



TOWN OF LANCASTER

FY25 BUDGET

For the Fiscal Year
July 1, 2024 – June 30, 2025

TOWN OF LANCASTER
Prescott Building • 701 Main Street, Suite 1
Lancaster, MA 01523
(978) 365-3326 • www.ci.lancaster.ma.us

GOFA Acknowledgment

GOVERNMENT FINANCE OFFICERS ASSOCIATION ***Lancaster FY25 Budget Under Consideration***

Governments make program and service decisions and allocate scarce resources to programs and services through the budget process. As a result, the budget process is one of the most important activities undertaken by governments. The quality of decisions resulting from the budget process and the level of their acceptance depends on the budget process that is used.

Finding that too little information about effective budgeting practices existed and that an effort to identify and share recommended practices in budgeting was needed, GFOA and seven other state and local government associations created the National Advisory Council on State and Local Budgeting (NACSLB) in 1995 and charged it with developing a set of recommended practices in the area of state and local budgeting. In December 1997, the Council concluded its work by adopting a budgeting framework and recommended budget practice statements.

The GFOA Committee on Governmental Budgeting and Fiscal Policy has continuously reviewed and been involved with the work of the Council. The GFOA Executive Board passed a resolution in support of its ongoing work in October 1997.

For decades, the GFOA has administered the Distinguished Budget Presentation Awards Program to encourage and assist state and local government leaders in preparing their budget documents, “...*of the very highest quality that reflect[s] both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting.*” The GFOA recognizes individual governments who succeed in achieving the goals outlined in their best practices manuals and, while not commonplace in many municipalities, more than 1,800 local government entities were recognized for their transparency in budgeting in 2023.





Town of Lancaster
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March 18, 2024

Dear Select Board, Finance Committee, and Residents:

It is with pleasure that I present you with the Town of Lancaster's proposed budget for the Fiscal Year beginning July 1, 2024. This budget was created utilizing a Zero-Based Budget platform and proposes a \$1,018 *decrease* in Municipal (non-school) expenses, including personnel and non-personnel, for FY25. This document's format was first introduced last year and has been refined further to include additional information and sections meant to educate readers relative to Lancaster's financial and legal obligations. In the ensuing sections, you will see data and graphics that explain where tax dollars are allocated and how those allocations relate to the Town's overall mission and goals. Municipal budgets, as a matter of principle, illustrate a community's values and priorities. This document seeks to define Lancaster's community profile and to articulate our community's needs as we head into FY2025. Appropriation requests serve as confirmation of where we, as a community, wish to invest or enhance programs and services to advance specific goals and objectives. The ability to view Lancaster's budget in a holistic and detailed manner ensures a greater understanding of how and why our Town Government operates as it does. As is the case with all budget documents, should the budget meet Town Meeting's approval, this document will then become part of the Town's larger financial roadmap, outlining both department purpose and intentions well beyond next Fiscal Year's ending.

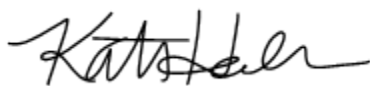
To begin this year's budget, Town staff engaged in several group summits where Department Managers were asked to outline their department's core values and relate those values back to individual efforts, needs, and expansion requests. Once this was complete, managers then worked together to identify goals and objectives based on several overarching values. Staff dedicated a great deal of time to linking each of the allocation requests *back* to an overall goal or, in many cases, multiple goals. The result –this budget—reflects our Town's

community priorities and the department goals outlined, and committed to, by Lancaster's leadership team.

Similar to last year, the chapters to follow include pieces describing Lancaster's Governmental structure, operational overview, financial drivers, Capital Improvement needs, department General Fund requests, and Enterprise revenues and expenses. Each department has its own section with the corresponding divisions outlined therein. The members of the Select Board and Finance Committee met jointly, and separately, for many months to review this year's budget. A several-hour-long budget session was held on Saturday, November 18th where Department Heads outlined their needs and service indicators to members of both boards. Subsequent meetings further defined and refined Town-wide goals. The appropriation total seen here equals \$29,102,965. That amount is a **\$1,018 decrease in Municipal Expenses** and a **\$1,148,248 increase in educational expenses** for a total differential from FY24 of \$1,147,245. At our current tax rate, which roughly equals 10¢ for every \$100,000 budgeted (average household value at +/- \$470,000), that's an increase of approximately 45¢.

On behalf of the Town Staff, I wish to thank you all for taking the time to read and understand the budget. We look forward to continuing budget-related discussions, forums, and hearings in preparation for the Annual Town Meeting. As a team, we remain committed to learning from our community and are available to answer questions related to the budget, or any other department-related query, as needed. It is my sincere hope that your review of this document, and the pages herein, proves to be both educational and helpful. This budget, as proposed, ensures continuity of service and protects the Staff's ability to safeguard the quality of life for all those living, working, or visiting our community.

Yours in Partnership,

A handwritten signature in black ink, appearing to read "Kate Hodges", with a stylized, cursive script.

Kate Hodges, Town Administrator

Table of Contents

SECTION I	GOVERNMENTAL STRUCTURE & OPERATIONAL OVERVIEW	7
TOWN GOVERNMENT		8
<i>Mission Statement</i>		8
<i>Form of Government</i>		8
<i>Appointment & Organization of Government Officials</i>		8
<i>Town Department Organizational Structure</i>		10
TAXES		11
<i>Terminology</i>		11
<i>Setting the Tax Rate</i>		11
<i>Forms Within the Tax Recap</i>		12
<i>Levy Limit Worksheet</i>		13
<i>Historical Rates & Ceilings</i>		13
REVENUES		14
<i>Primary Sources</i>		14
<i>Other Types of Revenue</i>		15
SECTION II	BUDGET DRIVERS AND GOAL SETTING	17
REVENUES		24
GRANTS		26
STAFFING		27
GENERAL FUND REQUESTS		28
FREE CASH		29
<i>FY25 General Fund Budget Summary – Quick Look</i>		30
DEPARTMENTAL BUDGET WORKSHEETS		31
<i>Town Administrator & Select Board</i>		32
Town Counsel & Risk Management		35
Town Clerk: Operations		38
Town Clerk: Elections		40
Town Meeting & Town Reports		42
Information Technology		44
Schools		47
<i>Finance and Budget</i>		48
Reserves		50
Debt Service		51
Assessors		52
Treasurer-Collector		54
<i>Community Development & Planning</i>		56
Inspectional Services		58
<i>Police Department</i>		60
Regional Dispatch		63
<i>Fire-EMS</i>		66
<i>Health and Human Services Department</i>		70
<i>Thayer Memorial Library</i>		73

Public Works	76
Town Facilities	76
Highway Division.....	78
Highway Safety Division	80
Cemetery Division.....	82
Streetlights	84
Snow & Ice Operations	85
SECTION III CAPITAL ASSETS & BUDGET	87
<i>Capital Improvement Program.....</i>	<i>88</i>
Plan & Allocations.....	89
Capital Budget – By the Numbers	89
Capital Equipment Inventory	90
<i>FY25-29 Capital Improvement Outlay Program</i>	<i>93</i>
Approved Project & Funding Sources	95
APPENDIX.....	97
LANCASTER TAX FORMS – STATE OF MASSACHUSETTS	98
<i>Tax Rate Recapitulation.....</i>	<i>98</i>
<i>Levy Limit.....</i>	<i>98</i>
<i>Free Cash Certification</i>	<i>104</i>
MINUTEMAN HIGH SCHOOL – ASSESSMENT & BUDGET INFORMATION	108
NASHOBA REGIONAL SCHOOL DISTRICT - ASSESSMENT AND BUDGET INFORMATION.....	113

SECTION I GOVERNMENTAL STRUCTURE & OPERATIONAL OVERVIEW

Town Government

Mission Statement

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 the Town while maintaining the Town's historical and rural nature.

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, the 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 affecting 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 through 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 efficient and effective handling of Town business.

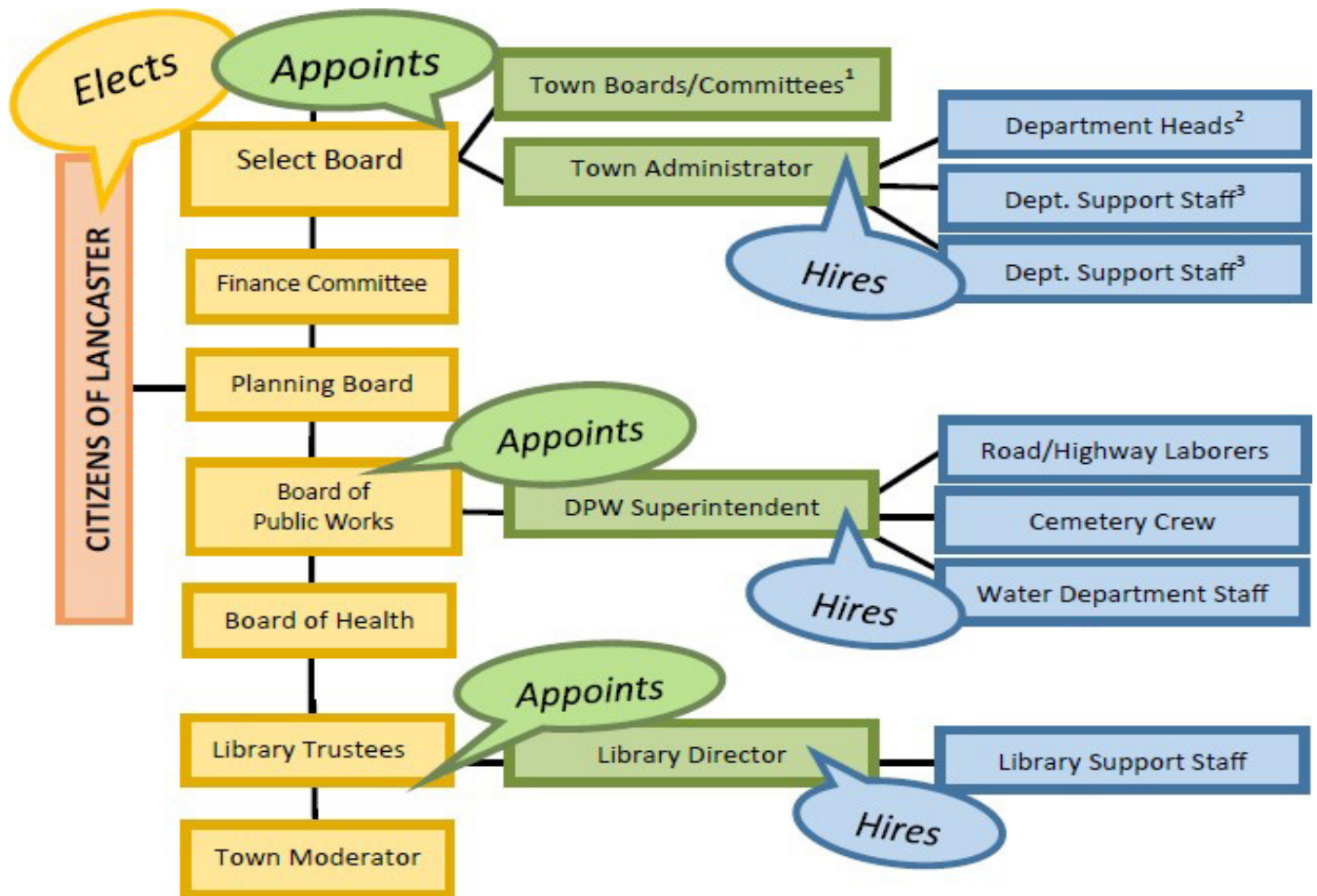
This year, Lancaster's Annual Town Meeting is tentatively scheduled for May 6, 2024, beginning at 7:00 PM in the Mary Rowlandson Elementary School and, as needed, the Luther Burbank Middle School.

Appointment & Organization of Government Officials

The chart on the next page 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.

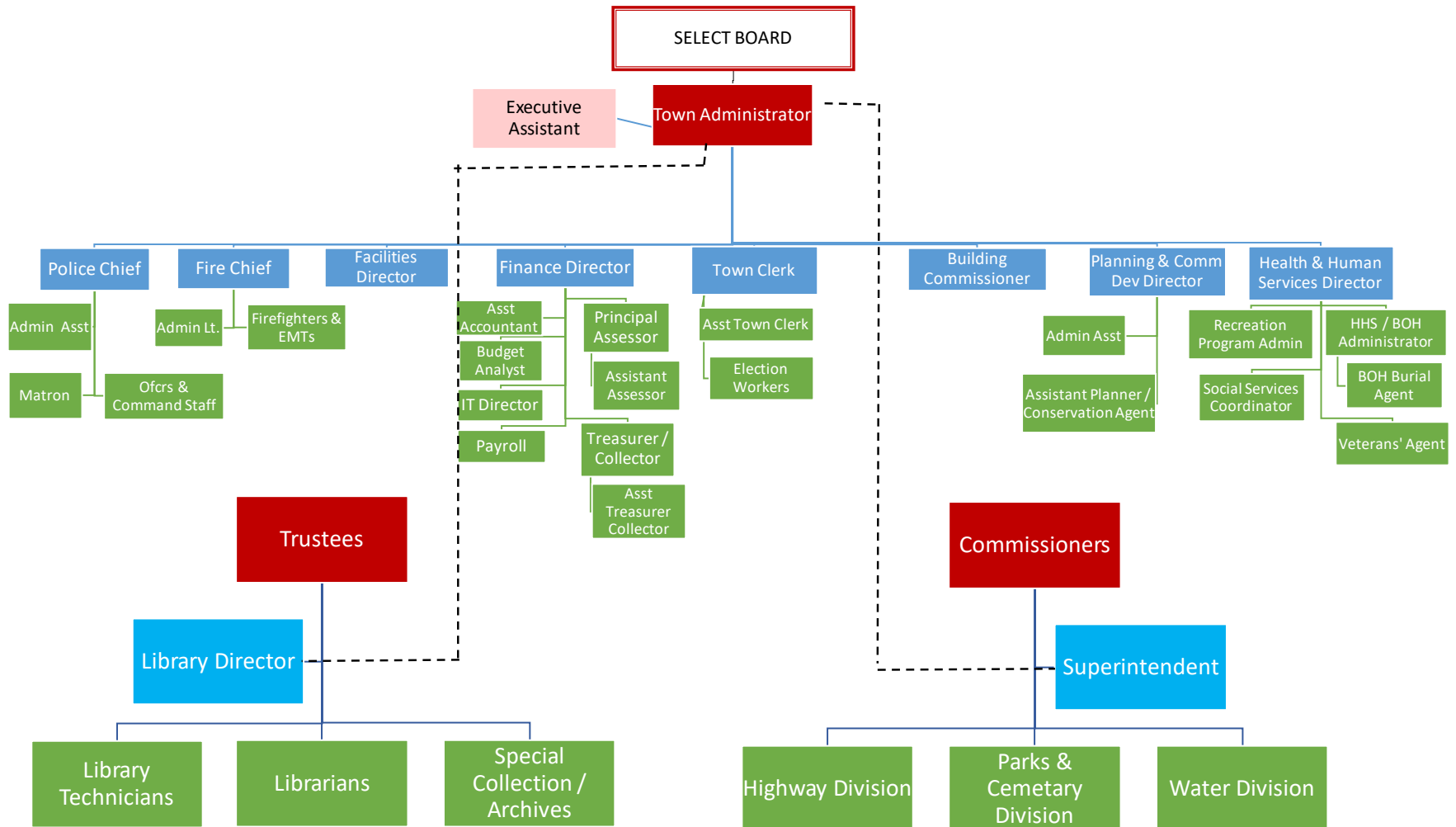
¹ The Town Administrator oversees all Town Departments and Divisions except the Public Library, overseen by the Board of Library Trustees and the Department of Public Works, overseen by the Public Works Committee – both duly elected boards with staggering term memberships.

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; Town Constable(s) and several Ad Hoc Committees.
2. **Department Heads:** Building Commissioner, Director of Health & Human Services; Finance Director/Town Accountant; Fire Chief; Library Director; Planning & Community Development Director; Police Chief; Public Works Superintendent, and Town Clerk.
3. **Division Managers:** Budget Analyst & Purchasing Administrator; Facilities Director; Conservation Agent/Assistant Planner; Collector- Treasurer; Human Resources; Information Technologies; Principal Assessor; Social Services Coordinator, and Recreation Administrator.

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 the 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.

Levy Ceiling – The levy ceiling is 2.5% of the full value of the Town. Based on the Town's aggregate valuation of \$1,377,806,820, the FY24 Ceiling is \$34,445,171.

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 2024 new growth revenues totaled \$191,532 and were certified by the Department of Revenue in November of 2023.

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 the present fiscal year and, where applicable, all overrides or additional funds appropriated or approved by the voters within a Proposition 2½ override or a capital expenditure or debt exclusion override. The certified maximum allowable levy for fiscal year 2024 in Lancaster is \$23,071,147.

Excess Levy Capacity: Excess levy capacity is the difference between the levy and the levy limit. Fiscal year 2024 excess capacity was \$7,215.92.

Setting the Tax Rate

Each year the Town must have its tax rate approved by the Massachusetts Department of Revenue before issuing tax bills. To have the tax rate approved the Town must document all proposed spending and all sources of estimated revenue. Each year, before 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 are 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 requires 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 backup 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 Within the Tax Recap

Specific documents that 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 before 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 the 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 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.

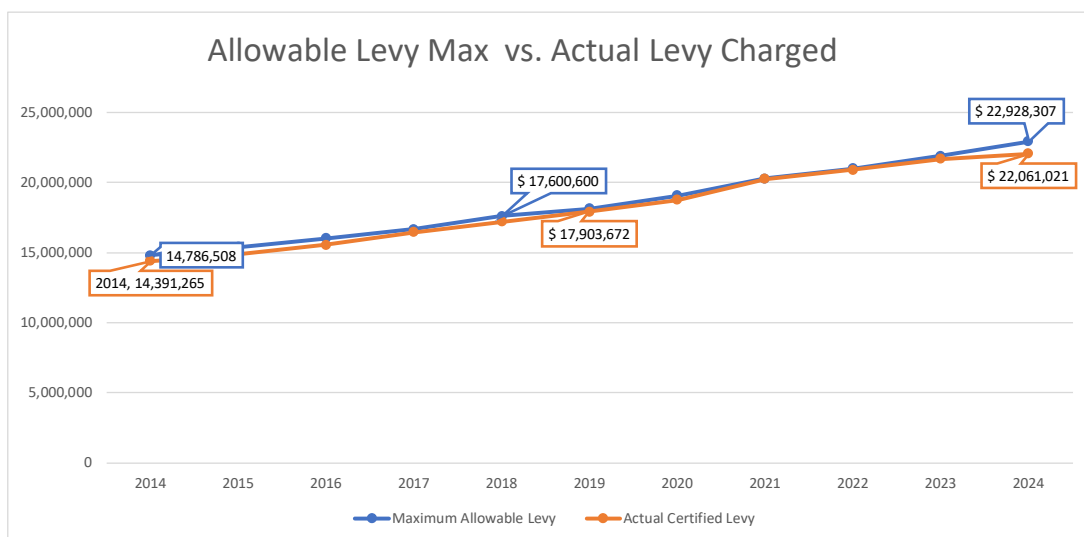
OL1: This document is essential because it shows that Lancaster's Town overlay is properly funded. Overlay is considered money that is set aside each year to fund tax refunds from that year's levy. The refunds are generally tax exemptions or abatements and processed by and through the Town's Assessing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

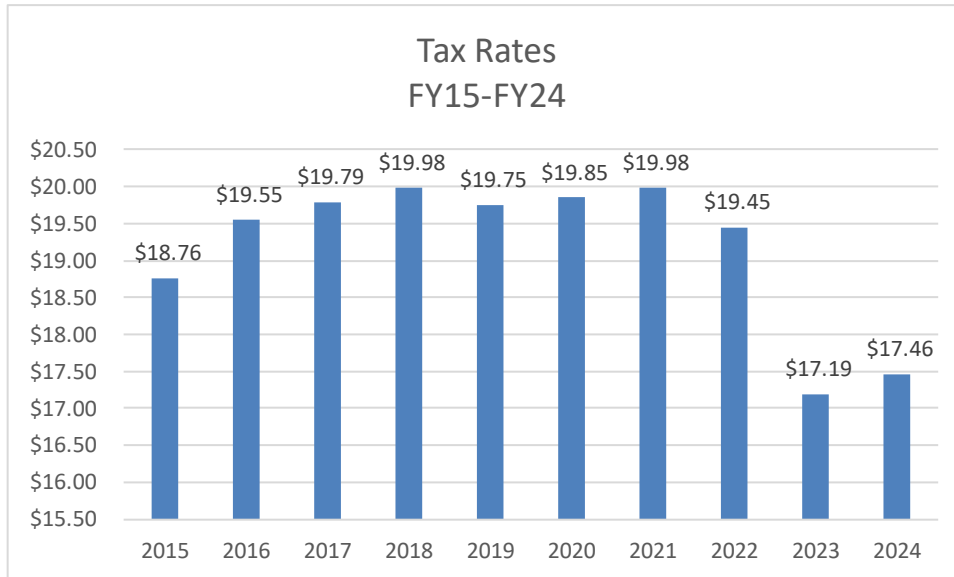
Levy Limit Worksheet

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 \$350,000 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

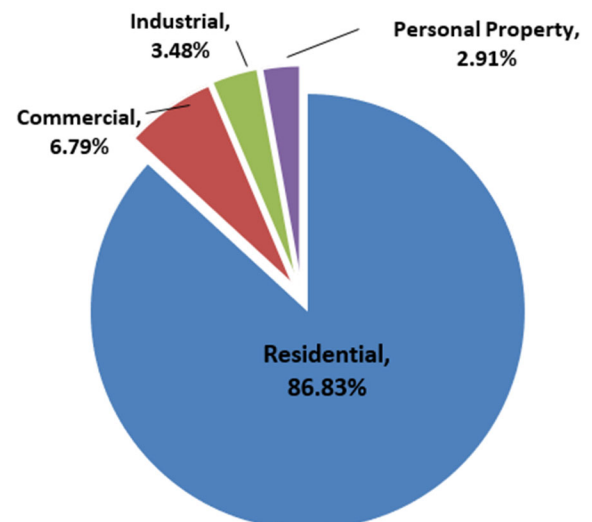
the tax rate amount to its lowest point in more than ten years, \$17.19. This type of shift happens when property reassessments result in higher overall property values. In the case of Lancaster's 2022 revaluation, property values rose exponentially and as seen in the above graph, the Town's tax rate 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 the same manner. Lancaster has one tax rate for all types.

Primary Sources

The Town's taxable properties are almost all residential. As of the 2023 valuation, 86.825% of the property taxes collected were residential and 6.786% were collected from commercial entities. As a rural community, 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



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. ($\$350,000/1,000 = 350$; $350 * \$19.45 = \$6,807.50$)

Town’s main source of income remains.

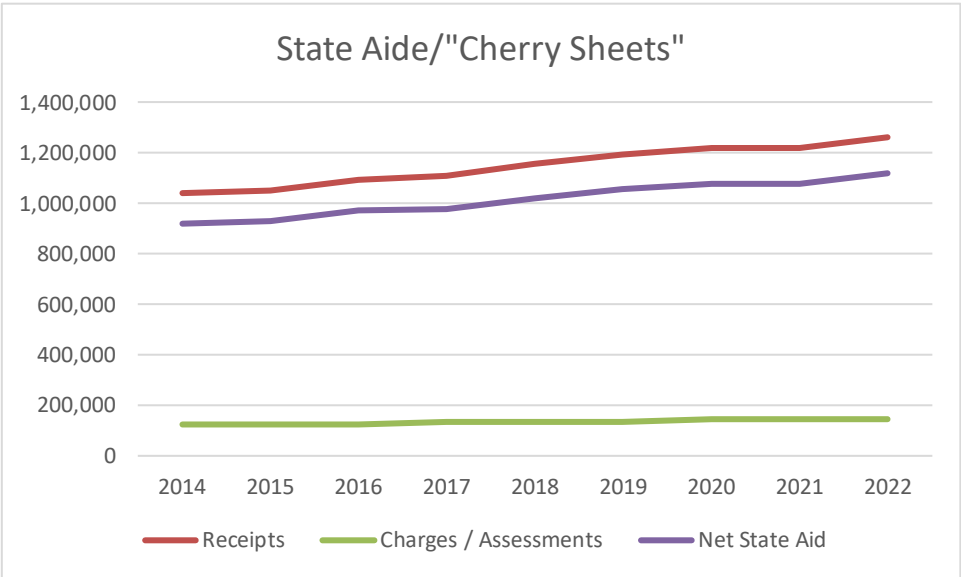
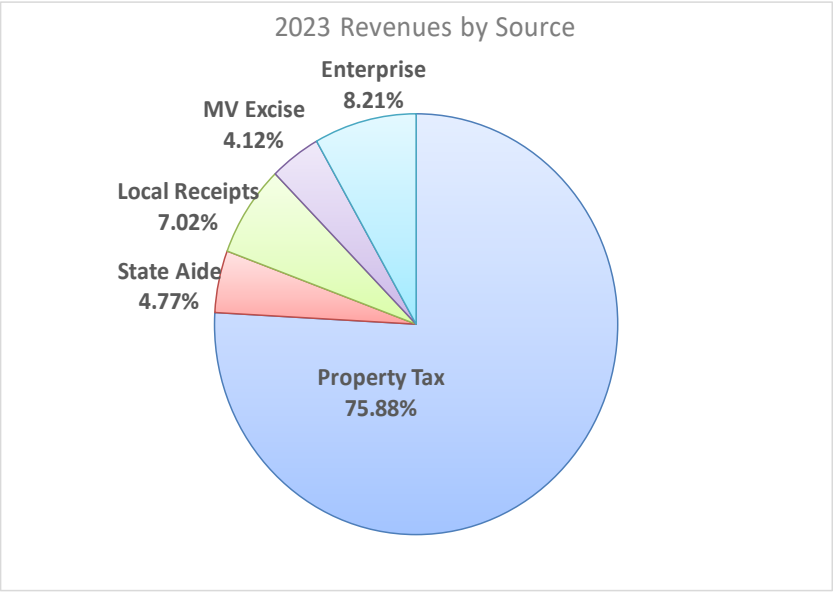
Other Types of Revenue

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.

State Aide

Over the past decade, the amount of funding the town receives from the Commonwealth remained relatively stagnant only increasing by about \$250,000 over 10 years.



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SECTION II BUDGET DRIVERS AND GOAL SETTING

This budget book is divided into five separate and distinct sections. Part I contains information relative to Lancaster's governmental structure and the Town's Departmental operations. Part II encompasses each Department/Division's budget requests and subsequent TA recommendations. Part III is comprised of Capital Budget items including the Town's major asset inventory and depreciation schedules as well as an outline and scope of proposed and funded capital investments for FY25. Part IV details the Town's Enterprise and Funds and the last section, Part V, is an Appendix with additional information which may be of interest to the community and includes Lancaster's state and local tax rate information and calculations, the Town's financial analysis sheets and the Nashoba and Minuteman Regional School Districts' budget documents and FY25 recommendations.

LOOKING BACK TO SEE FORWARD

For FY24, Lancaster voters approved an operational override, commonly referred to as a 'Proposition 2 ½ Override,' via ballot vote. While overrides are never desirable, last year's was necessary to ensure the financial viability of our Town. It is important to understand how property taxes are managed and how the override helped Lancaster in FY24 to fully understand where we *were*, financially, when we began to plan for FY25. In all cities and towns, revenues collected from property taxes is referred to as the 'tax levy' and that levy is limited in two separate and very distinct ways. The first is through what is called the 'Levy Ceiling'. The ceiling regulates how property taxes are amassed and stipulates that the total amount collected may not exceed 2 ½% of the total assessed property/home values within that community. For example, if Lancaster's total property tax values were equal to \$100 million, the Town would only be permitted to raise a maximum amount of \$2.5 million each fiscal year ($\$100M \times .025$) in taxes. The 'levy limit' surrounds the total maximum amount the levy is permitted to *increase* each year, also referred to as the 'levy increase limit.' This limit dictates that the amount raised in taxes may only increase by 2 ½% above that of the prior year's levy maximum (after adjustments for new growth, but for the purposes of this exercise, we are sticking with round numbers.) Using the same example above, we said that the levy maximum was \$2.5M because it was 2.5% of the total valuation. If we take that amount, \$2.5M, as our starting point and increase that by the maximum, 2.5%, that adds an additional \$62,500 or $\$2.5M \times .025$.

For Lancaster, voters approved the ability to tax above this ceiling in the amount of \$1.2M for FY24. This, in turn, increased Lancaster's Levy Capacity, meaning the total amount of our maximum by \$1.2M. This provided for a much-needed boost in tax revenue, allowing the Town to catch up with the rates of inflation and other financial changes that had taken place over the last twenty years (the last override was in 2003.) In December 2023 during the Town's Annual Tax Hearing, the levy was set to \$24,056,507.08 which includes \$20,951,897.88 in Residential taxes, \$1,556,835.15 in Commercial taxes, \$791,149.84 in Industrial taxes and \$756,624.21 in Personal Property taxes. When we add the additional sources of Town revenue, including local receipts, the total rises an additional \$4,808,522.41 for a total budget of \$28,865,029.49.

The decision to ask for an override last year, and the voters ultimately approving it, was not arrived at easily or without great consideration and planning. Town staff remain committed to what was outlined during the budget hearings last year – no one wished to propose another override and we are looking forward to proposing and underwrite to residents in the future. To accomplish this, Town staff began planning for this Fiscal Year's budget by adopting a markedly different from years' past. Together, we outlined a goal - a **commitment** - to create a budget which ensured level taxation for FY25. In simple terms, the goal of this years' budget was to put forward a **\$0** General Fund increase (meaning, non-school expenses) thereby allowing for a minimal increase specific to school expenses, through their assessments, which are outside staff control. While *not* an underwrite, the ability for the Town to live within the means created by the override's passage was crucial for staff and drove the requests you will see in the pages to follow.

ZERO-BASED BUDGETING

Zero-based budgeting (ZBB) is a technique in which all expenses are required to be justified for the new period starting from \$0. This is very different than the more 'traditional' budget process which looks at actuals and past practices to determine adequate funding strategies. ZBB is a highly effective business-planning tool which many Fortune 500 companies employ to assist them in eliminating costs and controlling spending. While private-sector finance is primarily focused on high-profit margins, municipal budgeting generally takes a more measured approach looking at years' past and aligning financial goals with those outlined by the community and its leadership. That said, while the idea of public vs. private sector is the subject of many scholastic articles, the one thing that is often championed by both 'sides' is that the ability to meet the needs of one's community (*or customers*) in the most reasonable and cost-effective manner (i.e., private sector = greater profits; public sector = lowest taxes.)

As stated in the introductory letter, a municipal budget, and the allocation of resources therein, serves as a statement of priority for that community. Using a Zero-Based Budget (ZBB) approach, Town staff were able to deliver many of the financial and operational goals outlined within their personal departmental operations and several others that were previously captured and detailed within the Town's other strategic planning documents. A ZBB process enforces ownership and accountability ensuring financial decisions are made rationally and holistically. For many organizations, the thought of rebuilding the budget from the ground-up can be daunting, but Lancaster's process actually began last year, in preparation for the override, as a means to wipe the financial slate clean and start from scratch. Contemplating the worst-case scenario helped the Town staff navigate what, financially, is required to meet both level-funded and level-service objectives. This year, funding recommendations were based on departmental requirements and efficiency rather than budget history. No item was '*automatically*' included in this year's budget simply because it was funded last year/ The formulation of a new 'Staff-level' budget team was also created to meet and scrutinize every line item and every appropriation request through a cross-departmental lens.

THE 'ASK' OF TOWN DEPARTMENT HEADS

Budget instructions were sent to Department Heads in August and included detailed instructions on how to submit FY25 requests using the ZBB theory. The instructions detailed the information outlined above and asked staff to submit two separate requests that, once finalized, would amount to at least a \$0 bottom-line increase. Meaning, the goal for Town leadership was to develop their budgets such that **the total amount appropriated for General Fund expenses would remain the same, or less than, the total dollar amount approved in FY24.**

Budget A: Level-Funded

A level-funded budget includes recommendations for appropriating funds to ensure departments can achieve their mission and goals, but not expand upon them. As overarching goals and initiatives change annually, these amounts are expected to tie back into one, or more, corresponding departmental goals or initiatives. A level-funded budget maintains the status quo. Apart from personnel costs, which include contractual requirements related to steps or wage increases, the amounts requested are similar to those of the prior year.

Budget B: Level-Service

A level-service budget includes recommendations for appropriating funds to maximize a department's ability to not only achieve their mission and goals, but to expand upon them. The amounts requested show an amount needed for both non-personnel expenses and employee structure movements equal to 3%.

While not an exact science, the purpose of expanding the procedures relative to how departments request funding assisted the budget team in gaining a better understanding of the true operational costs (i.e., ZBB). When looking at each of the department appropriation requests sheets you will see three colored columns - blue depicts 'level-funded' requests, orange reflects 'level-service' requests, and green depicts the 'recommended' amount ultimately seen in the final budget appropriation requested given to the Select Board and Finance for Town Meeting's for consideration.

BUDGET CONCENTRATIONS

Strategic budgeting at its core surrounds the ability for those making recommendations to utilize a multi-year planning process and quantify measured results to achieve explicit goals and objectives which last beyond the actual budgeting process and through the fiscal year. This year, Lancaster's Management Team met and strategized over several sessions to develop a high-level plan detailing what, as an organization, we wish to accomplish and what is necessary, in terms of funding, to achieve success. Category-specific considerations don't leave much room for strategic thinking, but the ability to see the budget from the 500-foot level, in terms of what we hope to accomplish, assisted us in determining our budgetary and operational goals. While the team acknowledged the fact that individual budgets will be viewed separately from one other by members of the community, the Finance Committee, and the Select Board, looking at them holistically ultimately ensured that the Town team was able to both appreciate and articulate a set of shared goals for FY25.

In the wake of the COVID-19 pandemic, both the Governmental Finance Officers Association (GFOA) and International City Managers Association (ICMA) have encouraged local governments to *"move away from 'incremental, line-item budgeting' by taking advantage of new ways of thinking, new technologies, and to better meet the changing needs of communities with a limited budget."*³ The Town team took this message to heart for FY25 and worked diligently to bring requests for appropriations forward which maximize productivity and support a shared purpose.

Aligning our Strategic Goals with the Community's Values

As Town staff began to contemplate the year ahead, we considered the following questions ... *What tasks, programs, and missions should we prioritize for funding in FY25?*



Do the initiatives, programs, ideas, and proposals we intend to champion ...

...**maintain** or **increase** Lancaster's financial or environmental sustainability?

...**motivate** professional, hard-working, and ethical persons to work, or remain working, in Town?

...**contribute**, in part or in total, to Lancaster's long-term community-wide objectives surrounding:

- (a) financial and housing equity,
- (b) our ability to care for our most vulnerable populations,
- (c) decreasing the Town's reliance on the residential taxes for revenue, or
- (d) increasing the quality of life for all.

³ <https://www.gfoa.org/rethinking-budgeting>

These objectives share two common values for the Town - **Partnership & Mutual Respect**. Keeping those tenants in mind, each Department Head was then asked to think about department-specific goals. Managers listed their goals for one another to view. Staff were then asked to identify themes and, eventually, to identify one or more *common themes*. Each of the FY25 Goals and Objectives which you will see here *fit* at least one, if not more, of the following themes or purposes.

- (1.) To increase operational efficiencies.
- (2.) To develop programs and strategies with an eye on long-term community planning.
- (3.) To meet the needs of our community.
- (4.) To educate residents about Town operations, processes, and applicable laws.

Department-Specific Budget Objectives

Increase Efficiencies

Productivity refers to the amount of work one can accomplish in a certain amount of time while *efficiency* measures how well one uses one's resources, or time, to complete a task. By measuring our efficiency from the inside, the team was able to identify several objectives for the upcoming year which, once complete, will add productivity *through* efficiency.

