,000	\$ 285,000	\$ 150,000	\$ 285,000	\$ 285,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
Other Charges and Expenses											
6500-570400	MEDICARE INSURANCE	\$ 1,286	\$ 570	\$ 1,474	\$ 570	\$ 570	\$ -	\$ -	\$ -	\$ -	0.00%
6500-570500	LIFE INSURANCE	\$ 39	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-570600	HEALTH INSURANCE - BC/BS	\$ 4,452	\$ 7,790	\$ 5,190	\$ 7,790	\$ 7,790	\$ 7,790	\$ 7,790	\$ 7,790	\$ 7,790	0.00%
6500-570620	HEALTH HMO BLUE	\$ -	\$ 2,171	\$ -	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	0.00%
6500-570700	HEALTH INSURANCE - HCHP	\$ 1,992	\$ 1,456	\$ -	\$ 1,456	\$ 1,456	\$ 1,456	\$ 1,456	\$ 1,456	\$ 1,456	0.00%
6500-570715	HSA SAVINGS ACCOUNT	\$ 300	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-570720	MEDICAL OPT OUT	\$ 1,770	\$ -	\$ 2,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Other Charges and Expenses - Subtotal</i>		\$ 9,839	\$ 11,987	\$ 9,971	\$ 11,987	\$ 11,987	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay											
6500-580000	CAPITAL OUTLAY	\$ 12,525	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	0.00%
6500-583000	MACHINERY AND EQUIPMENT	\$ 149,000	\$ 70,000	\$ 9,105	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	0.00%
<i>Capital Outlay - Subtotal</i>		\$ 161,525	\$ 220,000	\$ 9,105	\$ 220,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service											
6500-590100	LONG-TERM DEBT PRINCIPAL	\$ 557,045	\$ 458,671	\$ 458,670	\$ 1,021,698	\$ 992,899	\$ (28,799)	\$ -	\$ -	\$ -	-2.82%
6500-590150	LTD - PRINCIPAL MKT RATE	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-590200	LONG-TERM DEBT INTEREST	\$ 114,455	\$ 102,287	\$ 102,287	\$ 136,640	\$ 128,633	\$ (8,007)	\$ -	\$ -	\$ -	-5.86%
6500-590250	LTD - INTEREST MARKET RATE	\$ 1,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6500-590340	ADMIN FEE MWPAT	\$ 12,821	\$ 14,000	\$ 11,355	\$ 13,000	\$ 14,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	7.69%
<i>Debt Service - Subtotal</i>		\$ 720,896	\$ 574,958	\$ 572,313	\$ 1,171,338	\$ 1,135,532	\$ (35,806)	\$ -	\$ -	\$ -	-3.06%
Sewer Enterprise Fund - Total		\$ 2,000,029	\$ 1,884,771	\$ 1,684,059	\$ 2,626,313	\$ 2,802,837	\$ 176,524	\$ 6.72%	\$ 6.72%	\$ 6.72%	6.72%

BUDGET NOTES

Represents changes for Sewer Treatment Plant operations. An increase in operating costs is expected in FY2027 with the connection of Powder Mill Apartments and two new pump stations. This line has been increased to provide sufficient budget capacity as we adapt to changes in operations/loads with this substantial connection.

522700 Contractual Services Utilized for maintaining Treatment Plant and collection systems

540220 Pass Thru Cost Contract Represents the principal portion of the MWPAT bonds per debt service schedule.

590100 Long-Term Debt Principal Permanent sewer debt outside the MWPAT loan

590150 LTD - Principle Mkt Rate Represents the interest portion of the MWPAT bonds per debt schedule

590200 LTD - Interest Market Rate Outside MWPAT loan interest

590250 LTD - Interest Market Rate Represents the .075% administrative fee due to the MWPAT on the total outstanding principal balance on the sewer bonds

