



TOWN OF DUNSTABLE

FY2026 TOWN ADMINISTRATOR'S RECOMMENDED OPERATING BUDGET



JASON SILVA
TOWN ADMINISTRATOR

APRIL 2, 2026



ACKNOWLEDGEMENT

The Town of Dunstable extends its gratitude to Bridgette Braley for generously allowing us to use her photographs in this FY26 Budget Book. Her contributions help showcase our community and enhance this publication.

Thank you for your support and dedication to Dunstable!



FY2026 Town Administrator's Recommended Budget

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SECTION 1 INTRODUCTORY INFORMATION





**TOWN ADMINISTRATOR
JASON SILVA**

March 13, 2025

Dear Members of the Select Board, Members of the Advisory Board, and Residents of Dunstable:

Enclosed please find the Town administrator's recommended FY2026 operating budget for the Town of Dunstable.

A Look Back – FY2025

As you likely recall, the budget process in FY25 started much earlier than in year's prior to better align the Town of Dunstable's budget process with the Groton Dunstable Regional School District and the Town of Groton. A joint Town Administrator/Town Manager Budget Working Group was created to ensure all three parties were collaborating and working together while developing our respective budgets. This communication and frequent meetings helped all parties understand the financial challenges each were facing.

Through these meetings, and after a thorough review of the Town's finances, developing multi-year projections, conducting an assessment of needs, and comparing comparable communities, the Select Board, Advisory Board, and Town Administrator recommended a 3-year override for FY25 through FY27. The 3-year general fund override request was slightly under \$2.1 million which was defeated at the ballot by 128 votes – 648 to 520.

As a result of the override failing, the Groton Dunstable Regional School District was forced to reduce their FY2025 budget request by approximately \$2.7 million, resulting in the elimination of 27 full-time employees. These reductions were made and are felt in every department, and at every grade level this year. Additionally, the Town was forced to reduce spending in the Library, Highway, Town Administrator, and Police Departments budgets.

Through these reductions, the FY2025 budget was balanced and approved by Town Meeting.

FY2026 Budget Process

Once again, the FY2026 budget process began early with a collaborative spirit by working closely with the Groton Dunstable Regional School District and Town of Groton. The joint Town Administrator/Town Manager Budget Working Group was once again created with Town and School leaders participating. As projected, the Town of Dunstable's FY26 budget started in deficit based on projections of Town and School spending.

In late October, the Select Boards, Dunstable Advisory Board, Groton Finance Committee, and Groton Dunstable Regional School District held a joint meeting to review budget projections. At that meeting, the Town of Dunstable projected a \$539,836 deficit in FY26 to fund a level service GDRSD budget.

Over the last several months, projections became much clearer for most spending obligations, and it also became clear that the Town of Groton would be able to afford a larger GDRSD assessment proportionally than Dunstable. This has put the Town of Dunstable in a position where an override is needed both to fund the level service GDRSD budget assessment and to match the proportional assessment that Groton can afford within its tax levy.

It should be noted that this recommended budget does not meet the needs of all our departments. This budget was developed by working closely with many of our department heads and board and committee leaders. Through our work on this budget, it became even clearer that there are departments that continue to go without the essential funding and resources they need.

- The Police Chief has requested to reinstate a 9th police officer to allow the night shift to again be staffed with 2 officers. It is currently staffed by only 1 officer.
- The Fire Chief remains concerned with the lack of night coverage in the Fire Department and the emergency response time from our ambulance provider.
- The Highway Department requested reinstating funds for paving and brush clearing, street painting, and signs. Especially after this winter, one can understand why they requested these funds.

These are just a few examples of the Town's ongoing needs being underfunded, limiting the services resident deserve and the resources staff need.

Major Budget Drivers

The FY26 budget is impacted by a number of headwinds. They include the following:

- Regional Schools Assessments: GDRSD overall assessment is increasing by 7.89% and the Greater Lowell Technical High School assessment is increasing by 10.92%
- Health insurance is increasing by 14.13%
- Retirement assessment from the Middlesex County Retirement System is increasing by 24%

- New contracts for the Town Administrator, Fire Chief, and Police Officers Union.
- Preparing for the Regional Dispatch Assessment in FY28 which equates to \$22,000.
- Future capital improvements needed including public safety facilities, library building and system improvements, new fire truck in FY29, and investment in the Highway Garage.

Chapter 70

On the revenue side, while this funding isn't directly held by the Town, Chapter 70 funding is a major, ongoing issue that needs to be addressed. Chapter 70 is educational funding provided to communities by the state.

Since FY22, Chapter 70 funding for GDRSD has increased by just 6.15%, an average of 1.5% annually, amounting to a total increase of \$675,960. Based on current FY26 budget projections, the district's budget is projected to be approximately \$51 million. Meanwhile, Dunstable's school assessment, its required contribution to the regional district, has grown by 22.6% over the same period, averaging an annual increase of 5.6%. This rate of growth is significantly higher than the increase in Chapter 70 funding, and the gap continues to widen each year, placing an even greater financial strain on our Town's budget.

This issue has been a problem for a longer a period of time, but it is now reaching a critical point. In the 15-year period from FY08 through FY22, the Groton Dunstable Regional School District's Chapter 70 funding increased from \$10,757,109 to \$10,987,643. That's an increase of only \$230,534 over 15 years or an average of 0.14% average increase. Furthermore, since 2007, the state's share of Groton Dunstable School District's total revenue has declined by a whopping 14%.

In other words, Dunstable being designated a "hold harmless" or "minimum aid" community has resulted in the Town not getting its fair share of Chapter 70 funds. There are a total of 232 school districts in this same situation. Without meaningful state intervention, education costs will continue to rise at a rate far beyond our ability to generate new revenue.

FY2026 Budget Revenues

The FY26 operating budget plans for a \$50,000 increase in local receipts and state aid revenues based on the Governor's budget proposal.

The FY26 budget also continues the Town's past practice of utilizing its free cash to balance its operating budget. However, the Town has made great strides over the last several fiscal years to reduce its free cash reliance. In FY25, the Town used a total of

\$358,724 to balance its budget and to fund capital improvements amounting to using slightly over 58% of the Town's certified free cash.

For FY25, the Town plans to reduce its free cash reliance by \$50,000 and also specifically designates that \$120,000 will be used for capital improvements, \$83,607 will be used to fund GDRSD capital improvements, and \$105,117 used to fund operating expenses. Also, the recommended budget includes an appropriation of an additional \$100,000 of free cash – \$50,000 to appropriate to the General Stabilization Fund and \$50,000 to the newly created Capital Improvement Program Stabilization Fund. This is consistent with the newly adopted financial policies and builds off the progress we've made over the last several years.

The Town's certified free cash available for use in FY26 is \$791,942. After the abovementioned appropriations, the Town will retain \$383,281 of free cash and only appropriately 51.6% of its free cash which is less than last year while still being able to contribute to the Town's General Stabilization Fund and set funding aside in the CIP Fund to begin planning for future capital project needs.

Over the 5 years prior to FY25, the Town's reliance on free cash to balance its operating budget increased significantly. 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 has a structural budget deficit using one-time revenues to fund ongoing operating expenses, especially since the free cash being used to balance the budget progressively increased significantly from FY19 to FY24.

The recommended FY25 budget relies on the following:

- The statutory 2.5% increase on the Town's tax levy and projected new growth of \$120,000
- Local receipts increase from \$750,000 to \$800,000
- State aid based on the Governor's proposed budget
- Decrease in free cash from operating budget revenue from \$358,724 to \$308,724.
- A reduction in excluded debt tax proceeds from \$315,217 in FY25 to \$167,853 in FY26 to fund previously approved excluded debt payments.
- \$25,000 from overlay surplus

FY2026 Budget Expenditures

On the expenditure side, below is an outline with details on many of the most significant increases:

- Health insurance increased by 14.13%
- Pension assessment is increasing by 24%
- Liability insurance increased by 3.27%
- The Groton Dunstable Regional School District budget assessment increased by 7.89%
- The Greater Lowell Technical High School budget assessment increased by 10.92%
- Total municipal operations and debt service budget is increasing by 4.19%.
- Total municipal salaries are increasing by 4.93%.
- Debt service expenses are based on FY26 debt schedule. All debt service is excluded which means that it is outside of the normal 2.5% levy limitations as voted and approved by the Town residents.

FY2026 Budget Summary

The Town Administrator's recommended budget proposes providing a level service budget to the GDRSD and the Town. Past reductions made on both sides of the budget will largely remain in place.

In FY2026, total revenues are projected to increase by the following:

- Tax Levy for operating projected to increase by 3.54%
- Excluded debt service tax revenue is projected to decrease by 46.75%
- Total tax levy increase of 2.20%
- Cherry Sheet is based on the Governor's budget proposal and increases by 4.80%
- Local receipts projected to increase by 6.67%
- In total, revenue to be appropriated is increasing by 2.86%

Total revenues to be appropriated equal \$14,548,650.

For the first time in several years, as part of the FY26 budget plan, this budget plans for a \$50,000 free cash appropriation to the Town's General Stabilization Fund and \$50,000 free cash appropriation to the newly created CIP Stabilization Fund.

Expenditures are increasing by a total of 6.59%. A breakdown of the increases in each budget category is below:

- General Government increasing by 13.86%
- Public Safety increasing by 3.02%
- Schools increasing by 7.96%
- Public Works increasing by 2.52%
- Human Services decreasing by 3.03%
- Library and Recreation increasing by 3.02%
- Town Debt Service decreasing by 41.40%
- Insurance and Assessments increasing by 10.92%

Additional expenditure considerations include:

- Decreasing overlay set aside from \$30,000 to \$20,000
- Cherry Sheet assessments are increasing by 1.09%
- Planned \$120,000 free cash appropriation for capital improvements
- Planned \$50,000 appropriation for General Stabilization Fund
- Planned \$50,000 appropriation for CIP Stabilization Fund

FY2026 Budget Scenarios

As mentioned above, there are 2 budget scenarios for the Town of Dunstable to consider. The Town Administrator's recommended budget includes funding the GDRSD assessment, the GLTHS assessment, and Town budget at level service. However, to accomplish this the Town will need to request an override in the amount of \$480,841. The override request will cover expenses in the following manner:

- To fund a level service Town budget will require an override in the amount of \$65,543
- To fund a level service GDRSD assessment will require an override in the amount of \$401,037
- To fund the GLTHS assessment will require an override in the amount of \$14,261.

However, our minimum assessment in FY26 is based on what the Town of Groton can afford under their tax levy. As you know, the Town of Dunstable's regional school assessments are based on student enrollment over a 5-year rolling average. Dunstable's proportional obligation to fund the GDRSD assessment under the regional agreement is roughly 23%. In FY26, the Town of Groton has already committed to increase their GDRSD assessment by \$1,365,564 under the tax levy. This effectively sets our minimum contribution to the GDRSD at \$8,620,884 or an increase of \$443,298. In this case, Dunstable requires an override in the amount of \$278,831.

Last year, for this fiscal year's budget, the Town of Groton provided a one-year "gift" to the GDRSD for one-time expenses in the amount of \$619,000. This one-time gift was necessary in FY25 because the Town of Dunstable couldn't afford to proportionally match Groton's contribution to the GDRSD budget. This year, it does not appear that is a viable option. As stated earlier in this letter, this has put the Town of Dunstable in a position where an override is needed both to fund the level service GDRSD budget assessment and to match the proportional assessment that Groton can afford within its tax levy.

The override request to proportionally match Groton's assessment is necessary to cover the following expenses:

- To fund a level service Town budget will require an override in the amount of \$63,592

- To fund a level service GDRSD assessment will require an override in the amount of \$201,053
- To fund the GLTHS assessment will require an override in the amount of \$14,185.

It should be noted that in this scenario, the GDRSD would be required to reduce their FY26 level service budget by approximately \$875,259. This would result in further reductions in staffing levels following a year when they were forced to cut \$2.7 million, resulting in the elimination of 27 full-time employees.

Throughout this budget document, you'll see data for both budget scenarios.

Real Estate Tax Implications

The estimated tax increase on the average single-family home based on the FY25 tax rate resulting from a 2.5% increase in taxes plus new growth is \$205.61.

- The level service budget request, or the Town Administrator's recommended budget, requires an override in the amount of \$480,841. This would result in an additional increase of \$383.80. All total, the average single family tax bill will increase by \$589.41 ($205.61 + \383.80).
- To match Groton's contribution, the Town would require an override in the amount of \$278,831. This would result in an additional increase of \$219.31. All total, the average single family tax bill will increase by \$424.92 ($205.61 + \219.31).

Budget, Town Meeting, and Election Schedule

Given that there are 2 budget scenarios to consider, it's important to make sure the Town plans for a second override request in the case the level service override fails. In addition, if the second override request fails, the Town will need to call a Special Town Meeting to seek approval for a reduced, override budget.

In short there are several scenarios we should keep in mind, which include:

- Override for a level service budget passes in both Dunstable and Groton;
- Override for a level service budget fails in Dunstable, but it passes in Groton;
- If level service override passes in Groton, and fails in Dunstable, the Town will need to reduce its budget by \$480,841 to proportionally match Groton's contribution;
- Override for a level service budget fails in Groton, but it passes in Dunstable; in this case, the Town will have excess levy capacity in the amount of \$202,010 (variance between \$480,841 and \$278,831);

- Override for a level service budget fails in Dunstable and Groton; seek smaller override to match Groton's assessment;
- Override to match Groton's assessment passes;
- Override to match Groton's assessment fails, now need to reduce budget by \$278,831 to make it balanced
- Call Special Town Meeting to approve balance budget

Considering these scenarios, below is a rough sketch of a potential timeline:

- Select Board meeting: Place a question on the ballot of the Annual Town Election (May 20) and Special Town Election (June 10 tentative). The Town will need to plan for 2 override elections. To provide the Town sufficient time, on April 15, the Select Board should consider approving both ballot questions, and calling a Special Town Election on June 10. One ballot question will be for a level service school budget (May 20) and one to match the Groton assessment (June 10).
- Monday, May 12, Annual Town Meeting: At Annual Town Meeting, the Town could consider presenting two budgets – both override budgets.
- Monday, May 20, Annual Town Election: Annual Town Election could include a ballot question to approve an override to fund the level service GDRSD budget.
- Tuesday, June 10, Special Town Election: If the override request to provide a level service budget to GDRSD fails, this election could include a ballot question with a smaller override request to match the Groton Assessment.
- Wednesday, June 11, Select Board Meeting: If both override requests fail, the Select Board could schedule a meeting the day after the election and call for a Special Town Meeting on June 26.
- Thursday, June 12, Post Special Town Meeting Warrant: Warrant must be posted two weeks in advance of a Special Town Meeting.
- Thursday, June 26, Special Town Meeting: Warrant would include one article – adopting a balanced FY26 Budget.

Capital Planning

In addition to the \$50,000 contribution to the Town's CIP Stabilization Fund, the Town is planning to fund several capital projects and purchases. The Town has set aside \$120,000 to fund capital improvements in FY26, however, as you'll see, our needs exceed this amount. We are actively seeking out alternative funding sources to close this gap. The capital needs for FY26 include:

- Highway Spreader/Sander: \$50,100
- Police Cruiser: \$60,000
- Police Taser Replacements: \$19,500

- Fire Mobile Radios: \$20,000
- Fire Personal Protective Equipment: \$4,000
- Library Exterior Lighting: \$5,500

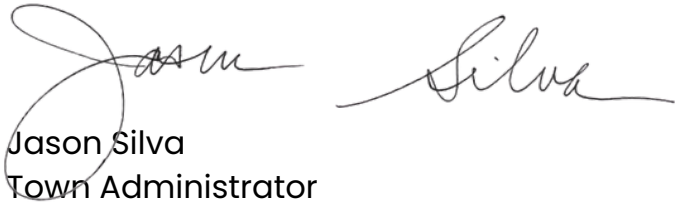
All total, these projects add up to be \$159,100.

Closing

As we navigate the FY26 budget process, it is clear that Dunstable faces difficult financial decisions once again. The recommended budget aims to balance fiscal responsibility with the need to provide essential services to residents and students. While we continue working collaboratively with our regional school district partners and advocating for fair state funding, the reality remains that an override will be necessary to maintain current service levels.

I appreciate the ongoing engagement of the Select Board, Advisory Board, GDRSD, and community in these discussions. Thank you.

Best Regards,

A handwritten signature in cursive script, reading "Jason Silva". The signature is written in dark ink and is positioned above the printed name and title.

Jason Silva
Town Administrator

BUDGET PROCESS

This year's budget process followed a similar path as in FY25.

The budget year began with both the Advisory and Select Board adopting new town financial policies to help improve the Town's long-term financial stability, and accountability in managing the Town's funds. It is the Town's hope that these policies provide a well-defined framework for budgeting, capital planning, debt management, and reserve funds, helping Town officials make informed decisions. These policies also promote consistency in financial practices and prevents, or limits, reliance on unsustainable funding sources like free cash for operating expenses.

