

TOWN OF DUNSTABLE

FY25 OPERATING BUDGET

BUDGET FORUM

FEBRUARY 27, 2024

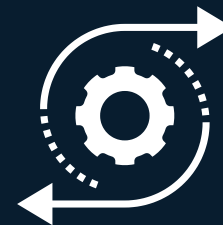
MARCH 6, 2024



THE AGENDA



BACKGROUND



MAJOR CHANGES



PROCESS



FORECAST



EXPENDITURES



CAPITAL NEEDS



REVENUES



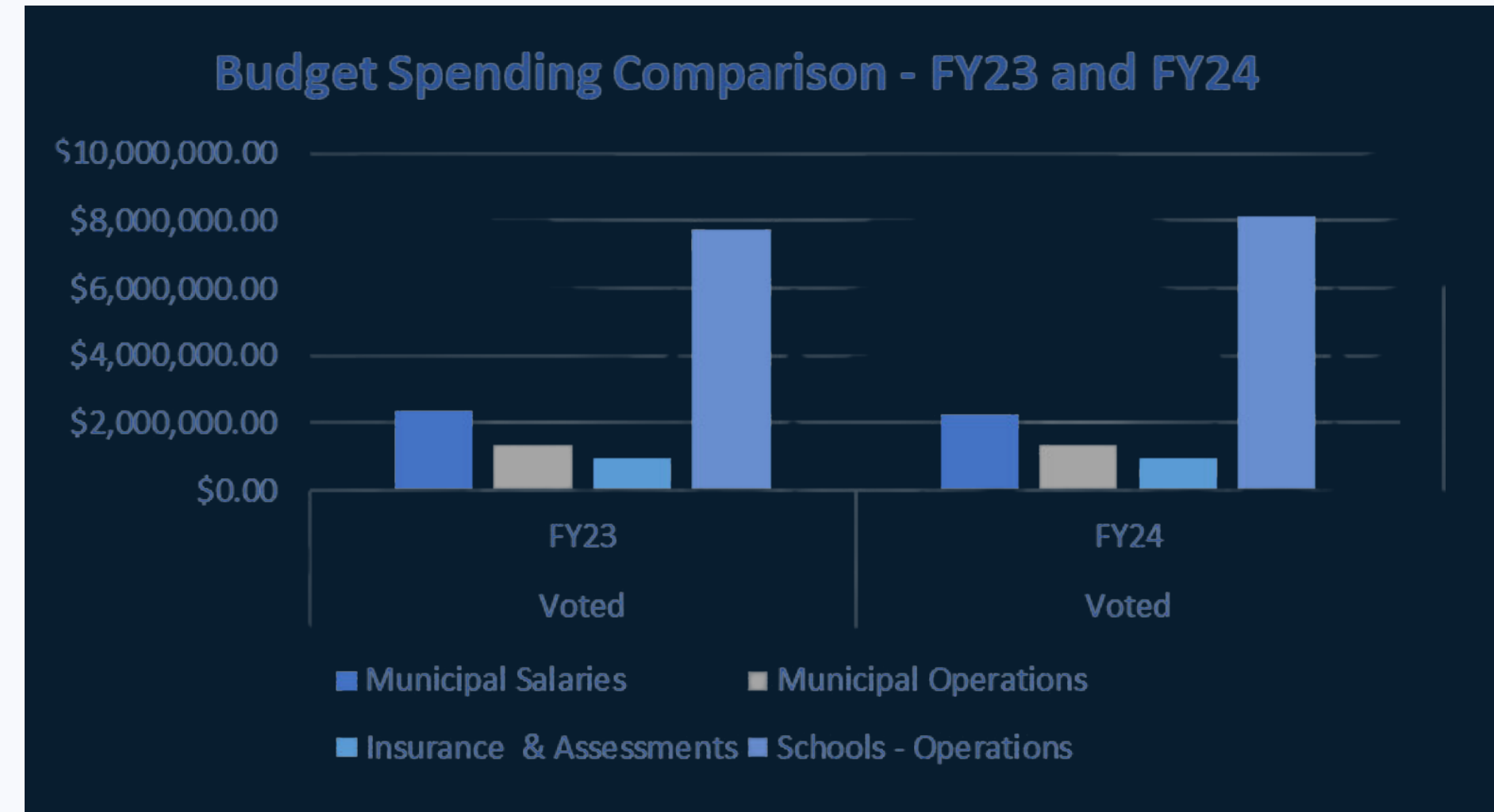
IMPACTS



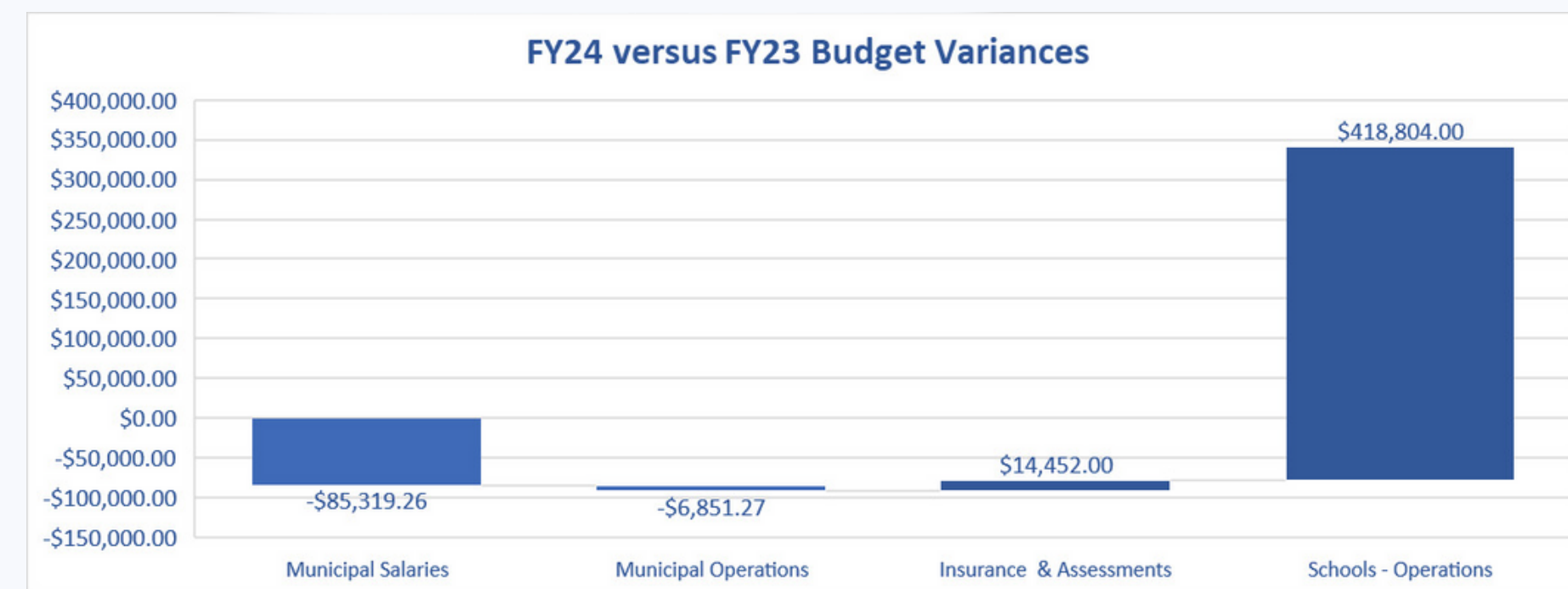
BACKGROUND

BUDGET FY24 VERSUS FY23

Budget Categories	FY23	FY24	Increase	% Increase
Municipal Salaries	\$2,335,372.86	\$2,250,053.60	-\$85,319.26	-3.65%
Municipal Operations	\$1,380,075.00	\$1,373,223.73	-\$6,851.27	-0.50%
Insurance & Assessments	\$941,434.00	\$955,886.00	\$14,452.00	1.54%
Municipal Operations - TOTAL	\$4,656,881.86	\$4,579,163.33	-\$77,718.53	-1.67%
Municipal Debt & Interest	\$269,563.00	\$187,693.00	-\$81,870.00	-30.37%
Town Operations & Debt - TOTAL	\$4,926,444.86	\$4,766,856.33	-\$159,588.53	-3.24%
Schools - Operations	\$7,711,938.00	\$8,130,742.00	\$418,804.00	5.43%
Schools - Debt & Interest	\$166,883.00	\$162,031.00	-\$4,852.00	-2.91%
Schools Operations & Debt - TOTAL	\$7,878,821.00	\$8,292,773.00	\$413,952.00	5.25%
Total Budget	\$12,805,265.86	\$13,059,629.33	\$254,363.47	1.99%



- The Town's overall municipal operations budget for FY24 was reduced by 1.67%. When considering debt service, the overall municipal side of the budget decreased by 3.24%
- The regional school districts (Groton Dunstable Regional School District and Greater Lowell Technical High School) operations increased by 5.4%, with a total budget increase of 5.25%.
- FY24 total budget increase was 1.99%

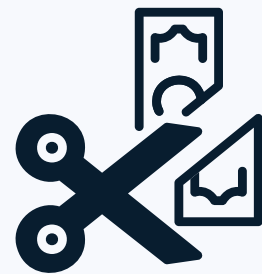


FY24 REVIEW



TOWN REQUESTED \$301,162 OVERRIDE

- Passed at Town Meeting
- Failed at the ballot by 6 votes



REDUCTIONS IN FY24 BECAUSE OF FAILED OVERRIDE

- Police, Fire, Highway, Treasurer/Collector, Parks, Selectmen Budgets



FY24 FULLY FUNDED SCHOOL DISTRICT ASSESSMENT

- No reductions to Groton Dunstable Regional School District or Greater Lowell Technical High School Assessments

IMPACTS OF FY24 REDUCTIONS



\$84,874 REDUCED FROM THE POLICE DEPARTMENT BUDGET

- Lost overnight police officer position
- Current staffing is one police officer on overnight shift, Monday through Friday



\$52,824 REDUCED FROM THE FIRE DEPARTMENT BUDGET

- Funding in budget reduced to only support coverage of one per-diem firefighter during day shift (generous donor funded position for FY24)



