

SELECT BOARD MEETING
Monday, February 9, 2026
*Conducted by Remote Participation
6:30 PM

AGENDA

ITEMS FOR INDIVIDUAL CONSIDERATION

1. Presentations: 2026 Annual Town Meeting Articles 6:30pm
 - Article 25: Surcharge on Specific Residential Development (Citizen Petition)
2. Vote: FY2027 Budget Recommendation 6:45pm
3. Discussion: Select Board Report to 2026 Annual Town Meeting 6:55pm

ADJOURN

1. Anticipated Adjournment 7:05pm

Meeting Packet: <https://lexington.novusagenda.com/agendapublic/>

*Members of the public can attend the meeting from their computer or tablet by clicking on the following link at the time of the meeting:

[https://lexingtonma.zoom.us/j/86343561893?
pwd=oXKQDdIdatm6cK4k5pbTMMCVOdDdQYa.1](https://lexingtonma.zoom.us/j/86343561893?pwd=oXKQDdIdatm6cK4k5pbTMMCVOdDdQYa.1)

Meeting ID: 863 4356 1893

Passcode: 436053

An Act Relative to Extending Certain State of Emergency Accommodations:

<https://www.mass.gov/the-open-meeting-law>

A meeting of the Select Board will be held on Monday, February 23, 2026 at 6:30pm via hybrid participation.

*Hearing Assistance Devices Available on Request
All agenda time and the order of items are approximate and
subject to change.*


Recorded by LexMedia

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Presentations: 2026 Annual Town Meeting Articles

PRESENTER:

Matt Daggett

ITEM NUMBER:

I.1

SUMMARY:

Matt Daggett will review his citizen petition article, Surcharge on Specific Residential Development, and answer any questions the Board may have.

SUGGESTED MOTION:

N/A

FOLLOW-UP:

N/A

DATE AND APPROXIMATE TIME ON AGENDA:

2/9/2026

6:30pm

ATTACHMENTS:

Description	Type
☐ Art 25 surcharge motion	Backup Material
☐ Art 25 surcharge presentation	Presentation

Town of Lexington

Motion

2026 Annual Town Meeting

ARTICLE 25 SURCHARGE ON SPECIFIC RESIDENTIAL DEVELOPMENT (Citizen Petition)

MOTION: That the Select Board be authorized to petition the Massachusetts General Court to enact legislation to establish a surcharge on specific residential development activities for the purpose of funding the creation of community housing that offsets the impact of said development activities in substantially the form below and further to authorize the Select Board to approve amendments to said act before its enactment by the General Court that are within the scope of the general objectives of this motion.

Be it enacted by the Senate and House of Representative in General Court assembled, and by the authority of the same as follows:

SECTION 1: In order to mitigate the continued loss of moderate-income housing by the demand for buildable parcels of land, a residential linkage fee, hereafter referred to as "the community housing surcharge" or "the surcharge," shall be added by the town of Lexington to all new single- and two-family residential construction building permits issued by said town on parcels where an existing single- or two-family dwelling has been demolished to create a single buildable lot or multiple buildable lots.

SECTION 2: The select board of the town of Lexington shall determine the amount of the community housing surcharge, which shall be applied on a dollars-per-square-foot basis on the certified total gross floor area of the structure or structures permitted by an applicable building permit. The surcharge shall apply only to newly-constructed single-family structures larger than 2,100 square feet gross floor area and to two-family structures larger than 4,200 square feet gross floor area. The select board shall adjust the rate of the community housing surcharge annually for inflation.

SECTION 3: The town manager of the town of Lexington or their designee shall prepare a nexus study every five years to determine the suitability, effect, and rate ranges of the surcharge, and recommend to the select board any possible changes necessary to address changing demand for community housing. The select board shall establish an initial surcharge rate, implement the surcharge, and make the surcharge effective no later than eighteen (18) months from the effective date of this act. The town manager or their designee shall also prepare and issue an annual report that identifies surcharge receipts and quantifies the attributes of community housing projects funded by the community housing surcharge.

SECTION 4: The select board of the town of Lexington may adopt additional requirements, exemptions, and regulations to implement or enforce said community housing surcharge, consistent with this act.

SECTION 5: The building commissioner of the town of Lexington shall not issue a certificate of occupancy for a building subject to this act before the community housing surcharge required by this act is paid; provided that an applicant for a building permit for a building in which said applicant intends to reside may opt to have the amount of said surcharge added to the property taxes due on said property in lieu of paying the surcharge in advance. If the applicant opts to have the surcharge added to the property taxes in such manner, the applicant shall not be required to pay said surcharge until the property is sold to another person; provided further that no interest shall accrue on the amount of the surcharge, and that the amount of the surcharge charge shall be abated by 20% per year from the date of the certificate of occupancy such that the amount of the surcharge will be \$0 as of the date that is five years from the date the certificate of occupancy is issued.

Town of Lexington
Motion
2026 Annual Town Meeting

SECTION 6: All surcharges received pursuant to this act shall be deposited into the Town of Lexington Affordable Housing Trust Fund, in congruence with section 55C of chapter 44 of the General Laws.

SECTION 7: For the purposes of this act, "community housing" shall mean as defined under section 2 of chapter 44B of the General Laws.

SECTION 8: This act shall take effect upon its passage.

(02/04/2026)

Article 25

Surcharge on Specific Residential Development

Select Board Meeting

02/09/26

Article Purpose

- To reauthorize local approval for the home rule petition passed under Article 6 of Special Town Meeting 2020-2
- Massachusetts Legislature rules require local approval to be obtained again if special legislation does not pass within a certain number of legislative sessions
- Very minor changes have been made to the concept and motion since passage at Town Meeting in 2020

Section 1: Definition and Focus

- A residential linkage fee, "the community housing surcharge," would be added to all new single- and two-family residential construction building permits
- Applies to parcels where an existing single- or two-family dwelling has been demolished to create a single or multiple buildable lots
- The surcharge would be applied only to parcels where new construction has replaced a single or two family dwelling

Sections 2 & 6: Rate and Funds

- Rate will be applied on a dollars-per-square-foot basis on the certified gross floor area of the structure(s) permitted
- The Select Board will determine the amount/rate of the community housing surcharge
- The Town will adjust the surcharge rate for inflation annually
- All surcharges received will be deposited into to the Lexington Affordable Housing Trust fund

Sections 4 & 8: Implementation

- The Select Board may adopt additional requirements, exemptions, and regulations to implement or enforce the community housing surcharge
- The act shall take effect upon its passage in the Legislature
- The Town must implement the surcharge within 18-months of passage

Sections 5: Collection & Abatement

- Surcharge must be paid before the certificate of occupancy is issued
- Surcharge can be added to the property taxes at 0% interest in lieu of immediate payment
- If added to the property taxes, the amount of the surcharge is abated 20% per year until the amount owed is \$0 after five years
- Abatement protects owners wishing to reside in the new dwelling from the surcharge, as opposed to speculative redevelopment

Section 3: Studies & Reporting

- Town Manager or designee will prepare a nexus study every five years to determine the suitability, effect, and amount of the surcharge, and may recommend possible changes
- Town Manager or designee will also prepare and issue an annual report that identifies surcharge receipts and quantifies the attributes of community housing projects funded

Section 7: Definitions

- For the special act, "community housing" is defined under Section 2 of Chapter 44B of the Massachusetts General Law:
 - **Community housing:** *"low and moderate income housing for individuals and families, including low or moderate income senior housing."*
 - **Moderate income housing:** *"housing for those persons and families whose annual income is less than 100 per cent of the areawide median income"*

192nd Legislative Session Review

JUN 2021: Petition filed in the House as Bill H.3891, referred to Committee on Housing

OCT 2021: Joint hearing held

MAR 2022: Bill reported favorably by committee and referred to Committee on House Steering, Policy and Scheduling

MAY 2022: Passed to be engrossed by the house, sent to Senate

JUN 2022: Read second and ordered to a third reading in Senate

JAN 2023: No further action taken

193rd Legislative Session Review

FEB 2023: Petition filed in the House as Bill H.2741, referred to Committee on Revenue

JUL 2023: Joint hearing held

FEB 2024: Reporting deadline extended

MAY 2024: Bill reported favorably by committee and referred to Committee on House Steering, Policy and Scheduling

MAY 2024: Read second and ordered to a third reading in House

DEC 2024: No further action taken

Next Steps

- Receive feedback and work to ensure passage at Town Meeting
- Work again with elected representatives and Town stakeholders to advocate and advance the special legislation
- Attend committee hearings and provide testimony

Questions?

