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# SPECIAL TOWN MEETING RESIDENT INFORMATION

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Town of Dunstable, MA

MARCH 26, 2024  
SWALLOW UNION ELEMENTARY SCHOOL  
522 Main Street | Dunstable, MA

# Resident Packet Includes:

1. Special Town Meeting Warrant
2. FY25 Budget Handout
3. FY25 Budget Spreadsheet
4. Special Town Meeting FY25 Budget Presentation
5. GDRSD School District Presentation



**THE COMMONWEALTH OF MASSACHUSETTS  
TOWN OF DUNSTABLE  
WARRANT  
SPECIAL TOWN MEETING – March 26,  
2024**



Middlesex, ss.

To either of the Constables of the Town of Dunstable in the County of Middlesex:

GREETINGS

IN THE NAME OF the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and town affairs, to meet at Swallow Union Elementary School, 522 Main Street in said Dunstable on Tuesday, March 26, 2024, at 7:00 PM, and thereafter continuing from day to day until completed, with a back-up date of March 27, 2024, at 7:00 PM in the event that inclement weather or other circumstances require a postponement, then and there to act on the following articles:

**FISCAL YEAR 2025**

**ARTICLE 1 - Operating Budget:** To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow pursuant to any applicable statute, or any combination thereof, to fund the various departments, boards, committees, commissions, and other operating expenses of the Town for Fiscal Year 2025 beginning July 1, 2024, or take any action in relation thereto.

Sponsored by the Select Board and Advisory Board

**ARTICLE 2 - Free Cash Transfer for FY25:** To see what sum the Town will vote to appropriate from Free Cash (Surplus Revenue) to meet the appropriations of Fiscal Year 2025, beginning July 1, 2024, or to authorize the Assessors to utilize said transfer in order to reduce the tax rate, or take any action in relation thereto.

Sponsored by the Select Board and Advisory Board

And you are hereby directed to serve this warrant, by posting attested copies thereof, one at the Post Office and one at the Town Hall in said Dunstable fourteen days at least before the time of holding such Town Meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of the meeting as aforesaid.

Given under our hands this \_\_\_\_\_ day of \_\_\_\_\_, two thousand and twenty-four.

DUNSTABLE BOARD OF SELECTMEN

\_\_\_\_\_  
Ron Mikol

\_\_\_\_\_  
Leah D. Basbanes

\_\_\_\_\_  
Kieran Meehan

A true copy.

Attest:

\_\_\_\_\_  
Brynn Durno, Town Clerk

DATE: \_\_\_\_\_, 2024

I have served this warrant by posting attested copies thereof, one at the Post Office and one at the Town Hall \_\_\_\_\_ days before said meeting.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Constable

	Department/Account	Voted FY24	Department Requests FY25	Recommended FY25	% Change	Special Town Meeting FY25	% Change
<b>GENERAL GOVERNMENT</b>							
<b>Town Administrator</b>							
1	SALARIES	175,600	182,696	182,696	4.04%		
2	EXPENSES	3,280	6,280	6,280	91.46%		
	<b>Total</b>	<b>178,880</b>	<b>188,976</b>	<b>188,976</b>	<b>5.64%</b>		
<b>Selectmen</b>							
3	EXPENSES	10,003	14,230	14,230	42.26%		
	<b>Total</b>	<b>10,003</b>	<b>14,230</b>	<b>14,230</b>	<b>42.26%</b>		
<b>Fincom</b>							
4	Dues and Memberships	150	150	150	0.00%		
5	Reserve Account	30,000	30,000	30,000	0.00%		
	<b>Total</b>	<b>30,150</b>	<b>30,150</b>	<b>30,150</b>	<b>0.00%</b>		
<b>Accountant</b>							
6	SALARIES	12,289	28,311	28,311	130.38%		
7	EXPENSES	64,700	59,700	59,700	-7.73%		
	<b>Total</b>	<b>76,989</b>	<b>88,011</b>	<b>88,011</b>	<b>14.32%</b>		
<b>Assessors</b>							
8	SALARIES	52,690	47,619	47,619	-9.62%		
9	EXPENSES	20,875	18,675	18,675	-10.54%		
	<b>Total</b>	<b>73,565</b>	<b>66,294</b>	<b>66,294</b>	<b>-9.88%</b>		
<b>Treasurer</b>							
10	SALARIES	65,850	30,999	30,999	-52.92%		
11	EXPENSES	26,090	28,590	28,590	9.58%		
	<b>Total</b>	<b>91,940</b>	<b>59,589</b>	<b>59,589</b>	<b>-35.19%</b>		
<b>Town Counsel</b>							
12	Professional and Technical	32,000	32,000	32,000	0.00%		
<b>Dog Program</b>							
13	<b>Total</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0.00%</b>		
<b>Town Clerk</b>							
14	SALARIES	51,314	36,504	36,504	-28.86%		
15	EXPENSES	2,100	2,100	2,100	0.00%		
	<b>Total</b>	<b>53,414</b>	<b>38,604</b>	<b>38,604</b>	<b>-27.73%</b>		
<b>Elections</b>							
16	SALARIES	3,000	3,000	3,000	0.00%		
17	EXPENSES	8,250	8,250	8,250	0.00%		
	<b>Total</b>	<b>11,250</b>	<b>11,250</b>	<b>11,250</b>	<b>0.00%</b>		
<b>Registrar</b>							
18	SALARIES	850	850	850	0.00%		
<b>Conservation</b>							
19	SALARIES	14,560	14,616	14,616	0.38%		

20		EXPENSES	2,000	2,000	2,000	0.00%		
	<b>Total</b>		<b>16,560</b>	<b>16,616</b>	<b>16,616</b>	0.34%		

<b>Planning Board</b>								
21		SALARIES	14,560	14,616	14,616	0.38%		
22		EXPENSES	1,400	1,400	1,400	0.00%		
	<b>Total</b>		<b>15,960</b>	<b>16,016</b>	<b>16,016</b>	0.35%		

<b>Zoning Board</b>								
23		SALARIES	-	-	-			
24		EXPENSES	1,500	1,500	1,500	0.00%		
	<b>Total</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	0.00%		

<b>Town Hall</b>								
25		SALARIES	5,267	5,394	5,394	2.42%		
26		EXPENSES	47,950	50,450	50,450	5.21%		
	<b>Total</b>		<b>53,217</b>	<b>55,844</b>	<b>55,844</b>	4.94%		

<b>Town Reports</b>								
27	<b>Total</b>		<b>3,025</b>	<b>3,025</b>	<b>3,025</b>	0.00%		

<b>Town Engineer</b>								
28	Engineering Services		10,000	10,000	10,000	0.00%		
	<b>Total</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	0.00%		

	<b>TOTAL GENERAL GOVERNMENT</b>		<b>660,101.80</b>	<b>633,755.00</b>	<b>633,755.00</b>	-3.99%		
	SALARIES		395,978.80	364,605.00	364,605.00	-7.92%		
	EXPENSES		264,123.00	269,150.00	269,150.00	1.90%		
			660,101.80	633,755.00	633,755.00	-3.99%		

**PUBLIC SAFETY**

<b>Police Department</b>								
29		SALARIES	1,024,151	1,128,811	1,128,811	10.22%		
30		EXPENSES	239,150	266,910	182,415	-23.72%		
	<b>Total</b>		<b>1,263,301</b>	<b>1,395,721</b>	<b>1,311,226</b>	3.79%		

<b>Fire Department</b>								
31		SALARIES	220,718	368,772	271,013	22.79%		
32		EXPENSES	87,950	105,100	92,450	5.12%		
	<b>Total</b>		<b>308,668</b>	<b>473,872</b>	<b>363,463</b>	17.75%		

<b>Inspectors</b>								
33		SALARIES	62,843	63,380	63,380	0.85%		
34		EXPENSES	3,500	3,500	3,500	0.00%		
	<b>Total</b>		<b>66,343</b>	<b>66,880</b>	<b>66,880</b>	0.81%		

<b>Emergency Management</b>								
35	<b>Total</b>		<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	0.00%		

<b>Tree Warden</b>								
36	<b>Total</b>		<b>24,435</b>	<b>24,435</b>	<b>24,435</b>	0.00%		

		1,665,647	1,963,808	1,768,904	6.20%		
	<b>TOTAL PUBLIC SAFETY</b>	<b>1,665,647</b>	<b>1,963,808</b>	<b>1,768,904</b>	<b>6.20%</b>		
	SALARIES	1,307,712	1,560,963	1,463,204	11.89%		
	EXPENSES	357,935	402,845	305,700	-14.59%		

**SCHOOLS**

	<b>GDRSD</b>	<i>(GDRSD Operating + Capital)</i>	8,061,150	9,181,618	8,797,685	9.14%		
37	Operating		7,742,721	8,864,641	8,582,256	10.84%		
38	Capital		188,281	188,281	86,733	-53.93%		
39	Debt		130,148	128,696	128,696	-1.12%		
	<b>GLRVTS</b>							
40	Operating		199,740	199,740	199,740	0.00%		
41	Debt		31,883	31,883	31,883	0.00%		
	<b>TOTAL SCHOOLS</b>		<b>8,292,773</b>	<b>9,413,241</b>	<b>9,029,308</b>	<b>8.88%</b>		
			<b>8,292,773</b>	<b>9,413,241</b>	<b>9,029,308</b>	<b>8.88%</b>		

**PUBLIC WORKS**

	<b>Highway Department</b>							
42		SALARIES	322,695	388,588	331,479	2.72%		
43		EXPENSES	245,296	248,847	245,847	0.22%		
	<b>Total</b>		<b>567,991</b>	<b>637,435</b>	<b>577,326</b>	<b>1.64%</b>		
	<b>Snow Removal</b>							
44		SALARIES	56,175	57,300	56,175	0.00%		
45		EXPENSES	229,710	234,404	229,710	0.00%		
	<b>Total</b>		<b>285,885</b>	<b>291,704</b>	<b>285,885</b>	<b>0.00%</b>		
	<b>Street Lights</b>							
46	Energy		10,000	12,000	11,000	10.00%		
	<b>Transfer Station</b>							
47		SALARIES	-	-	-			
48		EXPENSES	22,500	22,500	22,500	0.00%		
	<b>Total</b>		<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>0.00%</b>		
	<b>Cemetery</b>							
49		SALARIES	15,000	15,000	15,000	0.00%		
50		EXPENSES	10,600	10,600	10,600	0.00%		
	<b>Total</b>		<b>25,600</b>	<b>25,600</b>	<b>25,600</b>	<b>0.00%</b>		
			911,976	989,239	922,311	1.13%		
	<b>TOTAL PUBLIC WORKS</b>		<b>911,976</b>	<b>989,239</b>	<b>922,311</b>	<b>1.13%</b>		
	SALARIES		393,870	460,888	402,654	2.23%		
	EXPENSES		518,106	528,351	519,657	0.30%		

**HUMAN SERVICES**

**Board of Health**

51		SALARIES	14,373	14,717	14,717	2.39%		
52		EXPENSES	21,325	22,420	22,420	5.14%		
		<b>Total</b>	<b>35,698</b>	<b>37,137</b>	<b>37,137</b>	<b>4.03%</b>		

