



The Advisory Committee Report to Special Town Meeting April 11, 2026

The Advisory Committee Bylaw Chapter 9, Section 13A of Town Code: It shall be the duty of the Committee to consider all matters included within the articles of any warrant for a Town Meeting hereafter issued, and the Committee shall, after due consideration of the subject matter in said articles, report thereon, in print or otherwise, such information and recommendations as it shall deem best.

The Advisory Committee has completed its review of the Fiscal Year 2027 operating budget, capital plan, and all articles contained in the 2026 Annual Town Meeting Warrant. This report summarizes Advisory's recommendations, the rationale for each, and the articles being held for additional deliberation.

Advisory Committee expresses appreciation to the Town Administrator, Finance Director, Department heads, School Committee representatives, Capital Planning and Improvement Committee, and the Select Board for their collaboration throughout this budget cycle.

Advisory Committee Membership:

Current members of the Advisory Committee are Marci Jones, Andrew Pfaff, Timothy Martel, Howard Rose, Larry Samberg, Barry Rubenstein and Erik Glaser. For the FY26 term, Advisory members elected Marci Jones as Chair and Andrew Pfaff as Vice-Chair.

Role of the Advisory Committee:

The Advisory Committee is established by State law and Town bylaw. The Committee functions as a sub-committee of Town Meeting. The seven members are appointed by the Town Moderator for a 3-year term. Advisory is a legislative committee and has no executive authority. Advisory members may not serve on any other town committee, with the exception that an Advisory member may serve on one other ad-hoc committee appointed by a Town board or official, or one other committee appointed by the Town Moderator. In either situation, the Advisory Committee must vote to approve the appointment. Advisory members also may not hold any elected office.

Advisory has four principal functions:

- **Develop/Present a Balanced Budget to the Town** – Advisory is the sole body in the Town with this statutory responsibility.
- **Warrant Article Review** – Advisory is responsible for reviewing both money and non-money warrant articles and making an approval or disapproval recommendation to

Town Meeting.

- **Oversight** – Advisory has a specific set of powers with respect to its ability to review all aspects of the Town’s operations.
- **Custodian of the Reserve Fund** – The Reserve Fund is the Town’s allocation of financial resources that is available for addressing extraordinary and/or unexpected expenses. The Reserve Fund was funded with \$180,000 for FY26. Through the date of 2026 ATM, we have committed \$75,000 to the purchase of a new van for the facilities department after a premature mechanical failure that rendered it unsafe to drive.

Fiscal Year 2027 Operating Budget

Article 6 – FY27 Budget

Recommendation: SUPPORT (5-0-0)

Article 7 – Water Enterprise Budget

Recommendation: SUPPORT (5-0-0)

The Advisory Committee recommends town meeting approval of the **FY27 total expense budget totaling \$74,057,970** representing a **3.5% increase** over FY26. This results in an estimated **increase** to the average single family tax bill of **4.6%** over FY26. The Committee finds that the budget reflects careful attention to departmental needs, inflationary pressures, and responsible fiscal management. **It is important to note that all amounts included here are estimated, as the Town Assessor has not finalized the 1/1/26 property valuations, and there are other factors beyond the approved FY27 budget that determine the final tax bills for FY27. Advisory felt it was prudent to be conservative and provide the most accurate forecast we could.**

FY27 Estimated Average Single-Family Tax Bill Calculation:

\$991,000.00	Avg House Value FY26	\$898,100.00	Median House Value FY26
\$14,230.76	FY26 Taxes	\$12,897.00	FY26 Taxes
\$991,000.00	Avg House Value FY27	\$898,100.00	Median House Value FY27
\$14,885.03	FY27 Taxes	\$13,489.65	FY27 Taxes
\$654.27	Dollar increase	\$592.65	Dollar increase
4.60%	% increase	4.60%	% increase

FY27 Detailed Revenue and Expense Estimate and FY28 Forecast:

