

Town of Dunstable



FINANCIAL FORECAST

FY26–FY30

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Town Administrator

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OVERVIEW



This financial forecast includes projected Town revenues and expenditures over the fiscal years 2026 through 2030.

In doing so, the Town makes certain assumptions on which the forecast is based. As we begin a new fiscal year, FY25, these assumptions will be modified and updated as the budget process progresses, and spending for next fiscal year becomes clearer.

The forecast is based on the following initial assumptions and estimates:

EXPENSE

Estimates

General

- Salaries: 2% annually
- General expenses: 1% increase annually
- Contract services: 3% increase annually
- Utilities and energy: 3% increase annually
- Dues/memberships: 2% increase annually
- Vehicle supplies: 3% increase annually
- Building supplies: 3% increase annually
- Firefighter supplies: 3% increase annually

School Districts Assessments

- Lowell Vocational and Technical High School: 3% increase annually
- Groton Dunstable Regional School District:
 - FY26: 7.57% operations increase
 - FY26: 117% capital increase (FY23 funding levels)
 - FY27-FY30: 8.86% operations increase annually
 - FY27-FY30: capital level funded

Exceptions

- Retirement assessment: 5% increase annually
- Health insurance assessment: 6% increase annually
- General liability insurance: 6% increase annually
- FICA Town share: 2% increase annually
- Nashoba Board of Health assessment: 9.5% increase annually
- Town Nurse assessment: 6% increase annually
- Mental Health: level funded annually
- Debt service: anticipated debt schedule
- Treasurer/Collector professional technical: 3% increase plus \$2,000 to cover cost of VADAR payments in FY26
- Police Radio Communications: 3% increase plus \$10,000 annually from FY26-FY29
- Fire Communications: 1% increase plus \$12,000 annually from FY26-FY29

REVENUE

Estimates

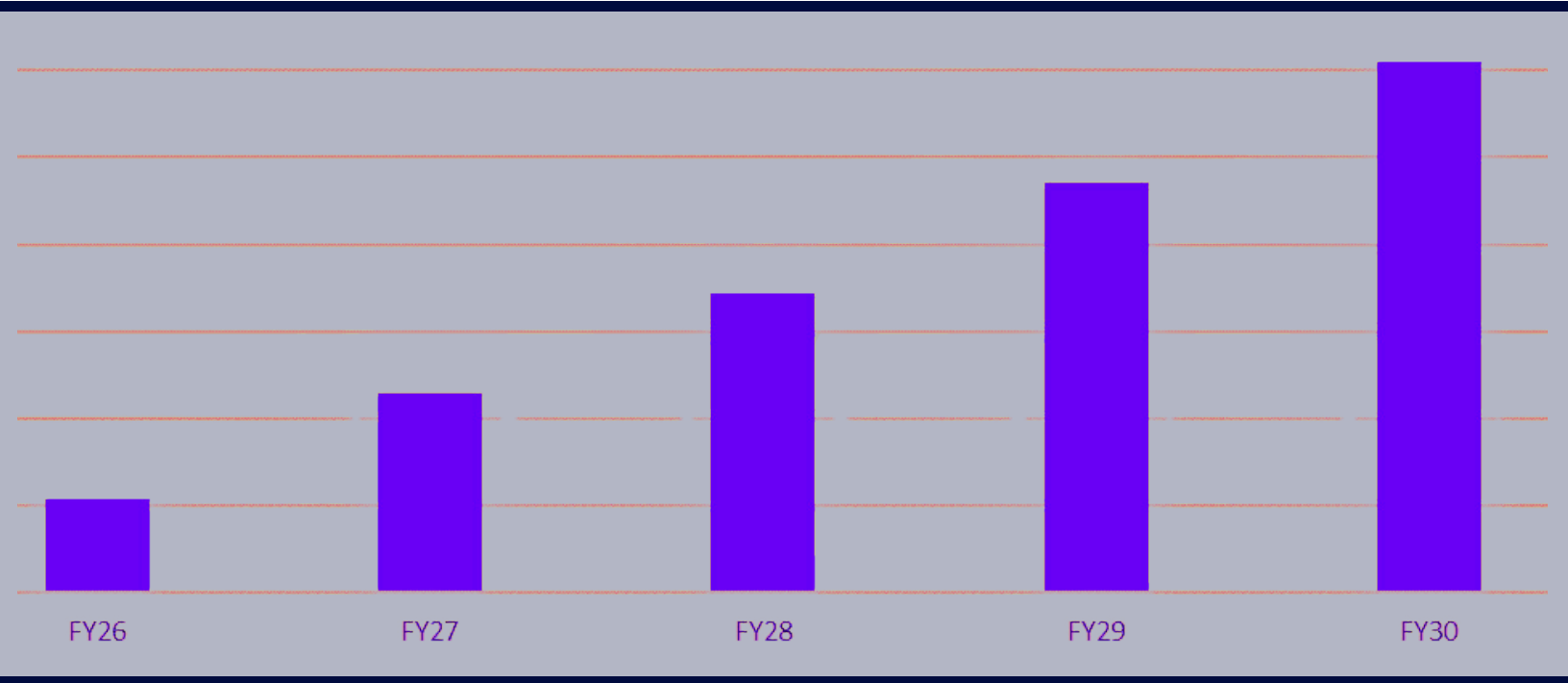


- Assumes a \$100,000 annual reduction in FY26 and FY27 in use of Free Cash to balance the budget
- Assumes \$110,000 in new growth revenue in all fiscal years
- Assumes \$750,000 in local receipts in all fiscal years
- Assumes state aid increases by 2% year over year

Forecast Projections

Based on these assumptions, the following deficits exist from FY26–FY30:

FY26: -\$539,836
FY27: -\$1,140,807
FY28: -\$1,714,181
FY29: -\$2,355,902
FY30: -\$3,050,447



SUMMARY

	Budget FY24	Voted FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29	Estimated FY30	% Increase FY25 - FY26
REVENUE								
Prior Year Levy Limit	10,685,152	11,062,281	11,448,838	11,845,059	12,251,185	12,667,465	13,094,151	3.49%
2 1/2 % Allowed Increase	267,129	276,557	286,221	296,126	306,280	316,687	327,354	3.49%
New & Amended Growth	110,000	110,000	110,000	110,000	110,000	110,000	110,000	0.00%
Prop 2 1/2 Override								
FY22 Override - Police Department	0	0						
Levy Limit	11,062,281	11,448,838	11,845,059	12,251,185	12,667,465	13,094,151	13,531,505	3.46%
Excluded Debt	326,394	318,070	320,152	320,161	320,170	282,057	282,057	0.65%
Capital Expenditure Exclusion								
Maximum Allowable Levy	11,388,675	11,766,908	12,165,211	12,571,346	12,987,635	13,376,208	13,813,562	3.38%
Cherry Sheet Receipts (State Aid)	379,303	384,676	392,370	400,217	408,221	416,386	424,713	2.00%
Local Receipts	749,632	750,000	750,000	750,000	750,000	750,000	750,000	0.00%
Transfer Stabilization								
Free Cash for Operating Expenses	574,343	358,724	258,724	158,724	148,724	138,724	128,724	-27.88%
Free Cash for Town Articles								
Free Cash for GDRSD Capital								
Community Preservation	460,000	375,000	375,000	375,000	375,000	375,000	375,000	0.00%
Other Revenue								
Water Enterprise	222,410	210,755	219,185	227,953	237,071	246,554	256,416	4.00%
Overlay Surplus (Abatements)								
Est. Receipts & Other Rev.	2,385,688	2,079,155	1,995,279	1,911,894	1,919,016	1,926,663	1,934,853	-4.03%
Total Available Revenue	13,774,363	13,846,063	14,160,490	14,483,240	14,906,651	15,302,872	15,748,415	2.27%
Excess Levy Capacity								
Trash Revolving Account	144,000	144,000	144,000	144,000	144,000	144,000	144,000	0.00%
Total Amount to be Appropriated	13,918,363	13,990,063	14,304,490	14,627,240	15,050,651	15,446,872	15,892,415	2.25%
Ties to the Recap								
Total new money for operating	402,668	392,298	403,914	413,820	424,284	434,851	445,682	2.96%
Starting Free Cash Balance	640,481	617,368						
Available Free Cash Balance	66,138	258,644						
EXPENSES								
General Government	660,102	631,255	650,227	664,892	679,924	695,334	711,129	3.01%
Public Safety	1,665,647	1,687,507	1,744,204	1,802,077	1,861,153	1,921,461	1,961,028	3.36%
Schools	8,292,773	8,356,152	9,069,226	9,832,696	10,663,539	11,567,716	12,551,715	8.53%
Public Works	911,976	895,811	908,872	922,251	935,957	949,998	964,382	1.46%
Human Services	78,382	79,328	81,758	84,334	87,068	89,972	93,061	3.06%
Library & Recreation	307,171	310,494	317,004	324,224	331,625	339,211	346,987	2.10%
Town Debt Service	187,693	179,627	161,971	162,056	162,144	124,111	124,193	-9.83%
Insurance & Assessments	955,886	967,574	1,020,254	1,075,872	1,134,593	1,196,593	1,262,056	5.44%
Total Town Budget	13,059,629	13,107,748	13,953,517	14,868,404	15,856,004	16,884,395	18,014,552	6.45%
Total Town Operating	4,579,163	4,571,969	4,722,320	4,873,651	5,030,321	5,192,568	5,338,644	3.29%
Total School Operating	8,292,773	8,356,152	9,069,226	9,832,696	10,663,539	11,567,716	12,551,715	8.53%
Total Debt(Town)	187,693	179,627	161,971	162,056	162,144	124,111	124,193	-9.83%
Overlay - Abatements/Exemptions	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
Cherry Sheet Charges	2,323	3,216	3,280	3,346	3,413	3,481	3,551	2.00%
Water Enterprise	222,410	210,755	219,185	227,953	237,071	246,554	256,416	4.00%
Curbside Trash Pickup Expenses	144,000	144,000	144,000	144,000	144,000	144,000	144,000	0.00%
Town Warrant Articles Only		119,344	119,344	119,344	119,344	119,344	119,344	0.00%
Other								
Community Preservation	460,000	375,000	375,000	375,000	375,000	375,000	375,000	0.00%
Total Expenses	13,918,362	13,990,063	14,844,326	15,768,046	16,764,832	17,802,773	18,942,862	6.11%
Surplus/(Deficit)	0	(0)	(539,836)	(1,140,807)	(1,714,181)	(2,355,902)	(3,050,447)	

REVENUE DETAIL



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.

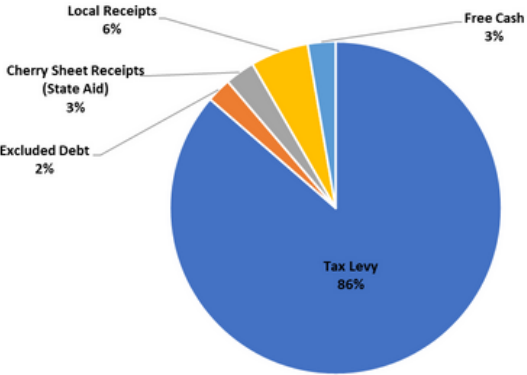
The Town's FY26 forecasted General Fund Operating Budget is a total of \$13,953,517. This number does not include \$30,000 in overlay to fund tax abatements and exemptions, \$3,280 in state assessments, and \$119,344 in capital projects.

Forecasted revenue for FY26 is a combined total of \$13,566,305. To fund the 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 forecasted revenues for FY26 can be found below.

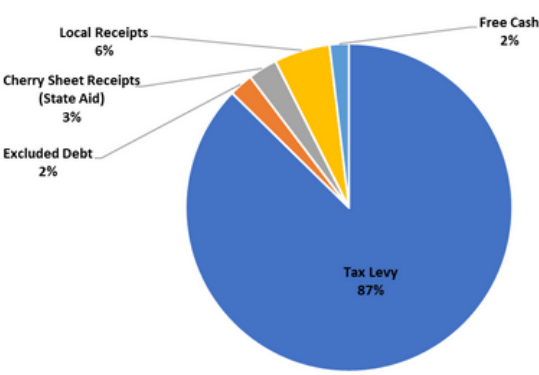
TOTAL REVENUES FOR OPERATIONS

	FY25	% of Revenues	FY26	% of Revenues
Tax Levy	\$11,448,838	86.34%	\$11,845,059	87.31%
Excluded Debt	\$318,070	2.40%	\$320,152	2.36%
Cherry Sheet Receipts (State Aid)	\$384,676	2.90%	\$392,370	2.89%
Local Receipts	\$750,000	5.66%	\$750,000	5.53%
Free Cash	\$358,724	2.71%	\$258,724	1.91%
Total	\$13,260,308	100.00%	\$13,566,305	100.00%

FY25 General Fund Revenues



FY26 General Fund Revenues



■ Tax Levy ■ Excluded Debt ■ Cherry Sheet Receipts (State Aid) ■ Local Receipts ■ Free Cash

■ Tax Levy ■ Excluded Debt ■ Cherry Sheet Receipts (State Aid) ■ Local Receipts ■ Free Cash

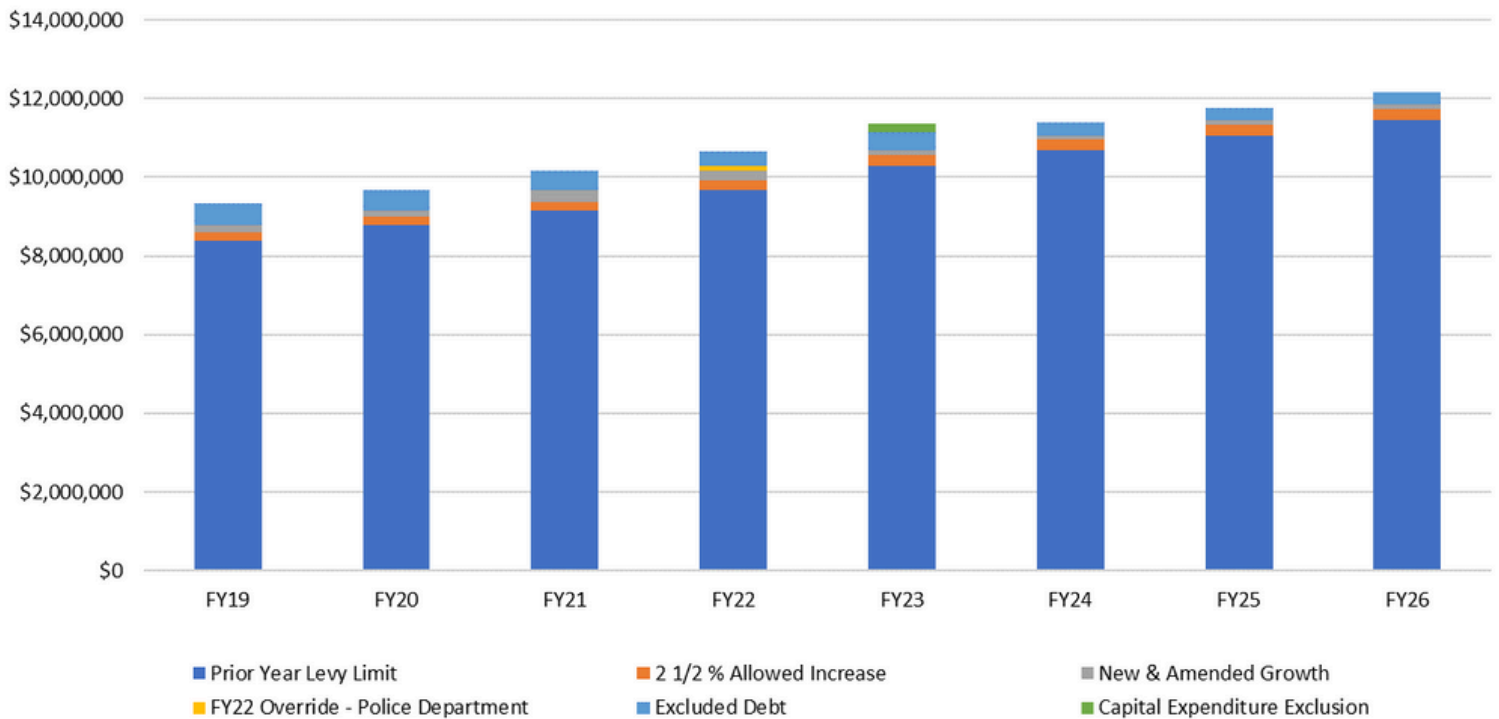


TAX LEVY

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 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.



