



**Town of Lancaster
FY24 Town Budget**

For the Fiscal Year

July 1, 2023 - June 30, 2024



**TOWN OF LANCASTER
OFFICE OF THE TOWN ADMINISTRATOR
701 MAIN STREET, SUITE 1
LANCASTER, MA 01523**

Kate Hodges, Town Administrator

January 30, 2023

Chairperson Kerrigan & Members of the Select Board:

Enclosed please find the Town Administrator's Proposed General Fund, Capital, and Enterprise Budgets for Fiscal Year 2024 (July 1, 2023 - June 30, 2024) in accordance with the requirements of Lancaster's Town Code Chapters 44 and 304.

The Town of Lancaster is a beautiful, rural community rich in history and tradition. The governmental operation over the past several decades has grown in a manner which seeks to preserve Lancaster's 'small Town feel' while also adapting to the ever-changing financial landscape of our time. In recent years, despite the Town's best efforts, Lancaster's ability to maintain high levels of service within the current appropriation has fallen short. This has led to frustration and mistrust not only for the Town's citizens, but also for Town staff and elected officials. A robust, detailed, and transparent process is both necessary and timely. This document seeks to enlighten and inform the community regarding Lancaster's total financial picture – for FY24 and years beyond.

As with all democratic systems of government, citizens, and taxpayers often 'pay the price' for their government. Because of this, taxpayers want a government that is worth the price they pay. Lancaster's financial hardships should come as little surprise to the community; however, simply acknowledging the issue does not move the community forward. We need calculated and data-based solutions to rectify our situation. In short, Lancaster's budgetary shortfall can no longer be ignored. The first step in diagnosing any monetary shortfall is to understand specific revenue and cost drivers. This document seeks to turn the budget process on its proverbial head. In putting together the budget sheets you will see here, staff were encouraged to use a results-centered mindset and this 'budget for action' mantra drove the process. In creating this document and its many parts, we asked, *'What are the results that Lancaster residents demand, and what amounts are we willing to ask taxpayers to pay for those services?'* Looking at the budget from this angle, rather than simply from a programmatic stance (*i.e., Department X costs \$Y to operate, therefore if we add \$Y + Z% for FY24, Department X can operate the same*), helped to build a budget which seeks to fund programs and services that deliver results that the community wants and needs. The excess or the underproducing endeavors are, therefore, abandoned.

In this document, Lancaster's government operation is stripped down to its most effective size and shape. Through strategic review, consolidation, and rightsizing, we used a healthy sense of competition to squeeze every trace of value from the organization. Each employee is accountable for the results within their respective Departments and Divisions; each have been empowered to use technology and available trainings to improve upon the areas under their control. Goals and objectives relative to both individual and whole Department performance have been established and, as the budget seasons progress and future-year planning efforts take place, individual and Departmental performances shall play a major role in how funding is appropriated.

This year's budget submission consists of four detailed areas for review:

I. Town Government & Operations Overview. This serves as the first part of the budget book and provides an overview of the organization's mission and form of government. Elected and appointed operational structures are illustrated and important processes such as how Lancaster's tax rate is set and what types of revenues we receive are discussed.

II. Capital Assets & Budget. This section outlines capital expenditures which constitute the use of funds to acquire to enhance assets which have a general life expectancy of more than 2 years and cost at least \$5,000. They are generally procured and funded inside the levy, with tax monies, and referred to as 'cash capital.' Larger expenses, generally \$50,000 or more, with an expected lifespan of 5-years or more, are procured and paid utilizing debt as a funding source. These include authorizations both inside and outside the levy limits - referred to as exempt or non-exempt debt.

III. General Fund Accounts. The third portion provides a more detailed look into each of the Department's operations including individual staff positions, salaries, and line-item expenses. Detail sheets relative to each Department/Division/Committee-specific budget requests are captured within the detail sheets. These include each of the sub-categories (Divisions) within certain Departments. The aggregate data relative to FY24's operating budget is also outlined in this section.

IV. Appendix. The final portion of the budget book, section four, constitutes an Appendix which provides additional details relative to the Town's financial status including a household impact report relative the proposed \$1.5M override and various Tax Levy Worksheets from FY 23.

The overall financial picture for the Town continues to be challenging. The financial health of any municipality is partly reflected in that community's credit rating, used for borrowing funds, as determined by governmental rating agencies. Since 2020, Lancaster has earned a Aa3 credit rating by Moody's Investors Service. That rating is determined by several factors including a Town's credit worthiness and the amount of free cash retained in the Town's reserves. Each year, free cash is certified by the State Department of Revenue and, thereafter, may be appropriated according to what Town Meeting has voted to allow. Lancaster received its certification relative to free cash for the period ending June 30, 2022, in November of 2022. That amount was confirmed as \$1,199,455. While initially projected lower, the welcome and positive difference does not change the overall financial outlook for Lancaster as we head into FY24. As you may recall, free cash supplements were used in FY22 and FY23, to balance the General Fund Operating Budget. It should also be noted that capital expenses in both fiscal years were deferred. Given that Lancaster's revenues are unlikely to change before FY24, all Capital expense recommendations for this year utilize ARPA funds which are one-time available monies from the Federal Government in repose to the Global Pandemic.

The Town's use of free cash to supplement its General Fund for FY's 22 and 23 was a temporary measure and is an unsustainable means of closing the Town's ever-worsening budgetary gap. Repeated use of free cash to combat budget shortfalls works to reduce Lancaster's credit worthiness and, over time, will negatively impact our Town's interest rates, bond ratings, and property/land values. Irrespective of Lancaster's free cash balance, the FY24 budget, as presented herein, does not seek to allocate any free cash to the operation and will not be used as a means to bridge the FY24 budgetary shortfall.

FY24's proposed budget seeks *only* the minimal contractual increases or obligations relative to Collective Bargaining Agreements, Employment Contracts and Cost of Living increases for staff salaries, benefits, and other post-employment benefits. The total increase for the Town's personnel

expenses (non-school) is approximately 3.73%. Utility costs and building operational needs have risen at an unprecedented level over the past two fiscal years. Considering the higher utility and energy expenses projected for FY24 and the increased cost for legal fees and insurance, the total increase for all municipal services, personnel and non-personnel, paid through the General Fund is projected to be 8.54% greater than that of FY23.

Lancaster's general fund budget recommended for FY24 totals \$27,414,401 which includes all governmental operations and each of the assessments from the Town's various school districts.

The funds are allocated as follows:

- \$ 6,643,930 General Fund
- \$ 2,685,830 Debt, Insurances, Risk Management
- \$15,457,012 Nashoba Regional School District
- \$ 2,391,567 Minuteman Regional Vocational High School
- \$ 87,000 Other School
- \$ 149,062 State & County Assessments

As has historically been the case, Lancaster is almost entirely dependent upon Property Taxes as a source of funding Town operations. Approximately 86.83% of the taxes collected are residential, Commercial accounts for 6.78%, Industrial is 3.48% and Personal Property amounts to about 2.9%. The total amount of tax revenue projected for FY24, from all these sources, equals \$22,690,598. An additional \$3,425,587 will be received in the form of State Aide and local receipts (fees charged). When added to the taxes collected, the amount of revenue available for FY24 is \$26,116,455.

We are projecting a budget shortfall for FY24 in the amount of approximately \$1.3M which, as previously stated, does not include any allocations towards Capital improvements or investments. It is very likely, unless something substantial changes, that an override equaling \$1.5M will be required to ensure the Town is able to meet its financial and contractual obligations. While news of an override is never welcomed, it is important that we, as a community, work together to reaffirm our commitment to funding long-term liabilities including Lancaster's portion of other post-employment benefits and contributions to the Worcester County Retirement System.

As part of the new budgetary processes, the following *administrative* goals and priorities are offered which, together, helped to inform and drive the formation of each Department's budget request. The Town Administrator's priorities outlined for the Fiscal Year ending July 30, 2024, include:

- Advancing economic vitality by exploring a more diversified tax base providing the Town with greater capability to offer adequate and affordable housing options, accessibility to public services, transitional assistance and, as appropriate, larger and more sustainable cash flow for the perpetuation of core services.
- Enhancing the Town's technological capabilities and aptitudes by upgrading substandard and antiquated applications assisting residents, boards, committees, and businesses in maintaining a high-quality continuity of service.
- Ensuring competitive wages and benefits packages which work to attract and retain highly skilled, professional, educated, and motivated employees to serve the community.
- Providing robust and meaningful trainings and professional development budgetary allowances Town-wide to ensure staff's job-related knowledge-base and skills remain current and sharp.

- Allocating adequate funding amounts to properly care for, maintain, and secure Lancaster’s major physical assets, focusing time and efforts to improve preservation efforts relative to the Town’s rich historical infrastructure.
- Funding diverse and accessible programs, services, and personnel charged with caring for, instructing, and assisting Lancaster’s most vulnerable citizens including those who are facing housing and food insecurities or other barriers.
- Collaborating with State Agencies and other public development non-profits to explore and provide Master Planning Services relative to Lancaster's vacant and/or underutilized properties; exploring the use of Public-Private-Partnerships (PPP) to further rehabilitation and development efforts consistent with the Town's goals and values for housing, community development and smart growth.

The FY 24 General Fund Budget seeks to ensure that Lancaster remains financially sound while providing funds for important programs and services. Town staff have worked hard to put this robust and informative budget narrative together both to increase transparency *and* to create a greater understanding in the community regarding *how* and *why* tax dollars are spent. I would like to thank the staff for their efforts throughout this process. I would also like to recognize the efforts of Finance Director Cheryl Gariepy, who has been principally responsible for the data and accounting information you will see in the pages to follow. Our goal in creating this document was to provide the community with a tool to better inform and understand Lancaster’s government structure and operations. The detailed pages within this publication, collectively, works to describe and explain what is needed to maintain the level of service which residents have come to expect from their Town Officials and Departments. I look forward to discussing its contents and hearing feedback over the coming months ahead.

Respectfully,



Kate Hodges, Town Administrator

TABLE OF CONTENTS

I.	Government Structure & Operations Overview.....	9
a.	Town Government.....	10
i.	Mission Statement	
ii.	Form of Government	
iii.	Appointment & Organization of Governmental Officials	
iv.	Town Department Organizational Structure	
b.	Taxes.....	13
i.	Terminology	
ii.	Setting a Tax Rate	
iii.	Forms Within the Tax Recap	
iv.	Levy Limit Worksheets	
v.	Historical Rates & Ceilings	
vi.	Tax Rate History	
c.	Revenues.....	16
i.	Primary Sources	
ii.	Other Revenues	
iii.	Tax Diversity	
II.	Capital Assets & Budget.....	19
a.	Capital Overview.....	20
b.	Municipal Requests & Asset Data Summary.....	21
c.	Capital Inventory Detail.....	22
i.	General Government	
ii.	Facilities & Town Buildings	
iii.	Public Works: Highway	
iv.	Public Works: Cemetery	
v.	Police Department	
vi.	Fire Department	
vii.	Information Technologies (IT) Department	
d.	Capital Budget FY24-FY27.....	26
III.	General Government: Budget Requests & Appropriation Sheets.....	29
a.	FY24 Overview & Staffing Data	
b.	Financial Snapshot & Aggregate Data.....	34
c.	Department Itemized Requests	
i.	Town Administrator & Select Board Divisions.....	36
1.	Select Board	

2.	Town Administrator	
3.	Town Counsel	
4.	Risk Management & Insurances	
5.	Town Meeting & Report	
ii.	Information Technology (IT) Department.....	48
iii.	Finance Divisions.....	51
1.	Finance Administration	
2.	Assessor	
3.	Treasurer-Collector	
4.	Debt Service	
5.	Reserves	
6.	Town Clerk Operating	
7.	Town Clerk Elections	
8.	Transfers (Leases)	
iv.	Community Development & Planning Divisions.....	71
1.	Planning & Conservation	
2.	Building & Inspections	
v.	Public Safety.....	78
1.	Police	
2.	Fire & EMS	
3.	Public Safety Regional Dispatch	
4.	Animal Control	
vi.	Health & Human Services.....	92
1.	Administration & Social Services	
2.	Board of Health	
3.	Recreation Division	
4.	Public Library	
5.	Veterans' Services	
vii.	Facilities & Public Works.....	106
1.	Municipal Facilities	
2.	Public Works: Highway	
3.	Public Works: Highway Safety	
4.	Public Works: Cemetery	
5.	Streetlights	
6.	Snow & Ice	
IV.	Appendix.....	123

GOVERNMENT STRUCTURE & OPERATIONAL OVERVIEW

TOWN GOVERNMENT

Mission: Lancaster’s governmental operations seek to provide consistent services, quality programming, sustainable management and oversight to enrich the lives of those who live and work in Town while maintaining the Town’s historical and rural nature.

Lancaster’s Form of Government

The Town of Lancaster has an Open Town Meeting-Select Board-Town Administrator Form of Government. Open Town Meeting has three different aspects: Town Meeting, Select Board, and the Town Administrator. Since the legislative body is made up of all citizens of the municipality, there are many different opinions considered. In Lancaster, Open Town Meeting acts as the legislative body of the Town. All citizens who are registered voters meet on a given day(s) and in a specific location to vote on a variety of matters effecting how the Town operates, governs, and enacts change. At Town Meeting, voters are given an opportunity to debate and vote on budgets, by-laws, and other pressing issues brought forward through the Town’s Warrant process.

Lancaster’s Chief Executive Office is made up of three elected Select Board members, with staggering three-year terms, and a professional manager which the Board appoints though an employment contract. The Town Administrator is tasked with handling the business and operations-end of the Town government. As Lancaster’s chief administrative officer, the Town Administrator serves as an arm of the executive body overseeing most Town staff and operations.¹ Empowered by the Select Board, the Town Administrator has the authority to appoint staff, create budgets, sign contracts, negotiate with unions and run the general administration of the Town. The Select Board in Lancaster appoints several boards and committee members, sets policy for the Town operations and is responsible for generating and certifying, as required by law, Town warrants, tax rates, certain licenses and permits and setting goals and objectives for Town Administration.

Open Town Meeting has often been described as the truest form of government. The benefit to Lancaster’s specific form of government includes, among other things, the ability for direct and extensive citizen participation – both at a committee level and during Open Town Meetings. Additionally, our Open Town Meeting form of government relies heavily on the Select Board, as the policy-setting entity, dedicating consistent and adequate time to hold meetings with the community to set clear policy and to delegate certain tasks and authorities to the Administrator to ensure the efficient and effective handling of Town business.

This year, Lancaster’s Annual Town Meeting is tentatively scheduled for May 1, 2023, beginning at 7:00 PM in the Mary Rowlandson Elementary School and, as needed, the Luther Burbank Middle School.

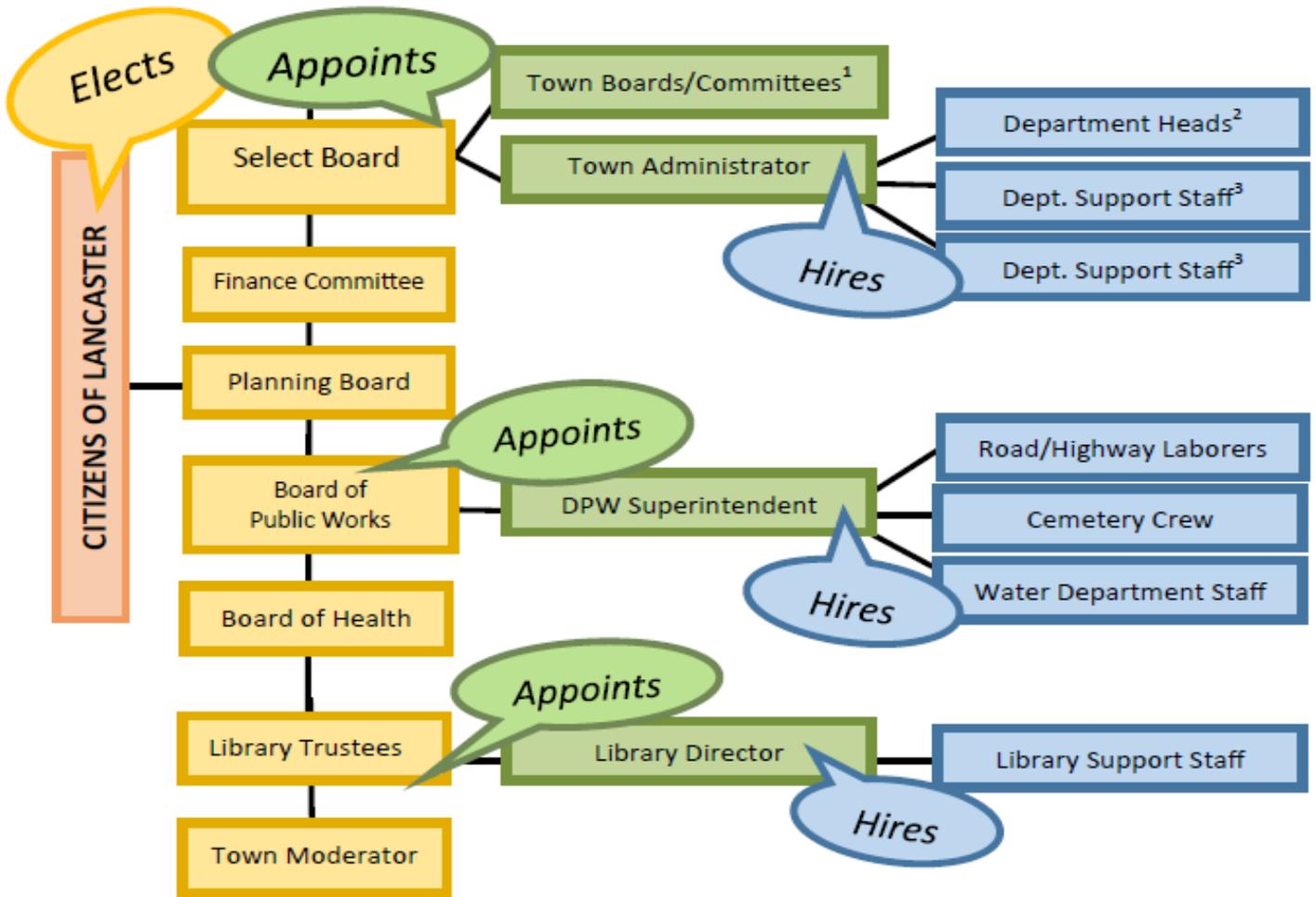
Appointment & Organization of Government Officials

The chart below outlines how Lancaster Citizens, either via election or appointment, work to influence the operations of their government. In most cases, the Town Administrator oversees the operations of the Town Departments which include general fund, enterprise, revolving, and special revenue funds. Other

¹ *The Town Administrator oversees all Town Departments and Divisions except the Public Library, overseen by the Board of Library Trustees and the Department of Public Works, overseen by the Public Works Committee – both duly elected boards with staggering term memberships.*

Divisions and funds, including the Lancaster Water and Sewer Divisions, and Sterling-Lancaster Cable Television are managed through other means including separately elected boards or private organizations.

Chart of Positions & Appointing Authorities:

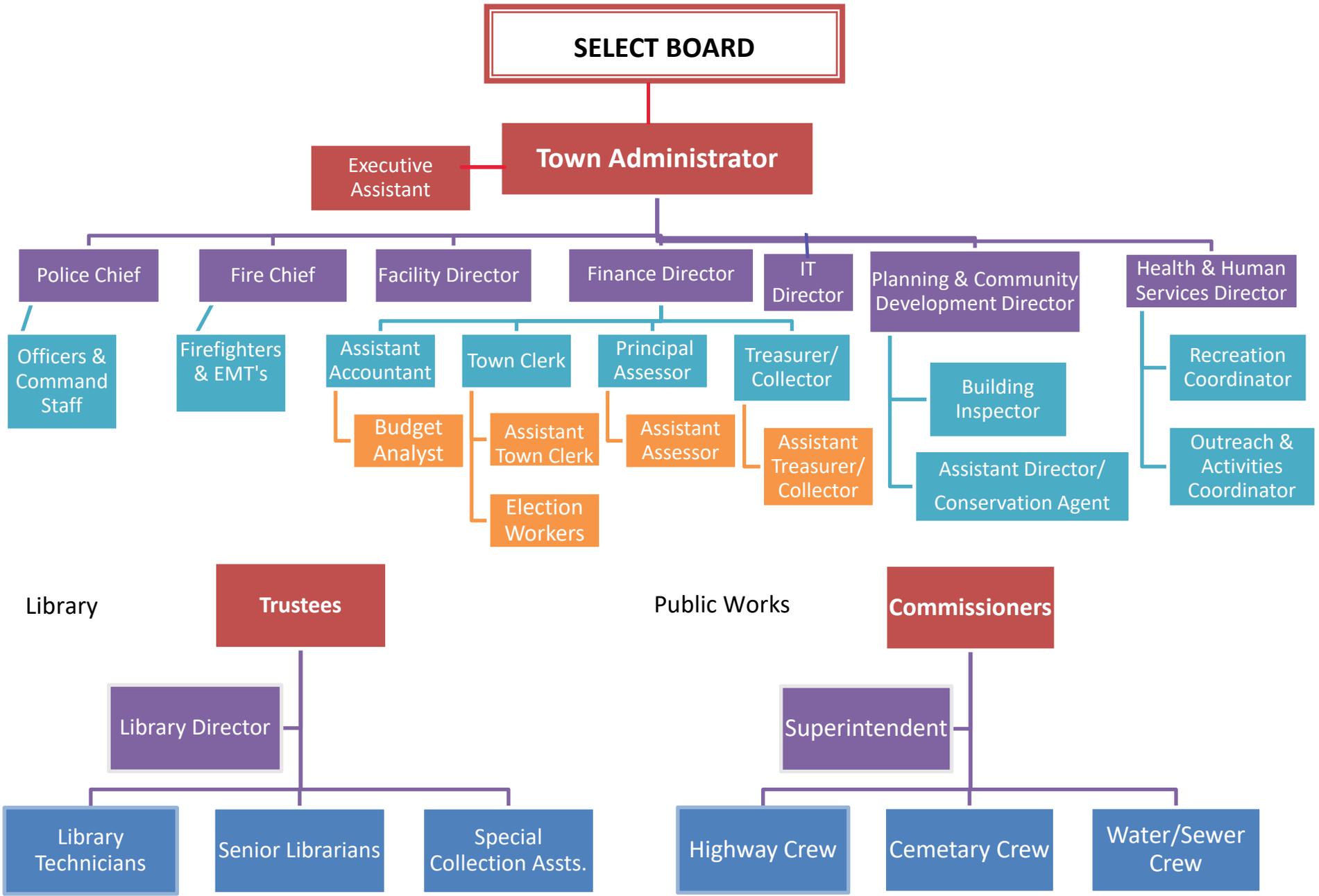


1. Select Board Appoints: Agricultural Commission; Animal Control Commission; Board of Appeals; Board of Assessors; Cable Advisory Committee; Conservation Commission; Council on Aging; Cultural Council; Disability Commission; Economic Development Committee; Energy Committee; Historical Commission; Recreation Committee; and Town Constable(s).

2. Department Heads: Director of Health & Human Services; Facilities Director; Finance Director/Accountant; Fire Chief; Information Technologies Director; Library Director; Planning & Community Development Director; Police Chief; Public Works Superintendent.

3. Division Managers: Building Inspector; Chief Assessor; Conservation/Asst. Planning Director; Collector/Treasurer; Human Resources; Outreach & Activities Coordinator (COA); Recreation Coordinator; Town Clerk; Treasurer/Collector.

Town Department Organizational Structure



TAXES

Determining How Much Taxes to Pay

This question is likely asked by every person who receives a tax bill, or bills, throughout the year. There are many steps the Town needs to take to formally set a Tax Rate and, thereafter, dispense tax bills of varying amounts to people in Town. This section provides a high-level outline relative to how and when the Town sets the rate and why the annual Classification Hearing is so important. Additionally, this section also provides more general information specific to Lancaster's levy amounts and limits, property assessments, and what we need to do administratively to properly account for tax collections with the State's Department of Revenue (DOR).

Terminology

Levy – The tax levy is the amount of property taxes to be raised. The levy amount is determined by the budget. The total amount of the approved budget less revenues from other sources like motor vehicle excise tax, other local receipts, and state aid is the amount to be raised from property taxation. In Lancaster, for FY23, the levy was estimated to be raised at \$21,677,489. This represented a 3.7% increase over FY22's levy of \$20,901,321.

Levy Ceiling – The levy ceiling is 2.5% of the full value of the Town. Based on new aggregate valuations, completed in November of 2022, Lancaster's full valuation for FY23 was \$1,113,748,061.

New Growth Revenue –Property taxes arising from newly taxable properties such as new construction, home additions or renovations, and the addition of personal property constitute what is called 'new growth'. Fiscal year 2022 new growth revenues were totaled as \$314,417 and were certified by the Department of Revenue in October of 2022.

Levy Limit: Also referred to as the "maximum allowable levy" or "levy ceiling" is calculated by adding 2.5% of the previous year's levy limit plus the new growth revenue from that year and, where applicable, Proposition 2½ overrides, capital expenditure and debt exclusions. The certified maximum allowable levy for fiscal year 2022 was certified at \$21,908,926.

Excess Levy Capacity: Excess levy capacity is the difference between the levy and the levy limit. Fiscal year 2022 excess capacity was \$231,137.

Setting the Tax Rate

Each year the Town must have its tax rate approved by the Massachusetts Department of Revenue prior to issuing tax bills. To have the tax rate approved the Town must document all proposed spending and all sources of estimated revenue. Each year, prior to the mailing of 3rd quarter tax billings, Lancaster's Select Board holds a public hearing to determine the percentage of the Town's property tax levy to be borne by each major property class. This responsibility and procedure is described in Chapter 40, Section 56 of the Massachusetts General Laws. The Commonwealth of Massachusetts enacted a spending limitation legislation, also referred to as proposition 2 ½, which require debt exclusions and overrides to obtain approval from the voters, through special actions at Town Meeting, before they occur.

Lancaster's Assessing Department plays the principal role in gathering the documentation necessary to set the tax rate, both for the hearing described above and for submission to the State's Department of Revenue. The Assessors also submit a document referred to as the Tax Recap. This document summarizes all Town revenues and spending appropriations for the fiscal year. The Recap is often accompanied by several back-up documents which serve as a summary of the Town's financial information and worksheets that explain how the Recap was determined that year by the Town.

Forms Submitted

Specific documents which accompany the Recap change annually and differ between municipalities. In Lancaster, the recap sheets include detailed revenue and expenditures accounting that stem from the collection of Property, Real Estate and Community Preservation Taxes, Bond Details, Interfund Transfers (Enterprise to GF) and various fees charged for services, such as building permits or dog licenses.

The forms submitted to the DOR to ensure Lancaster can set a tax rate and collect payments include:

LA-4: Lancaster's parcel count and value summary of real and personal property sorted by land use classification. This is the principal document for our Town's fiscal year valuation. All documents relating to Lancaster's property values are checked against it.

LA-13: This summarizes the value of Lancaster property being taxed this year for the first time. It is also referred to as new growth. These types of properties include new homes, additions to existing homes and new subdivisions. Documenting this valuation change is important because it allows the Town to increase its tax levy by the amount of new taxes generated by these properties. Without a provision for taxing new growth, proposition 2 ½, as enacted, would prevent Towns from generating any new revenues from developed or improved properties.

LA-15: This serves as a summary of Lancaster's property sales both as past and proposed values. This form is only submitted in years when there is not a full revaluation, it verifies that the Town is assessing at 100% (within 10% of 100%) of market value each year. Lancaster's last revaluation was in FY23 and, therefore, this form was not submitted when setting the current tax rate. It will be submitted this Fiscal Year.

LA-5: This document is a summary of the Public and classification hearings conducted by the Select Board and Assessor's prior to the setting of the tax rate. The form shows property values organized into five major classification types - Commercial, Industrial, Residential, Open Space and Personal. It also shows the percentage of the tax levy each of those types will pay.

B1: This is submitted to accounts for Free Cash revenue and spending.

B2: This lists appropriations from special sources such as endowments, grants and special revenue accounts. It also documents transfers from previously voted appropriations within the Revolving and Enterprise Funds. Because virtually all Town spending is accounted for within the Recap sheets, any expenditure not involving taxation for the current year is likely to be aggregated on this form.

A3: This form documents spending from "Revolving Funds." Recreation, for example, is one of Lancaster's revolving funds. As such, it does not require a specific vote from Town Meeting, but

the MA Department of Revenue must ensure the funds are being spent in accordance with the laws of the Commonwealth this form allows that check and balance to occur.

A4: This form summarizes spending from a Town's Community Preservation Fund (CPF). Lancaster will likely submit this for the first time this fiscal year since, in prior years, no CPF's were used. CPF is used for specific projects in a manner prescribed by law, the A4 documents Lancaster's compliance with those laws relative to when these funds are spent.

DE-1: The DE-1 lists all outstanding or recently retired debt which is exempt from the limitations of Prop. 2 ½. The only exception to this is debt that is held within a Town's Community Preservation Fund. The DE-1 subtracts from the annual debt payment any "reimbursement" the Town receives relating to the specific debt such as premiums paid to the Town by banks that handle bond sales, or any offsets which reduce the amount paid on a bond voted outside the levy (and Prop. 2 ½.) The intent is to only exempt the amount that is *spent* as opposed to the amount of the payment which is why this form is important.

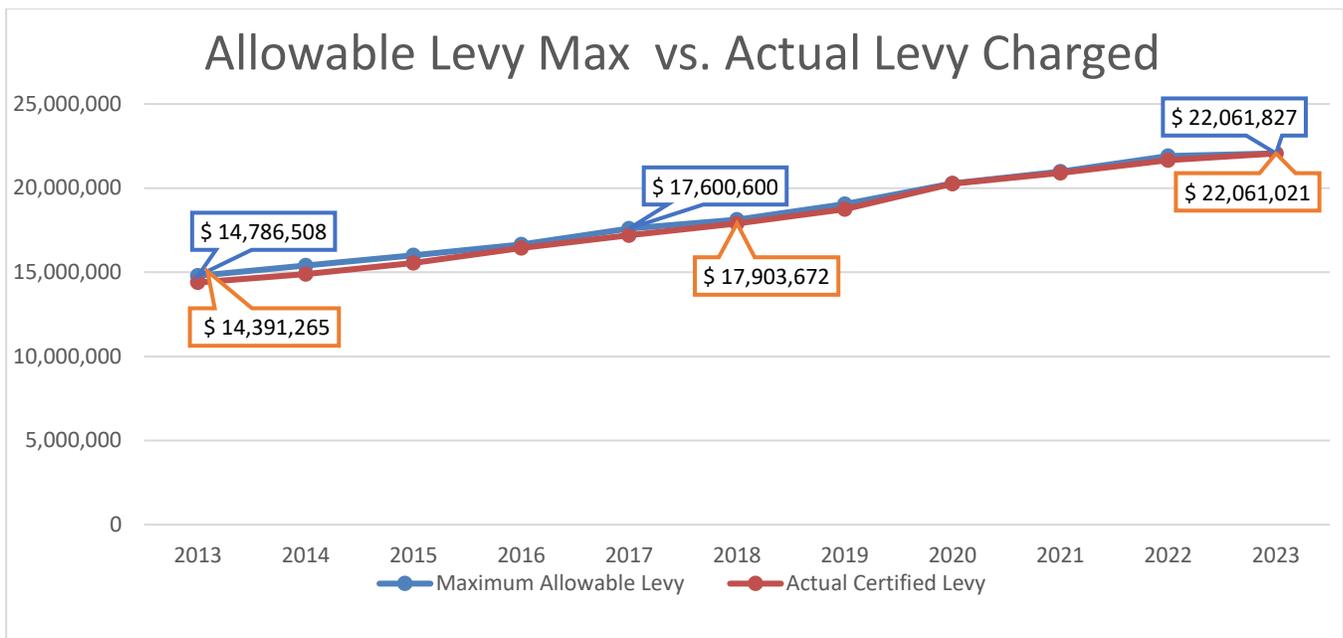
OL1: This document is essential because it shows that Lancaster's Town overlay is properly funded. Overlay is considered money that is set aside each year to fund tax refunds from that year's levy. The refunds are generally tax exemptions or abatements and processed by and through the Town's Assessing Division.

Levy Limit Worksheet

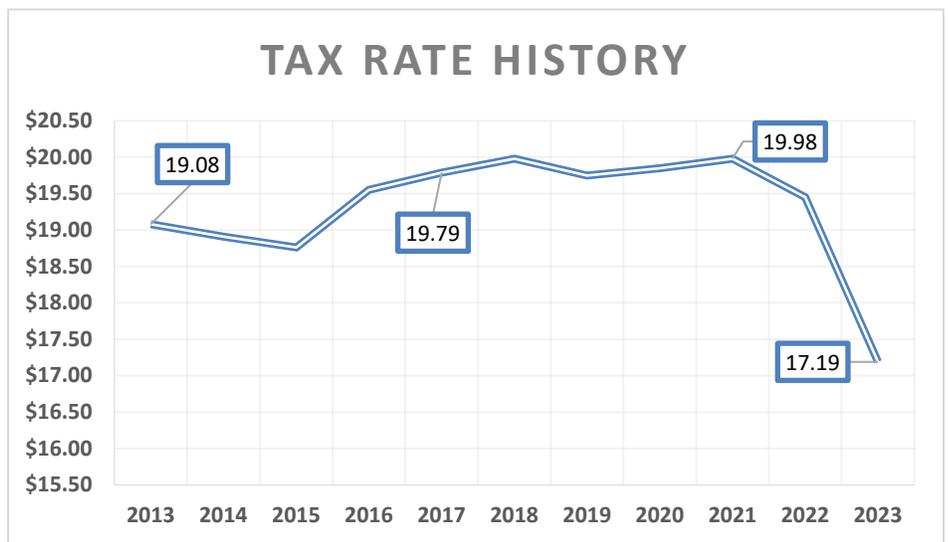
The Levy Limit Worksheet (*See Appendix*) shows compliance with Prop. 2 ½ by listing the tax levy along tax "growth" and any debt exclusions, capital expenditure exclusions, or overrides.

Historical Rates & Ceilings

Since 2013, both the allowable levy maximum and actual amount charged and collected have risen steadily. It is important to note however, that the total difference from 2013 to 2023 is approximately \$7.2M, or \$656,200 added each fiscal year over the past ten years and almost entirely attributed to the rising costs in education..



Lancaster’s tax rate has hovered between \$19-\$20 for the past several years. This means that for every \$1,000 a home and/or property is assessed, that rate is charged per thousand. For example, in 2022, Lancaster’s tax rate was \$19.45. Therefore, a home valued and assessed at \$350,00 would yield an annual tax bill of \$6,807.50.²



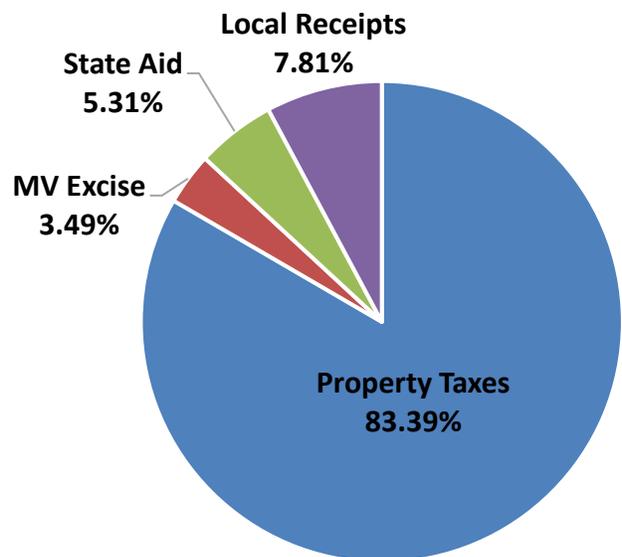
The Town went through a revaluation in 2022 (FY23) resulting in a dramatic shift in Lancaster’s tax rate, bringing the tax rate amount to its lowest point in more than ten years, \$17.19. This type of shift happens when property reassessments result in higher overall property values. In the case of Lancaster’s 2022 revaluation, property values rose exponentially and as seen in the above graph, the Town’s tax rate dropped proportionally. This is because the tax levy is now being distributed over a broader tax base. If tax rates go up or stay the same, it simply means that municipal and/or school budgets are going up.