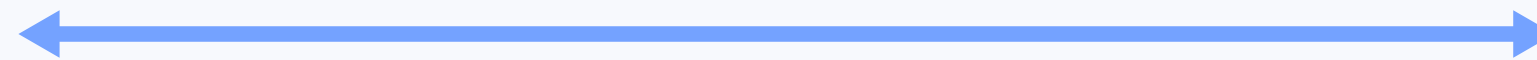
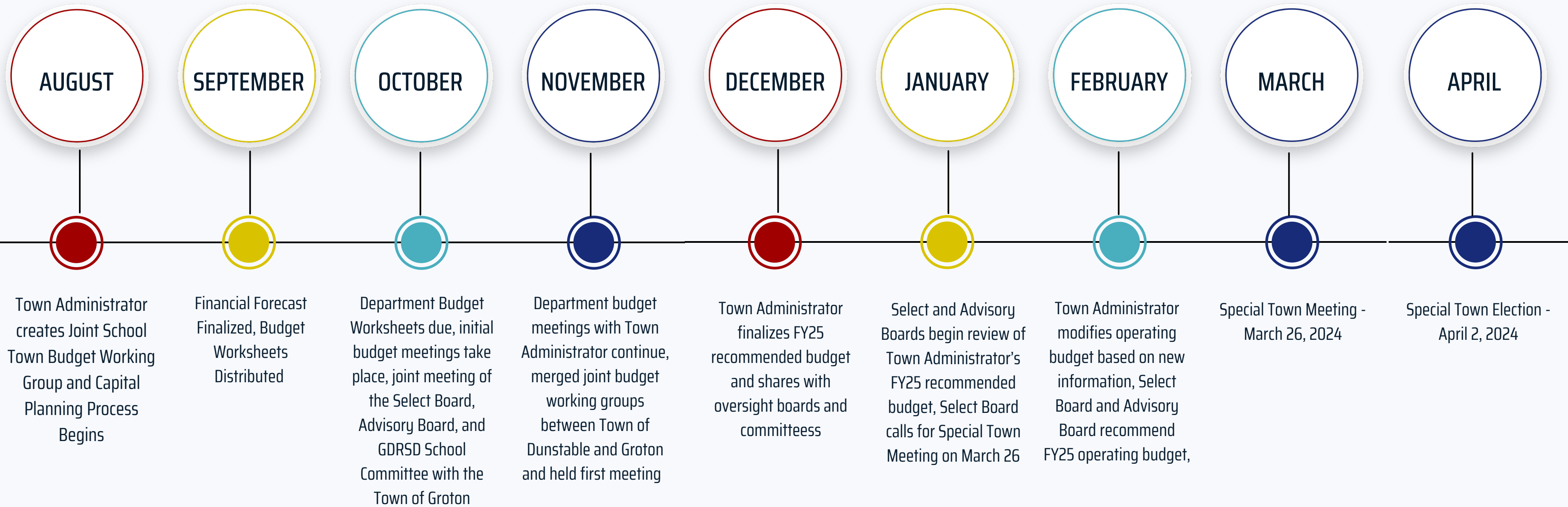
HIGHWAY, PARKS, SELECTMEN, TREASURER/COLLECTOR REDUCED

- Total of \$88,464 was reduced from the requested budgets of the Highway, Parks, Selectmen, Treasurer/Collector budgets



FY25 BUDGET PROCESS

FY25 BUDGET PROCESS



Meetings of the Dunstable Select Board and Advisory Board to review FY25 budget take place throughout this timeframe beginning in August

FY25 BUDGET PROCESS

INITIAL BUDGET REQUESTS

- Total Town department and School Districts requests: \$14,599,569
 - 11.8% increase
 - Created a \$1,261,339 deficit without any capital needs addressed
- Overall Town budget requests: \$5,006,701
 - 9.3% increase
- Overall School Districts' requests: \$9,413,241 (GDRSD and Lowell Tech)
 - 13.5% increase

REDUCTIONS AND MODIFICATIONS

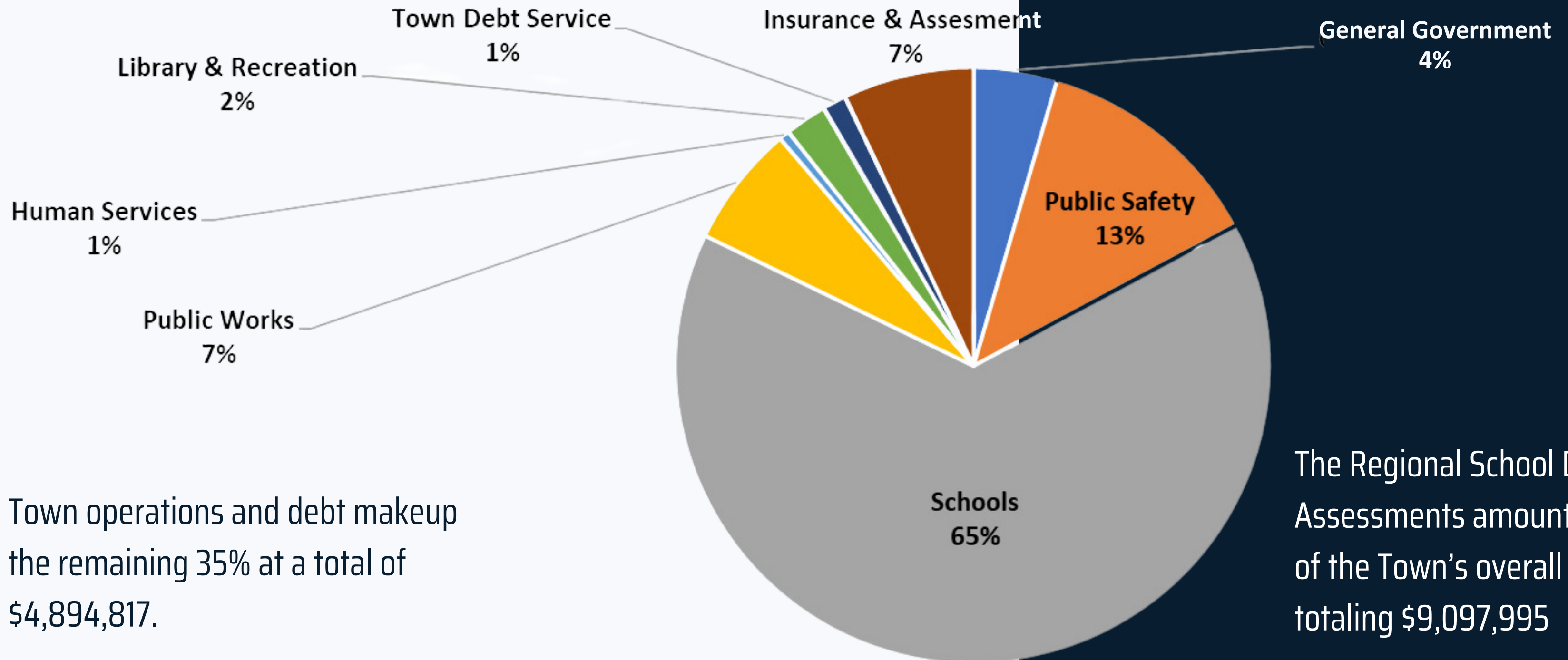
- Town department budgets were reduced to \$4,715,190
 - Department requests were reduced by \$291,511
 - 2.97% overall increase to Town budgets
- School Districts' budget assessments reduced to \$9,097,995
 - Schools' requests were reduced by \$315,246
 - 9.71% overall increase to School Districts' requested budgets
- Total Town department and School Districts' budget: \$13,992,812
 - 7.15% or \$933,183 increase
- Reduced overall budget deficit to \$763,266 with capital investments
 - Decreased deficit and override needed by \$498,073



FY25 BUDGET REVIEW

EXPENDITURES

BUDGET BY CATEGORY

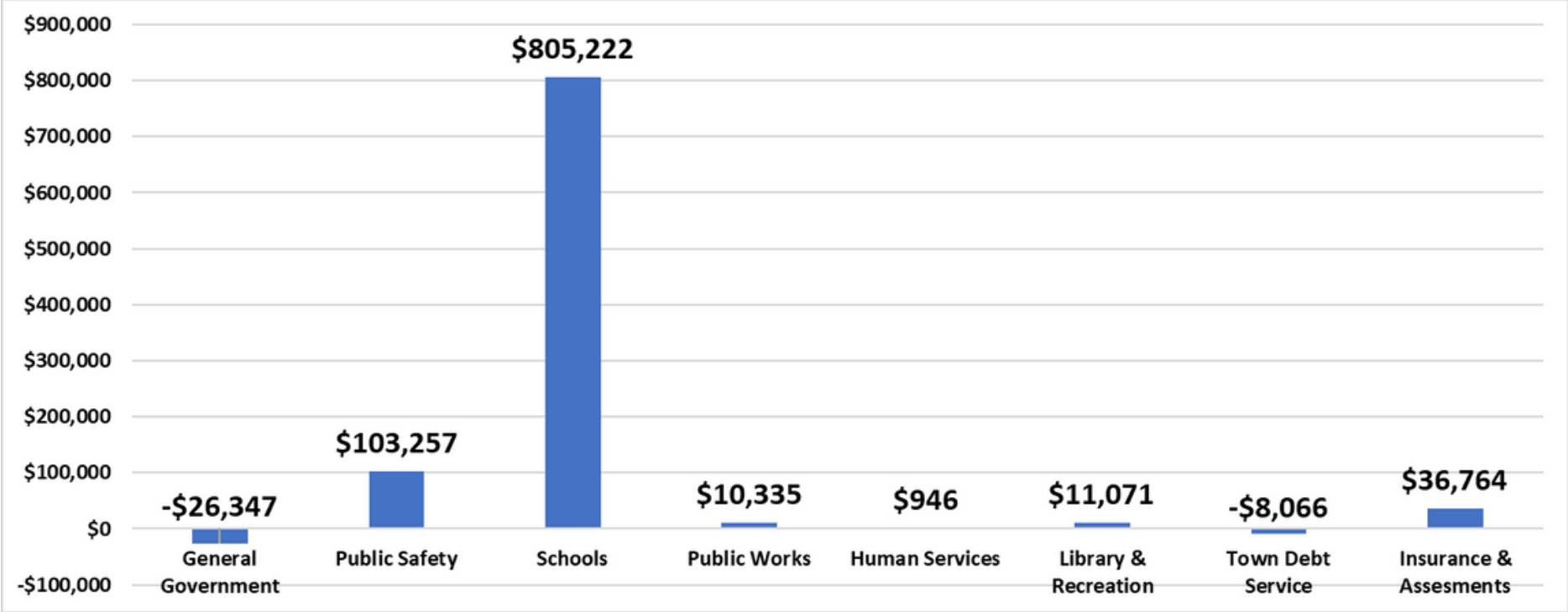


Town operations and debt makeup the remaining 35% at a total of \$4,894,817.