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Vote: FY2027 Budget Recommendation

PRESENTER:

Carolyn Kosnoff, Assistant Town
Manager for Finance; Rosalyn Impink,
Budget Officer

ITEM NUMBER:

I.2

SUMMARY:

Category: Decision Making

This item seeks the Select Board's approval of the FY2027 Recommended Budget and Financing Plan as proposed by the Town Manager (the Brown Book). The Preliminary Budget (White Book) was released and presented at January 28, 2026 Budget Summit III. This packet includes an overview of the proposed budget in the form of the Program Summary, along with the details of the Enterprise and Capital budgets.

SUGGESTED MOTION:

Move to approve the FY2027 Recommended Budget and Financing Plan as shown in **Column D** of the Program Summary, and authorize staff to make non-substantive changes in preparing and finalizing the full Brown Book.

FOLLOW-UP:

Comptroller's Office

DATE AND APPROXIMATE TIME ON AGENDA:

2/9/2026

6:45pm

ATTACHMENTS:

Description	Type
<input type="checkbox"/> FY2027 Program Summary	Backup Material
<input type="checkbox"/> FY2027 Enterprise Summary	Backup Material
<input type="checkbox"/> FY2027 Capital Summary	Backup Material

Section I Budget Overview

Town of Lexington, MA

Program Summary		A	B	C	X	Y	D	E (D-C)	F (E/C)
Element	Description	FY2024 Actual	FY2025 Actual	FY2026 Restated	FY2027 Request	FY2027 Add/Delete	FY2027 Recommended	Change \$	Change %
Operating Budget - General Fund Expenses									
Program 1000: Education									
	1100 Lexington Public Schools	\$ 134,202,347	\$ 141,345,313	\$ 146,033,333	\$ 151,729,248		\$ 151,729,248	\$ 5,695,915	3.90 %
	1200 Regional High School	\$ 3,501,977	\$ 3,406,395	\$ 3,569,482	\$ 4,149,188	\$ —	\$ 4,149,188	\$ 579,706	16.24 %
	Total Education	\$ 137,704,324	\$ 144,751,708	\$ 149,602,815	\$ 155,878,436	\$ —	\$ 155,878,436	\$ 6,275,621	4.19 %
Program 2000: Shared Expenses									
	2110 Contributory Retirement	\$ 9,984,800	\$ 10,743,076	\$ 11,521,504	\$ 12,300,042	\$ —	\$ 12,300,042	\$ 778,538	6.76 %
	2130 Employee Benefits (Health/Dental/Life/Medicare)	\$ 32,345,834	\$ 36,043,142	\$ 41,147,189	\$ 44,371,638	\$ —	\$ 44,371,638	\$ 3,224,449	7.84 %
	2140 Unemployment	\$ 49,236	\$ 46,568	\$ 200,000	\$ 200,000	\$ —	\$ 200,000	\$ —	— %
	2150 Workers' Comp.* (MGL Ch.40:13A&13C, Ch.41:111F)	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ —	\$ 500,000	\$ —	— %
	<i>Subtotal 2100 Benefits</i>	<i>\$ 42,879,870</i>	<i>\$ 47,332,786</i>	<i>\$ 53,368,693</i>	<i>\$ 57,371,680</i>	<i>\$ —</i>	<i>\$ 57,371,680</i>	<i>\$ 4,002,987</i>	<i>7.50 %</i>
	2210 Property & Liability Insurance	\$ 1,016,845	\$ 1,183,127	\$ 1,277,696	\$ 1,453,542	\$ —	\$ 1,453,542	\$ 175,846	13.76 %
	2220 Uninsured Losses* (MGL Ch. 40, Sec. 13)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ —	\$ 200,000	\$ —	— %
	<i>Subtotal 2200 Property & Liability Insurance</i>	<i>\$ 1,216,845</i>	<i>\$ 1,383,127</i>	<i>\$ 1,477,696</i>	<i>\$ 1,653,542</i>	<i>\$ —</i>	<i>\$ 1,653,542</i>	<i>\$ 175,846</i>	<i>11.90 %</i>
	2310 Solar Producer Payments	\$ 351,503	\$ 364,281	\$ 390,000	\$ 390,000	\$ —	\$ 390,000	\$ —	— %
	<i>Subtotal 2300 Solar Producer Payments</i>	<i>\$ 351,503</i>	<i>\$ 364,281</i>	<i>\$ 390,000</i>	<i>\$ 390,000</i>	<i>\$ —</i>	<i>\$ 390,000</i>	<i>\$ —</i>	<i>— %</i>
	2410 Principal on Long Term Debt	\$ 4,806,800	\$ 4,290,400	\$ 3,895,500	\$ 4,162,300	\$ —	\$ 4,162,300	\$ 266,800	6.85 %
	2420 Interest on Long Term Debt	\$ 1,160,782	\$ 1,202,976	\$ 1,288,057	\$ 1,372,462	\$ —	\$ 1,372,462	\$ 84,405	6.55 %
	2430 Principal & Interest on Temporary Debt	\$ 590,135	\$ 36,080	\$ 799,511	\$ 740,053	\$ —	\$ 740,053	\$ (59,458)	(7.44) %
	<i>Subtotal 2400 Debt Services</i>	<i>\$ 6,557,717</i>	<i>\$ 5,529,455</i>	<i>\$ 5,983,068</i>	<i>\$ 6,274,815</i>	<i>\$ —</i>	<i>\$ 6,274,815</i>	<i>\$ 291,747</i>	<i>4.88 %</i>
	2510 Reserve Fund	\$ —	\$ —	\$ 850,000	\$ 1,000,000	\$ —	\$ 1,000,000	\$ 150,000	17.65 %
	<i>Subtotal 2500 Reserve Fund</i>	<i>\$ —</i>	<i>\$ —</i>	<i>\$ 850,000</i>	<i>\$ 1,000,000</i>	<i>\$ —</i>	<i>\$ 1,000,000</i>	<i>\$ 150,000</i>	<i>17.65 %</i>
	2600 Facilities	\$ 14,006,504	\$ 14,054,457	\$ 15,189,172	\$ 15,645,142	\$ (115,000)	\$ 15,530,142	\$ 340,970	2.24 %
	3450 Refuse & Recycle Collection for Municipal & School Buildings	\$ —	\$ 104,839	\$ 112,128	\$ 109,244	\$ —	\$ 109,244	\$ (2,884)	(2.57) %
	Total Shared Expenses	\$ 65,012,438	\$ 68,768,945	\$ 77,370,757	\$ 82,444,423	\$ (115,000)	\$ 82,329,423	\$ 4,958,666	6.41 %