	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Prior Year Levy Limit	\$8,392,641	\$8,779,036	\$9,137,869	\$9,682,432	\$10,300,200	\$10,685,152	\$11,062,281	\$11,448,838
2 1/2 % Allowed Increase	\$209,816	\$219,476	\$228,447	\$244,241	\$258,152	\$267,129	\$276,557	\$286,221
New & Amended Growth	\$170,614	\$139,356	\$316,116	\$248,527	\$126,800	\$110,000	\$110,000	\$110,000
FY22 Override - Police Department				\$125,000				
Excluded Debt	\$561,136	\$530,275	\$489,288	\$365,120	\$475,253	\$326,394	\$318,070	\$320,152
Capital Expenditure Exclusion					\$188,974			
Maximum Allowable Levy	\$9,334,207	\$9,668,143	\$10,171,720	\$10,665,320	\$11,349,379	\$11,388,675	\$11,766,908	\$12,165,211



Dunstable relies heavily on residential property taxes to fund operations, which is 86.3% of the total operating budget in FY25 and is projected to be slightly higher at 87.3% in FY26. Between FY19 and FY26, 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

State Aid 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 in FY25 and remains constant in FY26 forecasted revenues. State Aid in Dunstable consists mostly of Unrestricted General Government Aid (UGGA), and unfortunately, is not a major revenue stream for the Town.

FY25 State Aid numbers are not finalized as of the drafting of this forecast. The chart below includes Dunstable's Cherry Sheet numbers in each of the proposed state budgets from the Governor, House, and Senate.

PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal	FY2025 House Budget Proposal	FY2025 Senate Budget Proposal
Unrestricted Gen Gov't Aid	294,031	302,852	296,971	302,852
Exemp: VBS and Elderly	6,722	5,648	5,648	5,648
State Owned Land	74,661	75,095	74,799	76,532
Public Libraries	7,196	7,258	7,258	7,258
Total Estimated Receipts:	382,610	390,853	384,676	392,290
PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal	FY2025 House Budget Proposal	FY2025 Senate Budget Proposal
Air Pollution Districts	1,203	1,233	1,236	1,236
RMV Non-Renewal Surcharge	1,120	1,980	1,980	1,980
Total All Estimated Charges:	2,323	3,213	3,216	3,216
Net:	\$380,287	\$387,640	\$381,460	\$389,074

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

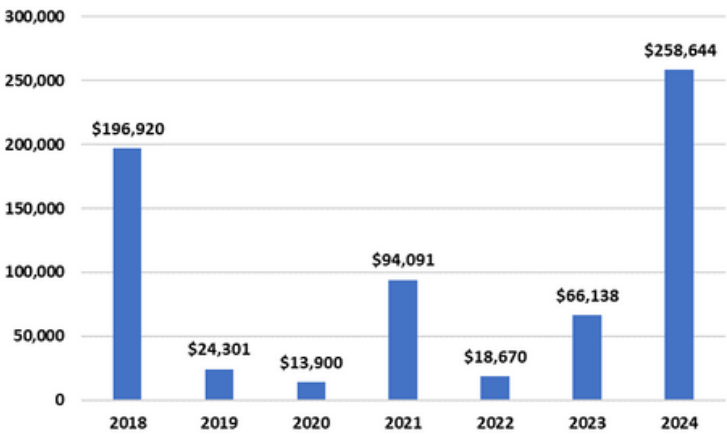
A community's free cash represents the amount of unrestricted funds available for appropriation that have been certified by the Division of Local Services as of July 1. Historically, the Town has voted to use free cash to fully fund its operating budget. Since free cash is the result of the spending 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.

	2018	2019	2020	2021	2022	2023	2024
Free Cash Certification	867,129	490,353	480,659	763,086	527,737	680,186	617,368
Free Cash for Operating Expenses	133,967	179,842	252,320	459,343	479,343	574,343	358,724
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			
Balance Remaining	196,920	24,301	13,900	94,091	18,670	66,138	258,644

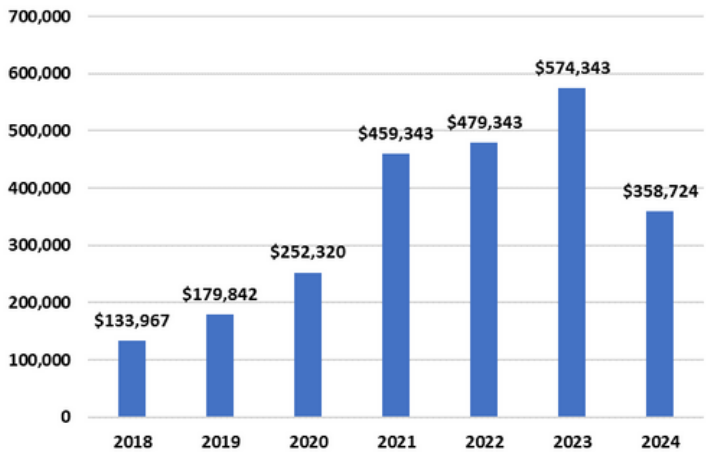
Between FY19 and FY24, Dunstable increasingly relied on free cash to balance its budget demonstrating a growing gap between the Town's operational expenses and revenues being generated. Over this period of time, the use of free cash grew from \$133,967 in FY19 to \$574,343 in FY24, increasing use by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

In FY25, the Town took significant steps to correct this issue, reducing reliance on free cash from \$574,343 to \$358,724, or by \$215,619. In FY26 and FY27, the forecast includes a continued planned reduction in free cash use by \$100,000 annually.

Free Cash Balance



Free Cash used for Operating Expenses

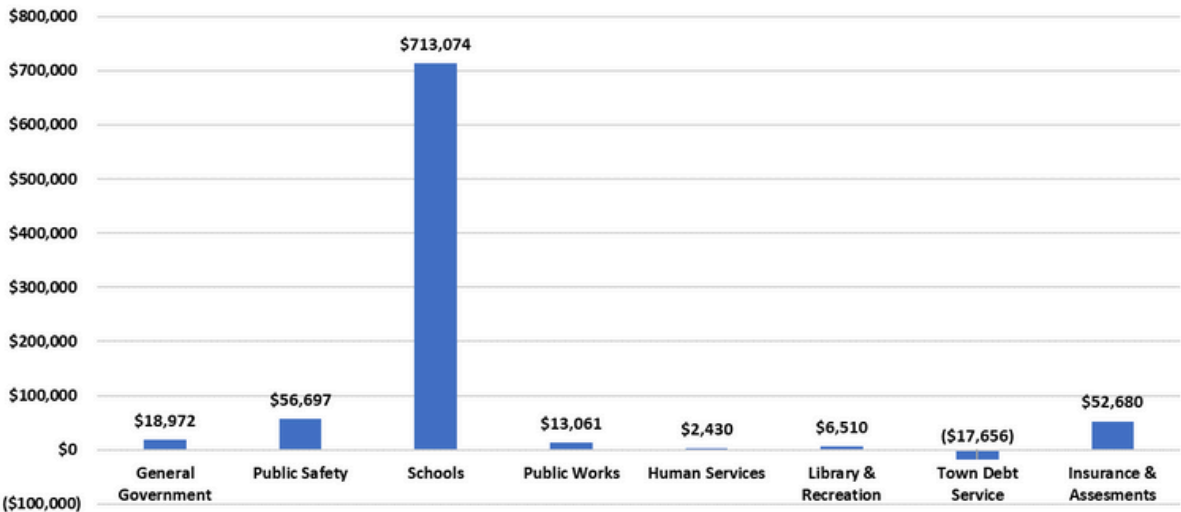


EXPENDITURE DETAIL

The Town spends in 8 categories: General Government, Public Safety, Public Works, Human Services, Library & Recreation, Debt Service, Insurance & Assessments, and Other. For FY25, the spending in these categories totals \$13,107,748. For FY26, the forecast shows costs will increase by \$845,769 or 6.45%, with total spending at \$13,953,517.

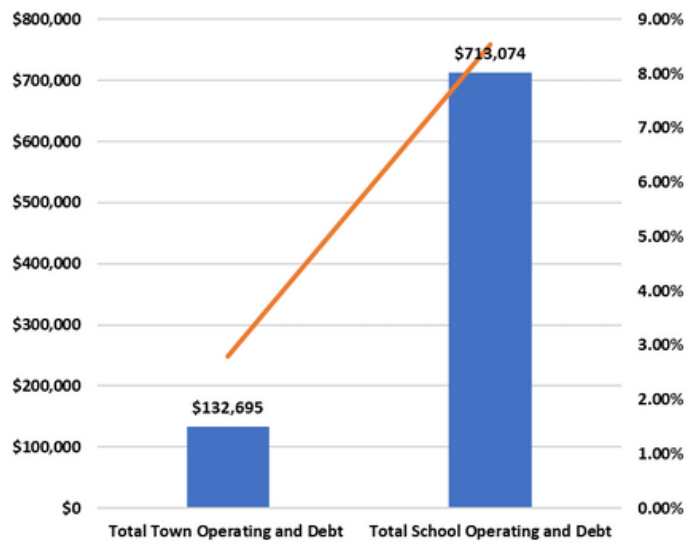
The breakdown of Town expenditures is below.

Budget Category	FY25	FY26 Estimated	\$ Change	% Change
General Government	\$631,255	\$650,227	\$18,972	3.01%
Public Safety	\$1,687,507	\$1,744,204	\$56,697	3.36%
Schools	\$8,356,152	\$9,069,226	\$713,074	8.53%
Public Works	\$895,811	\$908,872	\$13,061	1.46%
Human Services	\$79,328	\$81,758	\$2,430	3.06%
Library & Recreation	\$310,494	\$317,004	\$6,510	2.10%
Town Debt Service	\$179,627	\$161,971	(\$17,656)	-9.83%
Insurance & Assesments	\$967,574	\$1,020,254	\$52,680	5.44%
Total Town Expenditures	\$13,107,748	\$13,953,517	\$845,769	6.45%



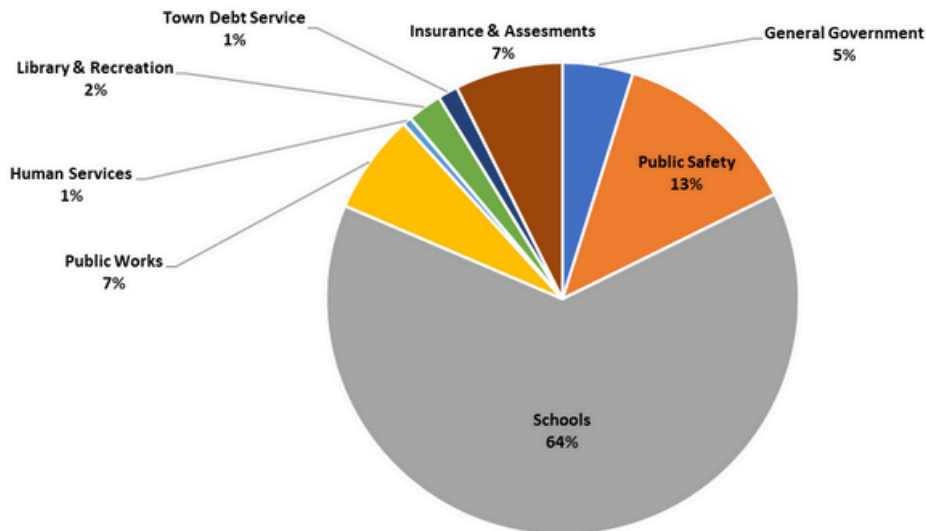
SCHOOL AND TOWN INCREASES

	FY26 Estimated Increase	FY26 Percent Increase
Total Town Operating and Debt	\$132,695	2.79%
Total School Operating and Debt	\$713,074	8.53%

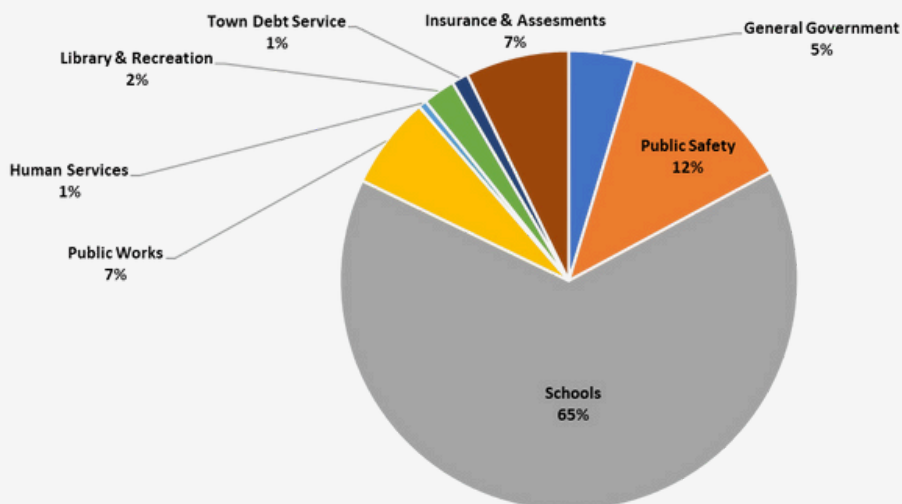


Year-over-year, from FY25 to FY26 forecasted spending increases for the School Districts (Groton Dunstable Regional and Greater Lowell Technical High School) and Town are depicted here. The overall school assessments (operations, capital, and debt) are planned to increase by 8.53% and the town increase is forecasted to be 2.79%.

FY25 Budget by Category



FY26 Forecast by Category



The tables and charts below include data on forecasted increases by budget category from FY26–FY30.