The Regional School Districts' Assessments amount to 65% of the Town's overall budget totaling \$9,097,995

EXPENDITURES

- Year over year General Government expenditures reduced by \$26,347 or by 4%
- Public Safety expenditures increased by \$103,257 or 6.2%
- Library and Recreation increased by \$11,071 or 3.6%
- Insurance and Assessments increased by \$36,764 or 3.85%
- Schools increased by \$805,222 or 9.71%
- In addition to these budget categories, there are expenditures in the amount of \$152,557 to cover capital expenses (\$119,344), overlay (\$30,000), and state assessments (\$3,213).

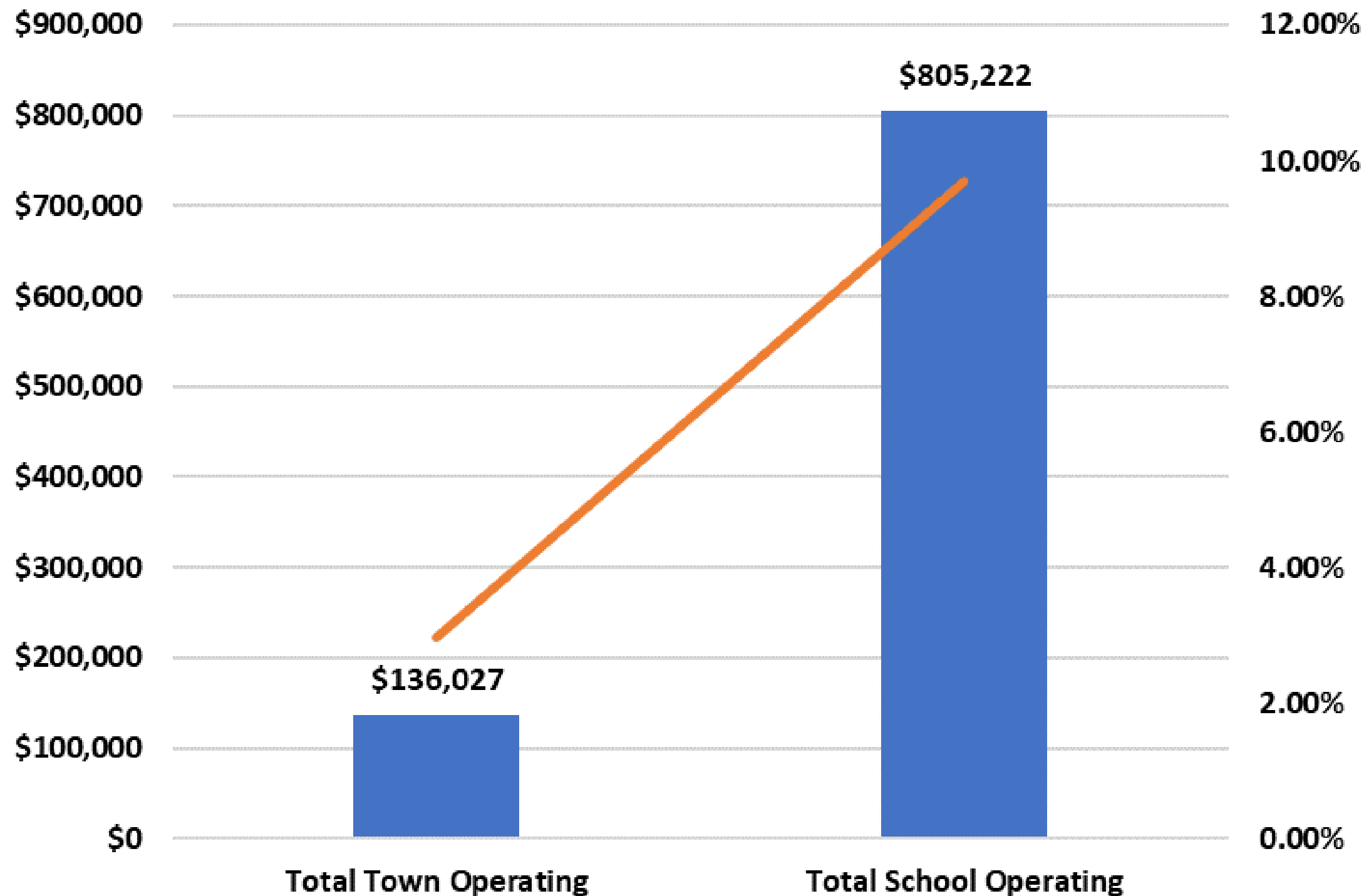


BUDGET BY CATEGORY

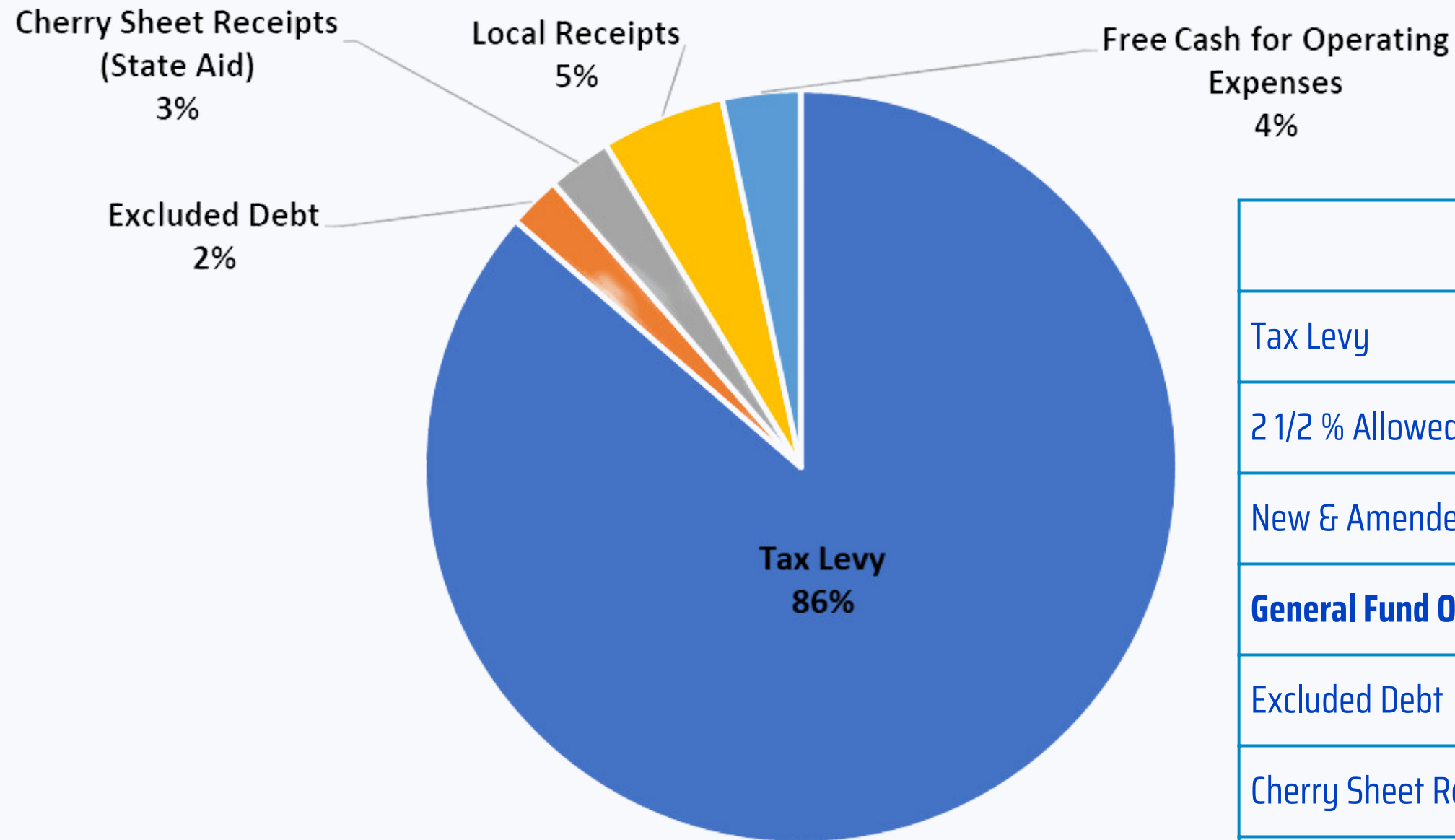
Budget Category	FY24	FY25	\$ Change	% Change
General Government	660,102	\$633,755	-\$26,347	-3.99%
Public Safety	1,665,647	\$1,768,904	\$103,257	6.20%
Schools	8,292,773	\$9,097,995	\$805,222	9.71%
Public Works	911,976	\$922,311	\$10,335	1.13%
Human Services	78,382	\$79,328	\$946	1.21%
Library & Recreation	307,171	\$318,242	\$11,071	3.60%
Town Debt Service	187,693	\$179,627	-\$8,066	-4.30%
Insurance & Assesments	955,886	\$992,650	\$36,764	3.85%
Total Town Expenditures	13,059,629	\$13,992,812	\$933,183	7.15%

TOWN AND SCHOOL BUDGET INCREASES SUMMARY

- The Municipal Operations FY25 budget increases by 2.97% or \$136,027:
 - Municipal Salaries - increase by \$127,509 or 5%
 - Municipal Operations - decrease by \$28,247 or -2.06%
 - Insurance and Assessments - increase by \$36,764 or 3.85%
- For Municipal Operations and Debt the total increase is \$127,961 or 2.68%
 - Debt service - decrease by \$8,066 or 4.30%
- The Regional School Assessments in the FY25 budget increases by \$805,222 or 9.71%
 - Greater Lowell Technical High School is level funded
 - Groton Dunstable Regional School District increases by \$805,222
 - \$908,221 or 11.73% increase in school assessment
 - \$101,547 or 53.93% decrease in capital
 - 10% increase overall



REVENUE



	FY24	FY25	\$ Change	% Change
Tax Levy	\$10,685,152	\$11,062,281	\$377,129	3.53%
2 1/2 % Allowed Increase	\$267,129	\$276,557	\$9,428	3.53%
New & Amended Growth	\$110,000	\$110,000	\$0	0.00%
General Fund Override	\$0	\$763,266	\$763,266	
Excluded Debt	\$326,394	\$318,070	-\$8,324	-2.55%
Cherry Sheet Receipts (State Aid)	\$379,303	\$390,853	\$11,550	3.05%
Local Receipts	\$749,632	\$750,000	\$368	0.05%
Free Cash for Operating Expenses	\$574,343	\$474,343	-\$100,000	-17.41%
Total	\$13,091,953	\$14,145,370	\$1,053,417	8.05%

The Town's Operating Budget relies on 4 major revenue sources:

