Town of Arlington
Massachusetts

Report of the
Finance Committee

ANNUAL TOWN MEETING

Monday, April 27, 2026

TABLE OF CONTENTS

THE FINANCE COMMITTEE 2
REPORT OF THE CHAIR OF THE FINANCE COMMITTEE 4
APPENDIX A RECOMMENDED VOTES A-1
ARTICLES 2-7 THE SELECT BOARD AND/OR REDEVELOPMENT BOARD WILL REPORT ON THESE ARTICLES A-1
ARTICLE 8 BYLAW AMENDMENT / REGULATION OF OUTDOOR LIGHTING A-1
ARTICLE 9-15 THE SELECT BOARD AND/OR REDEVELOPMENT BOARD WILL REPORT ON THESE ARTICLES A-1
ARTICLE 16 BYLAW AMENDMENT / TOWN FEES AND CHARGES A-2
ARTICLE 17 LOCAL OPTION / ACCEPTANCE OF M.G.L. CHAPTER 40, §22F REGARDING FEES A-2
ARTICLE 18 THE SELECT BOARD AND/OR REDEVELOPMENT BOARD WILL REPORT ON THIS ARTICLE A-3
ARTICLE 19 BYLAW AMENDMENT/ ADDITION OF CERTAIN DELINQUENT MUNICIPAL FEES/FINES TO BE A LIEN ON REAL ESTATE TAX ACCOUNT A-3
ARTICLES 20-58 THE SELECT BOARD AND/OR REDEVELOPMENT BOARD WILL REPORT ON THESE ARTICLES A-3
ARTICLE 59 APPROPRIATION / PEG ACCESS BUDGET A-4
ARTICLE 60 ENDORSEMENT OF PARKING BENEFIT DISTRICT EXPENDITURES A-5
ARTICLE 61 POSITIONS RECLASSIFICATION A-6
ARTICLE 62 COLLECTIVE BARGAINING A-8
ARTICLE 63 AMENDMENTS TO FY26 BUDGETS A-10
ARTICLE 64 APPROPRIATION / TOWN BUDGETS A-11
ARTICLE 65 CAPITAL BUDGET A-11
ARTICLE 66 CAPITAL BUDGET / OTTOSON MIDDLE SCHOOL FEASIBILITY STUDY A-12
ARTICLE 67 CAPITAL BUDGET / HARDY SCHOOL FEASIBILITY STUDY AND SCHEMATIC DESIGN A-13
ARTICLE 68 RESCIND PRIOR BORROWING AUTHORIZATIONS A-14
ARTICLE 69 APPROPRIATION / TRANSPORTATION INFRASTRUCTURE FUND A-14
ARTICLE 70 APPROPRIATION / FINANCING OF CONSTRUCTION OR RECONSTRUCTION OF SEWERS AND SEWERAGE FACILITIES A-15
ARTICLE 71 APPROPRIATION / FINANCING OF CONSTRUCTION OR RECONSTRUCTION OF WATER MAINS AND WATER FACILITIES A-16
ARTICLE 72 APPROPRIATION / MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL AND OUT OF DISTRICT VOCATIONAL PLACEMENTS A-16
ARTICLE 73 APPROPRIATION / COMMITTEES AND COMMISSIONS A-17
ARTICLE 74 APPROPRIATION / TOWN CELEBRATIONS AND EVENTS A-19
ARTICLE 75 APPROPRIATION / MISCELLANEOUS A-20
ARTICLE 76 APPROPRIATION / WATER BODIES FUND A-21
ARTICLE 77 APPROPRIATION / COMMUNITY PRESERVATION ACT FUND A-21
ARTICLE 78 APPROPRIATION / HARRY BARBER COMMUNITY SERVICE PROGRAM A-22
ARTICLE 79 APPROPRIATION / PRIVATE WAY REPAIRS REVOLVING FUND A-22
ARTICLE 80 APPROPRIATION / 51A GROVE STREET BUILDING REPAIRS A-23
ARTICLE 81 APPROPRIATION / PENSION ADJUSTMENT FOR FORMER TWENTY-FIVE YEAR/ ACCIDENTAL DISABILITY EMPLOYEES A-23
ARTICLE 82 LOCAL OPTION TAXES A-24
ARTICLE 83 APPROPRIATION / OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND A-24
ARTICLE 84 TRANSFER OF FUNDS / CEMETERY A-25
ARTICLE 85 APPROPRIATION / OVERLAY RESERVE A-25
ARTICLE 86 APPROPRIATION / LONG TERM STABILIZATION FUND A-26
ARTICLE 87 USE OF FREE CASH A-26
ARTICLE 88 APPROPRIATION / FISCAL STABILITY STABILIZATION FUND A-27
APPENDIX B FISCAL YEAR 2027 BUDGETS B-1
APPENDIX C SUMMARY OF FINANCE COMMITTEE RECOMMENDATIONS C-1
APPENDIX D LONG-RANGE PROJECTION D-1
APPENDIX E GLOSSARY E-1
APPENDIX F BUDGET PROCESS AND TIMELINE F-1
APPENDIX G SOURCES OF INFORMATION G-1

THE FINANCE COMMITTEE

CHRISTINE DESHLER, Chair

DARREL HARMER, Vice Chair ANNIE LACOURT, Vice Chair ALAN JONES, Vice Chair

Precinct	TERM ENDS	Precinct	TERM ENDS
1 PAUL BAYER	2026	12 DARREL HARMER	2027
2 JORDAN REMY	2028	13 ANNIE LACOURT	2028
3 SCOTT MULLEN	2027	14 ALAN JONES	2028
4 SOPHIE MIGLIAZZO	2026	15 CHRISTOPHER HEIGHAM	2027
5 GRANT GIBIAN	2026	16 PEGGY BLISS	2026
6 CAROLYN WHITE	2028	17 ALLAN TOSTI	2027
7 REBECCA YOUNKIN	2028	18 JOHN GRIFFIN	2026
8 JOSHUA LOBEL	2028	19 CHRISTINE DESHLER	2027
9 MICHAEL RUDERMAN	2026	20 DEAN CARMAN	2026
10 CHARLES FOSKETT	2026	21 DAVID MCKENNA	2027
11 CHUCK CARNEY	2027		

MICHAIAH HEALY, Executive Secretary

The Finance Committee was established by vote of the Town over a century ago on March 7, 1895. Article 33 provided for the selection of a "committee of twenty-one", which would consider all articles in the warrant involving an appropriation of money and "make report thereof in print, with their estimates and recommendations for final action of the town."

Arlington's Finance Committee, however, was not the first in the state. According to the Massachusetts Finance Committee Handbook, "The Finance Committee's beginning was the action of a group of citizens of Quincy in 1870, who created themselves a committee to restore financial order." In 1910, the legislature required finance committees for every town "whose valuation for the purposes of apportioning the state tax exceeds one million dollars." Chapter 39, Section 16, also provided that any other town may "by by-law provide for the election or the appointment and duties of appropriation, advisory or finance committees, who shall consider any or all municipal questions for the purpose of making reports or recommendations to the town."

In Arlington, the duties and responsibilities of the Finance Committee are stated in the Town Manager Act, Sections 31-35, and in the Bylaws, Title I, Article 7. Finance Committee members must be registered voters of the town. They are appointed by a three-member committee composed of the Moderator, the chair of the Finance Committee and the chair of the Board of Trust Fund Commissioners.

Under Section 4 of Article 7 of Title I of the Bylaws, the Finance Committee "shall consider all articles contained in any warrant except articles on zoning…and those articles which do not require or request an appropriation of money,…Said committee shall make recommendations, and shall report in print, if possible at or prior to each town meeting, but the omission of said committee so to consider, recommend and/or report shall not affect the validity of any vote or other action at any town meeting. The committee shall also make such general suggestions, criticisms and recommendations, as it may deem expedient. Nothing contained in this section shall preclude the Committee from considering, if it sees fit, articles which do not require or request an appropriation of money."

REPORT OF THE CHAIR OF THE FINANCE COMMITTEE

OVERRIDE

In last year's Report, this Chair warned that the Town would soon confront strong financial headwinds that would likely necessitate a tax increase in the form of an override before this, the 2026 Annual Arlington Town Meeting. When Town Meeting last met, the Town was projecting a $13.5 million deficit for FY2027, a $21.5 million deficit for FY2028, and a $24.8 million deficit for FY2029.

Knowing that it would be untenable to expect the average taxpayer of Arlington to be able to afford an override in the amount needed to defray such large deficits, the Long Range Planning Committee set out to work, meeting regularly throughout the year. Scrutinizing every expense and revenue source, the message at every meeting was that the override "ask" had to be made lower still.

By February 2026, the $13.5 million projected deficit for FY2027 had been whittled down to $2.7 million with cuts being made across both the School and Town departmental budgets. With these expense reductions, with a commitment to restrain further growth, and with the Town aggressively pursuing all potential revenue sources, the projected deficits for the out years were also reduced.

With the "ask" to the taxpayer now substantially reduced, on February 12, 2026, the Select Board voted unanimously to place a $14.8 million dollar override on the ballot. The School Committee followed suit with its own unanimous vote urging approval of the override. After lengthy debate, on February 18, 2026 the Finance Committee added its support to the override by a decisive 12 to 5 vote.

In a demonstration of the value that they place on the services they receive and the trust that they have in the Town's leadership, on March 28, 2026, the voters of Arlington approved this $14.8 million override by an overwhelming margin, carrying nearly 72% of the vote. With that, Arlington has not only approved the largest override ever for the Town, but the largest override ever for the state thus far. Given that Arlington is an economically diverse and modest town compared to its more affluent neighbors, and given the difficult financial times we are in, the March 28, 2026 vote was remarkable.

BUDGET DETAILS

With this successful override vote, the Finance Committee is able to present to Town Meeting for its approval an FY2027 budget totaling $247,015,088. This represents a 6.47% increase over the FY2026 budget.

As has been the case for several years now, the biggest drivers for the increase in expenses are items over which Arlington has limited control. Insurance, including Health Insurance, is expected to increase by 10.42%; Curbside Solid Waste Collection will increase by 6%; and Pensions will increase by 4.76%. Consistent with the promises made to the residents when the override was placed on the ballot, this FY2027 budget limits growth to 3.25% for Town departments and 4% for the School department.

Virtually every department will see a decrease in their expense line compared to last year's budget. The largest expense budget reduction, $100,000, is in the Health and Human Services Department. This decrease reflects lower spending needs for Veteran's Aid and Assistance programming. The Library material's budget has been reduced by $50,500. It is anticipated that this reduction will be offset by alternative funding sources. All committees and commissions, including the Finance Committee, will see a reduction in their budgets of 10%, or more. Only the Select Board will see an increase in its expense line for FY2027. That increase is made necessary in order to prepare for next year's audit with a new CPA firm.

Increases in departmental budgets are almost exclusively due to contractual salary raises, step and longevity increases, and cost-of-living and other adjustments, consistent with a recent salary benchmarking study indicating a need for Arlington to boost compensation to remain competitive with its Town Manager 12 communities. The Finance Committee is pleased to report that the Town has finally reached agreement with the Patrol Officers, Ranking Officers and Firefighter Unions. These employees have been working without a contract, in some instances, since 2022. Retroactive compensation for these contracts will come primarily from our Salary Reserve Fund, established for just such needs. The Town will soon commence negotiations with all its units for the FY2028-2030 contract period.

As anticipated, all but one ARPA-funded positions have been phased out. The one ARPA position remaining, a Communications Coordinator in the Town Manager's Office, will no longer be funded past December 2026. The total number of FTEs in the FY2027 budget has been reduced by .97. This was achieved in part by eliminating a .66 FTE Output Media Handler position in the Postage budget, and reducing the hours for a Geriatric Nurse Clinician and a Library Assistant.

The FY2027 budget includes a $30,000 increase in the offset amount to the Cemetery budget to cover contractual obligations under a mowing contract. That money will come from the Sale of Lots and Graves Fund, which retains a healthy balance of approximately $1.23 million dollars. This year the Town will be drawing more money from the Parking Benefits District Fund to offset salaries for the Parking Collections Manager and the Parking Control Officers. Previously, 50% of their salaries were paid by the Parking Benefits District Fund. Based on a recent analysis that determined that approximately 75% of their time and resources are related directly to their activities within the District, the offsets were adjusted accordingly.

On the School side, the Superintendent and School Committee agreed to forego a $600,000 increase to their budget that had been part of the November 2023 override commitment. Its Special Education budget has now been combined with the General Education budget and, going forward, that single budget will grow no larger than 4%. The Student Enrollment Growth Factor, which the Long-Range Planning Committee had in the past used as a mechanism to adjust for sharp increases or decreases in student enrollment, has been discontinued because its volatility undermines it as an accurate economic predictor.

THE FUTURE

With the passage of the override, we can anticipate balanced budgets through FY2029. However, with departmental budgets growing at 3.25%, the School department budget growing at 4%, and with expenses such as Health Insurance and Solid Waste vastly outpacing both, the amount of tax revenue that the Town can collect under Proposition 2 ½ is insufficient to meet the Town's needs. As the reader will see in the most updated Long-Range Plan (Appendix D), significant deficits are expected in FY2030 ($13.8 million) and in FY 2031 ($19.5 million). This will necessitate yet another override in three years without a significant increase in other revenue sources or another round of substantial cuts in expenses, or, most likely, both.

Also on the financial horizon are some capital projects that will need to be addressed. The Ottoson Middle School is reaching its life expectancy, the Hardy Elementary School will require a new HVAC system, and Town Hall continues to need improvements. The cost of these projects, and the source of their funding, are yet to be determined.

On a separate note, last year the Finance Committee solicited input from Town Meeting Members on how to improve this Report. Several of the recommendations the Finance Committee received have been adopted. This Report has reintroduced a Glossary of frequently used terms (Appendix E), and includes a timeline for the budget process (Exhibit F) and a list identifying where other sources of financial information can be found (Exhibit G). These additions will be improved upon, and other recommendations adopted, in future Reports.

Respectively submitted,

Christine Deshler
Chair, Arlington Finance Committee

APPENDIX A RECOMMENDED VOTES

The Finance Committee recommends passage of the following votes:

(Unless otherwise indicated, the following recommendations were by unanimous vote. Any exceptions are noted in parentheses following the text of the recommended vote. The vote code is: number of yes votes-number of no votes-number of abstentions. The Chair votes only when the recommendation of the Finance Committee will be affected.)

ARTICLES 2-7 **THE SELECT BOARD AND/OR REDEVELOPMENT BOARD WILL REPORT ON THESE ARTICLES**

ARTICLE 8 **BYLAW AMENDMENT / REGULATION OF OUTDOOR LIGHTING**

To see if the Town will vote to amend Title V, Article 14 of the Town Bylaws ("Regulation of Outdoor Lighting") to update the standards for outdoor lighting to comport with the 2024 Dark Skies International model bylaw; or take any action related thereto.

(Inserted at the request of the Department of Planning and Community Development)

VOTED: That no action be taken under this article.

COMMENT: *This Article, which will amend the Town's existing Outdoor Lighting Bylaw to comply with new, more exacting nighttime lighting standards, will require a more complicated inspection and review process than is currently being implemented. It is estimated that to meet these new voluntary standards, the Town will have to incur approximately $45,000 each year in additional personnel and equipment costs. The Finance Committee does not believe that this is a prudent use of funds at this time, and reminds Town Meeting that the Town and School Department, as well as all of our Town committees and commissions, have agreed to reduce their expenses this year to balance our FY2027 budget. When these sacrifices are being made, we should not, at the same time, assume any additional and unnecessary financial obligations.*

ARTICLE 9-15 **THE SELECT BOARD AND/OR REDEVELOPMENT BOARD WILL REPORT ON THESE ARTICLES**

ARTICLE 16 BYLAW AMENDMENT / TOWN FEES AND CHARGES

To see if the Town will vote to amend Title IX, Article 3 of the Town Bylaws to update existing fee amounts and add any currently omitted services with accompanying appropriate fee structures; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Finance Committee recommends favorable action on this article.

COMMENT: *The Finance Committee supports the Town Manager's and the Select Board's efforts to update the Town's fee structure to more accurately reflect the true cost of services delivered to our residents and strengthen the Town's enforcement mechanisms to ensure compliance with our Bylaws. Accordingly, the Finance Committee recommends favorable action on Articles 16, 17 and 19.*

ARTICLE 17 LOCAL OPTION / ACCEPTANCE OF M.G.L. CHAPTER 40, §22F REGARDING FEES

To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 40, Section 22F to authorize the town's municipal boards and officers empowered to issue a license, permit, certificate or to render a service of perform work, to set or adjust reasonable fees for the issuance of those licenses, permits, and for services rendered; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Finance Committee recommends favorable action on this article.

COMMENT: *The Finance Committee supports the Town Manager's and the Select Board's efforts to update the Town's fee structure to more accurately reflect the true cost of services delivered to our residents and strengthen the Town's enforcement mechanisms to ensure compliance with its Bylaws. Accordingly, the Finance Committee recommends favorable action on Articles 16, 17 and 19.*

ARTICLE 18 **THE SELECT BOARD AND/OR REDEVELOPMENT BOARD WILL REPORT ON THIS ARTICLE**

ARTICLE 19 **BYLAW AMENDMENT/ ADDITION OF CERTAIN DELINQUENT MUNICIPAL FEES/FINES TO BE A LIEN ON REAL ESTATE TAX ACCOUNT**

To see if the Town will vote to amend Title I, Article 21 ("Municipal Charges Liens") of the Town Bylaws; to include in the placement of a lien or liens onto any real estate tax accounts, any fees, fines, or penalties levied by a Town and/or School department upon a resident property owner and/or non-resident property owner of the Town, where such fee, fine, or penalty is delinquent. Said amended Bylaw is in accordance with Section 58 of Chapter 40 "Municipal Charges Lien" of the Massachusetts General Law; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Finance Committee recommends favorable action on this article. (13-1-0)

COMMENT: *The Finance Committee supports the Town Manager's and the Select Board's efforts to update the Town's fee structure to more accurately reflect the true cost of services delivered to our residents and strengthen the Town's enforcement mechanisms to ensure compliance with its Bylaws. Accordingly, the Finance Committee recommends favorable action on Articles 16, 17 and 19.*

ARTICLES 20-58 **THE SELECT BOARD AND/OR REDEVELOPMENT BOARD WILL REPORT ON THESE ARTICLES**

ARTICLE 59 APPROPRIATION / PEG ACCESS BUDGET

To see if the Town will vote to appropriate or transfer a sum or sums of money for the support of public, educational, and/or governmental ("PEG") access cable television services, said sum or sums to be provided for by the cable franchise agreements and cable licensing fees, detailed in an operational cost, building expenses, and capital expense budget, and expended under the direction of the Town Manager; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Town appropriate the cable revenues projected for Fiscal Year 2027 as follows:

2027 PEG Access Budget

Revenue	
Operating revenue (anticipated from cable providers)	**$564,670**
Capital revenue (anticipated from cable providers)	**$79,810**
Misc. Income: membership dues, workshops, interest & donations	**$32,000**
Total Revenues	**$676,480**

Expenses	
Salaries and Taxes	**$536,020**
Operating Expenses	**$60,650**
Capital Expenses	**$79,810**
Total Expenses	**$676,480**

COMMENT: *ACMi receives 5% of revenue derived from cable subscriptions. These are funds which formerly were transferred directly from the cable providers to the cable access network (ACMi). However, the State has issued rules requiring these funds to be appropriated through Town Meeting.*

ARTICLE 60 ENDORSEMENT OF PARKING BENEFIT DISTRICT EXPENDITURES

To see if the Town will vote to endorse the Parking Benefit District operating and capital expenditures for Fiscal Year 2026 [sic] prepared by the Town Manager and the Select Board consistent with the Town Bylaws; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Town does hereby endorse the following expenditures from the Parking Benefits District Fund for Fiscal Year 2027:

Projected Fiscal Year 2027 Meter Revenue		**$514,988**
Parking Meter Operations		**$416,604**
Offset to Parking Budget	**$62,735**	
Offset to Parking Enforcement Budget	**$127,576**	
Center and Plaza Improvements		**$355,500**
Projected Fiscal Year 2027 Total Expenditures		**$772,104**

(14-1-0)

COMMENT*: Any deficit will be made up from the fund balance, which is estimated to be approximately $417,982 at the end of FY2027.*

ARTICLE 61 POSITIONS RECLASSIFICATION

To see if the Town will vote to make additions, deletions and/or modifications to the Classification and Pay Plan, appropriate a sum of money to fund same, if necessary, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager and the Director of Human Resources)

VOTED: That the Classification Plan, as established by Title 1, Article 6, Section 1, Schedule A of the By-Laws, be and hereby is amended as follows:

1. By <u>Reclassifying</u> the following positions

A.	**Special Projects Clerk AFSCME OA5 to AFSCME OA6** **Police Department**	**FTE 1**	**$4,851**
B.	**Assistant Comptroller SEIU-9 to SEIU-10** **Comptroller**	**FTE 1**	**$3,737**
C.	**Principal Clerk – Cemetery OA3 to OA4** **Department of Public Works**	**FTE 1**	
D.	**Water Account Clerk – AFSCME ATP2 to ATP3** **Department of Public Works**	**FTE 1**	
E.	**Director of Veterans Services SEIU 6 to SEIU7** **Health and Human Services**	**FTE 1**	

And that the sum of $8,588 be and hereby is appropriated as indicated above, said sum to be raised by general tax and included in the budgets of the departments affected.