Forecasted Budgets by Category

Budget Category	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated
General Government	\$631,255	\$650,227	\$664,892	\$679,924	\$695,334	\$711,129
Public Safety	\$1,687,507	\$1,744,204	\$1,802,077	\$1,861,153	\$1,921,461	\$1,961,028
Schools	\$8,356,152	\$9,069,226	\$9,832,696	\$10,663,539	\$11,567,716	\$12,551,715
Public Works	\$895,811	\$908,872	\$922,251	\$935,957	\$949,998	\$964,382
Human Services	\$79,328	\$81,758	\$84,334	\$87,068	\$89,972	\$93,061
Library & Recreation	\$310,494	\$317,004	\$324,224	\$331,625	\$339,211	\$346,987
Town Debt Service	\$179,627	\$161,971	\$162,056	\$162,144	\$124,111	\$124,193
Insurance & Assessments	\$967,574	\$1,020,254	\$1,075,872	\$1,134,593	\$1,196,593	\$1,262,056
Total Town Budget	\$13,107,748	\$13,953,517	\$14,868,404	\$15,856,004	\$16,884,395	\$18,014,552

Forecasted Budget Increases by Category

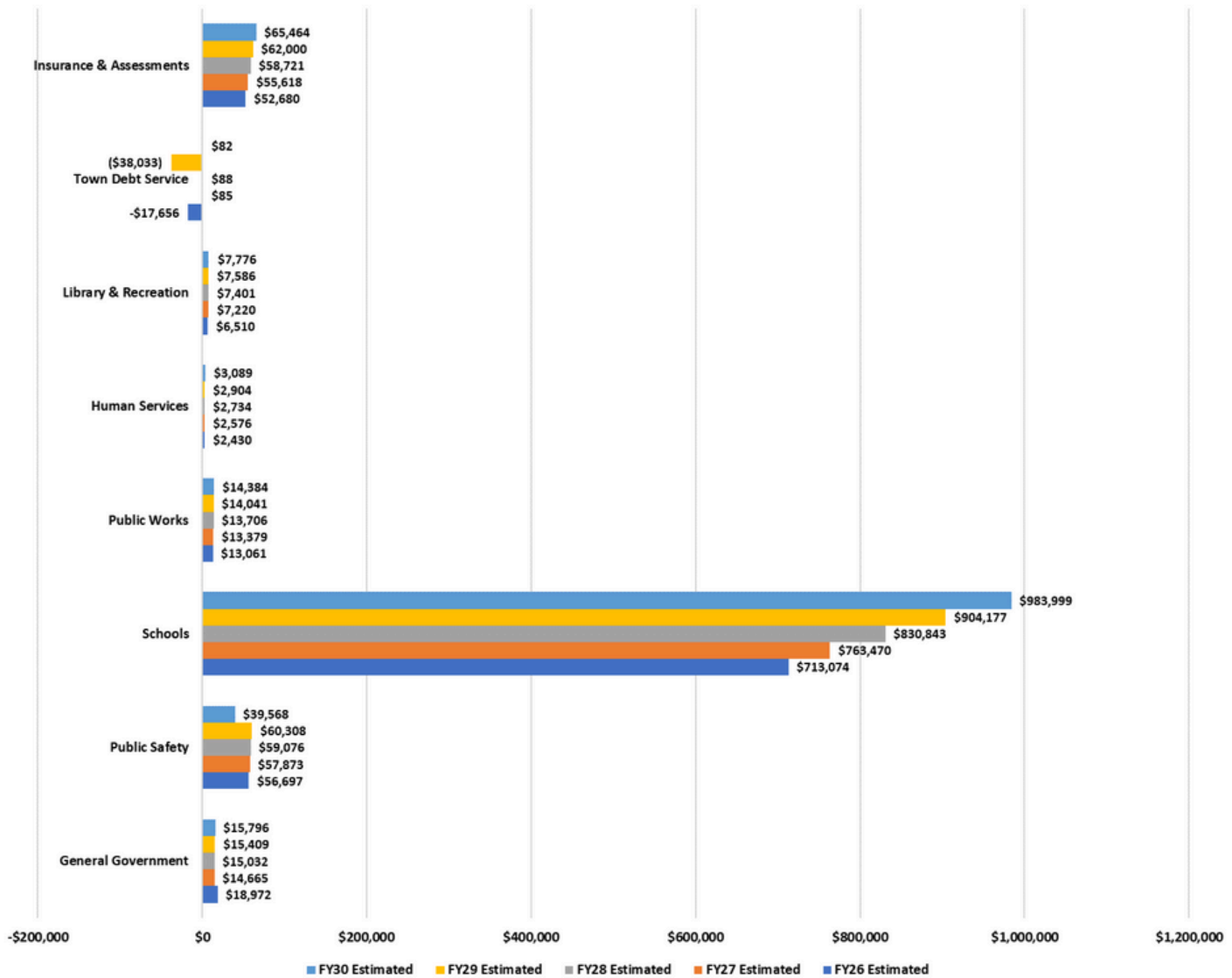
Budget Category	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated
General Government	-\$28,847	\$18,972	\$14,665	\$15,032	\$15,409	\$15,796
Public Safety	\$21,860	\$56,697	\$57,873	\$59,076	\$60,308	\$39,568
Schools	\$63,379	\$713,074	\$763,470	\$830,843	\$904,177	\$983,999
Public Works	-\$16,165	\$13,061	\$13,379	\$13,706	\$14,041	\$14,384
Human Services	\$946	\$2,430	\$2,576	\$2,734	\$2,904	\$3,089
Library & Recreation	\$3,323	\$6,510	\$7,220	\$7,401	\$7,586	\$7,776
Town Debt Service	-\$8,066	-\$17,656	\$85	\$88	(\$38,033)	\$82
Insurance & Assessments	\$11,688	\$52,680	\$55,618	\$58,721	\$62,000	\$65,464
Total Town Budget	\$48,118	\$845,769	\$914,887	\$987,600	\$1,028,391	\$1,130,157

Percent Increases Forecasted

	Voted FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29	Estimated FY30
Municipal Salaries	2.05%	2.07%	1.95%	1.95%	1.95%	1.95%
Municipal Operations	-4.73%	3.84%	3.68%	3.65%	3.61%	2.12%
Insurance & Assessments	1.22%	5.44%	5.45%	5.46%	5.46%	5.47%
Municipal Operations - TOTAL	-0.16%	3.29%	3.20%	3.21%	3.23%	2.81%
Municipal Debt & Interest	-4.30%	-9.83%	0.05%	0.05%	-23.46%	0.07%
Town Operations & Debt - TOTAL	-0.32%	2.79%	3.10%	3.11%	2.39%	2.75%
Schools - Operations	0.83%	8.65%	8.57%	8.59%	8.61%	8.63%
Schools - Debt & Interest	-2.66%	2.73%	0.00%	0.00%	0.00%	0.00%
Schools Operations & Debt - TOTAL	0.76%	8.53%	8.42%	8.45%	8.48%	8.51%
Total Budget for the Fiscal Year	0.37%	6.45%	6.56%	6.64%	6.49%	6.69%



Forecasted Budget Increases Per Budget Category – FY26–FY30



DEBT SERVICE

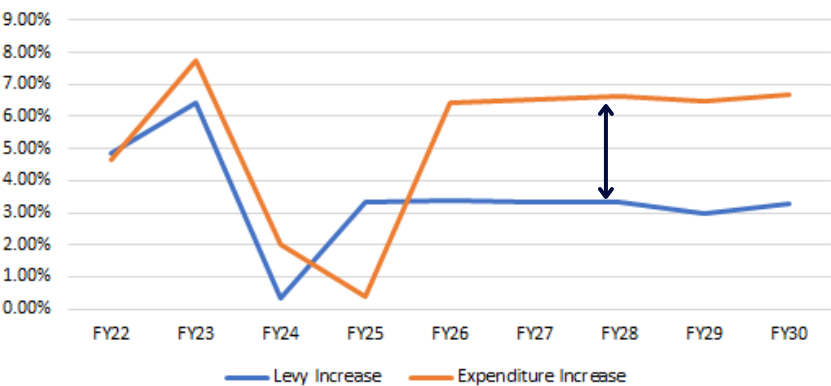
The Town is currently carrying excluded debt service for water infrastructure improvements, a fire rescue truck, and front-end loader and non-excluded debt for the salt shed. In FY26, both the front end loader and salt shed will be paid off fully, but the Town expects the first bond payments for the PFAS Mitigation Project to begin.

	FY25		FY26		FY27		FY28		FY29		FY30	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Water Infrastructure Bond	\$61,529.79	\$53,883.18	\$62,993.48	\$52,437.23	\$64,490.77	\$50,956.88	\$66,024.59	\$49,441.35	\$66,024.59	\$49,441.35	\$66,024.59	\$49,441.35
Water Infrastructure Bond – Town Share	\$30,764.90	\$26,941.59	\$31,496.74	\$26,218.62	\$32,245.39	\$25,478.44	\$33,012.30	\$24,720.68	\$33,012.30	\$24,720.68	\$33,012.30	\$24,720.68
Rescue Truck	\$38,113.00	\$7,609.43	\$38,113.00		\$38,113.00		\$38,113.00					
Front End Loader	\$51,500.00	\$2,561.84										
PFAS Mitigation Project			\$62,293.00		\$62,293.00		\$62,293.00		\$62,293.00		\$62,293.00	
Salt Shed	\$17,500.00	\$861.84										
TOTALS	\$137,877.90	\$37,974.70	\$131,902.74	\$26,218.62	\$132,651.39	\$25,478.44	\$133,418.30	\$24,720.68	\$95,305.30	\$24,720.68	\$95,305.30	\$24,720.68
TOTAL TOWN DEBT SERVICE	\$175,852.60		\$158,121.36		\$158,129.83		\$158,138.97		\$120,025.97		\$120,025.97	

REVENUE AND EXPENDITURES

Levy Increase vs. Expenditure Increases

Dunstable’s increase in levy capacity was below expenditure growth in FY23 and FY24. In FY25, overall expenditures were below the tax levy growth allowing the Town to reduce its reliance on one-time revenues. However, in FY26–FY30 there’s a significant gap once again.



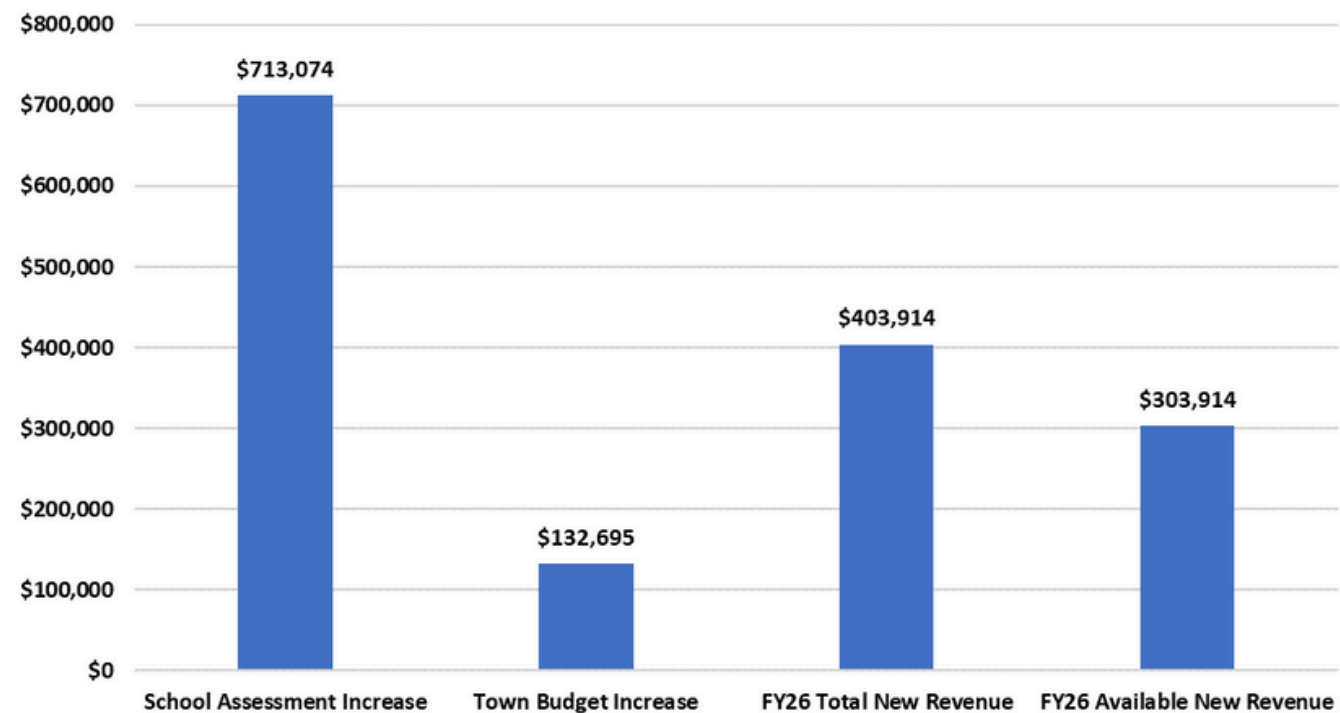
School Assessments Increase versus FY26 New Revenue

The School Districts assessments are forecasted to increase by \$713,074 in FY26 or 8.53%. This includes a 7.57% increase in operational assessment for Groton Dunstable Regional School District and funding capital at FY24 levels at \$188,281 up from \$86,733 in FY25. The Greater Lowell Technical High School is forecasted to increase the operational assessment by 3% and debt service is being funded at FY24 levels.

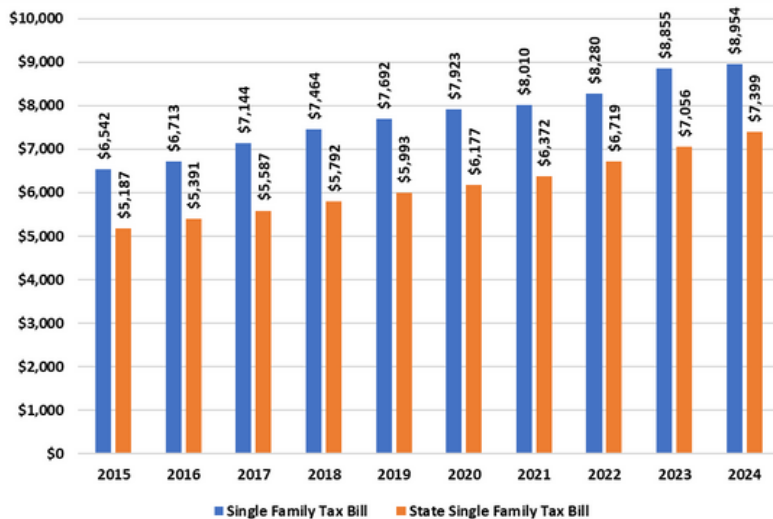
The Town budget increase is estimated at \$132,695 in FY26. This does not include the capital expenses budgeted at \$119,344.

The total increase in Town revenue is estimated at \$403,914. However, the forecast includes a \$100,000 reduction in free cash use for operational purposes so the available new revenue for FY26 is \$303,914.

School assessment forecasted increases more than double new available revenue in FY26.



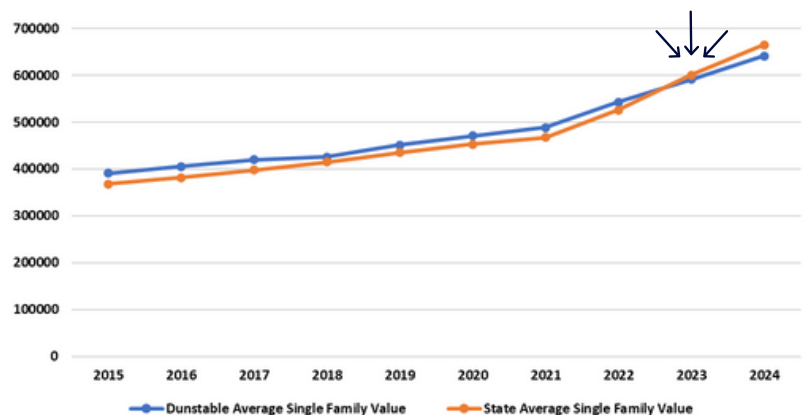
AVERAGE SINGLE FAMILY TAX BILL



In FY24, Dunstable's average single-family tax bill was \$8,954, higher than the state average, \$7,399.

