



**NOTICE OF A PUBLIC MEETING POSTED IN ACCORDANCE WITH  
THE PROVISIONS OF MGL 30A §18 – 25**

**BOARD/COMMITTEE/COMMISSION: Board of Selectmen**

**DATE SUBMITTED TO TOWN CLERK: September 08, 2023 10:30am**

**MEETING DATE: Tuesday, September 12, 2023 TIME: 05:00 PM**

**LOCATION: Town Hall, 511 Main Street, Dunstable, MA**

**Topics the Chair Reasonably Anticipates will or could be Discussed:**

Note: All topic placement & times are estimated and may vary *tremendously* from projections

**SCHEDULED AGENDA**

1.	<i>Call to Order</i>
2.	<i>Public Forum</i>
3.	<i>Approval of Meeting Minutes from 8/15/23 &amp; 8/22/23*</i>
4.	<i>Appointments: Affordable Housing Committee &amp; Assistant Town Clerk*</i>
5.	<i>Town-School Budget Working Group Update</i>
6.	<i>PFAS at GDRHS Update</i>
7.	<i>New Business/Old Business</i>
8.	<i>Town Administrator Report</i>
9.	<i>Adjourn</i>

\*Votes likely to be taken

(Note: This listing of matters reflects those reasonably anticipated by the chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.)

This week's meeting will be streaming live on [You Tube](#).

# Financial Forecast FY25-FY28



## **Financial Forecast Overview**

This financial forecast includes projecting Town revenues and expenditures over the fiscal years 2025 through 2028.

In doing so, the Town makes certain assumptions on which this forecast is based. As FY24 progresses, and FY25 grows closer, these assumptions may need to be modified and updated, as spending for the next fiscal year becomes clearer. For now, these assumptions and estimates are as follows:

### **General**

- Salaries: 2% Increase Annually
- General Expenses: 1% Increase Annually
- Contract Services: 2.5% Increase Annually
- Utilities and Energy: 2% Increase Annually

### **Exceptions**

- Police Cruiser Replacement: actual anticipated costs
- Firefighter Supplies: 2.5% Increase Annually
- Firefighter PPE: Increase from \$2,500 in FY24 to \$10,000 next year
- GDRSD: 6% Increase Annually
- Lowell Vocational and Technical High School: 2.5% Annually
- Debt Service: Actual Debt Schedule
- Nashoba Board of Health Assessment: 7.5% Increase Annually
- Town Nurse Assessment: 5% Increase Annually
- Mental Health Payment: Level Funded
- Assumes \$119,334 in Town Meeting Warrant Articles Expenses Annually

### **Funding Assumptions**

- Assumes a \$50,000 annual reduction in use of Free Cash to balance the budget
- Assumes no general fund override
- Assumes \$110,000 in new growth
- Assume \$750,000 in local receipts
- Assume state aid increases by 4% year over year

Based on these assumptions, in FY25 there is a projected deficit of close to \$400,000 which steadily increases to \$1.22 million in FY28.

	<b>Actual</b> <b>FY23Recap</b>	<b>Budget</b> <b>FY24</b>	<b>Estimated</b> <b>FY25</b>	<b>Estimated</b> <b>FY26</b>	<b>Estimated</b> <b>FY27</b>	<b>Estimated</b> <b>FY28</b>
<b>REVENUE</b>						
Prior Year Levy Limit	10,300,200	10,685,152	11,062,281	11,448,838	11,845,059	12,251,185
2 1/2 % Allowed Increase	258,152	267,129	276,557	286,221	296,126	306,280
New & Amended Growth	126,800	110,000	110,000	110,000	110,000	110,000
Prop 2 1/2 Override						
FY22 Override - Police Department		0	0	0	0	0
<b>Levy Limit</b>	10,685,152	11,062,281	11,448,838	11,845,059	12,251,185	12,667,465
Excluded Debt	475,253	326,394	326,403	270,331	270,340	270,350
Capital Expenditure Exclusion	188,974					
<b>Maximum Allowable Levy</b>	11,349,379	11,388,674	11,775,240	12,115,390	12,521,525	12,937,815
Cherry Sheet Receipts (State Aid)	355,129	379,303	394,475	410,254	426,664	443,731
Local Receipts	748,267	749,632	750,000	750,000	750,000	750,000
Transfer Stabilization						
Free Cash for Operating Expenses	479,343	574,343	524,343	474,343	424,343	374,343
Free Cash for Town Articles	29,724					
Free Cash for GDRSD Capital						
Community Preservation	433,000	460,000	460,000	460,000	460,000	460,000
Other Revenue	12,397					
Water Enterprise	190,199	222,410	233,531	245,207	257,467	270,341
Overlay Surplus (Abatements)						
<b>Est. Receipts &amp; Other Rev.</b>	2,248,059	2,385,688	2,362,349	2,339,804	2,318,475	2,298,415



Total Debt (Town)	269,563	187,693	187,702	112,074	112,083	112,093
Overlay - Abatements/Exemptions	29,368	30,000	30,000	30,000	30,000	30,000
Cherry Sheet Charges	3,848	2,323	2,369	2,417	2,465	2,514
Water Enterprise	190,199	222,410	233,531	245,207	257,467	270,341
Curbside Trash Pickup Expenses	120,000	144,000	144,000	144,000	144,000	144,000
Town Warrant Articles Only	29,724		119,344	119,344	119,344	119,344
Other	32,019					
Community Preservation	433,000	460,000	460,000	460,000	460,000	460,000
<b>Total Expenses</b>	<b>13,643,424</b>	<b>13,918,362</b>	<b>14,681,080</b>	<b>15,294,640</b>	<b>15,933,304</b>	<b>16,605,893</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>(399,491)</b>	<b>(695,446)</b>	<b>(949,304)</b>	<b>(1,225,663)</b>

## Revenue

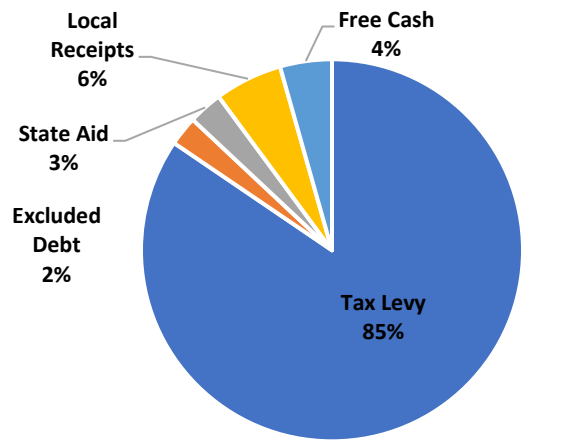
This forecast is focused on revenues and expenditures affecting the Town’s General Fund. It does not include an examination of Community Preservation Funds, Revolving Funds, or Water Enterprise Funds.

The Town’s FY24 General Fund Operating Budget is a total of \$13,059,629. This number does not include \$32,323 in state assessments and overlay to fund tax abatements and exemptions. Total revenue and spending for FY24 is a combined total of \$13,091,952.

To fund the FY24 operating budget, the Town primarily relies on 4 funding sources: real estate taxes (tax levy and excluded debt), local receipts, state aid, and free cash. A breakdown of revenues for FY24 and the forecasted revenues for FY25 can be found below.

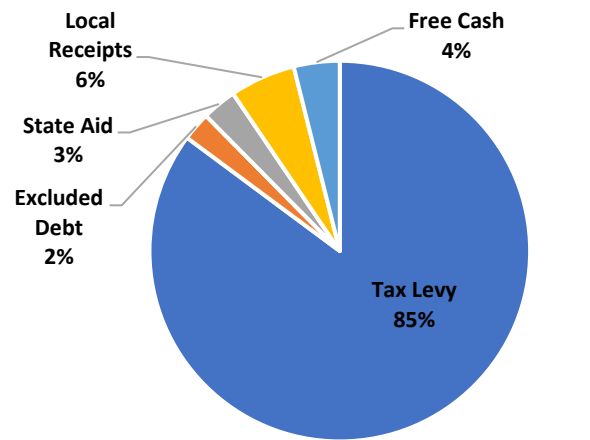
Total Revenues for Operations				
	FY24	% of Revenues	FY25 (Forecast)	% of Revenues
Tax Levy	11,062,281	84.50%	11,448,838	85.16%
Excluded Debt	326,394	2.49%	326,403	2.43%
State Aid	379,303	2.90%	394,475	2.93%
Local Receipts	749,632	5.73%	750,000	5.58%
Free Cash	574,343	4.39%	524,343	3.90%
<b>TOTAL</b>	<b>13,091,952</b>	<b>100.00%</b>	<b>13,444,059</b>	<b>100.00%</b>

**FY24 Budget - General Fund Revenues**



■ Tax Levy    ■ Excluded Debt    ■ State Aid  
■ Local Receipts    ■ Free Cash

**FY25 Budget - General Fund Revenues**

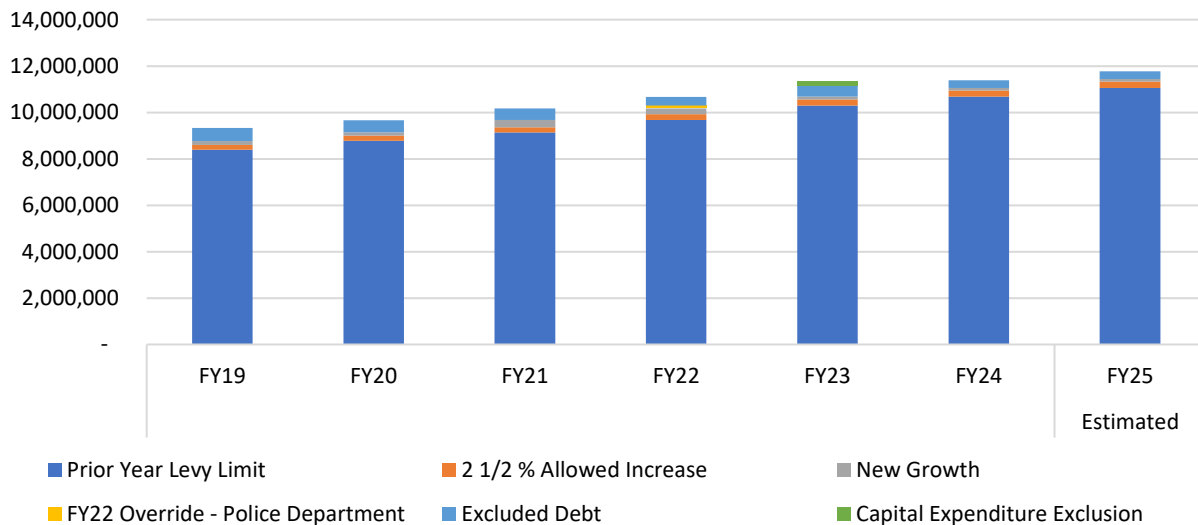


■ Tax Levy    ■ Excluded Debt    ■ State Aid  
■ Local Receipts    ■ Free Cash

## Tax Levy

The property tax levy is the revenue a community raises through real estate and personal property taxes, within the constraints of Proposition 2 ½. The annual new growth in the tax levy limit increases automatically by 2.5% over the previous year's levy limit, plus an allowance for certain construction and other additions to the tax rolls or new growth. A community has the option to permanently increase its levy limit through a voter-approved override or temporarily through a debt exclusion or capital outlay expenditure exclusion.

### Tax Levy FY19-FY25



Dunstable relies heavily on residential property taxes to fund operations, which is approximately 84.5% of the total operating budget in FY24 and is projected to be slightly higher in FY25. Between FY19 and FY24, the Town has approved a general fund override, a one-year capital expenditure exclusion for the school department and has excluded debt in addition to the levy limit.

## State Aid

This is the combination of revenues Dunstable receives from the state through the annual cherry sheet, the official notification from the Division of Local Services of estimated aid and assessments. State aid is slightly lower than 3% of the Town's overall revenue, mostly consisting of Unrestricted General Government Aid (UGGA), and unfortunately, is not a major revenue stream for the Town.



State Aid		
	<b>FY23</b>	<b>FY24</b>
Unrestricted Gen Gov't Aid	284,914	290,612
Local Share of Racing Taxes	0	0
Regional Public Libraries	0	0
Veterans Benefits	0	0
Exemp: VBS and Elderly	7,692	6,757
State Owned Land	62,523	74,738
Public Libraries	6,608	7,196
<b>Total Estimated Receipts:</b>	<b>361,737</b>	<b>379,303</b>
Air Pollution Districts	1,148	1,203
Old Colony Planning Council	0	0
RMV Non-Renewal Surcharge	2,700	1,120
<b>Total Charges:</b>	<b>3,848</b>	<b>2,323</b>
<b>Net:</b>	<b>357,889</b>	<b>376,980</b>

### Local Receipts

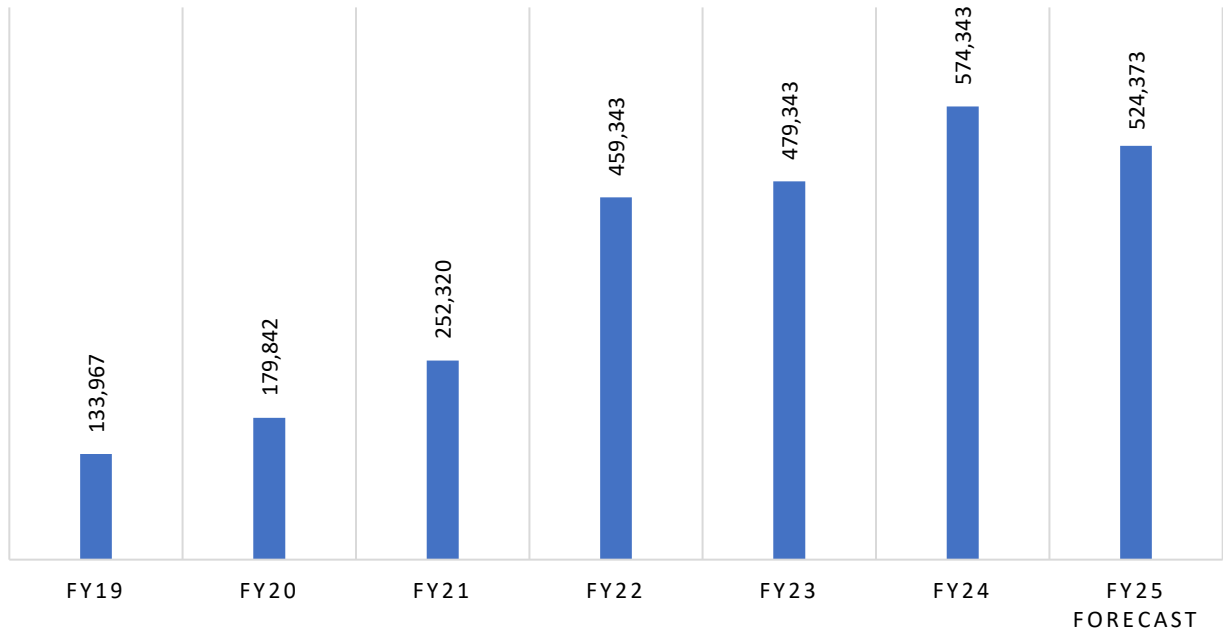
Local receipts are revenue that is generated locally, such as motor vehicle excise tax, penalties and interest, charges, permits, licenses, and fees. Most of the Town's local receipts are generated through motor vehicle excise tax revenue. Annually, Dunstable generates between \$700,000 and \$750,000.

### Free Cash

A community's free cash represents the amount of unrestricted funds available for appropriation that have been certified by the Division of Local Services as of July 1. Historically, the Town has voted to use free cash to fully fund its operating budget. Since free cash is the result of the spending and collection activity within any given fiscal year, relying on it in this way can be unsustainable because there is no guarantee the free cash used to balance this year's budget will be available for next year's budget expenses. It also suggests that the Town may have a long-term structural budget deficit.