REVENUES

Revenues for the Town come from several different sources. More than 83% of the monies necessary to operate the Town and Schools derives from Property Taxes. These taxes are levied on real estate and certain personal properties belonging to, or garaged, in Town. Taxes are applied to residents and businesses in same manner. Lancaster has one tax rate for all types.

Primary Sources

The Town’s taxable properties are almost all residential. As of the 2022 valuation, 86.825% of the property taxes collected were residential. 6.786% collected was from commercial entities. As a rural community,



REVENUE SOURCES

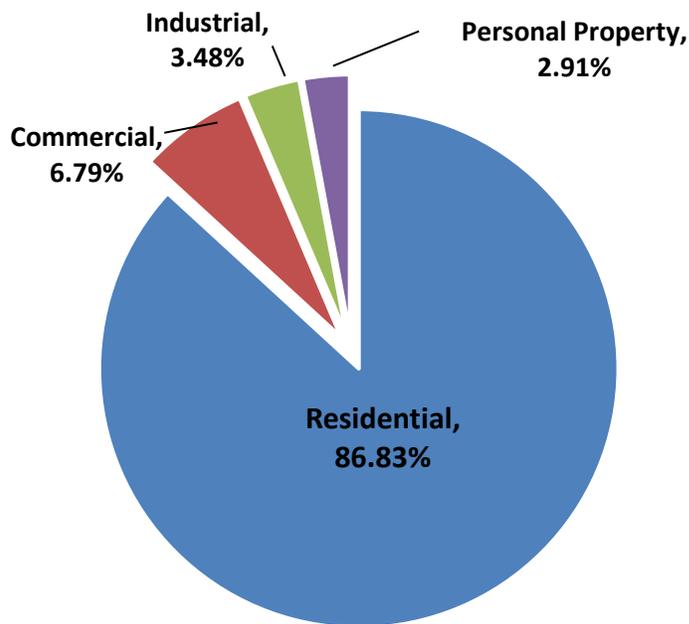
² To calculate the total taxes owed, in this example, we take the value of the home, \$350,000 and divide that by 1,000. That equals 350. We would then multiply that amount, 350, by the tax rate which, in 2022, that was \$19.45. That amount equals the total owed for the year, \$6,807.50. ($\$350,000/1,000 = 350$; $350 * \$19.45 = \$6,807.50$)

much of the land within the Town of Lancaster is exempt from tax because it either falls into a religious, educational, or municipal category. While efforts continue in Town to expand and widen the commercial tax-base, the reliance on individual households as the Town's main source of income remains.

Other Types of Revenue

State Aide constitutes about 5.5% of the Town's revenues and is provided to the Town through calculated formulas devised by the Commonwealth. Also known as 'Cherry Sheets' due to the red paper on which the document was once printed, the money provided to Lancaster from the State is used to maintain roadways, culverts, bridges, and other infrastructure-related entities.

The final two revenue categories are comprised of Local Receipts and Personal Property (Motor Vehicle Excise) Tax which equal 7.8% and 3.5% of the budget, respectively. Local Receipts include any money which the Town collects for permits, fines, fees, or other services rendered. They are deposited into the General Fund as lump sums.



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Capital Assets & Budget

CAPITAL OVERVIEW

Capital expenses or funds are the terms used to describe money, either borrowed or within the tax levy, to acquire or enhance Town assets. The term capital outlay, or ‘cash’ capital is used specifically to designate a project, product, or acquisition, with a life expectancy of at least two years and a cost no greater than \$50,000. These projects and procurements are made with the intention of increasing service capacity, sustaining operations, or boosting efficiencies. Capital items that cost under \$50,000 should be paid and budgeted within that year’s appropriation. They are categorized as Tier I projects.

If an item or project is over \$50,000 and has a life of expectancy of at least 5-years, the Town can opt to utilize debt as its funding source. Debt Projects from \$50,000 to \$1 million are commonly referred to as Tier II Projects. They often span a cycle of two or more fiscal years.

Tier III Debt Projects, either as a single project/item or one that is phased, generally carry a cost greater than \$1 million and require greater pre-planning, financial impact discussions and robust citizen engagement -- both for input and project buy-in. The Nashoba Regional High School Building Project, for example, constitutes a Tier III project.

Town staff has put together two robust documents relative to capital assets and projects. The first is an inventory review which catalogs larger and more expensive pieces of equipment including their purchase value and current trade-in estimates. This document also includes a 5-year look into future planning for asset retention and acquisition; these pages constitute the Town’s asset depreciation schedule. The second document is a comprehensive look at project-based spending, aggregated by Department. These sheets outline capital spending over a 5-year period. Here, projects are ranked according to need – Urgent, Necessary or Desirable and Service Level – Enhance, Expand or Maintain.

Proposed FY24 Capital requests are vetted by Town Administration and ranked according to need and availability of funds. The document, once finalized, is then presented to the Select Board and Finance Committee for discussion, edits (as needed) and adoption. Once finalized, the cash capital needs are placed into the General Fund budget requests and any longer-term Tier II or III projects are placed on the Town’s proposed debt schedules.

CAPITAL IMPROVEMENT PROGRAM FY23 – FY27

Capital *requests* for FY24, including both municipal and Lancaster-specific school projects, equaled \$2,542,250. As previously stated, the only means of funding capital expenses this year is by using the one-time payments received through the American Rescue Plan Act (ARPA). \$593,950 was used in previous fiscal years to repair school boilers and replace certain public safety vehicles. The remaining amount in ARPA funding available to the Town equals approximately \$1.82 million. The recommended Capital projects and expenses for FY24 total \$1,411,500 which includes \$567,000 in school capital.

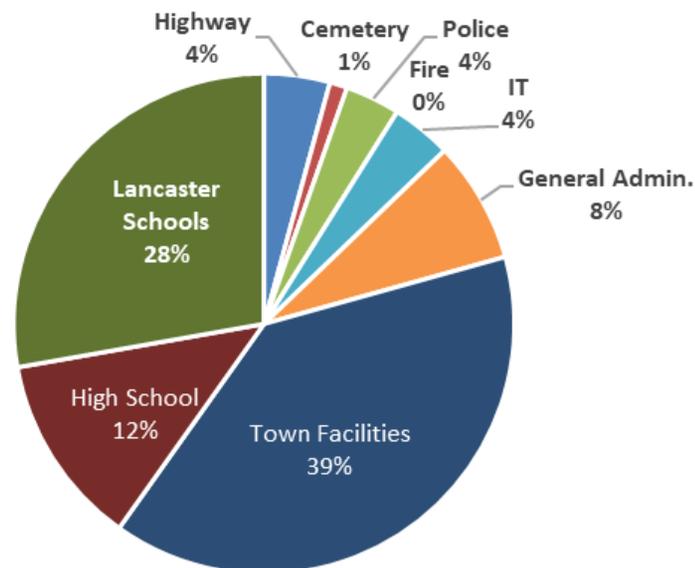
Municipal Requests & Asset Data Summary

SUMMARY DATA					
Department / Division(s)	EXISTING EQUIPMENT		FY23	FY24	FY24 Recommended
	Orig. Purch. Price	Trade-In Value	Budget	Request	
DPW Highway	1,585,618.00	90,000.00	69,000.00	153,000.00	60,000.00
DPW Cemetary	244,749.00	17,000.00	55,000.00	68,000.00	16,000.00
Police	333,788.00	3,000.00	52,500.00	54,000.00	50,000.00
Fire	1,996,000.00	0.00	58,794.00	850,000.00	0.00
IT	17,077.94	0.00	73,910.00	73,250.00	55,000.00
General Administration/Town Departments			36,750.00	113,500.00	111,000.00
Town Facilities			145,000.00	663,500.00	552,500.00
Schools - High School			n/a	175,000.00	175,000.00
Schools - Elementary & Middle			170,000.00	392,000.00	392,000.00
ASSETS	\$4,177,233	TOTALS	Requested	\$2,542,250	
OFFSETS	\$110,000		Recommended	1,411,500.00	
LIABILITIES	\$4,067,233		Total Deferred	\$1,130,750	
			Percent Deferred	44.48%	

Capital Inventory Detail.

The following pages outline each Department's specific inventories and requests. Each FY24 project is categorized by need and service as depicted below:

Priority		Impact	
●	Urgent	●	Enhance
●	Necessary	●	Expand
●	Desirable	●	Maintain



General Government, Administration & Town Facilities

PRIORITY	ITEM DESCRIPTION (Including as approp. model year, unit number, VIN)	FY 24 Funding		CURRENT BUDGET					
		Amount Allocated	Fund Designation	FY23	FY24	FY25	FY26	FY27	6-yr. total Combined
	Town Administrator								
	Finance Administration								
N	Town Clerk	\$ 30,000.00	ARPA	\$1,500.00	\$30,000.00	\$30,000.00	\$30,000.00		\$121,500.00
	Planning & Development <i>Studies, Peer Reviews</i>			\$10,000.00					\$10,000.00
D	<i>GIS Components</i>	\$ 12,500.00	ARPA		\$12,500.00				\$25,000.00
N	<i>Master Plan</i>	\$ 50,000.00	ARPA		\$50,000.00				\$100,000.00
D	<i>Conservation</i>	\$ 5,000.00	ARPA	\$25,000.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$60,000.00
	Health & Human Svcs.								
D	<i>Disability Commission</i>	\$ 10,000.00	ARPA	\$250.00	\$10,000.00				\$20,250.00
D	<i>COA/Elder Svcs.</i>	\$ 3,500.00	ARPA		\$3,500.00				\$7,000.00
	<i>Historical Board of Health</i>								
	<i>Recreation</i>								
		\$111,000	\$0	\$36,750.00	\$113,500.00	\$37,500.00	\$37,500.00	\$7,500.00	\$343,750.00

PRIORITY	ITEM DESCRIPTION (Including as approp. model year, unit number, VIN)	FY 24 Funding		CURRENT BUDGET					
		Amount Allocated	Fund Designation	FY23	FY24	FY25	FY26	FY27	6-yr. total Combined
U	General Fac. Admin	\$ 30,000.00	ARPA		\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$430,000.00
U	Community Center	\$ 250,000.00	ARPA	\$15,000.00	\$250,000.00			\$30,000.00	\$545,000.00
	Town Hall					\$350,000.00	\$500,000.00		\$850,000.00
U	Prescott Building	\$ 7,500.00	ARPA		\$7,500.00				\$15,000.00
	Town Green					\$1,500.00			\$1,500.00
	Town Library	\$ 250,000.00	ARPA	\$30,000.00	\$130,000.00	\$1,500,000.00			\$1,910,000.00
	Police Department				\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$30,000.00
	Thayer Playground				\$500.00			\$1,500.00	\$2,000.00
D	Fire Station	\$ 15,000.00	ARPA		\$15,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$60,000.00
	Fire Substations								\$0.00
D	Play/Open Space			\$70,000.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$92,000.00
N	Other: ADA				\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$20,000.00
D	Parks, town owned	\$ 30,000.00	ARPA	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$180,000.00
N	Other Facility (<i>MemSch</i>)				\$120,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$150,000.00
	Sustainability					\$3,500.00	\$3,500.00	\$3,500.00	\$10,500.00
T		\$552,500	\$0	\$145,000.00	\$663,500.00	\$2,025,500.00	\$674,000.00	\$205,500.00	\$4,296,000.00

Public Works: Highway

PRIORITY	ITEM DESCRIPTION (Including: make, model, yr. unit no./vin)	Norm. Life	EXISTING EQUIPMENT		ADDITIONAL INFORMATION (I.e., mileage, condition, repair cost, added life, annual operating cost)	FY 24 Funding		CURRENT BUDGET							
			Orig. Purch. Price	Trade-In Value		Amount Allocated	Fund Designation	FY23	FY24	FY25	FY26	FY27	6-yr. total Combined		
	2013 Int 7400 dump/sand w/p 1HTWDAARXDH381030	20	\$164,000	\$5,000	25,250, Good Condition, rust on dump body		ARPA								\$0.00
	2016 Int. 7500 dump/sand w/p 1HTWPSUT7GH246029	20	\$185,923	\$5,000	14,796, Good condition, no repairs needed										
	2018 Int, 7000 dump/sand w/p 1HTWDSTROJH753621	20	\$165,269	\$5,000	12,580, Good condition, no repairs needed			\$50,000.00							\$50,000.00
	2012 Int. 7400 dump/sand w/p 1HTWDAAR5CJ089261	20	\$170,754	\$5,000	26,577, Good condition, body has rust spots, no repairs										
	2005 Int. 7400 dump/sand w/p 1HTWHAAT15J007741	20	\$156,811	\$5,000	51049, Fair condition, breaks down due to age				\$65,000.00	\$93,500.00					\$158,500.00
	2019 Chevrolet 3500 4X4 1T dump w/p 1GB3KVCG3KF197036	10	\$50,916	\$8,000	19,897, Excellent condition, no repairs needed										
	1985 Int 1954, Catch Basin Truck 1HTLDTVN3FHA36160				57782, Fair condition, functional, needs motor/cooling work				\$35,000.00						\$35,000.00
	2012 Chevrolet 3500 4x4 PU w/p 1GC0KZCG0CZ109498	10	\$31,283	\$6,000	77735, Good condition, no repairs needed at this time										
	2010 Chevrolet 3500 4x4 1T dump w/p 1GB6KZBK7AF146275	10	\$39,987	\$6,000	48593, Good condition, no repairs needed										
	L-60E Volvo Loader L60EV60245	20	\$134,810	\$10,000	6598 hrs, Fair condition, body panels are rusting no repairs needed at this time										
	L70 H Volvo Loader VCE0L70HT0S622073	20	\$149,905	\$10,000	2803 hrs, Good condition, no repairs needed										
	2019 Elgin street Sweeper EG2262	25	\$222,960	\$25,000	1820 hrs, Excellent condition, no repairs needed										
	2011 Diamond Roadside flail mower 6544 MF11589		\$113,000		2500 hrs, Deisel power plant in good condition. Flail mower head in poor condition, parts break frequently										
U	Public Shade Trees & Maintenance				Tree Maintenance & Replacement	\$50,000.00			\$53,000.00	\$45,000.00					\$148,000.00
U	Small Equipment				Small Equipment	\$10,000.00		\$19,000.00							\$29,000.00
			\$1,585,618	\$90,000		\$ 60,000.00		\$69,000	\$153,000	\$138,500	\$0	\$0			\$420,500

Public Works: Cemetery

PRIORITY	ITEM DESCRIPTION (Including as approp. model year, unit number, VIN)	Norm. Life	EXISTING EQUIPMENT		ADDITIONAL INFORMATION (I.e., mileage, condition, repair cost, added life, annual operating cost)	FY 24 Funding		CURRENT BUDGET							
			Orig. Purch. Price	Trade-In Value		Amount Allocated	Fund Designation	FY23	FY24	FY25	FY26	FY27	6-yr. total Combined		
	2013 GMC 3500 4x4 utility w/p	10	\$43,000	\$6,000	Good condition w/ 54607 miles		ARPA	\$55,000.00	\$52,000.00						\$107,000.00
	2007 Sterling L8500 6-yd dump w/p (11')				Needs preventative maintenance					\$55,000.00					\$55,000.00
	2015 Chevrolet 3500 1T dump w/p (9')				Good condition no repairs at this time										
	JD-2005 JDeere Tractor	20	37,000		fair condition w/ unknown hours										
	2007 Walker Mow-T23I	12	11,000		fair condition breaks down a lot								\$52,000.00		\$52,000.00
	2012 Exmark Mow-LZF27K	12	13,500		Good Condition does break bearings/pully								\$60,000.00		\$60,000.00
	2015 Walker Mow-T25I	12	14,000		Good Condition does break bearings/pully										
	2017 Gravely Mow-PT260	12	15,000		Good Condition does burn out pully and bearings										
U	Turf Machinery					\$16,000.00	ARPA		\$16,000.00	\$16,000.00	\$17,000.00	\$18,000.00			\$83,000.00
			\$119,500	\$6,000		\$16,000.00		\$55,000	\$68,000	\$71,000	\$17,000	\$130,000			\$357,000

Police Department

PRIORITY	ITEM DESCRIPTION (Including as approp. model year, unit number, VIN)	Norm Life	EXISTING EQUIPMENT		ADDITIONAL INFORMATION (I.e., mileage, condition, repair cost, added life, annual operating cost)	FY 24 Funding		CURRENT BUDGET						
			Orig. Purch. Price	Trade-In Value		Amount Allocated	Fund Designation	FY23	FY24	FY25	FY26	FY27	6-yr. total Combined	
N	Public Safety Campus - General					\$ 50,000.00	ARPA							
	2017 Ford Explorer 1FM5K8 AR 3HGD26708/	6	\$48,000	\$1,500	Car 1 137,560 miles				\$54,000.00					\$54,000.00
	2017 Ford Explorer 1FM 5KHAR0HGA 13230/	6	\$48,000.00	\$1,500.00	Car 2 detail 148095 miles			\$52,500.00						\$52,500.00
	2021 Ford Explorer 1FM5K8AB7MGA41975	6	51,388.00		Car 2 fleet 16,388 miles									\$0.00
	2017 Ford Explorer 1FM5K8AR5HGD26709	7	\$46,500.00		Car 3 86085 miles								\$57,000.00	\$57,000.00
	2015 DodgeCharger 2 C3DXKT5FH884348	7	\$39,900.00		Car 4 70484 miles									
	2017 Ford Explorer 1FM5K8AR9HGD57459	6	\$48,000.00		Car 5 129037 miles						\$56,000.00			\$56,000.00
	2019 Ford Explorer 1FM5K8AR7KGB14112	6	\$52,000.00		Car 6 66513 miles									
	2005 Ford F150 Truck 1FTPW 1453FB35096	6	Asset Forfeiture		Truck 123217 miles					\$55,500.00				\$55,500.00
			\$333,788.00	\$3,000.00		\$50,000.00	\$ -	\$ 52,500.00	\$54,000.00	\$55,500.00	\$56,000.00	\$57,000.00		\$275,000.00

Fire Department

PRIORITY	ITEM DESCRIPTION (Including as approp. model year, unit number, VIN)	Norm Life	EXISTING EQUIPMENT		ADDITIONAL INFORMATION (I.e., mileage, condition, repair cost, added life, annual operating cost)	FY 24 Funding		CURRENT BUDGET						
			Orig. Purch. Price	Trade-In Value		Amount Allocated	Fund Designation	FY23	FY24	FY25	FY26	FY27	6-yr. total combined	
	Car 1 2021 ford intercept 1FM5K8AW5MNA00923	5	\$41,000		13018 miles perfect condition		ARPA							
	Car 2 2016 Ford F250 1FT7X2B69GEA59780	15	27,000.00		22932 miles perfect condition									
	Car 3 2014 Ford Explorer FM5K8D81EGC26721	10	39,000.00		100665 miles									
	A1 2013 Ford F450 1FDUF4HT4DEBB78441	7*10	190,000.00		88,866 miles good									
	Other Fire Vehicles							\$39,794.00						
	A2 2007 Ford cutvan 1EDXE45P17DA85250	7			64,107 miles poor									
	E1 1987 Ford F8000 1FDPK87U8HVA15484	20	10,000.00		18325 miles good, minor issues									
	E2 2016 KME pumper 1K9AF4286GN058082	20	450,000.00		13105 miles 1257 hours condition great									
	E4 1999 E-One pumper 4ENRAAA82X1000312	20	289,000.00		40998 miles 3235 hours needs to be replaced soon				\$550,000.00					\$550,000.00
	L17 2019 KME Ladder 1K9AF6M87KN058755	20	950,000.00		2482 miles 387 hours 2 years old great condition									
	F1 1996 Stewart AT40528CLE	20	free		21298 miles used military truck						\$250,000.00			\$250,000.00
	Misc. Equipment				Misc. Fire & Rescue Equip, getting tired			\$19,000.00	\$890,000.00		\$250,000.00			\$1,119,000.00
			\$1,996,000	\$0		\$0.00		\$58,794.00	\$890,000.00	\$550,000.00	\$500,000.00	\$0.00		\$1,958,794.00

Information Technology "IT" Department:

PRIORITY	ITEM DESCRIPTION (Including as approp. model year, unit number, VIN)	EXISTING EQUIPMENT		ADDITIONAL INFORMATION (I.e., mileage, condition, repair cost, added life, annual operating cost)	FY 24 Funding		CURRENT BUDGET					6-yr. total Combined		
		Norm Life	Orig. Purch. Price		Trade-In Value	Amount Allocated	Fund Designation	FY23	FY24	FY25	FY26		FY27	
N	Town Wide Tech. Fund				New Virtual Infrastructure	\$55,000	ARPA		\$55,000.00				\$3,500.00	\$113,500.00
	Servers							\$65,000.00						
	Lancaster01/Server - Lenovo	5 yr			Move to virtual									
	LancasterV2/Server - Lenovo	5 yr	2,916.50		will repurpose to VM host									
	LancasterV5/Server - Dell Pc	5 yr	5,975.44		will repurpose to VM host									
	LPServer/Server - grey box	5 yr			Move to virtual									
	CAMAServer/Server - grey	5 yr			Not in active use									
	Desktops				Upgrade 4/year, keeping spares on hand			\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$20,000.00
	Other	5 yr			upgraded with PC that were recently rplaced									
	Library													
	Laptops				Upgrade 1/year or as needed									
	Lenovo X1 Carbon	5 yr							\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$8,000.00
	Lenovo Yoga	5 yr												
	Lenovo Other	5 yr												
	Toughbooks	5 yr			DPW 1, Police 9 in use									
	Monitors				Upgrades to larger & dual as requested			\$2,000.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$6,800.00
	Printers				Replace as need			\$500.00	\$500.00	\$500.00				\$1,500.00
	Prescott							\$450.00	\$450.00	\$450.00				\$1,350.00
	3 - Leased													
	14 - Other													
	Library													
	1 - Leased							\$175.00	\$175.00	\$175.00				\$525.00
	2 - Other													
	Community Center								\$425.00					
	1 - Leased							\$225.00	\$175.00	\$175.00	\$175.00			\$750.00
	1 - Other													
	Police													
	1 - Leased							\$160.00	\$175.00	\$175.00	\$175.00			\$685.00
	5 - Other													
	Fire													
	1 - Leased							\$150.00	\$150.00	\$150.00	\$150.00			\$600.00
	1 - Other													
	DPW													
	1 - Leased							\$250.00						\$250.00
	3 - Other													
	Network Equipment													
	2 - WatchGuard M270 firew	5 yr	7,466.00		3yr Total Security Suite subscription renewal before 7/				\$8,000.00					\$8,000.00
	1 - WatchGuard T15 firewall	5 yr	720.00		otal Security Suite subscription purchased 12/13/2021						\$800.00			\$800.00
	Netgear Switches	5 yr			PoE switches were purchased 6/7/2017									
	Phones													
	50 -Polycom Phones	5 yr			Contine to replace old Polycom phones at 15 per year			\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$4,000.00
			17,077.94	0.00		\$55,000	\$0	\$73,910	\$73,250	\$9,825	\$9,500	\$10,700	\$232,185.00	

**FY24-28 Capital Improvement Program
Outlay Plan - General Fund & Enterprise Funds**

FY2023 Priority (P) Key
U Urgent
N Necessary
D Desirable

FY2023 Service Impact (SI) Key
En Enhance
Ex Expand
M Maintain

					REFERENCE ONLY											
					FY2023		FY24-28	FY2024			FY2025	FY2026	FY2027	FY2028	Total	Total
Ref #	CODE	Item	Requested	Recommended	5-yr total requested	Requested	P	SI	Recommended	Requested	Requested	Requested	Requested	FY24 Deferred to FY25 +	Future FY Projects	
GG		General Government														
GG-1		Information Systems														
A-1		Town-wide Technology Fund			58,250	18,250	N	EN	5,000	10,000	10,000	10,000	10,000	13,250	40,000	
A-2		GIS Systems			54,500	50,000	D	EX	50,000				4,500	0	4,500	
GG-2		Facilities Administration			500,000	100,000	U	M	30,000	100,000	100,000	100,000	100,000	70,000	400,000	
A-3		ADA Compliance			25,000	5,000	N	EN	0	5,000	5,000	5,000	5,000	5,000	20,000	
A-4		Building Improv - Town Hall														
A-5		Building Improv - Prescott			7,500	7,500	U	M	7,500					0		
A-6		Building Improv - Community Center		50,000	250,000	250,000	U	M	250,000					0		
A-7		Building Improv - Library		75,000	1,500,000	1,500,000	N	EN	250,000					1,250,000		
A-8		Building Improv - Police Dept.								10,000	10,000	10,000	10,000		40,000	
A-9		Building Improv - Fire Station (Main)			55,000	15,000	D	EN	15,000	10,000	10,000	10,000	10,000	0	40,000	
A-10		Building Improv - Fire SubStations														
A-11		Building Improv - Other Facilities														
GG-3		Exterior Facilities														
A-11		Playgrounds			27,500	5,500	D	EX	0	5,500	5,500	5,500	5,500	22,000	22,000	
A-12		Parks - Town Owned			150,000	30,000	D	EX	30,000	30,000	30,000	30,000	30,000	120,000	120,000	
A-13		Other Exterior Facilities (Memorial School)			120,000	120,000	N	M	0	10,000	10,000	10,000	10,000	40,000	40,000	
GG-4		Facilities Other														
A-14		Facilities - Vehicle Maintenance														
A-15		Feasibility, Architectural & Design														
GG-5		Resource Sustainability														
A-16		Resource Sustainability Fund								3,500	3,500	3,500	3,500		14,000	
A-17		Town EV Infrastructure			5,000		D	EN	0	5,000					5,000	
FI		Finance Administration														
FI-1		General														
FI-2		Treasury/Collector														
FI-3		Assessor														
FI-4		Town Clerk			90,000	30,000	N	M	30,000	30,000	30,000			0	60,000	
PC		Planning & Community Development														
PC-1		Planning Division														
B-1		Studies, Peer Reviews, Paid Svs.														
B-1		Master Plan			50,000	50,000	N	M	50,000					0	0	
PC-2		Building & Inspections														
B-3		Software & Supplies														
B-4		GIS Components			12,500	12,500	D	EX	12,500					0	0	
PC-3		Economic Development														

GENERAL GOVERNMENT

TOWN GOVERNMENT OVERVIEW

There are seven Town Departments which constitute Lancaster's general government operation. In order for them to operate in an effective and efficient manner funds for supplies, services and personnel is critical. One of the goals in this years budget request relates to better funding for training and professional development opportunities for Town staff. The ability to attract and retain a talented, knowledgeable and dedicated workforce is essential to the Town's operation. Empowered by the Select Board, the Town Administrator is responsible for the hiring, training and performance evaluations of nearly all Town Staff. Exceptions to this lay within the Departments of Public Works and the Thayer Public Library. In those instances, two separately elected boards oversee the management of those operations. However, those departments work hand-in-hand with the Town Administrator's Office for budget and personnel-related matters including compensation, union business and budgetary oversight.

There are four Union workforces in Lancaster. Public Safety has two, the Massachusetts Coalition of Police, Local 203 who represent the Police Department and the Teamsters Union, Local 170 who support the Fire and EMS staff. The Library, Administrative Municipal Staff and the employees within the various Public Works Divisions are represented by the American Federation of State, County and Municipal Employees, Council 93, Local 3720. Other staff are covered by the Town's Personnel Code or separate employment contracts.

The pages within this section work to organize each of the Town's expense line items into one of the categories you see outlined below. Here, we are able to differentiate between personnel and non-personnel costs. Readers are also able to distinguish schools expenses from municipal expenses. Lastly, many of the pages have the Town's fixed costs, such as debt service and insurance itemized separately from the general fund operational accounts. Arranging the Town expenses in this manner works to highlight the amount of non-discretionary spending which makes up more than 75% of the Town's budget.

As described, the pages are detailed by cost center, or expense line item, and are classified by at least one of the following headers:

Town Personnel – Town Department and Division staff who are not part of the school operations.

Town Expenses – Town Department costs not related to personnel and not part of the school operations.

Nashoba Regional – Nashoba Regional School District of which Lancaster one of three towns in the district along with Bolton and Stow, includes costs for the elementary, middle and high schools.

Minuteman – Lancaster's Regional Technical High School located in Lexington, MA.

Other School – Other school-choice locations which serve as options for some Lancaster youths including Assabet Valley and Essex Aggie Technical High Schools.

Insurances & OPEB- Property, motor vehicle and liability insurances, other post-employment benefits (OPEB) related to retiree insurances, and pension contributions.

Debt – Service which pays for borrowing costs associated with the Town and/or the Regional School Districts.

Transfers Out – Payments made to other unappropriated needs or use of Free Cash including leased equipment.

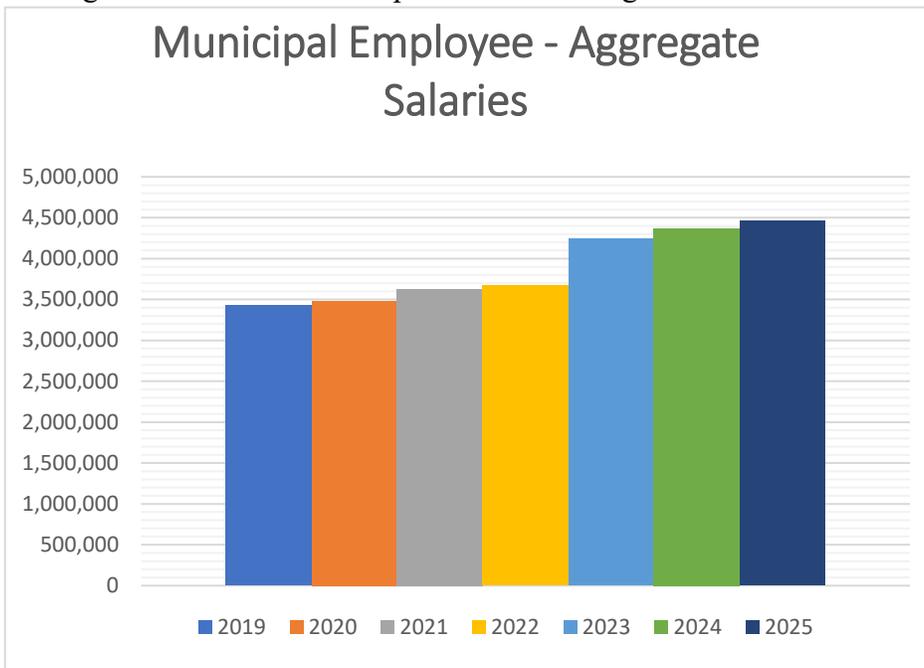
Population Trends & Staffing Levels



The size of Lancaster’s local government staff directly relates, and is in response to, the Town’s population growth over the past decade. A cursory look at the data contained in the United State Census Bureau had Lancaster’s population in 2010 as 8,055. Comparing that to 2020’s population, an approximate 5% growth is seen. With an estimated population for 2022’s Census nearing 8,500 residents for Lancaster, it should come as no surprise that the Town’s staffing level should also increase. *However*, as seen in the graph to the left, the number of Full Time Equivalents (FTEs)

working for the Town has remained relatively stagnant for the past several years. In FY18, Lancaster had seventy-six (76) total FTE’s. That amount increased slightly from 2020 to 2022 (to 79 FTE’s). Yet, in contrast, the FY24 budget proposal calls for an overall *decrease* in the number of FTE’s with the amount shifting to 77.5 FTE’s, a decrease of 1.5.

Employee headcount is not the only standard by which growth should be measured. An important factor for any Town is the ability to explore compensation levels and how they compare to peer communities or other employers in the job market. One of the goals for any successful and professional organization is the ability to attract and retain qualified and skilled personnel to serve. Compensation is a major factor in attracting and retaining personnel. Lancaster’s workforce has historically been represented by four Labor Unions –Police, Fire/EMS, Public Works, and Clerical/Library. The remainder of the staff are classified as ‘professional or managerial workers’ and compensated according to the Town’s Personnel Code.

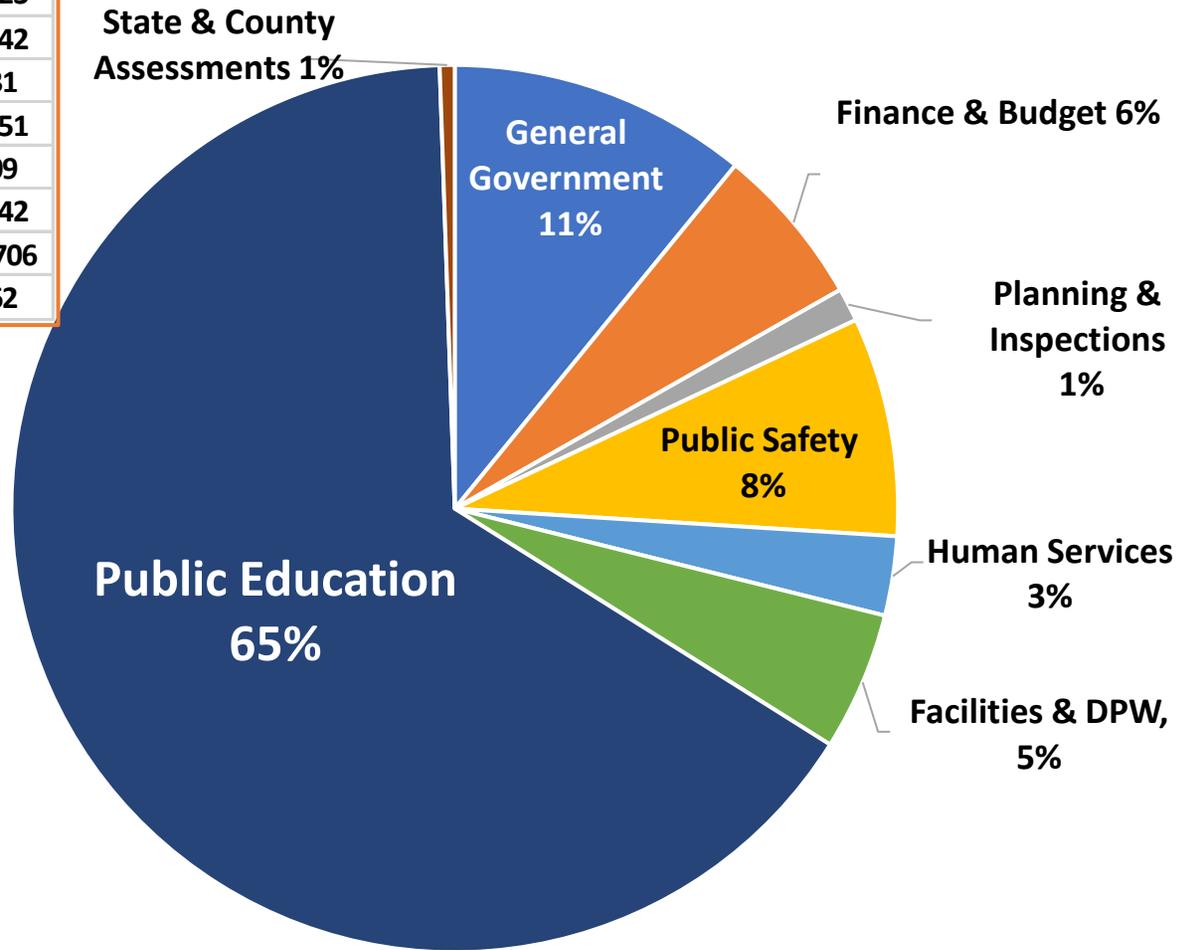


Wages for Town staff have increased since 2018; however, these increases have predominately been limited to the minimum industry-standards surrounding cost of living adjustments¹ and modifications due to inflation. While salary increases have averaged between 2%-2.5% annually, there were many years where increases were not allocated and that, in large part, has contributed to Lancaster’s wages falling short to those of our peers. This needs to be addressed in future years by conducting a comprehensive salary study.

¹ Limited exceptions to the quoted 2%-3% wage adjustments numbers exist and have, historically, occurred when a position has changed either in scope or responsibility (or both) such that a reclassification to a higher grade is warranted. An example of this may be seen in the classification distinction between a Building Inspector versus a Building Commissioner.

