

# General Government & Administrative Services

FY27 Manager's Recommended Budget

March 12, 2026



# Revenue Overview

- Total revenue increase \$15,489,617 (+6.26%, same as expenditure increase)
- All revenues excluding real estate & personal property taxes only increase by a net total of \$371,267 (0.51%)
- State aid +\$1M Grants for Municipal Projects (implemented in FY26), +\$402,970 MV tax cap (makes up for lost revenue)
- MV Taxes down \$340,668 due to adjustment in collections rate
- Fines, fees & charges down \$222k- mostly Town Clerk fees
- Interest earnings down \$400k
- Cannabis taxes down \$120k
- At-risk fund balance remains at \$2.5M
- The remaining burden of \$15.1M therefore gets placed on the variable mill rate portion of property taxes, resulting in +8.66% mill rate in the recommended budget

# GENERAL GOVERNMENT \$8,616,119 Includes:

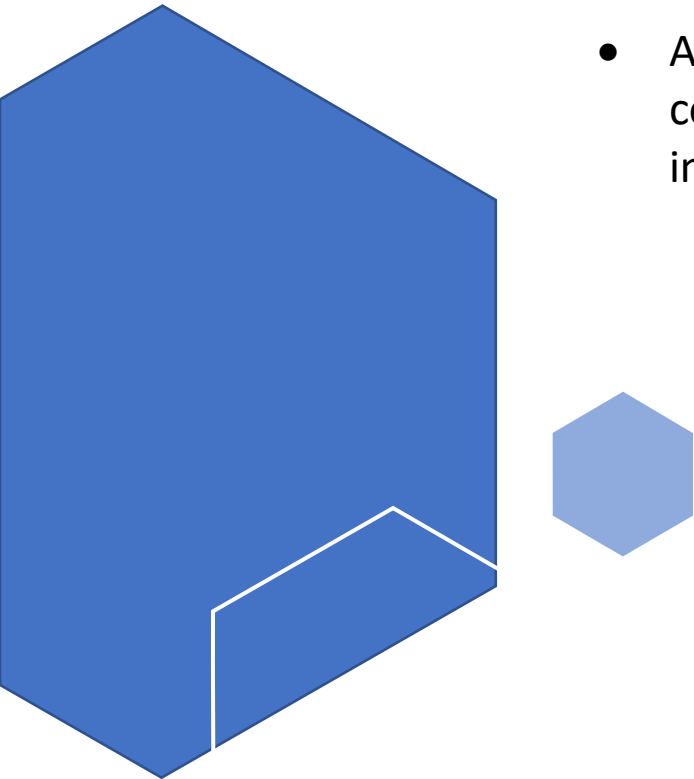
- Board of Directors
- Town Manager
- Budget & Research
- Human Resources
- Customer Service & Info. Center
- Town Attorney
- Probate Court
- Finance
  - Admin & Accounting,
  - Assessment, Collection,
  - Purchasing
- Planning & Economic Development
- Town Clerk
- Registrars of Voters
- Municipal Services



**Year-to-year increase of \$511,632 (6.31%)**

# Centralization of Telecom. & Conferences

- All cellphone and data plan costs are being moved to the IT department- shift of \$164,171 across all General Fund departments
- All discretionary professional development conference costs are centralized to a Special Grant fund, and is funded in Interfund Transfers, resulting in a savings of \$130,589



# Board of Directors – \$379,300



Year-to-year decrease of \$22,667 (-5.64%)

- A decrease of \$30,000 in consulting services
- An increase of \$15,000 for the annual audit
- A decrease of \$4,000 for office supplies and equipment
- A decrease of \$5,000 in professional development to reflect the centralization of conference expenses

# Town Manager – \$688,506



Year-to-year decrease of \$268,058 (-28.02%)