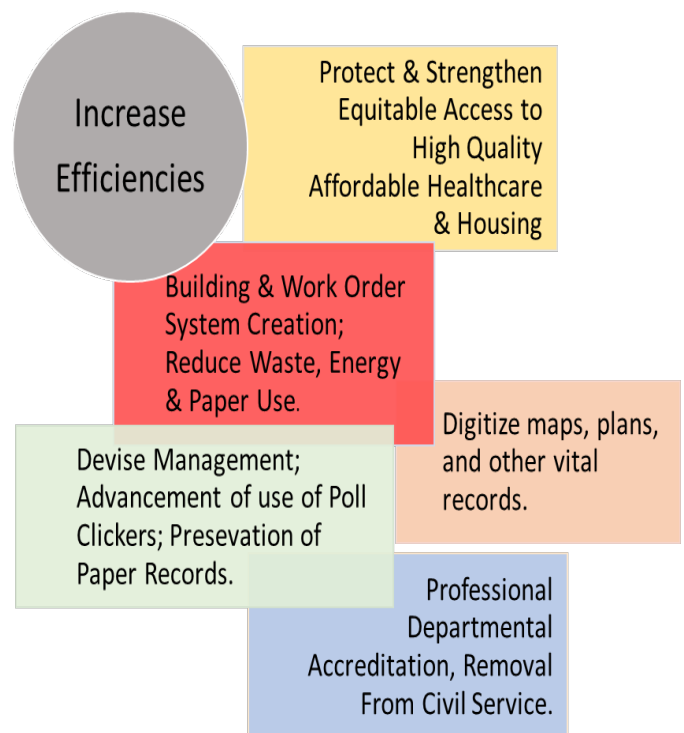
For FY25, these include:

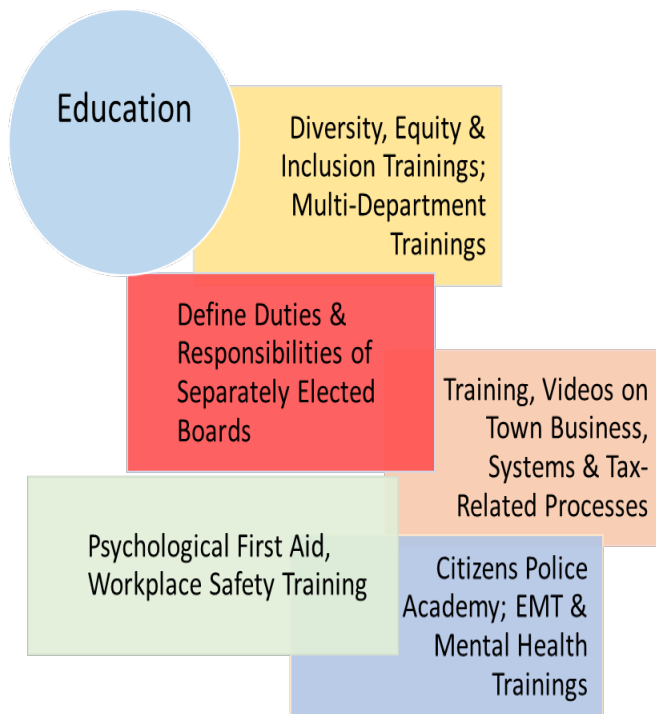
Strengthening access to services and funds by engaging in inter-departmental initiatives such as the shared Mental Health Case Worker (grant funded) between the Police and Human Services Departments.

Documenting needs and process before simply 'diving in' to solution-mode, thus, creating a better understanding of staff requests, or challenges, particularly for those internal-facing departments and operations such as Finance, Human Resources, Information Technology (IT) and Buildings & Facilities.

Clear away excess barriers, particularly those which hinder growth and progress, such as Civil Service or other archaic Town Codes or regulations that do not reflect current best practices or conflict with Massachusetts General Law.

Leverage automation including a greater use of technology during Town Meeting; digitize files for greater community use and access for potential new residents, developers, and businesses.





Educate

Resident education is necessary to ensure that people in our community understand Lancaster's governmental systems and the processes in place that legally bind the Town. Information relative to how residents can exercise their rights to engage or petition Town leaders is also important to ensure a balance of ideas and suggestions are heard and contemplated.

The ideals surrounding a greater need for **Civic Education** quickly came into focus when Town staff began talking about Lancaster's more complex or highly debated issues from the past 18-months. Defining areas where Town staff may engage members of the community, or produce educational materials relative to certain Town actions, will ultimately lead to greater engagement and help to increase voter turnout and civic participation year-round. In addition to educating residents, staff need to be empowered with the tools and resources they need

to perform the essential functions of their jobs. Ongoing community and staff education is essential for staff members to remain up to date with procedural and legal changes. Additionally, the mental health crises in America has worsened over the past few years and staff are not exempt from the challenges this has caused. The ability to recognize common signs of mental health crises and, moreover, how to handle them sensitively and professionally ensures all persons are treated with the respect and dignity they deserve.

Meet Needs & Strategic Planning

These final themes work in conjunction with one another and rely on input and directives received from both elected officials and community members. To meet community needs, we need qualified, professional staff who are subject-matter experts in their fields. Last year the Town received a grant to study the classification and compensation plan as the current plan is more than fifteen years old. Municipal workplaces have historically had difficulty competing with the private-sector job market, but there were generally reasons *why* people sought work within their Cities and Towns rather than in private business. Generally, those reasons surrounded one's ability to be closer to home. This is particularly true when contemplating Lancaster's former All-Volunteer/On-Call Fire Department. In many small communities, Volunteer or On-Call Fire Departments were historically staffed by members of the community who worked *in* the community



and were, therefore, able to leave their job at a moment's notice to respond to an emergency. Over time, this dynamic has changed. Many who work in municipal government are not residents of that community and many residents who hold on-call or per-diem appointments work in companies that are miles away from Lancaster making it impossible to report to a call in a timely manner.

Years ago, Town Charters throughout the State required Town Administrators and Managers to be residents of the Towns in which they worked. Over time, Towns have removed those provisions from their Charters as they seek to attract qualified candidates from wider 'talent pools'.

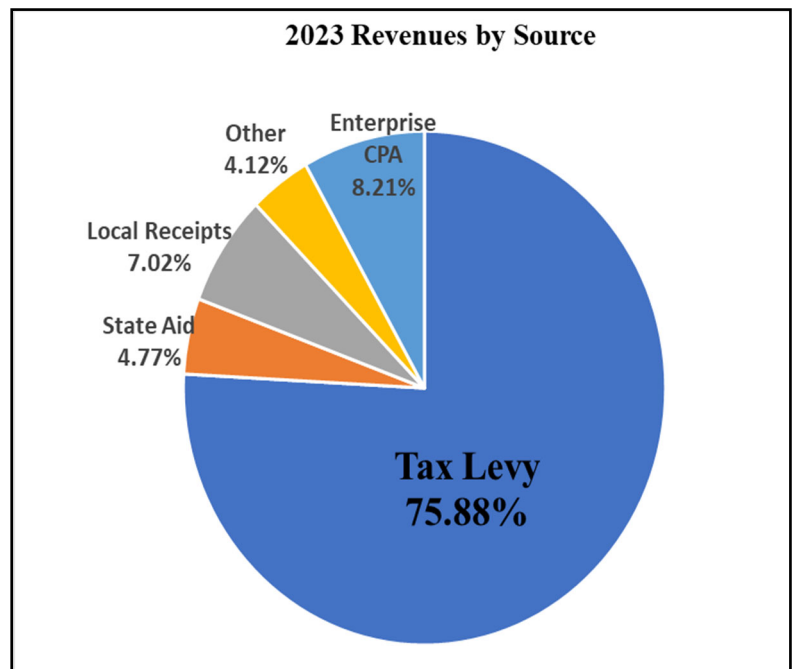
Municipalities are searching for, and recruiting, workers at unprecedented levels since the pandemic hit. Neighboring Towns are known to reach out to other local officials directly to offer them roles within their communities for more money, better hours, more paid time off, etc. 'Workforce poaching' is very much a reality of municipal work and the Town needs to remain vigilant relative to our total compensation packages in order to remain competitive in today's market. The MA Municipal Association has informed Town Leadership that they have seen a decrease of more than 40% in municipal work over the past five years as college graduates and others entering the workforce move to business, technology, and marketing fields over civic and cultural roles because they offer more competitive wages and allow working remotely or additional 'flex time.' Additionally, the negative political climate in our nation has led to some long-term government employees seeking early retirement or exploring other types of work in the private sector which don't carry as much 'political weight'. Young professionals, recognizing the severe public discourse or experiencing the negative effects of an overly political atmosphere, seek positions less prone to public criticism or, as is the case with public safety officers, less dangerous.



As an employer, Lancaster must attract and retain qualified staff. This notion must be a priority. For that reason, we have begun to look at the entirety of Lancaster's total compensation package including paid time off, benefits, and wages. Following the lead of the Nashoba Regional School District's negotiations (with their Union Teachers), Lancaster's leadership is looking hard at both economic and non-economic benefits to entice people to work, or remain working, in Town. Flexible schedules, more training opportunities, additional means for internal growth, promotional opportunities and project-based merit incentives are all 'on the table' and will be explored in the months to come. Many of the Department pages herein have increased their training budgets, this is particularly true in the Departments of Police, Fire/EMS and Public Works. Additionally, the baseline structure movement (also referred to Cost-of-Living or COLA) has increased by an average of 3% Town-wide, including most Union Employees and those covered by the Personnel Bylaw.

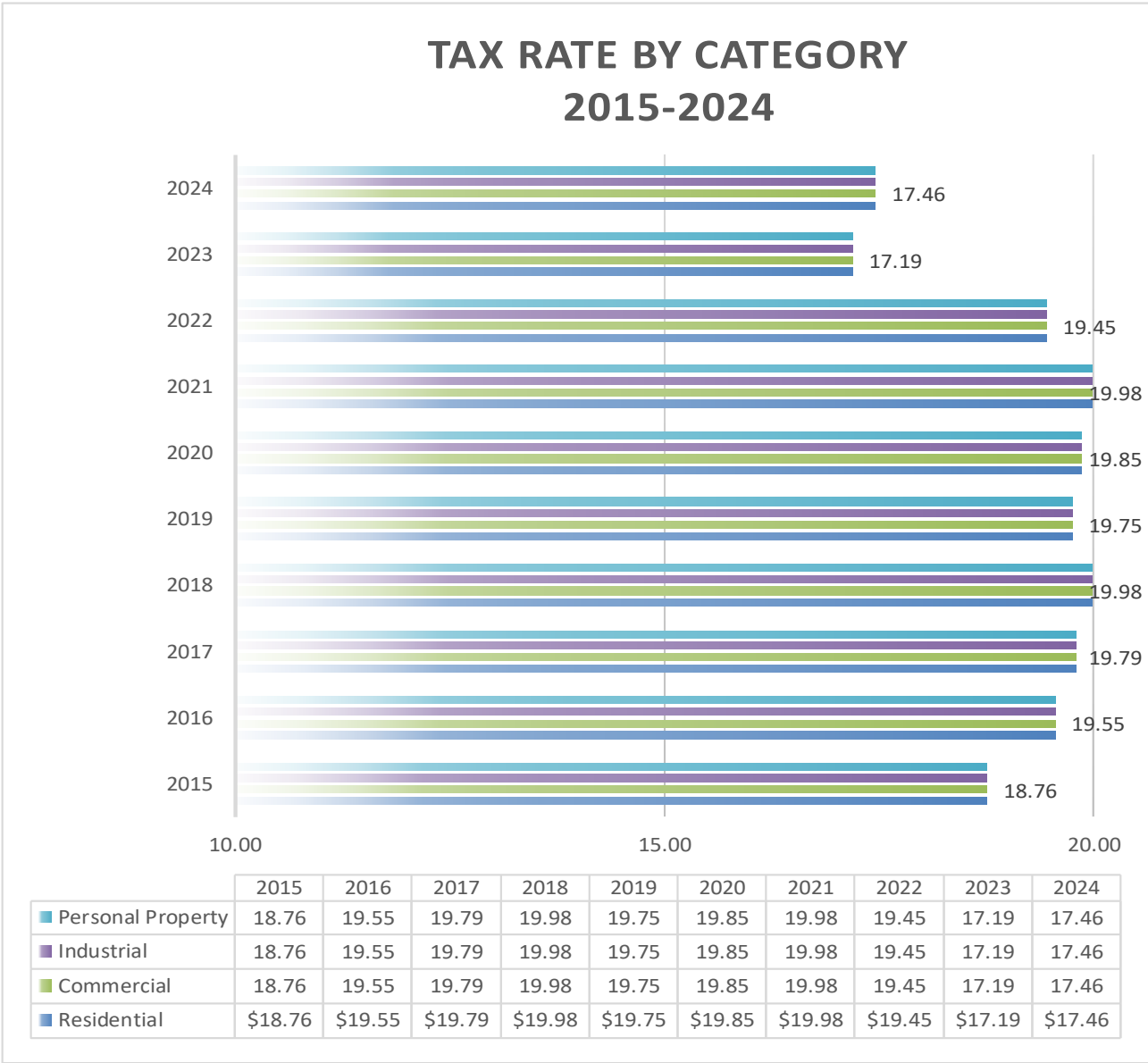
Revenues

In terms of revenues, nearly 76% of the money the Town collects from its operation stems from residential, commercial, and personal property taxes. Lancaster's tax rate was adjusted *down* in 2023 after a Town-wide revaluation. Although the rate change didn't impact the tax bill bottom line (because house values rose), the timing of the decrease contributed to the feasibility of the FY24 override. That approval was initially projected to increase Lancaster's tax rate to \$19.18 (per \$1,000); however, the end of 2023 showed another rise in property values in Town. Over FY23, the total value of all homes in Lancaster increased by an amount just shy of \$94,500,000 – that is nearly one hundred million dollars more in value. This contributed to the FY24 tax rate being set at \$17.47.



In FY23, the average single-family household was valued at \$488,800 (that's an average valuation increase of \$32,591) from FY22. Using those numbers with the approved FY24 budget PLUS the override, the average household's tax bill increased approximately \$550 due to rising home values rising. The passage of the override added an additional \$132.

Historically, Lancaster's tax rates have fluctuated. At their worst in 2018 and 2021, the rate was upwards of \$20.00. The 10-year lookback below shows the rate fluctuation trending downward since that time.



Grants

Lancaster has an extremely high volume of properties which are exempt from paying taxes. This is a major factor in budgeting and setting a tax rate since the residential tax base is principally responsible for funding all Town Government and educational needs. The desire to expand Lancaster's commercial tax base was the center of focus for much of the past few years, and while plans to expand the commercial tax base in Town are currently underway, it has been a goal for all Town staff to seek out *other* sources of revenue. Last year, Lancaster saw the strongest grant revenues it had seen in more than a decade.

Funded grants over the past year have included:

- ✓ **\$7,500 – Mental Health & Wellness Grant**
Community Center outdoor garden space, installation of water line to community garden.
- ✓ **\$12,000 – Recreational Pathways Grant**
Used to purchase materials for construction of ADA path from Community Center to Community Garden, lower parking area and Pergola Patio Area.
- ✓ **\$32,000 – OneStop for Growth**
Planning and visioning sessions and due-diligence relative to the Sale Partnership Agreement for the DCAMM property, partnered with MassDevelopment for a Phase I Environmental Analysis and a building and grounds survey for master planning preparation.
- ✓ **\$46,600 - Department of Housing and Development (*Housing Production Plan Update*)**
This project seeks funding to update Lancaster Housing Production Plan to ensure it highlights the work of the community and outlines our continued and future needs. Grant funds shall be used under the direction of the Town Administrator's Office and the Affordable Housing Trust to cover the cost of hiring a consultant to assess Lancaster's current housing inventory and to update the Town's previous production plan including authoring any changes to ensure compliance with local, state, and federal regulations.
- ✓ **\$80,000 - Community Infrastructure Grant (*Community Center*)**
This project will review and make improvements in the Community Center Restrooms and create an entranceway for the decommissioned shower on the first floor. These requirements must be made in order for the Community Center to be considered an emergency shelter. Additional funds, once the restrooms and shower room are complete, will be put toward an engineering design for HVAC mini splits throughout the first floor and stage area and for hardwiring a future Generator which, if continued through fruition, will be the final set in satisfying the requirements needed for the Community Center to be deemed a public shelter for emergency and weather events.
- ✓ **\$32,000 - Division of Local Services Community Planning Grant (*DCAMM Master Vision*)**
This project will fund Phase II of the Town's Visioning and Environmental Assessments for the DCAMM property as Lancaster and the State work through the Special Legislation contained within the Sale Partnership Agreement approved by Town Meeting in 2022 and ratified again at Annual Town Meeting in May of this year.
- ✓ **\$25,000 - Community Compact Grant; HR Best Practices (*Class & Comp Plan Update*)**
This project will fund consultant and research work conducted by employees of the Collins Center for Public Government (Part of UMASS Boston) as they review job requirements, essential functions, and physical job descriptions for nearly fifty (50) benchmark positions in Town Government. The focus will be shared between Union and Non-Union personnel as Lancaster seeks to ensure job descriptions and minimum requirements relative to Town positions are consistent with the municipal market and provide us the best opportunity to attract and retain professional and highly skilled and educated individuals for Lancaster.

- ✓ **\$25,000 - Executive Office of Economic Development** (*Downtown Revitalization & Wayfinding*)
This project will fund consultant services as part of the State's Downtown Initiative Program. These funds will be used to assist the Town in wayfinding and community branding with a particular focus on the 'downtown' style areas of our community. Wayfinding and Placemaking services help unify communities and provide a sense of connectivity and belonging, particularly for those who are visitors. Once this report is complete, the Town will be eligible for additional grant funding opportunities through the State's Executive Office of Development.
- ✓ **\$27,258 – Dept. of Elder Affairs**
This grant is based on the 2020 census population data for Lancaster residents over 60 years of age. That amount equals 1,947 residents who are considered seniors and, for FY24, the per senior grant amount has increased from \$12 to \$14 per Senior.
- ✓ **\$19,979 -- Office of Grants & Research (OGR)**
This grant supports the Municipal Road Safety Program and is funded with National Highway Traffic Safety Administration funds.
- ✓ **\$49,999 - Edward J. Byrne Memorial Justice Assistance Grant Program (JAG)**
This grant will be used, in part, to update the Police Department's in-car computers, printers, and mounting hardware. Additionally, funds will be used to upgrade several of the Department Computers to allow for maximum effectiveness and to increase efficiency in daily operations.
- ✓ **\$79,032 - Department Mental Health**
This grant is for reimbursable funding used toward the salary of a shared Mental Health Clinician.
- ✓ **\$15,000 – Mass DOT**
This grant relates to An Act of the MA Legislature designed to Reduce Fatalities. It includes funding for both Dynamic Speed Feedback and School Zone Speed Limit Sign Assemblies estimated to cost approximately \$5,000. per unit.
- ✓ **\$5,858 - Student Awareness Fire Education (SAFE)**
Educational and Fire Prevention Materials for public information.
- ✓ **\$10,394 - Firefighter Safety Grant**
This amount is used to purchase pre-approved firefighting and personal care equipment for staff.

While the mere addition of these funds does not alleviate the financial burden on the taxpayers completely, Town staff remain committed to seeking out and applying for grants to subsidize vital programs and Town projects. In FY24, **Lancaster was awarded additional funds equaling slightly more than \$467,000** which were used for projects and Town-Wide initiatives which otherwise would have been canceled or deferred to future years due to lack of funding.

Staffing

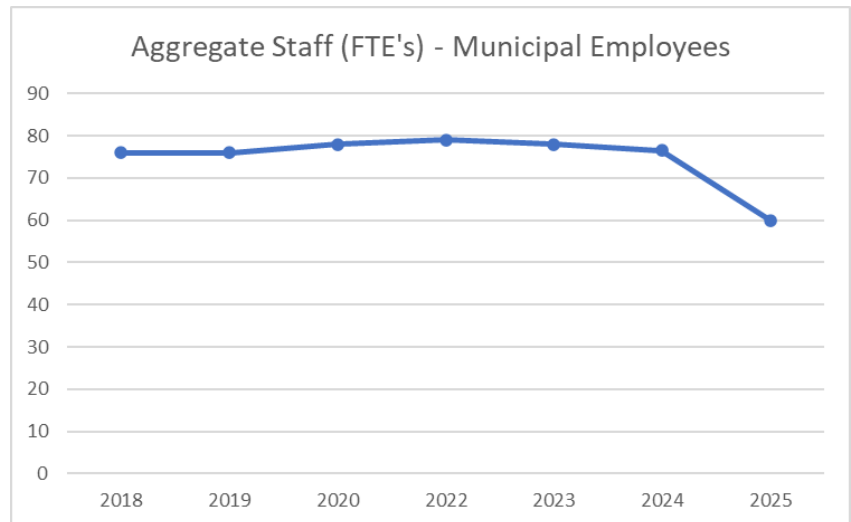
The size of Lancaster's local government staff has fluctuated over the past decade. As recently as 2018, Lancaster employed seventy-six (76) staff members. That amount increased slightly between 2019 to 2023.

FY24's budget called for an overall *decrease* in the number of Full-Time Equivalents (FTEs) and a strategic decision to redefine the meaning of full-time to those who worked between 38-40 hours a week. This ensured those who were eligible for benefits were defined as consistent with the bylaw and maintained internal equity across all departments regardless of whether the employee was covered by a CBA or the bylaw. Last year the employee 'head count' was reviewed as we approached the new budget template. At this time, the Town saw several retirements and other part-time, per diem and limited status position departures.

This allowed the Town Administration to focus on combining positions or those with similar duties and, in some cases, eliminating vacant positions. To this end, the FY24 budget saw a total reduction of +/- 100-125 weekly hours - a decrease of almost 3 FTEs.

For FY25 this amount has further decreased by an amount slightly greater than 5 full time staff equivalents without hampering the Town's efficiency or decreasing performance standards. Again, the strategic consolidation of certain positions, particularly those within the

clerical, fire service, and administrative realms has assisted the Town in saving funds, but has also reduced job and task redundancies. These steps also increased our Town-wide cross-departmental training efforts – a goal identified by the Department Heads both last year and for FY25. The “*Drive to Keep You Alive*” Pilot Program is an example of both efficiency and cross-departmental training as officers may now drive the ambulance when needed, which limits the number of ‘callouts’ required for emergencies, thus expanding Lancaster’s public safety and EMT efficiency and effectiveness.



General Fund Requests

In terms of General Fund requests, the Budget Book separated the data into seven separate Departments which contain those cost-center's corresponding divisions including:

General Government	Select Board, Town Administrator, Town Counsel, Information Technology, Risk Management (Property & Asset Insurance, Retiree Benefits, Pensions, Health Insurance & Worker's Compensation), Town Clerk, Town Elections, Town Meeting & Town Reports.
Finance & Budget	Finance Administration, Town Accountant, Assessors, Treasurer/Collector, Debt Service, Reserve Account, & Transfers Out (Leases).
Planning & Development	Community Development & Planning, Conservation, Zoning Board of Appeals, Planning Board, Building & Inspections.
Public Safety:	Police, Fire/EMS, Public-Safety Dispatch (Regional) & Animal Control.
Public Works & Facilities	Town Buildings, Facilities, Highway, Cemetery/Tree, Streetlights, Highway Safety, Recycling, Regional Waste, & Water Enterprise (listed in the Enterprise Budget Section).
Health & Human Services	Social Services, Council on Aging, Board of Health, Recreation, Veteran's Affairs, Human Services, Community Center Building Operations.
Public Education	Nashoba Regional School District, Minuteman Regional Technical High School, & Assabet Valley Regional Technical High School.

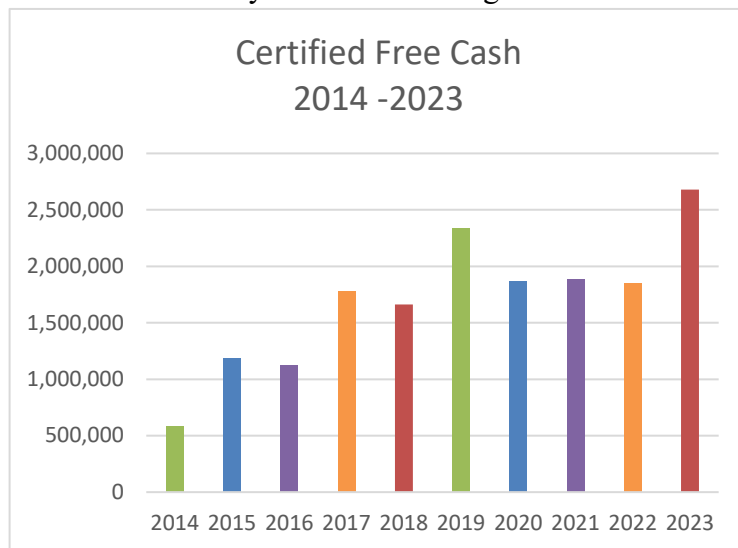
Free Cash

Free cash is defined as the portion of the Town's Undesignated Fund Balance which remains available for appropriation at year's end. It is not cash *per se*, but rather an approximation of the Town's receivables less its current liabilities (monies due, unpaid taxes, abatements, etc.) and earmarked reserves. The State must certify every Town's Free Cash total after the June 30th year-end close-outs. The auditors account and deduct all outstanding debts and payments owed and then certify the final number – the Town is generally notified of its certified Free Cash amount in the Fall of each year. Because the amount is a moving target until certified at the State level, the Town must guess what percentage of bills may remain unpaid each fiscal year end. Therefore, the amount budgeted in the Free Cash line item each year may not always match what the State certifies, although it is generally within 5%.

Lancaster, historically, used portions of its certified free cash to support either the current year's operations or to supplement the next year's budget. While those processes can provide some tax relief and assists in balancing the budget from one Fiscal Year to the next, the cash supplements only serve to '*kick the can down the road*' as it were. This was the case in FY2023, as that year's budget only achieved balance when \$700,000 + was allocated from free cash to the General Fund.

The State of Massachusetts' Technical Assistance Bureau (TAB) recommends that communities protect their Free Cash balances as the amount in-hand contributes greatly to sustaining the Town's credit rating. The Finance Committee was provided with a policy proposal by the Town Administrator's Office in early 2024 which encouraged the adoption of a free cash policy outlining how and when Free Cash should be saved, allocated, or used. The need for *sound* and *firm* financial guidelines and goals relative to Lancaster's Free Cash, as proposed, is set at a goal level equal to between three percent (3%) and five percent (5%) of the Town's annual budget total. Therefore, for a budget of \$27 Million, the *goal* for reserves and free cash is between \$810,000 and \$1.35 Million. It is with great pride that, for 2023, we have not only met this milestone, but exceeded it as our Reserve Account equates to approximately \$1.4 Million and our Free Cash balance, prior to allocation, was equal to \$1.3 Million. This has a combined available reserve of \$2.7 Million or close to 9.78% of the total budget.

With the creation of the Budget Analyst & Purchasing Administrator position in FY24, this year's budget used our cash analysis to better design and coordinate a robust, but conservative, revenue projection and



departmental appropriation process which contemplates opportunities for excess income or departmental turn backs. Looking at this in a holistic manner (ie: Zero-Based Budgeting) helped us devise FY25's budget without the use of Free Cash and at a total amount, for municipal expenses, less than FY24's allocation. As we move forward, past FY25, the plan to incorporate free cash into our revenue source projections will allow Lancaster to avoid supplementing any current year's operation with free cash, a process which is '*ill-advised*' by the MA Department of Local Services (DLS) and the Government Finance Officers Association (GFOA).

FY25 General Fund Budget Summary – Quick Look

TOWN OF LANCASTER	FISCAL 2023	FISCAL 2024	FY25	FISCAL 2025	FISCAL 2025
Budget Summary	ATM	ATM	T.A	% INC/DEC	\$ INC/DEC
	ADOPTED	ADOPTED	RECOMMEND	FROM FY2024	FROM FY2024
SOURCES OF FUNDS					
Tax & Other Current Revenues Within Levy Limit					
Real Estate & Property Tax INSIDE	21,013,135	21,779,615	23,847,926		
Real Estate & Per Prop Tax OUTSID	910,982	910,982	1,012,211		
From the Commonwealth	1,261,633	1,386,044	1,436,459		
Local Revenue	1,952,800	2,039,813	1,915,000		
SUB-TOTAL (Tax & Current Rev)	25,138,550	26,116,454	28,211,596	8.02%	2,095,141.78
Other Available Funds					
Wetlands	0	0	0		
Stabilization	0	0	0		
Capital Stabilization	0	0	296,500		
Sale of Town Owned Land	0	0	0		
Free Cash (NRHS New Bld. - Article #)			717,731		
Free Cash - Override	703,086	1,200,000			
TOTAL SOURCES OF FUNDS	25,841,636	27,316,454	28,508,096	3.28%	1,191,641.78
*** USE OF FUNDS ***					
Personal Services (Non-School)	4,239,843	4,324,739	4,580,643		
Expenses (Non-School)	1,881,591	2,245,860	2,083,445		
Sub-total (Non-School)	6,121,434	6,570,599	6,664,088	4.09%	93,489.00
Expenses Debt	400,025	388,125	377,425		
Expenses Risk Management	2,068,947	2,123,423	1,867,491		
Expenses Transfers out	174,282	174,282	124,282		
Sub-total Debt/Insurances	2,643,254	2,685,830	2,369,198	-10.05%	-316,632.00
Minuteman Regional Vocational	2,285,510	2,382,024	1,572,628		
Debt			442,192		
Capital			123,918		
Nashoba Regional High School	14,591,571	15,285,485	15,910,587		
Nashoba Previous Debt			173,638		
Nashoba New School Debt			717,731		
Assabet Valley	55,000	87,000	86,000		
Sub-total Schools	16,932,081	17,754,509	19,026,694	6.47%	1,272,185.00
SUB-TOTAL OPERATIONS	25,696,769	27,010,938	28,059,980	4.25%	1,049,042.00
Special Items					
State & County Assessments	144,867	149,062	151,616		
Property Tax Abatements	0	0			
Tax Title Legal Fees	0	0			
OPEB Contribution					
Capital	0	0	296,500		
SUB-TOTAL SPECIAL ITEMS	144,867	149,062	448,116		
TOTAL USES OF FUNDS	25,841,636	27,160,000	28,508,096	4.23%	1,348,096.00
TOTAL SOURCES OF FUNDS	25,841,636	27,316,454	28,508,096	6.54%	1,191,641.78
SURPLUS/ (DEFICIT) OPERATING BU	0	156,454	(0)		

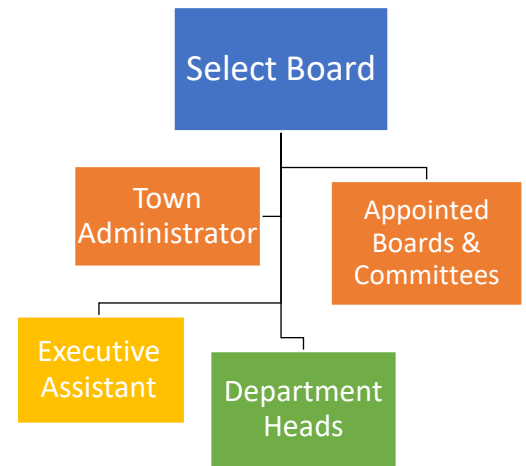
* MGL prevents the town from funding a tax rate reduction in the budget summary. Therefore, the NEWHS Debt payment is reflected in this budget overview for illustrative purposes, but the amount has not been added into the surplus/deficit line as it is appropriated in a separate article at the 2024 Annual Town Meeting.

Departmental Budget Worksheets

Town Administrator & Select Board

Lancaster has a three-member Select Board elected by the people to staggered three-year terms. The Board derives its authority and responsibilities from the statutes of the Commonwealth of Massachusetts and the bylaws of the Town. As the Town's Chief policy-making entity, the board hires, and contracts the services of, a professional Town Administrator whom they supervise.

The Town Administrator functions as the Chief Administrative Officer responsible for the day-to-day administration of the general government and works under the direction of the Select Board to develop and implement policy. The responsibility for supervising the Departments within the general government is delegated to the Town Administrator by the Board as the Town Code stipulates, "...the Board [refrains] from involvement in day-to-day operations." (Town Code. Ch. 304 §7b)



Prior Year (FY24) Accomplishments & Project Completions

- Creation of a new open, clear, and streamlined budget process that yielded a more public-facing comprehensive budget book to educate and inform residents of town operations and their financial needs and obligations. Successfully navigated and received approval for a Proposition 2 ½ override which worked to stabilize Lancaster's finances and allow for the continuity of services town-wide.
- Coordination and execution of several special town meetings where several Planning-related initiatives surrounding economic development were focused upon. Receiving approval for the creation of a 40R overlay district in North Lancaster to provide a much-needed diversification of Lancaster's tax base.
- Development and acceptance of several new Ad-Hoc Committees to explore new initiatives for staff and residents including the passage of a Personnel Bylaw to fairly and adequately govern staff relations and the creation of a Tax Fairness Committee to explore additional means to assist Seniors, and those on fixed incomes, with their finances.
- Applied for, and received, more than \$450,000 in grant funds used to supplement Town projects and initiatives including the redevelopment of the DCAMM property, updating the Town's Housing Production Plan, reviewing the Town-Wide Master Plan, Capital Improvements for Town Buildings and Facilities and updates to GIS and a professional review of the Town's classification and compensation plan and all town staff.