In late July and early August, the Town's FY26 – FY30 Financial Forecast was developed and reviewed by the Select and Advisory Boards.

Once again, this year, the Town started its budget process early in FY25, to align Dunstable's process with the GDRSD and Town of Groton. By doing so, the Town ensured an open line of communication and that important financial decisions were being made at a time where all parties – Dunstable, Groton, and GDRSD – were considered.

This year, the Town Administrator in Dunstable and Town Manager in Groton formed a Tri-Comm, similar to last year, which has worked throughout the year to develop the FY26 budget.

The makeup of the working group included the Dunstable Chair of the Select Board, Dunstable Chair of the Advisory Board, Groton Chair of the Select Board, Groton Chair of the Finance Committee, Chair of the Groton Dunstable Regional School Committee, Groton Member of the School Committee, Superintendent of Schools and Director of Finance and Operations, Groton Town Manager, and Dunstable Town Administrator.

Several meetings of the Tri Comm have taken place throughout the year to review the budget and also to begin the District's review of the Regional Agreement.

During this process, the Town Administrator worked with the Select Board and Advisory Board to provide an updated financial forecast and Capital Improvement Plan and worked with individual municipal departments to finalize departmental budgets.

Through the budget process, numerous meetings of the Select Board, Advisory Board, and Groton Dunstable Regional School Committee have taken place.

At the beginning of the fiscal year, the Town Administrator created a budget calendar for

the Town to follow as an estimated a framework for the budget process. That framework is below:

Budget Calendar Outline

- Summer – Select Board, Town Administrator, and Departments establish goals and priorities.
- Summer – Advisory Board, Select Board, and Town Administrator develop and review Financial Forecast.
- Summer – Town Administrator/Town Manager Tri-Comm meetings begin between the Towns of Dunstable and Groton, and Groton Dunstable Regional School District.
- Early Fall – Town Administrator distributes budget message and departmental budget worksheets.
- Early Fall – Town Administrator distributes capital improvement request sheets to departments.
- Early / Late Fall – Staff develop budget requests and submit capital requests.
- Early /Late Fall – Dunstable and Groton Select Boards, Dunstable Advisory Board, Groton Finance Committee, and Groton Dunstable Regional School Committee hold joint budget forum to review financial condition of the Towns and School District.
- Late Fall / Early Winter – Departments budgets are submitted to Advisory Board and Select Board and are reviewed.
- Early / Mid Winter – Draft, proposed Capital Improvement Plan is submitted to the Capital Improvement Committee and is reviewed.
- Late Winter/Early Spring – Following a series of meetings and discussions, FY26 Budget and Capital Plan is finalized and approved by Advisory Board and Select Board.
- Early / Mid Spring – Before Annual Town Meeting, Town officials will host a briefing to review Town Meeting articles, including a review of the FY26 Operating Budget.
- Early / Mid Spring – Information and materials on each Town Meeting warrant article will be available and distributed, including materials and information on the FY26 budget.
- Spring – Annual Town Meeting takes place the second Monday of each May.

The chart below outlines the FY26 budget process:

July 10, 2024	Advisory Board adopts town financial policies
July 16, 2024	Select Board adopts town financial policies
July 25, 2024	Finalizes FY26–FY30 Financial Forecast
August 14, 2024	Select Board reviewed and discussed Financial Forecast

August 14, 2024	Advisory Board Meeting – Preliminary review of FY26 budget and discussion
August 30, 2024	Capital Project Requests Solicitation sent to Departments
September 16, 2024	Capital Project Request Submissions Due
September 26, 2024	Department Budget Requests Sent
October 16, 2024	Department Budget Requests Due
October 23, 2024	Joint Meeting with Dunstable Select and Advisory Board, Groton Select Board and Finance Committee, and GDRSD School Committee
October 31, 2024	Budget meeting with GDRSD, Groton, and Dunstable officials
November 4, 2024	Fire budget and capital review meeting with Town Administrator
November 5, 2024	Police, Treasurer/Collector, Accounting/Water, Planning, and Conservation capital and budget review meetings with Town Administrator
November 6, 2024	Budget review meeting with Town Assessor
November 7, 2024	IT and Town Administrator budget review meeting
November 12, 2024	Highway and Health budget review meetings with Town Administrator
November 13, 2024	COA, Parks and Recreation, and Library budget review meetings with the Town Administrator
December 5, 2024	Tri Comm Meeting on budget with GDRSD and Town of Groton officials
December 9, 2024	Groton, Dunstable, GDRSD officials budget and budget schedule review
January 15, 2025	Budget review meeting with Town of Groton and GDRSD officials
January 16, 2025	Tri Comm Meeting to review Regional Agreement
January 29, 2025	Select Board Meeting – FY26 Budget Presentation and Discussion
February 5, 2025	Advisory Board Meeting

February 11, 2025	Capital Improvement Plan approved by Capital Planning Committee
February 13, 2025	Tri Comm Meeting to review Regional Agreement
February 26, 2025	GDRSD School Committee FY26 Budget Hearing
February 26, 2025	Advisory Board Meeting - GDRSD School Committee FY26 Budget Hearing
February 27, 2025	Coffee and Conversation about the FY26 Operating Budget with GDRSD
March 3, 2025	Joint Meeting with Dunstable Select and Advisory Board, Groton Select Board and Finance Committee, and GDRSD School Committee
March 4, 2025	Tri Comm Meeting to review Regional Agreement
March 11, 2025	Select Board Meeting - FY26 Budget Update
March 12, 2025	GDRSD School Committee Certifies FY26 Budget
March 19, 2025	Advisory Board Meeting to consider FY26 Town Administrator recommended budget
March 26, 2025	Select Board Meeting to consider FY26 Town Administrator recommended budget
May 12, 2025	Annual Town Meeting
May 20, 2025	Annual Town Election
July 1, 2025	Fiscal year 2026 begins

COMMUNITY PROFILE

Dunstable, Massachusetts

Dunstable is a rural community located just south of the Nashua, New Hampshire border which encompasses a little under 17 square miles. Besides Nashua, Dunstable is also bordered by Hollis, New Hampshire at its northwest edge, Pepperell to the west, Tyngsborough to the east and Groton to the south. The majority of the town is zoned single family and farming with an estimated population count of slightly over 3,400 people spread out amongst some 1000 +/- households.

As is common with many small communities, there is a lot of volunteer participation and contributions that make things happen. As an example, Dunstable fortunately has volunteer groups who have undertaken the responsibility for pulling together and orchestrating many of the activities that residents look forward to including the Memorial Day Parade and Summer Concert Series, funded mostly through donations.

While the services in town are very limited with no taxi, bus service or train access available, there is a beautiful Town Center District with a book shop, a cafe, and a small auto repair shop. Further down the road you will find a general store, gas station, Dunkin' Donuts (no drive-thru), and a flower shop.

Dunstable maintains its rural character while providing residents with a close-knit community and access to the amenities of nearby urban areas.

Name: Dunstable

County: Middlesex

Total Area: 16.7 square miles
(16.5 sq mi land, 0.2 sq mi water)

Settled: 1656
Incorporated: 1673

Form of Government: Open Town Meeting

Single-Family Parcels: 1,117

Public Roads: Approximately 43.31 miles

Population: 3,408

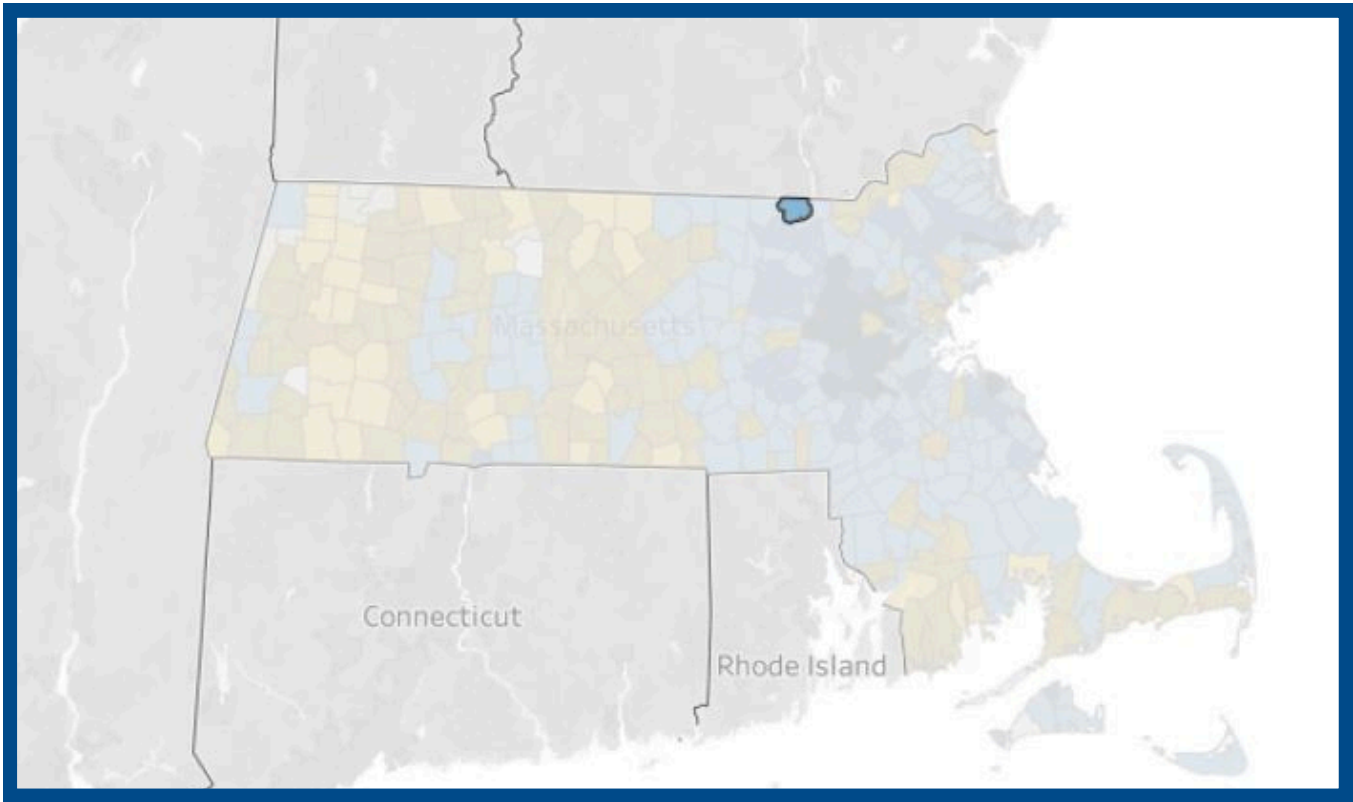
Elevation: Approximately 224 feet (68 meters)

Website: www.dunstable-ma.gov

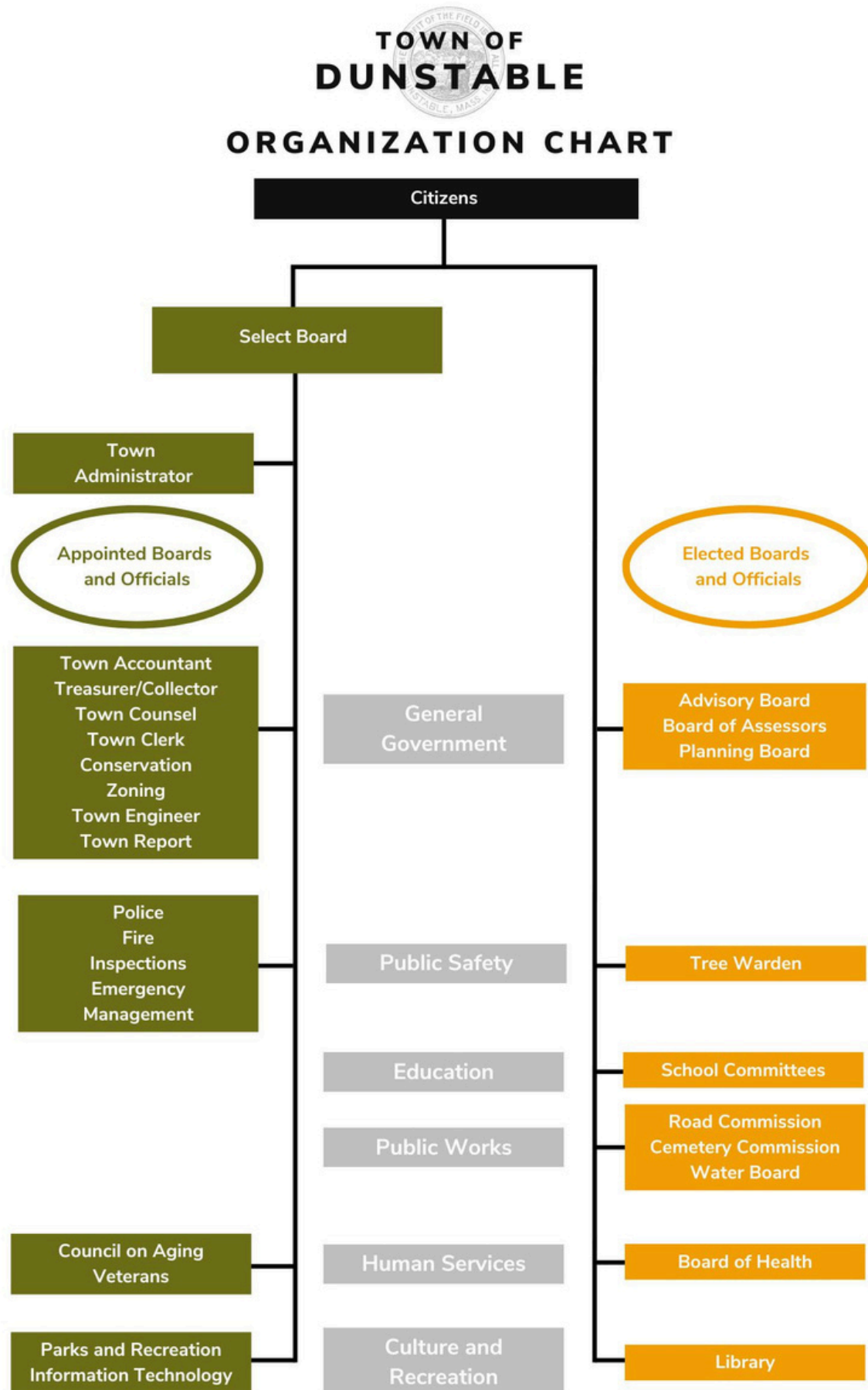
Coordinates: 42°40'29"N latitude, 71°28'55"W longitude

Schools: Dunstable is part of the Groton-Dunstable Regional School District, serving students from kindergarten through 12th grade. It is also part of the Greater Lowell Technical High School.

FY25 Residential and Open Space Tax Rate: \$13.75 per \$1,000 of assessed value
FY25 Average Single-Family Home Value: \$685,358



ORGANIZATIONAL CHART



SECTION 2

FINANCIAL

OVERVIEW



REVENUE

	FY26
Tax Levy	\$11,520,861
2 1/2 % Allowed Increase	\$288,022
New & Amended Growth	\$120,000
Excluded Debt	\$167,853
Cherry Sheet Receipts	\$403,149
Local Receipts	\$800,000
Free Cash for Operating Expenses	\$105,117
Free Cash for Town Articles	\$220,000
Free Cash for GDRSD Capital	\$83,607
Overlay Surplus	\$25,000
Total Revenue	\$13,733,609

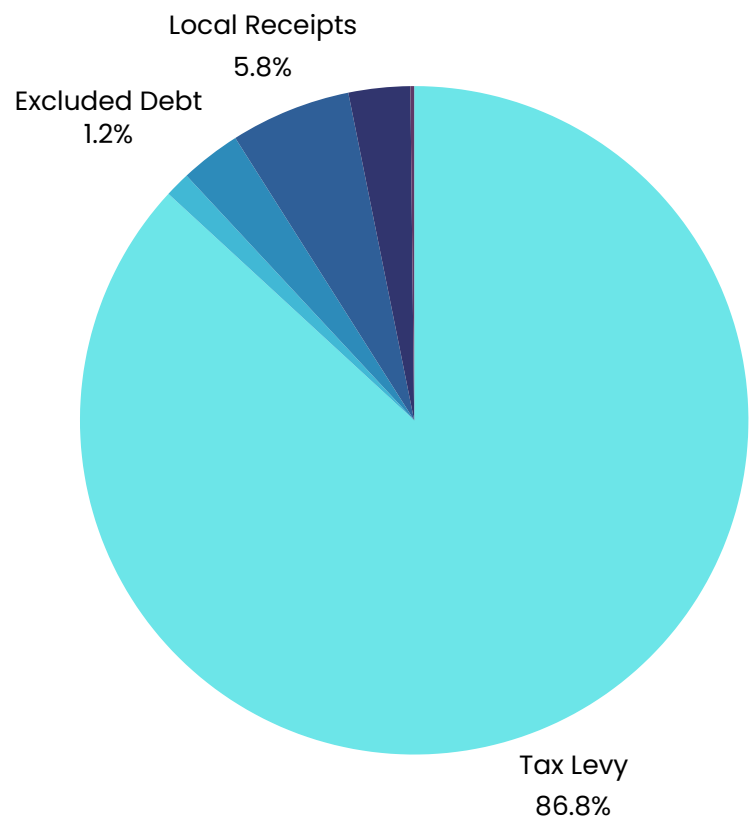
EXPENSES

	FY26
General Government	\$718,758
Public Safety	\$1,738,409
Schools - Level Service	\$9,020,968
Public Works	\$918,349
Human Services	\$76,923
Library & Recreation	\$319,881
Town Debt Service	\$105,262
Insurance & Assessments	\$1,073,215
Other	\$242,685
Total	\$14,214,450

REVENUE SUPPORTING THE FY26 OPERATING BUDGET

The Town of Dunstable receives revenue from a limited number of resources. In order to project revenues in FY26, and in future fiscal years, the Town uses a conservative analysis based on historic trends, current and predicted economic conditions, and other major outside factors which may affect Town finances. To fund the FY26 operating budget, the Town relies on 4 funding sources: real estate taxes (tax levy and excluded debt), local receipts, state aid, and free cash. A breakdown of revenues supporting the FY26 operating budget is below.