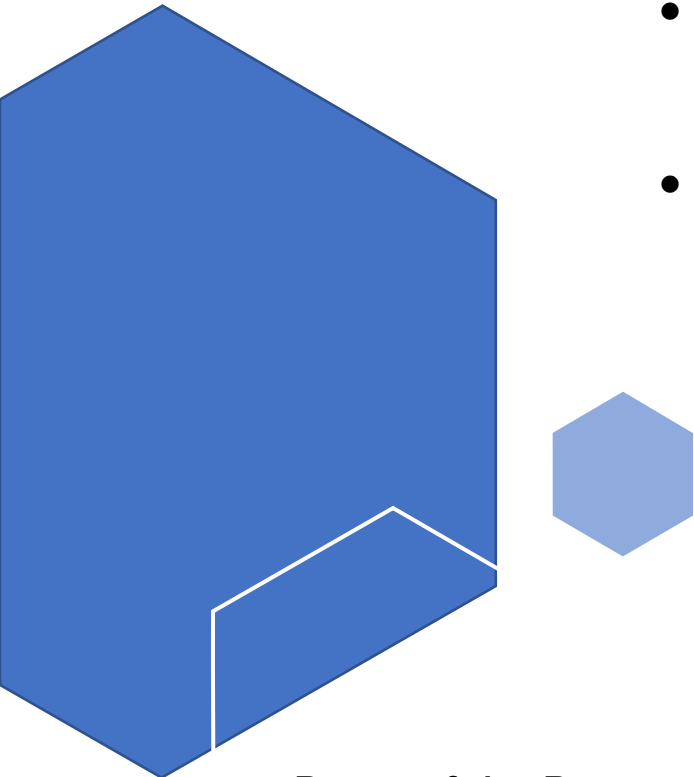
- A decrease of \$232k to reflect moving Municipal Services to its own department within General Government.
- A decrease of \$6k to reflect centralizing conference and cellphone/ data plan costs
- The amount set aside for potential reorganization/ salary adjustments is reduced by \$70k
- Absent the shift in personnel to Municipal Services, this budget decreases by \$36,058 (-3.77%)

# Municipal Services– \$384,064



## New- Formerly in Town Manager's Office

- Includes 3 FTE's: Director, Coordinator, Permit Coordinator
- \$9,500 in as-needed professional services & office supplies



# Budget & Research - \$335,348



Year-to-year decrease of \$-7,465 (-2.18%)

- A decrease of \$12k to reflect the centralization of conference and cell/data costs

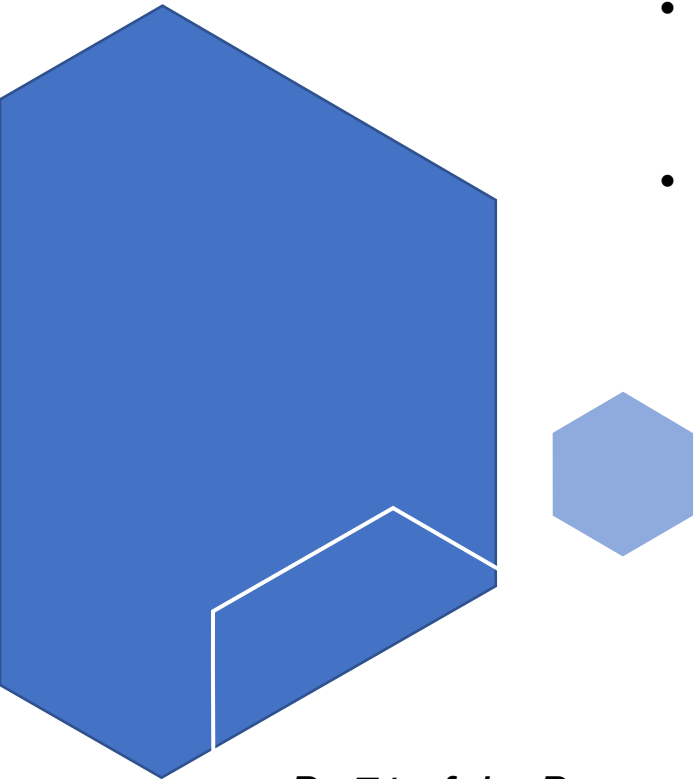


# Human Resources - \$823,817



Year-to-year increase of \$61,206 (8.03%)