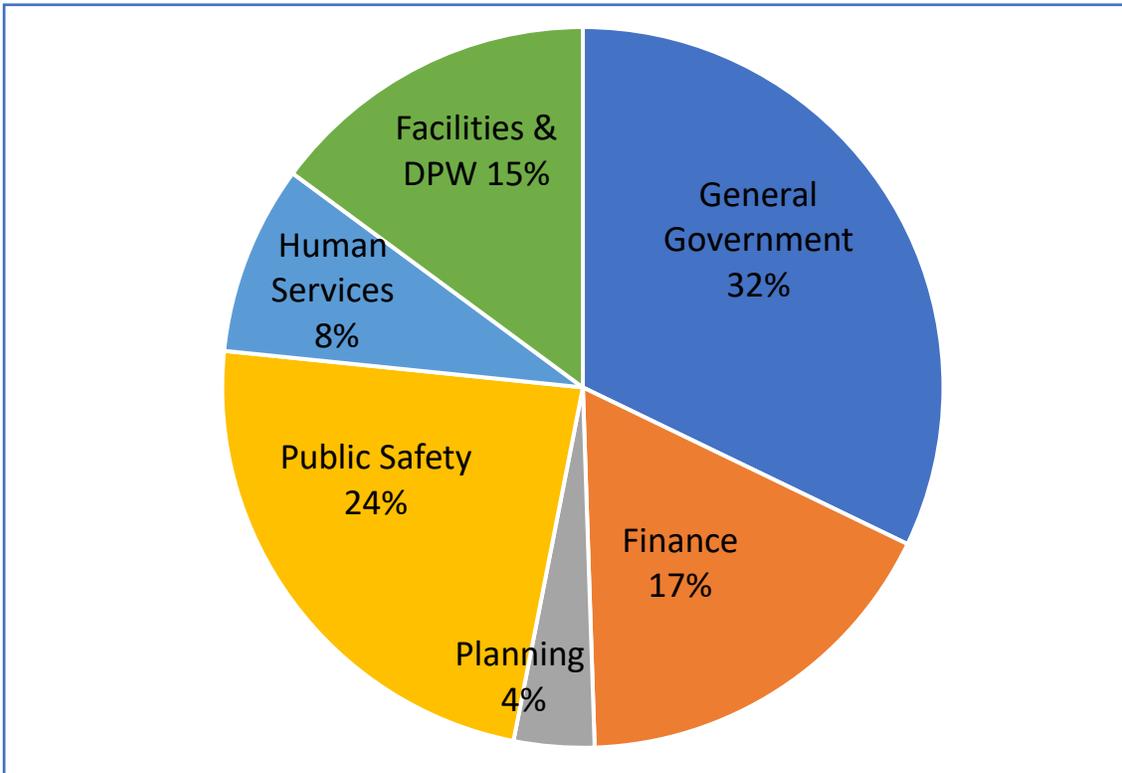
GENERAL FUND AGGREGATE – BY DEPARTMENT/COST CENTER

General Government	\$2,992,223
Finance & Budget	\$1,611,242
Planning & Inspections	\$335,431
Public Safety	\$2,189,751
Health & Human Services	\$791,109
Facilities & DPW	\$1,384,342
Public Education	\$17,971,706
State & County Assessments	\$149,062

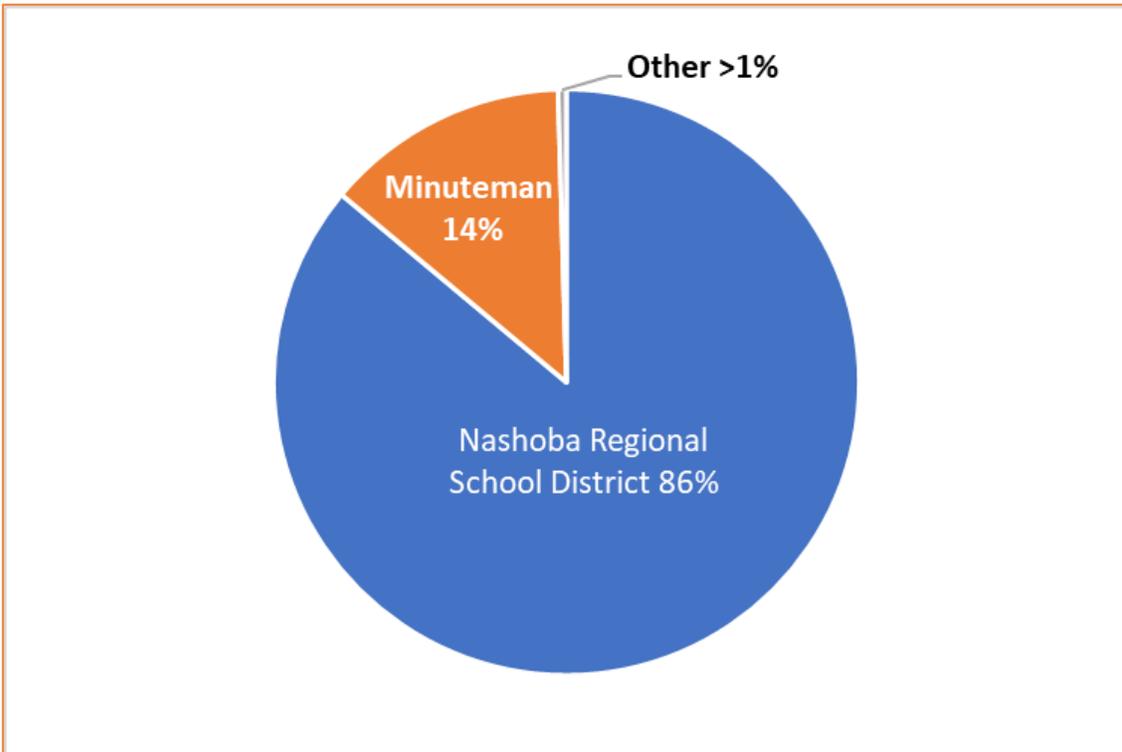


FY24 AGGREGATE BY DEPARTMENT – FURTHER ANALYSIS

TOWN DEPARTMENTS



EDUCATIONAL EXPENSES



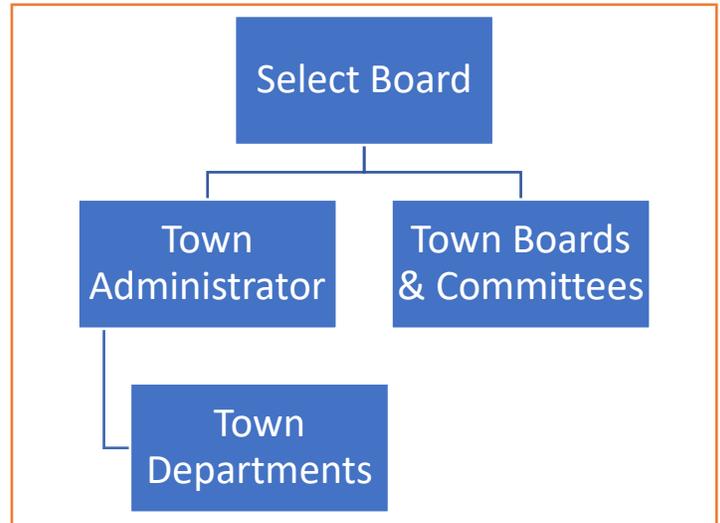
TOWN OF LANCASTER Budget Summary	FISCAL 2020 ACTUAL	FISCAL 2021 ATM	FISCAL 2022 DEPT REQUEST	FISCAL 2022 ATM	FISCAL 2023 REQUEST	FISCAL 2023 TOWN ADMIN RECOMMEND	FISCAL 2023 FIN COMM RECOMMEND	FISCAL 2023 ATM ADOPTED	FISCAL 2024 DEPT REQUEST	FISCAL 2024 TA PROPOSED	FISCAL 2024 % INC/DEC from FY23
REVENUES											
Tax & Other Revenues Within Levy											
<i>Real Estate & Property Tax INSIDE</i>	18,918,074.35	19,343,656.48	20,305,497.81	20,305,497.81	21,150,844	21,150,844	21,013,134	21,013,135	21,738,462	21,779,615	3.65%
<i>Real Estate & Per Prop Tax OUTSIDE</i>	1,503,460.00	1,474,560.00	1,607,029.00	1,607,029.00	910,982	910,982	910,982	910,982	910,982	910,982	0.00%
<i>From the Commonwealth</i>	1,221,488.00	1,240,487.00	1,222,848.00	1,222,848.00	1,386,044	1,386,044	1,261,633	1,261,633	1,261,633	1,386,044	9.86%
<i>Local Revenue</i>	2,046,556.00	1,888,150.00	1,888,150.00	1,888,150.00	1,952,800	1,952,800	1,952,800	1,952,800	1,952,800	2,039,813	4.46%
Sub-total (Tax & Current Rev)	23,689,578.35	22,472,293.48	25,023,524.81	25,023,524.81	25,400,670	25,400,670	25,138,549	25,138,550	25,863,877	26,116,454	3.89%
Other Available Funds											
<i>Free Cash - Other Items</i>		137,975.00		223,719.33	0	0	0	703,086			0.00%
TOTAL SOURCES OF FUNDS	23,689,578.35	24,168,812.11	25,107,508.44	25,530,277.14	25,400,670	25,400,670	25,138,549	25,841,636	25,863,877	26,116,454	1.06%
EXPENSES											
<i>Personal Services (Non-School)</i>	3,485,510.20	3,626,618.22	3,671,358.14	3,671,358.14	4,263,708	4,224,566	4,224,567	4,239,843	4,380,466	4,324,739	3.77%
<i>Expenses (Non-School)</i>	1,461,679.13	1,633,308.00	1,587,707.00	1,587,707.00	1,822,067	1,867,391	1,867,391	1,881,591	2,079,091	2,245,860	19.43%
Sub-total (Non-School)	4,947,189.33	5,259,926.22	5,259,065.14	5,259,065.14	6,085,774	6,091,957	6,091,958	6,121,434	6,459,556	6,570,599	8.60%
<i>Expenses Debt</i>	1,093,225.00	1,092,975.00	1,068,375.00	1,068,375.00	403,025	400,025	400,025	400,025	388,125	388,125	-2.97%
<i>Expenses Risk Management</i>	1,525,246.51	1,731,049.50	1,880,317.00	1,880,317.00	2,068,947	2,068,947	2,068,947	2,068,947	2,123,423	2,123,423	2.63%
<i>Expenses Transfers out</i>	100,000.00	174,282.00	174,282.00	174,282.00	174,282	174,282	174,282	174,282	174,294	174,282	0.00%
Sub-total Debt/Insurances	2,718,471.51	2,998,306.50	3,122,974.00	3,122,974.00	2,646,254	2,643,254	2,643,254	2,643,254	2,685,842	2,685,830	1.61%
<i>Minuteman Regional Vocational</i>	2,085,501.00	2,195,473.00	2,382,776.00	2,382,776.00	2,285,510	2,285,510	2,285,510	2,285,510	2,391,567	2,382,024	4.22%
<i>Nashoba Regional High School</i>	13,014,404.00	13,400,697.38	13,845,493.00	13,845,493.00	14,591,571	14,591,571	14,591,571	14,591,571	15,457,012	15,285,485	4.76%
<i>Assabet Valley</i>	23,634.00	25,000.00	57,268.00	57,268.00	55,000	55,000	55,000	55,000	82,000	87,000	58.18%
Sub-total Schools	15,123,539.00	15,621,170.38	16,285,537.00	16,285,537.00	16,932,081	16,932,081	16,932,081	16,932,081	17,930,579	17,754,509	4.86%
<i>State & County Assessments</i>	141,622.00	142,114.00	142,114.00	142,114.00	144,867	144,867	144,867	144,867	144,867	149,062	
Sub-total Special Items	141,622.00	552,989.00	1,097,914.00	495,114.00	144,867	144,867	144,867	144,867	144,867	149,062	
TOTAL USE OF FUNDS	141,622.00	24,407,392.10	25,765,490.14	25,162,690.14	25,808,976	25,812,159	25,812,160	25,841,636	27,220,844	27,160,000	6.06%
NET											
TOTAL SOURCES OF FUNDS	23,689,578.35	24,168,812.11	25,107,508.44	25,530,277.14	25,400,670	25,400,670	25,138,549	25,841,636	25,863,877	26,116,454	1.06%
TOTAL USE OF FUNDS	141,622.00	24,407,392.10	25,765,490.14	25,162,690.14	25,808,976	25,812,159	25,812,160	25,841,636	27,220,844	27,160,000	6.06%
SURPLUS/(DEFICIT)		(238,580.00)	(657,981.70)	367,587.00	(408,306)	(411,489)	(673,610)	0	(1,356,967)	(1,043,546)	

DEPARTMENTAL BUDGET WORKSHEETS

Town Administrator & Select Board

Department & Board Purpose

Lancaster has a three-member Select Board elected by the people to staggered three-year terms. The Board serves as the Town's chief policy-making entity and is charged with overseeing and implementing initiatives which seek to increase the quality of life for residents and business owners. The Select Board appoints the Town Administrator and is charged with setting his or her goals and objectives each fiscal year. Additionally, those Board and Committee members who are not subject to election are appointed and overseen by the Select Board. The Board is also responsible for issuing a variety of licenses and permits throughout the year. The Board authors, prints and distributes various Town studies and reports including the Annual Report and various Town Meeting materials and Warrants.



Prior Year Board Accomplishments

- Held meetings no less than twice a month to discuss Town Business, set policy, hear updates from staff and Committee members regarding the overall management of the Town and hear residents' concerns.
- Conducted a large-scale public search to attract and hire a new Town Administrator; hired Lancaster's new Administrator in April of 2022 and negotiated a three-year contract.
- Organized and presided over Annual Town Meeting and several separate Special Town Meetings. Articles within these meetings surrounded notable updates and concepts including: general and capital budgets, sustainability, Department operations, management, infrastructure, asset development and various bylaw or zoning amendments and additions.
- Conducted several hybrid-style public hearings including a preview meeting for Special and Annual Town Meetings; orchestrated several public meetings relative to FY24 budget appropriations.
- Granted special permits and licenses for several community businesses, organizations and cultural groups.

Long-Term Plans/Goals

- Deliver high-quality core services which balance basic Town functions with new and innovative approaches; attract and retain a highly competent and responsible managers to oversee the day-to-day operations of the Town Government so the Board may focus on the 'bigger picture' items.
- Strengthen Lancaster's environmental and fiscal sustainability by empowering departments to explore new and innovative ways to design, organize and program the areas under their control.
- Encourage and financially support professional development for Lancaster staff and board members.
- Promote an organizational culture of respect, professionalism, gratitude, and continuous improvement.
- Broaden Lancaster's affordable housing stock by supporting bylaws, regulations, development, and programs which create and/or maintain a fiscally responsible and socially conscientious community.
- Reduce the number of surplus, vacant or underutilized properties in Town by embracing new ideas and updates in Town policy partner with other governmental agencies to lower costs for development.
- Champion development which diversifies Lancaster's tax base and enact change with the goal of maintaining Lancaster's historical and rural nature in mind.



Town of Lancaster

FY2024 Budget Request

SELECTBOARD OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 122

Town Administrator: Kate Hodges

**DEPARTMENT
EXPENDITURES**

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>	<u>\$ Variance FY23-24</u>	<u>% Change FY23-24</u>
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	3,369	16,130	3,270	3,400	7,100	\$ 3,830	117.13%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	3,369	16,130	3,270	3,400	7,100	\$ 3,830	117.13%
TOTAL	\$ 3,369	\$ 16,130	\$ 3,270	\$ 3,400	\$ 7,100	\$ 3,830	117.13%

PERMANENT STAFFING (FTEs)

<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>
				0

Position Titles:

Total Number of Positions

Selectboard Department FY24 Operating Budget

Org #	Obj	Account # 01-122 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-122 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
										0.00%
										0.00%
										0.00%
										0.00%
										0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-		\$ -	0.00%
EXPENSES										
Org #	Obj	Account # 01-122 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-122-	5420-2	Commission on Disability		-	-	300	300	500	\$ 200	66.67%
	5420-3	Memorial Day Committee		-	1,155	1,200	1,200	1,200	\$ -	0.00%
	5240-4	Historic Commission		1,169	14,975	1,770	1,900	1,900	\$ 130	7.34%
		Town Wide Committee Trainings						2,000	\$ 2,000	0.00%
		MMA Annual Meeting/Conference		2,200				1,500	\$ 1,500	0.00%
		Total Expenses	EXPENSES SUBTOTAL	3,369	16,130	3,270	3,400	7,100	\$ 3,830	117.13%
01-122-	00003	Encumbrances							\$ -	-
		Total Request	DEPARTMENT SUBTOTAL	\$ 3,369	\$ 16,130	\$ 3,270	\$ 3,400	\$ 7,100	\$ 3,830	117.13%



Town of Lancaster

FY2024 Budget Request

TOWN ADMINISTRATOR OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 123

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES

	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 215,778	\$ 220,589	\$ 260,859	\$ 298,591	\$ 269,731	\$ 8,872	3.40%
Benefits, new position	-	-	-	-	-	-	-
	215,778	220,589	260,859	298,591	269,731	\$ 8,872	3.40%
Expenses	5,733	27,076	40,655	23,700	23,900	\$ (16,755)	-41.21%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	5,733	27,076	40,655	23,700	23,900	\$ (16,755)	-41.21%
TOTAL	\$ 221,511	\$ 247,665	\$ 301,514	\$ 322,291	\$ 293,631	\$ (7,883)	-2.61%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Management and Administration	1.0	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0
Public Info./Records Ofc.	0.0	0.0	0.0	0.5	0.0
Total Number of Positions	2.0	2.0	2.0	2.5	2.0

Town Administrator Department FY24 Operating Budget

Org #	Obj	Account # 01-123 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-123 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-123-	5110	Town Administrator		\$ 135,059	\$ 135,966	\$ 175,000	\$ 179,375	\$ 179,375	\$ 4,375	2.50%
	5120	Executive Assistant		69,498	73,806	74,859	76,356	76,356	\$ 1,497	2.00%
	5130	Overtime		3,103	2,699	3,000	3,000	3,000	\$ -	0.00%
	5140	Deferred Compensation		8,118	8,118	5,000	8,000	8,000	\$ 3,000	60.00%
	5195	Personal Use of Car		-	-	3,000	3,000	3,000	\$ -	0.00%
		Public Information/Records Ofc.	20 hrs./week				28,860			
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	215,778	220,589	260,859	298,591	269,731	\$ 8,872	3.40%
EXPENSES										
Org #	Obj	Account # 01-123 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-123-	5210	Pre-Employ Medical Exams		110	1,620	1,080	500	500	(580)	-53.70%
	5301	Minute Takers		-	-	6,000	6,000	6,000	-	0.00%
	5325	Local Newspaper Subscriptions				100	100	100	-	0.00%
	5340	Communications		1	498	100	650	650	550	550.00%
	5344	Postage		-	-	150	200	200	50	33.33%
	5345	Legal Advertising		-	211	800	1,200	1,200	400	50.00%
	5420	Office Supplies		267	457	3,000	3,500	3,500	500	16.67%
	5420-2	Commission on Disability	Moved to Select Board in FY24	-	-	300	-	-	(300)	-100.00%
	5420-3	Memorial Day Committee	Moved to Select Board in FY24	-	1,155	1,200	-	-	(1,200)	-100.00%
	5480	Vehicle Supplies				2,850	2,850	2,850	-	0.00%
	5580	Historic Commission	Moved to Select Board in FY24	1,169	14,975	1,770	-	-	(1,770)	-100.00%
	5700	General Code		-	5,153	3,780	1,700	1,700	(2,080)	-55.03%
	5711	Meetings & Conferences		1,052	1,374	1,500	1,500	1,500	-	0.00%
	5730	Dues & Membership		1,883	1,633	3,300	3,300	3,500	200	6.06%
	New	Search/Recruitment Services				10,025		-	(10,025)	-100.00%
	New	HR Purchase Service				-	1,600	1,600	1,600	0.00%
	New	Employment Advertising					600	600	600	0.00%
	5300	Professional & Technical (Zoom)	Moved to I.T.	1,251	-	4,700	-	-	(4,700)	-100.00%
		Total Expenses	EXPENSES SUBTOTAL	5,733	27,076	40,655	23,700	23,900	(16,755)	-41.21%
01-123-	00003	Encumbrances	Other charges and expenses						-	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 221,511	\$ 247,665	\$ 301,514	\$ 322,291	\$ 293,631	(7,883)	-2.61%



Town of *Lancaster*

FY2024 Budget Request

TOWN COUNSEL OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 151

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>	<u>\$ Variance FY23-24</u>	<u>% Change FY23-24</u>
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	77,771	157,297	145,000	204,000	214,200	\$ 69,200	47.72%
Encumbrances	-	-	273	-	-	-	0.00%
Subtotal, Expenses	77,771	157,297	145,273	204,000	214,200	\$ 68,927	47.45%
TOTAL	\$ 77,771	\$ 157,297	\$ 145,273	\$ 204,000	\$ 214,200	\$ 68,927	47.45%

PERMANENT STAFFING (FTEs)

Position Titles:

Total Number of Positions

<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>
				0

Town Counsel Department FY24 Operating Budget

Org #	Obj	Account # 01-151 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-151 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
										0.00%
										0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-		\$ -	0.00%

EXPENSES

Org #	Obj	Account # 01-151 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-151-	5300	Town Counsel		77,771	157,297	145,000	204,000	214,200	\$ 69,200	47.72%
		Total Expenses	EXPENSES SUBTOTAL	77,771	157,297	145,000	204,000	214,200	\$ 69,200	47.72%
01-151-	00003	Encumbrances	Mirick O'Connell Labor Counsel			273				0.00%
									\$ -	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 77,771	\$ 157,297	\$ 145,273	\$ 204,000	\$ 214,200	\$ 68,927	47.45%



Town of Lancaster

FY2024 Budget Request

RISK MANAGEMENT OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 945

Town Administrator: Kate Hodges

**DEPARTMENT
EXPENDITURES**

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>	<u>\$ Variance FY23-24</u>	<u>% Change FY23-24</u>
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	1,809,222	1,807,515	2,068,047	2,145,923	2,123,423	\$ 77,876	3.77%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	1,809,222	1,807,515	2,068,047	2,145,923	2,123,423	\$ 77,876	3.77%
TOTAL	\$ 1,809,222	\$ 1,807,515	\$ 2,068,047	\$ 2,145,923	\$ 2,123,423	\$ 77,876	3.77%

PERMANENT STAFFING (FTEs)

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>
Position Titles:					0
Total Number of Positions					

Risk Management Department FY24 Operating Budget

Org #	Obj	Account # 01-945 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-945 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
										0.00%
										0.00%
										0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-	-	\$ -	0.00%

EXPENSES

Org #	Obj	Account # 01-945 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-945	51701	Worker's Compensation		27,432	-	30,000	30,000	30,000	\$ -	0.00%
	51702	Medicare		53,413	58,310	50,000	55,000	55,000	\$ 5,000	10.00%
	51703	Unemployment		4,515	9,183	5,000	6,000	6,000	\$ 1,000	20.00%
	51704	Group Health insurance		751,395	682,597	839,000	850,000	850,000	\$ 11,000	1.31%
	51705	Retiree Health/Life Insurance		85,151	89,677	96,025	100,000	100,000	\$ 3,975	4.14%
	56900	Worcester Retirement Assessment		728,019	760,156	838,022	879,923	879,923	\$ 41,901	5.00%
	57400	Vehicle/Property/Liability Ins		159,297	207,592	210,000	225,000	202,500	\$ (7,500)	-3.57%
		Total Expenses	EXPENSES SUBTOTAL	1,809,222	1,807,515	2,068,047	2,145,923	2,123,423	\$ 55,376	2.68%
01-945-	00003	Encumbrances							\$ -	-
									\$ -	
		Total Request	DEPARTMENT SUBTOTAL	\$ 1,809,222	\$ 1,807,515	\$ 2,068,047	\$ 2,145,923	\$ 2,123,423	\$ 55,376	2.68%

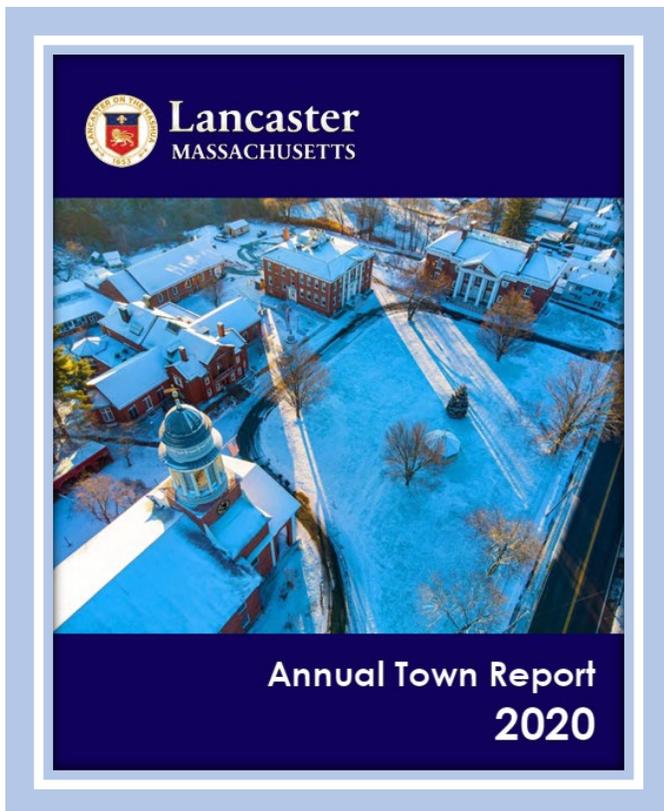
Town Meeting & Town Reports

Mission

Massachusetts General Law, Chapter 40, Section 49 requires that each community's Select Board, or Chief Elected Officials, make available an Annual Town Report, produced at the Town's expenses, for all persons in the community before the Annual Town Meeting. The report is required to cover the total calendar year preceding the Annual Meeting and shall include a report of the Select Board, Town Administrator, School Committee(s), Town Accountant Treasurer and all other Officers and Boards of the Town. The report may also contain, at the request of the Town or through passage of a bylaw, additional reports made by or through any other Town Official, Officer, Board, Committee, and Commission.

Other Town reports covered by this budget line item include those printing costs associated with Town Warrants, Elections, Annual and Special Town Meetings and funds to print a limited number of budget books for Finance and Select Board review. While printing Town Warrants is required by statute, the Town has opted to create a more robust and detailed budget book starting this fiscal year. The impetus behind the initiative was to supply residents with as much detail and information as possible before they are asked to vote on the Town's budget. In order for those voting to make informed decisions, specific information relative to Town revenues and expenditures must be outlined.

Long-Term Plans/Goals



- ✓ Produce high quality reports for Town residents, businesses and visitors which provides data, information and context relative to Town operations and goals.
- ✓ Outline the statutory requirements and the Town's fiduciary responsibilities in a manner that is informative and transparent for all.
- ✓ Explore ways to reduce the angst, costs and frustration that often accompany Town Meeting by purchasing frequently used materials or additional technological capabilities.
- ✓ Develop additional robust or low-to-no cost ways to improve Town communications and provide those in Lancaster with important and timely materials relative governmental operations.
- ✓ Consider the notion of Online and/or paperless report programs which may better align with Lancaster's Green Communities' initiatives and reduce the Town's printing costs.

- ✓ Incentivize those who submit materials, reports, and data for the Town's various reports by engaging in one, or more, of the many municipal report contests and/or trainings which highlight the excellent work of town volunteers and staff.



Town of Lancaster

FY2024 Budget Request

TOWN MEETING & REPORTS OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 113

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>	<u>\$ Variance FY23-24</u>	<u>% Change FY23-24</u>
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	2,900	4,678	4,500	16,660	16,910	\$ 12,160	270.22%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	2,900	4,678	4,500	16,660	16,910	\$ 12,160	270.22%
TOTAL	\$ 2,900	\$ 4,678	\$ 4,500	\$ 16,660	\$ 16,910	\$ 12,160	270.22%

PERMANENT STAFFING (FTEs)

Position Titles:

Total Number of Positions

<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>
			0

Town Meeting & Reports Department FY24 Operating Budget

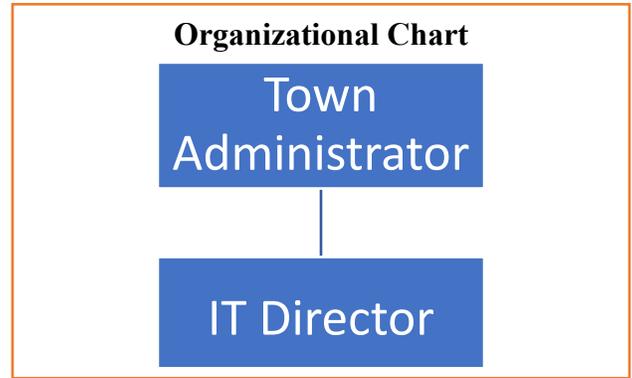
Org #	Obj	Account # 01-113 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-113 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-113-										0.00%
										0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-		\$ -	0.00%

EXPENSES										
Org #	Obj	Account # 01-113 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-113-	5311	Annual Town Report				2,000	5,000	5,000	\$ 3,000	150.00%
	5315	Legal Notice	STM & Annual			240	550	550	\$ 310	129.17%
	5340	Town Meeting Warrants	Annual only		1,178	1,500	6,000	6,000	\$ 4,500	300.00%
	5344	Town Meeting Postage	Mail TM Warrant		-	-	3,000	3,000	\$ 3,000	0.00%
	5362	Town Meeting Sound Engineer	STM & Annual			400	1,000	1,000	\$ 600	150.00%
	5420	Town Meeting Supplies		2,900	3,500	360	360	360	\$ -	0.00%
	New	Town Meeting Budget Books	Annual GF & Enterprise				750	1,000	\$ 1,000	0.00%
		Total Expenses	EXPENSES SUBTOTAL	2,900	4,678	4,500	16,660	16,910	\$ 12,410	275.78%
01-113-	00003								\$ -	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 2,900	\$ 4,678	\$ 4,500	\$ 16,660	\$ 16,910	\$ 12,410	275.78%

INFORMATION TECHNOLOGY

Mission Statement

The Information Technology (IT) Department seeks to provide and support resources that facilitate the flow of information within, and between, Town Departments, Boards and Committees. These actions expand upon the usefulness of the Town's existing technology and ensure strategic leadership for all technological initiatives including software, intranet, internet, and Voice-Over IP phone systems are maintained and accessible for all.



Responsibilities – Overview

Cybersecurity responsibilities include the oversight and maintenance of firewalls and routers, endpoint protection or ‘antivirus’ software, user awareness training applications, domain blocking and reporting requirements, cyber hygiene scanning and disaster recovery planning. *Network Support* tasks include oversight of the Town’s internet connections and technical support services for existing infrastructure within Town buildings. *Server System* maintenance includes tasks which provide fast, stable, and reliable server environments and network storage capabilities for/to all Town-hosted applications. The IT Director also serves as the Town’s *Webmaster* by overseeing and managing the website platform and content.

Accomplishments Over Past Year:

- ✓ Received \$98,000 Grant through the MA Community Compact Grant Program; funds shall be used over a two-fiscal-year period to replace current servers and infrastructure with new resilient and redundant server infrastructure.
- ✓ Acquired a .GOV domain address; migrated all Town email to new domain.
- ✓ Upgraded Town-wide Wi-Fi infrastructure including installation of additional Access Points to support the latest Wi-Fi technologies within Town buildings.
- ✓ Managed the Town’s Cybersecurity Awareness Training program previously secured through the State’s Municipal Cybersecurity Awareness Grant Program; completed the application process for additional fiscal year grant funding.

Long-Term Plans/Goals

- ✓ Maintain vigilance in safeguarding Town networks and applications through the promotion and acquisition of new and innovative cybersecurity programs and trainings.
- ✓ Preserve Town backup systems by instituting a robust back-up assessment program conducted monthly, or more, as circumstances may dictate.
- ✓ Monitor and upgrade older hardware within Town buildings including desktops, laptops, phones, servers, network equipment, and printers.
- ✓ Utilize available grant funds to supplement IT expenses as needed or required.
- ✓ Upgrade desktops and laptops to Windows 11 platform.
- ✓ Ensure Town-wide networking performs consistently and is accessible to all including public Wi-Fi access connections in Town meeting rooms and through remote connection and/or platforms such as *Zoom* and *Microsoft Teams*.



Town of Lancaster

FY2024 Budget Request

I. T. OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 155

I. T. Director: John DiTommaso

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 83,854	\$ 89,074	\$ 94,224	\$ 96,469	\$ 96,469	\$ 2,245	2.38%
Benefits, new position	-	-	-	-	-	-	-
	83,854	89,074	94,224	96,469	96,469	\$ 2,245	2.38%
Expenses	169,715	237,944	193,083	210,480	212,530	\$ 19,447	10.07%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	169,715	237,944	193,083	210,480	212,530	\$ 19,447	10.07%
TOTAL	\$ 253,569	\$ 327,018	\$ 287,307	\$ 306,949	\$ 308,999	\$ 21,692	7.55%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
I. T. Director	1.0	1.0	1.0	1.0	1.0
Total Number of Positions	1.0	1.0	1.0	1.0	1.0

I. T. Department FY24 Operating Budget

Org #	Obj	Account # 01-155 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-155 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-155-	5110	I. T. Director		\$ 83,854	\$ 89,074	\$ 94,224	\$ 96,469	\$ 96,469	\$ 2,245	2.38%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	83,854	89,074	94,224	96,469	96,469	\$ 2,245	2.38%

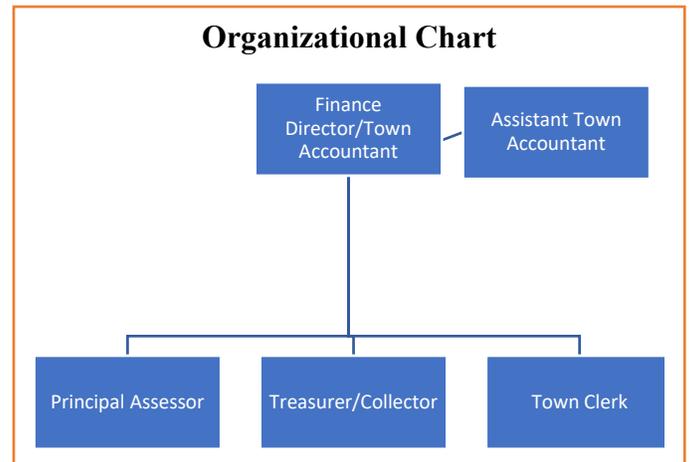
EXPENSES										
Org #	Obj	Account # 01-155 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-155-	5300	Professional & Technical		3,707			-			
	5240	Repair & Maintenance			150	-	500	500	\$ 500	0.00%
	52401	Computers-Desktop-Laptop		6,575	780	4,000	4,000	4,000	\$ -	0.00%
	52402	Monitors		628	809	1,000	1,000	1,000	\$ -	0.00%
	52403	Printers		-	-	-	1,000	1,000	\$ 1,000	0.00%
	52404	Battery Back-Ups		202	83	150	500	500	\$ 350	233.33%
	52405	Other Computer Supplies		1,110	3,788	1,000	5,000	5,000	\$ 4,000	400.00%
	5270	Copier Leases		22,190	19,278	24,500	24,000	24,000	\$ (500)	-2.04%
	5305	Permit Pro		-	-	-	5,000	5,000	\$ 5,000	0.00%
	53051	MyRec		-	-	-	2,600	2,600	\$ 2,600	0.00%
	53052	My Senior Center		-	-	-	1,700	1,700	\$ 1,700	0.00%
	53054	Dog Database		-	-	-	500	500	\$ 500	0.00%
	53055	WatchGuard		-	-	-	10,000	10,000	\$ 10,000	0.00%
	53056	Log Me In		-	-	-	1,700	1,700	\$ 1,700	0.00%
	53057	Past Perfect - Historic		449	-	-	450	450	\$ 450	0.00%
	53058	Software Licenses		-	53,000	-	25,650	25,650	\$ 25,650	0.00%
	530511	Real Estate Research		-	-	-	1,900	1,900	\$ 1,900	0.00%
	530512	Microsoft		9,163	16,151	-	8,700	8,700	\$ 8,700	0.00%
	530513	Zoom		-	-	-	4,000	4,000	\$ 4,000	0.00%
	530514	Boards & Committees		-	-	-	500	700	\$ 700	0.00%
	530515	Poll Pads		-	-	-	600	1,200	\$ 1,200	0.00%
	5308	Tax Mapping/Support		3,200	1,118	4,500	4,500	4,500	\$ -	0.00%
	5340	Phones All Buildings		24,672	24,547	25,000	25,000	25,000	\$ -	0.00%
	5341	License Agreements	Broken down to all the softwares	61,094	66,319	82,283	-	-	\$ (82,283)	-100.00%
	5341	Vadar/Munis					24,780	24,780	\$ 24,780	0.00%
	5342	Payroll Services		11,017	22,753	18,000	23,000	23,000	\$ 5,000	27.78%
	5343	Cloud Services		4,000	6,000	9,000	8,000	8,000	\$ (1,000)	-11.11%
	5344	Postage		4,642	6,396	8,000	8,700	8,700	\$ 700	8.75%
	5347	Virtual Town Hall		3,045	3,197	3,200	3,500	3,500	\$ 300	9.38%
	5348	Internet Connection		6,891	6,439	6,200	6,500	6,500	\$ 300	4.84%
	5349	Cell Pagers Alarm Line		7,014	7,077	6,000	7,000	7,000	\$ 1,000	16.67%
	5420	I. T. Office Supplies		116	59	250	200	200	\$ (50)	-20.00%
		Wireless Boosters - Town Blds.						500	\$ 500	0.00%
		Virtual Meeting Hardware & Licenses						750	\$ 750	0.00%
		Total Expenses	EXPENSES SUBTOTAL	169,715	237,944	193,083	210,480	212,530	\$ 19,447	10.07%
01-155-	00003	Encumbrances							\$ -	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 253,569	\$ 327,018	\$ 287,307	\$ 306,949	\$ 308,999	\$ 21,692	7.55%

DEPARTMENT OF FINANCE & BUDGET

FINANCE DIRECTOR/TOWN ACCOUNTANT

Mission Statement

The mission of the Finance Department is to manage the Town's financial resources in a responsible manner and to effectively monitor and report upon the Town's financial status as needed or appropriate. The Finance Department provides quality support and services to all Town Departments. The Department oversees payroll and accounts payable, ensuring tasks are completed in a timely and accurate manner. Financial reporting services are completed in accordance with General Accepted Accounting Principles (GAAP), Uniform Municipal Accounting System (UMAS), Town Policy and applicable by-laws. Through strict internal controls, Department Staff maintain constant and diligent efforts to review, audit, prepare, and confirm each transaction and receipt prior to their final processing.