<b>Council on Aging</b>								
53		SALARIES	9,171	9,557	9,557	4.20%		
54		EXPENSES	8,000	7,000	7,000	-12.50%		
		<b>Total</b>	<b>17,171</b>	<b>16,557</b>	<b>16,557</b>	<b>-3.58%</b>		

<b>Veterans Affairs</b>								
55		SALARIES	6,041	6,162	6,162	2.00%		
56		EXPENSES	19,472	19,472	19,472	0.00%		
		<b>Total</b>	<b>25,513</b>	<b>25,634</b>	<b>25,634</b>	<b>0.47%</b>		

			78,382	79,328	79,328	1.21%		
		<b>TOTAL HUMAN SERVICES</b>	<b>78,382</b>	<b>79,328</b>	<b>79,328</b>	<b>1.21%</b>		
		SALARIES	29,585	30,436	30,436	2.88%		
		EXPENSES	48,797	48,892	48,892	0.20%		

**LIBRARY, PARKS & RECREATION**

<b>Library Operations</b>								
57		SALARIES	122,908	116,664	116,664	-5.08%		
58		EXPENSES	65,913	75,932	75,932	15.20%		
		<b>Total</b>	<b>188,821</b>	<b>192,596</b>	<b>192,596</b>	<b>2.00%</b>		

<b>Library Consortium</b>								
59		M.V.L. Consortium Dues	13,500	13,500	13,500	0.00%		

<b>Technical Expenses</b>								
60		<b>Total</b>	<b>30,250</b>	<b>37,546</b>	<b>37,546</b>	<b>24.12%</b>		

<b>Recreation Department</b>								
61		Rec. Other Purchased Service	11,400	11,400	11,400	0.00%		

<b>Parks Department</b>								
62		<b>Total</b>	<b>62,500</b>	<b>71,500</b>	<b>62,500</b>	<b>0.00%</b>		

<b>Memorial Day Committee</b>								
63		Expenses	700	700	700	0.00%		

			307,170.72	327,242.00	318,242.00	3.60%		
		<b>TOTAL LIBRARY &amp; RECREATION</b>	<b>307,170.72</b>	<b>327,242.00</b>	<b>318,242.00</b>	<b>3.60%</b>		
		SALARIES	122,907.72	116,664.00	116,664.00	-5.08%		
		EXPENSES	184,263.00	210,578.00	201,578.00	9.40%		

**DEBT & INTEREST**

<b>Long Term Principal</b>								
64		Long Term Principal	139,744	137,878	137,878	-1.34%		



<b>Long Term Interest</b>						
65	Long Term Interest	44,175	37,975	37,975	-14.04%	

<b>Temporary Loan Interest</b>						
66	Temporary Loan Interest	3,774	3,774	3,774.00	0.00%	

<b>TOTAL DEBT &amp; INTEREST</b>		<b>187,693</b>	<b>179,627</b>	<b>179,627</b>	<b>-4.30%</b>	
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**INSURANCE & ASSESSMENTS**

<b>County Retirement</b>						
67	County Retirement System	365,094	386,855	386,855	5.96%	

<b>Group Health Insurance - 914</b>						
68	Group Health Insurance	386,428	426,428	405,749	5.00%	

<b>Unemployment Account</b>						
69	Unemployment	20,000				

<b>FICA Town Share</b>						
70	Medicare Town Share	36,720	37,638	37,638	2.50%	

<b>Bldg./Vehicle Liab. Ins/Workers Compensation, Etc</b>						
71	Bldg./Vehicle Liab. Ins.	147,644	162,408	162,408	10.00%	

<b>TOTAL INSURANCE &amp; ASSESSMENTS</b>		<b>955,886</b>	<b>1,013,329</b>	<b>992,650</b>	<b>3.85%</b>	
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<b>Total Budget</b>		<b>13,059,629</b>	<b>14,599,569</b>	<b>13,924,125</b>	<b>6.62%</b>	
		13,059,629	14,599,569	13,924,125	6.62%	

Municipal Salaries	2,250,054	2,533,556	2,377,563	5.67%	
Municipal Operations	1,373,224	1,459,816	1,344,977	-2.06%	
Insurance & Assessments	955,886	1,013,329	992,650	3.85%	
Municipal Operations - TOTAL	4,579,163	5,006,701	4,715,190	2.97%	
Municipal Debt & Interest	187,693	179,627	179,627	-4.30%	
Town Operations & Debt - TOTAL	4,766,856	5,186,328	4,894,817	2.68%	
Schools - Operations	8,130,742	9,252,662	8,868,729	9.08%	
Schools - Debt & Interest	162,031	160,579	160,579	-0.90%	
Schools Operations & Debt - TOTAL	8,292,773	9,413,241	9,029,308	8.88%	
Total Budget for the Fiscal Year	13,059,629	14,599,569	13,924,125	6.62%	





# FY25 Operating Budget

## Town of Dunstable

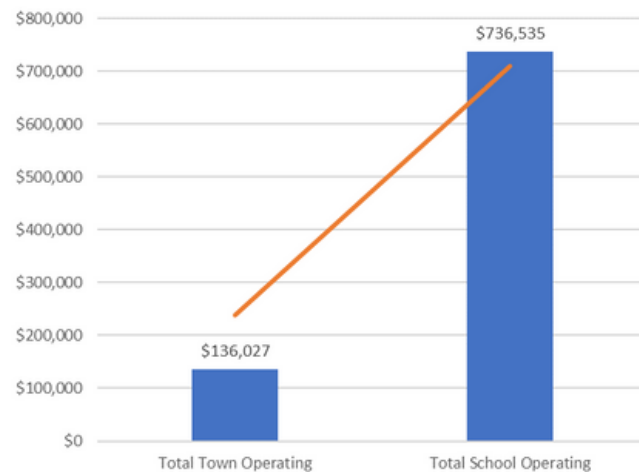
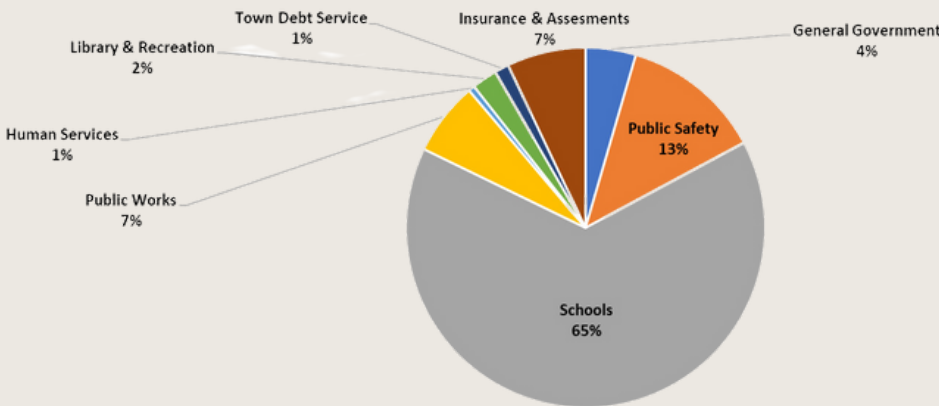


### EXPENSES

- The Municipal Operations FY25 budget increases by 2.97% or \$136,027:
  - Municipal Salaries - increase by \$127,509 or 5.67%
  - 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 \$736,535 or 8.88%
  - Greater Lowell Technical High School is level funded
  - Groton Dunstable Regional School District increases by \$736,535
    - \$839,535 or 10.84% increase in school assessment
    - \$101,547 or 53.93% decrease in capital
    - 9.13% increase overall

### Expenditure by Budget Category



The Regional School Districts' Assessments amount to 65% of the Town's overall budget totaling \$9,029,308

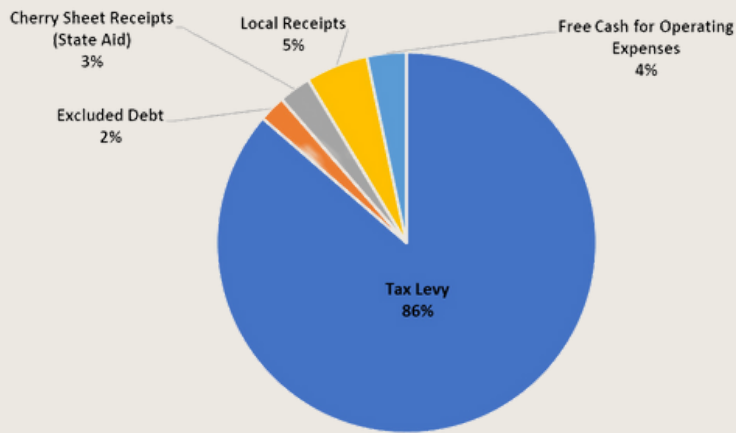
Town operations and debt makeup the remaining 35% at a total of \$4,894,817.

- 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 \$736,535 or 8.88%
- In addition to the 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)

### Major Town Budget Changes

- Regionalization of Treasurer/Collector, Town Clerk, and Dispatch results in significant savings
- Restoration of overnight police officer position and daytime per diem firefighter position
- Increases in employee related costs
  - 5% increase in health insurance
  - 6% increase in pension
- 10% increase in general liability insurance
- Increases in Public Health, Fire, IT, Library, Town Administrator

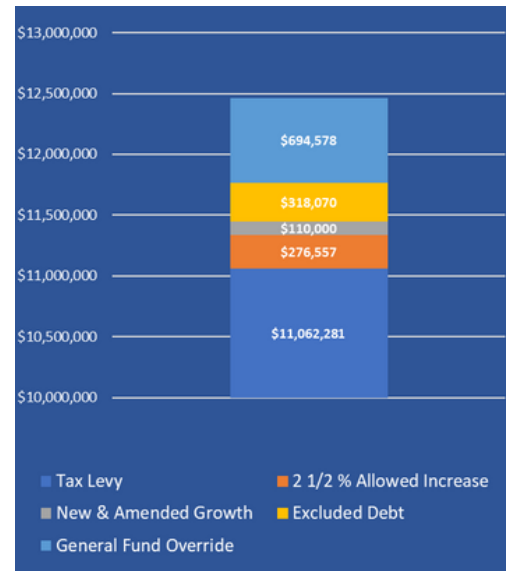
# REVENUE



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

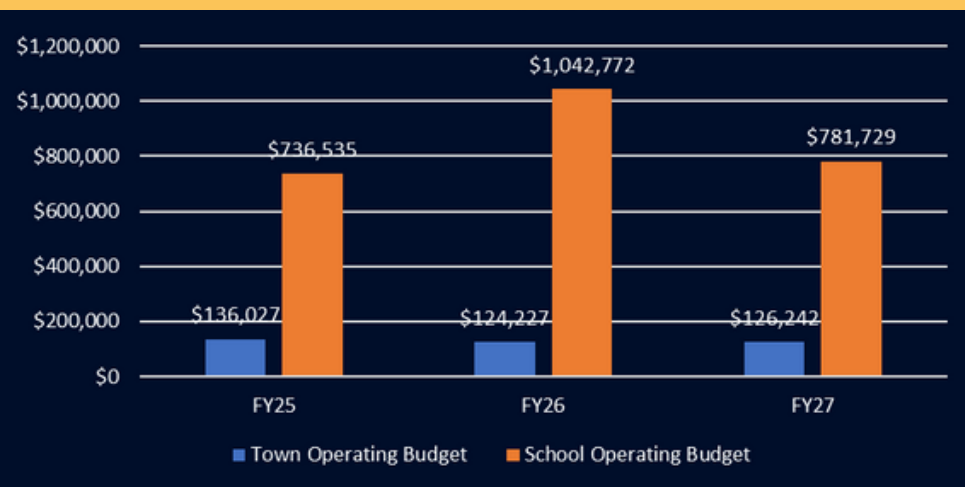
- Real Estate Taxes (tax levy plus excluded debt)
- Local Receipts
- Cherry Sheet Receipts (State Aid)
- Free Cash