- An increase of \$50,000 for labor counsel fees, to cover a number of upcoming collective bargaining negotiations.
- A decrease of \$3,000 in advertising expenses, to reflect the transition towards more online vacancy advertising

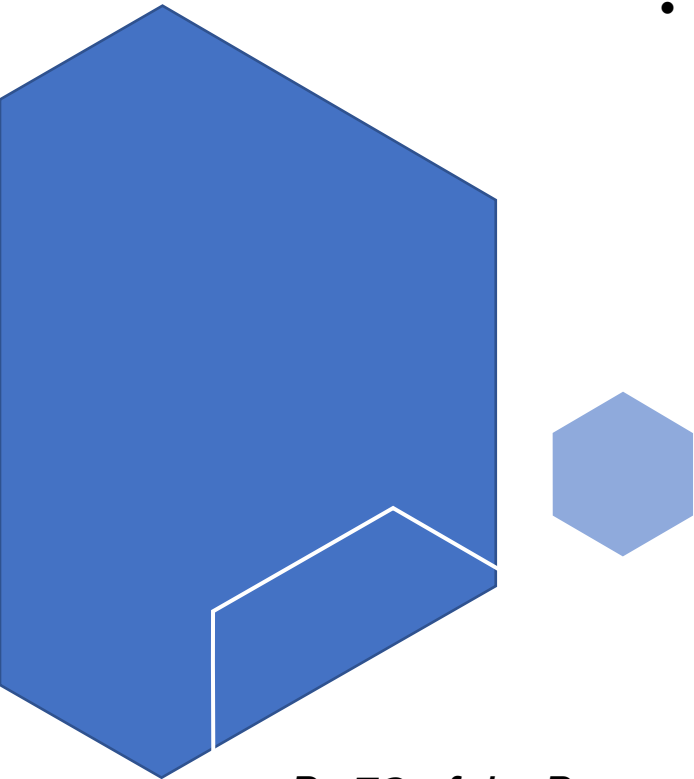


# Customer Service - \$182,985



Year-to-year decrease of \$8,748 (-4.56%)

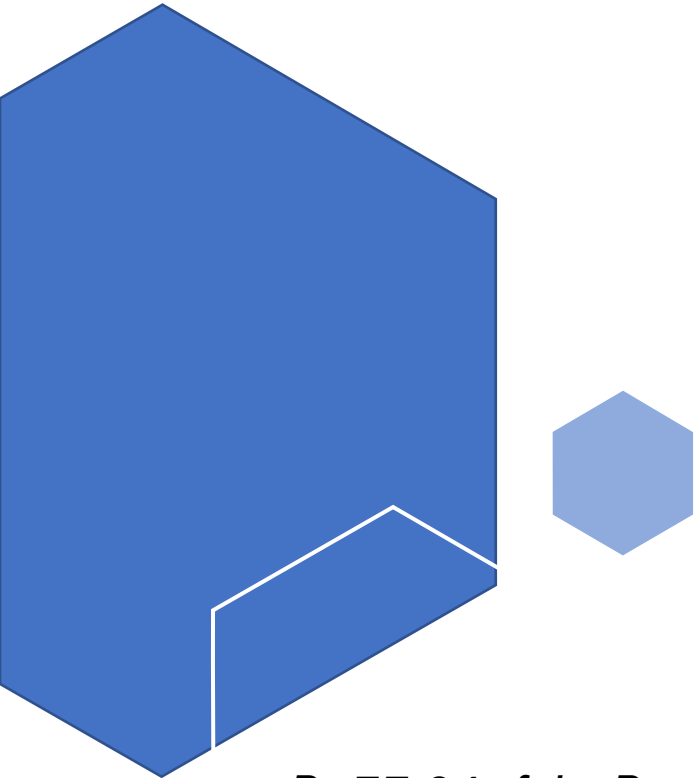
- A decrease of \$13,000 to reflect the downsizing of the Communications operation, reduced demand for in-person services, and the centralization of conference costs.