590340 Admin Fee MWPAT

AMBULANCE ENTERPRISE FUND

AMBULANCE ENTERPRISE (6600)	Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED					
<u>Personal Services</u>													
6600-510100	REGULAR PERM	\$ 531,818	\$ 741,579	\$ 557,613	\$ 757,698	\$ 870,098	\$ 112,400					14.83%	
6600-510300	OVERTIME	\$ 172,703	\$ 210,000	\$ 321,953	\$ 210,000	\$ 210,000	\$ -					0.00%	
6600-510400	SICK	\$ 35,733	\$ -	\$ 17,383	\$ -	\$ -	\$ -					-	
6600-510401	SICK BUYBACK	\$ 3,000	\$ -	\$ 1,200	\$ -	\$ -	\$ -					-	
6600-510410	FUNERAL LEAVE	\$ 3,447	\$ -	\$ 1,031	\$ -	\$ -	\$ -					-	
6600-510450	INJURY LEAVE	\$ 9,564	\$ -	\$ -	\$ -	\$ -	\$ -					-	
6600-510460	LONGEVITY	\$ 300	\$ 300	\$ 1,450	\$ 300	\$ 300	\$ -					0.00%	
6600-510470	INCENTIVE PAY	\$ 3,552	\$ 4,600	\$ 498	\$ 4,600	\$ 4,600	\$ -					0.00%	
6600-510500	HOLIDAY	\$ 5,429	\$ -	\$ 5,150	\$ -	\$ -	\$ -					-	
6600-510520	OVERTIME/SICK ADJUSTMENT	\$ (4,903)	\$ -	\$ (3,323)	\$ -	\$ -	\$ -					-	
6600-510530	FLSA ADJUSTMENT	\$ 4,255	\$ 500	\$ 10,453	\$ 500	\$ 500	\$ -					0.00%	
6600-510540	HOLIDAY A&B	\$ 28,168	\$ 33,089	\$ 37,244	\$ 32,484	\$ 40,348	\$ 7,864					24.21%	
6600-510600	VACATION	\$ 25,336	\$ -	\$ 14,338	\$ -	\$ -	\$ -					-	
6600-510730	ALS STIPEND	\$ 93,691	\$ 108,321	\$ 76,347	\$ 110,578	\$ 72,090	\$ (38,488)					-34.81%	
6600-510750	UNIFORM STIPEND	\$ 700	\$ 1,000	\$ 700	\$ 1,100	\$ -	\$ (1,100)					-100.00%	
6600-510900	PERSONAL TIME	\$ 11,747	\$ -	\$ 12,959	\$ -	\$ -	\$ -					-	
6600-511000	OTHER SALARIES & WAGES	\$ -	\$ -	\$ 233	\$ -	\$ -	\$ -					-	
Personal Services - Subtotal		\$ 924,539	\$ 1,099,389	\$ 1,055,228	\$ 1,117,260	\$ 1,197,936	\$ 80,676					7.22%	
<u>Purchase of Services</u>													
6600-520300	EQPT REP AND SERVICING	\$ 42,567	\$ 65,000	\$ 69,155	\$ 65,000	\$ 75,000	\$ 10,000					15.38%	
6600-521500	TELEPHONE	\$ 7,705	\$ 10,500	\$ 8,593	\$ 10,500	\$ 9,000	\$ (1,500)					-14.29%	
6600-521800	PROFESSIONAL DEVELOPMENT	\$ 1,898	\$ 32,000	\$ 30,518	\$ 30,000	\$ 75,000	\$ 45,000					150.00%	
6600-522450	LICENSE FEES	\$ 2,800	\$ -	\$ 2,848	\$ 2,400	\$ 3,000	\$ 600					25.00%	
6600-522700	CONTRACTUAL SERVICES	\$ 2,100	\$ 60,000	\$ 59,733	\$ 60,000	\$ 60,000	\$ -					0.00%	
Purchase of Services - Subtotal		\$ 57,070	\$ 167,500	\$ 170,847	\$ 167,900	\$ 222,000	\$ 54,100					32.22%	
<u>Purchase of Supplies</u>													
6600-540200	OTHER SUPPLIES	\$ 26	\$ 90,000	\$ 53,915	\$ 30,000	\$ 75,000	\$ 45,000					150.00%	
6600-540900	MATERIALS AND EQUIPMENT	\$ 146,159	\$ 54,000	\$ 71,107	\$ 135,000	\$ 75,000	\$ (60,000)					-44.44%	
Purchase of Supplies - Subtotal		\$ 146,185	\$ 144,000	\$ 125,023	\$ 165,000	\$ 150,000	\$ (15,000)					-9.09%	
<u>Intergovernmental</u>													
6600-560500	ALS - ASSESSMENT	\$ 69,500	\$ 75,000	\$ 80,933	\$ 80,000	\$ 85,000	\$ 5,000					6.25%	
Intergovernmental - Subtotal		\$ 69,500	\$ 75,000	\$ 80,933	\$ 80,000	\$ 85,000	\$ 5,000					6.25%	
<u>Other Charges and Expenses</u>													
6600-570400	MEDICARE INSURANCE	\$ 12,740	\$ 8,320	\$ 14,681	\$ 8,320	\$ 8,320	\$ -					0.00%	
6600-570500	LIFE INSURANCE	\$ 288	\$ 300	\$ 330	\$ 300	\$ 300	\$ -					0.00%	
6600-570600	HEALTH INSURANCE - BC/BS	\$ 17,579	\$ -	\$ 39,787	\$ -	\$ -	\$ -					-	
6600-570620	HEALTH HMO BLUE	\$ 74,724	\$ 95,620	\$ 58,844	\$ 95,620	\$ 95,620	\$ -					0.00%	
6600-570626	BCBS LOW DED SELECT	\$ -	\$ -	\$ 1,249	\$ -	\$ -	\$ -					-	
6600-570700	HEALTH INSURANCE - HCHP	\$ 36,088	\$ 12,271	\$ -	\$ 12,271	\$ 12,271	\$ -					0.00%	
6600-570715	HSA SAVINGS ACCOUNT	\$ 3,028	\$ -	\$ 2,956	\$ -	\$ -	\$ -					-	
6600-570720	MEDICAL OPT OUT	\$ 1,461	\$ 16,000	\$ 11,490	\$ 16,000	\$ 16,000	\$ -					0.00%	
6600-570730	LIFE OPT OUT	\$ 22	\$ 50	\$ 18	\$ 50	\$ 50	\$ -					0.00%	
Other Charges and Expenses - Subtotal		\$ 145,932	\$ 132,561	\$ 129,356	\$ 132,561	\$ 132,561	\$ -					0.00%	
<u>Capital Outlay</u>													
6600-583000	MACHINERY AND EQUIPMENT	\$ 93,141	\$ 75,200	\$ 89,583	\$ 75,200	\$ 150,000	\$ 74,800					99.47%	
6600-585000	AMBULANCE	\$ 172,631	\$ 140,000	\$ -	\$ 140,000	\$ 140,000	\$ -					0.00%	
Capital Outlay - Subtotal		\$ 265,771	\$ 215,200	\$ 89,583	\$ 215,200	\$ 290,000	\$ 74,800					34.76%	
<u>Debt Service</u>													
6600-590120	LONG TERM DEBT PRIN-TOWN	\$ 100,380	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -					0.00%	
6600-590220	LONG-TERM DEBT INT-TOWN	\$ 7,668	\$ 3,900	\$ 3,900	\$ 1,950	\$ 650	\$ (1,300)					-66.67%	
6600-597001	OPEB TRANSFER	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -					0.00%	
Debt Service - Subtotal		\$ 148,048	\$ 108,900	\$ 108,900	\$ 106,950	\$ 105,650	\$ (1,300)					-1.22%	
Ambulance Enterprise Fund - Total		\$ 1,757,046	\$ 1,942,550	\$ 1,759,870	\$ 1,984,871	\$ 2,183,147	\$ 198,276					9.99%	

BUDGET NOTES

510300 Overtime Funds overtime for shift coverage due to vacations, training, sick, personal time and all other overtime needs