Dunstable's single family tax bill has steadily increased since FY15, from \$6,542 to \$8,954, and has consistently been above the state average.

Between FY15 and FY22, home values in Dunstable were trending slightly higher than the state average. However, beginning in FY23, home values dropped slightly below the state average. In FY24, home values in Dunstable remained slightly below 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.

Also included is a separate analysis of ten communities in the region.



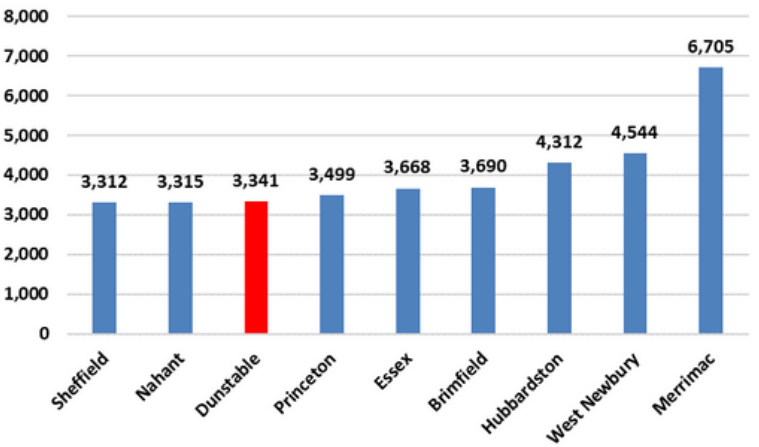
Comparable Communities – General Information

Municipality	County	2021 Population	FY 2023 Single Family Tax Bill	2020 DOR Income Per Capita	2022 EQV Per Capita	Land Area	Population Density	School District
Essex	ESSEX	3,668	10,667	73,034	294,779	13.97	263	Manchester Essex Regional School District
West Newbury	ESSEX	4,544	8,991	77,798	261,758	13.45	338	Pentucket Regional Schools
Dunstable	MIDDLESEX	3,341	8,855	78,539	211,951	16.46	203	Groton Dunstable Regional Schools
Nahant	ESSEX	3,315	8,455	75,116	357,057	1.05	3,157	Pre-K to 6; Swampscott Middle and High School
Merrimac	ESSEX	6,705	7,874	44,435	158,580	8.46	793	Pentucket Regional Schools
Princeton	WORCESTER	3,499	6,934	69,905	182,830	35.41	99	Wachusett Regional School District
Sheffield	BERKSHIRE	3,312	5,173	40,782	237,975	47.44	70	Southern Berkshire Regional School District
Brimfield	HAMPDEN	3,690	4,977	40,907	141,822	34.74	106	Tantasqua Regional Schools
Hubbardston	WORCESTER	4,312	4,625	40,903	136,314	41.07	105	Quabbin Regional Schools

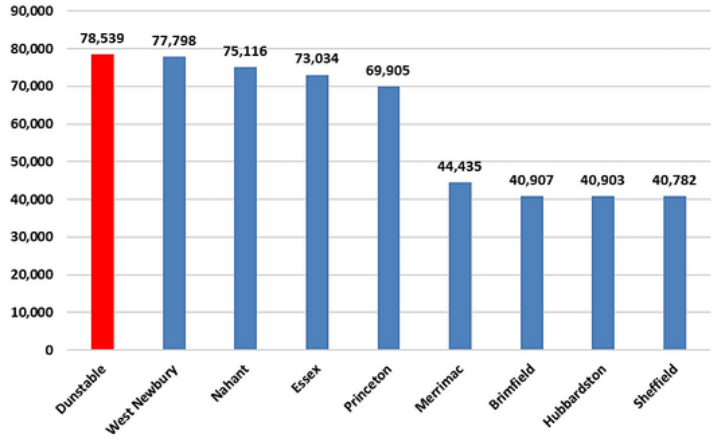
Assessed Values

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

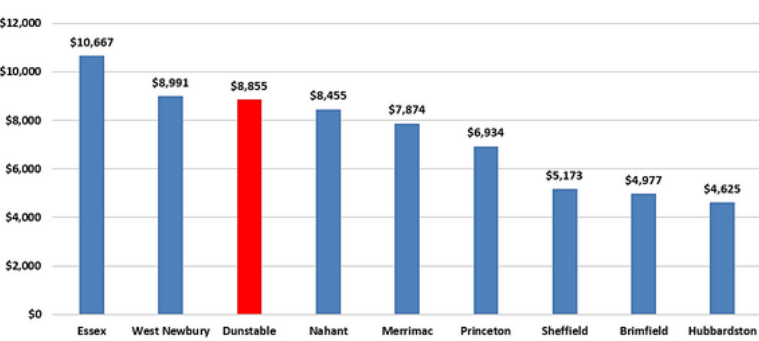
Population



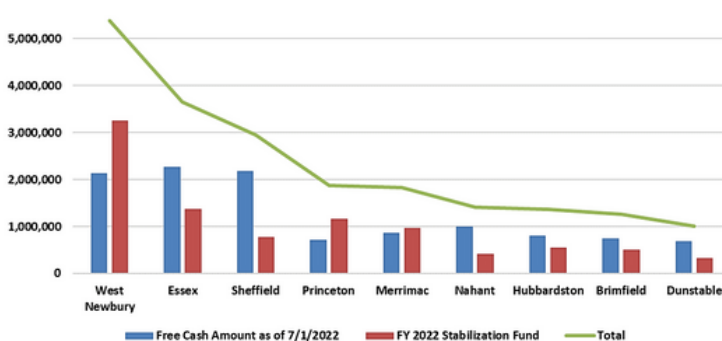
2020 DOR Income Per Capita



Average Single Family Tax Bill



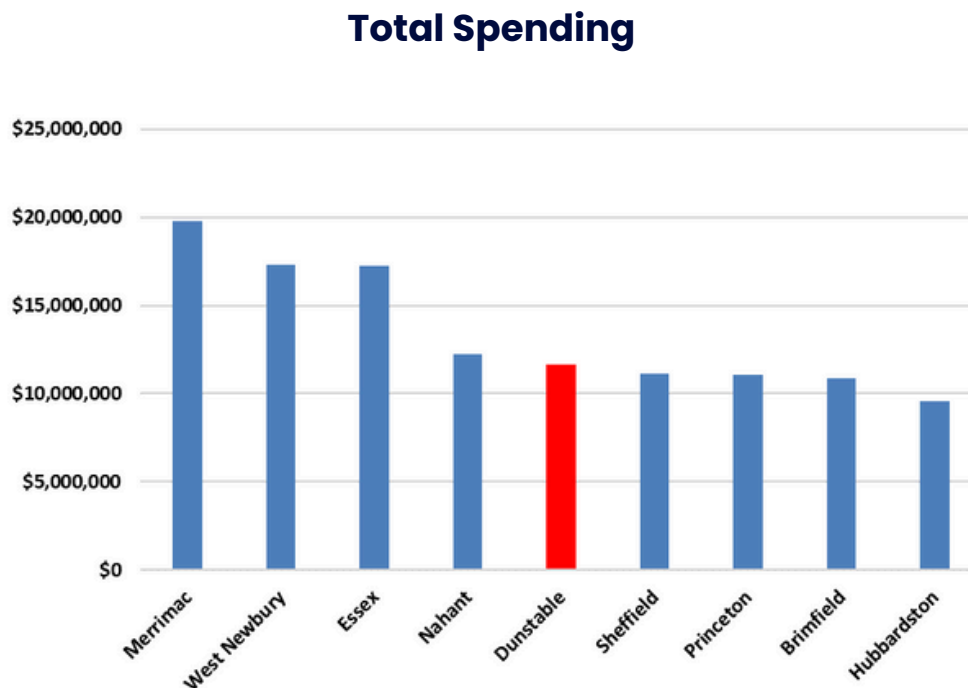
Available Reserves



COMPARABLE COMMUNITIES SPENDING

Community comparison data was cultivated using the Division of Local Services (DLS) online tool. The Community Comparison Report tool serves as a clearinghouse of available information that's reported to DLS. The data below is the most up-to-date information available from FY22.

Municipality	TOTAL
Merrimac	\$19,767,446
West Newbury	\$17,284,573
Essex	\$17,214,438
Nahant	\$12,245,527
Dunstable	\$11,674,710
Sheffield	\$11,114,361
Princeton	\$11,061,047
Brimfield	\$10,880,472
Hubbardston	\$9,554,582



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**

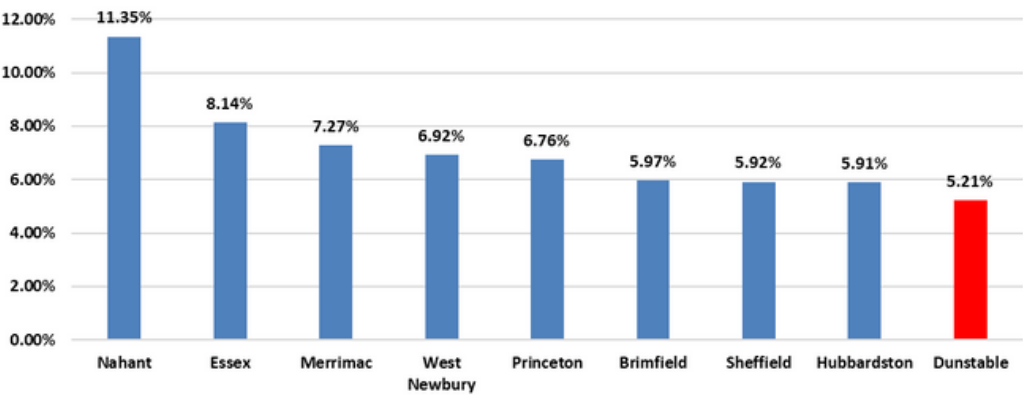
The breakdown of FY22 spending for each comparable community is below.

Because each community has different sized budgets, from slightly under \$20 million to \$9.5 million, to accurately compare spending among these communities the next page include comparisons of the total spending in each category and the graphs compare the percentage of spending in each category with the overall Town spending.