# Finance (all divisions) - \$3,179,041



Year-to-year increase of \$170,393 (5.66%)



# Finance Administration & Accounting - \$974,680



Year-to-year increase of \$32,154 (3.41%)

- A decrease of \$8k to reflect cost centralization of conference costs
- A decrease of \$2k in office supplies

# Assessment - \$838,307

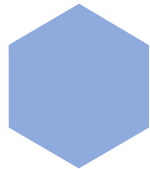
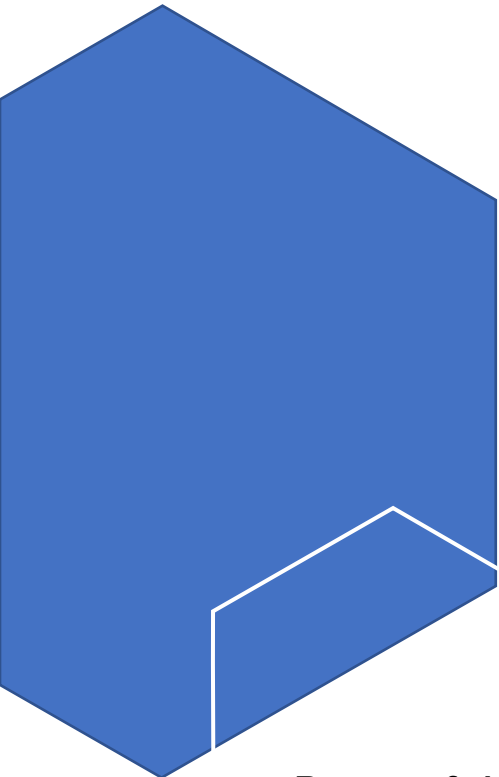


Year-to-year decrease of \$59,172 (7.59%)

- The budget includes a reorganization that involves freezing the Assistant Assessor and Revenue Collection Services Manager positions, authorizing in their place a Deputy Assessor and a Field Appraiser position, and converting the part time account associate to a full-time position, for a net increase of roughly \$30k.
- A decrease of \$5k for centralization of conference and cellphone/data plans
- An increase of \$3k for various administrative costs, including assessment software and JD Power vehicle assessment resources.

# Assessment Re-org: Net Cost \$30k

<u>Current</u>	<u>Recommended FY27</u>
Assessor	Assessor
Assistant Assessor	Deputy Assessor
Revenue Collections Service Mgr	Field Appraiser
Assessment Technician	Assessment Technician
Account Associate	Sr Account Associate
Part Time Account Associate	Full Time Account Assc



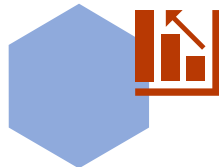
# Collections - \$568,343



Year-to-year decrease of \$33,218 (6.21%)

- Driven by contractual salary adjustments

# Purchasing - \$797,711



Year-to-year decrease of \$45,849 (6.10%)