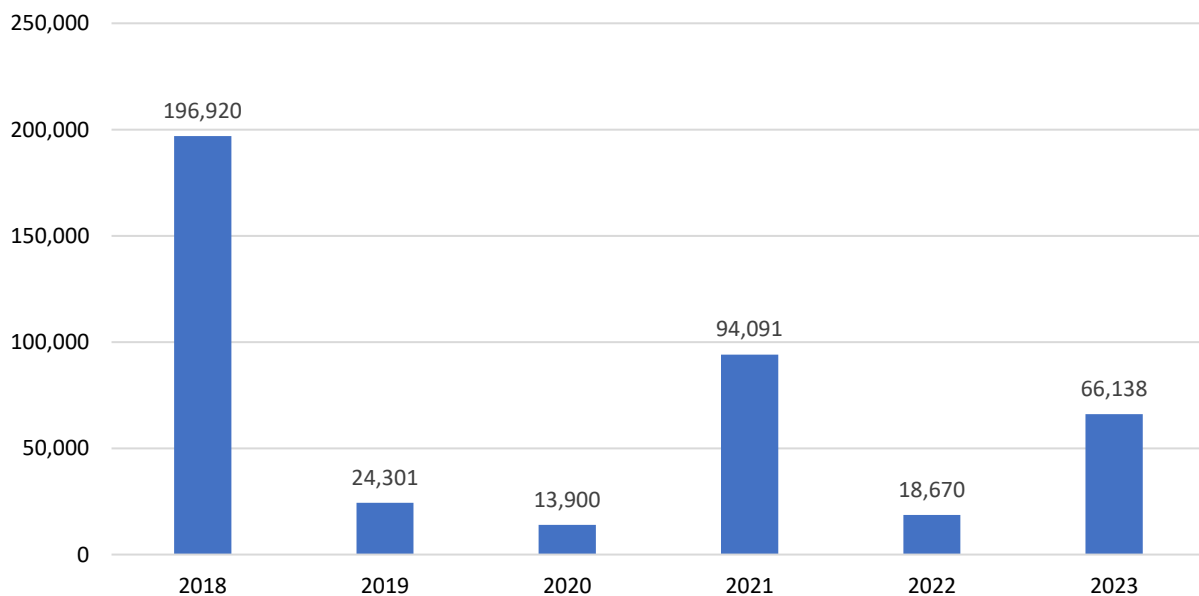
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Free Cash Certification and Available to Appropriate	867,129	490,353	480,659	763,086	527,737	680,186
Free Cash for Operating Expenses	133,967	179,842	252,320	459,343	479,343	574,343
Free Cash for ATM Articles	251,912	166,592	135,609	145,450	29,724	39,705
Free Cash for GDRSD	284,330	119,618	78,830	64,202	0	0
Balance Remaining	196,920	24,301	13,900	94,091	18,670	66,138

## FREE CASH USED FOR OPERATING EXPENSES



Between FY19 and FY24, Dunstable has increasingly relied on free cash to balance its budget demonstrating a growing gap between the Town’s operational expenses and revenues being generated. Over this period of time, the use of free cash has grown from \$133,967 in FY19 to \$574,343 in FY24, increasing use by \$440,376 or almost 330%.

## Free Cash balance after appropriating for operating expenses

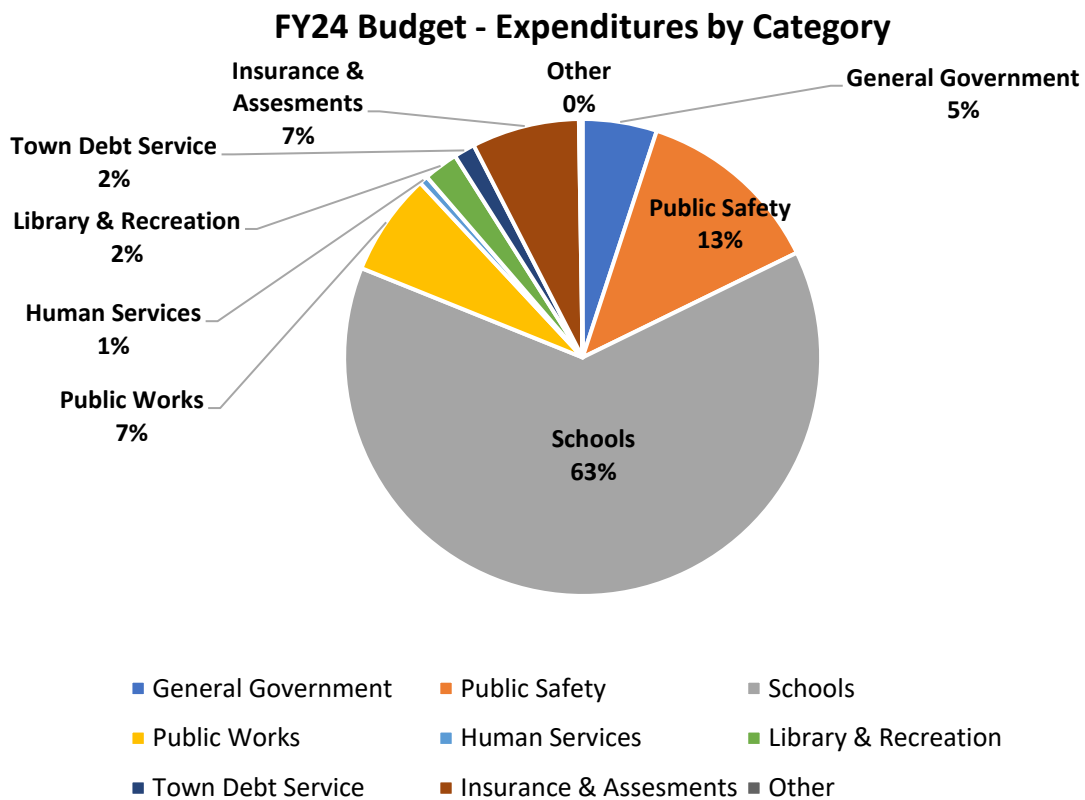


## Expenditures

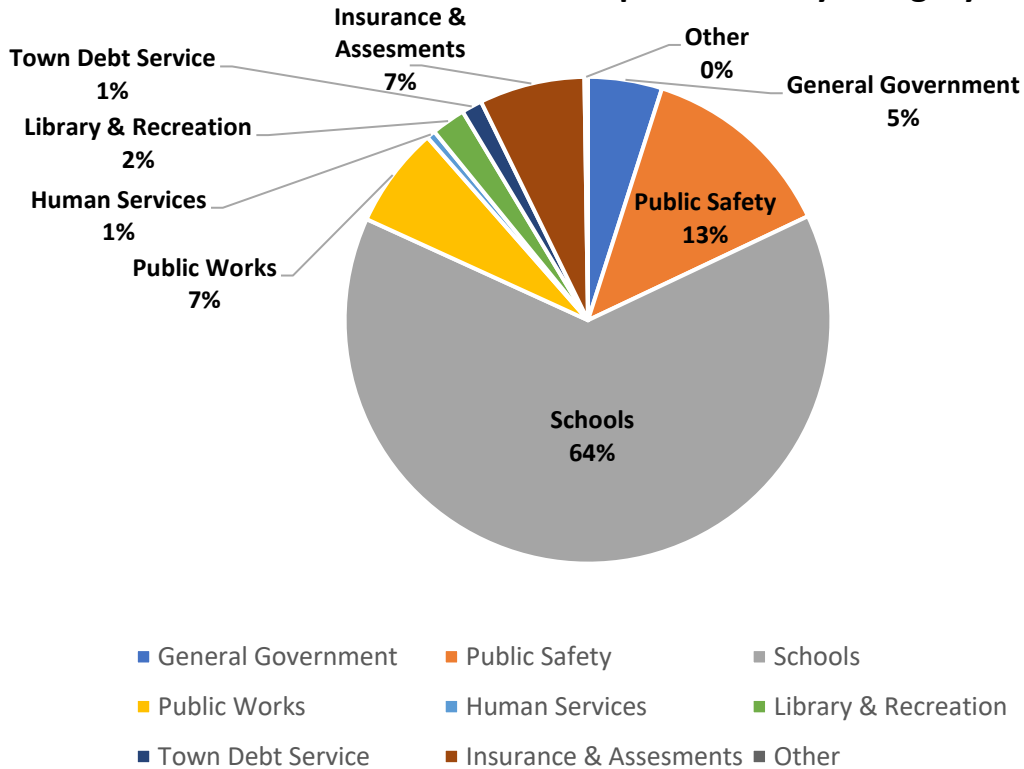
The Town spends in 9 categories: General Government, Public Safety, Public Works, Human Services, Library & Recreation, Debt Service, Insurance & Assessments, and Other. For FY24, the spending in these categories totals \$13,091,952. For FY25, the forecast shows costs will increase by \$599,885 totaling \$13,691,837.

The breakdown of Town expenditures are below.

Budget Category	FY24 Budget	FY25 Financial Forecast
General Government	659,182	675,046
Public Safety	1,666,566	1,791,295
Schools	8,292,773	8,762,330
Public Works	911,976	921,816
Human Services	78,382	80,380
Library & Recreation	307,171	311,649
Town Debt Service	187,693	187,702
Insurance & Assessments	955,886	961,619
Other	32,323	32,369
<b>Total Town Budget</b>	<b>13,091,952</b>	<b>13,691,837</b>



## FY25 Financial Forecast - Expenditures by Category



### Debt Schedule

The Town is currently carrying excluded debt service for water infrastructure improvements, a fire rescue truck, and front-end loader.

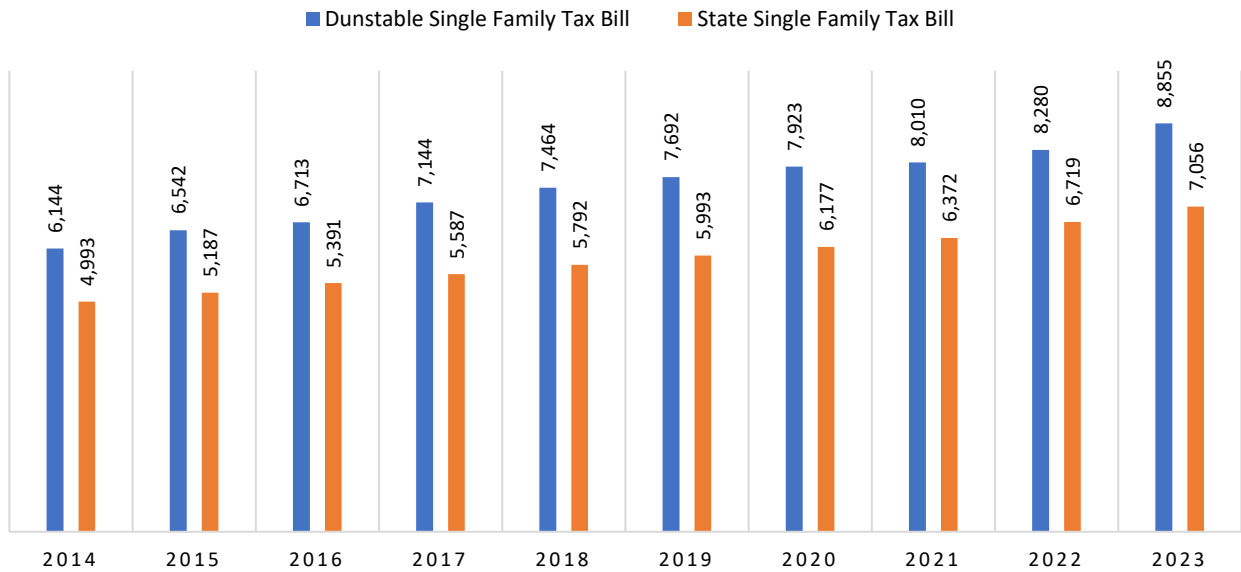
	Excluded/Not Excluded	FY25		FY26		FY27		FY28	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Water Infrastructure Bond	Excluded	\$65,790.00	\$57,613.94	\$67,355.00	\$56,067.88	\$68,956.00	\$54,485.02	\$70,596.00	\$52,864.58
Water Infrastructure Bond - Town Share	Excluded	\$32,895.00	\$28,806.97	\$33,677.50	\$28,033.94	\$34,478.00	\$27,242.51	\$35,298.00	\$26,432.29
Rescue Truck	Excluded	\$38,113.00	\$8,475.59	\$38,113.00	\$8,475.59	\$38,113.00	\$8,475.59	\$38,113.00	\$8,475.59
Front End Loader	Excluded	\$51,500.00	4,581.04						
Salt Shed	Not Excluded	\$18,000.00	1,556.66						
<b>TOTALS</b>		<b>\$140,508.00</b>	<b>\$43,420.26</b>	<b>\$71,790.50</b>	<b>\$36,509.53</b>	<b>\$72,591.00</b>	<b>\$35,718.10</b>	<b>\$73,411.00</b>	<b>\$34,907.88</b>
<b>TOTAL TOWN DEBT SERVICE</b>		<b>\$183,928.26</b>		<b>\$108,300.03</b>		<b>\$108,309.10</b>		<b>\$108,318.88</b>	

It's important to note that the Town has a looming PFAS contamination issue to solve at the GDRSD high school that is anticipated to cost the Town slightly under \$2 million. The current forecast does not include that cost, but this project would need to be funded through a debt exclusion override. Since the project will need to be funded through a debt exclusion override, it is not anticipated to have an impact to the budget's bottom line, however, it is an important consideration when determining how to fund future operating budgets.

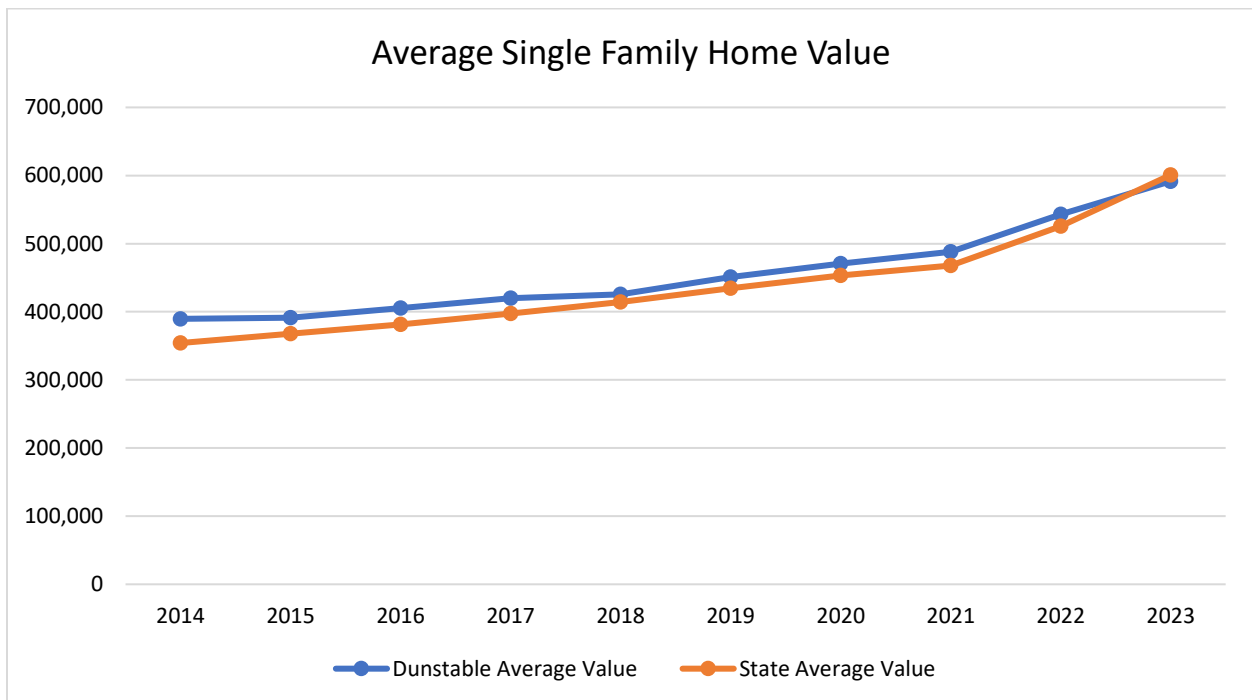
## Average Single Family Tax Bill

In FY23, Dunstable's average single-family tax bill was \$8,855, higher than the state average, \$7,056. Dunstable's single family tax bill has steadily increased since FY2014, from \$6,144 to \$8,855 and has consistently been above the state average.

### AVERAGE SINGLE FAMILY TAX BILL



Home values have mirrored this trend except for FY23 where Dunstable's average single-family home value was slightly less than the state average.



## Comparable Communities Analysis

Dunstable is a unique Town and difficult to identify comparable communities in the Commonwealth. Utilizing the Division of Local Services Databank, 8 comparable communities were identified. Data used to identify these communities included population size, Department of Revenue Income Per Capita, Average Single-Family Value and Tax Bill, and budget size. Another consideration was whether a community was part of a regional school district.