Revenue	Amount
Tax Levy	11,928,883
Excluded Debt	\$167,853
Cherry Sheet	\$403,149
Local Receipts	\$800,000
Free Cash	\$408,724
Overlay Surplus	\$25,000
Total	\$13,733,609



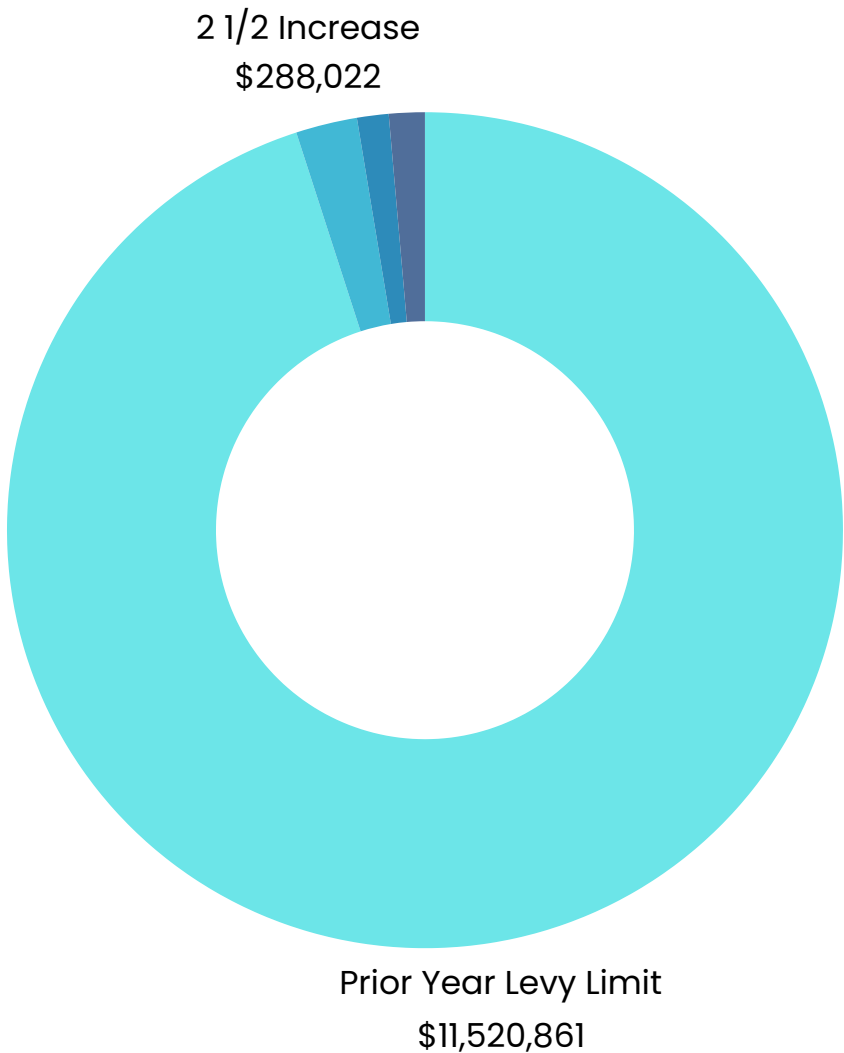
Overview of Property Taxes

In FY26, property taxes comprise a total of 87% of revenues supporting the operating budget. When including excluded debt, that number rises to 88% of total revenues. This makes property tax revenue the most significant revenue source for the Town by a substantial margin. The second largest revenue source after property taxes is local receipts at 6% of total revenues. This is not unique to Dunstable, this is the case for many Towns, however, Dunstable relies on property taxes to a larger extent than most other comparable communities.

Proposition 2 1/2

Under Proposition 2 ½, Massachusetts General Law constrains the annual growth of the tax levy to 2 1/2%, plus new growth. New growth is new development in the Town or improvements to properties that result in an increased assessed value. New growth does not include increased value due to revaluation of properties.

	FY25 Actuals	FY26	\$ Increase	% Increase
Prior Year Levy Limit	\$11,095,321	\$11,520,861	\$425,540	3.84%
2 1/2 % Allowed Increase	\$277,383	\$288,022	\$10,639	3.84%
New & Amended Growth	\$148,157	\$120,000	-\$28,157	-19.00%
Excluded Debt	\$315,217	\$167,853	-\$147,364	-46.75%
Total	\$11,836,078	\$12,096,736	\$260,658	2.20%



State Aid

State aid is a relatively minor portion of the overall revenues of the Town, totaling roughly 3% of Town revenues. The Town has used the FY2026 Governor's Budget Proposal as the basis for the FY26 Budget.

FY2026 Preliminary Cherry Sheet Estimates

RECEIPTS	FY2026 Governor's Local Aid Proposal
Unrestricted Gen Gov't Aid	309,515
Exemp: VBS and Elderly	8,546
State Owned Land	76,532
Public Libraries	8,556
Total Estimated Receipts:	403,149
CHARGES	
Air Pollution Districts	1,265
RMV Non-Renewal Surcharge	1,420
Total All Estimated Charges:	2,685

Receipts - FY22 - FY25

	2022	2023	2024	2025
General Government				
Unrestricted General Government Aid	270,317	284,914	294,031	302,852
Veterans Benefits	297	0	0	0
Exemp: VBS and Elderly	7,936	7,692	6,722	5,271
State Owned Land	48,710	62,523	74,661	76,532
Public Libraries	5,492	6,608	7,196	8,306
Total Estimated Receipts	332,752	361,737	382,610	392,961

Charges – FY22 – FY25

	2022	2023	2024	2025
Air Pollution	1,140	1,148	1,203	1,236
RMV Non-Renewal Surcharge	2,060	2,700	1,120	1,420
Total Estimated Charges	3,200	3,848	2,323	2,656

Local Receipts

Local receipts are revenue that is generated locally, such as motor vehicle excise tax, penalties and interest, charges, permits, licenses, and fees. The majority of the Town's local receipts are generated through motor vehicle excise tax revenue. Annually, Dunstable typically generates approximately \$750,000, however, on the FY25 recap that Town generated slightly over \$1 million in local receipts. A portion of this was from what is expected to be one-time revenues but because of this increase, the Town raised its estimate from \$750,000 in FY25 to \$800,000 for FY26.

Free Cash

The FY26 budget also continues the Town's past practice of utilizing its free cash to balance its operating budget. The FY26 operating budget relies on a total of \$105,117. The Town is also using free cash for the following purposes:

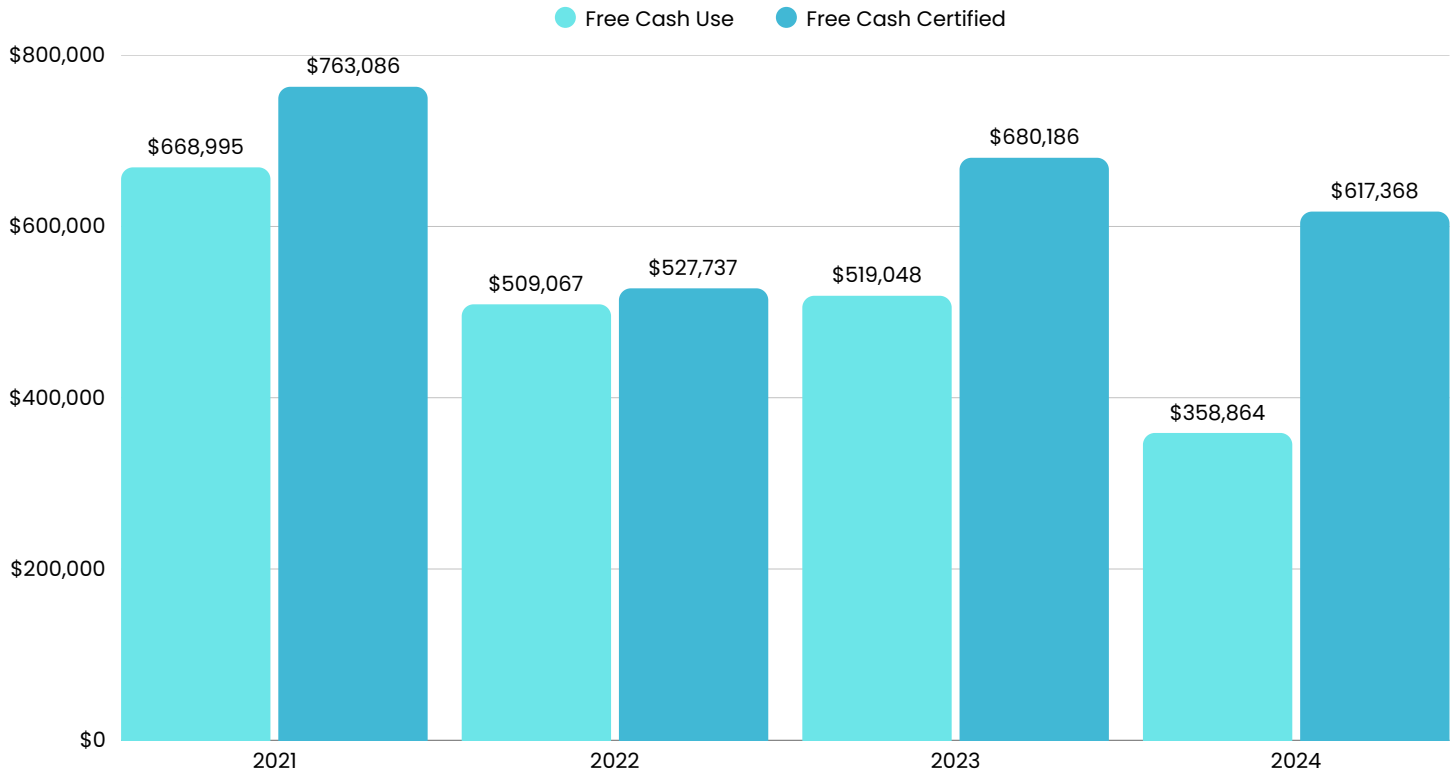
- \$83,607 for GDRSD Capital Improvements
- \$120,000 for Town Capital Improvements
- \$50,000 to transfer to the Town's General Stabilization Fund
- \$50,000 to transfer to the Town's Capital Improvement Stabilization Fund

All total, the Town is using \$408,724 in FY26 or 51.61% of its available free cash. The Town's Certified Free Cash available for use in FY26 is \$791,942.

Free Cash Use – Historic Trends

	2021	2022	2023	2024
Budget	\$11,537,330	\$12,265,143	\$13,010,740	\$13,114,504
Free Cash	\$763,086	\$527,737	\$680,186	\$617,368
Free Cash % Budget	6.6%	4.3%	5.2%	4.7%
Free Cash Use	\$668,995	\$509,067	\$519,048	\$358,864
Free Cash % Use	87.7%	96.5%	76.3%	58.1%