520300	Eqpt Rep And Servicing	Primarily covers repairs and maintenance for ambulances, now including the addition of an ALS "Fly Car"/Intercept vehicle. This includes tires, state inspections, general wear-and-tear repairs, and accident deductibles of \$2,500 when applicable. These vehicles experience heavy usage, and repair costs continue to rise. The line item also covers repairs to essential EMS equipment, such as power-load stretchers and stair chairs for each ambulance, some of which are no longer eligible to be covered under warranty.
521500	Telephone	Covers cell phones and service for each of the three ambulances and the ALS Fly Car, as well as cell service for the four vehicle-mounted tablets used to complete and submit Patient Care Reports and provide readily accessible information during emergency responses.
521800	Professional Development	Covers required biennial EMS certifications and renewals (CPR, ACLS, PALS) and costs associated with mandated external EMS training courses, some of which require hiring outside subject matter experts to provide instruction for each group. There is a need to send personnel to Train-the-Trainer courses to enable the department to provide more of this education in-house. Tuition to send up to 3 members for paramedic training.
522450	License Fees	Ambulance license fees currently total \$1,800, comprising a \$600 ALS license plus \$200 per ambulance for four units. Additional assessments may apply for Emergency First Responder (EFR) fees for apparatus staffed with Basic EMTs and first aid equipment, which includes our entire fleet. Massachusetts Controlled Substances Registration (MCSR) fees are \$1,200, based on \$300 per station for four stations. Additionally, we are now required to obtain a Clinical Laboratory Improvement Amendment (CLIA) certification to conduct prehospital glucose and lactate
522700	Contractual Services	Includes new hire psychological evaluations and equipment maintenance contracts for EKG monitors/defibrillators, LUCAS devices, power stretchers, EMS stair chairs, and other critical equipment, all of which require annual maintenance and certification. Prodigy, an online continuing education platform for EMS, was recently added to support the upkeep of required continuing education. A Medical Control Director's fee, initiated this year at \$3,000 annually, is expected to increase significantly, potentially up to \$15,000 per year.
540200	Other Supplies	This line covers items such as Pelican Cases to protect sensitive equipment and medications, lockable storage for medications, ancillary non-consumable equipment such as EMS First In Bags and Quick Response Bags (Airway, Trauma), IV Pumps, etc.
540900	Materials & Equipment	Covers consumable EMS equipment and supplies, including medications, oxygen, electrodes, defibrillator and pacing pads, and more. Recent unfunded mandates from the Office of Emergency Medical Services—such as required Narcan par levels for each vehicle, infusion pumps for medication administration, and additional medical equipment—have contributed to increased costs.
560500	ALS - Assessment	ProEMS billing fees are currently set at 4%, with an ALS intercept fee of \$450 per call when Acton ALS or mutual aid is unavailable, or when additional paramedic support is required. Any increase in ambulance billing fees is likely to result in higher ProEMS billing charges.
570720	Medical Opt Out	Health insurance opt out. Assumes average cost of \$4,000 for 4 people.
583000	Machinery and Equipment	Typically funds the annual purchase of a new command vehicle, offset by the trade-in of the oldest unit in the fleet. A new command vehicle is currently estimated at \$115-125K.

TRANSPORTATION ENTERPRISE FUND

TRANSPORTATION ENTERPRISE (6700)		FY24 ACTUALS		FY25 BUDGET		FY25 ACTUALS		FY26 BUDGET		FY27 PROPOSED		\$ Change	% Change	
Account Number	Description													
<u>Purchase of Services</u>														
6700-520300	EQPT REP AND SERVICING	\$	3,360	\$	10,000	\$	10,991	\$	5,000	\$	5,000	\$	-	0.00%
6700-521320	GASOLINE	\$	-	\$	15,000	\$	-	\$	15,000	\$	15,000	\$	-	0.00%
6700-521900	PROFESSIONAL SERVICES	\$	8,486	\$	45,600	\$	-	\$	15,000	\$	15,000	\$	-	0.00%
6700-522700	CONTRACTUAL SERVICES	\$	482,721	\$	399,961	\$	453,629	\$	530,599	\$	516,944	\$	(13,655)	-2.57%
<i>Purchase of Services - Subtotal</i>		\$	494,567	\$	470,561	\$	464,621	\$	565,599	\$	551,944	\$	(13,655)	-2.41%
<u>Purchase of Supplies</u>														
6700-540200	OTHER SUPPLIES	\$	-	\$	-	\$	19	\$	-	\$	-	\$	-	-
6700-540900	MATERIALS AND EQUIPMENT	\$	249	\$	-	\$	-	\$	-	\$	-	\$	-	-
<i>Purchase of Supplies - Subtotal</i>		\$	249	\$	-	\$	19	\$	-	\$	-	\$	-	-
Transportation Enterprise Fund - Total		\$	494,816	\$	470,561	\$	464,639	\$	565,599	\$	551,944	\$	(13,655)	-2.41%

BUDGET NOTES

522700 Contractual Services Covers the cost of the operations of fixed-route and demand response services, van leases, and software lease.

FIRE ALARM NETWORK

FIRE ALARM NETWORK (3700) Account Number	Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED							
<u>Personal Services</u> 3700-510300	OVERTIME	\$ 23,896	\$ 38,415	\$ 14,065	\$ 38,415	\$ 38,415	\$ 38,415	\$ 38,415	\$ 38,415	\$ 38,415	\$ 38,415	-	0.00%
	<i>Personal Services - Subtotal</i>	<i>\$ 23,896</i>	<i>\$ 38,415</i>	<i>\$ 14,065</i>	<i>\$ 38,415</i>	-	0.00%						
<u>Purchase of Services</u> 3700-520300	EQPT REPAIR & SERVICING	\$ 36,066	\$ 35,000	\$ 15,266	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	-	0.00%
3700-521500	TELEPHONE	\$ 1,125	\$ 1,700	\$ 638	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	(450)	-26.47%
	<i>Purchase of Services - Subtotal</i>	<i>\$ 37,191</i>	<i>\$ 36,700</i>	<i>\$ 15,904</i>	<i>\$ 36,700</i>	(450)	-1.23%						
Fire Alarm Network Revolving Fund - Total		\$ 61,087	\$ 75,115	\$ 29,969	\$ 75,115	\$ 74,665	(450)	-0.60%					

BUDGET NOTES

510300	Overtime	Overtime provides the labor necessary to keep the network operating properly. There will likely be an increase in overtime associated with the decommissioning of the fire alarm system over the next two to three years.
520300	Equipment Repair & Servicing	Materials and equipment required for the maintenance of the Fire Alarm System: wire, hangers and clips, replacement parts, nails, screws, bolts, register paper, bucket truck inspection, repairs and maintenance
521500	Telephone	Cell phone for the Fire Alarm Superintendent and personnel so that they are available to be reached at all hours

