

Warrant Article #64

Fiscal Year 2027 Budget



May 6, 2026

James Feeney, Town Manager

Long Range Plan, April 14, 2026

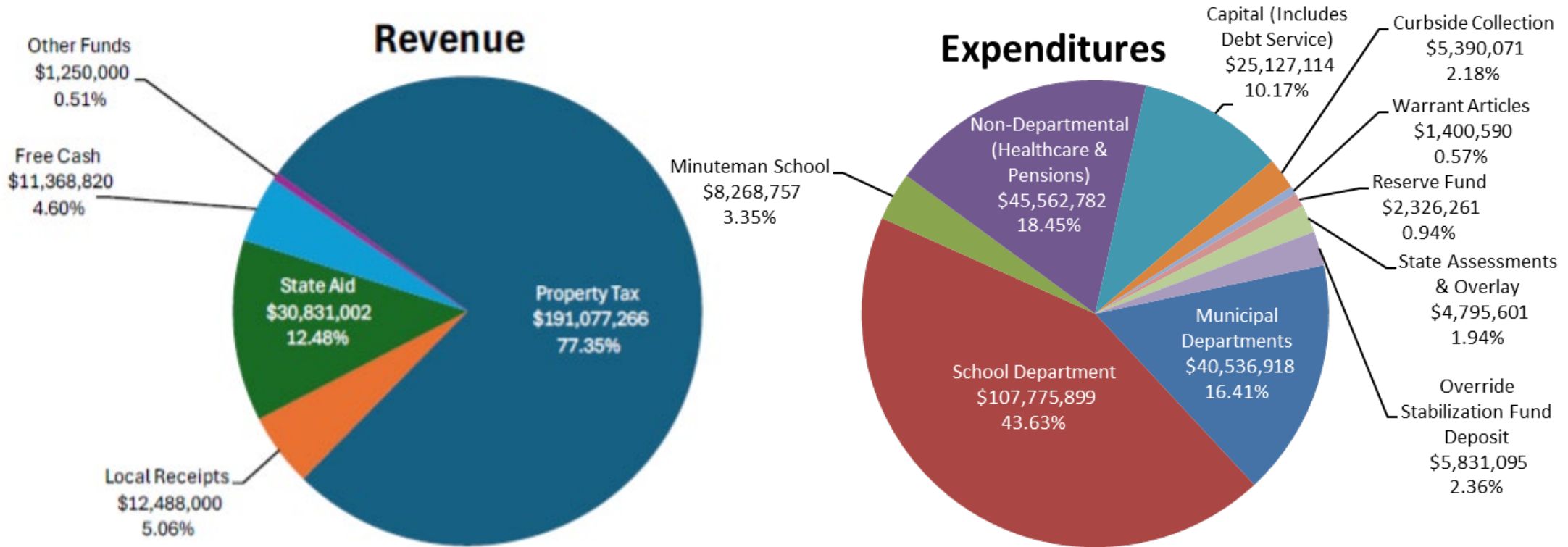
	FY 2026	FY 2027	Dollar Change	Percent Change	FY 2028	Dollar Change	Percent Change	FY 2029	Dollar Change	Percent Change	FY 2030	Dollar Change	Percent Change	FY2031	Dollar Change	Percent Change
REVENUE																
State Aid	30,200,811	30,831,002	630,191	2.09%	31,134,860	303,858	0.99%	31,441,757	306,897	0.99%	31,751,723	309,966	0.99%	32,064,788	313,065	0.99%
Local Receipts	10,443,994	12,488,000	2,044,006	19.57%	12,589,500	101,500	0.81%	12,622,500	33,000	0.26%	12,667,500	45,000	0.36%	12,712,500	45,000	0.36%
Free Cash	10,298,997	11,368,820	1,069,823	10.39%	8,462,413	(2,906,407)	-25.56%	6,978,590	(1,483,823)	-17.53%	6,978,590	0	0.00%	6,978,590	0	0.00%
Overlay Reserve Surplus	750,000	1,250,000	500,000	66.67%	200,000	(1,050,000)	-84.00%	200,000	0	0.00%	200,000	0	0.00%	200,000	0	0.00%
Property Tax	171,327,383	191,077,266	19,749,883	11.53%	196,444,756	5,367,490	2.81%	201,807,226	5,362,470	2.73%	207,084,812	5,277,586	2.62%	212,399,519	5,314,707	2.57%
Override Stabilization Fund	8,984,045	0	(8,984,045)	-100.00%	2,820,258	2,820,258	-	9,034,429	6,214,171	-	123,255	(8,911,174)	-	0	(123,255)	-
TOTAL REVENUES	232,005,230	247,015,088	15,009,858	6.47%	251,651,787	4,636,699	1.88%	262,084,502	10,432,715	4.15%	258,805,879	(3,278,623)	-1.25%	264,355,397	5,549,517	2.14%
APPROPRIATIONS																
APS School Budget	103,630,672	107,775,899	4,145,227	4.00%	112,086,935	4,311,036	4.00%	116,570,412	4,483,477	4.00%	121,233,229	4,662,816	4.00%	126,082,558	4,849,329	4.00%
Growth Factor	1,070,420	0	(1,070,420)	-100.00%	0	0	-	0	0	-	0	0	-	0	0	-
Net School Budget	103,630,672	107,775,899	4,145,227	4.00%	112,086,935	4,311,036	4.00%	116,570,412	4,483,477	4.00%	121,233,229	4,662,816	4.00%	126,082,558	4,849,329	4.00%
Minuteman Operating & Capital	6,609,620	6,612,570	2,950	0.04%	6,844,010	231,440	3.50%	7,083,550	239,540	3.50%	7,331,474	247,924	3.50%	7,588,076	256,602	3.50%