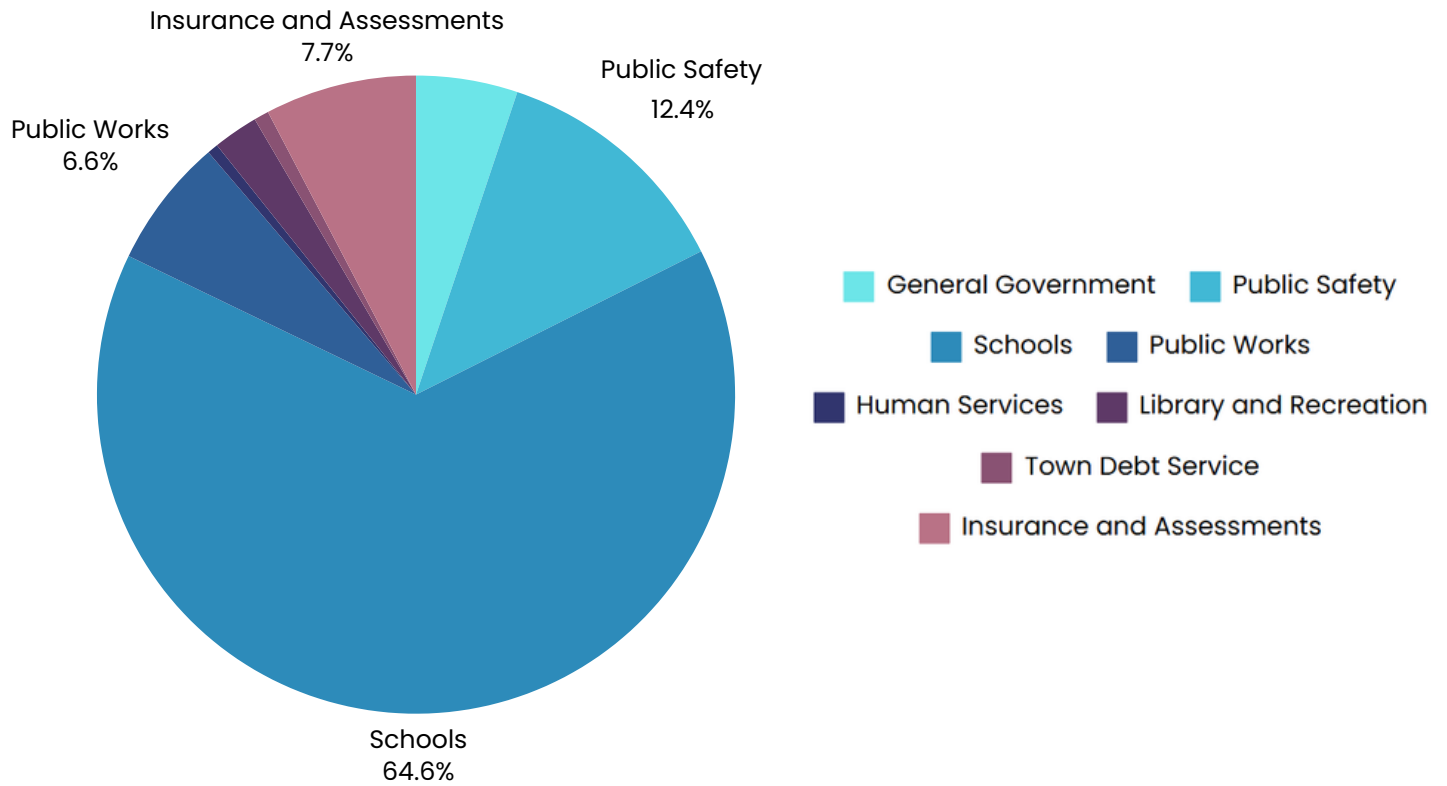
Free Cash Use – Historic Trends



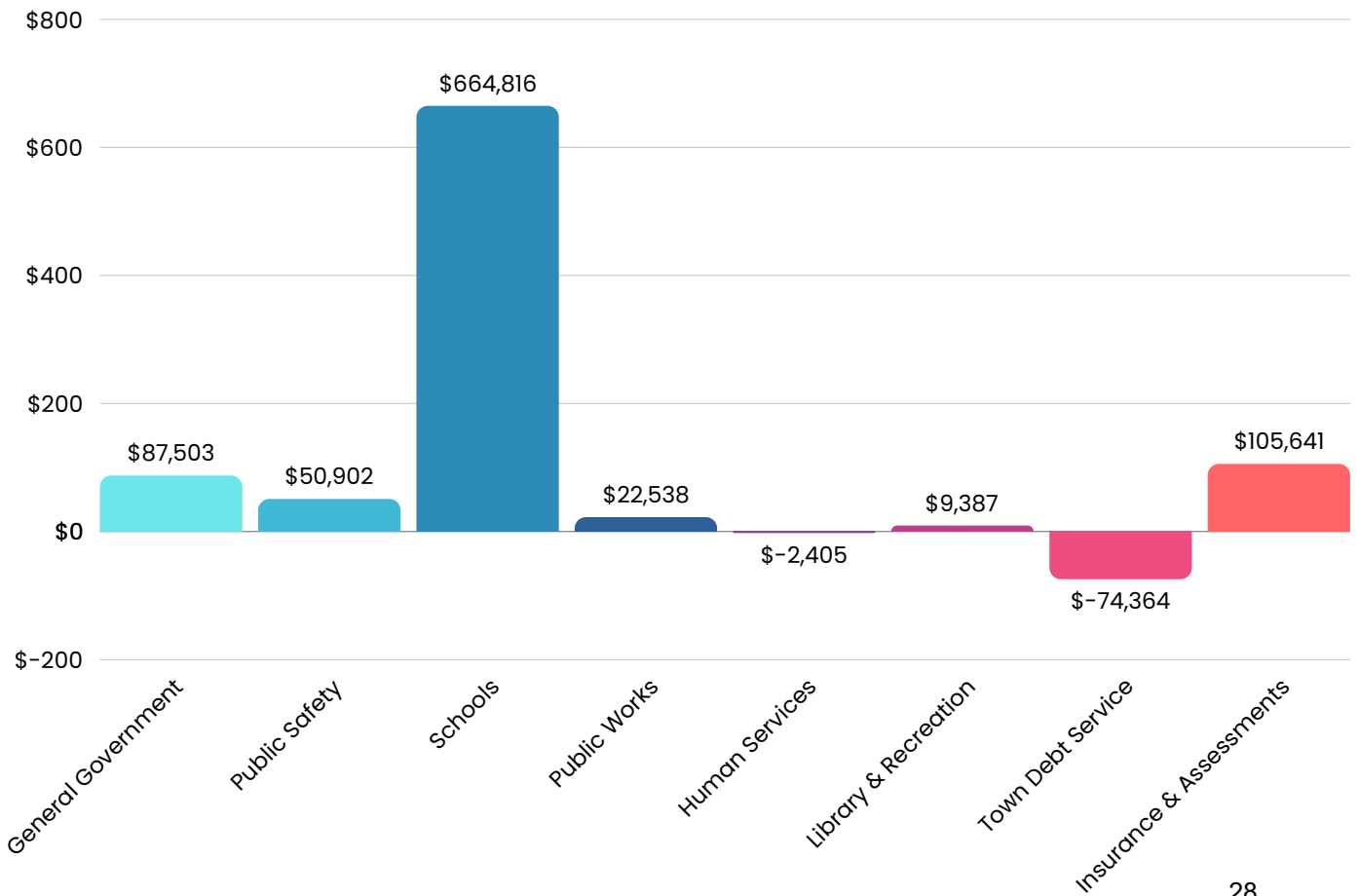
EXPENDITURE OVERVIEW

	FY25	FY26	Variance	% Increase
General Government	\$631,255	\$718,758	\$87,503	13.86%
Public Safety	\$1,687,507	\$1,738,409	\$50,902	3.02%
Schools	\$8,356,152	\$9,020,968	\$664,816	7.96%
Public Works	\$895,811	\$918,349	\$22,538	2.52%
Human Services	\$79,328	\$76,923	-\$2,405	-3.03%
Library & Recreation	\$310,494	\$319,881	\$9,387	3.02%
Town Debt Service	\$179,627	\$105,262	-\$74,364	-41.40%
Insurance & Assessments	\$967,574	\$1,073,215	\$105,641	10.92%
Total	\$13,107,748	\$13,971,765	\$864,017	6.59%

Budget Spending by Category

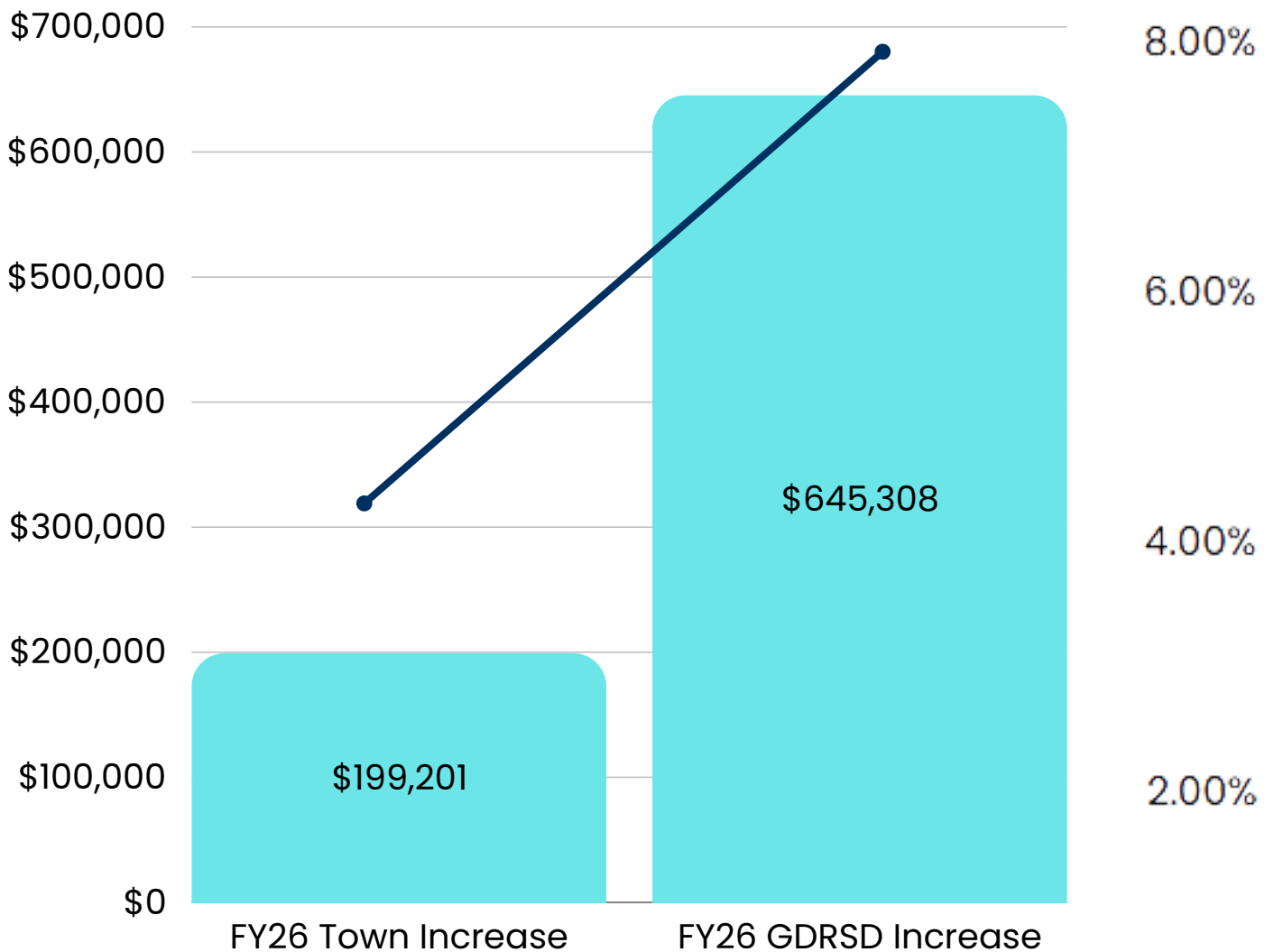


Budget Changes by Category



Town and School Increases

	FY26 Town Increase (Operations and Debt)	FY26 Level Service GDRSD Increase
Percent Increase	4.19%	7.89%
Dollar Increase	\$199,201	\$645,308



FY2026 BUDGET CHANGES

This summary does not cover all budget changes but is intended to provide a high-level overview of adjustments beyond inflationary pressures and the standard 2% salary increase.

General Government

- Town Administrator Budget – Salaries and Training Line Item
 - Salaries line increased from \$182,696 to \$226,635 due to the Town signing a new contract with the Town Administrator
 - Training line is increasing from \$2,500 to \$5,000 consistent with the Town Administrator's contract
- Select Board Budget – Communications and Dues and Memberships Line Items
 - Communications increased from \$1,200 to \$7,940 as a result of consolidating all postage line items in this budget and including postage and printing costs for the Select Board's quarterly newsletter. Throughout the FY26 budget, departmental budgets are reduced coinciding with much of this increase.
 - Dues and Memberships increased from \$1,500 to \$1,800 based on the actual increase in membership dues to the Northern Middlesex Council of Governments
- Finance Committee – Salary Reserve
 - The addition of a Salary Reserve line item funded at \$10,000 to fund anticipated adjustments recommended by a Compensation and Classification Study being conducted now by the Collins Center
- Accounting – Annual Audit
 - The fee for the Town's annual audit has increased from \$16,000 to \$18,000
- Assessing – Professional and Technical and Cyclical Inspections
 - Professional and Technical line item was decreased from \$8,000 to \$7,000
 - Cyclical Inspections line item was decreased from \$9,000 to \$8,000
 - These reductions were made based on anticipated expenses in FY26
- Treasurer/Collector – Salaries Line Item
 - Due to our Treasurer/Collector resigning, the position is now vacant being filled on an interim basis by Bonnie Ricardelli. The former Treasurer/Collector was largely compensated by the Town of Dunstable through the payment of his health insurance premium. Because the Town does not know what it will need to fund in salaries for the next Treasurer/Collector, we need to plan to fund the salary line sufficiently to cover 20% of the position's salary, our agreed upon share of the regional position.
- Elections

- Repairs and maintenance line was reduced by \$400 based on anticipated expenses
- Professional and Technical Services was reduced by \$250 based on anticipated expenses
- Communication was reduced from \$3,000 to \$1,000 based on anticipated expenses due to having less elections than in FY25
- Other supplies was reduced by \$400 based on anticipated expenses
- Conservation Commission – Salaries
 - The salaries line is increasing from \$14,616 to \$15,831 adding an hour to this position, from 10 to 11 hours per week based on workload and hours necessary to perform the job requirements.
- Planning – Salaries
 - The salaries line is increasing from \$14,616 to \$15,831 adding an hour to this position, from 10 to 11 hours per week based on workload and hours necessary to perform the job requirements.
- Town Hall – Other Property Services
 - The Other Property Services line is increasing from \$9,000 to \$10,000. Over the years, the Town Hall budget consistently spends in excess of its budget due to building needs. The last several years we have slowly tried to increase the budget to reflect actual expenses.
- Town Report – Other Services
 - The Other Services line is reducing from \$2,700 to \$2,000 based on anticipated costs since the Town has recently reduced the quantity of Town Reports being printed.
- Town Engineer – Professional Services
 - The Professional Services line item is reducing from \$10,000 to \$8,000 based on anticipated costs and historic spending.

Public Safety

- Police – Salaries, Radio Communication, Other Supplies
 - Overall wages are increasing from \$910,819 to \$928,026 which incorporates the new Police Union contract starting in FY26.
 - Radio Communications line is increasing from \$41,765 to \$51,765 to plan for the regional dispatch assessment beginning in FY28 at roughly \$55,000 (50% of entire assessment). Rather than waiting to fund the entire amount in one year which would be very difficult, this budget includes a steady increase in the Police Communications line of \$10,000.
 - Other Supplies line is increasing from \$24,000 to \$26,000 based on historic spending trends.
- Fire – Salaries, Wages, Repairs and Maintenance, and Communications and Reporting

- Salaries line is increasing from \$62,667 to \$73,000 based on a new contract with the Fire Chief signed by the Town beginning in FY26.
- Wages line is decreasing from \$208,346 to \$201,963 based on anticipated spending and historic spending trends.
- Repairs and Maintenance line is increasing from \$15,000 to \$16,500 based on projected spending and increased costs in equipment and vehicle repair.
- Communications and Reporting line is increasing from \$12,000 to \$24,000 to plan for the regional dispatch assessment beginning in FY28 at roughly \$55,000 (50% of entire assessment). Rather than waiting to fund the entire amount in one year which would be very difficult, this budget includes a steady increase in the Fire Communications and Reporting line of \$12,000.
- Inspectors – Gas and Plumbing Inspector
 - Both the Gas and Plumbing Inspector Stipends are increasing from \$4,000 to \$5,000 based on number of inspections performed when compared to other inspectors in Town.

Schools

- Schools
 - The Groton Dunstable Regional School District's Assessment is increasing from \$8,177,586 to \$8,822,894.
 - The Greater Lowell Technical High School Operating Assessment is increasing from \$149,536 to \$168,133.

Public Works

- Highway – Repair and Maintenance and Leases/Rentals
 - Repair and Maintenance line is increasing from \$49,000 to \$55,000 based on projected spending and increased costs in equipment and vehicle repair.
 - Leases/Rentals line is increasing from \$10,000 to \$15,000 in anticipation of a lease for a new vehicle for the Highway Director.

Human Services

- Board of Health – Nashoba Valley Associated Boards of Health
 - The Nashoba Valley Associated Boards of Health assessment is increasing from \$12,049 to \$13,254.
 - The Public Health Nurse Assessment is increasing from \$5,471 to \$6,018.
- Council on Aging – Bus and Food and Service
 - Council on Aging Bus line is increasing from \$3,000 to \$3,500 based on anticipated need

- Council on Aging Food and Service is increasing from \$2,500 to \$3,000 based on anticipated need
- Veterans – Communication, Office Supplies, Food and Food Service, Professional and Technical, Dues and Membership, Veterans Benefits
 - Communication line is decreasing from \$2,512 to \$2,000
 - Office Supplies line is decreasing from \$800 to \$500
 - Food and Food Service Supplies is decreasing from \$500 to \$0
 - Professional and Technical is increasing from \$0 to \$500
 - Dues and Memberships is increasing from \$60 to \$100
 - Veterans Benefits is decreasing from \$15,000 to \$10,000
- Library, Parks, and Recreation
 - Library – Other Supplies and MVC Consortium Fees
 - Other supplies is increasing from \$39,169 to \$41,706 due to anticipated expenses and to ensure compliance with certification requirements.
 - MVC Consortium Fees are increasing from \$13,500 to \$14,100 based on actual costs.
- Technical Expenses – Online Maps/App Geo
 - Online Maps/App Geo is increasing from \$0 to \$2500 which is still \$500 less than the renewal charge of \$3,000 for the Assessors Mapping System.

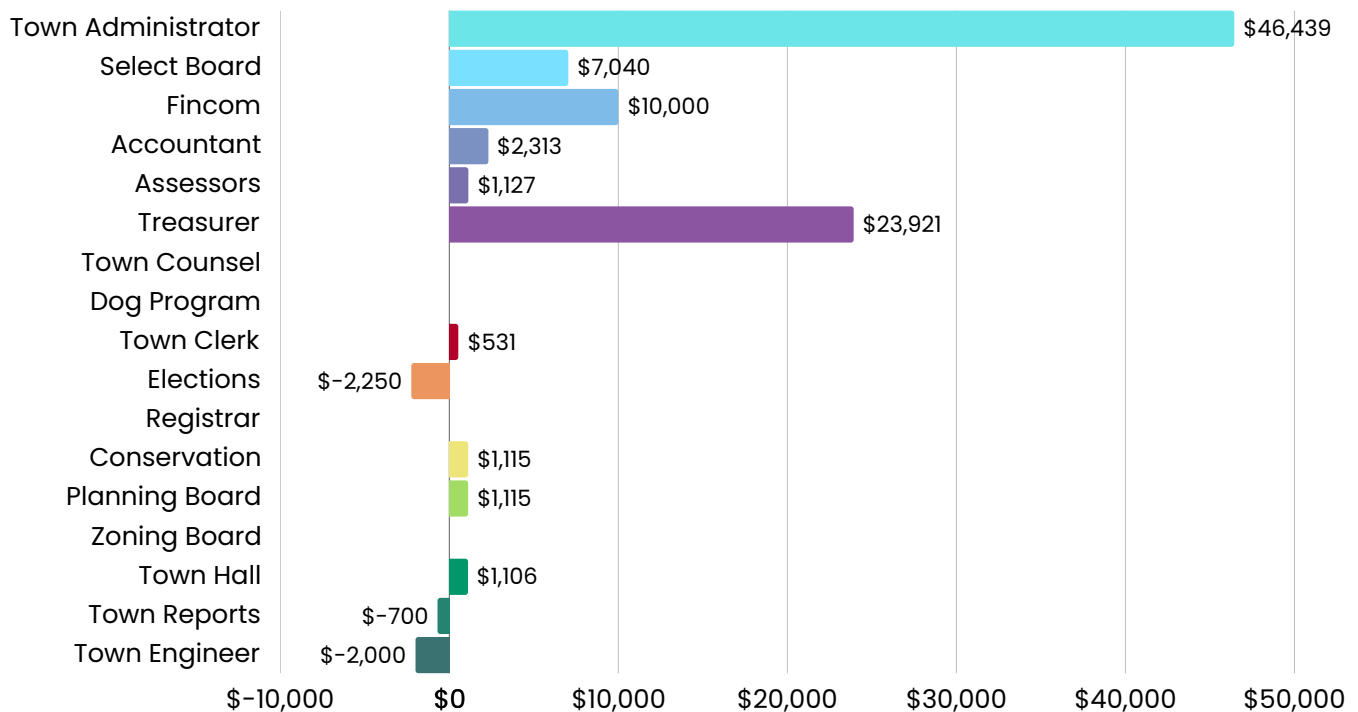
Debt and Interest

- The Town's Debt and Interest is reducing from \$179,627 to \$105,262. The Front End Loader and Salt Shed last payment was in FY25 and the PFAS Mitigation Project first payment won't be until FY27.

