

Town of Dunstable

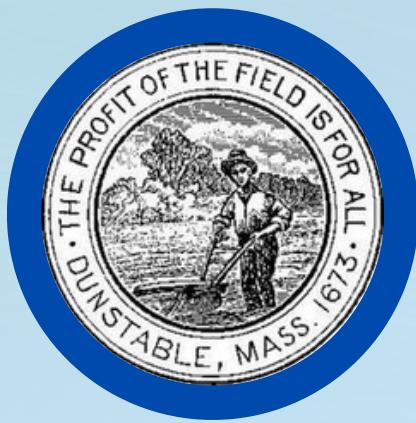
FY2026 MID-YEAR REPORT

JULY 1, 2025 TO DECEMBER 31, 2025



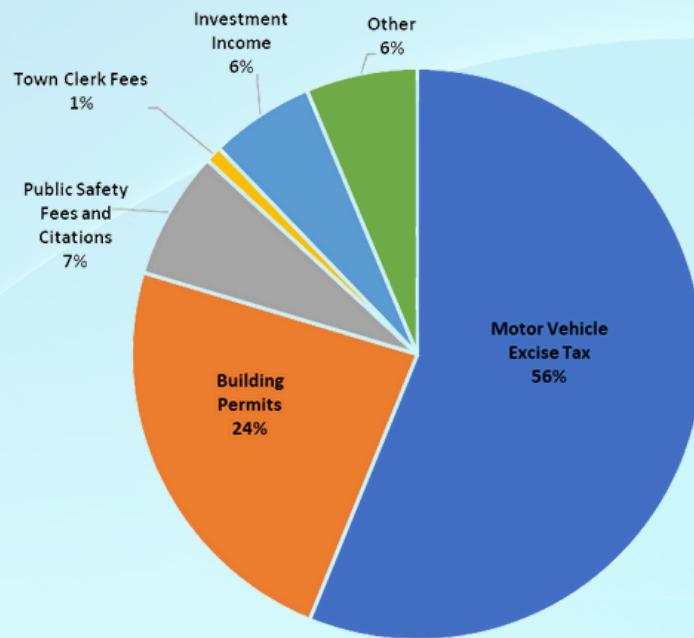
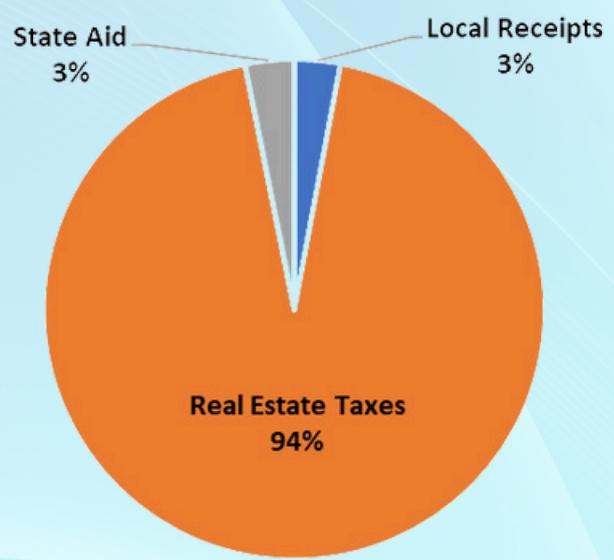
**PREPARED BY:
JASON SILVA
TOWN
ADMINISTRATOR**

This report was prepared by the Town Administrator. If you have comments or questions regarding this report, please contact Jason Silva, Town Administrator, at jsilva@dunstable-ma.gov.



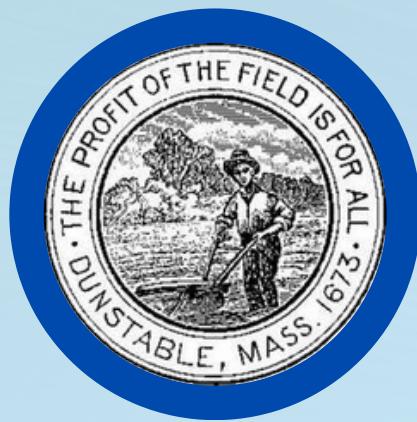
FY26 Revenue

Local Receipts	\$202,991.88
Real Estate Taxes	\$5,943,838.28
State Aid	\$193,236.00
Total	\$6,340,066.16



Year-to-date revenue collections were at \$6,340,066.16 with total revenues planned at \$13,790,381 for the entire fiscal year. This represents 45.97% of overall budgeted revenues at the mid-year point. Generally speaking, revenue performance is largely in line with expectations. The Town's largest revenue source by a significant margin is real estate property taxes, followed by local receipts, and state aid. As a reminder, the Town also utilized free cash and overlay funds to balance the budget which is not depicted in this report.