Minuteman Exempt Capital	1,737,470	1,656,187	(81,283)	-4.68%	1,769,692	113,505	6.85%	1,761,491	(8,201)	-0.46%	2,049,721	288,230	16.36%	2,023,298	(26,423)	-1.29%
Net Minuteman Budget	8,347,090	8,268,757	(78,333)	-0.94%	8,613,702	344,945	4.17%	8,845,041	231,339	2.69%	9,381,195	536,154	6.06%	9,611,374	230,179	2.45%
Town Personnel Services	33,887,660	35,950,836	2,063,176	6.09%	37,119,238	1,168,402	3.25%	38,325,613	1,206,375	3.25%	39,571,195	1,245,582	3.25%	40,857,259	1,286,064	3.25%
Town Expenses	8,656,211	8,120,693	(535,518)	-6.19%	8,384,616	263,923	3.25%	8,657,116	272,500	3.25%	8,938,472	281,356	3.25%	9,228,972	290,500	3.25%
Enterprise Fund/Other Offsets	(3,282,750)	(3,534,611)	(251,861)	7.67%	(3,649,486)	(114,875)	3.25%	(3,768,094)	(118,608)	3.25%	(3,890,557)	(122,463)	3.25%	(4,017,000)	(126,443)	3.25%
Net Town Budget	39,261,121	40,536,918	1,275,797	3.25%	41,854,368	1,317,450	3.25%	43,214,635	1,360,267	3.25%	44,619,110	1,404,475	3.25%	46,069,231	1,450,121	3.25%
MWRA Debt Shift	0	0	0		0	0		0	0		0	0		0	0	
Capital budget																
Exempt Debt Service	12,707,667	12,732,788	25,121	0.20%	12,642,378	(90,410)	-0.71%	12,560,047	(82,331)	-0.65%	12,210,069	(349,978)	-2.79%	12,128,369	(81,700)	-0.67%
Non-Exempt Service	7,417,567	8,317,444	899,877	12.13%	9,109,861	792,417	9.53%	9,268,957	159,096	1.75%	9,121,711	(147,246)	-1.59%	9,261,054	139,343	1.53%
Cash	5,031,594	3,992,880	(1,038,714)	-20.64%	3,014,007	(978,873)	-24.52%	3,370,661	356,654	11.83%	4,000,039	629,378	18.67%	4,409,381	409,342	10.23%
Adjustments to 5% Plan		1,076,314	1,076,314	-	1,156,507	80,193	7.45%	1,146,286	(10,221)	-0.88%	1,126,347	(19,939)	-1.74%	1,218,106	91,759	8.15%
Offsets/Capital Carry Forward	(574,674)	(992,312)	(417,638)	72.67%	(319,707)	672,605	-67.78%	(308,784)	10,923	-3.42%	(256,400)	52,384	-16.96%	(245,050)	11,350	-4.43%