Section I Budget Overview

Town of Lexington, MA

Program Summary		A	B	C	X	Y	D	E	F
		FY2024	FY2025	FY2026	FY2027	FY2027	FY2027	(D-C)	(E/C)
Element	Description	Actual	Actual	Restated	Request	Add/Delete	Recommended	Change \$	Change %
Program 3000: Public Works									
	3100-3500 DPW Personal Services	\$ 4,883,018	\$ 5,288,647	\$ 5,428,165	\$ 5,732,313	\$ (62,946)	\$ 5,669,367	\$ 241,202	4.44 %
	3100-3500 DPW Expenses	\$ 6,677,403	\$ 7,894,729	\$ 8,543,635	\$ 9,136,396	\$ (65,124)	\$ 9,071,272	\$ 527,637	6.18 %
Total Public Works		\$ 11,560,421	\$ 13,183,377	\$ 13,971,800	\$ 14,868,709	\$ (128,070)	\$ 14,740,639	\$ 768,839	5.50 %
Program 4000: Public Safety									
	4100 Law Enforcement Personal Services	\$ 7,878,682	\$ 8,515,030	\$ 8,464,958	\$ 8,412,785	\$ —	\$ 8,412,785	\$ (52,173)	(0.62) %
	4100 Law Enforcement Expenses	\$ 1,110,086	\$ 1,211,117	\$ 1,281,020	\$ 1,408,788	\$ (120,100)	\$ 1,288,688	\$ 7,668	0.60 %
	<i>Subtotal 4100 Law Enforcement</i>	<i>\$ 8,988,768</i>	<i>\$ 9,726,146</i>	<i>\$ 9,745,978</i>	<i>\$ 9,821,573</i>	<i>\$ (120,100)</i>	<i>\$ 9,701,473</i>	<i>\$ (44,505)</i>	<i>(0.46) %</i>
	4200 Fire Personal Services	\$ 8,313,040	\$ 8,384,150	\$ 8,480,645	\$ 8,633,864	\$ —	\$ 8,633,864	\$ 153,219	1.81 %
	4200 Fire Expenses	\$ 655,984	\$ 920,935	\$ 978,343	\$ 966,958	\$ (119,000)	\$ 847,958	\$ (130,385)	(13.33) %
	<i>Subtotal 4200 EMS/Fire</i>	<i>\$ 8,969,024</i>	<i>\$ 9,305,085</i>	<i>\$ 9,458,988</i>	<i>\$ 9,600,822</i>	<i>\$ (119,000)</i>	<i>\$ 9,481,822</i>	<i>\$ 22,834</i>	<i>0.24 %</i>
Total Public Safety		\$ 17,957,792	\$ 19,031,231	\$ 19,204,966	\$ 19,422,395	\$ (239,100)	\$ 19,183,295	\$ (21,671)	(0.11) %
Program 5000: Culture & Recreation									
	5100 Library Personal Services	\$ 2,720,515	\$ 2,830,030	\$ 2,950,596	\$ 3,021,568	\$ —	\$ 3,021,568	\$ 70,972	2.41 %
	5100 Library Expenses	\$ 660,036	\$ 631,274	\$ 740,865	\$ 769,015	\$ (28,300)	\$ 740,715	\$ (150)	(0.02) %
Total Culture & Recreation		\$ 3,380,551	\$ 3,461,304	\$ 3,691,461	\$ 3,790,583	\$ (28,300)	\$ 3,762,283	\$ 70,822	1.92 %
Program 6000: Human Services and Health									
	6100-6200 Human Services Personal Services	\$ 688,752	\$ 724,594	\$ 753,284	\$ 837,216	\$ —	\$ 837,216	\$ 83,932	11.14 %
	6100-6200 Human Services Expenses	\$ 850,437	\$ 651,760	\$ 950,313	\$ 1,008,984	\$ (17,350)	\$ 991,634	\$ 41,321	4.35 %
	<i>Subtotal 6100-6200 Human Services</i>	<i>\$ 1,539,190</i>	<i>\$ 1,376,354</i>	<i>\$ 1,703,597</i>	<i>\$ 1,846,200</i>	<i>\$ (17,350)</i>	<i>\$ 1,828,850</i>	<i>\$ 125,253</i>	<i>7.35 %</i>
	6500 Health Personal Services	\$ 435,477	\$ 458,485	\$ 473,524	\$ 477,006	\$ —	\$ 477,006	\$ 3,482	0.74 %
	6500 Health Expenses	\$ 46,988	\$ 54,919	\$ 87,500	\$ 88,000	\$ (5,000)	\$ 83,000	\$ (4,500)	(5.14) %
	<i>Subtotal 6500 Health</i>	<i>\$ 482,465</i>	<i>\$ 513,404</i>	<i>\$ 561,024</i>	<i>\$ 565,006</i>	<i>\$ (5,000)</i>	<i>\$ 560,006</i>	<i>\$ (1,018)</i>	<i>(0.18) %</i>
Total Human Services and Health		\$ 2,021,655	\$ 1,889,758	\$ 2,264,621	\$ 2,411,206	\$ (22,350)	\$ 2,388,856	\$ 124,235	5.49 %

Section I Budget Overview

Town of Lexington, MA

Program Summary		A	B	C	X	Y	D	E	F
		FY2024	FY2025	FY2026	FY2027	FY2027	FY2027	(D-C)	(E/C)
Element	Description	Actual	Actual	Restated	Request	Add/Delete	Recommended	Change \$	Change %
Program 7000: Land Use, Housing and Development (LUHD) Department									
	7100-7400 LUHD Dept. Personal Services	\$ 1,872,366	\$ 1,901,668	\$ 2,034,845	\$ 2,166,562	\$ (10,874)	\$ 2,155,688	\$ 120,843	5.94 %
	7100-7400 LUHD Dept. Expenses	\$ 311,235	\$ 294,209	\$ 430,391	\$ 431,891	\$ (44,950)	\$ 386,941	\$ (43,450)	(10.10) %
	Total Land Use, Housing & Development Dept.	\$ 2,183,601	\$ 2,195,876	\$ 2,465,236	\$ 2,598,453	\$ (55,824)	\$ 2,542,629	\$ 77,393	3.14 %
Program 8000: General Government									
	8110 Select Board Personal Services	\$ 150,735	\$ 150,342	\$ 155,071	\$ 165,644	\$ —	\$ 165,644	\$ 10,573	6.82 %
	8110 Select Board Expenses	\$ 78,450	\$ 130,998	\$ 131,013	\$ 156,513	\$ (20,000)	\$ 136,513	\$ 5,500	4.20 %
	8120 Legal	\$ 473,669	\$ 407,708	\$ 375,000	\$ 375,000	\$ —	\$ 375,000	\$ —	— %
	8130 Town Report	\$ 12,562	\$ 12,773	\$ 13,688	\$ 13,688	\$ —	\$ 13,688	\$ —	— %
	8140 PEG Access	\$ 626,292	\$ 705,263	\$ 764,757	\$ 862,708	\$ —	\$ 862,708	\$ 97,951	12.81 %
	<i>Subtotal 8100 Select Board</i>	<i>\$ 1,341,708</i>	<i>\$ 1,407,084</i>	<i>\$ 1,439,529</i>	<i>\$ 1,573,553</i>	<i>\$ (20,000)</i>	<i>\$ 1,553,553</i>	<i>\$ 114,024</i>	<i>7.92 %</i>
	8210-8220 Town Manager Personal Services	\$ 1,038,807	\$ 1,123,198	\$ 1,214,912	\$ 1,263,376	\$ —	\$ 1,263,376	\$ 48,464	3.99 %
	8210-8220 Town Manager Expenses	\$ 264,969	\$ 332,675	\$ 394,810	\$ 441,360	\$ (30,000)	\$ 411,360	\$ 16,550	4.19 %
	8230 Salary Transfer Account* (MGL Ch.40, Sec 13D)	\$ 725,300	\$ 294,179	\$ —	\$ 840,000	\$ (40,000)	\$ 800,000	\$ 800,000	— %
	<i>Subtotal 8200 Town Manager</i>	<i>\$ 2,029,076</i>	<i>\$ 1,750,053</i>	<i>\$ 1,609,722</i>	<i>\$ 2,544,736</i>	<i>\$ (70,000)</i>	<i>\$ 2,474,736</i>	<i>\$ 865,014</i>	<i>53.74 %</i>
	8310 Financial Committees	\$ 363	\$ 374	\$ 8,820	\$ 8,820	\$ —	\$ 8,820	\$ —	— %
	8320 Misc. Boards and Committees	\$ 5,999	\$ 6,000	\$ 10,500	\$ 10,500	\$ —	\$ 10,500	\$ —	— %
	8330 Town Celebrations Committee	\$ 45,423	\$ 47,439	\$ 53,800	\$ 53,800	\$ —	\$ 53,800	\$ —	— %
	<i>Subtotal 8300 Town Committees</i>	<i>\$ 51,785</i>	<i>\$ 53,813</i>	<i>\$ 73,120</i>	<i>\$ 73,120</i>	<i>\$ —</i>	<i>\$ 73,120</i>	<i>\$ —</i>	<i>— %</i>
	8400 Finance Personal Services	\$ 1,585,167	\$ 1,647,360	\$ 1,685,728	\$ 1,798,645	\$ —	\$ 1,798,645	\$ 112,917	6.70 %
	8400 Finance Expenses	\$ 366,468	\$ 406,950	\$ 520,490	\$ 541,015	\$ (23,900)	\$ 517,115	\$ (3,375)	(0.65) %
	<i>Subtotal 8400 Finance</i>	<i>\$ 1,951,635</i>	<i>\$ 2,054,310</i>	<i>\$ 2,206,218</i>	<i>\$ 2,339,660</i>	<i>\$ (23,900)</i>	<i>\$ 2,315,760</i>	<i>\$ 109,542</i>	<i>4.97 %</i>
	8500 Town Clerk Personal Services	\$ 427,108	\$ 501,388	\$ 562,029	\$ 552,273	\$ —	\$ 552,273	\$ (9,756)	(1.74) %
	8500 Town Clerk Expenses	\$ 119,349	\$ 118,140	\$ 130,450	\$ 130,725	\$ (2,000)	\$ 128,725	\$ (1,725)	(1.32) %
	<i>Subtotal 8500 Town Clerk</i>	<i>\$ 546,457</i>	<i>\$ 619,528</i>	<i>\$ 692,479</i>	<i>\$ 682,998</i>	<i>\$ (2,000)</i>	<i>\$ 680,998</i>	<i>\$ (11,481)</i>	<i>(1.66) %</i>
	8600 IT Personal Services	\$ 814,311	\$ 861,924	\$ 867,726	\$ 960,037	\$ (10,000)	\$ 950,037	\$ 82,311	9.49 %
	8600 IT Expenses	\$ 1,602,931	\$ 1,901,540	\$ 2,508,398	\$ 2,329,389	\$ —	\$ 2,329,389	\$ (179,009)	(7.14) %
	<i>Subtotal 8600 Innovation & Technology</i>	<i>\$ 2,417,243</i>	<i>\$ 2,763,464</i>	<i>\$ 3,376,124</i>	<i>\$ 3,289,426</i>	<i>\$ (10,000)</i>	<i>\$ 3,279,426</i>	<i>\$ (96,698)</i>	<i>(2.86) %</i>
	Total General Government	\$ 8,337,904	\$ 8,648,253	\$ 9,397,192	\$ 10,503,493	\$ (125,900)	\$ 10,377,593	\$ 980,401	10.43 %
	Total Municipal	\$ 45,441,924	\$ 48,409,799	\$ 50,995,276	\$ 53,594,839	\$ (599,544)	\$ 52,995,295	\$ 2,000,020	3.92 %