Local Receipts	
Motor Vehicle Excise Tax	\$113,976.26
Building Permits	\$47,631.60
Public Safety Fees and Citations	\$14,745.20
Town Clerk Fees	\$1,865.00
Investment Income	\$11,967.79
Other	\$12,806.03
Total	\$202,991.88

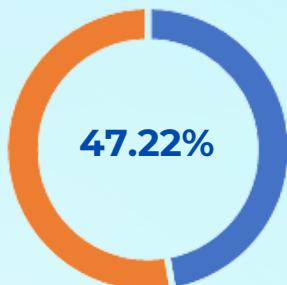


Revenue

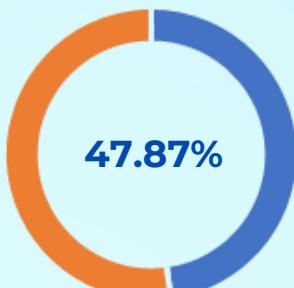
MID YEAR REVENUES VERSUS FY26 ADJUSTED BUDGET

	Receipts	Budget	Variance	Percent
Real Estate Property Taxes	\$5,943,838.28	\$12,586,710.00	\$6,642,871.72	47.22%
Local Receipts	\$202,991.88	\$800,000.00	\$597,008.12	25.37%
State Aid	\$193,236.00	\$403,671.00	\$210,435.00	47.87%
Total	\$6,340,066.16	13,790,381.00	\$7,450,314.84	45.97%