BUILDING INSPECTOR

BUILDING INSPECTOR (3701)		Description	FY24		FY25		FY25		FY26		FY27		\$	%
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED		Change		Change		Change	
<i>Personal Services</i>														
3701-510400	SICK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3701-510490	MERIT PAY	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3701-510500	HOLIDAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3701-510600	VACATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3701-510900	PERSONAL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3701-512050	CLERICAL SALARIES & WAGES	\$ 3,202	\$ -	\$ 4,075	\$ -	\$ -	\$ 63,617	\$ 63,617	\$ -	\$ -	\$ -	\$ -	\$ -	-
3701-513000	PROFESSIONAL SALARIES	\$ 85,073	\$ 98,332	\$ 104,942	\$ 188,513	\$ 201,425	\$ 12,912	\$ 6,85%						
<i>Personal Services - Subtotal</i>		\$ 89,775	\$ 98,332	\$ 110,517	\$ 188,513	\$ 265,042	\$ 76,530	\$ 40.60%						
<i>Purchase of Services</i>														
3701-521900	PROFESSIONAL SERVICES	\$ 1,963	\$ 50,000	\$ 4,698	\$ 50,000	\$ 60,000	\$ 10,000	\$ 20.00%						
3701-522700	CONTRACTUAL SERVICE	\$ 87,610	\$ 357,117	\$ 116,477	\$ 357,117	\$ 275,000	\$ (82,117)	\$ -22.99%						
<i>Purchase of Services - Subtotal</i>		\$ 89,573	\$ 407,117	\$ 121,175	\$ 407,117	\$ 335,000	\$ (72,117)	\$ -17.71%						
<i>Purchase of Supplies</i>														
3701-540200	OTHER SUPPLIES	\$ -	\$ 1,000	\$ 358	\$ 1,000	\$ 1,000	\$ -	\$ 0.00%						
3701-541000	UNIFORMS	\$ -	\$ -	\$ 2,023	\$ -	\$ -	\$ -	\$ -						-
<i>Purchase of Supplies - Subtotal</i>		\$ -	\$ 1,000	\$ 2,381	\$ 1,000	\$ 1,000	\$ -	\$ 0.00%						
<i>Other Charges and Expenses</i>														
3701-570400	MEDICARE	\$ 1,271	\$ 1,000	\$ 1,308	\$ 1,000	\$ 1,000	\$ -	\$ 0.00%						
3701-570500	LIFE INSURANCE	\$ 2	\$ 4	\$ 3	\$ 4	\$ 4	\$ -	\$ 0.00%						
3701-570600	HEALTH INS BC/BS	\$ -	\$ 1,456	\$ 1,658	\$ 1,456	\$ 1,456	\$ -	\$ 0.00%						
3701-570620	HEALTH HMO BLUE	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -						-
3701-570715	HSA SAVINGS ACCOUNT	\$ -	\$ -	\$ 107	\$ -	\$ -	\$ -	\$ -						-
<i>Other Charges and Expenses - Subtotal</i>		\$ 1,273	\$ 2,460	\$ 3,076	\$ 2,460	\$ 32,460	\$ 30,000	\$ 1219.51%						
<i>Capital Outlay</i>														
3701-585000	INSPECTIONAL VEHICLE REPLACEMENT	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	\$ 0.00%						
<i>Capital Outlay - Subtotal</i>		\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	\$ 0.00%						
Building Inspector Revolving Fund Total		\$ 180,622	\$ 517,909	\$ 246,149	\$ 608,090	\$ 642,502	\$ 34,413	\$ 5.66%						

BUDGET NOTES

512050	Clerical Salaries & Wages	Administrative Assistant position moved from general fund budget to revolving fund.
513000	Professional Salaries	Part-time inspector.
521900	Professional Services	OpenGov software annual payment.
522700	Contractual Service	IMA with Littleton for shared inspection services, mileage for part-time inspectors, building plan scanning, and other services. Budget reduced to better align with actual spending and to create capacity for Clerical Salaries transfer from general fund budget.
570620	Health HMO Blue	Health insurance budget added to account for new Fire Prevention Officer

SEALER OF WEIGHTS AND MEASURES

SEALER OF WEIGHTS AND MEASURES (3702)		Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED					
<i>Personal Services</i>														
3702-510300	OVERTIME	\$ 924	\$ 1,600	\$ 84	\$ 1,600	\$ -	\$ -	\$ (1,600)						-100.00%
3702-510400	SICK	\$ 653	\$ -	\$ 923	\$ -	\$ -	\$ -	\$ -						-
3702-510500	HOLIDAY	\$ 749	\$ -	\$ 889	\$ -	\$ -	\$ -	\$ -						-
3702-510600	VACATION	\$ 954	\$ -	\$ 847	\$ -	\$ -	\$ -	\$ -						-
3702-510900	PERSONAL TIME	\$ 249	\$ -	\$ 224	\$ -	\$ -	\$ -	\$ -						-
3702-511000	OTHER SALARIES & WAGES	\$ 5,077	\$ -	\$ 6,000	\$ -	\$ 8,000	\$ 8,000	\$ 8,000						-
3702-512050	CLERICAL SALARIES & WAGES	\$ 1,451	\$ 1,825	\$ 1,725	\$ 3,049	\$ 3,203	\$ 154	\$ 154						5.06%
3702-513000	PROFESSIONAL SALARIES	\$ 13,716	\$ 13,602	\$ 5,738	\$ 14,466	\$ 9,012	\$ (5,454)	\$ (5,454)						-37.70%
<i>Personal Services - Subtotal</i>		\$ 23,773	\$ 17,027	\$ 16,429	\$ 19,115	\$ 20,215	\$ 1,100	\$ 1,100						5.76%
<i>Purchase of Services</i>														
3702-521700	DUES AND MEMBERSHIP	\$ 125	\$ 500	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -						0.00%
3702-521800	PROFESSIONAL DEVELOPMENT	\$ 60	\$ 500	\$ 250	\$ 1,000	\$ 1,000	\$ -	\$ -						0.00%
<i>Purchase of Services - Subtotal</i>		\$ 185	\$ 1,000	\$ 250	\$ 2,000	\$ 2,000	\$ -	\$ -						0.00%
<i>Purchase of Supplies</i>														
3702-540100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						-
3702-540200	OTHER SUPPLIES	\$ -	\$ 550	\$ -	\$ 550	\$ 550	\$ 550	\$ 550						0.00%
<i>Purchase of Supplies - Subtotal</i>		\$ -	\$ 550	\$ -	\$ 550	\$ 550	\$ 550	\$ 550						0.00%
<i>Other Charges and Expenses</i>														
3702-570400	MEDICARE	\$ 324	\$ -	\$ 338	\$ -	\$ -	\$ -	\$ -						-
3702-570500	LIFE INSURANCE	\$ 9	\$ 12	\$ 8	\$ 12	\$ 12	\$ -	\$ -						0.00%
3702-570600	HEALTH INS BC/BS	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						-
3702-570620	HEALTH HMO BLUE	\$ 1,606	\$ 208	\$ 2,413	\$ 208	\$ 208	\$ -	\$ -						0.00%
3702-570700	HEALTH INSURANCE - HARVARD	\$ -	\$ 2,806	\$ -	\$ 2,806	\$ 2,806	\$ 2,806	\$ -						0.00%
3702-570715	HSA SAVINGS ACCOUNT	\$ 41	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -						-
3702-570720	MEDICAL OPT OUT	\$ 204	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ -						-
<i>Other Charges and Expenses - Subtotal</i>		\$ 2,734	\$ 3,026	\$ 2,913	\$ 3,026	\$ 3,026	\$ -	\$ -						0.00%
Sealer of Weights and Measures Revolving Fund - Total		\$ 26,692	\$ 21,603	\$ 19,592	\$ 24,691	\$ 25,791	\$ 1,100	\$ 1,100						4.46%