4/10/2026	FY2025	FY2026	FY2027	FY2028	26-27	27-28
Fiscal Year						
LEVY	52,147,244	54,062,823	56,003,150	57,778,228	3.6%	3.2%
2 1/2	1,303,681	1,351,571	1,400,079	1,444,456	3.6%	3.2%
NEW GROWTH	611,898	588,756	375,000	500,000	-36.3%	33.3%
LEVY	54,062,823	56,003,150	57,778,228	59,722,684	3.2%	3.4%
DEBT-CAP EXEMPT	1,917,820	1,908,284	2,135,190	3,501,459	11.9%	64.0%
TOTAL LEVY LIMIT	55,980,643	57,911,434	59,913,418	63,224,143	3.5%	5.5%
TAX RATE	13.81	14.36	15.02	16.64	4.60%	10.75%
ASSESSED VALUE	3,788,329	3,924,452	3,950,566	3,957,741	0.7%	0.2%
CERTIFIED FREE CASH	2,339,466	2,697,353	2,778,774	1,900,000	3.0%	-31.6%
LOCAL RECEIPTS	4,488,600	4,880,600	5,162,100	5,420,205	5.8%	5.0%
COMM. PRESERV. FUNDS	1,380,654	1,811,569	601,997	0	-66.8%	0.0%
LOCAL AID	3,935,183	4,107,643	4,263,092	4,348,354	3.8%	2.0%
OTHER AVAILABLE	1,444,561	1,802,297	1,913,679	1,106,882	6.2%	-42.2%
TOTAL OTHER REVENUES	13,588,464	15,299,462	14,719,642	12,775,441	-3.8%	-13.2%
TOTAL REVENUE	69,569,107	73,210,896	74,633,060	75,999,584	1.9%	1.8%
	2025 RECAP	2026 RECAP	2027 RECAP	2028 RECAP	26-27	27-28
OTHER	1,515,422	2,003,742	680,170	38,173	-66.1%	-94.4%
STATE- COUNTY CHARGES	270,886	217,302	274,951	274,951	26.5%	0.0%
OVERLAY	454,996	495,832	450,000	450,000	-9.2%	0.0%
TOTAL CHARGES	2,241,304	2,587,876	1,405,121	763,124	-45.7%	-45.7%
TOWN						
TOWN BUDGET	15,129,349	16,725,666	17,575,826	18,089,068	5.1%	2.9%
EMPLOYEE BENEFITS	4,682,027	4,959,452	5,714,558	6,114,577	15.2%	7.0%
LEASE DEBT G-FUND	55,114	129,160	128,912	128,912	-0.2%	0.0%
GEN. LIABILITY INSURANCE	175,601	159,610	184,457	193,680	15.6%	5.0%
BUDGET ARTICLES	416,115	623,500	320,000	320,000	-48.7%	0.0%
DEBT & INTEREST	1,943,665	2,366,797	2,394,671	4,771,936	1.2%	99.3%
CAPITAL ARTICLES	883,743	1,524,005	1,126,807	1,500,000	-26.1%	33.1%
TOTAL TOWN	23,285,614	26,488,190	27,445,231	31,118,173	3.6%	13.4%
SCHOOL						
SCHOOLS BUDGET	34,338,758	35,738,871	37,570,753	38,928,219	5.1%	3.6%
EMPLOYEE BENEFITS	5,601,425	6,334,891	7,021,611	7,513,124	10.8%	7.0%
GEN. LIABILITY INSURANCE	263,401	239,414	276,686	290,520	15.6%	5.0%
DEBT & INTEREST	174,786	136,350	338,568	500	148.3%	-99.9%
TOTAL SCHOOL	40,378,370	42,449,526	45,207,618	46,732,363	6.5%	3.4%
TOTAL EXPENDITURES	65,905,288	71,525,592	74,057,970	78,613,661	3.5%	6.2%
LEVY BALANCE	3,663,819	1,556,303	575,090	-2,614,077		

Likely future Proposition 2 ½ Tax Levy Override and Budget Forecast:

We have seen a significant increase in expenses versus revenue this year, which is causing the town's excess levy capacity to be reduced and almost eliminated. **This is worrisome and is critical for all taxpayers to understand. Most likely the town will have to seek a levy limit override at the ballot next year to avoid having to reduce town services or staffing.** The town has not had to have an override since 2006. The town finance director is currently forecasting an estimated **\$2,614,077 levy capacity shortfall** in FY28.