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

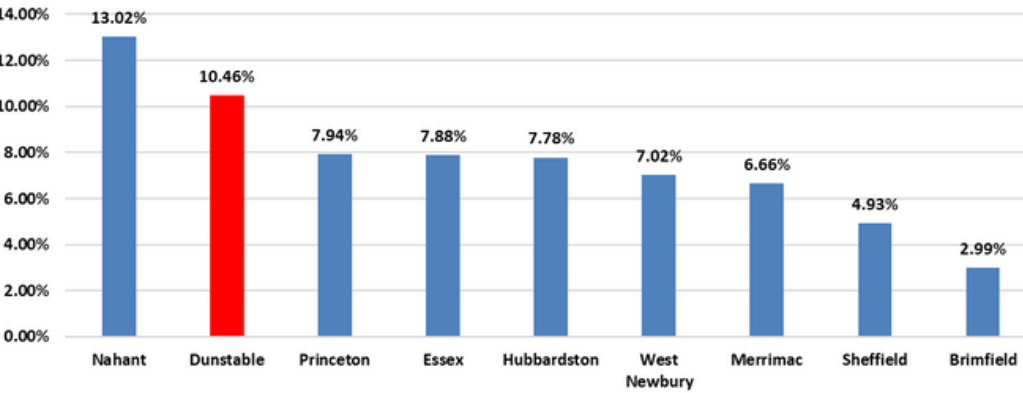
GENERAL GOVERNMENT

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



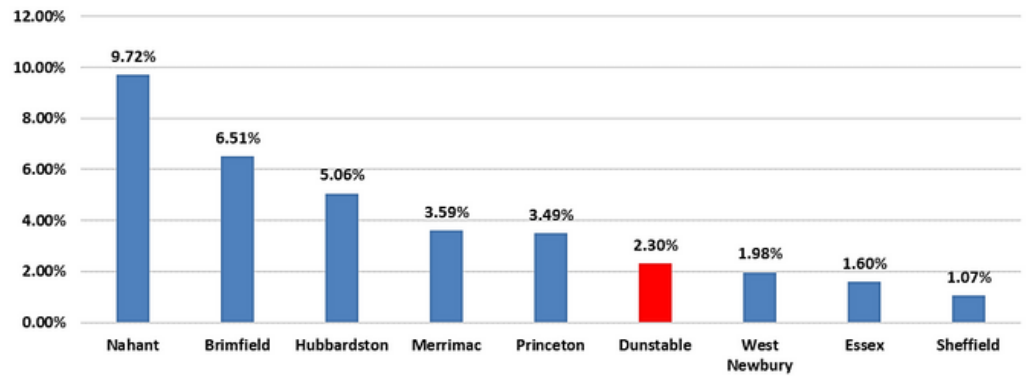
POLICE

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



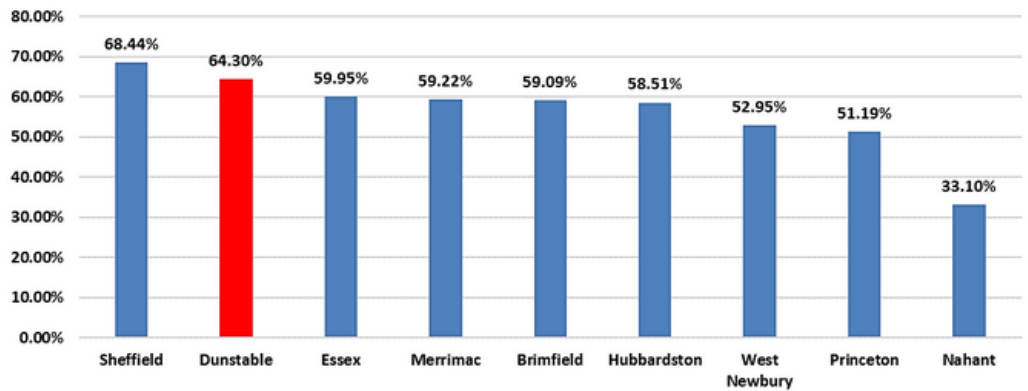
FIRE

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



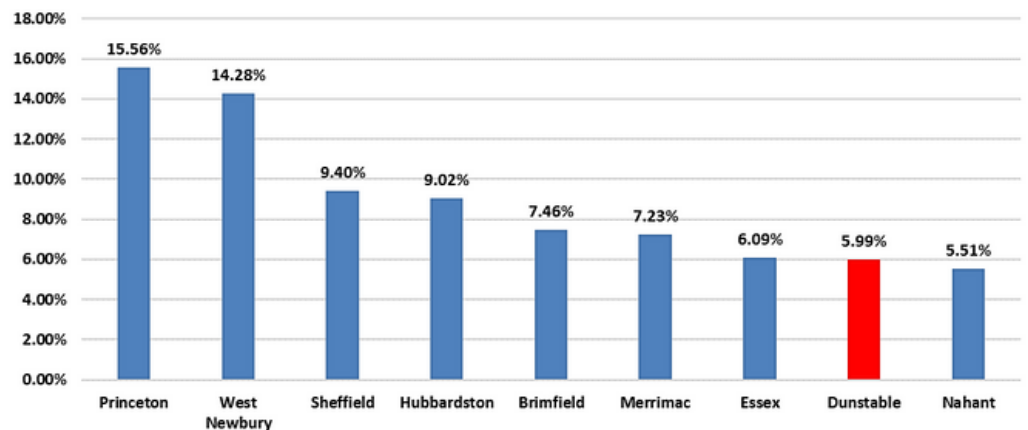
EDUCATION

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



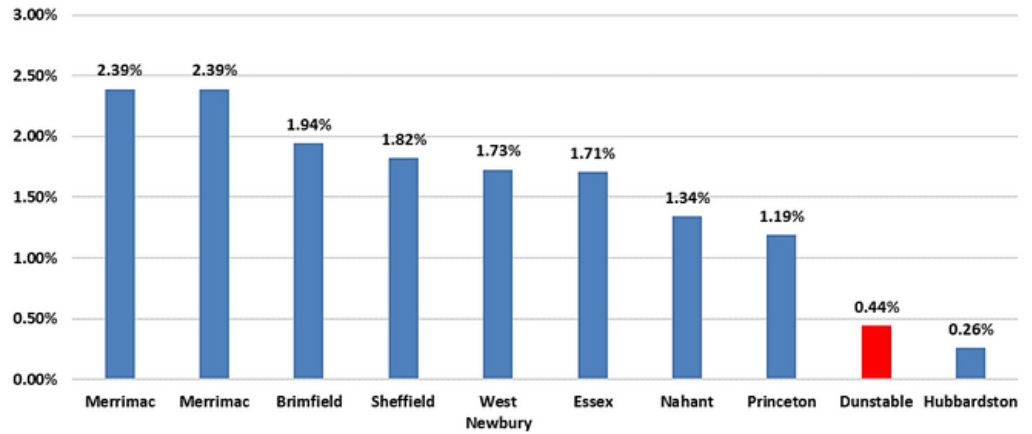
PUBLIC WORKS

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



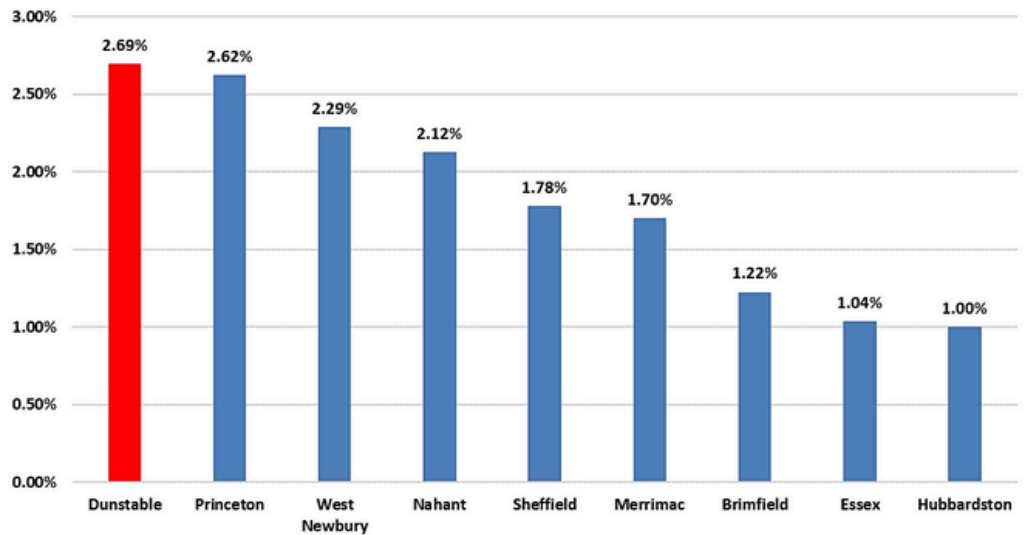
HUMAN SERVICES

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



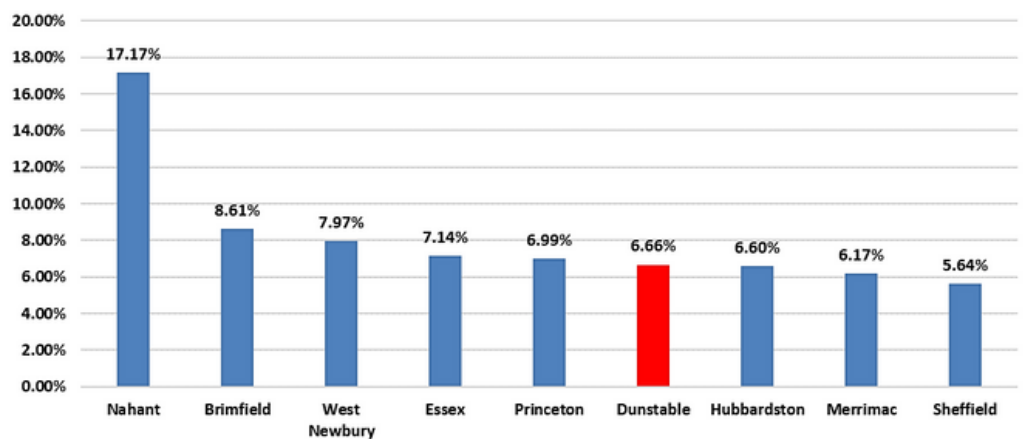
CULTURE AND RECREATION

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



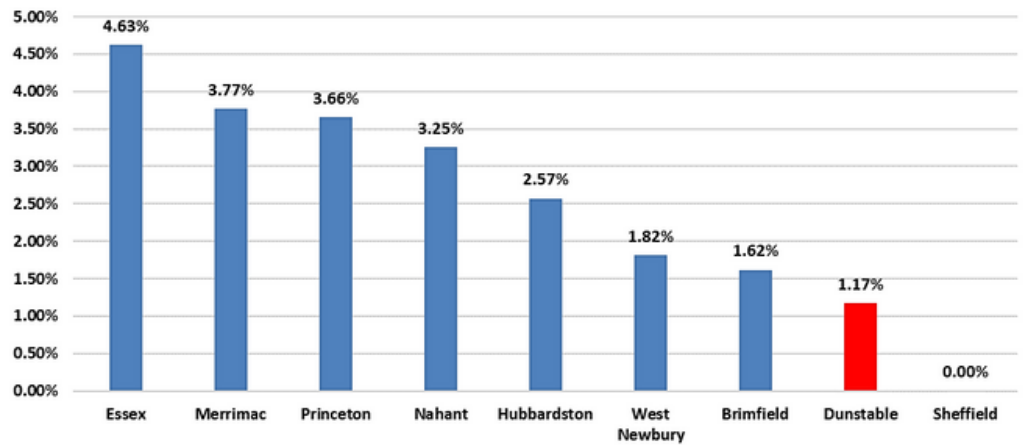
FIXED COSTS

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



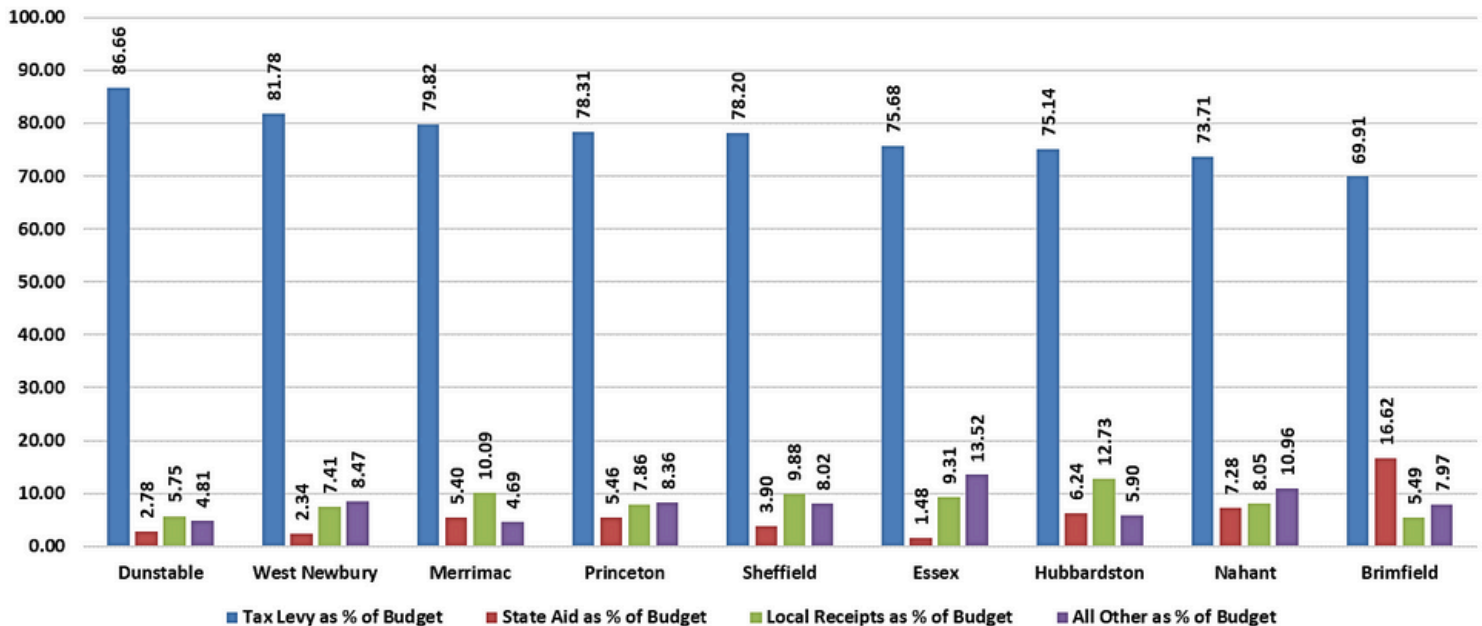
DEBT SERVICE

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



COMPARABLE COMMUNITIES REVENUE

Below is a comparison of municipal revenue with Dunstable's comparable communities. The revenue analysis is based on FY23 figures, the most recent data available on the DLS databank.



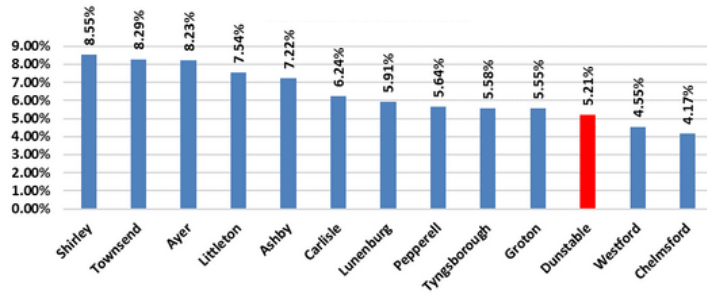
Municipality	County	Tax Levy	State Aid	Local Receipts	Other Revenue	Total Operating Budget
Dunstable	MIDDLESEX	11,275,365	361,737	748,267	625,371	13,010,740
West Newbury	ESSEX	15,336,589	438,821	1,389,494	1,588,621	18,753,525
Merrimac	ESSEX	17,091,279	1,155,542	2,160,300	1,004,526	21,411,647
Princeton	WORCESTER	10,026,379	699,076	1,006,500	1,070,747	12,802,702
Sheffield	BERKSHIRE	10,120,209	505,105	1,278,500	1,038,223	12,942,037
Essex	ESSEX	16,151,803	316,717	1,987,593	2,886,360	21,342,473
Hubbardston	WORCESTER	8,053,998	668,674	1,364,005	632,245	10,718,922
Nahant	ESSEX	11,550,190	1,141,365	1,261,293	1,717,360	15,670,208
Brimfield	HAMPDEN	8,601,269	2,045,027	675,646	980,627	12,302,569

COMMUNITIES IN REGION – BRIEF REVIEW

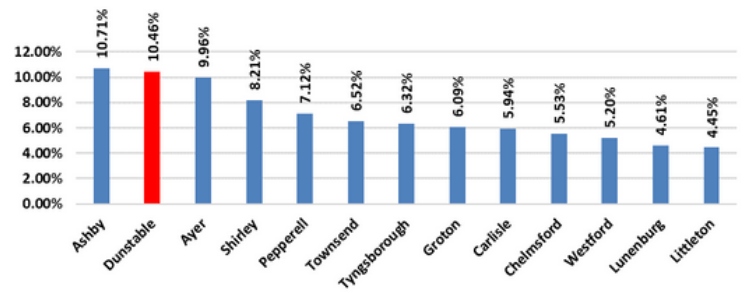
In addition to identified comparable communities, below is a brief breakdown on how the Town of Dunstable compares with communities in our region.