Total Capital	24,582,154	25,127,114	544,960	2.22%	25,603,046	475,932	1.89%	26,037,167	434,121	1.70%	26,201,766	164,599	0.63%	26,771,860	570,094	2.18%
Pensions	15,866,268	16,620,963	754,695	4.76%	17,452,011	831,048	5.00%	18,324,612	872,601	5.00%	19,332,466	1,007,854	5.50%	20,395,752	1,063,286	5.50%
Insurance	26,210,136	28,941,819	2,731,683	10.42%	31,493,444	2,551,625	8.82%	34,012,920	2,519,476	8.00%	36,393,824	2,380,904	7.00%	38,941,392	2,547,568	7.00%
Curbside Collection	5,084,973	5,390,071	305,098	6.00%	5,700,000	309,929	5.75%	6,027,750	327,750	5.75%	6,359,276	331,526	5.50%	6,709,036	349,760	5.50%
State Assessments	4,439,400	4,445,601	6,201	0.14%	4,553,497	107,896	2.43%	4,664,090	110,593	2.43%	4,777,448	113,358	2.43%	4,893,640	116,192	2.43%
Overlay Reserve	996,875	350,000	(646,875)	-64.89%	600,000	250,000	71.43%	600,000	0	0.00%	600,000	0	0.00%	600,000	0	0.00%
Reserve Fund	2,089,593	2,326,261	236,668	11.33%	2,344,195	17,934	0.77%	2,387,285	43,090	1.84%	2,444,228	56,943	2.39%	2,502,037	57,809	2.37%
Warrant Articles	1,496,948	1,400,590	(96,358)	-6.44%	1,350,590	(50,000)	-3.57%	1,400,590	50,000	3.70%	1,350,590	(50,000)	-3.57%	1,300,590	(50,000)	-3.70%
Override Stabilization Fund		5,831,095	5,831,095	-	0	(5,831,095)	-100.00%	0	0	-	0	0	-	0	0	-
TOTAL APPROPRIATIONS	232,005,230	247,015,088	15,009,858	6.47%	251,651,787	4,636,699	1.88%	262,084,502	10,432,715	4.15%	272,693,131	10,608,629	4.05%	283,877,470	11,184,339	4.10%
BALANCE	0	0			0			0			(13,887,252)			(19,522,073)		
Free Cash	22,737,640	16,924,826			13,957,180			13,957,180			13,957,180			13,957,180		
Stabilization Fund	4,769,308	4,964,694			5,163,988			5,367,268			5,574,613			5,786,105		
Override Stabilization Fund	6,146,847	11,977,942			9,157,684			123,255			0		0			
Overlay Surplus (less liabilities)	2,074,841	1,174,841			1,574,841			1,974,841			2,374,841			2,774,841		
Municipal Bldg. Ins. Trust Fund	777,055	784,826			792,674			800,601			808,607			816,693		
TOTAL:	36,505,691	35,827,129			30,646,367			22,223,144			22,715,241			23,334,819		