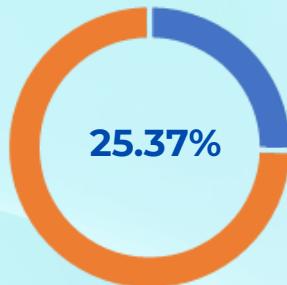
REAL ESTATE PROPERTY TAXES



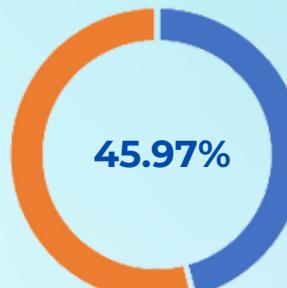
STATE AID



LOCAL RECEIPTS

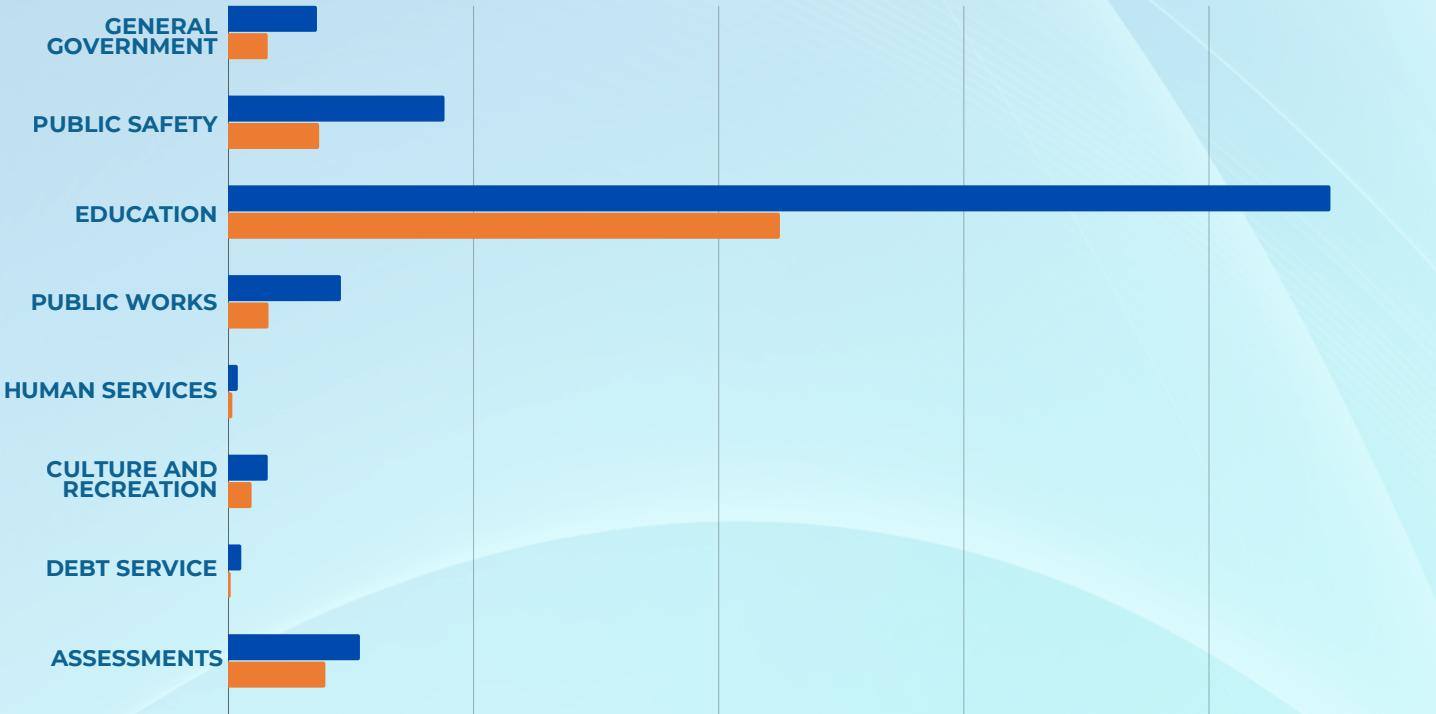


TOTAL RECEIPTS





FY26 Expenditures



	FY26 Adjusted Budget	Mid Year Expenses	Percent
General Government	\$722,705.00	\$320,609.15	44.36%
Public Safety	\$1,763,409.00	\$740,634.75	42.00%
Education	\$8,990,968.00	\$4,499,751.50	50.05%
Public Works	\$918,349.00	\$327,467.16	35.66%
Human Services	\$76,923.00	\$32,323.44	42.02%
Culture and Recreation	\$320,934.00	\$189,354.40	59.00%
Debt Service	\$105,262.00	\$18,753.37	17.82%
Assessments	\$1,073,215.00	\$791,531.46	73.75%
Total	\$13,971,765.00	\$6,920,425.23	49.53%



Expenditures

YEAR END VERSUS FY26 BUDGET EXPENSE DETAIL

GENERAL GOVERNMENT

	FY26 Adjusted Budget	YTD Expenses	Unexpended Balance	Percent Variance
Town Administrator	\$232,915.00	\$110,525.11	\$122,389.89	47.45%
Selectmen	\$21,270.00	\$11,091.51	\$10,178.49	52.15%
Finance Committee	\$150.00	\$150.00	\$0.00	100.00%
Reserve Account	\$28,947.00	\$0.00	\$28,947.00	0.00%
Salary Reserve Account	\$10,000.00	\$0.00	\$10,000.00	0.00%
Accounting	\$90,324.00	\$34,845.81	\$55,478.19	38.58%
Assessor	\$65,167.00	\$34,282.43	\$30,884.57	52.61%
Treasurer	\$83,510.00	\$32,748.57	\$50,761.43	39.22%
Town Counsel	\$32,000.00	\$25,707.65	\$6,292.35	80.34%
Dog License Program	\$800.00	\$356.67	\$443.33	44.58%
Town Clerk	\$39,135.00	\$19,554.27	\$19,580.73	49.97%
Elections	\$14,000.00	\$60.00	\$13,940.00	0.43%
Registrar	\$850.00	\$0.00	\$850.00	0.00%
Conservation	\$17,731.00	\$9,108.24	\$8,622.76	51.37%
Planning Board	\$17,131.00	\$8,012.84	\$9,118.16	46.77%
Zoning Board	\$1,500.00	\$0.00	\$1,500.00	0.00%
Town Hall	\$56,950.00	\$34,166.05	\$22,783.95	59.99%
Town Reports	\$2,325.00	\$0.00	\$2,325.00	0.00%
Engineer	\$8,000.00	\$0.00	\$8,000.00	0.00%
Total	\$722,705.00	\$320,609.15	\$402,095.85	44.36%