Upcoming Goals & Objectives – FY25

- Complete the various Town-Wide, Housing Production, and DCAMM Master Plans which, when complete, shall be used to guide Town goals and initiatives for the Town including the redevelopment of the blighted DCAMM campus.
- Foster new, and cultivate existing, relationships between Town Officials and developers to ensure a balance between the Town's aspirations to diversify its tax base and the residents' desire to maintain Lancaster's small-town and rural feel. Develop 'how-to' publications and development guidebooks to educate potential developers on processes and provide homeowners with answers to FAQs relative to permitting home improvements.
- Support Town Committees by providing data and counsel as needed, or requested, to ensure goals and objectives are completed in a timely manner and that next steps, if any, are contemplated prior to Town Meeting.
- Continue to search for ways to create financial and personnel-related efficiencies which, in turn, decrease the financial obligation on taxpayers; and generate noticeable and discernible progress toward an underwrite.
- Hire, train and empower dedicated, professional, mission-driven staff to create and manage Town services that



Town of Lancaster

FY2025 Budget Request

SELECTBOARD OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 123

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Expenses	1,844	7,100	5,130	(1,970)	-27.75%
Subtotal, Expenses	<u>\$ 1,844</u>	<u>\$ 7,100</u>	<u>\$ 5,130</u>	<u>\$ (1,970)</u>	<u>-27.75%</u>
TOTAL	<u>\$ 1,844</u>	<u>\$ 7,100</u>	<u>\$ 5,130</u>	<u>\$ (1,970)</u>	<u>-27.75%</u>

Account # 01-123

Account Title

Obj	Details	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
EXPENSES						
5420-2	Commission on Disability	-	500	750	250	50.00%
5420-3	Memorial Day Committee	1,612	1,200	1,200	-	0.00%
5240-4	Historic Commission	232	1,900	1,200	(700)	-36.84%
	Town Wide Committee Training	-	2,000	1,500	(500)	-25.00%
	MMA Annual Meeting/Conference		1,500	480	(1,020)	-68.00%
EXPENSES SUBTOTAL		<u>1,844</u>	<u>7,100</u>	<u>5,130</u>	<u>(1,970)</u>	<u>-27.75%</u>
DEPARTMENT TOTAL		<u>\$ 1,844</u>	<u>\$ 7,100</u>	<u>\$ 5,130</u>	<u>\$ (1,970)</u>	<u>-27.75%</u>



Town of Lancaster

FY2025 Budget Request

TOWN ADMINISTRATOR OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 123

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	259,443	269,731	275,153	309,299	309,299	39,568	14.67%
Subtotal, Personal Services	\$ 259,443	\$ 269,731	\$ 275,153	\$ 309,299	\$ 309,299	\$ 39,568	14.67%
Expenses	17,570	27,600	19,838	26,863	24,643	\$ (2,957)	-10.71%
Subtotal, Expenses	\$ 17,570	\$ 27,600	\$ 19,838	\$ 26,863	\$ 24,643	\$ (2,957)	-10.71%
TOTAL	\$ 277,013	\$ 297,331	\$ 294,991	\$ 336,162	\$ 333,942	\$ 36,611	12.31%

PERMANENT STAFFING

Management and Administration	1	1.00	1.00	1.00	1.00
Executive Assistant	1	1.00	1.00	1.00	1.00
HR Generalist				0.75	0.30
Total Number of FTEs	2	2.00	2.00	2.75	2.30

Account # 01-123

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
PERSONAL SERVICES									
5110	Town Administrator		175,684	179,375	184,756	184,756	184,756	5,381	3.00%
5120	Executive Assistant	Addition of HR Admin duties	75,003	76,356	77,896	83,543	83,543	7,187	9.41%
	HR Generalist					30,000	30,000	30,000	0.00%
5130	Overtime	Exempt Employees	756	3,000	1,500	-	-	(3,000)	-100.00%
5140	Deferred Compensation		5,000	8,000	8,000	8,000	8,000	-	0.00%
5195	Personal Use of Car		3,000	3,000	3,000	3,000	3,000	-	0.00%
PERSONAL SERVICES SUBTOTAL			\$ 259,443	\$ 269,731	\$ 275,153	\$ 309,299	\$ 309,299	\$ 39,568	14.67%
EXPENSES									
5210	Pre-Employ Medical Exams	Nashoba Health	910	500	500	1,200	750	250	50.00%
5250	Printer/Copier Paper	moved from Facilities to Admin	1,634	3,700			3,700	-	0.00%
5301	Minute Takers	Select Board & FINCOM	4,750	6,000	5,000	6,000	5,000	(1,000)	-16.67%
5325	Local Newspaper Subscriptions	Online & Print - Clinton Item	60	100	75	100	80	(20)	-20.00%
5340	Communications & Mailings	Hootsuite, Survey Monkey	-	650	1,263	1,263	1,263	613	94.31%
5344	Postage	General SB Business	56	200	150	200	175	(25)	-12.50%
5345	Legal Advertising	Bids, Public Hearings/Forums	245	1,200	1,350	1,500	1,425	225	18.75%
5420	Office Supplies		2,334	3,500	1,000	2,100	1,500	(2,000)	-57.14%
5480	Vehicle Supplies	Staff Electric Vehicle		2,850	500	500	500	(2,350)	-82.46%
5700	General Code	Updates/Print to Town Code	1,195	1,700	1,800	1,800	1,800	100	5.88%
5711	Meetings & Conferences	MMA	1,351	1,500	1,500	1,750	1,500	-	0.00%
5730	Dues & Membership (Individual)	MMA, ICMA, MMHR, SHIRM, STAM	3,160	3,500	3,500	3,500	3,500	-	0.00%
5730-0000	Dues & Membership (Town)	MMA Town Membership			1,350	1,350	1,350	1,350	100.00%
New	Search/Recruitment Services			-		500		-	0.00%
New	HR Purchase Service	Employee Recognition, Annual Picnic		1,600	1,600	4,500	1,700	100	6.25%
New	Employment Advertising	For Admin, Finance & Clek Roles	1,875	600	250	600	400	(200)	-33.33%
EXPENSES SUBTOTAL			\$ 17,570	\$ 27,600	\$ 19,838	\$ 26,863	\$ 24,643	\$ (2,957)	-10.71%
DEPARTMENT TOTAL			\$ 277,013	\$ 297,331	\$ 294,991	\$ 336,162	\$ 333,942	\$ 36,611	12.31%

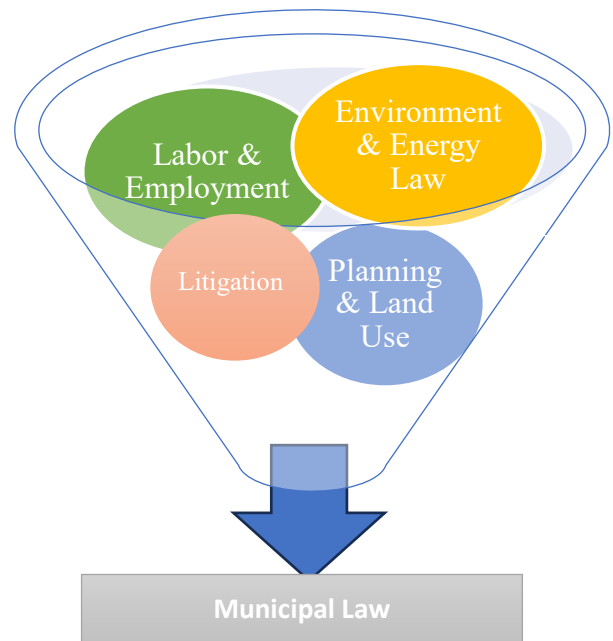
Town Counsel & Risk Management



**Harrington
Heep**

The Town of
Lancaster is
represented by
the firm

“Harrington Heep” whose primary office is in Wellesley, MA. The firm has an exemplary track record of assisting Municipal organizations navigate the multiple areas of the law. The firm’s attorneys work collaboratively and meet regularly to keep one another updated and discuss strategic options. The firm is composed of attorneys and staff who each specialize in a different area of Municipal Law. Together, this team is able to handle nearly all the areas of the law which impact Town business, staff, committees, development, and operations. Lancaster has been represented by this firm since Feb. of 2022.



Risk Management & Town Insurances

The Risk Management Operating Budget for FY25 consists of several line items surrounding insurance for several areas within the Town Government. Most notable are the insurance and benefit-related costs associated with the Town’s labor force and retirees. These include:

Unemployment Insurance provides a pro-rated amount to employees to supplement lost wages should they lose their job either through layoff or discharge. Benefits are paid to employees laid off or discharged from their positions because of poor performance. Benefits are not paid out to employees who resign from their positions or are terminated ‘for cause’ meaning they violated a policy or workplace regulation, falsified documents, engaged in criminal activity, or blatantly or purposefully violated a directive or assignment (insubordination.) Unemployment eligibility and payments are handled by the State’s Department of Unemployment Assistance (DUA) which is a division of the State’s Labor Unit. The DUA also determines coverage amounts that must be collected from employers, including the Town. This insurance is required by the State of MA.

Workers' Compensation Insurance provides employees with pay for medical expenses, lost wages, and other financial needs when they are injured or become ill on the job or because of the job. Worker’s Compensation insurance is required in the State of MA. Assignments and determinations are relative to whether or not an employee receives compensation benefits and are managed by a third-party vendor who is contracted to work with the employee’s medical team and personal insurance carriers to determine the extent of loss and adequate compensation to ensure employees are ‘made whole’ during and immediately after an illness or injury.

Other costs in this budget include *Medicare* which is approximately 1.45% for both the employer and the employee. *Group Health Insurance* covers the costs of single and family plans for Town staff and *Retiree Benefits* are quoted and managed by the Worcester County Retirement Board which assesses the Town annually based on the actual number of retirees and any anticipated costs for the coming Fiscal Year.



Town of *Lancaster*

FY2025 Budget Request

TOWN COUNSEL OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 151

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Expenses	128,474	214,200	208,000	(6,200)	-2.89%
Subtotal, Expenses	\$ 128,474	\$ 214,200	\$ 208,000	(6,200)	-2.89%
TOTAL	\$ 128,474	\$ 214,200	\$ 208,000	\$ (6,200)	-2.89%

Account # 01-113

Account Title

<u>Obj</u>	<u>Details</u>	FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 <u>Recommend</u>	\$ Variance <u>FY24-25</u>	% Variance <u>FY24-25</u>
<u>EXPENSES</u>						
5311	Services	128,474	214,200	208,000	(6,200)	-2.89%
<u>EXPENSES SUBTOTAL</u>		\$ 128,474	\$ 214,200	\$ 208,000	(6,200)	-2.89%
<u>DEPARTMENT SUBTOTAL</u>		\$ 128,474	\$ 214,200	\$ 208,000	\$ (6,200)	-2.89%



Town of Lancaster

FY2025 Budget Request

RISK MANAGEMENT OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 945

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Expenses	1,923,861	2,123,423	1,867,491	\$ (255,932)	-12.05%
Subtotal, Expenses	1,923,861	2,123,423	1,867,491	\$ (255,932)	-12.05%
TOTAL	\$ 1,923,861	\$ 2,123,423	\$ 1,867,491	\$ (255,932)	-12.05%

Account # 01-945

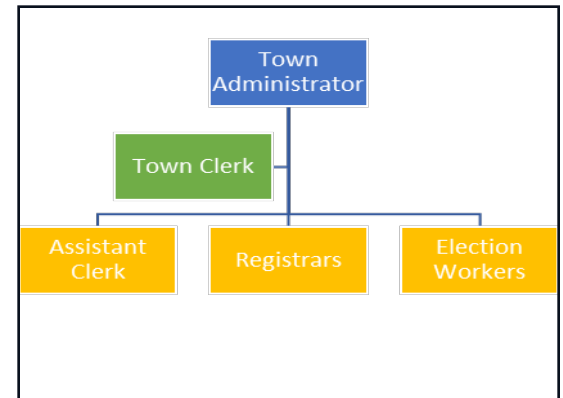
Account Title

		FY23	FY24	FY25	\$ Variance	% Variance
EXPENSES						
51701	Worker's Compensation	32,516	30,000	33,000	\$ 3,000	10.00%
51702	Medicare	64,466	55,000	60,771	\$ 5,771	10.49%
51703	Unemployment	4,889	6,000	6,000	\$ -	0.00%
51704	Group Health insurance	688,270	850,000	600,000	\$ (250,000)	-29.41%
51705	Retiree Health/Life Insurance	108,421	100,000	115,000	\$ 15,000	15.00%
56900	Worcester Retirement Assessment	838,022	879,923	850,220	\$ (29,703)	-3.38%
57400	Vehicle/Property/Liability Ins	Expended \$186,077 x Oct 2023	187,277	202,500	\$ -	0.00%
EXPENSES SUBTOTAL		1,923,861	2,123,423	1,867,491	\$ (255,932)	-12.05%
DEPARTMENT TOTAL		\$ 1,923,861	\$ 2,123,423	\$ 1,867,491	\$ (255,932)	-12.05%

Town Clerk: Operations

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 that safeguards governmental transparency. The staff also organizes all elections, meetings, and other matters of the Town's Legislative business.

Responsibilities include recording, amending, preserving, and issuing certified copies of vital records. Issuing dog licenses, business certificates, and underground storage permits. Keeping and publishing the minutes of Town Meetings as well as submitting all code and bylaw changes to the Attorney General's office. Submitting votes to state and local officials. Open meeting law administration – posting of agendas and minutes, issuing the oath of office, and distributing training material. Conflict of Interest administration – filing disclosures, acknowledgments, and certificates of training for all town boards and committees. Responsible for all elections and census-related activities.



Prior Year (FY24) Accomplishments & Project Completions

- Hired a new Information Officer/Assistant Clerk.
- Began a multi-year, permanent records storage project to ensure all archived vital records and statistics are preserved, protected, and bound for easy access and lookup.
- Populated the Town's database designed to centralize Boards and Committee membership information and delegate terms.
- Implemented the new Conflict of Interest Law Online Training Program for all paid staff and volunteers.
- Overhauled the Town Clerk office space to create an organized and streamlined process for accessing, aggregating, and disseminating Town Records.

Upcoming Goals & Objectives – FY25

- Begin the State's Certified Town clerk training program to allow for certification.
- 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.
- Continue to increase an online presence for the Town, to provide as much information as possible to the residents of Lancaster regarding important town matters.
- Oversee the 2024 Presidential state primary and election fairly and efficiently including mail-in and early voting.
- Continue to maintain our unwritten role as the hub of local government providing competent and efficient services to all Lancaster residents and visitors. Ensuring transparency and equality while upholding constitutional government, state statutes and the Town of Lancaster's Bylaws.



Town of Lancaster

FY2025 Budget Request

TOWN CLERK OPERATING BUDGET REQUEST

ADMINISTRATION
Department: 161
Town Clerk: Amanda Cannon

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Subtotal, Personal Services	\$ 97,279	\$ 138,084	\$ 132,339	\$ 133,614	\$ 136,857	\$ (1,227)	-0.89%
Subtotal, Personal Services	97,279	138,084	132,339	133,614	136,857	\$ (1,227)	-0.89%
Expenses	3,362	2,625	4,635	4,635	4,635	\$ 2,010	76.57%
Subtotal, Expenses	3,362	2,625	4,635	4,635	4,635	\$ 2,010	76.57%
TOTAL	\$ 100,641	\$ 140,709	\$ 136,974	\$ 138,249	\$ 141,492	\$ 783	0.56%

	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend
PERMANENT STAFFING					
Position Titles:					
Town Clerk	1.0	1.0	1.0	1.0	1.0
Assistant Town Clerk	1.0	1.0	1.0	1.0	1.0
Total Number of FTEs	2.0	2.0	2.0	2.0	2.0

Account # 01-161

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
PERSONAL SERVICES									
	Town Clerk		74,443	81,000	87,341	88,198	88,198	7,198	8.89%
	Assistant Clerk		22,645	56,334	42,245	42,659	42,659	(13,675)	-24.27%
	Overtime		191	750	2,000	2,000	6,000	5,250	700.00%
	Burial Agent				502	507	-	-	0.00%
	Registrar				250	250	-	-	0.00%
	PERSONAL SERVICES SUBTOTAL		\$ 97,279	\$ 138,084	\$ 132,339	\$ 133,614	\$ 136,857	\$ (1,227)	-0.89%
EXPENSES									
5344	Postage		-	100	500	500	500	400	400.00%
5383	Dog Licenses		260	275	310	310	310	35	12.73%
5420	Office Supplies		2,415	1,000	2,500	2,500	2,500	1,500	150.00%
5711	Meetings/Conferences		552	1,000	1,025	1,025	1,025	25	2.50%
5730	Dues/Memberships		135	250	300	300	300	50	20.00%
	EXPENSES SUBTOTAL		\$ 3,362	\$ 2,625	\$ 4,635	\$ 4,635	\$ 4,635	\$ 2,010	76.57%
	DEPARTMENT TOTAL		\$ 100,641	\$ 140,709	\$ 136,974	\$ 138,249	\$ 141,492	\$ 783	0.56%

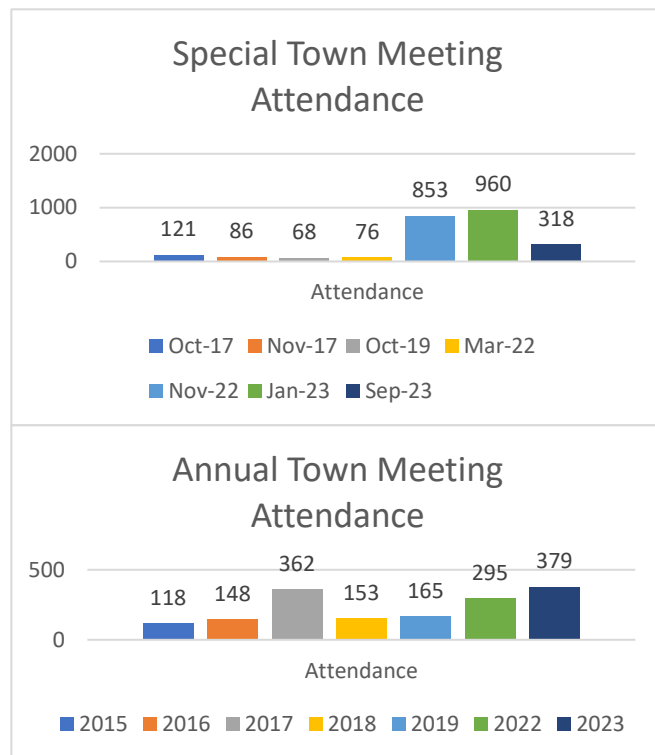
Town Clerk: Elections

Department Purpose

It is the Town Clerk's mission to conduct all elections fairly and efficiently in conformance with State and local laws and, with the Board of Registrars, process voter registrations and certifications. The Town Clerk processes candidate filings and campaign disclosures to ensure residents' eligibility to run for office. The office also oversees a robust mail-in voter registration and voting program that was designed by the state and is required for all elections in the commonwealth.

The division also spends time processing the annual census to ensure the most up-to-date voter registration list is maintained and recorded.

Election workers conduct all elections in a fair and efficient manner thereby encouraging voter participation equally and judiciously in furtherance of the process.



Prior Year (FY24) Accomplishments & Project Completions

- Oversaw early/absentee voting for Lancaster Annual Town Election and Special Town Election.
- Successfully managed two special Town Meetings and one Annual Town meeting, both with higher voter turnout than years past, requiring new logistical planning, police presence, usage of overflow/remote rooms, parking, deputy moderators, and expedited check-in points.
- Successfully utilized a secret ballot system for voting at Special Town Meetings with record-high voter turnout.
- Successfully implemented the use of poll clickers at Town Meetings to increase speed and accuracy in voting and to expedite the Town Meetings process.
- Purchased two additional poll pads for Town Meeting use and Elections to expedite and increase efficiency at check-in and check-out.

Upcoming Goals & Objectives – FY25

- Oversee the 2024 Presidential State Primary and election fairly and efficiently including mail-in and early voting (may begin eleven days preceding election day).
- Oversee Lancaster's Annual Town Meeting/Election and any special Town meetings that may occur, with anticipated high voter turnout.
- Implement a new State Voter Registration Information System that has been created by the State for all municipalities to increase the efficiency and accuracy of voter registration and census information.
- Process the 2024 Census to maintain an accurate voter registration list.



Town of Lancaster

FY2025 Budget Request

TOWN CLERK ELECTIONS OPERATING BUDGET REQUEST

ADMINISTRATION

Department:164

Town Clerk: Amanda Cannon

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Subtotal, Personal Services	\$ 16,784	\$ 7,500	\$ 25,000	\$ 17,500	233.33%
Benefits, new position				-	
Subtotal, Personal Services	16,784	7,500	25,000	\$ 17,500	233.33%
Expenses	14,166	4,450	16,600	\$ 12,150	273.03%
Encumbrances	-	-		\$ -	0.00%
Subtotal, Expenses	14,166	4,450	16,600	\$ 12,150	273.03%
TOTAL	\$ 30,950	\$ 11,950	\$ 41,600	\$ 29,650	248.12%

Account # 01-164

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
<u>PERSONAL SERVICES</u>							
	Election Workers	Annual Town Mtg, Pres Prim, Pres Elec, Early Voting, Special Town Mtg	16,784	7,500	25,000	\$ 17,500	233.33%
<u>PERSONAL SERVICES SUBTOTAL</u>			\$ 16,784	\$ 7,500	\$ 25,000	\$ 17,500	233.33%
<u>EXPENSES</u>							
5240	Repairs & Maintenance	poll pad/ballot boxes	4,035	200	1,000	\$ 800	400.00%
5344	Postage	census, mail in votes, vitals	1,475	350	2,350	\$ 2,000	571.43%
5346	Printing Services	census, street lists, ATM ballots	7,327	2,000	4,100	\$ 2,100	105.00%
5420	Office Supplies		1,148	1,500	1,500	\$ -	0.00%
5490	Food Service	lunch/dinner - 4 elections	181	400	1,500	\$ 1,100	275.00%
	Coding - Ballots	4 elections	-	-	6,150	\$ 6,150	0.00%
<u>EXPENSES SUBTOTAL</u>			\$ 14,166	\$ 4,450	\$ 16,600	\$ 12,150	273.03%
<u>DEPARTMENT SUBTOTAL</u>			\$ 30,950	\$ 11,950	\$ 41,600	\$ 29,650	248.12%

Town Meeting & Town Reports

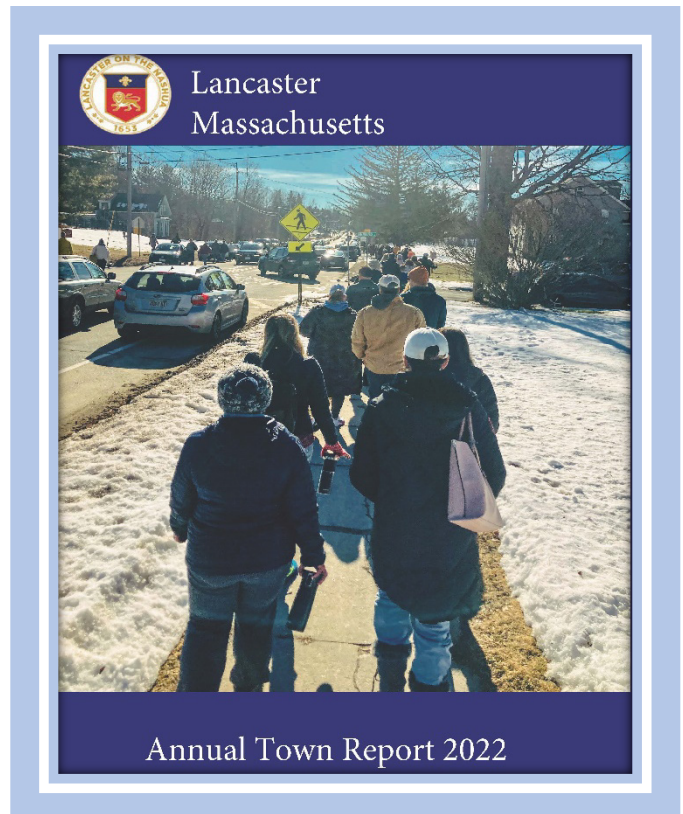
Mission

Massachusetts General Law, Chapter 40, Section 49 requires that each municipal community's Select Board make available an Annual Town Report, produced at the Town's expense, for all persons in the community before the Annual Town Meeting. The report is required to cover the calendar year preceding the annual meeting and shall include a report of the Select Board, Town Administration, School Committee, Town Accountant, Town Treasurer, and all other Officers and Boards of the Town. The report may also contain, at the request of the Town or through the passage of a bylaw, the printing of certain reports made by or through Town Officers, Boards, Committees, and Commissions within the text of the report.

Long-Term Plans/Goals

- ✓ Produce high-quality reports for Town residents, businesses, and visitors which provide data, information, and context relative to Town revenues and cost centers.
- ✓ Outline the statutory requirements and the Town's fiduciary responsibilities in a manner that is informative and transparent to all.
- ✓ Continue to explore ways to reduce the angst, costs, and frustration that often accompanies Town Meeting by purchasing frequently used materials or technology.
- ✓ Continue to develop more robust and low-to-no-cost ways to improve town communication and provide those in Lancaster with important and timely material relative to their government 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 and paper usage.
- ✓ 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 training that highlight the good work of town volunteers and staff.

Other Town reports covered by this budget line item include printing costs associated with Town Warrants, for elections, Annual and Special Town Meetings as well as funds set aside to print a limited number of budget books. While printing Town Warrants is required by statute, in FY24, the Town began a new process to create a more robust and detailed budget book which has continued this 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. For those voting to make an informed decision, information relative to the Town's revenue projections and expenditures must be outlined. The expansion of the budget information started in FY24 is part of the Town's initiative to provide more information to inform its residents relative to Town business.





Town of Lancaster

FY2025 Budget Request

TOWN MEETING & REPORTS OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 113

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY23-24	% Change FY23-24
Expenses	15,487	16,660	15,100	(1,560)	-9.36%
Subtotal, Expenses	\$ 15,487	\$ 16,660	\$ 15,100	\$ (1,560)	-9.36%
TOTAL	\$ 15,487	\$ 16,660	\$ 15,100	\$ (1,560)	-9.36%

Account # 01-113

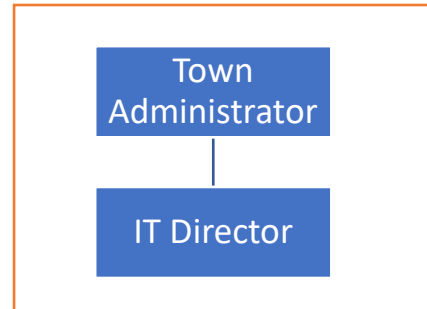
Account Title

<u>Obj</u>	<u>Details</u>	FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 <u>Recommend</u>	\$ Variance <u>FY24-25</u>	% Variance <u>FY24-25</u>
<u>EXPENSES</u>						
5311	Annual Town Report	1,825	5,000	3,500	(1,500)	-30.00%
5315	Legal Notice	1,107	550	850	300	54.55%
5340	Town Meeting Warrants	5,565	6,000	5,000	(1,000)	-16.67%
5344	Town Meeting Postage	1,390	3,000	2,500	(500)	-16.67%
5362	Town Meeting Sound Engineer	2,100	1,000	2,000	1,000	100.00%
5420	Town Meeting Supplies	3,500	360	750	390	108.33%
New	Town Meeting Budget Books		750	500	(250)	-33.33%
<u>EXPENSES SUBTOTAL</u>		<u>15,487</u>	<u>16,660</u>	<u>15,100</u>	<u>\$ (1,560)</u>	<u>-9.36%</u>
<u>DEPARTMENT SUBTOTAL</u>		<u>\$ 15,487</u>	<u>\$ 16,660</u>	<u>\$ 15,100</u>	<u>\$ (1,560)</u>	<u>-9.36%</u>

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. The actions of this Division expand upon the usefulness of the Town's existing technology resource and ensures viable solutions to and support of all technological initiatives in Town including software support, intranet, internet, and Voice-Over IP phone systems.

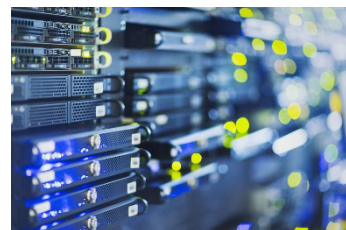
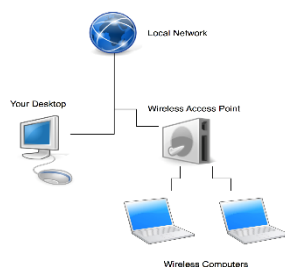


Responsibilities – Overview

During the late Fall/early Winter of 2023/2024, the Town began to explore the idea of outsourcing some IT services. Lancaster had employed a full-time staff member to the role of IT Director for many years and when that position became vacant, Town leadership began to explore other alternatives which neighboring towns and regional dispatch had utilized, with success, for years.

In December of 2023, the Town entered into a limited partnership (month-to-month) with a local company, “CM Geeks” who also service the towns of Bolton, Berlin, and others in the area. CM Geeks are responsible for three main areas of the Town's IT infrastructure – Cybersecurity, Network Support, and Server and Systems Maintenance.

Contracted *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, terminals, and software within Town buildings or on Town machines. *Server Systems* maintenance includes tasks that provide fast, stable, and reliable server environments and network storage capabilities for/to all Town-hosted applications including maintaining securities for Town information, payment processes, and end-user applications.

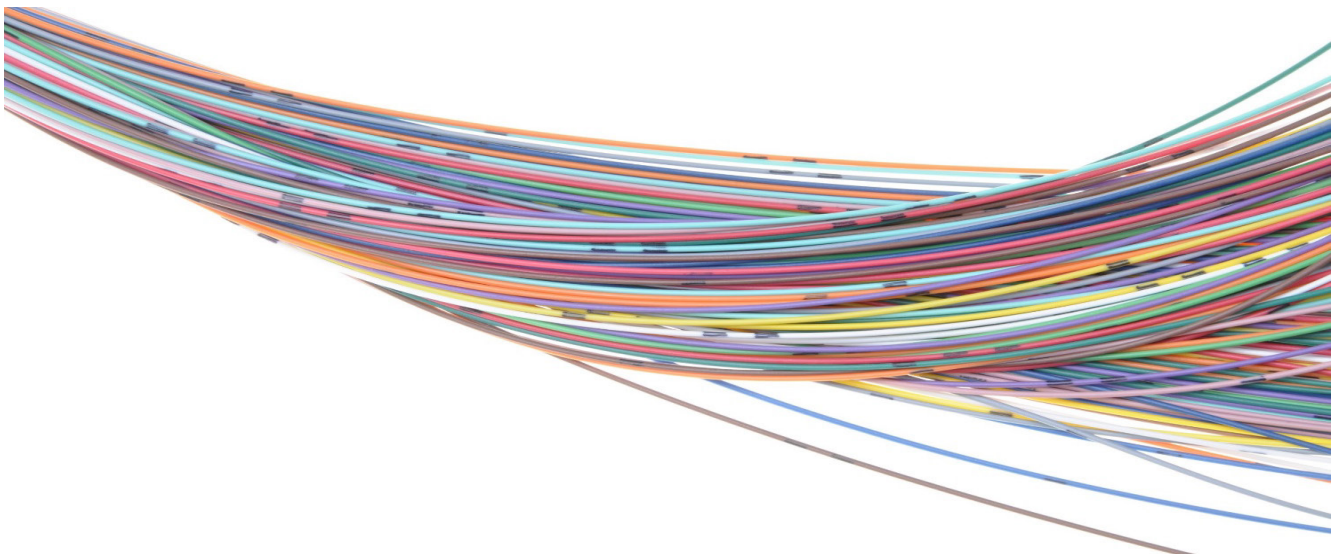


Accomplishments Over Past Year:

- ✓ Received \$98,000 Grant through the MA Community Compact Grant Program; to be used over a two-fiscal-year period to replace current servers and infrastructure with new resilient and redundant server infrastructure. This project is overseen as part of the CM Geeks contract
- ✓ Acquired a .GOV domain address and migrated all Town email to new domain.
- ✓ Upgraded Town-wide Wi-Fi infrastructure including installation of additional Access Points to support upgraded Wi-Fi technologies throughout all Town buildings and facilities.
- ✓ 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 including desktops, laptops, phones, servers, network equipment, and printers.
- ✓ Utilize available grant funds to supplement IT expenses, research additional funding opportunities as appropriate.
- ✓ Upgrade desktops and laptops to Windows 11.
- ✓ Ensure Town-wide networking performs consistently and is accessible to all members of the public; secure all Wi-Fi access connections within Town meeting rooms, and remotely, via online platforms such as *Zoom* and *Microsoft Teams*.





Town of Lancaster

FY2025 Budget Request

I. T. OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 155

I. T. Director:

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	94,586	96,469	97,468	97,468	9,000	(87,469)	-90.67%
Subtotal, Personal Services	\$ 94,586	\$ 96,469	\$ 97,468	\$ 97,468	\$ 9,000	\$ (87,469)	-90.67%
Expenses	181,138	236,050	220,730	239,050	259,154	\$ 23,104	9.79%
Subtotal, Expenses	\$ 181,138	\$ 236,050	\$ 220,730	\$ 239,050	\$ 259,154	\$ 23,104	9.79%
TOTAL	\$ 275,724	\$ 332,519	\$ 318,198	\$ 336,518	\$ 268,154	\$ (64,365)	-19.36%

PERMANENT STAFFING

I.T. Director	1.0	1.0	1.0	1.0	0.0
I.T. Technician	0.0	0.0	0.0	0.0	0.0
Total Number of FTEs	1.0	1.0	1.0	1.0	0.0

Account # 01-155

		Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
Obj	PERSONAL SERVICES								
5110	I. T. Director		94,586	96,469	97,468	97,468	-	(96,469)	-100.00%
	I.T. Technician Services						9,000		
PERSONAL SERVICES SUBTOTAL			\$ 94,586	\$ 96,469	\$ 97,468	\$ 97,468	\$ 9,000	\$ (87,469)	-90.67%
EXPENSES									
5240	Repair & Maintenance		2,208	500	500	500	500	-	0.00%
52401	Computers-Desktop-Laptop	Windows upgrades; mvd to ca	-	4,000	4,000	8,000	-	(4,000)	-100.00%
52402	Monitors		2,282	1,000	1,000	1,000	-	(1,000)	-100.00%
52403	Printers		-	1,000	1,000	1,000	500	(500)	-50.00%
52404	Battery Back-Ups		-	500	500	500	500	-	0.00%
52405	Other Computer Supplies		4,173	5,000	5,000	5,000	3,000	(2,000)	-40.00%
5270	Copier Leases		13,350	24,000	24,000	24,000	24,000	-	0.00%
5305	Permit Pro		4,900	5,000	5,000	5,000	5,000	-	0.00%
53051	MyRec		2,595	2,600	2,600	2,600	2,600	-	0.00%
53052	My Senior Center		1,650	1,700	1,700	1,700	1,700	-	0.00%
53054	Dog Database		495	500	500	500	500	-	0.00%
53055	WatchGuard	Library firewall upgrade	6,031	10,000	5,000	5,000	6,031	(3,969)	-39.69%
53056	Log Me In		1,660	1,700	1,700	1,700	1,700	-	0.00%
53057	Past Perfect		432	450	450	450	450	-	0.00%
53058	Software Licenses		2,905	25,650	25,650	26,000	25,767	117	0.45%
530511	Real Estate Research		1,500	1,900	1,900	1,900	1,900	-	0.00%
530512	Microsoft	Increase for mobile device	8,840	8,700	8,700	10,000	9,133	433	4.98%
530513	Zoom		4,664	4,000	4,000	4,700	4,233	233	5.83%
530514	Boards & Committees (LLC Data)	Annual software support	495	700	700	700	700	-	0.00%
530515	Poll Pads		600	1,200	1,200	1,200	1,200	-	0.00%
5308	Tax Mapping/Support		4,700	4,500	4,500	4,750	4,750	250	5.56%
5340	Phones All Buildings		23,016	25,000	25,000	25,000	25,000	-	0.00%
5341	Tyler Technologies - Assessors		12,350		13,200	13,200	13,200	13,200	0.00%
5341	Vadar	adding more users	26,648	24,780	24,780	30,000	26,520	1,740	7.02%
5342	Payroll Services		25,402	23,000	23,000	26,000	24,000	1,000	4.35%
5343	Cloud Services		-	8,000	8,000	8,000	6,000	(2,000)	-25.00%
5344	Postage		10,281	8,700	8,700	8,700	8,700	-	0.00%
5347	Virtual Town Hall		3,357	3,500	3,500	3,500	3,500	-	0.00%
5348	Internet Connection		7,306	6,500	6,500	7,500	7,500	1,000	15.38%
5349	Cell/Alarm Line	Police & DPW	9,243	7,000	7,000	9,500	9,500	2,500	35.71%
5420	I. T. Office Supplies		55	200	200	200	-	(200)	-100.00%
52405	Wireless Boosters Town Bldgs			500	500	500	-	(500)	-100.00%
52405	Virtual Meeting Hardware & Licenses			750	750	750	750	-	0.00%
	Purchased-Managed Services	CM Geeks		23,520	-	-	40,320		0.00%
EXPENSES SUBTOTAL			\$ 181,138	\$ 236,050	\$ 220,730	\$ 239,050	\$ 259,154	\$ 23,104	9.79%
DEPARTMENT SUBTOTAL			\$ 275,724	\$ 332,519	\$ 318,198	\$ 336,518	\$ 268,154	\$ (64,365)	-19.36%



Town of Lancaster

FY2025 Budget Request

SCHOOL OPERATING BUDGET REQUEST

REGIONAL SCHOOL ASSESSMENTS

Department: 840

Town Administrator: Kate Hodges

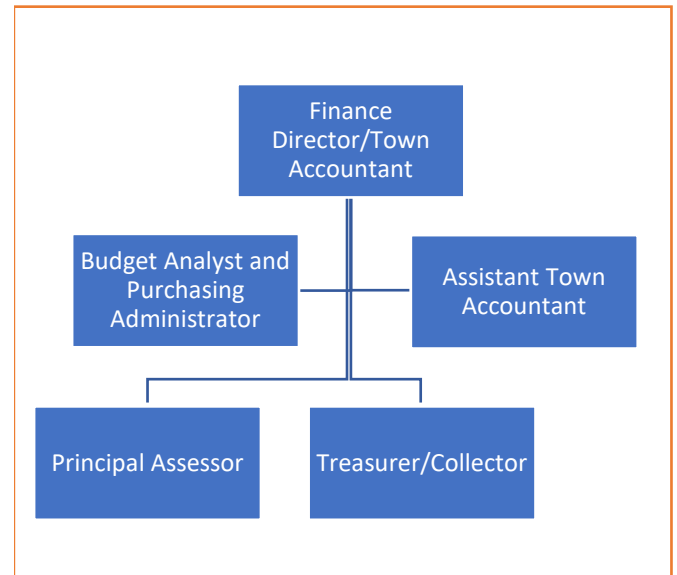
DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Expenses	16,856,630	17,751,096	18,196,632	445,536	2.51%
Subtotal, Expenses	16,856,630	17,751,096	18,196,632	\$ 445,536	2.51%
TOTAL	\$ 16,856,630	\$ 17,751,096	\$ 18,196,632	\$ 445,536	2.51%

Account # 01-840

<u>Account Title</u>		FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
<u>Obj</u>	<u>Details</u>					
EXPENSES						
532000	Minuteman Regional Assess	1,667,610	1,903,446	1,572,628	(330,818)	-17.38%
	Minuteman Capital			123,918		
532003	Minuteman Excluded Debt	517,900	476,175	442,192	(33,983)	-7.14%
532001	Nashoba Regional Assess	14,424,011	15,117,918	15,758,841	640,923	4.24%
	Nashoba Regional Capital					
532002	Nashoba Regional Excluded Debt	167,560	167,557	213,053	45,496	27.15%
532004	Norfolk Agriculture	2 Students FY 22/23/24 79,549	86,000	86,000	-	0.00%
EXPENSES SUBTOTAL		\$ 16,856,630	\$ 17,751,096	\$ 18,196,632	\$ 445,536	2.51%

Finance and Budget

The mission of the Finance Department is to manage the Town's financial resources responsibly 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 per 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 before their final processing.