Long Range Plan as of April 14, 2026 FY26 – FY27 Comparison

	FY 2026	FY 2027	Dollar Change	Percent Change
REVENUE				
State Aid	30,200,811	30,831,002	630,191	2.09%
Local Receipts	10,443,994	12,488,000	2,044,006	19.57%
Free Cash	10,298,997	11,368,820	1,069,823	10.39%
Overlay Reserve Surplus	750,000	1,250,000	500,000	66.67%
Property Tax	171,327,383	191,077,266	19,749,883	11.53%
Override Stabilization Fund	8,984,045	0	(8,984,045)	-100.00%
TOTAL REVENUES	232,005,230	247,015,088	15,009,858	6.47%
APPROPRIATIONS				
APS School Budget	103,630,672	107,775,899	4,145,227	4.00%
Growth Factor	1,070,420	0	(1,070,420)	-100.00%
Net School Budget	103,630,672	107,775,899	4,145,227	4.00%
Minuteman Operating & Capital	6,609,620	6,612,570	2,950	0.04%
Minuteman Exempt Capital	1,737,470	1,656,187	(81,283)	-4.68%
Net Minuteman Budget	8,347,090	8,268,757	(78,333)	-0.94%
Town Personnel Services	33,887,660	35,950,836	2,063,176	6.09%
Town Expenses	8,656,211	8,120,693	(535,518)	-6.19%
Enterprise Fund/Other Offsets	(3,282,750)	(3,534,611)	(251,861)	7.67%
Net Town Budget	39,261,121	40,536,918	1,275,797	3.25%
MWRA Debt Shift	0	0	0	
Capital budget				
Exempt Debt Service	12,707,667	12,732,788	25,121	0.20%
Non-Exempt Service	7,417,567	8,317,444	899,877	12.13%
Cash	5,031,594	3,992,880	(1,038,714)	-20.64%
Adjustments to 5% Plan		1,076,314	1,076,314	-
Offsets/Capital Carry Forward	(574,674)	(992,312)	(417,638)	72.67%
Total Capital	24,582,154	25,127,114	544,960	2.22%
Pensions	15,866,268	16,620,963	754,695	4.76%
Insurance	26,210,136	28,941,819	2,731,683	10.42%
Curbside Collection	5,084,973	5,390,071	305,098	6.00%
State Assessments	4,439,400	4,445,601	6,201	0.14%
Overlay Reserve	996,875	350,000	(646,875)	-64.89%
Reserve Fund	2,089,593	2,326,261	236,668	11.33%
Warrant Articles	1,496,948	1,400,590	(96,358)	-6.44%
Override Stabilization Fund		5,831,095	5,831,095	-
TOTAL APPROPRIATIONS	232,005,230	247,015,088	15,009,858	6.47%
BALANCE	0	0		
Free Cash	22,737,640	16,924,826		
Stabilization Fund	4,769,308	4,964,694		
Override Stabilization Fund	6,146,847	11,977,942		
Overlay Surplus (less liabilities)	2,074,841	1,174,841		
Municipal Bldg. Ins. Trust Fund	777,055	784,826		
TOTAL:	36,505,691	35,827,129		