# Tax Levy

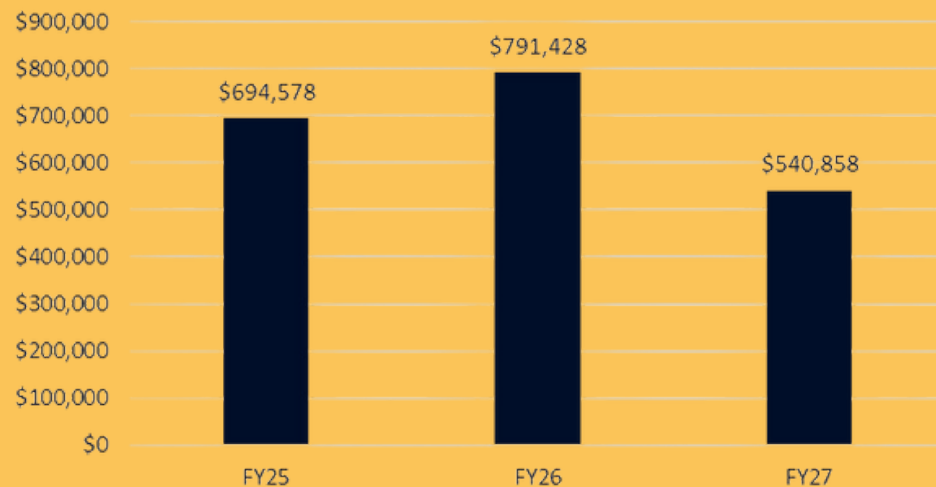


- Proposition 2½ allows the annual growth of the tax levy to increase by 2 1/2%, plus new growth. Dunstable's 2½ increase for FY25 is \$276,577.
- New growth is new development in the Town or improvements to properties that result in an increased assessed value. New growth revenue planned for FY25 is \$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 \$694,578 GENERAL FUND OVERRIDE TO BALANCE. IN OTHER WORDS, IT RELIES ON AN INCREASE OF \$694,578 OVER AND ABOVE THE LIMITS OF PROPOSITION 2½.

# FINANCIAL FORECAST



# General Fund Override



**TOTAL 3-YEAR OVERRIDE: \$2,026,865**

	Tax Increase without override	Tax Increase with override	Total
FY25	\$389.78	\$568.16	\$957.94
FY26	\$330.32	\$647.42	\$977.74
FY27	\$330.32	\$442.64	\$772.96
Total	\$1,050.42	\$1,658.22	\$2,708.64

TOWN OF DUNSTABLE

# FY25 OPERATING BUDGET

SPECIAL TOWN MEETING  
MARCH 26, 2024



## THE AGENDA



BACKGROUND



MAJOR CHANGES



PROCESS



FORECAST



EXPENDITURES



CAPITAL NEEDS



REVENUES



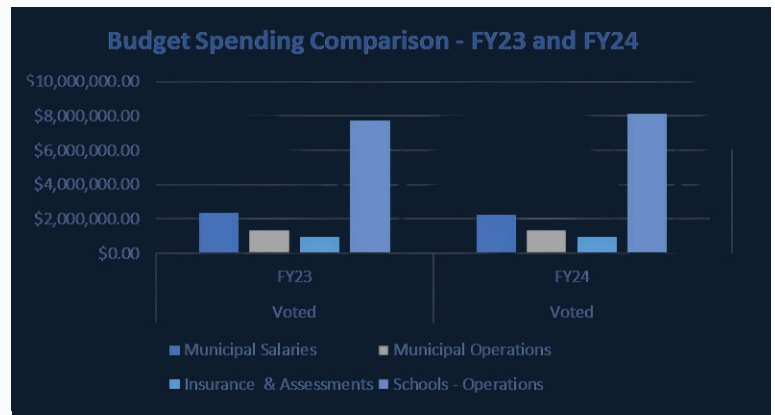
IMPACTS



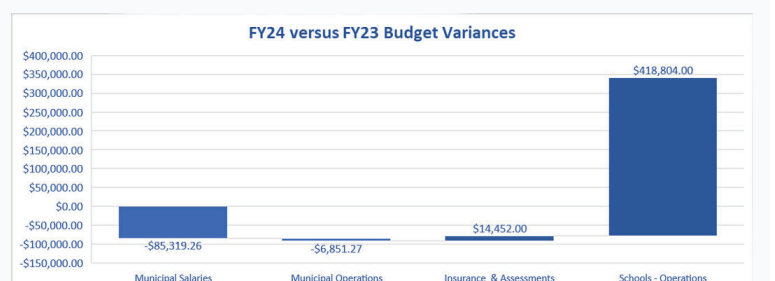
# BACKGROUND

## 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)



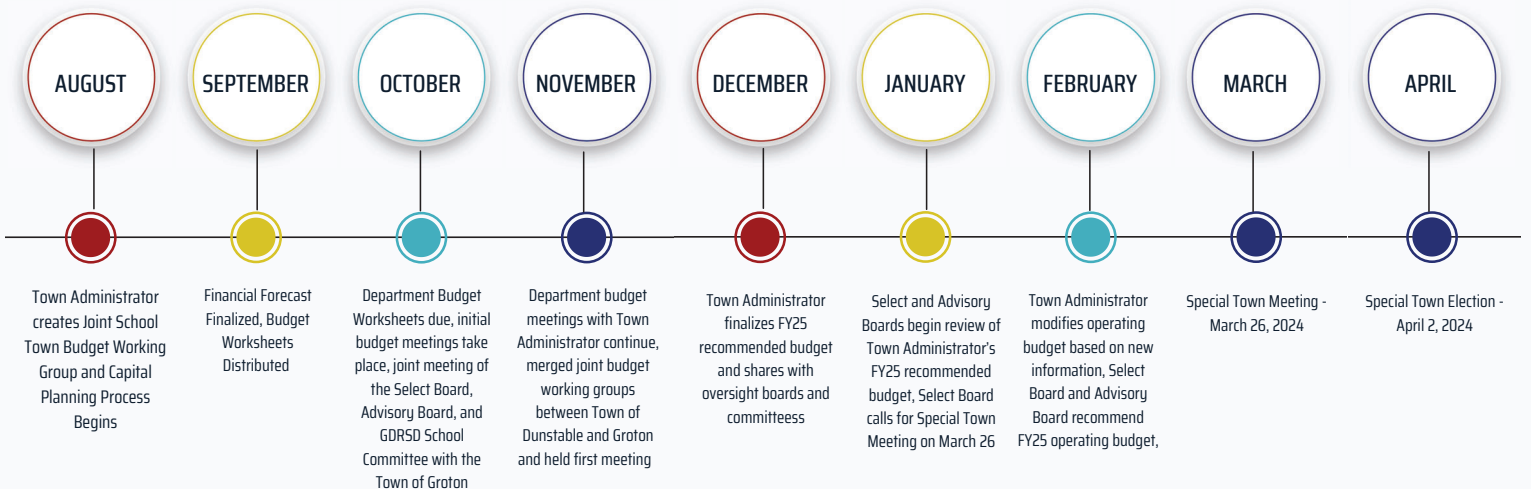
## HIGHWAY, PARKS, SELECTMEN, TREASURER/COLLECTOR REDUCED

- 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

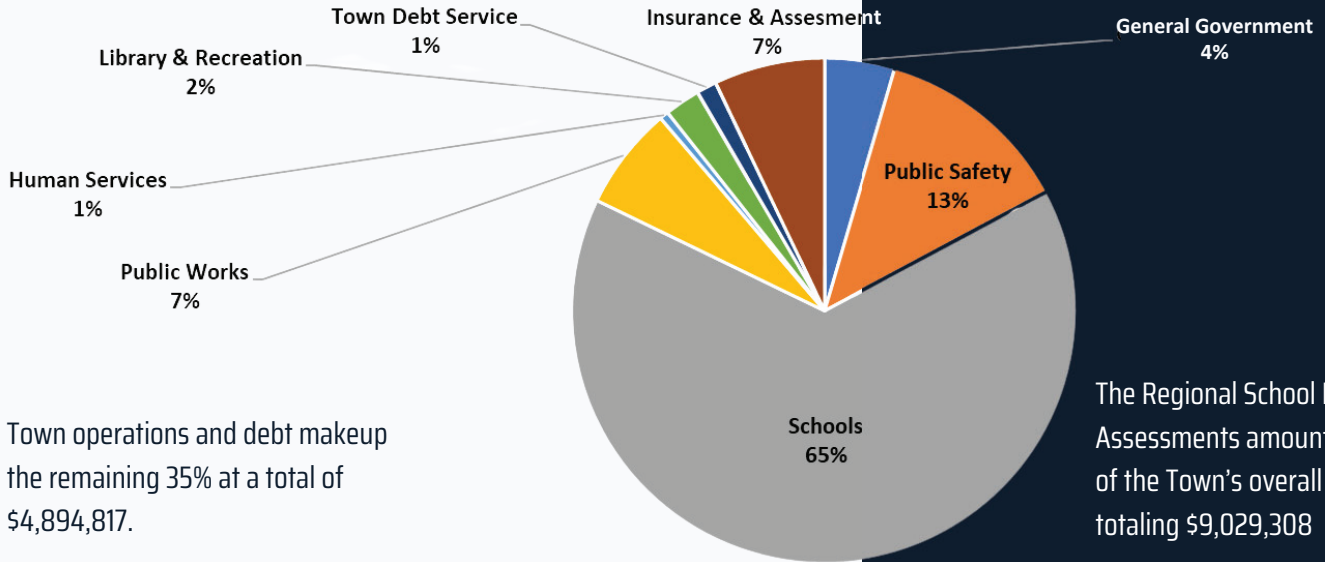
- Town department budgets were reduced to \$4,715,190
  - Department requests were reduced by \$291,511
  - 2.97% overall increase to Town budgets
- School Districts' budget assessments reduced to \$9,029,308
  - Schools' requests were reduced by \$383,933
  - 8.88% overall increase to School Districts' requested budgets
- Total Town department and School Districts' budget: \$13,924,125
  - 6.62% or \$864,496 increase
- Reduced overall budget deficit to \$694,578 with capital investments
  - Decreased deficit and override needed by \$566,761



# FY25 BUDGET REVIEW

# EXPENDITURES

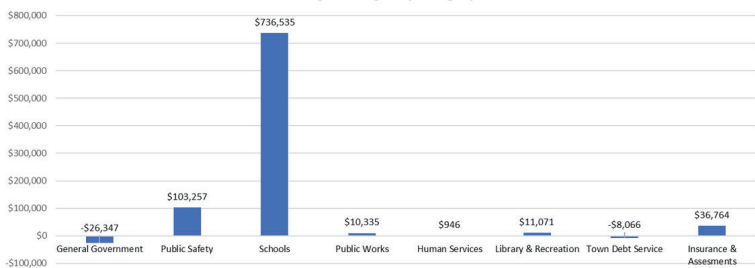
## BUDGET BY CATEGORY



# 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 \$736,535 or 8.88%
- 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 Changes by Category