2. By <u>Adding</u> the following positions:

A.	**Police Records and Social Media Coordinator** **Police Department**	**AFSCME OA6**
B.	**Director of Communications** **Town Manager's Office**	**MTP13**
C.	**Assistant Director of Facilities** **Facilities Department**	**MTP13**
D.	**Director of Kid Care** **Recreation and Community Services**	**MTP6**

E.	**Assistant Director of Kid Care** **Recreation and Community Services**	**MTP5**
F.	**Assistant Director of Recreation** **Recreation and Community Services**	**MTP11**
G.	**Town Clerk** **Town Clerk's Office**	**M1**
H.	**Cyber Security Manager** **Information Technology**	**MTP12**
I.	**Library Assistant** **Libraries**	**OFNU-2**

3. By <u>Deleting</u> the following positions:

A.	**Special Projects Clerk** **Police Department**	**OA5**
B.	**Public Information Officer** **Town Manager's Office**	**MTP13**
C.	**Building Automation Systems Manager** **Facilities Department**	**MTP12**
D.	**Kid Care Director – Operations** **Recreation and Community Services**	**MTP5**
E.	**Kid Care Director – Curriculum** **Recreation and Community Services**	**MTP5**
F.	**DEI (Diversity Equity and Inclusion) Assistant** **Health and Human Services**	**OFNU-5**
G.	**Community Outreach and Engagement** **Health and Human Services**	**MTP4**
H.	**Domestic Violence and Community Resource Specialist** **Health and Human Services**	**MTP7**
I.	**Grants Administrator** **Department of Planning and Community Development**	**SEIU-11**

ARTICLE 62 COLLECTIVE BARGAINING

To see if the Town will vote to fund any fiscal items in the event that any are contained in collective bargaining agreements between the Town and the following named collective bargaining units, and to fund for non-union, M Schedule, and elected officials' salaries or fringe benefits, determine how the money shall be raised and expended; or take any action related thereto:

A. Service Employees International Union;

B. American Federation of State, County and Municipal Employees;

C. Robbins Library Professional Association;

D. Arlington Police Patrol Officers' Association;

E. Arlington Ranking Officers' Association;

F. Arlington International Association of Firefighters; and

G. Management and Non-Union Employees

H. Full-time elected officials

(Inserted at the request of the Town Manager)

VOTED: That the sum of $1,653,523 is hereby appropriated to be transferred from the existing salary reserve to the following departmental budgets for FY2022-FY2026 to pay a portion of the retroactive compensation for settlement of the following contracts: Arlington Police Patrol Officers' Association, Arlington Ranking Officers' Association, and Arlington International Association of Firefighters:

Department	Total
Police	**$ 1,345,439**
Fire	**$ 308,084**
Total	**$ 1,653,523**

AND FURTHER VOTED that the sum of $1,876,842 is hereby appropriated and transferred into the following departmental budgets as indicated in this table, said sum to be raised by general taxes:

Department	FY27
Police	$ 998,493
Fire	$ 878,349
Total	$ 1,876,842

AND FURTHER VOTED That the Town hereby ratifies the following financial items in the collective bargaining agreements and memoranda of agreement with the following enumerated collective bargaining units and hereby approves the following financial items relating to

D. Arlington Police Patrol Officers' Association

1. **A three percent (3%) wage increase effective July 1, 2024,**
2. **A three percent (3%) wage increase effective July 1, 2025,**
3. **A three percent (3%) wage increase effective July 1, 2026.**

E. Arlington Ranking Officers' Association

1. **A one and one half percent (1.5%) wage increase effective July 1, 2021,**
2. **A two percent (2%) wage increase effective July 1, 2022,**
3. **Effective July 1, 2023, as follows:**

Sergeant – the amount shown in Appendix A Ranking Officers' Association Classification and Salary Plan FY24 at Steps 1-6, commencing with the amounts shown for FY24;

FY24	1	2	3	4	5	6
Sergeant	88,017	88,897	89,777	90,658	91,538	92,418
Lieutenant	102,980	104,009	105,039	106,070	107,099	108,129
Captain	119,457	120,650	121,845	123,041	124,235	125,430

Lieutenant – Sergeant's annual base salary at the corresponding step plus seventeen percent (17%) of such amount;

Captain – Lieutenant's annual base salary at the corresponding step plus sixteen percent (16%) of such amount;

1. **A three percent (3%) wage increase effective July 1, 2024,**
2. **A three percent (3%) wage increase effective July 1, 2025,**
3. **A three percent (3%) wage increase effective July 1, 2026,**
4. **Recognition of Juneteenth as a holiday,**
5. **The right to implement body worn cameras on or after July 1, 2026.**

F. Arlington International Association of Firefighters;

1. **A three percent (3%) wage increase effective July 1, 2024,**
2. **A three percent (3%) wage increase effective July 1, 2025,**
3. **A three percent (3%) wage increase effective July 1, 2026,**
4. **An increase of the EMT stipend to six-and-a-half percent (6.5%) effective July 1, 2024,**
5. **An increase of the EMT stipend to seven-and-a-half percent (7.5%) effective July 1, 2025,**
6. **An increase of the EMT stipend to eight-and-a-half percent (8.5%) effective July 1, 2026,**
7. **EMT Stipend shall be a part of an employee's respective base salary for the purposes of calculating Education Pay, Holiday Pay, Longevity and Night Tour Differential effective 11:59 PM on June 30, 2027,**
8. **An increase of the Night Tour Differential to six percent (6%).**

G. Management and Non-Union Employees

A three percent (3%) wage increase effective July 1, 2026.

COMMENT: *The Finance Committee is pleased that the Town and the Arlington Police Patrol Officers' Association and the Arlington International Association of Firefighters settled their FY2025-FY2027 collective bargaining agreements, and that the Town and the Arlington Ranking Officer's Association settled their FY2022-FY2024, and FY2025-FY2027 collective bargaining agreements.*

ARTICLE 63 AMENDMENTS TO FY26 BUDGETS

To see if the Town will vote to appropriate and/or transfer funds between the FY2026 budget and appropriations and the long-term stabilization fund or other available funds as previously voted upon by the 2025 Annual Town Meeting; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That no action be taken under this article.

COMMENT: *No such amendments are necessary.*

ARTICLE 64 APPROPRIATION / TOWN BUDGETS

To see if the Town will vote to make appropriations to defray Town obligations, liabilities, outlay and expenses and especially for or relating to all or any of the boards, departments, purposes and matters hereinafter mentioned, and to provide for the disposal of motor vehicles and other personal property belonging to the Town, determine how the money shall be raised and expended; or take any action related thereto: Finance Committee, Select Board, Town Manager, Human Resources, Comptroller, Information Technology, Town Treasurer and Collector of Taxes, Assessors, Legal and Workers' Compensation, Town Clerk, Registrars, Planning and Community Development, Redevelopment Board, Parking, Zoning Board of Appeals, Public Works, Facilities, Cemeteries, Community Safety, School Department, Libraries, Human Services, Insurance, Non-Contributory Pensions, Contributory Pensions, Elections, Town Debt and Interest, Reserve Fund, and/or any other Town Departments, Boards, Commissions or Committees, Water and Sewer Enterprise Fund, Recreation Enterprise Fund, Council on Aging Transportation Enterprise Fund, Veterans' Memorial Rink Enterprise Fund, and Youth Services Enterprise Fund.

(Inserted by the Select Board and at the request of the Town Manager)

SEE APPENDIX B.

ARTICLE 65 CAPITAL BUDGET

To see if the Town will vote to appropriate a sum of money to defray the expense of purchasing, leasing, or bonding of capital equipment, infrastructure, buildings or other projects of the Town or to acquire real property for municipal purposes; to appropriate a sum of money to fund previously incurred or future Town debt, to acquire land for said projects where necessary by purchase, eminent domain taking or otherwise, determine how the money shall be raised including the possibility of borrowing any or all of the same, or the transfer of funds from any previous appropriation, determine how such money shall be expended; or take any action related thereto.

(Inserted by the Select Board and at the Request of the Town Manager and the Capital Planning Committee)

VOTED: That the Finance Committee adopts in its entirety the recommended vote of the Capital Planning Committee as set forth in the 2026 Annual Town Meeting Report of the Capital Planning Committee, and further votes to appropriate the sums identified therein for the capital purposes described; and that such appropriations shall be funded by transfers from available funds, by amounts raised through taxation, and/or by borrowing, as set forth in said Report.

ARTICLE 66 **CAPITAL BUDGET / OTTOSON MIDDLE SCHOOL FEASIBILITY STUDY**

To see if the Town of Arlington will vote to appropriate, borrow, or transfer from available funds an amount of money to be expended under the direction of the Ottoson Middle School Building Committee for an Ottoson Middle School Project Feasibility Study, Ottoson Middle School located at 63 Acton St., Arlington, MA, for which feasibility study the Town may be eligible for a grant from the Massachusetts School Building Authority ("MSBA"). The MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any costs the Town incurs in connection with the feasibility study in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town.

(Inserted by the Select Board, and at the request of the Town Manager, the School Committee and the Capital Planning Committee)

VOTED: That the Town of Arlington appropriates the amount of Two Million and Five Hundred Thousand Dollars ($2,500,000) for the purpose of paying costs of the Ottoson Middle School Project Feasibility Study ("Feasibility Study"), for Ottoson Middle School located at 63 Acton St., Arlington, MA, including the payment of all costs incidental or related thereto, and for which the Town may be eligible for a grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended under the direction of the School Building Committee. To meet this appropriation the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to M.G.L. Chapter 44, or pursuant to any other enabling authority. The Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town, and that the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Feasibility Study Agreement that may be executed between the Town and MSBA. (19-1-0)

COMMENT: *The aging Ottoson Middle School will likely need a rebuild or renovation in the upcoming years. A feasibility study is needed to help inform the Town in its decision making. The Town may be eligible for a grant from the MSBA, which will help defray the expense of such a study.* ***(Requires a 2/3 vote).***

ARTICLE 67 **CAPITAL BUDGET / HARDY SCHOOL FEASIBILITY STUDY AND SCHEMATIC DESIGN**

To see if the Town of Arlington will vote to appropriate, borrow, or transfer from available funds an amount of money to be expended under the direction of the Town Manager for feasibility study and schematic design costs related to a potential heat pump conversion project at the Hardy Elementary School located at 52 Lake St, Arlington MA, which proposed repair project would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program and for which the Town has applied for a school construction grant from the Massachusetts School Building Authority ("MSBA"). The Town of Arlington acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and if the MSBA's Board of Directors votes to invite the Town to collaborate with the MSBA on this proposed repair project, any project costs the Town incurs in excess of any grant that may be approved by and received from the MSBA shall be the sole responsibility of the Town; or to take any other action relative thereto.

(Inserted by the Select Board, and at the request of the Town Manager, the School Committee and the Capital Planning Committee)

VOTED: That the Town of Arlington hereby appropriates the amount of Three Hundred and Seventy Five Thousand Dollars ($375,000) for the purpose of paying feasibility study and schematic design costs related to a potential Accelerated Repair Project involving a heat pump conversion project at the Hardy Elementary School located at 52 Lake St, Arlington MA, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program, and for which the Town has applied for a grant from the Massachusetts School Building Authority (the "MSBA"), said amount to be expended under the direction of the Town Manager. To meet this appropriation, the Treasurer with the approval of the Select Board, is authorized to borrow said amount under M.G.L. Chapter 44, or any other enabling authority. The Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and if the MSBA's Board of Directors votes to invite the Town to collaborate with the MSBA on this proposed repair project, any project costs the Town incurs in excess of any grant that may be approved by and received from the MSBA shall be the sole responsibility of the Town; and that, if invited to collaborate with the MSBA on the proposed repair project, the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Project Funding Agreement, or Feasibility Study Agreement if applicable, that may be executed between the Town and the MSBA.

COMMENT: *The HVAC system at the Hardy Elementary School needs to be replaced. This appropriation will fund a feasibility study and design costs associated therewith. This project, too, may be eligible for partial reimbursement by the MSBA.* ***(Requires a 2/3 vote).***

ARTICLE 68 RESCIND PRIOR BORROWING AUTHORIZATIONS

To see if the Town will vote to rescind the authority to borrow, from prior year's authorizations, the amounts remaining with regard to any numbered prior Annual and/or Special Town Meeting Warrant Articles; or take any action related thereto.

(Inserted at the request of the Town Treasurer)

VOTED: That no action be taken under this article.

COMMENT: *No prior borrowing authorization rescission is required at this time.*

ARTICLE 69 APPROPRIATION / TRANSPORTATION INFRASTRUCTURE FUND

To see if the Town will vote to appropriate a sum of money received by the Town from the Commonwealth Transportation Infrastructure Fund to address the impact of transportation network services on municipal roads, bridges and other transportation infrastructure or any other public purpose substantially related to the operation of transportation network services in the Town including, but not limited to, the Complete Streets Program, accepted by Town Meeting on May 4, 2015, established in Massachusetts General Laws Chapter 90I, Section 1 and other programs that support alternative modes of transportation; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Town appropriate the sum of $36,140.80 received by the Town from the Commonwealth Transportation Infrastructure Fund to address the impact of transportation network services on municipal roads, bridges and other transportation infrastructure or any other public purpose substantially related to the operation of transportation network services in the Town including, but not limited to, the Complete Streets Program, accepted by Town Meeting on May 4, 2015, established in Massachusetts General Laws Chapter 90I, Section 1 and other programs that support alternative modes of transportation.

COMMENT: *The State requires a per-ride assessment on companies such as Uber and Lyft, and disburses a portion back to municipalities based on the number of rides originating in those cities and towns to support alternative modes of transportation. The Finance Committee supports the Town Manager's use of these funds from the State, in lieu of using general tax monies, to support the Town's BlueBikes program.*

ARTICLE 70 **APPROPRIATION / FINANCING OF CONSTRUCTION OR RECONSTRUCTION OF SEWERS AND SEWERAGE FACILITIES**

To see if the Town will vote to appropriate a sum of money for the purpose of financing the construction or reconstruction of sewers and sewerage facilities for inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto, and to determine how the appropriation shall be raised or expended, including the possibility of borrowing all or some of same; or take any action related thereto.

(Inserted at the request of the Town Manager and the Director of Public Works)

VOTED: That the sum of $800,000 be and hereby is appropriated for the purpose of financing the construction or reconstruction of sewers and sewerage facilities, inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Select Board, is authorized to borrow $800,000 under and pursuant to Chapter 44, Section 7, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefor; and that the Select Board and the Town Manager be and hereby are authorized to enter into any agreements they determine to be necessary in connection with the project and its financing and are further authorized to accept and expend in addition to the foregoing appropriation any grants that may become available from the Massachusetts Water Resources Authority or other sources.

COMMENT: *This authorization allows the Town to receive an interest free loan from the MWRA and issue municipal debt in support of capital construction projects.* ***(Requires a 2/3 vote).***

ARTICLE 71 **APPROPRIATION / FINANCING OF CONSTRUCTION OR RECONSTRUCTION OF WATER MAINS AND WATER FACILITIES**

To see if the Town will vote to appropriate a sum of money for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto, and to determine how the appropriation shall be raised and expended, including the possibility of borrowing all or some of same; or take any action related thereto.

(Inserted at the request of the Town Manager and the Director of Public Works)

VOTED: That the sum of $1,400,000 be and hereby is appropriated for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Select Board, is authorized to borrow $1,400,000 under and pursuant to Chapter 44, Section 8, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefor; and that the Select Board and the Town Manager be and hereby are authorized to enter into any agreements they determine to be necessary in connection with the project and its financing and are further authorized to accept and expend in addition to the foregoing appropriation any grants that may become available from the Massachusetts Water Resources Authority or other sources.

COMMENT: *This authorization allows the Town to receive an interest free loan from the MWRA and issue municipal debt in support of capital construction projects.* ***(Requires a 2/3 vote).***

ARTICLE 72 **APPROPRIATION / MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL AND OUT OF DISTRICT VOCATIONAL PLACEMENTS**

To see if the Town will vote to appropriate a sum of money for the purpose of paying the Town's apportioned share of the operating and maintenance costs, including capital costs, tuition, and all of Arlington's other obligations under the Minuteman Regional School District Agreement for the Minuteman Regional Vocational Technical High School, as well as paying the tuition for all other out of district vocational education placements, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of Minuteman Regional Vocational School District Committee)

VOTED: That the sum of $8,268,757 be and hereby is appropriated for the purpose of paying the Town's apportioned share of the operating and maintenance costs, including capital costs, of the Minuteman Regional Vocational Technical High School District Budget; said sum to be raised by general tax and expended under the direction of the Minuteman Regional Vocational High School Committee.

ARTICLE 73 APPROPRIATION / COMMITTEES AND COMMISSIONS

To see if the Town will vote to appropriate a sum or sums of money to be expended under the direction of various committees, commissions, and boards of the Town, determine how the money shall be raised; provided that any funds appropriated hereunder shall remain under the jurisdiction of said entities until expended at their direction, unless otherwise appropriated by the Town Meeting; the entities included hereunder, without limitation, are: Arlington Historical Commission, Arlington Recycling Committee, Avon Place Historic District Commission, Beautification Committee, Broadway Historic District Commission, Central Street Historic District Commission, Mt. Gilboa/Crescent Hill Historic District Commission, Jason/Gray Historic District Commission, Pleasant Street Historic District Commission, Russell Historic District Commission, Conservation Commission, Capital Planning Committee, Commission on Disability, Human Resources Board, Public Memorial Committee, Human Rights Commission, Arlington Committee on Tourism and Economic Development, Envision Arlington, Transportation Advisory Committee, Arlington Commission for Arts and Culture, Open Space Committee, and any other Town Committee or Commission; or take any action related thereto.