Section I Budget Overview

Town of Lexington, MA

Program Summary

Element Description	A	B	C	X	Y	D	E (D-C)	F (E/C)
	FY2024 Actual	FY2025 Actual	FY2026 Restated	FY2027 Request	FY2027 Add/Delete	FY2027 Recommended	Change \$	Change %
Operating Department Summary								
Education Operating	\$ 137,704,324	\$ 144,751,708	\$ 149,602,815	\$ 155,878,436	\$ —	\$ 155,878,436	\$ 6,275,621	4.19 %
Shared Expenses	\$ 65,012,438	\$ 68,768,945	\$ 77,370,757	\$ 82,444,423	\$ (115,000)	\$ 82,329,423	\$ 4,958,666	6.41 %
Municipal Operating	\$ 45,441,924	\$ 48,409,799	\$ 50,995,276	\$ 53,594,839	\$ (599,544)	\$ 52,995,295	\$ 2,000,020	3.92 %
	\$ 248,158,686	\$ 261,930,453	\$ 277,968,848	\$ 291,917,698	\$ (714,544)	\$ 291,203,154	\$ 13,234,306	4.76 %
Capital								
Capital Requests (Cash-GF, Prior Bond Auth., BAN Premiums)	\$ 13,299,438	\$ 13,769,689	\$ 16,542,946	\$ 14,877,344	\$ —	\$ 14,877,344	\$ (1,665,602)	(10.07) %
Non-General Fund Capital Requests	\$ 129,685	\$ 168,234	\$ 18,043	\$ 262,159	\$ —	\$ 262,159	\$ 244,116	1,352.97 %
Building Envelope & Systems Set-Aside	\$ 230,655	\$ 230,655	\$ 236,421	\$ 242,332	\$ —	\$ 242,332	\$ 5,911	2.50 %
Streets Set-Aside	\$ 2,688,312	\$ 2,707,321	\$ 2,726,806	\$ 2,746,777	\$ —	\$ 2,746,777	\$ 19,971	0.73 %
Total Capital	\$ 16,348,090	\$ 16,875,899	\$ 19,524,216	\$ 18,128,612	\$ —	\$ 18,128,612	\$ (1,395,604)	(7.15) %
Other								
Unallocated	\$ —	\$ —	\$ 2,700,158	\$ 2,199,071	\$ —	\$ 2,199,071	\$ (501,087)	(18.56) %
Set-Aside for Unanticipated Current FY Needs	\$ —	\$ —	\$ 200,000	\$ 250,000	\$ —	\$ 250,000	\$ 50,000	25.00 %
Special Education Stabilization Fund	\$ 500,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Special Education Reserve Fund	\$ 750,000	\$ —	\$ 700,000	\$ —	\$ —	\$ —	\$ (700,000)	(100.00) %
Set Aside for One-Time School Curriculum Purchase	\$ —	\$ —	\$ —	\$ 700,000	\$ —	\$ 700,000	\$ 700,000	— %
General Fund Support for Recreation & Community Programs (Transfer to Article 5, ATM)	\$ 256,675	\$ 272,708	\$ 254,213	\$ 267,810	\$ —	\$ 267,810	\$ 13,597	5.35 %
Tax Levy Dedicated to Capital Stabilization Fund	\$ 4,036,373	\$ 6,563,050	\$ 6,580,908	\$ 6,580,908	\$ —	\$ 6,580,908	\$ —	— %
Allocated to Capital Stabilization Fund	\$ 396,145	\$ 1,836,112	\$ 916,924	\$ —	\$ —	\$ —	\$ (916,924)	(100.0) %
Transfer to the Transportation Demand Management (TDM) Stab. Fund from Tax Levy	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Senior Service Program	\$ —	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Set-Aside for Harrington Fields Project (Deferred Capital)	\$ —	\$ —	\$ 2,000,000	\$ —	\$ —	\$ —	\$ (2,000,000)	(100.00) %
Municipal Tree Maintenance	\$ —	\$ —	\$ 200,000	\$ —	\$ —	\$ —	\$ (200,000)	(100.00) %
OPEB Trust Fund***	\$ 1,979,721	\$ 2,029,721	\$ 2,079,721	\$ 2,129,721	\$ —	\$ 2,129,721	\$ 50,000	2.40 %
Warrant Articles	\$ 187,927	\$ 500,000	\$ 24,000	\$ 75,000	\$ —	\$ 75,000	\$ 51,000	212.5 %
Total Other Articles	\$ 8,106,841	\$ 11,216,591	\$ 15,655,924	\$ 12,202,510	\$ —	\$ 12,202,510	\$ (3,453,414)	(22.06) %
General Fund Total	\$ 272,613,617	\$ 290,022,943	\$ 313,148,988	\$ 322,248,820	\$ (714,544)	\$ 321,534,276	\$ 8,385,288	2.68 %

Line-Items marked with an asterisk () will be presented at Town Meeting as Continuing Balance accounts.

**The FY2024 Actuals for Minuteman Regional High School have been adjusted to reflect the actual assessments for the years, rather than the timing of actual payments.