In addition to the above, the Director is responsible for the management and general oversight of the Treasurer/Collector, and Assessor Departments. They are 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, Combined Balance Sheet, 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.

Prior Year (FY24) Accomplishments & Project Completions:

- ✓ Hired 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.
- ✓ Continue to assist 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 a Management Analyst Assistant Treas-Collector.
- ✓ Completed, submitted, and approved all required regulatory agency reports including Schedule A, free cash, and tax recap reports to ensure the Town's FY24 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.
- ✓ Decentralize Accounts Payable giving departments the ability to input payment of their bills. Departments will have the ability to look up their accounts at any time to check balances and see what has been paid.



Town of Lancaster

FY2025 Budget Request

FINANCE DEPARTMENT OPERATING BUDGET REQUEST

DEPARTMENT OF BUDGET & FINANCE

Department: 135

Finance Director/Accountant: Cheryl Gariepy

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 TA Recommend	\$ Variance FY23-24	% Change FY23-24
Personal Services	167,139	199,506	243,505	253,508	253,507	54,001	27.07%
Subtotal, Personal Services	\$ 167,139	\$ 199,506	\$ 243,505	\$ 253,508	\$ 253,507	\$ 54,001	27.07%
Expenses	34,494	37,785	37,785	37,785	37,785	-	0.00%
Subtotal, Expenses	\$ 34,494	\$ 37,785	\$ 37,785	\$ 37,785	\$ 37,785	\$ -	0.00%
TOTAL	\$ 201,633	\$ 237,291	\$ 281,290	\$ 291,293	\$ 291,292	\$ 54,001	22.76%

PERMANENT STAFFING	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 TA Recommend
Position Titles:					
Finance Director/Town Accountant	1.0	1.0	1.0	1.0	1.0
Assistant Accountant	1.0	1.0	1.0	1.0	1.0
Budget Analyst		0.5	1.0	1.0	1.0
Total Number of FTEs	2.0	2.5	3.0	3.0	3.0

Account # 01-135			FY23	FY24	FY25 Level	FY25 Level	FY25	\$ Variance	% Variance
Obj	Account Title	Details	Actual	Budget	Funded	Service	Recommend	FY24-25	FY24-25
PERSONAL SERVICES									
51101	Finance Dir/Town Accountant	Grade Change	106,968	\$ 109,117	\$ 120,008	\$ 128,800	\$ 128,800	\$ 19,683	18.04%
51102	Assistant Accountant	Clerical Union	60,170	61,207	\$ 62,671	\$ 63,285	63,285	\$ 2,078	3.40%
51102	Budget & Purchasing Administrator	1/2 yr FY24	-	29,182	\$ 60,826	\$ 61,422	61,422	\$ 32,240	110.48%
	PERSONAL SERVICES SUBTOTAL		167,139	199,506	243,505	253,508	253,507	\$ 54,001	27.07%
EXPENSES									
5306	Town Audit/Gasb 45	FY25 will be a full Gasb 45 Audit	30,851	35,000	35,000	35,000	35,000	\$ -	0.00%
5420	Office Supplies		2,082	2,000	2,000	2,000	2,000	\$ -	0.00%
5710	In-State-Travel		-	20	20	20	20	\$ -	0.00%
5711	Meetings & Cnferences		500	500	500	500	500	\$ -	0.00%
5730	Dues/Memberships	GFOA/MMAAA	265	265	265	265	265	\$ -	0.00%
	EXPENSES SUBTOTAL		33,697	37,785	37,785	37,785	37,785	\$ -	0.00%
	DEPARTMENT SUBTOTAL		\$ 200,836	\$ 237,291	\$ 281,290	\$ 291,293	\$ 291,292	\$ 54,001	22.76%



Town of Lancaster

FY2025 Budget Request

FINANCE RESERVE

ADMINISTRATION & FINANCE

Department: 131

Town Administrator: Kate Hodges

Finance Director: Cheryl Gariepy

DEPARTMENT EXPENDITURES

	<u>FY23 Actual</u>	<u>FY24 Budget</u>	<u>FY25 Recommend</u>	<u>\$ Variance FY24-25</u>	<u>% Change FY24-25</u>
Personal Services	21,699	100,000	80,000	(20,000)	-20.00%
Subtotal, Personal Services	\$ 21,699	\$ 100,000	\$ 80,000	\$ (20,000)	-20.00%
Expenses	127,860	146,180	115,780	(30,400)	-20.80%
Subtotal, Expenses	\$ 127,860	\$ 146,180	\$ 115,780	\$ (30,400)	-20.80%
TOTAL	\$ 149,559	\$ 246,180	\$ 195,780	\$ (50,400)	-20.47%

Department: 990

Transfers Out

<u>EXPENDITURES</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>FY25 Recommend</u>	<u>\$ Variance FY23-24</u>	<u>% Change FY23-24</u>
Expenses	174,282	174,282	124,282	-50,000.00	0.00%
Subtotal, Expenses	\$ 174,282	\$ 174,282	\$ 124,282	\$ (50,000.00)	0.00%
TOTAL	\$ 174,282	\$ 174,282	\$ 124,282	0.00%	0.00%

Account # 01-131

<u>Obj</u>	<u>Account Title</u>	<u>Details</u>	<u>FY23 Actual</u>	<u>FY24 Budget</u>	<u>FY25 Recommend</u>	<u>\$ Variance FY24-25</u>	<u>% Variance FY24-25</u>
PERSONAL SERVICES							
5199	Compensation Reserve	Negotiations/Vac BuyBack/New Positions	21,699	100,000	80,000		0.00%
PERSONAL SERVICES SUBTOTAL			\$ 21,699	\$ 100,000	\$ 80,000	\$ -	0.00%
EXPENSES							
5340	Minute Taker		\$ 1,776	\$ 1,000	\$ 2,000	1,000	100.00%
5730	Dues & Membership	Finance Committee	184	180	184	4	2.22%
5780	Reserve Fund	Unforeseen & Extraordinary Expenses	125,900	145,000	113,596	(31,404)	-21.66%
EXPENSES SUBTOTAL			\$ 127,860	\$ 146,180	\$ 115,780	\$ (30,400)	-20.80%
DEPARTMENT TOTAL			\$ 149,559	\$ 246,180	\$ 195,780	\$ (50,400)	-20.47%

Account # 01-990

<u>Obj</u>	<u>Account Title</u>	<u>Details</u>	<u>FY23 Actual</u>	<u>FY24 Budget</u>	<u>FY25 Recommend</u>	<u>\$ Variance FY24-25</u>	<u>% Variance FY24-25</u>
EXPENSES							
5799	Transfer to Fire Capital	Lease for Fire Trucks	174,282	174,282	124,282	(50,000)	-28.69%
EXPENSES SUBTOTAL			\$ 174,282	\$ 174,282	\$ 124,282	\$ (50,000)	-28.69%
DEPARTMENT TOTAL			\$ 174,282	\$ 174,282	\$ 124,282	\$ (50,000)	-28.69%



Town of *Lancaster*

FY2025 Budget Request

DEBT OPERATING BUDGET REQUEST

DEPARTMENT OF FINANCE & BUDGET

Department: 710

Treasurer Collector: Marcia Sands

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Expenses	399,825	388,125	377,425	(10,700)	-2.76%
Subtotal, Expenses	\$ 399,825	\$ 388,125	\$ 377,425	\$ (10,700)	-3%
TOTAL	\$ 399,825	\$ 388,125	\$ 377,425	\$ (10,700)	-2.76%

Account # 01-710

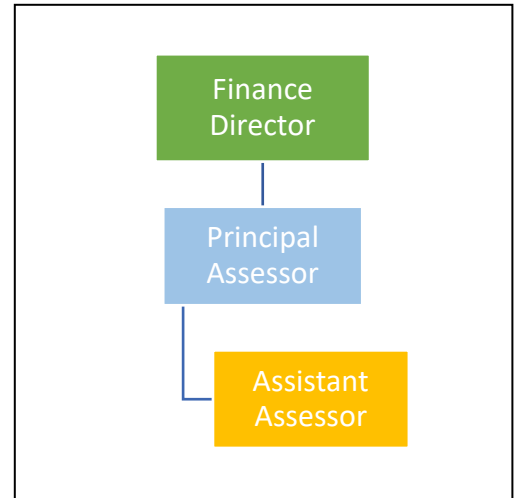
<u>Account</u>	<u>Details</u>	FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 <u>Recommend</u>	\$ Variance FY24-25	% Variance FY24-25
EXPENSES						
5911	Prescott Excluded Debt	Paid in FY2035	160,000	160,000	160,000	-
5911	Prescott Excluded Interest		65,525	60,125	55,925	(4,200)
5913	Bartlett Pond Dam Principle Only	Paid in FY2034	5,800	6,000	6,000	-
5920	Prescott Inside Levy Debt	Paid in FY2028	130,000	130,000	130,000	-
5920	Prescott Inside Levy Interest		38,500	32,000	25,500	(6,500)
5912	Elementary Principle	Paid pr FY2022	-	-	-	-
5912	Elementary Interest	Paid in FY2022	-	-	-	-
EXPENSES SUBTOTAL		\$ 399,825	\$ 388,125	\$ 377,425	\$ (10,700)	-2.76%
DEPARTMENT SUBTOTAL		\$ 399,825	\$ 388,125	\$ 377,425	\$ (10,700)	-2.76%

Assessors

Department Purpose

The Town's Assessing Department, overseen by the 3-member Board of Assessors which are appointed by the Select Board, are responsible for classifying and valuing real and personal property efficiently, fairly, accurately and in accordance with Massachusetts General Laws and the regulations of the Commonwealth of Massachusetts. The staff also administers the State's RMV motor vehicle excise tax program and acts on abatement, exemption and appeal applications.

The assessor's office provides critical services necessary for the municipality to properly serve its taxpayers by collecting and maintaining accurate and reliable data on taxable property which include tax assessment maps and files relative to classified chapter land, charitable organizations and Senior tax work programs.



Prior Year (FY24) Accomplishments & Project Completions

- The Principal Assessor received designation as a Massachusetts Accredited Assessor.
- The Assistant Assessor completed state Course 101 requirement.
- Office staff streamlined annual application renewal and record-keeping process.
- Office staff created and maintained a program database to categorize ongoing property inspections and reference files for calculating new growth.

Upcoming Goals & Objectives – FY25

- Continue to perform inspections of all property descriptions to include a review of the neighborhood, classification, and solar agreements to ensure maintenance of accurate records.
- Continue collecting material necessary for a comprehensive and uniform Data Collection Manual.
- Complete a thorough review of tax map parcels and maintenance procedures.
- Provide and have completed data available for a successful and timely fiscal year recertification by the end of October 2024.
- Further engage in additional professional development and educational opportunities to ensure ongoing knowledge and familiarity with DOR mandates, legislation, and processes which will also assist in the development of tools and communications to aid the public in better understanding their assessments.



Town of Lancaster

FY2025 Budget Request

ASSESSOR OPERATING BUDGET REQUEST

DEPARTMENT OF BUDGET & FINANCE

Department: 141

Principal Assessor: Bobbi Jo Williams

DEPARTMENT EXPENDITURES	FY22 <u>Actual</u>	FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 Level <u>Funded</u>	FY25 Level <u>Service</u>	FY25 TA <u>Recommend</u>	\$ Variance <u>FY23-24</u>	% Change <u>FY23-24</u>
Subtotal, Personal Services	\$ 160,307	\$ 167,139	\$ 122,905	\$ 142,375	\$ 143,771	\$ 143,711	\$ 20,806	16.93%
Subtotal, Personal Services	\$ 160,307	\$ 167,139	\$ 122,905	\$ 142,375	\$ 143,771	\$ 143,711	\$ 20,806	16.93%
Expenses	38,540	34,494	38,300	38,300	41,545	41,225	2,925	7.64%
Subtotal, Expenses	\$ 38,540	\$ 34,494	\$ 38,300	\$ 38,300	\$ 41,545	\$ 41,225	\$ 2,925	7.64%
TOTAL	\$ 198,847	\$ 201,633	\$ 161,205	\$ 180,675	\$ 185,316	\$ 184,936	\$ 23,731	14.72%

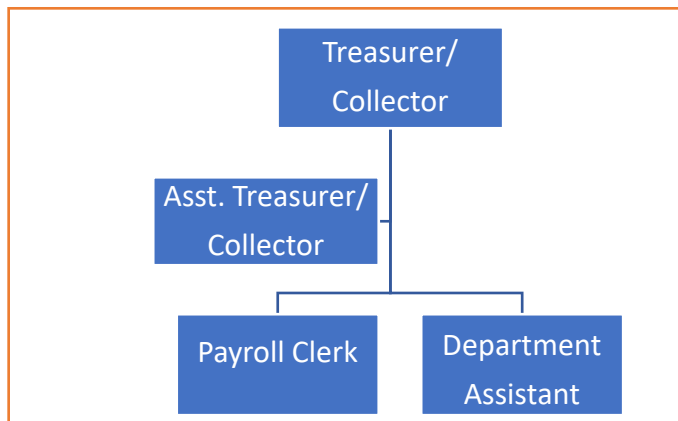
PERMANENT STAFFING	FY22 <u>Actual</u>	FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 Level <u>Funded</u>	FY25 Level <u>Service</u>	FY25 TA <u>Recommend</u>
Position Titles:						
Principal Assessor	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Assessor	1.0	1.0	1.0	1.0	1.0	1.0
Total Number of FTEs	2.0	2.0	2.0	2.0	2.0	2.0

Account # 01-141

Obj	Account Title	Details	FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 Level <u>Funded</u>	FY25 Level <u>Service</u>	FY25 <u>Recommend</u>	\$ Variance <u>FY24-25</u>	% Variance <u>FY24-25</u>
PERSONAL SERVICES									
51101	Principal Assessor	Moved to Bylaw FY24	106,968	\$ 71,802	\$ 88,044	\$ 88,907	\$ 88,907	\$ 17,105	23.82%
51102	Assistant Assessor	Clerical Union	60,170	49,103	\$ 52,291	\$ 52,804	54,804	\$ 5,701	11.61%
51102	Senior Workoff Program		-	2,000	\$ 2,040	\$ 2,060	-	\$ (2,000)	-100.00%
PERSONAL SERVICES SUBTOTAL			\$ 167,139	\$ 122,905	\$ 142,375	\$ 143,771	\$ 143,711	\$ 20,806	16.93%
EXPENSES									
5190	Uniforms	Town branded ID for Inspections	-	-	150	150	150	\$ 150	0.00%
5302	Contracted Services	RRG - ASSESS SRV	49,145	26,000	26,000	26,775	27,275	\$ 1,275	4.90%
5307	Registry of Deeds	RECORDING PLANS	33	100	100	100	100	\$ -	0.00%
5345	Legal	APPELLATE TAX BOARD	-	-	-	260	150		
5360	Assessing Services	RRC/PP/PUBLIC UTILITIES	-	11,000	11,000	11,500	11,000	\$ -	0.00%
5420	Office Supplies		479	500	500	500	500	\$ -	0.00%
5710	In-State Travel	MAAO ANNUAL SCHOOL/	-	50	50	50	150	\$ 100	200.00%
5711	Meetings & Conferences	ANNUAL SCH/CONTINUING ED	745	250	250	1,960	1,500	\$ 1,250	500.00%
5730	Dues-Membership	MAAO/WCAA	300	400	400	400	400	\$ -	0.00%
EXPENSES SUBTOTAL			\$ 50,702	\$ 38,300	\$ 38,300	\$ 41,545	\$ 41,225	\$ 2,925	7.64%
DEPARTMENT SUBTOTAL			\$ 217,841	\$ 161,205	\$ 180,675	\$ 185,316	\$ 184,936	\$ 23,731	14.72%

Treasurer-Collector

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 that lead to collecting funds. In addition to collections, the office runs weekly payroll as well as assists active employees and retirees who may have questions concerning their pension, insurance, and benefit accruals.



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 safekeeping of all funds received and manages town money in a manner that ensures maximum cash availability and maximum yield relative to short-term investments.
- ✓ The Treasurer's office pays all monies due under state law and local authorities and policy in a manner that complies with labor and industry law and relevant retirement requirements.
- ✓ 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 a 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 department 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.



Town of Lancaster

FY2025 Budget Request

TREASURER/COLLECTOR OPERATING BUDGET REQUEST

DEPARTMENT OF BUDGET & FINANCE

Department: 147

Treasurer/Collector: Marcia Sands

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	200,571	194,304	160,537	161,437	161,282	(33,022)	-16.99%
Subtotal, Personal Services	\$ 200,571	\$ 194,304	\$ 160,537	\$ 161,437	\$ 161,282	\$ (33,022)	-16.99%
Expenses	36,337	35,588	37,738	40,947	38,525	2,937	8.25%
Subtotal, Expenses	\$ 36,337	\$ 35,588	\$ 37,738	\$ 40,947	\$ 38,525	\$ 2,937	8.25%
TOTAL	\$ 236,908	\$ 229,892	\$ 198,275	\$ 202,384	\$ 199,807	\$ (30,085)	-13.09%

PERMANENT STAFFING	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 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	0.5	0.5	0.5
Total Number of FTEs	3.0	3.0	2.5	2.5	2.5

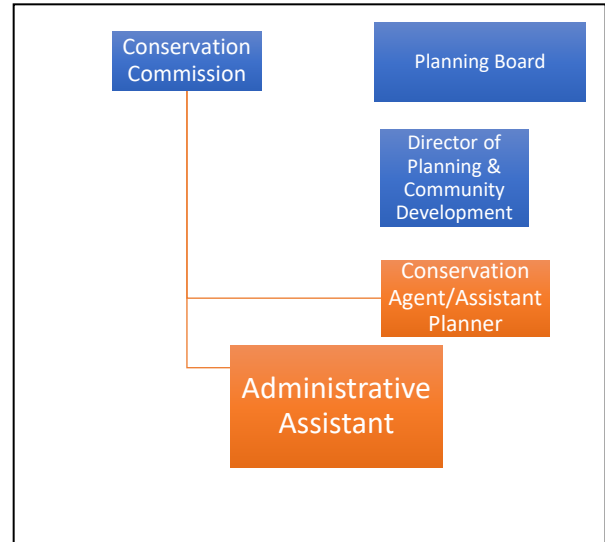
Account # 01-147									
Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
PERSONAL SERVICES									
51101	Treasurer/Collector		101,627	107,787	91,793	92,693	92,693	(15,094)	-14.00%
51102	Mgmt Analyst/Asst Collector	Water Billing / Collections	45,612	51,070	68,173	68,173	70,218	19,148	37.49%
51103	Department Assistants		53,332	55,447	46,871	46,871	44,671	(10,776)	-19.43%
	Treasurer/Collector	Certifications/TT/Mileage			3,700	3,700	3,700	3,700	100.00%
	Sewer Offset				(30,000)	(30,000)	(30,000)		
	Water Offset			(20,000)	(20,000)	(20,000)	(20,000)	-	10.00%
PERSONAL SERVICES SUBTOTAL			\$ 200,571	\$ 194,304	\$ 160,537	\$ 161,437	\$ 161,282	\$ (33,022)	-16.99%
EXPENSES									
5300-2	Tax Title Legal Expense	Added during the recap process	15,830	20,000	20,000	21,000	20,000	-	0.00%
5312	Bank Charges		4,066	4,200	4,200	4,200	4,200	-	0.00%
5344	Postage		9,821	3,500	3,500	5,000	3,500	-	0.00%
5345	Legal Advertising		309	500	500	1,000	750	250	50.00%
5346	Printing Services		3,854	5,672	5,672	5,672	6,000	328	5.78%
5420	Office Supplies		915	991	991	1,200	1,200	209	21.09%
5710	In-State Travel		674	100	250	250	250	150	150.00%
5711	Meetings/Conferences		743	500	2,500	2,500	2,500	2,000	400.00%
5730	Dues/Memberships		125	125	125	125	125	-	0.00%
EXPENSES SUBTOTAL			\$ 36,337	\$ 35,588	\$ 37,738	\$ 40,947	\$ 38,525	\$ 2,937	8.25%
DEPARTMENT SUBTOTAL			\$ 236,908	\$ 229,892	\$ 198,275	\$ 202,384	\$ 199,807	\$ (30,085)	-13.09%

Community Development & Planning

Department Purpose

The Director of Planning & Community Development provides staff support and technical advice to the Lancaster Planning Board and the Lancaster Zoning Board of Appeals. The Planning Board's five-member board has the responsibility to update and adopt a Town Master Plan. Mass General Law's also delegates the power to adopt and subdivision rules and to review subdivision for plan submittals.

The Conservation Agent provides staff support and technical advice to the Conservation Commission. The primary function of the Conservation Commission is to ensure local-level compliance with the Massachusetts Wetlands Protection Act, the Lancaster Wetlands Protection Bylaw, and issue decisions relating thereto for all development projects in Lancaster.



Prior Year (FY24) Accomplishments & Project Completions

- Applied for and received grant funding to undertake a Master Plan Update
- Applied for and received grant funding to Update Housing Production Plan
- Applied for and received grant funding to design a Wayfinding/Branding project.
- Reviewed and approved site plan and stormwater permit for a major industrial project at Fort Pond Road to construct three warehouses totaling 615,500 square feet of warehouse space.

Upcoming Goals & Objectives – FY25

- Complete the Master Planning process.
- Complete the updated Housing Production Plan.
- Implement Wayfinding/Branding project.
- Continue to review and approve industrial projects in North Lancaster that will make the Town more attractive to business and that will increase the Town's tax base.



Town of Lancaster

FY2025 Budget Request

COMMUNITY DEVELOPMENT & PLANNING OPERATING BUDGET REQUEST

CDP

Department: 179

CDP Planning Director: Brian Keating

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	\$ 159,160	\$ 196,219	\$ 200,210	\$ 202,173	\$ 201,197	\$ 4,978	2.54%
Subtotal, Personal Services	159,160	196,219	200,210	202,173	201,197	\$ 4,978	2.54%
Expenses	8,957	12,927	12,927	14,927	12,194	\$ (733)	-5.67%
Subtotal, Expenses	8,957	12,927	12,927	14,927	12,194	\$ (733)	-5.67%
TOTAL	\$ 168,117	\$ 209,146	\$ 213,137	\$ 217,100	\$ 213,391	\$ 4,245	2.03%

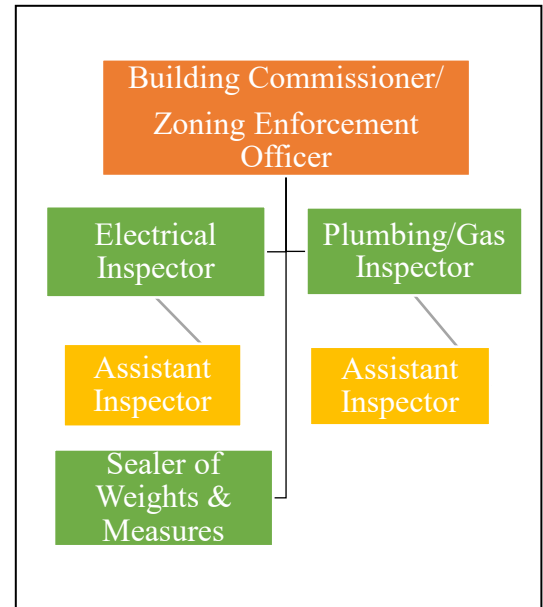
PERMANENT STAFFING	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend
Position Titles:					
Planning Director	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	0.8
Asst Planning Dir/Conservation Agent	1.0	1.0	1.0	1.0	1.0
Total Number of FTEs	3.0	3.0	3.0	3.0	2.8

Account # 01-179

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
PERSONAL SERVICES									
5110-1	Planning Director		83,708	85,055	94,519	95,445	95,445	\$ 10,390	12.22%
5110-2	Administrative Assistant	plus ZBA, Planning, & Conservation mtg minutes	28,712	40,252	33,173	33,498	32,523	\$ (7,729)	-19.20%
5112	Asst Planner, Conservation Agent		46,740	67,912	72,518	73,229	73,229	\$ 5,317	7.83%
5130	Overtime		-	3,000				\$ (3,000)	-100.00%
PERSONAL SERVICES SUBTOTAL			\$ 159,160	\$ 196,219	\$ 200,210	\$ 202,173	\$ 201,197	\$ 4,978	2.54%
EXPENSES									
5300-1	Montachusett Regional Planning		2,453	2,552	2,552	2,552	2,552	-	0.00%
5300-2	CDP Contracted Services	MS4	3,131	5,000	5,000	5,000	5,000	-	0.00%
5301	Minute Takers		-	2,500	2,500	2,500	-	(2,500)	-100.00%
5344	Postage		-	400	400	400	400	-	0.00%
5345	Legal Advertising		2,343	300	300	300	467	167	55.56%
5420	Office Supplies		512	750	750	750	750	-	0.00%
5510	Educational Supplies			100	100	100	100	-	0.00%
5710	In-State Travel			100	100	100	100	-	0.00%
5711	Meetings/Conferences		75	200	200	200	200	-	0.00%
5712	Training			500	500	2,500	2,100	1,600	320.00%
5730	Dues/Memberships		443	525	525	525	525	-	0.00%
	ARC GIS	TA moved to Capital	-	-				-	0.00%
EXPENSES SUBTOTAL			\$ 8,957	\$ 12,927	\$ 12,927	\$ 14,927	\$ 12,194	\$ (733)	-5.67%
DEPARTMENT TOTAL			\$ 168,117	\$ 209,146	\$ 213,137	\$ 217,100	\$ 213,391	\$ 4,245	2.03%

Inspectional Services

Lancaster's Inspectional Services' goal is to protect the public's health, life, safety, and welfare relative to matters of building, construction, zoning, and the occupancy of buildings. The Division is responsible for reviewing, interpreting, applying, and enforcing Massachusetts Building, Electrical, Mechanical, Plumbing, and Gasoline Codes. Inspectional Services staff review all building permit applications and perform inspections for all projects ensuring compliance with all applicable regulations. Staff also perform annual inspections for specific use groups within existing buildings and investigate zoning complaints as required or necessary. Determinations are issued in consultation, where applicable, with Town Counsel and/or the Planning Board and Board of Appeals. Working in tandem with other Planning staff, the team works to foster responsible development, increase affordable housing opportunities in Town and guiding the process which preserves Lancaster's rural character.



Prior Year (FY24) Accomplishments & Project Completions

- Analyzed and developed a new fee and pay schedule for supplemental Town Inspectors.
- Created a list of all multi-family property owners and began contact with same to complete all required 110 inspections pursuant to MA Building Code.
- Worked closely with homeowners and contractors to ensure flexible and customer-centric inspection scheduling limiting delay and providing greater service for the Town.
- Educated contractors and homeowners about new energy codes and various other new requirements; provided information and links regarding changes on the Town's Inspectional Services webpage.
- Added and implemented additional permit fields to the Town's online permitting software to collect increased and varied data for all permit types.
- Expanded analytic efforts related to building permit fee schedules to predict future revenues and assist in data-drive and fact-based budgeting.

Upcoming Goals & Objectives – FY25

- Implement the upcoming 10th edition of the MA State Building Code.
- Analyze the current permitting processes to improve them to work more collaboratively and efficiently with the various departments in town during the building permit application process through final inspection. This will help our department improve customer service and turnaround time on issuing permits as development in the town grows.
- Research potential options with the IT Director to incorporate older electronic building department files with *PermitPro* online permitting software to facilitate public access and reduce public record requests and paper use.
- Work collaboratively with the Community Development & Planning Department to review the zoning by-laws and advise the Planning Board on improvements.



Town of Lancaster

FY2025 Budget Request

INSPECTIONAL SERVICES OPERATING BUDGET REQUEST

Inspectional Services

Department: 240

Building Inspector: Mike Silva

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	111,349	124,865	158,413	159,966	108,801	(16,064)	-12.87%
Subtotal, Personal Services	\$ 111,349	\$ 124,865	\$ 158,413	\$ 159,966	\$ 108,801	\$ (16,064)	-12.87%
Expenses	712	3,170	3,170	3,170	3,170	-	0.00%
Subtotal, Expenses	712	3,170	3,170	3,170	3,170	-	0.00%
TOTAL	\$ 112,061	\$ 128,035	\$ 161,583	\$ 163,136	\$ 111,971	\$ (16,064)	-12.55%

PERMANENT STAFFING

Position Titles:

Building Inspector

Administrative Assistant

Inspectors

Alternate Inspectors

Total Number of FTEs

	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend
Building Inspector	1.0	1.0	1.0	1.0	1.0
Administrative Assistant			0.2	0.2	0.2
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 FTEs	1.0	1.0	1.2	1.2	1.2

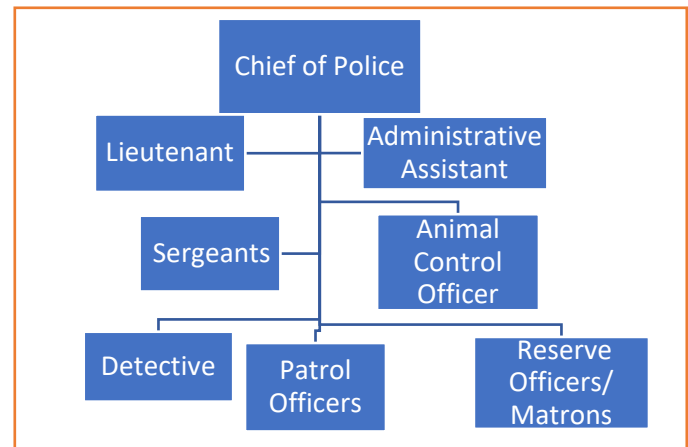
Account # 01-240

<u>Account Title</u>			FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
Obj	PERSONAL SERVICES	Details							
5110	Building Commissioner		77,493	88,865	98,395	99,360	99,360	10,495	11.81%
51101	Administrative Assistant	Union, 16h	436	-	11,058	11,166	10,841	10,841	0.00%
5120	Inspectors	Plumbing, Gas, Electrical Per Diam	33,420	36,000	48,960	49,440	51,940	15,940	44.28%
	Inspection Fee Offset				(48,960)	(49,440)	(53,340)	(53,340)	0.00%
PERSONAL SERVICES SUBTOTAL			\$ 111,349	\$ 124,865	\$ 158,413	\$ 159,966	\$ 108,801	\$ (16,064)	-12.87%
EXPENSES									
5300	Professional Technical		396					-	0.00%
5346	Printing		-	650	650	650	650	-	0.00%
New	Educational Supplies	Books & Publications	-	750	750	750	750	-	0.00%
5580	Other Supplies		276	1,000	1,000	1,000	1,000	-	0.00%
5710	In-State Travel		-	-					
5712	Training		-	600	600	600	600	-	0.00%
5711	Meetings/Conferences		-	-				-	0.00%
5730	Dues/Memberships		40	170	170	170	170	-	0.00%
EXPENSES SUBTOTAL			\$ 712	\$ 3,170	\$ 3,170	\$ 3,170	\$ 3,170	\$ -	0.00%
DEPARTMENT TOTAL			\$ 112,061	\$ 128,035	\$ 161,583	\$ 163,136	\$ 111,971	\$ (16,064)	-12.55%

Police Department

Department Purpose

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



Responsibilities – Overview

As public safety professionals, we recognize that we must constantly be evolving and redefining our objectives to meet the needs of our community. Community policing is the base that forms our foundation -- offering transparency, accountability, and legitimacy as pillars. Officers and Command Staff are required to raise their standards and, in turn, the standards of our profession. Open communication is key to the successful delivery and implementation of all the programs, services, and assistance we offer. Trust in one another, our Town leadership and the community assist officers in achieving their goals for Lancaster. As a central focus for all Law Enforcement Agencies, the protection of life, the safeguarding of property, and the prevention of crime remain our core objectives. The investigation of crime, the apprehension of criminals, and the immediate response to public emergencies, traffic enforcement, and community outreach, while secondary to life and safety, are equally critical missions of the Department.

Policing is a rapidly changing profession, and as such we must continue to seek understanding relative to new forms of crime -- where advanced technology plays a key part in many of the crimes committed. This is done through consistent and meaningful training which works to maximize the Department's ability and potential to expand services. Education and training exercises related to public and mental health and addiction which affect our community's overall quality of life are also a focus for the Department in FY25. With a staunch increase in calls for service related to Mental Health, the ability for Officers to receive training in de-escalation and mediation is essential. Finally, prevention is important for Lancaster and in partnership with Lancaster's Health and Human Services Department, we held several trainings, both physical and educational, meant to empower residents with the tools to prevent crimes against them or their families. Our goal is to create and foster *proactive* strategies rather than *reactive ones*.

Capital Needs

An additional cruiser was purchased through the Town's Capital Program, with funding provided through the ARPA Grant, the Police Department is shifting focus from fleet maintenance to security and safety in and around the station. The Department's Capital request for FY25 included funds to install a safety fence around two exterior propane tanks. These tanks have outlived their useful life and will need to be replaced soon. In the interim, this permanent barrier will provide a safety around both the old, and new, tanks. In the coming years the Department's HVAC rooftop units will require replacement and this has been accounted for in the capital forecast plan.

Accomplishments for FY24:

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

- ✓ Our greatest achievement this past year was the creation, implementation, and execution of Lancaster's first Junior Public Safety/ Police academy. We believe that fostering healthy relationships with Lancaster's youth today will yield positive results for all of Lancaster's tomorrows.
- ✓ Implementation of our Body Worn Camera program, providing an objective record of police-related encounters, facilitating a review process for all events, raising accountability, and encouragement to respectful interactions between the public and the police. Technology is changing the face of Policing, and we are excited to be leading the way with a progressive policing program.
- ✓ We continue to look for ways to broaden our success in Grant writing opportunities, we recognize the importance and appreciate the opportunity to expand upon services and equipment with little to no cost to our residents.
- ✓ Acquiring the supervisory role of the Animal Control position, allowing answerability to the

Long-Term Plans/Goals

- ✓ Establish and administer Adult and Juvenile Jail Diversion Programs which offer accountability for offenders and support for family members. Seek grants to assist with program funding, training, and oversight in conjunction with the Health and Human Services (HHS) Director and Staff.
- ✓ Create and manage a new shared Town position for community outreach and mental health activities which focus on clinical work in de-escalation, emotional support, and reducing victim referrals to in-patient or emergency psychiatric hospital care.
- ✓ Institute a new 'Hybrid' POLICE/EMT position whereby police officers may expand their First Responder duties to include new responsibilities that allow them to drive the Town Ambulance. This reduced the burden for mutual aid and allowed the Town to bill for the Ambulance service thus creating additional revenues to offset the cost of Firefight/EMT and Officer salaries.
- ✓ Initiate an Opiate Outreach Initiative program in conjunction with HHS Department, Local Drug & Alcohol Addiction Family Resources, and other local non-profit (501c3) organizations.
- ✓ Develop and run a Citizens Police informational Academy for Lancaster-area residents fostering a greater sense of education relative to Department operations, processes, and initiatives.

Staffing

As Lancaster's residential and commercial community base continues to grow, the Police Department needs to contemplate its long-term coverage and personnel management plans. For the Department to properly meet the needs, demands, and goals of the community-at-large, adequate staffing, and supervision of that staff, must be a priority. This budget reflects the re-establishment of the Lieutenants position which has been held by Chief Moody (in addition to his Chief duties) for three years. The ability to have this position returned to the Department provides greater opportunities for grant writing, department oversight, and training – both for the officers and the community.