VOTED: That the sum of $81,995 be and hereby is appropriated to be expended by the following commissions, committees, and boards in the amounts indicated:

A. Arlington Historical Commission – $7,830 (14-0-2)

B. Historic Districts Commission – $7,200

(Avon Place Historic District Commission, Broadway Historic District Commission, Central Street Historic District Commission, Jason/Gray Historic District Commission, Russell Historic District Commission, Pleasant Street Historic District Commission and Mount Gilboa/Crescent Hill Historic District Commission)

C. Capital Planning Committee – $0

D. Commission on Disability – $14,067

(Under state law, the Town is authorized to allocate to the Disability Commission all fines collected by the Town for Handicap Parking violations. Since FY2020, the Town has appropriated an amount at least equal to the fines collected by the Town for Handicap Parking violations. This appropriation is in lieu of the Town allocating such fines directly to the Disability Commission as it is authorized to do pursuant to MGL c. 40, Sec. 22G. The Disability Commission has used the majority of its appropriations since FY2020 on repairs to Town Hall to improve accessibility, software to improve the accessibility of the Town website, and for ADA and MCAD training for Town staff. The Finance Committee has offered to provide a liaison to the Disability Commission to assist with planning, and any budgeting issues and/or questions related to potential expenses under the Town's 2020 ADA Transition Plan.)

E. Zero Waste Committee – $2,700

F. Human Rights Commission – $7,200

G. Arlington Tourism and Economic Development Committee - $3,848

H. Envision Arlington - $1,350 (13-1-0)

I. Transportation Advisory Committee - $1,800

J. Scenic By-Way - $0

K. Open Space Committee - $900

L. LGBTQIA + Rainbow Commission - $3,600

M. Civilian Police Advisory Commission - $0

N. Arlington Commission on Arts and Culture - $31,500
(This appropriation will also fund Public Arts, Poet Laureate and Arlington Alive activities at the discretion and under the supervision of the Arlington Commission on Arts and Culture. The Commission will also be raising additional funds from their various activities).

Said sums to be raised by general tax and expended under the direction of the various commissions, committees, and boards. All consultant services shall be supervised under the direction of the Town Manager.

COMMENT: *In light of the Town's tight fiscal constraints, the budgets of all committees and commissions (including the Finance Committee's own budget) have been reduced by at least 10%. Some committees and commissions have requested even less funding than that, and some have requested no money this year as many of them are holding unspent monies from the prior year in reserve, which they intend to utilize in FY2027. The Finance Committee is grateful that, in this difficult fiscal year, our many volunteers are willing to continue their great work on behalf of the Town with fewer resources.*

ARTICLE 74 APPROPRIATION / TOWN CELEBRATIONS AND EVENTS

To see if the Town will vote to appropriate a sum or sums of money to be expended under the direction of the Town Manager for the following celebrations and memorials, determine how the money shall be raised and expended; or take any action related thereto:

Memorial Day Observation and the Patriots' Day Celebration

Display of American Flags on Massachusetts Avenue

Placing of American Flags on the Graves of Veterans

Town Day Celebration

Veterans' Day Parade

250th Anniversary Celebration

(Inserted at the request of the Town Manager)

VOTED: The sum of $14,850 be and hereby is appropriated for the following celebrations and memorials in the amounts indicated:

A. **Patriots' Day, Veteran's Day, Memorial Day and Independence Day Observation - $6,300**

B. **Display of American Flags on Massachusetts Avenue - $0**

C. **Placing of American Flags on the Graves of Veterans - $4,050**

D. **Town Day Celebration - $4,500**

E. **250th Anniversary Celebration - $0**

Said sums to be raised by general tax and expended under the direction of the Town Manager.

COMMENT: *Town Meeting customarily appropriates small amounts of money for Town celebrations and observances each year. This article continues that practice. Like with committees and commissions, the budgets for these celebrations and observances have been reduced by 10%. The placing of flags on the graves of veterans is required by state law.*

ARTICLE 75 APPROPRIATION / MISCELLANEOUS

To see if the Town will vote the following: Legal Defense – To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13, Section 5 of Title 1 of the Town Bylaws, Indemnification of Medical Costs, to appropriate a sum of money in accordance with the provisions of Chapter 41, Section 100B of the General Laws, to indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: The sum of $9,631 be and hereby is appropriated for the following purposes:

A. Legal Defense - To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13 of Title I of the Town By-Laws - $0

B. Indemnification of Medical Costs – $9,631

(To indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred during the previous calendar year that are the proximate result of the disability for which they were retired; and to defray the expenses of the Medical Panel required by law; provided, incurred expenses shall be considered for indemnification thereunder except only those such as are excess over covered benefits of any plan of Hospital, Surgical or other coverage which the retiree has or had available to him, either directly or through a member of his immediate family, which benefits shall be considered primary, and which must be disclosed by such plan, or by the physician, hospital or other medical personnel or facility with or without the consent of the retiree.)

Said sums to be raised by general tax and expended under the direction of the Town Manager. (13-0-1)

COMMENT: *This Article comes before Town Meeting each year. No money is being sought to replenish the Legal Defense Fund. Like prior years, the Town is indemnifying certain medical costs incurred by our police officers and firefighters who have retired with a disability.*

ARTICLE 76 APPROPRIATION / WATER BODIES FUND

To see if the Town will vote to appropriate a sum of money to the Town's Water Bodies Fund for the maintenance, treatment, and oversight of all the Town's water bodies, said sum to be raised by the general tax and expended under the direction of the Town Manager, who will also report to Town Meeting on the status of the fund; or take any action related thereto.

(Inserted at the request of the Envision Arlington Standing Committee and its Spy Pond and Reservoir Task Groups, and the Arlington Conservation Commission)

VOTED: That the sum of $76,500 be and hereby is appropriated to the Water Bodies Fund for the purpose of testing, maintaining, treating and oversight of the Town's water bodies; said sum to be raised by general tax and expended under the direction of the Town Manager.

COMMENT: *The Water Bodies Fund, established by special legislation in 2008, is used for periodic testing, treatment, maintenance and oversight of the town's water bodies. The fund receives private donations as well as public appropriations. This year's appropriation, like other committees and commissions, has been reduced 10%. The Water Bodies group will rely on its reserve as necessary.*

ARTICLE 77 APPROPRIATION / COMMUNITY PRESERVATION ACT FUND

To see if the Town will vote to make appropriations from the Community Preservation Fund for eligible community preservation projects; for community preservation reserve accounts for historic preservation, open space and recreation, and affordable housing; for Community Preservation Act Committee administrative expenses or other eligible expenses; or take any action related thereto.

(Inserted at the request of the Community Preservation Committee)

VOTED: That the Finance Committee endorses the projects recommended by the Community Preservation Act Committee. (13-3-1)

ARTICLE 78 APPROPRIATION / HARRY BARBER COMMUNITY SERVICE PROGRAM

To see if the Town will vote to appropriate a sum of money for the Harry Barber Community Service Program for the Council on Aging, to determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Council on Aging)

VOTED: That the sum of $7,500 be and hereby is appropriated for the purpose of conducting the Harry Barber Community Service Program; said sum to be raised by the general tax and expended under the direction of the Town Manager.

COMMENT: *This program affords the opportunity for senior citizens to provide service in various Town departments in exchange for payment, which they can use to help with taxes and rent.*

ARTICLE 79 APPROPRIATION / PRIVATE WAY REPAIRS REVOLVING FUND

To see if the Town will vote to appropriate a sum of money into the Private Ways Repairs Revolving Fund for the purpose of repairing or reconstructing private ways, including costs incidental and related thereto and to determine how the appropriation into such revolving fund, and to determine how the appropriation shall be raised or expended, including the possibility of borrowing all or some of same; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the sum of $1,569,608 be and hereby is appropriated for the purpose of financing the repair of private ways, subject to a Betterment Order under Title III, Article 3 of the Town's bylaws, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Select Board, is authorized to borrow up to $1,569,608 under and pursuant to Chapter 44, Section 7, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefore; and that the Select Board and the Town Manager be and hereby are authorized to enter into any agreements they determine to be necessary in connection with the project and its financing. Further, in accordance with applicable state law and Title III, Article 3, Section 6 of the Town's bylaws, all borrowed funds and costs, including borrowing interest costs, shall be repaid in full by the abutters included in the betterment petition.

COMMENT: *The Town has long utilized the Private Way Repairs Revolving Fund to pay for costs associated with improvements to the many private ways in Arlington. These costs are always recouped by the Town from the abutters of the private way. This year, a larger project will be undertaken, the cost of which exceeds the amount in the fund. This appropriation will enable the Town to perform the necessary work for that neighborhood. It will be repaid to the Town in full, with interest.* ***(Requires a 2/3 vote).***

ARTICLE 80 APPROPRIATION / 51A GROVE STREET BUILDING REPAIRS

To see if the Town will vote to appropriate a sum of money from the Municipal Building Insurance Fund for the cost of emergency repairs to 51A Grove Street; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the sum of $100,000 be and hereby is appropriated from the Municipal Building Insurance Fund for the cost of emergency repairs to 51A Grove Street; said funds to be expended under the direction of the Town Manager.

COMMENT*: In February 2026, building 51A Grove Street experienced a fire. Damage to the building is covered by the Town's Massachusetts Interlocal Insurance Association (MIIA) policy; however, the deductible, for which the Town is responsible, is $100,000.*

ARTICLE 81 APPROPRIATION / PENSION ADJUSTMENT FOR FORMER TWENTY-FIVE YEAR/ ACCIDENTAL DISABILITY EMPLOYEES

To see if the Town will vote to appropriate a sum of money to implement the provisions of Chapter 32 of Massachusetts General Laws Section 90A, 90C, 90D and 90E, pursuant to which the Town pays up to fifty percent of the maximum salary as set forth in the Compensation and Pay Plan for the position formerly held by retired employees with twenty-five or more years of service to the Town and those employees who retired under an Accidental Disability; provided, however, that no one who retires after May 1, 2010 shall be eligible under this vote unless they qualify for at least a fifty percent pension, without this vote upon their retirement; this adjustment to be paid to those who qualify and administered in accordance with prior practice and understanding relating to the retirement allowance of said retirees; determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Contributory Retirement Board)

VOTED: That the sum of $0 be and hereby is appropriated to implement the provisions of Chapter 32 of Massachusetts General Laws Section 90A, 90C, 90D and 90E, pursuant to which the Town pays up to fifty percent of the maximum salary as set forth in the Compensation and Pay Plan for the position formerly held by retired employees with twenty-five or more years of service to the Town and those employees who retired under an Accidental Disability; provided, however, that no one who retires after May 1, 2010 shall be eligible under this vote unless they qualify for at least a fifty percent pension, without this vote, upon their retirement. This adjustment to be paid to those who qualify and administered in accordance with prior practice and understanding relating to the retirement allowance of said retirees; said sum to be expended under the direction of the Retirement Board. (15-0-1)

COMMENT: *This vote, which is required annually, allows the Retirement Board to ensure that retired employees will not drop below 50% of the current salary of the position they held as an active Town employee. An amount of $0 is voted so that funds may be expended under this article from other available sources without further appropriation.*

ARTICLE 82 LOCAL OPTION TAXES

To see if the Town will vote to accept any local option taxes or other revenue raising options, which are made available to cities and towns through enactments of the legislature, by state regulation or court action; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That no action be taken under this Article.

COMMENT: *There are no such options available at this time.*

ARTICLE 83 APPROPRIATION / OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND

To see if the Town will vote to accept into the Other Post Employment Benefits (OPEB) Trust Fund, established by Chapter 161 of the Acts of 2005, an appropriation of funds and/or the transfer of additional monies that the Town may deem advisable from other sources in order to administer and fund its OPEB obligations and administrative costs as described in said Chapter 161 of the Acts of 2005; determine how the monies shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the Town takes the following actions:

A. **Appropriate into said Other Post-Employment Benefits (OPEB) Trust Fund, authorized by Chapter 161 of the Acts of 2005, for investment and expenses the sum of $500,000 representing that amount of money that was previously appropriated for the Non-Contributory Pension when this funding program started; said sum to be raised by the general tax.**
B. **Appropriate into said fund the sum of $155,000 representing the increased share of retiree HMO contributions as voted by the Select Board on November 6, 2006; said sum to be raised by the general tax.**
C. **Appropriate into said fund the sum of $150,000 from monies raised by the November 2023 override vote and thus raised by the general tax.** (15-0-1)

COMMENT: *These recommendations continue the program to fund the Town's unfunded liability for retiree health insurance. It has been a long-standing practice of Town Meeting to appropriate no less than $655,000 to OPEB each year. In connection with the November 2023 override vote, the Select Board committed to appropriating an additional $150,000 into the OPEB fund. This vote keeps that promise. As of June 30, 2025, our OPEB liability was 16.9% funded, with a total outstanding liability of $177,011,180.*

ARTICLE 84 TRANSFER OF FUNDS / CEMETERY

To see if the Town will vote to transfer a sum of money to the Cemetery Commissioners for the improvement of Town cemeteries, said sum shall be taken from the Mt. Pleasant Cemetery "Sale of Lots and Graves" and/or "Perpetual Care Funds"; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the Town transfer $270,000 to the Cemetery Commissioners for the care of Town cemeteries, and $500,000 to the Capital Budget for the expansion of the Columbarium at Mount Pleasant Cemetery, said sums to be taken from the Sale of Lots and Graves Fund.

COMMENT: *The Sale of Lots and Graves Fund balance is approximately $1.23 million. With expansion, the Columbarium is expected to generate $652,800 in revenue.*

ARTICLE 85 APPROPRIATION / OVERLAY RESERVE

To see if the Town will vote to appropriate a sum of money from previous years overlay reserve surplus accounts, determine to what purpose this appropriation shall be made; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of $1,250,000 be and hereby is appropriated, to be transferred from Overlay Reserve Surplus Accounts of previous fiscal years, said sum to be utilized to reduce the tax rate.

COMMENT: *Each year, monies are set aside to cover tax abatements and exemptions. Unused accumulated "overlay" amounts are held in reserve until the Assessors determine that they are no longer needed, at which point the Assessors release funds, which can be used for other Town purposes. This year, the Assessors voted to release $1,250,000.*

ARTICLE 86 APPROPRIATION / LONG TERM STABILIZATION FUND

To see if the Town will make an appropriation to the Long-Term Stabilization Fund in accordance with the provisions of the General Laws, Chapter 40, Section 5B, as amended, or other appropriate provisions of law, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of $100,000 be and hereby is appropriated to the Long-Term Stabilization Fund, said sum to be raised by general tax.

COMMENT: *The Finance Committee strongly recommends that Town Meeting continue its long-standing practice of appropriating this amount each year into the Long-Term Stabilization Fund into order to protect the financial position of the Town and to reinforce the Town's strong bond rating.*

ARTICLE 87 USE OF FREE CASH

To see if the Town will vote to authorize the taking of a sum of money voted for appropriations heretofore made at the Town Meeting under the Warrant and not voted to be borrowed from available funds in the Treasury, and authorize the Assessors to use free cash in the Treasury to that amount in the determination of the tax rate for the Fiscal Year beginning July 1, 2024 [sic]; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of $11,368,820 be taken from available funds in the treasury, and that the Board of Assessors or Select Board is instructed to use said amount to reduce the FY2027 tax rate. (13-0-1)

COMMENT: *"Free Cash" or "Unencumbered Funds" is that surplus amount left after the close of a fiscal year. Once the funds are certified by the State Bureau of Accounts, they can be used for another fiscal year budget. It is the long-standing practice of the Town to use 50% of the available "free cash" in the next year after certification. This vote accomplishes that.*

ARTICLE 88 APPROPRIATION / FISCAL STABILITY STABILIZATION FUND

To see if the Town will make an appropriation to or from the Fiscal Stability Stabilization Fund created under Article 65 of the 2005 Annual Town Meeting or any other enabling action of Town Meeting in accordance with the provisions of the General Laws, Chapter 40, Section 5B, as amended, or other appropriate provisions of law, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of $5,831,095 be and hereby is appropriated into the Fiscal Stability Stabilization Fund, said sum to be raised by general taxes and expended under the direction of future town meetings.

COMMENT: *This fund was created to hold money raised from successful override votes. Money accumulated in this fund is drawn down each year by way of two-thirds vote of Town Meeting to help fund the next fiscal year budget.*

APPENDIX B
Fiscal Year 2027 Budgets

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2027 to be raised by general tax except as otherwise specifically voted, and expended.

Individual Sub-Budgets to be voted separately. Finance Committee votes which were not unanimous are notated (yes-no-abstain).