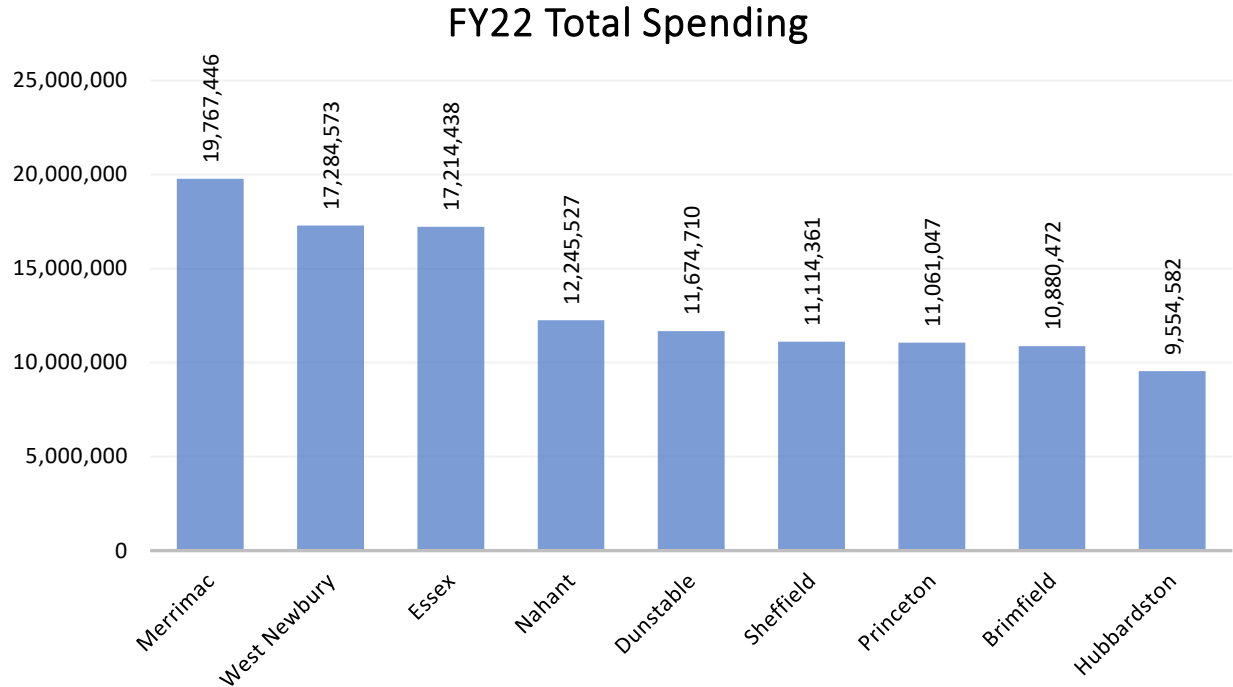
Municipality	County	2021 Population	FY 2023 Single Family Tax Bill	2020 DOR Income Per Capita	2022 EQV Per Capita	School District
Essex	ESSEX	3,668	10,667	73,034	294,779	Manchester Essex
West Newbury	ESSEX	4,544	8,991	77,798	261,758	Pentucket
<b>Dunstable</b>	<b>MIDDLESEX</b>	<b>3,341</b>	<b>8,855</b>	<b>78,539</b>	<b>211,951</b>	<b>Groton Dunstable</b>
Nahant	ESSEX	3,315	8,455	75,116	357,057	Pre-K to 6; Swampscott Middle and High School
Merrimac	ESSEX	6,705	7,874	44,435	158,580	Pentucket
Princeton	WORCESTER	3,499	6,934	69,905	182,830	Wachusett
Sheffield	BERKSHIRE	3,312	5,173	40,782	237,975	Southern Berkshire
Brimfield	HAMPDEN	3,690	4,977	40,907	141,822	Tantasqua
Hubbardston	WORCESTER	4,312	4,625	40,903	136,314	Quabbin

In addition, Average Single-Family Assessed Values and Total Assessed Values were also considered.

Municipality	County	Assessed Value Residential	Assessed Value Commercial	Assessed Value Industrial	Assessed Value Pers Prop	Total Assessed Value
West Newbury	ESSEX	1,353,610,071	11,333,470	2,837,100	22,662,650	1,390,443,291
Nahant	ESSEX	1,222,230,470	16,498,631	563,100	31,355,750	1,270,647,951
Essex	ESSEX	1,069,904,842	60,290,537	16,969,585	16,509,610	1,163,674,574
Merrimac	ESSEX	1,113,322,113	24,353,736	10,041,870	9,444,044	1,157,161,763
Sheffield	BERKSHIRE	754,343,192	65,068,004	18,627,524	40,451,620	878,490,340
<b>Dunstable</b>	<b>MIDDLESEX</b>	<b>705,783,270</b>	<b>5,213,633</b>	<b>3,956,700</b>	<b>38,243,793</b>	<b>753,197,396</b>
Princeton	WORCESTER	637,244,738	8,970,797	2,097,600	13,931,210	662,244,345
Hubbardston	WORCESTER	581,275,887	13,373,933	5,043,200	18,418,860	618,111,880
Brimfield	HAMPDEN	504,840,510	28,471,358	12,635,500	19,553,550	565,500,918

## Expenditures

In FY22, the Town of Dunstable spent a total of \$11,674,710 which is fifth highest among the comparable communities, directly in the middle when compared to the other communities.



Categories of spending are broken down into 12 categories:

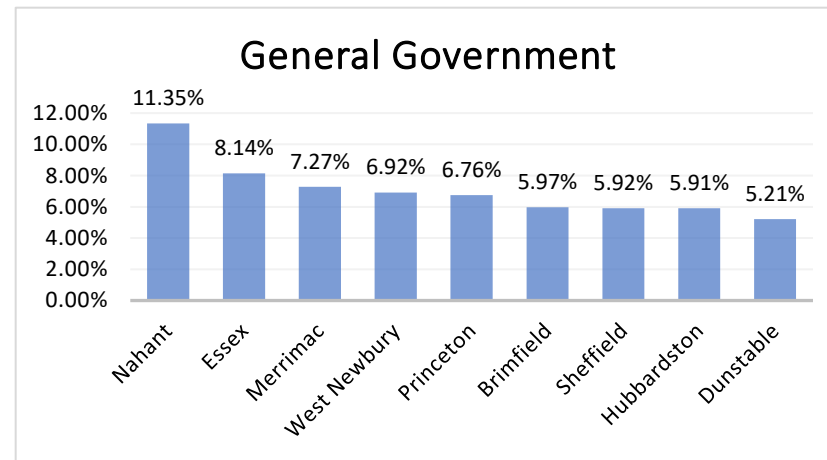
- General Government
- Police
- Fire
- Other Public Safety
- Education
- Public Works
- Human Services
- Culture and Recreation
- Fixed Costs
- Intergovernment
- Other Expenses
- Debt Service

The breakdown of FY22 spending for each comparable community is below.

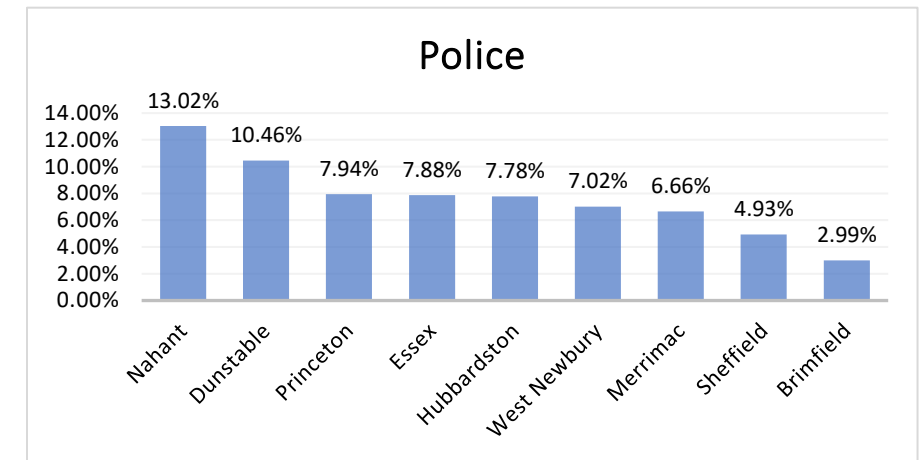
Municipality	County	General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture and Recreation	Fixed Costs	Intergovernment	Other Expenses	Debt Service	TOTAL
Merrimac	ESSEX	1,437,568	1,317,034	710,278	235,981	11,706,820	1,429,672	472,634	335,975	1,220,116	110,471	46,126	744,771	19,767,446
West Newbury	ESSEX	1,195,468	1,213,807	341,458	443,969	9,151,440	2,468,234	298,694	395,063	1,378,282	84,208	0	313,950	17,284,573
Essex	ESSEX	1,401,744	1,356,657	275,662	281,708	10,319,202	1,048,838	294,522	178,331	1,228,770	32,699	0	796,305	17,214,438
Nahant	ESSEX	1,389,531	1,594,960	1,190,257	126,969	4,053,536	675,129	164,129	260,165	2,102,705	289,997	0	398,149	12,245,527
Dunstable	MIDDLESEX	608,563	1,221,130	268,988	84,127	7,507,314	699,579	51,686	314,623	777,922	3,840	0	136,938	11,674,710
Sheffield	BERKSHIRE	657,590	548,007	118,709	75,163	7,606,405	1,044,950	202,415	197,481	626,851	36,790	0	0	11,114,361
Princeton	WORCESTER	747,526	877,779	385,780	42,576	5,661,886	1,720,672	131,682	290,281	773,316	25,227	0	404,322	11,061,047
Brimfield	HAMPDEN	650,025	325,790	708,532	368,245	6,428,764	811,891	211,428	133,206	936,807	129,831	0	175,953	10,880,472
Hubbardston	WORCESTER	564,684	743,598	483,285	313,735	5,590,265	862,299	24,957	95,458	630,648	0	0	245,653	9,554,582

Because each community has different sized budgets, from slightly under \$20 million to \$9.5 million, to accurately compare spending among these communities the charts below include each category, total spending, and their percentage of the overall Town spending.

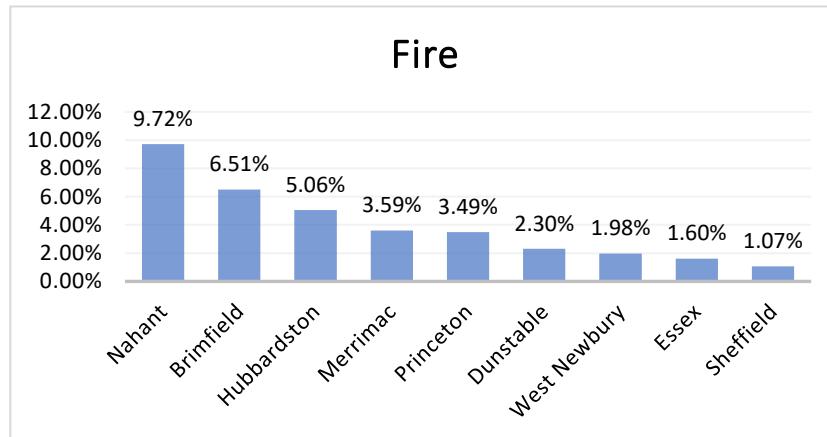
Municipality	General Government
Merrimac	1,437,568
Essex	1,401,744
Nahant	1,389,531
West Newbury	1,195,468
Princeton	747,526
Sheffield	657,590
Brimfield	650,025
Dunstable	608,563
Hubbardston	564,684



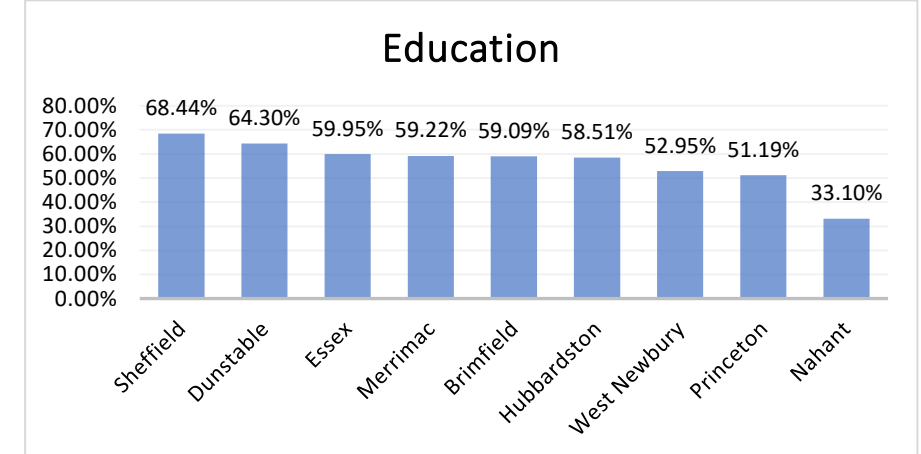
Municipality	Police
Nahant	1,594,960
Essex	1,356,657
Merrimac	1,317,034
Dunstable	1,221,130
West Newbury	1,213,807
Princeton	877,779
Hubbardston	743,598
Sheffield	548,007
Brimfield	325,790



Municipality	Fire
Nahant	1,190,257
Merrimac	710,278
Brimfield	708,532
Hubbardston	483,285
Princeton	385,780
West Newbury	341,458
Essex	275,662
Dunstable	268,988
Sheffield	118,709

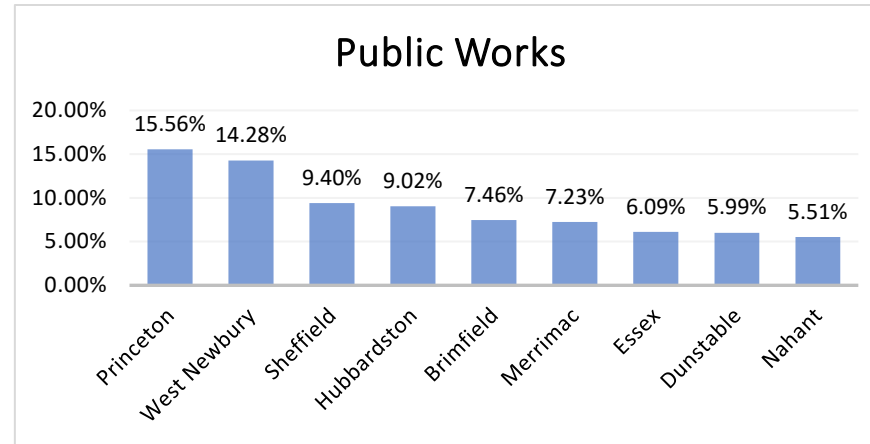


Municipality	Education
Merrimac	11,706,820
Essex	10,319,202
West Newbury	9,151,440
Sheffield	7,606,405
Dunstable	7,507,314
Brimfield	6,428,764
Princeton	5,661,886
Hubbardston	5,590,265
Nahant	4,053,536

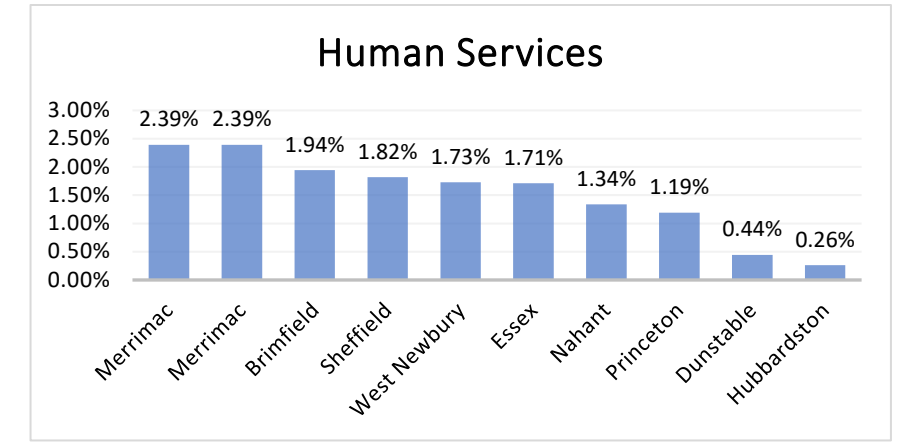




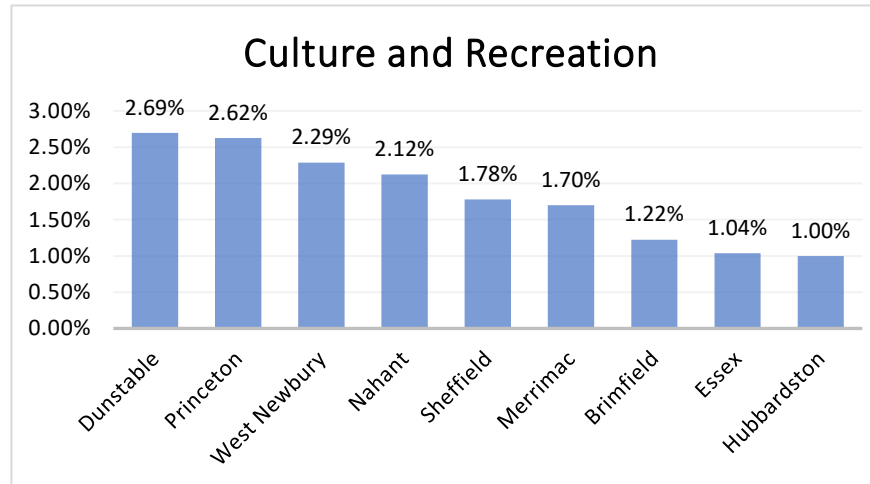
Municipality	Public Works
West Newbury	2,468,234
Princeton	1,720,672
Merrimac	1,429,672
Essex	1,048,838
Sheffield	1,044,950
Hubbardston	862,299
Brimfield	811,891
Dunstable	699,579
Nahant	675,129



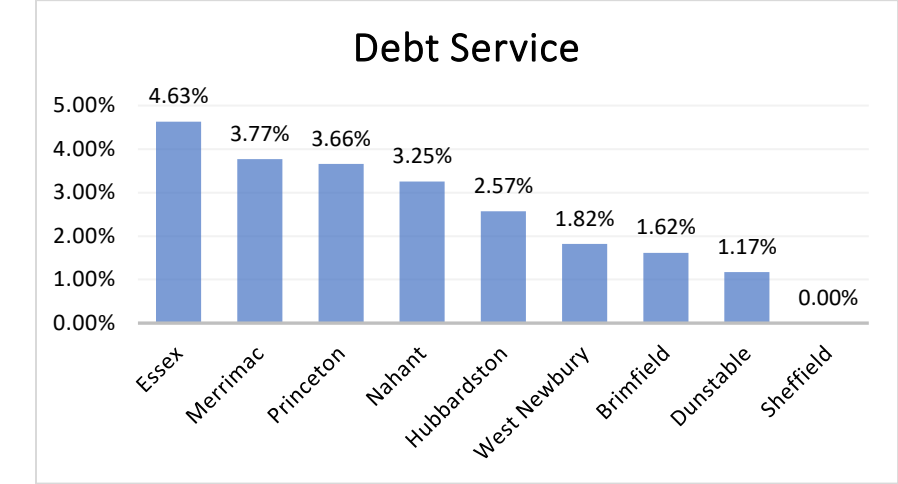
Municipality	Human Services
Merrimac	472,634
West Newbury	298,694
Essex	294,522
Brimfield	211,428
Sheffield	202,415
Nahant	164,129
Princeton	131,682
Dunstable	51,686
Hubbardston	24,957