Town of Lancaster

FY2025 Budget Request

POLICE OPERATING BUDGET REQUEST

PUBLIC SAFETY
Department: 210
Acting Police Chief: Everett Moody

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Subtotal, Personal Services	1,033,199	1,118,359	1,112,052	1,261,800	1,249,858	49,743	4.45%
Subtotal, Personal Services	\$ 1,033,199	\$ 1,118,359	\$ 1,112,052	\$ 1,261,800	\$ 1,249,858	\$ 49,743	4.45%
Expenses	53,764	80,450	80,450	78,945	73,445	745	0.93%
Subtotal, Expenses	\$ 53,764	\$ 80,450	\$ 80,450	\$ 78,945	\$ 73,445	\$ 745	0.93%
TOTAL	\$ 1,086,963	\$ 1,198,809	\$ 1,192,502	\$ 1,340,745	\$ 1,323,303	\$ 124,494	10.38%

PERMANENT STAFFING	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 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	0.0	0.0	0.0	1.0	1.0
Sergeant	3.0	3.0	3.0	3.0	3.0
Patrolmen	7.0	7.0	7.0	7.0	7.0
Reserve	0.2	0.2	0.0	0.0	0.0
Total Number of FTEs	12.2	12.2	12.0	13.0	13.0

Account # 01-123

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
<u>PERSONAL SERVICES</u>									
5110	Police Chief		130,000	133,110	141,088	142,472	142,462	9,352	7.03%
5110-1	Administrative Assistant		65,855	67,171	67,171	68,514	68,514	1,343	2.00%
5110-3	Lieutenant		-	-	-	105,857	105,857	105,857	0.00%
5112-1	Sergeant		231,630	235,338	240,045	244,751	246,328	10,990	4.67%
5112-2	Patrolmen		445,131	462,241	477,000	481,676	491,324	29,082	6.29%
5112-4	Matron		-	1,500	500	500	500	(1,000)	-66.67%
5112-5	Stipends		-	-	-	-	2,500	2,500	0.00%
5130	Overtime		108,174	160,000	133,500	163,200	140,300	(19,700)	-12.31%
5140	Differentials		12,855	16,499	15,073	16,829	15,073	(1,426)	-8.64%
5190	Career Incentive		20,500	20,000	17,500	17,500	17,500	(2,500)	-12.50%
5190-1	Uniform Allowance		19,054	20,000	19,675	20,000	19,000	(1,000)	-5.00%
	Body Camera	1X annual payment	-	2,500	500	500	500	(2,000)	-80.00%
PERSONAL SERVICES SUBTOTAL			\$ 1,033,199	\$ 1,118,359	\$ 1,112,052	\$ 1,261,800	\$ 1,249,858	\$ 131,499	11.76%
<u>EXPENSES</u>									
5232	Sewer		508	600	600	600	600	-	0.00%
5242	Equipment Repairs & Maintenance	radio, computer, video screen repairs	-	3,350	3,550	3,500	3,500	150	4.48%
5249	Cleaning Supplies		1,509	1,500	1,500	1,500	1,500	-	0.00%
5270	Rentals/Leases	Annual maint lease - Live Scan Fingerprint Unit	3,271	6,000	6,000	6,000	6,000	-	0.00%
5309	Subscriptions/Software		3,399	4,000	4,500	4,500	4,500	500	12.50%
5344	Postage		439	750	450	450	450	(300)	-40.00%
5420	Office Supplies		3,289	4,000	4,000	4,000	4,000	-	0.00%
5430	Building Repair & Maintenance	maintenance	3,273	5,000	5,000	5,000	5,000	-	0.00%
5480	Vehicle Supplies		1,373	4,000	2,500	2,500	2,500	(1,500)	-37.50%
5481	Vehicle Repairs		22,464	19,500	19,500	19,500	19,500	-	0.00%
5482	Vehicle Inspection Stickers		245	-	245	245	245	245	0.00%
5490	Prisoner Meals		-	400	150	150	150	(250)	-62.50%
5580	Other Supplies		903	1,850	1,500	1,500	1,500	(350)	-18.92%
5711	Meetings & Conferences		-	4,000	4,455	4,000	4,000	-	0.00%
5712	Training	trainings	849	9,000	10,000	9,000	3,500	(5,500)	-61.11%
5730	Dues/Memberships		2,019	3,000	3,000	3,000	3,000	-	0.00%
5800	Vests/Tasers/Ammo/Firearms		10,223	13,500	13,500	13,500	13,500	-	0.00%
EXPENSES SUBTOTAL			\$ 53,764	\$ 80,450	\$ 80,450	\$ 78,945	\$ 73,445	\$ (7,005)	-8.71%
DEPARTMENT SUBTOTAL			\$ 1,086,963	\$ 1,198,809	\$ 1,192,502	\$ 1,340,745	\$ 1,323,303	\$ 124,494	10.38%



Town of *Lancaster*

FY2025 Budget Request

REGIONAL DISPATCH OPERATING BUDGET REQUEST

ADMINISTRATION

Department: 296

Town Administrator: Kate Hodges

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Expenses	204,606	225,000	187,727	\$ (37,273)	-16.57%
Subtotal, Expenses	\$ 204,606	\$ 225,000	\$ 187,727	\$ (37,273)	-16.57%
TOTAL	\$ 204,606	\$ 225,000	\$ 187,727	\$ (37,273)	-16.57%

Account # 01-296

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
EXPENSES							
	Regional Dispatch Assessment		204,606	225,000	187,727	(37,273)	-16.57%
EXPENSES SUBTOTAL			\$ 204,606	\$ 225,000	\$ 187,727	\$ (37,273)	-16.57%
DEPARTMENT TOTAL			\$ 204,606	\$ 225,000	\$ 187,727	\$ (37,273)	-16.57%

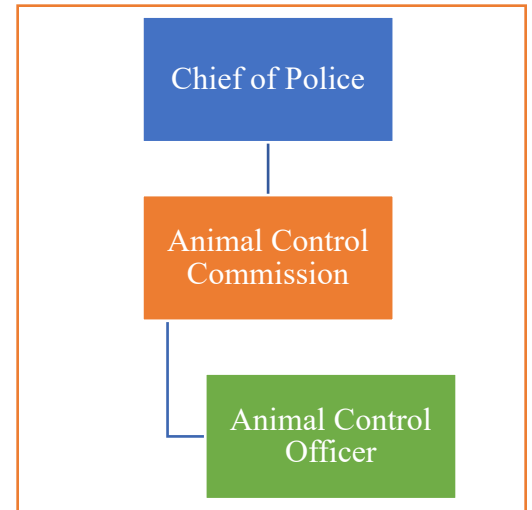
Animal Control

Mission Statement

The mission of Animal Control is to protect the health and safety of the residents and to protect animals and promote their humane treatment. Ensure compliance with town, state, and federal laws governing animals. Educate and promote responsible pet ownership. Provide temporary housing and care of animals. Reunite missing pets with owners and re-home unclaimed animals.

Staffing

Currently, Lancaster's Animal Control and Dog Officer positions are conducted by the same person, restructuring the positions will increase performance and manpower without additional cost.



Responsibilities – Overview

The Town of Lancaster's Animal Control Officer is responsible for:

- Enforcing the Town of Lancaster's bylaws and policies in conjunction with the Commonwealth of Massachusetts' State Statutes relative to licensing and control of dogs.
- Carries out other animal-related duties in accordance with Massachusetts General Law, Chapter 140.
- Investigates dog bites and complaints regarding barking dogs, vicious dogs, and cruelty to animal claims; issues determinations and writes reports as needed or situation dictates.
- Investigates complaints regarding potentially rabid wildlife.
- Captures, euthanizes, and prepare animals for rabies testing as needed or law requires.
- Prepares reports and recommendations for review or as assigned by Town Officials, Animal Control Commissioners, or other domestic and wildlife agencies.
- Drafts and recommends policy drafts, updates, and by-law changes.
- Educates community members and civic groups regarding responsible pet ownership and other animal-related topics of interest.

Capital Needs

Currently the future needs of this department are unknown as the Town is actively engaged with the Central Massachusetts Regional Planning Department relative to a regionalization effort for Animal Control. A full report and outline, including a cost-benefit analysis, is expected in calendar year 2025 for consideration in FY26.

Long-Term Plans/Goals

Lancaster's goals focus on expanding our services to the residents of Lancaster by utilizing the preexisting public safety services to document calls for service, the responses necessary, and the nature of future outcomes.



Town of Lancaster

FY2025 Budget Request

ANIMAL CONTROL OPERATING BUDGET REQUEST

PUBLIC SAFETY
Department: 290
Acting Police Chief: Everett Moody

DEPARTMENT EXPENDITURES		FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Expenses		1,900	2,050	17,900	17,900	17,600	15,550	758.54%
Subtotal, Expenses	\$	1,900	\$ 2,050	\$ 17,900	\$ 17,900	\$ 17,600	\$ 15,550	758.54%
TOTAL	\$	1,900	\$ 2,050	\$ 17,900	\$ 17,900	\$ 17,600	\$ 15,550	758.54%

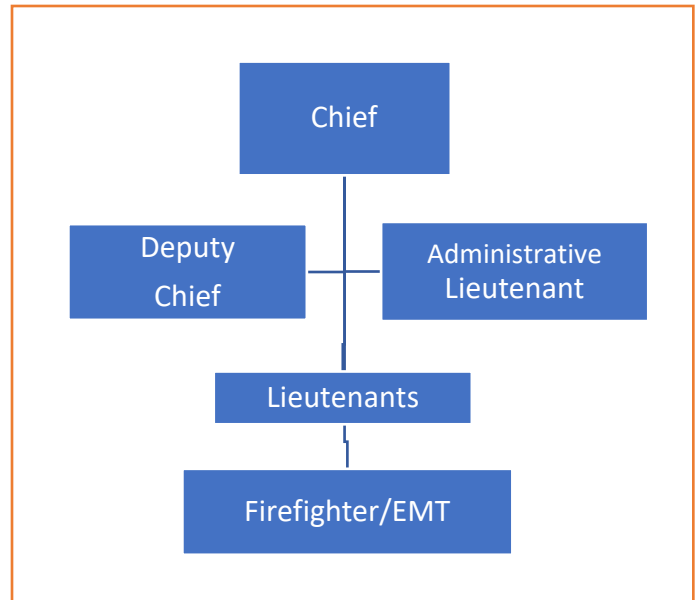
Account # 01-123

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
<u>EXPENSES</u>									
	Animal Control Officer		16,000	16,000	16,000	16,000	16,000		0.00%
5386	Rabies Testing		-	150	150	150	150		0.00%
5384	Courier Service		150	150	150	150	150		0.00%
5581	Dog License		-	300	300	300	-		0.00%
5710	In-State Travel		1,300	1,300	1,300	1,300	1,300		0.00%
<u>EXPENSES SUBTOTAL</u>			\$ 17,450	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,600	\$ (300)	-1.68%
<u>DEPARTMENT TOTAL</u>			\$ 17,450	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,600	\$ (300)	-1.68%

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 building and safety 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



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 Administrative Lieutenant. There are twenty-seven (27) 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 the Forest Warden and its Emergency Management Director or EMD.

Prior Year (FY23) Accomplishments & project Completions

- ✓ Applied, and was awarded, \$16,252.00 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 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.
- ✓ Improved Town-wide training programs to ensure staff skills and proficiencies are intact and suitable for all types of emergency circumstances.
- ✓ 50 percent completed implementation of new standard of operation policies consistent with Lexipol, State and Federal Law and/or other best practices.

Long-Term Plans/Goals

- ✓ 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.
- ✓ Champion to replace Engine 4 pumper, which is 24 years old, was pulled from the Town Meeting Warrant due to the override. Last make of this truck in service in the country, certain parts are not available. If these components fail the truck will be out of service leaving the town with one main engine. Currently, there is a two-and-a-half-year build time on new trucks.
- ✓ Continue developing and implementing a 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.
- ✓ Continue to 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.
- ✓ Assess and design a multi-year plan whereby the Department systematically converts from 'call' or 'per-diam' to a full-time and full-serve Department with at least two firefighters on each shift.

PHASED STAFFING PLAN

FY25 marks year three of an (approximate) eight-year plan to phase out the on-call and per-diam Fire/EMS staff. As more communities in Massachusetts struggle to recruit volunteers, many Fire Departments in Central Massachusetts, including Lancaster, have been doing more with less and it is simply not sustainable. For Lancaster specifically, the number of calls for service are rising each year, but the interest in 'part-time' firefighting is decreasing. It is difficult to meet the Town's needs and requirements safely and appropriately without enough personnel. For decades, Lancaster's Fire Department has relied heavily on call officers to report to medical and fire calls throughout the year. However, there is no mandate requiring on-call or per-diam staff to report to a call, it is truly voluntary. Since most of Lancaster's call personnel don't work in Town, the Department is left uncertain of who may show up when a call comes in. This creates a reliance on mutual aid (Relative to Fire and EMS Services, mutual aid is an agreement among local community emergency responders to lend assistance across jurisdictional boundaries as needed or as a situation dictates. This occurs, generally, when an emergency response exceeds local resources, such as a disaster or a multiple-alarm fire or when the local staff is unavailable.) which, over time, can be burdensome to our community neighbors.

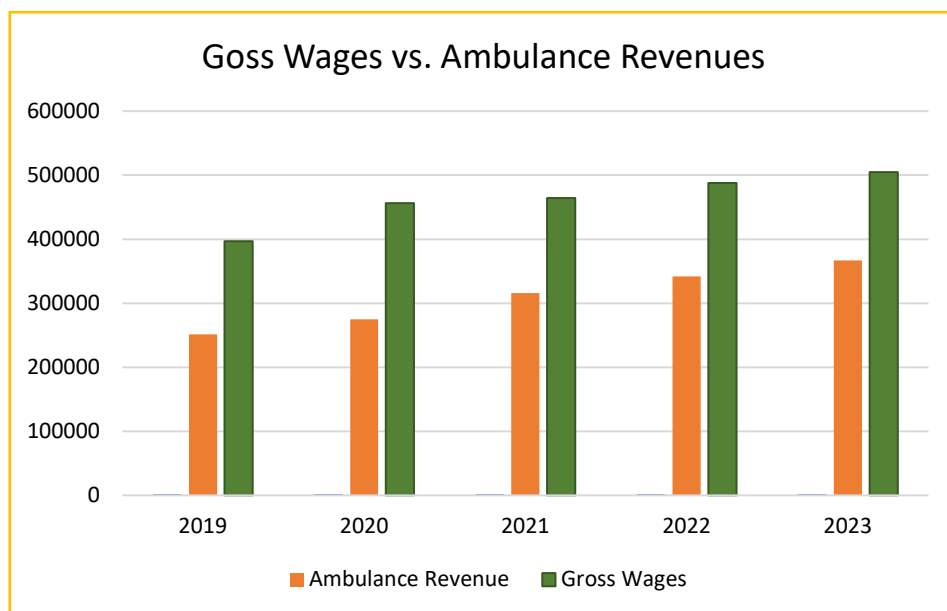
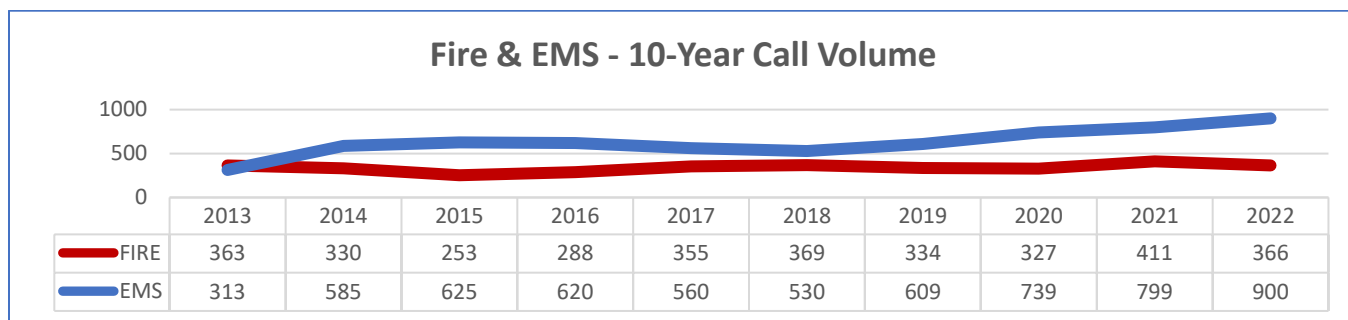
A full-time Department, staffed appropriately, ensures both firefighting and emergency medical care is provided in the most expeditious and responsible manner day or night. To accomplish this, the Department seeks to hire at least one full-time Firefighter/EMTs each year for the next five fiscal years (FY26-FY30). The goal, once complete, is for around-the-clock coverage for Lancaster for both Fire Services and EMS 7 days a week, 365 days a year. Each year, with the hiring of additional full-time Firefighters/EMTs, a corresponding reduction will be seen within the wage allocations for per-diem/on-call. This ensures the multi-year phase-out plan for the Department is financially feasible. In both FY23 and FY24, the budget actuals and projected were less than that of the previous year. This is because the Department is not paying minimum callouts for services (2-hor and/or 4-hour minimums) and when Lancaster responds to ambulance

Lancaster Fire Facts

- ✚ The Department consists of 5 full-time and 27 on-call staff.
- ✚ On-call FF must undergo the same academy training as career (full-time) FF.
- ✚ Training requirements, the dangerous nature of the job and low pay are reasons recruiting is challenging.
- ✚ Like most small depts., we are constantly hiring on-call

calls, the Town can bill that to use to Insurance and/or Medicare/Medicaid and receive the entirety of those payments as revenue. The revenue is applied to the Department's bottom line thus reducing the need for taxes to supplement personnel.

Furthermore, additional staff simultaneously causes each of the staffing groups within the on-call and per-diem rosters to decrease. The ability to host staff within the station and assigned to certain days and times allows for quicker responses and helps to minimize the potential loss of life and property. Lancaster's ability to staff the Fire Station and respond to fire-related and medical emergencies *within* the community, and for our neighbors, necessitates a minimum of four Firefighter/EMT staff each shift. Because a fire doubles in size every minute it is allowed to burn, call, and volunteer Departments Nationwide are challenged to recognize and devise plans which alleviate issues with Department responsiveness and recruiting and retaining professional and qualified firefighting and EMS staff. Lancaster's 8-year plan will safeguard residents, their families, their homes, and their possessions at the level that is both expected and deserved for/in our community.



As seen in the chart to the left, the additional staff within the Fire Department allows the Town to recoup a greater amount of revenue from Ambulance Billing. It is also important to note that the Town's adjustment and forgiveness rates have hovered around 50% since 2019 as the goal of the local ambulance service is *not* to make money, but to provide consistent and local care for residents without undue financial burden.



Town of Lancaster

FY2025 Budget Request

FIRE OPERATING BUDGET REQUEST

Department: 220
Fire Chief: Michael Hanson

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	522,639	524,857	534,116	540,143	481,911	52,205	9.95%
Subtotal, Personal Services	\$ 522,639	\$ 524,857	\$ 534,116	\$ 540,143	\$ 481,911	\$ 52,205	9.95%
Expenses	204,014	215,448	213,648	225,148	136,631	77,017	35.75%
Subtotal, Expenses	\$ 204,014	\$ 215,448	\$ 213,648	\$ 225,148	\$ 136,631	\$ 77,017	35.75%
TOTAL	\$ 726,653	\$ 740,305	\$ 747,764	\$ 765,291	\$ 618,542	\$ 121,763	16.45%

PERMANENT STAFFING	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend
Position Titles:					
Fire Chief	1.0	1.0	1.0	1.0	1.0
Administrative LT	0.5	1.0	1.0	1.0	1.0
Full Time Firefighters/EMT's	2.0	2.0	2.0	3.0	3.0
Total Number of FTEs	3.5	4.0	4.0	5.0	5.0
Call Firefighters	20.0	20.0	20.0	18.0	14.0

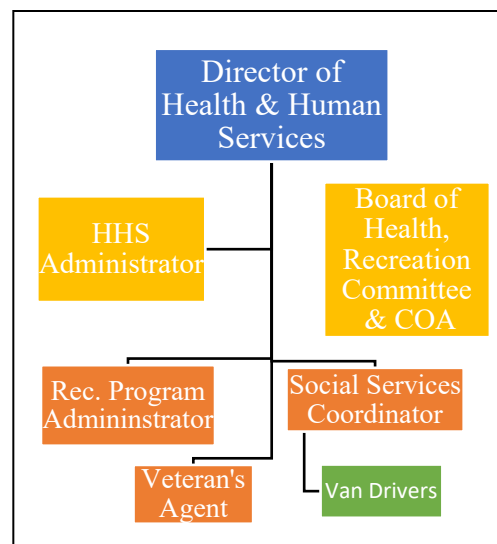
Account # 01-220

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
PERSONAL SERVICES									
5110	Fire Chief		117,450	119,000	121,871	125,527	125,527	6,527	5.48%
5110	Admin/LT	FY23 was .33 FTE	24,774	60,127	60,352	60,352	75,000	14,873	
5130	Full Time Firefighters/EMT	4 FT FF/EMT	105,454	110,365	114,021	115,139	224,276	113,911	103.21%
5130-1	Ambulance Receipts		-	-	-	-	(123,918)	-	
5140	Call Firefighters/EMT	Reduced Call/Increase FT FF/EMT	101,184	125,365	127,872	129,126	69,511	(55,854)	-44.55%
	Per Diem Firefighters/EMT		157,875	80,000	80,000	80,000	66,765	(13,235)	-16.54%
5150	Stipends						4,750		
5195	Overtime	Increase for Increase of FT FF	15,902	30,000	30,000	30,000	40,000	10,000	33.33%
PERSONAL SERVICES SUBTOTAL			\$ 522,639	\$ 524,857	\$ 534,116	\$ 540,143	\$ 481,911	\$ (42,946)	-8.18%
EXPENSES									
5190	Uniform Allowance	Increase for Increase of FT FF	5,386	9,610	9,610	9,610	8,000	(1,610)	-16.75%
5190-1	Physicals	New Hire Physicals	1,500	500	500	500	250	(250)	-50.00%
5232	Sewer		228	250	250	250	200	(50)	-20.00%
5242	Building Supplies		1,568	-	-	-	-	-	0.00%
5249	Cleaning Supplies		1,194	1,000	1,000	1,000	1,000	-	0.00%
5252	Drinking Water		526	300	500	500	500	-	0.00%
5253	Annual Testing/License/Services		35,669	35,000	35,000	40,000	36,667	1,667	4.76%
5270	Rentals & Leases		2,032	2,000	2,000	2,000	2,000	-	0.00%
5310	Ambulance Billing Svcs		90,174	85,000	85,000	85,000	85,000	-	0.00%
5310-1	Ambulance Receipts						(85,000)	(85,000)	0.00%
5340	Communications		1,605	3,000	3,000	3,000	3,000	-	0.00%
5344	Postage		29	100	100	100	50	(50)	-50.00%
5420	Office Supplies		2,584	2,000	2,000	2,500	2,167	167	8.33%
5430	Building Repair & Maintenance		11,523	2,800	2,500	2,500	2,500	-	0.00%
5480	Vehicle Supplies	parts to repair apparatus, ambulances	11,153	12,000	12,000	14,000	12,667	667	5.56%
5481	Vehicle Repairs	labor to repair apparatus, ambulance	8,988	20,000	18,000	20,000	18,667	667	3.33%
5500	Medical Supplies		10,155	9,000	9,000	10,000	9,333	333	3.70%
5510	Educational Supplies		-	2,200	2,200	2,200	2,200	-	0.00%
5580	Firefighting/EMS Supplies		18,138	25,000	25,000	25,000	25,000	-	0.00%
5710	Meetings & Conferences		450	2,500	2,000	2,500	2,167	167	6.67%
5712	Training	recertification classes, training supplies (to create live fires incl wood for props)	840	7,500	7,500	7,500	3,500	(4,000)	-53.33%
5730	Dues/Memberships		1,560	200	1,000	1,500	1,167	167	83.33%
5800	Code Red		5,598	5,598	5,598	5,598	5,598	-	0.00%
EXPENSES SUBTOTAL			\$ 204,014	\$ 215,448	\$ 213,648	\$ 225,148	\$ 136,631	\$ (78,817)	-36.58%
00003	Encumbrances							\$ -	-
DEPARTMENT TOTAL			\$ 726,653	\$ 740,305	\$ 747,764	\$ 765,291	\$ 618,542	\$ (121,763)	-16.45%

Health and Human Services Department

Department Purpose

The mission of the Lancaster Health and Human Services Department (HHS) is to enhance the needs and well-being of the community, by providing and fostering robust services surrounding physical, mental, and community health and service to residents. The Department, established in 2022, is overseen by the HHS Director, who reports to the Town Administrator, a Social Services Coordinator, an Administrator, and various Recreation Program Assistants. The Department works in conjunction with the Board of Health, Commission on Disability, Affordable Housing Trust, Council on Aging, and Recreation Committee, and oversees Veterans Services in Town as part of a district with Leominster and Clinton. Collectively staff develop programs and offer transitional assistance to meet the needs of the community and to provide leadership, direction, policy guidance, education, and help to those in need.



Prior Year (FY23) Accomplishments & Project Completions

- Collaborated and hosted 109 informational sessions with other Town Departments and outside agencies in efforts to promote and inform the public on various resources and activities for our community members.
- Concluded the Community Center renovations - inside and outside spaces which included the installation of a new ADA-compliant brick paver walkway, water service, and additional annual and perennial garden plantings which all lead to the Community Garden space. Interior work included new flooring, furniture acquisition, wall and cabinet painting, and the complete renovation of both the men's and ladies' restrooms which included the addition of a single-serve shower and dressing area which, once complete, will allow for greater use of the center and the Town's ability to open for longer periods during inclement weather or electrical outages.
- Significantly increased community programming and attendance numbers for programs, events, and services within the center; increased rental and private function usage generating more than 40% more in General Fund revenues than in years past. Attracted and welcomed new participants' use of the facility including Lancaster PTO, area Veteran's groups, and other Town Departments, Boards, and Committees.
- Set annual objectives and worked closely with aligned Boards and Committees to ensure that HHS staff are meeting the community's needs and, in using our shared success, establishing the Community Center as the 'main hub' in Town for gathering, informed conversation, inclusive programming, and healthy

Capital Needs

The Department seeks to improve our communications to all residencies in Lancaster. We seek to use up to but not exceed an allocation of \$10,000 in the FY25 in efforts of print and mailers to outreach to each household. This type of direct social connection and awareness will assist the HHS department in being able to conduct greater needs assessments and continue its journey to fill the gaps so-to-speak.

FY25's Capital Request also includes an allocation to the Recreation Department to assist in its efforts to improve upon our recreational land. Examples of this include our Town Beach – we need the removal of the current gate and replanting of a new gate closer to the street. We also are looking to rejuvenate our tennis courts which will also double as pickleball courts.

Upcoming Goals & Objectives – FY25

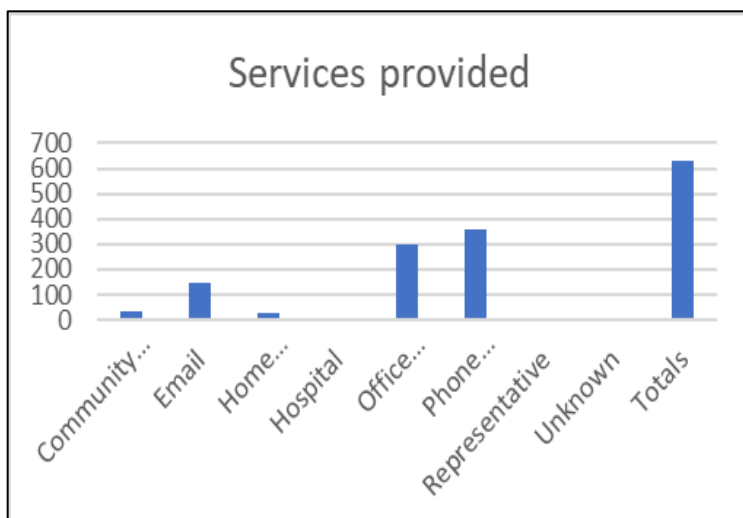
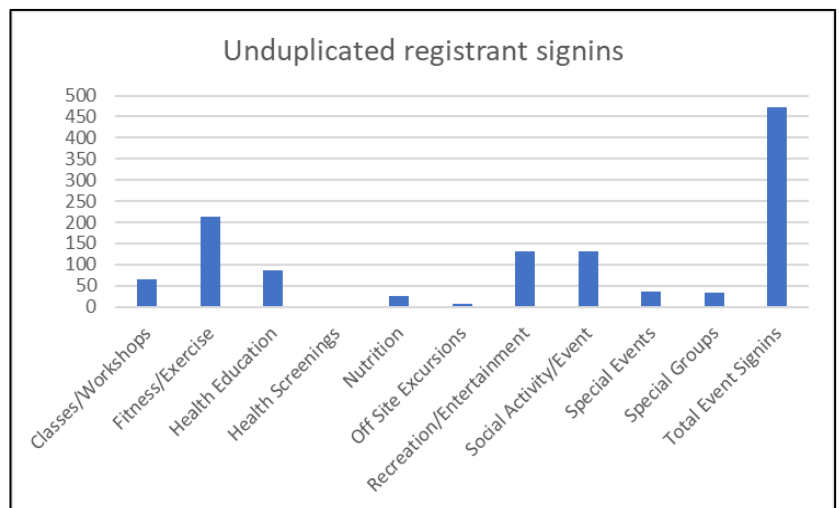
- Create a Life Skills program through the Recreation Division targeting youth and young adults.
- Serve as a creative educational and resource hub by developing programs and initiatives which interest and enrich the lives of our residents.
- Foster the partnership between the HHS and Lancaster Police by provide a co-run Jail Diversion Program; create a streamlined multi-pronged attack to combat the growing mental health crisis, with particular focus on young adults and Seniors.
- Strengthen the social well-being and economic resilience of Lancaster families through strategic and purposeful collaborations with local social service agencies and governmental assistance programs.
- Implement and improve residents' health and medical awareness/outcomes in connection with the Local and Nashoba Boards of Health; improve and gain access to high quality and affordable healthcare resources for residents in need.
- Implement a new series of strategic information sessions to assist in building resident education, accountability, and awareness regarding Town Government's roles and responsibilities.

CURRENT STATISTICS

Data from Feb. 1 through Oct. 31, 2023.

To provide examples of the Department's effects within the community at large, the Sign-in chart to the right depicts the unduplicated registrants who came to events or programs at the Community Center sponsored by the Department. These are specific to the person, not the program, meaning that if *Jon* or *Jane Resident* registered for three (3) Yoga courses, one (1) trip, and three (3) continuing education programs, even though their registration total was seven (7), they are only counted as one (1) 'sign-in'. So, as you can see in the chart above over the

past eight months, more than 450 individuals participated in at least one, if not several, programs or events within the Community Center or sponsored by the Department.



The '**Services Provided**' chart here outlines the actions and assistance efforts of the Town's Social Services Administrator. As a licensed social worker, and a strong advocate for those in need of support, the Administrator oversees numerous transitional and state aid programs and helps members of the community increase access to programs, grants, and services which they may otherwise not have the ability to receive. These programs include, but are limited to financial subsidies, Medicare, Medicaid, MA Cash Assistance, Circuit Breaker funding, fuel

assistance, food and housing insecurity programs and advanced medical assistance grants.



Town of Lancaster

FY2025 Budget Request

HEALTH & HUMANS SERVICES OPERATING BUDGET REQUEST

HEALTH & HUMAN SERVICES

Department: 529

Health & Human Svcs Dir.: Kelly Dolan

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	299,148	336,581	353,482	442,390	366,380	29,799	8.85%
Subtotal, Personal Services	\$ 299,148	\$ 336,581	\$ 353,482	\$ 442,390	\$ 366,380	\$ 29,799	8.85%
Expenses	62,470	82,840	92,840	97,840	98,265	15,425	18.62%
Subtotal, Expenses	62,470	82,840	92,840	97,840	98,265	\$ 15,425	18.62%
TOTAL	\$ 361,618	\$ 419,421	\$ 446,322	\$ 540,230	\$ 464,645	\$ 45,224	10.78%

PERMANENT STAFFING	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend
Position Titles:					
Health & Human Services Director	1.0	1.0	1.0	1.0	1.0
Social Services Coordinator	1.0	1.0	1.0	1.0	1.0
Outreach Worker	1.0	0.0	0.7	1.0	1.0
Health & Human Svcs. Administrator		0.6	0.6	1.0	1.0
BOH Assistant	0.3	0.2	0.2	0.0	0.0
BOH Burial Agent	0.1	0.1	0.1	0.1	0.1
Recreation Programs	1.0	1.0	1.0	1.0	0.5
Recreation Assistant		0.3	0.3	0.3	0.0
Veteran's Agent	0.1	0.1			0.3
Total Number of FTEs	4.4	4.3	4.8	5.4	4.9

Account # 01-529

Org	Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
PERSONAL SERVICES										
01-529-		Health & Human Service Director	FY22 COA/LCC Director	71,356	100,027	106,680	109,880	109,880	9,853	9.85%
		Human Resources	FY22 Rolled into TA	65,000	-	-	-	-	-	0.00%
		Social Services Coord	FY22/23 COA Liason	41,180	73,299	78,162	80,507	80,507	7,208	9.83%
		Outreach Worker	Outreach/Social Worker				76,640	70,658	70,658	0.00%
		Health & Human Svcs. Administrator	FY22.23 COA/MOW	4,114	62,097	65,937	66,584	66,584	4,487	7.23%
		Recreation Programs		96,723	73,726	75,201	77,457	24,231	(49,495)	-67.13%
		Board of Health Administrator		436	7,000	7,000	7,210	-	(7,000)	-100.00%
		Board of Health Burial Agent		339	432	502	507	507	75	17.36%
		Veteran's Agent		20,000	20,000	20,000	23,606	14,013	(5,987)	-29.94%
PERSONAL SERVICES SUBTOTAL				\$ 299,148	\$ 336,581	\$ 353,482	\$ 442,390	\$ 366,380	\$ 29,799	8.85%
Offset from Recreation				(37,433.35)	(62,097.12)					

EXPENSES										
01-529-	5271	Meals Coordinator	H&HS	-	-	-	-	-	-	0.00%
	5780	Programming		150	-	10,000	15,000	10,000	10,000	0.00%
	5780-1	Volunteer Appreciation		-	500	500	500	500	-	0.00%
	5780-2	Food		59	750	750	750	750	-	0.00%
	5240	Equipment Repair & Maintenane		470	2,500	2,500	2,500	2,500	-	0.00%
	5420	Office Supplies		507	1,500	1,500	1,500	1,500	-	0.00%
	5710	In-State Travel		-	500	500	500	500	-	0.00%
	5711	Meetings/Conferences		374	600	600	600	600	-	0.00%
	5730	Dues/Memberships		-	300	300	300	300	-	0.00%
01-630	5231	Water for Splash Pad	Recreation	2,281	2,500	2,500	2,500	2,500	-	0.00%
	5240	Repairs & Maintenance		-	250	250	250	250	-	0.00%
	5280	Other Property Related		204	-	-	-	-	-	0.00%
	5340	Communications		-	550	550	550	550	-	0.00%
	5460	Groundskeeping Supplies		-	-	-	-	-	-	0.00%
01-529	5302-1	Nashoba Board of Health	Annual Agreement Amount	24,195	24,200	24,200	24,200	28,611	4,411	18.23%
	5302-2	Nashoba Nursing	Annual Assessment	11,090	11,100	11,100	11,100	13,114	2,014	18.14%
	5345	Legal Advertising			100	100	100	100	-	0.00%
	5352	Wheat Services	Annual Agreement Amount	3,000	3,000	3,000	3,000	3,000	-	0.00%
	5420	Office Supplies		-	450	450	450	450	-	0.00%
	5710	In-State Travel		-	40	40	40	40	-	0.00%
	5711	Meetings/Conferences	MACOA, MRPA, ADA	-	300	300	300	300	-	0.00%
	5730	Dues/Memberships		-	500	500	500	500	-	0.00%
	5891	Landfill Maintenance	DEP	5,925	7,500	7,500	7,500	6,500	(1,000)	-13.33%
	5891-2	Deven's Hazardous Waste		3,693	3,700	3,700	3,700	3,700	-	0.00%
01-543	5770	Veteran's Benefits Allowance	(partial)	10,522	22,000	22,000	22,000	22,000	-	0.00%
EXPENSES SUBTOTAL				\$ 62,470	\$ 82,840	\$ 92,840	\$ 97,840	\$ 98,265	\$ 15,425	18.62%
DEPARTMENT SUBTOTAL				\$ 361,618	\$ 419,421	\$ 446,322	\$ 540,230	\$ 464,645	\$ 45,224	10.78%

Thayer Memorial Library

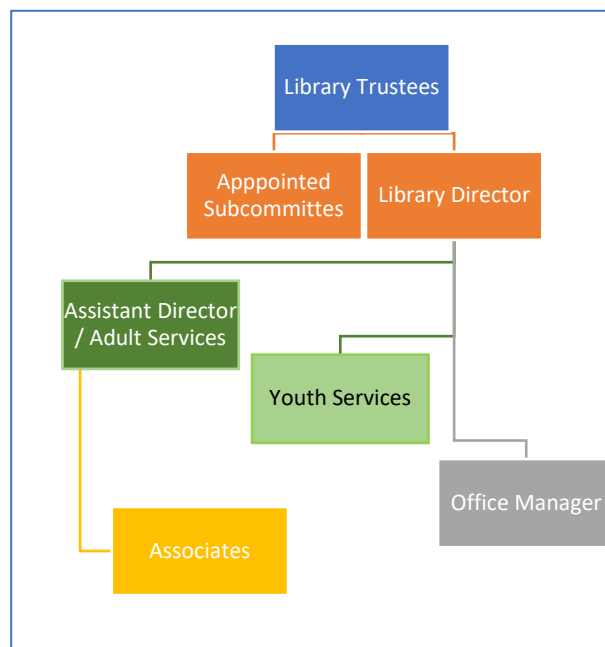
Department Purpose

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

The Thayer Memorial Library provides resources and services in various media and services to meet individuals' and groups' needs for education, information, and personal development, including recreation and leisure.