Director Responsibilities – Overview

In addition to the above, the Director is responsible for the management and general oversight of the Treasurer/Collector, Assessor, and Town Clerk Divisions. The Director is also responsible for a variety of complex analytical projects such as budget analysis, labor contract projections, contract impact analysis, and other special projects assigned by the Town Administrator. It is the responsibility of the Finance Director to maintain and ensure the accuracy of all financial records and reports including the Town's general ledger, subsidiary ledgers, balance sheets, annual audits, and each of the necessary reporting records required by the State's Department of Revenue. Examples of these forms include, but are not limited to: Schedule A, Tax Recap, Certification of Free Cash, etc. The Department, generally, is responsible for both payroll and vendor payment distributions which include Federal, State, and local grants, gifts, revolving funds, enterprise accounts, trusts, agency funds, and financial reporting needs.

Accomplishments Over Past Year:

- ✓ Successfully converted the Town's Municipal accounting software from *Munis* to *Vadar*; the Town now boasts a fully integrated system accessible to all Department Heads.
- ✓ Assisted the Town Administrator with the creation of a new budget platform and schedule including the design of General Fund and Capital request worksheets and associated recommendations.
- ✓ Effectively recruited and hired an Assistant Assessor; oversaw the Division's revaluation efforts and created the associated tax implication reports.
- ✓ Completed, submitted & approved all required regulatory agency reports including: Schedule A, free cash and tax recap reports to ensure the Town's FY23 tax rate could be obtained.

Long-Term Plans/Goals

- ✓ Establish and update all Town-wide financial policies and procedures as recommended by the State DOR, Town Administrator, Finance Committee and associated Bond Agencies.
- ✓ Assist the Town Administrator and Finance Committee in their mission to provide a responsible and balanced budget to Town Meeting for adoption.
- ✓ Develop, recruit, and hire a much-needed Budget Analyst specifically assigned to aid in the new budget process and to create forecasting analyses to be used in future-year planning efforts.
- ✓ Provide consistent and accurate accounts for the Town's revolving and special revenue funds; continue sound fiscal management and oversight relative to Town finances.



Town of *Lancaster*

FY2024 Budget Request

FINANCE ADMINISTRATION/ACCOUNTING OPERATING BUDGET REQUEST

DEPARTMENT OF FINANCE & BUDGET

Department: 135

Finance Director/Town Accountant: Cheryl Gariepy

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 RECOMMEND	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 166,788	\$ 166,788	\$ 167,204	\$ 199,506	\$ 199,506	\$ 32,301	19.32%
Benefits, new position	-	-	-	-	-	-	-
	166,788	166,788	167,204	199,506	199,506	\$ 32,301	19.32%
Expenses	32,700	26,657	32,645	37,785	37,785	\$ 5,140	15.75%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	32,700	26,657	32,645	37,785	37,785	\$ 5,140	15.75%
TOTAL	\$ 199,488	\$ 193,445	\$ 199,849	\$ 237,291	\$ 237,291	\$ 37,441	18.73%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 RECOMMEND
Position Titles:					
Finance Director/Town Accountant	1.0	1.0	1.0	1.0	1.0
Assistant Town Accountant	1.0	1.0	1.0	1.0	1.0
Budget Analyst	0.0	0.0	0.0	0.5	0.5
Total Number of Positions	2.0	2.0	2.0	2.5	2.5

Finance Administration/Accounting Department FY24 Operating Budget

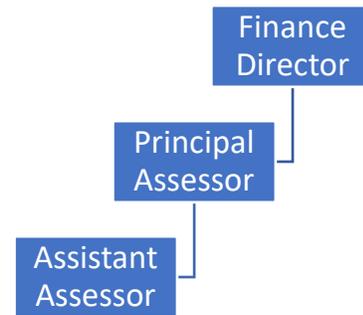
Org #	Obj	Account # 01-135 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-135 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-135-	51101	Finance Director/Town Accountant		106,552	106,552	\$ 106,968	\$ 109,117	\$ 109,117	\$ 2,149	2.01%
	51102	Assistant Town Accountant	Inc hours to 35 from 29	60,236	60,236	60,236	61,207	61,207	\$ 970	1.61%
	51103	Budget Analyst		-	-	-	29,182	29,182	\$ 29,182	0.00%
									\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	166,788	166,788	167,204	199,506	199,506	\$ 32,301	19.32%
EXPENSES										
Org #	Obj	Account # 01-135 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-135-	5306	Town Audit	Extra for Single Audit ARPA	31,350	25,180	30,500	35,000	35,000	4,500	14.75%
	5420	Office Supplies		1,255	1,332	1,500	2,000	2,000	500	33.33%
	5710	In-State Travel		-	-	50	20	20	(30)	-60.00%
	5711	Meetings/Conferences		-	50	500	500	500	-	0.00%
	5730	Dues/Memberships	MMAAA & GFOA	95	95	95	265	265	170	178.95%
		Total Expenses	EXPENSES SUBTOTAL	32,700	26,657	32,645	37,785	37,785	5,140	15.75%
01-135-	00003	Encumbrances	Other charges and expenses						-	-
		Total Request	DEPARTMENT SUBTOTAL	\$ 199,488	\$ 193,445	\$ 199,849	\$ 237,291	\$ 237,291	\$ 37,441	18.73%

ASSESSORS

Mission Statement

The mission of the Town's Assessing Division is to value real and personal property efficiently, fairly, accurately and in accordance with Massachusetts General Laws and the regulations of the Commonwealth of Massachusetts. Staff oversee all billing, abatement and exemption programs and are available to address the concerns of any community member in a competent and professional manner.

Organizational Chart



Responsibilities – Overview

Office Staff are responsible for classifying and determining the full and fair cash value of all real and personal property within the Town annually per M.G.L. Ch. 59 § 2A. Staff and Board Members annually set the tax rate, administer the State's RMV Motor Vehicle Excise tax program, act on abatement applications, and review statutory exemptions and appeal applications. The office collects and maintains accurate real estate and personal property databases which include tax assessment maps and files relative to all Chapter Lands, charitable organizations, and Senior tax work programs.

Accomplishments Over Past Year:

- ✓ Completed Department of Revenue directives resulting in the successful achievement of the FY23 tax certification; performed cyclical inspections for personal property and completed the Town's 'Second Home Study.'
- ✓ Appointed a third Board Member to Lancaster's Board of Assessors.
- ✓ Filled the Principal and Assistant Assessor vacancies and participated in ongoing training and accreditation programs leading to the Principal Assessor's successful completion of all necessary requirements to obtain certification by the Massachusetts Assessors Association.
- ✓ Managed and updated office webpage to increase the availability of information to the public.

Long-Term Plans/Goals

- ✓ Continue to perform cyclical inspections of all property descriptions including exempt properties, vacant lands, and all Chapter Land properties maintain accurate inspection records which reflect property visit history and field inspections no older than ten 10 years.
- ✓ Inspect, review, and update all exempt property in Town; implement a program to ensure greater return of income and expense data from commercial, industrial and apartment property owners.
- ✓ Perform income valuations utilizing existing CAMA system and include income assumptions.
- ✓ Provide updated data collection manual materials for next certification year review.
- ✓ Create and maintain a program database to categorize all ongoing property inspection reports stemming from building permits and/or sales; reference files when calculating new growth and other factors when determining the Town's annual tax levy limits.
- ✓ Provide fair/uniform and equitably assessed values for successful and timely fiscal year recertification and tax billing; modernize procedures and processes within the office to efficiently maintain accurate data/records and develop tools and communications which aid the public in better understanding their assessments.
- ✓ Engage in additional professional development and educational opportunity which ensure ongoing knowledge and familiarity with DOR mandates, legislation, and processes.
- ✓ Exceed the Department of Revenue's re-certification requirements for property valuation ensuring Lancaster's compliance with all relevant legal standards and best practices.



Town of *Lancaster*

FY2024 Budget Request

ASSESSOR OPERATING BUDGET REQUEST

DEPARTMENT OF BUDGET & FINANCE
 Department: 141
 Principal Assessor: Bobbi Jo Williams

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 120,401	\$ 101,681	\$ 115,652	\$ 122,905	\$ 122,905	\$ 7,253	6.27%
Benefits, new position	-	-	-	-	-	-	-
	120,401	101,681	115,652	122,905	122,905	\$ 7,253	6.27%
Expenses	31,075	38,540	34,494	38,300	38,300	\$ 3,806	11.03%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	31,075	38,540	34,494	38,300	38,300	\$ 3,806	11.03%
TOTAL	\$ 151,476	\$ 140,221	\$ 150,146	\$ 161,205	\$ 161,205	\$ 11,059	7.37%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Principal Assessor	1.0	1.0	1.0	1.0	1.0
Assistant Assessor	1.0	1.0	1.0	1.0	1.0
Total Number of Positions	2.0	2.0	2.0	2.0	2.0

Assessor Department FY24 Operating Budget

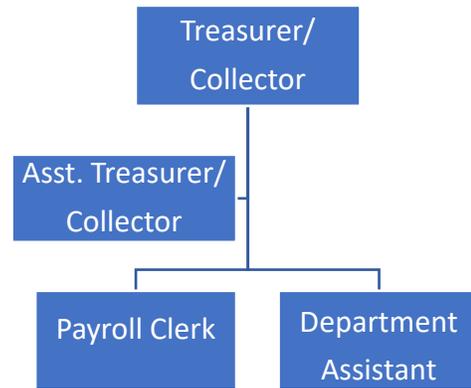
Org #	Obj	Account # 01-141 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-141 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-141-	51101	Principal Assessor		76,846	89,210	\$ 67,192	\$ 71,802	\$ 71,802	\$ 4,610	6.86%
	51102	Assistant Assessor		41,556	10,471	46,461	49,104	49,104	\$ 2,643	5.69%
	51102	Senior Tax Workoff Program	Paid 500 each quarter	2,000	2,000	2,000	2,000	2,000	\$ -	0.00%
									\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	120,401	101,681	115,652	122,905	122,905	\$ 7,253	6.27%
EXPENSES										
Org #	Obj	Account # 01-141 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request		\$ Variance FY23-24	% Variance FY23-24
01-141-	5300	Professional Technical				2,100				
	53002	Contracted Services	Regional Resource Group	27,920	34,520	26,000	26,000	26,000	\$ -	0.00%
	5307	Registry of Deeds	Payments for Recorded Plans	-	-	100	100	100	\$ -	0.00%
	5360	Assessing Services	RRC, Personal Prop/Utility Poles	2,226	2,334	5,000	11,000	11,000	\$ 6,000	120.00%
	5420	Office Supplies		129	274	400	500	500	\$ 100	25.00%
	5710	In-State-Travel		-	-	50	50	50	\$ -	0.00%
	5711	Meetings & Conferences		-	1,170	640	250	250	\$ (390)	-60.94%
	5730	Dues/Memberships	MMAO/Worc Conty	800	242	204	400	400	\$ 196	96.08%
									\$ -	0.00%
		Total Expenses	EXPENSES SUBTOTAL	31,075	38,540	34,494	38,300	38,300	\$ 3,806	11.03%
01-141-	00003	Encumbrances	Other charges and expenses						\$ -	-
									\$ -	
		Total Request	DEPARTMENT SUBTOTAL	\$ 151,476	\$ 140,221	\$ 150,146	\$ 161,205	\$ 161,205	\$ 11,059	7.37%

TREASURER/COLLECTOR

Mission

The Treasurer-Collector's Office strives to create a friendly and accessible environment for residents and employees by providing information to assist taxpayers in understanding their tax liabilities and the processes which lead to setting a tax rate and collecting funds. In addition, the office staff provides assistance to retirees who may have questions concerning their pensions, insurances, and benefit accruals. The office staff is also responsible for the Town's weekly payroll.

Organizational Chart



Responsibilities – Overview

- ✓ Responsibilities are dictated by Massachusetts General Law (M.G.L.) Ch. 41 §35I. This states that the Town Treasurer's Office receives, takes charge of and accounts for all monies belonging to the Town. Additionally, the office receives and identifies monies due to the town and furnishes the Town's auditor with detailed records annually.
- ✓ Ensures the safe keeping of all funds received and manages town money in a manner which insures a maximum cash availability and maximum yield relative to short-term investments.
- ✓ M.G.L. Ch.41 §35 §56, §35, §41 dictates that the Treasurer's office pays all monies due in accordance with state law and local authorities and policy in a manner which complies with labor and industry law and relevant retirement requirements.
- ✓ M.G.L. Ch.32 §22, §32B, states that the office shall receive and account for all payroll disbursements and deduction amounts including, but not limited to taxes, retirement, insurance, annuities, dues, etc. The office maintains payroll records and acts as liaison between employees and the retirement board and/or insurance vendors.
- ✓ Acts as administrator for all unemployment compensation needs and maintains the Town's central 'cash book' which shows the breakdown of all receipts, disbursements, and cash balances received throughout the year.
- ✓ Negotiates all borrowing on behalf of the Town
- ✓ Maintains all tax title accounts, conducts sales of land, petitions Land Court to establish title on tax title properties and prepares all year-end reports as required by law or desired by Town Administration.

Long-Term Plans/Goals

- ✓ Continue cross-training initiatives for Division employees to ensure continuity of services and task coverage during vacancies or absences.
- ✓ Research and vet new and innovate methods of payment collections and disbursements including online platforms like *Venmo*, *PayPal*, or other cloud-based electronic services.
- ✓ Continue to regularly attend various educational training courses designed for Collectors and Treasurers throughout the Commonwealth.

Staffing

For nearly twenty years Lancaster's Treasurer-Collector's Office has been staffed by three employees – the Treasurer-Collector, an Assistant Collector, and a part-time payroll employee. In FY 23, the office added a second part-time assistant to support staff-initiated changes relative to personal insurance and employee benefits. This position works less than fifteen (15) hours a week and has been instrumental to the office's productivity.



Town of Lancaster

FY2024 Budget Request

TREASURER/COLLECTOR OPERATING BUDGET REQUEST

DEPARTMENT OF BUDGET & FINANCE
 Department: 147
 Treasurer/Collector: Mary Frost

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 168,271	\$ 176,413	\$ 198,158	\$ 214,303	\$ 214,303	\$ 16,145	8.15%
Benefits, new position	-	-	-	-	-	-	-
	168,271	176,413	198,158	214,303	214,303	\$ 16,145	8.15%
Expenses	33,446	35,906	35,588	36,325	36,325	\$ 737	2.07%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	33,446	35,906	35,588	36,325	36,325	\$ 737	2.07%
TOTAL	\$ 201,717	\$ 212,319	\$ 233,746	\$ 250,628	\$ 250,628	\$ 16,882	7.22%

PERMANENT STAFFING (FTEs)	FY20 Actual	FY21 Actual	FY22 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Treasurer/Collector	1.0	1.0	1.0	1.0	1.0
Assistant Treasurer/Collector	1.0	1.0	1.0	1.0	1.0
Department Assistants	1.0	1.0	1.0	1.0	1.0
Total Number of Positions	3.0	3.0	3.0	3.0	3.0

Treasurer/Collector Department FY24 Operating Budget

Org #	Obj	Account # 01-147 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-147 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-147-	51101	Treasurer/Collector		90,586	96,105	\$ 102,049	\$ 107,787	\$ 107,787	\$ 5,738	5.62%
	51102	Assistant Treasurer/Collector	Inc hours to 35 from 29	38,557	44,811	41,645	51,070	51,070	\$ 9,425	22.63%
	51103	Department Assistants		39,127	35,498	54,464	55,447	55,447	\$ 982	1.80%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	168,271	176,413	198,158	214,303	214,303	\$ 16,145	8.15%

EXPENSES

Org #	Obj	Account # 01-147 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-147-	5300-2	Tax Title Legal Expense	<i>This is added during the recap process</i>	18,575	17,819	20,000	20,000	20,000	-	0.00%
	5312	Bank Charges		-	3,249	4,200	4,200	4,200	-	0.00%
	5344	Postage		2,271	7,446	3,500	3,500	3,500	-	0.00%
	5345	Legal Advertising		-	-	500	750	750	250	50.00%
	5346	Printing Services		11,483	5,672	5,672	6,000	6,000	328	5.78%
	5420	Office Supplies		902	1,046	991	1,050	1,050	59	5.95%
	5710	In-State Travel		50	66	100	200	200	100	100.00%
	5711	Meetings/Conferences		40	215	500	500	500	-	0.00%
	5730	Dues/Membership		125	393	125	125	125	-	0.00%
		Total Expenses	EXPENSES SUBTOTAL	33,446	35,906	35,588	36,325	36,325	737	2.07%
01-147-	00003	Encumbrances	Other charges and expenses						-	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 201,717	\$ 212,319	\$ 233,746	\$ 250,628	\$ 250,628	16,882	7.22%



Town of Lancaster

FY2024 Budget Request

DEBT OPERATING BUDGET REQUEST

DEPARTMENT OF FINANCE & BUDGET
 Department: 710
 Treasurer Collector: Mary Frost

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	1,089,775	1,062,285	400,025	388,125	388,125	\$ (11,900)	-2.97%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	1,089,775	1,062,285	400,025	388,125	388,125	\$ (11,900)	-2.97%
TOTAL	\$ 1,089,775	\$ 1,062,285	\$ 400,025	\$ 388,125	\$ 388,125	\$ (11,900)	-2.97%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
N/A					
Total Number of Positions	0.0	0.0	0.0	0.0	0.0

Debt Department FY24 Operating Budget

Org #	Obj	Account # 01-710 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-151 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
										0.00%
										0.00%
										0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-	-	\$ -	0.00%

EXPENSES

Org #	Obj	Account # 01-151 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-710-	59111	Prescott Excluded Debt	Paid in FY2035	160,000	160,000	160,000	160,000	160,000	-	
	59112	Prescott Excluded Interest		78,325	70,325	65,525	60,125	60,125	(5,400)	-8.24%
	59130	Bartlett Pond Dam Principle Only	Paid in FY2034	5,800	2,900	6,000	6,000	6,000	-	0.00%
	59201	Prescott Inside Levy Debt	Paid in FY2028	130,000	130,000	130,000	130,000	130,000	-	0.00%
	59202	Prescott Inside Levy Interest		58,000	45,000	38,500	32,000	32,000	(6,500)	-16.88%
		Elementary Principle	Paid pr FY2022	620,000	635,000	-		-	-	0.00%
		Elementary Interest	Paid in FY2022	37,650	19,060	-		-	-	0.00%
									-	0.00%
		Total Expenses	EXPENSES SUBTOTAL	1,089,775	1,062,285	400,025	388,125	388,125	(11,900)	-2.97%
01-710-	00003	Encumbrances							-	-
									-	
		Total Request	DEPARTMENT SUBTOTAL	\$ 1,089,775	\$ 1,062,285	\$ 400,025	\$ 388,125	\$ 388,125	(11,900)	-2.97%



Town of Lancaster

FY2024 Budget Request

RESERVE ACCOUNT BUDGET REQUEST

ADMINISTRATION & FINANCE
 Department: 131
 Town Administrator: Kate Hodges
 Finance Director: Cheryl Gariepy

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	10,072	453,962	246,180	246,180	246,180	\$ -	0.00%
Encumbrances						\$ -	0.00%
Subtotal, Expenses	10,072	453,962	246,180	246,180	246,180	\$ -	0.00%
TOTAL	\$ 10,072	\$ 453,962	\$ 246,180	\$ 246,180	\$ 246,180	\$ -	0.00%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request
Position Titles:	0	0	0	0
Total Number of Positions				

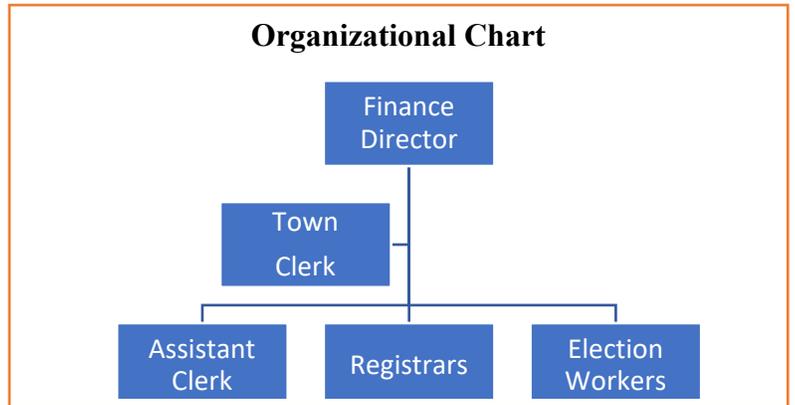
Reserve Account - FY24 Operating Budget

Org #	Obj	Account # 01-131 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-131 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-131-										0.00%
										0.00%
										0.00%
										0.00%
										0.00%
										0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-	-	\$ -	0.00%
EXPENSES										
Org #	Obj	Account # 01-131 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-131-	5340	Minute Taker	FINCOM		\$ 500	\$ 1,000	\$ 1,000	\$ 1,000		
	5730	Dues & Membership	FINCOM	180	180	180	180	\$ 180	\$ -	0.00%
	5780	Reserve Fund	Unforeseen & Extraordinary Expenses	-	92,058	145,000	145,000	\$ 145,000	\$ -	0.00%
	5199	Compensation Reserve	Negotiations/Vac BuyBack/New Positions	9,892	361,224	100,000	100,000	\$ 100,000	\$ -	0.00%
		Total Expenses	EXPENSES SUBTOTAL	10,072	453,962	246,180	246,180	246,180	\$ -	0.00%
									\$ -	
		Total Request	DEPARTMENT SUBTOTAL	\$ 10,072	\$ 453,962	\$ 246,180	\$ 246,180	\$ 246,180	\$ -	\$ -

TOWN CLERK

Mission Statement

The Office of the Town Clerk serves as the primary repository for all official documents in Lancaster. The Clerk's Office serves as the custodian of records and, as such, accurately records, preserves, and provides access to Town records in a manner which safeguards governmental transparency. The staff also organize Town elections, meetings and other matters of the Town's legislative business.



Responsibilities – Overview

Responsibilities include processing marriage licenses, recording vital statistics, issuing dog licenses, registering businesses, fulfilling public records requests, and conducting the annual Town Census. The Town Clerk's Office conducts elections in conformance with State and local laws and, with the Board of Registrars, processes voter registrations and certifications. The Town Clerk is responsible for keeping and publishing the minutes of Town Meetings as well as submitting all code and bylaw changes resulting from Town Meeting actions to the Attorney General's Office. The Registrars maintain accurate records of voter registration and activity and certify nomination papers and petitions for elections and Town Meetings. Election Workers conduct all elections in fair and efficient manners by encouraging voter participation equally and judiciously administering the democratic process.

Accomplishments Over Past Year:

- ✓ Successfully organized and oversaw Annual Town Meeting and three Special Town Meetings.
- ✓ Submitted all bylaw amendments to the State Office of the Attorney General for adoption and ratification, received and recorded adoption notices for Annual Town Meeting bylaw amendments.
- ✓ Organized and oversaw a robust mail-in voter registration and voting program designed and required by the State for all Cities, Towns and Districts in the Commonwealth.
- ✓ Began the process of developing permanent-record storage systems including vital records, marriage intentions, etc. bound and safeguarded in temperature resistant books.

Long-Term Plans/Goals:

- ✓ Modernize the office operation by adding additional electronic polling pads and ballot boxes.
- ✓ Streamline the Town Meeting process by developing written standards of operations for meetings ranging in size, scope and location.
- ✓ Explore opportunities to host meetings in locations outside of the School Buildings to allow more continuity of experience and sense of community.
- ✓ Work with members of the Town Staff to develop and deploy more robust messaging systems regarding openings on Town Board and Committees and important meeting notifications.
- ✓ Create a standard operating procedures manual that details each of the tasks carried out by the Office including licensing, permitting, and submitting materials to the State.
- ✓ Populate and utilize the Town's database system designed to centralize Committees and Board membership information and delegate terms.
- ✓ Begin the State's Certified Town Clerk training program to allow for certification in two years.



Town of Lancaster

FY2024 Budget Request

TOWN CLERK OPERATING BUDGET REQUEST

ADMINISTRATION/FINANCE
Department:161
Town Clerk: Amanda Cannon

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ -	\$ -	\$ 131,271	\$ 138,144	\$ 138,144	\$ 6,873	5.24%
Benefits, new position	-	-	-	-	-	-	-
	-	-	131,271	138,144	138,144	\$ 6,873	5.24%
Expenses	560	2,107	2,625	2,825	3,425	\$ 800	30.48%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	560	2,107	2,625	2,825	3,425	\$ 800	30.48%
TOTAL	\$ 560	\$ 2,107	\$ 133,896	\$ 140,969	\$ 141,569	\$ 7,673	5.73%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Town Clerk	1.0	1.0	1.0	1.0	1.0
Information Officer/Asst. Clerk	1.0	1.0	1.0	1.0	1.0
Total Number of Positions	2.0	2.0	2.0	2.0	2.0

Town Clerk FY24 Operating Budget

Org #	Obj	Account # 01-161- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Request	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-161- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Request	\$ Variance FY23-24	% Variance FY23-24
01-161-		Town Clerk				77,423	81,060	81,060	\$ 3,637	4.70%
		Information Officer/Asst. Clerk				53,098	56,334	56,334	\$ 3,236	6.10%
		Overtime				750	750	750	\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	131,271	138,144	138,144	\$ 6,873	5.24%

EXPENSES

Org #	Obj	Account # 01-161- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Request	\$ Variance FY23-24	% Variance FY23-24
01-161-	5344	Postage				100	100	150	50	50.00%
	5383	Dog Licenses				275	275	275	-	0.00%
	5420	Office Supplies		485	763	1,000	1,000	1,000	-	0.00%
	5711	Meetings/Conferences			1,154	1,000	1,200	1,000	-	0.00%
	5730	Dues/Memberships		75	190	250	250	250	-	0.00%
		Record Storage/Management						750	750	0.00%
		Total Expenses	EXPENSES SUBTOTAL	560	2,107	2,625	2,825	3,425	800	30.48%
01-161-	3	Encumbrances	Other charges and expenses						-	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 560	\$ 2,107	\$ 133,896	\$ 140,969	\$ 141,569	7,673	5.73%



Town of Lancaster

FY2024 Budget Request

TOWN CLERK ELECTIONS OPERATING BUDGET REQUEST

ADMINISTRATION/FINANCE

Department:164

Town Clerk:

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 5,563	\$ 1,660	\$ 5,000	\$ 7,500	\$ 7,500	\$ 2,500	50.00%
Benefits, new position	-	-	-	-	-	-	-
	5,563	1,660	5,000	7,500	7,500	\$ 2,500	50.00%
Expenses	12,488	12,511	2,625	2,825	4,450	\$ 1,825	69.52%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	12,488	12,511	2,625	2,825	4,450	\$ 1,825	69.52%
TOTAL	\$ 18,051	\$ 14,171	\$ 7,625	\$ 10,325	\$ 11,950	\$ 4,325	56.72%

PERMANENT STAFFING (FTEs)

FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
				0

Position Titles:

Total Number of Positions

Town Clerk Elections FY24 Operating Budget

Org #	Obj	Account # 01-164- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-164- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-164-		Election Workers		5,563	1,660	5,000	7,500	7,500	\$ 2,500	50.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	5,563	1,660	5,000	7,500	7,500	\$ 2,500	50.00%

EXPENSES

Org #	Obj	Account # 01-164- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-164-	5240	Repairs & Maintenance		-	795	100	100	200	\$ 100	100.00%
	5344	Postage		1,389	2,842	275	275	350	\$ 75	27.27%
	5346	Printing Services		9,802	8,632	1,000	1,000	2,000	\$ 1,000	100.00%
	5420	Office Supplies		531	49	1,000	1,200	1,500	\$ 500	50.00%
	5490	Food Service		766	193	250	250	400	\$ 150	60.00%
		Total Expenses	EXPENSES SUBTOTAL	12,488	12,511	2,625	2,825	4,450	\$ 1,825	69.52%
01-164-	00003	Encumbrances	Other charges and expenses						\$ -	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 18,051	\$ 14,171	\$ 7,625	\$ 10,325	\$ 11,950	\$ 4,325	56.72%



Town of Lancaster

FY2024 Budget Request

TRANSFERS OUT OPERATING BUDGET REQUEST

ADMINISTRATION & FINANCE
 Department: 990
 Finance Director: Cheryl Gariepy

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	174,282	174,282	174,282	174,282	174,282	\$ -	0.00%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	174,282	174,282	174,282	174,282	174,282	\$ -	0.00%
TOTAL	\$ 174,282	\$ -	0.00%				

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					0
Total Number of Positions					

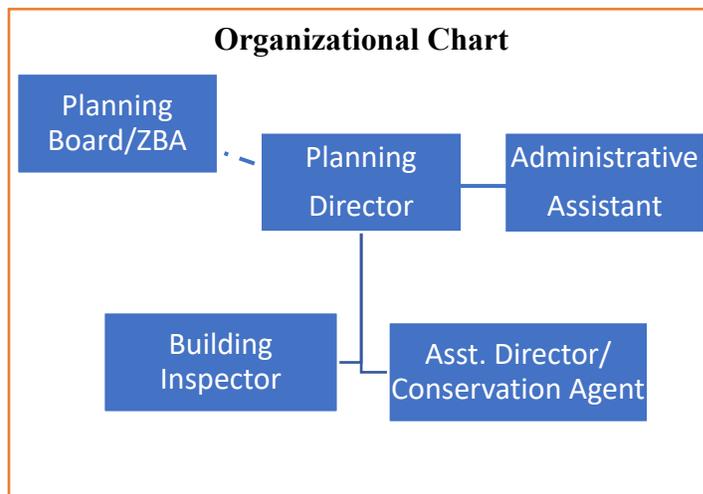
Transfers Out Department FY24 Operating Budget

Org #	Obj	Account # 01-990 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-990 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-	-	\$ -	0.00%
EXPENSES										
Org #	Obj	Account # 01-990 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-990-	5799	Transfer to Fire Capital	Lease for Fire Trucks	174,282	174,282	174,282	174,282	174,282	-	0.00%
		TBD	Use of Free Cash shown here						-	0.00%
			as an expense transfer to the acct.						-	0.00%
			the Free Cash is transferring to.						-	0.00%
		Total Expenses	EXPENSES SUBTOTAL	174,282	174,282	174,282	174,282	174,282	-	0.00%
01-990-	00003	Encumbrances							-	-
		Total Request	DEPARTMENT SUBTOTAL	\$ 174,282	\$ 174,282	\$ 174,282	\$ 174,282	\$ 174,282	-	0.00%

COMMUNITY DEVELOPMENT & PLANNING

Mission Statement

The Department of Community Development and Planning is dedicated to serving the residents of Lancaster and assisting the Planning Board, Zoning Board of Appeals and Conservation Commission in the pursuit of responsible and sustainable development and management of Town properties and assets. The Department seeks to engage the community and other stakeholders to ensure the Town's Master Plan, Land Use Regulations and Open Space and Recreation endeavors are consistent with the needs and values of the community.



Responsibilities – Overview

Community Development and Planning Department is responsible for supporting the Planning Board, Zoning Board of Appeals, and Conservation Commission. Staff work on areas within their control consistent with Massachusetts General Law, Open Meeting Law, Lancaster Zoning Bylaw, Subdivision Control Law, and 310 CMR. Specific staff support relative to Boards and Commissions surrounds reviewing applicable documents and regulations to ensure consistency in decision making and communicating same to applicants and residents before Board determinations are finalized.

Accomplishments Throughout the Past Year

- ✓ Recruited and hired new staff members to support the work of the office including an, Assistant Director/Conservation Agent and an Administrative Assistant.
- ✓ Received a grant from the Metropolitan Regional Planning Commission to assist staff in understanding and complying with the State's new MBTA guidelines and reporting.
- ✓ Completed Lancaster's 2024 MS4 (necessary for municipalities employing separate stormwater sewer systems) in partnership with Public Works as required for Lancaster's comprehensive Stormwater Management Program.
- ✓ Finalized the Commonwealth's required MBTA Action Plan as an MBTA-adjacent community.
- ✓ Crafted new and innovate draft zoning language which *may* be used at/for Lancaster's surplus properties located within both residential and educational districts (AUC & DCAMM).

Staffing

For years, the CDP Office had been grossly understaffed. The results of this had detrimental effects not only to the operation, but also to the Department staff's ability to reach its annual goals and objectives. In December of 2022, the Department was successful in hiring its last open position -- a new office assistant. Looking forward to a new fiscal year, fully staffed, the Department is excited to work on longer term projects and studies which benefit the community and, once completed, shall inform future development and planning efforts Town-wide.

Capital Needs

Two necessary and important capital needs are proposed in FY2024. The first is to update Lancaster's strategic Master Plan which has not been done in over 15 years. This is a requirement for each Town and, once completed, works to guide planning and development efforts. The second request relates to the expansion of the Town's GIS software capabilities including additional layers of property information. Community-wide access to a broader scope of property-related information benefits both the town and the homeowners, especially if renovations are proposed.

Long-Term Plans/Goals

- ✓ Update Lancaster's Strategic Master Plan, last completed in 2007, by employing a robust citizen engagement process which includes new and innovative means of gathering citizen feedback relative to community needs and areas for improvement.
- ✓ Update various Town-wide maps to reflect current and/or necessary changes in zoning for other designations; remove the former Town Hall from the State's Designated Parks Register.
- ✓ Update Lancaster's Zoning By-laws to ensure codification and updates are reflected in both the Online and printed Town Code Books.
- ✓ Develop, advertise, and oversee a comprehensive Feasibility analysis and Master Plan for the former Atlantic Union College campus; engage community members, stakeholders and state agencies in a design process that uses the campus in a way that is most advantageous to the Town.
- ✓ Further develop and examine proposed draft zoning changes with particular focus on the Town's various surplus properties; engage Planning, regulatory Boards and Town Meeting, as appropriate, to codify modifications and updates as needed.
- ✓ Assist the Lancaster Affordable Housing Trust and any other applicable Boards and Committees in their missions to reach and maintain the required 10% affordable housing inventory.
- ✓ Promote training and development initiatives within the Department to attract and retain qualified and knowledgeable staff. Champion consistent and robust training regimens to ensure staff remain educated and up-to-date regarding legal matters and other topics that benefit the Community and the Boards and Committees supported by Department staff.
- ✓ Expand the Town's GIS operating systems to include additional layers and sub-layers relative to private, government and open space properties. Develop training modules for Town staff and members of the community so the ability to utilize new and expanded GIS capabilities will be open and available to all.
- ✓ Explore and create templates and pilot program relative to Online application capabilities and payments to/for Department services, inspections and permits.