Fiscal Year 2027

Total \$247,015,088

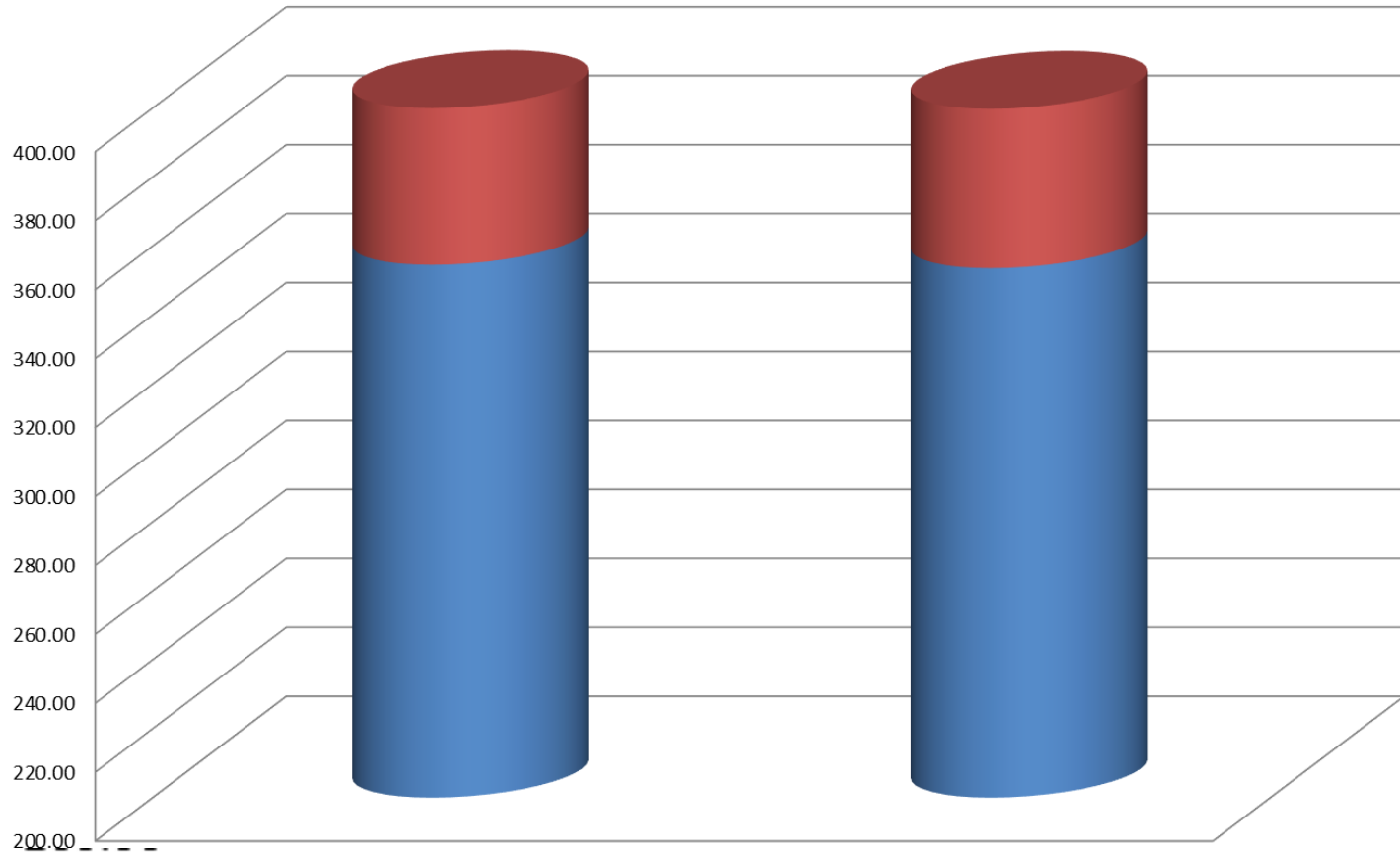


Overall General Fund Budget Summary

	FY2026 Budget	FY2027 Budget	Change	
			\$	%
Revenue				
Property Tax	\$ 171,327,383	\$ 191,077,266	\$ 19,749,883	11.53%
Local Receipts	\$ 10,443,994	\$ 12,488,000	\$ 2,044,006	19.57%
State Aid	\$ 30,200,811	\$ 30,831,002	\$ 630,191	2.09%
ARPA in FY23+FY24	\$ -	\$ -	\$ -	-
Free Cash	\$ 10,298,997	\$ 11,368,820	\$ 1,069,823	10.39%
Overlay	\$ 750,000	\$ 1,250,000	\$ 500,000	66.67%
Override Stabilization Fund	\$ 8,984,045	\$ -	\$ (8,984,045)	-100.00%
TOTAL TAXES, FEES, AID, AND OTHER SOURCES	\$ 232,005,230	\$ 247,015,088	\$ 15,009,858	6.47%
Transfers in (Offsets)	\$ (3,282,750)	\$ (3,534,611)	\$ (251,861)	7.67%
TOTAL REVENUES	\$ 228,722,480	\$ 243,480,477	\$ 14,757,997	6.45%
Expenditures				
Municipal Departments Appropriations	\$ 42,543,871	\$ 44,071,529	\$ 1,527,658	3.59%
Offsets and Indirect Costs	\$ 3,282,750	\$ 3,534,611	\$ 251,861	7.67%
Municipal Departments (Taxation Total)	\$ 39,261,121	\$ 40,536,918	\$ 1,275,797	3.25%
School Department	\$ 103,630,672	\$ 107,775,899	\$ 4,145,227	4.00%
Minuteman School	\$ 8,347,090	\$ 8,268,757	\$ (78,333)	-0.94%
Healthcare & Pensions	\$ 42,076,404	\$ 45,562,782	\$ 3,486,378	8.29%
Curbside Collection	\$ 5,084,973	\$ 5,390,071	\$ 305,098	6.00%
Capital	\$ 24,582,154	\$ 25,127,114	\$ 544,960	2.22%
Warrant Articles	\$ 1,496,948	\$ 1,400,590	\$ (96,358)	-6.44%
Reserve Fund	\$ 2,089,593	\$ 2,326,261	\$ 236,668	11.33%
State Assessments and Overlay	\$ 5,436,275	\$ 4,795,601	\$ (640,674)	-11.79%
TOTAL EXPENDITURES	\$ 232,005,230	\$ 247,015,088	\$ 15,009,858	6.47%
Surplus / (Deficit)	\$ -	\$ -	\$ -	-

Personnel (FTE) Changes

Town Personnel Trends
FY 2026 - FY2027 FTEs



■ Enterprise
■ General

FY26
46.25
354.54

FY27
46.22
353.57

General Fund

FY 26	FY 27	FY26 to 27 FTE Change	
354.54	353.57	-0.97	-0.27%