The library is essential in developing and maintaining a democratic society, supporting the freedom to access information to a wide and varied range of knowledge, ideas, and opinions.

The Library Director functions as the Chief Administrative Officer, who is responsible for the day-to-day administration and works under the policy direction of the Board of Library Trustees. Massachusetts public library governance and responsibilities are under MGL General Laws Chapter 78: LIBRARIES.



Prior Year (FY2024) Accomplishments & Project Completions

- Fundraise nearly \$27,000 to begin the rehabilitation of the windows in the historic wing of the Library.
- Received more than \$21,000 through the Massachusetts Board of Library Commissioners State Aid Program.
- Received more than \$7,500 from the Greater Worcester Greater Worcester Community Foundation and Rosemary Davis Memorial Fund on environmental, ecological, and animal welfare services.
- Received a \$4,200 Library Services and Technology Act [LSTA] to complete a report on preserving the Constance V. R. Dexter Special Collections Room.
- Received a Greater Community Foundation Rosemary Davis grant for educating the public on environmental, ecological, flora and fauna and animal welfare.
- Earned certification through the Massachusetts Board of Library Commissioners State Aid Program.

Upcoming Goals & Objectives – FY2025

- Hire an architect to design a project to preserve, rehabilitate, restore, and reconstruct all areas deemed to be in severe disrepair or obsolete of the Library plant.
- Improve access to Special Collections and Museum services.

The "Lancaster Town Library," Lancaster's earliest tax-supported, free public Library, was established in 1862 during intense national turmoil and personal hardship. Residents of the town were acutely conscious of the increased tax burden imposed by the Civil War, which forced reductions in vital areas, including education.

It was not a favorable time to consider the added expense of creating a new public institution. The essential tax appropriation was voted despite the war's political, human, and economic chaos.

Today, Thayer Memorial Library is the continuation of the Lancaster Town Library. The library delivers a unique opportunity for residents of all ages to enjoy lifelong learning, reading, viewing, and listening to a collection of titles approaching 60,000 volumes, not including more than 200,000 eBooks, audiobooks, and streaming movies. The library fosters each resident's growth and success and vastly enhances the community's quality of life.

Over the past year, the library has lost four talented staff. New hires bring with them different perspectives, ideas, and knowledge. Recovering from the loss of institutional knowledge and talent will take time. However, the Library will, in time, enter a new era of development and growth, stocked with opportunities and prospects that will usher in new services and improvements.

By the end of FY2024, the finished feasibility study will begin to address the Board of Trustees' concerns with the building plant. There is no doubt that the building is showing its age.

Memorial Hall is more than 155 years old. The Children's wing was built in the late 1920s. Both structures require repairs of the slate roof, gutters, and other essential assemblies. The HVAC is beyond its useful life, with some units out of commission. Nevertheless, the operating units still use refrigerant developed in the 1930s. The carpet is over 23 years old and failing in several locations. Brick and walkways require mortaring. The list goes on.

With the complex challenges of the last year, there is excellent news. The Massachusetts Board of Library Commissioners [MBLC] certified the library by meeting their service thresholds. In addition to receiving state aid of more than \$20,000, all residents of Lancaster can enter and receive services [including borrowing media] in *any* public library in the Commonwealth and request delivery of media from libraries within and without the Commonwealth to the Thayer Memorial Library.

Looking ahead, the library plans on hiring an architect and beginning the project to preserve, rehabilitate, restore, and reconstruct the library plant. At the same time, we at the library shall continue providing the services residents have come to expect and enjoy.



Town of Lancaster

FY2025 Budget Request

LIBRARY OPERATING BUDGET REQUEST

Department of Health and Human Services

Department: 610

Library Director: Joe Mule

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Subtotal, Personal Services	\$ 321,863	\$ 343,845	\$ 416,181	\$ 425,037	\$ 412,456	\$ 68,611	19.95%
	321,863	343,845	416,181	425,037	412,456	\$ 68,288	19.86%
Expenses	75,363	77,416	64,121	78,962	69,600	\$ (7,816)	-10.10%
Subtotal, Expenses	75,363	77,416	64,121	78,962	69,600	\$ (7,816)	-10.10%
TOTAL	\$ 397,226	\$ 421,261	\$ 480,302	\$ 503,999	\$ 482,056	\$ 60,795	14.43%

PERMANENT STAFFING	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend
Position Titles:					
Library Director	1.0	1.0	1.0	1.0	1.0
Assistant Director	0.9	0.9	0.9	0.9	0.9
Sr Tech/Office Manager	1.0	1.0	0.8	0.8	0.8
Youth Services	2.0	1.2	1.2	1.2	1.2
Technician	7.0	2.3	2.3	2.3	2.3
Page	0.0	0.0	0.0	0.0	0.0
Substitute	2.0	2.0	0.0	0.0	0.0
Archive	0.0	0.0	0.0	1.0	1.0
Total Number of FTEs	13.9	8.4	6.2	7.2	7.2

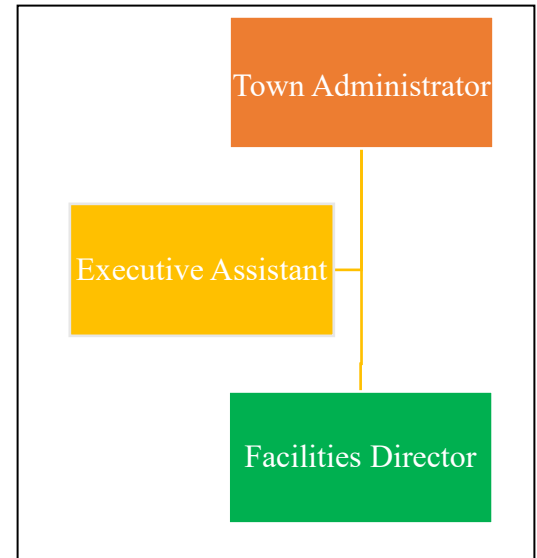
Account # 01-610

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
PERSONAL SERVICES									
5110-1	Library Director		95,714	96,497	102,725	105,807	102,575	6,078	6.30%
5110-2	Assistant Director	c/u	47,222	51,349	65,235	65,874	63,960	12,611	24.56%
5110-3	Administrative Assistant	c/u	43,122	42,916	41,184	41,588	40,377	(2,539)	-5.92%
5116-1	Librarian	c/u	51,425	54,469	71,165	71,863	69,770	15,301	28.09%
5116-2	Library Technician	c/u	81,290	87,946	77,734	78,496	76,185	(11,761)	-13.37%
	Archives / Special		-	-	53,138	53,658	52,089	52,089	0.00%
5122	Temporary		3,090	10,668	5,000	7,750	7,500	(3,168)	-29.70%
PERSONAL SERVICES SUBTOTAL			\$ 321,863	\$ 343,845	\$ 416,181	\$ 425,037	\$ 412,456	\$ 68,611	19.95%
EXPENSES									
5240	Repair & Maintenance		3,720	9,160	-	-	-	\$ (9,160)	-100.00%
5344	Postage		127	189	189	185	-	\$ (189)	-100.00%
5351	Software Support		15,345	15,652	15,652	15,000	15,000	\$ (652)	-4.17%
5420	Office Supplies		2,089	1,636	1,636	1,600	1,600	\$ (36)	-2.20%
5430	Repair & Maintenance		60	147	147	250	-	\$ (147)	-100.00%
5450	Custodial Housekeeping		18	403	403	250	-	\$ (403)	-100.00%
5510	Educational Supplies		52,646	48,325	48,325	58,677	50,000	\$ 1,675	3.47%
5580	Other Supplies		1,358	1,904	1,904	3,000	3,000	\$ 1,096	57.56%
EXPENSES SUBTOTAL			\$ 75,363	\$ 77,416	\$ 64,121	\$ 78,962	\$ 69,600	\$ (7,816)	-10.10%
DEPARTMENT TOTAL			\$ 397,226	\$ 421,261	\$ 421,261	\$ 503,999	\$ 482,056	\$ 60,795	14.43%

Department Purpose

The Facilities Department is responsible for sustaining, preserving, and improving the town's buildings, town beach, and Thayer Memorial Playground Areas (in conjunction with the Recreation Department). The department budget is generally applied to tasks and needs to ensure town buildings are kept in safe, compliant, clean, and energy-efficient manners for use by employees and members of the public. Projects-specific improvements and capital improvements are accomplished throughout the year as budgetary and staffing resources allow.

The Facilities Director plans and budgets for all general maintenance, capital improvements, and energy updates within town buildings.

**Prior Year (FY24) Accomplishments & Project Completions**

- Removed and replaced the exterior gutter systems along the Prescott Building. The cost of this project was approximately \$23,000 which was part of the FY24 Capital and funded by American Rescue Plan Act (ARPA).
- Patched, sealed, and striped several municipal parking areas throughout the Town Hall campus.
- Facilitated in the renovation of the Lancaster Community Center's Patio area; new plantings around the patio as well as creating brick paths.
- Continued with furnishing and installing several new security cameras within the Community Center and the Prescott Building.

Upcoming Goals & Objectives – FY25

- Continue to maintain and improve the Town's existing public buildings and infrastructure at a level consistent with the Town's fiscal resources. Guarantee that the Town Buildings are maintained in a manner that provides a safe working environment for staff and is accessible and inviting for residents and guests.
- Continue to provide critical infrastructure replacements and /or retrofits within the Town Buildings designed to reduce emissions and lessen the Town's overall reliance on fossil fuel.
- Provide immediate response to all facilities related concerns, evaluate, recommend, and implement cost savings and reduction plans and systems.
- Install new and sustainable insulation within the Second Floor of the Community Center. This will help in the heating and cooling issues.



Town of Lancaster

FY2025 Budget Request

FACILITIES OPERATING BUDGET REQUEST

TOWN BUILDINGS

Department: 199

Facilities Specialist: Scott Muth

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	Step + 2% FY25 Level Funded	Step + 3% FY25 Level Service	Average FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	78,012	80,221	85,212	86,047	131,087	50,866	63.41%
Subtotal, Personal Services	\$ 78,012	\$ 80,221	\$ 85,212	\$ 86,047	\$ 131,087	\$ 50,866	63.41%
Expenses	347,728	400,060	460,682	481,702	421,050	20,990	5.25%
Subtotal, Expenses	\$ 347,728	\$ 400,060	\$ 460,682	\$ 481,702	\$ 421,050	\$ 20,990	5.25%
TOTAL	\$ 425,740	\$ 480,281	\$ 545,894	\$ 567,749	\$ 552,137	\$ 71,856	14.96%

PERMANENT STAFFING	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend
Position Titles:					
Maintenance Worker	0.5	0.0	1.0	1.0	1.0
Facilities Director	0.0	1.0	1.0	1.0	1.0
Total Number of FTEs	0.5	1.0	2.0	2.0	2.0

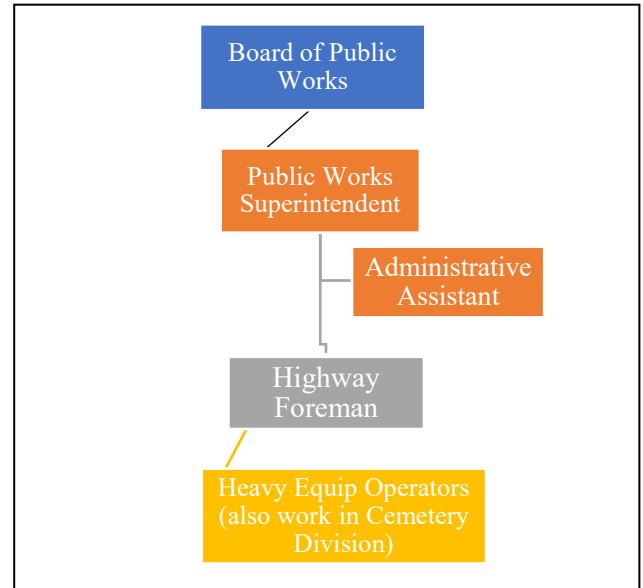
Account # 01-199

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
PERSONAL SERVICES									
5110	Facilities Specialist		57,441					-	0.00%
	Facilities Director	Unclassified, Grade 11		80,221	\$ 85,212	\$ 86,047	\$ 85,047	4,826	6.02%
	Facilities Maintenance Worker	Replace contracted work					\$ 46,040	46,040	0.00%
5130	Overtime		20,571					-	0.00%
PERSONAL SERVICES SUBTOTAL			78,012	80,221	85,212	86,047	131,087	\$ 50,866	63.41%
EXPENSES									
5240	Building Repairs & Maintenance		793	62,860	70,000	87,020	72,500	9,640	15.34%
5241	Elevator Maintenance/Repair		10,279	10,000	10,200	10,200	10,200	200	2.00%
5243	HVAC Maintenance/Repair		2,896	-			-	-	0.00%
5244	Fire Extinguisher Inspections		997	-			-	-	0.00%
5245	Alarm Testing		504	-			-	-	0.00%
5246	Overhead Sprinkler Inspection	Town Hall, Library, Community Center, PD	18,800	-	15,000	15,000	15,000	15,000	0.00%
5247	Pest Control		1,154	-			-	-	0.00%
5248	Cleaning Services	Police Department Only	57,708	57,000	57,000	57,000	16,500	(40,500)	-71.05%
5249	Cleaning Supplies		2,583	3,500			-	(3,500)	-100.00%
5251	Building Locks/Keys		1,212	-	1,500	1,500	1,500	1,500	0.00%
5252	Drinking Water	Added Community Center	500	600	750	750	750	150	25.00%
5430	Equipment Repairs & Maintenance		11,197	-			-	-	0.00%
5460	Groundskeeping Supplies		2,650	900		4,000	1,000	100	11.11%
5480	Vehicle Supplies		-	2,500	250	250	250	(2,250)	-90.00%
5481	Vehicle Repairs & Maintenance		967	2,850			-	(2,850)	-100.00%
5209	Waste Management		11,342	11,600	11,832	11,832	11,600	-	0.00%
5211	Electricity		81,088	50,000	82,000	82,000	82,000	32,000	64.00%
5212	Heating Oil		42,358	70,000	71,400	71,400	68,000	(2,000)	-2.86%
5213	Propane		18,061	50,000	50,000	50,000	50,000	-	0.00%
5214	Diesel Fuel		28,779	30,000	30,000	30,000	31,000	4,000	14.81%
5215	Gasoline		49,958	45,000	55,000	55,000	55,000	10,000	22.22%
5231	Water		3,734	5,000	4,500	4,500	4,500	(500)	-10.00%
5232	Sewer		168	1,250	1,250	1,250	1,250	-	0.00%
EXPENSES SUBTOTAL			\$ 347,728	\$ 400,060	\$ 460,682	\$ 481,702	\$ 421,050	\$ 20,990	5.25%
DEPARTMENT TOTAL			\$ 425,740	\$ 480,281	\$ 545,894	\$ 567,749	\$ 552,137	\$ 71,856.44	14.96%

Highway Division

Department Purpose

The Department of Public Works (D.P.W.) has a three-member board of Commissioners who are elected by the people to staggered, three-year terms. The D.P.W. Superintendent is appointed by the Board and responsible for the day-to-day operations of three divisions within the department – Highway (including Highway Safety and Snow and Ice Divisions), Cemetery, and the Water Enterprise. The Highway Division consists of a Foreman, responsible for the functional oversight of the staff, and two laborers. Together, they strive to provide services to the residents of Lancaster in an efficient and cost-effective manner. The Highway Division maintains all town-accepted roadways (80 miles) and operates with three full-time employees. Our main goal is to keep up with the maintenance of all drainage, hot topping/patching, and street sweeping.



Prior Year (FY24) Accomplishments & Project Completions

- Completed an asphalt preservation exercise in a targeted streetscape area through a Bonded Wearing Course along 8,067 feet on Route 62 Sterling Street. This is a thin layer of asphalt with copious amounts of emulsion adhesive to bond the new asphalt to the existing roadway pavement, in turn, saved \$35k in Chapter 90 funds.
- Continued progressive and service-oriented work for Townspeople by assisting in work and repair requests from members of the community and other departments, pothole repair, water drainage issues, picking up of materials that were disposed of along roadways, including mattresses, tv's, trash, and household items and properly disposing of them in dumpsters.
- Maintain all in-house service repairs on equipment and vehicles, grease, oil, and filter changes, this

Upcoming Goals & Objectives – FY25

- Continue to work with all DPW Divisions to develop strategies to ensure proper road repair and re-surfacing planning for drainage/catch basin repair, water main, and service line repair before re-surfacing.
- Participate in the Town's compensation and wage evaluation with a keen eye on attracting and retaining qualified and professional employees, and to provide more safety training to personnel.
- Road re-surfacing, asphalt micro mill with asphalt overlay Deershorn Road, Portion of Sterling Road (town line to RR tracks) totaling 3,800 feet.
- Purchase a 10-wheel dump truck/sander with plow utilizing Chapter 90 funds. This is used to transport road materials, sand for winter as well as for plowing and sanding. This would be replacing a 2005 International 10-wheel dump truck/sander.



Town of Lancaster

FY2025 Budget Request

HIGHWAY OPERATING BUDGET REQUEST

PUBLIC WORKS
Department: 422
Highway Superintendent: Kevin Bartlett

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	\$ 239,439	\$ 293,657	\$ 302,428	\$ 305,110	\$ 293,103	\$ (554)	-0.19%
Subtotal, Personal Services	239,439	293,657	302,428	305,110	293,103	(554)	-0.19%
Expenses	61,122	113,990	98,000	102,750	57,017	(56,973)	-49.98%
Encumbrances	-	-	-	-	-	-	0.00%
Subtotal, Expenses	\$ 61,122	\$ 113,990	\$ 98,000	\$ 102,750	\$ 57,017	\$ (56,973)	-49.98%
TOTAL	\$ 300,561	\$ 407,647	\$ 400,428	\$ 407,860	\$ 350,119	\$ (57,528)	-14.11%

PERMANENT STAFFING

Position Titles:

DPW Highway Superintendent

Administrative Assistant

Highway Foreman

Highway Heavy Equipment Operator

Total Number of Positions

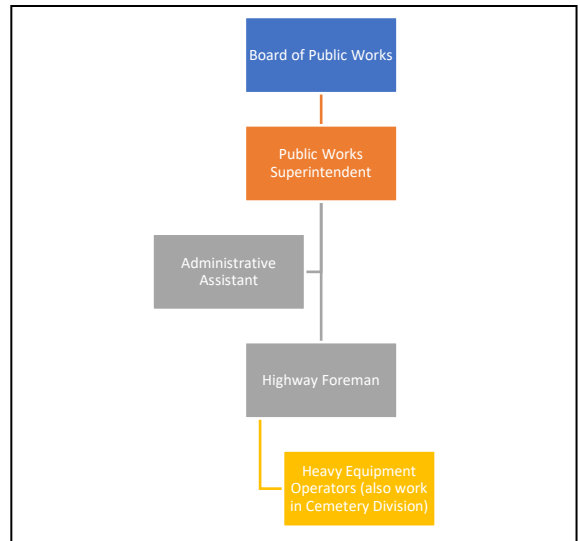
	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend
DPW Highway Superintendent	1.0	1.0	0.5	0.5	0.5
Administrative Assistant	1.0	1.0	0.5	0.4	0.4
Highway Foreman	1.0	1.0	1.0	1.0	1.0
Highway Heavy Equipment Operator	2.0	2.0	2.0	2.0	2.0
Total Number of Positions	5.0	5.0	4.0	3.9	3.9

Account # 01-422

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
PERSONAL SERVICES									
5110-1	Highway Superintendent	Half salary, 2nd half under Water	53,401	54,257	56,666	57,221	56,481	2,224	4.10%
5110-2	Administrative Assistant		26,852	28,392	20,608	20,810	20,126	(8,266)	-29.11%
5114-1	Foreman		64,987	65,278	69,211	69,890	68,985	3,707	5.68%
5114-2	Heavy Equipment Operator		48,309	60,865	63,563	64,186	63,355	2,490	4.09%
5122	Heavy Equipment Operator		24,155	60,865	63,563	64,186	63,355	2,490	4.09%
5122	Temp Wages		-	5,000	3,500	3,500	4,000	(1,000)	-20.00%
5130	Overtime		18,349	10,000	12,517	12,517	10,000	-	0.00%
5130	Working out of Class		-	9,000	9,500	9,500	3,500	(5,500)	-61.11%
5190	Uniform Allowanced		3,386	-	3,300	3,300	3,300	3,300	0.00%
PERSONAL SERVICES SUBTOTAL			\$ 239,439	\$ 293,657	\$ 302,428	\$ 305,110	\$ 293,103	\$ (554)	-0.19%
EXPENSES									
5300	Purchased Services	No Longer Using	65	-	-	-	-	-	0.00%
5232	Sewer	Highway Building Sewer Bill	498	600	600	600	600	-	0.00%
5242	Building Supplies	All bldgs incl Recycling center, salt shed	-	7,000	7,000	7,000	4,500	(2,500)	-35.71%
5249	Cleaning Supplies	Highway Building Only	454	2,000	600	600	600	(1,400)	-70.00%
5252	Drinking Water - Ready Fresh		174	600	250	250	250	(350)	-58.33%
5270	Rentals & Leases Liberty Supply	Welding Supplies	394	500	500	500	500	-	0.00%
5300	Police Details	includes cemetary and highway	4,476	8,000	8,000	8,000	5,000	(3,000)	-37.50%
5304	Drug/Alcohol Testing	Random Testing	652	700	700	700	667	(33)	-4.76%
5381	Cintas First Aid Supplies		534	1,600	1,600	1,600	750	(850)	-53.13%
5385	License Renewal/Reimburse		123	1,000	1,000	1,000	500	(500)	-50.00%
5387	Roadside Tree Removal	FY24 Capital still has a balance	11,400	20,000	20,000	25,000	-	(20,000)	-100.00%
5400	Supplies	Restroom & Personal Care	3,593	4,000	4,000	4,000	4,000	-	0.00%
5430	Building & Large Equipment Repair	Hwy building and front-end loaders	5,439	5,250	5,250	5,000	4,050	(1,200)	-22.86%
5432	Waste Oil Burner		-	5,000	5,000	5,000	5,000	-	0.00%
5435	Mower/Small Tool Repair		2,844	5,000	5,000	5,000	2,500	(2,500)	-50.00%
5480	Vehicle Supplies		3,738	25,000	4,500	4,500	4,500	(20,500)	-82.00%
5481	Vehicle Towing		1,023	1,500	1,500	1,500	1,500	-	0.00%
5482	Vehicle Filters		353	1,500	1,500	1,500	400	(1,100)	-73.33%
5483	Vehicle Oil		3,896	2,500	2,500	2,500	2,500	-	0.00%
5484	Vehicle Tires	Incrsd to cover hvy equip & vehicles	-	2,000	4,000	4,000	3,500	1,500	75.00%
5481	Vehicle Repairs		2,870	5,000	3,500	3,500	2,500	(2,500)	-50.00%
5482	Inspection Stickers	ea	875	1,540	1,200	1,200	900	(640)	-41.56%
5490	Prisoner Meals		151	800	250	250	250	(550)	-68.75%
5530	Public Works Supplies	Misc Construction Supplies	16,354	10,000	17,500	17,500	10,000	-	0.00%
5711	Meetings & Conferences		96	750	150	150	150	(600)	-80.00%
5712	Training	Hoisting	150	650	650	650	650	-	0.00%
5713	DOT Exam/Training	DOT Training	795	1,000	1,000	1,000	1,000	-	0.00%
5730	Dues/Memberships	Assoc	175	500	250	250	250	(250)	-50.00%
EXPENSES SUBTOTAL			\$ 61,122	\$ 113,990	\$ 98,000	\$ 102,750	\$ 57,017	\$ (56,973)	-49.98%
DEPARTMENT SUBTOTAL			\$ 300,561	\$ 407,647	\$ 400,428	\$ 407,860	\$ 350,119	\$ (57,528)	-14.11%

Highway Safety Division

The Department of Public Works (D.P.W.) has a three-member board of Commissioners who are elected by the people to staggered, three-year terms. The D.P.W. Superintendent is appointed by the Board and responsible for the day-to-day operations of three divisions within the department – Highway (including Highway Safety and Snow and Ice Divisions), Cemetery, and the Water Enterprise. The Cemetery Division consists of a Foreman, responsible for the functional oversight of the staff, and two laborers. Together, they strive to provide services to the residents of Lancaster in an efficient and cost-effective manner. Highway Safety maintains all town-accepted roadways (80 miles) by ensuring catch basins are cleaned and inspected annually; roadway long lines, stop bars, and yield triangles are painted, and street signs are maintained and/or replaced as necessary.



Prior Year (FY23) Accomplishments & Project Completions

- Completed road traffic line painting, yellow center lines, white fog lines, yield, and stop bars. This totals 526,849 linear feet.
- Cleaning and inspection of roadway catch basins throughout the town totaling over 500, ensuring that proper drainage occurs during heavy rainfall and snow melt.
- Installation and replacement of damaged or stolen street name signs, traffic signs, speed limit, stop signs, yield signs, low bridge signs etc.

Upcoming Goals & Objectives – FY25

- Maintain all line painting, stop bars, and yield triangles annually in the springtime throughout all town-approved roadways and intersections.
- Maintain the proper cleaning and inspection of catch basins, and outfalls throughout town, and repair/replace catch basins and outfall pipes that need repair.
- Continue with maintaining all street and traffic signage along roadways.

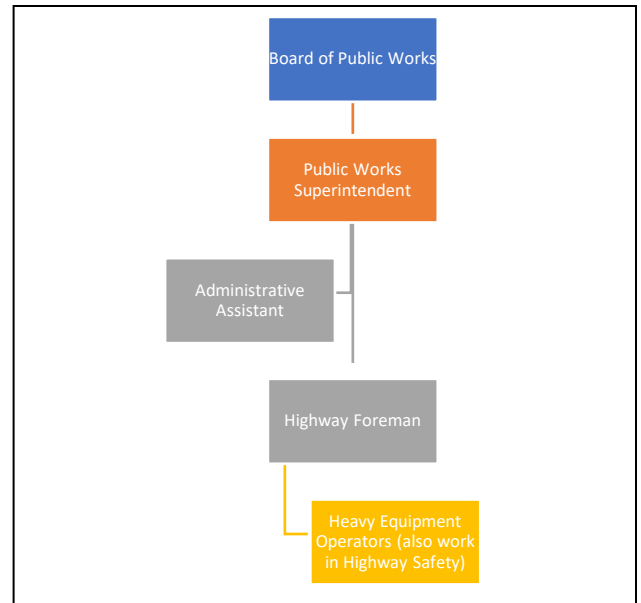


DPW Superintendent: Kevin Bartlett

81

Cemetery Division

The Department of Public Works (D.P.W.) has a three-member board of Commissioners who are elected by the people to staggered, three-year terms. The D.P.W. Superintendent is appointed by the Board and responsible for the day-to-day operations of three divisions within the department – Highway (including Highway Safety and Snow and Ice Divisions), Cemetery, and the Water Enterprise. The Cemetery Division consists of a Foreman, responsible for the functional oversight of the staff, and two laborers. Together, they strive to provide services to the residents of Lancaster efficiently and cost-effectively. The Division maintains six (6) cemeteries in Town, almost all of these are registered as national or local historical landmarks. The divisions also care for six (6) municipal parks which total more than forty-three and a half (43.5) acres of town land. In addition to traditional upkeep and maintenance duties relative to these properties, the staff also assists residents with burial plot purchases and funeral arrangements and needs.



Prior Year (FY23) Accomplishments & Project Completions

- Accomplished all spring and fall cleanups while maintaining mowing operations within each of the six town cemeteries and the nearly 50 acres of parkland.
- Assisted with the mowing of grass on public baseball, softball, and recreational fields as needed.
- Performed snow and ice removal and road and sidewalk treatments throughout all cemetery roadways to ensure access for all and safe passage use of the spaces for visitors during winter months.
- Purchased two 24-inch Zero-Turn lawnmowers that can effectively and properly mow between each of the headstones within the various properties; acquired an additional two backpack-style leaf blowers used primarily for spring and fall cleanups in and around the properties.

Upcoming Goals & Objectives – FY25

- Continue to maintain each of the town cemeteries and capital equipment in accordance with best practices; develop and implement preventive maintenance programs for division assets.
- Provide in-house repairs and triage mechanical issues relative to equipment and vehicles that belong to the division, and the Department of Public Works as a whole, wherever possible to save resources and money that may be spent on outside vendor repairs.
- Replace the division's John Deere Tractor used for burial preparation as larger equipment cannot navigate the small spaces within the town's cemeteries.
- Begin a process to use equipment, such as the John Deere described above, to assist with snow removal and the treatment of sidewalks and other walking pathways in town.



Town of Lancaster

FY2025 Budget Request

CEMETERY OPERATING BUDGET REQUEST

PUBLIC WORKS

Department: 491

Highway Superintendent: Kevin Bartlett

DEPARTMENT EXPENDITURES	FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 Level <u>Funded</u>	FY25 Level <u>Service</u>	FY25 <u>Recommend</u>	\$ Variance <u>FY24-25</u>	% Change <u>FY24-25</u>
Personal Services	102,015	135,771	136,822	141,695	137,195	1,424	1.05%
Subtotal, Personal Services	\$ 102,015	\$ 135,771	\$ 136,822	\$ 141,695	\$ 137,195	\$ 1,424	1.05%
Expenses	21,324	32,500	32,500	35,035	26,412	(6,088)	-18.73%
Subtotal, Expenses	\$ 21,324	\$ 32,500	\$ 32,500	\$ 35,035	\$ 26,412	\$ (6,088)	-18.73%
TOTAL	\$ 123,339	\$ 168,271	\$ 169,322	\$ 176,730	\$ 163,607	\$ (4,664)	-2.77%

	FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 Level <u>Funded</u>	FY25 Level <u>Service</u>	FY25 <u>Recommend</u>
PERMANENT STAFFING					
Position Titles:					
Cemetery Foreman	1.0	1.0	1.0	1.0	1.0
Cemetery Heavy Equipment Operator	2.0	2.0	2.0	2.0	2.0
Total Number of FTEs	3.0	3.0	3.0	3.0	3.0

Account # 01-491

Account Title

<u>PERSONAL SERVICES</u>		FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 Level <u>Funded</u>	FY25 Level <u>Service</u>	FY25 <u>Recommend</u>	\$ Variance <u>FY24-25</u>	% Variance <u>FY24-25</u>
<u>Obj</u>	<u>Details</u>							
5114-1	Foreman	65,237	66,534	\$ 67,724	\$ 68,388	68,388	1,854	2.79%
5114-2	Heavy Equipment Operator	34,873	58,736	\$ 62,197	\$ 62,807	62,807	4,071	6.93%
5130	Working Out of Class	-	8,501	5,000	\$ 8,500	4,000	(4,501)	-52.95%
5190	Uniform	1,905	2,000	1,900	\$ 2,000	2,000	-	0.00%
PERSONAL SERVICES SUBTOTAL		\$ 102,015	\$ 135,771	\$ 136,822	\$ 141,695	\$ 137,195	\$ 1,424	1.05%

<u>EXPENSES</u>		FY23 <u>Actual</u>	FY24 <u>Budget</u>	FY25 Level <u>Funded</u>	FY25 Level <u>Service</u>	FY25 <u>Recommend</u>	\$ Variance <u>FY24-25</u>	% Variance <u>FY24-25</u>
5232	Sewer	605	425	\$ 425	\$ 610	545	120	28.24%
5240	Office Supplies	364	1,500	\$ 1,500	\$ 1,500	400	(1,100)	-73.33%
5381	Cintas First Aid Supplies	417	550	550	550	550	-	0.00%
5385	License Renewal/Reimburse	-	200	200	200	200	-	0.00%
5400	Cemetery Supplies	2,432	6,025	6,025	6,025	3,000	(3,025)	-50.21%
5435	Mower/Small Tool Repair	1,142	4,000	4,000	4,000	1,500	(2,500)	-62.50%
5436	Mower/Small Tool Supplies	2,598	1,500	1,500	2,600	2,367	867	57.78%
5460	Seed/Soil	167	350	\$ 350	\$ 1,000	350	-	0.00%
5481	Vehicle Repair	3,299	5,500	\$ 5,500	\$ 6,000	4,000	(1,500)	-27.27%
5482	Inspection Sticker	300	200	200	300	250	50	25.00%
5712	Training	-	250	250	250	250	-	0.00%
5800	Tree Removal	10,000	12,000	12,000	12,000	13,000	1,000	8.33%
EXPENSES SUBTOTAL		\$ 21,324	\$ 32,500	\$ 32,500	\$ 35,035	\$ 26,412	\$ (6,088)	-18.73%
DEPARTMENT TOTAL		\$ 123,339	\$ 168,271	\$ 169,322	\$ 176,730	\$ 163,607	\$ (4,664)	-2.77%

Streetlights



Town of Lancaster FY2025 Budget Request

STREET LIGHTS OPERATING BUDGET REQUEST

DEPARTMENT PUBLIC WORKS
Department: 424
DPW Superintendent: Kevin Bartlett

DEPARTMENT EXPENDITURES	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Level Recommend	\$ Variance FY24-25	% Change FY24-25
Expenses	6,472	8,059	8,000	8,000	11,900	8,700	700	8.75%
Subtotal, Expenses	\$ 6,472	\$ 8,059	\$ 8,000	\$ 8,000	\$ 11,900	\$ 8,700	\$ 700	8.75%
TOTAL	\$ 6,472	\$ 8,059	\$ 8,000	\$ 8,000	\$ 11,900	\$ 8,700	\$ 700	8.75%

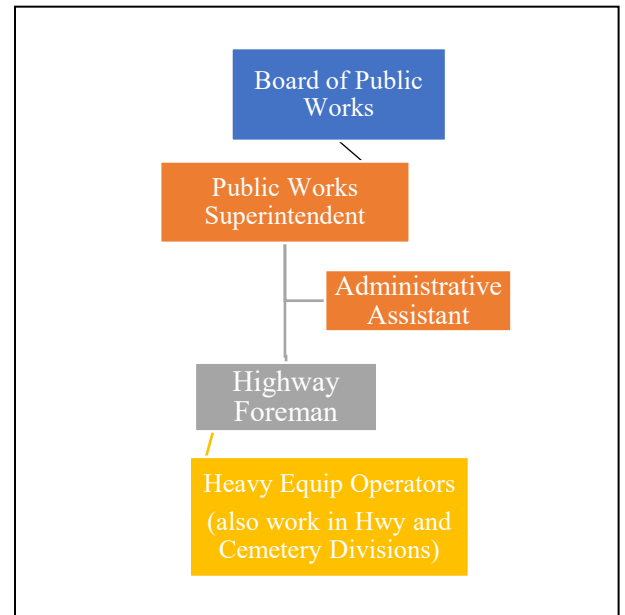
Account # 01-123

Account Title

Obj	PERSONAL SERVICES	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
		PERSONAL SERVICES SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
EXPENSES									
5200	Purchased Service	Electricity	8,059	8,000	8,000	8,400	8,200	200	2.50%
		Light Svcs for Repairs/Replacement				3,500	500	\$ 500	0.00%
		EXPENSES SUBTOTAL	8,059	8,000	8,000	11,900	8,700	\$ 700	8.75%
		DEPARTMENT TOTAL	\$ 8,059	\$ 8,000	\$ 8,000	\$ 11,900	\$ 8,700	\$ 700	8.75%

Snow & Ice Operations

The Department of Public Works (D.P.W.) has a three-member board of Commissioners who are elected by the people to staggered, three-year terms. The D.P.W. Superintendent is appointed by the Board and responsible for the day-to-day operations of three divisions within the department – Highway (including Highway Safety and Snow and Ice Divisions), Cemetery, and the Water Enterprise. Snow and Ice Operations consists of a Foreman, responsible for the functional oversight of the staff, and two laborers. Together, they strive to provide services to the residents of Lancaster in an efficient and cost-effective manner. This unit maintains all town-accepted roadways (80 miles), town buildings, fire and police stations, and library parking lots during winter storms. Treatment of roadways with rock salt and sand mix to help remove and melt snow and ice as well as snow plowing to remove snow from roadway to maintain safe road operations for motorists. Maintain and repair all town-owned snow removal equipment throughout winter months so that equipment is operational and available.