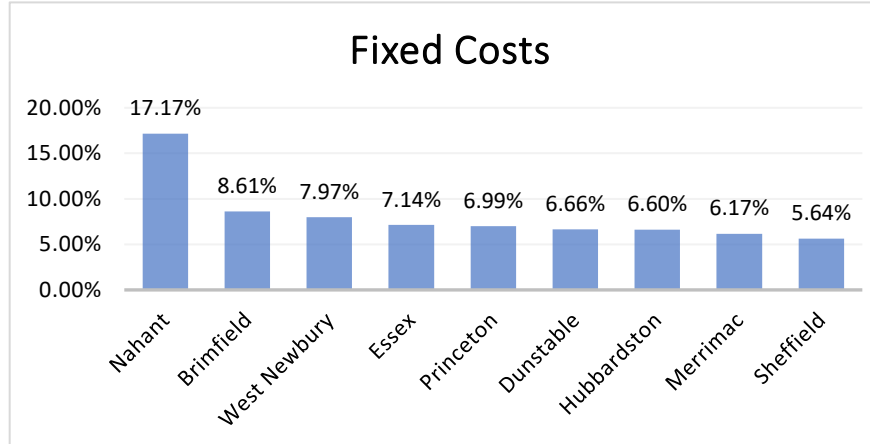
Municipality	Culture and Recreation
West Newbury	395,063
Merrimac	335,975
Dunstable	314,623
Princeton	290,281
Nahant	260,165
Sheffield	197,481
Essex	178,331
Brimfield	133,206
Hubbardston	95,458



Municipality	Debt Service
Essex	796,305
Merrimac	744,771
Princeton	404,322
Nahant	398,149
West Newbury	313,950
Hubbardston	245,653
Brimfield	175,953
Dunstable	136,938
Sheffield	0



Municipality	Fixed Costs
Nahant	2,102,705
West Newbury	1,378,282
Essex	1,228,770
Merrimac	1,220,116
Brimfield	936,807
Dunstable	777,922
Princeton	773,316
Hubbardston	630,648
Sheffield	626,851



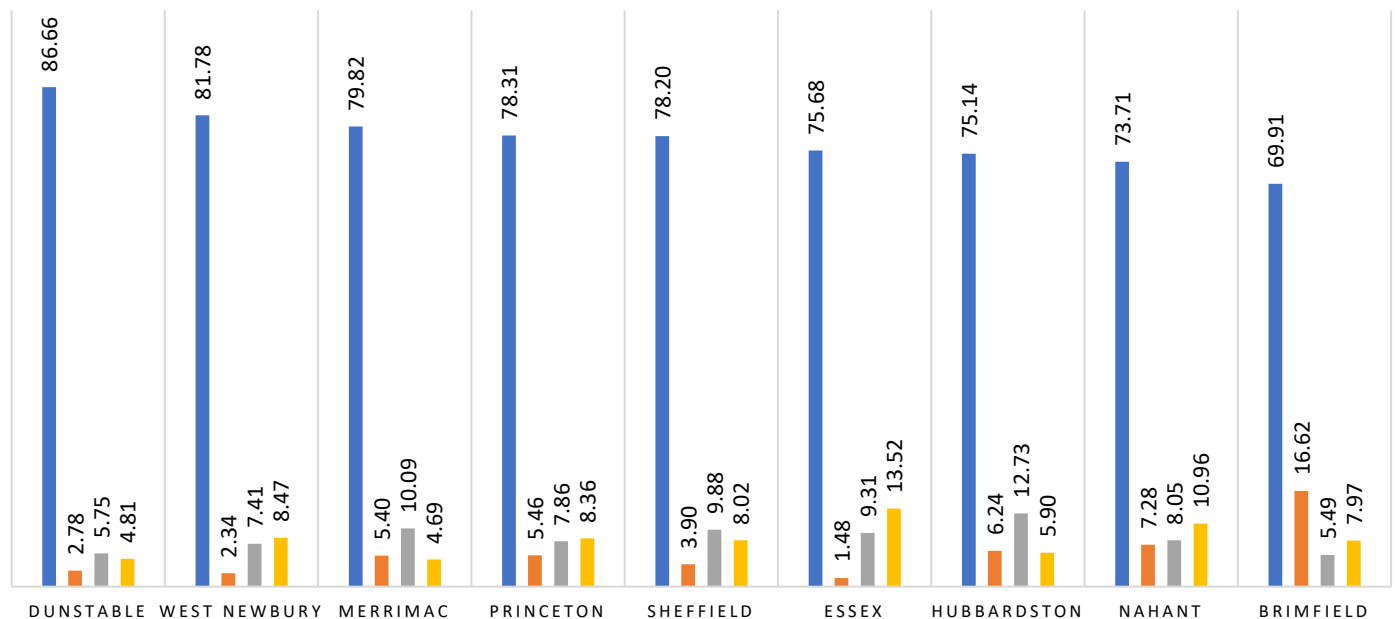
## Revenue

As reviewed earlier in this document, Dunstable relies heavily on real estate taxes as its main source of revenue, like most communities in the Commonwealth. In FY23, real estate taxes made up 86.66% of Dunstable’s overall revenue, highest among comparable communities. Local receipts only comprise 5.75% of Dunstable’s overall revenue, which is second lowest among comparable communities; state aid is 2.78%, third lowest among comparable communities; and all other revenue is 4.81% of the Town’s overall revenue, second lowest among comparable communities.

	County	Tax Levy	State Aid	Local Receipts	Enterprise & CPA Funds	Other Revenue	Total General Fund Budget	Total Budget
Dunstable	MIDDLESEX	11,275,365	361,737	748,267	628,949	625,371	13,010,740	13,639,689
West Newbury	ESSEX	15,336,589	438,821	1,389,494	1,706,198	1,588,621	18,753,525	20,459,723
Merrimac	ESSEX	17,091,279	1,155,542	2,160,300	3,002,934	1,004,526	21,411,647	24,414,581
Princeton	WORCESTER	10,026,379	699,076	1,006,500	21,000	1,070,747	12,802,702	12,823,702
Sheffield	BERKSHIRE	10,120,209	505,105	1,278,500	168,300	1,038,223	12,942,037	13,110,337
Essex	ESSEX	16,151,803	316,717	1,987,593	3,170,752	2,886,360	21,342,473	24,513,225
Hubbardston	WORCESTER	8,053,998	668,674	1,364,005	185,492	632,245	10,718,922	10,904,414
Nahant	ESSEX	11,550,190	1,141,365	1,261,293	3,886,759	1,717,360	15,670,208	19,556,968
Brimfield	HAMPDEN	8,601,269	2,045,027	675,646	0	980,627	12,302,569	12,302,569

## FY23 REVENUE AS % OF GENERAL FUND BUDGET

■ Tax Levy as % of Budget   ■ State Aid as % of Budget   ■ Local Receipts as % of Budget   ■ All Other as % of Budget



**Department Detail**

Department/Account		Voted FY23	Voted FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28
<b>GENERAL GOVERNMENT</b>							
<b>Town Administrator</b>							
Administrator Salary		93,636	129,700	135,700	141,700	144,534.00	147,424.68
Assistant Administrator Salary		-					
Communication		64,945.44	45,900.00	50,900.00	51,918.00	52,956.36	54,015.49
Office Supplies		400	400	404.00	408.04	412.12	416.24
Dues & Subscriptions		880	880	888.80	897.69	906.66	915.73
Training & Meetings		2,000	2,000	2,020.00	2,040.20	2,060.60	2,081.21
350th Celebration		20,000					
	SALARIES	158,581	175,600	186,600	193,618	197,490	201,440
	EXPENSES	23,280	3,280	3,313	3,346	3,379	3,413
<b>Total</b>		<b>181,861</b>	<b>178,880</b>	<b>189,913</b>	<b>196,964</b>	<b>200,870</b>	<b>204,853</b>
<b>Selectmen</b>							
Salaries							
Energy							
Professional and Tech		330	330	333.30	336.63	340.00	343.40
Special Legal		6,000	6,000	6,060.00	6,120.60	6,181.81	6,243.62
Communication		1,200	1,200	1,212.00	1,224.12	1,236.36	1,248.72
Office Supplies Expense		300	300	303.00	306.03	309.09	312.18
In-State Travel		100	100	101.00	102.01	103.03	104.06
Dues and Membership		900	900	909.00	918.09	927.27	936.54
No. Midd. Council of Govt		1,144	1,173	1,184.73	1,196.58	1,208.54	1,220.63
	SALARIES	-	-	-	-	-	-
	EXPENSES	9,974	10,003	10,103	10,204	10,306	10,409
<b>Total</b>		<b>9,974</b>	<b>10,003</b>	<b>10,103</b>	<b>10,204</b>	<b>10,306</b>	<b>10,409</b>
<b>Fincom</b>							
Dues and Memberships		150	150	150	150	150	150
Reserve Account		30,000	30,000	30,000	30,000	30,000	30,000
<b>Total</b>		<b>30,150</b>	<b>30,150</b>	<b>30,150</b>	<b>30,150</b>	<b>30,150</b>	<b>30,150</b>
<b>Accountant</b>							
Accountant Salary							
Assistant Accountant Salary		11,618	12,289	12,534.41	12,785.10	13,040.80	13,301.62
Accountant Services		30,600	36,000	36,900.000	37,822.500	38,768.063	39,737.264
Annual Audit		16,000	21,000	16,400.00	16,810.00	17,230.25	17,661.01
Professional Tech		6,000	6,000	6,150.000	6,303.750	6,461.344	6,622.877
Office Supplies		750	750	757.50	765.08	772.73	780.45
In-State Travel		850	850	858.50	867.09	875.76	884.51
Dues and Membership		100	100	101.00	102.01	103.03	104.06
	SALARIES	11,618	12,289	12,534	12,785	13,041	13,302
	EXPENSES	54,300	64,700	61,167	62,670	64,211	65,790
<b>Total</b>		<b>65,918</b>	<b>76,989</b>	<b>73,701</b>	<b>75,456</b>	<b>77,252</b>	<b>79,092</b>
<b>Assessors</b>							
Salaries							
Principle Assessor Salary		32,455	34,171	34,854.42	35,551.51	36,262.54	36,987.79
Associate Assessor Salary		17,870	18,519	18,889.38	19,267.17	19,652.51	20,045.56
Professional and Technical		11,380	9,000	9,225.000	9,455.625	9,692.016	9,934.316
Prof & Tech Prop Review Assessment		12,000	10,000	10,250.000	10,506.250	10,768.906	11,038.129
Communication		125	125	126.25	127.51	128.79	130.08
Office Supplies		900	900	909.00	918.09	927.27	936.54
In-State Travel		700	700	707.00	714.07	721.21	728.42
Dues and Memberships		150	150	151.50	153.02	154.55	156.09
	SALARIES	50,325	52,690	53,744	54,819	55,915	57,033
	EXPENSES	25,255	20,875	21,369	21,875	22,393	22,924

Department/Account		Voted FY23	Voted FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28
<b>Total</b>		<b>75,580</b>	<b>73,565</b>	<b>75,113</b>	<b>76,693</b>	<b>78,308</b>	<b>79,957</b>
<b>Treasurer</b>							
Treasurer-Collector		58,754.04	65,850.00	67,167.00	68,510.34	69,880.55	71,278.16
Treasurer/Collector Certification		2,000					
Professional and Technical		15,920	16,200	16,605.000	17,020.125	17,445.628	17,881.769
Communication		5,800	6,500	6,565.00	6,630.65	6,696.96	6,763.93
Office Supplies		2,050	2,050	2,070.50	2,091.21	2,112.12	2,133.24
In-State Travel		547	600	606.00	612.06	618.18	624.36
Dues and Memberships		250	250	252.50	255.03	257.58	260.15
Other Bank Charges		490	490	494.90	499.85	504.85	509.90
Tax Title							
	SALARIES	58,754	65,850	67,167	68,510	69,881	71,278
	EXPENSES	27,057	26,090	26,594	27,109	27,635	28,173
<b>Total</b>		<b>85,811</b>	<b>91,940</b>	<b>93,761</b>	<b>95,619</b>	<b>97,516</b>	<b>99,452</b>
<b>Town Counsel</b>							
Professional and Technical		30,000	32,000	32,800	33,620	34,461	35,322
<b>Dog Program</b>							
Communication		200	200	202.00	204.02	206.06	208.12
Other Supplies		600	600	606.00	612.06	618.18	624.36
<b>Total</b>		<b>800</b>	<b>800</b>	<b>808</b>	<b>816</b>	<b>824</b>	<b>832</b>
<b>Town Clerk</b>							
Salary		39,905					
Town Clerk		20,000	40,706	41,519.71	42,350.11	43,197.11	44,061.05
Assistant Clerk			10,608	10,820.16	11,036.56	11,257.29	11,482.44
Temp Wages							
Certification		1,000					
Professional and Technical		700	700	707.00	714.07	721.21	728.42
Communication		300	300	303.00	306.03	309.09	312.18
Office Supplies		500	500	505.00	510.05	515.15	520.30
In-State Travel		300	300	303.00	306.03	309.09	312.18
Dues and Memberships		150	300	303.00	306.03	309.09	312.18
	SALARIES	60,905	51,314	52,340	53,387	54,454	55,543
	EXPENSES	1,950	2,100	2,121	2,142	2,164	2,185
<b>Total</b>		<b>62,855</b>	<b>53,414</b>	<b>54,461</b>	<b>55,529</b>	<b>56,618</b>	<b>57,729</b>
<b>Elections</b>							
Wages		3,000	3,000	3,060.00	3,121.20	3,183.62	3,247.30
Repairs and Maintenance		500	500	505.00	510.05	515.15	520.30
Professional and Tech		3,000	3,250	3,331.25	3,414.53	3,499.89	3,587.39
Communication		3,000	3,000	3,030.00	3,060.30	3,090.90	3,121.81
Other Supplies		1,500	1,500	1,515.00	1,530.15	1,545.45	1,560.91
	SALARIES	3,000	3,000	3,060	3,121	3,184	3,247
	EXPENSES	8,000	8,250	8,381	8,515	8,651	8,790
<b>Total</b>		<b>11,000</b>	<b>11,250</b>	<b>11,441</b>	<b>11,636</b>	<b>11,835</b>	<b>12,038</b>
<b>Registrar</b>							
Salary		\$ 250					
		\$ 250	\$ 850	\$ 867	\$ 884	\$ 902	\$ 920
<b>Conservation</b>							
Clerical Wages		15,350	14,560	14,851.20	15,148.22	15,451.19	15,760.21
Professional and Technical		280	280	282.80	285.63	288.48	291.37
Communication		175	175	176.75	178.52	180.30	182.11
Office Supplies		225	225	227.25	229.52	231.82	234.14
Other Supplies		300	300	303.00	306.03	309.09	312.18
In-State Travel		70	70	70.70	71.41	72.12	72.84
Dues and Memberships		800	800	808.00	816.08	824.24	832.48