Health Insurance

The Town's plan to introduce a **High-Deductible Health Plan with Health Savings Account** (HSA) for FY27 represents a significant opportunity for long-term savings. Preliminary modeling suggests annual savings of up to **\$750,000**, depending on enrollment levels. Advisory supports the Town's intention to conduct extensive employee education during the May open enrollment period so that employees can make fully informed decisions.

Capital Budget

Article 9 – Capital (Non-Borrowing)

Recommendation: SUPPORT (5-0-0)

Article 10 – Water Capital (Non-Borrowing)

Recommendation: SUPPORT (5-0-0)

Advisory closely reviewed the FY27 capital submissions by Capital Planning Committee. There were some key adjustments during the budget review:

- A DPW truck was voluntarily deferred by DPW to reduce overall budget impact.
- The Brush Truck refurbishment and other Fire/Police equipment items were reassigned to the Ambulance Fund appropriately.
- School classroom technology was supported as a capital item this year but by a divided member vote (3 in favor and 2 opposed). Advisory reiterates concerns that school technology should be incorporated into the School budget on a regular refresh cycle, rather than periodically appearing as a capital outlay.
- Advisory voted to remove the Atwood Street remediation project from the FY27 capital plan, and this item was subsequently removed from this warrant but may be presented at a future Town Meeting. Advisory felt that cost estimates lacked clarity, alternatives were not adequately developed, and that the Town should first determine a long-term purpose for the site before proceeding.

Except where noted otherwise, Advisory supports the capital recommendations forwarded by the Capital Planning Committee.

Advisory Votes by Consent Agenda

Recommendation: SUPPORT (5-0-0)

The following articles were voted by Advisory on **Consent Agenda** due to their routine, recurring, or administrative nature: 1, 2, 3, 4, 5, 8, 11, 12, 13, 14, 15, 16, 18, 19, 20, 21, 22, 23, 24, 25, 26

Comment on Specific ATM Articles

Article 13 - Road / Sidewalk Borrowing

Recommendation: SUPPORT (5-0-0)

Note: This Article requires 2/3 majority at Town Meeting and majority vote at ballot box.

Article 13 seeks approval for a **\$25 million** borrowing package to fund a **five-year road and sidewalks rehabilitation program**. The town has underinvested in maintaining roads by spending ~\$900K per year. As a result, road conditions have steadily declined and without more robust investments, we expect further deterioration. Borrowing would occur in phases, and the plan would have ongoing review and oversight by Select Board and awareness by Capital Planning, and Advisory Committees.

Important caveats:

- This plan would not fix all roads but would allow major road reconstruction for some roads, minor rehabilitation for others, and expand preventative maintenance.
- Culverts and drainage systems are aging and failing, too. This article would not include funding for those items which will also be a costly investment.
- Cost and existing estimates may change with fluctuating global markets.

Article 17 – Amend Zoning Bylaw – Industrial Park District

Recommendation: SUPPORT (7-0-0)

The Planning Board revision to the Industrial Park zoning is the first major update in more than 40 years. The proposal modernizes permitted uses, establishes performance standards (noise, odor, vibration, emissions), and introduces detailed regulations for small clean-energy infrastructure and data centers. The article also adds a 1,000-foot buffer requirement for data centers and places special permit authority with the Planning Board.

Article 27 — Willow Street Easements

Recommendation: SUPPORT (7-0-0)

Initially, Advisory did not support granting purchase, borrowing, or eminent domain authority for these easements. The article was updated to remove any reference to purchasing or borrowing funds, explicitly limiting the action to accepting a **donated** easement. With this correction, Advisory unanimously supports the article as now written.