Prior Year (FY24) Accomplishments & Project Completions

- Accomplished all snow and ice removals during the Winter and early Spring months of 2022-2023. Negotiated 25 road treatment operations, and 7 snow removal (plowing) operations of all 80 miles of roadway, buildings, and parking lots with a snow total of 45”.
- The highway department was able to repair in-house several plows that had been damaged during storms along with the replacement of rear brakes on a 2013 International sander/plow truck saving approximately \$5,000 in labor costs.

Upcoming Goals & Objectives – FY25

- Maintain and continue a proper preventive maintenance program to ensure that all snow removal equipment and vehicles are in their best possible condition and always ready to be dispatched out.
- Continue to provide in-house repairs on equipment and vehicles, when possible, to save money on repairs.





Town of Lancaster

FY2025 Budget Request

SNOW & ICE OPERATING BUDGET REQUEST

PUBLIC WORKS

Department: 423

DPW Superintendent: Kevin Bartlett

DEPARTMENT EXPENDITURES	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Level Service	FY25 Recommend	\$ Variance FY24-25	% Change FY24-25
Personal Services	39,025	64,000	64,000	64,000	64,000	-	0.00%
Subtotal, Personal Services	\$ 39,025	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	-	0.00%
Expenses	215,900	182,054	182,054	182,054	182,054	-	0.00%
Subtotal, Expenses	\$ 215,900	\$ 182,054	\$ 182,054	\$ 182,054	\$ 182,054	-	0.00%
TOTAL	\$ 254,925	\$ 246,054	\$ 246,054	\$ 246,054	\$ 246,054	-	0.00%

Account # 01-423

Obj	Account Title	Details	FY23 Actual	FY24 Budget	FY25 Level Funded	FY25 Recommend	\$ Variance FY24-25	% Variance FY24-25
<u>PERSONAL SERVICES</u>								
5122	Temporary Wages	Snow Plowers	6,133	12,000	12,000	12,000	-	0.00%
5130	Overtime		32,892	52,000	50,000	\$ 52,000	\$ -	0.00%
PERSONAL SERVICES SUBTOTAL			\$ 39,025	\$ 64,000	\$ 62,000	\$ 64,000	\$ -	0.00%
<u>EXPENSES</u>								
5480	Vehicle Supplies		35,410	20,000	20,000	20,000	\$ -	0.00%
5481	Vehicle Repairs	snow removal equip/plow repair	10,972	15,000	15,000	15,000	\$ -	0.00%
5530-1	Road Salt		169,518	136,054	136,054	136,054	\$ -	0.00%
5530-2	Road Sand		-	11,000	11,000	11,000	\$ -	0.00%
EXPENSES SUBTOTAL			\$ 215,900	\$ 182,054	\$ 182,054	\$ 182,054	\$ -	0.00%
DEPARTMENT TOTAL			\$ 254,925	\$ 246,054	\$ 244,054	\$ 246,054	\$ -	0.00%

SECTION III CAPITAL ASSETS & BUDGET

Capital Improvement Program

A **capital improvement program (CIP)** provides a blueprint for planning a community's capital expenditures and is one of the most important responsibilities of local government officials. It coordinates community planning, financial capacity, and physical development. A CIP is composed of two parts—a capital program and a capital budget. The capital *program* is a community planning and fiscal management tool that spans five to ten years. The capital *program* identifies capital items, which are typically defined as tangible assets or projects that cost more than a certain threshold as set by the community (in Lancaster's case, this is \$10,000; the average for other municipalities in the Commonwealth is closer to \$25,000) which have a minimal useful life span of three to five years. The capital *program* also provides a planning schedule and offers financing options where applicable.

The **capital budget** represents the upcoming year's spending plan for capital items and is generally presented to the legislative body in conjunction with the General Fund Budget appropriation. Developing a CIP that will ensure sound fiscal and capital planning requires effective leadership and the cooperation of all the municipal departments. For this reason, the responsibility for overseeing the CIP process generally rests with a community's chief executives. If a Town employs a Town Administrator, or a similarly empowered administrative officer like a manager, that person is often assigned the duty to coordinate the CIP. This is the case in Lancaster as the CIP is crafted by the Town Administrator and the Finance Director after proposals and needs are submitted by Department Heads for consideration. The Budget Team, which also includes many of the Department Heads, objectively analyzes the capital project requests and proposals and ultimately make recommendations relative to funding.

Asset Management Plan & Capital Funding Renewal Policies

Critical to implementing an effective CIP is the assembly of a complete inventory of town assets including the Town's fleet. In creating this inventory, the budget team focuses on buildings, fleet, and equipment. The inventory details (as applicable): the dates acquired or built, any improvements or funds provided for the asset in the previous fiscal year, the asset's original cost, its current condition, its expected useful life and the trade-in or depreciated value. As a starting point, once the inventory is complete, the team refers back to the previous years' schedules and checks what may have been allocated in 'future years' columns that would be coming due.

Once the inventory is complete, the burden shifts from aggregation of data to analysis of funding requests or needs. Lancaster, like many Towns, lacks the financial capacity to appropriate and fund all capital expenditures that may arise, or are proposed, in one budget cycle. Additionally, given the harsh New England climate and unpredictable snowfall massing, there is a level of uncertainty in our fleet's budget and, given that, we must develop contingency plans. In the coming year, the Town Administrator's Office will be asking for the assistance of the Finance Committee to a complete and detailed Capital Planning Policy manual which considers a multi-year budgeting and funding process that works to accumulate funding for anticipated capital needs over 5-year periods. For example, if we know that the useful life of one of our dump trucks is likely going to expire in the year 2030, we would set aside, in a Capital Stabilization Fund, \$20,000 per year from FY25 to FY30 so when the asset needs to be replaced, we have \$100,000 allocated, rather than funding it entirely in FY30 or in an emergency situation should it fail. Vigilant Multi-Year Capital Planning and careful funding decisions ensure that reserves are not unnecessarily tapped for 'known' expenses. Additionally, the Finance Committee and the Select Board will be asked to consider a policy decision related to setting aside a certain amount of free cash annually for technological asset management and unforeseen or catastrophic capital needs. In both cases, the planning and development of an asset management plan, supported by clear policies identifying how the funds are formed and how they may be used will be a major focus for FY25 and beyond.

Lancaster's Municipal General Fund and Town operations are well-balanced in terms of General Fund appropriations. While some capital projects, such as the renovation of the Prescott Building, have taken place through bonding, there have been little to no General Fund allocations for capital projects, improvements, or acquisitions for more than a decade. Unsurprisingly, this has led to the deterioration of many of the Town's assets including, most notably, Town buildings and facilities. For FY25, the Town anticipates collecting revenues, fees, taxes, and State Aid equaling approximately \$28,000,000. That amount, as you will see the General Fund sections, is needed for the operation of the town and the various school districts. This leaves us, again, with no allocation for Capital. Therefore, this years' capital requests moving forward will be funded by the remaining ARPA grant fund balance, Chapter 90 Public Works State Aid and a modest amount from the Town's Free Cash balance.

For FY25, approximately \$850,000 in capital requests were categorized as *Urgent* for Departments to *Meet* their obligations. These included building maintenance, emergency facility and equipment repairs, technology upgrades, internet expansion, and the procurement of tools and equipment that are considered mission-critical like a stretcher-lift for the Town Ambulance.

Priority & Impact
Urgent to Maintain
Urgent to Expand
Necessary to Maintain
Necessary to Enhance
Necessary to Expand
Desireable to Maintain
Desireable to Enhance
TOTAL

Funding Source
General Fund
Chapter 90
ARPA
Enterprise
Grant Funds
FY25 TOTAL

[illegible]

Capital Equipment Inventory

Town of Lancaster Capital Equipment Inventory FY25-29+

PRIORITY	ITEM DESCRIPTION <i>Including, as appropriate, model year, unit number, and VIN</i>	Norm. Life	EXISTING EQUIPMENT		ADDITIONAL INFORMATION (i.e., mileage, condition, repair cost, added life, annual operating cost)	CURRENT BUDGET FY24	PROPOSED FUNDING					
			Orig. Purch.	Trade-In			FY25	FY26	FY27	FY28	FY29	Future
			Price	Value								Years
	POLICE											
	2017 Ford Explorer	6	\$ 48,000	\$ 1,500	Removed from fleet in 23; awaiting sale	60,250						
	2022 Ford Explorer	6	\$ 54,000	\$ 4,000	New							
	2021 Ford Explorer	6	\$ 51,388	\$ 4,000	Car 2 fleet 38,388							\$ 65,000
	2017 Ford Explorer	6	\$ 46,500	\$ 4,000	Car 3 101085 miles				\$ 64,500			
	2015 DodgeCharger	7	\$ 39,900	\$ 4,000	Car 4 70484							
	2017 Ford Explorer	6	\$ 48,000	\$ 4,000	Car 5 129037 Miles			\$ 62,500				
	2019 Ford Explorer	6	\$ 52,000	\$ 4,000	Car 6 94513 Miles						\$ 65,000	
	2005 Ford F150 Truck	7	Asset Forfeitur	\$ 2,500	Truck 123217 miles; removed from service Oct. '23		\$ 55,000					
	2023 Ford Explorer AWD	7	\$ 58,858	\$ -								
	Motorola Body Cameras (15)	8	\$ 48,500	\$ 15,000	V300 Vaas, Magnet Chest Mount w/Docking Station & Desktop Mount							\$ 26,500
	FIRE											
	Car 1 2021 ford intercept	5	\$ 41,000	\$ 6,000	13,018 miles; perfect condition							
	Car 2 2016 Ford F250	15	\$ 27,000	\$ 15,000	22,932 miles; perfect condition							
	Car 3 2014 Ford Explorer	10	\$ 39,000	\$ 1,500	100,665 miles							
	Ambulance 1 2013 Ford	10	\$ 190,000	\$ 30,000	96,000; good condition					\$ 375,000		\$ 375,000
	Ambulance 2 2023 (ARPA)	10	\$ 295,000	\$ 230,000	3,900; new condition							
	Engine 1 1987 Ford 8000	20	\$ 10,000	\$ 4,500	18325 miles ; good condition with minor issues							
	Engine 2 2016 KME	20	\$ 450,000	\$ 275,000	13,105 miles - 1,257 hours; great condition							
	Engine 4 1999 E-One	20	\$ 289,000	\$ 7,500	40,998 miles - 3,235 hours; needs replacement, failure emanant							\$ -
	Ladder 17 2019 KME	20	\$ 950,000	\$ 785,000	2,482 miles - 387 hours; great condition, like new							
	Forestry 1, 1996 Steward	20	\$ -	\$ 10,000	21,298 miles; used military truck					\$ 400,000		\$ 400,000
	New Engine 4 pumper	20	\$ 1,100,000	\$ -	To be built; estimated delivery FY28				\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000

PRIORITY	ITEM DESCRIPTION Including, as appropriate, model year, unit number, and VIN	Norm. Life	EXISTING EQUIPMENT		ADDITIONAL INFORMATION (I.e., mileage, condition, repair cost, added life, annual operating cost)	CURRENT BUDGET FY24	PROPOSED FUNDING												
			Orig. Purch.	Trade-In			FY25	FY26	FY27	FY28	FY29	Future Years							
			Price	Value															
	INFORMATION TECHNOLOGY																		
	Servers	LancasterV1/Server - Dell	5	\$	21,148	\$	-	PoweEdge R550, sn: 4B8BDX3, Purch: 5/30/2023											
		LancasterV1/Server - Dell	5	\$	21,148	\$	-	PoweEdge R550, sn: 3B8BDX3, Purch: 5/30/2023											
		Lancaster01/Server - Lenovo	5			\$	-	ThinkServer RD340, sn: MJVFWGZ, Purch: 9/22/2012											
		LancasterV2/Server - Lenovo	5	\$	2,917	\$	-	ThinkSystem SR550, sn: J10000ZN, Purch: 10/19/2017											
		LancasterV5/Server - Dell	5	\$	5,975	\$	-	PoweEdge R440, sn: 6W42MH3, Purch: 9/21/2021											
		LPServer/Server	5	\$	15,850	\$	-	grey box, Purch: 10+ yrs											
		CAMAServer/Server	5	unk.		\$	-	grey box, Purch: 10+ yrs; not in active use											
	Desktops	Lenovo Tiny (6)	5	\$	4,680	\$	-	Upgrade 4/year, keeping spares on hand						\$4,000.00		\$4,000.00	\$4,000.00	\$4,000.00	\$16,000.00
	Laptops							Upgrade 1/year or as needed											
		Lenovo X1 Carbon (20)	5	\$	39,940	\$	-								\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$8,000.00
		ThinkPad Pen Pro (2)	5	\$	81	\$	-												
		Lenovo TS X1 Yoga (7)	5	\$	17,045	\$	-												
		Lenovo Hybrid Docks (25)	8	\$	6,250	\$	-								\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
		Lenovo Other (1)	5	\$	1,500	\$	-												
		Toughbooks (11)	5	\$	19,800	\$	-	Insp 1, DPW 1, Police 9 in use							\$3,000.00				
	Monitors							Upgrades to larger & dual as requested, replace as needed keeping spares on hand							\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$4,800.00
		Large: 22"-24" (34)	10	\$	7,310	\$	-							\$800.00	\$800.00	\$800.00	\$600.00	\$600.00	\$600.00
		Small: 14"-18" (2)	10	\$	890	\$	-												
		2nd Laptop monitors(4)		\$	840	\$	-								\$900.00	\$400.00	\$400.00	\$400.00	\$400.00
	Printers							Replace as needed											
		Leases (8) Xerox C7026	8	\$	80,000	\$	-							\$17,250.00	\$17,250.00	\$17,250.00	\$17,250.00	\$17,250.00	\$17,250.00
		Dept & Personal (14)	10	\$	4,900	\$	-	Replace as needed						\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	Network Equipment																		
		WatchGuard M270 firewall/router (2)	5	\$	7,466	\$	-	EOL -71/29 / Total Security Suite subscription expires 7/15/26						\$10,000.00	\$0.00				\$10,000.00
		1 - WatchGuard T15 firewall/router (1)	5	\$	720	\$	-	EOL 3/1/27 - Total Security Suite subscription expires 1/9/25							\$2,800.00				
		Netgear Switches (15)	5	\$	3,750	\$	-	PoE switches were purchased 6/7/2017 - start to replace 2-3/yr							\$2,000.00	\$2,000.00	\$2,000.00		
	Security																		
		Verkada Outdoor Dome Camera, 5MP (6)	8	\$	8,250	\$	-	CD42-E; Fixed lens, 256 GB storage, 30d retention											
		Verkada Indoor Dome Camera, 5MP (3)	8	\$	4,100	\$	-	CD42; Fixed lens, 256 GB storage, 30d retention											
	Phones	Polycom Phones (45)	5	\$	9,000	\$	-	Replace Polycom Phones (40)						\$1,000.00	\$2,500.00	\$500.00	\$1,000.00	\$1,000.00	\$6,000.00
		Yealink desk Phones (14)	5	\$	743	\$	-	Purch: 2 - 6/5/20, 4 - 6/7/21, 4 - 7/25/22, 4 - 11/29/22											
		Yealink cordless Phones (1)	5	\$	99	\$	-	Purch: 11/13/20											91
		Polycom Conf Phones (3)	5	\$	1,350	\$	-												

PRIORITY	ITEM DESCRIPTION Including, as appropriate, model year, unit number, and VIN	Norm. Life	EXISTING EQUIPMENT		ADDITIONAL INFORMATION (I.e., mileage, condition, repair cost, added life, annual operating cost)	CURRENT BUDGET FY24	PROPOSED FUNDING					
			Orig. Purch.	Trade-In			FY25	FY26	FY27	FY28	FY29	Future Years
			Price	Value								
	PUBLIC WORKS											
	2013 Int 7400 dump/sander w/ plow	20	\$ 164,000	\$ 5,000	25,250, Good Condition, dump body, rust spots							\$ 42,000
	2016 Int. 7500 dump/sander w/ plow	20	\$ 185,923	\$ 5,000	14,796, Good condition, no repairs needed					\$ 250,000		
	2018 Int, 7000 dump/sander w/ plow	20	\$ 165,269	\$ 5,000	12,580, Good condition, no repairs needed						\$ 350,000	
	2012 Int. 7400 dump/sander w/ plow	20	\$ 170,754	\$ 5,000	26,577, Good condition, bony has rust spots, no repairs needed				\$ 350,000			
	2005 Int. 7400 dump/sander w/ plow	20	\$ 156,811	\$ 5,000	51049, Fair condition, more break downs due to age			\$ 425,000				
	2019 Chevrolet 3500 4X4 1T dump/plow	10	\$ 50,916	\$ 8,000	19,897, Excellent condition, no repairs needed							
	1985 Int 1954, Catch Basin				57782, Fair condition, functional, needs motor/cooling work			\$ 150,000				
	2012 Chevrolet 3500 4x4 pickup/plow	10	\$ 31,283	\$ 6,000	77735, Good condition, no repairs needed at this time							
	2010 Chevrolet 3500 4x4 1T dump/plow	10	\$ 39,987	\$ 6,000	48593, Good condition, no repairs needed							\$ 400,000
	L-60E Volvo Loader	20	\$ 134,810	\$ 10,000	6598 hrs, Fair condition, body panels are rusting, no repairs							
	L70 H Volvo Loader	20	\$ 149,905	\$ 10,000	2803 hrs,Good condition, no repairs needed						\$ 75,000	
	2019 Elgin street Sweeper	25	\$ 222,960	\$ 25,000	1820 hrs, Excellent condition, no repairs needed				\$ 50,000			
	2011 Roadside flail mower		\$ 113,000		2500 hrs, Deisel power plant in good condition.		\$ 50,000					
	FACILITIES & BUILDING											
	2023 Ford Explorer AWD Hybrid	30	\$ 44,056	\$ 22,000	50 miles; laptop docking station included, \$1,095						\$3,200	
	2018 Nissan Leaf SV electric	30	\$ 28,858	\$ 11,356	4,045 miles; electric							

FY25-29 Capital Improvement Outlay Program

Outlay Plan - General Fund & Enterprise Funds Page 1

				FY2025 Priority (P) Key		FY2025 Service Impact (SI) Key		FY2025 Funding Source Key					
				U N D	Urgent Necessary Desirable	En Ex M	Enhance Expand Maintain	G R C	General Fund Grant Funded Chapter 90	A E Q	ARPA Enterprise Other		
				REFERENCE ONLY		DETAIL							
				FY2024		FY2025		FY2026	FY2027	FY2028	FY2029	Total	
Ref #	CODE	Item		Appropriated	Expended (YTD 1/1/24)	Requested	P SI Recommended	Requested	Requested	Requested	Requested	FY25 Future & Deferred	Detail for All FY25 (Current Budget Year) Requests
GG General Government					Encumbered Funds Projects In Progress								
GG-1 Information Systems													
A-1		Town-wide Technology Fund		\$ 55,000	\$ 58,789	\$ 10,000	U M \$ 5,000 G	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 45,000	Annual: systematic equip. replacements
A-2		GIS Systems		\$ 50,000		\$ 10,000	N Ex \$ 3,500 G	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 16,500	Upgrades to GIS layers to include stormwater, utilities, trees
GG-2		Facilities Administration		\$ 30,000	\$ 75,500	\$ 40,000	N M \$ 30,000 A	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 110,000	Annual: Maintenance/repair, all town fac.
A-3		ADA Compliance		\$ 5,000		\$ 2,500	D En \$ 2,500 G	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000	Annual: ADA repairs or upgrades to town facilities, parks, sidewalks, etc.
A-4		Building Improv - Town Hall				\$ 225,000	U M \$ 225,000 A	\$ -	\$ -	\$ -	\$ -	\$ -	Remedial foundation work (triage); fire alarm maintenance
A-5		Building Improv - Prescott		\$ 7,500	\$ 22,729	\$ 7,500	D Ex \$ 7,500 G	\$ 2,500	\$ 2,500	\$ 2,500	\$ 5,000	\$ 20,000	Creation of private office space in Assessor's suite
A-6		Building Improv - Community Center		\$ 250,000	\$ 34,323	\$ 150,000	U M \$ 150,000 A	\$ 10,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 27,500	Replace exterior gutters; install univents (HVAC); elevator repair
A-7		Building Improv - Library		\$ 310,000	\$ 39,992	\$ 12,000	N En \$ 7,500 G	\$ 7,500	\$ 10,000	\$ 5,000	\$ 5,000	\$ 32,000	Updates & renovations of Museum space
A-8		Building Improv - Police Dept.				\$ 22,000	U M \$ 22,000 A		\$ 50,000		\$ 50,000	\$ 100,000	Fence replacement around existing propane tanks
A-9		Building Improv - Fire Station (Main)		\$ 15,000				\$ 10,000			\$ 5,000	\$ 15,000	Potential elevator installation for community use
A-10		Building Improv - Fire SubStations						\$ 50,000				\$ 50,000	DCAMM Property Holding Costs, 1/2 year
A-11		Building Improv - Other Facilities				\$ 50,000	U Ex \$ 50,000 G	\$ 100,000			\$ 5,000	\$ 105,000	
GG-3		Exterior Facilities										\$ -	
A-11		Playgrounds		\$ 5,500				\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000	
A-12		Parks - Town Owned		\$ 30,000				\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 30,000	
A-13		Other Exterior Facilities		\$ 120,000	\$ 22,905	\$ 20,000	D M \$ 10,000 G					\$ 10,000	Landscaping, walkway and parking lot area maintenance for Library
		Other Exterior Facilities		\$ (120,000)	\$ 120,000							\$ -	FY24 Mem.Sch. project suspended; return of balance to available funds
GG-4		Facilities Other				\$ 150,000	U M \$ 150,000 A					\$ -	Structural assessment and reuse options for Old Town Hall
A-15		Feasibility, Architectural & Design										\$ -	
GG-5		Resource Sustainability				\$ 5,000	D En	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000	
A-16		Resource Sustainability Fund										\$ -	
A-17		Town EV Infrastructure										\$ -	
FI Finance Administration													
FI-1		General			\$ 39,756							\$ -	
FI-2		Treasury/Collector										\$ -	
FI-3		Assessor										\$ -	
FI-4		Town Clerk		\$ 30,000	\$ 14,391	\$ 15,000	N M \$ 10,000 G	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 45,000	Vital Records retention; partnership with Library
PC Planning & Community Development													
PC-1 Planning Division												\$ -	
B-1		Studies, Peer Reviews, Paid Svs.				\$ 10,000	N M \$ 10,000 R	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	Independent peer reviews, traffic studies, etc.
B-1		Master Plan		\$ 50,000	\$ 50,000							\$ -	
PC-2 Building & Inspections												\$ -	
B-3		Software & Supplies			\$ 44,056							\$ -	
B-4		GIS Components		\$ 12,500	\$ 47,250							\$ -	
PC-3 Economic Development									\$ 5,000			\$ 5,000	
B-5		Studies, Peer Reviews, Paid Svs.										\$ -	
B-6		Other										\$ -	
PC-4		Conservation		\$ 25,000		\$ 10,000	N M \$ 5,000 G	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 35,000	Annual; trail maintenance, invasive species maintenance
B-9		Pond & stream management		\$ 7,500	\$ 700	\$ 15,000	D En	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 25,000	Maintain open space and other environmentally-sensitive areas
B-10		Agricultural & field improvements										\$ -	
B-11		Forest Legacy Grant Program				\$ 125,000	U En \$ 125,000					\$ 125,000	Federal Grant - Town Contribution
HS Human Services													
HS-1		Health & Human Svs.				\$ 10,000	N M \$ 10,000 G	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	Annual: programming, printing and assessments
HS-1b		Senior Means-Tested Tax Exemptions				\$ 100,000	N Ex	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	DRAFT Program (pleaseholder): Senior Tax Abatement Stabilization Fund
HS-2		Recreation				\$ 175,000	D En	\$ 225,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 650,000	
HS-3		Disability Commission		\$ 10,000	\$ 10,000	\$ 5,000	D En	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000	Annual: programming & initiatives
HS-4		Historical		\$ 3,500		\$ 12,500	N En \$ 10,000 G	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 52,500	Digitize vital documents, reports, images and other records
HS-5		COA/Elder Svs.			\$ 3,500							\$ -	
HS-6		Board of Health										\$ -	
PS Public Safety													
PS-1 Police Department												\$ -	
E-1		Police Vehicles		\$ 115,000	\$ 115,214			\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 260,000	
E-2		Public Safety Equipment										\$ -	
E-3		Officer Safety Gear Replacement										\$ -	
E-7		Cruiser Laptop Replacement							\$ 15,000			\$ 15,000	
E-8		Speed Alert Trailer										\$ -	
E-9		Body Cameras Replacement		\$ 15,000	\$ 13,140						\$ 35,000	\$ 35,000	
E-10		Vehicle Cameras Replacement										\$ -	
E-12		Public Safety Complex Feasibility Study		\$ 50,000								\$ -	HOLD

FY25-29 Capital Improvement Outlay Program, Page 2

FY2025 Priority (P)
Key

U Urgent
N Necessary
D Desirable

FY2025 Service
Impact (SI) Key

En Enhance
Ex Expand
M Maintain

FY2025 Funding
Source Key

G General Fund
R Grant Funded
C Chapter 90

A ARPA
E Enterprise
O Other

			REFERENCE ONLY		
			FY2024		
Ref #	CODE	Item	Appropriated	Expended	(YTD 1/1/24)
PS-2 Fire Department					
E-13		Miscellaneous Equipment		\$	19,000
E-14		Fire Vehicles		\$	39,794
E-15		Turnout gear replacement			
E-16		SCBA			
E-17		Fire Hose Replacement			
E-18		Medical Equipment - Perminant			
E-19		Medical Equipment - Portable			
E-20		Maintain/Upgrade Community AED's			
E-21		Breathing Air Compressor			
E-22		Fire Alarm Receiving Equipment	\$	1,500,000	
E-23		Large Truck/Apparatus	\$	890,000	
E-24		Ambulance	\$	300,000	\$ 295,000
PW PUBLIC WORKS					
PW-1 Cemetery/Water					
F-1		Turf Machinery	\$	86,000	\$ 16,000
F-2		Roadside Safety			
F-3		Striping & Signage & Signals			
F-4		Equipment			
F-5		Vehicles	\$	270,000	
PW-2 Highway Maintenance					
F-6		Small Equipment	\$	19,000	\$ 10,000
F-7a		Guardrail Replacement			
F-7b		Bridge/Railing Replacements			
F-8		Large Equipment	\$	250,000	\$ 250,000
F-9		Vehicles	\$	50,000	\$ 50,000
F-10		Public Shade Trees & Other Maintenance	\$	50,000	\$ 50,000
PW-3 Capital Assets					
F-11		Road Reconstruction			
F-12		Drainage Improvements			
F-13		Culvert Improvement			
F-14		Sidewalks - Maintenance			
F-15		Vehicles and Heavy Equipment			\$ 34,547
PW-4 Facilities					
F-16		Mower/Snow Blower			
F-17		Vehicles, Trailers, On Road Machines			
F-18		Small Tools (hand)			
F-19		Gas Powered Tools			
F-20		Speciality Machines/Tools/Needs			
F-21		Other Facility Maintenance			
SCH Regional School District					
S-MRE Mary Rowlandson Elementary School					
S-1		Carpets, Flooring	\$	30,000	
S-2		Gymnasium & Athletic Needs	\$	24,500	
S-3		Sanding, Painting, Resurfacing			
S-4		Alarms & Safety Systems			
S-5		Utilities, HVAC and internal systems			\$ 150,000
S-6		Technological Infrastructure			
S-LBM Luther Burbank Middle School					
S-0		Exterior Maintenance			
S-7		Carpets, Flooring, Paint & Interior Structures	\$	30,000	
S-8		Gymnasium & Athletic Needs	\$	24,500	
S-9		Sanding, Painting, Resurfacing			
S-10		Alarms & Safety Systems	\$	58,000	
S-11		Utilities, HVAC and internal systems	\$	225,000	\$ 150,000
S-12		Technological Infrastructure			
S-RHS Nashoba Regional High School					
S-13		Carpets, Flooring, Paint & Interior Structures			
S-14		Gymnasium & Athletic Needs			
S-15		Sanding, Painting, Resurfacing			
S-16		Alarms & Safety Systems			
S-17		Utilities, HVAC and internal systems	\$	161,000	
S-18		Technological Infrastructure			
GENERAL FUND TOTAL			\$	5,044,500	\$ 1,776,586

DETAIL									
FY2025					FY2026	FY2027	FY2028	FY2029	Total
Requested	P	SI	Recommended		Requested	Requested	Requested	Requested	FY25 Future & Deferred
\$ 35,000	N	Ex			\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
									\$ -
									\$ -
\$ 40,000	D	En			\$ 40,000	\$ 10,000	\$ 35,000		\$ 35,000
									\$ 90,000
\$ 33,000	U	M	\$ 33,000	G		\$ 35,000	\$ 10,000	\$ 10,000	\$ 20,000
\$ 40,000	N	M	\$ 40,000	A	\$ 40,000		\$ 40,000		\$ 35,000
								\$ 12,000	\$ 80,000
									\$ 12,000
									\$ -
					\$ 250,000				\$ 250,000
								\$ 140,000	\$ 140,000
									\$ -
									\$ -
\$ 65,000	U	M	\$ 65,000	E	\$ 14,000	\$ 60,000		\$ 65,000	\$ 139,000
									\$ -
									\$ -
\$ 64,000	U	M	\$ 64,000	C	\$ 52,000	\$ 52,000	\$ 30,000	\$ 112,000	\$ 30,000
					\$ 65,000	\$ 78,000			\$ 271,000
									\$ 143,000
									\$ -
									\$ -
\$ 240,000	U	M	\$ 175,000	C	\$ 175,000				\$ 240,000
						\$ 60,000			\$ 60,000
									\$ -
								\$ 150,000	\$ 150,000
									\$ -
						\$ 50,000		\$ 150,000	\$ 200,000
\$ 250,000	N	M							\$ -
							\$ 30,000		\$ 280,000
\$ 35,000	D	M	\$ 35,000	G		\$ 80,000		\$ 50,000	\$ 130,000
									\$ -
						\$ 5,000			\$ 5,000
									\$ -
						\$ 40,000		\$ 20,000	\$ 60,000
									\$ -
\$ 113,000	N	M	\$ 113,000	G				\$ 75,000	\$ 75,000
									\$ -
						\$ 26,700			\$ 26,700
									\$ -
									\$ -
					\$ 135,000				\$ 135,000
\$ 74,800	U	M	\$ 74,800	G				\$ 75,000	\$ 75,000
								\$ 150,000	\$ -
					\$ 31,500				\$ 31,500
							\$ 23,000		\$ 23,000
					\$ 40,000				\$ 40,000
\$ 14,500	U	M	\$ 14,500	A					\$ -
							\$ 23,000		\$ 23,000
									\$ -
									\$ -
					\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
									\$ -
\$ 2,185,800			\$ 1,439,800		\$ 1,500,000	\$ 1,506,700	\$ 821,000	\$ 1,684,000	\$ 5,511,700

Approved Project & Funding Sources

		FY2025 Priority (P) Key		FY2025 Service Impact (SI) Key		FY2025 Funding Source Key			
		U	Urgent	En	Enhance	G	General Fund	A	ARPA
		N	Necessary	Ex	Expand	R	Grant Funded	E	Enterprise
		D	Desirable	M	Maintain	C	Chapter 90	O	Other

Ref #	Item	FY2025					Detail for All FY25 (Current Budget Year) Requests
		Requested	P	SI	Recommended		
GG	General Government						
GG-1	Information Systems						
A-1	Town-wide Technology Fund	\$ 10,000	U	M	\$ 5,000	G	Annual: systematic equip. replacements
A-2	GIS Systems	\$ 10,000	N	Ex	\$ 3,500	G	Upgrades to GIS layers to include stormwater, utilities, trees
GG-2	Facilities Administration	\$ 40,000	N	M	\$ 30,000	A	Annual: Maintenance/repair, all town fac.
A-3	ADA Compliance	\$ 2,500	D	En	\$ 2,500	G	Annual: ADA repairs or upgrades to town facilities, parks, sidewalks, etc.
A-4	Building Improv - Town Hall	\$ 225,000	U	M	\$ 225,000	A	Remedial foundation work (triage); fire alarm maintenance
A-6	Building Improv - Community Center	\$ 150,000	U	M	\$ 150,000	A	Replace exterior gutters; install univents (HVAC)
A-7	Building Improv - Library	\$ 12,000	N	En	\$ 7,500	G	Upgrades and renovations of Library Museum space for daily use
A-8	Building Improv - Police Dept.	\$ 22,000	U	M	\$ 22,000	A	Fence replacement around existing propane tanks
GG-4	Facilities Other						
A-11	Feasibility, Architectural & Design	\$ 50,000	U	Ex	\$ 50,000	G	DCAMM HOLDING COSTS - 1/2 YEAR
A-13	Other Exterior Facilities	\$ 20,000	D	M	\$ 10,000	A	Landscaping, walkway and parking lot area maintenance for Library
A-15	Feasibility, Architectural & Design	\$ 150,000	U	M	\$ 150,000	A	Structural assessment and reuse options for Old Town Hall
GG	Planning & Community Development						
PC-1	Planning Division						
B-1	Studies, Peer Reviews, Paid Svs.	\$ 10,000	N	M	\$ 10,000	R	Independent peer reviews, traffic studies, etc.
PC-4	Conservation	\$ 10,000	N	M	\$ 5,000	G	Annual; trail maintenance, invasive species maintenance
B-11	Forest Legacy Grant Program	\$ 125,000	U	Ex	\$ 125,000	G	Federal Grant - Town Contribution
FI	Finance Administration						
FI-4	Town Clerk	\$ 15,000	N	M	\$ 10,000	G	Vital Records retention; partnership with Library
GG	Health & Human Services						
HS-1	Health & Human Svs.	\$ 10,000	N	M	\$ 10,000	G	Annual: programming, printing and assessments
HS-4	Historical Commission	\$ 12,500	N	En	\$ 10,000	G	Digitize vital documents, reports, images and other records
GG	Public Safety						
PS-2	Fire Department						
E-18	Medical Equipment - Permant	\$ 33,000	U	M	\$ 33,000	G	Power Stretcher replacement for A1
E-19	Medical Equipment - Portable	\$ 40,000	N	M	\$ 40,000	A	Power loader for patients
GG	Public Works						
PW-1	Cemetery/Water						
F-1	Turf Machinery	\$ 65,000	U	M	\$ 65,000	C	2005 tractor replacement, JDeere 3720
F-5	Vehicles	\$ 64,000	U	M	\$ 64,000	E	2011 truck replacement, C2500 3/4T 2WD
F-8	Large Equipment	\$ 240,000	U	M	\$ 175,000	C	2012 replacement, 6W 35,000 GVWR combo dump/sand
PW-4	Equipment						
F-16	Mower/Snow Blower	\$ 35,000	D	M	\$ 35,000	G	Small equipment to maintain Town Green & buildings
GG	School						
NRSD Lancaster Schools							
MRE-2	Mary Rowlandson Elementary School	\$ 113,000	N	M	\$ 113,000	A	Resurface Gym Floors - Elementary & Middle schools; scoreboard maint.
LBM-S8	Gymnasium & Athletic Needs	\$ 74,800	U	M	\$ 74,800	A	
LBM-S11	Utilities, HVAC and internal systems	\$ 14,500	U	M	\$ 14,500	A	Fire Alarm and fire door system maintenance.
CAPITAL FUND TOTAL		\$ 1,553,300			\$ 1,439,800		