Section I Budget Overview

Town of Lexington, MA

Program Summary

Element	Description	A	B	C	X	Y	D	E (D-C)	F (E/C)
		FY2024 Actual	FY2025 Actual	FY2026 Restated	FY2027 Request	FY2027 Add/Delete	FY2027 Recommended	Change \$	Change %
***Reflects the OPEB funding from General Fund sources; additional amounts will be appropriated from the Water and Wastewater Enterprise funds, as detailed in those budget sections.									
Enterprise Funds									
3600	Water Enterprise	\$ 13,787,220	\$ 12,356,081	\$ 13,044,207	\$ 13,985,481	\$ —	\$ 13,985,481	\$ 941,274	7.22 %
3700	Sewer Enterprise	\$ 11,654,855	\$ 12,303,612	\$ 12,861,028	\$ 13,777,312	\$ —	\$ 13,777,312	\$ 916,284	7.12 %
5200	Recreation Enterprise	\$ 3,183,992	\$ 3,416,471	\$ 3,805,950	\$ 3,888,565	\$ —	\$ 3,888,565	\$ 82,615	2.17 %
	Cash Capital - Enterprise	\$ 900,000	\$ 1,200,000	\$ 1,500,000	\$ 1,800,000	\$ —	\$ 1,800,000	\$ 300,000	20.00 %
Total Enterprise Funds (Oper. Exp. ONLY)		\$ 29,526,067	\$ 29,276,164	\$ 31,211,185	\$ 33,451,358	\$ —	\$ 33,451,358	\$ 2,240,174	7.18 %
Revolving Funds									
1100	School Bus Transportation	\$ 987,576	\$ 1,149,961	\$ 1,150,000	\$ 1,300,000	\$ —	\$ 1,300,000	\$ 150,000	13.04 %
2600	Building Rental Revolving Fund	\$ 550,109	\$ 437,803	\$ 647,043	\$ 682,797	\$ —	\$ 682,797	\$ 35,754	5.53 %
3100	Regional Cache - Hartwell Avenue	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
3320	Tree (DPW-Forestry)	\$ 70,336	\$ 47,179	\$ 210,000	\$ 150,000	\$ —	\$ 150,000	\$ (60,000)	(28.57) %
3330	Burial Container (DPW-Cemetery)	\$ 26,690	\$ 24,021	\$ 60,000	\$ 60,000	\$ —	\$ 60,000	\$ —	— %
3420	Compost Operations (DPW-Recycling)	\$ 940,273	\$ 797,463	\$ 1,004,883	\$ 1,038,250	\$ —	\$ 1,038,250	\$ 33,367	3.32 %
3420	MHHP Operations	\$ 190,685	\$ 206,359	\$ 250,000	\$ 250,000	\$ —	\$ 250,000	\$ —	— %
3420	Refuse & Recycling Collection Rev. Fund (3420)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
6120	Senior Services	\$ 44,602	\$ 42,968	\$ 75,000	\$ 75,000	\$ —	\$ 75,000	\$ —	— %
6510	Health Programs	\$ 36,404	\$ 42,400	\$ 155,000	\$ 155,000	\$ —	\$ 155,000	\$ —	— %
6510	Lab Inspections	\$ 29,825	\$ 20,800	\$ 80,000	\$ 95,000	\$ —	\$ 95,000	\$ 15,000	18.75 %
7110	Residential Engineering Review	\$ —	\$ —	\$ 57,600	\$ 57,600	\$ —	\$ 57,600	\$ —	— %
7350	Tourism Revolving Fund	\$ 336,350	\$ 481,472	\$ 561,191	\$ 598,354	\$ —	\$ 598,354	\$ 37,163	6.62 %
Total Revolving Funds		\$ 3,212,850	\$ 3,250,427	\$ 4,250,717	\$ 4,462,002	\$ —	\$ 4,462,002	\$ 211,284	4.97 %
Community Preservation Act (CPA)									
	CPA Cash Capital	\$ 6,022,556	\$ 11,962,010	\$ 8,444,365	\$ 8,345,355	\$ —	\$ 8,345,355	\$ (99,010)	(1.17) %
	CPA Debt Service	\$ 1,935,635	\$ 1,788,900	\$ 681,200	\$ —	\$ —	\$ —	\$ (681,200)	(100.00) %
	CPA Other (Projects & Admin.)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ —	\$ 150,000	\$ —	— %
Total CPA		\$ 8,108,191	\$ 13,900,910	\$ 9,275,565	\$ 8,495,355	\$ —	\$ 8,495,355	\$ (780,210)	(8.41) %

Section I Budget Overview

Town of Lexington, MA

Program Summary		A	B	C	X	Y	D	E	F
		FY2024	FY2025	FY2026	FY2027	FY2027	FY2027	(D-C)	(E/C)
Element	Description	Actual	Actual	Restated	Request	Add/Delete	Recommended	Change \$	Change %
Grants									
	Grants & Subsidies (MBTA & Elder Affairs)	\$ 177,909	\$ 398,740	\$ 300,913	\$ 231,897	\$ —	\$ 231,897	\$ (69,016)	(22.94) %
Total Grants		\$ 177,909	\$ 398,740	\$ 300,913	\$ 231,897	\$ —	\$ 231,897	\$ (69,016)	(22.94) %
Exempt Debt									
	Municipal	\$ 2,129,334	\$ 4,577,249	\$ 4,519,287	\$ 4,448,972	\$ —	\$ 4,448,972	\$ (70,315)	(1.56) %
	School	\$ 14,682,314	\$ 12,014,670	\$ 11,688,169	\$ 14,058,316	\$ —	\$ 14,058,316	\$ 2,370,147	20.28 %
	Less Capital Stabilization Fund Mitigation	\$ (500,000)	\$ —	\$ —	\$ (800,000)	\$ —	\$ (800,000)	\$ (800,000)	— %
Total Exempt Debt		\$ 16,311,648	\$ 16,591,919	\$ 16,207,456	\$ 17,707,288	\$ —	\$ 17,707,288	\$ 1,499,832	9.25 %
Non-General Fund Total		\$ 57,336,665	\$ 63,418,160	\$ 61,245,836	\$ 64,347,900	\$ —	\$ 64,347,900	\$ 3,102,064	5.06 %
Combined Budget Total		\$ 329,950,282	\$ 353,441,103	\$ 374,394,824	\$ 386,596,720	\$ (714,544)	\$ 385,882,176	\$ 11,487,352	3.07 %
Reconciliation									
	Education	\$ 137,704,324	\$ 144,751,708	\$ 149,602,815	\$ 155,878,436	\$ —	\$ 155,878,436	\$ 6,275,621	4.19 %
	Shared Expenses	\$ 65,012,438	\$ 68,768,945	\$ 77,370,757	\$ 82,444,423	\$ (115,000)	\$ 82,329,423	\$ 4,958,666	6.41 %
	Municipal	\$ 45,441,924	\$ 48,409,799	\$ 50,995,276	\$ 53,594,839	\$ (599,544)	\$ 52,995,295	\$ 2,000,020	3.92 %
	Capital	\$ 16,348,090	\$ 16,875,899	\$ 19,524,216	\$ 18,128,612	\$ —	\$ 18,128,612	\$ (1,395,604)	(7.15) %
	Other	\$ 8,106,841	\$ 11,216,591	\$ 15,655,924	\$ 12,202,510	\$ —	\$ 12,202,510	\$ (3,453,414)	(22.06) %
	Enterprise	\$ 29,526,067	\$ 29,276,164	\$ 31,211,185	\$ 33,451,358	\$ —	\$ 33,451,358	\$ 2,240,174	7.18 %
	Revolving Funds & Grants	\$ 3,390,759	\$ 3,649,167	\$ 4,551,630	\$ 4,693,899	\$ —	\$ 4,693,899	\$ 142,268	3.13 %
	CPA	\$ 8,108,191	\$ 13,900,910	\$ 9,275,565	\$ 8,495,355	\$ —	\$ 8,495,355	\$ (780,210)	(8.41) %
	Exempt Debt	\$ 16,311,648	\$ 16,591,919	\$ 16,207,456	\$ 17,707,288	\$ —	\$ 17,707,288	\$ 1,499,832	9.25 %
Totals		\$ 329,950,282	\$ 353,441,103	\$ 374,394,824	\$ 386,596,720	\$ (714,544)	\$ 385,882,176	\$ 11,487,352	3.07 %

3600 Water Enterprise

Program: Public Works
Town of Lexington, MA

Budget Summary:

Funding Sources	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Projected	Manager's Add/Del	FY2027 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Enterprise Funds								
Retained Earnings	\$ 500,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
User Charges	\$ 14,786,042	\$ 12,983,236	\$ 13,021,480	\$ 14,162,754	\$ —	\$ 14,162,754	\$ 1,141,274	8.76 %
Meter Charges	\$ 69,806	\$ 53,980	\$ 53,980	\$ 53,980	\$ —	\$ 53,980	\$ —	— %
Investment Income	\$ 328,490	\$ 619,717	\$ 619,717	\$ 619,717	\$ —	\$ 619,717	\$ —	— %
Fees & Charges	\$ 293,494	\$ 349,030	\$ 349,030	\$ 349,030	\$ —	\$ 349,030	\$ —	— %
Total 3600 Water Enterprise	\$ 15,977,833	\$ 14,005,963	\$ 14,044,207	\$ 15,185,481	\$ —	\$ 15,185,481	\$ 1,141,274	8.13 %