Department/Account		Voted FY23	Voted FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28
Other Expenses		150	150	151.50	153.02	154.55	156.09
	SALARIES	15,350	14,560	14,851	15,148	15,451	15,760
	EXPENSES	2,000	2,000	2,020	2,040	2,061	2,081
<b>Total</b>		<b>17,350</b>	<b>16,560</b>	<b>16,871</b>	<b>17,188</b>	<b>17,512</b>	<b>17,841</b>
<b>Planning Board</b>							
Clerical Wage		15,350	14,560	14,851.20	15,148.22	15,451.19	15,760.21
Professional and Tech		950	950	959.50	969.10	978.79	988.57
Communication		225	225	227.25	229.52	231.82	234.14
Office Supplies		225	225	227.25	229.52	231.82	234.14
	SALARIES	15,350	14,560	14,851	15,148	15,451	15,760
	EXPENSES	1,400	1,400	1,414	1,428	1,442	1,457
<b>Total</b>		<b>16,750</b>	<b>15,960</b>	<b>16,265</b>	<b>16,576</b>	<b>16,894</b>	<b>17,217</b>
<b>Zoning Board</b>							
Wages		816	1,000	1,010.00	1,020.10	1,030.30	1,040.60
Professional & Technical		500	500	505.00	510.05	515.15	520.30
Office Supplies		-	-	-	-	-	-
	SALARIES	-	-	-	-	-	-
	EXPENSES	1,316	1,500	1,515	1,530	1,545	1,561
<b>Total</b>		<b>1,316</b>	<b>1,500</b>	<b>1,515</b>	<b>1,530</b>	<b>1,545</b>	<b>1,561</b>
<b>Town Hall</b>							
Clerical Wages							
Part Time Wages							
Janitor/Recycler Wages		5,877	5,267	5,371.89	5,479.33	5,588.92	5,700.69
Hall Energy		12,000	14,000	14,280.00	14,565.60	14,856.91	15,154.05
Non- Energy Utilities		5,120	8,000	8,160.00	8,323.20	8,489.66	8,659.46
Repairs and Maint.		9,420	9,420	9,514.20	9,609.34	9,705.44	9,802.49
Property Related Services		8,000	8,000	8,080.00	8,160.80	8,242.41	8,324.83
Professional and Tech		1,000	1,000	1,010.00	1,020.10	1,030.30	1,040.60
Communication		5,000	5,000	5,050.00	5,100.50	5,151.51	5,203.02
Office Supplies		2,500	2,000	2,020.00	2,040.20	2,060.60	2,081.21
Bldg Repair & Maintenance Supplies							
Custodial Housekeeping Supplies		530	530	535.30	540.65	546.06	551.52
	SALARIES	5,877	5,267	5,372	5,479	5,589	5,701
	EXPENSES	43,570	47,950	48,650	49,360	50,083	50,817
<b>Total</b>		<b>49,447</b>	<b>53,217</b>	<b>54,021</b>	<b>54,840</b>	<b>55,672</b>	<b>56,518</b>
<b>Town Reports</b>							
Communication		325	325	328.25	331.53	334.85	338.20
Other Services		2,700	2,700	2,727.00	2,754.27	2,781.81	2,809.63
<b>Total</b>		<b>3,025</b>	<b>3,025</b>	<b>3,055</b>	<b>3,086</b>	<b>3,117</b>	<b>3,148</b>
<b>Town Engineer</b>							
Engineering Services		10,000	10,000	10,200	10,404	10,612	10,824
<b>Total</b>			\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824
<b>TOTAL GENERAL GOVERNMENT</b>		<b>652,087.86</b>	<b>660,101.80</b>	<b>675,045.86</b>	<b>691,196.00</b>	<b>704,392.68</b>	<b>717,863.17</b>
	SALARIES	380,010.86	395,978.80	411,386.38	422,900.10	431,358.11	439,985.27
	EXPENSES	272,077.00	264,123.00	263,659.48	268,295.89	273,034.57	277,877.90
		652,087.86	660,101.80	675,045.86	691,196.00	704,392.68	717,863.17
<b>PUBLIC SAFETY</b>							
<b>Police Department</b>							
Chief Salary		131,335	133,931	136,595.13	139,305.35	144,817.67	147,688.67
Wages		918,604	890,220	927,968.00	1,030,533.52	1,053,413.00	1,077,124.00
Energy		9,000	10,800	11,016.00	11,236.32	11,461.05	11,690.27

Department/Account	Voted FY23	Voted FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28
Maint and Repair Service	3,000	3,000	3,030.00	3,060.30	3,090.90	3,121.81
Cruiser Repairs and Maint.	10,000	10,000	10,100.00	10,201.00	10,303.01	10,406.04
Radio Repair & Maintain Service	8,250	9,450	9,544.50	9,639.95	9,736.34	9,833.71
Property Related Services	5,000	7,000	7,070.00	7,140.70	7,212.11	7,284.23
Professional & Tech (Training)	11,000	13,000	13,130.00	13,261.30	13,393.91	13,527.85
Tuition Reimbursement	2,700	2,700	2,727.00	2,754.27	2,781.81	2,809.63
Police Radio Communication/School Resource Officer Communication (Phone)	98,000	106,700	110,000.00	113,300.00	117,000.00	120,500.00
Lockup	4,000	4,000	4,040.00	4,080.40	4,121.20	4,162.42
Office Supplies	3,000	2,500	2,525.00	2,550.25	2,575.75	2,601.51
Cruiser Supplies	3,500	3,500	3,535.00	3,570.35	3,606.05	3,642.11
Other Supplies	29,000	29,000	29,290.00	29,582.90	29,878.73	30,177.52
Dues and Memberships	24,000	24,000	24,240.00	24,482.40	24,727.22	24,974.50
Cruiser Cap Lease	13,500	13,500	13,635.00	13,771.35	13,909.06	14,048.15
	48,000	-	65,000.00	68,000.00	68,000.00	70,000.00
SALARIES	1,049,939	1,024,151	1,064,563	1,169,839	1,198,231	1,224,813
EXPENSES	271,950	239,150	308,883	316,631	321,797	328,780
<b>Total</b>	<b>1,321,889</b>	<b>1,263,301</b>	<b>1,373,446</b>	<b>1,486,470</b>	<b>1,520,028</b>	<b>1,553,592</b>
<b>Fire Department</b>						
Chief Salary	96,512	61,202	62,425.96	63,674.48	64,947.97	66,246.93
Wages Full Time (2) - New Line Item	104,000	59,256	60,441.12	61,649.94	62,882.94	64,140.60
Overtime	7,000	7,140	7,282.80	7,428.46	7,577.03	7,728.57
Weekend 8-4 Scheduled Coverage (in station)	34,944					
Call Wages for Vacation/Holiday/Sick Coverage	3,750					
Call-In Wages	40,000	80,268	81,873.24	83,510.70	85,180.92	86,884.53
Wages, training	12,600	12,852	13,109.04	13,371.22	13,638.65	13,911.42
Station Coverage						
Energy	3,000	5,000	5,100.00	5,202.00	5,306.04	5,412.16
Water	1,000	2,000	2,040.00	2,080.80	2,122.42	2,164.86
Repairs and Maint Expense	15,000	15,000	15,150.00	15,301.50	15,454.52	15,609.06
Professional & Tech Services	2,000	2,000	2,020.00	2,040.20	2,060.60	2,081.21
Computer Repairs & Software Licenses	4,400	4,400	4,444.00	4,488.44	4,533.32	4,578.66
Communications	9,000	12,000	12,120.00	12,241.20	12,363.61	12,487.25
Office Supplies	1,000	1,500	1,515.00	1,530.15	1,545.45	1,560.91
Building Repairs and Maint	5,500	6,000	6,060.00	6,120.60	6,181.81	6,243.62
Vehicular Supplies	5,000	10,000	10,100.00	10,201.00	10,303.01	10,406.04
Firefighting Supplies	6,000	6,000	6,150.000	6,303.750	6,461.344	6,622.877
Custodial	500	750	757.50	765.08	772.73	780.45
Training		500	505.00	510.05	515.15	520.30
EMS Equipment & Supplies	1,000	5,000	5,050.00	5,100.50	5,151.51	5,203.02
Uniforms	500	500	505.00	510.05	515.15	520.30
Dues and Memberships	2,300	2,300	2,323.00	2,346.23	2,369.69	2,393.39
Personal Protective Equipment & Supp.	1,500	1,500	10,000	10,250.00	10,506.25	10,768.91
Rehab supplies			-	-	-	-
Fire Department Equipment Replacement	10,000	12,000	12,120.00	12,241.20	12,363.61	12,487.25
Medical for new Hires	1,500	1,500	1,515.00	1,530.15	1,545.45	1,560.91
SALARIES	298,806	220,718	225,132	229,635	234,227	238,912
EXPENSES	69,200	87,950	97,475	98,763	100,072	101,401
<b>Total</b>	<b>368,006</b>	<b>308,668</b>	<b>322,607</b>	<b>328,398</b>	<b>334,299</b>	<b>340,313</b>
	\$ 368,006	\$ 308,668	\$ 322,607	\$ 328,398	\$ 334,299	\$ 340,313
<b>Inspectors</b>						
Building Inspector Salary	26,316	26,843	27,379.86	27,927.46	28,486.01	29,055.73
Building Inspector Part-time Wages	5,000	5,000	5,100.00	5,202.00	5,306.04	5,412.16
Gas Inspector Salary	4,000	4,000	4,080.00	4,161.60	4,244.83	4,329.73
Plumbing Inspector Salary	4,000	4,000	4,080.00	4,161.60	4,244.83	4,329.73
Electrical Inspector Salary	12,000	12,000	12,240.00	12,484.80	12,734.50	12,989.19
Dog Officer Salary	11,000	11,000	11,220.00	11,444.40	11,673.29	11,906.75
Building Inspector Expense	1,500	1,500	1,515.00	1,530.15	1,545.45	1,560.91
Dog Officer Expense	2,000	2,000	2,020.00	2,040.20	2,060.60	2,081.21
SALARIES	62,316	62,843	64,100	65,382	66,689	68,023
EXPENSES	3,500	3,500	3,535	3,570	3,606	3,642

Department/Account	Voted FY23	Voted FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28
<b>Total</b>	<b>65,816</b>	<b>66,343</b>	<b>67,635</b>	<b>68,952</b>	<b>70,296</b>	<b>71,665</b>
<b>Emergency Management</b>						
Communications	1,500	1,500	1,515.00	1,530.15	1,545.45	1,560.91
Other Supplies	250	250	252.50	255.03	257.58	260.15
New Equipment	1,000	1,000	1,010.00	1,020.10	1,030.30	1,040.60
In-State Travel	150	150	151.50	153.02	154.55	156.09
<b>Total</b>	<b>2,900</b>	<b>2,900</b>	<b>2,929</b>	<b>2,958</b>	<b>2,988</b>	<b>3,018</b>
<b>Tree Warden</b>						
Other Property Service	22,000	22,000	22,220.00	22,442.20	22,666.62	22,893.29
Police Details	2,200	2,200	2,222.00	2,244.22	2,266.66	2,289.33
Public Works Supplies	85	85	85.85	86.71	87.58	88.45
Dues and Memberships	150	150	151.50	153.02	154.55	156.09
<b>Total</b>	<b>\$ 24,435</b>	<b>\$ 24,435</b>	<b>\$ 24,679</b>	<b>\$ 24,926</b>	<b>\$ 25,175</b>	<b>\$ 25,427</b>
	\$ 1,783,046	\$ 1,665,647	\$ 1,791,295	\$ 1,911,705	\$ 1,952,786	\$ 1,994,016
<b>TOTAL PUBLIC SAFETY</b>	<b>1,783,046</b>	<b>1,665,647</b>	<b>1,791,295</b>	<b>1,911,705</b>	<b>1,952,786</b>	<b>1,994,016</b>
SALARIES	1,411,061	1,307,712	1,353,795	1,464,856	1,499,148	1,531,748
EXPENSES	371,985	357,935	437,500	446,849	453,638	462,268
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SCHOOLS</b>						
<b>GDRSD</b> (GDRSD Operating + Capital)	7,590,208	8,061,150	8,525,713	9,018,150	9,540,134	10,093,436
Operating	<b>7,201,663</b>	\$7,742,721	\$8,207,284	\$8,699,721	\$9,221,705	\$9,775,007
Capital	253,176	188,281	188,281	188,281	188,281	188,281
Debt	135,369	130,148	130,148	130,148	130,148	130,148
<b>GLRVTS</b>						
Operating	257,099	199,740	204,734	209,852	215,098	220,476
	31,514	31,883	31,883	31,883	31,883	31,883
<b>Essex Agricultural</b>						
Tuition						
Transportation						
<b>TOTAL SCHOOLS</b>	<b>7,878,821</b>	<b>8,292,773</b>	<b>8,762,330</b>	<b>9,259,885</b>	<b>9,787,115</b>	<b>10,345,794</b>
	\$ 7,878,821	\$ 8,292,773	\$ 8,762,330	\$ 9,259,885	\$ 9,787,115	\$ 10,345,794
<b>PUBLIC WORKS</b>						
<b>Highway Department</b>						
Salary	292,214	287,761	293,516.22	299,386.54	305,374.28	311,481.76
Part-Time Wages	6,500	6,500	6,630.00	6,762.60	6,897.85	7,035.81
Clerical Wages	19,911	20,434	20,842.60	21,259.45	21,684.64	22,118.33
Overtime	8,000	8,000	8,160.00	8,323.20	8,489.66	8,659.46
Clothing	3,800	3,600	3,636.00	3,672.36	3,709.08	3,746.17
Energy	7,174	7,174	7,317.48	7,463.83	7,613.11	7,765.37
Repairs and Maint Service	44,947	44,947	45,396.47	45,850.43	46,308.94	46,772.03
Paving Service	67,000	67,000	67,670.00	68,346.70	69,030.17	69,720.47
Brush, Signs, Line Paint	35,000	35,000	35,350.00	35,703.50	36,060.54	36,421.14
Repairs and Maintain Building	10,000	10,000	10,100.00	10,201.00	10,303.01	10,406.04
Leases and Rentals	10,000	10,000	10,100.00	10,201.00	10,303.01	10,406.04
Mach. Professional and Tech	3,200	3,200	3,232.00	3,264.32	3,296.96	3,329.93
Communication	6,000	6,000	6,060.00	6,060.00	6,120.60	6,120.60

Department/Account		Voted FY23	Voted FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28
Supplies		902	902	911.02	920.13	929.33	938.62
Machinery Vehicular Supplies		37,500	37,500	37,875.00	38,253.75	38,636.29	39,022.65
Machinery Public Works Supplies		8,973	8,973	9,062.73	9,153.36	9,244.89	9,337.34
Basin Cleaning and Sweeping - MS4		5,000	10,000	10,100.00	10,201.00	10,303.01	10,406.04
Dues and Memberships		1,000	1,000	1,010.00	1,020.10	1,030.30	1,040.60
SALARIES		326,625	322,695	329,149	335,732	342,446	349,295
EXPENSES		240,496	245,296	247,821	250,311	252,889	255,433
<b>Total</b>		<b>567,121</b>	<b>567,991</b>	<b>576,970</b>	<b>586,043</b>	<b>595,336</b>	<b>604,728</b>
<b>Snow Removal</b>							
Wages		56,175	56,175	56,175	56,175	56,175	56,175
Repair and Maintenance Services		5,583	5,583	5,583	5,583	5,583	5,583
Plowing Outside Plow Companies		25,583	25,583	25,583	25,583	25,583	25,583
Professional and Technical							
Vehicular Supplies		6,090	6,090	6,090	6,090	6,090	6,090
Supplies Sand & Salt		192,454	192,454	192,454	192,454	192,454	192,454
SALARIES		56,175	56,175	56,175	56,175	56,175	56,175
EXPENSES		229,710	229,710	229,710	229,710	229,710	229,710
<b>Total</b>		<b>285,885</b>	<b>285,885</b>	<b>285,885</b>	<b>285,885</b>	<b>285,885</b>	<b>285,885</b>
<b>Street Lights</b>							
Energy		10,000	10,000	10,200.00	10,404.00	10,612.08	10,824.32
<b>Transfer Station</b>							
Wages							
Landfill Expense		12,000	15,000	15,150.00	15,301.50	15,454.52	15,609.06
Curbside trash pickup							
Professional and Technical		5,500	5,500	5,555.00	5,610.55	5,666.66	5,723.32
Other Services			2,000	2,020.00	2,040.20	2,060.60	2,081.21
Other Supply		2,000					
Rentals and Leases							
SALARIES		-	-	-	-	-	-
EXPENSES		19,500	22,500	22,725	22,952	23,182	23,414
<b>Total</b>		<b>19,500</b>	<b>22,500</b>	<b>22,725</b>	<b>22,952</b>	<b>23,182</b>	<b>23,414</b>
<b>Cemetery</b>							
Wages		12,450	15,000	15,300.00	15,606.00	15,918.12	16,236.48
Non-Energy Utilities(Water)		1,250	3,000	3,060.00	3,121.20	3,183.62	3,247.30
Repairs and Maint Services		3,000	3,000	3,030.00	3,060.30	3,090.90	3,121.81
Other Property Related Services		600	1,000	1,010.00	1,020.10	1,030.30	1,040.60
Build and Equip Repair Supplies		1,000	1,000	1,010.00	1,020.10	1,030.30	1,040.60
Grounds keeping Supplies		1,500	1,500	1,515.00	1,530.15	1,545.45	1,560.91
Other Supplies		1,100	1,100	1,111.00	1,122.11	1,133.33	1,144.66
SALARIES		12,450	15,000	15,300	15,606	15,918	16,236
EXPENSES		8,450	10,600	10,736	10,874	11,014	11,156
<b>Total</b>		<b>20,900</b>	<b>25,600</b>	<b>26,036</b>	<b>26,480</b>	<b>26,932</b>	<b>27,392</b>
		\$ 903,406	\$ 911,976	\$ 921,816	\$ 931,764	\$ 941,947	\$ 952,244
<b>TOTAL PUBLIC WORKS</b>		<b>903,406</b>	<b>911,976</b>	<b>921,816</b>	<b>931,764</b>	<b>941,947</b>	<b>952,244</b>
SALARIES		395,250	393,870	400,624	407,513	414,540	421,707
EXPENSES		508,156	518,106	521,192	524,252	527,407	530,537
<b>HUMAN SERVICES</b>							
<b>Board of Health</b>							
Board of Health Wages		13,552	14,373	14,660.46	14,953.67	15,252.74	15,557.80
Nashoba Bd of Health Assm		10,477	11,263	12,107.43	13,015.49	13,991.65	15,041.03
Rentals and Leases		1,700	1,700	1,717.00	1,734.17	1,751.51	1,769.03