Priority & Impact		Subtotals	
Urgent to Maintain		\$	978,300
Urgent to Expand		\$	175,000
Necessary to Maintain		\$	218,000
Necessary to Enhance		\$	17,500
Necessary to Expand		\$	3,500
Desireable to Maintain		\$	45,000
Desireable to Enhance		\$	2,500
TOTAL		\$	1,439,800

Funding Source		Subtotal	Source Notes
General Fund		\$296,500	Free Cash
Chapter 90		\$240,000	State of MA
ARPA		\$829,300	Must obligate by 12/31/24 & spend by 12/31/26
Enterprise		\$64,000	Water Fund
Grant Funds		\$10,000	OneStop (MA)
FY25 TOTAL		\$1,439,800	All Funded

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APPENDIX

Lancaster Tax Forms – State of Massachusetts

Tax Rate Recapitulation

Levy Limit

TAX RATE RECAPITULATION**Fiscal Year 2024****II. Amounts to be raised**

Ila. Appropriations (col.(b) through col.(g) from page 4)		28,462,588.00
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)	24,077.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	7,805.47	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other :	0.00	
TOTAL Ilb (Total lines 1 through 10)		51,882.47
Ilc. State and county cherry sheet charges (C.S. 1-EC)		151,616.00
Ild. Allowance for abatements and exemptions (overlay)		198,943.02
Ile. Total amount to be raised (Total Ila through Ild)		28,865,029.49

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	1,436,459.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		1,436,459.00
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	1,912,607.94	
2. Offset Receipts (Schedule A-1)	0.00	
3. Enterprise Funds (Schedule A-2)	1,233,250.00	
4. Community Preservation Funds (See Schedule A-4)	226,205.47	
TOTAL IIIb		3,372,063.41
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	0.00	
2. Other available funds (page 4, col (d))	0.00	
TOTAL IIIc		0.00
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2023	0.00	
1b. Free cash..appropriated on or after July 1, 2023	0.00	

TAX RATE RECAPITULATION
Fiscal Year 2024

2.	Municipal light surplus	0.00	
3.	Other source :	0.00	
	TOTAL III d		0.00
III e.	Total estimated receipts and other revenue sources		4,808,522.41
	(Total III a through III d)		
IV.	Summary of total amount to be raised and total receipts from all sources		
a.	Total amount to be raised (from II e)		28,865,029.49
b.	Total estimated receipts and other revenue sources (from III e)	4,808,522.41	
c.	Total real and personal property tax levy (from I c)	24,056,507.08	
d.	Total receipts from all sources (total IV b plus IV c)		28,865,029.49

TAX RATE RECAPITULATION

Fiscal Year 2024

LOCAL RECEIPTS NOT ALLOCATED *

		Receipt Type Description	(a) Actual Receipts Fiscal 2023	(b) Estimated Receipts Fiscal 2024	Percentage Change
==>	1.	MOTOR VEHICLE EXCISE	1,245,933.19	1,000,000.00	-19.74
	2.	OTHER EXCISE			
==>		a.Meals	54,774.41	54,774.41	0.00
==>		b.Room	868.34	868.34	0.00
==>		c.Other	810.89	810.89	0.00
==>		d.Cannabis	0.00	0.00	0.00
==>	3.	PENALTIES AND INTEREST ON TAXES AND EXCISES	106,972.00	105,000.00	-1.84
==>	4.	PAYMENTS IN LIEU OF TAXES	35,537.30	12,000.00	-66.23
	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	19,521.32	19,500.00	-0.11
	10.	FEES	55,053.80	55,053.00	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	365,533.47	318,000.00	-13.00
	17.	LICENSES AND PERMITS			
		a.Building Permits	215,206.00	215,206.00	0.00
		b.Other licenses and permits	21,070.00	21,070.00	0.00
	18.	SPECIAL ASSESSMENTS	0.00	0.00	0.00
==>	19.	FINES AND FORFEITS	50,585.30	50,325.30	-0.51
==>	20.	INVESTMENT INCOME	60,056.31	60,000.00	-0.09
==>	21.	MEDICAID REIMBURSEMENT	0.00	0.00	0.00
==>	22.	MISCELLANEOUS RECURRING	0.00	0.00	0.00
	23.	MISCELLANEOUS NON-RECURRING	32,462.98	0.00	-100.00
	24.	Totals	2,264,385.31	1,912,607.94	-15.54

Signatures

TAX RATE RECAPITULATION

Fiscal Year 2024

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)	
05/03/2023	2024	27,010,938.00	27,010,938.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
05/03/2023	2024	218,400.00	0.00	0.00	0.00	0.00	0.00	218,400.00	0.00	0.00	
05/03/2023	2024	1,108,250.00	0.00	0.00	0.00	0.00	1,108,250.00	0.00	0.00	4,000,000.00	
05/03/2023	2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,858.00	0.00	
05/03/2023	2024	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	
Total		28,462,588.00	27,010,938.00	0.00	0.00	0.00	1,233,250.00	218,400.00			

* Enter the fiscal year to which the appropriation relates.

** Appropriations included in column (b) must not be reduced by local receipts or any other funding source. Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.

*** Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Signatures

Clerk

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

Amanda Cannon, Town Clerk , Lancaster , acannon@lancasterma.gov 978-365-3326 | 11/29/2023 8:51 AM

Comment:

Documents

No documents have been uploaded.

Levy Limit

Fiscal Year 2024

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2023 LEVY LIMIT

A.	FY 2022 Levy Limit	20,305,497	
A1.	Amended FY 2022 Growth	0	
B.	ADD (IA + IA1)*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.	FY 2023 Subtotal	21,150,844	
F.	FY 2023 Levy Ceiling	32,084,091	I. 21,150,844
			FY 2023 Levy Limit

II. TO CALCULATE THE FY 2024 LEVY LIMIT

A.	FY 2023 Levy Limit from I	21,150,844	
A1.	Amended FY 2023 Growth	0	
B.	ADD (IIA + IIA1)*2.5%	528,771	
C.	ADD FY 2024 New Growth	191,532	
C1.	ADD FY 2024 New Growth Adjustment	0	
D.	ADD FY 2024 Override	1,200,000	
E.	ADD FY 2024 Subtotal	23,071,147	
F.	FY 2024 Levy Ceiling	34,445,171	II. 23,071,147
			FY 2024 Levy Limit

III. TO CALCULATE THE FY 2024 MAXIMUM ALLOWABLE LEVY

A.	FY 2024 Levy Limit from II.	23,071,147
B.	FY 2024 Debt Exclusion(s)	992,576
C.	FY 2024 Capital Expenditure Exclusion(s)	0
D.	FY 2024 Stabilization Fund Override	0
E.	FY 2024 Other Adjustment :	0
F.	FY 2024 Water/Sewer	0
G.	FY 2024 Maximum Allowable Levy	24,063,723

Signatures

Board of Assessors

Kristen Fox, Board Member , Lancaster , bwilliams@lancasterma.gov 978-365-3326 | 12/5/2023 3:54 PM

Debra Sanders, Board Member , Lancaster , bwilliams@lancasterma.gov 978-365-3326 | 12/5/2023 5:48 PM

Free Cash Certification

Free Cash Calculation - Fiscal Year 2024

Begin:	
Unreserved Undesignated Fund Balance	3,399,157.00
Subtract:	
Personal Property Tax Receivable	7,903.00
Real Estate Tax Receivable	167,054.00
Other Receivables in Deferred Revenue	
	0.00
Total	0.00
OtherOther Receivables, Overdrawn Accounts, Deficits	
SR: Town forest land acquisition	25,439.00
SR: Body cam grant	31,730.00
SR: Fire act	10,394.00
SR: Wellness grant	4,469.00
SR: PJ Keating peer review	4,000.00
SR: Uhaul 90 Duval Rd	2,516.00
SR: Duval Road	5,415.00
SR: BOH Jones Crossing	931.00
SR: Sewer Betterment	25,297.00
SR: MART	2,839.00
CP: LCC plumbing-electrical	506.00
TF: Unrestricted - library expendable interest	1,840.00
TF: Trustees - library expendable interest	604.00
TF: ERP Kanis	49.00
TF: ERP Keating	817.00
TF: No Lancaster LLC	725.00
AF: Medicare	2,230.00
AF: Deferred comp	12,000.00
AF: Group health	1,126.00
AF: Employee FSA	1,417.00
AF: Police detail	115,691.00
Total	250,035.00
Free Cash Voted from Town Meeting Not Recorded	0.00
Add:	

Free Cash Certification
Free Cash Calculation - Fiscal Year 2024

Circuit Breaker, Other Closed Accounts, Adjustments:	
	0.00
Total	0.00
Deferred Revenue (Credit Balance+, Debit Balance-)	-294,208.00
Free Cash Calculation for 2023	2,679,957.00
Reviewed By:	Bobbi Colburn
Certified On:	3/1/2024

Free Cash Certification

Retained Earnings Calculation - Renewable Energy - Fiscal Year 2024

Enterprise Fund Number	A-2(1ST)
Type of Enterprise Fund	RenewableEnergy
Name of Enterprise Fund/Statutory Reference	Renewable Energy

Part I Cash		634,583.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	0.00	
Payroll Payable	0.00	
Warrants Payable	0.00	
Encumbrances	0.00	
Expenditures	0.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	0.00	
Cash less Current Liabilities		634,583.00
Part II Retained Earnings, Undesignated		634,583.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		634,583.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

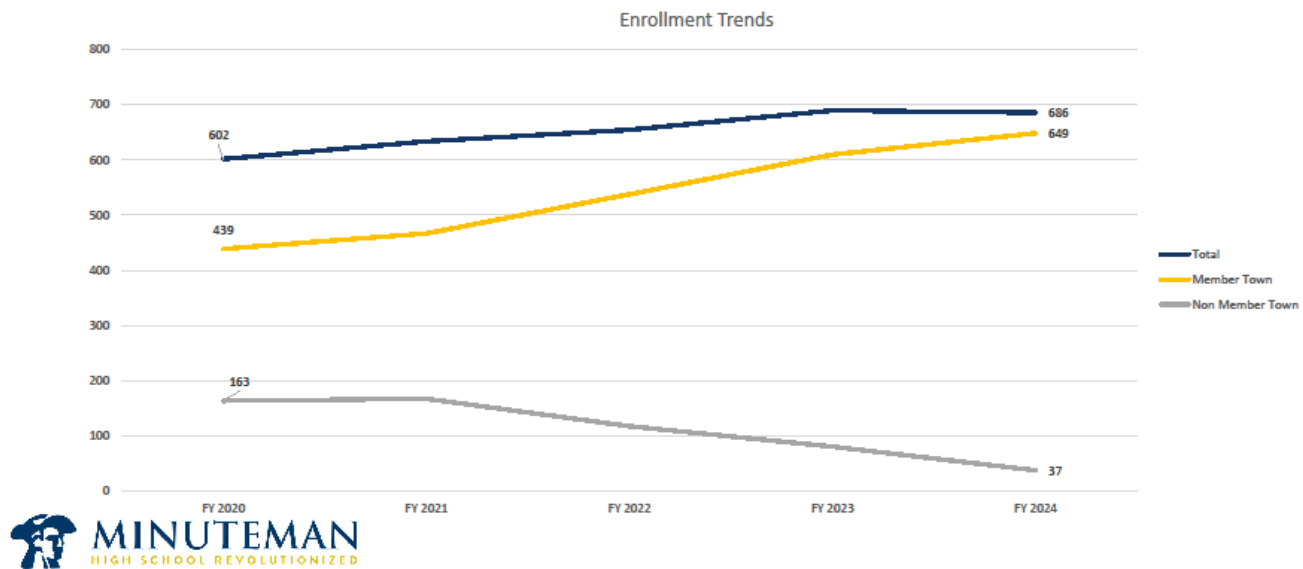
Free Cash Certification

Retained Earnings Calculation - Water - Fiscal Year 2024

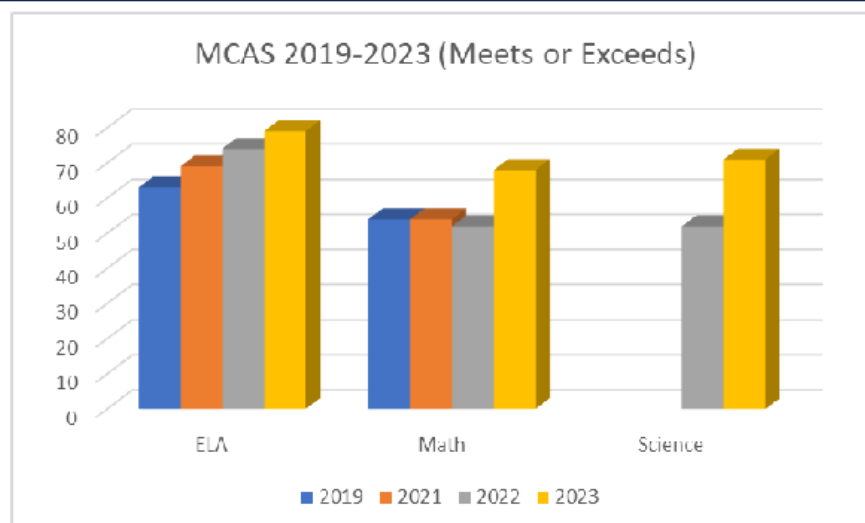
Enterprise Fund Number	A-2(2ND)
Type of Enterprise Fund	Water
Name of Enterprise Fund/Statutory Reference	Water

Part I Cash		2,595,237.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	0.00	
Payroll Payable	0.00	
Warrants Payable	0.00	
Encumbrances	0.00	
Expenditures	0.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	0.00	
Cash less Current Liabilities		2,595,237.00
Part II Retained Earnings, Undesignated		2,595,237.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		2,595,237.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

Enrollment Trends



MCAS 2019-2023



FY2025 Budget Department Request

	FY24	FY25	Difference	% Chg.
Operating Budget	23,458,597	24,776,804	1,318,207	5.62%
Capital Equipment/Leases/Athletic Fields	1,238,240	2,073,508	835,268	67.46%
Sub-Total	24,696,837	26,850,312	2,153,475	8.72%
Building Project - Debt Service (1)	5,619,488	5,846,567	227,079	4.04%
Total Operating & Capital Budget	30,316,325	32,696,878	2,380,553	7.85%
Non-Assessment Revenue:				
Chp. 70 Aid	2,197,552	2,981,596	784,044	35.68%
Chp. 71 Reg. Trans. Reimb.	807,615	969,305	161,690	20.02%
Prior Year Tuition	805,817	802,944	(2,873)	-0.36%
Certified E & D	650,000	650,000	-	0.00%
Prior Year Nonresident Capital Fee	373,430	277,084	(96,346)	-25.80%
Facilities Revolving Rental Revenue	-	113,700	113,700	0.00%
Total Non-Assessment Revenue	4,834,414	5,794,629	960,215	19.86%
Required Member Town Assessments	25,481,911	26,902,249	1,420,338	5.57%



FY2025 Preliminary Assessments Department Request

• FY2025 Preliminary Assessments Department Request

- Acton - \$3,704,780
- Arlington - \$9,001,270
- Bolton - \$1,390,844
- Concord - \$1,818,496
- Dover - \$287,338
- Lancaster - \$2,251,995
- Lexington - \$3,591,176
- Needham - \$1,899,363
- Stow - \$2,880,527

Town/City	Total FY25 Budget Assessment	Total FY24 Budget Assessment	Change - FY25 over FY24	Percent Change - FY25 over FY24	FY25 Budget 4 Year Rolling	FY24 Budget 4 Year Rolling	Change	% Change
Acton	\$ 3,704,780	\$ 3,284,798	\$ 419,982	12.79%	78.75	65	13.75	21.1%
Arlington	\$ 9,001,270	\$ 8,932,916	\$ 68,354	0.77%	199.25	181	18.25	10.1%
Belmont	\$ 34,329	\$ 34,946	\$ (618)	-1.77%				
Bolton	\$ 1,390,844	\$ 1,199,459	\$ 191,385	15.96%	27.00	20.75	6.25	30.1%
Boxborough	\$ 3,901	\$ 3,971	\$ (70)	-1.77%				
Carlisle	\$ 3,901	\$ 3,971	\$ (70)	-1.77%				
Concord	\$ 1,818,496	\$ 1,641,695	\$ 176,801	10.77%	33.75	29.75	4.00	13.4%
Dover	\$ 287,338	\$ 248,626	\$ 38,712	15.57%	4.00	3.5	0.50	14.3%
Lancaster	\$ 2,251,995	\$ 2,379,621	\$ (127,626)	-5.36%	55.75	54.5	0.75	1.4%
Lexington	\$ 3,591,176	\$ 3,501,977	\$ 89,199	2.55%	74.75	69.5	5.25	7.6%
Lincoln	\$ 6,242	\$ 6,354	\$ (112)	-1.77%				
Needham	\$ 1,899,363	\$ 1,640,461	\$ 258,902	15.78%	35.75	29.75	6.00	20.2%
Stow	\$ 2,880,527	\$ 2,574,523	\$ 306,004	11.89%	59.25	50.25	9.00	17.9%
Sudbury	\$ 17,164	\$ 17,473	\$ (309)	-1.77%				
Wayland	\$ 5,461	\$ 5,560	\$ (98)	-1.77%				
Weston	\$ 5,461	\$ 5,560	\$ (98)	-1.77%				
TOTAL	\$ 26,902,249	\$ 25,481,911	\$ 1,420,338	5.57%	567.75	504.00	63.75	12.6%



FY2025 Budget Priorities

- Collective Bargaining Agreement – 3.5%
- Staffing – Bring back Grant Funded Positions cut during COVID (Library/Reading Aide, Health Tech Aide and Co Op Coordinator)
- Staffing – Funding of Foreign Language Teacher and Athletic Trainer
 - Staff Reductions – Assistant Director of CTE and HR Placeholder
- Health Insurance – Level Funded (Lower Than Anticipated Premiums in FY2024)
- Transportation – 5% CPI Increase
- OPEB – Meet Recommendation of OPEB Study Committee
- Capital – Stabilization Funding (FY2024 \$500,000 to FY2025 \$750,000)
- Debt Service- *Will Not Assess Athletic Field*



FY2025 Budget Goals

Department Request

- Total Operating- **5.62%**
- Total Operating and Capital- **7.85%**
- Total Assessments- **5.57%**

Supt Version 1 Recommendation

- Total Operating- **4.13%**
- Total Operating and Capital- **5.28%**
- Total Assessments- **2.45%**

Budget Goals

- Total Operating- **Under 3.5%**
- Total Operating and Capital- **Under 5%**
- Total Assessments- **Under 1.5%**



FY2026 and FY2027 Budget Considerations

Tuition and Incremental Special Education Fee

- FY2025 Assessment Offset - \$810,321 (37 Students Being Collected in FY2024)
- FY2026 Assessment Offset - \$378,058 (16 Students To Be Collected in FY2025)
- FY2027 Assessment Offset - \$53,392 (2 Students To Be Collected in FY2026)

Out of District Capital Fee

- FY2025 Assessment Offset - \$277,084 (37 Students Being Collected in FY2024)
- FY2026 Assessment Offset - \$110,305 (16 Students To Be Collected in FY2025)
- FY2027 Assessment Offset - \$14,569 (2 Students To Be Collected in FY2026)



FY2024 Budget – Chapter 70 Discussion

- FY2024 School Committee Voted Budget Chapter 70 Estimate - **\$2,197,552**
- FY2024 Governors Final Budget Chapter 70 - **\$2,978,763**
- FY2024 Budget Difference Between Chapter 70 - **(\$781,211)**
- **Impact on Member Towns**
 - Acton - \$100,752
 - Arlington - \$280,554
 - Bolton - \$32,163
 - Concord - \$46,113
 - Dover - \$5,423
 - Lancaster - \$84,477
 - Lexington - \$107,727
 - Needham - \$46,113
 - Stow - \$77,889
- **Total - \$781,211**



FY2024 Budget – Chapter 70 Discussion Alternative Proposal

Current Plan - Finance Over Next 5 Years

Outstanding BAN \$2,800,000
 Est. MSBA Reimbursement \$2,235,000
 Balance To Be Financed \$565,000

	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Balance	565,000	462,000	362,000	262,000	152,000	-
Principal	103,000	100,000	100,000	100,000	162,000	565,000
5.5% Interest	77,000	25,410	19,910	14,410	8,910	145,640
Total	180,000	125,410	119,910	114,410	170,910	710,640

*Debt Excluded for 7 of 9 Member Towns
 (Except Lexington and Needham)*

Alternative - Close Out School Building Project

Outstanding BAN \$2,800,000
 Est. MSBA Reimbursement \$2,235,000
 Balance To Be Financed \$565,000
 + 5.5% Interest (January - June) \$65,000
 Total Required for Close Out \$630,000

**Results: Savings of \$145,000 In Interest
 FY2025 Budget Can Be Reduced \$180,000**





The following pages were taken from the Nashoba Regional School District's FY25 Budget presentation which was heard by the School Committee at their Annual Budget Hearing held on March 6, 2024. The entire NRSD budget presentation, including over seventy (70) pages of detailed information about each of the Nashoba Schools can be found on the District's website or by following the link below.

<https://www.nrsd.net/o/nrsd/page/march-6-24-sc-meeting>

The following pages have been excerpted from NRSD's Budget Presentation Materials:

Page 16	FY25 Executive Summary of Accounts
Pages 17-18	Budget Drivers: FY25 Operating Budget Summary of Salary & Non-Salary Accounts
Pages 21-23	Five-Year Rolling Foundation Enrollments FY25 Total Budget Assessment FY25 Revenues by Source



NRSD FY25 Budget

Executive Summary					
Account Name	FY24 Voted	FY25 Proposed	FY25 Voted	Dollar Change FY 24 to FY 25	Change %
Total Budget	\$64,902,630	\$69,255,891	\$0	\$4,353,261	6.71%
	FY24 Voted	FY25 Proposed	FY25 Voted	Dollar Change	Change %
Operating Budget	\$64,256,266	\$66,520,432	\$0	\$2,264,166	3.52%
Capital Equipment/ Leases (Copiers)	\$49,223	\$49,223	\$0	(\$0)	0.00%
Debt Service	\$597,142	\$2,686,236	\$0	\$2,089,094	349.85%
Total Budget	\$64,902,630	\$69,255,891	\$0	\$4,353,261	6.71%

	Principal	Interest	Total Payment
HS Renovation Bond	\$320,000	\$6,400	\$326,400
HS Track and Field	\$145,000	\$10,150	\$155,150
HS Leach Field & Fuel Storage	\$48,000	\$14,205	\$62,205
HS New Construction	\$5,000	\$2,137,481	\$2,142,481
Total Debt	\$518,000	\$2,168,236	\$2,686,236
HS Track and Field Debt funded by Athletic Revolving Fund			(\$25,000)
Total Debt Assessed			\$2,661,236

NRSD FY25 Budget

Nashoba Regional School District
Budget Drivers: FY25 Operating Budget

Voted FY 24 Budget	\$ 64,902,630
Proposed FY 25 Budget	\$ 69,255,891
Increase (\$)	\$ 4,353,261
Increase (%)	6.71%

Budget Drivers	FY23 Actual	FY24 Voted	FY25 Proposed	One Year Change %	One Year Change \$	% of \$ Increase
Salaries for Existing Personnel (<i>incl. subs</i>)	\$39,442,059	\$41,534,123	\$43,174,409	3.95%	\$1,640,285	37.68%
Insurance and Benefits	\$9,782,131	\$10,505,102	\$10,686,199	1.72%	\$181,097	4.16%
Special Education (<i>non-salary, w/o transp</i>)	\$1,629,691	\$2,155,885	\$2,764,104	28.21%	\$608,219	13.97%
Transportation: Regular Day/Late/MV	\$2,035,746	\$2,260,820	\$2,352,120	4.04%	\$91,300	2.10%
Transportation: SPED	\$205,156	\$259,498	\$527,600	103.32%	\$268,102	6.16%
Utilities (<i>gas, electric, propane, telephone</i>)	\$1,299,885	\$1,392,400	\$1,256,950	-9.73%	(\$135,450)	-3.11%
Facilities Department (<i>non-salary</i>)	\$1,568,175	\$1,798,047	\$1,552,312	-13.67%	(\$245,735)	-5.64%
High School Debt Service	\$544,713	\$597,142	\$2,686,236	349.85%	\$2,089,094	47.99%
Deficit Bond Payment	\$0	\$0	\$0	0.00%	\$0	0.00%
SPED Assessment	\$0	\$0	\$0	0.00%	\$0	0.00%
School Choice Assessment	\$408,634	\$497,910	\$400,000	-19.66%	(\$97,910)	-2.25%
Charter School Assessment	\$601,595	\$506,461	\$550,000	8.60%	\$43,539	1.00%
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	\$591,006	\$620,873	\$671,973	8.23%	\$51,100	1.17%
Site-Based and Department Funds	\$2,360,013	\$2,774,370	\$2,633,988	-5.06%	(\$140,381)	-3.22%
TOTAL	\$60,468,804	\$64,902,630	\$69,255,891	6.71%	\$4,353,261	100.00%

NRSD FY25 Budget

Nashoba Regional School District

Summary of Salary and Non-Salary Accounts: FY25 Operating Budget

Category	Salary					Non-Salary					Totals				
	FY22 Actual	FY23 Actual	FY24 Voted	FY25 Proposed	One Year Change %	FY22 Actual	FY23 Actual	FY24 Voted	FY25 Proposed	One Year Change %	FY22 Actual	FY23 Actual	FY24 Voted	FY25 Proposed	One Year Change %
Insurance & Benefits	\$0	\$0	\$0	\$0	0.00%	\$8,844,345	\$9,782,131	\$10,505,102	\$10,686,199	1.7%	\$8,844,345	\$9,782,131	\$10,505,102	\$10,686,199	1.72%
System-Wide	\$943,397	\$1,032,920	\$995,937	\$1,110,199	11.47%	\$4,325,046	\$4,181,694	\$4,483,206	\$6,660,329	48.56%	\$5,268,443	\$5,214,614	\$5,479,143	\$7,770,528	41.82%
Health Services	\$841,391	\$837,136	\$886,056	\$941,789	6.29%	\$18,148	\$29,851	\$38,250	\$33,550	-12.29%	\$859,539	\$866,987	\$924,306	\$975,339	5.52%
Facilities Dept.	\$1,835,896	\$1,885,423	\$1,907,549	\$1,941,796	1.80%	\$2,821,239	\$2,868,060	\$3,190,447	\$2,809,262	-11.95%	\$4,657,135	\$4,753,483	\$5,097,996	\$4,751,058	-6.81%
Substitute Teachers	\$589,282	\$429,706	\$370,000	\$393,300	6.30%	\$0	\$0	\$0	\$0	0.00%	\$589,282	\$429,706	\$370,000	\$393,300	6.30%
Teaching and Learning	\$226,849	\$325,760	\$321,401	\$345,938	7.63%	\$307,311	\$370,308	\$459,312	\$653,447	42.27%	\$534,160	\$696,067	\$780,713	\$999,385	28.01%
SPED	\$8,461,500	\$9,077,664	\$10,077,361	\$10,759,203	6.77%	\$1,448,301	\$1,834,847	\$2,415,383	\$3,291,704	36.28%	\$9,909,800	\$10,912,510	\$12,492,744	\$14,050,907	12.47%
Technology	\$478,257	\$495,869	\$505,786	\$528,621	4.51%	\$1,076,117	\$1,050,839	\$1,151,406	\$820,670	-28.72%	\$1,554,374	\$1,546,708	\$1,657,192	\$1,349,291	-18.58%
Athletics	\$491,676	\$537,405	\$559,318	\$607,554	8.62%	\$247,285	\$299,226	\$341,678	\$329,400	-3.59%	\$738,961	\$836,631	\$900,996	\$936,954	3.99%
High School	\$6,888,541	\$7,119,449	\$7,470,499	\$7,698,058	3.05%	\$350,582	\$350,208	\$435,183	\$446,230	2.54%	\$7,239,123	\$7,469,657	\$7,905,683	\$8,144,288	3.02%
Luther Burbank	\$2,151,550	\$2,179,129	\$2,315,116	\$2,339,894	1.07%	\$63,050	\$27,703	\$43,645	\$49,755	14.00%	\$2,214,600	\$2,206,832	\$2,358,762	\$2,389,649	1.31%
Center School	\$3,928,256	\$4,011,439	\$4,221,107	\$3,930,389	-6.89%	\$89,469	\$64,896	\$79,388	\$70,692	-10.95%	\$4,017,726	\$4,076,335	\$4,300,495	\$4,001,080	-6.96%
Hale MS	\$2,057,429	\$2,094,466	\$2,106,933	\$2,225,841	5.64%	\$75,436	\$30,020	\$58,336	\$51,424	-11.85%	\$2,132,865	\$2,124,486	\$2,165,269	\$2,277,264	5.17%
Mary Rowlandson	\$3,542,947	\$3,520,352	\$3,665,484	\$3,972,939	8.39%	\$67,601	\$47,813	\$68,107	\$72,212	6.03%	\$3,610,549	\$3,568,165	\$3,733,590	\$4,045,151	8.34%
Florence Sawyer	\$5,674,396	\$5,895,342	\$6,131,575	\$6,378,887	4.03%	\$132,141	\$89,149	\$99,064	\$106,609	7.62%	\$5,806,537	\$5,984,490	\$6,230,640	\$6,485,496	4.09%
TOTAL:	\$38,111,366	\$39,442,059	\$41,534,123	\$43,174,409	3.95%	\$19,866,071	\$21,026,744	\$23,368,507	\$26,081,482	11.61%	\$57,977,437	\$60,468,804	\$64,902,630	\$69,255,891	6.71%

NRSD FY25 Budget

Nashoba Regional School District

Fiscal Year 2025

Five Year Rolling Foundation Enrollments

		FY25	FY24	FY23	FY22	FY21				
Town:	FIVE YEAR TOTAL	1-Oct-23	1-Oct-22	1-Oct-21	1-Oct-20	1-Oct-19	1-Oct-18	1-Oct-17	1-Oct-16	1-Oct-15
Bolton:	5,105	1,006	1,011	1,030	1,054	1,004	1,020	1,076	1,015	1,041
Lancaster:	4,923	1,017	1,014	983	969	940	946	966	978	985
Stow:	5,514	1,055	1,083	1,124	1,115	1,138	1,154	1,211	1,258	1,262
Total:	15,542	3,078	3,107	3,137	3,138	3,082	3,120	3,253	3,251	3,288

UPDATED WITH FOUNDATION ENROLLMENT NUMBERS

FOR OPERATING ASSESSMENT

Town:	FY 22	FY 23	FY 24	FY25	Change
Bolton:	33.0927901%	32.9001913%	32.8453542%	32.8458897%	0.000535537%
Lancaster:	30.5511208%	30.8753189%	31.1318018%	31.6735921%	0.541790244%
Stow:	36.3560892%	36.2244898%	36.0228439%	35.4805182%	-0.542325782%
Total:	100.0000000%	100.0000000%	100.0000000%	100.0000000%	0.000000000%

HIGH SCHOOL ENROLLMENT FOR CAPITAL ASSESSMENT

FY25

Town:	10/1/2023	FY 22	FY 23	FY 24	FY 25	Change
Bolton:	249	34.8264278%	34.2281879%	31.8681319%	30.1088271%	-1.7593048%
Lancaster	277	30.3471445%	30.7606264%	32.9670330%	33.4945586%	0.5275257%
Stow:	301	34.8264278%	35.0111857%	35.1648352%	36.3966143%	1.2317791%
Total:	827	100.0000000%	100.0000000%	100.0000000%	100.0000000%	0.0000000%

NRSD FY25 Budget

Budget Assessment

Proposed Budget	\$69,255,891	
High School Debt	\$2,661,236	Subject to Capital Assessment Process
Local Revenue	\$13,264,806	State and Locally Generated Revenue
Amount Assessed	\$53,329,849	Total Amount Assessed
Fixed Assessment	\$30,119,759	Minimum Required Local Contributions
Variable Assessment	\$23,210,090	Remainder of Budget to be Assessed

Minimum Local Contribution (House 1)	
Town	Amount
Bolton	\$10,432,645
Lancaster	\$8,559,118
Stow	\$11,127,996
Total	\$30,119,759
FY25 Update	

Towns	Five Year Rolling Assessment Percentage	Fixed Assessment	Variable Assessment	FY 2025 Net Debt Assessment	FY 2025 Total Assessment	FY 2024 Total Assessment	FY 2025 Total Dollar Increase	FY 2025 Percentage Increase
Bolton	32.8458897%	\$10,432,645	\$7,623,561	\$801,266.95	\$18,857,473	\$17,516,593	\$1,340,880	7.65%
Lancaster	31.6735921%	\$8,559,118	\$7,351,469	\$891,369.25	\$16,801,956	\$15,285,485	\$1,516,472	9.92%
Stow	35.4805182%	\$11,127,996	\$8,235,060	\$968,599.80	\$20,331,656	\$19,059,502	\$1,272,154	6.67%
Total	100.0000000%	\$30,119,759	\$23,210,090	\$2,661,236.00	\$55,991,085	\$51,861,579	\$4,129,506	7.96%

Net Payment Analysis

	FY 2025 Assessment	SBAB Credit	FY 2025 Net Assessment
Bolton	\$18,857,473	\$0	\$18,857,473
Lancaster	\$16,801,956	\$0	\$16,801,956
Stow	\$20,331,656	\$0	\$20,331,656

NRSD FY25 Budget

FY25 Revenue By Source					
Revenue Source	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Voted	FY25 Proposed
Bolton Assessment	\$15,851,005	\$16,317,623	\$16,953,808	\$17,516,593	\$18,857,473
Lancaster Assessment	\$13,374,331	\$13,845,827	\$14,591,571	\$15,285,485	\$16,801,956
Stow Assessment	\$18,135,162	\$18,059,890	\$18,535,962	\$19,059,502	\$20,331,656
Chapter 70 Educational Aid	\$7,273,744	\$7,867,074	\$9,093,116	\$9,777,036	\$9,869,376
Regional Transportation	\$1,440,914	\$1,310,064	\$1,471,118	\$1,620,246	\$1,437,440
School Choice: Tuition In	\$0	\$0	\$0	\$25,000	\$0
SBA Reimbursements	\$0	\$0	\$0	\$0	\$0
Medicaid Revenue	\$54,180	\$490,882	\$276,240	\$200,000	\$250,000
Extended Day Revolving	\$0	\$0	\$0	\$0	\$0
Pre-School Revolving	\$0	\$0	\$0	\$0	\$0
Investment Income	\$13,620	\$16,486	\$298,150	\$100,000	\$200,000
BAN Premium Balance Credit	\$0	\$0	\$0	\$0	\$0
E&D Appropriation	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,400,000
E&D Full Day Kindergarten	\$0	\$0		\$0	\$0
Charter School	\$71,645	\$75,957	\$131,798	\$98,769	\$77,990
Other Revenue*	\$63,052	\$149,001	\$61,907	\$20,000	\$30,000
Total Assessment Revenue	\$47,360,498	\$48,223,340	\$50,081,341	\$51,861,579	\$55,991,085
Total Local Revenue	\$10,117,154	\$10,999,601	\$12,532,329	\$13,041,051	\$13,264,806
Total Revenue	\$57,477,652	\$59,222,941	\$62,613,670	\$64,902,630	\$69,255,891