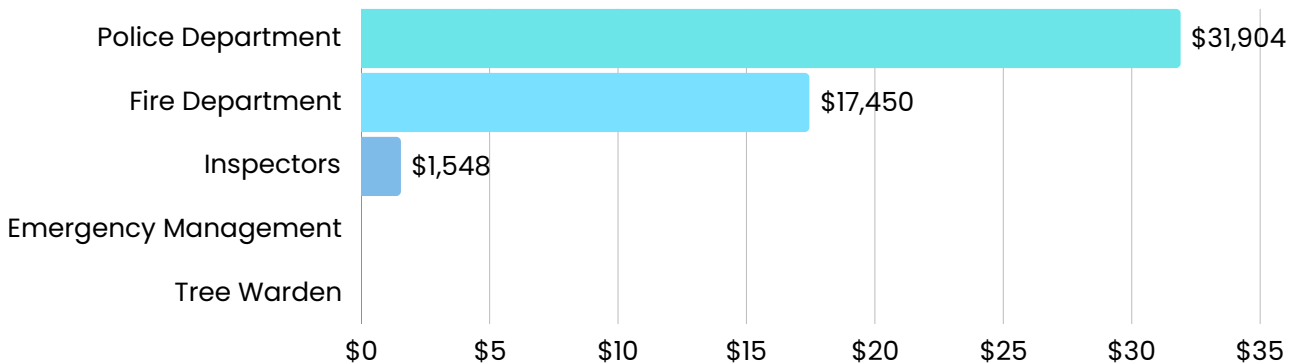
Insurance and Assessments

- County Retirement Assessment is increasing from \$386,855 to \$479,749
- Health Insurance is increasing from \$394,929 to \$402,828, or by 2%, however the rates are increasing by 14.13%. Since we are expecting one employee to drop from our health insurance plan, the budget should be able to absorb the variance.
- General Liability Insurance is increasing from \$148,152 to \$153,000 based on MIIA estimates.

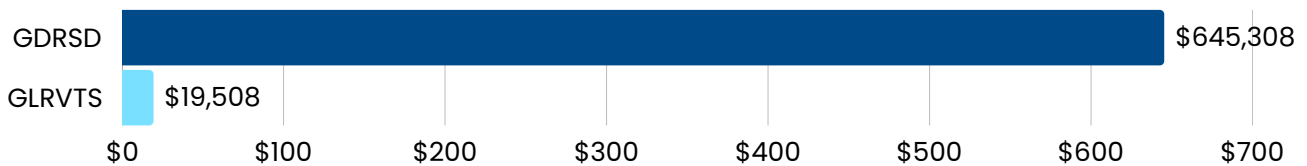
General Government	FY25	FY26	Increase	% Increase
Town Administrator	\$186,476	\$232,915	\$46,439	24.90%
Select Board	\$14,230	\$21,270	\$7,040	49.47%
Fincom	\$30,150	\$40,150	\$10,000	33.17%
Accountant	\$88,011	\$90,324	\$2,313	2.63%
Assessors	\$66,294	\$65,167	-\$1,127	-1.70%
Treasurer	\$59,589	\$83,510	\$23,921	40.14%
Town Counsel	\$32,000	\$32,000	\$0	0.00%
Dog Program	\$800	\$800	\$0	0.00%
Town Clerk	\$38,604	\$39,135	\$531	1.38%
Elections	\$11,250	\$9,000	-\$2,250	-20.00%
Registrar	\$850	\$850	\$0	0.00%
Conservation	\$16,616	\$17,731	\$1,115	6.71%
Planning Board	\$16,016	\$17,131	\$1,115	6.96%
Zoning Board	\$1,500	\$1,500	\$0	0.00%
Town Hall	\$55,844	\$56,950	\$1,106	1.98%
Town Reports	\$3,025	\$2,325	-\$700	-23.14%
Town Engineer	\$10,000	\$8,000	-\$2,000	-20.00%
Total	\$631,255	\$718,758	\$87,503	13.86%



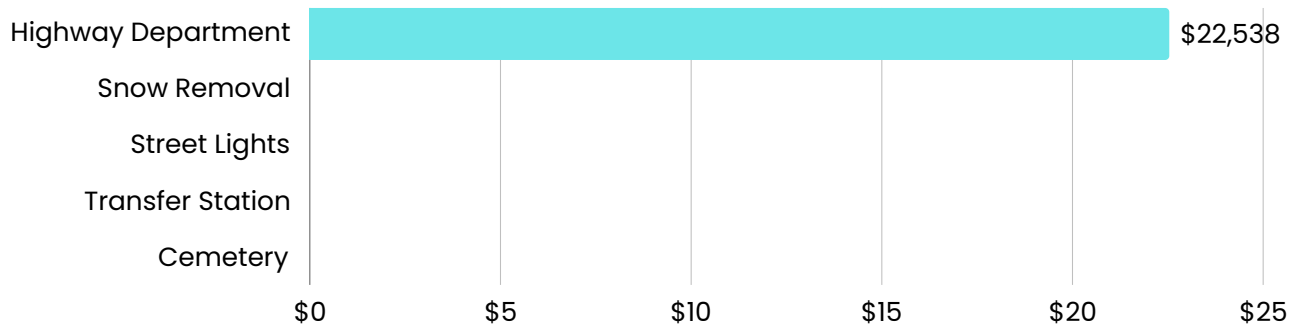
Public Safety	FY25	FY26	Increase	% Increase
Police Department	\$1,229,829	\$1,261,733	\$31,904	2.59%
Fire Department	\$363,463	\$380,913	\$17,450	4.80%
Inspectors	\$66,880	\$68,428	\$1,548	2.31%
Emergency Management	\$2,900	\$2,900	\$0	0.00%
Tree Warden	\$24,435	\$24,435	\$0	0.00%
Total	\$1,687,507	\$1,738,409	\$50,902	3.02%



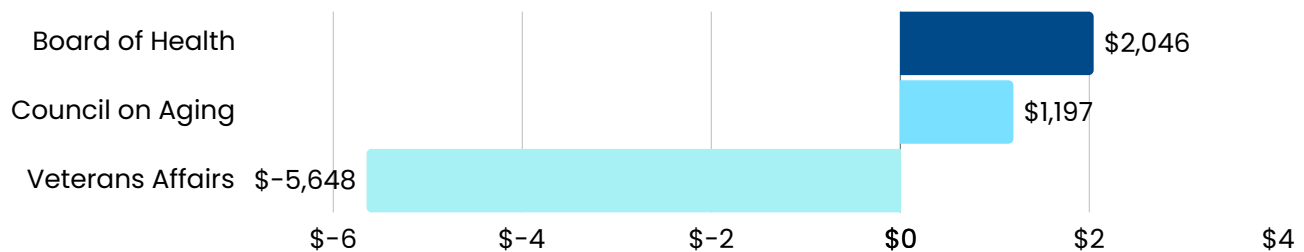
Schools	FY25	FY26	Increase	% Increase
GDRSD	\$8,177,586	\$8,822,894	\$645,308	7.89%
GLRVTS	\$178,566	\$198,074	\$19,508	10.92%
Total	\$8,356,152	\$9,020,968	\$664,816	7.96%



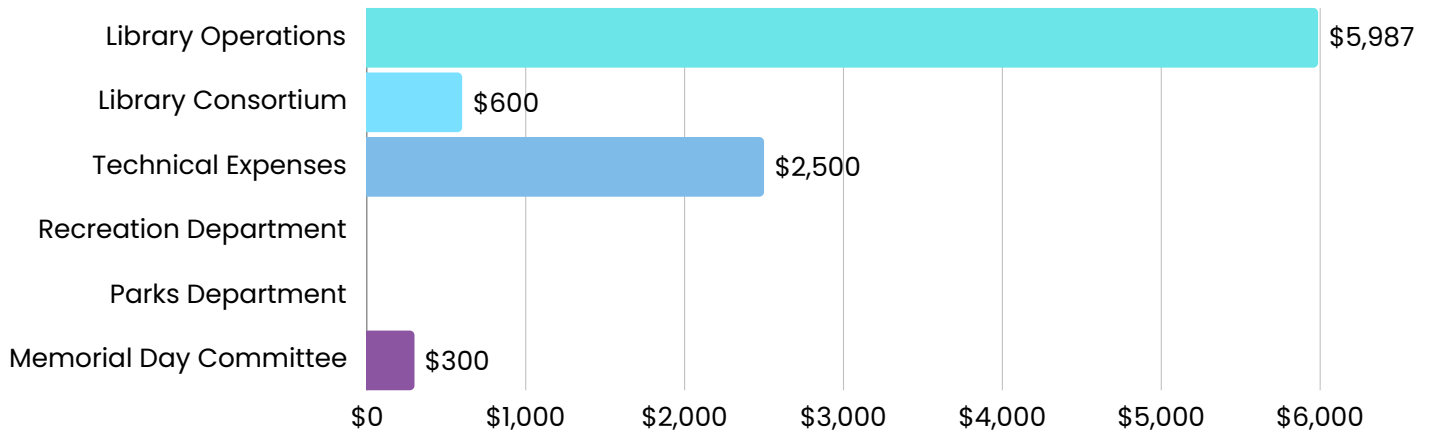
Public Works	FY25	FY26	Increase	% Increase
Highway Department	\$550,826	\$573,364	\$22,538	4.09%
Snow Removal	\$285,885	\$285,885	\$0	0.00%
Street Lights	\$11,000	\$11,000	\$0	0.00%
Transfer Station	\$22,500	\$22,500	\$0	0.00%
Cemetery	\$25,600	\$25,600	\$0	0.00%
Total	\$895,811	\$918,349	\$22,538	2.52%



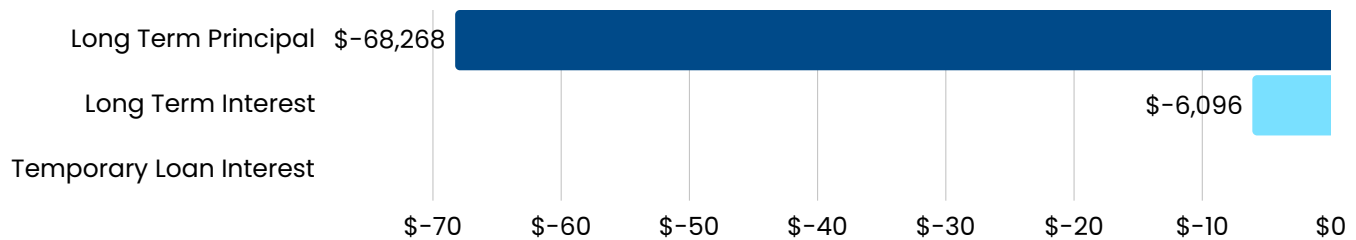
Human Services	FY25	FY26	Increase	% Increase
Board of Health	\$37,137	\$39,183	\$2,046	5.51%
Council on Aging	\$16,557	\$17,754	\$1,197	7.23%
Veterans Affairs	\$25,634	\$19,986	-\$5,648	-22.03%
Total	\$79,328	\$76,923	-\$2,405	-3.03%



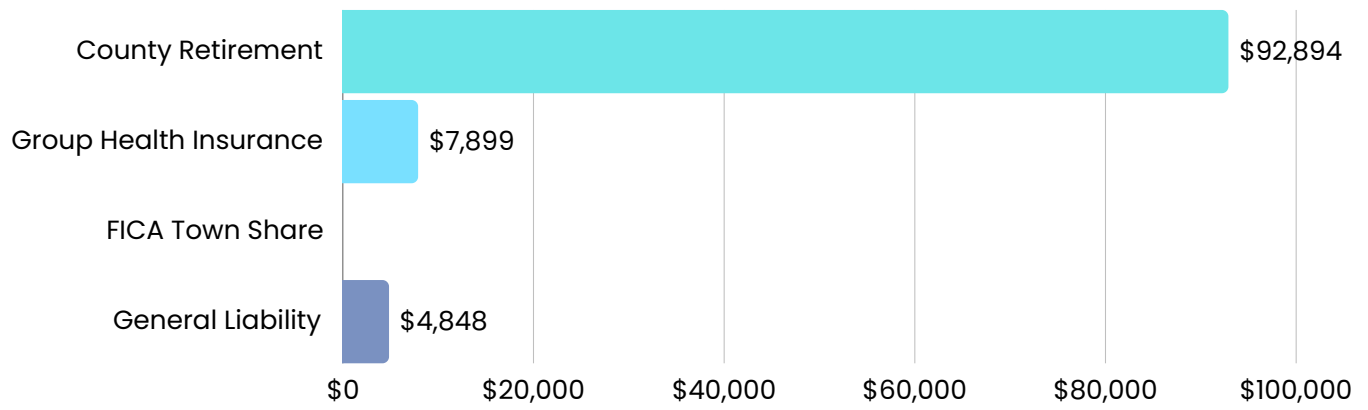
Library, Parks, and Recreation	FY25	FY26	Increase	% Increase
Library Operations	\$184,848	\$190,835	\$5,987	3.24%
Library Consortium	\$13,500	\$14,100	\$600	4.44%
Technical Expenses	\$37,546	\$40,046	\$2,500	6.66%
Recreation Department	\$11,400	\$11,400	\$0	0.00%
Parks Department	\$62,500	\$62,500	\$0	0.00%
Memorial Day Committee	\$700	\$1,000	\$300	42.86%
Total	\$310,494	\$319,881	\$9,387	3.02%



Debt and Interest	FY25	FY26	Increase	% Increase
Long Term Principal	\$137,878	\$69,610	-\$68,268	-49.51%
Long Term Interest	\$37,975	\$31,878	-\$6,096	-16.05%
Temporary Loan Interest	\$3,774	\$3,774	\$0	0.00%
Total	\$179,627	\$105,262	-\$74,364	-41.40%



Insurance and Assessments	FY25	FY26	Increase	% Increase
County Retirement	\$386,855	\$479,749	\$92,894	24.01%
Group Health Insurance	\$394,929	\$402,828	\$7,899	2.00%
FICA Town Share	\$37,638	\$37,638	\$0	0.00%
General Liability	\$148,152	\$153,000	\$4,848	3.27%
Total	\$967,574	\$1,073,215	\$105,641	10.92%

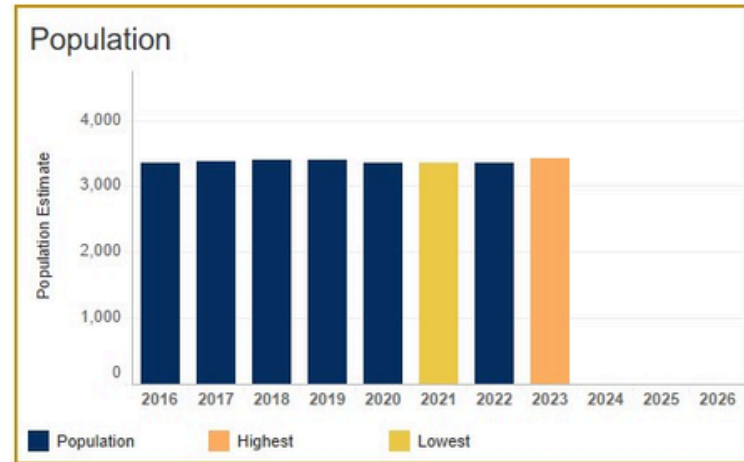
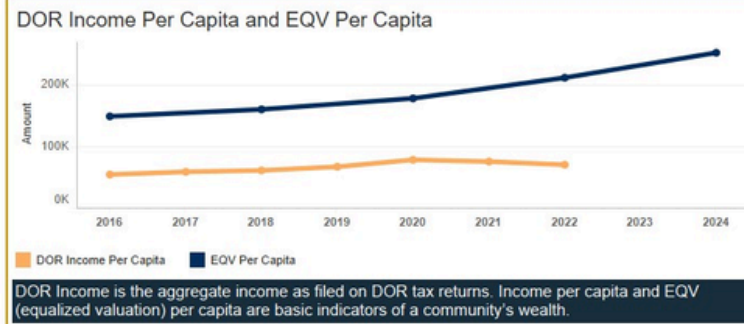
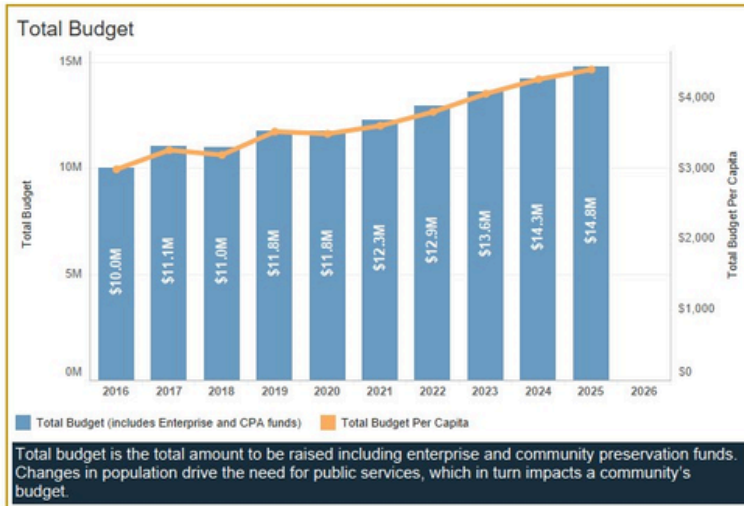


A photograph of a red barn with a white silo and a green door, with the text "SECTION 3 COMPARISON DATA" overlaid. The barn has a red roof and a white silo with a metal ladder. The green door has a small window. The sky is blue with some clouds.