Department/Account		Voted FY23	Voted FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28
Communications		400	400	404.00	408.04	412.12	416.24
Supplies		400	400	404.00	408.04	412.12	416.24
Dues and Memberships		400	400	404.00	408.04	412.12	416.24
Town Nurse Assessment		4,872	5,162	5,420.10	5,691.11	5,975.66	6,274.44
Mental Health		2,000	2,000	2,000	2,000	2,000	2,000
TADS							
	SALARIES	13,552	14,373	14,660	14,954	15,253	15,558
	EXPENSES	20,249	21,325	22,457	23,665	24,955	26,333
<b>Total</b>		<b>33,801</b>	<b>35,698</b>	<b>37,117</b>	<b>38,619</b>	<b>40,208</b>	<b>41,891</b>
<b>Council on Aging</b>							
Council On Aging Wages		9,363	9,171	9,354.79	9,541.88	9,732.72	9,927.38
Council on Aging Bus		5,000	3,500	3,535.00	3,570.35	3,606.05	3,642.11
Council on Aging Office Supplies		250	250	252.50	255.03	257.58	260.15
COA Food and Service		4,500	3,000	3,030.00	3,060.30	3,090.90	3,121.81
Council on Aging In-St Travel		1,250	750	757.50	765.08	772.73	780.45
COA Dues and Memberships		500	500	505.00	510.05	515.15	520.30
	SALARIES	9,363	9,171	9,355	9,542	9,733	9,927
	EXPENSES	11,500	8,000	8,080	8,161	8,242	8,325
<b>Total</b>		<b>20,863</b>	<b>17,171</b>	<b>17,435</b>	<b>17,703</b>	<b>17,975</b>	<b>18,252</b>
<b>Veterans Affairs</b>							
Veterans Agent Salary		5,922	6,041	6,161.82	6,285.06	6,410.76	6,538.97
Expenses		4,472	4,472	4,516.72	4,561.89	4,607.51	4,653.58
Veterans Benefits		15,000	15,000	15,150.00	15,301.50	15,454.52	15,609.06
	SALARIES	5,922	6,041	6,162	6,285	6,411	6,539
	EXPENSES	19,472	19,472	19,667	19,863	20,062	20,263
<b>Total</b>		<b>25,394</b>	<b>25,513</b>	<b>25,829</b>	<b>26,148</b>	<b>26,473</b>	<b>26,802</b>
		\$ 80,058	\$ 78,382	\$ 80,380	\$ 82,470	\$ 84,656	\$ 86,945
	<b>TOTAL HUMAN SERVICES</b>	<b>80,058</b>	<b>78,382</b>	<b>80,380</b>	<b>82,470</b>	<b>84,656</b>	<b>86,945</b>
	SALARIES	28,837	29,585	30,177	30,781	31,396	32,024
	EXPENSES	51,221	48,797	50,203	51,689	53,260	54,921
<b>LIBRARY, PARKS &amp; RECREATION</b>							
<b>Library Operations</b>							
Salaries and Wages		120,214	122,908	125,365.87	127,873.19	130,430.66	133,039.27
Energy		15,000	16,000	16,320.00	16,646.40	16,979.33	17,318.91
Non-Energy Utilities		1,713	1,713	1,747.26	1,782.21	1,817.85	1,854.21
Repairs and Maint		4,000	4,000	4,040.00	4,080.40	4,121.20	4,162.42
Other Pro Related Serv		2,200	2,200	2,222.00	2,244.22	2,266.66	2,289.33
Professional & Technical Services							
Communication		250	300	303.00	306.03	309.09	312.18
Office Supplies		1,200	1,300	1,313.00	1,326.13	1,339.39	1,352.79
Other Supplies		39,423	40,400	40,804.00	41,212.04	41,624.16	42,040.40
	SALARIES	120,214	122,908	125,366	127,873	130,431	133,039
	EXPENSES	63,786	65,913	66,749	67,597	68,458	69,330
<b>Total</b>		<b>184,000</b>	<b>188,821</b>	<b>192,115</b>	<b>195,471</b>	<b>198,888</b>	<b>202,370</b>
<b>Library Consortium</b>							
M.V.L. Consortium Dues		13,500	13,500	13,635.00	13,771.35	13,909.06	14,048.15
<b>Technical Expenses</b>							
Email Services		2,450	2,450	2,474.50	2,499.25	2,524.24	2,549.48
Web Domain Fee		400	400	404.00	408.04	412.12	416.24
Firewall		400	400	404.00	408.04	412.12	416.24

Department/Account	Voted FY23	Voted FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28
Web Hosting	2,620	2,620	2,646.20	2,672.66	2,699.39	2,726.38
Technician Services	12,990	12,990	13,119.90	13,251.10	13,383.61	13,517.45
Inspections Tablets	490	490	494.90	499.85	504.85	509.90
Desktop Replacements (3)	2,700	2,700	2,727.00	2,754.27	2,781.81	2,809.63
Cybersecurity						
Zoom						
Misc/Unanticipated	2,200	2,200	2,222.00	2,244.22	2,266.66	2,289.33
Online Maps/App Geo	3,000	3,000	3,030.00	3,060.30	3,090.90	3,121.81
Professional & Technical Services						
Other Supplies	3,000	3,000	3,030.00	3,060.30	3,090.90	3,121.81
<b>Total</b>	<b>30,250</b>	<b>30,250</b>	<b>30,553</b>	<b>30,858</b>	<b>31,167</b>	<b>31,478</b>
<b>Recreation Department</b>						
Rec. Other Purchased Service	11,400	11,400	11,514.00	11,629.14	11,745.43	11,862.89
<b>Parks Department</b>						
Energy Expense	3,000	2,500	2,525.00	2,550.25	2,575.75	2,601.51
Other Property Related Services	45,000	51,000	51,510.00	52,025.10	52,545.35	53,070.80
Other Purchased Services	9,000	9,000	9,090.00	9,180.90	9,272.71	9,365.44
<b>Total</b>	<b>57,000</b>	<b>62,500</b>	<b>63,125</b>	<b>63,756</b>	<b>64,394</b>	<b>65,038</b>
<b>Memorial Day Committee</b>						
Expenses	700	700	707.00	714.07	721.21	728.42
	296,850.00	307,170.72	311,648.63	316,199.45	320,824.46	325,524.99
<b>TOTAL LIBRARY &amp; RECREATION</b>	<b>296,850.00</b>	<b>307,170.72</b>	<b>311,648.63</b>	<b>316,199.45</b>	<b>320,824.46</b>	<b>325,524.99</b>
SALARIES	120,214.00	122,907.72	125,365.87	127,873.19	130,430.66	133,039.27
EXPENSES	176,636.00	184,263.00	186,282.76	188,326.26	190,393.81	192,485.72
<b>DEBT &amp; INTEREST</b>						
<b>Long Term Principal</b>						
Long Term Principal	\$ 235,407	\$ 139,744	140,508.00	71,790.50	72,591.00	73,411.00
<b>Long Term Interest</b>						
Long Term Interest	30,856	44,175	43,420.26	36,509.53	35,718.10	34,907.88
<b>Temporary Loan Interest</b>						
Temporary Loan Interest	3,300	3,774	3,774.00	3,774.00	3,774.00	3,774.00
<b>TOTAL DEBT &amp; INTEREST</b>	<b>269,563</b>	<b>187,693</b>	<b>187,702</b>	<b>112,074</b>	<b>112,083</b>	<b>112,093</b>
<b>INSURANCE &amp; ASSESSMENTS</b>						
<b>County Retirement</b>						
County Retirement System	389,434	365,094	372,396	379,844	387,441	395,189
<b>Group Health Insurance - 914</b>						
Group Health Insurance	379,000	386,428	394,157	402,040	410,080	418,282
<b>Unemployment Account</b>						
Unemployment		20,000				
<b>FICA Town Share</b>						

Department/Account	Voted FY23	Voted FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28
Medicare Town Share	36,000	36,720	37,087	37,458	37,833	38,211
<b>Bldg./Vehicle Liab. Ins./Workers Compensation, Etc</b> Bldg./Vehicle Liab. Ins.	137,000	147,644	157,979	169,038	180,870	193,531
<b>TOTAL INSURANCE &amp; ASSESSMENTS</b>	941,434	955,886	961,619	988,379	1,016,224	1,045,214
<b>Total Budget</b>	<b>12,805,266</b>	<b>13,059,629</b>	<b>13,691,837</b>	<b>14,293,673</b>	<b>14,920,027</b>	<b>15,579,694</b>
	\$ 12,805,266	\$ 13,059,629	\$ 13,691,837	\$ 14,293,673	\$ 14,920,027	\$ 15,579,694
Municipal Salaries	2,335,373	2,250,054	2,321,348	2,453,922	2,506,872	2,558,504
Municipal Operations	1,380,075	1,373,224	1,458,838	1,479,412	1,497,733	1,518,089
Insurance & Assessments	941,434	955,886	961,619	988,379	1,016,224	1,045,214
Municipal Operations - TOTAL	4,656,882	4,579,163	4,741,805	4,921,713	5,020,829	5,121,806
Municipal Debt & Interest	269,563	187,693	187,702	112,074	112,083	112,093
Town Operations & Debt - TOTAL	4,926,445	4,766,856	4,929,507	5,033,788	5,132,913	5,233,899
Schools - Operations	7,711,938	8,130,742	8,600,299	9,097,854	9,625,084	10,183,763
Schools - Debt & Interest	166,883	162,031	162,031	162,031	162,031	162,031
Schools Operations & Debt - TOTAL	7,878,821	8,292,773	8,762,330	9,259,885	9,787,115	10,345,794
Total Budget for the Fiscal Year	12,805,266	13,059,629	13,691,837	14,293,673	14,920,027	15,579,694
Check	\$ 12,616,292					

# ALTERNATIVES SUMMARY

## Groton Water System Extension

### Benefits

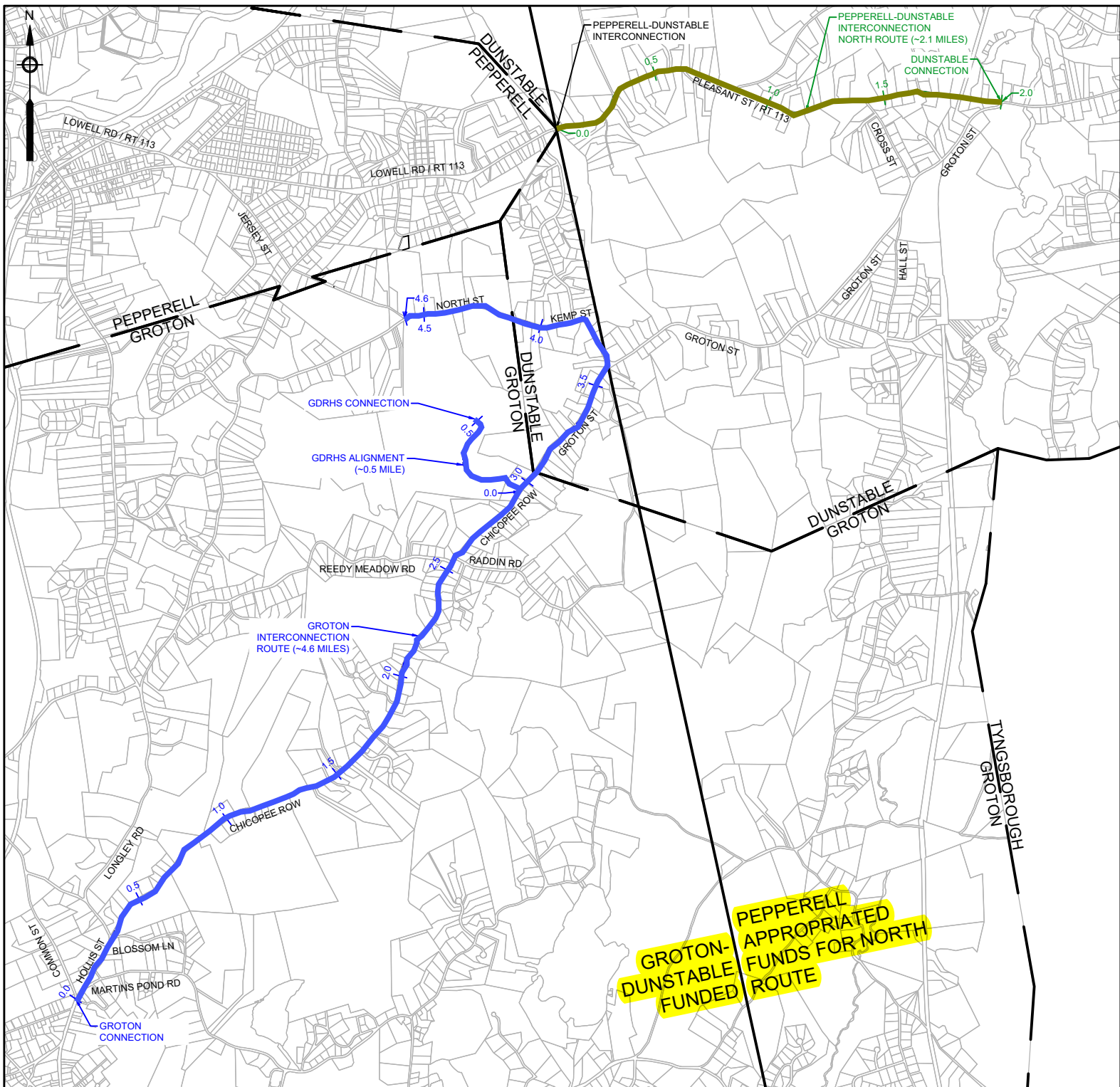
- Provides the shortest timeframe for water with PFAS < 4 ppt to GDRHS and residential properties in Dunstable.
- Provides a water main in Groton to serve properties that may be in the path of the PFAS plume.
- Provides interconnections for a potential water main extension on Wyman Road in Groton in case of PFAS issues.
- Dunstable cost-share matches Pepperell solution with Groton Water Department contribution.
- Provides domestic water and irrigation demands with PFAS levels below proposed EPA rules.
- Fire flow is sufficient for the GDRHS sprinkler system and residential properties, which avoids future expense to rehabilitation three cisterns.

### Challenges

- Needs a determination of insignificance through the Inter-basin Transfer Act process to provide domestic water to the GDRHS and surrounding Dunstable properties. This requires a two-step process with the Water Resources Commission.
- Does not enable a connection to the future Pepperell-Dunstable interconnection.

### Summary of Comparable Benefits and Challenges

Solution Effectiveness	Implementation Timeline	Design, Permitting, and Constructability Challenges	Capital Cost
Domestic water, irrigation and fire flow demands met Does not enable a connection to the future Pepperell-Dunstable interconnection.	Solution for PFAS contaminated properties could be implemented by September 2025	Only water main and chlorine booster construction  Determination of Insignificance for Groton connection	\$12.8M



## GROTON WATER MAIN TO GDRHS & DUNSTABLE/GROTON PROPERTIES

SCALE: 1"=3000'

Description beginning in Groton:

- A new 12-Inch water main in Chicopee Row 2.6 miles from Hollis Street to Reedy Meadow Road,
- Followed by an 8-inch water main to the GDRHS and in Dunstable via Groton Street and Kemp Street to the Dunstable-Groton town line,
- Then in Groton via North Street to Wyman Road.