Enterprise Funds

FY 26	FY 27	FY26 to 27 FTE Change	
46.25	46.22	-0.03	-0.06%

FY2027 Salary Changes

Departmental Level Salary Changes, FY26 to FY27				
Department	2026 Budget	2027 Budget	\$ Change	% Change
Finance Committee	\$ 8,329	\$ 7,937	\$ (392)	-4.7%
Select Board	\$ 268,474	\$ 283,383	\$ 14,909	5.6%
Town Manager	\$ 1,047,199	\$ 1,085,908	\$ 38,709	3.7%
Comptroller	\$ 394,798	\$ 412,484	\$ 17,686	4.5%
Assessor	\$ 336,485	\$ 354,020	\$ 17,535	5.2%
Treasurer/Collector*	\$ 730,356	\$ 721,206	\$ (9,150)	-1.3%
Postage**	\$ 42,589	\$ -	\$ (42,589)	-100.0%
Legal	\$ 522,015	\$ 541,230	\$ 19,215	3.7%
Human Resources	\$ 399,205	\$ 422,139	\$ 22,934	5.7%
Information Technology	\$ 906,842	\$ 945,402	\$ 38,560	4.3%
Town Clerk	\$ 306,574	\$ 322,300	\$ 15,726	5.1%
Registrars	\$ 63,684	\$ 67,591	\$ 3,907	6.1%
Planning and Community Development	\$ 881,940	\$ 941,629	\$ 59,689	6.8%
Zoning Board of Appeals	\$ 71,901	\$ 76,765	\$ 4,864	6.8%
Facilities	\$ 548,091	\$ 553,171	\$ 5,080	0.9%
Parking	\$ 78,205	\$ 85,071	\$ 6,866	8.8%
Police	\$ 8,938,086	\$ 9,002,696	\$ 64,610	0.7%
Fire	\$ 8,328,720	\$ 8,286,198	\$ (42,522)	-0.5%
Inspections	\$ 565,409	\$ 601,357	\$ 35,948	6.4%
National Resources	\$ 1,328,662	\$ 1,386,995	\$ 58,333	4.4%
Engineering	\$ 386,776	\$ 410,526	\$ 23,750	6.1%
Public Works Admin	\$ 698,419	\$ 721,750	\$ 23,331	3.3%
Highway	\$ 1,817,694	\$ 1,869,094	\$ 51,400	2.8%
Motor Equipment Repair (MER)	\$ 502,069	\$ 514,029	\$ 11,960	2.4%
Cemetery	\$ 310,420	\$ 324,780	\$ 14,360	4.6%
Health and Human Services	\$ 713,790	\$ 747,526	\$ 33,736	4.7%
Council on Aging	\$ 540,483	\$ 552,427	\$ 11,944	2.2%
Veterans Services	\$ 87,357	\$ 94,811	\$ 7,454	8.5%
Diversity, Equity, and Inclusion	\$ 169,475	\$ 181,064	\$ 11,589	6.8%
Library	\$ 2,462,502	\$ 2,560,505	\$ 98,003	4.0%
Salary Reserve (Article 62)***	\$ 431,095	\$ 1,876,842	\$ 1,445,747	335.4%