Appropriation Summary	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Request	Manager's Add/Del	FY2027 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 820,510	\$ 923,588	\$ 1,074,990	\$ 1,089,872	\$ —	\$ 1,089,872	\$ 14,882	1.38 %
Expenses	\$ 544,206	\$ 460,827	\$ 675,100	\$ 694,600	\$ —	\$ 694,600	\$ 19,500	2.89 %
Cash Capital	\$ 800,000	\$ 1,000,000	\$ 1,200,000	\$ 1,400,000	\$ —	\$ 1,400,000	\$ 200,000	16.67 %
Debt	\$ 2,375,660	\$ 1,368,116	\$ 1,438,006	\$ 1,390,315	\$ —	\$ 1,390,315	\$ (47,691)	(3.32)%
MWRA	\$ 8,832,742	\$ 8,432,204	\$ 8,650,822	\$ 9,515,904	\$ —	\$ 9,515,904	\$ 865,082	10.00 %
OPEB	\$ 2,761	\$ 3,045	\$ 3,045	\$ 3,045	\$ —	\$ 3,045	\$ —	— %
Indirects	\$ 1,011,340	\$ 968,301	\$ 1,002,244	\$ 1,091,745	\$ —	\$ 1,091,745	\$ 89,501	8.93 %
Total 3600 Water Enterprise	\$ 14,387,220	\$ 13,156,081	\$ 14,044,207	\$ 15,185,481	\$ —	\$ 15,185,481	\$ 1,141,274	8.13 %

Program Summary	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Request	Manager's Add/Del	FY2027 Recommended	Dollar Increase	Percent Increase
3610 Water Operations	\$ 3,740,377	\$ 2,752,531	\$ 3,188,096	\$ 3,174,787	\$ —	\$ 3,174,787	\$ (13,309)	(0.42)%
3620 MWRA	\$ 8,832,742	\$ 8,432,204	\$ 8,650,822	\$ 9,515,904	\$ —	\$ 9,515,904	\$ 865,082	10.00 %
Cash Capital	\$ 800,000	\$ 1,000,000	\$ 1,200,000	\$ 1,400,000	\$ —	\$ 1,400,000	\$ 200,000	16.67 %
OPEB	\$ 2,761	\$ 3,045	\$ 3,045	\$ 3,045	\$ —	\$ 3,045	\$ —	— %
Indirects	\$ 1,011,340	\$ 968,301	\$ 1,002,244	\$ 1,091,745	\$ —	\$ 1,091,745	\$ 89,501	8.93 %
Total 3600 Water Enterprise	\$ 14,387,220	\$ 13,156,081	\$ 14,044,207	\$ 15,185,481	\$ —	\$ 15,185,481	\$ 1,141,274	8.13 %

Object Code Summary	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Request	Manager's Add/Del	FY2027 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 667,122	\$ 737,174	\$ 881,451	\$ 896,333	\$ —	\$ 896,333	\$ 14,882	1.69 %
Overtime	\$ 153,389	\$ 186,414	\$ 193,539	\$ 193,539	\$ —	\$ 193,539	\$ —	— %
<i>Personal Services</i>	\$ 820,510	\$ 923,588	\$ 1,074,990	\$ 1,089,872	\$ —	\$ 1,089,872	\$ 14,882	1.38 %
Contractual Services	\$ 276,843	\$ 280,748	\$ 428,200	\$ 417,700	\$ —	\$ 417,700	\$ (10,500)	(2.45)%
Utilities	\$ 16,864	\$ 13,946	\$ 20,500	\$ 23,500	\$ —	\$ 23,500	\$ 3,000	14.63 %
Supplies	\$ 195,363	\$ 149,947	\$ 191,400	\$ 213,400	\$ —	\$ 213,400	\$ 22,000	11.49 %
Small Capital	\$ 55,137	\$ 16,186	\$ 35,000	\$ 40,000	\$ —	\$ 40,000	\$ 5,000	14.29 %
<i>Expenses</i>	\$ 544,206	\$ 460,827	\$ 675,100	\$ 694,600	\$ —	\$ 694,600	\$ 19,500	2.89 %
Cash Capital	\$ 800,000	\$ 1,000,000	\$ 1,200,000	\$ 1,400,000	\$ —	\$ 1,400,000	\$ 200,000	16.67 %
Debt	\$ 2,375,660	\$ 1,368,116	\$ 1,438,006	\$ 1,390,315	\$ —	\$ 1,390,315	\$ (47,691)	(3.32)%
MWRA	\$ 8,832,742	\$ 8,432,204	\$ 8,650,822	\$ 9,515,904	\$ —	\$ 9,515,904	\$ 865,082	10.00 %
OPEB	\$ 2,761	\$ 3,045	\$ 3,045	\$ 3,045	\$ —	\$ 3,045	\$ —	— %
Indirects	\$ 1,011,340	\$ 968,301	\$ 1,002,244	\$ 1,091,745	\$ —	\$ 1,091,745	\$ 89,501	8.93 %
Total 3600 Water Enterprise	\$ 14,387,220	\$ 13,156,081	\$ 14,044,207	\$ 15,185,481	\$ —	\$ 15,185,481	\$ 1,141,274	8.13 %

3700 Sewer Enterprise

Program: Public Works
Town of Lexington, MA

Budget Summary:

Funding Sources	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Projected	Manager's Add/Del	FY2027 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Enterprise Funds								
Retained Earnings	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
User Charges	\$11,711,865	\$11,876,188	\$ 12,979,028	\$13,995,312	\$ —	\$ 13,995,312	\$1,016,284	7.83 %
Connection Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Investment Income	\$ 111,770	\$ 61,612	\$ 20,000	\$ 20,000	\$ —	\$ 20,000	\$ —	— %
Fees & Charges	\$ 241,624	\$ 625,248	\$ 362,000	\$ 362,000	\$ —	\$ 362,000	\$ —	— %
Total 3700 Sewer Enterprise	\$12,065,259	\$12,563,047	\$ 13,361,028	\$14,377,312	\$ —	\$ 14,377,312	\$1,016,284	7.61 %

Appropriation Summary	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Request	Manager's Add/Del	FY2027 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 356,647	\$ 423,941	\$ 497,353	\$ 502,884	\$ —	\$ 502,884	\$ 5,531	1.11 %
Expenses	\$ 338,893	\$ 459,440	\$ 617,100	\$ 632,400	\$ —	\$ 632,400	\$ 15,300	2.48 %
Cash Capital	\$ 400,000	\$ 500,000	\$ 600,000	\$ 700,000	\$ —	\$ 700,000	\$ 100,000	16.67 %
Debt	\$ 1,406,381	\$ 1,569,746	\$ 1,672,086	\$ 1,618,731	\$ —	\$ 1,618,731	\$ (53,355)	(3.19)%
MWRA	\$ 8,861,891	\$ 9,153,352	\$ 9,359,196	\$10,295,116	\$ —	\$ 10,295,116	\$ 935,920	10.00 %
OPEB	\$ 3,004	\$ 609	\$ 609	\$ 609	\$ —	\$ 609	\$ —	— %
Indirects	\$ 588,040	\$ 596,525	\$ 614,684	\$ 627,572	\$ —	\$ 627,572	\$ 12,888	2.10 %
Total 3700 Sewer Enterprise	\$11,954,855	\$12,703,612	\$ 13,361,028	\$14,377,312	\$ —	\$ 14,377,312	\$1,016,284	7.61 %