The Department is eager to move forward with our new staffing and implemented procedures. We are dedicated and excited for the potential projects headed our way. We will continue to maintain and encourage healthy Board/Commission and Department relationships. We are also eager to see the continued improvements from our Town Administrator and are excited for the future of Lancaster.

-Jasmin Farinacci, CDP Director

Department Staff & Contact Information 978-365-3326

Jasmin Farinacci, Planning & Community Dev. Director
jfarinacci@lancasterma.gov

Charlotte Steeves, Asst. Director/Conservation Agent
csteeves@lancasterma.gov

Brian Gingras, Building Inspector
bgingras@lancasterma.gov

Rozlyn Lechten, Administrative Assistant
rlechten@lansterma.gov

Planning & Community Development 978-365-3326

Location
Prescott Building
701 Main Street – Ground Floor

Hours of Operation
Monday – Thursday: 8:30 AM – 4:30 PM
Friday: 8:30 AM – 4:30 PM
(By Appointment)



Town of Lancaster

FY2024 Budget Request

COMMUNITY DEVELOPMENT & PLANNING OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 179

CDP Planning Director: Jasmine Farinacci

DEPARTMENT EXPENDITURES

	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 63,657	\$ 106,964	\$ 182,566	\$ 193,219	\$ 193,219	\$ 10,653	5.84%
Benefits, new position	-	-	-	-	-	-	-
	63,657	106,964	182,566	193,219	193,219	\$ 10,653	5.84%
Expenses	39,811	11,010	7,278	22,927	11,677	\$ 4,399	60.44%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	39,811	11,010	7,278	22,927	11,677	\$ 4,399	60.44%
TOTAL	\$ 103,468	\$ 117,974	\$ 189,844	\$ 216,146	\$ 204,896	\$ 15,052	7.93%

PERMANENT STAFFING (FTEs)

Position Titles:

	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Planning Director	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Assistant Planning Dir/Conservation Age	1.0	1.0	1.0	1.0	1.0
Total Number of Positions	3.0	3.0	3.0	3.0	3.0

Community Development & Planning Department FY24 Operating Budget

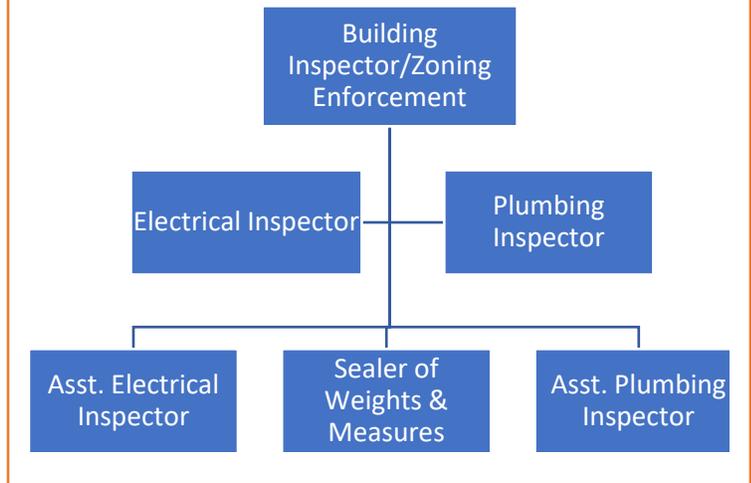
Org #	Obj	Account # 01-179-- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-179-- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-179-	5110-1	Planning Director		-	38,937	83,708	85,055	85,055	\$ 1,347	1.61%
	5110-2	Administrative Assistant		39,652	43,028	43,334	40,252	40,252	\$ (3,082)	-7.11%
	5112	Assistant Planner/Conservation Agent		24,006	24,999	52,524	67,912	67,912	\$ 15,388	29.30%
	5130	Overtime				3,000	-		\$ (3,000)	-100.00%
									\$ -	0.00%
									\$ -	0.00%
									\$ -	0.00%
		Total Personal Services	L SERVICES S	63,657	106,964	182,566	193,219	193,219	\$ 10,653	5.84%
EXPENSES										
Org #	Obj	Account # 01-179-- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-179-	5300-1	Montachusett Regional Planning		2,296	2,354	2,453	2,552	2,552	99	4.04%
	5300-2	CDP Contracted Services	MS4	36,463	7,488	-	5,000	5,000	5,000	0.00%
	5301	Minute Takers		-	-	2,500	2,500		(2,500)	-100.00%
	5344	Postage		-	-	400	400	400	-	0.00%
	5345	Legal Advertising		800	576	300	300	500	200	66.67%
	5420	Office Supplies		252	532	750	750	750	-	0.00%
	5510	Educational Supplies		-	-	100	100	200	100	100.00%
	5710	In-State Travel		-	-	100	100	150	50	50.00%
	5711	Meetings/Conferences		-	60	150	200	400	250	166.67%
	5712	Training		-	-	-	500	1,200	1,200	0.00%
	5730	Dues/Memberships		-	-	525	525	525	-	0.00%
	New	ARC GIS (TA: Moved to Capital)		-	-	-	10,000	-	-	0.00%
		Total Expenses	SUBTOTAL	39,811	11,010	7,278	22,927	11,677	4,399	60.44%
01-179-	00003	Encumbrances	Other charges						-	-
		Total Request	T SUBTOTAL	\$ 103,468	\$ 117,974	\$ 189,844	\$ 216,146	\$ 204,896	15,052	7.93%

BUILDING & INSPECTIONS

Mission Statement

The Inspectional Services Division efficiently, effectively, and consistently works to ensure public safety and welfare through the enforcement of the Massachusetts State Building Code, Lancaster's Zoning Bylaws and Town Code, MA Electrical, Plumbing and Gas Codes and the Architectural Access Board's Regulations. In conjunction with the Planning Division, Inspections Staff work to foster a balance between development within the community and residents' quality of life. Staff promote sustainable development, affordable housing, and the preservation of the Town's character above all.

Organizational Chart



Accomplishments Over Past Year:

- ✓ Streamlined the permitting process by consolidating permit application types and fully implementing online permitting thus reducing wait times for most permits from weeks to 1-2 business days.
- ✓ Implemented a comprehensive tracking system for periodic safety inspections allowing departmental-wide access to identify all facilities which may require periodic inspections or certificate generation.
- ✓ Instituted electronic record keeping policies and procedures thereby reducing physical storage requirements and expediting local and resident access to archived plans and records.
- ✓ Designed and executed a robust and thorough tracking system which allows staff the ability to generate more timely responses to complaints or neighborhood concerns.
- ✓ Fostered relationships with various other Town Departments, staff, and regulatory boards in order to facilitate a more cooperative approach to permitting and development while maintaining the Divisions' legally required controls and thresholds.
- ✓ Evaluated and modified the way the Division's Assistant Inspectors are utilized and reimbursed thus reducing costs to the Town's General Fund.
- ✓ Devised and applied standardized forms and procedures for residents and businesses to request zoning determinations allowing for more uniform and consistent responses to 'like' requests.
- ✓ Expanded the amount of information available on the Town's website to members of the public regarding building, zoning, and code requirements.

Capital Needs

The Building Department currently utilizes an aging Ford Expedition which frequently breaks down and is often rendered unusable to the inspections staff. The unit is in need to replacement; however, this was not included for FY24. It will become necessary to sustain operations in FY25 so pre-planning for the expenses this Fiscal Year is paramount. In keeping with Lancaster's Green Community designation and the Townwide goal to reduce greenhouse gas emissions and operating costs, the Division will be seeking to replace this vehicle with a more fuel-efficient hybrid or electric model that is capable of handling both the on and off-road conditions frequently encountered by staff during Division inspections.



Town of Lancaster

FY2024 Budget Request

INSPECTIONAL SERVICES OPERATING BUDGET REQUEST

Inspectional Services

Department: 240

Building Inspector: Brian Gingras

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 101,306	\$ 115,025	\$ 127,187	\$ 124,865	\$ 124,865	\$ (2,321)	-1.83%
Benefits, new position	-	-	-	-	-	-	-
	101,306	115,025	127,187	124,865	124,865	\$ (2,321)	-1.83%
Expenses	1,493	1,521	3,170	3,170	3,170	\$ -	0.00%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	1,493	1,521	3,170	3,170	3,170	\$ -	0.00%
TOTAL	\$ 102,799	\$ 116,546	\$ 130,357	\$ 128,035	\$ 128,035	\$ (2,321)	-1.78%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Building Inspector	1.0	1.0	1.0	1.0	1.0
Inspectors	0.0	0.0	0.0	0.0	0.0
Alternate Inspectors	0.0	0.0	0.0	0.0	0.0
Total Number of Positions	1.0	1.0	1.0	1.0	1.0

Inspectional Services FY24 Operating Budget

Org #	Obj	Account # 01-240- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-240- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-240-	5110	Building Inspector		61,678	74,911	83,450	88,865	88,865	\$ 5,416	6.49%
	51101	Administrative Assistant		6,618	7,146	7,737	-		\$ (7,737)	-100.00%
	5120	Inspectors		33,010	32,967	36,000	36,000	36,000	\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	101,306	115,025	127,187	124,865	124,865	\$ (2,321)	-1.83%

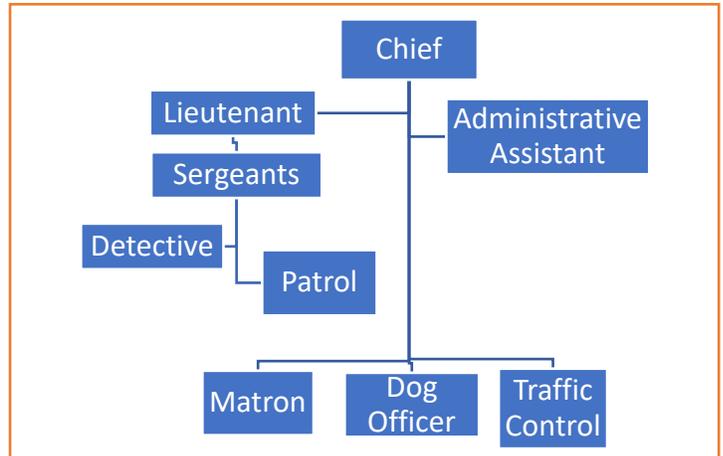
EXPENSES

Org #	Obj	Account # 01-240- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-240-	5300	Professional Technical		1,109	920	2,000	-		(2,000)	-100.00%
	5346	Printing		-	-	-	650	650	650	0.00%
	New	Educational Supplies	Books & Publications	-	-	-	750	750	750	0.00%
	5580	Other Supplies		384	601	1,000	1,000	1,000	-	0.00%
	5712	Training		-	-	-	600	600	600	0.00%
	5711	Meetings/Conferences		-	-	-	-		-	0.00%
	5730	Dues/Memberships		-	-	170	170	170	-	0.00%
		Total Expenses	EXPENSES SUBTOTAL	1,493	1,521	3,170	3,170	3,170	-	0.00%
01-240-	00003	Encumbrances	Other charges and expenses						-	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 102,799	\$ 116,546	\$ 130,357	\$ 128,035	\$ 128,035	(2,321)	-1.78%

POLICE DEPARTMENT

Mission Statement

The mission of the Lancaster Police department is to continually be a transformational police department that represents an extension and reflection of the community. We look to inspire positive change as we work towards common goals and meet and exceed community expectations in public safety. We aspire to raise the quality of life for all residents while protecting and serving our community.



Purpose & Responsibilities

As public safety professionals, Lancaster Police Officers and Staff recognize the need to constantly evolve and redefine objectives in order to meet the needs of the community.

Community policing is the base which formulates Lancaster Police's foundation -- offering transparency, accountability, and legitimacy. Over the past decade, the roles and responsibilities of the public Police force has changed. As the platform shifts within the sphere of Police services nationwide, Lancaster's Command Staff understands and appreciates the need for clarity, consistency, and transparency. To that end, under Chief Moody's direction, Lancaster Police has embraced the new ideas surrounding community policing and continues to advance their standards of operation and staff training and professional development.

Open communication is the key to any successful delivery of service, and it is with that notion in mind that this years' budget focuses heavily on training initiatives and opportunities for the men and women of the department to learn new techniques to prevent and handle emergencies. Only when officers are provided the tools, education, and opportunity to learn skills or the ability to engage in new and innovate ways of de-escalating and advocating for residents, is the Town truly able to sustain its quality of life. Mental Health crises continue to plague Lancaster and its surrounding Towns -- for youth and adults alike. Officers are often first on any emergency scene and in order to properly handle these types of delicate scenarios, additional training and guidance is required. It is the Town's responsibility to 'arm' these men and women with all that we can in order to help and protect our most vulnerable citizens.

As has been objective of Lancaster Police since its inception, the Department seeks to reaffirm its commitment not only to community policing, but to the core principles which reside with law enforcement --the protection of life, the safeguarding of property, and the prevention of crime. Investigating crimes, apprehending criminals and the ability to respond immediately to public emergencies and traffic concerns. The ability for officers to understand new forms of crime and the advanced technologies by which many crimes are being committed, is another responsibility of department staff. To ensure success in this area, the Department remains committed to utilizing new tools and strategies to engage the community and create a public service entity which has a significant impact on the lives of all Lancaster residents.

Accomplishments Throughout the Past Year:

Department goals are each focused on transparency, accountability, and community engagement.

- ✓ Conducted Lancaster's first citizen survey to gather feedback from residents regarding their measure and feelings surrounding personal and community-wide safety and satisfaction with police services
- ✓ Created a new departmental mission statement highlighting the Police's commitment to community.
- ✓ Updated the Town's website to include relevant community-wide Policies and Procedures.
- ✓ Formulated the new position of traffic control officer to ensure the department is meeting the needs and requests from community members relative to safe streets and speed control.
- ✓ Composed, submitted, and received several grants which allowed the Department to expand and further develop its services and introduce new and updated equipment with no cost to the taxpayer.
- ✓ Spearheaded Phase 1 of the Police Officer Standards Training (POST) certification process; all officers are currently on-track for full certification this Fiscal Year.
- ✓ Designed and organizes a new satellite office within the Lancaster Community Center which, once complete, will be a center for education and connection to Lancaster seniors and youth.
- ✓ Reintroduced the Town's School Resource Officers back into the school atmospheres (post covid) where relationship building was reinvigorated and championed.

Long-Term Plans/Goals

- ✓ Create an Adult and Juvenile Jail Diversion Programs which offers accountability and family follow-up support to members of the community.
- ✓ Develop a more robust community outreach and mental health clinician position within the Police Department working in conjunction with the new Health and Human Services Department staff.
- ✓ Design and market a new hybrid-style POLICE/EMT position shared between the two Departments.
- ✓ Establish an Opiate Outreach Initiative program, with drug and alcohol addiction services for those affected and their friends and family members.
- ✓ Begin the process of creating an Elder Abuse Prevention Task Force and a Hoarding Response Team.
- ✓ Operate a robust citizen's police academy to both educate and enlighten community members relative to police services and standards of operation.
- ✓ Organize and offer a Junior Police Academy for Lancaster youth.

Capital Needs

The Police Department's number one concern is our aging cruiser fleet, several of our cruisers are nearing end of life, it is my belief that a year with a multiple cruiser request is approaching. The Police department is one of Lancaster's newer buildings at a young age of 21 years, but we are not immune to the need for some updates and maintenance. In the coming years the AC units will require replacement and a roof replacement is in sight.

Staffing

As our community continues to grow, so must our Police department. To meet the needs, demands, and our community goals we must have adequate staffing and supervision. The re-establishment of the Lieutenants position will be instrumental in providing more grant writing opportunities and department oversight. The establishment of a commercial traffic officer will allow much need enforcement in Lancaster's increasing commercial truck presence.



Town of Lancaster

FY2024 Budget Request

POLICE OPERATING BUDGET REQUEST

PUBLIC SAFETY

Department: 210

Acting Police Chief: Everett Moody

**DEPARTMENT
EXPENDITURES**

	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 1,078,400	\$ 974,912	\$ 1,084,109	\$ 1,118,339	\$ 1,118,339	\$ 34,230	3.16%
Benefits, new position	-	-	-	-	-	-	-
	1,078,400	974,912	1,084,109	1,118,339	1,118,339	\$ 34,230	3.16%
Expenses	61,375	50,176	71,762	75,950	80,450	\$ 4,188	5.84%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	61,375	50,176	71,762	75,950	80,450	\$ 4,188	5.84%
TOTAL	\$ 1,139,775	\$ 1,025,088	\$ 1,155,871	\$ 1,194,289	\$ 1,198,789	\$ 38,418	3.32%

PERMANENT STAFFING (FTEs)

	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Police Chief	1.0	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0
Lieutenant	1.0	0.0	0.0	0.0	0.0
Seargent	3.0	3.0	3.0	3.0	3.0
Patrolmen			7.0	7.0	7.0
Matron	2.0	2.0	2.0	2.0	2.0
Reserve					
Total Number of Positions	8.0	7.0	14.0	14.0	14.0

Police Department FY24 Operating Budget

Org #	Obj	Account # 01-210 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-210 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-210-	5110	Police Chief		\$ 135,481	\$ 119,413	\$ 130,000	\$ 133,110	\$ 133,110	\$ 3,110	2.39%
	5110-1	Administrative Assistant		58,360	61,993	65,856	67,173	67,173	\$ 1,317	2.00%
	5110-3	Lieutenant		101,472	-	-	-	-	\$ -	0.00%
	5112-1	Seargent		217,840	227,674	230,453	235,312	235,312	\$ 4,859	2.11%
	5112-2	Patrolmen		380,411	363,600	449,275	462,246	462,246	\$ 12,971	2.89%
	5112-4	Matron		226	-	1,500	1,500	1,500	\$ -	0.00%
	5112-5	Reserve		32,454	-			-	\$ -	0.00%
	5130	Overtime	12,066 increase due to decrease of reserve officers & Juneteenth	98,243	152,537	147,934	160,000	160,000	\$ 12,066	8.16%
	5140	Differentials		15,077	11,886	16,499	16,499	16,499	\$ -	0.00%
	5190	Career Incentive		21,000	18,998	22,593	20,000	20,000	\$ (2,593)	-11.48%
	5190-1	Uniform Allowance		17,836	18,811	20,000	20,000	20,000	\$ -	0.00%
	New	Body Camera	1X annual payment	-	-	-	2,500	2,500	\$ 2,500	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	1,078,400	974,912	1,084,109	1,118,339	1,118,339	\$ 34,230	3.16%

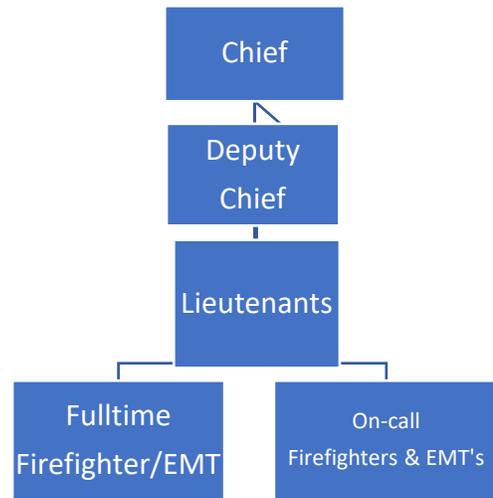
EXPENSES										
Org #	Obj	Account # 01-210 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-210-	5232	Sewer		1,059	588	500	600	600	\$ 100	20.00%
	5240	Equipment Repairs & Mintenance		1,773	1,801	3,470	3,350	3,350	\$ (120)	-3.46%
	5249	Cleaning Supplies		1,349	1,141	1,500	1,500	1,500	\$ -	0.00%
	5270	Rentals/Leases		5,440	5,509	5,800	6,000	6,000	\$ 200	3.45%
	5309	Subscriptions/Software		3,977	3,273	4,000	4,000	4,000	\$ -	0.00%
	5344	Postage		13	62	750	750	750	\$ -	0.00%
	5420	Office Supplies		2,769	2,250	4,000	4,000	4,000	\$ -	0.00%
	5430	Building Repair & Maintenance		-	-	5,000	5,000	5,000	\$ -	0.00%
	5480	Vehicle Supplies		2,714	911	4,000	4,000	4,000	\$ -	0.00%
	5481	Vehicle Repairs		12,078	20,742	19,500	19,500	19,500	\$ -	0.00%
	5482	Vehicle Inspection Stickers		-	-	-	-	-	\$ -	0.00%
	5490	Prisoner Meals		31	68	400	400	400	\$ -	0.00%
	5580	Other Supples		6,043	7,265	1,842	1,850	1,850	\$ 8	0.43%
	5711	Meetings & Conferences		9,912	-	2,000	2,500	4,000	\$ 2,000	100.00%
	5712	Training		3,870	-	5,000	8,000	9,000	\$ 4,000	80.00%
	5730	Dues/Memberships		2,039	1,959	2,000	2,500	3,000	\$ 1,000	50.00%
	5800	Vests/Tasers/Ammo/Firearms		8,308	4,607	12,000	12,000	13,500	\$ 1,500	12.50%
		Total Expenses	EXPENSES SUBTOTAL	61,375	50,176	71,762	75,950	80,450	\$ 8,688	12.11%
01-210-	00003	Encumbrances							\$ -	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 1,139,775	\$ 1,025,088	\$ 1,155,871	\$ 1,194,289	\$ 1,198,789	\$ 42,918	3.71%

LANCASTER FIRE-EMS

Mission Statement

The mission of Lancaster Fire-EMS is to protect life, property and the environment through emergency response and fire prevention. The Department accomplishes this through consistent and timely training sessions, professional development exercises, and routine inspection of Town buildings, facilities, and equipment to ensure safety and code compliance. The Department provides physical responses to Lancaster, and the surrounding Towns via mutual aid, for fire suppression, medical emergencies, automobile extrications, hazardous materials mitigation, inspectional services and other public safety related programs or events.

Organizational Chart



Responsibilities – Overview

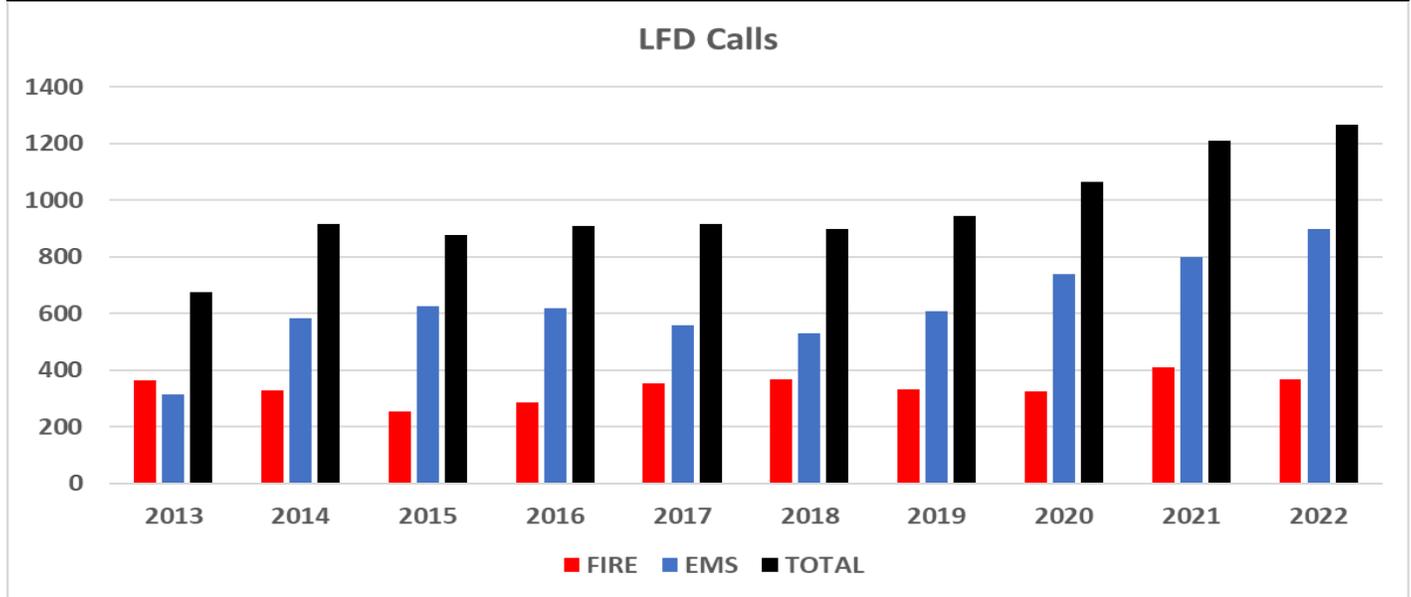
The Department has changed a great deal from the time of its inception to today. Modern day firefighting is not simply about fire response, but also involves emergency medical services and assisting the public in educational and safety programs which work to keep them and the community, safe and informed. The mission of Lancaster Fire-EMS has evolved into a multi-service emergency response organization boasting both Full-Time, Part-Time, Per-Diem and On-Call firefighting and EMT staff. The Chief and other members of the command staff are responsible for developing policies and procedures which codify emergency techniques and response efforts. Command staff ensure adequate inventory control measures are in place by work at the administrative level to safeguard the Department's financial means. Currently, the Department employs four (4) full time staff members –a Chief, two firefighters and one Lieutenant/Administrative Assistant. There are twenty-eight (28) members of the call Firefighter/EMT team. Together, they respond dutifully to all emergency calls regardless of time, location, or severity of incident. Lancaster's Fire Chief also serves the Town as its Emergency Management Director or EMD.

Accomplishments Over Past Year:

- ✓ Returned all staff and personnel to in-person training cycles consistent with industry standards and agency compliance regulations.
- ✓ Applied, and was awarded, \$22,118.00 in grant funding from several State and Local agencies; funding was used by the Town to further community education and prevention efforts and, in some cases, to acquire advanced officer and EMT safety equipment.
- ✓ Partnered with other Town Departments, including Town Administration and Health and Human Services' to increase the Department's presence in the Community Center; offered new and innovative programming for the community relative to public health and fire safety.
- ✓ Worked with other Town Departments to develop policies and procedures which codify procedures for home-visits, medical health calls and well-check-visits.
- ✓ Increased camaraderie Town-wide by working with other Town Departments in a collaborative and proactive manner; involved the Department in several Town events/functions.
- ✓ Acquired a new ambulance to add to the Town's fleet.

Historical Call Volume:

YEAR	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
FIRE	363	330	253	288	355	369	334	327	411	366
EMS	313	585	625	620	560	530	609	739	799	900
TOTAL	676	915	878	908	915	899	943	1066	1210	1266



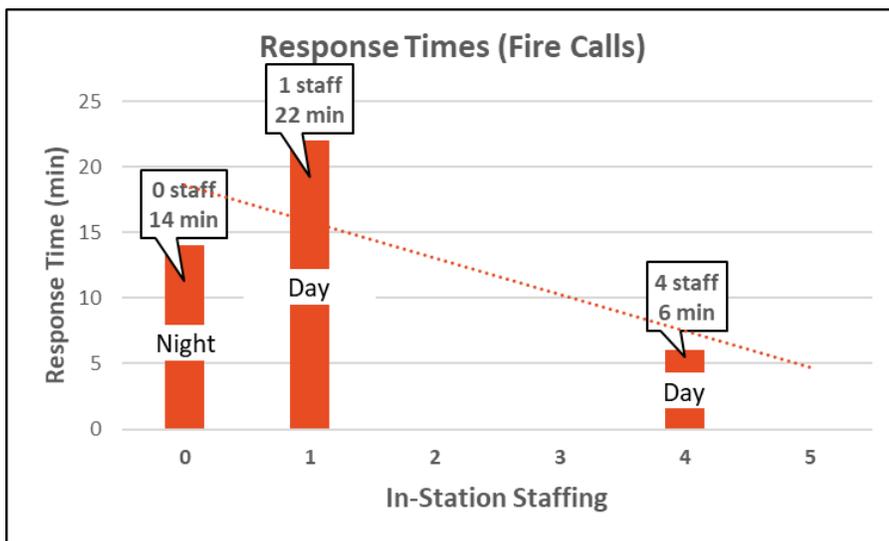
Long-Term Plans/Goals

- ✓ Develop multi-year transition plan which effectively and responsibly shifts the Department from predominately 'on-call' staffing to an industry standard, full-time Fire Services operation.
- ✓ Continue to provide high quality services for emergent and non-emergent needs Town-wide; ensure Lancaster is a safe place to work, live, and be educated in.
- ✓ Develop and provide educational programs that work to educate citizens regarding Departmental procedures and operations surrounding fire, rescue and medical service response; promote the deterrence of fire through proactive measures within the community including partnerships with other Town Departments and State Agencies.
- ✓ Develop and implement new standard of operation policies consistent with Lexipol, State and Federal Law and/or other best practices.
- ✓ Investigate and champion new and innovative techniques and approaches to improve firefighter and EMT safety, wellness and self-care.
- ✓ Investigate additional funding opportunities, such as Grants or Public Private Partnerships, to alleviate some of the Department’s reliance on General Fund monies for capital and operational needs.
- ✓ Evaluate and improve Town-wide training programs to ensure staff skills and proficiencies are intact and suitable for all types of emergency circumstances; explore additional training opportunities with outside vendors and consider partnerships with other local Departments for regional training needs.
- ✓ Assess and design a multi-year plan whereby the Department systematically converts from ‘call’ or ‘per-diem’ to a full-time and full-serve Department with at least two firefighters on each shift.

Capital Needs

The Department seeks to improve the building's capacity and training spaces as staff continue to adapt and grow to the ever-changing world of emergency services. FY24's Capital Request includes an allocation to study the existing Fire Department building on Main Street and, as budget and time allow, to begin the development of a feasibility analysis relative to a new building for the Town's consideration. Whether the Town wishes to build a new station, retrofit the existing structure, or combine the building with the adjacent Police headquarters, the idea of a holistic and complete Public Safety Operation remains the driving force behind any study or initiative.

FY24's Capital Request also includes funding to replace Engine 4 and purchase a new brush truck. It also includes an appropriation of funds for the acquisition of a UTV for off road incidents and emergencies.



PHASED STAFFING PLAN

Currently the Department employs one full-time Fire Chief, one LT/Admin., two full-time Firefighter/EMTs and twenty-eight on-call Firefighters, EMTs or FF/EMTs.

The Goal over the next five to eight fiscal years is to phase-out on-call and per-diem officers to create a full-time operation. This ensures adequate response times consistent with our current populations and square mileage. A full-time operation, staffed appropriately, ensures both firefighting and EMS care is provided

in the most expeditious and responsible manner day or night. To accomplish this, the Department seeks to hire one to two full-time Firefighter/EMTs each year starting in FY25 and carrying through to FY29 or FY30.

Currently, the day shift operates with two full-time firefighter/EMTs, one per-diem officer and the Chief, on duty from roughly 9:00 am to 5:00 pm. Second shift, 5:00 pm – 9:00 pm is staffed with two per-diem Firefighter/EMTs (depending on day of the week), each working a 4-hour shift. Weekend shifts are exclusively covered by per-diem or on-call personnel. Calls made for service are supplemented with additional per-diem or on-call staff. Unfortunately, the level of response from staff members who are not employed by the Department full-time remains inconsistent. When a call for service is made to the Department, the severity of the incident is assessed by the commander on site and if more personnel are warranted, a 'call' is made for more personnel to report at the scene. Because it is unknown how many that are called may be available, on-call officers are grouped in teams of ten. A 'call' goes to a group, meaning ten people, and those who are available and close enough to a scene to report in a timely manner do so. The number of staff who arrive on-scene varies greatly depending on several factors outside of the Town's control. In some instances, when all ten members *do* arrive on a scene, they must be paid for their work. This is true even if all ten are not necessary. As is more often the case, not enough persons are able to come to a scene and it leaves the Town vulnerable. When this occurs, a call is made for 'mutual aid' and a neighboring Town, or Towns, send their staff members to assist. This can cause drastic lapses in response time.

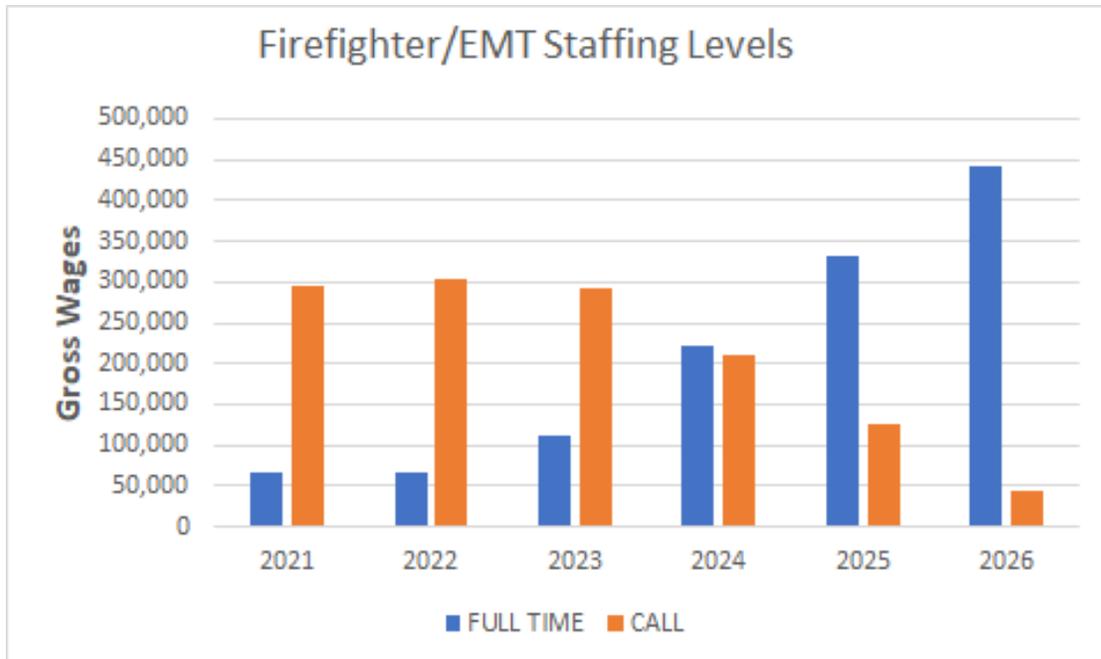
The on-call process has served Lancaster well for many decades. However, the population in Town is growing and as new developments and businesses are permitted and the number of community members grows, the breadth and scope of the Department must grow to ensure responsiveness to, and for, Lancaster.

The current system is both administratively and financially unsustainable and, more alarmingly, inconsistent with the generally accepted safety and medical treatment operation principles which guide any modern-day Firefighting and Emergency Medical operation.

Starting in FY25, with the hiring of additional full-time Firefighters/EMTs, a corresponding reduction will be seen within the wages allocation for per-diem/on-call. This ensures the multi-year phase-out plan for the Department is financially feasible. Accordingly, the additional full-time members will cause the groups within the on-call/per-diem to decrease. The ability to host staff within the station and assigned to certain days and time allows for quicker response time and, moreover, minimizes the loss of both life and property. A sample of this type of phase-out relative to staffing can be seen in the table below.

In December 2022 the Department responded to a building fire. At the time of the call, four members were in the station, on duty, and responded within six minutes of receiving the call from dispatch. The fire was contained and extinguished in record-time with no extension to the house, neighboring homes, or persons. In the early months of 2022, in contrast, the Department responded to a building fire where only one member of the Department was scheduled and at the Station. The response time for this incident was markedly longer, approximately twenty-two minutes, because it was necessary to wait for the on-call members to respond (from homes or job sites) and get to the Station to respond. Because of the time, mutual aid was requested from some of Lancaster’s surrounding communities; however, response time was not favorably changed. In January of 2023, the Department responded to a fire call that came into Dispatch in the middle of the night, at approximately 1:00 AM. It took nearly fifteen minutes for personnel to respond as members of the Department were either sleeping at home or out of Town and away from the emergency location. A delay such as this could have been avoided had officers been scheduled to an overnight shift at the Fire Station.