- Overall increase of 6.09% from FY26 to FY27
- Excise Collector vacancy is frozen until January 1, 2027, resulting in a 50% decrease in the FY27 salary
- Output Media Handler position has been eliminated
- Transfer to Police and Fire Departments contingent upon Article 62

FY2027 Expense Changes

Departmental Level Expense Changes, FY26 to FY27

Department	2026 Budget	2027 Budget	\$ Change	% Change
Finance Committee	\$ 3,495	\$ 2,988	\$ (508)	-14.5%
Select Board*	\$ 100,550	\$ 110,510	\$ 9,960	9.9%
Town Manager	\$ 63,552	\$ 47,202	\$ (16,350)	-25.7%
Comptroller	\$ 27,600	\$ 24,505	\$ (3,095)	-11.2%
Assessor	\$ 93,248	\$ 83,318	\$ (9,930)	-10.6%
Treasurer/Collector	\$ 166,663	\$ 140,572	\$ (26,091)	-15.7%
Postage**	\$ 148,257	\$ 168,566	\$ 20,309	13.7%
Legal	\$ 136,665	\$ 130,000	\$ (6,665)	-4.9%
Human Resources	\$ 56,450	\$ 50,900	\$ (5,550)	-9.8%
Information Technology	\$ 854,148	\$ 768,383	\$ (85,765)	-10.0%
Town Clerk	\$ 11,000	\$ 9,500	\$ (1,500)	-13.6%
Registrars	\$ 15,250	\$ 13,250	\$ (2,000)	-13.1%
Planning and Community Development	\$ 38,621	\$ 34,359	\$ (4,262)	-11.0%
Zoning Board of Appeals	\$ 10,300	\$ 7,053	\$ (3,247)	-31.5%
Redevelopment Board	\$ 12,800	\$ 10,500	\$ (2,300)	-18.0%
Facilities	\$ 861,400	\$ 833,259	\$ (28,141)	-3.3%
Parking	\$ 20,780	\$ 16,500	\$ (4,280)	-20.6%
Police	\$ 860,166	\$ 822,080	\$ (38,086)	-4.4%
Fire	\$ 429,900	\$ 425,280	\$ (4,620)	-1.1%
Inspections	\$ 15,200	\$ 12,002	\$ (3,198)	-21.0%
Public Works (All Divisions)	\$ 3,592,388	\$ 3,433,610		
Health and Human Services	\$ 124,830	\$ 119,990	\$ (4,840)	-3.9%
Council on Aging	\$ 5,300	\$ 4,770	\$ (530)	-10.0%
Veterans	\$ 251,268	\$ 150,801	\$ (100,467)	-40.0%
Diversity, Equity, and Inclusion	\$ 39,000	\$ 35,975	\$ (3,025)	-7.8%
Library	\$ 547,380	\$ 489,820	\$ (57,560)	-10.5%
AYCC & COA Subsidies	\$ 170,000	\$ 175,000	\$ 5,000	2.9%

- 6.19% reduction to overall expense budgets
- 10% reduction to ‘Office Supplies’, ‘Printing’, and ‘Travel’ (in-state & out-of-state)
- 25% reduction to ‘Advertising’
- Minimum 10% reduction to committees and celebrations
- Larger targeted reductions