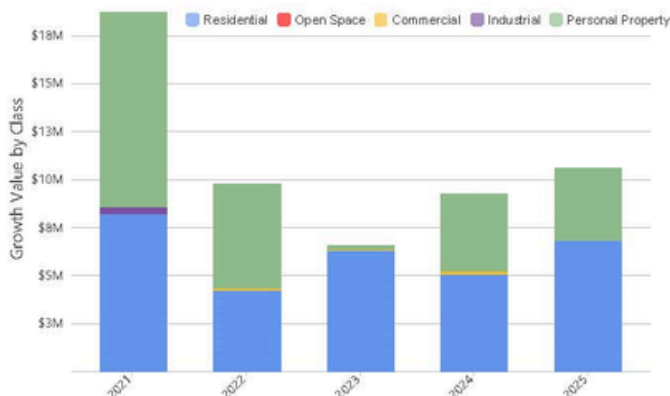
SECTION 3 COMPARISON DATA

COMPARISON DATA

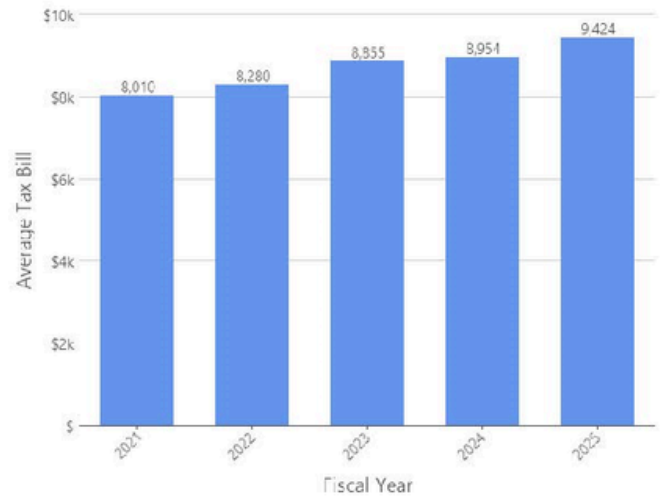
General Information



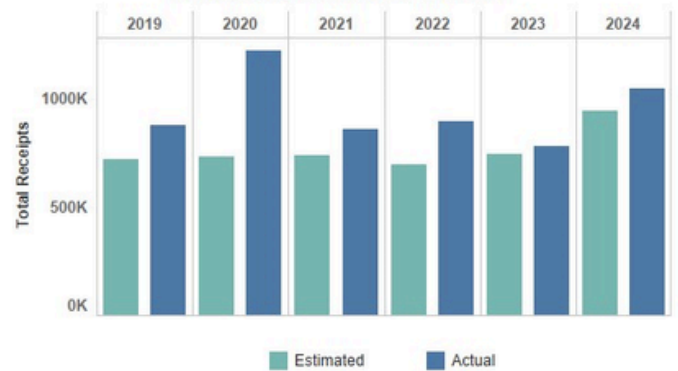
New Growth by Class - FY21 to FY25



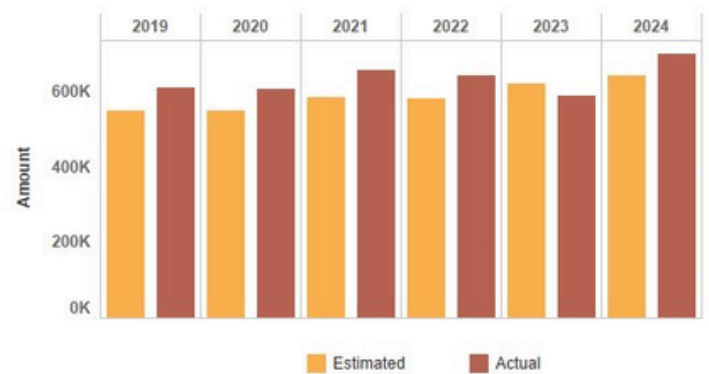
Real Estate Taxes - FY21 to FY25



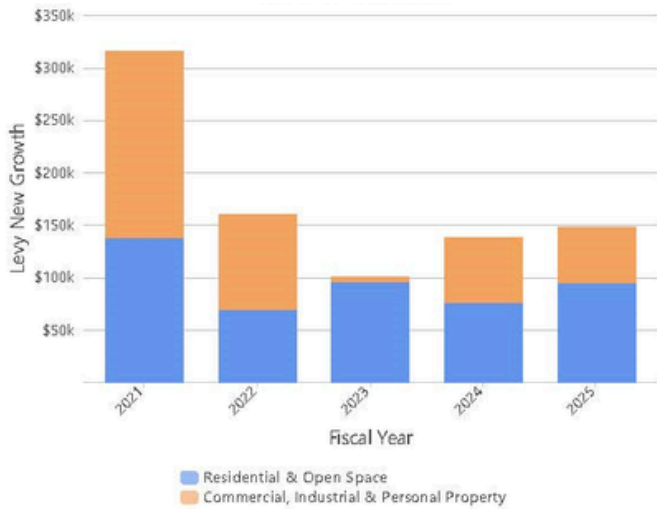
Local Receipts Estimated vs. Actual - FY19 to FY24



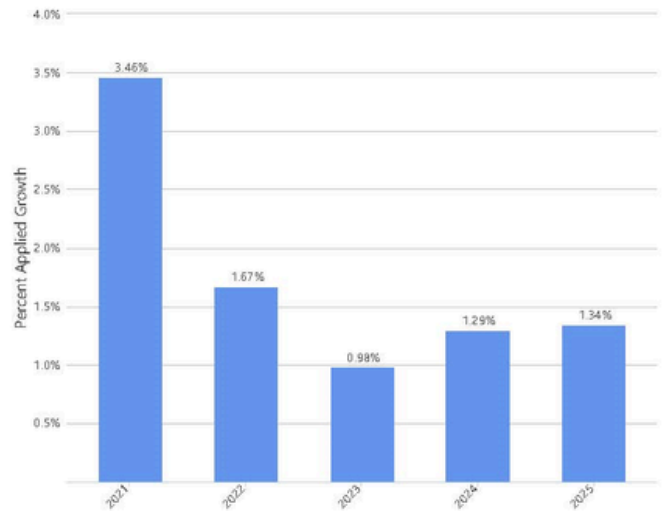
Motor Vehicle Excise Estimated vs. Actual - FY19 to FY24



RO and CIP New Growth

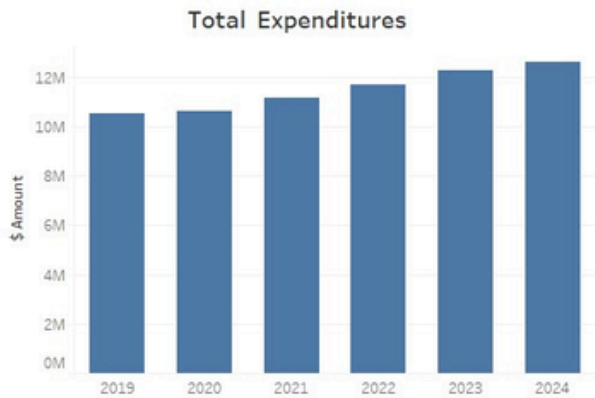


New Growth as % of Prior Year Tax Levy



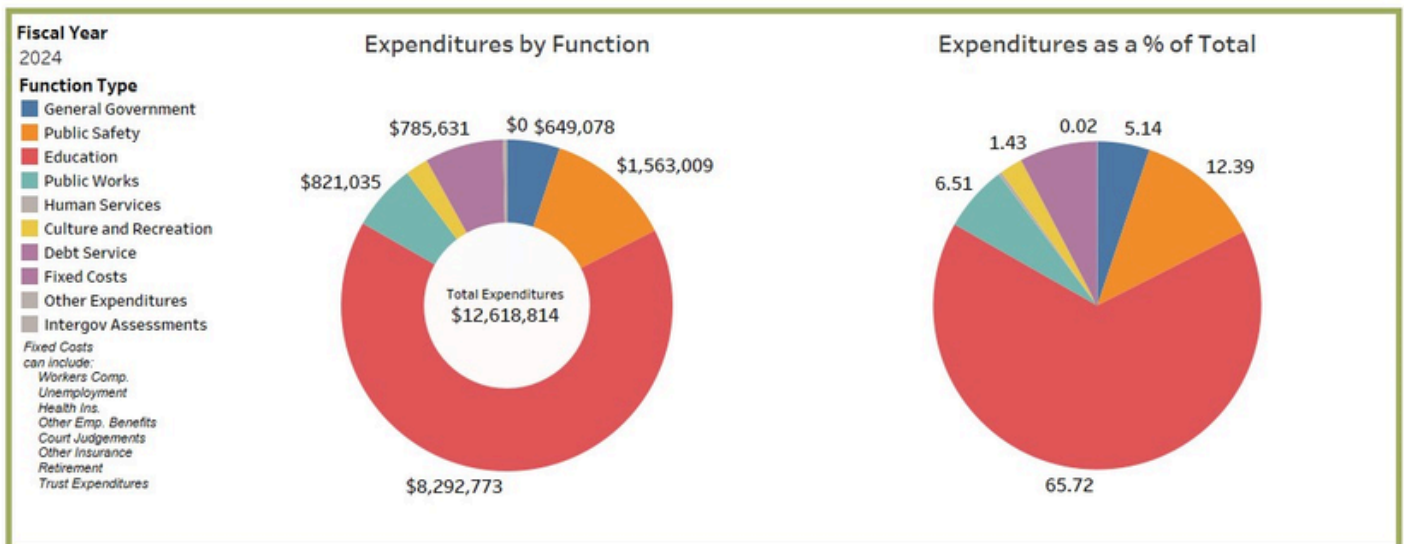
General Fund Expenditures – FY24, FY21, and FY18

General Fund Expenditures – FY24

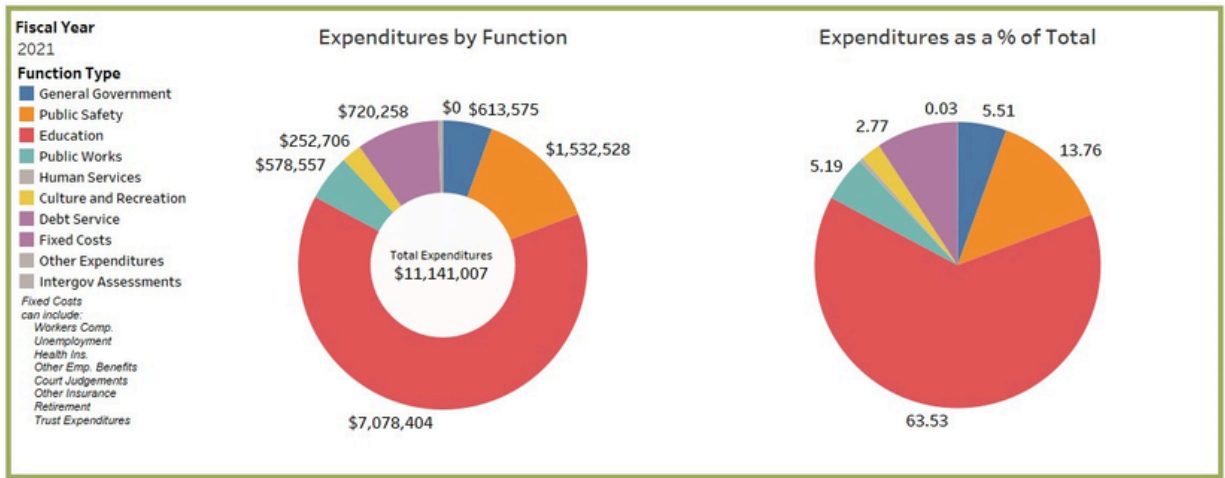
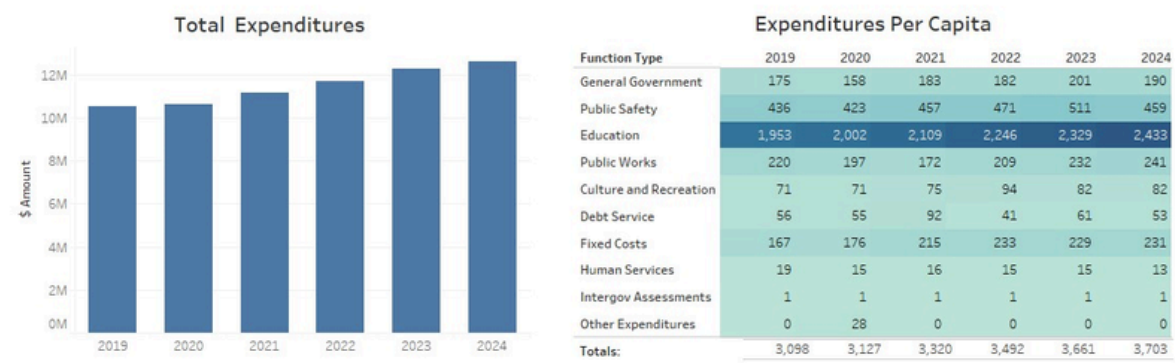


Expenditures Per Capita

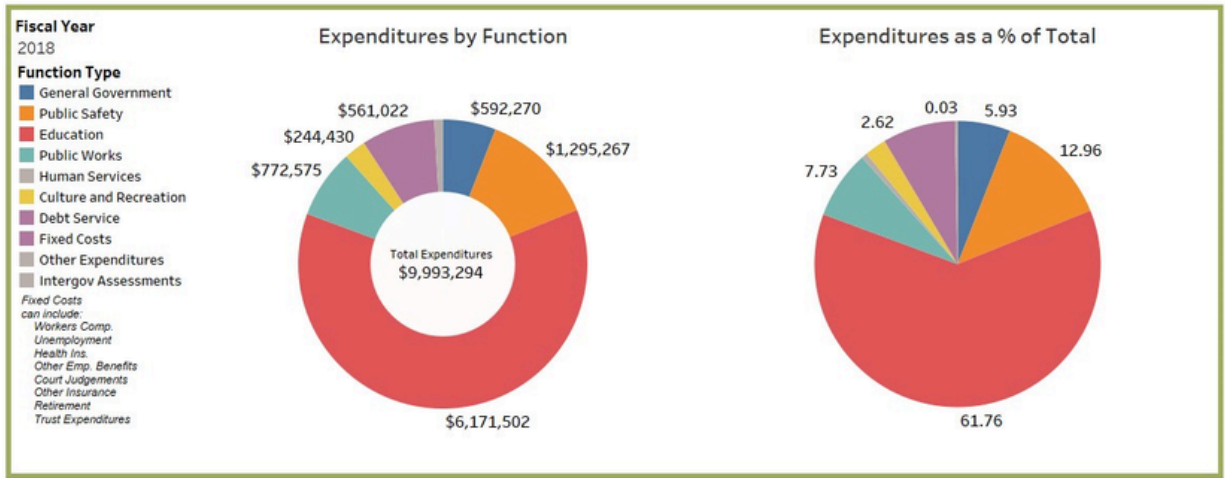
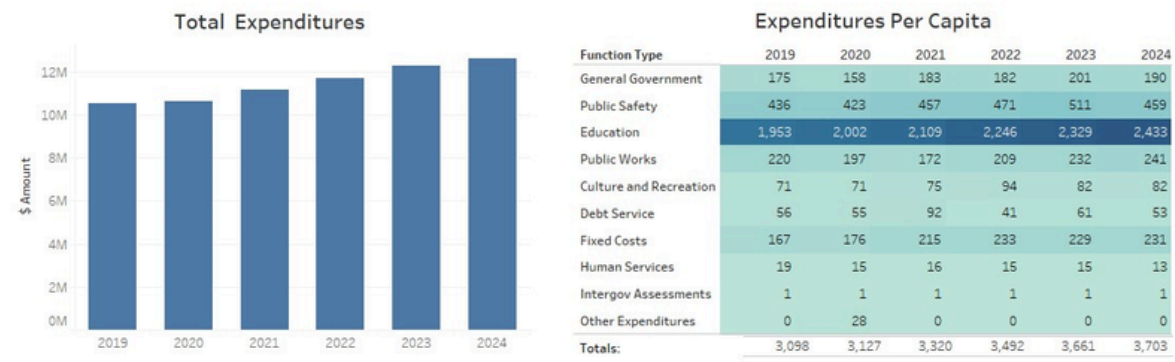
Function Type	2019	2020	2021	2022	2023	2024
General Government	175	158	183	182	201	190
Public Safety	436	423	457	471	511	459
Education	1,953	2,002	2,109	2,246	2,329	2,433
Public Works	220	197	172	209	232	241
Culture and Recreation	71	71	75	94	82	82
Debt Service	56	55	92	41	61	53
Fixed Costs	167	176	215	233	229	231
Human Services	19	15	16	15	15	13
Intergov Assessments	1	1	1	1	1	1
Other Expenditures	0	28	0	0	0	0
Totals:	3,098	3,127	3,320	3,492	3,661	3,703



General Fund Expenditures – FY21



General Fund Expenditures – FY18



A photograph of a wooden church with a steeple, surrounded by autumn foliage and a grassy field. The church is made of light-colored wood and has a dark roof with a small steeple on top. The steeple has a weather vane. The church is surrounded by trees with autumn-colored leaves in shades of orange, red, and yellow. In the foreground, there is a grassy field with some tall grass and a dirt path. The sky is blue with some white clouds.