Program Summary	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Request	Manager's Add/Del	FY2027 Recommended	Dollar Increase	Percent Increase
3710 Sewer Enterprise	\$ 2,101,920	\$ 2,453,126	\$ 2,786,539	\$ 2,754,015	\$ —	\$ 2,754,015	\$ (32,524)	(1.17)%
3720 - MWRA	\$ 8,861,891	\$ 9,153,352	\$ 9,359,196	\$10,295,116	\$ —	\$ 10,295,116	\$ 935,920	10.00 %
Cash Capital	\$ 400,000	\$ 500,000	\$ 600,000	\$ 700,000	\$ —	\$ 700,000	\$ 100,000	16.67 %
OPEB	\$ 3,004	\$ 609	\$ 609	\$ 609	\$ —	\$ 609	\$ —	— %
Indirects	\$ 588,040	\$ 596,525	\$ 614,684	\$ 627,572	\$ —	\$ 627,572	\$ 12,888	2.10 %
Total 3700 Sewer Enterprise	\$11,954,855	\$12,703,612	\$ 13,361,028	\$14,377,312	\$ —	\$ 14,377,312	\$1,016,284	7.61 %

Object Code Summary	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Request	Manager's Add/Del	FY2027 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 290,451	\$ 356,197	\$ 408,145	\$ 413,676	\$ —	\$ 413,676	\$ 5,531	1.36 %
Overtime	\$ 66,196	\$ 67,744	\$ 89,208	\$ 89,208	\$ —	\$ 89,208	\$ —	— %
<i>Personal Services</i>	<i>\$ 356,647</i>	<i>\$ 423,941</i>	<i>\$ 497,353</i>	<i>\$ 502,884</i>	<i>\$ —</i>	<i>\$ 502,884</i>	<i>\$ 5,531</i>	<i>1.11 %</i>
Contractual Services	\$ 115,945	\$ 275,668	\$ 366,400	\$ 357,400	\$ —	\$ 357,400	\$ (9,000)	(2.46)%
Utilities	\$ 166,976	\$ 108,099	\$ 142,500	\$ 144,500	\$ —	\$ 144,500	\$ 2,000	1.40 %
Supplies	\$ 43,007	\$ 61,539	\$ 87,200	\$ 99,500	\$ —	\$ 99,500	\$ 12,300	14.11 %
Small Capital	\$ 12,964	\$ 14,134	\$ 21,000	\$ 31,000	\$ —	\$ 31,000	\$ 10,000	47.62 %
<i>Expenses</i>	<i>\$ 338,893</i>	<i>\$ 459,440</i>	<i>\$ 617,100</i>	<i>\$ 632,400</i>	<i>\$ —</i>	<i>\$ 632,400</i>	<i>\$ 15,300</i>	<i>2.48 %</i>
Cash Capital	\$ 400,000	\$ 500,000	\$ 600,000	\$ 700,000	\$ —	\$ 700,000	\$ 100,000	16.67 %
Debt	\$ 1,406,381	\$ 1,569,746	\$ 1,672,086	\$ 1,618,731	\$ —	\$ 1,618,731	\$ (53,355)	(3.19)%
MWRA	\$ 8,861,891	\$ 9,153,352	\$ 9,359,196	\$10,295,116	\$ —	\$ 10,295,116	\$ 935,920	10.00 %
OPEB	\$ 3,004	\$ 609	\$ 609	\$ 609	\$ —	\$ 609	\$ —	— %
Indirects	\$ 588,040	\$ 596,525	\$ 614,684	\$ 627,572	\$ —	\$ 627,572	\$ 12,888	2.10 %
Total 3700 Sewer Enterprise	\$11,954,855	\$12,703,612	\$ 13,361,028	\$14,377,312	\$ —	\$ 14,377,312	\$1,016,284	7.61 %

5200 Recreation & Community Programs

Program: Culture & Recreation
Town of Lexington, MA

Budget Summary

Funding Sources	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Projected	Manager's Add/Del	FY2027 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 256,675	\$ 272,708	\$ 254,213	\$ 267,810	\$ —	\$ 267,810	\$ 13,597	5.35 %
Enterprise Funds								
Retained Earnings	\$ 375,000	\$ 375,000	\$ 455,000	\$ 375,000	\$ 100,000	\$ 475,000	\$ 20,000	4.40 %
Recreation User Charges	\$ 1,525,401	\$ 1,561,041	\$ 1,605,237	\$ 1,605,255	\$ —	\$ 1,605,255	\$ 18	— %
Therapeutic Recreation Charges	\$ —	\$ —	\$ 22,500	\$ 10,500	\$ —	\$ 10,500	\$ (12,000)	(53.33)%
Community Center User Charges	\$ 352,045	\$ 462,304	\$ 369,000	\$ 430,000	\$ —	\$ 430,000	\$ 61,000	16.53 %
Golf User Charges	\$ 1,281,166	\$ 1,311,647	\$ 1,100,000	\$ 1,200,000	\$ —	\$ 1,200,000	\$ 100,000	9.09 %
Investment Income	\$ 119,199	\$ 114,779	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Total 5200 Recreation	\$ 3,909,485	\$ 4,097,479	\$ 3,805,950	\$ 3,888,565	\$ 100,000	\$ 3,988,565	\$ 182,615	4.80 %

Appropriation Summary	FY2024 Actual	FY2025 Actual	FY2026 Appropriation	FY2027 Request	Manager's Add/Del	FY2027 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,530,004	\$ 1,668,961	\$ 1,816,854	\$ 1,967,722	\$ —	\$ 1,967,722	\$ 150,868	8.30 %
Expenses	\$ 1,359,301	\$ 1,438,519	\$ 1,670,835	\$ 1,593,035	\$ 100,000	\$ 1,693,035	\$ 22,200	1.33 %
Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Indirect Costs (Trans. to Gen. Fund)	\$ 294,687	\$ 308,991	\$ 318,261	\$ 327,808	\$ —	\$ 327,808	\$ 9,547	3.00 %
Total 5200 Recreation	\$ 3,183,992	\$ 3,416,471	\$ 3,805,950	\$ 3,888,565	\$ 100,000	\$ 3,988,565	\$ 182,615	4.80 %

Program Summary	FY2024 Actual	FY2025 Actual	FY2026 Appropriation	FY2027 Request	Manager's Add/Del	FY2027 Recommended	Dollar Increase	Percent Increase
Total 5210 Administration	\$ 528,188	\$ 540,635	\$ 582,106	\$ 617,073	\$ 100,000	\$ 717,073	\$ 134,967	23.19 %
Total 5220 Recreation	\$ 1,060,560	\$ 1,142,275	\$ 1,358,862	\$ 1,405,308	\$ —	\$ 1,405,308	\$ 46,446	3.42 %
Total 5230 Pine Meadows	\$ 595,761	\$ 697,044	\$ 719,100	\$ 652,000	\$ —	\$ 652,000	\$ (67,100)	(9.33)%
Total 5240 Community Center	\$ 574,292	\$ 599,364	\$ 683,156	\$ 705,624	\$ —	\$ 705,624	\$ 22,468	3.29 %
Total 5250 Therapeutic Recreation	\$ 130,504	\$ 128,163	\$ 144,465	\$ 180,752	\$ —	\$ 180,752	\$ 36,287	25.12 %
Indirect Costs	\$ 294,687	\$ 308,991	\$ 318,261	\$ 327,808	\$ —	\$ 327,808	\$ 9,547	3.00 %
Total 5200 Recreation	\$ 3,183,992	\$ 3,416,471	\$ 3,805,950	\$ 3,888,565	\$ 100,000	\$ 3,988,565	\$ 182,615	4.80 %