Article 28 — Tax Payment Agreements

Recommendation: SUPPORT (5-0-0)

This authorization allows the Treasurer to offer structured payment plans to residents who may face

financial hardship, thereby reducing the need for legal action and increasing likelihood of tax recovery. Advisory considers this fair, fiscally prudent, and timely.

Article 29 – Amend Zoning Bylaw – ADUs

Recommendation: NOT SUPPORT (2-5-0)

The Zoning Board of Appeals (ZBA) proposes increasing the maximum Accessory Dwelling Unit (ADU) size to **1,200 sq ft** (state max is 900 sq ft) and removing the special permit requirement. This article would allow ADUs of 1,200 sq ft “by right,” subject to all other zoning constraints.

While Advisory recognizes the value of expanding housing opportunities for seniors and young families, members raised concerns regarding:

- potential creation of de facto two-unit homes
- 300 sq ft, while sounding insignificant, represents 1/3 increase in size
- impacts on neighborhood density and character
- septic, parking, and frontage limitations
- adequacy of existing enforcement
- “by right” versus maintaining permit process
- potential school budget impacts without increases to tax revenue

Article 30 – Amend Zoning Bylaw – SHOPC to SAHT

Recommendation: SUPPORT (7-0-0)

This article is an administrative update reflecting the 2024 dissolution of the Southborough Housing Opportunity Partnership Committee (SHOPC) and the 2025 creation of the Southborough Affordable Housing Trust (SAHT). It makes no substantive policy changes.

Article 31 - Amend Zoning Bylaw – MBTA Communities

Recommendation: SUPPORT (7-0-0)

This article reflects a minor correction to a typographical error involving maximum height and floor-area ratio in the Residential B dimensional standards. This change aligns the bylaw with state MBTA Communities guidelines and removes ambiguity caused by an incorrect “OR” in the table of the bylaw.

Article 32 – Amend Zoning Bylaw – Sign Bylaw

Recommendation: SUPPORT (7-0-0)

This article temporarily permits celebratory banners for the tricentennial celebration. Banners normally prohibited under the sign bylaw would be allowed for one year only. Advisory finds the article limited in scope, time-bound, and appropriate for the event.

Article 33 – Citizen Petition – Creation of Separate Finance Committee

Recommendation: At Town Meeting (ATM)

The petitioner seeks to establish a Finance Committee charged with additional fiscal oversight of town finances, separate from Advisory Committee. Members expressed preference to hear the petitioner’s full presentation at Town Meeting before voting.

Advisory notes:

- Proposed membership is problematic as some cannot serve on other standing committees.
- Proposed committee composition may not include individuals with needed accounting or municipal finance expertise to conduct audits.
- Existing independent town audits and financial controls already exist so unclear what the petition aims to solve.
- Unclear what legal authority would grant committee access to records beyond public records law.
- Could require significant budget for consultants, legal support, or audit services—budget estimate (≈\$20K) is likely insufficient.
- Governance implications require further review

Article 34 – Citizen Petition – Ban Non-Reusable Plastic Bags

Recommendation: NOT SUPPORT (0-7-0)

This petition proposes the ban non-reusable plastic checkout bags in certain categories beginning **January 1, 2027**. This would not apply to biodegradable or small product bags (e.g., meat, newspapers). Advisory supports environmental sustainability initiatives and applauds the effort and civic engagement of the (not yet voting age) proponents but we had the following concerns:

- **Enforceability** —no specific enforcement mechanism, penalties, or responsible authority
- **Scope is vague:** “certain categories and situations” is not defined.
- **Business readiness:** unclear whether local businesses are aware or could comply by 2027.
- **Effectiveness:** without detail, unclear whether it achieves environmental goals.
- Introductory language appears to be advisory only, not a fully drafted bylaw, so could not be implemented as written