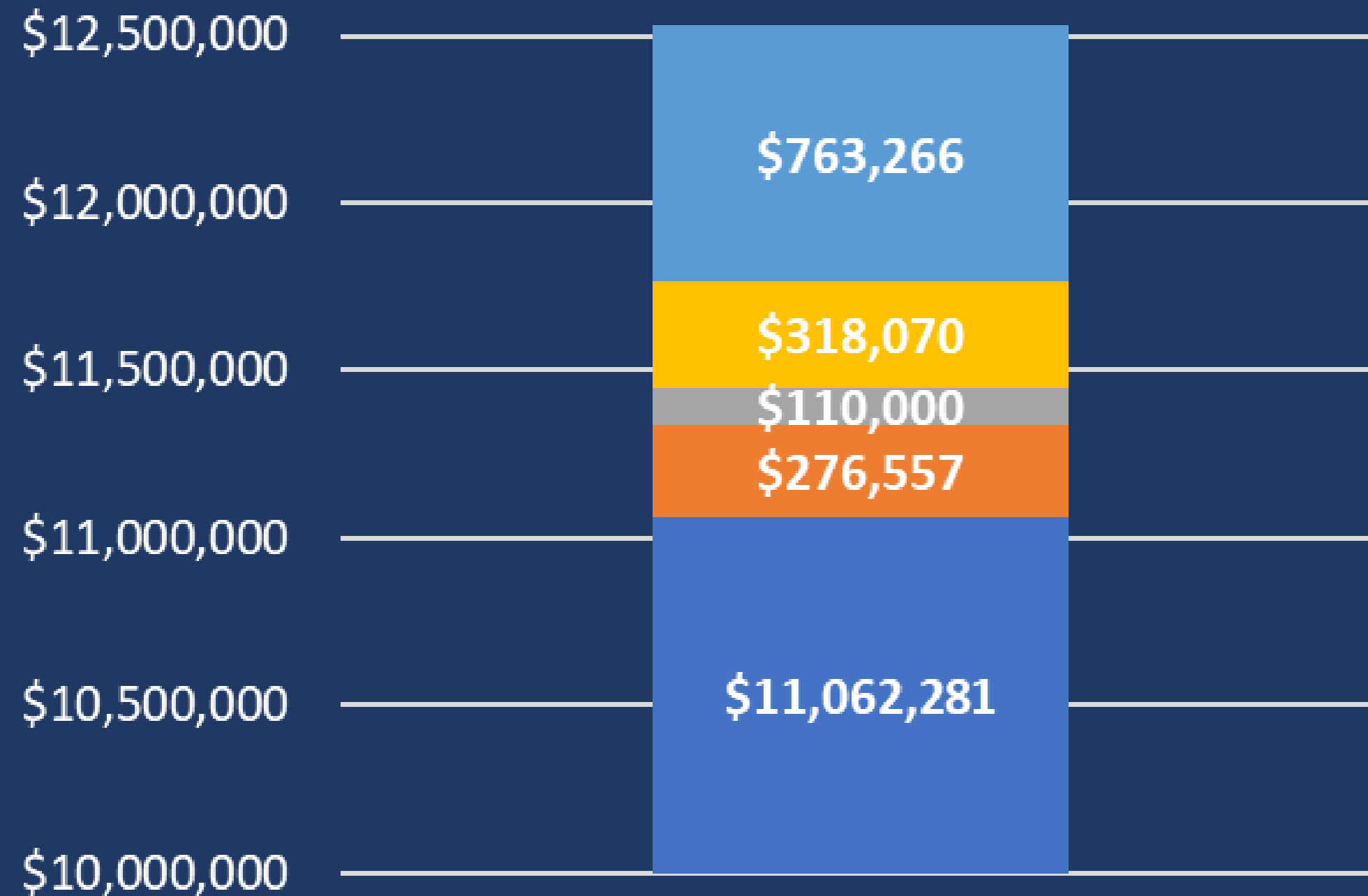
- Real Estate Taxes (tax levy plus excluded debt)
- Local Receipts
- Cherry Sheet Receipts (State Aid)
- Free Cash

REVENUE

	FY24	FY25	\$ Change	% Change
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New & Amended Growth	\$110,000	\$110,000	\$0	0.00%
General Fund Override	\$0	\$763,266	\$763,266	
Excluded Debt	\$326,394	\$318,070	-\$8,324	-2.55%
Total	\$11,388,675	\$12,530,174	\$1,141,499	10.02%

- Proposition 2½ allows the annual growth of the tax levy to increase by 2 1/2%, plus new growth. Dunstable’s 2½ increase for FY25 is \$276,577.
- New growth is new development in the Town or improvements to properties that result in an increased assessed value. New growth revenue planned for FY25 is \$110,000.
- The tax levy includes excluded debt for projects approved by the voters of Dunstable. These projects include the water tower, fire rescue truck, and front end loader for the Town and school projects, as well. The total excluded debt payments for FY25 is anticipated to be \$318,070. The Town increases the tax levy based on the debt payments of these projects annually .
- Under Proposition 2½, communities are allowed to increase taxes beyond the levy limit with voter approval. The FY25 operating budget recommended by the Town is reliant on a \$763,266 general fund override to balance. In other words, it relies on an increase of \$763,266 over and above the limits of Proposition 2½.

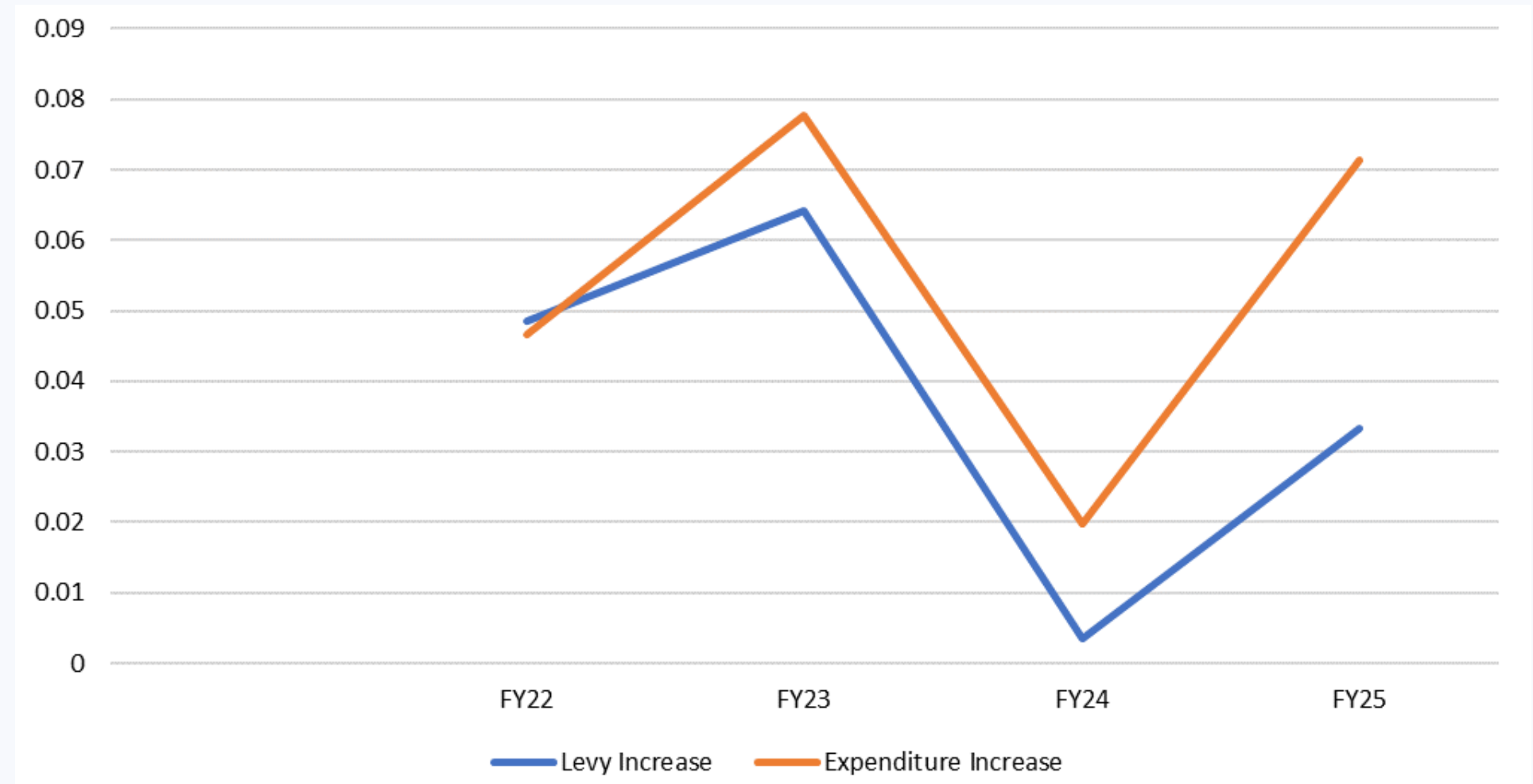
TAX LEVY



- Tax Levy
- 2 1/2 % Allowed Increase
- New & Amended Growth
- Excluded Debt
- General Fund Override

TAX LEVY VERSUS BUDGET EXPENDITURES

- Starting in FY23, the Town's budget expenditure increases have outpaced the Town's tax levy increase.
- In FY24, the levy only increased by .35%
 - Excluded debt was reduced
 - School Capital Exclusion in FY23 was only for one year - \$188,974
 - Total levy increase was only \$39,296
- In FY25, budget expenditure increases are over twice as high as the projected levy increase



	Levy Increase	Expenditure Increase
FY22	4.85%	4.66%
FY23	6.41%	8%
FY24	0.35%	1.99%
FY25	3.32%	7.15%