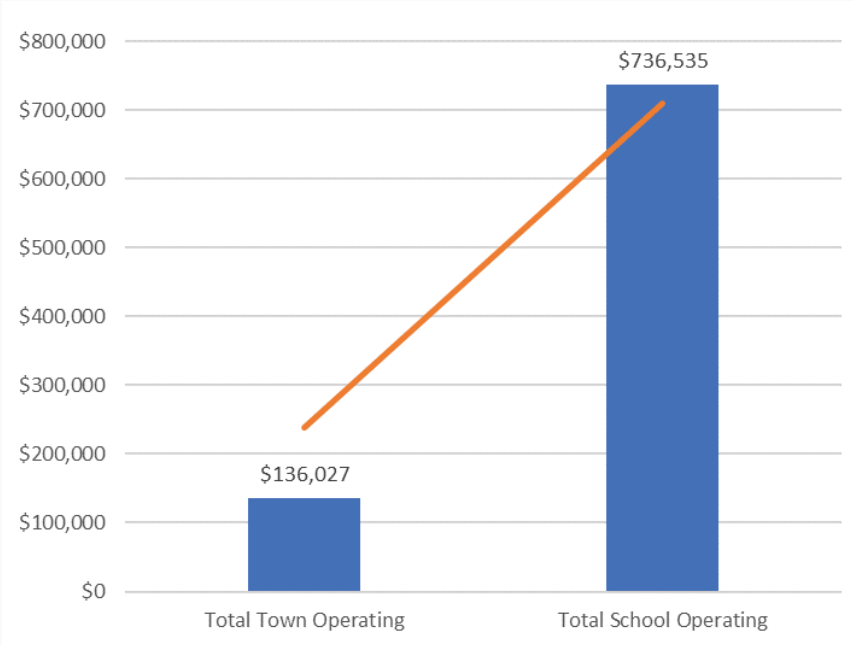


# BUDGET BY CATEGORY

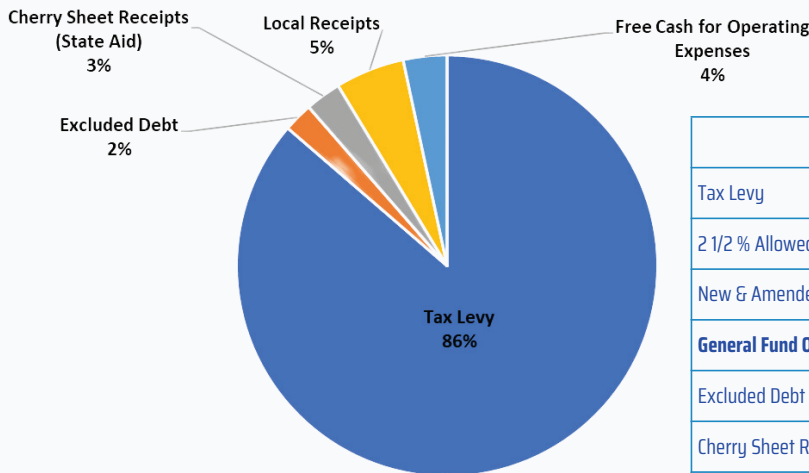
Budget Category	FY24	FY25	\$ Change	% Change
General Government	660,102	\$633,755	-\$26,347	-3.99%
Public Safety	1,665,647	\$1,768,904	\$103,257	6.20%
Schools	8,292,773	\$9,029,308	\$736,535	8.88%
Public Works	911,976	\$922,311	\$10,335	1.13%
Human Services	78,382	\$79,328	\$946	1.21%
Library & Recreation	307,171	\$318,242	\$11,071	3.60%
Town Debt Service	187,693	\$179,627	-\$8,066	-4.30%
Insurance & Assessments	955,886	\$992,650	\$36,764	3.85%
<b>Total Town Expenditures</b>	<b>13,059,629</b>	<b>\$13,924,125</b>	<b>\$864,496</b>	<b>6.62%</b>

# 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 \$736,535 or 8.88%
  - Greater Lowell Technical High School is level funded
  - Groton Dunstable Regional School District increases by \$5736,535
    - \$839,535 or 10.84% increase in school assessment
    - \$101,547 or 53.93% decrease in capital
    - 9.13% increase overall



## REVENUE



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

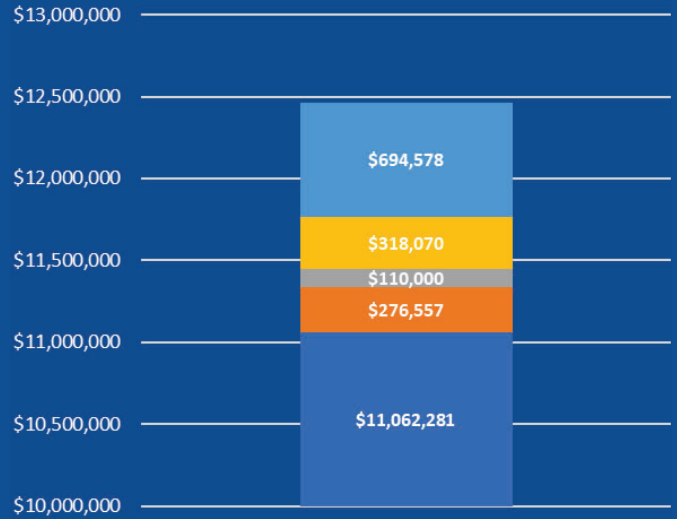
	FY24	FY25	\$ Change	% Change
Tax Levy	\$10,685,152	\$11,062,281	\$377,129	3.53%
2 1/2 % Allowed Increase	\$267,129	\$276,557	\$9,428	3.53%
New & Amended Growth	\$110,000	\$110,000	\$0	0.00%
<b>General Fund Override</b>	<b>\$0</b>	<b>\$694,578</b>	<b>\$694,578</b>	
Excluded Debt	\$326,394	\$318,070	-\$8,324	-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%
<b>Total</b>	<b>\$13,091,953</b>	<b>\$14,076,682</b>	<b>\$984,729</b>	<b>7.52%</b>

# 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	\$694,578	\$694,578	
Excluded Debt	\$326,394	\$318,070	-\$8,324	-2.55%
<b>Total</b>	<b>\$11,388,675</b>	<b>\$12,461,486</b>	<b>\$1,072,811</b>	<b>9.42%</b>

- 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 \$694,578 general fund override to balance. In other words, it relies on an increase of \$694,578 over and above the limits of Proposition 2½.

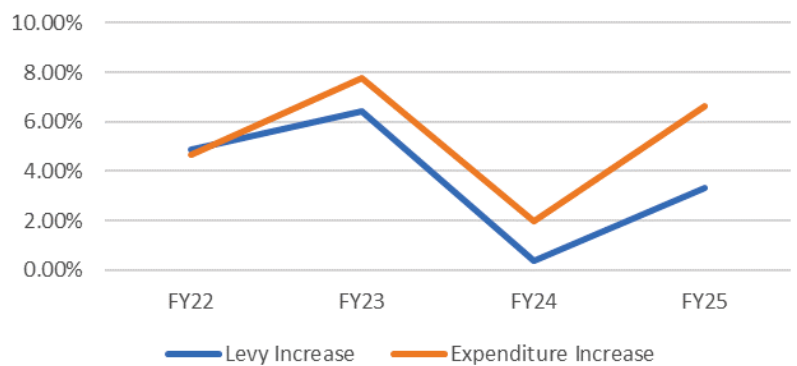
# TAX LEVY



- 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%	6.62%

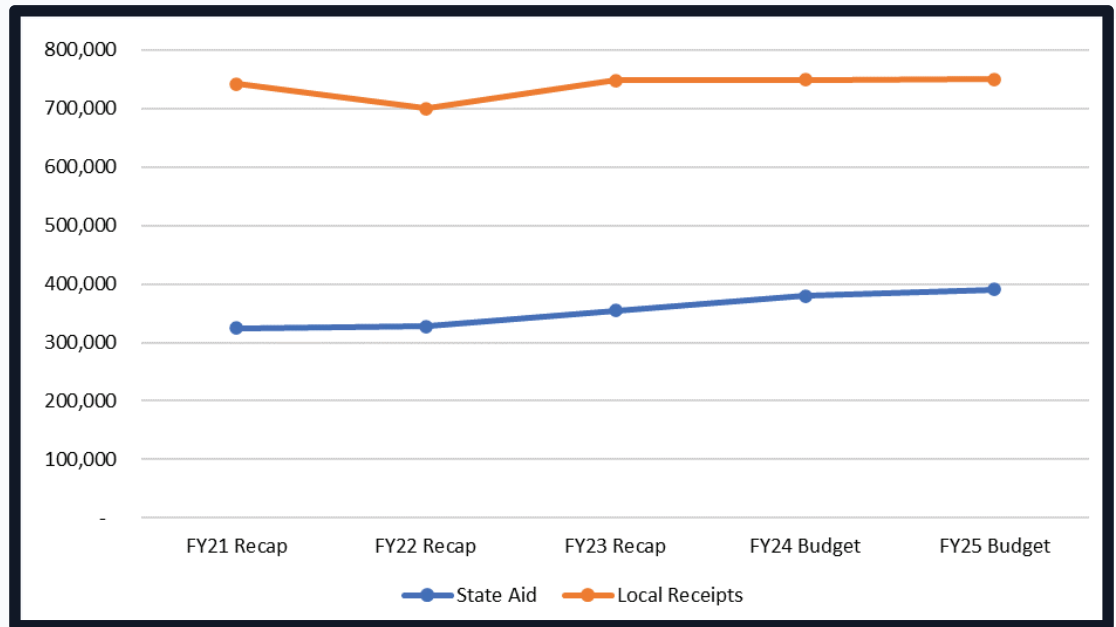
# REVENUE

## 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

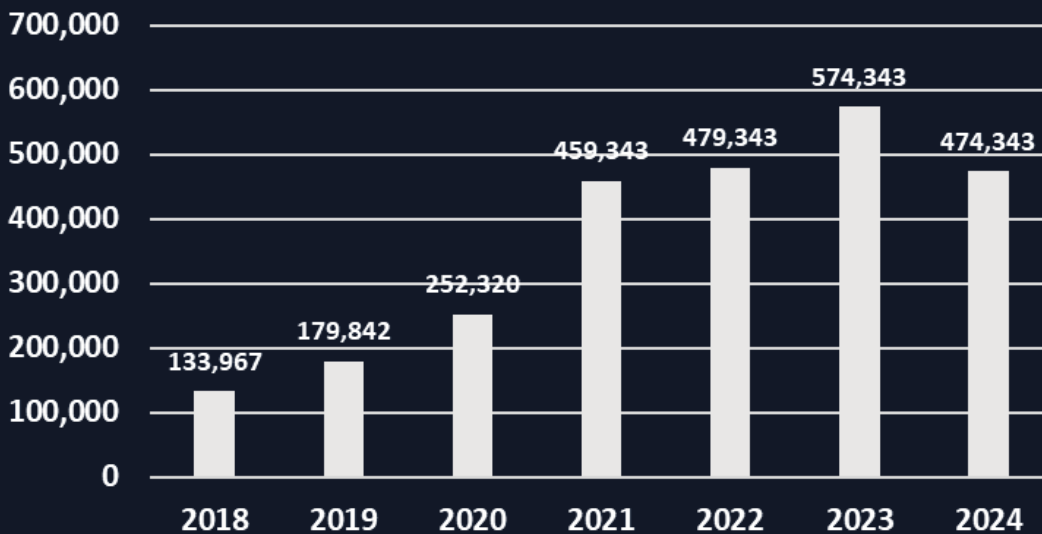
Local receipts, over this same period of time, has remained flat at \$750,000