Expenditures

PUBLIC SAFETY

	FY26 Adjusted Budget	YTD Expenses	Unexpended Balance	Percent Variance
Police	\$1,261,733.00	\$542,507.65	\$719,225.35	43.00%
Fire	\$405,913.00	\$164,797.39	\$241,115.61	40.60%
Building Inspection	\$34,428.00	\$14,134.89	\$20,293.11	41.06%
Gas Inspector	\$5,000.00	\$2,500.00	\$2,500.00	50.00%
Plumbing Inspector	\$5,000.00	\$2,500.00	\$2,500.00	50.00%
Electrical Inspector	\$12,000.00	\$6,000.00	\$6,000.00	50.00%
Emergency Management	\$2,900.00	\$71.75	\$2,828.25	2.47%
Dog Officer	\$12,000.00	\$8,123.07	\$3,876.93	67.69%
Tree Warden	\$24,435.00	\$0.00	\$24,435.00	0.00%
Total	\$1,763,409.00	\$740,634.75	\$1,022,774.25	42.00%

EDUCATION

	FY26 Adjusted Budget	YTD Expenses	Unexpended Balance	Percent Variance
GDRS District	\$8,672,863.00	\$4,320,891.00	\$4,351,972.00	49.82%
GLRVTHS	\$168,133.00	\$118,845.00	\$49,288.00	70.69%
GDRS Capital	\$83,607.00	\$41,803.50	\$41,803.50	50.00%
GDRS Debt	\$36,424.00	\$18,212.00	\$18,212.00	50.00%
GLRVTHS Debt	\$29,941.00	\$0.00	\$29,941.00	0.00%
Total	\$8,990,968.00	\$4,499,751.50	\$4,491,216.50	50.05%



Expenditures

PUBLIC WORKS

	FY26 Adjusted Budget	YTD Expenses	Unexpended Balance	Percent Variance
Highway	\$573,364.00	\$245,861.24	\$327,502.76	42.88%
Snow and Ice	\$285,885.00	\$57,803.83	\$228,081.17	20.22%
Street Lighting	\$11,000.00	\$3,009.15	\$7,990.85	27.36%
Transfer Station	\$22,500.00	\$9,197.29	\$13,302.71	40.88%
Cemetery	\$25,600.00	\$11,595.65	\$14,004.35	45.30%
Total	\$918,349.00	\$327,467.16	\$590,881.84	35.66%

HUMAN SERVICES

	FY26 Adjusted Budget	YTD Expenses	Unexpended Balance	Percent Variance
Board of Health	\$31,165.00	\$11,957.19	\$19,207.81	38.37%
Town Nurse Assess	\$6,018.00	\$3,123.06	\$2,894.94	51.90%
Mental Health	\$2,000.00	\$0.00	\$2,000.00	0.00%
Council on Aging	\$17,754.00	\$13,108.05	\$4,645.95	73.83%
Veterans	\$19,986.00	\$4,135.14	\$15,850.86	20.69%
Total	\$76,923.00	\$32,323.44	\$44,599.56	42.02%

DEBT

	FY26 Adjusted Budget	YTD Expenses	Unexpended Balance	Percent Variance
Long Term Debt	\$69,610.00	\$0.00	\$69,610.00	0.00%
Long Term Interest	\$31,878.00	\$13,109.31	\$18,768.69	41.12%
Temporary Loan Interest	\$3,774.00	\$5,644.06	(\$1,870.06)	149.55%
Total	\$105,262.00	\$18,753.37	\$86,508.63	17.82%



Expenditures

CULTURE AND RECREATION

	FY26 Adjusted Budget	YTD Expenses	Unexpended Balance	Percent Variance
Library	\$191,888.00	\$102,792.52	\$89,095.48	53.57%
MVL Consortium Dues	\$14,100.00	\$14,081.78	\$18.22	99.87%
Technology	\$40,046.00	\$29,001.81	\$11,044.19	72.42%
Recreation	\$11,400.00	\$11,400.00	\$0.00	100.00%
Parks	\$62,500.00	\$32,078.29	\$30,421.71	51.33%
Memorial Day	\$1,000.00	\$0.00	\$1,000.00	0.00%
Total	\$320,934.00	\$189,354.40	\$131,579.60	59.00%