Object Code Summary	FY2024 Actual	FY2025 Actual	FY2026 Appropriation	FY2027 Request	Manager's Add/Del	FY2027 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,526,913	\$ 1,652,446	\$ 1,810,854	\$ 1,960,222	\$ —	\$ 1,960,222	\$ 149,368	8.25 %
Overtime	\$ 3,091	\$ 16,515	\$ 6,000	\$ 7,500	\$ —	\$ 7,500	\$ 1,500	25.00 %
<i>Personal Services</i>	<i>\$ 1,530,004</i>	<i>\$ 1,668,961</i>	<i>\$ 1,816,854</i>	<i>\$ 1,967,722</i>	<i>\$ —</i>	<i>\$ 1,967,722</i>	<i>\$ 150,868</i>	<i>8.30 %</i>
Contractual Services	\$ 1,148,020	\$ 1,206,735	\$ 1,428,500	\$ 1,356,900	\$ 100,000	\$ 1,456,900	\$ 28,400	1.99 %
Utilities	\$ 36,869	\$ 48,609	\$ 59,250	\$ 60,650	\$ —	\$ 60,650	\$ 1,400	2.36 %
Supplies	\$ 120,636	\$ 178,736	\$ 165,585	\$ 163,985	\$ —	\$ 163,985	\$ (1,600)	(0.97)%
Small Capital	\$ 53,777	\$ 4,439	\$ 17,500	\$ 11,500	\$ —	\$ 11,500	\$ (6,000)	(34.29)%
<i>Expenses</i>	<i>\$ 1,359,301</i>	<i>\$ 1,438,519</i>	<i>\$ 1,670,835</i>	<i>\$ 1,593,035</i>	<i>\$ 100,000</i>	<i>\$ 1,693,035</i>	<i>\$ 22,200</i>	<i>1.33 %</i>
Debt	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Indirect	\$ 294,687	\$ 308,991	\$ 318,261	\$ 327,808	\$ —	\$ 327,808	\$ 9,547	3.00 %
Total 5200 Recreation	\$ 3,183,992	\$ 3,416,471	\$ 3,805,950	\$ 3,888,565	\$ 100,000	\$ 3,988,565	\$ 182,615	4.80 %

FY2027 Recommended Capital Budget

Department	Project Description	Recommendation	Requested Funding Source(s)	ATM Article
<i>Planning</i>	Townwide Bicycle and Pedestrian Plan Implementation	\$ 100,000	Traffic Mitigation Stabilization Fund, General Fund	12
<i>Land Use</i>	Bike-Ped Implementation: MMBW to LHS	\$ 180,000	Traffic Mitigation Stabilization Fund, General Fund	12
<i>Planning/Engineering</i>	Transportation Mitigation	\$ 80,000	TNC Funds /Free Cash	12
Total Land Use, Housing and Development		\$ 360,000		
<i>Fire</i>	Ladder Truck	\$ 2,500,000	GF Debt	12
Total Public Safety		\$ 2,500,000		
<i>Recreation & Comm. Pgms.</i>	Pine Meadows Improvements	\$ 130,000	Recreation RE	11
<i>Recreation & Comm. Pgms.</i>	Pine Meadows Equipment	\$ 60,000	Recreation RE	11
<i>Recreation & Comm. Pgms.</i>	Park Improvements - Athletic Fields	\$ 2,630,000	CPA	10
Total Culture and Recreation		\$ 2,820,000		
<i>Public Facilities</i>	Public Facilities Bid Documents	\$ 125,000	Free Cash	16
<i>Public Facilities</i>	Public Facilities Interior Finishes	\$ 486,720	Free Cash	16
<i>Public Facilities</i>	School Paving and Sidewalks	\$ 225,000	Free Cash	16
<i>Public Facilities</i>	Public Facilities Mechanical/Electrical/Plumbing Replacements	\$ 4,565,000	Free Cash/ Tax Levy/Prior Bond Auth.	16
<i>Public Facilities</i>	LHS Equipment Emergency Needs	\$ 400,000	Free Cash	16
Total Public Facilities Department		\$ 5,801,720		
<i>Public Works</i>	Equipment Replacement	\$ 1,700,000	Free Cash/Water RE	12
<i>Public Works</i>	Sidewalk Improvements	\$ 820,000	Free Cash	12
<i>Public Works</i>	Street Improvements	\$ 2,746,777	Tax Levy	12
<i>Public Works</i>	Hydrant Replacement Program	\$ 150,000	Free Cash/Water RE	12
<i>Public Works</i>	Stormwater Management Program	\$ 2,665,000	Free Cash	12
<i>Public Works</i>	Sanitary Sewer System Investigation and Improvements	\$ 1,104,080	Sewer User Fees/ Sewer Debt	14
<i>Public Works</i>	Water Distribution System Improvements	\$ 2,381,639	Water User Fees/ Water RE	13
<i>Public Works</i>	Pump Station Building Improvements	\$ 200,000	Sewer RE	14
<i>Public Works</i>	DPW Building Improvements - Vehicle Floor Repairs	\$ 220,000	Free Cash	12
<i>Public Works</i>	New Sidewalk Installation - Burlington & North	\$ 250,000	Free Cash	12
<i>Public Works</i>	Adams Street Intersections Improvements (@East; @Hancock)	\$ 100,000	Free Cash	12
<i>Public Works</i>	Refuse & Recycling Automated Collection Carts	\$ 1,204,000	Free Cash	23
<i>Public Works</i>	Hartwell Training Facility Paving	\$ 67,458	Free Cash	12
Total Public Works Department		\$ 13,608,954		
<i>Lexington Public Schools</i>	LPS Technology Program	\$ 1,425,657	Free Cash	15
Total Lexington Public Schools		\$ 1,425,657		
<i>Innovation & Technology</i>	Application Implementation	\$ 115,000	Free Cash	12
<i>Innovation & Technology</i>	Municipal Technology Improvement Program	\$ 145,000	Free Cash	12
<i>Innovation & Technology</i>	Network Technology Improvements	\$ 120,000	Free Cash	12
<i>Town Clerk</i>	Document Conservation	\$ 20,000	CPA	10
<i>Town Manager</i>	Sustainable Capital Initiatives	\$ 463,000	Free Cash	7
Total General Government		\$ 863,000		
<i>Affordable Housing Trust</i>	Affordable Housing Trust (AHT) Funding	\$ 3,200,000	CPA	10
<i>CPC</i>	Munroe Center Refinancing	\$ 2,000,000	CPA	10
<i>LexHAB</i>	LexHAB Support - Housing Support, Restoration, and Preservation	\$ 395,355	CPA	10
Total Non-Governmental Projects		\$ 5,595,355		
Total FY2027 Recommendations - All Funds		\$ 33,074,686		

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Discussion: Select Board Report to 2026 Annual Town Meeting

PRESENTER:

Board Discussion

ITEM NUMBER:

I.3

SUMMARY:

Category: Discussion

The Select Board will continue their discussion regarding the preparation of a Select Board Report for the 2026 Annual Town Meeting (ATM). This discussion will focus on finalizing topic areas for inclusion in the report and assigning Board member scribes.

The Board is being asked to continue discussion on previously proposed topic areas:

- Message from the Select Board
- FY2027 Budget: Key Considerations in Achieving a Balanced Budget
- Update on Home Rule Petitions

and determine if any other topic areas should be included in the report.

Proposed schedule: Assigned scribes will submit their sections by March 4, 2026 to Select Board Office for culmination. A draft report will be included on the March 9, 2026 Select Board meeting for review.

SUGGESTED MOTION:

N/A

FOLLOW-UP:

Assigned Scribes/Select Board Office

DATE AND APPROXIMATE TIME ON AGENDA:

2/9/2026

6:55pm

ATTACHMENTS:

Description

Type

▣ List of Home Rule Petitions

Backup Material

ATM 2025: Article 24 — Regulation of Second Generation Anticoagulant Rodenticides

Bill: *House Docket No. H.4133 — An Act to authorize the town of Lexington to prohibit or restrict the application of second generation anticoagulant rodenticides*

ATM 2025: Article 26 — Local Voting Rights for Lawful Permanent Residents

Bill: *House Docket No. H.4132 — An Act to grant the town of Lexington the authority to endow legal residents with local voting rights in municipal elections*

STM 2025-2: Article 9 — Home Rule Legislation for New Lexington High School

Bill: *House Docket No. H.4843 — An Act providing for the exchange of certain park land in the town of Lexington*

STM 2025-2: Article 11 — Clarification of LexHab Reorganization

Bill: *House Docket No. H.4842 — An Act to clarify the organization of the Lexington Housing Assistance Board*

ATM 2024: Article 39 — Additional Wine and Malt Beverage On-Premise Licenses

Bill: *House Docket No. H.3893 — An Act authorizing the town of Lexington to grant ten additional licenses for the sale of wine and malt beverages to be drunk on the premises*

STM 2023-1: Article 9 — Establishing the Election of Town Offices using Ranked Choice Voting

Bill: *House Docket No. H.809 — An Act establishing ranked choice voting for certain offices in the town of Lexington*