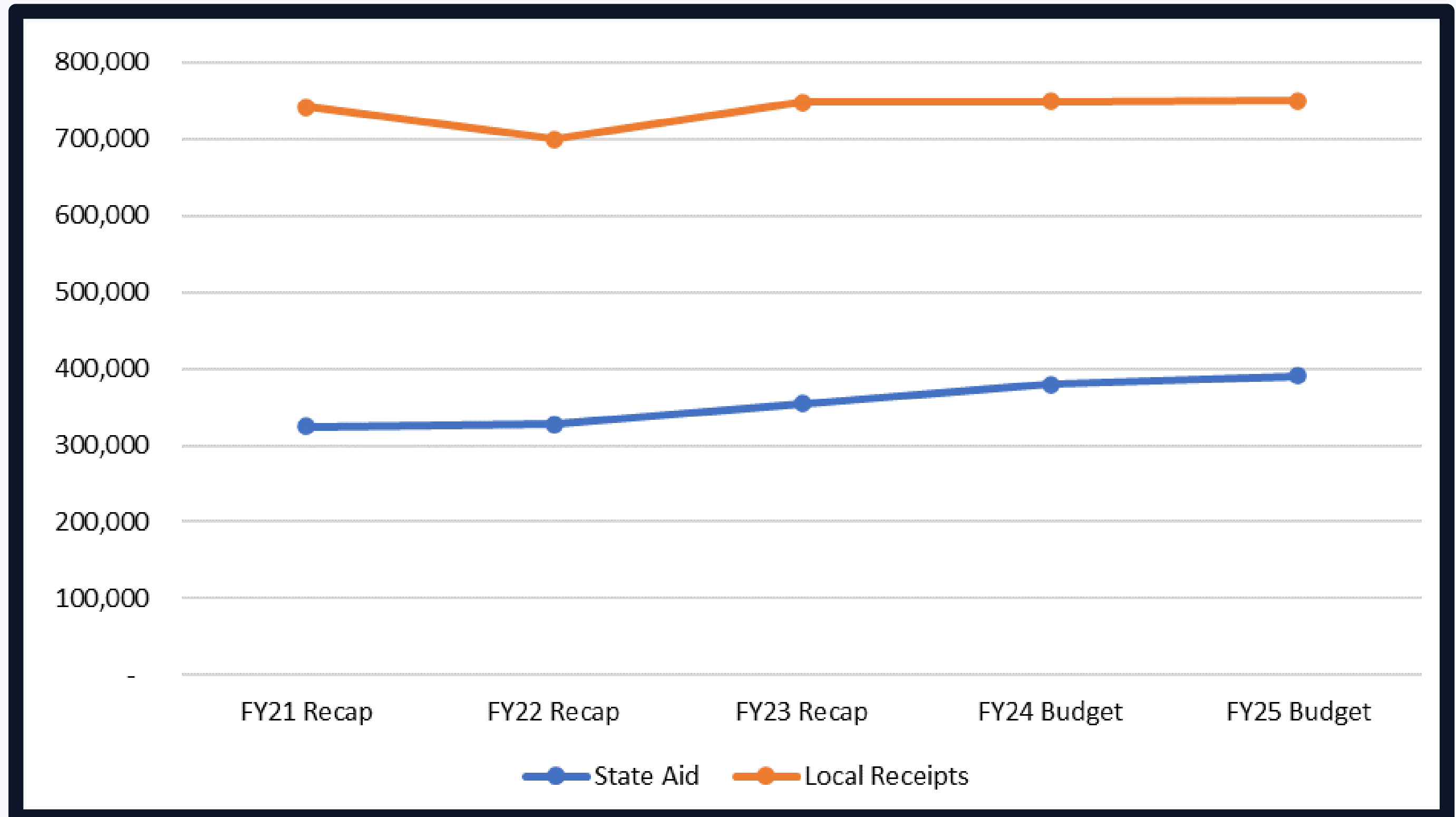
REVENUE

STATE AID AND LOCAL RECEIPTS

Over the last 5 years, including the budget plan for FY25, the Town has experienced a 4.1% average annual increase in State Aid

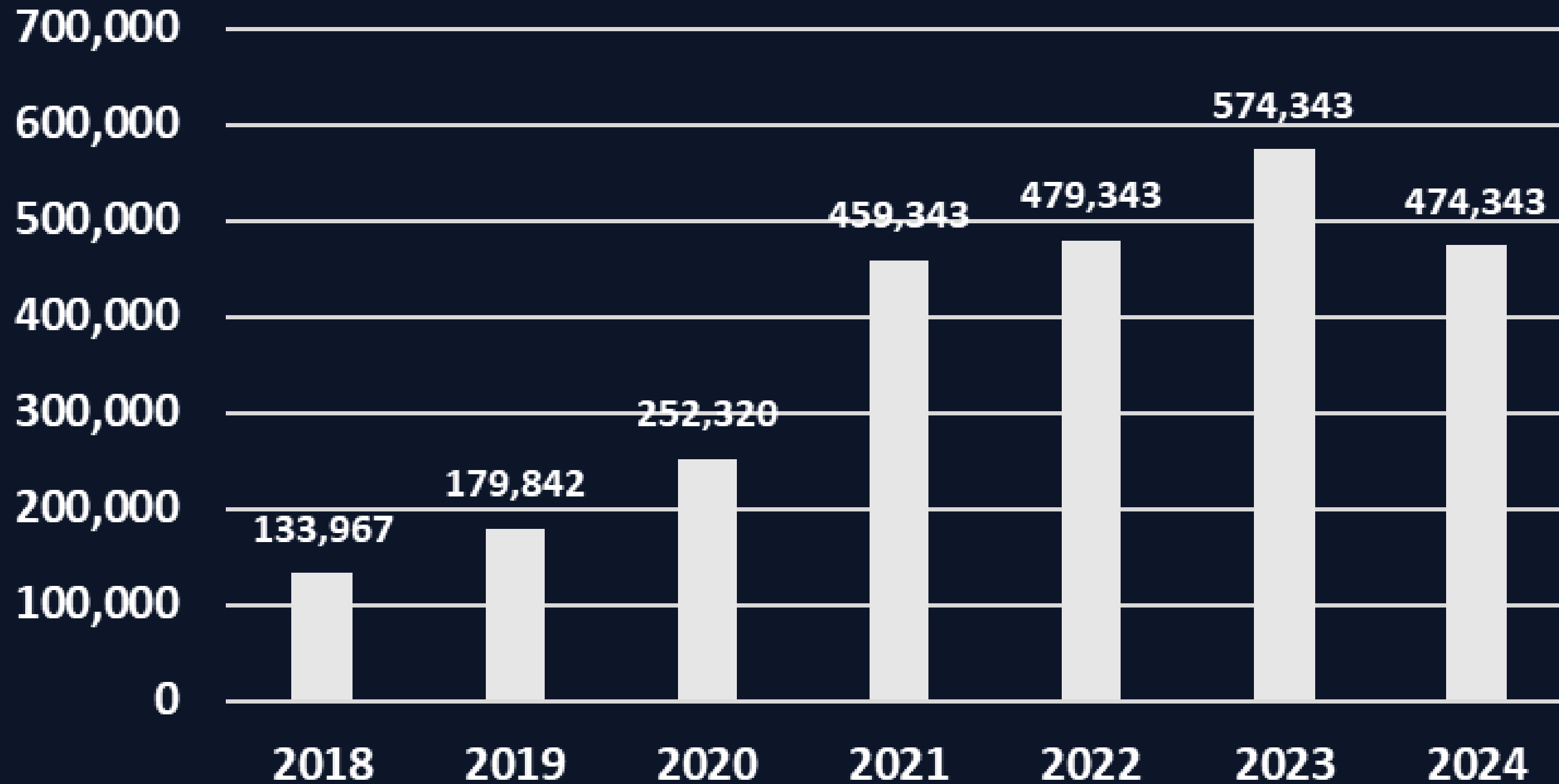
Local receipts, over this same period of time, has remained flat at \$750,000

All total, for all Town revenues other than real estate property taxes, the Town has experienced a 1.4% average annual increase.



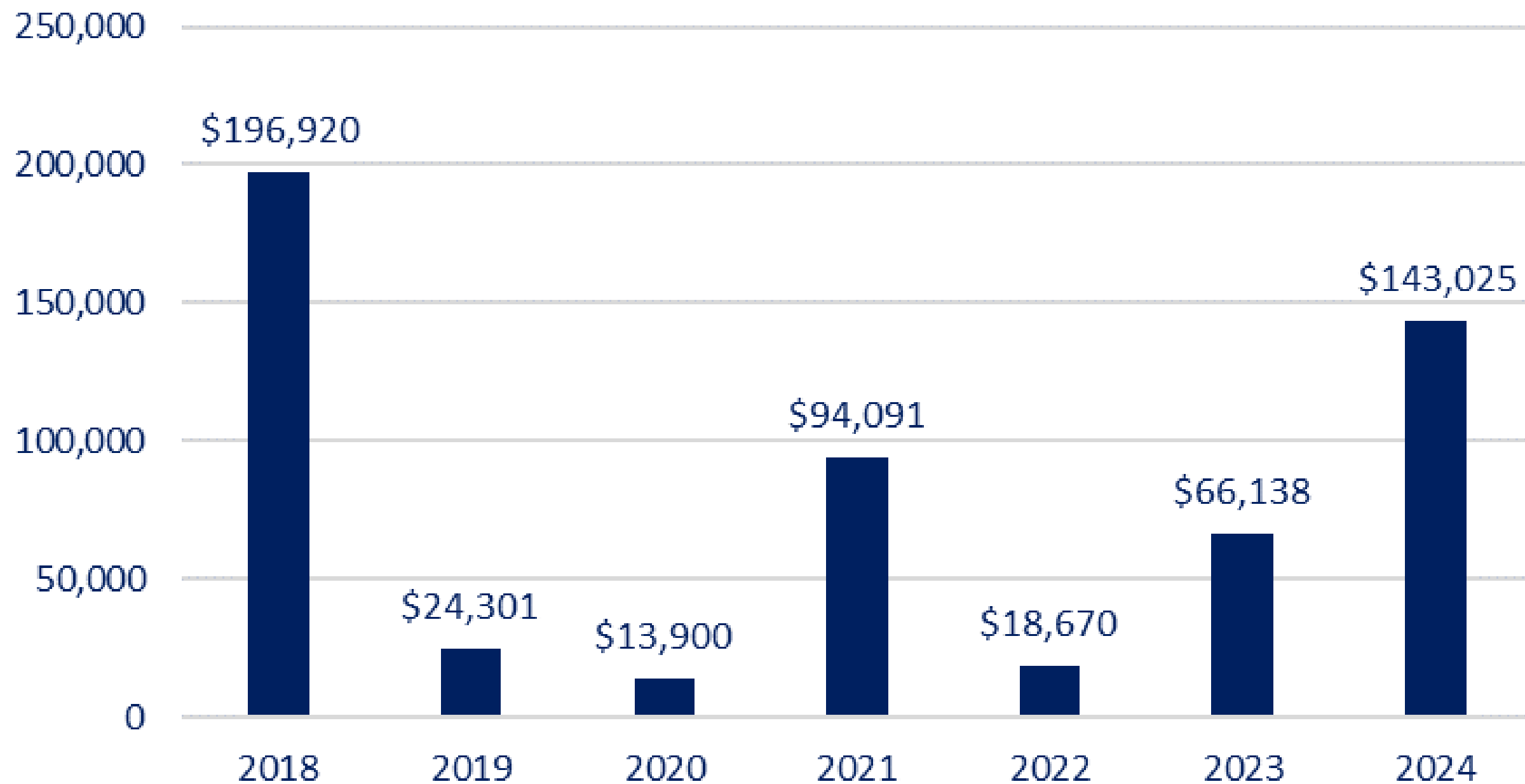
REVENUE

FREE CASH FOR OPERATING EXPENSES



- A total of \$474,343 of the Town's free cash is being used to balance the FY25 budget.
- Over the last 5 years, the Town's reliance on free cash as a revenue stream to balance the budget has increased significantly.
- Because each year's free cash certification is not guaranteed, using it for reoccurring expenses can be unsustainable and demonstrates a structural budgetary problem.
- Because the Department of Revenue recommends free cash only be used for one-time expenses, in the FY25 budget, the Town has reduced its reliance on free cash by \$100,000 and plans to continue this practice in FY26 and FY27.