BUDGET NOTES

510300	Overtime	Budget eliminated. Staff paid from this fund are not overtime eligible.
513000	Professional Salaries	Sealer inspectional services. Budget reduced to create capacity for Sealer Stipend in Other Salaries & Wages which has not previously been budgeted.
521700	Dues and Membership	Trainings required for Sealer credentials.
540200	Other Supplies	Supplies for Sealer.

FOOD SERVICE

FOOD SERVICE (3704) Account Number	Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
		ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	ACTUALS	Change	% Change
<i>Personal Services</i>													
3704-510400	SICK	\$ 1,303	\$ -	\$ 1,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3704-510500	HOLIDAY	\$ 1,538	\$ -	\$ 1,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3704-510600	VACATION	\$ 1,491	\$ -	\$ 1,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3704-510900	PERSONAL TIME	\$ 485	\$ -	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3704-513000	PROFESSIONAL SALARIES	\$ 31,427	\$ 38,493	\$ 28,295	\$ 40,817	\$ 53,239	\$ 53,239	\$ 12,422	\$ 12,422	\$ 12,422	\$ 12,422	\$ 12,422	30.43%
<i>Personal Services - Subtotal</i>		\$ 36,244	\$ 38,493	\$ 34,036	\$ 40,817	\$ 53,239	\$ 53,239	\$ 12,422	\$ 12,422	\$ 12,422	\$ 12,422	\$ 12,422	30.43%
<i>Purchase of Services</i>													
3704-520100	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3704-521900	PROFESSIONAL SERVICES	\$ 4,704	\$ 5,250	\$ 4,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3704-522700	CONTRACTUAL SERVICES	\$ -	\$ -	\$ 9,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,999)	-100.00%
<i>Purchase of Services - Subtotal</i>		\$ 4,704	\$ 5,250	\$ 4,600	\$ 9,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,999)	-100.00%
<i>Purchase of Supplies</i>													
3704-540200	OTHER SUPPLIES	\$ 11	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
<i>Purchase of Supplies - Subtotal</i>		\$ 11	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
<i>Other Charges and Expenses</i>													
3704-570400	MEDICARE	\$ 500	\$ 583	\$ 562	\$ 583	\$ 583	\$ 583	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3704-570500	LIFE INSURANCE	\$ 13	\$ 20	\$ 14	\$ 20	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3704-570600	HEALTH INS BC/BS	\$ 1,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3704-570620	HEALTH HMO BLUE	\$ 2,335	\$ 369	\$ 4,283	\$ 369	\$ 369	\$ 369	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3704-570715	HSA SAVINGS ACCOUNT	\$ 112	\$ 75	\$ 60	\$ 75	\$ 75	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3704-570720	MEDICAL OPT OUT	\$ 173	\$ 2,000	\$ 577	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Other Charges and Expenses - Subtotal</i>		\$ 4,502	\$ 3,047	\$ 5,496	\$ 3,047	\$ 3,047	\$ 3,047	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Food Service Revolving Fund - Total		\$ 45,461	\$ 47,790	\$ 44,132	\$ 54,864	\$ 57,286	\$ 2,423	\$ 4,42%					

BUDGET NOTES

513000	Professional Salaries	Includes funding for new food service inspector.
522700	Contractual Services	Removed funding and transferred to Professional Salaries for per diem food services inspector.

HAZARDOUS MATERIALS

HAZARDOUS MATERIALS (3705)		Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED							
<i>Personal Services</i>														
3705-510400	SICK	\$ 702	\$ -	\$ 1,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3705-510500	HOLIDAY	\$ 866	\$ -	\$ 1,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3705-510600	VACATION	\$ 871	\$ -	\$ 1,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3705-510900	PERSONAL TIME	\$ 305	\$ -	\$ 266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3705-513000	PROFESSIONAL SALARIES	\$ 19,285	\$ 27,657	\$ 20,482	\$ 31,082	\$ 32,940	\$ 32,940	\$ 1,858						5.98%
<i>Personal Services - Subtotal</i>			\$ 22,029	\$ 27,657	\$ 24,615	\$ 31,082	\$ 32,940	\$ 1,858						5.98%
<i>Purchase of Services</i>														
3705-521900	PROFESSIONAL SERVICES	\$ 595	\$ 1,980	\$ -	\$ 1,980	\$ 1,980	\$ 1,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3705-522700	CONTRACTUAL SERVICE	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3705-522780	HAZARDOUS WASTE DAY	\$ 13,352	\$ 6,000	\$ 6,190	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Purchase of Services - Subtotal</i>			\$ 13,947	\$ 12,980	\$ 6,190	\$ 12,980	\$ 12,980	\$ -						0.00%
<i>Purchase of Supplies</i>														
3705-540200	OTHER SUPPLIES	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3705-540900	MATERIAL AND EQUIPMENT	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Purchase of Supplies - Subtotal</i>			\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ -						0.00%
<i>Other Charges and Expenses</i>														
3705-570400	MEDICARE	\$ 310	\$ 600	\$ 326	\$ 600	\$ 600	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3705-570500	LIFE INSURANCE	\$ 7	\$ 2,500	\$ 8	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3705-570620	HEALTH HMO BLUE	\$ 2,172	\$ 1,654	\$ 3,426	\$ 1,654	\$ 1,654	\$ 1,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3705-570715	HSA SAVINGS ACCOUNT	\$ -	\$ 600	\$ -	\$ 600	\$ 600	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3705-570720	MEDICAL OPT OUT	\$ 139	\$ 1,600	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Other Charges and Expenses - Subtotal</i>			\$ 2,628	\$ 6,954	\$ 3,759	\$ 6,954	\$ 6,954	\$ -						0.00%
Hazardous Materials Revolving Fund - Total			\$ 38,604	\$ 48,791	\$ 34,565	\$ 52,216	\$ 54,073	\$ 1,858						3.56%

BUDGET NOTES

521900	Professional Services	This line item is for any services needed to assist with spills, third party reviews, or hazardous material related emergency.
522700	Contractual Service	Contingencies if needed.
522780	Hazardous Waste Day	Funding towards town Hazardous Waste Day.
540200	Other Supplies	Supplies needed for inspections.
540900	Materials and Equipment	Used for PPE.