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



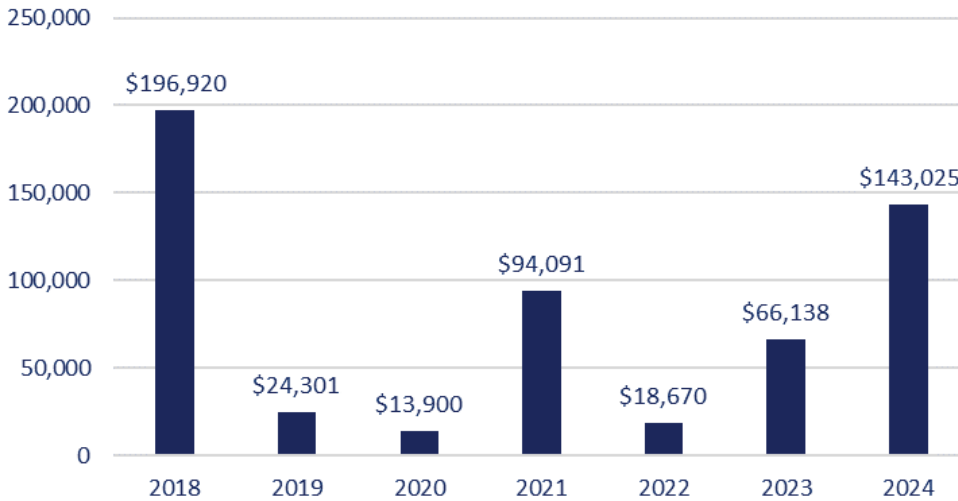
# REVENUE

## 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



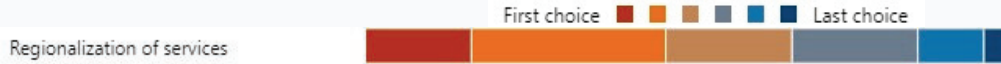
## EXPLANATION OF MAJOR BUDGET CHANGES

# 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%. These increases are based on the original assessment, not the recently reduced assessment. For capital expenses, FY26 and FY27 are funded at FY24 levels at \$188,281.

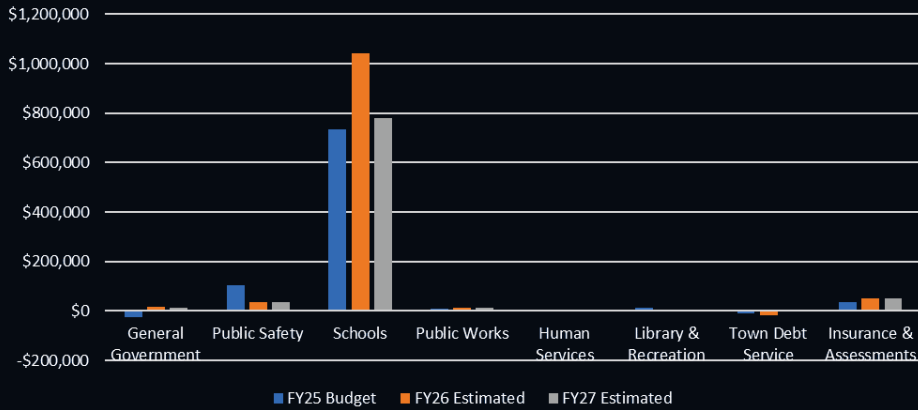
### REVENUES

- 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 override needs in each of these years are in the amount of \$791,428 and \$540,858 respectively.**

# FINANCIAL FORECAST

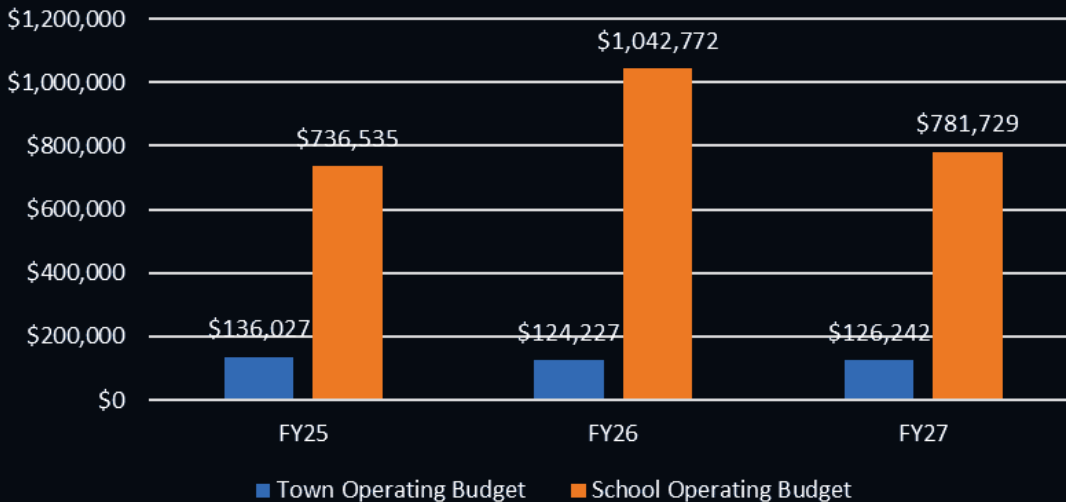
## INCREASES BY BUDGET CATEGORY FY25-FY27



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	\$736,535	\$1,042,772	\$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
<b>Total Town Budget</b>	<b>\$864,496</b>	<b>\$1,149,343</b>	<b>\$908,057</b>

# FINANCIAL FORECAST

## TOWN AND SCHOOL BUDGET INCREASES FY25-FY27



	FY25	FY26	FY27
Town	2.97%	2.63%	2.61%
School	8.88%	11.55%	7.76%
Total	6.62%	8.25%	6.02%

# FINANCIAL FORECAST

## OVERRIDE BY YEAR

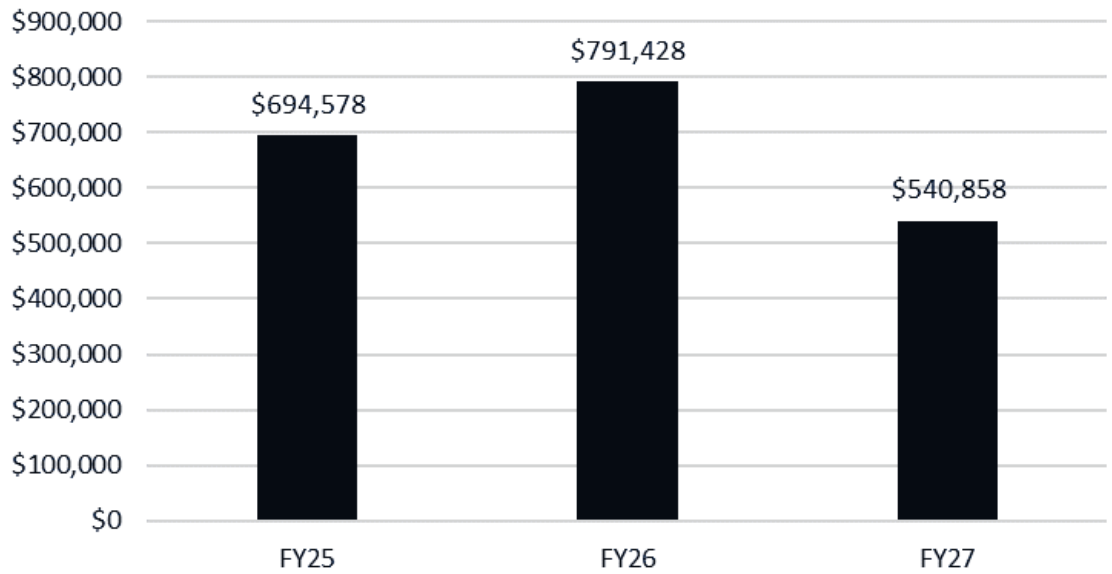
Based on the FY25 Town budget and FY26 and FY27 forecast, there is a need for a general fund override over the next 3 years in the following amounts:

FY25 - \$694,578

FY26 - \$791,428

FY27 - \$540,858

In total, after most recent reductions of the school assessment over the next three years an override in the amount of **\$2,026,865** is needed.



## MAGNITUDE OF FY25 DEFICIT

# \$694,578

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**

Fire Department Budget

**\$363,463**

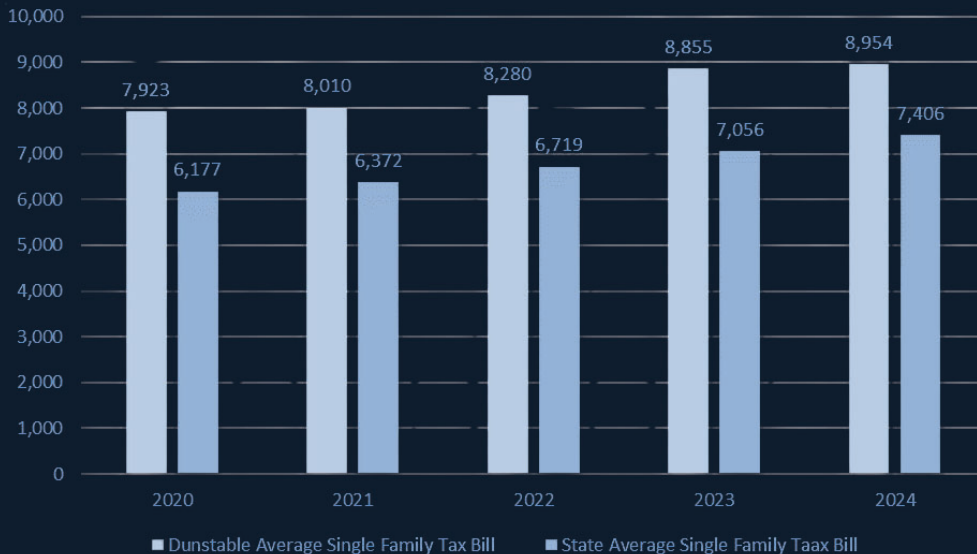
Highway Department Budget

**\$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. This is 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. This is 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. This is an increase of \$330.32 increase from FY26.



## TOTAL INCREASE:

- **Over the three years, the total increase to the average single family tax bill without an override is estimated to be \$1,050.42**

# ESTIMATED OVERRIDE IMPACTS BASED ON FY24 AVERAGE ASSESSMENT AND TAX RATE

1

## FY25 OVERRIDE REQUEST: \$694,578

- The FY24 average single family tax bill with CPA is \$9,222.56. With an additional \$694,578, in FY25, it will increase to \$9,790.72, an increase of \$568.16

2

## FY26 OVERRIDE REQUEST: \$791,428

- In FY26, with an additional \$791,428 the average single family tax bill with CPA will increase to \$10,438.14, an increase of \$647.42.