SECTION 4

FY2026 BUDGET

FY26 BUDGET OVERVIEW

		<u>FY25</u>	<u>Groton Assessment FY26</u>	<u>Increase/ Decrease</u>	<u>Percent Increase</u>	<u>School Request FY26</u>	<u>Increase/ Decrease</u>	<u>Percent Increase</u>
REVENUE								
Prior Year Levy Limit		11,095,321	11,520,861	425,540	3.84%	11,520,861	425,540	3.84%
2 1/2 % Allowed Increase		277,383	288,022	10,639	3.84%	288,022	10,639	3.84%
New & Amended Growth		148,157	120,000	-28,157	-19.00%	120,000	-28,157	-19.00%
Prop 2 1/2 Override								
Levy Limit		11,520,861	11,928,883	408,022	3.54%	11,928,883	408,022	3.54%
Excluded Debt		315,217	167,853	-147,364	-46.75%	167,853	-147,364	-46.75%
Capital Expenditure Exclusion						0	0	
Maximum Allowable Levy		11,836,078	12,096,736	260,658	2.20%	12,096,736	260,658	2.20%
						0		
Cherry Sheet Receipts (State Aid)		384,676	403,149	18,473	4.80%	403,149	18,473	4.80%
Local Receipts		750,000	800,000	50,000	6.67%	800,000	50,000	6.67%
Transfer Stabilization								
Free Cash for Operating Expenses		358,724	105,117	-253,607	-70.70%	105,117	-253,607	-70.70%
Free Cash for Town Articles			220,000	220,000		220,000	220,000	
Free Cash for GDRSD Capital			83,607	83,607		83,607	83,607	
Community Preservation		460,000	460,000	0	0.00%	460,000	0	0.00%
Other Revenue								
Water Enterprise		210,755	211,041	286	0.14%	211,041	286	0.14%
Overlay Surplus (Abatements)			25,000			25,000		
Est. Receipts & Other Rev.		2,164,155	2,307,914	143,759	6.64%	2,307,914	143,759	6.64%
Total Available Revenue		14,000,233	14,404,650	404,417	2.89%	14,404,650	404,417	2.89%
Trash Revolving Account		144,000	144,000	0	0.00%	144,000	0	0.00%
Total Amount to be Appropriated		14,144,233	14,548,650	404,417	2.86%	14,548,650	404,417	2.86%
		<u>FY25</u>	<u>Groton Assessment FY26</u>	<u>Increase/ Decrease</u>	<u>Percent Increase</u>	<u>School Request FY26</u>	<u>Increase/ Decrease</u>	<u>Percent Increase</u>
EXPENSES								
General Government		631,255	718,758	87,503	13.86%	718,758	87,503	13.86%
Public Safety		1,687,507	1,738,409	50,902	3.02%	1,738,409	50,902	3.02%
Schools		8,356,152	8,818,958	462,806	5.54%	9,020,968	664,816	7.96%
Public Works		895,811	918,349	22,538	2.52%	918,349	22,538	2.52%
Human Services		79,328	76,923	-2,405	-3.03%	76,923	-2,405	-3.03%
Library & Recreation		310,494	319,881	9,387	3.02%	319,881	9,387	3.02%
Town Debt Service		179,627	105,262	-74,364	-41.40%	105,262	-74,364	-41.40%
Insurance & Assessments		967,574	1,073,215	105,641	10.92%	1,073,215	105,641	10.92%
Total Town Budget		13,107,748	13,769,755	662,007	5.05%	13,971,765	864,017	6.59%
Total Town Operating		4,571,969	4,845,535	273,566	5.98%	4,845,535	273,566	5.98%
Total School Operating		8,356,152	8,818,958	462,806	5.54%	9,020,968	664,816	7.96%
Total Debt(Town)		179,627	105,262	-74,364	-41.40%	105,262	-74,364	-41.40%
Overlay - Abatements/Exemptions		30,000	20,000	-10,000	-33.33%	20,000	-10,000	-33.33%
Cherry Sheet Charges		2,656	2,685	29	1.09%	2,685	29	1.09%
Water Enterprise		210,755	211,041	286	0.14%	211,041	286	0.14%
Curbside Trash Pickup Expenses		144,000	144,000	0	0.00%	144,000	0	0.00%
Town Warrant Articles Only		119,344	220,000	100,656	84.34%	220,000	100,656	84.34%
Other								
Community Preservation		460,000	460,000	0	0.00%	460,000	0	0.00%
Total Expenses		14,074,503	14,827,481	752,978	5.35%	15,029,491	954,988	6.79%
Surplus/(Deficit)			(278,831)			(480,841)		

FY26 DEPARTMENTAL BUDGETS

Department/Account		FY25	Groton Assessment FY26 Override	School Request FY26 Override
General Government				
Town Administrator				
	Administrator Salary	135,700	178,700	178,700
	Assistant Administrator Salary	46,996	47,935	47,935
	Communication			
	Office Supplies	400	400	400
	Dues & Subscriptions	880	880	880
	Training & Meetings	2,500	5,000	5,000
	350th Celebration			
	SALARIES	182,696	226,635	226,635
	EXPENSES	3,780	6,280	6,280
	Total	186,476	232,915	232,915
Select Board				
	Salaries			
	Energy			
	Professional and Tech	330	330	330
	Special Legal	6,000	6,000	6,000
	Communication	1,200	7,940	7,940
	Office Supplies Expense	300	300	300
	In-State Travel	100	100	100
	Dues and Membership	1,500	1,800	1,800
	No. Midd. Council of Govt	4,800	4,800	4,800
	SALARIES	0	0	0
	EXPENSES	14,230	21,270	21,270
	Total	14,230	21,270	21,270
Fincom				
	Dues and Memberships	150	150	150
	Reserve Account	30,000	30,000	30,000
	Salary Reserve		10,000	10,000
	Total	30,150	40,150	40,150
Accountant				
	Accountant Salary			
	Assistant Accountant Salary	28,311	28,874	28,874
	Accountant Services	36,000	36,000	36,000
	Annual Audit	16,000	18,000	18,000
	Professional Tech	6,000	6,000	6,000
	Office Supplies	750	500	500
	In-State Travel	850	850	850
	Dues and Membership	100	100	100
	SALARIES	28,311	28,874	28,874
	EXPENSES	59,700	61,450	61,450
	Total	88,011	90,324	90,324
Assessors				
	Salaries			
	Principle Assessor Salary	34,991	35,693	35,693
	Associate Assessor Salary	12,628	12,924	12,924
	Professional and Technical	8,000	7,000	7,000
	Prof & Tech Prop Review Assessment	9,000	8,000	8,000
	Communication	125	0	0
	Office Supplies	900	900	900
	In-State Travel	500	500	500
	Dues and Memberships	150	150	150
	SALARIES	47,619	48,617	48,617
	EXPENSES	18,675	16,550	16,550
	Total	66,294	65,167	65,167
Treasurer				
	Treasurer-Collector	30,999	54,670	54,670
	Treasurer/Collector Certification			
	Professional and Technical	18,700	19,000	19,000
	Communication	6,500	6,500	6,500
	Office Supplies	2,050	2,000	2,000
	In-State Travel	600	600	600
	Dues and Memberships	250	250	250
	Other Bank Charges	490	490	490
	Tax Title			
	SALARIES	30,999	54,670	54,670
	EXPENSES	28,590	28,840	28,840
	Total	59,589	83,510	83,510

Town Counsel				
	Professional and Technical	32,000	32,000	32,000
Dog Program				
	Communication	200	200	200
	Other Supplies	600	600	600
	Total	800	800	800
Town Clerk				
	Salary			
	Town Clerk	20,839	21,256	21,256
	Assistant Clerk	15,665	15,979	15,979
	Temp Wages			
	Certification			
	Professional and Technical	700	700	700
	Communication	300	100	100
	Office Supplies	500	500	500
	In-State Travel	300	300	300
	Dues and Memberships	300	300	300
	SALARIES	36,504	37,235	37,235
	EXPENSES	2,100	1,900	1,900
	Total	38,604	39,135	39,135
Elections				
	Wages	3,000	3,000	3,000
	Repairs and Maintenance	500	900	900
	Professional and Tech	3,250	3,000	3,000
	Communication	3,000	1,000	1,000
	Other Supplies	1,500	1,100	1,100
	SALARIES	3,000	3,000	3,000
	EXPENSES	8,250	6,000	6,000
	Total	11,250	9,000	9,000
Registrar				
	Salary	850	850	850
Conservation				
	Clerical Wages	14,616	15,831	15,831
	Professional and Technical	280	280	280
	Communication	175	75	75
	Office Supplies	225	225	225
	Other Supplies	300	300	300
	In-State Travel	70	70	70
	Dues and Memberships	800	800	800
	Other Expenses	150	150	150
	SALARIES	14,616	15,831	15,831
	EXPENSES	2,000	1,900	1,900
	Total	16,616	17,731	17,731
Planning Board				
	Clerical Wage	14,616	15,831	15,831
	Professional and Tech	950	950	950
	Communication	225	125	125
	Office Supplies	225	225	225
	SALARIES	14,616	15,831	15,831
	EXPENSES	1,400	1,300	1,300
	Total	16,016	17,131	17,131
Zoning Board				
	Wages			
	Professional & Technical	1,000	1,000	1,000
	Office Supplies	500	500	500
	SALARIES	0	0	0
	EXPENSES	1,500	1,500	1,500
	Total	1,500	1,500	1,500
Town Hall				
	Clerical Wages			
	Part Time Wages			
	Janitor/Recycler Wages	5,394	5,500	5,500
	Hall Energy	15,000	15,000	15,000
	Non- Energy Utilities	8,500	8,500	8,500
	Repairs and Maint.	9,420	9,420	9,420
	Property Related Services	9,000	10,000	10,000
	Professional and Tech	1,000	1,000	1,000
	Communication	5,000	5,000	5,000
	Office Supplies	2,000	2,000	2,000
	Bldg Repair & Maintenance Supplies			
	Custodial Housekeeping Supplies	530	530	530
	SALARIES	5,394	5,500	5,500
	EXPENSES	50,450	51,450	51,450
	Total	55,844	56,950	56,950

Town Reports				
	Communication	325	325	325
	Other Services	2,700	2,000	2,000
	Total	3,025	2,325	2,325
Town Engineer				
	Engineering Services	10,000	8,000	8,000
	Total	10,000	8,000	8,000
	TOTAL GENERAL GOVERNMENT	631,255	718,758	718,758
	SALARIES	364,605	437,043	437,043
	EXPENSES	266,650	281,715	281,715

Emergency Management				
	Communications	1,500	1,500	1,500
	Other Supplies	250	250	250
	New Equipment	1,000	1,000	1,000
	In-State Travel	150	150	150
	Total	2,900	2,900	2,900
Tree Warden				
	Other Property Service	22,000	22,000	22,000
	Police Details	2,200	2,200	2,200
	Public Works Supplies	85	85	85
	Dues and Memberships	150	150	150
	Total	24,435	24,435	24,435
		1,687,507	1,738,409	1,738,409
	TOTAL PUBLIC SAFETY	1,687,507	1,738,409	1,738,409
	SALARIES	1,381,807	1,408,209	1,408,209
	EXPENSES	305,700	330,200	330,200

Department/Account		FY25	Groton Assessment FY26 Override	School Request FY26 Override
Schools				
GDRSD	(GDRSD Operating + Capital)	8,177,586	8,620,884	8,822,894
	Operating	7,962,157	8,500,853	8,702,863
	Capital	86,733	83,607	83,607
	Debt	128,696	36,424	36,424
GLRVTS	(Operating and Debt)			
	Operating	149,536	168,133	168,133
		29,030	29,941	29,941
	TOTAL SCHOOLS	8,356,152	8,818,958	9,020,968

Department/Account		FY25	Groton Assessment FY26 Override	School Request FY26 Override
Public Works				
Highway Department				
	Salary	295,944	306,071	306,071
	Part-Time Wages	6,500	6,500	6,500
	Clerical Wages	21,035	21,765	21,765
	Overtime	8,000	8,160	8,160
	Clothing	3,600	3,600	3,600
	Energy	7,174	7,317	7,317
	Repairs and Maint Service	49,000	55,000	55,000
	Paving Service	45,500	45,500	45,500
	Brush, Signs, Line Paint	30,000	30,000	30,000
	Repairs and Maintain Building	10,000	10,000	10,000
	Leases and Rentals	10,000	15,000	15,000
	Mach. Professional and Tech	3,200	3,200	3,200
	Communication	3,000	3,000	3,000
	Supplies	900	900	900
	Machinery Vehicular Supplies	37,500	37,500	37,500
	Machinery Public Works Supplies	8,973	9,151	9,151
	Basin Cleaning and Sweeping - MS4	10,000	10,200	10,200
	Dues and Memberships	500	500	500
	SALARIES	331,479	342,496	342,496
	EXPENSES	219,347	230,868	230,868
	Total	550,826	573,364	573,364
Snow Removal				
	Wages	56,175	56,175	56,175
	Repair and Maintenance Services	5,583	5,583	5,583
	Plowing Outside Plow Companies	25,583	25,583	25,583
	Professional and Technical			
	Vehicular Supplies	6,090	6,090	6,090
	Supplies Sand & Salt	192,454	192,454	192,454
	SALARIES	56,175	56,175	56,175
	EXPENSES	229,710	229,710	229,710
	Total	285,885	285,885	285,885
Street Lights				
	Energy	11,000	11,000	11,000
Transfer Station				
	Wages			
	Landfill Expense	15,000	15,000	15,000
	Curbside trash pickup			
	Professional and Technical	5,500	6,000	6,000
	Other Services	2,000		
	Other Supply		1,500	1,500
	Rentals and Leases			
	SALARIES	0	0	0
	EXPENSES	22,500	22,500	22,500
	Total	22,500	22,500	22,500
Cemetery				
	Wages	15,000	15,000	15,000
	Non-Energy Utilities(Water)	3,000	3,000	3,000
	Repairs and Maint Services	3,000	3,000	3,000
	Other Property Related Services	1,000	1,000	1,000
	Build and Equip Repair Supplies	1,000	1,000	1,000
	Grounds keeping Supplies	1,500	1,500	1,500
	Other Supplies	1,100	1,100	1,100
	SALARIES	15,000	15,000	15,000
	EXPENSES	10,600	10,600	10,600
	Total	25,600	25,600	25,600
		895,811	918,349	918,349
	TOTAL PUBLIC WORKS	895,811	918,349	918,349
	SALARIES	402,654	413,671	413,671
	EXPENSES	493,157	504,678	504,678