The ability to staff the Station and respond to emergency needs within the community necessitates a minimum of four Firefighter/EMT staff per shift. This allows for a faster response times and minimizes property damage or loss. A fire doubles in size every minute it is allowed to burn. Nationwide, call and volunteer Departments are recognizing issues in responsiveness and with recruiting and retaining qualified and professional staff. The Department's phased plan ensures Lancaster residents, their families, their homes, and their possessions are safeguarded at a level that is both expected and deserved for the community.





Town of Lancaster

FY2024 Budget Request

FIRE OPERATING BUDGET REQUEST

Department: 220

Fire Chief: Michael Hanson

DEPARTMENT EXPENDITURES

	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 462,888	\$ 486,550	\$ 572,003	\$ 572,530	\$ 534,967	\$ (37,036)	-6.47%
Benefits, new position	-	-	-	-	-	-	-
	462,888	486,550	572,003	572,530	534,967	\$ (37,036)	-6.47%
Expenses	194,037	211,271	198,648	211,948	215,448	\$ 16,800	8.46%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	194,037	211,271	198,648	211,948	215,448	\$ 16,800	8.46%
TOTAL	\$ 656,925	\$ 697,821	\$ 770,651	\$ 784,478	\$ 750,415	\$ (20,236)	-2.63%

PERMANENT STAFFING (FTEs)

	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Fire Chief	1.0	1.0	1.0	1.0	1.0
Officer/Admin.	1.0	1.0	1.5	2.0	1.0
Full Tiem Firefighters/EMT's	1.0	1.0	2.0	4.0	2.0
Call Firefighters*	25.0	25.0	26.0	24.0	24.0
Total Number of Positions	28.0	28.0	30.5	31.0	28.0

*Call FF to FTE ratio is calculated as # On Call / 3. FY24 FTE for Call FF equates to 8 FTE. This would bring the total FTE Actual to 12.

Fire Department FY24 Operating Budget

Org #	Obj	Account # 01-220 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-220 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-220-	5110	Fire Chief		\$ 105,402	\$ 115,007	\$ 117,000	\$ 119,000	\$ 119,000	\$ 2,000	1.71%
	5120	Officer/Admin.	TBD, Funded FY23	-	-	24,774	60,127	60,127	\$ 35,353	142.70%
	5130	Full Time Firefighters/EMT	2 FT FF/EMT to 4 FT FF/EMT	69,679	72,083	110,365	225,504	110,365	\$ -	0.00%
	5140	Call Firefighters/EMT	Reduced Call/Increase FT FF/EMT	271,422	286,142	291,654	118,289	125,365	\$ (166,289)	-57.02%
	5140	Per-Diem Firefighters	FF/EMT	-	-	-	-	80,000		
	5195	Overtime	Increase for Increase of FT FF	9,717	9,461	20,000	40,000	30,000	\$ 10,000	50.00%
	5190	Uniform Allowance	Increase for Increase of FT FF	6,668	3,857	7,210	9,610	9,610	\$ 2,400	33.29%
	5190-1	Physicals	New Hire Physicals			1,000	500	500	\$ (500)	-50.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	462,888	486,550	572,003	572,530	534,967	\$ (37,036)	-6.47%
EXPENSES										
Org #	Obj	Account # 01-220 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Request	\$ Variance FY23-24	% Variance FY23-24
01-220-	5232	Sewer		242	245	250	250	250		
	5249	Cleaning Supplies		155	1,806	1,000	1,000	1,000	\$ -	0.00%
	5252	Drinking Water		293	225	300	300	300	\$ -	0.00%
	5253	Annual Testing/License/Services		31,618	39,292	35,000	35,000	35,000	\$ -	0.00%
	5270	Rentals & Leases		1,336	1,532	2,000	2,000	2,000	\$ -	0.00%
	5310	Ambulance Billing		84,044	82,342	75,000	85,000	85,000	\$ 10,000	13.33%
	5340	Communications		2,726	2,927	3,000	3,000	3,000	\$ -	0.00%
	5344	Postage		22	11	100	100	100	\$ -	0.00%
	5420	Office Supplies		1,730	1,978	2,000	2,000	2,000	\$ -	0.00%
	5430	Building Repair & Maintenance		-	-	1,000	2,800	2,800	\$ 1,800	180.00%
	5480	Vehicle Supplies		19,077	18,143	12,000	12,000	12,000	\$ -	0.00%
	5481	Vehicle Repairs		24,493	32,270	17,200	20,000	20,000	\$ 2,800	16.28%
	5500	Medical Supplies		8,233	8,776	9,000	9,000	9,000	\$ -	0.00%
	5510	Educational Supplies		-	679	2,200	2,200	2,200	\$ -	0.00%
	5580	Firefighting/EMS Supplies		12,749	13,442	25,000	25,000	25,000	\$ -	0.00%
	5710	Meetings & Conferences		-	450	1,000	1,500	2,500	\$ 1,500	150.00%
	5712	Training		-	-	5,000	5,000	7,500	\$ 2,500	50.00%
	5730	Dues/Memberships		2,063	1,555	2,000	200	200	\$ (1,800)	-90.00%
	5800	Code Red		5,256	5,598	5,598	5,598	5,598	\$ -	0.00%
		Total Expenses	EXPENSES SUBTOTAL	194,037	211,271	198,648	211,948	215,448	\$ 16,800	8.46%
01-220-	00003	Encumbrances							\$ -	-
		Total Request	DEPARTMENT SUBTOTAL	\$ 656,925	\$ 697,821	\$ 770,651	\$ 784,478	\$ 750,415	\$ (20,236)	-2.63%



Town of Lancaster

FY2024 Budget Request

REGIONAL DISPATCH OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 296

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>	<u>\$ Variance FY23-24</u>	<u>% Change FY23-24</u>
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	198,350	199,500	213,000	213,000	225,000	\$ 12,000	5.63%
Encumbrances	-	-	-	-	-	-	0.00%
Subtotal, Expenses	198,350	199,500	213,000	213,000	225,000	\$ 12,000	5.63%
TOTAL	\$ 198,350	\$ 199,500	\$ 213,000	\$ 213,000	\$ 225,000	\$ 12,000	5.63%

PERMANENT STAFFING (FTEs)

Position Titles:

Total Number of Positions

<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>
				0

Regional Dispatch Department FY24 Operating Budget

Org #	Obj	Account # 01-296 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-296 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
										0.00%
										0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-		\$ -	0.00%
EXPENSES										
Org #	Obj	Account # 01-296 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
		Regional Dispatch Assessment		198,350	199,500	213,000	213,000	225,000	12,000	5.63%
		Total Expenses	EXPENSES SUBTOTAL	198,350	199,500	213,000	213,000	225,000	\$ 12,000	5.63%
										0.00%
									\$ -	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 198,350	\$ 199,500	\$ 213,000	\$ 213,000	\$ 225,000	\$ 12,000	5.63%



Town of Lancaster

FY2024 Budget Request

ANIMAL CONTROL OPERATING BUDGET REQUEST

HEALTH & HUMAN SERVICES
Department: 510
Health & Human Svcs Dir:: Kelly Dolan

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 11,860	\$ 11,860	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	-
	11,860	11,860	16,000	16,000	16,000	\$ -	0.00%
Expenses	1,833	2,604	1,900	2,050	2,050	\$ 150	7.89%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	1,833	2,604	1,900	2,050	2,050	\$ 150	7.89%
TOTAL	\$ 13,693	\$ 14,464	\$ 17,900	\$ 18,050	\$ 18,050	\$ 150	0.84%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
ANIMAL CONTROL OFFICER	0.50	0.50	0.50	0.50	0.50
Total Number of Positions	0.500	0.500	0.500	0.500	0.500

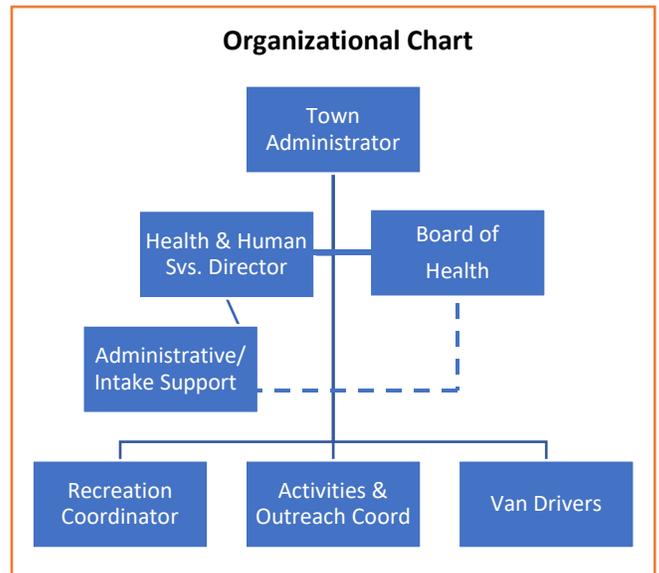
Animal Control Department FY24 Operating Budget

Org #	Obj	Account # 01-290 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-290 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-290-		Animal Control Officer	On Call Animal Control Officer	\$ 11,860	\$ 11,860	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.00%
			Stipend				-	-	\$ -	0.00%
									\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	11,860	11,860	16,000	16,000	16,000	\$ -	0.00%
EXPENSES										
Org #	Obj	Account # 01-290 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-290-	5349	Cell Phone		\$ -	\$ 300	\$ 150	\$ 150	\$ 150		0.00%
	5382	Kennel Expenses		790	520	-	-			0.00%
	5386	Rabies Testing		(265)	92	300	150	150		0.00%
	5384	Courier Service		6	-	150	150	150		0.00%
	5581	Dog License		292	307		300	300		0.00%
	5709	Personal Use of Car			-	-				0.00%
	5710	In-State Travel		1,009	1,385	1,300	1,300	1,300		0.00%
		Total Expenses	EXPENSES SUBTOTAL	1,833	2,604	1,900	2,050	2,050	\$ 150	7.89%
									-	-
		Total Request	DEPARTMENT SUBTOTAL	\$ 13,693	\$ 14,464	\$ 17,900	\$ 18,050	\$ 18,050	\$ 150	0.84%

HEALTH AND HUMAN SERVICES

Department Creation & Goals

The Department of Health and Human Services was developed in July of 2022 and became an official Town Department at the end of August 2022. By combining the Divisions of Recreation, Council on Aging (COA), Social Services, Veteran’s Affairs and Board of Health into one Department, a more centralized source for Human Services’ Town-wide was achieved. After the Department’s creation, efforts to attract and retain professional social services and recreational staff commenced. In February of 2023, the Department hired the last piece of the staff ‘puzzle’ and has been working together under the new Department’s umbrella since.



While the mission to improve upon the quality of life for residents and their families remains a central focus of all the Divisions within the Department, it is by providing programs and services intended to enhance an individual’s dignity, self-esteem and independence that is best accomplished by these agencies working together as one. To that end, the Town hired a professional and certified Social Worker in November of 2022. While social services are available for all those residing in Lancaster, the ability for this person to engage with Lancaster’s over 60 population is a particular focus for this role. Social Work staff seek to provide council, resources, and programming to meet the social, economic, and psychological needs of our populous through community-oriented outreach efforts, educational programming, and self-help-related trainings.

Recreation, now staffed with a full-time dedicated coordinator, seeks to promote lifelong learning, skills and friendships throughout various Town facilities, parks and play areas. Programs are filled with informational, historical, and cultural resources that span multiple generations and available at a reasonable cost or, in some cases, free of charge. Traditional Recreation programs, such as summer camps, after school programming, athletic and fitness classes and community events are funded by and through the Division’s revolving account. The General Fund appropriation allows financial coverage for the full-time staff member and other personnel-related or facility needs.

Massachusetts General Laws identify the mission of local Boards of Health as *the preservation, protection and promotion of the health and safety of residents*. Lancaster Board of Health’s efforts are supplemented, in part, by the staff within the Nashoba Board of Health of which, Lancaster is one Town in the multi-Town consortium. Together, these entities enforce local and state laws and regulations relating to public health or issues that may have an environmental impact. The Board of Health undertakes proactive efforts to address the needs of the community and to provide programming and services which work to protect and improve the health and safety of Lancaster residents and their families. The volunteer committee is supported by the Director of Health and Human Services and staffed by the Department’s Administrative Intake staff.

Department Mission Statement

The Health and Human Services Department addresses the needs of the community and manages the use and operations of the Community Center. Staff provide high-quality programming that is welcoming, accessible and practical for all members of the community. Staff are continuously working to advance and develop ways to meet the needs and expectations of the community. Initiatives which surround health, wellness, nutrition, recreation, education, access to social services, self-advocacy and personal care are drive agency plans as these efforts play a pivotal role in protecting, persevering, and harmonizing the Lancaster community.

Accomplishments Over Past Year:

- ✓ Recruited and hired three full time staff members in the newly appointed Health and Human Services Department.
- ✓ Secured the State of Massachusetts' Formula Grant in the amount of \$26,340
- ✓ Renovated the Community Center complete with new flooring, paint and furniture.
- ✓ Implemented new programs and community-wide initiatives and worked harmoniously with other town departments to integrate, as a new Department, into the community.

Long-Term Plans/Goals

- ✓ Collaborate with various civic and cultural groups, such as the Affordable Housing Trust and MA Human Rights Division, to provide additional opportunities for affordable housing and self-advocacy.
- ✓ Work in partnership with Lancaster's Commission on Disability to promote programs and services through a lens of inclusion, integration, acceptance, and safety for the community.
- ✓ Partner with local Board of Health officials to increase educational awareness regarding relevant health and safety topics effecting the community and public health in general.
- ✓ Advertise, promote, and increase participation for Lancaster Veterans within the Veteran's Services Division by educating the community about available programs and benefits.
- ✓ Research and secure grants to assist the Department in growing and achieving a broacher reach within the community and to expand upon existing programs and staff hours to meet community need.
- ✓ Promote training and development opportunities for staff; create, develop, and employ administrative, programming and conduct policies and procedures for the Department.
- ✓ Promote an organized and inclusive culture for the Center built upon a premise of mutual respect and professionalism; conduct innovative outreach efforts which involve a multitude of community members from different backgrounds and socio-economic classes.
- ✓ Build continued trust and lasting relationships within the community; serve as the Town's 'main hub' for all community resources, events, and programming.
- ✓ Explore and, as appropriate, increase connections with similar human and social services agencies within Lancaster's catchment area.
- ✓ Boost the home delivery meal program by increasing participants and referrals for Lancaster Elders; identify and support family caregivers within the community and provide resources as needed.
- ✓ Strengthen the Department's overall presence within the community through a variety of modes; grow Division-specific and Department-wide programming and special events to ensure openness and availability to and for all members of the community.
- ✓ Collaborate with State and Federal Agencies to expand opportunities for Lancaster residents; initiate new or pilot projects/programs that meet the goals and needs of Town residents.
- ✓ Provide well maintained and safe outdoor and indoor facility spaces for members of the public; utilize the Town Beach more by extending the 'open' season for additional weeks; advance the Thayer Park Revitalization Project initiative through the Recreation Commission.



Town of Lancaster

FY2024 Budget Request

HEALTH & HUMANS SERVICES OPERATING BUDGET REQUEST

HEALTH & HUMAN SERVICES

Department: 529

Health & Human Svcs Dir: Kelly Dolan

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 88,320	\$ 241,719	\$ 202,631	\$ 173,326	\$ 173,326	\$ (29,304)	-14.46%
Benefits, new position	-	-	-	-	-	-	-
	88,320	241,719	202,631	173,326	173,326	\$ (29,304)	-14.46%
Expenses	8,472	7,838	18,700	3,950	6,650	\$ (12,050)	-64.44%
Encumbrances	-	-	-	0	0	\$ -	0.00%
Subtotal, Expenses	8,472	7,838	18,700	3,950	6,650	\$ (12,050)	-64.44%
TOTAL	\$ 96,792	\$ 249,557	\$ 221,331	\$ 177,276	\$ 179,976	\$ (41,354)	-18.68%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Health & Human Services Director	1.0	1.0	1.0	1.0	1.0
Human Resources Director	1.0	1.0	0.5	0.0	0.0
Outreach/Activities Coordinator	1.0	1.0	0.0	1.0	1.0
COA Comm Ctr Dispatch	0.5	0.5	0.5	0.0	0.0
COA Dispatch MOW	0.3	0.3	0.5	0.0	0.0
COA Liaison	1.0	1.0	1.0	0.0	0.0
Administrative Assistant	0.3	0.3	0.3	0.0	0.0
Total Number of Positions	5.0	5.0	3.8	2.0	2.0

Health & Human Services Department FY24 Operating Budget

Org #	Obj	Account # 01-529 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Amended	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-529 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Amended	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-529-		Health & Human Service Director	<i>Started 9/2022</i>				\$ 100,027	\$ 100,027	\$ 100,027	0.00%
		Human Resources Director	<i>Duties Rolled into TA</i>	-	\$ 111,000	\$ 65,000				
		Social Worker/Activities Coordinator	<i>Started 12/2022</i>				73,299	73,299	\$ 73,299	0.00%
		COA Comm Center Director		55,917	67,538	68,889		-	\$ (68,889)	
		COA/Admin/MOW		9,359	13,620	11,502	-	-	\$ (11,502)	
		COA/Dispatch		10,415	11,010	11,230	-	-	\$ (11,230)	
		COA Liason		12,629	38,551	46,010	-	-	\$ (46,010)	-100.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	88,320	241,719	202,631	173,326	173,326	\$ (29,304)	-14.46%
EXPENSES										
Org #	Obj	Account # 01-529 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Amended	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-529-	5271	Meals Coordinator		\$ 3,517	\$ 3,410	\$ 12,000	\$ -		\$ (12,000)	-100.00%
	5780	Programming		194	1,462	600	-		\$ (600)	-100.00%
	5780-1	Volunteer Appreciation		-	-	250	-	500	\$ 250	100.00%
	5780-2	Food		482	521	250	-	750	\$ 500	200.00%
	5240	Repair & Maintenane		2,186	1,574	2,400	2,000	2,500	\$ 100	4.17%
	5420	Office Suppies		1,624	735	1,500	1,000	1,500	\$ -	0.00%
	5710	In-State Travel		244	106	500	500	500	\$ -	0.00%
	5711	Meetings/Conferences		225	30	1,200	300	600	\$ (600)	-50.00%
	5730	Dues/Memberships		-	-	-	150	300	\$ 300	0.00%
		Total Expenses	EXPENSES SUBTOTAL	8,472	7,838	18,700	3,950	6,650	\$ (12,050)	-64.44%
01-529-		Total Request	DEPARTMENT SUBTOTAL	\$ 96,792	\$ 249,557	\$ 221,331	\$ 177,276	\$ 179,976	\$ (41,354)	-18.68%



Town of Lancaster

FY2024 Budget Request

BOARD OF HEALTH OPERATING BUDGET REQUEST

HEALTH & HUMAN SERVICES

Department: 510

Health & Human Srvs Dir:: Kelly Dolan

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 7,176	\$ 7,289	\$ 7,417	\$ 454	\$ 454	\$ (6,963)	-93.88%
Benefits, new position	-	-	-	-	-	-	-
	7,176	7,289	7,417	454	454	(6,963)	-93.88%
Expenses	36,760	44,023	50,819	50,890	50,890	\$ 71	0.14%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	36,760	44,023	50,819	50,890	50,890	\$ 71	0.14%
TOTAL	\$ 43,936	\$ 51,312	\$ 58,236	\$ 51,344	\$ 51,344	\$ (6,892)	-11.83%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Administrative Assistant	0.20	0.20	0.20	-	-
Burial Agent	0.25	0.25	0.25	0.25	0.25
N/A					
Total Number of Positions	0.450	0.450	0.450	0.250	0.250

Board of Health Department FY24 Operating Budget

Org #	Obj	Account # 01-510 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-510 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-510-		Burial Agent	Town Clerk is Burial Agent. Paid 1 hour per month of his/her hourly rate	\$ 286	\$ 339	\$ 417	\$ 454	\$ 454	\$ 37	8.83%
		Administrative Assistant	20% shared with Planning	6,890	6,950	7,000	-	-	\$(7,000)	-100.00%
									\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	7,176	7,289	7,417	454	454	\$(6,963)	-93.88%

EXPENSES

Org #	Obj	Account # 01-510 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-510-	5302-1	Nashoba Board of Health	Annual Assessment	\$ 19,273	\$ 20,230	\$ 24,196	\$ 24,200	\$ 24,200	\$ 4	0.02%
	5302-2	Nashoba Nursing	Annual Assessment	8,795	9,235	11,090	11,100	11,100	\$ 10	0.09%
	5345	Legal Advertising		-	-	50	100	100	\$ 50	100.00%
	5352	Wheat Services		3,000	3,000	3,000	3,000	3,000	\$ -	0.00%
	5420	Office Supplies		1,624	-	450	450	450	\$ -	0.00%
	5710	In-State Travel		-	-	40	40	40	\$ -	0.00%
	5711	Meeting/Conferences		225	205	300	300	300	\$ -	0.00%
	5730	Dues/Memberships		150	55	500	500	500	\$ -	0.00%
	5891	Landfill Maintenance	Required by State - DEP	-	7,605	7,500	7,500	7,500	\$ -	0.00%
	5891-2	Devens Regional Hazardous Waste		3,693	3,693	3,693	3,700	3,700	\$ 7	0.19%
									\$ -	0.00%
									\$ -	0.00%
		Total Expenses	EXPENSES SUBTOTAL	36,760	44,023	50,819	50,890	50,890	\$ 71	0.14%
01-510-									-	-
		Total Request	DEPARTMENT SUBTOTAL	\$ 43,936	\$ 51,312	\$ 58,236	\$ 51,344	\$ 51,344	\$(6,892)	-11.83%



Town of Lancaster

FY2024 Budget Request

RECREATION OPERATING BUDGET REQUEST

HEALTH & HUMAN SERVICES

Department: 630

Health & Human Svcs Dir:: Kelly Dolan

Recreation Coordinator: Kevin Mitrano

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ -	\$ -	\$ 96,723	\$ 77,226	\$ 73,726	\$ (19,497)	-20.16%
Benefits, new position	-	-	-	-	-	-	-
	-	-	96,723	77,226	73,726	\$ (19,497)	-20.16%
Expenses	2,900	-	2,850	2,880	3,300	\$ 30	1.05%
Encumbrances	-	-	-	0	0	\$ -	0.00%
Subtotal, Expenses	2,900	-	2,850	2,880	3,300	\$ 30	1.05%
TOTAL	\$ 2,900	\$ -	\$ 99,573	\$ 80,106	\$ 77,026	\$ (19,467)	-19.55%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Recreation Coordinator	0.0	0.0	0.0	1.0	1.0
Recreation Director	0.5	0.5	0.5	0.0	0.0
Total Number of Positions	0.5	0.5	0.5	1.0	1.0

Recreation Department FY24 Operating Budget

Org #	Obj	Account # 01-630 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-630 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-630-		Recreation Coordinator				\$ 69,697	\$ 73,726	\$ 73,726	\$ 4,028	5.78%
		Recreation Director				23,525	-		\$ (23,525)	-100.00%
		Beach Temp Wage				3,500	3,500		\$ (3,500)	-100.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	96,723	77,226	73,726	\$ (22,997)	-23.78%

EXPENSES										
Org #	Obj	Account # 01-630 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-630-	5240	Repair & Maintenance		\$ 500	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.00%
	5280	Other Property Related		1,400	-	1,880	1,880	2,500	\$ 620	32.98%
	5460	Communications		500	-	500	500	550	\$ 50	10.00%
	5460	Groundskeeping Supplies		500	-	220	250		\$ (220)	-100.00%
									\$ -	0.00%
		Total Expenses	EXPENSES SUBTOTAL	2,900	-	2,850	2,880	3,300	\$ 450	15.79%
01-630-									\$ -	-
									\$ -	
		Total Request	DEPARTMENT SUBTOTAL	\$ 2,900	\$ -	\$ 99,573	\$ 80,106	\$ 77,026	\$ (22,547)	-22.64%

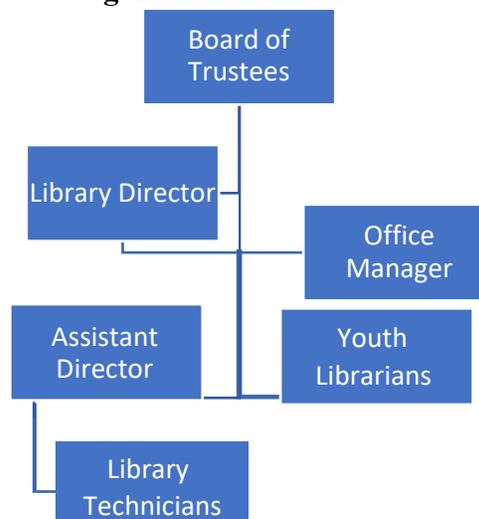
THAYER MEMORIAL LIBRARY

Mission Statement

The Thayer Memorial Library brings people, information, and ideas together to enrich lives and build community.

As a staple in the Field of Human Services, Libraries promote lifelong learning within spaces that are full of information and historical and educational resources. The Thayer Public Library enriches the Lancaster community by stimulating the minds and bodies of residents of all ages and abilities through idea sharing and cultural programming.

Organizational Chart



Responsibilities – Overview

Lancaster's Thayer Memorial Library is vital to an informed and literate population. The Department serves citizens' informational needs and freely provides circulation, programmatic, meeting rooms, and historical services. The Thayer Memorial Library and *The Board of Trustees of the Thayer Memorial Library* exist by virtue of the terms in M.G.L. Ch. 78 §7-8, §10-13, §19b, § 33-34 and the By-Laws of the Town of Lancaster. The Board exercises the powers and authority, and assume the obligations delegated to it, under the State and local statutes to further the mission and goals of the Department.

Accomplishments Throughout the Past Year:

- ✓ Certified for State Aid to Public Libraries and awarded \$19,977 in funding.
- ✓ Awarded \$10,000 Library Services and Technology Act Grant for play-based early literacy programming and materials.
- ✓ Awarded \$7,499 from the Rosemary Davis Fund within the Worcester Community Foundation to educate members of the community regarding environmental and ecological quandaries and to further study the welfare and protection of endangered flora and fauna.
- ✓ Awarded \$4,000 from the Preservation Assessment Grant to be used toward the ongoing management and preservation of Lancaster's Special Collections Division.
- ✓ Coordinated, organized, and oversaw more than 165 programs for more than 2,050 attendees.

Long-Term Plans/Goals:

- ✓ Develop a feasible approach to preserve, rehabilitate, restore, reconstruct, and replace portions of the Thayer Memorial Library exterior and interior building envelope; devise a funding strategy and action plan to replace the building's internal utility systems and refurbish the public spaces including the acquisition of new furniture, fixtures, and associated equipment.
- ✓ Provide cost estimates for completing the Library Building Project including funding considerations; spearhead a robust public outreach program which educates residents on, and encourages support for, the crucial need for capital repairs to the library building and internal systems.
- ✓ Author, in conjunction with other staff, Town Departments and members of the public, an updated Strategic Plan for the Library which covers the time periods surrounding Fiscal Years 2024 through 2028.

Capital Needs

Chief among all capital needs is to repair the building and replace obsolete and broken components and systems.

Although a complete cost estimate is unavailable now the project is estimated to cost between \$1.5-2.5 million.

Install four Electric Vehicle Charging stations in the library's parking lot.

Staffing

Since FY17, Library's staff has totaled between 5 and 5 ½ Full Time Equivalents (FTEs). In FY21, the Library employed 5.35 FTEs. Of the fifty-seven communities in the Commonwealth who serve similarly sized populations, the average staff total as of last fiscal year was nearly 8.3 FTEs.

While the Thayer Memorial Library's building size is significant, staff have been able to program, manage and supervise the building's impressive 19,150 sq. ft. without incident. However, should the Town wish to increase programming in the library, additional staff members will

be necessary to ensure the safety of the building and the persons in it. The Thayer Memorial Library provides citizens with excellent value boasting more than 43,000 titles per FTE. The average collection size in similarly sized populations is markedly less at about 40,320 titles per FTE. Last year, the Library circulated nearly 13,250 titles per FTE; the average circulations for similarly sized populations was 11,742. titles.

A Bit of History on Tough Times

At the beginning of the Civil War [April 12, 1861 – May 26, 1865], Lancastrians were confronted with challenging times ahead. Many feared the United States experiment would be torn asunder; others were anxious of knowing their husbands, fathers, or sons would be killed. However, a little more than a year after the War started, on March 3, 1862, the Town established "*a public library for the free use of all the inhabitants of the town.*" The library was then housed in the Town Hall. However, in 1866 Nathaniel Thayer, Esq., offered the Town \$5,000, which the Town matched for the creation of Memorial Hall, which opened in 1868.

Chairman of the Library Trustees, George Bartol, stated wherefore,

to erect a Memorial Hall; 1st, as being as worthy of the Town and of the object as any other monument; 2d, because, owing to the munificence of a well-known and ever to be honored townsman, to do this would not carry us beyond our means; and for the third reason, that the Town was in great need, not only of a fire-proof room for its Records, but also of accommodation for a rapidly increasing town library; the rooms which the latter then occupied threatening to prove in a few years too narrow¹.

The idea behind these pragmatic desires was captured on the stained-glass window above today's circulation desk, which says, "*They shall beat their swords into ploughshares and their spears into pruning hooks. Never shall they learn War anymore.*" This aptly described the desire to put an end to War and transform tools of destruction into tools to benefit humankind. The Thayer Memorial Library brings people, information, and ideas together to enrich lives and build the community to the benefit of *all* Lancaster citizens.

Today, Lancaster is faced with financial uncertainty and, for those who think so, existential concerns. However, it cannot be said today that the Town's problems and obstacles were more considerable than during and after the Civil War. Lancastrians love public libraries in general and the Thayer Memorial Library in particular. They patronize our services, raise non-appropriated funds on its behalf, and advocate for its continued support by the Town. George Bartol succinctly expressed Lancaster's approach toward funding its Library in the School Committee report for the year ending in March 1865: "*...no part of our public expenditure does or can, all things considered, bring back a richer return.*"

Written by: Joe Mulé, Library Director



Town of Lancaster

FY2024 Budget Request

LIBRARY OPERATING BUDGET REQUEST

Department: 610
Library Director: Joe Mule

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 291,540	\$ 300,454	\$ 321,031	\$ 340,642	\$ 343,845	\$ 19,611	6.11%
Benefits, new position	-	-	-	-	-	-	-
	291,540	300,454	321,031	340,642	343,845	\$ 19,611	6.11%
Expenses	75,120	65,838	75,100	77,416	77,416	\$ 2,316	3.08%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	75,120	65,838	75,100	77,416	77,416	\$ 2,316	3.08%
TOTAL	\$ 366,660	\$ 366,292	\$ 396,131	\$ 418,058	\$ 421,261	\$ 21,927	5.54%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
Library Director	1.0	1.0	1.0	1.0	1.0
Assistant Director	1.0	1.0	1.0	1.0	1.0
Sr Tech/Office Manager	1.0	1.0	1.0	1.0	1.0
Youth Services	2.0	2.0	2.0	2.0	2.0
Technician	7.0	7.0	7.0	7.0	7.0
Page	0.0	0.0	0.0	0.0	0.0
Substitute	2.0	2.0	2.0	2.0	2.0
Total Number of Positions	14.0	14.0	14.0	14.0	14.0

Library Department FY24 Operating Budget

Org #	Obj	Account # 01-610 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-123 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-610-	5110-1	Library Director		\$ 87,341	\$ 89,095	\$ 94,605	\$ 96,497	\$ 96,497	\$ 1,892	2.00%
	5110-2	Assistant Director		43,455	44,689	46,473	48,146	51,349	\$ 4,876	10.49%
	5110-3	Administrative Assistant		39,653	42,276	43,942	42,916	42,916	\$ (1,026)	-2.33%
	5116-1	Librarian		41,345	43,845	45,579	54,469	54,469	\$ 8,890	19.50%
	5116-2	Library Technician		15,572	77,389	80,143	87,946	87,946	\$ 7,803	9.74%
		Page	Merged Pages with Tech in FY22	56,076	-	-	-	-	\$ -	0.00%
	5122	Temporary		8,098	3,160	10,289	10,668	10,668	\$ 379	3.68%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	291,540	300,454	321,031	340,642	343,845	\$ 22,814	7.11%

EXPENSES

Org #	Obj	Account # 01-192 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-610-	5240	Repair & Maintenance		8,980	1,180	8,980	9,160	9,160	\$ 180	2.00%
	5344	Postage		185	217	185	189	189	\$ 4	2.16%
	5351	Software Support		15,082	15,702	15,082	15,652	15,652	\$ 570	3.78%
	5420	Office Supplies		1,604	2,321	1,604	1,636	1,636	\$ 32	2.00%
	5430	Repair & Maintenance		144	1,496	144	147	147	\$ 3	2.08%
	5450	Custodial Housekeeping		395	62	395	403	403	\$ 8	2.03%
	5510	Educational Supplies		46,843	42,781	46,843	48,325	48,325	\$ 1,482	3.16%
	5580	Other Supplies		1,887	2,079	1,867	1,904	1,904	\$ 37	1.98%
									\$ -	0.00%
		Total Expenses	EXPENSES SUBTOTAL	75,120	65,838	75,100	77,416	77,416	\$ 2,316	3.08%
01-610-	00003	Encumbrances							\$ -	-
									\$ -	
		Total Request	DEPARTMENT SUBTOTAL	\$ 366,660	\$ 366,292	\$ 396,131	\$ 418,058	\$ 421,261	\$ 25,130	6.34%



Town of Lancaster

FY2024 Budget Request

VETERAN'S OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 543

Town Administrator: Kate Hodges

**DEPARTMENT
EXPENDITURES**

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>	<u>\$ Variance FY23-24</u>	<u>% Change FY23-24</u>
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	40,452	42,000	42,000	42,000	42,000	\$ -	0.00%
Encumbrances	-	-	-	-	-	-	0.00%
Subtotal, Expenses	40,452	42,000	42,000	42,000	42,000	\$ -	0.00%
TOTAL	\$ 40,452	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.00%

PERMANENT STAFFING (FTEs)

<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>
				0

Position Titles:

Total Number of Positions

Town Counsel Department FY24 Operating Budget

Org #	Obj	Account # 01-543 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
<u>PERSONAL SERVICES</u>										
Org #	Obj	Account # 01-543 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
										0.00%
										0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-		\$ -	0.00%
<u>EXPENSES</u>										
Org #	Obj	Account # 01-543 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
		Veteran Agent		20,000	20,000	20,000	20,000	20,000		
		Benefits		20,452	22,000	22,000	22,000	22,000		
01-543-										
		Total Expenses	EXPENSES SUBTOTAL	40,452	42,000	42,000	42,000	42,000	\$ -	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 40,452	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	\$ -

Facilities

Mission Statement

Facilities Management is responsible for sustaining, preserving, and improving the Town's buildings, Public Bathing Beach, and Playground Areas (in conjunction with the Recreation Division.) The Department budget is generally applied to tasks and needs which ensure Town buildings are kept in safe, compliant, clean, and energy-efficient manners for use by employees and members of the public. Project-specific improvements and Capital Improvements are accomplished throughout the year as budgetary and staffing resources allow.

Organizational Chart



Responsibilities – Overview

The Facilities Director plans and budgets for all general maintenance, capital improvements and energy updates within Town buildings. Additionally, the ability for each facility to remain secure, clean and code compliant is also the responsibility of the Director. This is accomplished through several independent cleaning contracts and, seasonally, part time staff. Throughout the year, the Facilities Director is also responsible for ensuring building egresses, walkways, and exterior aesthetics are cared for. Facilities covered under this budget include: The Prescott Building, Lancaster Community Center (LCC), Old Town Hall, Thayer Memorial Library, Police Department, Fire Department, Thayer Field and Playground, and the Municipal Solar Field on Lunenburg Road.