1	**Finance Committee**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	8,353	8,353	8,345	7,937	(408)	-4.89%
	Expenses	3,495	3,495	3,495	2,988	(507)	-14.51%
	TAXATION TOTAL	11,848	11,848	11,840	**10,925**	(915)	-7.73%
		0.98%	0.00%	-0.07%	-7.73%		
	Detail of Personnel Services:						
	Executive Secretary (PT) *	5,853	5,853	5,845	5,437	(408)	-6.98%
	Chair	1,000	1,000	1,000	1,000	0	0.00%
	Vice-chairs (3)	1,500	1,500	1,500	1,500	0	0.00%
	Other members (16)	0	0	0	0	0	
	TOTAL PERSONNEL SERVICES	8,353	8,353	8,345	7,937	(408)	-4.89%
	** New employee*						

2	**Select Board (13-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	279,920	272,479	268,474	283,383	14,909	5.55%
	Expenses (inc. Accounting & Auditing)	100,550	100,550	100,550	110,510	9,960	9.91%
	APPROPRIATION TOTAL	380,470	373,029	369,024	**393,893**	24,869	6.74%
	Water & Sewer Ent. Fund offset	(24,615)	(28,509)	(21,970)	**(21,735)**	235	-1.07%
	TAXATION TOTAL	355,855	344,520	347,054	**372,158**	25,104	7.23%
		-8.29%	-3.19%	0.74%	7.23%		
	Administration and Licensing						
	Personnel Services	279,920	272,479	268,474	283,383	14,909	5.55%
	Expenses	22,550	22,550	22,550	20,510	(2,040)	-9.05%
	Water & Sewer Ent. Fund offset	(24,615)	(28,509)	(21,970)	(21,735)	235	-1.07%
	TOTAL	277,855	266,520	269,054	282,158	13,104	4.87%
	Detail of Personnel Services:						
	Board Administrator	98,166	101,846	112,100	119,793	7,693	6.86%
	Office Manager	75,858	73,130	70,818	75,661	4,843	6.84%
	Administrative Assistant	62,309	53,842	67,314	69,333	2,019	3.00%
	Principal Clerk & Typist (.54,.54,0,0)	25,624	25,624	0	0	0	
	Longevity	2,463	2,537	2,742	3,096	354	12.91%
	SUB TOTAL	264,420	256,979	252,974	267,883	14,909	5.89%
	Chair	3,500	3,500	3,500	3,500	0	0.00%
	Members (4)	12,000	12,000	12,000	12,000	0	0.00%
	TOTAL PERSONNEL SERVICES	279,920	272,479	268,474	283,383	14,909	5.55%
	Accounting and Auditing	78,000	78,000	78,000	90,000	12,000	15.38%

3	**Town Manager**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	983,396	986,059	1,047,199	1,085,908	38,709	3.70%
	Expenses	63,552	63,552	63,552	47,202	(16,350)	-25.73%
	APPROPRIATION TOTAL	1,046,948	1,049,611	1,110,751	**1,133,110**	22,359	2.01%
	Water & Sewer Ent. Fund offset	(190,715)	(200,068)	(200,577)	**(212,261)**	(11,684)	5.83%
	CPA Offsets	(49,611)	(51,423)	(54,972)	**(57,326)**	(2,354)	4.28%
	ARPA Offset *	(61,169)	(63,449)	(67,314)	**(34,667)**	32,647	-48.50%
	TAXATION TOTAL	745,453	734,671	787,888	**828,856**	40,968	5.20%
		-1.14%	-1.45%	7.24%	5.20%		
	Detail of Personnel Services:						
	Town Manager	248,625	229,500	234,090	238,772	4,682	2.00%
	Deputy Town Manager - Finance	141,760	144,595	156,469	169,813	13,344	8.53%
	Deputy Town Manager - Operations	152,748	162,180	173,534	178,740	5,206	3.00%
	Purchasing Officer	90,658	90,658	101,627	108,584	6,957	6.85%
	Exec Sec'y / Admin Ass't	79,250	82,192	87,198	89,814	2,616	3.00%
	Budget Director	91,749	88,448	92,148	98,454	6,306	6.84%
	Public Information Officer	112,282	116,450	123,542	127,248	3,706	3.00%
	Communications Coordinator *	61,169	63,449	67,314	34,667		
	BASE SALARY + STEPS	978,241	977,472	1,035,922	1,046,091	10,169	0.98%
	Longevity	5,155	8,587	11,277	15,133	3,856	34.19%
	Vacation Buy Back **				8,969		
	Deferred Compensation **				11,705		
	Stipends & Auto Allowance **				4,010		
	TOTAL PERSONNEL SERVICES	983,396	986,059	1,047,199	1,085,908	38,709	3.70%

** The Communications Coordinator position was funded throuigh ARPA and ends 12/31/26*

*** Contractual obligations*

4	**Human Resources (15-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	347,317	356,571	399,205	422,139	22,934	5.74%
	Expenses	56,450	56,450	56,450	50,900	(5,550)	-9.83%
	APPROPRIATION TOTAL	403,767	413,021	455,655	**473,039**	17,384	3.82%
	Water & Sewer Ent. Fund offset	(18,788)	(19,488)	(19,934)	**(21,992)**	(2,058)	10.32%
	TAXATION TOTAL	384,979	393,533	435,721	**451,047**	15,326	3.52%
		5.68%	2.22%	10.72%	3.52%		
	Detail of Human Resources:						
	Director of Human Resources	136,210	138,934	150,257	162,494	12,237	8.14%
	Asst Dir & Benefits Admins (2.8, 2.8, 3,3)	202,896	209,090	239,635	249,220	9,585	4.00%
	BASE SALARY + STEPS	339,106	348,024	389,892	411,714	21,822	5.60%
	Longevity	8,211	8,547	9,313	10,425	1,112	11.94%
	TOTAL PERSONNEL SERVICES	347,317	356,571	399,205	422,139	22,934	5.74%

5	**Information Technology**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	720,367	737,904	906,842	945,402	38,560	4.25%
	Expenses	678,813	773,713	854,148	768,383	(85,765)	-10.04%
	APPROPRIATION TOTAL	1,399,180	1,511,617	1,760,990	**1,713,785**	(47,205)	-2.68%
	Water & Sewer Ent. Fund offset	(244,855)	(255,664)	(273,763)	**-318,926**	(45,163)	16.50%
	School offset *			(51,745)	**-55,287**		
	TAXATION TOTAL	1,154,325	1,255,953	1,435,482	**1,339,572**	(95,910)	-6.68%
		4.88%	8.80%	14.29%	0		
	Detail of Personnel Services:						
	Chief Information Officer	163,573	163,573	173,534	178,739	5,205	3.00%
	Deputy Director of IT	112,282	117,939	129,799	133,693	3,894	3.00%
	Manager of Enterprise Applications	93,005	92,250	101,542	109,292	7,750	7.63%
	Senior Programmer	81,916	91,060	96,608	100,289	3,681	3.81%
	Systems Analyst / Project Manager	97,548	101,190	111,358	114,699	3,341	3.00%
	MUNIS Systems Analyst	94,037	94,037	103,489	102,758	(731)	-0.71%
	Cypersecurity Manager **			103,489	110,574	7,085	6.85%
	Office Manager	69,566	69,566	78,402	84,329	5,927	7.56%
	BASE SALARY + STEPS	711,927	729,615	898,221	934,373	36,152	4.02%
	Overtime	1,000	1,000	1,000	1,000	0	0.00%
	Longevity	7,015	6,864	7,196	9,604	2,408	33.46%
	Stipends	425	425	425	425		
	TOTAL PERSONNEL SERVICES	720,367	737,904	906,842	945,402	38,560	4.25%

** School offset for newly created Cybersecurity position*
*** New position in FY 2026*

6	**Comptroller**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	351,456	367,116	394,798	412,484	17,686	4.48%
	Expenses	27,600	27,600	27,600	24,505	(3,095)	-11.21%
	APPROPRIATION TOTAL	379,056	394,716	422,398	**436,989**	14,591	3.45%
	Water & Sewer Ent. Fund offset	(31,448)	(32,346)	(33,011)	**(35,327)**	(2,316)	7.02%
	TAXATION TOTAL	347,608	362,370	389,387	**401,662**	12,275	3.15%
		3.46%	4.25%	7.46%	3.15%		
	Detail of Personnel Services:						
	Comptroller	148,013	148,705	157,761	162,494	4,733	3.00%
	Assistant Comptroller	84,769	92,173	101,453	107,369	5,916	5.83%
	Senior Accountant	54,895	62,493	71,137	73,819	2,682	3.77%
	Principal Account Clerk / Bookkeeper	52,058	51,691	51,961	56,032	4,071	7.83%
	BASE SALARY + STEPS	339,735	355,062	382,312	399,714	17,402	4.55%
	Other benefits & stipends	850	850	850	850	0	0.00%
	Overtime	6,000	6,000	6,000	6,000	0	0.00%
	Longevity	4,871	5,204	5,636	5,920	284	5.04%
	TOTAL PERSONNEL SERVICES	351,456	367,116	394,798	412,484	17,686	4.48%

7	**Treasurer-Collector (17-1-0)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	681,747	679,989	730,356	721,206	(9,150)	-1.25%
	Expenses	166,663	166,663	166,663	140,572	(26,091)	-15.65%
	APPROPRIATION TOTAL	848,410	846,652	897,019	**861,778**	(35,241)	-3.93%
	Water & Sewer Ent. Fund offset	(116,889)	(118,932)	(117,600)	**(124,596)**	(6,996)	5.95%
	TAXATION TOTAL	731,521	727,720	779,419	**737,182**	(42,237)	-5.42%
		4.01%	-0.52%	7.10%	-5.42%		
	Detail of Personnel Services:						
	Treasurer	123,705	114,924	126,494	116,666	(9,828)	-7.77%
	Deputy Treasurer	86,643	82,605	86,022	92,710	6,688	7.77%
	Clerical (8)	456,099	461,371	496,435	491,590	(4,845)	-0.98%
	BASE SALARY + STEPS	666,447	658,900	708,951	700,966	(7,985)	-1.13%
	Overtime	10,000	14,640	14,640	14,640	0	0.00%
	Stipends (training)	3,400	3,400	3,400	3,400	0	0.00%
	Longevity	1,900	3,049	3,365	2,200	(1,165)	-34.62%
	TOTAL PERSONNEL SERVICES	681,747	679,989	730,356	721,206	(9,150)	-1.25%

8	**Postage**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	38,994	40,332	42,589	0	(42,589)	-100.00%
	Expenses	188,257	168,257	148,257	168,566	20,309	13.70%
	APPROPRIATION TOTAL	227,251	208,589	190,846	**168,566**	(22,280)	-11.67%
	Water & Sewer Ent. Fund offset	(39,235)	(39,297)	(39,297)	**(33,002)**	6,295	-16.02%
	TAXATION TOTAL	188,016	169,292	151,549	**135,564**	(15,985)	-10.55%
		1.16%	-9.96%	-10.48%	-10.55%		
	Detail of Personnel Services:						
	Output Media Handler (.66) *	35,681	37,019	39,273		(39,273)	-100.00%
	BASE SALARY + STEPS	35,681	37,019	39,273	0	(39,273)	-100.00%
	Cleaning allowance	225	225	225		(225)	-100.00%
	Auto allowance	2,626	2,626	2,500		(2,500)	
	Longevity	462	462	591		(591)	-100.00%
	TOTAL PERSONNEL SERVICES	38,994	40,332	42,589	0	(42,589)	-100.00%

* *This position has been eliminated*

9	**Board of Assessors**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	301,343	309,694	336,485	354,020	17,535	5.21%
	Expenses	35,248	35,248	93,248	83,318	(9,930)	-10.65%
	TAXATION TOTAL	336,591	344,942	429,733	**437,338**	7,605	1.77%
		4.00%	2.48%	24.58%	1.77%		
	Detail of Personnel Services:						
	Director of Assessments	101,847	105,665	116,304	120,991	4,687	4.03%
	Office Manager	80,399	80,399	85,294	88,401	3,107	3.64%
	Data Collector	55,051	57,080	62,784	67,601	4,817	7.67%
	Office Assistant	44,353	46,518	50,802	55,032	4,230	8.33%
	Board Members (3)	14,700	14,700	14,700	14,700	0	0.00%
	BASE SALARY + STEPS	296,350	304,362	329,884	346,725	16,841	5.11%
	Overtime	1,000	1,000	1,000	1,000	0	0.00%
	Longevity	1,718	2,057	3,326	4,020	694	20.87%
	Auto allowance	1,000	1,000	1,000	1,000	0	
	Cleaning allowance	1,275	1,275	1,275	1,275	0	0.00%
	TOTAL PERSONNEL SERVICES	301,343	309,694	336,485	354,020	17,535	5.21%

10	**Legal**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	497,053	489,283	522,015	541,230	19,215	3.68%
	Expenses	136,665	136,665	136,665	130,000	(6,665)	-4.88%
	APPROPRIATION TOTAL	633,718	625,948	658,680	**671,230**	12,550	1.91%
	Water & Sewer Ent. Fund offset	(117,424)	(121,520)	(120,031)	**(126,307)**	(6,276)	5.23%
	TAXATION TOTAL	516,294	504,428	538,649	**544,923**	6,274	1.16%
		5.25%	-2.30%	6.78%	1.16%		
	Detail of Personnel Services:						
	Town Counsel	158,061	151,123	163,440	170,026	6,586	4.03%
	Benefits Atty./ Workers' Compensation Agent	129,825	132,422	135,265	140,716	5,451	4.03%
	Asst Admin / Claims Coordinator	79,250	77,826	84,077	86,599	2,522	3.00%
	Paralegals & Asst Claims Coordinator (2)	125,556	126,837	136,325	140,414	4,089	3.00%
	BASE SALARY + STEPS	492,692	488,208	519,106	537,755	18,649	3.59%
	Longevity	4,361	1,075	2,909	3,475	566	19.46%
	TOTAL PERSONNEL SERVICES	497,053	489,283	522,015	541,230	19,215	3.68%

11	**Town Clerk**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	388,194	479,056	378,119	526,775	148,656	39.31%
	Expenses	94,460	103,734	99,657	101,551	1,894	1.90%
	TAXATION TOTAL	482,654	582,790	477,776	**628,326**	150,550	31.51%
		-7.05%	20.75%	-18.02%	31.51%		
	Town Clerk's Office						
	Personnel Services	269,204	286,476	306,574	322,300	15,726	5.13%
	Expenses	17,610	17,610	11,000	9,500	(1,500)	-13.64%
	TOTAL	286,814	304,086	317,574	331,800	14,226	4.48%
	Detail of Personnel Services:						
	Town Clerk	102,982	105,042	113,668	118,248	4,580	4.03%
	Ass't Town Clerk	62,670	77,375	83,597	86,887	3,290	3.94%
	Other Clerks (2)	95,768	98,935	102,986	111,064	8,078	7.84%
	BASE SALARY + STEPS	261,420	281,352	300,251	316,199	15,948	5.31%
	Overtime	3,500	3,500	3,500	3,200	(300)	-8.57%
	Stipends	850	850	850	850	0	0.00%
	Longevity	3,434	774	1,973	2,051	78	3.95%
	TOTAL PERSONNEL SERVICES	269,204	286,476	306,574	322,300	15,726	5.13%
	Elections and Town Meeting (13-0-1)						
	Personnel Services	118,990	192,580	71,545	204,475	132,930	185.80%
	Expenses	76,850	86,124	88,657	92,051	3,394	3.83%
	TOTAL	195,840	278,704	160,202	296,526	136,324	85.10%
	Three elections in FY 2027 (primary, general and town)						

12	**Board of Registrars**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	56,285	58,483	63,684	67,591	3,907	6.13%
	Expenses	15,250	15,250	15,250	13,250	(2,000)	-13.11%
	TOTAL	71,535	73,733	78,934	**80,841**	1,907	2.42%
		-4.44%	3.07%	7.05%	2.42%		
	Detail of Personnel Services:						
	Registrar of Voters	1,500	1,500	1,500	1,500	0	0.00%
	Registrars of Voters (3 PT)	1,500	1,500	1,500	1,500	0	0.00%
	Moderator	500	500	500	500	0	0.00%
	Assistant Registrar of Voters	49,860	52,058	57,259	61,691	4,432	7.74%
	BASE SALARY + STEPS	53,360	55,558	60,759	65,191	4,432	7.29%
	Overtime	2,500	2,500	2,500	1,475	(1,025)	-41.00%
	Stipends	425	425	425	425	0	0.00%
	Longevity	0	0	0	500	500	
	TOTAL PERSONNEL SERVICES	56,285	58,483	63,684	67,591	3,907	6.13%

13	**Parking**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	65,575	71,220	78,205	85,071	6,866	8.78%
	Expenses	20,780	20,780	20,780	16,500	(4,280)	-20.60%
	APPROPRIATION TOTAL	86,355	92,000	98,985	**101,571**	2,586	2.61%
	Parking meter offset	(32,075)	(34,898)	(38,390)	**(62,735)**	(24,345)	63.41%
	TAXATION TOTAL	54,280	57,102	60,595	**38,836**	(21,759)	-35.91%
		-7.64%	5.20%	6.12%	-35.91%		
	Detail of Personnel Services:						
	Data Input Operator / Clerk	64,150	69,795	76,780	83,146	6,366	8.29%
	BASE SALARY + STEPS	64,150	69,795	76,780	83,146	6,366	8.29%
	Overtime	1,000	1,000	1,000	1,000	0	0.00%
	Longevity	0	0	0	500	500	
	Stipends	425	425	425	425	0	0.00%
	TOTAL PERSONNEL SERVICES	65,575	71,220	78,205	85,071	6,866	8.78%

14	**Planning & Community Development (11-4-0)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	799,601	803,181	881,940	941,629	59,689	6.77%
	Expenses	35,021	38,621	38,621	34,359	(4,262)	-11.04%
	APPROPRIATION TOTAL	834,622	841,802	920,561	**975,988**	55,427	6.02%
	Urban Renewal Fund / Central School offset	(10,000)				0	
	School offset *	(46,022)	(47,739)	(51,573)	**(53,120)**	(1,547)	3.00%
	Conservation Comm. Fees & Fines Account **	(7,640)	(7,963)	0	**0**	0	
	CDBG Planning Offset	(55,043)	(51,341)	(56,498)	**(66,355)**	(9,857)	17.45%
	CDBG Administrator offset ***	(80,885)	(79,221)	(86,111)	**(93,308)**		
	TAXATION TOTAL	635,032	655,539	726,378	**763,205**	36,827	5.07%
		0.61%	3.23%	10.81%	5.07%		
	Detail of Personnel Services:						
	Director	131,158	136,076	147,250	153,185	5,935	4.03%
	Economic Dev't Coordinator	90,658	90,658	99,765	106,594	6,829	6.85%
	Assistant Director	104,966	90,658	99,765	106,594	6,829	6.85%
	Senior Planner	75,388	75,388	82,961	91,940	8,979	10.82%
	Sustainability Manager *	92,042	95,476	103,145	106,240	3,095	3.00%
	Office Manager	59,669	66,517	73,175	79,294	6,119	8.36%
	Environmental Planner **	76,402	79,630	87,626	96,884	9,258	10.57%
	CDBG Administrator offset	80,885	78,921	85,811	92,808	6,997	
	Senior Transportation Planner	87,108	88,732	101,291	106,240	4,949	4.89%
	BASE SALARY + STEPS	798,276	802,056	880,789	939,779	58,990	6.70%
	Longevity	500	300	300	1,000	700	233.33%
	Cleaning allowance	825	825	850	850	0	0.00%
	TOTAL PERSONNEL SERVICES	799,601	803,181	881,940	941,629	59,689	6.77%

** Position 1/2 funded through school offset*

*** Prior to FY2026, the Conservation Commission funded 10% of the Environmental Planner's salary*

15	**Redevelopment Board (14-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Expenses	10,800	12,800	12,800	10,500	(2,300)	-17.97%
	TAXATION TOTAL	10,800	12,800	12,800	**10,500**	(2,300)	-17.97%
		0.00%	18.52%	0.00%	-17.97%		

16	**Zoning Board of Appeals (18-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	63,610	66,423	71,901	76,765	4,864	6.76%
	Expenses	10,300	10,300	10,300	7,053	(3,247)	-31.52%
	TAXATION TOTAL	73,910	76,723	82,201	**83,818**	1,617	1.97%
		16.03%	3.81%	3.81%	1.97%		
	Detail of Personnel Services:						
	Principal Clerk & typist (.89)	63,610	65,980	71,281	76,145	4,864	6.82%
	BASE SALARY + STEPS	63,610	65,980	71,281	76,145	4,864	6.82%
	Longevity	0	443	620	620	0	0.00%
	TOTAL PERSONNEL SERVICES	63,610	66,423	71,901	76,765	4,864	6.76%