*Select Board expense increased to pay for cost of annual audit

**Postage expense budget increased to cover select bulk mail outsourcing due to position elimination

FY2027 New Requests

Department	Description	Personnel	Expense	Total	Department	Description	Personnel	Expense	Total
Assessor	CAMA System Upgrade		\$16,676	\$16,676	Fire	Record Management Software - First Due		\$1,888	\$1,888
Assessor	One Time CAMA Training/Conversion		\$20,000	\$20,000	Fire	QED - Police		\$1,254	\$1,254
DPW Cemetery	Contracted Services		\$30,000	\$30,000	HHS	Mosquito Control (3% contractual increase)		\$1,219	\$1,219
DPW Cemetery	Telephone Expenses		\$1,000	\$1,000	Information Technology	Operationalize OpenGov Permit&Application subscription		\$123,000	\$123,000
DPW Highway	Electricity		\$30,000	\$30,000	Information Technology	Operationalize One Meeting subscription		\$19,500	\$19,500
DPW Natural Resources	Contracted Services		\$12,000	\$12,000	Information Technology	Operationalize Boards&Meetings subscription		\$7,200	\$7,200
DPW Natural Resources	Telephone Expenses		\$3,000	\$3,000	Information Technology	Operationalize Budget module subscription		\$55,000	\$55,000
DPW Solid Waste	Curbside Collection		\$222,473	\$222,473	Information Technology	e911 license increase		\$3,600	\$3,600
DPW Solid Waste	Yard Waste Disposal		\$21,700	\$21,700	Information Technology	Office Manager transition - consulting services		\$15,000	\$15,000
DPW Solid Waste	Rubbish Disposal		\$162,257	\$162,257	Library	Part Time Programming/Outreach Librarian	\$32,681		\$32,681
DPW Solid Waste	Food Scrap Diversion		\$20,000	\$20,000	Library	Teen Librarian Support	\$10,606		\$10,606
DPW Solid Waste	Materials Supplies/Recycle Center		\$20,000	\$20,000	Planning	Assistant Planner	\$65,089		\$65,089
DPW MER	Contracted Services		\$5,000	\$5,000	Planning	GIS Analyst - Consultant		\$35,000	\$35,000
DPW Street Lights	Construction Services		\$20,000	\$20,000	Police	Sergeant - BWC (GR1/ST1-25% ED, 5% STAFF, 13 HOLIDAYS)	\$103,872		\$103,872
DPW Traffic Signals	Construction Services		\$10,000	\$10,000	Police	QED annual CAD expense		\$3,475	\$3,475
Facilities	Library Day(7am-4pm) Custodian	\$66,604		\$66,604	Registrar	Printing cost - town census		\$300	\$300
Facilities	Clothing Allowance		\$650	\$650	Registrar	Printing cost - street list		\$250	\$250
Facilities	Auto Allowance		\$1,672	\$1,672	Registrar	Printing cost - confirmation cards		\$200	\$200
Facilities	Materials Supplies		\$9,294	\$9,294	Registrar	del. Voter cards by law every two years		\$1,500	\$1,500
Facilities	CONTRACTED SRVCS - PROF SRVCS		\$66,356	\$66,356	Select Board	New Auditing Contract		\$12,000	\$12,000
Facilities	Electricity		\$23,984	\$23,984					

Grand Total

\$ 1,255,300

Continued Strong Financial Position

S&P Global
Ratings

RatingsDirect®

Research Update:

Arlington, MA Series 2026 GO Municipal-Purpose
Loan Assigned 'AAA' Rating; GO Bond Anticipation
Notes Rated 'SP-1+'

April 15, 2026



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December 8, 2025

Significant Audit Matters

Scope limitation

There were no scope limitations.

GAAP Departure

There were no GAAP departures.

Material Weaknesses/Significant Deficiencies

There were no material weaknesses or significant deficiencies.