INSURANCE AND ASSESSMENTS

	FY26 Adjusted Budget	YTD Expenses	Unexpended Balance	Percent Variance
Retirement	\$479,749.00	\$479,749.00	\$0.00	100.00%
Group Health Insurance	\$402,828.00	\$159,386.89	\$243,441.11	39.57%
Medicare	\$37,638.00	\$14,543.57	\$23,094.43	38.64%
Liability Insurance	\$153,000.00	\$136,952.00	\$16,048.00	89.51%
State Charges	\$0.00	\$900.00	(\$900.00)	
Total	\$1,073,215.00	\$791,531.46	\$281,683.54	73.75%

	FY26 Adjusted Budget	YTD Expenses	Unexpended Balance	Percent Variance
TOTAL	\$13,971,765.00	\$6,920,425.23	\$7,051,339.77	49.53%



Expenditures

TOWN MEETING FUNDING ARTICLES

Town Meeting Articles are articles approved by Town Meeting for specific purposes and projects which can carryover from one fiscal year to the next.

	FY26 Adjusted Budget	Actual Expended	Balance	Percent Expended
FY25 Capital Projects	\$16,805.00	\$15,829.49	\$975.51	94.20%
Unpaid Bills	\$488.00	\$488.00	\$0.00	100.00%
Total	\$17,293.00	\$16,317.49	\$975.51	94.36%

ENCUMBRANCES

Below is a summary of FY25 funds set aside to pay specific financial obligations in FY26 that were committed in FY25.

Department	Amount	YTD Expenses	Unexpended Balance	Percent Variance
Town Administrator	\$387.00	\$387.00	\$0.00	0.00%
Police	\$32.14	\$0.00	\$32.14	100.00%
Fire	\$25,137.16	\$25,137.16	\$0.00	0.00%
Tree Warden	\$536.80	\$536.80	\$0.00	0.00%
Snow/Ice	\$5,000.00	\$0.00	\$5,000.00	100.00%
Cemetery	\$853.20	\$853.20	\$0.00	0.00%
Total	\$31,946.30	\$26,914.16	\$5,032.14	84.25%



Summary

AREAS TO WATCH

Generally speaking, expenditures are performing well and in line with the FY26 budget plan. At the end of December, the mid-point of the fiscal year, expenditures were spent down by 49.53%. Considering some of our major financial obligations, such as the Town's retirement assessment and general liability insurance, are paid in-full early in the fiscal year, we are in a solid budget position. However, there are some areas to consider and others we will need to monitor as they are currently projected as spending over budget. They are as follows:

- Once again this year, the Technology budget is projecting to be overspent at 72.42% at the mid-year point. This has been an annual issue over the last several years.
- Town Hall is once again tracking higher than budget. At the mid-year point, the Town Hall budget was 59.99% spent. This has been an annual issue, as well, which we are doing our best to manage incrementally while also keeping costs down whenever possible.

EXPLANATIONS

There are certain areas of the budget that are spent higher than anticipated for specific reasons or areas that may look like they are trending higher or lower than budgeted but are either subsidized by other revenue sources or have other explanations. They are as follows:

- The Council on Aging salaries budget is trending much higher than the budget plan but in the second half of FY26 will be subsidized by the annual COA formula grant and Recreation Revolving Fund.
- The Tree Warden budget has yet to be spent but tree maintenance is typically planned and completed at the end of the fiscal year.
- Public Works is performing under budget; much of this is driven by the snow and ice budget largely not being used yet at the mid-point and also the seasonal nature of some of their work.
- The Debt Service budget is underspent but will be close to fully expended by the end of the fiscal year. This is simply due to the timing of when debt service payments come due.
- Dog Officer budget is 67.69% spent. This is due to the hiring of a new dog officer causing some staff overlap to ensure a smooth transition.
- The Recreation budget is fully expended and will mostly be supplemented by the Recreation Revolving Fund for additional expenses.
- The Town Counsel budget is 80% expended in large part due to a resident appeal of a nuisance dog designation and related court appearances.

Overall revenues are currently trending close to plan with almost 46% collected and this is without FY26 motor vehicle excise revenue.