17	**Public Works**	2024	2025	2026	**2027**	$ change	% change
	All Public Works						
	Personnel Services	4,708,377	3,901,489	5,044,040	5,227,174	183,134	3.63%
	Expenses	7,597,586	7,902,586	8,677,361	8,823,681	146,320	1.69%
	APPROPRIATION TOTAL	12,305,963	11,804,075	13,721,401	**14,050,855**	329,454	2.40%
	Water & Sewer Ent. Fund offset	(1,249,360)	(1,290,788)	(1,309,780)	**(1,361,416)**	(51,636)	3.94%
	Other offsets and transfers	(245,000)	(275,000)	(275,000)	**(305,000)**	(30,000)	10.91%
	TAXATION TOTAL	10,811,603	10,238,287	12,136,621	**12,384,439**	247,818	2.04%
		3.21%	-5.30%	18.54%	2.04%		
	For fiscal year 2027, the Director of Public Works is hereby authorized to transfer funds within this budget.						
	Administration						
	Personnel Services	623,942	639,308	698,419	721,750	23,331	3.34%
	Expenses	20,600	30,600	27,000	25,900	(1,100)	-4.07%
	APPROPRIATION TOTAL	644,542	669,908	725,419	**747,650**	22,231	3.06%
	Recycling fund offset	(35,000)	(35,000)	(35,000)	**(35,000)**	0	0.00%
	Water & Sewer Ent. Fund offset	(314,178)	(322,271)	(334,954)	**(362,710)**	(27,756)	8.29%
	TAXATION TOTAL	295,364	312,637	355,465	**349,940**	(5,525)	-1.55%
		-6.65%	5.85%	13.70%	-1.55%		
ADMINISTRATION	Detail of Personnel Services:						
	Director of Public Works	163,573	163,573	173,534	178,740	5,206	3.00%
	Assistant Director of Public Works	99,369	103,078	114,836	116,151	1,315	1.15%
	Recycling Coordinator (.86)	70,967	73,602	78,084	80,427	2,343	3.00%
	Administrative Assistant	53,418	55,403	60,965	62,794	1,829	3.00%
	Principal Accounting Clerk / Bookkeeper	49,860	51,691	51,025	59,111	8,086	15.85%
	Principal Clerk / Stenographer	46,391	48,096	55,848	57,032	1,184	2.12%
	Waste diversion & curbside enforcement (.71)	30,005	30,005	31,833	34,004	2,171	6.82%
	Systems Analyst / Director GIS	93,322	96,823	111,358	114,699	3,341	3.00%
	BASE SALARY + STEPS	606,905	622,271	677,483	702,958	25,475	3.76%
	Longevity	5,507	5,507	5,806	5,962	156	2.69%
	Overtime, double-time & out-of-grade pay	10,255	10,255	10,255	7,955	(2,300)	-22.43%
	Cleaning & auto allowance	1,275	1,275	4,875	4,875		
	TOTAL PERSONNEL SERVICES	623,942	639,308	698,419	721,750	23,331	3.34%
	Engineering						
	Personnel Services	376,066	389,675	386,776	410,526	23,750	6.14%
	Expenses	88,500	88,500	88,500	73,500	(15,000)	-16.95%
	APPROPRIATION TOTAL	464,566	478,175	475,276	**484,026**	8,750	1.84%
	Water & Sewer Ent. Fund offset	(283,450)	(293,118)	(296,475)	**(294,671)**	1,804	-0.61%
	TAXATION TOTAL	181,116	185,057	178,801	**189,355**	10,554	5.90%
		4.25%	2.18%	-3.38%	5.90%		
ENGINEERING	Detail of Personnel Services:						
	Town Engineer	122,347	126,889	129,799	133,693	3,894	3.00%
	Assistant Town Engineer	93,005	101,129	92,596	92,710	114	0.12%
	Jr. Engineers (2)	152,934	155,096	159,031	173,573	14,542	9.14%
	BASE SALARY + STEPS	368,286	383,114	381,426	399,976	18,550	4.86%
	Longevity	2,930	1,711	500	700	200	40.00%
	Overtime	3,800	3,800	3,800	2,800	(1,000)	-26.32%
	PE Stipend				6,000		
	Clothing allowance	1,050	1,050	1,050	1,050		
	TOTAL PERSONNEL SERVICES	376,066	389,675	386,776	410,526	23,750	6.14%

CEMETERIES

Cemetery						
Personnel Services	290,032	290,979	310,420	324,780	14,360	4.63%
Expenses	222,500	222,500	192,500	192,500	0	0.00%
APPROPRIATION TOTAL	512,532	513,479	502,920	**517,280**	14,360	2.86%
Transfer from Cemetery Fund (see Article 84)	(210,000)	(240,000)	(240,000)	**(270,000)**	(30,000)	12.50%
TAXATION TOTAL	302,532	273,479	262,920	**247,280**	(15,640)	-5.95%
	6.60%	-9.60%	-3.86%	-5.95%		
Detail of Personnel Services:						
Supervisor	81,916	91,060	96,608	100,289	3,681	3.81%
Working Foreman	68,930	61,574	68,539	73,383	4,844	7.07%
Motor Equip. Operator	52,926	52,928	56,147	56,491	344	0.61%
Principal Clerk	56,332	56,332	59,764	64,771	5,007	8.38%
BASE SALARY + STEPS	260,104	261,894	281,058	294,934	13,876	4.94%
Longevity	6,296	5,453	5,730	6,214	484	8.45%
Overtime, double-time & out-of-grade pay	22,157	22,157	22,157	22,157	0	0.00%
Clothing and cleaning allowance	1,475	1,475	1,475	1,475		
TOTAL PERSONNEL SERVICES	290,032	290,979	310,420	324,780	14,360	5%

NATURAL RESOURCES

Natural Resources (13-1-0)						
Personnel Services	1,245,531	1,270,281	1,328,662	1,386,995	58,333	4.39%
Expenses	549,000	549,000	589,000	553,822	(35,178)	-5.97%
APPROPRIATION TOTAL	1,794,531	1,819,281	1,917,662	**1,940,817**	23,155	1.21%
Maintenance of Town Fields	60,000	90,000	90,000	**90,000**	0	0.00%
TAXATION TOTAL	1,854,531	1,909,281	2,007,662	**2,030,817**	23,155	1.15%
	2.64%	2.95%	5.15%	1.15%		
Detail of Personnel Services:						
Forestry Supervisor	81,916	91,060	96,608	100,289	3,681	3.81%
Parks Maintenance Supervisor	77,519	87,449	94,483	101,749	7,266	7.69%
Working Foreman / Tree Climber	68,372	70,939	72,538	75,492	2,954	4.07%
Working Foreman / Laborer	68,930	68,933	73,122	78,290	5,168	7.07%
Motor Equip. Operator (2)	118,427	118,433	125,657	128,580	2,923	2.33%
Park Maintenance Craftsman (5)	287,882	292,042	311,997	327,714	15,717	5.04%
Tree Climbers (3)	176,495	181,750	188,423	193,611	5,188	2.75%
Tree Warden	79,250	79,250	84,077	89,814	5,737	6.82%
Laborer (3)	150,285	151,466	152,321	160,235	7,914	5.20%
BASE SALARY + STEPS	1,109,076	1,141,322	1,199,226	1,255,774	56,548	4.72%
Longevity	8,277	10,781	11,258	13,642	2,384	21.18%
Overtime, double-time & out-of-grade pay	120,303	110,303	110,303	109,704	(599)	-0.54%
Clothing allowance	7,875	7,875	7,875	7,875		
TOTAL PERSONNEL SERVICES	1,245,531	1,270,281	1,328,662	1,386,995	58,333	4.39%

SANITATION & HIGHWAYS

Sanitation & Highway						
Personnel Services	1,693,720	1,717,431	1,817,694	1,869,094	51,400	2.83%
Expenses	653,000	653,000	646,375	573,875	(72,500)	(0.1)
APPROPRIATION TOTAL	2,346,720	2,370,431	2,464,069	**2,442,969**	(21,100)	-0.86%
Water & Sewer Ent. Fund offset	(455,941)	(472,693)	(474,086)	**(492,814)**	(18,728)	3.95%
Highway total	1,890,779	1,897,738	1,989,983	**1,950,155**	(39,828)	-2.00%
Curbside Collection	3,959,973	4,209,973	4,464,973	**5,390,071**		
Solid Waste	435,000	435,000	940,000	**290,000**	(650,000)	-69.15%
Removal of ice & snow *	1,172,013	1,172,013	1,172,013	**1,172,013**	0	0.00%
TAXATION TOTAL	7,457,765	7,714,724	8,566,969	**8,802,239**	235,270	2.75%
	3.30%	3.45%	11.05%	2.75%		
Detail of Personnel Services:						
Operations Manager	103,973	115,579	122,618	127,080	4,462	3.64%
Sup. of Highway/Water/Sewer	87,749	97,542	103,482	107,369	3,887	3.76%
Fuel depot stipend	3,000	3,000	3,000	3,000	0	0.00%
Working Foreman Highway (2)	141,872	141,878	150,504	156,580	6,076	4.04%
Working Foreman / Mason	66,439	66,441	70,491	73,383	2,892	4.10%
Licensed Mason	60,465	54,883	56,022	60,751	4,729	8.44%
Motor Equipment Operators (13)	733,422	739,180	792,330	808,450	16,120	2.03%
Working Foreman / Painter	68,930	68,933	73,122	76,098	2,976	4.07%
Carpenter	62,732	62,735	66,545	69,333	2,788	4.19%
Dispatcher	62,732	62,735	66,545	69,333	2,788	4.19%
Laborer / Watchman	52,926	54,971	61,951	64,593	2,642	4.26%
Temporary/Seasonal Laborers	65,000	65,000	65,000	65,000	0	0.00%
BASE SALARY + STEPS	1,509,240	1,532,877	1,631,610	1,680,970	49,360	3.03%
Longevity	15,831	15,905	17,435	19,475	2,040	11.70%
Overtime, double-time & out-of-grade pay	157,624	157,624	157,624	157,624	0	0.00%
Clothing allowance	11,025	11,025	11,025	11,025		
TOTAL PERSONNEL SERVICES	1,693,720	1,717,431	1,817,694	1,869,094	51,400	2.83%

SANITATION

Sanitation expenses						
Waste hauling	2,884,000	3,009,000	3,089,000	3,928,688	839,688	27.18%
Rubbish Disposal (tip fee)	1,075,973	1,200,973	1,375,973	979,407	(396,566)	-28.82%
Recycling processing **				481,976		
Total curbside collection	3,959,973	4,209,973	4,464,973	5,390,071		
Yard waste disposal **	115,000	115,000	620,000	0	(620,000)	-100.00%
Solid Fill / Residual Disposal	180,000	180,000	180,000	150,000	(30,000)	-16.67%
Recycling	50,000	50,000	50,000	50,000	0	0.00%
Food scrap diversion program	50,000	50,000	50,000	50,000	0	0.00%
Hazardous Waste (collection & disposal)	40,000	40,000	40,000	40,000	0	0.00%
Total Solid waste	435,000	435,000	940,000	290,000		
TOTAL SANITATION EXPENSES	4,394,973	4,644,973	5,404,973	5,680,071	275,098	5.09%

** Snow & ice is budgeted at approximately 80% of the 10-year average of expenditures*
*** With the new contract, the Town no longer pays for disposal of yard waste, but is responsible for processing of recyclables*

MOTOR EQUIPMENT REPAIR

Motor Equipment Repair						
Personnel Services	479,086	447,809	502,069	514,029	11,960	2.38%
Expenses	187,000	187,000	202,000	202,000	0	0.00%
APPROPRIATION TOTAL	666,086	634,809	704,069	**716,029**	11,960	1.70%
Water & Sewer Ent. Fund offset	(195,791)	(202,706)	(204,265)	**(211,221)**	(6,956)	3.41%
TAXATION TOTAL	470,295	470,295	499,804	**504,808**	5,004	1.00%
	5.62%	5.62%	6.27%	1.00%		
Detail of Personnel Services:						
Supervisor of Motor Equip. Repair	81,916	91,060	87,991	94,811	6,820	7.75%
Working Foreman Motor Equip. Repair	70,936	70,939	75,252	78,290	3,038	4.04%
Motor Equipment Repairman (4)	270,738	275,732	287,226	289,628	2,402	0.84%
BASE SALARY + STEPS	423,590	437,731	450,469	462,729	12,260	2.72%
Longevity	6,796	7,453	2,900	3,600	700	24.14%
Overtime & out-of-grade pay	46,075	46,075	46,075	45,075	(1,000)	-2.17%
Clothing allowance	2,625	2,625	2,625	2,625	0	0.00%
TOTAL PERSONNEL SERVICES	479,086	479,086	502,069	514,029	11,960	2.38%

STREET LIGHTING

Street Lighting (14-1-0)					$ change	% change
Street lighting - maintenance	35,000	40,000	40,000	40,000	0	0.00%
Street lighting - energy	100,000	110,000	110,000	107,500	(2,500)	-2.27%
TAXATION TOTAL	135,000	150,000	150,000	**147,500**	(2,500)	-1.67%
	8.70%	6.00%	0.00%	-1.67%		

TRAFFIC SIGNALS

Traffic Signals (13-2-0)					$ change	% change
Traffic signals - maintenance	90,000	90,000	90,000	90,000	0	0.00%
Traffic signals - energy	25,000	25,000	25,000	22,500	(2,500)	-10.00%
TAXATION TOTAL	115,000	115,000	115,000	**112,500**	(2,500)	-2.17%
	8.70%	6.00%	0.00%	-2.17%		

18	**Facilities (14-1-0)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	517,601	517,442	548,091	553,171	5,080	0.93%
	Expenses	706,460	797,460	861,400	833,259	(28,141)	-3.27%
	APPROPRIATION TOTAL	1,224,061	1,314,902	1,409,491	**1,386,430**	(23,061)	-1.64%
	School offset	(104,703)	(105,751)	(116,334)	**(109,836)**	6,498	-5.59%
	TAXATION TOTAL	1,119,358	1,209,151	1,293,157	**1,276,594**	(16,563)	-1.28%
		28.89%	8.02%	6.95%	-1.28%		
	Detail of Personnel Services:						
	Director of Facilities	136,640	139,373	150,732	150,179	(553)	-0.37%
	Building Craftsman	70,936	70,939	75,252	78,290	3,038	4.04%
	Sr. Building Custodian	60,591	60,595	64,290	66,994	2,704	4.21%
	Administrative Assistant	72,266	69,396	76,667	69,493	(7,174)	-9.36%
	Custodian	60,591	60,595	64,290	66,994	2,704	4.21%
	Sr. Building Custodian - Library (.88)	50,296	50,299	51,431	53,651	2,220	4.32%
	Weekend Custodian (.23,.23,.23,.34)	13,849	13,850	12,834	19,000	6,166	48.04%
	BASE SALARY + STEPS	465,169	465,047	495,496	504,601	9,105	1.84%
	Overtime	43,556	43,556	43,556	38,556	(5,000)	-11.48%
	Clothing allowance	1,450	1,450	1,450	1,450		
	Auto allowance	4,826	4,826	4,826	4,826		
	Longevity	2,600	2,563	2,763	3,738	975	35.29%
	TOTAL PERSONNEL SERVICES	517,601	517,442	548,091	553,171	5,080	0.93%

19	**Police Services (15-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	8,414,950	8,813,221	8,938,086	9,002,696	64,610	0.72%
	Expenses	761,050	761,050	860,166	822,080	(38,086)	-4.43%
	APPROPRIATION TOTAL	9,176,000	9,574,271	9,798,252	**9,824,776**	26,524	0.27%
	Parking fund offset	(79,250)	(79,250)	(79,064)	**(127,576)**	(48,512)	0.00%
	Grant				**(30,000)**		
	TAXATION TOTAL	9,096,750	9,495,021	9,719,188	**9,667,200**	(51,988)	-0.53%
		3.15%	4.38%	2.36%	-0.53%		
	Detail of Personnel Services						
	Police Chief	202,348	206,395	216,259	229,652	13,393	6.19%
	Captains (3)	398,139	398,139	398,139	398,139	0	0.00%
	Lieutenants (6)	725,907	727,101	725,904	726,982	1,078	0.15%
	Sergeants (9)	875,549	850,431	854,115	856,030	1,915	0.22%
	Patrol Officers (49)	3,863,005	4,266,018	4,314,068	4,388,259	74,191	1.72%
	Parking Control Officers (3)	157,200	157,200	157,327	168,701	11,374	7.23%
	Administrative Assistant	69,017	75,046	78,457	82,787	4,330	5.52%
	Principal Clerk	59,101	59,101	61,786	57,433	(4,353)	-7.05%
	Senior Clerk & Typist (.69)	27,304	27,794	29,057	33,011	3,954	13.61%
	Special Projects Clerk	59,101	59,101	64,103	67,548	3,445	5.37%
	Detention/Police Records Attendant	58,772	58,772	52,127	57,032	4,905	9.41%
	Animal Control Officer	67,721	72,064	74,314	74,549	235	0.32%
	Case Manager / Homeless Outreach (.75) *	52,880	50,980	53,297	55,707	2,410	4.52%
	Communications Supervisor	75,728	85,431	91,100	91,100	0	0.00%
	Dispatchers (9)	558,032	555,078	585,799	591,327	5,528	0.94%
	SALARIES	7,249,804	7,648,649	7,755,851	7,878,257	122,406	1.58%
	Longevity	179,431	178,857	196,521	194,508	(2,013)	-1.02%
	Overtime	659,167	659,167	659,167	629,654	(29,513)	-4.48%
	Minuteman Bikeway Patrol	21,018	21,018	21,018	10,000	(11,018)	-52.42%
	Holiday pay	222,503	222,503	222,503	222,503	0	0.00%
	School Credits **	5,100	5,100	5,100	0	(5,100)	-100.00%
	Court Time	37,142	37,142	37,142	37,142	0	0.00%
	Differential & out-of-grade pay	3,382	3,382	3,382	3,382	0	0.00%
	Accreditation stipend **	7,344	7,344	7,344	0	(7,344)	-100.00%
	Emergency dispatch stipend **	2,809	2,809	2,809	0	(2,809)	-100.00%
	Cleaning allowance	23,650	23,650	23,650	23,650	0	0.00%
	Clothing allowance	3,600	3,600	3,600	3,600	0	0.00%
	TOTAL PERSONNEL SERVICES	8,414,950	8,813,221	8,938,086	9,002,696	64,610	0.72%

* 75% of Case Manager / Homeless Outreach. Remaining 25% is in Human Services budget

** These credits and stipends are no longer used or are paid through grant programs

20	**Fire Services**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	8,322,882	8,370,685	8,328,720	8,286,198	(42,522)	-0.51%
	Expenses	429,900	429,900	429,900	425,280	(4,620)	-1.07%
	APPROPRIATION TOTAL	8,752,782	8,800,585	8,758,620	**8,711,478**	(47,142)	-0.54%
	Ambulance Revolving Fund offset *	(100,000)	(25,000)	(25,000)	**(28,000)**	(3,000)	
	TAXATION TOTAL	8,652,782	8,775,585	8,733,620	**8,683,478**	(50,142)	-0.57%
		11.73%	1.42%	-0.48%	-0.57%		
	Detail of Personnel Services						
	Fire Chief	168,778	172,992	178,325	188,815	10,490	5.88%
	Chief Officer (5)	599,448	599,448	599,448	602,510	3,062	0.51%
	Captain (7)	725,516	726,847	719,189	723,018	3,829	0.53%
	Lieutenant (15)	1,335,877	1,337,996	1,340,115	1,341,182	1,067	0.08%
	Firefighter (50)	3,655,899	3,682,808	3,642,989	3,613,461	(29,528)	-0.81%
	Office Manager	76,672	76,672	81,341	84,329	2,988	3.67%
	Emergency Management Stipend **	6,000	6,000	6,000	0	(6,000)	-100.00%
	Master Mechanic	84,783	82,738	98,025	103,768	5,743	5.86%
	Motor Equipment Repairman	68,929	68,918	64,060	68,069	4,009	6.26%
	BASE SALARY + STEPS	6,721,902	6,754,419	6,729,492	6,725,152	(4,340)	-0.06%
	Longevity	180,396	181,079	165,416	166,355	939	0.57%
	Overtime	473,781	473,781	473,781	473,781	0	0.00%
	Holiday pay	186,858	186,858	195,467	193,467	(2,000)	-1.02%
	Vacation, personal time, double time	123,537	123,537	123,537	121,537	(2,000)	-1.62%
	School Credits	226,618	242,204	230,765	216,724	(14,041)	-6.08%
	EMT/Defibrillator Pay	373,890	373,957	374,362	356,282	(18,080)	-4.83%
	Cleaning allowance	25,100	24,050	25,100	23,100	(2,000)	-7.97%
	Tool allowance	1,300	1,300	1,300	1,300		
	Captains working as Chief Officers	9,500	9,500	9,500	8,500	(1,000)	-10.53%
	TOTAL PERSONNEL SERVICES	8,322,882	8,370,685	8,328,720	8,286,198	(42,522)	-0.51%