REVENUE FREE CASH BALANCE



Free Cash is the result of the spending and collection activity within any given fiscal year. On an annual basis Free Cash is generated through two main sources:

- Actual revenues being higher than estimated revenues
- Actual expenditures being less than budgeted expenditures

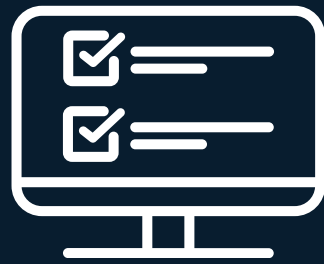
Free Cash availability can impact a community's financial health:

- Retaining Free Cash provides the Town with financial flexibility and reserves
- Reductions in Free Cash may negatively impact a community's bond credit rating
- Using Free Cash to balance the budget endangers future spending plans if it is not regenerated each year



EXPLANATION OF MAJOR BUDGET CHANGES

REGIONALIZATION OF SERVICES



ONLINE RESIDENT SURVEY

- The majority of residents supported the idea of regionalizing services to help balance the budget



SELECT BOARD GOALS AND OBJECTIVES

- Seek out opportunities for interdepartmental and regional collaborations, cross-training, and back-up staffing options.
- Identify and consider sources of additional revenue generation and cost efficiencies.
- Deliver services in a cost effective, efficient manner with the goal of also enhancing services to residents



TREASURER/COLLECTOR

- Reduction in the Treasurer/Collector budget from \$91,940 to \$59,589, for a total reduction of \$32,351 or 35%

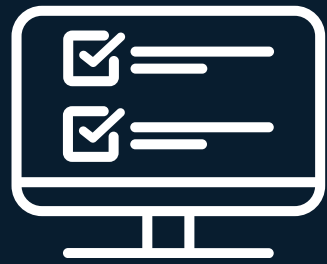
TOWN CLERK

- Reduction in the Town Clerk budget from \$53,414 to \$38,604, for a total reduction of \$14,810 or 28%

DISPATCH

- Reduction in the Police Department communications budget from \$124,300 to \$41,765, for a total reduction of \$82,535 or 66%

RESTORING FY24 BUDGET REDUCTIONS



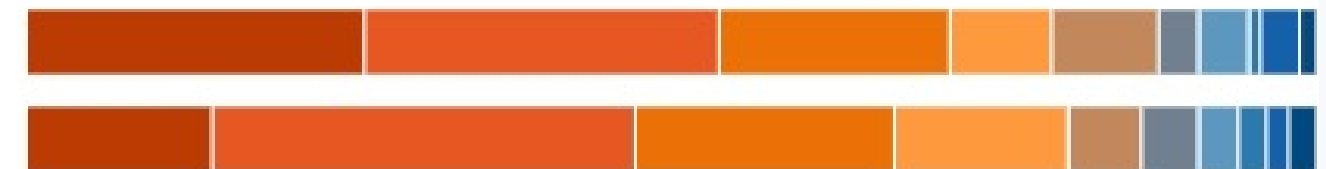
ONLINE RESIDENT SURVEY

- Residents ranked Police and Fire Emergency Services, number 1 and 2 most important town services, respectively.

Rank Options

- | Rank | Options |
|------|--|
| 1 | Police services and emergency response |
| 2 | Fire protection and emergency response |

First choice  Last choice



RATIONALE

- Ensure residents receive adequate response in the case of an emergency
 - Currently, only 1 police officer covering overnight shift
 - The FY24 budget only includes funding for 1 per diem firefighter position during the day shifts
- Ensure emergency responders are supported and safe when responding



POLICE

- Restoring overnight police officer position results in an increase of \$81,397 in the Police Department's budget.



FIRE

- Restoring the second per diem firefighter position during the day shift results in an increase of \$48,830 in the Fire Department's budget.

EMPLOYEE BENEFITS AND INSURANCE



PENSION

- Pension costs increase from \$365,094 to \$386,855 (6%) to the Middlesex Retirement System



HEALTH INSURANCE

- Health Insurance costs increase from \$386,428 to \$405,749 (5%)



PROPERTY, CASUALTY AND GENERAL LIABILITY INSURANCE

- Property, Casualty, General Liability Insurance costs increase from \$147,644 to \$162,408 (10%)

OTHER BUDGET VARIANCES

BOARD OF HEALTH

- Nashoba Associated Boards of Health increases from \$11,262.73 to \$12,049 (7%)

BOARD OF HEALTH

- Nurse Assessment increases \$5,162 to \$5,471 (6%)

FIRE

- Fire Expenses increase from \$87,950 to \$92,450 (5%) related to energy, water, vehicle and EMS supplies

TECHNOLOGY

- Technology budget increases from \$30,250 to \$37,546 (24%) caused by a new IT Management Contract

ALLOCATION OF SALARY IN WATER, ASSESSOR, AND ACCOUNTING

- Reduction in Assessors budget from \$18,519 to \$12,628 (from 14.5 hours to 9.5 hours per week)
- Reduction in Water budget from \$17,802 to \$12,147 (from 14.5 hours to 9.5 hours per week)
- Increase in Accounting budget from \$12,289 to \$28,311 (from 8 hours to 18 hours per week)

TOWN ADMINISTRATOR

- Town Administrator's Training budget increases by \$3,000 in accordance with contractual obligations

LIBRARY

- \$10,000 increase in library expenses to cover the costs of energy, water, maintenance, and the transition to a new Library Director. Overall budget increase is 2% consistent with prior years.

COUNCIL ON AGING

- Council on Aging budget decreases by \$1,000 due to reduction in food service and transportation



FY26 AND FY27 FORECAST

FY26 AND FY27 FORECAST ASSUMPTIONS

EXPENSES

- Salaries: 2% increases year over year
- General expenses: 1% increases year over year
- Contract services: 3% increases year over year
- Energy: 3% increases year over year
- Utilities: 3% increases year over year
- Repairs and maintenance of buildings, vehicles and equipment: 3% increases year over year
- Dues and memberships: 2% increases year over year
- Nashoba Associated Boards of Health: 7% increases year over year
- Nurse Assessment: 6% increases year over year

For the Groton Dunstable Regional School District, the spending projections in FY26 and FY27 are based on budget assessment growth numbers provided to the Town by the District.

For FY26, the School District projects their budget assessment to the Town of Dunstable will increase by 10% and, in FY27, it will increase by 8.15%. For capital expenses, FY26 and FY27 are funded at FY24 levels at \$188,281.

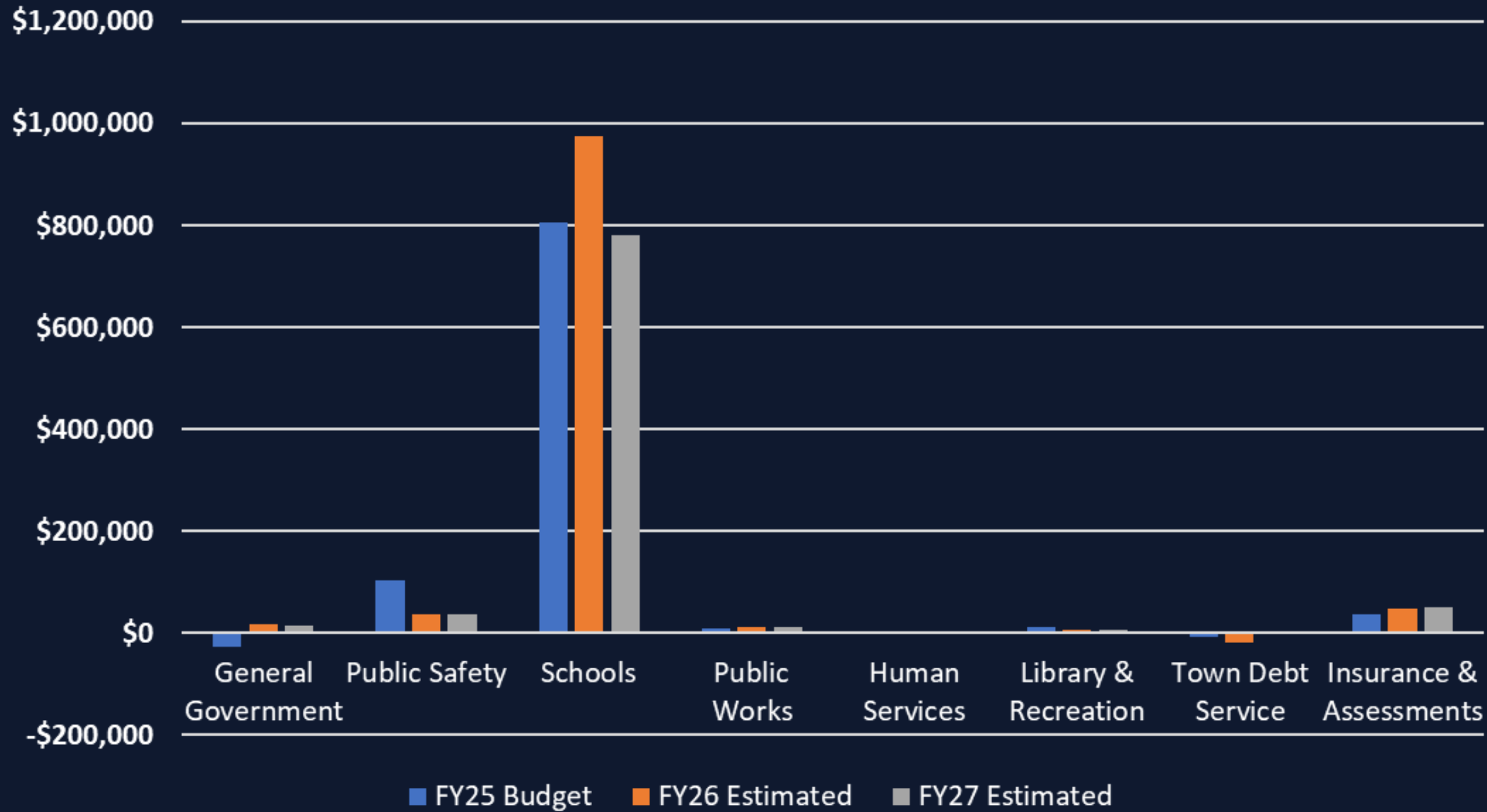
REVENUES

- The statutory 2.5% increase on the Town's tax levy and projected new growth of \$110,000.
- Local receipts remain at estimated FY24 levels.
- State aid increases by 2% year over year.
- Decrease in free cash from operating budget revenue by \$100,000 annually.
- Excluded taxes raised based on previously approved excluded debt payments.