HISTORIC DISTRICT COMMISSION

HISTORIC DISTRICT COMMISSION (3706)		Description	FY24		FY25		FY25		FY26		FY27		\$	%
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change	PROPOSED	Change	Change	Change	Change
<u>Purchase of Supplies</u>														
3706-540100	OFFICE SUPPLIES	\$	100	\$	200	\$	63	\$	200	\$	200	\$	-	0.00%
	<i>Purchase of Supplies - Subtotal</i>	\$	100	\$	200	\$	63	\$	200	\$	200	\$	-	0.00%
<u>Other Charges and Expenses</u>														
3706-570000	OTHER EXPENDITURES	\$	-	\$	-	\$	75	\$	-	\$	-	\$	-	-
	<i>Other Charges and Expenses - Subtotal</i>	\$	-	\$	-	\$	75	\$	-	\$	-	\$	-	-
Historic District Commission Revolving Fund - Total		\$	100	\$	200	\$	138	\$	200	\$	200	\$	-	\$

BUDGET NOTES

STORMWATER INSPECTIONS

STORMWATER INSPECTIONS (3708)		Description	FY24		FY25		FY25		FY26		FY27		\$	%
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change	PROPOSED	Change	Change	Change	Change
<u>Personal Services</u>														
3708-510300	OVERTIME	\$	26	\$	-	\$	156	\$	-	\$	-	\$	-	-
3708-510400	SICK	\$	108	\$	-	\$	-	\$	-	\$	-	\$	-	-
3708-510500	HOLIDAY	\$	803	\$	-	\$	962	\$	-	\$	-	\$	-	-
3708-510600	VACATION	\$	-	\$	-	\$	408	\$	-	\$	-	\$	-	-
3708-510900	PERSONAL TIME	\$	207	\$	-	\$	218	\$	-	\$	-	\$	-	-
3708-512050	CLERICAL SALARIES & WAGES	\$	14,866	\$	-	\$	15,133	\$	-	\$	-	\$	-	-
3708-513000	PROFESSIONAL SALARIES	\$	-	\$	18,940	\$	-	\$	19,319	\$	22,510	\$	3,191	16.52%
	<i>Personal Services - Subtotal</i>	\$	16,010	\$	18,940	\$	16,877	\$	19,319	\$	22,510	\$	3,191	16.52%
<u>Purchase of Services</u>														
3708-521900	PROFESSIONAL SERVICES	\$	47,530	\$	50,000	\$	-	\$	150,000	\$	50,000	\$	(100,000)	-66.67%
3708-522700	CONTRACTUAL SERVICE	\$	-	\$	20,000	\$	33,000	\$	20,000	\$	20,000	\$	-	0.00%
	<i>Purchase of Services - Subtotal</i>	\$	47,530	\$	70,000	\$	33,000	\$	170,000	\$	70,000	\$	(100,000)	-58.82%
<u>Purchase of Supplies</u>														
3708-540200	OTHER SUPPLIES	\$	-	\$	350	\$	-	\$	350	\$	350	\$	-	0.00%
3708-540500	BOOKS AND PERIODICALS	\$	-	\$	200	\$	-	\$	200	\$	200	\$	-	0.00%
3708-540900	MATERIAL AND EQUIPMENT	\$	-	\$	3,000	\$	-	\$	3,000	\$	3,000	\$	-	0.00%
	<i>Purchase of Supplies - Subtotal</i>	\$	-	\$	3,550	\$	-	\$	3,550	\$	3,550	\$	-	0.00%
<u>Other Charges and Expenses</u>														
3708-570400	MEDICARE	\$	223	\$	-	\$	373	\$	-	\$	-	\$	-	-
3708-570500	LIFE INSURANCE	\$	11	\$	-	\$	12	\$	-	\$	-	\$	-	-
3708-570620	HEALTH HMO BLUE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
3708-570720	MEDICAL OPT OUT	\$	499	\$	-	\$	737	\$	-	\$	-	\$	-	-
	<i>Other Charges and Expenses - Subtotal</i>	\$	733	\$	-	\$	1,122	\$	-	\$	-	\$	-	-
Stormwater Inspections Revolving Fund - Total		\$	64,273	\$	92,490	\$	50,998	\$	192,869	\$	96,060	\$	(96,809)	-50.19%

BUDGET NOTES

521900	Professional Services	FY2026 budget included funding for a capital project. Budget returned to normal level for FY2027.
522700	Contractual Services	Consultant help with MS4 permit.
540200	Other Supplies	Additional water testing supplies.
540900	Materials and Equipment	Two testing meters as required by NPDES permit.

CROSSTOWN CONNECT

CROSSTOWN CONNECT (3709)				FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
Account Number	Description			ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED					
<i>Purchase of Services</i>															
3709-521900	PROFESSIONAL SERVICES			\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -			0.00%	
3709-522700	CONTRACTUAL SERVICE			\$ -	\$ 162,000	\$ 50,000	\$ 162,000	\$ 162,000	\$ 162,000	\$ 162,000	\$ -			0.00%	
<i>Purchase of Services - Subtotal</i>				\$ -	\$ 170,000	\$ 50,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ -			0.00%	
<i>Purchase of Supplies</i>															
3709-540100	OFFICE SUPPLIES			\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -			0.00%	
3709-540200	OTHER SUPPLIES			\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -			0.00%	
<i>Purchase of Supplies - Subtotal</i>				\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -			0.00%	
Crosstown Connect Revolving Fund - Total				\$ -	\$ 180,000	\$ 50,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	-	