* Starting in FY 2024, ambulance revenue flows primarily to the general fund, reducing this offset.
** This stipend has not been used since 2022

21	**Inspections**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	511,882	523,921	565,409	601,357	35,948	6.36%
	Expenses	15,200	15,200	15,200	12,002	(3,198)	-21.04%
	TAXATION TOTAL	527,082	539,121	580,609	**613,359**	32,750	5.64%
		5.61%	2.28%	7.70%	5.64%		
	Detail of Personnel Services:						
	Director of Inspectional Services	119,234	119,233	133,863	139,257	5,394	4.03%
	Wire Inspector	81,904	89,059	94,483	101,749	7,266	7.69%
	Plumbing & Gas Inspector	76,092	84,289	92,775	98,101	5,326	5.74%
	Building Inspector (1.5,1.5,1.4,1.4)	118,402	128,746	120,483	128,218	7,735	6.42%
	Office Manager	58,772	44,752	64,448	69,376	4,928	7.65%
	Record Keeper (.89)	42,889	44,481	46,023	49,628	3,605	
	BASE SALARY + STEPS	497,293	510,560	552,075	586,329	34,254	6.20%
	Longevity	3,539	2,311	2,284	3,428	1,144	50.09%
	Cleaning and clothing allowance	1,050	1,050	1,050	1,600	550	52.38%
	Temporary workers	6,000	6,000	6,000	6,000	0	0.00%
	Overtime	4,000	4,000	4,000	4,000	0	0.00%
	TOTAL PERSONNEL SERVICES	511,882	523,921	565,409	601,357	35,948	6.36%

22	**Education (19-1-0)**	2024	2025	2026	**2027**	$ change	% change
	TAXATION TOTAL *	88,947,334	96,521,248	103,630,672	**107,775,899**	4,145,227	4.00%
		5.33%	8.52%	7.37%	4.00%		

Refer to the Arlington Public Schools Budget Report for details
** These appropriations do not include other funds which go directly to the School Department without appropriation*

23	**Libraries**	2024	2025	2026	**2027**	$ change	% change
	Personnel Services	2,238,758	2,304,999	2,462,502	2,560,505	98,003	3.98%
	Expenses	539,880	547,380	547,380	489,820	(57,560)	-10.52%
	APPROPRIATION TOTAL	2,778,638	2,852,379	3,009,882	**3,050,325**	40,443	1.34%
	Fox and Robbins Shop	(25,200)	(30,000)	(40,000)	**(40,000)**	0	0.00%
	TAXATION TOTAL	2,753,438	2,822,379	2,969,882	**3,010,325**	40,443	1.36%
		4.55%	2.50%	5.23%	1.36%		
	Detail of Personnel Services:						
	Library Director	110,767	114,924	126,494	135,175	8,681	6.86%
	Assistant Director	91,454	88,147	97,024	103,681	6,657	6.86%
	Head of Children's Services	87,116	87,116	92,422	95,195	2,773	3.00%
	Head of Technical Services	81,698	81,698	86,672	89,273	2,601	3.00%
	Head of Circulation & Asst Head of Circulation	70,292	80,885	85,811	177,334	91,523	106.66%
	Branch Librarian/Technical Librarian (2.5)	222,091	210,593	226,301	236,172	9,871	4.36%
	Adult Service Librarians (5)	333,182	351,976	383,950	400,787	16,837	4.39%
	Children's Librarian (4.4,4.4,5,5.34)	276,618	292,035	338,256	381,587	43,331	12.81%
	Senior Library Assistants (9.6,9.6,9.6,8.6)	538,947	544,209	585,291	491,935	(93,356)	-15.95%
	Library Assistants & Intern (3.6)	154,726	176,273	161,217	163,613	2,396	1.49%
	Office Manager	73,901	76,672	81,341	84,329	2,988	3.67%
	Pages (PT)	113,198	113,198	113,198	113,198	0	0.00%
	BASE SALARY + STEPS	2,153,990	2,217,726	2,377,977	2,472,279	94,302	3.97%
	Overtime	60,000	60,000	60,000	55,000	(5,000)	-8.33%
	Night Time Differential	1,142	1,142	1,142	1,142	0	0.00%
	Longevity	18,551	21,056	18,308	27,009	8,701	47.53%
	Stipends and clothing allowance	5,075	5,075	5,075	5,075	0	0.00%
	TOTAL PERSONNEL SERVICES	2,238,758	2,304,999	2,462,502	2,560,505	98,003	3.98%

24	**Health & Human Services**	2024	2025	2026	**2027**	$ change	% change
	All Health and Human Services						
	Personnel Services	1,526,474	1,496,016	1,511,105	1,575,828	64,723	4.28%
	Expenses	435,178	436,216	420,398	311,536	(108,862)	-25.89%
	APPROPRIATION TOTAL	1,961,652	1,932,232	1,931,503	**1,887,364**	(44,139)	-2.29%
	Total offsets (see below)	(327,528)	(261,040)	(204,785)	**(215,839)**	(11,054)	
	TAXATION TOTAL	1,634,124	1,671,192	1,726,718	**1,671,525**	(55,193)	-3.20%
		-2.28%	2.27%	3.32%	-3.20%		
	Administration						
	Personnel Services	755,031	671,263	713,790	747,526	33,736	4.73%
	Expenses	139,610	140,648	124,830	119,990	(4,840)	-3.88%
	APPROPRIATION TOTAL	894,641	811,911	838,620	**867,516**	28,896	3.45%
	ARPA, Public Health	(130,152)	(55,967)	(59,376)	**(47,121)**		
	Bureau of Substance Abuse	(19,192)	(20,278)	(22,316)	**(37,450)**		
	TAXATION TOTAL	745,297	735,666	756,928	**782,945**	26,017	3.44%
		-3.31%	-1.29%	2.89%	3.44%		
	Detail of Personnel Services:						
	Director of Health and Human Services	148,705	135,070	143,296	149,070	5,774	4.03%
	Public Health Director	112,282	116,450	116,979	122,695	5,716	4.89%
ADMIN	Assistant Public Health Director	85,679	85,679	78,518	83,884	5,366	6.83%
ADMIN	Public Health Nurse	91,749	91,749	97,337	100,257	2,920	3.00%
ADMIN	Health Compliance Inspector	71,520	68,953	75,876	79,608	3,732	4.92%
ADMIN	Program Coord. / Preventions Svcs Mgr	76,766	81,113	89,262	93,625	4,363	4.89%
ADMIN	HHS Administrative Assistant	76,672	76,672	81,341	84,329	2,988	3.67%
ADMIN	Case Manager/Homeless Outreach (0,0,.25,.25) *			16,757	19,261	2,504	14.94%
ADMIN	Health Compliance Officer (ARPA-funded)	74,185				0	
	BASE SALARY + STEPS	737,558	655,686	699,366	732,729	33,363	4.77%
	Overtime	7,500	7,500	7,500	7,500	0	0.00%
	Longevity	8,248	6,352	5,199	5,572	373	7.17%
	Cleaning allowance	425	425	425	425	0	0.00%
	Auto allowance	1,300	1,300	1,300	1,300	0	0.00%
	TOTAL PERSONNEL SERVICES	755,031	671,263	713,790	747,526	33,736	4.73%

* 25% of Case Manager / Homeless Outreach moved from AYCC. Remaining 75% is in Police budget

VETERANS

Veteran's Services						
Personnel Services	76,485	82,344	87,357	94,811	7,454	8.53%
Expenses	11,268	11,268	11,268	10,801	(467)	-4.14%
Veteran's aid & assistance *	240,000	240,000	240,000	140,000	(100,000)	-41.67%
TAXATION TOTAL	327,753	333,612	338,625	**245,612**	(93,013)	-27.47%
	0.00%	1.79%	1.50%	-27.47%		
Detail of Personnel Services:						
Director of Veterans' Services	75,728	82,344	87,357	94,811	7,454	8.53%
BASE SALARY + STEPS	75,728	82,344	87,357	94,811	7,454	8.53%
Longevity	757	0	0	0	0	
TOTAL PERSONNEL SERVICES	76,485	82,344	87,357	94,811	7,454	8.53%

** 75% of veterans's aid & assistance is reimbursed by state.*
Usage has been declining due to the reduction in the number of low-income veterans.

COUNCIL ON AGING

Council on Aging						
Personnel Services	474,330	511,439	540,483	552,427	11,944	2.21%
Expenses *	5,300	5,300	5,300	4,770	(530)	-10.00%
APPROPRIATION TOTAL	479,630	516,739	545,783	**557,197**	11,414	2.09%
Executive Office of Elder Affairs offset	(112,222)	(116,513)	(123,093)	**(131,268)**	(8,175)	
TAXATION TOTAL	367,408	400,226	422,690	**425,929**	3,239	0.77%
	-8.76%	8.93%	5.61%	0.77%		
Detail of Personnel Services:						
Executive Director	88,021	99,302	105,350	111,289	5,939	5.64%
Social Worker (2)	165,590	171,738	182,196	187,662	5,466	3.00%
Principal Clerk & Secretary	60,748	73,901	78,402	81,302	2,900	3.70%
Nurse (.91,.91.8,.8)	72,805	75,516	83,107	74,900	(8,207)	-9.88%
Receptionist (1.7)**	82,018	85,064	85,792	91,036	5,244	6.11%
BASE SALARY + STEPS	469,182	505,521	534,847	546,189	11,342	2.12%
Longevity	3,323	4,093	3,811	4,413	602	15.80%
Stipends	425	425	425	425	0	0.00%
Auto allowance	1,400	1,400	1,400	1,400	0	0.00%
TOTAL PERSONNEL SERVICES	474,330	511,439	540,483	552,427	11,944	2.21%

* Rent no longer included
*** Represents the Town portion only. This position are partially funded by State and other grants.*

DIVERSITY

Diversity, Equity & Inclusion (13-2-1)						
Personnel Services	220,628	230,970	169,475	181,064	11,589	6.84%
Expenses	39,000	39,000	39,000	35,975	(3,025)	-7.76%
APPROPRIATION TOTAL	259,628	269,970	208,475	**217,039**	8,564	4.11%
ARPA Equity and Outreach offset	(65,962)	(68,282)	0	**0**		
TAXATION TOTAL	193,666	201,688	208,475	**217,039**	8,564	4.11%
	13.27%	4.14%	3.37%	4.11%		
Detail of Personnel Services:						
Div., Eq, & Inc. Director	88,662	93,727	94,137	100,577	6,440	6.84%
ADA Coordinator	66,004	68,461	75,338	80,487	5,149	6.83%
Comm. Outreach Coordinator (ARPA-funded)	65,962	68,282	0	0		
BASE SALARY + STEPS	220,628	230,470	169,475	181,064	11,589	6.84%
Longevity		500	0	0		
TOTAL PERSONNEL SERVICES		230,970	169,475	181,064	11,589	6.84%

25	**Retirement (15-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Contributory Pensions	15,676,279	16,555,650	17,466,210	18,407,735	941,525	5.39%
	APPROPRIATION TOTAL	15,676,279	16,555,650	17,466,210	**18,407,735**	941,525	5.39%
	Water & Sewer Ent. Fund offset	(1,542,544)	(1,560,954)	(1,599,942)	**(1,786,772)**	(186,830)	11.68%
	TAXATION TOTAL	14,133,735	14,994,696	15,866,268	**16,620,963**	754,695	4.76%
		5.73%	6.09%	5.81%	4.76%		

26	**Insurance (13-0-1)**	2024	2025	2026	**2027**	$ change	% change
	Total insurance costs (health + other - offsets)	22,077,822	23,241,930	26,210,136	**28,941,819**	2,731,683	10.42%
		1.40%	5.27%	12.77%	10.42%		
	For FY 2027 , the Town Manager is hereby authorized to transfer funds within this budget.						
	Group Health / Group Insurance Commission *	19,546,768	20,905,086	23,482,301	26,307,027	2,824,726	12.03%
	Group Life Insurance	99,823	99,823	99,823	102,500	2,677	2.68%
	Workers' Compensation Insurance	580,000	580,000	600,000	580,000	(20,000)	-3.33%
	Medicare payroll tax	1,818,716	1,975,489	2,125,033	2,337,536	212,503	10.00%
	Flexible Benefit Plan	38,880	52,000	52,000	52,000	0	0.00%
	Medicare penalty	15,000	15,000	12,000	10,000	(2,000)	-16.67%
	Employee mitigation **	50,000	75,000	150,000	150,000	0	0.00%
	Opt-out program	213,996	207,996	189,997	186,000	(3,997)	-2.10%
	TOTAL GROUP HEALTH	22,363,183	23,910,394	26,711,154	29,725,063	3,019,906	11.31%
	Recreation Enterprise Fund	(46,327)	(75,167)	(114,446)	(116,176)	(1,730)	1.51%
	Ed Burns Arena Enterprise Fund	(35,936)	(40,411)	(43,679)	(56,430)	(12,751)	29.19%
	Contributory Retirement	(68,203)	(50,802)	(56,469)	(61,498)	(5,029)	8.91%
	Water & Sewer Ent. Fund offset	(542,848)	(560,752)	(588,252)	(674,762)	(86,510)	14.71%
	Arlington Community Education	(73,889)	(81,569)	(92,111)	(116,905)	(24,794)	26.92%
	School Lunch Program	(97,228)	(115,487)	(140,908)	(301,869)	(160,961)	114.23%
	After School Program		(224,334)	(210,383)	(121,204)	89,179	-42.39%
	High School Nursery (Baby Care)				(152,277)		
	Health Claims Trust Fund ***		(127,656)	0	0	0	
	TOTAL OFFSETS	(864,431)	(1,276,178)	(1,246,248)	(1,601,121)	(106,020)	8.51%
	NET GROUP HEALTH	21,498,752	22,634,216	25,464,906	28,123,942	2,659,036	10.44%
		1.40%	5.45%	12.51%	10.44%		
	Officers' Liability Insurance	55,000	65,100	68,355	71,080	2,725	3.99%
	Property Indemnity Insurance	394,695	413,238	547,500	567,422	19,922	3.64%
	Unemployment Insurance	150,000	150,000	150,000	200,000	50,000	33.33%
	TOTAL OTHER INSURANCE	599,695	628,338	765,855	838,502	72,647	9.49%
	Municipal Building Trust Fund	(20,625)	(20,625)	(20,625)	(20,625)	0	0.00%
	NET OTHER INSURANCE	579,070	607,713	745,230	817,877	72,647	9.75%

** All funds required to be paid for post employment benefits shall be transferred by the Comptroller, as needed, from this budget to the OPEB account established by Chapter 161 of the Acts of 2005 and Article 44 of the 2008 Annual Town Meeting for the purpose of paying OPEB costs from said fund.*

*** Estimate of funds to help cover higher than expected "out of pocket" employee hospital expenses.*

**** The Health Claims Trust Fund was fully disbursed in FY 2025.*

27	**Reserve Fund**	2024*	2025*	2026*	**2027***	$ change	% change
	Reserve Fund *						
	TAXATION TOTAL	1,900,782	2,019,326	2,089,593	**2,326,261**	236,668	11.33%
		8.42%	6.24%	3.48%	11.33%		

** The Finance Committee recommends a policy of dedicating 1% of the non-exempt budget to the Finance Committee's Reserve Fund*

A	**Water & Sewer Enterprise Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Service Summary	2,696,219	2,852,092	2,932,558	3,050,598	118,040	4.03%
	Expenses Summary	1,122,555	1,122,555	1,119,955	1,119,955	0	0.00%
	MWRA Assessment	15,260,957	15,377,926	15,750,263	16,069,807	319,544	2.03%
	Indirect Charges	783,970	815,824	823,148	894,146	70,998	8.63%
	Capital and Debt	2,370,572	2,337,926	2,537,369	2,532,069	(5,300)	-0.21%
	Health Insurance	542,848	560,752	588,252	674,762	86,510	14.71%
	Retirement	1,542,544	1,560,954	1,599,942	1,786,772	186,830	11.68%
	Workers Comp / Unemployment	9,500	9,500	9,500	9,500	0	0.00%
	TOTAL WATER & SEWER EXPENSES	24,329,165	24,637,529	25,360,987	**26,137,609**	776,622	3.06%
		1.87%	1.27%	2.94%	3.06%		
	REVENUES						
	User charges	23,959,165	24,267,529	24,990,987	25,767,609	776,622	3.11%
	Liens	200,000	200,000	200,000	200,000	0	0.00%
	Interest & penalties	50,000	50,000	50,000	50,000	0	0.00%
	Connection fees	120,000	120,000	120,000	120,000	0	0.00%
	Use of retained earnings	0	0	0	0	0	
	TOTAL WATER & SEWER REVENUES	24,329,165	24,637,529	25,360,987	**26,137,609**	776,622	3.06%
		1.87%	1.27%	2.94%	3.06%		
	FUND INCREASE (DECREASE)	0	0	0	0		
	(Deficit to be funded through General Fund)						
	Sewer Expenses	2024	2025	2026	2027		
	MWRA Assessment	9,540,188	9,615,593	9,662,664	9,848,367	185,703	1.92%
	Rehab capital	100,000	100,000	100,000	100,000	0	0.00%
	R&M Contracted Services	75,000	75,000	71,200	71,200	0	0.00%
	Other sewer expenses	62,500	62,500	77,300	77,300	0	0.00%
	TOTAL SEWER EXPENSES	9,777,688	9,853,093	9,911,164	10,096,867	185,703	1.87%
	Sewer Indirects						
	Health insurance	271,424	280,376	294,126	337,381	43,255	14.71%
	Retirement	771,272	780,477	799,971	893,386	93,415	11.68%
	DPW labor cost	624,680	645,394	654,890	680,708	25,818	3.94%
	Town labor cost	391,985	407,912	411,574	447,073	35,499	8.63%
	TOTAL SEWER INDIRECTS	2,059,361	2,114,159	2,160,561	2,358,548	197,987	9.16%
	Sewer Debt						
	Debt Principal	325,214	354,445	199,980	199,000	(980)	-0.49%
	Debt Interest	166,072	185,072	139,437	132,709	(6,728)	-4.83%
	MWRA Debt			185,072	177,500	(7,572)	-4.09%
	TOTAL SEWER DEBT	491,286	539,517	524,489	509,209	(15,280)	-2.91%
	Water Salaries						
	Salaries	1,129,103	1,237,299	1,286,593	1,343,619	57,026	4.43%
	Overtime	203,815	209,929	216,226	223,794	7,568	3.50%
	Double time	58,233	58,233	58,233	58,233	0	0.00%
	Other salary expenses	55,707	55,843	61,726	63,536	1,810	2.93%
	TOTAL WATER SALARIES	1,446,858	1,561,304	1,622,778	1,689,182	66,404	4.09%
	Water Expenses						
	MWRA Assessment	5,720,769	5,762,333	6,087,599	6,221,440	133,841	2.20%
	Rehab capital	100,000	100,000	100,000	100,000	0	0.00%
	R&M Contracted Services	216,200	216,200	213,200	213,200	0	0.00%
	Materials & supplies	227,755	227,755	227,755	227,755	0	0.00%
	Other water expenses	204,600	129,600	348,000	181,500	(166,500)	-47.84%
	TOTAL WATER EXPENSES	6,469,324	6,435,888	6,976,554	6,943,895	(32,659)	-0.47%