Based on these assumptions, the general fund deficits in each of these years are in the amount of \$755,518 and \$555,567 respectively.

FINANCIAL FORECAST

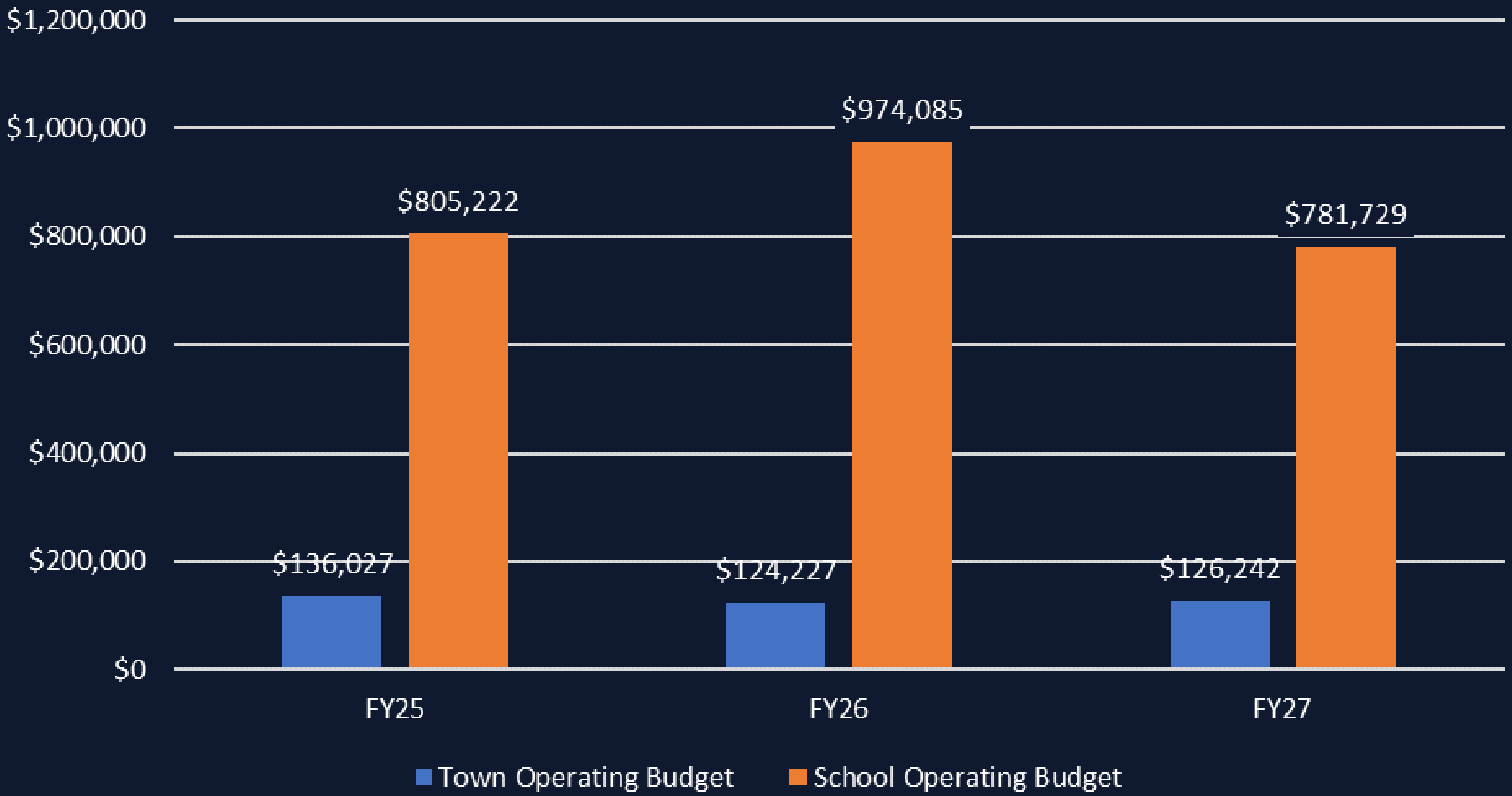
INCREASES BY BUDGET CATEGORY FY25-FY27



Budget Category	FY25 Budget	FY26 Estimated	FY27 Estimated
General Government	-\$26,347	\$16,982	\$14,615
Public Safety	\$103,257	\$36,325	\$37,113
Schools	\$805,222	\$974,086	\$781,729
Public Works	\$10,335	\$13,211	\$13,534
Human Services	\$946	\$2,129	\$2,225
Library & Recreation	\$11,071	\$5,948	\$6,640
Town Debt Service	-\$8,066	-\$17,656	\$85
Insurance & Assessments	\$36,764	\$49,633	\$52,114
Total Town Budget	\$933,183	\$1,080,657	\$908,057

FINANCIAL FORECAST

TOWN AND SCHOOL BUDGET INCREASES FY25-FY27



	FY25	FY26	FY27
Town	2.97%	2.63%	2.61%
School	9.71%	10.71%	7.76%
Total	7.15%	7.72%	6.02%

FINANCIAL FORECAST

OVERRIDE BY YEAR

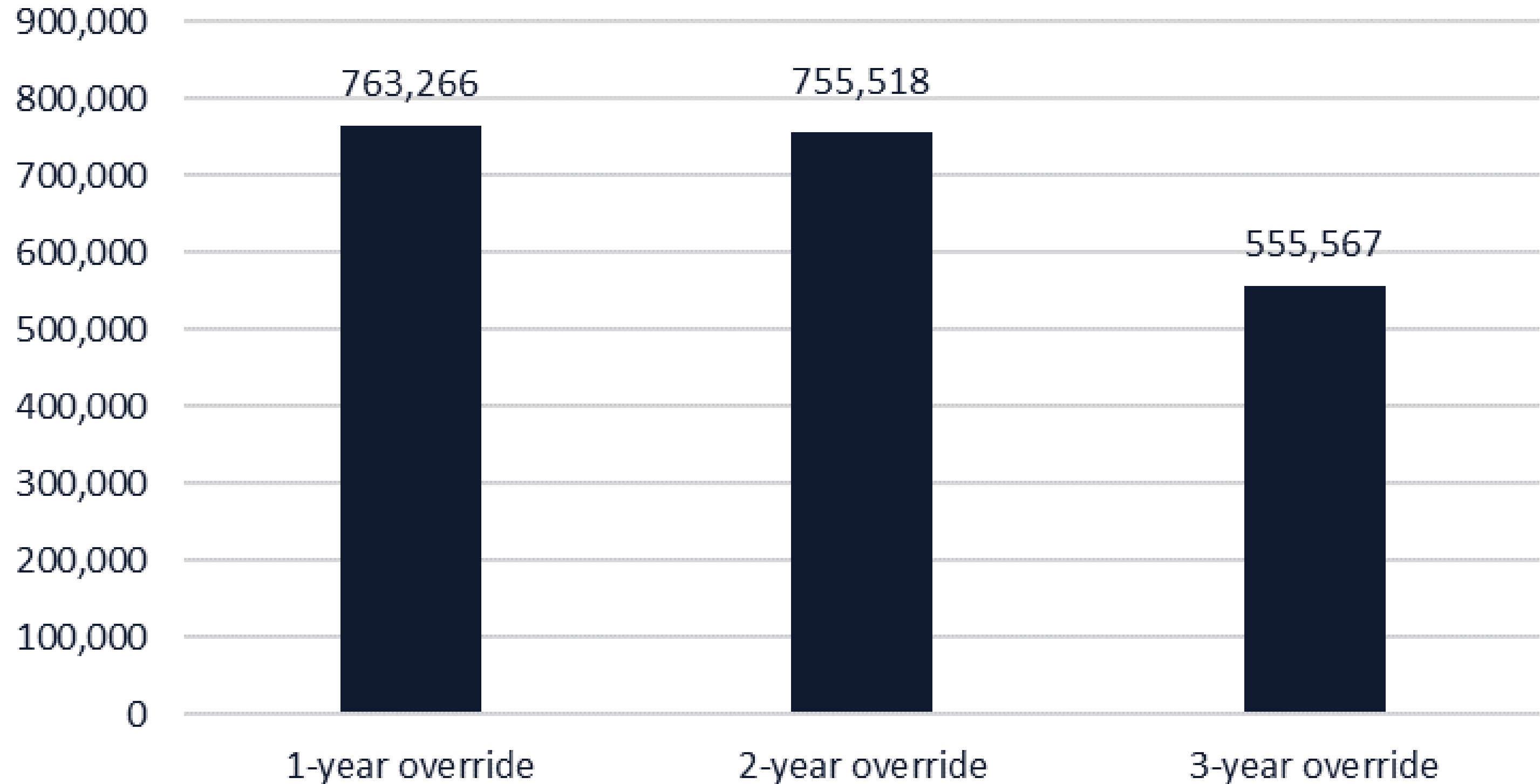
Based on the FY25 Town budget and FY26 and FY27 forecast, there is a need for a general fund override over the next 3 years in the following amounts:

FY25 - \$763,266

FY26 - \$755,518

FY27 - \$555,567

In total, over the next three years an override in the amount of **\$2,074,351** is needed.