Accomplishments Over Past Year:

- ✓ Furnished and installed several new security cameras and door access systems within the Police station.
- ✓ Equipped the Thayer Memorial Library with new security and boiler alarm systems.
- ✓ Fit and connected new condensing boiler, boasting a 95% efficiency, in the Community Center.
- ✓ Patched, sealed, and striped several municipal parking areas throughout the Town Hall campus.
- ✓ Secured bids and facilitated renovation efforts within the Community Center including building-wide commercial-grade cleaning and painting efforts and the installation of new flooring throughout the entire first floor and in the second-floor entryway and stairs.

Long-Term Plans/Goals

- ✓ Continue to maintain and improve the Town's existing public buildings and infrastructure at a level consistent with the Town's fiscal resources. Ensure Town buildings are maintained in a manner that provides a safe working environment for staff and is accessible and inviting to residents and guests.
- ✓ Ensure critical infrastructure replacements and/or retrofits within Town buildings designed to reduce emissions and lessen the Town's overall reliance on fossil fuel.
- ✓ Work with the Town Administrator's Office to develop a funding strategy relative to the upkeep, maintenance and reuse of Town Buildings that are either vacant or underutilized. Explore Public-Private Partnerships to assist with funding renovation and maintenance efforts Town-wide.
- ✓ Solicit bids for and, if financially possible, oversee the installation and maintenance of a robust Building Management System (BMS) to be shared by all town owned facilities. A BMS system, if installed, provides greater safety for Town building operation, and allows staff to monitor and optimize expanded and sustainable energy-efficient building utility infrastructure.

Capital Needs

Lancaster Community Center:



Exterior Rot on Community Center Gutter

Demolish and replace each of the ‘UniVent’ systems within the second floor Gymnasium which is estimated at a cost of approximately \$40,000.

Remove and replace exterior gutter systems along the Community Center Building exterior, including the patio area. Ensure robust and size-appropriate drainage systems for stormwater deposits outside of the building foundation and garden-area envelopes. This project is estimated to cost between \$15,000 to \$25,000.

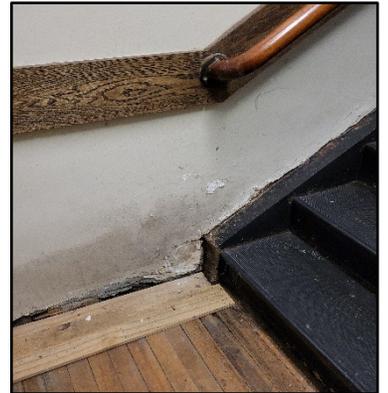
Install new and sustainable insulation within the Second floor of the Community Center; currently there is no insulation in the floor which has led to heating and cooling issues and is not environmentally sustainable. This endeavor is estimated to cost approximately \$15,000.

Old Town Hall:

Replace the building’s Fire suppression systems and outdated alarm panels to ensure preservation of this historical asset. This project, once funded, includes the replacement of all heat and smoke detectors located throughout each floor of the building including the attic and crawl space areas. This project is estimated to cost about \$20,000.

The building foundation and drainage systems are in disrepair and undersized. Repairs to both the interior and exterior of the building is necessary; a particular focus within the areas that are most compromised is paramount to ensure the building is kept intact. Further delay risks the Town’s loss of this asset. Total cost ranges from \$250,000-\$1 M + depending upon the building’s condition when assessed at the time of the project’s bidding.

Town Hall Water Damage



Staffing

Since FY21, the Facilities Department has operated with one Full Time Equivalent (FTE), a Facilities Specialist, and two independent cleaning services (for Public Safety and the Community Center.) This FY, the budget proposal includes the creation a Facilities *Director* position which is a regular-status, exempt position not subject to overtime. The Facilities Specialist position, currently classified within the clerical union, shall remain as a valid position, but shall be vacant. Should the need for an additional staff person present itself in a future Fiscal Years, the abandoned position can be reevaluated by the Administration and Union as appropriate.

Before FY20, the Facilities Department also employed an additional 0.5 FTE, for a total of 1.5 FTE’s for the operation. This also included at least one contracted cleaning service. This position was eliminated in FY21. Before FY18, the Department was staffed by 2.0 FTE’s – a Facilities Specialist and a full-time custodian.



Town of Lancaster

FY2024 Budget Request

FACILITIES OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 199

Facilities Specialist: Scott Muth

**DEPARTMENT
EXPENDITURES**

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>	<u>\$ Variance FY23-24</u>	<u>% Change FY23-24</u>
Subtotal, Personal Services	\$ 73,999	\$ 74,627	\$ 78,441	\$ 83,365	\$ 77,044	\$ (1,397)	-1.78%
Benefits, new position	-	-	-	-	-	-	-
	73,999	74,627	78,441	83,365	77,044	\$ (1,397)	-1.78%
Expenses	291,278	357,294	263,950	404,160	404,160	\$ 140,210	53.12%
Encumbrances	-	-	117	-	-	\$ (117)	-100.00%
Subtotal, Expenses	291,278	357,294	264,067	404,160	404,160	\$ 140,093	53.05%
TOTAL	\$ 365,277	\$ 431,921	\$ 342,508	\$ 487,525	\$ 481,204	\$ 138,696	40.49%

PERMANENT STAFFING (FTEs)	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>
Position Titles:					
Facilities Specialist	1.0	1.0	1.0	1.0	0.0
Maintenance Worker	0.5	0.0	0.0	0.0	0.0
Facilities Director	0.0	0.0	0.0	0.0	1.0
Total Number of Positions	1.5	1.0	1.0	1.0	1.0

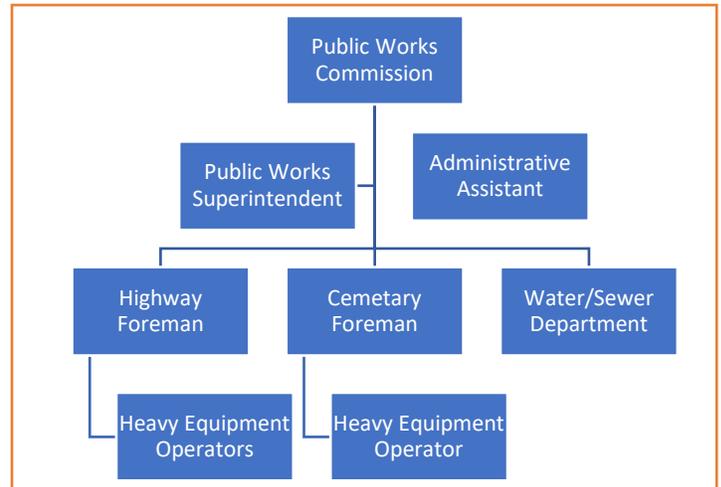
Facilities Department FY24 Operating Budget

Org #	Obj	Account # 01-199- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-199- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-199-	5110	Facilities Specialist		41,047	54,712	57,441	\$ 58,365		\$ (57,441)	-100.00%
		Facilities Director	Unclassified, Grade 11					\$ 75,544		
	51102	Maintenance Worker	.5 Maint Worker removed FY22	21,552	-	-	\$ -		\$ -	0.00%
	5130	Overtime	Snow removal around campus building usually occurs outside normal day	10,121	18,973	20,000	24,000	-	\$ (20,000)	-100.00%
	5190	Uniform		1,279	942	1,000	1,000	1,500	\$ 500	50.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	73,999	74,627	78,441	83,365	77,044	\$ (1,397)	-1.78%
EXPENSES										
Org #	Obj	Account # 01-199- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-199-	5240	Repairs & Maintenance		53,032	61,627	-	62,860	62,860	\$ 62,860.00	
	5241	Elevator Maintenance/Repair		-	-	10,000	10,000	10,000	\$ -	
	5248	Cleaning Services		59,250	56,220	60,000	57,000	57,000	\$ (3,000.00)	-5.00%
	5249	Cleaning Supplies		1,392	3,241	2,000	3,500	3,500	\$ 1,500.00	75.00%
	5250	Printer/Copier Paper		1,272	2,528	3,000	3,700	3,700	\$ 700.00	23.33%
	5251	Building Locks/Keys				-	-	-	\$ -	0.00%
	5252	Drinking Water		585	588	600	600	600	\$ -	0.00%
	5340	Legal Notices		308	433	400	400	400	\$ -	0.00%
	5420	Office Supplies				-	-	-	\$ -	0.00%
	5430	Repairs & Maintenance		5,852	9,912	4,000	-	-	\$ (4,000.00)	-100.00%
	5431	Building Supplies				-	-	-	\$ -	0.00%
	5460	Groundskeeping Supplies		538	2,045	900	900	900	\$ -	0.00%
	5480	Vehicle Supplies		6,349	3,241	2,500	2,500	2,500	\$ -	0.00%
	5481	Vehicle Repairs				2,850	2,850	2,850	\$ -	0.00%
	5209	Waste Management		8,294	10,904	10,000	11,600	11,600	\$ 1,600.00	16.00%
	5211	Electricity		48,491	42,615	50,000	50,000	50,000	\$ -	0.00%
	5212	Heating Oil		29,223	46,104	20,000	70,000	70,000	\$ 50,000.00	250.00%
	5213	Propane		17,669	24,195	22,000	50,000	50,000	\$ 28,000.00	127.27%
	5214	Diesel Fuel		15,752	25,416	27,000	27,000	27,000	\$ -	0.00%
	5215	Gasoline		38,044	62,627	45,000	45,000	45,000	\$ -	0.00%
	5231	Water		3,920	4,926	2,700	5,000	5,000	\$ 2,300.00	85.19%
	5232	Sewer		999	672	500	1,250	1,250	\$ 750.00	150.00%
	5400	Fire Alarm Monitoring		308	-	500	-	-	\$ (500.00)	-100.00%
		Total Expenses	EXPENSES SUBTOTAL	291,278	357,294	263,950	404,160	404,160	\$ 140,210.00	53.12%
01-199-	5209-003	Encumbrances	Recycle Encumbrance			117				0.00%
			Alarm Testing Encumbrance			168				
		Total Request	DEPARTMENT SUBTOTAL	\$ 365,277	\$ 431,921	\$ 342,508	\$ 487,525	\$ 481,204	\$ 138,696.12	40.49%

LANCASTER PUBLIC WORKS

Mission Statement

The Lancaster Department of Public Works operates several divisions to ensure town roadways, grounds and cemeteries remain safe and maintained appropriately. The Highway Division provides maintenance and construction services for all approved Town roadways and Town facility parking areas. Highway staff respond to residents' requests for service as situations and budgets dictate. The Cemetery & Tree Division is dedicated to maintaining the six cemeteries in Town by working with residents to assist with burial arrangements.



Responsibilities – Overview

Highway Division:

The Highway Division is responsible for the maintenance and care of more than eighty (80) miles of approved roadways and Town facility parking areas. The Division operates with three full time employees, under the direction of the Public Works Superintendent. The crew's main duties include street sweeping, maintenance and routine cleaning of storm water catch basins and roadside areas, asphalt patching and hot topping areas within public ways in need of repair. Staff provide assistance with all roadways paving efforts and spend a great deal of time rebuilding catch basins that are damaged or not performing correctly to ensure proper stormwater management. The Division maintains and repairs sidewalks along the roadways, repairs trip hazards, removes low hanging branches, mows grass strips along Town walkways, and paints crosswalks. Roadside mowing and under-brush upkeep is also tasked to the Highway Division, these efforts ensure safe lines-of-site and satisfactory visibility for Town intersections and along homeowners' driveways. The Town's mechanic is charged with conducting all maintenance endeavors for Department equipment. These duties include changing filters and oil and moderate mechanical repairs. Equipment maintained by Division staff includes two front end loaders, six dump trucks/sanders, three one-ton trucks, a street sweeper, and numerous pieces of hand-held equipment and tools.

Cemetery & Tree Division:

This Division of Public Works is responsible for the maintenance and care of six Town-owned and operated cemeteries totaling approximately forty-two (42) acres. Members of this crew are also responsible for working with the public to sell and appropriately deed burial plots within the campuses; additional oversight relative to plot planning, burial and funeral assistance also fall under the Division's umbrella. The Cemetery & Tree Division is also responsible for all routine maintenance and care within the six public parks in Town. Park maintenance efforts include the upkeep and removal of fallen trees from public ways and grass cutting. Staff use and are responsible for other Town-owned equipment including two small and two medium sized zero-turn mowers, two one-ton trucks and a John Deere loader/tractor. The crew also uses and maintains several gas-powered tools including chainsaws, weed-whackers, mowers and pruning shears.

Snow Removal, Snow & Ice:

Public Works is responsible for the treatment, plowing, and snow removal for all accepted Town roadways and Town facility parking areas during winter months. Crews from Highway, Cemetery and Tree, and Water/Sewer are accompanied by per-diem or part-time/seasonal employees to complete tasks associated with Snow and Ice. Lancaster is divided into five salt and sanding routes and six plow routes.

Accomplishments Over Past Year:

- ✓ Micro-Milled and resurfaced Town streets are other areas including, most recently, Mill Street in Spring
- ✓ Completed an asphalt preservation exercise in targeted streetscape area through a Bonded Wearing Strategy along 6,600 feet of Lunenburg Road in North Lancaster.
- ✓ Continued progressive and service-oriented work for Townspeople by assisting in work and repair requests from members of the community and other Departments.
- ✓ Successfully accomplished all snow and ice removals during the Winter and early Spring months.

Long-Term Plans/Goals

- ✓ Develop a strategy to increase staffing levels consistent with the amount of work and size of the Town.
- ✓ Participate in the Town's compensation and wage evaluation with a keen eye on attracting and retaining qualified and professional employees to work for the Department; increase budgetary funding for in-house training and certification programming.
- ✓ Negotiate a successor agreement for all Department Union personnel consistent with MGL and the Federal Fair Labor Standards Act.
- ✓ Continue to provide service to the residents of Lancaster as needed and budget allows.
- ✓ Further the Department's full-fill asphalt maintenance and resurfacing projects throughout Town.

Capital Needs

Highway

The Highway Division is in desperate need of a truck replacement which has been delayed for several Fiscal Years due to the Pandemic. The budget for FY24 seeks funds to purchase a 10-wheel dump truck and sander with front and side-wing plows. The cost for the truck body equates to approximately \$240,000 and the added plows and sander control system has a cost of approximately \$25,000.00. This, once received, will replace a 2005 International 10-wheel truck that has been the Department's main snow removal piece for years; it is currently not operational.

Funding has also been requested for a new waste oil burner which is more sustainable and will replace the current unit that is nearly fifteen years old. The cost is estimated to be \$12,000.

The Division also seeks \$16,000 to fund the replacement of one flail-mower head - a heavily used piece of equipment for roadside mowing and brush removal. The original head is twelve years old, has been repaired multiple times, and is nearing the end of its useful life

Cemetery & Tree

The Cemetery and Tree Division needs two zero-turn lawn mowers in FY24. These pieces of equipment are used for the maintenance and mowing of all cemeteries, parks, and Town open space and playing fields. They are also used for the annual Fall 'Clean Up' program. The total cost for two mowers totals approximately \$36,000.

Staffing

For many of years, Lancaster Public Works has been understaffed and underbudgeted. Over the past twenty years, staffing levels have steadily decreased. Today's crew roster is the lowest it has been in more than 25 years. Where Highway once had a crew leader and five laborers, current operations boast only one crew leader and two laborers – half of the staffing. Ironically, since the 1990's, public roadways in Town have increased by more than 35%. Given the expectation of continued growth in Lancaster and considering the bevy of responsibilities which have been thrust upon the Department over the past two decades, a genuine and earnest effort to appropriate additional funding for Departmental staff must take precedence in FY24. Without these additional staff, the Department is unlikely to sustain service levels.



Town of Lancaster

FY2024 Budget Request

HIGHWAY OPERATING BUDGET REQUEST

PUBLIC WORKS

Department: 422

Highway Superintendent: Kevin Bartlett

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 261,151	\$ 268,670	\$ 290,470	\$ 299,524	\$ 298,007	\$ 9,054	3.12%
Benefits, new position	-	-	-	-	-	-	-
	261,151	268,670	290,470	299,524	298,007	\$ 9,054	3.12%
Expenses	63,389	40,298	100,951	119,190	117,990	\$ 18,239	18.07%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	63,389	40,298	100,951	119,190	117,990	\$ 18,239	18.07%
TOTAL	\$ 324,540	\$ 308,968	\$ 391,421	\$ 418,714	\$ 415,997	\$ 27,293	6.97%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:					
DPW Highway Superintendent	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Highway Foreman	1.0	1.0	1.0	1.0	1.0
Highway Heavy Equipment Operator	2.0	2.0	2.0	2.0	2.0
Total Number of Positions	5.0	5.0	5.0	5.0	5.0

Highway Department FY24 Operating Budget

Org #	Obj	Account # 01-422- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-422- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-422	5110-1	Highway Superintendent		47,314	50,269	\$ 51,078	\$ 54,257	\$ 54,257	\$ 3,179	6.22%
	5110-2	Administrative Assistant		23,814	25,296	26,749	28,392	28,392	\$ 1,643	6.14%
	5114-1	Foreman		70,629	81,885	64,979	66,279	66,279	\$ 1,300	2.00%
	5114-2	Heavy Equipment Operator		103,423	95,620	119,792	121,730	121,730	\$ 1,938	1.62%
	5122	Temporary Workers		3,086	4,158	3,500	3,500	5,000	\$ 1,500	42.86%
	5130	Overtime		9,720	8,714	12,520	12,517	10,000	\$ (2,520)	
	5130	Working Out of Class				8,502	9,500	9,000	\$ 498	
	5190	Uniform		3,165	2,729	3,350	3,350	3,350	\$ -	
									\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	261,151	268,670	290,470	299,524	298,007	\$ 7,537	2.59%

EXPENSES

Org #	Obj	Account # 01-422- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-422-	5300	Purchased Services		21,027	9,095	-	9,300		\$ -	0.00%
	5232	Sewer	Highway Building Sewer Bill	-	-	600	600	600	\$ -	0.00%
	5242	Building Supplies				-		7,000	\$ 7,000	0.00%
	5249	Cleaning Supplies	Highway Building	-	-	2,000	2,000	2,000	\$ -	0.00%
	5252	Drinking Water - Ready Fresh		-	-	600	600	600	\$ -	0.00%
	5270	Rentals & Leases Liberty Supply	Welding Supplies	-	-	500	500	500	\$ -	0.00%
	5300	Police Details		6,450	4,034	6,776	8,000	8,000	\$ 1,224	18.06%
	5302	Purchase of Service							\$ -	0.00%
	5304	Drug/Alcohol Testing	Random Testing	115	265	600	600	600	\$ -	0.00%
	5381	Cintas First Aid Supplies		-	-	1,600	1,600	1,600	\$ -	0.00%
	5385	License Renewal/Reimburse		-	-	1,000	1,000	1,000	\$ -	0.00%
	5387	Roadside Tree Removal		-	-	15,000	20,000	20,000	\$ 5,000	33.33%
	5400	Supplies	Restroom & Personal Care	6,887	5,483	6,000	8,000	8,000	\$ 2,000	33.33%
	5430	Building & Large Equipment Repair		-	-	5,000	5,000	5,000	\$ -	0.00%
	5432	Waste Oil Burner		-	-	5,000	5,000	5,000	\$ -	0.00%
	5435	Mower/Small Tool Repair		-	-	5,000	5,000	5,000	\$ -	0.00%
	5480	Vehicle Supplies		17,914	15,792	25,000	25,000	25,000	\$ -	0.00%
	54801	Vehicle Towing		-	-	1,500	1,500	1,500	\$ -	0.00%
	54802	Vehicle Filters		-	-	1,500	1,500	1,500	\$ -	0.00%
	54803	Vehicle Oil		-	-	2,500	2,500	2,500	\$ -	0.00%
	54804	Vehicle Tires		-	-	2,000	2,000	2,000	\$ -	0.00%
	5481	Vehicle Repairs		-	-	5,000	5,000	5,000	\$ -	0.00%
	5482	Inspection Stickers		-	-	1,115	1,540	1,540	\$ 425	38.12%
	5490	Prisoner Meals		-	-	510	800	800	\$ 290	56.86%
	5530	Public Works Supplies	Recycling Ctr. Contrib.	10,616	5,292	10,000	10,000	10,000	\$ -	0.00%
	5711	Meetings & Conferences		60	50	500	500	750	\$ 250	50.00%
	5712	Training	Hoisting, Def. Driving	-	-	650	650	1,000	\$ 350	53.85%
	5713	DOT Exam/Training	DOT Training	-	-	500	500	1,000	\$ 500	100.00%
	5730	Dues/Memberships	Public Works Assoc	320	287	500	500	500	\$ -	0.00%
		Total Expenses	EXPENSES SUBTOTAL	63,389	40,298	100,951	119,190	117,990	\$ 17,039	16.88%
01-123-	00003	Encumbrances	Other charges and expenses						\$ -	0.00%
		Total Request	DEPARTMENT SUBTOTAL	\$ 324,540	\$ 308,968	\$ 391,421	\$ 418,714	\$ 415,997	\$ 24,576	6.28%



Town of Lancaster

FY2024 Budget Request

HIGHWAY SAFETY OPERATING BUDGET REQUEST

DEPARTMENT PUBLIC WORKS
 Department: 429
 DPW Superintendent: Kevin Bartlett

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	0.00%
Expenses	25,274	34,482	47,000	37,000	37,000	\$ (10,000)	-21.28%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	25,274	34,482	47,000	37,000	37,000	\$ (10,000)	-21.28%
TOTAL	\$ 25,274	\$ 34,482	\$ 47,000	\$ 37,000	\$ 37,000	\$ (10,000)	-21.28%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request
Position Titles:				0
Total Number of Positions				

Highway Safety Department FY24 Operating Budget

Org #	Obj	Account # 01-429 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-429 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-449-									\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-	-	\$ -	0.00%

EXPENSES

Org #	Obj	Account # 01-429 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-429-	5200	Stormwater Management		11,828	14,878	15,000	15,000	15,000	-	0.00%
		Repair & Maintenance		8,933	11,135	22,000	12,000	12,000		
		Supplies		4,513	8,469	10,000	10,000	10,000		
		Total Expenses	EXPENSES SUBTOTAL	25,274	34,482	47,000	37,000	37,000	\$ (10,000)	-21.28%
01-429-									\$ -	-
		Total Request	DEPARTMENT SUBTOTAL	\$ 25,274	\$ 34,482	\$ 47,000	\$ 37,000	\$ 37,000	\$ (10,000)	-21.28%



Town of Lancaster

FY2024 Budget Request

CEMETERY OPERATING BUDGET REQUEST

PUBLIC WORKS

Department: 491

Highway Superintendent: Kevin Bartlett

**DEPARTMENT
EXPENDITURES**

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>	<u>\$ Variance FY23-24</u>	<u>% Change FY23-24</u>
Subtotal, Personal Services	\$ 190,023	\$ 193,106	\$ 156,526	\$ 158,586	\$ 158,586	\$ 2,060	1.32%
Benefits, new position	-	-	-	-	-	-	-
	190,023	193,106	156,526	158,586	158,586	\$ 2,060	1.32%
Expenses	32,307	31,885	32,500	32,500	32,500	\$ -	0.00%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	32,307	31,885	32,500	32,500	32,500	\$ -	0.00%
TOTAL	\$ 222,330	\$ 224,991	\$ 189,026	\$ 191,086	\$ 191,086	\$ 2,060	1.09%

PERMANENT STAFFING (FTEs)

Position Titles:

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY24 Recommend</u>
Cemetery Foreman	1.0	1.0	1.0	1.0	1.0
Cemetery Heavy Equipment Operator	1.0	1.0	1.0	1.0	1.0
Total Number of Positions	2.0	2.0	2.0	2.0	2.0

Cemetery Department FY24 Operating Budget

Org #	Obj	Account # 01-491-- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-491-- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-491-	5114-1	Foreman		70,629	81,885	64,979	66,279	66,279	\$ 1,300	2.00%
	5114-2	Heavy Equipment Operator		103,423	95,620	55,099	58,510	58,510	\$ 3,411	6.19%
	5122	Temporary Workers		3,086	4,158	15,000	15,300	15,300	\$ 300	2.00%
	5130	Overtime		9,720	8,714	6,370	7,996	7,996	\$ 1,626	25.53%
	5130	Working Out of Class		-	-	13,078	8,501	8,501	\$ (4,577)	-35.00%
	5190	Uniform		3,165	2,729	2,000	2,000	2,000	\$ -	0.00%
									\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	190,023	193,106	156,526	158,586	158,586	\$ 2,060	1.32%

EXPENSES

Org #	Obj	Account # 01-491-- Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-491-	5232	Sewer				425	425	425	\$ -	0.00%
	5240	Office Supplies				1,500	1,500	1,500	\$ -	0.00%
	5381	Cintas First Aid Supplies				550	550	550	\$ -	0.00%
	5385	License Renewal/Reimburse				200	200	200	\$ -	0.00%
	5400	Cemetery Supplies		5,491	6,362	6,025	6,025	6,025	\$ -	0.00%
	5435	Mower/Small Tool Repair				4,000	4,000	4,000	\$ -	0.00%
	5436	Mower/Small Tool Supplies				1,500	1,500	1,500	\$ -	0.00%
	5460	Seed/Soil				350	350	350	\$ -	0.00%
	5481	Vehicle Repair				5,500	5,500	5,500	\$ -	0.00%
	5482	Inspection Sticker				200	200	200	\$ -	0.00%
	5712	Training				250	250	250	\$ -	0.00%
	5800	Tree Removal		23,027	15,700	12,000	12,000	12,000	\$ -	0.00%
		Purchase of Service		2,073	4,119			-	\$ -	0.00%
		Professional Technical		1,716	5,704			-	\$ -	0.00%
		Total Expenses	EXPENSES SUBTOTAL	32,307	31,885	32,500	32,500	32,500	\$ -	0.00%
01-123-	00003	Encumbrances	Other charges and expenses						\$ -	-
									\$ -	
		Total Request	DEPARTMENT SUBTOTAL	\$ 222,330	\$ 224,991	\$ 189,026	\$ 191,086	\$ 191,086	\$ 2,060	1.09%



Town of Lancaster

FY2024 Budget Request

STREET LIGHTS OPERATING BUDGET REQUEST

DEPARTMENT PUBLIC WORKS
 Department: 449
 DPW Superintendent: Kevin Bartlett

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits, new position	-	-	-	-	-	\$ -	0.00%
Expenses	2,546	6,472	7,500	8,000	8,000	\$ 500	6.67%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	2,546	6,472	7,500	8,000	8,000	\$ 500	6.67%
TOTAL	\$ 2,546	\$ 6,472	\$ 7,500	\$ 8,000	\$ 8,000	\$ 500	6.67%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request
Position Titles:	0.0	0.0	0.0	0.0
Total Number of Positions				

Street Lights Department FY24 Operating Budget

Org #	Obj	Account # 01-424 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-424 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-449-									\$ -	0.00%
									\$ -	0.00%
									\$ -	0.00%
									\$ -	0.00%
									\$ -	0.00%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	-	-	-	-	-	\$ -	0.00%

EXPENSES

Org #	Obj	Account # 01-424 Account Title	Explanation	FY20 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-449-	5200	Purchased Service	Electricity	2,546	6,472	7,500	8,000	8,000	500	6.67%
									\$ -	0.00%
		Total Expenses	EXPENSES SUBTOTAL	2,546	6,472	7,500	8,000	8,000	\$ 500	6.67%
01-449-									\$ -	-
		Total Request	DEPARTMENT SUBTOTAL	\$ 2,546	\$ 6,472	\$ 7,500	\$ 8,000	\$ 8,000	\$ 500	6.67%



Town of Lancaster

FY2024 Budget Request

SNOW & ICE OPERATING BUDGET REQUEST

PUBLIC WORKS

Department: 423

DPW Superintendent: Kevin Bartlett

DEPARTMENT EXPENDITURES	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Change FY23-24
Subtotal, Personal Services	\$ 47,446	\$ 56,949	\$ 52,500	\$ 52,500	\$ 64,000	\$ -	0.00%
Benefits, new position	-	-	-	-	-	-	-
	47,446	56,949	52,500	52,500	64,000	\$ -	0.00%
Expenses	105,153	158,258	90,000	173,685	187,054	\$ 83,685	92.98%
Encumbrances	-	-	-	-	-	\$ -	0.00%
Subtotal, Expenses	105,153	158,258	90,000	173,685	187,054	\$ 83,685	92.98%
TOTAL	\$ 152,599	\$ 215,207	\$ 142,500	\$ 226,185	\$ 251,054	\$ 83,685	58.73%

PERMANENT STAFFING (FTEs)	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend
Position Titles:	Temp	Temp	Temp	Temp	Temp
Total Number of Positions	0.0	0.0	0.0	0.0	0.0

Snow & Ice FY24 Operating Budget

Org #	Obj	Account # 01-423 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
PERSONAL SERVICES										
Org #	Obj	Account # 01-423 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-423-	5122	Temporary Wages	Snow Plowers	\$ 8,093	\$ 8,022	\$ 7,500	\$ 7,500	\$ 12,000	\$ 4,500	60.00%
	5130	Overtime	Overtime wages for permanent DPW staff	39,353	48,927	45,000	45,000	52,000	\$ 7,000	15.56%
		Total Personal Services	PERSONAL SERVICES SUBTOTAL	47,446	56,949	52,500	52,500	64,000	\$ 11,500	21.90%

EXPENSES

Org #	Obj	Account # 01-192 Account Title	Explanation	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Request	FY24 Recommend	\$ Variance FY23-24	% Variance FY23-24
01-423-	5480	Vehicle Supplies		15,554	21,567	20,000	20,000	20,000	\$ -	0.00%
	5480-4	Vehicle Tires		758	2,506	5,000	5,000	5,000	\$ -	0.00%
	5481	Vehicle Repairs		12,550	20,204	15,000	15,000	15,000	\$ -	0.00%
	5530-1	Road Salt		69,292	104,482	40,000	123,685	136,054	\$ 96,054	240.13%
	5530-2	Road Sand		7,000	9,500	10,000	10,000	11,000	\$ 1,000	10.00%
		Total Expenses	EXPENSES SUBTOTAL	105,153	158,258	90,000	173,685	187,054	\$ 97,054	107.84%
01-423-	00003	Encumbrances	Other charges and expenses						\$ -	-
		Total Request	DEPARTMENT SUBTOTAL	\$ 152,599	\$ 215,207	\$ 142,500	\$ 226,185	\$ 251,054	\$ 108,554	76.18%

APPENDIX

Lancaster Tax Forms - State of Massachusetts

TAX RATE RECAPITULATION

Lancaster

Fiscal Year 2023

TOWN

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 29,073,963.63
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	7,012,943.00
lc. Tax Levy (Ia minus Ib)	\$ 22,061,020.63
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	86.8250	19,154,481.16	1,114,280,987.00	17.19	19,154,490.17
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	6.7866	1,497,193.23	87,097,209.00	17.19	1,497,201.02
Net of Exempt					
Industrial	3.4800	767,723.52	44,660,804.00	17.19	767,719.22
SUBTOTAL	97.0916		1,246,039,000.00		21,419,410.41
Personal	2.9084	641,622.72	37,324,620.00	17.19	641,610.22
TOTAL	100.0000		1,283,363,620.00		22,061,020.63

TAX RATE RECAPITULATION

Fiscal Year 2023

Lancaster

TOWN

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(g) from page 4)		28,791,930.00
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	20,000.00	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	0.00	
4. Retained Earnings Deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	20,832.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	0.00	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other :	0.00	
TOTAL Ilb (Total lines 1 through 10)		40,832.00
Ilc. State and county cherry sheet charges (C.S. 1-EC)		149,062.00
Ild. Allowance for abatements and exemptions (overlay)		92,139.63
Ile. Total amount to be raised (Total Ila through Ild)		29,073,963.63

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	1,386,044.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		1,386,044.00
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	2,039,813.00	
2. Offset Receipts (Schedule A-1)	0.00	
3. Enterprise Funds (Schedule A-2)	2,225,000.00	
4. Community Preservation Funds (See Schedule A-4)	162,000.00	
TOTAL IIIb		4,426,813.00
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	1,200,086.00	
2. Other available funds (page 4, col (d))	0.00	
TOTAL IIIc		1,200,086.00
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2022	0.00	
1b. Free cash..appropriated on or after July 1, 2022	0.00	

TAX RATE RECAPITULATION

Lancaster

Fiscal Year 2023

TOWN

2.	Municipal light surplus	0.00	
3.	Other source :	0.00	
	TOTAL III d		<u>0.00</u>
III e.	Total estimated receipts and other revenue sources (Total III a through III d)		<u>7,012,943.00</u>
IV. Summary of total amount to be raised and total receipts from all sources			
a.	Total amount to be raised (from II e)		<u>29,073,963.63</u>
b.	Total estimated receipts and other revenue sources (from III e)	<u>7,012,943.00</u>	
c.	Total real and personal property tax levy (from I c)	<u>22,061,020.63</u>	
d.	Total receipts from all sources (total IV b plus IV c)		<u>29,073,963.63</u>

TAX RATE RECAPITULATION

Lancaster

Fiscal Year 2023

TOWN

LOCAL RECEIPTS NOT ALLOCATED *

	Receipt Type Description	(a) Actual Receipts Fiscal 2022	(b) Estimated Receipts Fiscal 2023	Percentage Change
1.	MOTOR VEHICLE EXCISE	1,146,975.00	1,100,000.00	-4.10
2.	OTHER EXCISE			
	a.Meals	53,142.00	53,142.00	0.00
	b.Room	1,242.00	1,242.00	0.00
	c.Other	0.00	0.00	0.00
	d.Cannabis	0.00	0.00	0.00
3.	PENALTIES AND INTEREST ON TAXES AND EXCISES	104,896.00	104,896.00	0.00
4.	PAYMENTS IN LIEU OF TAXES	75,825.00	12,000.00	-84.17
5.	CHARGES FOR SERVICES - WATER	0.00	0.00	0.00
6.	CHARGES FOR SERVICES - SEWER	0.00	0.00	0.00
7.	CHARGES FOR SERVICES - HOSPITAL	0.00	0.00	0.00
8.	CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00	0.00
9.	OTHER CHARGES FOR SERVICES	0.00	0.00	0.00
10.	FEES	83,777.00	83,777.00	0.00
	a.Cannabis Impact Fee	0.00	0.00	0.00
	b.Community Impact Fee Short Term Rentals	0.00	0.00	0.00
11.	RENTALS	0.00	0.00	0.00
12.	DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00	0.00
13.	DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00	0.00
14.	DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00	0.00
15.	DEPARTMENTAL REVENUE - RECREATION	0.00	0.00	0.00
16.	OTHER DEPARTMENTAL REVENUE	341,553.00	341,553.00	0.00
17.	LICENSES AND PERMITS			
	a.Building Permits	247,309.00	245,022.00	-0.92
	b.Other licenses and permits	23,698.00	23,698.00	0.00
18.	SPECIAL ASSESSMENTS	0.00	0.00	0.00
19.	FINES AND FORFEITS	35,776.00	35,700.00	-0.21
20.	INVESTMENT INCOME	15,783.00	15,783.00	0.00
21.	MEDICAID REIMBURSEMENT	0.00	0.00	0.00
22.	MISCELLANEOUS RECURRING	0.00	0.00	0.00
23.	MISCELLANEOUS NON-RECURRING	30,926.00	23,000.00	-25.63
24.	Totals	2,160,902.00	2,039,813.00	-5.60

TAX RATE RECAPITULATION
Fiscal Year 2023

Lancaster

TOWN

APPROPRIATIONS										AUTHORIZATIONS MEMO ONLY	
City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)	
03/21/2022	2022	447,000.00	0.00	397,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	
05/02/2022	2023	262,000.00	0.00	100,000.00	0.00	0.00	0.00	162,000.00	166,000.00	0.00	
11/14/2022	2023	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	
11/14/2022	2023	231,161.00	231,161.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
05/02/2022	2023	25,676,769.00	24,973,683.00	703,086.00	0.00	0.00	0.00	0.00	0.00	0.00	
05/02/2022	2023	1,010,000.00	0.00	0.00	0.00	0.00	1,010,000.00	0.00	0.00	0.00	
05/02/2022	2023	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	
05/02/2022	2023	145,000.00	0.00	0.00	0.00	0.00	145,000.00	0.00	0.00	0.00	
	Total	28,791,930.00	25,204,844.00	1,200,086.00	0.00	0.00	2,225,000.00	162,000.00			