BUDGET NOTES

522700 Contractual Services Dispatcher services for member communities.

ROADWAY MAINTENANCE

ROADWAY MAINTENANCE (3710)		FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
Account Number	Description	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED							
<i>Personal Services</i>													
3710-510300	OVERTIME	\$ 9	\$ -	\$ 54.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3710-510400	SICK	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3710-510500	HOLIDAY	\$ 280	\$ -	\$ 335.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3710-510600	VACATION	\$ -	\$ -	\$ 142.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3710-510900	PERSONAL TIME	\$ 72	\$ -	\$ 76.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3710-512050	CLERICAL SALARIES & WAGES	\$ 5,190	\$ 6,613	\$ 6,215	\$ 6,745	\$ 7,859	\$ 7,859	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114	16.52%	
<i>Personal Services - Subtotal</i>		\$ 5,589	\$ 6,613	\$ 6,824	\$ 6,745	\$ 7,859	\$ 7,859	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114	16.52%	
<i>Purchase of Services</i>													
3710-521900	PROFESSIONAL SERVICES	\$ 39,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3710-522700	CONTRACTUAL SERVICE	\$ -	\$ 47,000	\$ 25,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ -	\$ -	\$ -	\$ -	0.00%	
<i>Purchase of Services - Subtotal</i>		\$ 39,075	\$ 47,000	\$ 25,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ -	\$ -	\$ -	\$ -	0.00%	
<i>Other Charges and Expenses</i>													
3710-570400	MEDICARE	\$ 79	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3710-570500	LIFE INSURANCE	\$ 2	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3710-570720	MEDICAL OPT OUT	\$ 174	\$ -	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
<i>Other Charges and Expenses - Subtotal</i>		\$ 255	\$ -	\$ 364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Roadway Maintenance Revolving Fund - Total		\$ 44,919	\$ 53,613	\$ 32,187	\$ 53,745	\$ 54,859	\$ 54,859	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114	2.07%	

BUDGET NOTES

522700 Contractual Services Roadway construction permit fees collected and used, roadway maintenance.

PUBLIC SHADE TREE

PUBLIC SHADE TREE (3711)		Description	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<i>Purchase of Supplies</i>									
3711-540900	MATERIAL AND EQUIPMENT	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
	<i>Purchase of Supplies - Subtotal</i>	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
	Public Shade Tree Revolving Fund - Total	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	-

BUDGET NOTES

FIRE PREVENTION

FIRE PREVENTION (3712)		Description	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<i>Purchase of Supplies</i>									
3712-520300	EQPT REPAIR AND SERVICING	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 20,000	\$ (55,000)	\$ -	-73.33%
	<i>Purchase of Supplies - Subtotal</i>	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 20,000	\$ (55,000)	\$ -	-73.33%
<i>Other Charges and Expenses</i>									
3712-570000	OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	#DIV/0!
	<i>Other Charges and Expenses - Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	#DIV/0!
	Fire Prevention Revolving Fund - Total	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 45,000	\$ (30,000)	\$ -	-40.00%

BUDGET NOTES

SENIOR CENTER

SENIOR CENTER (3713)		Description	FY24	FY25	FY25	FY26	FY27	\$	%
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	Change	Change
<i>Purchase of Supplies</i>									
3713-540260	PROGRAM EVENT SUPPLIES	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -	-100.00%
	<i>Purchase of Supplies - Subtotal</i>	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	#DIV/0!
	Fire Prevention Revolving Fund - Total	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	#DIV/0!