MAGNITUDE OF FY25 DEFICIT

\$763,266

All of General Government Expenses (Accounting, Assessors, Treasurer/Collector, Town Administrator, Town Clerk)

\$633,755

All of Human Services, Library and Recreation Expenses (Library, Recreation, Parks, Veterans, COA, Board of Health)

\$397,370

\$365,896 less than deficit

Fire Department Budget

\$363,463

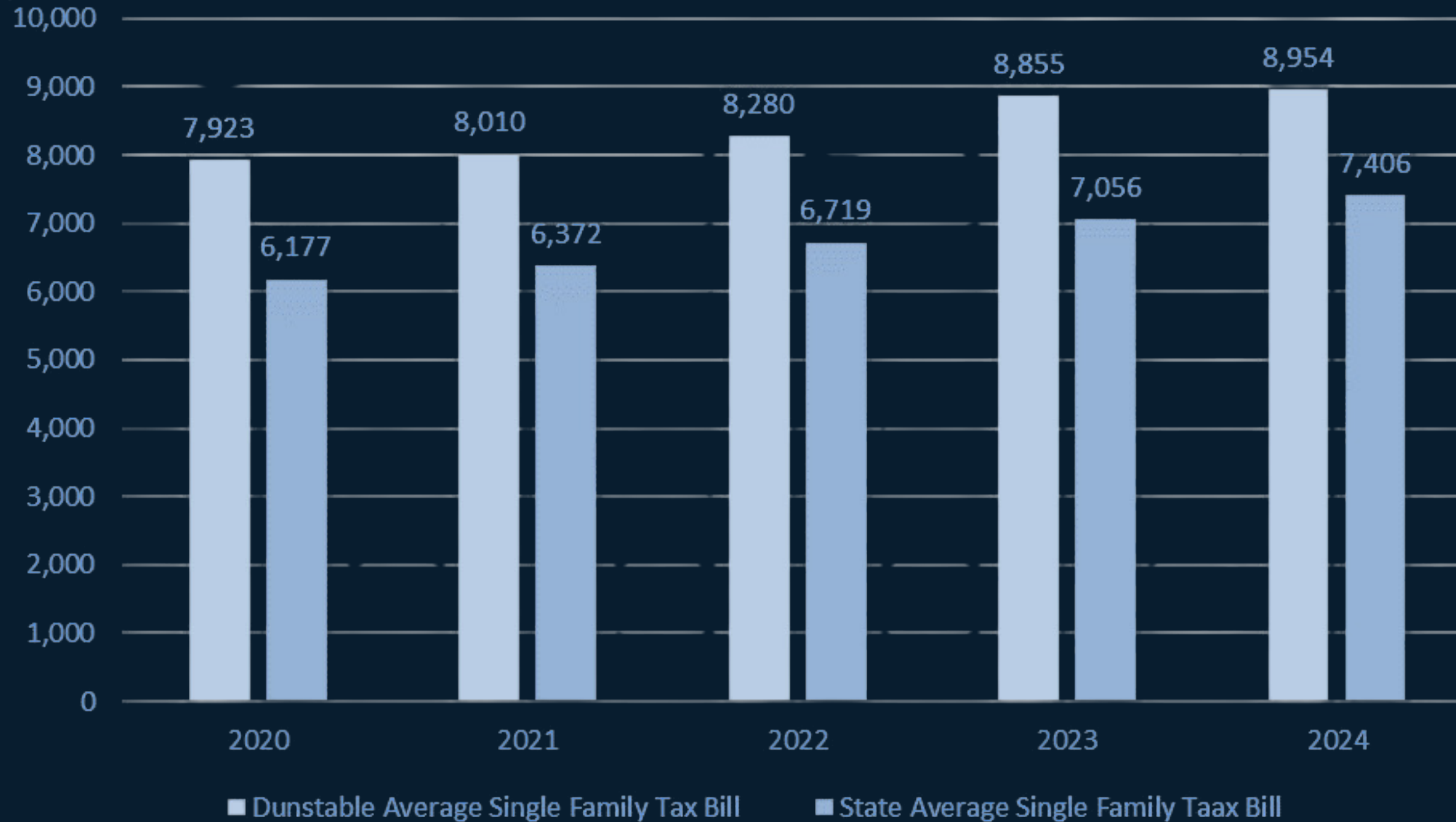
Highway Department Budget

\$577,326



OVERRIDE IMPACTS

AVERAGE SINGLE FAMILY TAX BILL



- The Town of Dunstable's average single family tax bill in 2024 is \$8,954, higher than the state average, \$7,406.
- Since FY20, Dunstable's single family tax bill has increased from \$7,923 to \$8,954, an average of \$206 per year.
- On average, the state's average single family tax bill has increased during this same time period by \$245 per year.
- In FY20, Dunstable's tax bill was \$1,746 higher than the state average and in FY23 the Town's bill was \$1,799 higher than the state average.
- In FY24, Dunstable's average single family tax bill is \$1,548 more than the state average.
- When compared to last year, the difference between the Town's average tax bill and the state's tax bill has reduced by \$251.

ESTIMATED TAX INCREASES WITHOUT OVERRIDE

1

FY25

- The FY24 average single family tax bill with CPA is \$9,222.56. The average single family tax bill for FY25 is estimated to be \$9,612.34 without an override. An increase of \$389.78.

2

FY26

- In FY26, the average single family tax bill is estimated to be \$9,942.66 without an override. An increase of \$330.32 from FY25.

3

FY27

- In FY27, the average single family tax bill for FY27 is estimated to be \$10,272.98 without an override. An increase of \$330.32 increase from FY26.



TOTAL INCREASE:

- **Over the three years, the total increase to the average single family tax bill is estimated to be \$1,050.42**

OVERRIDE IMPACTS

BASED ON FY24 AVERAGE ASSESSMENT AND TAX RATE

1

FY25 OVERRIDE REQUEST: \$763,266

- The FY24 average single family tax bill with CPA is \$9,222.56. With an additional \$763,266, in FY25, it will increase to \$9,843.57, an increase of \$621.01

2

FY26 OVERRIDE REQUEST: \$755,518

- In FY26, with an additional \$755,518 the average single family tax bill with CPA will increase to \$10,464.57, an increase of \$621

3

FY27 OVERRIDE REQUEST: \$555,567

- In FY27, with an additional \$555,567, the average single family tax bill with CPA will increase to \$10,920.41, an increase of \$455.84



TOTAL OVERRIDE REQUEST: \$2,074,351

- Over the three years, the total increase to the average single family tax bill will be \$1,697.85.

ESTIMATED TOTAL TAX INCREASES

1

FY25 AVERAGE SINGLE FAMILY TAX INCREASE: \$1,010.79

2

FY26 AVERAGE SINGLE FAMILY TAX INCREASE: \$951.32

3

FY27 AVERAGE SINGLE FAMILY TAX INCREASE: \$786.16



TOTAL 3-YEAR AVERAGE SINGLE FAMILY TAX INCREASE: 2,748.27

IMPACTS TO FY25 BUDGET WITHOUT OVERRIDE

Proportionally assign
bottom line deficit
(65% schools; 35%
town)

Proportionally assign
new available revenue
(65% schools; 35%
town)

Town or school cover
entire deficit

IMPACTS TO FY25 BUDGET WITHOUT OVERRIDE

Proportionally assign bottom line deficit (65% schools; 35% town)

The overall, bottom-line budget deficit for FY25 is \$763,266.

If you allocate the deficit 65% to the School District and 35% to the Town, the deficits are as follows:

- **School District's deficit is \$496,123**
- **Town's deficit is \$267,143**

Town or school cover entire deficit

The Town or School budget absorbing the entire budget deficit of **\$763,266**.

Proportionally assign new available revenue (65% schools; 35% town)

FY25 new revenues = revenues generated by the 2.5% tax increase plus new growth + state aid and local receipts increases = **\$398,475**.

Total available new revenue = \$398,375 - reduction of free cash appropriation by \$100,000 - added back capital expenditures in the amount of \$119,344 = **\$179,131**.

The allocation of new available revenue, 65% to the School District and 35% to the Town, would result in the School District receiving \$116,435 and the Town receiving \$62,696.

The School District's FY25 budget assessment increase is \$805,222, thus the deficit associated with the School District after offsetting the increase with the Town's new available revenue is **\$688,787**.

The Town's operating budget increase is \$136,027, the deficit is **\$73,331** when including 35% of new available revenue.

Range of deficit amount for School and Town

In sum, the potential deficits of the School District and Town are as follows:

- **School District**
 - **\$763,266 (entire deficit)**
 - **\$688,787 (65% of new available revenue)**
 - **\$496,123 (65% of bottom line deficit)**
- **Town**
 - **\$763,266 (entire deficit)**
 - **\$267,143 (35% of bottom line deficit)**
 - **\$73,331 (35% of new available revenue)**

depending on how the overall deficit is assigned.



FY25 CAPITAL REQUESTS

CAPITAL REQUESTS FUNDED BY GENERAL FUND

Police Cruiser Replacement	\$60,000
Police Station Window Replacement	\$20,000
Police Station Gutter Improvements	\$844
Fire Personal Protective Equipment	\$16,000
Highway Spreader/Sander	\$22,500
Total	\$119,344

POLICE DEPARTMENT

- Police Department replacing car #52, currently the oldest patrol vehicle in the fleet with 67,000 miles and 3,873 engine hours and, once ready for replacement, it is estimated to have 91,000 miles.
- The windows at the Police Station are experiencing rot and are not weather-tight causing increased energy costs. Given the availability of funds, this project is intended to be phased over time.
- The rain gutters at the Police Station are damaged, leaking in several areas, and missing leaf guards. There have been drainage issues at the Police Station in the past and this project is intended to mitigate issues in the future.

FIRE DEPARTMENT

- Firefighter standards mandate departments have two full sets of PPE per firefighter. Currently, the Fire Department does not meet this requirement, needing approximately 15 more sets to comply. Having two full sets for each firefighter on duty allows a member to properly decontaminate and dry their gear in between incidents and still have another set to use if another incident or call takes place. PPE gear should be replaced every ten years.

HIGHWAY DEPARTMENT

- The Highway Department is in need of a new spreader/sander which they have deferred for a couple of years now. They have extended the useful life of the existing spreader/sander rebuilding it twice but, at this point, the condition has deteriorated to a point where replacement is needed. This piece of equipment is critical to maintain safe road conditions during snow events, reducing ice buildup and maintaining safe conditions during inclement weather.



FUTURE PLANNING

FUTURE PLANNING



ONLINE RESIDENT SURVEY

- The majority of residents supported the idea of new businesses and economic development to help balance the budget
- Out of the options provided, it ranked first

Rank Options

First choice ■ ■ ■ ■ ■ Last choice

1 Attract new businesses and developme...



SELECT BOARD GOALS AND OBJECTIVES

- Identify and consider sources of additional revenue generation and cost efficiencies.



SELECT BOARD ACTIONS

- Creation of the Economic Development Committee, Land Use Committee, and Master Plan Implementation Committee
 - Focus on identifying potential economic development opportunities, evaluate use of town-owned land and future options, and implement recommendations of Town's Master Plan



THANK YOU