- Driven by contractual salary adjustments

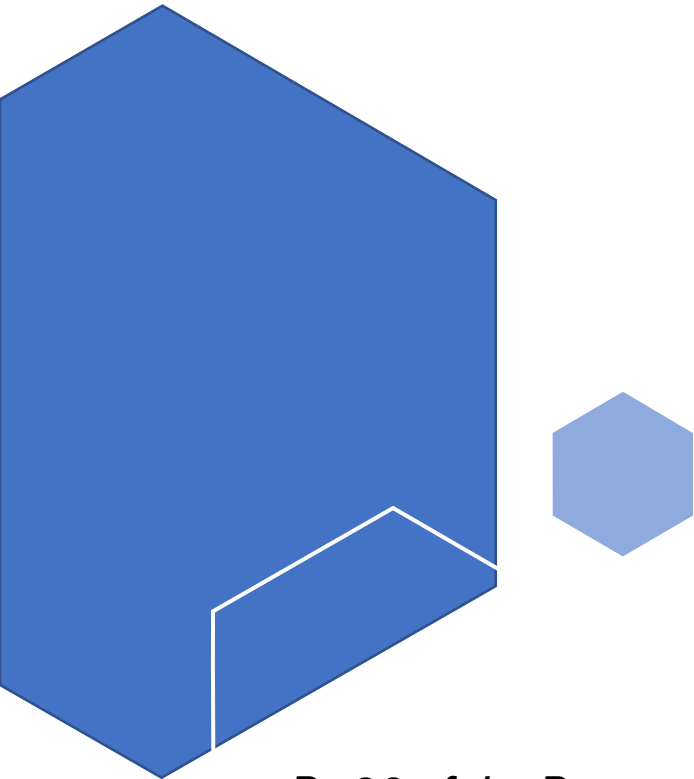
# Planning & Economic Development

## \$1,072,130



Year-to-year increase of \$76,796 (7.72%)

- An increase of \$12k for various technical services and legal consultation for planning & zoning matters.

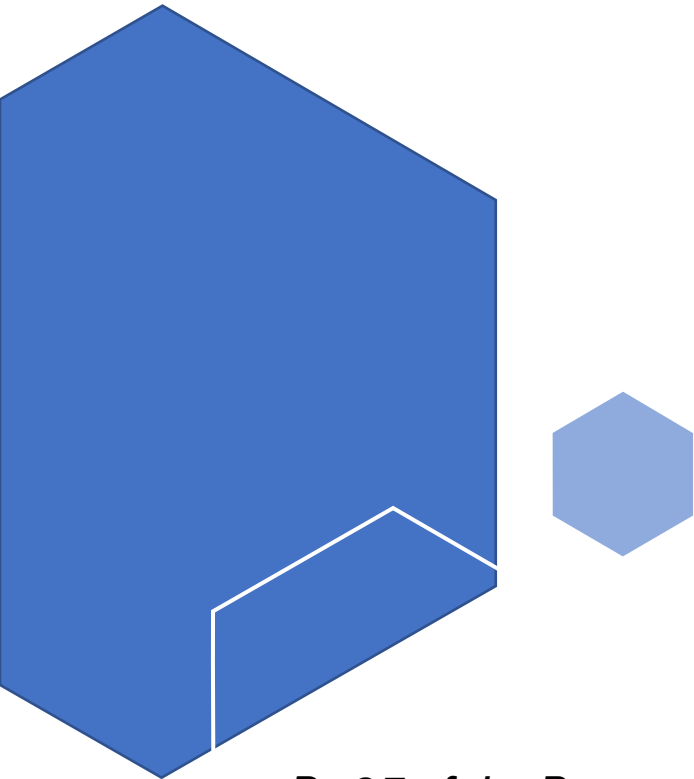


# Town Clerk - \$523,824



Year-to-year increase of \$7,331 (1.42%)

- No significant adjustments



# Registrars- \$500,361



Year-to-year increase of \$81,309 (19.4%)

- An increase of \$66k to reflect FY27 being a midterm election year, which involves a ramping-up of resources compared to a local election year.
- Annual salary & benefits adjustments

# Town Attorney - \$500,943



Year-to-year increase of \$37,471 (8.08%)