3

## FY27 OVERRIDE REQUEST: \$540,858

- In FY27, with an additional \$540,858, the average single family tax bill with CPA will increase to \$10,880.78, an increase of \$442.64.



## TOTAL OVERRIDE OVER 3-YEARS: \$2,026,865 (LESS THAN \$2,074,351 OVERRIDE REQUEST ON THE BALLOT)

- **Over the three years, the total increase to the average single family tax bill will be \$1,658.22.**

# ESTIMATED TOTAL TAX INCREASES

1

FY25 AVERAGE SINGLE FAMILY TAX INCREASE: \$957.94

2

FY26 AVERAGE SINGLE FAMILY TAX INCREASE: \$977.74

3

FY27 AVERAGE SINGLE FAMILY TAX INCREASE: \$772.96



TOTAL 3-YEAR AVERAGE SINGLE FAMILY TAX INCREASE: 2,708.64

# ESTIMATED TOTAL TAX INCREASES

## TAX INCREASE SUMMARY

	Tax Increase without override	Override increase	Total
FY25	\$389.78	\$568.16	\$957.94
FY26	\$330.32	\$647.42	\$977.74
FY27	\$330.32	\$442.64	\$772.96
Total	\$1,050.42	\$1,658.22	\$2,708.64

# 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 \$694,578

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 \$451,476**
- **Town's deficit is \$243,102**

### Town or school cover entire deficit

The Town or School budget absorbing the entire budget deficit of **\$694,578**

### 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 \$736,535, thus the deficit associated with the School District after offsetting the increase with the Town's new available revenue is **\$620,100**.

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**
  - **\$694,578 (entire deficit)**
  - **\$620,100 (65% of new available revenue)**
  - **\$451,476 (65% of bottom line deficit)**
- **Town**
  - **\$694,578 (entire deficit)**
  - **\$243,102 (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
<b>Total</b>	<b>\$119,344</b>

### 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**

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# Groton-Dunstable Regional School District FY25 Budget Outlook-Town Meetings Groton and Dunstable

Presented by Laura Chesson, Superintendent of Schools  
Kristin DeFrancisco Assistant Superintendent of Schools  
Sherry Kersey, Director of Finance & Operations  
March 26, 2024

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# TOTAL GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT BUDGET

Operating Budget	50,461,175.00
Debt Service	574,263.00
Capital	382,500.00
Total Budget	51,417,938.00

# GROTON ASSESSMENT

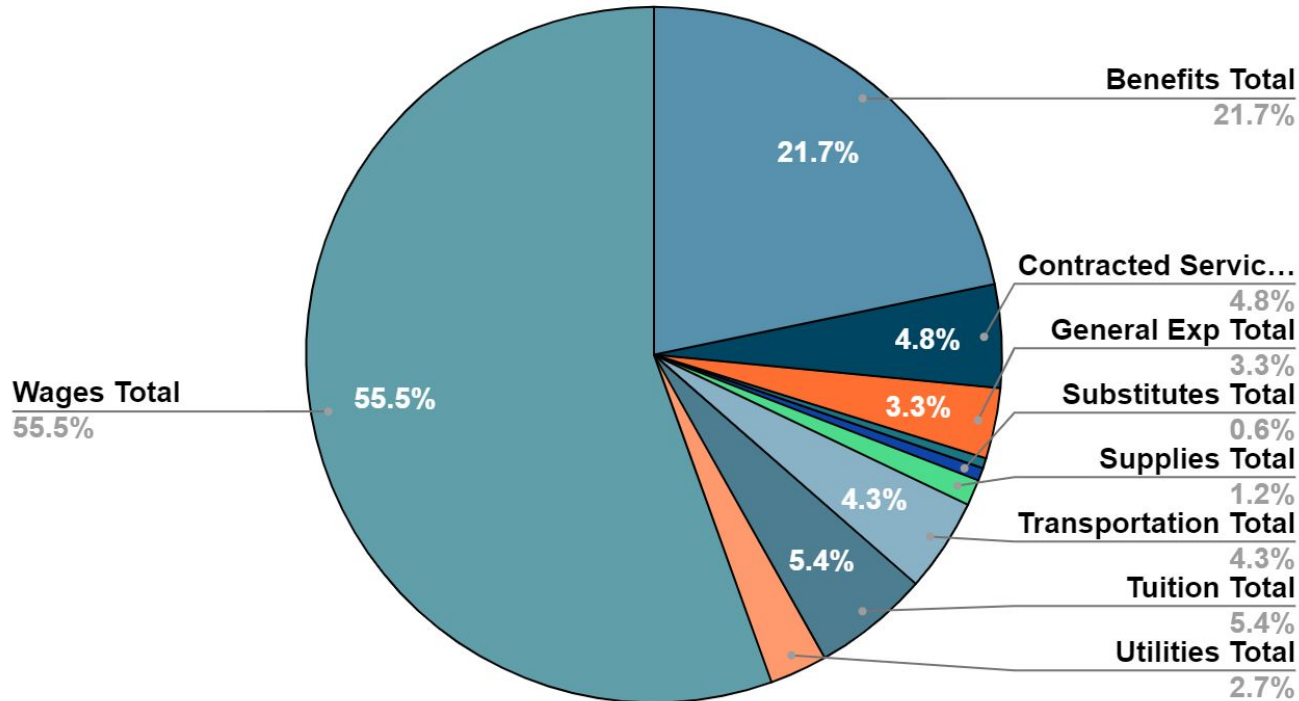
Operating Budget	28,509,638.00
Debt Service	445,156.00
Capital	295,767.00
Total Assessment	29,250,561.00

# DUNSTABLE ASSESSMENT

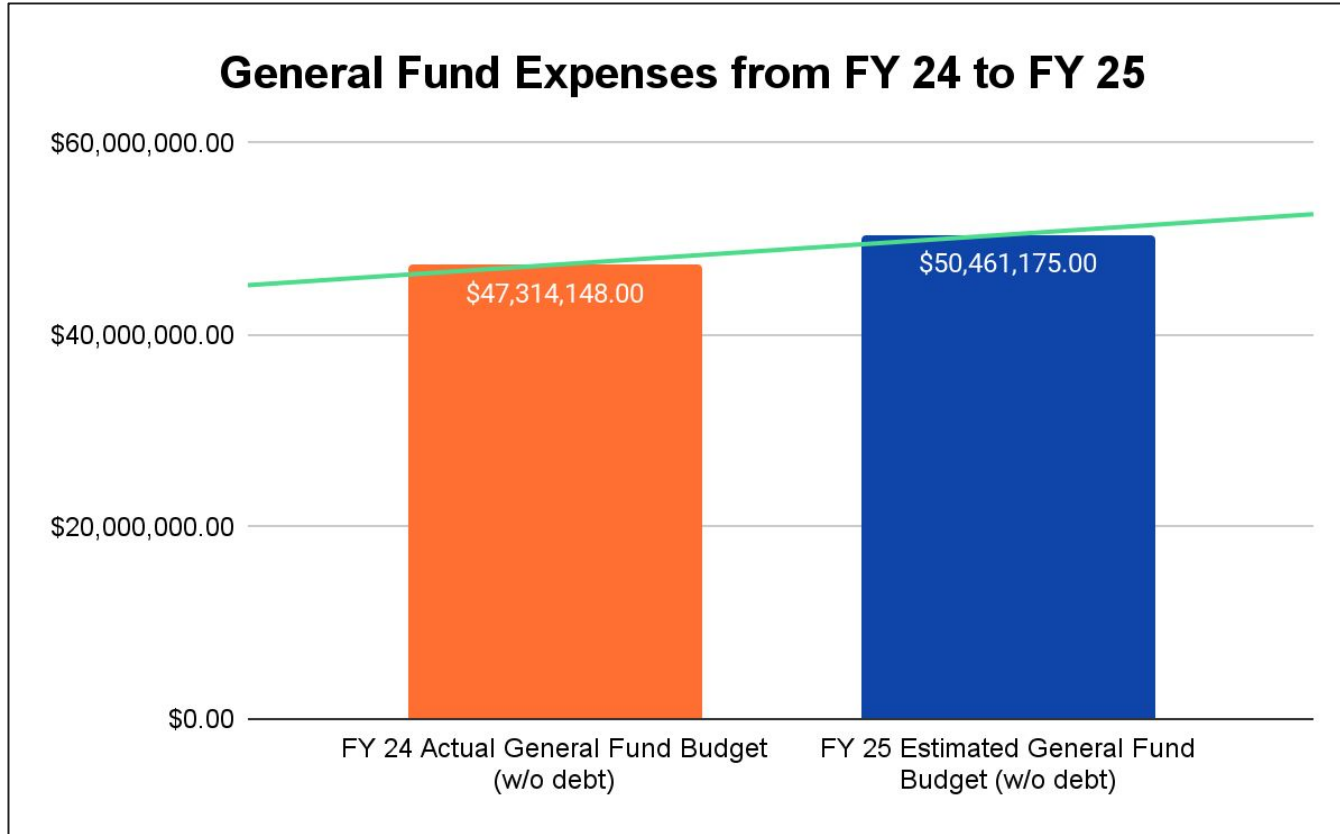
Operating Budget	8,582,256.00
Debt Service	128,696.00
Capital	86,733.00
Total Assessment	8,797,685.00

# What is the budget comprised of?

FY25 Budget Category By %



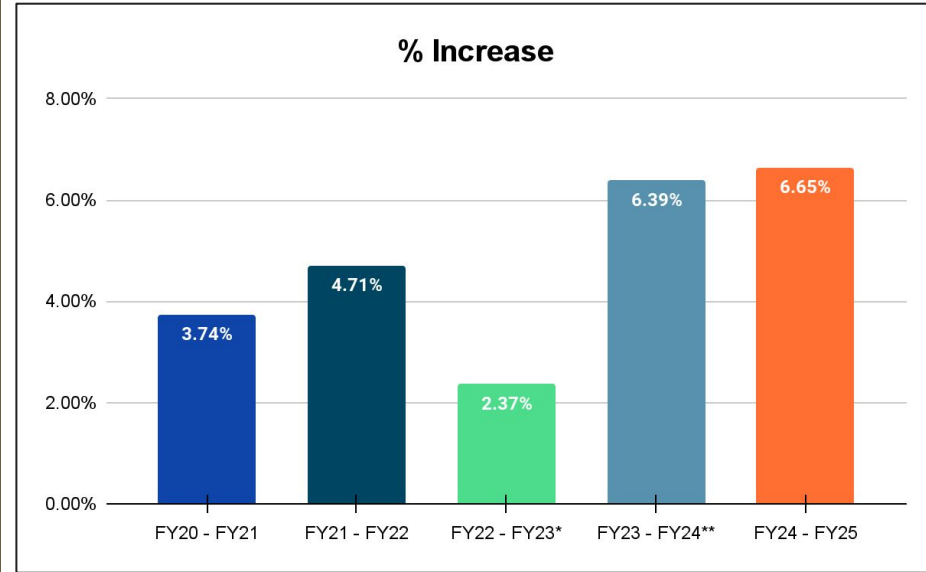
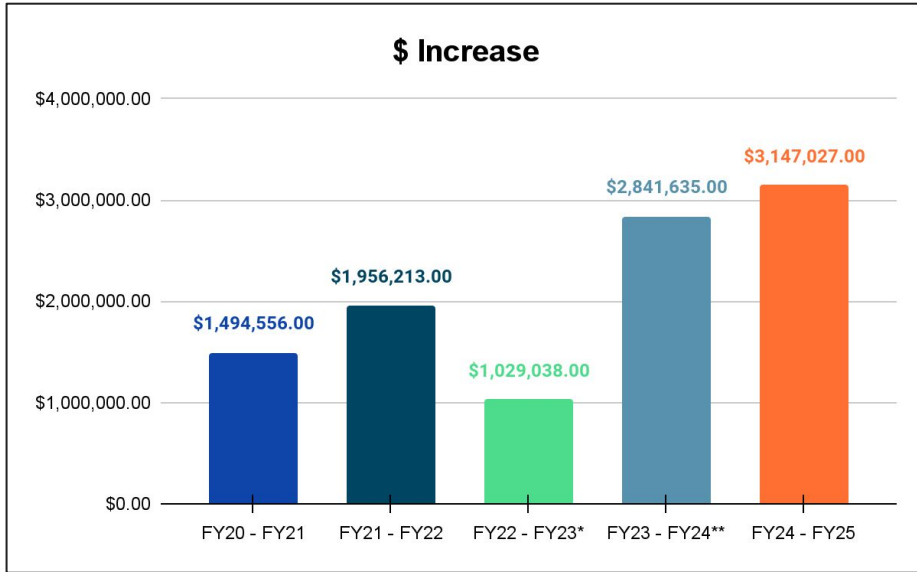
# FY24 Budget vs FY25 Proposed Budget