Art.	Subject	Recommendation to Town Meeting
1	Acceptance of Monies	Approve
2	Borrowing in Anticipation of Revenue	Approve
3	Multi-Year Contracts	Approve
4	Salary Administration Plan	Approve
5	Collective Bargaining Funding	Approve
6	FY27 Operating Budget	Approve
7	Water Enterprise Budget	Approve
8	OPEB Contribution	Approve
9	General Gov't Capital (Non-Borrowing)	Approve
10	Water Capital (Non-Borrowing)	Approve
11	MWRA 0% Loan	Approve
12	Capital Borrowing	Approve
13	Road/Sidewalk Borrowing	Approve
14	Classification Study	Approve
15	Trottier Roof (MSBA)	Approve

Art.	Subject	Recommendation to Town Meeting
16	Costco All-Alcohol License	Approve
17	Industrial Park Zoning Rewrite	Approve
18	Capital Lease Payments	Approve
19	Accrued Leave Payouts	Approve
20	Facilities Maintenance Fund	Approve
21	Recreation Maintenance Fund	Approve
22	Revolving Fund Spending Limits	Approve
23	CPA Annual Budget	Approve
24	CPA Adjustments	Approve
25	CPA Housing Trust Transfer	Approve
26	Dog Kennel Definition Update	Approve
27	Accept Easement for Willow Street	Approve
28	Amend Bylaw – Tax Payment Agreements	Approve
29	Amend Zoning – Accessory Dwelling Units	Not Approve
30	Amend Zoning Bylaw – SHOPC to SAHT	Approve
31	Amend Zoning Bylaw – MBTA Communities	Approve
32	Amend Zoning Bylaw – Sign Bylaw	Approve
33	Citizen Petition – Finance Committee	ATM
34	Citizen Petition – Ban non-reusable plastic bags	Not Approve

Conclusion

Advisory Committee believes the proposed FY27 budget balances service and capital needs fairly under continued cost pressures. We remain committed to transparency, fiscal responsibility, and providing residents with clear, unbiased information to support informed decision-making at Town Meeting.

We look forward to productive deliberations and participation by residents at the 2026 Annual Town Meeting.

Respectfully submitted,

Marci Jones, Chair

Andrew Pfaff, Vice Chair

Timothy Martel

Howard Rose

Barry Rubenstein

Larry Samberg

Erik Glaser

Additional Information

Suggestions for Citizen Petition Process:

Advisory has noticed a trend regarding citizen petitions at Town Meeting. For those that may not know, any citizen can add a warrant article to the Annual Town Meeting (ATM) warrant with only 10 signatures of registered voters, and to a Special Town Meeting (STM) warrant with 100 signatures of registered voters. We have seen an uptick in the number of non-binding articles that are advisory only in nature, with the purpose of asking/instructing another Town entity to do or act upon something. Many of these related topics are complex and controversial and may require discussion and preparation. To help support this process, we suggest that proponents meet with the authorities, boards or committees related to their petition prior to submitting a warrant article via a citizen's petition. Some issues may be addressed or resolved outside of a Town Meeting. At minimum, preparing and vetting the petition for purpose/intent, content and feasibility, may help the petitioner provide a sound petition to Town Meeting voters and ensure that Town Meeting time is used wisely.

Budget Process:

Under the direction of Town Administrator (Mark Purple) and the Town's Finance Director (Brian Ballantine), the budgeting review process initially implemented back in FY14 has been continuously improved annually through the FY27 budget process. Future budget projection enhancements may include budgeting tools and/or additional Town Finance team resources designed to help Advisory achieve our goals. The Town Finance team is tasked with preparing the initial budget proposal for review by both the Select Board and the Advisory Committee. The budgeting process from an efficiency perspective continues to improve but delivery of the annual budget relies on enormous time commitment and efforts by multiple committees made up entirely of volunteers. Better tools or additional resources would be helpful as budgets become more complex and challenging to manage.

Advisory Meetings:

We invite those with an interest in any town or budget-related topic to attend upcoming Advisory meetings and express their viewpoints. We have a busy summer planned with many interesting tasks to tackle. Advisory will continue to work to ensure that our residents receive the services that they want and need at an affordable and sustainable cost and we welcome your feedback.