## Opinion of Probable Project Cost for Comparison of Alternatives

Item No.	Description	Units	Quantity	Unit Price	Extended Amount
<b>1</b>	<b>MOBILIZATION AND DEMOBILIZATION</b>				
1a	Mobilization and Demobilization	ALLOW	1	\$490,000	\$490,000
<b>2</b>	<b>DUCTILE-IRON WATER MAINS</b>				
2a	6-inch Ductile-Iron Water Main, Class 52 Pipe	LF	1,250	\$150	\$187,500
2b	8-inch Ductile-Iron Water Main, Class 52 Pipe	LF	12,935	\$185	\$2,392,975
2c	12-inch Ductile-Iron Water Main, Class 52 Pipe	LF	13,500	\$200	\$2,700,000
<b>3</b>	<b>FIRE HYDRANTS</b>				
3a	Fire Hydrants	EA.	50	\$6,500	\$325,000
<b>4</b>	<b>DUCTILE-IRON FITTINGS</b>				
4a	Ductile-Iron Fittings	LB.	5,537	\$2.00	\$11,074
<b>5</b>	<b>GATE VALVES AND BOXES</b>				
5a	6-inch Gate Valves and Boxes	EA.	50	\$1,750	\$87,500
5b	8-inch Gate Valves and Boxes	EA.	29	\$2,500	\$72,500
5c	12-inch Gate Valves and Boxes	EA.	30	\$3,500	\$105,000
<b>6</b>	<b>Service Connections</b>				
6a	Service Connections (Corp/Curb/1" PE Tubing)	EA.	92	\$3,500	\$322,000
<b>7</b>	<b>EARTHWORK</b>				
7a	Earthwork (Test Pit/Rock/Unsuitable/Select Full)	CY	7,690	\$40	\$307,600
<b>8</b>	<b>TEMPORARY PAVEMENT</b>				
8a	Temporary Trench Pavement (3.5" Depth)	SY	18,569	\$60	\$1,114,158
<b>9</b>	<b>PERMANENT PAVEMENT</b>				
9a	Trench Width Mill w/12-inch cutbacks (2" Depth)	SY	26,232	\$35	\$918,125
<b>10</b>	<b>ENVIRONMENTAL PROTECTION</b>				
10a	Environmental Protection (Silt Sack/Filter Sock) 1% of items 2 through 9	LS	1	\$85,000	\$85,000
<b>11</b>	<b>TRAFFIC CONTROL</b>				
11a	Uniformed Police Officer Allowance (10 hr. days x \$65 per hr. x 2 officers)	ALLOW	1	\$435,500	\$435,500
11b	Traffic Management	DAYS	335	\$250	\$83,750
<b>12</b>	<b>MISCELLANEOUS ITEMS</b>				
12a	Chlorine Booster Station	LS	1	\$600,000	\$600,000
				Subtotal	\$10,238,000
				Engineering (10%)	\$1,023,800
				Contingency (15%)	\$1,535,700
				<b>Total</b>	<b>\$12,800,000</b>

# ALTERNATIVES SUMMARY

## Pepperell Water System Extension

### Benefits

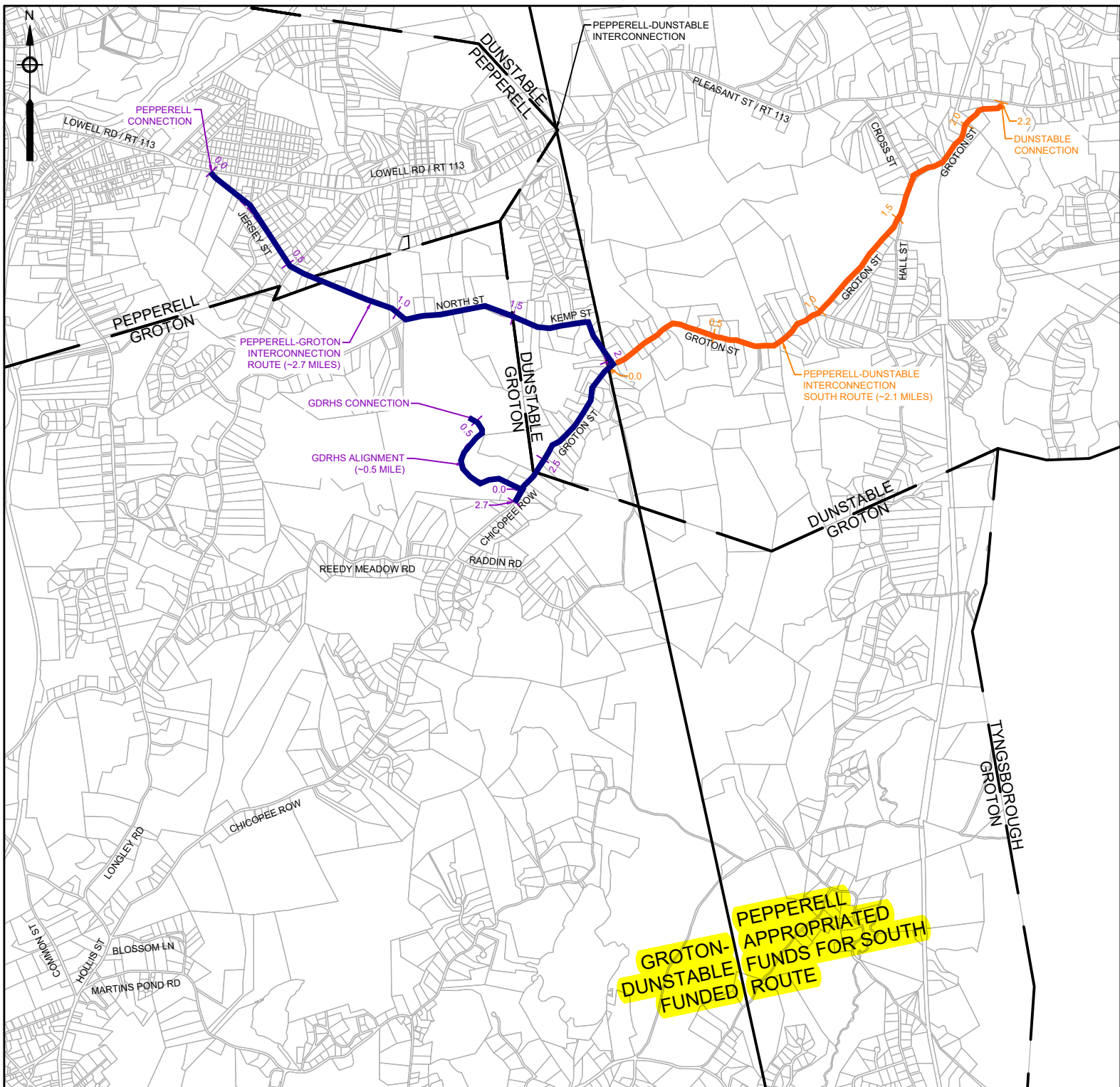
- Enables the completion of the future South route interconnection between Pepperell and Dunstable, which provides a water main in Groton Street to Dunstable in case of contamination of wells that may be in the path of the PFAS plume.
- Inter-basin transfer permit is not needed to provide water to the GDRHS and surrounding properties, although PFAS levels will exceed pending EPA limits.
- Least costly alternative if water is untreated for PFAS.
- Enables a connection to a future Pepperell-Dunstable interconnection (South route).

### Challenges

- To provide water with PFAS concentrations below 4 ppt, a new water treatment plant (WTP) is needed in Pepperell. The estimated cost is \$13 million (Estimated cost source: Pepperell). The cost sharing formula is unknown.
- Does not provide fire flow to the GDRHS and residents in Dunstable and Groton.
- Requires a booster station to supplement the new WTP to provide suitable hydraulics to complete the Pepperell-Dunstable interconnection main.
- WTP design process has just begun with pilot testing; startup is 2 to 3 years away.

### Summary of Comparable Benefits and Challenges

<b>Solution Effectiveness</b>	<b>Implementation Timeline</b>	<b>Design, Permitting, and Constructability Challenges</b>	<b>Capital Cost</b>
Domestic water and irrigation demands met.  Fire flow needs not met.	Irrigation water could be provided by September 2024.  Availability of domestic water is dependent on the WTP construction schedule.	WTP construction and permitting.	\$8.1M plus WTP costs.



## PEPPERELL WATER MAIN TO GDRHS & DUNSTABLE/GROTON PROPERTIES

SCALE: 1"=3000'

Description beginning in Pepperell:

- Replace the 8-inch water main in Jersey Street with a 12-inch water main from Route 113 to East Street near the Pepperell-Groton town line, and
- A new 12-inch water main from East Street to North Street in Groton,
- Then to Kemp Street and Groton Street in Dunstable,
- Followed by a 8-inch water main in Groton Street to Chicopee Row in Groton and the GDRHS.



## Opinion of Probable Project Cost for Comparison of Alternatives

Item No.	Description	Units	Quantity	Unit Price	Extended Amount
<b>1</b>	<b>MOBILIZATION AND DEMOBILIZATION</b>				
1a	Mobilization and Demobilization	ALLOW	1	\$300,000	\$300,000
<b>2</b>	<b>DUCTILE-IRON WATER MAINS</b>				
2a	6-inch Ductile-Iron Water Main, Class 52 Pipe	LF	950	\$150	\$142,500
2b	8-inch Ductile-Iron Water Main, Class 52 Pipe	LF	6,340	\$185	\$1,172,900
2c	12-inch Ductile-Iron Water Main, Class 52 Pipe	LF	10,665	\$200	\$2,133,000
<b>3</b>	<b>FIRE HYDRANTS</b>				
3a	Fire Hydrants	EA.	38	\$6,500	\$247,000
<b>4</b>	<b>DUCTILE-IRON FITTINGS</b>				
4a	Ductile-Iron Fittings	LB.	3,591	\$2.00	\$7,182
<b>5</b>	<b>GATE VALVES AND BOXES</b>				
5a	6-inch Gate Valves and Boxes	EA.	38	\$1,750	\$66,500
5b	8-inch Gate Valves and Boxes	EA.	15	\$2,500	\$37,500
5c	12-inch Gate Valves and Boxes	EA.	24	\$3,500	\$84,000
<b>6</b>	<b>Service Connections</b>				
6a	Service Connections (Corp/Curb/1" PE Tubing)	EA.	84	\$3,500	\$294,000
<b>7</b>	<b>EARTHWORK</b>				
7a	Earthwork (Test Pit/Rock/Unsuitable/Select Full)	CY	4,990	\$40	\$199,600
<b>8</b>	<b>TEMPORARY PAVEMENT</b>				
8a	Temporary Trench Pavement (3.5" Depth)	SY	12,276	\$60	\$736,575
<b>9</b>	<b>PERMANENT PAVEMENT</b>				
9a	Trench Width Mill w/12-inch cutbacks (2" Depth)	SY	17,401	\$35	\$609,050
<b>10</b>	<b>ENVIRONMENTAL PROTECTION</b>				
10a	Environmental Protection (Silt Sack/Filter Sock) 1% of items 2 through 9	LS	1	\$57,000	\$57,000
<b>11</b>	<b>TRAFFIC CONTROL</b>				
11a	Uniformed Police Officer Allowance (10 hr. days x \$65 per hr. x 2 officers)	ALLOW	1	\$325,000	\$325,000
11b	Traffic Management	DAYS	250	\$250	\$62,500
				Subtotal	\$6,474,300
				Engineering (10%)	\$647,430
				Contingency (15%)	\$971,145
				<b>Total</b>	<b>\$8,100,000</b>

# ALTERNATIVES SUMMARY

## Groton-Pepperell-Dunstable Regional Water System Plan

### Benefits

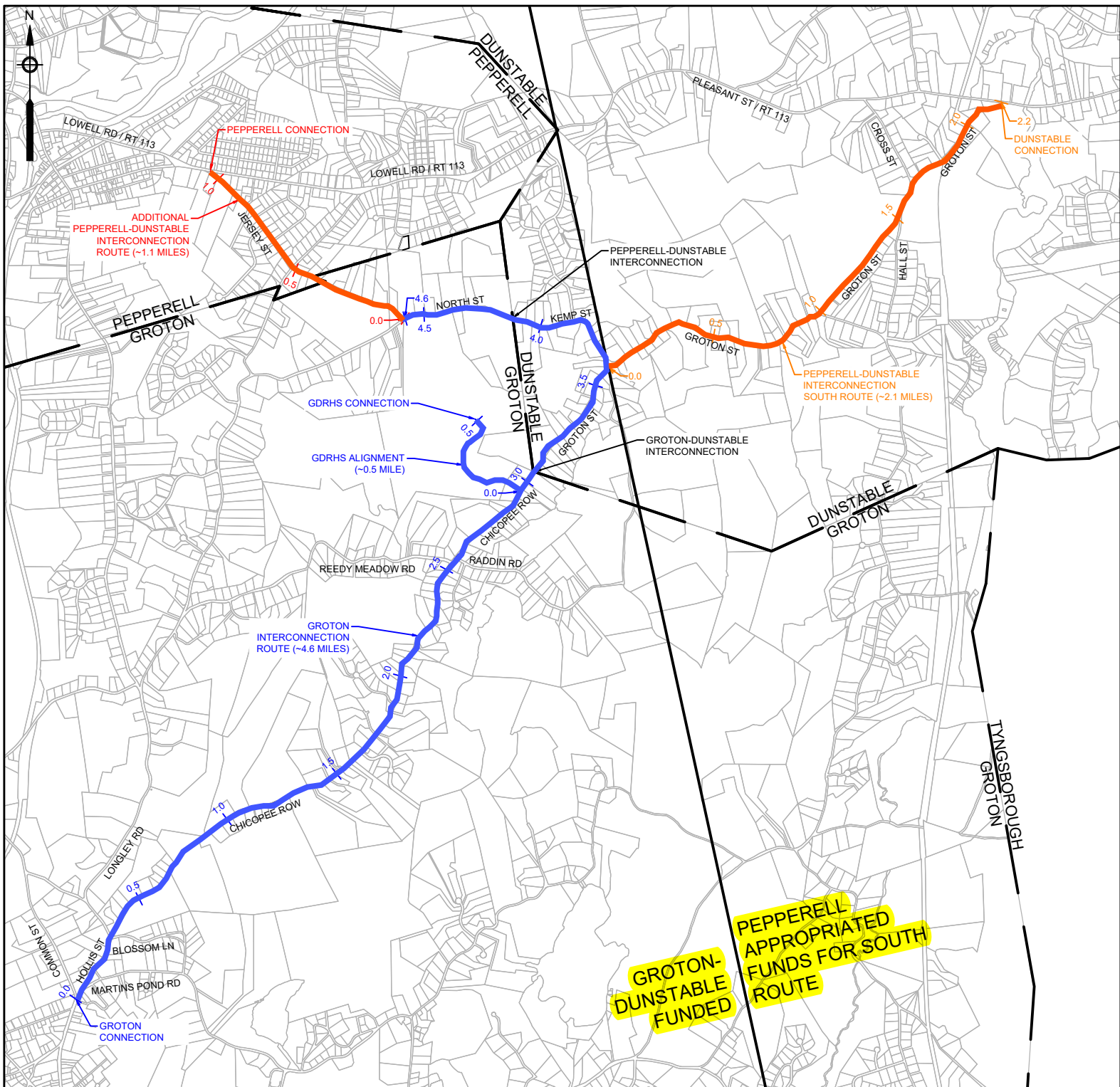
- Provides the benefits of both the Groton extension and the Pepperell extension.
  - Provides a water main in Groton Street for properties that may be in the path of the PFAS plume.
  - Provides a water main in Chicopee Row for properties that may be in the path of the PFAS plume.
  - The Groton water main delivers clean water to GDRHS and contaminated properties most quickly.
  - Provides fire flow to the GDRHS and surrounding properties.
- Will enable the connection of the Pepperell system to the contaminated properties once the Jersey Street water treatment plant (WTP) and booster station are completed.
- Provides interconnections between the three water systems once the Pepperell-Dunstable interconnection is completed.
- The water main in Dunstable can be turned over to Dunstable water system when the Pepperell-Dunstable interconnection is complete.
- Provides additional flexibility for additional water main extensions in case of PFAS contamination (e.g. Wyman Road in Groton could be served by Pepperell/Dunstable or Groton).

### Challenges

- Most expensive alternative.
- Needs a determination of insignificance through the Inter-basin Transfer Act process to provide domestic water to the GDRHS and surrounding Dunstable properties from Groton.

### Summary of Comparable Benefits and Challenges

Solution Effectiveness	Implementation Timeline	Design, Permitting, and Constructability Challenges	Capital Cost
Domestic water, irrigation and fire flow demands met. Enables a connection to the future Pepperell-Dunstable interconnection.	Solution for PFAS contaminated properties could be implemented by September 2025.	WTP construction and permitting.  Determination of Insignificance for the Groton connection. A full Inter-basin transfer permit for tri-community connections.	\$15.9M



## GROTON-PEPPERELL-DUNSTABLE REGIONAL PLAN

SCALE: 1"=3000'

Description beginning in Groton:

- A new 12-Inch water main in Chicopee Row 2.6 miles from Hollis Street to Reedy Meadow Road,
- Followed by a new 8-inch water main to the GDRHS and via Groton Street to Kemp Street in Dunstable,
- Continuing in Kemp Street as a 12-inch water main to the Dunstable-Groton town line, and in Groton via North Street to East Street in Pepperell, and
- Then a new 12-inch water main to replace the 8-inch water main in Jersey Street in Pepperell from East Street near the Pepperell-Groton town line to Route 113.