EXPENSES

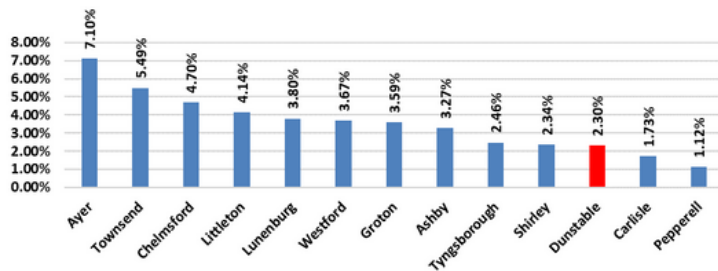
General Government



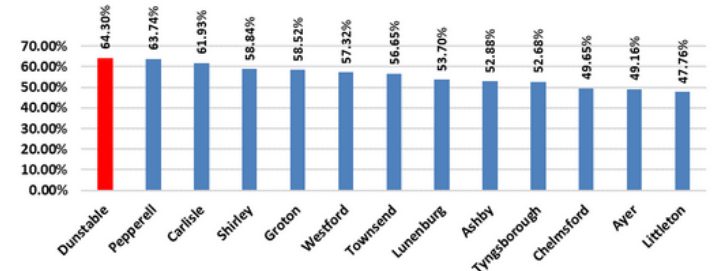
Police



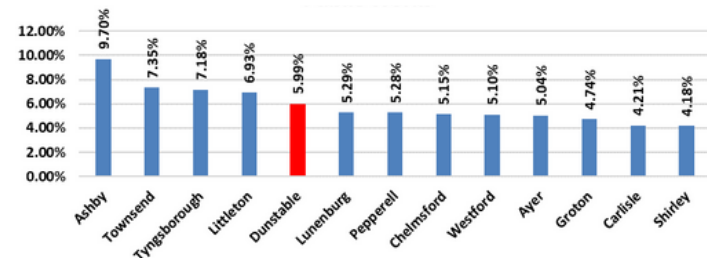
Fire



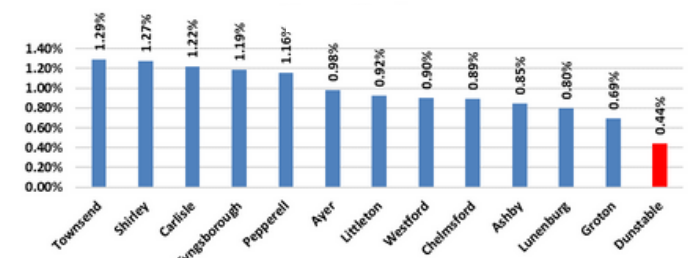
Education



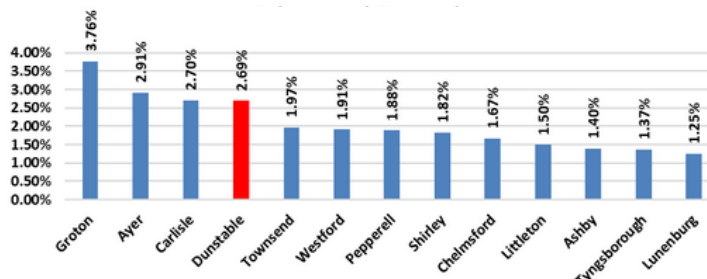
Public Works



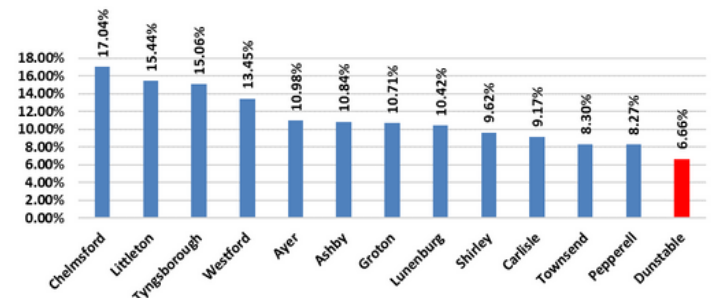
Human Services



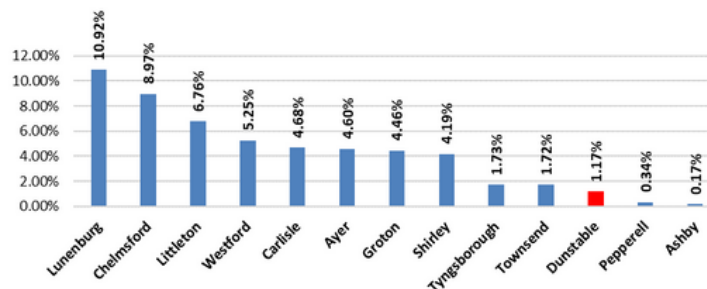
Culture and Recreation



Fixed Costs

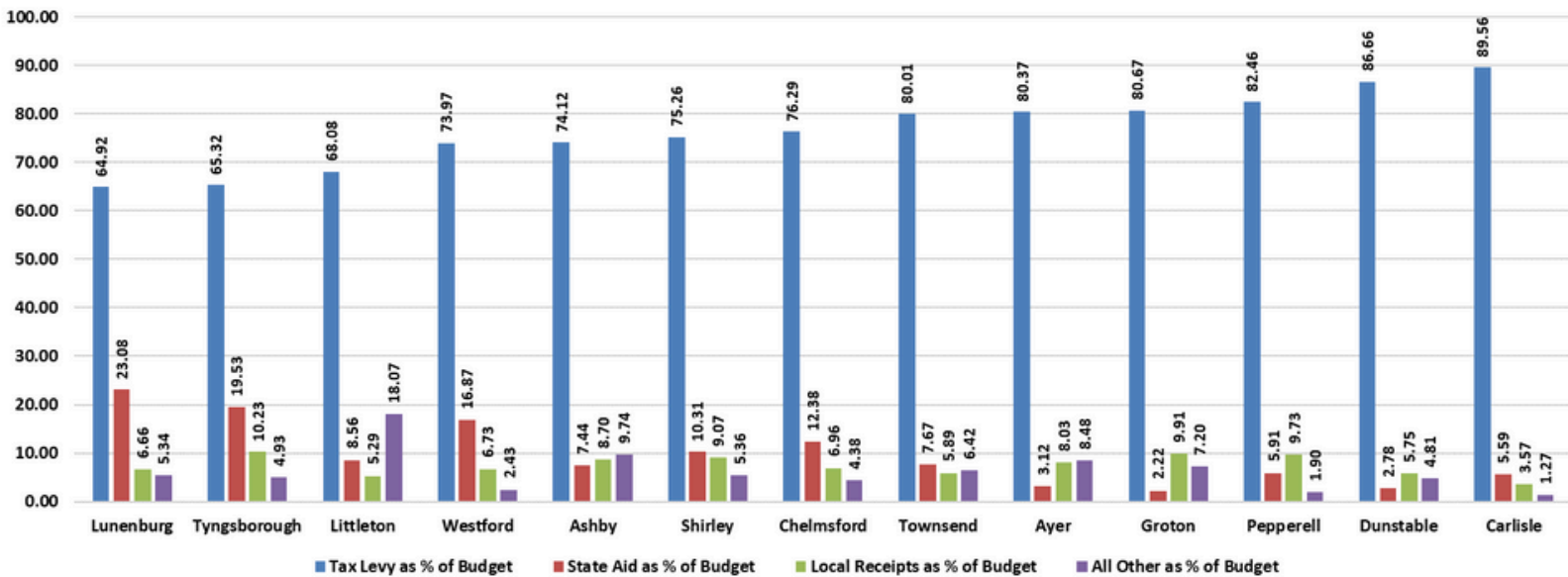


Debt Service

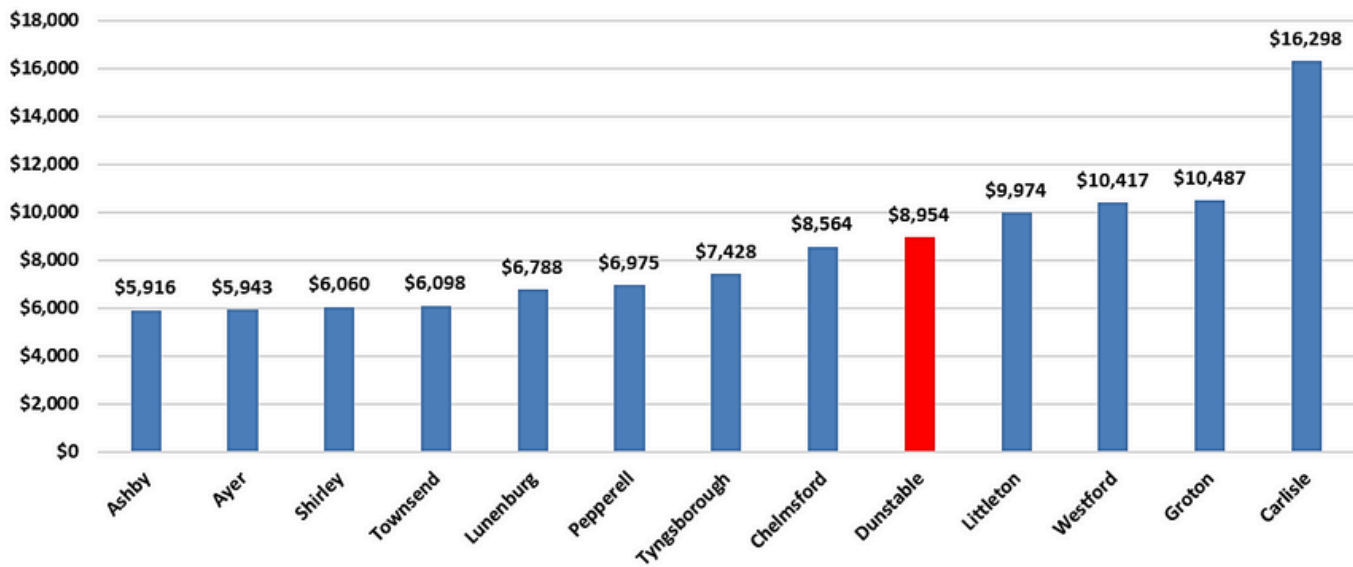


REVENUE

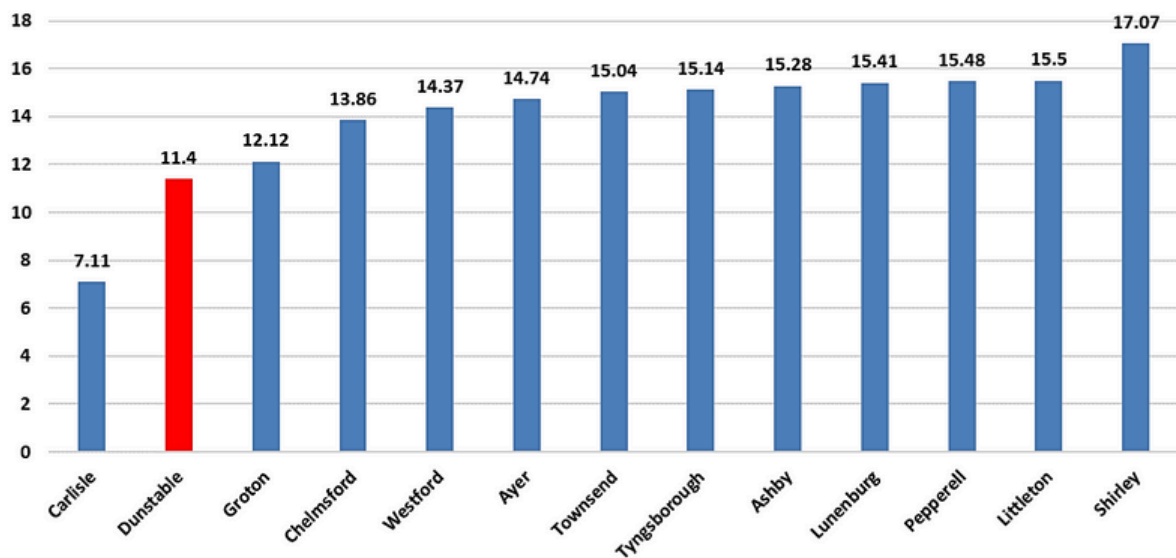
Revenue as % of Operating Budget



Average Single Family Tax Bill



Average Single Family Tax Bill as % of Income



DEPARTMENT DETAIL

Department/Account		Voted FY23	Voted FY24	Voted FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29	Estimated FY30
GENERAL GOVERNMENT									
Town Administrator									
Administrator Salary		93,636	129,700	135,700	141,700	145,243	148,874	152,595	156,410
Assistant Administrator Salary		64,945.44	45,900.00	46,996.00	47,936	48,895	49,873	50,870	51,887
Communication		400	400	400.00	404	408	412	416	420
Office Supplies		880	880	880.00	898	916	934	953	972
Dues & Subscriptions		2,000	2,000	2,500.00	2,525	2,550	2,576	2,602	2,628
Training & Meetings		20,000							
350th Celebration									
SALARIES		158,581	175,600	182,696	189,636	194,137	198,746	203,465	208,298
EXPENSES		23,280	3,280	3,780	3,827	3,874	3,922	3,970	4,020
Total		181,861	178,880	186,476	193,463	198,011	202,668	207,436	212,317
Selectmen									
Salaries									
Energy									
Professional and Tech		330	330	330	340	350	361	371	383
Special Legal		6,000	6,000	6,000	6,180	6,365	6,556	6,753	6,956
Communication		1,200	1,200	1,200	1,212	1,224	1,236	1,249	1,261
Office Supplies Expense		300	300	300	303	306	309	312	315
In-State Travel		100	100	100	101	102	103	104	105
Dues and Membership		900	900	1,500	1,530	1,561	1,592	1,624	1,656
No. Midd. Council of Govt		1,144	1,173	4,800	4,896	4,994	5,094	5,196	5,300
SALARIES		0	0	0	0	0	0	0	0
EXPENSES		9,974	10,003	14,230	14,562	14,902	15,251	15,609	15,976
Total		9,974	10,003	14,230	14,562	14,902	15,251	15,609	15,976
Fincom									
Dues and Memberships		150	150	150	153	156	159	162	166
Reserve Account		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Total		30,150	30,150	30,150	30,153	30,156	30,159	30,162	30,166
Accountant									
Accountant Salary									
Assistant Accountant Salary		11,618	12,289	28,311.00	28,877	29,455	30,044	30,645	31,258
Accountant Services		30,600	36,000	36,000.00	37,080	38,192	39,338	40,518	41,734
Annual Audit		16,000	21,000	16,000.00	16,480	16,974	17,484	18,008	18,548
Professional Tech		6,000	6,000	6,000.00	6,180	6,365	6,556	6,753	6,956
Office Supplies		750	750	750.00	758	765	773	780	788
In-State Travel		850	850	850.00	859	867	876	885	893
Dues and Membership		100	100	100.00	102	104	106	108	110
SALARIES		11,618	12,289	28,311	28,877	29,455	30,044	30,645	31,258
EXPENSES		54,300	64,700	59,700	61,458	63,260	65,133	67,053	69,030
Total		65,918	76,989	88,011	90,335	92,723	95,177	97,697	100,288
Assessors									
Salaries									
Principle Assessor Salary		32,455	34,171	34,991.00	35,691	36,405	37,133	37,875	38,633
Associate Assessor Salary		17,870	18,519	12,628.00	12,881	13,138	13,401	13,669	13,942
Professional and Technical		11,380	9,000	8,000.00	8,240	8,487	8,742	9,004	9,274
Prof & Tech Prop Review Assessment		12,000	10,000	9,000.00	9,270	9,548	9,835	10,130	10,433
Communication		125	125	125.00	126	128	129	130	131
Office Supplies		900	900	900.00	909	918	927	937	946
In-State Travel		700	700	500.00	505	510	515	520	526
Dues and Memberships		150	150	150.00	153	156	159	162	166
SALARIES		50,325	52,690	47,619	48,571	49,543	50,534	51,544	52,575
EXPENSES		25,255	20,875	18,675	19,203	19,747	20,307	20,883	21,476
Total		75,580	73,565	66,294	67,775	69,290	70,840	72,427	74,051
Treasurer									
Treasurer-Collector		58,754.04	65,850.00	30,999.00	31,801	32,437	33,086	33,747	34,422
Treasurer/Collector Certification		2,000							
Professional and Technical		15,920	16,200	18,700.00	21,261	21,899	22,556	23,232	23,929
Communication		5,800	6,500	6,500.00	6,565	6,631	6,697	6,764	6,832
Office Supplies		2,050	2,050	2,050.00	2,071	2,091	2,112	2,133	2,155
In-State Travel		547	600	600	606	612	618	624	631
Dues and Memberships		250	250	250.00	255	260	265	271	276
Other Bank Charges		490	490	490.00	495	500	505	510	515
Tax Title									
SALARIES		58,754	65,850	30,999	31,801	32,437	33,086	33,747	34,422
EXPENSES		27,057	26,090	28,590	31,252	31,993	32,753	33,534	34,337
Total		85,811	91,940	59,589	63,053	64,430	65,839	67,282	68,760
Town Counsel									
Professional and Technical		30,000	32,000	32,000	32,960	33,949	34,967	36,016	37,097
Dog Program									
Communication		200	200	200.00	202	204	206	208	210
Other Supplies		600	600	600.00	606	612	618	624	631
Total		800	800	800	808	816	824	832	841
Town Clerk									
Salary		39,905							
Town Clerk		20,000	40,706	20,839.00	21,256	21,681	22,115	22,557	23,008
Assistant Clerk			10,608	15,665.00	15,978	16,298	16,624	16,956	17,295
Temp Wages									
Certification		1,000							
Professional and Technical		700	700	700.00	721	743	765	788	811
Communication		300	300	300.00	303	306	309	312	315
Office Supplies		500	500	500.00	505	510	515	520	526
In-State Travel		300	300	300.00	303	306	309	312	315
Dues and Memberships		150	300	300.00	306	312	318	325	331
SALARIES		60,905	51,314	36,504	37,234	37,979	38,738	39,513	40,303
EXPENSES		1,950	2,100	2,100	2,138	2,177	2,217	2,257	2,299
Total		62,855	53,414	38,604	39,372	40,156	40,955	41,770	42,602