BUDGET NOTES

RECREATIONS PROGRAMS

RECREATION PROGRAMS (3750)		Description	FY24		FY25		FY25		FY26		FY27		\$ Change	% Change
Account Number			ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED							
<i>Personal Services</i>														
3750-510200	REGULAR TEMP	\$ -	\$ 30,000	\$ -	\$ 7,860	\$ 6,000	\$ 55,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	-16.67%
3750-510300	OVERTIME	\$ 426	\$ 5,000	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3750-510400	SICK	\$ -	\$ -	\$ 993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3750-510440	SEASONAL	\$ 37,682	\$ 40,000	\$ 39,114	\$ 35,000	\$ 55,000	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ -	57.14%
3750-510500	HOLIDAY	\$ -	\$ -	\$ 745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3750-510600	VACATION	\$ -	\$ -	\$ 1,836	\$ 4,000	\$ 2,000	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ -	-50.00%
3750-510760	INTERNSHIP	\$ 1,134	\$ 4,000	\$ 26,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3750-512050	CLERICAL SALARIES & WAGES	\$ -	\$ -	\$ 62,353	\$ 65,000	\$ 65,000	\$ 210,000	\$ 6,000	\$ 204,000	\$ 210,000	\$ 6,000	\$ 210,000	\$ 6,000	0.00%
3750-512220	LIFEGUARD WAGES	\$ 40,315	\$ 70,000	\$ 208,955	\$ 204,000	\$ 204,000	\$ 210,000	\$ 6,000	\$ 210,000	\$ 210,000	\$ 6,000	\$ 210,000	\$ 6,000	2.94%
3750-512230	COUNSELOR WAGES	\$ 185,065	\$ 175,000	\$ 68,057	\$ 71,500	\$ 71,500	\$ 71,500	\$ 3,444	\$ 71,500	\$ 71,500	\$ 71,500	\$ 71,500	\$ 71,500	5.06%
<i>Personal Services - Subtotal</i>		\$ 264,622	\$ 324,000	\$ 349,076	\$ 382,057	\$ 408,500	\$ 408,500	\$ 26,444	\$ 408,500	\$ 408,500	\$ 408,500	\$ 408,500	\$ 408,500	6.92%
<i>Purchase of Services</i>														
3750-520100	ADVERTISING	\$ 8,029	\$ 8,000	\$ 6,277	\$ 7,000	\$ 3,000	\$ (4,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-57.14%
3750-520150	SPONSORSHIP LETTERS	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3750-520200	BLDG GROUNDS AND MAINT.	\$ 113,410	\$ 80,000	\$ 96,171	\$ 65,000	\$ 90,000	\$ 25,000	\$ 38.46%	\$ 65,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	-
3750-520300	EQPT REP AND SERVICING	\$ 11,253	\$ 10,000	\$ 14,895	\$ 10,000	\$ 10,000	\$ -	\$ 0.00%	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	-
3750-520900	TRAVEL	\$ 604	\$ 500	\$ 1,062	\$ 2,000	\$ 750	\$ (1,250)	\$ -62.50%	\$ 2,000	\$ 750	\$ 750	\$ 750	\$ 750	-
3750-521101	LIGHTING (ELECTRICITY)	\$ 6,672	\$ 25,000	\$ 11,523	\$ 11,000	\$ 11,000	\$ -	\$ 0.00%	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	-
3750-521110	WATER	\$ 3,030	\$ 3,000	\$ 6,711	\$ 2,000	\$ 2,000	\$ -	\$ 0.00%	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
3750-521700	DUES AND MEMBERSHIP	\$ 1,210	\$ 1,500	\$ 785	\$ 1,400	\$ 700	\$ (700)	\$ -50.00%	\$ 1,400	\$ 700	\$ 700	\$ 700	\$ 700	-
3750-521800	PROFESSIONAL DEVELOPMENT	\$ 4,458	\$ 3,000	\$ 6,383	\$ 5,000	\$ 2,500	\$ (2,500)	\$ -50.00%	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	-
3750-521900	PROFESSIONAL SERVICES	\$ 19,522	\$ 50,000	\$ 22,298	\$ 40,000	\$ 40,000	\$ -	\$ 0.00%	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	-
3750-522201	FOOD	\$ 1,201	\$ 6,000	\$ 1,910	\$ 3,000	\$ 2,500	\$ (500)	\$ -16.67%	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	-
3750-522450	LICENSE FEES	\$ 1,594	\$ 2,000	\$ 1,405	\$ 2,000	\$ 2,000	\$ -	\$ 0.00%	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
3750-522700	CONTRACTUAL SERVICE	\$ 66,421	\$ 60,000	\$ 53,980	\$ 62,000	\$ 62,000	\$ -	\$ 0.00%	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	-
3750-522930	BANKING SERVICES	\$ (4,559)	\$ 4,000	\$ (5,128)	\$ 2,000	\$ 2,000	\$ -	\$ 0.00%	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
3750-523710	LIGHT TOWERS	\$ -	\$ 2,000	\$ 4,261	\$ 2,000	\$ 2,000	\$ -	\$ 0.00%	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
3750-523720	PRODUCTION COSTS	\$ 370	\$ 15,000	\$ 8,416	\$ 12,000	\$ 12,000	\$ -	\$ 0.00%	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	-
3750-523801	BAND AMENITIES	\$ 2,500	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 0.00%	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	-
3750-523830	MOON BOUNCE	\$ 3,195	\$ 3,000	\$ 1,695	\$ 3,000	\$ 3,000	\$ -	\$ 0.00%	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	-
3750-523840	PORTABLE TOILETS	\$ 9,784	\$ 12,000	\$ 13,771	\$ 12,000	\$ 12,000	\$ -	\$ 0.00%	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	-
3750-523900	BUSES	\$ 9,985	\$ 15,000	\$ 14,182	\$ 15,000	\$ 15,000	\$ -	\$ 0.00%	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	-
<i>Purchase of Services - Subtotal</i>		\$ 258,679	\$ 304,500	\$ 263,599	\$ 259,400	\$ 275,450	\$ 16,050	\$ 6.19%	\$ 259,400	\$ 275,450	\$ 275,450	\$ 275,450	\$ 275,450	-
<i>Purchase of Supplies</i>														
3750-540100	OFFICE SUPPLIES	\$ 2,126	\$ 3,000	\$ 837	\$ 2,000	\$ 1,500	\$ (500)	\$ -25.00%	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	-
3750-540200	OTHER SUPPLIES	\$ 37,623	\$ 50,000	\$ 26,619	\$ 55,000	\$ 45,000	\$ (10,000)	\$ -18.18%	\$ 55,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	-
3750-540600	SPORTS & RECREATION EQPT	\$ 6,549	\$ 8,000	\$ 9,676	\$ 8,000	\$ 8,000	\$ -	\$ 0.00%	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	-
3750-544080	OTHER FOOD	\$ -	\$ -	\$ 1,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Purchase of Supplies - Subtotal</i>		\$ 46,298	\$ 61,000	\$ 38,314	\$ 65,000	\$ 54,500	\$ (10,500)	\$ -16.15%	\$ 65,000	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	-
<i>Other Charges and Expenses</i>														
3750-570000	OTHER EXPENDITURES	\$ 14,508	\$ 40,000	\$ 37,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3750-570400	MEDICARE	\$ 4,048	\$ 4,000	\$ 4,552	\$ 5,000	\$ 5,000	\$ -	\$ 0.00%	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-
3750-570500	LIFE INSURANCE	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3750-570620	HMO BLUE	\$ -	\$ -	\$ 67	\$ 22,000	\$ 22,000	\$ -	\$ 0.00%	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	-
3750-570720	MEDICAL OPT OUT	\$ -	\$ -	\$ 1,058	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
3750-579100	REFUNDS	\$ 20,831	\$ 20,000	\$ 14,840	\$ 20,000	\$ 25,000	\$ 5,000	\$ 25.00%	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	-
<i>Other Charges and Expenses - Subtotal</i>		\$ 39,387	\$ 64,000	\$ 58,092	\$ 47,000	\$ 54,000	\$ 7,000	\$ 14.89%	\$ 47,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	-
<i>Capital Outlay</i>														
3750-580000	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	-
3750-583000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	-
3750-587000	LEASE	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ (1,200)	\$ -100.00%	\$ 1,200	\$ -	\$ -	\$ -	\$ -	-
<i>Capital Outlay - Subtotal</i>		\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 21,200	\$ 20,000	\$ 1666.67%	\$ 21,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	-
Recreation Programs Revolving Fund - Total		\$ 610,186	\$ 754,700	\$ 710,281	\$ 754,657	\$ 813,650	\$ 58,994	7.82%	\$ 754,657	\$ 813,650	\$ 813,650	\$ 813,650	\$ 813,650	7.82%

BUDGET NOTES

Overtime	Increased due to historically spending slightly more than what was budgeted.
Seasonal	Funding for two seasonal stewards and a groundskeeper.
Counselor Wages	This could be reduced to \$0 if camps are outsourced.
Advertising	Decreased due to historically spending less than what was budgeted for.
Building Grounds and Maintenance	Increased to accommodate one time expense of installing door swipes at NARA bathrooms.
Professional Services	This will be reduced to \$30,000 if camps are outsourced.
Contractual Services	This will be reduced to \$40,000 if camps are outsourced.
Moon Bounce	Could be reduced to \$0 if camps are outsourced.
Buses	Could be reduced to \$0 if camps are outsourced.
Other Supplies	Could be reduced to \$10k if camps are outsourced.
Sports Equipment HMO	Could be reduced to \$2k if camps are outsourced.
Blue	Health insurance for new Activities and Program Coordinator.
Refunds	Increased in line with actual to date FY26 spending. Could be reduced to \$5k if camps are outsourced.
Machinery & Equipment	One-time purchase of a new John Deere electric gator to replace aging gas-powered gator.