- Primarily reflects salary adjustment for staff attorney

## Probate- \$45,800



No change

# General Government Summary

	Adopted 2025/26	Manager's Recom. 2026/27	Recom. Change Over Current Adopted	Percent Change
<b>GENERAL GOVERNMENT</b>				
Board of Directors	\$ 401,967	\$ 379,300	\$ (22,667)	-5.64%
Town Manager	\$ 956,564	\$ 688,506	\$ (268,058)	-28.02%
Municipal Services	\$ -	\$ 384,064	\$ 384,064	N/A
Budget & Research Office	\$ 342,813	\$ 335,348	\$ (7,465)	-2.18%
Human Resources	\$ 762,611	\$ 823,817	\$ 61,206	8.03%
Customer Service/Info Office	\$ 191,733	\$ 182,985	\$ (8,748)	-4.56%
Finance Admin & Accounting	\$ 942,526	\$ 974,680	\$ 32,154	3.41%
Assessment	\$ 779,135	\$ 838,307	\$ 59,172	7.59%
Collection	\$ 535,125	\$ 568,343	\$ 33,218	6.21%
Purchasing	\$ 751,862	\$ 797,711	\$ 45,849	6.10%
Planning and Economic Devel.	\$ 995,334	\$ 1,072,130	\$ 76,796	7.72%
Town Clerk	\$ 516,493	\$ 523,824	\$ 7,331	1.42%
Registrars	\$ 419,052	\$ 500,361	\$ 81,309	19.40%
Town Attorney	\$ 463,472	\$ 500,943	\$ 37,471	8.08%
Probate Court	\$ 45,800	\$ 45,800	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 8,104,487</b>	<b>\$ 8,616,119</b>	<b>\$ 511,632</b>	<b>6.31%</b>

# Information Technology - \$3,267,657



Year-to-year increase of \$327,807 (11.15%)

- Upgrading of a Junior Technical Support Specialist to Technical Support Specialist.
- An increase of \$163,506 which represents the centralization of cellphone and data plan costs town-wide to the IT department. Dep't increase would be around 5.5% absent this shift.
- Software increases by \$102,144 (10%) and includes the following:
  - The addition of roughly \$30k for a utility billing upgrade to the Munis financial system.
  - \$35,000 for an AI management platform that will be used to improve process efficiencies and coordinate management of the use of AI by Town operations.
  - Contractual increases for other software and IT services averaging 5%

# Administrative Services - \$44,118,780



Year-to-year increase of \$3,485,308 (8.58%)

Includes:

- Retired Employee Benefits
- Interfund Transfers
- Contingency (Miscellaneous)
- Debt Service

# Retiree Benefits - \$16,844,850



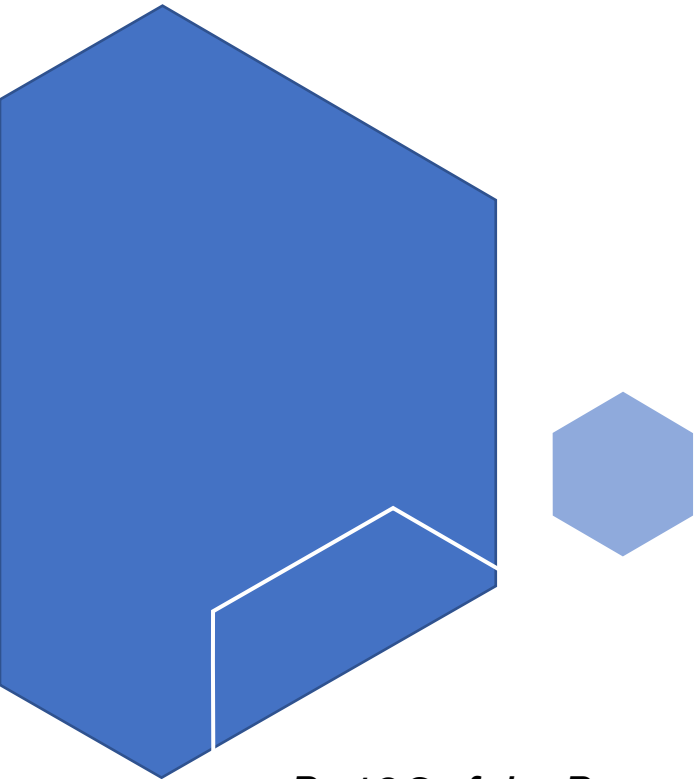
Year-to-year increase of \$835,693 (5.22%)