Elections									
	Wages	3,000	3,000	3,000.00	3,000	3,000	3,000	3,000	3,000
	Repairs and Maintenance	500	500	500.00	515	530	546	563	580
	Professional and Tech	3,000	3,250	3,250.00	3,348	3,448	3,551	3,658	3,768
	Communication	3,000	3,000	3,000.00	3,030	3,060	3,091	3,122	3,153
	Other Supplies	1,500	1,500	1,500.00	1,515	1,530	1,545	1,561	1,577
	SALARIES	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	EXPENSES	8,000	8,250	8,250	8,408	8,569	8,734	8,903	9,077
	Total	11,000	11,250	11,250	11,408	11,569	11,734	11,903	12,077
Registrar									
	Salary	\$ 250							
		\$ 250	\$ 850	\$ 850	850	850	850	850	850
Conservation									
	Clerical Wages	15,350	14,560	14,616.00	14,908	15,206	15,511	15,821	16,137
	Professional and Technical	280	280	280.00	288	297	306	315	325
	Communication	175	175	175.00	177	179	180	182	184
	Office Supplies	225	225	225.00	227	230	232	234	236
	Other Supplies	300	300	300.00	303	306	309	312	315
	In-State Travel	70	70	70.00	71	71	72	73	74
	Dues and Memberships	800	800	800.00	816	832	849	866	883
	Other Expenses	150	150	150.00	152	153	155	156	158
	SALARIES	15,350	14,560	14,616	14,908	15,206	15,511	15,821	16,137
	EXPENSES	2,000	2,000	2,000	2,034	2,068	2,103	2,138	2,175
	Total	17,350	16,560	16,616	16,942	17,274	17,613	17,959	18,312
Planning Board									
	Clerical Wage	15,350	14,560	14,616.00	14,908	15,206	15,511	15,821	16,137
	Professional and Tech	950	950	950.00	979	1,008	1,038	1,069	1,101
	Communication	225	225	225.00	227	230	232	234	236
	Office Supplies	225	225	225.00	227	230	232	234	236
	SALARIES	15,350	14,560	14,616	14,908	15,206	15,511	15,821	16,137
	EXPENSES	1,400	1,400	1,400	1,433	1,467	1,502	1,538	1,574
	Total	16,750	15,960	16,016	16,341	16,673	17,012	17,358	17,712
Zoning Board									
	Wages	816	1,000	1,000.00	1,030	1,061	1,093	1,126	1,159
	Professional & Technical	500	500	500.00	505	510	515	520	526
	Office Supplies	-	-	-	0	0	0	0	0
	SALARIES	816	1,000	1,000	1,030	1,061	1,093	1,126	1,159
	EXPENSES	1,316	1,500	1,500	1,535	1,571	1,608	1,646	1,685
	Total	1,316	1,500	1,500	1,535	1,571	1,608	1,646	1,685
Town Hall									
	Clerical Wages	5,877	5,267	5,394.00	5,502	5,612	5,724	5,839	5,955
	Part Time Wages	12,000	14,000	15,000.00	15,450	15,914	16,391	16,883	17,389
	Janitor/Recycler Wages	5,120	8,000	8,500.00	8,755	9,018	9,288	9,567	9,854
	Hall Energy	9,420	9,420	9,420.00	9,703	9,994	10,293	10,602	10,920
	Non- Energy Utilities	8,000	8,000	9,000.00	9,270	9,548	9,835	10,130	10,433
	Repairs and Maint.	1,000	1,000	1,000.00	1,030	1,061	1,093	1,126	1,159
	Property Related Services	5,000	5,000	5,000.00	5,050	5,101	5,152	5,203	5,255
	Professional and Tech	2,500	2,000	2,000.00	2,020	2,040	2,061	2,081	2,102
	Communication	530	530	530.00	535	541	546	552	557
	Office Supplies	5,877	5,267	5,394	5,502	5,612	5,724	5,839	5,955
	Bldg Repair & Maintenance Supplies	43,570	47,950	50,450	51,813	53,215	54,658	56,143	57,670
	Custodial Housekeeping Supplies	49,447	53,217	55,844	57,315	58,827	60,382	61,981	63,626
	SALARIES	5,877	5,267	5,394	5,502	5,612	5,724	5,839	5,955
	EXPENSES	43,570	47,950	50,450	51,813	53,215	54,658	56,143	57,670
	Total	49,447	53,217	55,844	57,315	58,827	60,382	61,981	63,626
Town Reports									
	Communication	325	325	325.00	328	332	335	338	342
	Other Services	2,700	2,700	2,700.00	2,727	2,754	2,782	2,810	2,838
	Total	3,025	3,025	3,025	3,055	3,086	3,117	3,148	3,179
Town Engineer									
	Engineering Services	10,000	10,000	10,000.00	10,300	10,609	10,927	11,255	11,593
	Total	\$ 10,000	\$ 10,000	\$ 10,000	10,300	10,609	10,927	11,255	11,593
TOTAL GENERAL GOVERNMENT		652,087.86	660,101.80	631,255.00	650,227	664,892	679,924	695,334	711,129
	SALARIES	380,010.86	395,978.80	364,605.00	375,288	383,425	391,743	400,245	408,936
	EXPENSES	272,077.00	264,123.00	266,650.00	274,938	281,466	288,181	295,088	302,193
		652,087.86	660,101.80	631,255.00	650,227	664,892	679,924	695,334	711,129
PUBLIC SAFETY									
Police Department									
	Chief Salary	131,335	133,931	136,595.00	139,327	142,113	144,956	147,855	150,812
	Wages	918,604	890,220	\$ 910,819	929,035	947,616	966,568	985,900	1,005,618
	Energy	9,000	10,800	12,000.00	12,360	12,731	13,113	13,506	13,911
	Maint and Repair Service	3,000	3,000	3,000.00	3,090	3,183	3,278	3,377	3,478
	Cruiser Repairs and Maint.	10,000	10,000	10,000.00	10,300	10,609	10,927	11,255	11,593
	Radio Repair & Maintain Service	8,250	9,450	15,450.00	15,914	16,391	16,883	17,389	17,911
	Property Related Services	5,000	7,000	7,000.00	7,210	7,426	7,649	7,879	8,115
	Professional & Tech (Training)	11,000	13,000	14,000.00	14,420	14,853	15,298	15,757	16,230
	Tuition Reimbursement	2,700	2,700	2,700.00	2,727	2,754	2,782	2,810	2,838
	Police Radio Communication/School Resource Officer	98,000	106,700	41,765.00	53,018	64,608	76,547	88,843	91,508
	Communication (Phone)	4,000	4,000	4,000.00	4,040	4,080	4,121	4,162	4,204
	Lockup	3,000	2,500	2,500.00	2,525	2,550	2,576	2,602	2,628
	Office Supplies	3,500	3,500	3,500.00	3,535	3,570	3,606	3,642	3,679
	Cruiser Supplies	29,000	29,000	29,000.00	29,870	30,766	31,689	32,640	33,619
	Other Supplies	24,000	24,000	24,000.00	24,240	24,482	24,727	24,974	25,224
	Dues and Memberships	13,500	13,500	13,500.00	13,770	14,045	14,326	14,613	14,905
	Cruiser Cap Lease	48,000	-	-	-	-	-	-	-
	SALARIES	1,049,939	1,024,151	1,047,414	1,068,362	1,089,730	1,111,524	1,133,755	1,156,430
	EXPENSES	271,950	239,150	182,415	197,018	212,050	227,522	243,448	249,842
	Total	1,321,889	1,263,301	1,229,829	1,265,381	1,301,779	1,339,046	1,377,203	1,406,272
Fire Department									
	Chief Salary	96,512	61,202	62,667.00	63,920	65,199	66,503	67,833	69,189
	Wages Full Time (2) - New Line Item	104,000	59,256	106,080.00	108,202	110,366	112,573	114,824	117,121
	Overtime	7,000	7,140	7,283.00	7,429	7,577	7,729	7,883	8,041
	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	81,874.00	83,511	85,182	86,885	88,623	90,396
	Wages, training	12,600	12,852	13,109.00	13,371	13,639	13,911	14,190	14,473
	Station Coverage	3,000	5,000	6,000.00	6,180	6,365	6,556	6,753	6,956
	Energy	1,000	2,000	3,000.00	3,090	3,183	3,278	3,377	3,478
	Repairs and Maint Expense	15,000	15,000	15,000.00	15,450	15,914	16,391	16,883	17,389
	Professional & Tech Services	2,000	2,000	2,000.00	2,060	2,122	2,185	2,251	2,319
	Computer Repairs & Software Licenses	4,400	4,400	4,400.00	4,532	4,668	4,808	4,952	5,101
	Communications	9,000	12,000	12,000.00	12,420	12,840	13,260	13,680	14,100

	Office Supplies	1,000	1,500	1,500.00	1,515	1,530	1,545	1,561	1,577
	Building Repairs and Maint	5,500	6,000	6,000.00	6,180	6,365	6,556	6,753	6,956
	Vehicular Supplies	5,000	10,000	11,000.00	11,330	11,670	12,020	12,381	12,752
	Firefighting Supplies	6,000	6,000	6,000.000	6,180	6,365	6,556	6,753	6,956
	Custodial	500	750	750.00	758	765	773	780	788
	Training	500	500	1,010.00	1,010	1,020	1,030	1,041	1,051
	EMS Equipment & Supplies	1,000	5,000	6,000.00	6,180	6,365	6,556	6,753	6,956
	Uniforms	500	500	500.00	505	510	515	520	526
	Dues and Memberships	2,300	2,300	2,300.00	2,346	2,393	2,441	2,490	2,539
	Personal Protective Equipment & Supp.	1,500	1,500	1,500	1,545	1,591	1,639	1,688	1,739
	Rehab supplies								
	Fire Department Equipment Replacement	10,000	12,000	12,000.00	12,360	12,731	13,113	13,506	13,911
	Annual Testing								
	Medical for new Hires	1,500	1,500	1,500.00	1,515	1,530	1,545	1,561	1,577
	SALARIES	298,806	220,718	271,013	276,433	281,962	287,601	293,353	299,220
	EXPENSES	69,200	87,950	92,450	106,856	121,449	136,234	151,214	164,392
	Total	368,006	308,668	363,463	383,289	403,411	423,836	444,568	463,613
		\$ 368,006	\$ 308,668	\$ 363,463	383,289	403,411	423,836	444,568	463,613
Inspectors									
	Building Inspector Salary	26,316	26,843	27,380.00	27,928	28,486	29,056	29,637	30,230
	Building Inspector Part-time Wages	5,000	5,000	5,000.00	5,000	5,000	5,000	5,000	5,000
	Gas Inspector Salary	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
	Plumbing Inspector Salary	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
	Electrical Inspector Salary	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
	Dog Officer Salary	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
	Building Inspector Expense	1,500	1,500	1,500	1,515	1,530	1,545	1,561	1,577
	Dog Officer Expense	2,000	2,000	2,000	2,020	2,040	2,061	2,081	2,102
	SALARIES	62,316	62,843	63,380	63,928	64,486	65,056	65,637	66,230
	EXPENSES	3,500	3,500	3,500	3,535	3,570	3,606	3,642	3,679
	Total	65,816	66,343	66,880	67,463	68,057	68,662	69,279	69,908
		\$ 65,816	\$ 66,343	\$ 66,880	67,463	68,057	68,662	69,279	69,908
Emergency Management									
	Communications	1,500	1,500	1,500	1,515	1,530	1,545	1,561	1,577
	Other Supplies	250	250	250	253	255	258	260	263
	New Equipment	1,000	1,000	1,000	1,010	1,020	1,030	1,041	1,051
	In-State Travel	150	150	150	152	153	155	156	158
	Total	2,900	2,900	2,900	2,929	2,958	2,988	3,018	3,048
		\$ 2,900	\$ 2,900	\$ 2,900	2,929	2,958	2,988	3,018	3,048
Tree Warden									
	Other Property Service	22,000	22,000	22,000	22,660	23,340	24,040	24,761	25,504
	Police Details	2,200	2,200	2,200	2,244	2,289	2,335	2,381	2,429
	Public Works Supplies	85	85	85	86	87	88	89	89
	Dues and Memberships	150	150	150	153	156	159	162	166
	Total	24,435	24,435	24,435	25,143	25,871	26,621	27,393	28,188
		\$ 24,435	\$ 24,435	\$ 24,435	25,143	25,871	26,621	27,393	28,188
		\$ 1,783,046	\$ 1,665,647	\$ 1,687,507	1,744,204	1,802,077	1,861,153	1,921,461	1,961,028
	TOTAL PUBLIC SAFETY	1,783,046	1,665,647	1,687,507	1,744,204	1,802,077	1,861,153	1,921,461	1,961,028
	SALARIES	1,411,061	1,307,712	1,381,807	1,408,723	1,436,178	1,464,181	1,492,745	1,521,880
	EXPENSES	371,985	357,935	305,700	335,481	365,899	396,972	428,716	439,148
		\$ -	\$ -	\$ -					
SCHOOLS									
GDRSD	(GDRSD Operating + Capital)	7,590,208	8,061,150	8,177,586	8,883,321	9,642,171	10,468,254	11,367,529	12,346,479
	Operating	7,201,663	\$7,742,721	\$7,962,157	8,564,892	9,323,742	10,149,825	11,049,100	12,028,050
	Capital	253,176	188,281	86,733	188,281	188,281	188,281	188,281	188,281
	Debt	135,369	130,148	128,696	130,148	130,148	130,148	130,148	130,148
GLRVTS									
	Operating	257,099	199,740	149,536	154,022	158,643	163,402	168,304	173,353
		31,514	31,883	29,030	31,883	31,883	31,883	31,883	31,883
	TOTAL SCHOOLS	7,878,821	8,292,773	8,356,152	9,069,226	9,832,696	10,663,539	11,567,716	12,561,715
		\$ 7,878,821	\$ 8,292,773	\$ 8,356,152	9,069,226	9,832,696	10,663,539	11,567,716	12,561,715
PUBLIC WORKS									
Highway Department									
	Salary	292,214	287,761	295,944.00	301,863	307,900	314,058	320,339	326,746
	Part-Time Wages	6,500	6,500	6,500.00	6,630	6,763	6,898	7,036	7,177
	Clerical Wages	19,911	20,434	21,035.00	21,456	21,885	22,323	22,769	23,224
	Overtime	8,000	8,000	8,000.00	8,160	8,323	8,490	8,659	8,833
	Clothing	3,800	3,600	3,600.00	3,636	3,672	3,709	3,746	3,784
	Energy	7,174	7,174	7,174	7,389	7,611	7,839	8,074	8,317
	Repairs and Maint Service	44,947	44,947	49,000.00	50,470	51,984	53,544	55,150	56,804
	Paving Service	67,000	67,000	45,500	45,500	45,500	45,500	45,500	45,500
	Brush, Signs, Line Paint	35,000	35,000	30,000	30,900	31,827	32,782	33,765	34,778
	Repairs and Maintain Building	10,000	10,000	10,000	10,300	10,609	10,927	11,255	11,593
	Leases and Rentals	10,000	10,000	10,000	10,100	10,201	10,303	10,406	10,510
	Mach. Professional and Tech	3,200	3,200	3,200	3,296	3,395	3,497	3,602	3,710
	Communication	6,000	6,000	3,000.00	3,030	3,060	3,091	3,122	3,153
	Supplies	902	902	900.00	909	918	927	937	946
	Machinery Vehicular Supplies	37,500	37,500	37,500	38,625	39,784	40,977	42,207	43,473
	Machinery Public Works Supplies	8,973	8,973	8,973	9,242	9,519	9,805	10,099	10,402
	Basin Cleaning and Sweeping - MS4	5,000	10,000	10,000	10,300	10,609	10,927	11,255	11,593
	Dues and Memberships	1,000	1,000	500.00	510	520	531	541	552
	SALARIES	326,625	322,695	331,479	338,109	344,871	351,768	358,804	365,980
	EXPENSES	240,496	245,296	219,347	224,207	229,210	234,359	239,659	245,114
	Total	567,121	567,991	550,826	562,316	574,081	586,127	598,462	611,094
		\$ 567,121	\$ 567,991	\$ 550,826	562,316	574,081	586,127	598,462	611,094
Snow Removal									
	Wages	56,175	56,175	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	5,583	5,583
	Plowing Outside Plow Companies	25,583	25,583	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	6,090	6,090
	Supplies Sand & Salt	192,454	192,454	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	56,175	56,175
	EXPENSES	229,710	229,710	229,710	229,710	229,710	229,710	229,710	229,710
	Total	285,885	285,885	285,885	285,885	285,885	285,885	285,885	285,885
		\$ 285,885	\$ 285,885	\$ 285,885	285,885	285,885	285,885	285,885	285,885
Street Lights									
	Energy	10,000	10,000	11,000.00	11,330	11,670	12,020	12,381	12,752
Transfer Station									
	Wages	12,000	15,000	15,000	15,450	15,914	16,391	16,883	17,389
	Landfill Expense								
	Curbside trash pickup	5,500	5,500	5,500	5,665	5,835	6,010	6,190	6,376
	Professional and Technical		2,000	2,000	2,060	2,122	2,185	2,251	2,319
	Other Services								