Water Indirects						
Health Insurance	271,424	280,376	294,126	337,381	43,255	14.71%
Retirement	771,272	780,477	799,971	893,386	93,415	11.68%
DPW labor cost	624,680	645,394	654,890	680,708	25,818	3.94%
Town labor cost	391,985	407,912	411,574	447,073	35,499	8.63%
TOTAL WATER INDIRECTS	2,059,361	2,114,159	2,160,561	2,358,548	197,987	9.16%
Water Debt						
Debt Principal	469,286	378,409	192,470	186,000	(6,470)	-3.36%
Debt Interest		0	166,410	159,360	(7,050)	-4.24%
MWRA Debt	1,080,000	1,165,000	1,220,000	1,410,000	190,000	15.57%
TOTAL WATER DEBT	1,549,286	1,543,409	1,578,880	1,755,360	176,480	11.18%
Storm Water						
R&M Contracted Services	71,000	71,000	71,000	71,000	0	0.00%
Materials & Supplies	5,000	5,000	5,000	5,000	0	0.00%
Rehab capital	400,000	400,000	350,000	350,000	0	0.00%
TOTAL STORM WATER	476,000	476,000	426,000	426,000	0	0.00%
TOTAL WATER & SEWER EXPENSES	24,329,165	24,637,529	25,360,987	26,137,609	776,622	3.06%

B	**Recreation Enterprise Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Services	867,148	923,922	1,260,043	1,602,900	342,857	27.21%
	Expenses	1,339,342	1,693,283	1,582,932	1,634,776	51,844	3.28%
	Debt Service	15,000	15,000	65,000	65,000	0	0.00%
	TOTAL EXPENSES	2,221,490	2,632,205	2,907,975	**3,302,676**	394,701	13.57%
		17.43%	18.49%	10.48%	13.57%		
	REVENUES						
	User fees and charges	1,998,490	2,176,205	2,622,550	3,151,356	528,806	20.16%
	Other state revenue	8,000	6,000	6,000	6,000	0	0.00%
	Use of retained earnings	215,000	450,000	279,425	145,320	(134,105)	-47.99%
	TOTAL REVENUES	2,221,490	2,632,205	2,907,975	**3,302,676**	394,701	13.57%
		17.43%	18.49%	10.48%	13.57%		
	FUND INCREASE (DECREASE)	0	0	0	**0**		
	(Deficit to be funded through General Fund)						
	Personnel Services Detail						
	Director of Recreation (.8) *	107,368	107,368	112,389	116,918	4,529	4.03%
	Assistant Director of Recreation			99,765	91,761	(8,004)	-8.02%
	Program Supervisor	64,642	71,582	75,758	80,277	4,519	5.97%
	Administrative Asst - Accounts Payable (.5)	28,324	28,324	32,525	33,774	1,249	3.84%
	Administrative Asst - Payroll (.8)	45,318	45,318	52,039	54,038	1,999	3.84%
	Co-Director KidCare - Operations	63,449	65,531	69,522	70,324	802	1.15%
	Co-Director KidCare - Curriculum	52,015	65,531	72,113	74,809	2,696	3.74%
	KidCare Preschool Asst Director			56,209	60,047	3,838	6.83%
	Pre-school Director	63,449	63,449	67,314	69,333	2,019	3.00%
	Off-hour Supervisor (.8) *	37,931	39,324	44,167	45,930	1,763	3.99%
	Asst. Facilities Coordinator (.2)	12,126	12,681	13,810	12,212	(1,598)	-11.57%
	Site Coordinator - After School **				52,839		
	SUB-TOTAL	474,622	499,108	695,611	762,263	66,652	9.58%
	Temporary staff	22,000	22,000	27,000	27,000	0	0.00%
	Kids Care - after school	109,180	140,000	215,500	270,000	54,500	25.29%
	Kids Care - preshcool				210,000		
	Summer program staff	173,980	150,000	165,000	165,000	0	0.00%
	Reservoir beach	83,980	110,000	145,000	155,000	10,000	6.90%
	Cleaning allowance	850	850	850	850	0	0.00%
	Longevity	2,036	1,464	4,582	6,287	1,705	37.21%
	Overtime	500	500	6,500	6,500	0	0.00%
	TOTAL PERSONNEL SERVICES	867,148	923,922	1,260,043	1,602,900	342,857	27.21%
	Operating Expenses Detail						
	Office Supplies	3,000	5,000	5,000	5,000	0	0.00%
	Electricity	85,000	85,000	85,000	125,000	40,000	47.06%
	Vehicle maintenance	250	0	0	0	0	
	Travel allowance	1,500	1,500	2,400	2,400	0	0.00%
	Health Insurance	46,327	74,534	114,446	116,176	1,730	1.51%
	Mechanical maintenance	20,000	20,000	50,000	85,000	35,000	70.00%
	Program and other expenses	1,188,036	1,507,249	1,326,086	1,301,200	(24,886)	-1.88%
	TOTAL OPERATING EXPENSES	1,339,342	1,693,283	1,582,932	1,634,776	51,844	3.28%

** Shared with Ed Burns Arena Enterprise Fund*

*** New position*

C	**Ed Burns Arena Enterprise Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Services	289,082	299,687	323,148	323,866	718	0.22%
	Expenses	307,836	332,844	300,052	299,030	(1,022)	-0.34%
	Debt Service	56,256	56,256	56,256	30,269	(25,987)	-46.19%
	TOTAL EXPENSES	653,174	688,787	679,456	**653,165**	(26,291)	-3.87%
		6.73%	5.45%	-1.35%	-3.87%		
	REVENUES						
	Public Skating	74,100	98,007	92,000	95,540	3,540	3.85%
	Ice time	472,467	470,000	461,456	461,169	(287)	-0.06%
	Concession Stand	11,107	12,500	15,000	15,000	0	0.00%
	Capital & Miscellaneous	45,500	58,280	61,000	56,456	(4,544)	-7.45%
	Use of retained earnings	50,000	50,000	50,000	25,000	(25,000)	-50.00%
	TOTAL REVENUES	653,174	688,787	679,456	**653,165**	(26,291)	-3.87%
		6.73%	5.45%	-1.35%	-3.87%		
	FUND INCREASE (DECREASE)	0	0	0	**0**		
	(Deficit to be funded through General Fund)						
	Personnel Services Detail						
	Director of Recreation (.2) *	26,842	26,842	28,097	29,230	1,133	4.03%
	Rink Facility Supervisor	79,135	86,048	91,290	94,811	3,521	3.86%
	Administrative Assistant (.5)	28,324	28,324	32,525	33,774	1,249	3.84%
	Administrative Asst - Payroll (.2)	11,330	11,330	13,010	13,510	500	3.84%
	Off-hour Supervisor (.2) *	9,483	9,831	11,042	11,483		0.00%
	Asst. Facilities Coordinator (.8)	48,502	50,723	55,238	48,850	(6,388)	-11.56%
	SUB-TOTAL	203,616	213,098	231,202	231,658	456	0.20%
	Temporary staff	74,340	75,000	80,000	80,000	0	0.00%
	Longevity	1,001	1,464	2,346	2,608	262	11.17%
	Stipends	525	525	0	0	0	
	Overtime	5,500	5,500	6,000	6,000	0	0.00%
	Auto and clothing allowance	4,100	4,100	3,600	3,600	0	0.00%
	TOTAL PERSONNEL SERVICES	289,082	299,687	323,148	323,866	718	0.22%
	Operating Expenses Detail						
	Office Supplies		1,000	1,000	1,000	0	0.00%
	Utilities (Electricity & Gas)	155,000	152,000	127,000	125,000	(2,000)	-1.57%
	Security	8,000	8,000	0	0	0	
	Marketing	1,500	1,500	1,500	1,500	0	0.00%
	Health Insurance	35,936	39,444	43,679	56,430	12,751	29.19%
	Concession Stand	12,000	14,000	14,000	13,000	(1,000)	-7.14%
	DCR Lease Payment	13,100	13,100	13,100	13,100	0	0.00%
	Equipment/Buildings/Grounds	70,000	90,000	90,000	80,000	(10,000)	-11.11%
	Repairs and Maintenance	10,000	10,000	8,000	8,000	0	0.00%
	Otherwise Unclassified	2,300	3,800	1,773	1,000	(773)	-43.60%
	TOTAL OPERATING EXPENSES	307,836	332,844	300,052	299,030	(1,022)	-0.34%
	** Shared with Recreation Enterprise Fund*						

D	**Council on Aging Trans. Enterprise Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Services	94,849	103,523	108,239	109,912	1,673	1.55%
	Expenses	32,700	32,300	10,000	12,600	2,600	26.00%
	TOTAL EXPENSES	127,549	135,823	118,239	**122,512**	4,273	3.61%
	Symmes Medical Transport			(15,000)	**0**	15,000	
	Minuteman Transportation			(3,000)	**0**	3,000	
	Arlington EATS Transportation			(3,000)	**0**	3,000	
	Executive Office of Elder Affairs		(6,625)	(7,024)	**(7,234)**	(210)	
	NET EXPENSES		129,199	90,215	**115,278**	25,063	27.78%
		-34.47%	6.49%	-30.17%	27.78%		
	REVENUES						
	Dial-A-Ride-Taxi (DART)	1,000	1,000	1,000	0	(1,000)	-100.00%
	CDBG	30,000	30,000	15,000	20,000	5,000	33.33%
	Vans	12,200	12,200	12,200	33,278	21,078	172.77%
	Use of Retained Earnings	34,349	35,999	12,015	7,000	(5,015)	-41.74%
	General fund subsidy	50,000	50,000	50,000	55,000	5,000	10.00%
	TOTAL REVENUES	127,549	129,199	90,215	**115,278**	25,063	27.78%
		-34.47%	1.29%	-30.17%	27.78%		
	FUND INCREASE (DECREASE)	0	0	0	**0**		
	Personnel Services Detail						
	Info & Referral Specialist (.8,.91,.91,.91)	44,322	52,539	55,739	57,412	1,673	3.00%
	On call van drivers	50,527	50,527	52,043	52,043	0	0.00%
	BASE SALARY	94,849	103,066	107,782	109,455	1,673	1.55%
	Longevity	0	457	457	457	0	0.00%
	TOTAL PERSONNEL SERVICES	94,849	103,523	108,239	109,912	1,673	1.55%

** Grants are no longer shown as revenue sources for the Enterprise Funds.*

E	**Arlington Youth Counseling Ctr. Ent. Fund**	2024	2025	2026	**2027**	$ change	% change
	EXPENSES						
	Personnel Services	1,304,882	1,461,866	1,325,500	1,448,480	122,980	9.28%
	Expenses	50,500	54,500	54,500	45,500	(9,000)	-16.51%
	SUBTOTAL	1,355,382	1,516,366	1,380,000	**1,493,980**	113,980	8.26%
	AYCC Charitable Corp. & Cummings Grants				**(93,600)**		
	TOTAL EXPENSES	1,355,382	1,516,366	1,380,000	**1,400,380**		
		11.30%	-50.87%	-8.99%	1.48%		
	REVENUES						
	Client Fees & insurance reimbursements	905,382	1,023,461	1,030,000	1,075,380	45,380	4.41%
	School contracts	40,000	40,000	40,000	40,000	0	0.00%
	Other state revenue (earmark from MA DMH)	175,000	175,000	175,000	150,000	(25,000)	-14.29%
	CDBG Contractural	15,000	15,000	15,000	15,000	0	0.00%
	General fund subsidy	120,000	120,000	120,000	120,000	0	0.00%
	ARPA Grant	100,000	99,809	0	0	0	
	Use of retained earnings	0	0	0	0	0	
	Gifts & Donations	0	100,000	0	0	0	
	TOTAL REVENUES	1,355,382	1,573,270	1,380,000	**1,400,380**	20,380	1.48%
		11.30%	16.08%	-12.28%	1.48%		
	FUND INCREASE (DECREASE)	0	56,904	0	**0**		
	Personnel Services Detail						
	Director of Youth Services	112,282	107,630	120,621	128,876	8,255	6.84%
	Psychiatrist (.29,.29,.29,.86)	54,325	54,325	59,590	104,000	44,410	74.53%
	Psychologist (.86)	83,336	83,336	88,411	91,063	2,652	3.00%
	Clinical Director	91,749	95,155	107,353	114,699	7,346	6.84%
	Medical Record Clerk (.51)	28,776	25,792	27,364	29,231	1,867	6.82%
	Asst. Clinical Director (.8)	68,543	71,088	75,418	77,680	2,262	3.00%
	Admin Asst / Billing agent	73,901	73,901	82,212	85,226	3,014	3.67%
	Mental Health Clinicians (multiple PT)	691,701	850,432	712,568	751,362	38,794	5.44%
	Hourly Mental Health Clinicians (multiple PT)	80,000	80,000	48,949	60,000	11,051	22.58%
	Case Manager/Homeless Outreach (.25,.25,0,0) *	15,795	16,993	0	0	0	
	BASE SALARY	1,300,408	1,458,652	1,322,486	1,442,137	119,651	9.05%
	Longevity	4,049	2,789	2,589	5,918	3,329	128.58%
	Stipends	425	425	425	425	0	0.00%
	TOTAL PERSONNEL SERVICES	1,304,882	1,461,866	1,325,500	1,448,480	122,980	9.28%
	Operating Expenses Detail						
	Administrative fees	40,000	44,000	44,000	35,000	(9,000)	-20.45%
	Professional licenses	500	500	500	500	0	0.00%
	Office Supplies	4,000	4,000	4,000	4,000	0	0.00%
	Unclassified	6,000	6,000	6,000	6,000	0	0.00%
	TOTAL OPERATING EXPENSES	50,500	54,500	54,500	45,500	(9,000)	-16.51%

** 25% of Case Manager / Homeless Outreach moved to Human Services budget*

APPENDIX C
Summary of Finance Committee Recommendations
Fiscal Year 2027

REVENUES

PROPERTY TAX DETAIL

FY 2026 levy limit (n/i override debt)	157,025,941
+2.5%	3,925,649
New Growth	950,000
FY 2027 override (14-2-1)	14,800,000
Excluded debt	
Arlington High School	9,663,875
Future AHS	260,000
Gibbs School	1,667,100
Minuteman High School	1,656,187
Stratton School	465,975
Thompson School	675,838
Total excluded debt (schools)	14,388,975
Debt premium adjustment (MSBA)	(13,299)
TOTAL FY 2027 PROPERTY TAX	**191,077,266**

LOCAL RECEIPTS DETAIL

Motor Vehicle Excise	5,380,000
Other Excise Taxes	1,231,000
Hotel Tax	500,000
Meals Tax	550,000
Marijuana Tax	166,000
Short-term rentals (Airbnb)	15,000
Penalty and Interest	370,000
Paymants in Lieu of Taxes (PILOT)	33,000
Fees	1,060,000
Ambulance fees	925,000
Other fees	135,000
Rentals	285,000
Cemetery Fees	214,000
Other Departmental Revenue	170,000
Licenses and Permits	2,820,000
Building permits	2,000,000
Other license & permits	820,000
Special Assessments	22,000
Fines	331,000
Parking violations	306,000
Court Fines	25,000
Investment Earnings	460,000
Schools Medicaid	112,000
TOTAL LOCAL RECEIPTS	**12,488,000**

LOCAL AID ("CHERRY SHEET") DETAIL (Governor's proposal)

RECEIPTS	
Education	
Chapter 70	20,705,918
Charter Tuition Assessment Reimbursement	44,561
Offset Receipts	
School Lunch Assistance	0
School Choice Receiving Tuition	0
Total Education	**20,750,479**
General Government	
Additional Assistance	0
Total unrestricted gen'l gov't (UGGA)	9,679,890
Annual Formula Local Aid	0
Veterans' Benefits	120,815
Exemptions: Vets, blind, Elderly, etc.	150,048
Offset Receipts	
Public Libraries	129,770
Total General Government	**10,080,523**
Total Estimated Receipts (State Aid)	**30,831,002**
ASSESSMENTS	
Retired Employee's Health Insurance	0
Air Pollution Districts	19,128
Metropolitan Area Planning Council	28,599
RMV Non-Renewal Surcharge	71,580
Total Assess. & Charges	**119,307**
Transportation Authorities	
MBTA	3,605,648
Boston Metro. Transit District	0
Total MBTA Assessment	**3,605,648**
Annual Charges Against Receipts	
Special Education	17,005
Total Annual Charges	**17,005**
Tuition Assessments	
School Choice Sending Tuition	127,237
Charter School Sending Tuition	446,634
Total Tuition Assessments	573,871
Total Estimated Assessments & Charges	**4,315,831**
NET LOCAL AID	**26,515,171**

APPROPRIATIONS

TOWN BUDGETS (Article 64, Appendix B)

1	Finance Committee	10,925
2	Select Board (13-0-1)	282,158
2	Audits	90,000
3	Town Manager	828,856
4	Human Resources (15-0-1)	451,047
5	Information Technology	1,339,572
6	Comptroller	401,662
7	Treasurer-Collector (17-1-0)	737,182
8	Postage	135,564
9	Board of Assessors	437,338
10	Legal	544,923
11	Town Clerk's Office	331,800
12	Board of Registrars	80,841
13	Parking	38,836
14	Planning & Community Development (11-4-0)	763,205
15	Redevelopment Board (14-0-1)	10,500
16	Zoning Board of Appeals (18-0-1)	83,818
17	Public Works - Administration	349,940
17	Public Works - Engineering	189,355
17	Public Works - Cemetery	247,280
17	Public Works - Natural Resources (13-1-0)	1,940,817
17	Public Works - Maintenance of Town Fields	90,000
17	Public Works - Highways	1,950,155
17	Public Works - Waste disposal	290,000
17	Public Works - Removal of snow & ice	1,172,013
17	Public Works - Motor Equipment Repair	504,808
17	Public Works - Street Lighting (14-1-0)	147,500
17	Public Works - Traffic Signals (13-2-0)	112,500
18	Facilities (14-1-0)	1,276,594
19	Police Services (15-0-1)	9,667,200
20	Fire Services	8,683,478
21	Inspections	613,359
23	Libraries	3,010,325
24	Human Services - Administration	782,945
24	Human Services - Veteran's Services	245,612
24	Human Services - Council on Aging	425,929
24	Human Services - Diversity, Equity & Inclusion (13-2-1)	217,039
	Town Department Budgets (Article 64)	**38,485,076**

OTHER BUDGETS (Article 64, Appendix B)

11	Elections and Town Meeting (13-0-1)	296,526
17	Public Works - Curbside Collection	5,390,071
22	Education (19-1-0)	107,775,899
25	Retirement (15-0-1)	16,620,963
26	Insurance (13-0-1)	28,941,819
27	Reserve Fund	2,326,261