6.65% increase



# 5 Year Historical Budget Increases



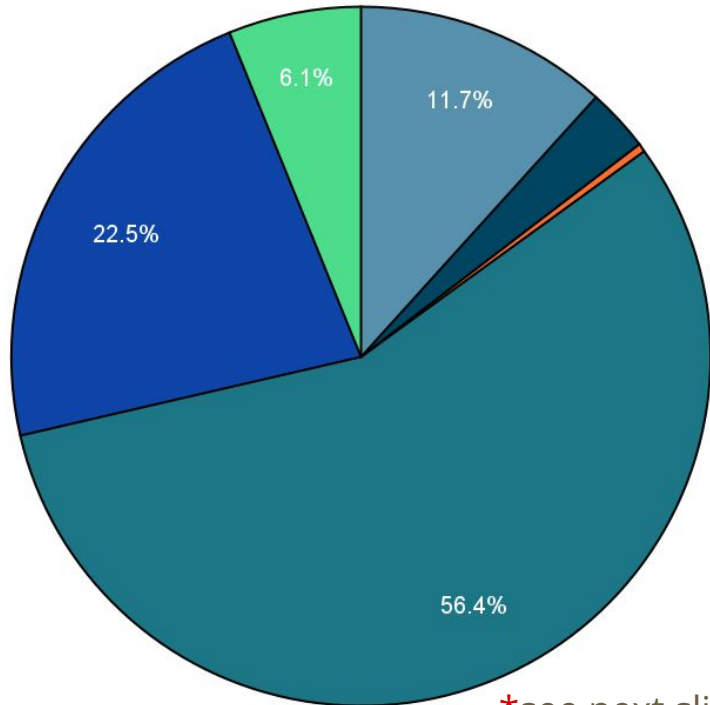
\*ESSER & ARPA funding available  
\*\*ESSER & ARPA gone - expenses added to General Fund

# **FY25 Considerations that have increased \$ implications**

- **Salary projections (negotiating with bargaining units)**
- **Health insurance (renewal increase will come soon)**
- **PFAS (\$100k in budget for mitigation steps prior to town water install)**
- **Change in 5 yr split due to change in 5 yr. Rolling average**
- **Change in local minimum contribution by state**

# FY25 - Summary of Major Drivers of Assessment Increase

## Assessment Increases



- Using Less E&D (\$911k to \$500k)
- Moving \$100k of Full Day Kindergarten Salaries to Operational Budget
- Anticipated New Positions\*
- Estimated Wages & Salaries Increases
- Health Insurance - Active & Retired
- Utilities (water usage & PFAS)

\*see next slide for positions

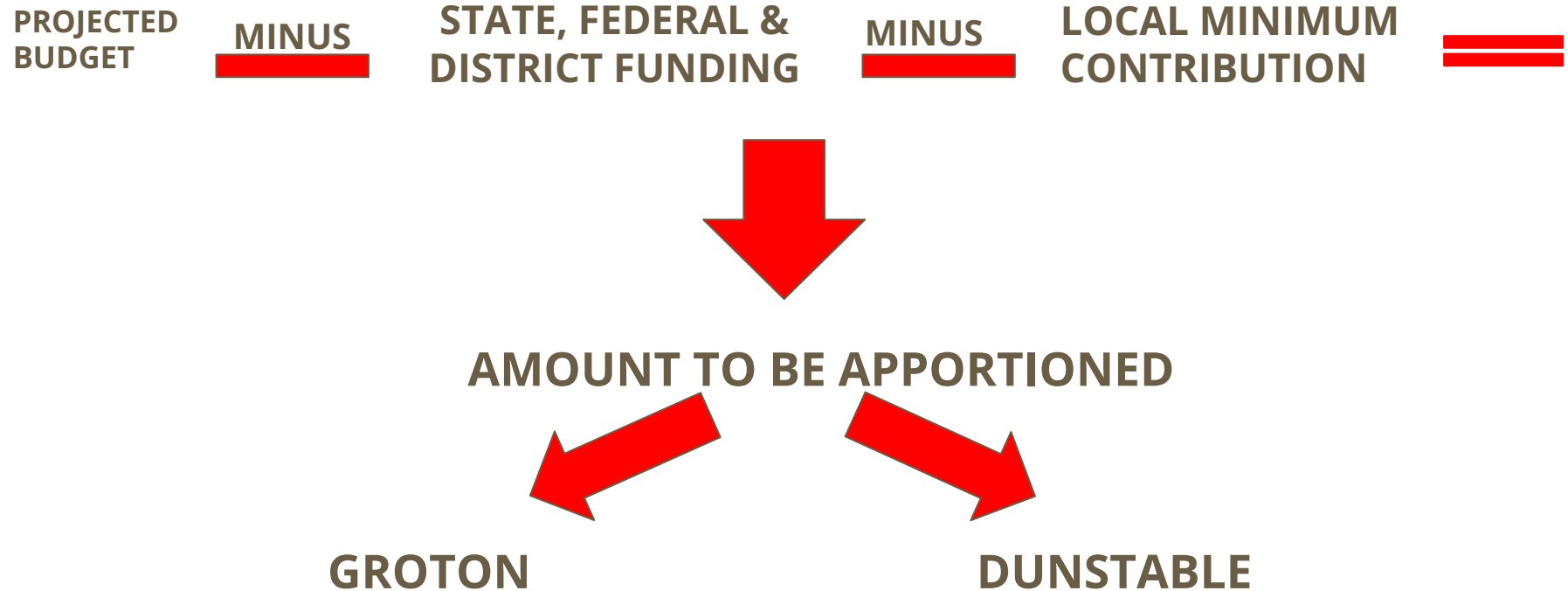
Major Driver	Assessment Increase
Using Less E&D (\$911k to \$500k)	\$400,000.00
Moving \$100k of Full Day Kindergarten Salaries to Operational Budget	\$100,000.00
Anticipated New Positions*	\$13,000.00
Estimated Wages & Salaries Increases	\$1,930,037.00
Health Insurance - Active & Retired	\$769,136.00
Utilities (water usage & PFAS)	\$209,615.00

# Anticipated new positions to meet current services

## Positions to be posted/filled by June 30th - replacing current positions

- 1.0 FTE Behavioral Interventionist (exchange for BCBA FTE) \$0  
Elementary - Both positions same salary budget
- 1.0 FTE ELL teacher position (exchange for team chair FTE) \$0  
Both positions same salary budget
- 0.4 FTE Administrative assistant Flo Ro due to incr. size \$13,000

# How are assessments for each towns calculated



# Budget vs. Assessment

## BUDGET

- ALL EXPENSES OF THE DISTRICT.
- MAJOR EXPENSES INCLUDE SALARIES, BENEFITS INCLUDING INSURANCE AND MIDDLESEX RETIREMENT.
- INCREASES IN CONTRACTED SERVICES
- CHANGES IN OUT OF DISTRICT TUITIONS
- INCREASES IN TRANSPORTATION
- MAINTENANCE OF BUILDINGS AND UTILITY COSTS

## ASSESSMENT

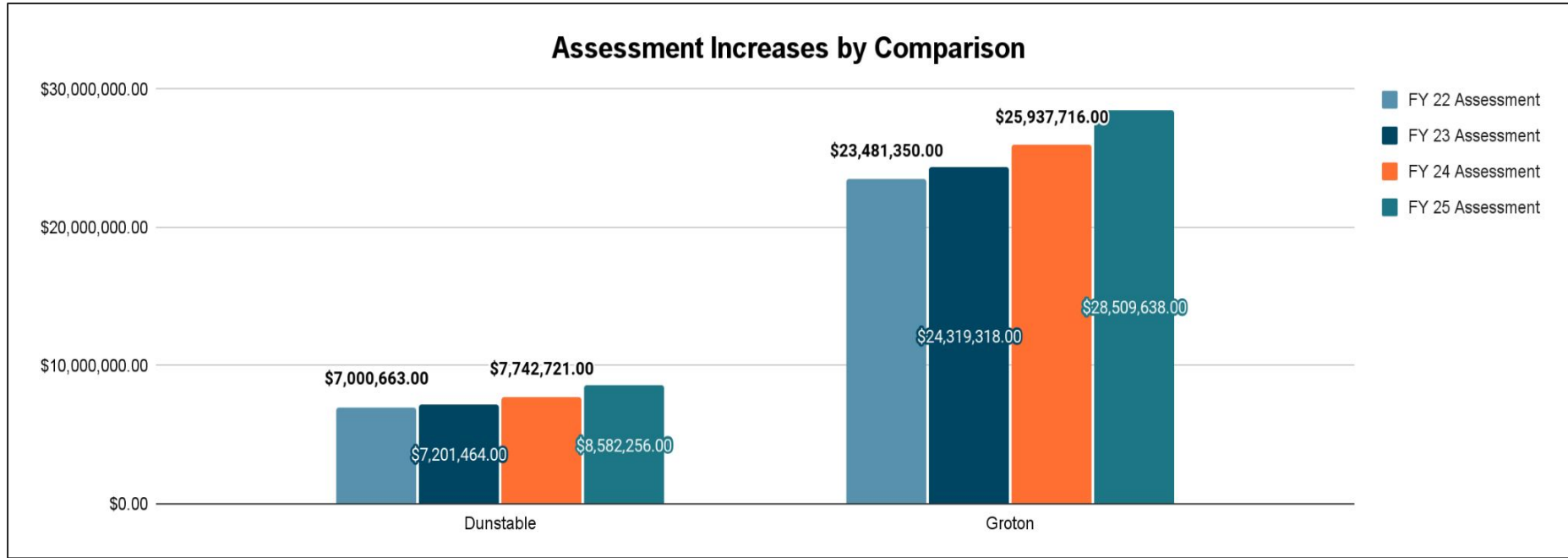
- AFTER ALL FEDERAL, STATE AND SCHOOL DISTRICT REVENUES ARE ESTIMATED, THE REMAINING AMOUNT NEEDED TO BALANCE THE PROPOSED BUDGET ARE ASSESSMENTS TO BOTH TOWNS.
- THE MINIMUM REQUIRED CONTRIBUTION MUST BE ASSESSED FIRST TO BOTH TOWNS
- THE REMAINDER IS ASSESSED BASED ON A 5 YEAR ROLLING AVERAGE OF STUDENT POPULATION FROM BOTH TOWNS.