Other Supply	2,000								
Rentals and Leases									
SALARIES	-	-	-	0	0	0	0	0	0
EXPENSES	19,500	22,500	22,500	23,175	23,870	24,586	25,324	26,084	26,084
Total	19,500	22,500	22,500	23,175	23,870	24,586	25,324	26,084	26,084
Cemetery									
Wages	12,450	15,000	15,000	15,300	15,606	15,918	16,236	16,561	16,561
Non-Energy Utilities(Water)	1,250	3,000	3,000	3,090	3,183	3,278	3,377	3,478	3,478
Repairs and Maint Services	3,000	3,000	3,000	3,090	3,183	3,278	3,377	3,478	3,478
Other Property Related Services	600	1,000	1,000	1,030	1,061	1,093	1,126	1,159	1,159
Build and Equip Repair Supplies	1,000	1,000	1,000	1,030	1,061	1,093	1,126	1,159	1,159
Grounds keeping Supplies	1,500	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,577
Other Supplies	1,100	1,100	1,100	1,111	1,122	1,133	1,145	1,156	1,156
SALARIES	12,450	15,000	15,000	15,300	15,606	15,918	16,236	16,561	16,561
EXPENSES	8,450	10,600	10,600	10,866	11,139	11,421	11,710	12,007	12,007
Total	20,900	25,600	25,600	26,166	26,745	27,339	27,946	28,568	28,568
	\$ 903,406	\$ 911,976	\$ 895,811	908,872	922,251	935,957	949,998	964,382	964,382
TOTAL PUBLIC WORKS	903,406	911,976	895,811	908,872	922,251	935,957	949,998	964,382	964,382
SALARIES	395,250	393,870	402,654	409,584	416,652	423,861	431,215	438,716	438,716
EXPENSES	508,156	518,106	493,157	499,288	505,600	512,096	518,783	525,667	525,667
HUMAN SERVICES									
Board of Health									
Board of Health Wages	13,552	14,373	14,717.00	15,011	15,312	15,618	15,930	16,249	16,249
Nashoba Bd of Health Assm	10,477	11,263	12,049.00	13,194	14,447	15,820	17,322	18,968	18,968
Rentals and Leases	1,700	1,700	1,700.00	1,717	1,734	1,752	1,769	1,787	1,787
Communications	400	400	400.00	404	408	412	416	420	420
Supplies	400	400	400.00	404	408	412	416	420	420
Dues and Memberships	400	400	400.00	404	408	412	416	420	420
Town Nurse Assessment	4,872	5,162	5,471.00	5,799	6,147	6,516	6,907	7,321	7,321
Mental Health	2,000	2,000	2,000.00	2,000	2,000	2,000	2,000	2,000	2,000
TADS									
SALARIES	13,552	14,373	14,717	15,011	15,312	15,618	15,930	16,249	16,249
EXPENSES	20,249	21,325	22,420	23,922	25,553	27,323	29,247	31,337	31,337
Total	33,801	35,698	37,137	38,933	40,864	42,941	45,177	47,586	47,586
Council on Aging									
Council On Aging Wages	9,363	9,171	9,557.00	9,748	9,943	10,142	10,345	10,552	10,552
Council on Aging Bus	5,000	3,500	3,000.00	3,030	3,060	3,091	3,122	3,153	3,153
Council on Aging Office Supplies	250	250	250.00	253	255	258	260	263	263
COA Food and Service	4,500	3,000	2,500.00	2,575	2,652	2,732	2,814	2,898	2,898
Council on Aging In-St Travel	1,250	750	750.00	758	765	773	780	788	788
COA Dues and Memberships	500	500	500.00	510	520	531	541	552	552
SALARIES	9,363	9,171	9,557	9,748	9,943	10,142	10,345	10,552	10,552
EXPENSES	11,500	8,000	7,000	7,125	7,253	7,384	7,517	7,654	7,654
Total	20,863	17,171	16,557	16,873	17,196	17,526	17,862	18,206	18,206
Veterans Affairs									
Veterans Agent Salary	5,922	6,041	6,162.00	6,285	6,411	6,539	6,670	6,803	6,803
Expenses	4,472	4,472	4,472.00	4,517	4,562	4,608	4,654	4,700	4,700
Veterans Benefits	15,000	15,000	15,000.00	15,150	15,302	15,455	15,609	15,765	15,765
SALARIES	5,922	6,041	6,162	6,285	6,411	6,539	6,670	6,803	6,803
EXPENSES	19,472	19,472	19,472	19,667	19,863	20,062	20,263	20,465	20,465
Total	25,394	25,513	25,634	25,952	26,274	26,601	26,933	27,269	27,269
	\$ 80,058	\$ 78,382	\$ 79,328	81,758	84,334	87,068	89,972	93,061	93,061
TOTAL HUMAN SERVICES	80,058	78,382	79,328	81,758	84,334	87,068	89,972	93,061	93,061
SALARIES	28,837	29,585	30,436	31,045	31,666	32,299	32,945	33,604	33,604
EXPENSES	51,221	48,797	48,892	50,714	52,669	54,769	57,027	59,457	59,457
LIBRARY, PARKS & RECREATION									
Library Operations									
Salaries and Wages	120,214	122,908	116,664.00	118,997	121,377	123,805	126,281	128,806	128,806
Energy	15,000	16,000	18,517.00	19,073	19,645	20,234	20,841	21,466	21,466
Non-Energy Utilities	1,713	1,713	2,213.00	2,279	2,348	2,418	2,491	2,565	2,565
Repairs and Maint	4,000	4,000	4,000.00	4,120	4,244	4,371	4,502	4,637	4,637
Other Pro Related Serv	2,200	2,200	2,685.00	2,766	2,849	2,934	3,022	3,113	3,113
Professional & Technical Services									
Communication	250	300	300.00	303	306	309	312	315	315
Office Supplies	1,200	1,300	1,300.00	1,313	1,326	1,339	1,353	1,366	1,366
Other Supplies	39,423	40,400	39,169.00	39,561	39,956	40,356	40,759	41,167	41,167
SALARIES	120,214	122,908	116,664	118,997	121,377	123,805	126,281	128,806	128,806
EXPENSES	63,786	65,913	68,184	69,414	70,673	71,961	73,280	74,630	74,630
Total	184,000	188,821	184,848	188,411	192,050	195,766	199,561	203,437	203,437
Library Consortium									
M.V.L. Consortium Dues	13,500	13,500	13,500.00	13,770	14,045	14,326	14,613	14,905	14,905
Technical Expenses									
Email Services	2,450	2,450	3,919	4,037	4,158	4,282	4,411	4,543	4,543
Web Domain Fee	400	400	400	404	408	412	416	420	420
Firewall	400	400	400	404	408	412	416	420	420
Web Hosting	2,620	2,620	2,620	2,699	2,780	2,863	2,949	3,037	3,037
Technician Services	12,990	12,990	24,835	25,580	26,347	27,138	27,952	28,791	28,791
Inspections Tablets	490	490	672	679	686	692	699	706	706
Desktop Replacements (3)	2,700	2,700	1,500	1,515	1,530	1,545	1,561	1,577	1,577
Cybersecurity									
Zoom									
Misc/Unanticipated	2,200	2,200	2,200	2,222	2,244	2,267	2,289	2,312	2,312
Online Maps/App Geo	3,000	3,000							
Professional & Technical Services									
Other Supplies	3,000	3,000	1,000	1,010	1,020	1,030	1,041	1,051	1,051
Total	30,250	30,250	37,546	38,549	39,581	40,642	41,734	42,858	42,858
Recreation Department									
Rec. Other Purchased Service	11,400	11,400	11,400.00	11,742	12,094	12,457	12,831	13,216	13,216
Parks Department									
Energy Expense	3,000	2,500	2,500.00	2,575	2,652	2,732	2,814	2,898	2,898
Other Property Related Services	45,000	51,000	51,000.00	51,980	53,539	55,146	56,800	58,504	58,504
Other Purchased Services	9,000	9,000	9,000.00	9,270	9,548	9,835	10,130	10,433	10,433
Total	57,000	62,500	62,500	63,825	65,740	67,112	69,743	71,836	71,836
Memorial Day Committee									
Expenses	700	700	700.00	707	714	721	728	736	736

		296,850.00	307,170.72	310,494.00	317,004	324,224	331,625	339,211	346,987
	TOTAL LIBRARY & RECREATION	296,850.00	307,170.72	310,494.00	317,004	324,224	331,625	339,211	346,987
	SALARIES	120,214.00	122,907.72	116,664.00	118,997	121,377	123,805	126,281	128,806
	EXPENSES	176,636.00	184,263.00	193,830.00	198,007	202,847	207,820	212,930	218,180
DEBT & INTEREST									
Long Term Principal									
Long Term Principal	\$	235,407	\$	139,744	137,877.90	131,903	132,651	133,418	95,305
Long Term Interest									
Long Term Interest		30,856		44,175	37,974.70	26,219	25,478	24,721	24,721
Temporary Loan Interest									
Temporary Loan Interest		3,300		3,774	3,774.00	3,849	3,926	4,005	4,085
TOTAL DEBT & INTEREST		269,563		187,693	179,627	161,971	162,056	162,144	124,111
INSURANCE & ASSESSMENTS									
County Retirement									
County Retirement System		389,434		365,094	386,855	406,198	426,508	447,833	470,225
Group Health Insurance - 914									
Group Health Insurance		379,000		386,428	394,929	418,625	443,742	470,367	498,589
Unemployment Account									
Unemployment				20,000					
FICA Town Share									
Medicare Town Share		36,000		36,720	37,638	38,391	39,159	39,942	40,741
Bldg./Vehicle Liab. Ins./Workers Compensation, Etc									
Bldg./Vehicle Liab. Ins.		137,000		147,644	148,152	157,041	166,464	176,451	187,038
TOTAL INSURANCE & ASSESSMENTS		941,434		955,886	967,574	1,020,254	1,075,872	1,134,593	1,196,593
Total Budget		12,805,266		13,059,629	13,107,748	13,953,517	14,868,404	15,856,004	16,884,395
	\$	12,805,266	\$	13,059,629	\$	13,107,748	13,953,517	14,868,404	15,856,004
Municipal Salaries		2,335,373		2,250,054	2,296,166	2,343,637	2,389,298	2,435,889	2,483,431
Municipal Operations		1,380,075		1,373,224	1,308,229	1,358,428	1,408,481	1,459,839	1,512,545
Insurance & Assessments		941,434		955,886	967,574	1,020,254	1,075,872	1,134,593	1,196,593
Municipal Operations - TOTAL		4,656,882		4,579,163	4,571,969	4,722,320	4,873,651	5,030,321	5,192,568
Municipal Debt & Interest		269,563		187,693	179,627	161,971	162,056	162,144	124,111
Town Operations & Debt - TOTAL		4,926,445		4,766,856	4,751,596	4,884,290	5,035,707	5,192,465	5,316,679
Schools - Operations		7,711,938		8,130,742	8,198,426	8,907,195	9,670,665	10,501,508	11,405,685
Schools - Debt & Interest		166,883		162,031	157,726	162,031	162,031	162,031	162,031
Schools Operations & Debt - TOTAL		7,878,821		8,292,773	8,356,152	9,069,226	9,832,696	10,663,539	11,567,716
Total Budget for the Fiscal Year		12,805,266		13,059,629	13,107,748	13,953,517	14,868,404	15,856,004	16,884,395
Check	\$	12,616,292							
Percent Budget Increases Estimated									
					Voted FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Municipal Salaries					2.05%	2.07%	1.95%	1.95%	1.95%
Municipal Operations					-4.73%	3.84%	3.68%	3.65%	3.61%
Insurance & Assessments					1.22%	5.44%	5.45%	5.46%	5.46%
Municipal Operations - TOTAL					-0.16%	3.29%	3.20%	3.21%	3.23%
Municipal Debt & Interest					-4.30%	-9.83%	0.05%	0.05%	-23.46%
Town Operations & Debt - TOTAL					-0.32%	2.79%	3.10%	3.11%	2.39%
Schools - Operations					0.83%	8.65%	8.57%	8.59%	8.61%
Schools - Debt & Interest					-2.66%	2.73%	0.00%	0.00%	0.00%
Schools Operations & Debt - TOTAL					0.76%	8.53%	8.42%	8.45%	8.48%
Total Budget for the Fiscal Year					0.37%	6.45%	6.56%	6.64%	6.49%
Budget Increases Estimated									
					Voted FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Municipal Salaries					46,112	47,471	45,661	46,592	47,542
Municipal Operations					-64,995	50,199	50,053	51,357	52,706
Insurance & Assessments					11,688	52,680	55,618	58,721	62,000
Municipal Operations - TOTAL					-7,194	150,351	151,332	156,670	162,247
Municipal Debt & Interest					-8,066	-17,656	85	88	-38,033
Town Operations & Debt - TOTAL					-15,261	132,695	151,417	156,757	124,214
Schools - Operations					67,684	708,769	763,470	830,843	904,177
Schools - Debt & Interest					-4,305	4,305	0	0	0
Schools Operations & Debt - TOTAL					63,379	713,074	763,470	830,843	904,177
Total Budget for the Fiscal Year					48,118	845,769	914,887	987,600	1,028,391
									1,130,157