WARRANT ARTICLES

65	Capital Budget	22,252,114
66	Capital Budget - Ottoson Feasibility	2,500,000
67	Capital Budget - Hardy Feasability	375,000
	Total Capital Budget	25,127,114
72	Minuteman Regional School (17-1-0)	8,268,757
OTHER WARRANT ARTICLES		
61	Positions reclassification	8,588
62	Collective Bargaining / Salary Reserve	1,876,842
63	Amendments to FY 2026 Budgets	0
73	Arlington Commission on Arts & Culture	31,500
73	Civilian Police Advisory Commission	0
73	Commission on Disability	14,067
73	Envision Arlington (13-1-0)	1,350
73	Historic District Commissions	7,200
73	Historical Commission (14-0-2)	7,830
73	Human Rights Commission	7,200
73	LGBTQIA+ Rainbow Commission	3,600
73	Open Space Committee	900
73	Scenic Byway	0
73	Tourism & Econ. Development	3,848
73	Transportation Advisory Committee	1,800
73	Zero Waste Arlington (Recycling)	2,700
74	Flags on graves of veterans	4,050
74	Town Day	4,500
74	Veteran's, Mem., Patriots', Independence	6,300
75	Indemnification, medical costs (13-0-1)	9,631
75	Legal defense fund	0
76	Water bodies (Cons Comm)	76,500
78	Community Service Program (Harry Barber)	7,500
81	Pension adjustments (from pension fund) (15-0-1)	0
83	Retiree health insurance (OPEB) (15-0-1)	805,000
86	Long term stabilization fund	100,000
	TOTAL OTHER WARRANT ARTICLES	**2,980,906**

ENTERPRISE FUNDS (Article 64)

A. WATER & SEWER

Expenses	6,641,587
Capital	2,532,069
Assessment	16,069,807
Indirect charges	894,146
Total expenses	26,137,609
Total revenues	26,137,609
Net surplus (deficit)	**0**

B. RECREATION

Expenses	3,237,676
Capital	65,000
Total expenses	3,302,676
Total revenues	3,302,676
Net surplus (deficit)	**0**

C. ED BURNS ARENA

Expenses	622,896
Capital	30,269
Total expenses	653,165
Total revenues	653,165
Net surplus (deficit)	**0**

D.COUNCIL ON AGING TRANSPORTATION

Expenses	115,278
Total revenues	60,278
From general fund	55,000
Net surplus (deficit)	**0**

E. ARLINGTON YOUTH COUNCILING SVCS

Expenses	1,400,380
Total revenues	1,280,380
From general fund	120,000
Net surplus (deficit)	**0**

ENTERPRISE FUND SUMMARY

Budget	12,017,817
Capital	2,627,338
Assessment	16,069,807
Indirect charges	894,146
Total expenses	31,609,108
Total revenues	31,434,108
Total from general fund	175,000
Net surplus (deficit)	**0**

SUMMARY OF 2027 REVENUES

Net State Aid	30,831,002
Local Receipts	12,488,000
Use of Free Cash (Art. 87)(13-0-1)	11,368,820
Overlay Reserve Surplus (Art. 85)	1,250,000
Property Tax Levy	191,077,266
Fiscal Stability Fund (Article 88)	0
TOTAL OF 2027 REVENUES	**247,015,088**

SUMMARY OF 2027 EXPENDITURES

School Budget (Budget 22)	107,775,899
Minuteman Budget	8,268,757
Town Budgets	38,485,076
Enterprise Fund Subsidies	175,000
Capital Budget	25,127,114
Pensions	16,620,963
Insurance	28,941,819
Elections	296,526
Curbside Collection	5,390,071
State Assessments	4,315,831
Public Libraries	129,770
Overlay Reserve	350,000
Reserve Fund	2,326,261
Warrant Articles	2,980,906
Snow & Ice deficit	0
Fiscal Stability Fund (Article 88)	5,831,095
TOTAL OF 2027 EXPENDITURES	**247,015,088**

2027 REVENUES LESS EXPENDITURES

0

APPENDIX D
Long Range Projection
FY2026-FY2031

	FY 2026	FY 2027	*Dollar Change*	*Percent Change*	FY 2028	*Dollar Change*	*Percent Change*	FY 2029	*Dollar Change*	*Percent Change*	FY 2030	*Dollar Change*	*Percent Change*	FY2031	*Dollar Change*	*Percent Change*
REVENUE																
State Aid	30,200,811	30,831,002	*630,191*	*2.09%*	31,134,860	*303,858*	*0.99%*	31,441,757	*306,897*	*0.99%*	31,751,723	*309,966*	*0.99%*	32,064,788	*313,065*	*0.99%*
Local Receipts	10,443,994	12,488,000	*2,044,006*	*19.57%*	12,589,500	*101,500*	*0.81%*	12,622,500	*33,000*	*0.26%*	12,667,500	*45,000*	*0.36%*	12,712,500	*45,000*	*0.36%*
Free Cash	10,298,997	11,368,820	*1,069,823*	*10.39%*	8,462,413	*(2,906,407)*	*-25.56%*	6,978,590	*(1,483,823)*	*-17.53%*	6,978,590	*0*	*0.00%*	6,978,590	*0*	*0.00%*
Overlay Reserve Surplus	750,000	1,250,000	*500,000*	*66.67%*	200,000	*(1,050,000)*	*-84.00%*	200,000	*0*	*0.00%*	200,000	*0*	*0.00%*	200,000	*0*	*0.00%*
Property Tax	171,327,383	191,077,266	*19,749,883*	*11.53%*	196,444,756	*5,367,490*	*2.81%*	201,807,226	*5,362,470*	*2.73%*	207,084,812	*5,277,586*	*2.62%*	212,399,519	*5,314,707*	*2.57%*
Override Stabilization Fund	8,984,045	0	*(8,984,045)*	*-100.00%*	2,820,258	*2,820,258*		9,034,429	*6,214,171*		123,255	*(8,911,174)*		0	*(123,255)*	
TOTAL REVENUES	**232,005,230**	**247,015,088**	***15,009,858***	***6.47%***	**251,651,787**	***4,636,699***	***1.88%***	**262,084,502**	***10,432,715***	***4.15%***	**258,805,879**	***(3,278,623)***	***-1.25%***	**264,355,397**	***5,549,517***	***2.14%***
APPROPRIATIONS																
Net School Budget	**103,630,672**	**107,775,899**	***4,145,227***	***4.00%***	**112,086,935**	***4,311,036***	***4.00%***	**116,570,412**	***4,483,477***	***4.00%***	**121,233,229**	***4,662,816***	***4.00%***	**126,082,558**	***4,849,329***	***4.00%***
Minuteman Operating & Capital	6,609,620	6,612,570	*2,950*	*0.04%*	6,844,010	*231,440*	*3.50%*	7,083,550	*239,540*	*3.50%*	7,331,474	*247,924*	*3.50%*	7,588,076	*256,602*	*3.50%*
Minuteman Exempt Capital	1,737,470	1,656,187	*(81,283)*	*-4.68%*	1,769,692	*113,505*	*6.85%*	1,761,491	*(8,201)*	*-0.46%*	2,049,721	*288,230*	*16.36%*	2,023,298	*(26,423)*	*-1.29%*
Net Minuteman Budget	**8,347,090**	**8,268,757**	***(78,333)***	***-0.94%***	**8,613,702**	***344,945***	***4.17%***	**8,845,041**	***231,339***	***2.69%***	**9,381,195**	***536,154***	***6.06%***	**9,611,374**	***230,179***	***2.45%***
Town Personnel Services	33,887,660	35,950,836	*2,063,176*	*6.09%*	37,119,238	*1,168,402*	*3.25%*	38,325,613	*1,206,375*	*3.25%*	39,571,195	*1,245,582*	*3.25%*	40,857,259	*1,286,064*	*3.25%*
Town Expenses	8,656,211	8,120,693	*(535,518)*	*-6.19%*	8,384,616	*263,923*	*3.25%*	8,657,116	*272,500*	*3.25%*	8,938,472	*281,356*	*3.25%*	9,228,972	*290,500*	*3.25%*
Enterprise Fund/Other Offsets	(3,282,750)	(3,534,611)	*(251,861)*	*7.67%*	(3,649,486)	*(114,875)*	*3.25%*	(3,768,094)	*(118,608)*	*3.25%*	(3,890,557)	*(122,463)*	*3.25%*	(4,017,000)	*(126,443)*	*3.25%*
Net Town Budget	**39,261,121**	**40,536,918**	***1,275,797***	***3.25%***	**41,854,368**	***1,317,450***	***3.25%***	**43,214,635**	***1,360,267***	***3.25%***	**44,619,110**	***1,404,475***	***3.25%***	**46,069,231**	***1,450,121***	***3.25%***
Capital budget																
Exempt Debt Service	12,707,667	12,732,788	*25,121*	*0.20%*	12,642,378	*(90,410)*	*-0.71%*	12,560,047	*(82,331)*	*-0.65%*	12,210,069	*(349,978)*	*-2.79%*	12,128,369	*(81,700)*	*-0.67%*
Non-Exempt Service	7,417,567	8,317,444	*899,877*	*12.13%*	9,109,861	*792,417*	*9.53%*	9,268,957	*159,096*	*1.75%*	9,121,711	*(147,246)*	*-1.59%*	9,261,054	*139,343*	*1.53%*
Cash	5,031,594	3,992,880	*(1,038,714)*	*-20.64%*	3,014,007	*(978,873)*	*-24.52%*	3,370,661	*356,654*	*11.83%*	4,000,039	*629,378*	*18.67%*	4,409,381	*409,342*	*10.23%*
Adjustments to 5% Plan		1,076,314	*1,076,314*		1,156,507	*80,193*	*7.45%*	1,146,286	*(10,221)*	*-0.88%*	1,126,347	*(19,939)*	*-1.74%*	1,218,106	*91,759*	*8.15%*
Offsets/Capital Carry Forward	(574,674)	(992,312)	*(417,638)*	*72.67%*	(319,707)	*672,605*	*-67.78%*	(308,784)	*10,923*	*-3.42%*	(256,400)	*52,384*	*-16.96%*	(245,050)	*11,350*	*-4.43%*
Total Capital	***24,582,154***	***25,127,114***	***544,960***	***2.22%***	***25,603,046***	***476,495***	***1.90%***	***26,037,167***	***434,122***	***1.70%***	***26,201,766***	***164,599***	***0.63%***	***26,771,860***	***570,094***	***2.18%***
Pensions	15,866,268	16,620,963	*754,695*	*4.76%*	17,452,011	*831,048*	*5.00%*	18,324,612	*872,601*	*5.00%*	19,332,466	*1,007,854*	*5.50%*	20,395,752	*1,063,286*	*5.50%*
Insurance	26,210,136	28,941,819	*2,731,683*	*10.42%*	31,493,444	*2,551,625*	*8.82%*	34,012,920	*2,519,476*	*8.00%*	36,393,824	*2,380,904*	*7.00%*	38,941,392	*2,547,568*	*7.00%*
Curbside Collection	5,084,973	5,390,071	*305,098*	*6.00%*	5,700,000	*309,929*	*5.75%*	6,027,750	*327,750*	*5.75%*	6,359,276	*331,526*	*5.50%*	6,709,036	*349,760*	*5.50%*
State Assessments	4,439,400	4,445,601	*6,201*	*0.14%*	4,553,497	*107,896*	*2.43%*	4,664,090	*110,593*	*2.43%*	4,777,448	*113,358*	*2.43%*	4,893,640	*116,192*	*2.43%*
Overlay Reserve	996,875	350,000	*(646,875)*	*-64.89%*	600,000	*250,000*	*71.43%*	600,000	*0*	*0.00%*	600,000	*0*	*0.00%*	600,000	*0*	*0.00%*
Reserve Fund	2,089,593	2,326,261	*236,668*	*11.33%*	2,344,195	*17,934*	*0.77%*	2,387,285	*43,090*	*1.84%*	2,444,228	*56,943*	*2.39%*	2,502,037	*57,809*	*2.37%*
Warrant Articles	1,496,948	1,400,590	*(96,358)*	*-6.44%*	1,350,590	*(50,000)*	*-3.57%*	1,400,590	*50,000*	*3.70%*	1,350,590	*(50,000)*	*-3.57%*	1,300,590	*(50,000)*	*-3.70%*
Override Stabilization Fund		5,831,095	*5,831,095*		0	*(5,831,095)*		0	*0*		0	*0*		0	*0*	
TOTAL APPROPRIATIONS	**232,005,230**	**247,015,088**	***15,009,858***	***6.47%***	**251,651,787**	***4,636,699***	***1.88%***	**262,084,502**	***10,432,715***	***4.15%***	**272,693,131**	***10,608,629***	***4.05%***	**283,877,470**	***11,184,338***	***4.10%***
BALANCE	**0**	**0**			**0**			**0**			**(13,887,252)**			**(19,522,073)**		

Free Cash	22,737,640	16,924,826	13,957,180	13,957,180	13,957,180	13,957,180
Stabilization Fund	4,769,308	4,964,694	5,163,988	5,367,268	5,574,613	5,786,105
Override Stabilization Fund	6,146,847	11,977,942	9,157,684	123,255	0	0
Overlay Surplus (less liabilities)	2,074,841	1,174,841	1,574,841	1,974,841	2,374,841	2,774,841
Municipal Bldg. Ins. Trust Fund	777,055	784,826	792,674	800,601	808,607	816,693
TOTAL:	**36,565,919**	**35,827,129**	**30,646,367**	**22,223,144**	**22,715,241**	**23,334,819**

Reserves % of General Fund Revenue	15.7%	14.5%	12.2%	8.5%	8.8%	8.8%
Debt % of General Fund Revenue	8.7%	8.5%	8.6%	8.3%	8.2%	8.1%

Projected School Enrollment Growth FY 2027 - FY 2031

	*FY 2026***	*FY 2027**	*FY 2028**	*FY 2029**	*FY 2030**	*FY 2031**
Actual/Proj. Annual Growth	*115*	*0*	*0*	*0*	*0*	*0*

** Actual Growth - FY26 50% PPC of $18,615 = $9,308 X EG

** Projected Growth - FY2027 through FY2031: APS is currently projecting stable enrollment. No Student Enrollment Growth Factor adjustments anticipated for FY27-FY29.*

APPENDIX E GLOSSARY

AVAILABLE FUNDS - See Unencumbered Funds.

ENTERPRISE FUNDS - Funds that account for all revenues and expenditures for services and allow surpluses to be used to reduce user fees for the services or to pay for capital improvements. Each fund has an independent budget. Losses are made up from the Town's general fund. Presently, Arlington has enterprise funds for Council on Aging Transportation, Recreation, Veterans' Memorial Rink, Water & Sewer and Youth Services.

FISCAL YEAR - July 1 through June 30.

FREE CASH - See Unencumbered Funds.

OVERLAY - Funds set aside to cover abatements and exemptions. The amount is determined by the Board of Assessors.

OVERLAY RESERVE - Unused accumulated amount of Overlay for previous years that is not required to be held in a specific Overlay account for a given year. Once released by the Board of Assessors, the funds may be used for any municipal purpose.

RESERVE FUND - A fund established by the Annual Town Meeting. It is under control of the Finance Committee, which may authorize transfers for extraordinary or unforeseen expenditures. The fund may be composed of an appropriation of not more than 5% of the tax levy for the preceding year.

STABILIZATION FUND - A special account created to provide a reserve for municipal expenditures. Transfers into and out of these funds require a 2/3 vote of Town Meeting.

SURPLUS REVENUE - The total amount of cash, accounts receivable, and other current assets that exceed liabilities and reserves.

UNENCUMBERED FUNDS - The amount of surplus revenue, minus uncollected taxes of prior years. Unencumbered funds must be certified by the State Bureau of Accounts before they can be used. This is also known as Free Cash or Available Funds.

APPENDIX F BUDGET PROCESS AND TIMELINE

July	The new fiscal year begins on July 1, with the budget approved by the previous Town Meeting.
August	Capital Budget requests for the next fiscal year are delivered to the Town Manager.
September	Long Range Planning Committee meets regularly throughout the year to form consensus on important guidelines.
October	
November	Operating budget requests for the next fiscal year are due to the Town Manager.
December	
January	The Town Manager submits their proposed Town budget to the Finance Committee by January 15th, and Finance Committee begins biweekly meetings. On the 4th Wednesday in January, the Governor presents their recommended state budget ("House 1"), which includes state aid to cities and towns, and assessments paid to the state ("cherry sheet"). (Newly elected governors can present their budget up to five weeks later).
February	Finance Committee deliberations proceed through most of February, March and into April, usually on Monday and Wednesday nights.
March	
April	The Finance Committee Report is delivered to Town Meeting members before Town Meeting begins, except in unusual circumstances. Town Meeting usually begins on the last Monday in April, usually meeting on Mondays and Wednesdays, and at some point reviews and votes on the Town, School, Capital and Minuteman budgets, and all other appropriations of money collected.
May	
June	The fiscal year ends on June 30.

APPENDIX G SOURCES OF INFORMATION

All of the information links below can be found through the Financial and Budget page on the town website. The descriptions and links provided here are intended to make it easier to find the specific information you may be seeking.

TOWN

The Financial and Budget page on the town website contains links to many financial and budget documents. This page also includes information on how we compare to other towns, how the tax rate is set, and the advantages of maintaining a triple A bond rating:
https://www.arlingtonma.gov/departments/finance/financial-budget-information

The town is audited for financial accuracy and appropriate accounting practice annually. The audits can be found here:
https://www.arlingtonma.gov/departments/finance/comptroller/audited-financial-statements

The Town Manager produces a detailed financial report every year that includes department level analysis of objectives, accomplishments, program costs, staffing levels, performance indicators, and an org chart. It is usually published after the end of a fiscal year. The report also includes a copy of the then current long-range projection. You can find them here.
https://www.arlingtonma.gov/departments/town-manager/town-manager-s-annual-budget-financial-report

You can find all past Finance Committee reports online here:
https://www.arlingtonma.gov/town-governance/boards-and-committees/finance-committee/reports-to-town-meeting

You can find all past Capital Planning reports here:
https://www.arlingtonma.gov/town-governance/boards-and-committees/capital-planning-committee/reports-to-town-meeting

You can find all past Community Preservation Act Committee reports here:
https://www.arlingtonma.gov/town-governance/boards-and-committees/community-preservation-act-committee-cpac

STATE

You can also find important information about Arlington's finances and those of other communities on the Department of Local Services Municipal Finance Trends Dashboard: https://www.mass.gov/info-details/municipal-finance-trend-dashboard-reports

You can find many City and Town financial visualizations on the Municipal Databank. Included here is a comparison tool that allows you to create your own list of communities to compare on the factors and trends the state tracks: https://www.mass.gov/info-details/city-town-data-visualizations

State guidance for cities and towns on financial management is found here: https://www.mass.gov/dls-publications-and-financial-tools

SCHOOLS

A complete Department of Elementary and Secondary Education profile of the Arlington Public schools – which includes information on students, staffing, finance, test scores and more – can be found here: https://profiles.doe.mass.edu/general/general.aspx?topNavID=1&leftNavId=100&orgcode=00100000&orgtypecode=5

The schools publish a separate budget document with similar information. You can find them here: https://www.arlington.k12.ma.us/apps/pages/index.jsp?uREC_ID=4412139&type=d&pREC_ID=2327343

You can find the current and past budgets for Minuteman High School here: https://www.minuteman.org/departments/business-office/finance