# Enrollment - 5 year rolling average FY 24 to FY 25

Regional Agreement dictates a 5 year rolling average of certified October 1st enrollment.

FY24	Dunstable	22.74%
	Groton	77.26%
FY25	Dunstable	22.82%
	Groton	77.18%

# Estimated Assessment Comparisons Over Time



Town	FY 22-23 Assessment % Increase	FY 23-24 Assessment % Increase	FY 24-25 Assessment % Increase
Dunstable	2.87%	7.52%	10.84%
Groton	3.57%	6.65%	9.92%



# This is not a one year problem

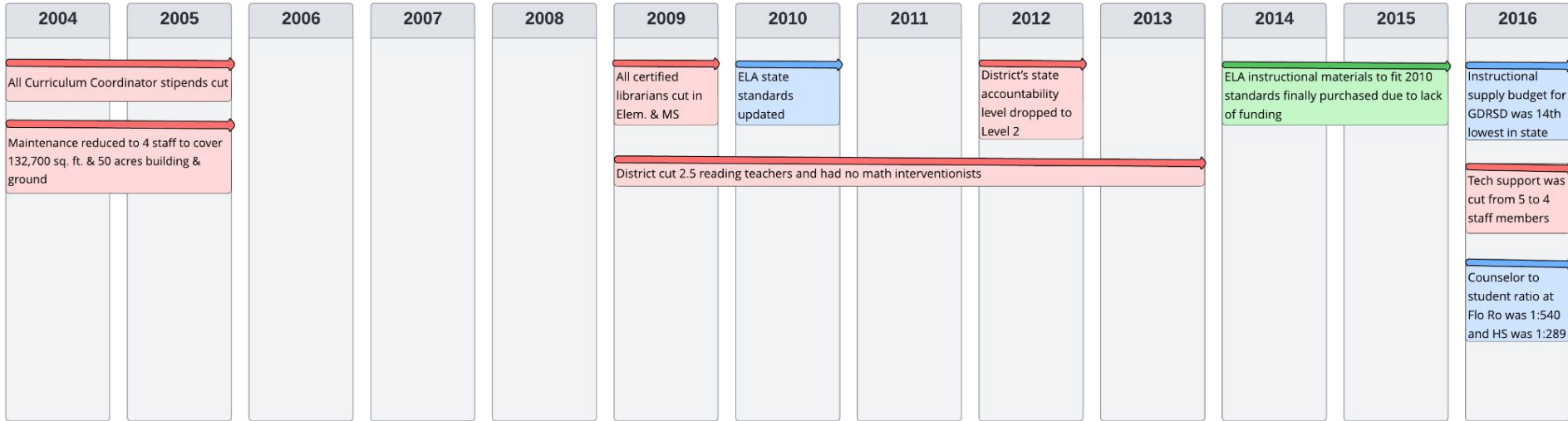
- The towns have estimated town revenues for the next 3 years.
- The school district has estimated town assessments for the next 3 years.
- The FY25-FY27 comparisons illustrate a deficit between the two estimates that occurs every year.
- School Leadership Team **is committed** to stay within our projections and that **any future unplanned increases need to be balanced with a corresponding reductions.**

# What happens if override votes are not successful?

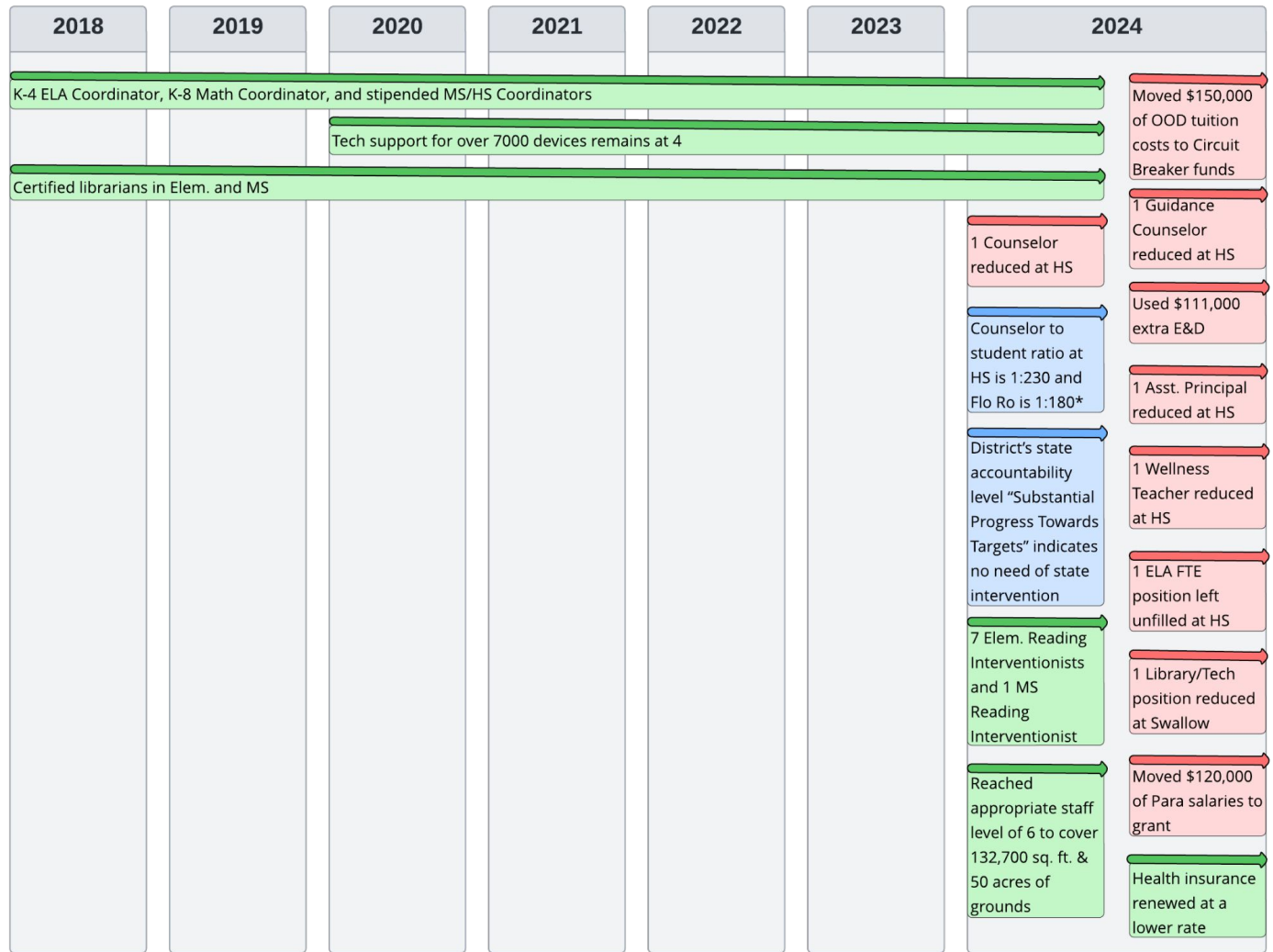
# Introduction

- NONE of the options listed here are without **significant** impact to students, teachers, and remaining staff members.
- Focus for reductions varied by grade level
- High school focused on keeping academic class sizes below 30 and had to control impact of reduction of staffing from last fiscal year. Attempted to make reductions which would not result in class sizes above 30.
- Middle school attempted to spread impact across all areas of the school and attempted to make reductions spread across the board.
- Flo Ro and Swallow Union focused on keeping academic class sizes at current level and making reductions elsewhere.

# Where we were....



# Where we are



\*Counselor added in anticipation of enrollment increase to 645 - then ratio would be 1:215

# Where are we going?

- This presentation will outline the proposed reductions that will be necessary if the override for the operational budget does not pass.
- The following information should be reviewed with the understanding that the proposed FY 25 budget is level services. No new programs or services was recommended.

# Reduction Targets

- Central Office and District Wide Resources \$1,142,000
- GDRHS \$699,980
- GDRMS \$722,560
- Flo Ro \$519,340
- Swallow Union \$316,120

# Reduction Impacts of Changes in Teaching Positions

## Reduction of 3 HS teachers (Reminder: 4 teachers were reduced in FY24)

- High school class sizes of 30 - 31
- Reduction of electives
- Study halls will take place of some classes
- Reduced ability for competitive college applicants

## Reduction of 9 MS Teachers =

- Middle school class sizes of 30 - 31
- Cuts in arts, music, PE, and integrated arts.
- Students in minimally supervised study halls

## Reduction at Elementary

- Significant reduction in general education supports = impact student scores on MCAS, Dibels, and IXL assessments, and student achievement.
- Significant reduction in behavioral and social/emotional support combined with large class sizes = negatively impact learning in classrooms.



# Reduction Impacts of Changes in Fees

**INCREASE IN....**

**DECREASE IN .....**

**\$700 ATHLETIC FEES** 

**STUDENTS ABLE TO PARTICIPATE  
IN SPORTS**

**\$400 ACTIVITY FEES** 

**STUDENTS IN CHAMBER  
CHOIR/ROBOTICS**

**\$400 ACTIVITY FEES** 

**LESS EXTRACURRICULARS THAT  
HELP STUDENTS DEVELOP  
COMPETITIVE APPLICATIONS**

# Reduction Impacts of Changes in Other Areas

- **Decrease in special education team chair = reduction of family/school communication**
- **Decrease of related service providers = services being provided to students with IEPs in larger groups**
- **Decrease of related service providers and special education teachers = less groups for IEP services thus impacting scheduling options**
- **Decrease in special educators, related service providers, and counselors and nurses = less effective communication and collaboration supporting students**

# Reduction Impacts of Changes in Other Areas con....

- **Decrease in technology support will = increase in mean time to repair of technology issues**
- **Decrease in maintenance support = increase in mean time to repair of building issues**
- **Decrease in administrative assistant support in Central Office =**
  - **slower processing of medicare claims,**
  - **new student registration,**
  - **ordering of district supplies,**
  - **resolution of health insurance issues,**
  - **on-boarding of new staff, distribution of reports to DESE, parents, and teachers,**
  - **reduction in ability to process grant applications**

# What will be the projected impact to FY 26 and FY 27?

- The deficit in FY 26 will be \$1.8 million (est. reduction 10 staff positions) and in FY 27 will be \$1.4 million (est. reduction 9 staff positions)
- Using the proportional method of allocating reductions the estimates would be:

○ Central office/district resources	FY26 \$600,000	FY27 \$420,000
○ GDRHS	FY26 \$558,000	FY27 \$434,000
○ GDRMS	FY26 \$576,000	FY27 \$448,000
○ Florence Roche	FY26 \$414,000	FY27 \$322,000
○ Swallow/Preschool	FY26 \$252,000	FY27 \$196,000