- Retirees Medical Insurance +\$532,224 (+10%)
- Defined Benefit Pension +\$303,469 (+3%)
- Unemployment & Deferred Compensation
- Termination Benefits
- Social Security
- Professional & Technical Services
- Retirees Life Insurance

# Miscellaneous (Contingency) - \$200,000



No change



*Pg 196 of the Recommended Budget book*

# Interfund Transfers - \$7,811,988



Year-to-year increase of \$916,341 (13.29%)

Transfer to Capital increases \$874,702 (33%)- will be covered in DPW presentation

Transfer to Special Grants increases \$50k for conferences; this shift resulted in net savings of \$130k

Transfer to IT +\$279,693 (+16.30%)- \$164,171 of this is centralization of cellphone costs; increase would be 6.73% absent this shift

MSIP decreases \$288,054 (-13.27%) based on actuarial analysis

# Debt Service - \$19,261,942



Year-to-year increase of \$1,733,274 (9.89%)

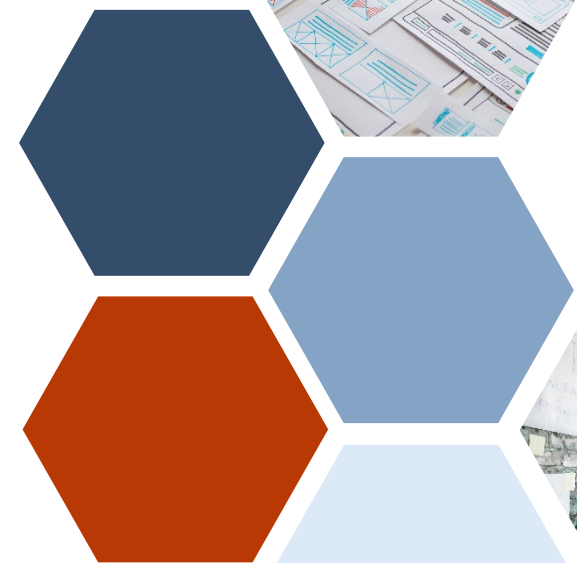
- Year 1 payments on a 2026 general purpose bond issue of \$18M for the new library and public works
- Decreases use of anticipated & existing debt premium receipts to offset debt costs from \$2.4 to \$1.8M
- Includes \$45,000 annual payment on a CHEFA loan in support of the Head Start Facility, per an agreement with the Town

# Authorized/Unissued Debt

Year	Description	Original Authorization	Issued	Unissued
2017	Land Acquisition	\$ 4,000,000	\$ 3,000,000	\$ 1,000,000
2019	SMARTR 2	\$ 47,000,000	\$ 37,000,000	\$ 10,000,000
2021	DPW FY21	\$ 17,250,000	\$ 16,975,000	\$ 275,000
2022	Library	\$ 39,000,000	\$ 35,525,000	\$ 3,475,000
2023	DPW FY23	\$ 19,000,000	\$ 15,000,000	\$ 4,000,000
2025	DPW FY25	\$ 19,500,000	\$ -	\$ 19,500,000
	<b>TOTAL</b>	<b>\$ 145,750,000</b>	<b>\$ 107,500,000</b>	<b>\$ 38,250,000</b>

# Administrative Services Summary

	Adopted 2025/26	Manager's Recom. 2026/27	Recom. Change Over Current Adopted	Percent Change
<b>ADMINISTRATIVE SERVICES (formerly Fixed Misc)</b>				
Retired Employee Benefits	\$ 16,009,157	\$ 16,844,850	\$ 835,693	5.22%
Interfund Transfers	\$ 6,895,647	\$ 7,811,988	\$ 916,341	13.29%
Miscellaneous	\$ 200,000	\$ 200,000	\$ -	0.00%
Debt Service	\$ 17,528,668	\$ 19,261,942	\$ 1,733,274	9.89%
<b>TOTAL</b>	<b>\$ 40,633,472</b>	<b>\$ 44,118,780</b>	<b>\$ 3,485,308</b>	<b>8.58%</b>



**Questions?**