## Opinion of Probable Project Cost for Comparison of Alternatives

Item No.	Description	Units	Quantity	Unit Price	Extended Amount
<b>1</b>	<b>MOBILIZATION AND DEMOBILIZATION</b>				
1	Mobilization and Demobilization	ALLOW	1	\$600,000	\$600,000
<b>2</b>	<b>DUCTILE-IRON WATER MAINS</b>				
2a	6-inch Ductile-Iron Water Main, Class 52 Pipe	LF	1,650	\$150	\$247,500
2b	8-inch Ductile-Iron Water Main, Class 52 Pipe	LF	7,920	\$185	\$1,465,200
2c	12-inch Ductile-Iron Water Main, Class 52 Pipe	LF	24,165	\$200	\$4,833,000
<b>3</b>	<b>FIRE HYDRANTS</b>				
3a	Fire Hydrants	EA.	66	\$6,500	\$429,000
<b>4</b>	<b>DUCTILE-IRON FITTINGS</b>				
4a	Ductile-Iron Fittings	LB.	6,747	\$2.00	\$13,494
<b>5</b>	<b>GATE VALVES AND BOXES</b>				
5a	6-inch Gate Valves and Boxes	EA.	66	\$1,750	\$115,500
5b	8-inch Gate Valves and Boxes	EA.	18	\$2,500	\$45,000
5c	12-inch Gate Valves and Boxes	EA.	54	\$3,500	\$189,000
<b>6</b>	<b>Service Connections</b>				
6a	Service Connections (Corp/Curb/1" PE Tubing)	EA.	151	\$3,500	\$528,500
<b>7</b>	<b>EARTHWORK</b>				
7a	Earthwork (Test Pit/Rock/Unsuitable/Select Full)	CY	9,370	\$40	\$374,800
<b>8</b>	<b>TEMPORARY PAVEMENT</b>				
8a	Temporary Trench Pavement (3.5" Depth)	SY	23,000	\$60	\$1,380,000
<b>9</b>	<b>PERMANENT PAVEMENT</b>				
9a	Trench Width Mill w/12-inch cutbacks (2" Depth)	SY	32,586	\$35	\$1,140,506
<b>10</b>	<b>ENVIRONMENTAL PROTECTION</b>				
10a	Environmental Protection (Silt Sack/Filter Sock) 1% of items 2 through 9	LS	1	\$108,000	\$108,000
<b>11</b>	<b>TRAFFIC CONTROL</b>				
11a	Uniformed Police Officer Allowance (10 hr. days x \$65 per hr. x 2 officers)	ALLOW	1	\$520,000	\$520,000
11b	Traffic Management	DAYS	400	\$250	\$100,000
<b>12</b>	<b>MISCELLANEOUS ITEMS</b>				
12a	Chlorine Booster Station	LS	1	\$600,000	\$600,000
				Subtotal	\$12,689,500
				Engineering (10%)	\$1,268,950
				Contingency (15%)	\$1,903,425
				<b>Total</b>	<b>\$15,900,000</b>

# A Financially Sustainable Dunstable

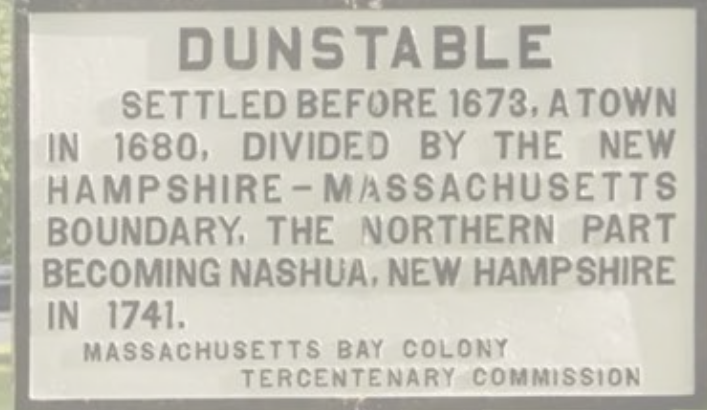
*Preserving our past, securing our future*

**Proposal for an Exploratory Committee**  
September 2023



# Where We Are

- Taxes are increasing each year
  - Common perceptions regarding why:
    - virtually no industry in town to help defray taxes
    - consistently rising school costs
    - (new) people in town want additional services & offerings
    - expansion of the police, fire department & town expenses (salaries, insurances, pensions, etc)
    - undefined/no limits on spending
- EVEN WITHOUT addressing these things - costs will continue to rise due to inflation and the state of the economy. The financial stress that exists for the town as well as residents will likely remain substantial and constant.



# Priorities of Long-Term Residents:

- Retain the undeveloped character of the town
- Continue to enjoy and protect the vast nature in both conservation land and town owned land
- Avoid an increase in motor traffic
- Maintain a good school without overly burdening those without school-aged children
- Keep the town affordable
- Achieve a sustainable & balanced financial budget

## Covering Dunstable Taxes

Current Options	Positive Impact	Negative Impact
Taxpayers continue to pay rising taxes (current choice)	Town footprint remains the same	Resident stress Resident/Elder turnover Groton/Dunstable friction Continually failing to achieve a balanced budget
Allow additional industry	Potentially significantly increase in tax base	Changes town footprint Potential effects on traffic & town services
Allow additional housing	Probability of insignificant increase in tax base	Changes town footprint Strain on school system
Decrease town services	Probability of insignificant increase in tax base	Resident stress & risk



## **Problem Statement:**

**How can we achieve a financially stable & self-sustaining Dunstable on a consistent basis? How can the town acquire a significant & yearly source of revenue without affecting the town footprint?**

Unfortunately there aren't any answers that do NOT have drawbacks. There are no perfect solutions. As stated above, additional industry will change the footprint of the town. It's doubtful that additional housing and/or reducing current town services will gain us significant revenue. Keeping the status quo option of having taxpayers cover rising costs is not viable for many if not most families.

The goal is to create a source of revenue that will consistently cover the yearly rising costs of town expenses and school expenses.  
What does Dunstable have a lot of?

**LAND**

**How can land be used to create revenue without changing the footprint of the town?**

## Potential Solution:

Options	Positive Impact	Negative Impact
Taxpayers continue to pay rising taxes (current choice)	Town footprint remains the same	Resident stress Resident/Elder turnover Groton/Dunstable friction Continually failing to achieve a balanced budget
Allow industry	Potentially significantly increase in tax base	Changes town footprint Potential effects on traffic & town services
Allow additional housing	Probability of insignificant increase in tax base	Changes town footprint Strain on school system
Decrease town services	Probability of insignificant increase in tax base	Resident stress & risk
<b>Commercial Cannabis Cultivation Farm (greenhouse)</b>	<b>Town footprint remains the same</b> <b>No additional strain on the school system</b> <b>Significant, consistent yearly revenue</b> <b>Potential for achieving a balanced budget</b>	<b>Potential location problems</b> <b>Potential smell issues</b> <b>Potential safety issues</b> <b>Popular opinion &amp; town buy-in</b>

# Historic Dunstable Perspective on Cannabis

When legalization of cannabis was voted on in Massachusetts, Dunstable voted NO. Why?

The primary concerns at the time were:

- the smell
- potential risk of the necessity of hiring armed guards for safety issues
- moral questions specific to cannabis being a gateway drug

Because cannabis has now been legal in Massachusetts for a number of years, information exists that addresses these issues:

- cannabis smell can be minimized by greenhouse design (see Information slide: Concerns Regarding Smell)
- Massachusetts licensing has safety protocols for cannabis farms that detail requirements regarding a 24/7 locked down environment, existing cannabis farms don't appear to have had any need to hire guards
- cannabis has become more acceptable with legalization both in regards to recreational as well as medical usage, the gateway drug perspective is now seen as similar to the alcohol industry

**Cannabis is a natural part of the plant world and can be grown organically.**

**It has the potential to be viewed as a right-to-farm community crop.**

# Initial Proposal

This is an initial proposal for Dunstable to create a committee to explore the possibility of an indoor cannabis growing facility (greenhouse) on property owned by the town and/or on privately owned farming land within the town (run by in-town farmers under a cooperative alliance).

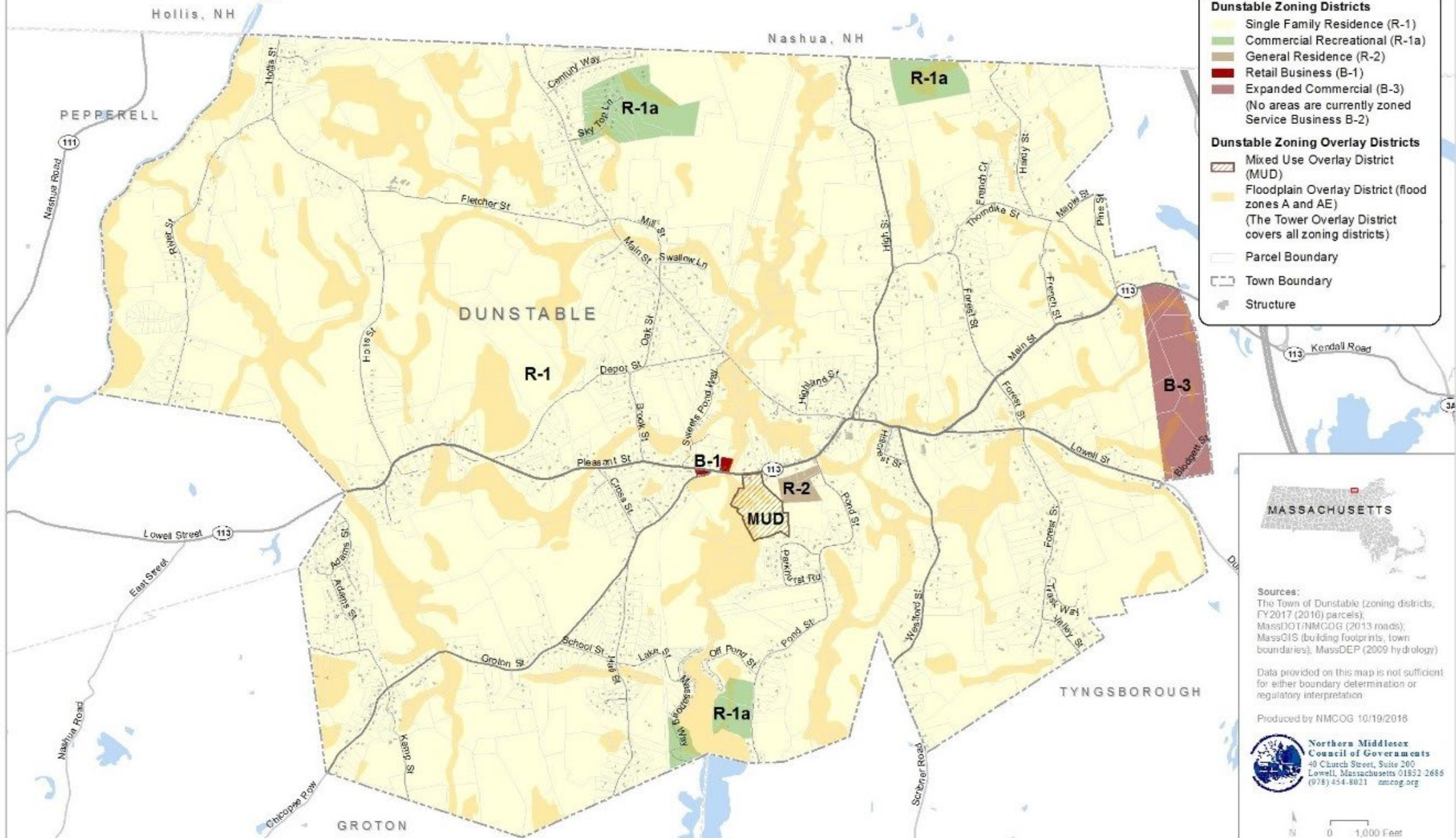
Before town approval is pursued, a formal business plan (see Information slide: Business Plan Templates) would need to be written & submitted including but not limited to:

- Projected revenue
- Projected startup & maintenance costs
- Potential locations for greenhouse business placement (see Information slide: Dunstable Zoning Districts)
- Acreage proposals
- Business structure, tax considerations, possible cooperative alliance (farmers) within the town
- How we will ensure that the revenue is owned and controlled by the town in the long term
- Other ??

## Final Thoughts:

- It's only a matter of time before cannabis becomes legal nationally. Let's be smart and intentional - define the benefits as well as the drawbacks of moving forward with this business venture.
- Cannabis is currently illegal in NH, however, again, most probably it's only a matter of time before NH approves legality. Once that happens the potential will be high for a number of similar business ventures to be created in the state. Let's get ahead of NH approval & establish a customer base before that happens.
- **What we DON'T want** is to bring in an entity/corporation that will have a stake in the profits, the town needs to have control over this business venture in order to maximize the financial rewards.
- Due to the sensitivity of public reaction to this proposal it's requested that **BOTH PUBLIC AND PRIVATE CONVERSATION AND DISCLOSURE OF THE CONTENTS HEREIN BE KEPT AT A MINIMUM**. It's extremely important that all of this be presented to the public/town comprehensively & articulately.

# Dunstable Zoning Districts



**Dunstable Zoning Districts**

- Single Family Residence (R-1)
- Commercial Recreational (R-1a)
- General Residence (R-2)
- Retail Business (B-1)
- Expanded Commercial (B-3)
- (No areas are currently zoned Service Business B-2)

**Dunstable Zoning Overlay Districts**

- Mixed Use Overlay District (MUD)
- Floodplain Overlay District (flood zones A and AE) (The Tower Overlay District covers all zoning districts)
- Parcel Boundary
- Town Boundary
- Structure

**MASSACHUSETTS**

**Sources:**  
 The Town of Dunstable (zoning districts, FY2017 (2016) parcels);  
 MassDOT/NMCOG (2013 roads);  
 MassGIS (building footprints, town boundaries);  
 MassDEP (2009 hydrology)

Data provided on this map is not sufficient for either boundary determination or regulatory interpretation.

Produced by NMCOG 10/19/2016

**Northern Middlesex Council of Governments**  
 40 Church Street, Suite 200  
 Lowell, Massachusetts 01852-2686  
 (978) 454-8021 nmco.org

0 1,000 Feet

# Logistics of Moving Forward

1. **Board of Selectman consideration and discussion** regarding the feasibility of this being an option the town would consider.

- see Information slide: How to Start a Commercial Grow Operation in Massachusetts - May 2023

2. **Local in-town Farmer discussion** regarding interest in forming a cooperative alliance to build, run & manage the business.

-see Information slide: Create a Cooperative Alliance (Massachusetts)

# Information

## **Overview – specific to CA**

<https://nstarfinance.com/cannabis-nursery-business-investment/#:~:text=A%20cannabis%20nursery%20business%20can,%2C%20sales%2C%20and%20excise%20taxes.>

## **How to start a commercial grow operation in Massachusetts - May 2023**

<https://www.ilovegrowingmarijuana.com/states/start-commercial-grow-operation-massachusetts/>

## **Create a Cooperative Alliance (Massachusetts)**

<https://www.ica.coop/en/cooperatives/cooperative-identity>

## **Business Plan Templates – specific to CA**

[https://cannabusinessplans.com/product/cannabis-cultivation-extraction-manufacturing-distribution-business-plan-template/#book-78\\_1](https://cannabusinessplans.com/product/cannabis-cultivation-extraction-manufacturing-distribution-business-plan-template/#book-78_1)

## **Concerns regarding smell:**

<https://www.cannabisbusinesstimes.com/article/neutralize-cannabis-odor-cultivation-avoid-complaints/>







**Town Administrator Report**  
**September 12, 2023**

**MCPPO designation training**

Sue Fayne and I are planning to go through the Inspector General's Massachusetts Certified Public Purchasing Official (MCPPO) training in the coming months.

**FY25 budget worksheets distributed**

FY25 budget worksheets were distributed yesterday to departments. They are due back on Monday, October 2. Each department has been asked to submit two versions of their budget, one level-funded and one level-service budget.

**Financial forecast FY25-FY28 narrative**

An updated financial forecast has been posted to the website and was shared at the first School-Town Budget Working Group meeting last week. It includes year-over-year comparative data, and an analysis of spending and revenue with a group of comparable communities. This version is still carrying roughly a \$400,000 deficit, including 6% increase from the Groton Dunstable Regional School District. Based on information recently provided to the Town, the forecast should be updated and, as we collect more definitive information, we'll continually update this document as the budget process progresses.

**Capital Improvement Plan – FY24-FY28**

A Capital Improvement Plan has also recently been posted to the website and includes projects that were either submitted formally or discussed at a meeting of all departments a couple of months ago. As we move forward, we'll, of course, be working with the Capital Planning Committee to vet projects and make recommendations.

**Bandstand Invitation for Bids**

The IFB for the renovation of the bandstand is posted and is being advertised on COMMBUYS, in the Central Register, and the Groton Herald, etc. Responses to the IFB are due Monday, October 2. This project is being funded through state funding secured through a budget earmark. The project includes: replacing the cedar shake shingle roof and crown molding; replacing floorboards as-needed, not to exceed 6 floorboards in total; replacing horizontal tread boards of stairs and railings on both sides of stairs; replacing wood skirting base with azek skirt board or material equal to azek; and scraping and painting the structure with matching colors and paint.

**IT updates**

The first of the Town's IT updates are planned for Friday, September 22 and will include moving Town Hall computers to Microsoft 365. This is being paid for through ARPA funds.

**Town Administrator Open Office Hours**

We are working to schedule open office hours at the end of the month. More information should be available and will be advertised and promoted soon. This was part of the goals/objectives document presented to the Board at the beginning of the fiscal year.

### **Storm Response**

Thank you to the first responders who managed the impacts of the storm last night and all day today. Town Hall experienced some water throughout the building and telephones and email were down for a portion of the day. There was flooding in certain areas including Fletcher Street, Forest Street, and Route 113 in Pepperell near the Town line. There is debris/material in many streets and Highway is still hard at work with clean up.

### **Special Fall Town Meeting**

This fall's special town meeting will need to be called by the Select Board this month (9/28), if it takes place on Monday, November 13. The warrant is planned to include an amendment to the Town Center District Zoning Bylaw and payment of prior year's bills. It also could include the PFAS project at the high school.

### **Community Compact Grant Program**

The state is accepting applications for the Community Compact Best Practices Program. We are eligible to apply and can choose up to two best practices. Applications are accepted on a rolling basis. The best practices categories are as follows:

- Age and Dementia Friendly Best Practices
- Diversity, Equity, and Inclusion (DEI) Best Practices
- Economic Development Best Practices
- Education Best Practices
- Energy and Environment Best Practices
- Financial Management Best Practices
- Housing and Livable Communities Best Practices
- Human Resources Best Practices
- Information Technology Best Practices
- Mental Health Best Practices

Under the Community Compact Program, an IT Grant Program is also available for local investments in technology. The application period is between 9/11/23 and 10/13/23.