TAX RATE RECAPITULATION

Lancaster

Fiscal Year 2023

TOWN

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 29,073,963.63
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	7,012,943.00
lc. Tax Levy (Ia minus Ib)	\$ 22,061,020.63
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	86.8250	19,154,481.16	1,114,280,987.00	17.19	19,154,490.17
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	6.7866	1,497,193.23	87,097,209.00	17.19	1,497,201.02
Net of Exempt					
Industrial	3.4800	767,723.52	44,660,804.00	17.19	767,719.22
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Personal	2.9084	641,622.72	37,324,620.00	17.19	641,610.22
TOTAL	100.0000		1,283,363,620.00		22,061,020.63

TAX RATE RECAPITULATION

Lancaster

Fiscal Year 2023

TOWN

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(g) from page 4)		28,791,930.00
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	20,000.00	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	0.00	
4. Retained Earnings Deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	20,832.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	0.00	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other :	0.00	
TOTAL Ilb (Total lines 1 through 10)		40,832.00
Ilc. State and county cherry sheet charges (C.S. 1-EC)		149,062.00
Ild. Allowance for abatements and exemptions (overlay)		92,139.63
Ile. Total amount to be raised (Total Ila through Ild)		29,073,963.63

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	1,386,044.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		1,386,044.00
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	2,039,813.00	
2. Offset Receipts (Schedule A-1)	0.00	
3. Enterprise Funds (Schedule A-2)	2,225,000.00	
4. Community Preservation Funds (See Schedule A-4)	162,000.00	
TOTAL IIIb		4,426,813.00
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	1,200,086.00	
2. Other available funds (page 4, col (d))	0.00	
TOTAL IIIc		1,200,086.00
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2022	0.00	
1b. Free cash..appropriated on or after July 1, 2022	0.00	

TAX RATE RECAPITULATION

Fiscal Year 2023

Lancaster

TOWN

2. Municipal light surplus	0.00	
3. Other source :	0.00	
TOTAL III d		<u>0.00</u>
III e. Total estimated receipts and other revenue sources (Total III a through III d)		<u>7,012,943.00</u>
IV. Summary of total amount to be raised and total receipts from all sources		
a. Total amount to be raised (from II e)		<u>29,073,963.63</u>
b. Total estimated receipts and other revenue sources (from III e)	<u>7,012,943.00</u>	
c. Total real and personal property tax levy (from I c)	<u>22,061,020.63</u>	
d. Total receipts from all sources (total IV b plus IV c)		<u>29,073,963.63</u>

TAX RATE RECAPITULATION

Fiscal Year 2023

Lancaster

TOWN

LOCAL RECEIPTS NOT ALLOCATED *

	Receipt Type Description	(a) Actual Receipts Fiscal 2022	(b) Estimated Receipts Fiscal 2023	Percentage Change
==>	1. MOTOR VEHICLE EXCISE	1,146,975.00	1,100,000.00	-4.10
	2. OTHER EXCISE			
==>	a.Meals	53,142.00	53,142.00	0.00
==>	b.Room	1,242.00	1,242.00	0.00
==>	c.Other	0.00	0.00	0.00
==>	d.Cannabis	0.00	0.00	0.00
==>	3. PENALTIES AND INTEREST ON TAXES AND EXCISES	104,896.00	104,896.00	0.00
==>	4. PAYMENTS IN LIEU OF TAXES	75,825.00	12,000.00	-84.17
	5. CHARGES FOR SERVICES - WATER	0.00	0.00	0.00
	6. CHARGES FOR SERVICES - SEWER	0.00	0.00	0.00
	7. CHARGES FOR SERVICES - HOSPITAL	0.00	0.00	0.00
	8. CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00	0.00
	9. OTHER CHARGES FOR SERVICES	0.00	0.00	0.00
	10. FEES	83,777.00	83,777.00	0.00
	a.Cannabis Impact Fee	0.00	0.00	0.00
	b.Community Impact Fee Short Term Rentals	0.00	0.00	0.00
	11. RENTALS	0.00	0.00	0.00
	12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00	0.00
	13. DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00	0.00
	14. DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00	0.00
	15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00	0.00
	16. OTHER DEPARTMENTAL REVENUE	341,553.00	341,553.00	0.00
	17. LICENSES AND PERMITS			
	a.Building Permits	247,309.00	245,022.00	-0.92
	b.Other licenses and permits	23,698.00	23,698.00	0.00
	18. SPECIAL ASSESSMENTS	0.00	0.00	0.00
==>	19. FINES AND FORFEITS	35,776.00	35,700.00	-0.21
==>	20. INVESTMENT INCOME	15,783.00	15,783.00	0.00
==>	21. MEDICAID REIMBURSEMENT	0.00	0.00	0.00
==>	22. MISCELLANEOUS RECURRING	0.00	0.00	0.00
	23. MISCELLANEOUS NON-RECURRING	30,926.00	23,000.00	-25.63
	24. Totals	2,160,902.00	2,039,813.00	-5.60

TAX RATE RECAPITULATION
Fiscal Year 2023

Lancaster

TOWN

APPROPRIATIONS										AUTHORIZATIONS MEMO ONLY	
City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)	
03/21/2022	2022	447,000.00	0.00	397,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	
05/02/2022	2023	262,000.00	0.00	100,000.00	0.00	0.00	0.00	162,000.00	166,000.00	0.00	
11/14/2022	2023	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	
11/14/2022	2023	231,161.00	231,161.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
05/02/2022	2023	25,676,769.00	24,973,683.00	703,086.00	0.00	0.00	0.00	0.00	0.00	0.00	
05/02/2022	2023	1,010,000.00	0.00	0.00	0.00	0.00	1,010,000.00	0.00	0.00	0.00	
05/02/2022	2023	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	
05/02/2022	2023	145,000.00	0.00	0.00	0.00	0.00	145,000.00	0.00	0.00	0.00	
Total		28,791,930.00	25,204,844.00	1,200,086.00	0.00	0.00	2,225,000.00	162,000.00			

Levy Limit
Fiscal Year 2023

Lancaster
TOWN

I. TO CALCULATE THE FY 2022 LEVY LIMIT

A. FY 2021 Levy Limit	19,503,493	
A1. Amended FY 2021 Growth	0	
B. ADD (IA + IA1)*2.5%	487,587	
C. ADD FY 2022 New Growth	314,417	
C1. ADD FY 2022 New Growth Adjustment	0	
D. ADD FY 2022 Override	0	
E. FY 2022 Subtotal	20,305,497	
F. FY 2022 Levy Ceiling	27,843,702	I. 20,305,497
		<u>FY 2022 Levy Limit</u>

II. TO CALCULATE THE FY 2023 LEVY LIMIT

A. FY 2022 Levy Limit from I	20,305,497	
A1. Amended FY 2022 Growth	0	
B. ADD (IIA + IIA1)*2.5%	507,637	
C. ADD FY 2023 New Growth	337,710	
C1. ADD FY 2023 New Growth Adjustment	0	
D. ADD FY 2023 Override	0	
E. ADD FY 2023 Subtotal	21,150,844	
F. FY 2023 Levy Ceiling	32,084,091	II. 21,150,844
		<u>FY 2023 Levy Limit</u>

III. TO CALCULATE THE FY 2023 MAXIMUM ALLOWABLE LEVY

A. FY 2023 Levy Limit from II.	21,150,844	
B. FY 2023 Debt Exclusion(s)	910,982	
C. FY 2023 Capital Expenditure Exclusion(s)	0	
D. FY 2023 Stabilization Fund Override	0	
E. FY 2023 Other Adjustment :	0	
F. FY 2023 Water/Sewer	0	
G. FY 2023 Maximum Allowable Levy	22,061,826	

Regional Schools - Assessment & Budget Information

NASHOBA REGIONAL SCHOOL DISTRICT- FY24 BUDGET UPDATED FOR NRSC 3/1/23

Executive Summary					
Account Name	FY23 Voted	FY24 Proposed	FY24 Voted	Dollar Change FY 23 to FY 24	Change %
Operating Budget	\$61,631,882	\$64,256,266	\$0	\$2,624,384	4.26%
Capital Equipment/ Leases (Copiers)	\$49,223	\$49,223	\$0	\$0	0.00%
Debt Service	\$544,713	\$597,141	\$0	\$52,428	9.62%
Total Budget	\$62,225,818	\$64,902,630	\$0	\$2,676,812	4.30%

HS Renovation Bond	\$330,000	\$13,000	\$343,000
HS Track and Field	\$145,000	\$13,050	\$158,050
HS Leach Field & Fuel Storage	\$48,000	\$10,286	\$58,286
Feasibility Study (TBD)(no principal in year 1)		\$37,804	\$37,804
Total Debt	\$523,000	\$74,140	\$597,140
HS Track and Field Debt funded by Athletic Revolving Fund			(\$25,000)
Total Debt Assessed			\$572,140

NASHOBA REGIONAL SCHOOL DISTRICT- FY24 BUDGET UPDATED

Nashoba Regional School District
Budget Drivers: FY24 Operating Budget

Voted FY 23 Budget	\$ 62,225,818
Proposed FY 24 Budget	\$ 64,902,630
Increase (\$)	\$ 2,676,812
Increase (%)	4.30%

Budget Drivers	FY22 Actual	FY23 Voted	FY24 Proposed	One Year Change %	One Year Change \$\$	% of \$ Increase
Salaries for Existing Personnel <i>(incl. subs)</i>	\$38,111,366	\$40,696,626	\$41,534,123	2.06%	\$837,497	31.29%
Insurance and Benefits	\$8,844,345	\$10,068,813	\$10,505,102	4.33%	\$436,289	16.30%
Special Education <i>(non-salary, w/o transp)</i>	\$1,385,674	\$1,360,566	\$2,155,885	58.46%	\$795,319	29.71%
Transportation: Regular Day/Late/MV	\$2,118,031	\$2,297,740	\$2,260,820	-1.61%	(\$36,920)	-1.38%
Transportation: SPED	\$62,627	\$131,250	\$259,498	97.71%	\$128,248	4.79%
Utilities <i>(gas, electric, propane, telephone)</i>	\$1,315,950	\$1,110,500	\$1,392,400	25.38%	\$281,900	10.53%
Facilities Department <i>(non-salary)</i>	\$1,505,289	\$1,679,965	\$1,798,047	7.03%	\$118,082	4.41%
High School Debt Service	\$562,543	\$544,713	\$597,141	9.62%	\$52,428	1.96%
Deficit Bond Payment	\$0	\$0	\$0	0.00%	\$0	0.00%
SPED Assessment	\$0	\$20,877	\$0	-100.00%	(\$20,877)	-0.78%
School Choice Assessment	\$514,325	\$500,000	\$497,910	-0.42%	(\$2,090)	-0.08%
Charter School Assessment	\$517,516	\$515,746	\$506,461	-1.80%	(\$9,285)	-0.35%
Reserve Fund (statutory)	\$0	\$0	\$0	0.00%	\$0	0.00%
Salary Reserve	\$0	\$0	\$0	0.00%	\$0	0.00%
Other System-Wide Operating Expenses	\$612,631	\$645,123	\$620,873	-3.76%	(\$24,250)	-0.91%
Site-Based and Department Funds	\$2,427,141	\$2,653,900	\$2,774,370	4.54%	\$120,470	4.50%
TOTAL	\$57,977,437	\$62,225,818	\$64,902,630	4.30%	\$2,676,812	100.00%

NASHOBA REGIONAL SCHOOL DISTRICT- FY24 BUDGET UPDATED

Nashoba Regional School District

Summary of Salary and Non-Salary Accounts: FY24 Operating Budget

Category	Salary					Non-Salary					Totals				
	FY21 Actual	FY22 Actual	FY23 Voted	FY24 Proposed	One Year Change %	FY21 Actual	FY22 Actual	FY23 Voted	FY24 Proposed	One Year Change %	FY21 Actual	FY22 Actual	FY23 Voted	FY24 Proposed	One Year Change %
Insurance & Benefits	\$0	\$0	\$0	\$0	0.00%	\$8,823,922	\$8,844,345	\$10,068,813	\$10,505,102	0.04%	\$8,823,922	\$8,844,345	\$10,068,813	\$10,505,102	4.33%
System-Wide	\$949,359	\$943,397	\$950,789	\$995,937	4.75%	\$3,964,999	\$4,325,046	\$4,524,199	\$4,483,205	-0.91%	\$4,914,358	\$5,268,443	\$5,474,988	\$5,479,143	0.08%
Health Services	\$757,881	\$841,391	\$895,863	\$886,056	-1.09%	\$16,370	\$18,148	\$19,800	\$38,250	93.18%	\$774,251	\$859,539	\$915,663	\$924,306	0.94%
Facilities Dept.	\$1,800,174	\$1,835,896	\$1,981,713	\$1,907,549	-3.74%	\$2,606,203	\$2,821,239	\$2,790,465	\$3,190,447	14.33%	\$4,406,378	\$4,657,135	\$4,772,178	\$5,097,996	6.83%
Substitute Teachers	\$801,102	\$589,282	\$350,000	\$370,000	5.71%	\$0	\$0	\$0	\$0	0.00%	\$801,102	\$589,282	\$350,000	\$370,000	5.71%
Teaching and Learning	\$277,593	\$226,849	\$260,869	\$321,401	23.20%	\$240,024	\$307,311	\$400,450	\$459,312	14.70%	\$517,617	\$534,160	\$661,319	\$780,713	18.05%
SPED	\$8,021,847	\$8,461,500	\$9,628,768	\$10,077,361	4.66%	\$2,464,561	\$1,448,301	\$1,491,816	\$2,415,383	61.91%	\$10,486,407	\$9,909,800	\$11,120,584	\$12,492,744	12.34%
Technology	\$538,364	\$478,257	\$491,055	\$505,786	3.00%	\$1,022,254	\$1,076,117	\$1,135,810	\$1,151,406	1.37%	\$1,560,617	\$1,554,374	\$1,626,865	\$1,657,192	1.86%
Athletics	\$359,301	\$491,676	\$536,722	\$559,318	4.21%	\$203,155	\$247,285	\$323,880	\$341,678	5.50%	\$562,456	\$738,961	\$860,602	\$900,996	4.69%
High School	\$6,709,833	\$6,888,541	\$7,167,008	\$7,470,499	4.23%	\$294,846	\$350,582	\$411,227	\$435,183	5.83%	\$7,004,679	\$7,239,123	\$7,578,235	\$7,905,683	4.32%
Luther Burbank	\$2,093,920	\$2,151,550	\$2,284,202	\$2,315,116	1.35%	\$52,440	\$63,050	\$40,521	\$43,645	7.71%	\$2,146,360	\$2,214,600	\$2,324,723	\$2,358,762	1.46%
Center School	\$3,605,497	\$3,928,256	\$4,128,113	\$4,221,107	2.25%	\$73,734	\$89,469	\$82,043	\$79,388	-3.24%	\$3,679,230	\$4,017,726	\$4,210,156	\$4,300,495	2.15%
Hale MS	\$2,112,612	\$2,057,429	\$2,292,531	\$2,106,933	-8.10%	\$50,495	\$75,436	\$61,488	\$58,336	-5.13%	\$2,163,107	\$2,132,865	\$2,354,019	\$2,165,269	-8.02%
Mary Rowlandson	\$3,426,446	\$3,542,947	\$3,799,432	\$3,665,484	-3.53%	\$74,520	\$67,601	\$74,465	\$68,107	-8.54%	\$3,500,966	\$3,610,549	\$3,873,897	\$3,733,590	-3.62%
Florence Sawyer	\$5,440,413	\$5,674,396	\$5,925,221	\$6,131,575	3.48%	\$114,310	\$132,141	\$108,555	\$99,064	-8.74%	\$5,554,723	\$5,806,537	\$6,033,776	\$6,230,640	3.26%
TOTAL:	\$36,894,341	\$38,111,366	\$40,692,286	\$41,534,123	2.07%	\$20,001,833	\$19,866,071	\$21,533,532	\$23,368,507	8.52%	\$56,896,174	\$57,977,437	\$62,225,818	\$64,902,630	4.30%

NASHOBA REGIONAL SCHOOL DISTRICT- FY24 BUDGET UPDATED

Nashoba Regional School District

Fiscal Year 2024

Five Year Rolling Foundation Enrollments

Updated 3/1/23

Preliminary FY24

FY23

FY22

FY21

FY20

Town:	FIVE YEAR TOTAL	1-Oct-22	1-Oct-21	1-Oct-20	1-Oct-19	1-Oct-18	1-Oct-17	1-Oct-16	1-Oct-15	1-Oct-14
Bolton:	5,119	1,011	1,030	1,054	1,004	1,020	1,076	1,015	1,041	1,049
Lancaster:	4,852	1,014	983	969	940	946	966	978	985	969
Stow:	5,614	1,083	1,124	1,115	1,138	1,154	1,211	1,258	1,262	1,318
Total:	15,584	3,107	3,137	3,138	3,082	3,120	3,253	3,251	3,288	3,336

UPDATED WITH FOUNDATION ENROLLMENT NUMBERS

FOR OPERATING ASSESSMENT

Updated 3/1/23

Town:	FY 21	FY 22	FY 23	FY 24	Change
Bolton:	32.2388430%	33.0927901%	32.9001913%	32.8453542%	-0.0548371%
Lancaster:	30.1843461%	30.5511208%	30.8753189%	31.1318018%	0.2564830%
Stow:	37.5768109%	36.3560892%	36.2244898%	36.0228439%	-0.2016459%
Total:	100.0000000%	100.0000000%	100.0000000%	100.0000000%	0.0000000%

HIGH SCHOOL ENROLLMENT FOR CAPITAL ASSESSMENT

Updated 3/1/23

Town:	10/1/2022	FY 21	FY 22	FY 23	FY 24	Change
Bolton:	261	35.0456621%	34.8264278%	34.2281879%	31.8681319%	-2.3600561%
Lancaster:	270	29.1095890%	30.3471445%	30.7606264%	32.9670330%	2.2064066%
Stow:	288	35.8447489%	34.8264278%	35.0111857%	35.1648352%	0.1536495%
Total:	819	100.0000000%	100.0000000%	100.0000000%	100.0000000%	0.0000000%

NASHOBA REGIONAL SCHOOL DISTRICT- FY24 BUDGET UPDATED

Budget Assessment

Proposed Budget	\$64,902,630	
High School Debt	\$572,140	Subject to Capital Assessment Process
Local Revenue	\$13,041,051	State and Locally Generated Revenue
Amount Assessed	\$51,289,439	Total Amount Assessed
Fixed Assessment	\$29,074,040	Minimum Required Local Contributions
Variable Assessment	\$22,215,399	Remainder of Budget to be Assessed

Minimum Local Contribution (House 1)	
Town	Amount
Bolton	\$10,037,536
Lancaster	\$8,180,813
Stow	\$10,855,691
Total	\$29,074,040
Updated 3/1/23	

Towns	Five Year Rolling Assessment Percentage	Fixed Assessment	Variable Assessment	FY 2024 Net Debt Assessment	Capital Assessment Credit	FY 2024 Total Assessment	FY 2023 Total Assessment	FY 2024 Total Dollar Increase	FY 2024 Percentage Increase
Bolton	32.8453542%	\$10,037,536	\$7,296,727	\$182,330.33	\$0	\$17,516,593	\$16,953,808	\$562,785	3.32%
Lancaster	31.1318018%	\$8,180,813	\$6,916,054	\$188,617.58	\$0	\$15,285,485	\$14,591,571	\$693,914	4.76%
Stow	36.0228439%	\$10,855,691	\$8,002,619	\$201,192.09	\$0	\$19,059,502	\$18,535,962	\$523,540	2.82%
Total	100.0000000%	\$29,074,040	\$22,215,399	\$572,140.00	\$0	\$51,861,579	\$50,081,341	\$1,780,238	3.55%

Net Payment Analysis

	FY 2024 Assessment	SBAB Credit	FY 2024 Net Assessment
Bolton	\$17,516,593	\$0	\$17,516,593
Lancaster	\$15,285,485	\$0	\$15,285,485
Stow	\$19,059,502	\$0	\$19,059,502

NASHOBA REGIONAL SCHOOL DISTRICT- FY24 BUDGET UPDATED

FY24 Revenue By Source					
Revenue Source	FY20 Actual	FY21 Actual	FY22 Voted	FY23 Voted	FY24 Proposed
Bolton Assessment	\$15,388,593	\$15,851,005	\$16,317,623	\$16,953,808	\$17,516,593
Lancaster Assessment	\$13,014,404	\$13,374,331	\$13,845,827	\$14,591,571	\$15,285,485
Stow Assessment	\$17,346,696	\$18,135,162	\$18,059,890	\$18,535,962	\$19,059,502
Chapter 70 Educational Aid	\$7,273,744	\$7,273,744	\$7,832,332	\$9,093,116	\$9,777,036
Regional Transportation	\$1,453,304	\$1,440,914	\$1,581,660	\$1,553,592	\$1,620,246
School Choice: Tuition In	\$0	\$0	\$0	\$0	\$25,000
Medicaid Revenue	\$134,847	\$54,180	\$170,000	\$170,000	\$200,000
Extended Day Revolving	\$0	\$0	\$0	\$0	\$0
Pre-School Revolving	\$0	\$0	\$0	\$0	\$0
Investment Income	\$113,982	\$13,620	\$150,000	\$9,000	\$100,000
E&D Appropriation	\$750,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Charter School	\$70,866		\$45,609	\$98,769	\$98,769
Other Revenue*	\$22,031	\$63,052	\$20,000	\$20,000	\$20,000
Total Assessment Revenue	\$46,292,275	\$47,360,498	\$48,223,340	\$50,081,341	\$51,861,579
Total Local Revenue	\$9,818,774	\$10,117,154	\$10,999,601	\$12,144,477	\$13,041,051
Total Revenue	\$56,111,049	\$57,477,652	\$59,222,941	\$62,225,818	\$64,902,630

Budget Summary

FY24 Operating Request = **\$23,458,597**
6.18% above FY23

FY24 Capital Request = **\$1,238,240**
0.21% above FY23

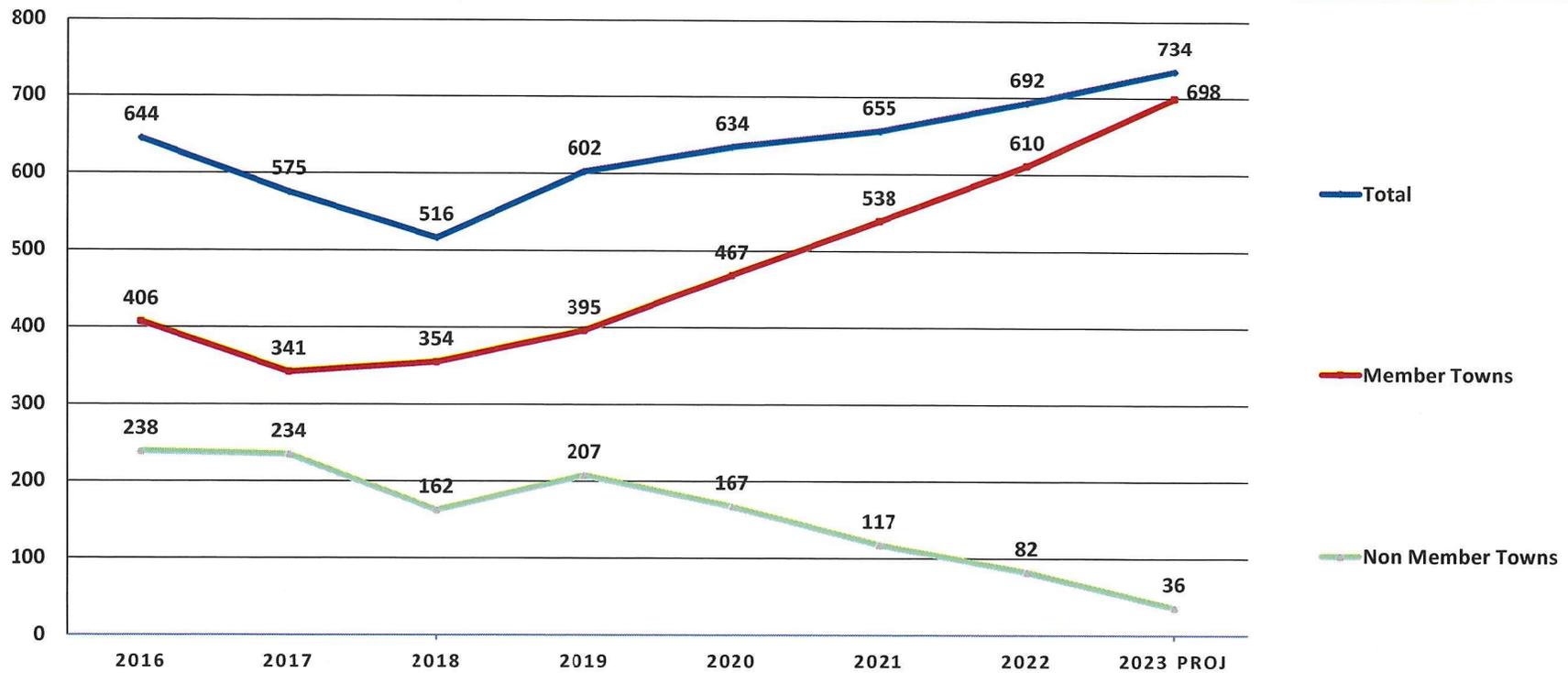
FY24 Building Project Debt = **\$5,619,488**
1.11% below FY23

Lancaster: Preliminary Assessment

Minimum Required Contribution	\$ 806,460
Transportation Assessment	\$ 62,435
Operating Assessment	\$ 927,493
Debt and Capital Assessment	<u>\$ 107,058</u>
Sub-Total	\$ 1,903,446
Building Project – Debt Service*	<u>\$ 476,175</u>
Total Assessment	<u>\$ 2,379,621</u>

**Debt Service excluded from Prop 2 ½ Limitation*

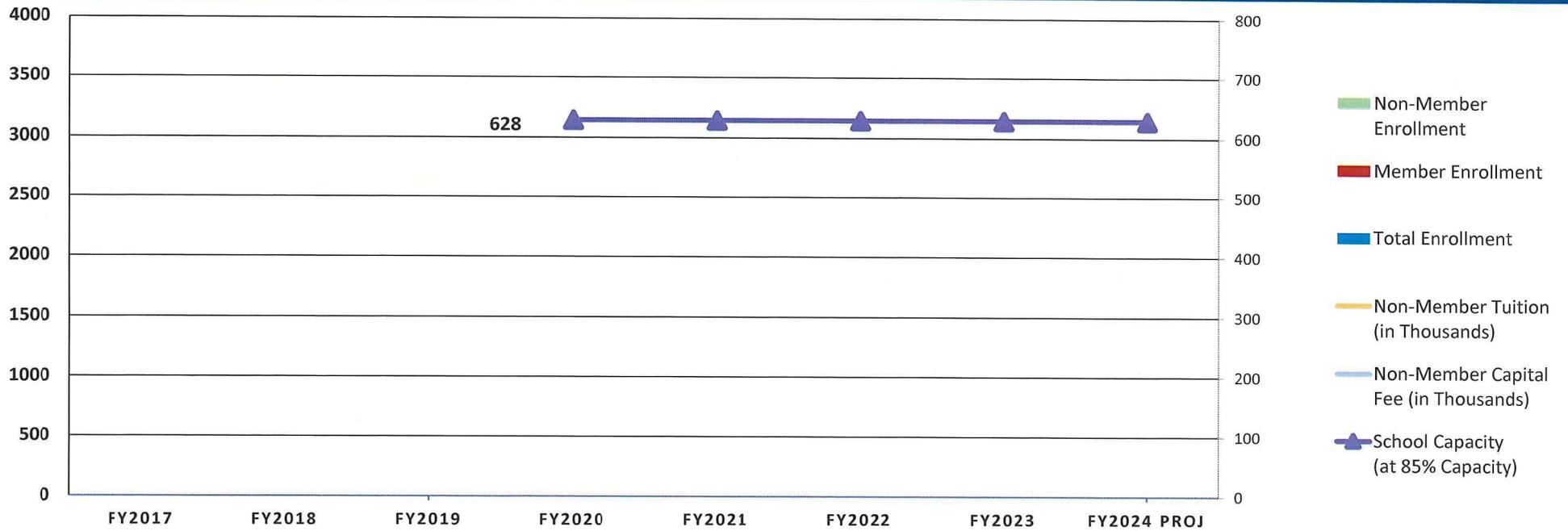
Overall Enrollment as of October 1



Shift in Enrollment

- Enrollment is Shifting to In-District
- Out of District Enrollment is Decreasing
 - Out of District Tuition Revenue is Decreasing
 - Out of District Capital Fee Revenue is Decreasing
- **Resulting in a Significant Increase in Overall Assessments to Member Towns**
- **Per Pupil Assessment will Remain Consistent**

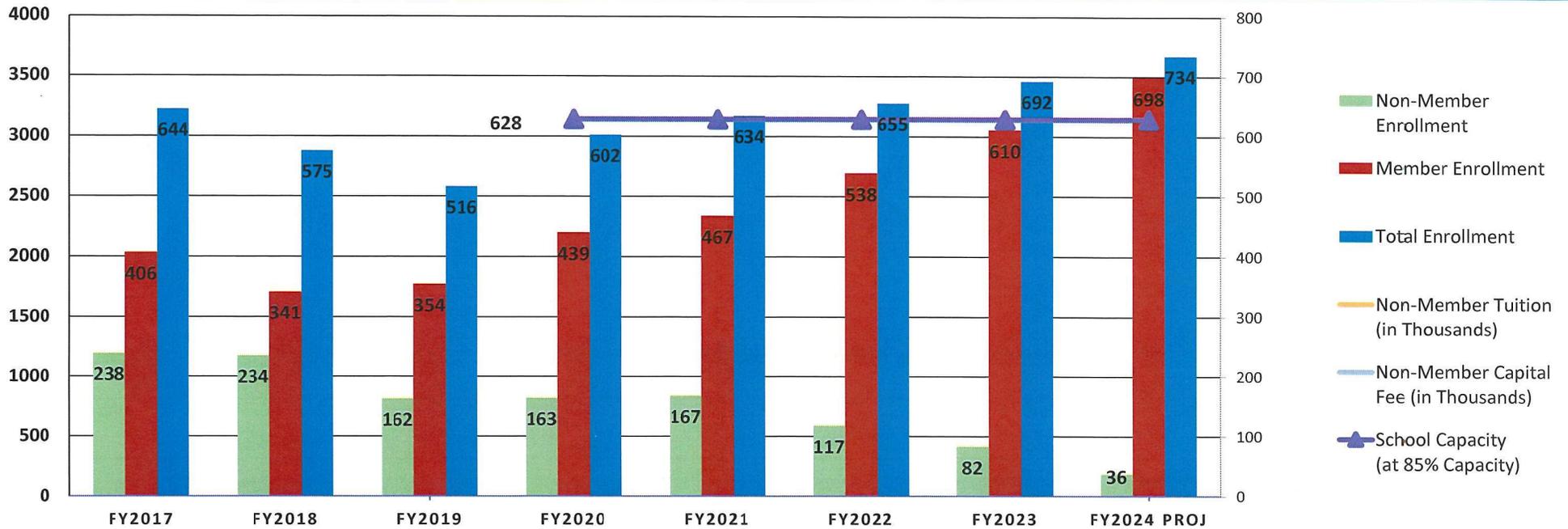
Non-Member Tuition & Capital Fee Reduction and Increasing Member Enrollment



- Non-Member Tuition is set annually by the DESE Commissioner based on 125% of Statewide Foundation Vocational Rate.
- Non-Member Tuition may include an incremental Special Education Fee per Student, if applicable.
- Non-Member Capital Fee is based on average per pupil cost of Debt Service (New Building Only).
 - The Fee varies depending on if Cities/Towns have less than (Type A) or more than (Type B) five Chapter 74 Programs.



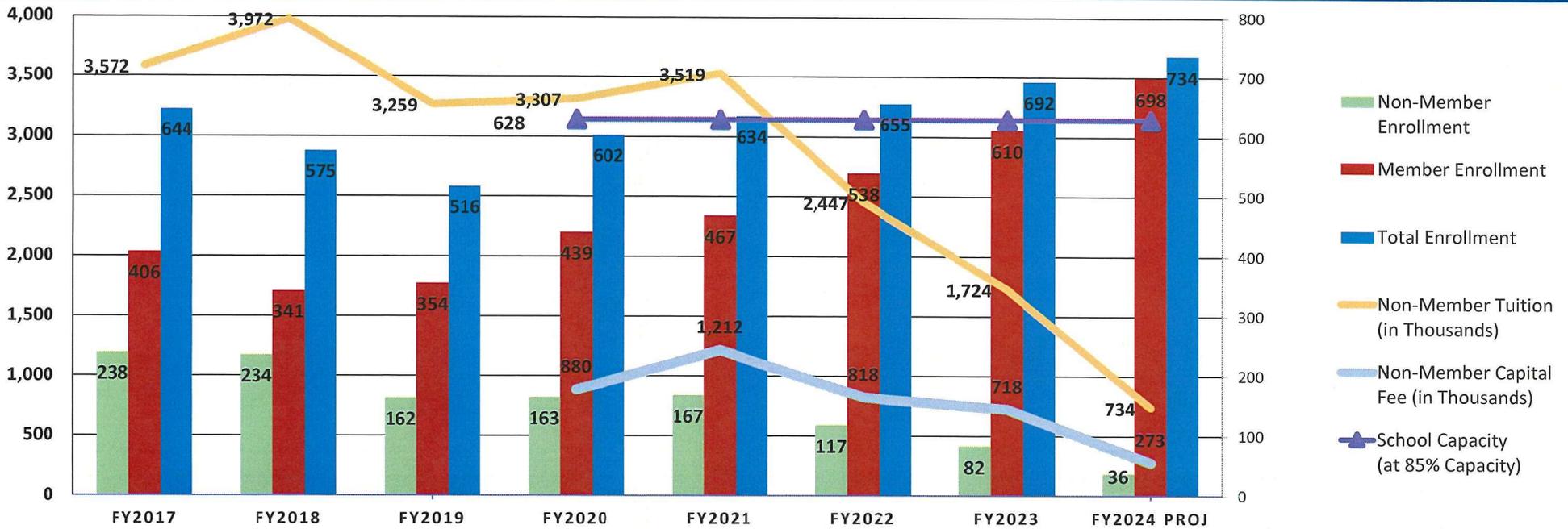
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Impact Assessment - Proposition 2 1/2 Override

Impacts of \$1.3 Million



Lancaster

Amount to Adjust by \$ 1,300,000

Lancaster			
	Residential & Open Space (RO)	Commercial, Industrial and Personal Property (CIP)	Total
FY 2023 # of Parcels	2,808	305	3,113
FY 2023 Assessed Value	1,114,280,987	169,082,633	1,283,363,620
FY 2023 Tax Levy	19,154,490	2,906,530	22,061,021

RO Tax Rate	CIP Tax Rate
17.19	17.19

Proposed Tax Rate Impact Per \$1,000:	1.01
Proposed New Tax Rate Per \$1,000 (Estimated New):	18.20
FY 2023 Average Single Family Assessed Value (Current):	456,209
FY 2023 Average Single Family Tax Bill (Current):	7,842
FY 2023 Average Single Family Tax Bill Impact (Estimated New):	460.77

Assessed Value	Current Estimated Tax Bill	Proposed Estimated Tax Bill	Estimated Tax Bill Impact
250,000	4,297.50	4,550.00	252.50
350,000	6,016.50	6,370.00	353.50
450,000	7,735.50	8,190.00	454.50
550,000	9,454.50	10,010.00	555.50
650,000	11,173.50	11,830.00	656.50
750,000	12,892.50	13,650.00	757.50
850,000	14,611.50	15,470.00	858.50
950,000	16,330.50	17,290.00	959.50
1,050,000	18,049.50	19,110.00	1,060.50
1,150,000	19,768.50	20,930.00	1,161.50
1,250,000	21,487.50	22,750.00	1,262.50
1,350,000	23,206.50	24,570.00	1,363.50
1,450,000	24,925.50	26,390.00	1,464.50
1,550,000	26,644.50	28,210.00	1,565.50