Department/Account		Groton Assessment	School Request
		FY25	FY26
			Override
			Override
Human Services			
Board of Health			
	Board of Health Wages	14,717	15,011
	Nashoba Bd of Health Assm	12,049	13,254
	Rentals and Leases	1,700	1,700
	Communications	400	400
	Supplies	400	400
	Dues and Memberships	400	400
	Town Nurse Assessment	5,471	6,018
	Mental Health	2,000	2,000
	TADS		
	SALARIES	14,717	15,011
	EXPENSES	22,420	24,172
	Total	37,137	39,183
Council on Aging			
	Council On Aging Wages	9,557	9,754
	Council on Aging Bus	3,000	3,500
	Council on Aging Office Supplies	250	250
	COA Food and Service	2,500	3,000
	Council on Aging In-St Travel	750	750
	COA Dues and Memberships	500	500
	SALARIES	9,557	9,754
	EXPENSES	7,000	8,000
	Total	16,557	17,754
Veterans Affairs			
	Veterans Agent Salary	6,162	6,286
	Expenses	4,472	3,700
	Veterans Benefits	15,000	10,000
	SALARIES	6,162	6,286
	EXPENSES	19,472	13,700
	Total	25,634	19,986
		79,328	76,923
	TOTAL HUMAN SERVICES	79,328	76,923
	SALARIES	30,436	31,051
	EXPENSES	48,892	45,872

Department/Account		Groton Assessment	School Request
		FY26	FY26
		Override	Override
Library, Recreation, and Parks			
Library Operations			
	Salaries and Wages	116,664	119,388
	Energy	18,517	18,980
	Non-Energy Utilities	2,213	2,268
	Repairs and Maint	4,000	4,100
	Other Pro Related Serv	2,685	2,752
	Professional & Technical Services		
	Communication	300	308
	Office Supplies	1,300	1,333
	Other Supplies	39,169	41,706
	SALARIES	116,664	119,388
	EXPENSES	68,184	71,447
	Total	184,848	190,835
Library Consortium			
	M.V.L. Consortium Dues	13,500	14,100
Technical Expenses			
	Email Services	3,919	3,919
	Web Domain Fee	400	400
	Firewall	400	400
	Web Hosting	2,620	2,620
	Technician Services	24,835	24,835
	Inspections Tablets	672	672
	Desktop Replacements (3)	1,500	1,500
	Cybersecurity		
	Zoom		
	Misc/Unanticipated	2,200	2,200
	Online Maps/App Geo		2,500
	Professional & Technical Services		
	Other Supplies	1,000	1,000
	Total	37,546	40,046
Recreation Department			
	Rec. Other Purchased Service	11,400	11,400
Parks Department			
	Energy Expense	2,500	2,500
	Other Property Related Services	51,000	51,000
	Other Purchased Services	9,000	9,000
	Total	62,500	62,500
Memorial Day Committee			
	Expenses	700	1,000
		310,494	319,881
	TOTAL LIBRARY & RECREATION	310,494	319,881
	SALARIES	116,664	119,388
	EXPENSES	193,830	200,493

Department/Account			Groton Assessment	School Request
		FY25	FY26	FY26
			Override	Override
Debt and Interest				
Long Term Principal				
	Long Term Principal	137,878	69,610	69,610
Long Term Interest				
	Long Term Interest	37,975	31,878	31,878
Temporary Loan Interest				
	Temporary Loan Interest	3,774	3,774	3,774
TOTAL DEBT & INTEREST		179,627	105,262	105,262

Department/Account	FY25	Groton Assessment FY26 Override	School Request FY26 Override
Insurance and Assessments			
County Retirement			
County Retirement System	386,855	479,749	479,749
Group Health Insurance - 914			
Group Health Insurance	394,929	402,828	402,828
Unemployment Account			
Unemployment			
FICA Town Share			
Medicare Town Share	37,638	37,638	37,638
Bldg./Vehicle Liab. Ins./Workers Compensation, Etc			
Bldg./Vehicle Liab. Ins.	148,152	153,000	153,000
TOTAL INSURANCE & ASSESSMENTS	967,574	1,073,215	1,073,215
Total Budget	13,107,748	13,769,755	13,971,765

FY26 Budget Breakdown

	FY25	Groton Assessment FY26	School Request FY26	School Request FY26
Municipal Salaries	2,296,166	2,409,362	2,409,362	4.93%
Municipal Operations	1,308,229	1,362,958	1,362,958	4.18%
Insurance & Assessments	967,574	1,073,215	1,073,215	10.92%
Municipal Operations - TOTAL	4,571,969	4,845,535	4,845,535	5.98%
Municipal Debt & Interest	179,627	105,262	105,262	-41.40%
Town Operations & Debt - TOTAL	4,751,596	4,950,797	4,950,797	4.19%
Schools - Operations	8,198,426	8,752,593	8,954,603	9.22%
Schools - Debt & Interest	157,726	66,365	66,365	-57.92%
Schools Operations & Debt - TOTAL	8,356,152	8,818,958	9,020,968	7.96%
Total Budget for the Fiscal Year	13,107,748	13,769,755	13,971,765	6.59%



SECTION 5

FY2026 BUDGET

DEPARTMENT DETAIL



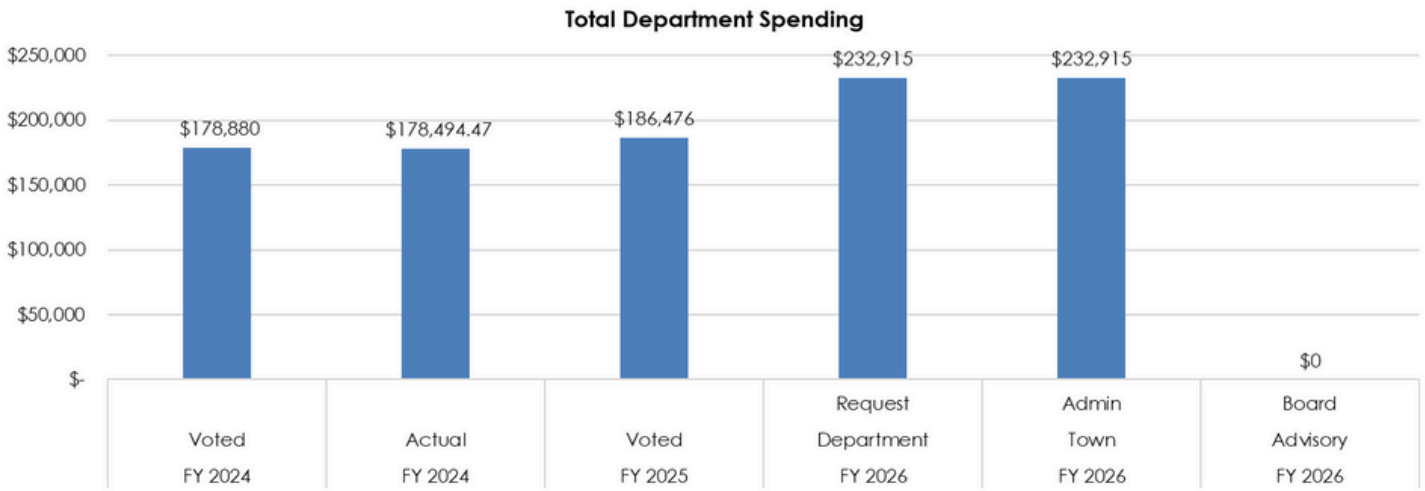
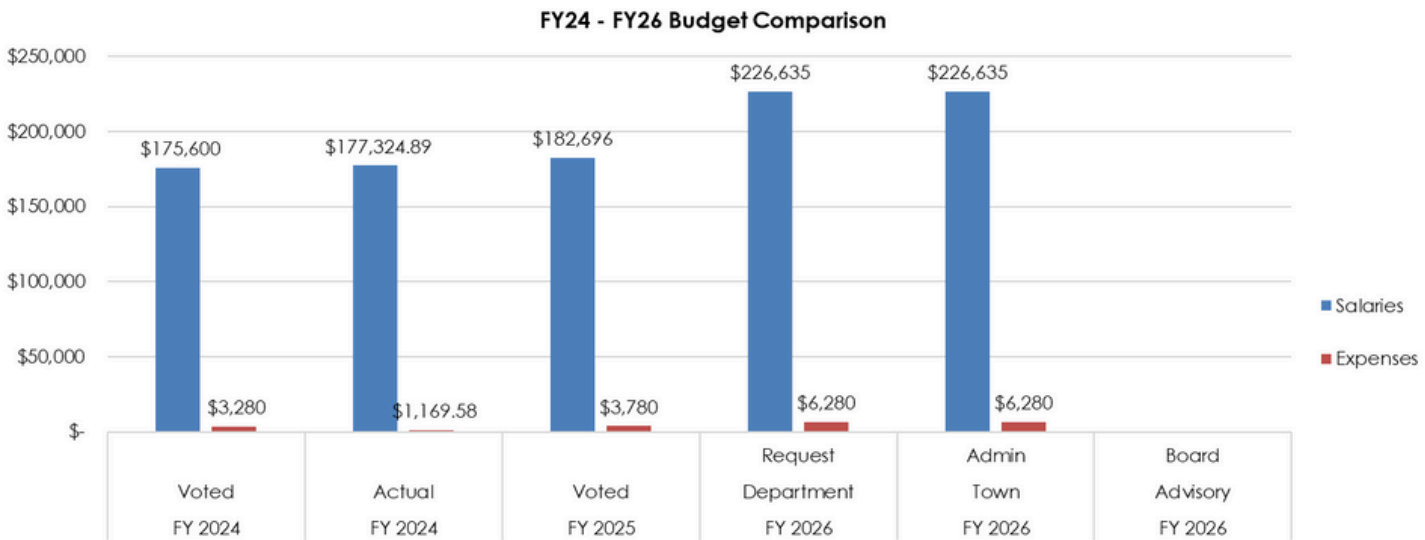
TOWN OF DUNSTABLE

GENERAL GOVERNMENT FY2026 BUDGET DETAIL



TOWN ADMINISTRATOR

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
TOWN ADMINISTRATOR								
1030	Salaries	\$ 175,600	\$ 177,324.89	\$182,696	\$226,635	\$226,635		24.05%
1032	Expenses	\$ 3,280	\$ 1,169.58	\$3,780	\$6,280	\$6,280		66.14%
DEPARTMENTAL TOTAL								
		\$ 178,880	\$ 178,494.47	\$186,476	\$232,915	\$232,915	\$0	24.90%

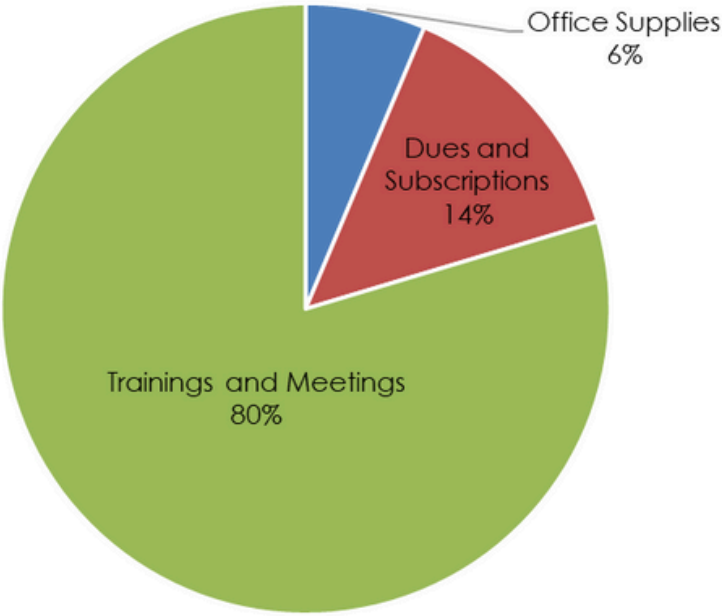


SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Wages														
Silva	Jason	Town Administrator		\$63.46	40	\$135,700	\$ 79.02	40		\$165,000	\$13,700	\$43,000	\$178,700	\$178,700
Fayne	Sue	Exec. Asst.		\$30.01	30	\$46,996	\$30.61	30		\$47,935		\$939	\$47,935	\$47,935
Total Wages														\$226,635
Budget							\$182,696							\$226,635

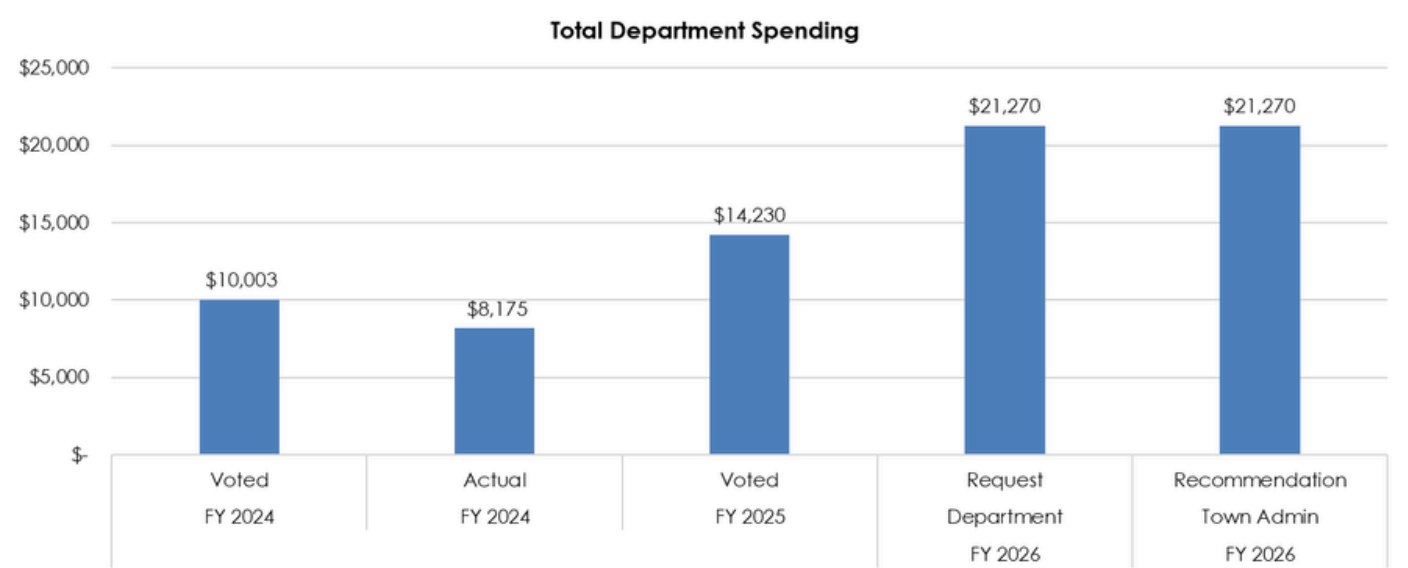
EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Office Supplies	\$ 400.00	\$ 352.58	\$400	\$400	\$400		\$0	0.00%
Dues and Subscriptions	\$ 880.00	\$ 577.00	\$880	\$880	\$880		\$0	0.00%
Trainings and Meetings	\$ 2,000.00	\$ 240.00	\$2,500	\$5,000	\$5,000		\$2,500	100.00%
Town Admin 350th Celebration	\$ -							
TOTAL FUNDS REQUESTED	\$ 3,280.00	\$ 1,169.58	\$ 3,780.00	\$6,280	\$6,280	\$0	\$2,500	66.14%



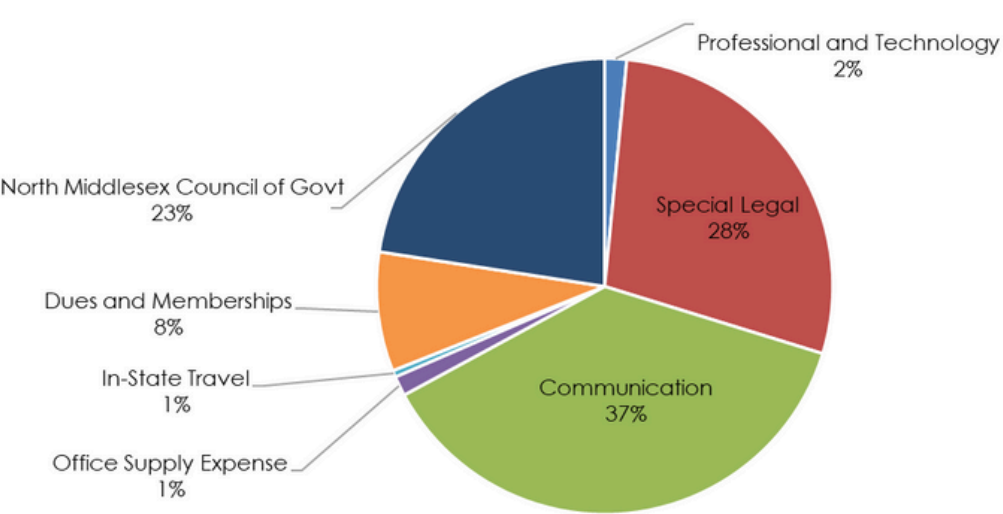
SELECT BOARD

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	Percent Change
SELECT BOARD								
1022	Expenses	\$ 10,003	\$ 8,175	\$14,230	\$21,270	\$21,270	\$0	49.47%
DEPARTMENTAL TOTAL		\$ 10,003	\$ 8,175	\$14,230	\$21,270	\$21,270	\$0	49.47%



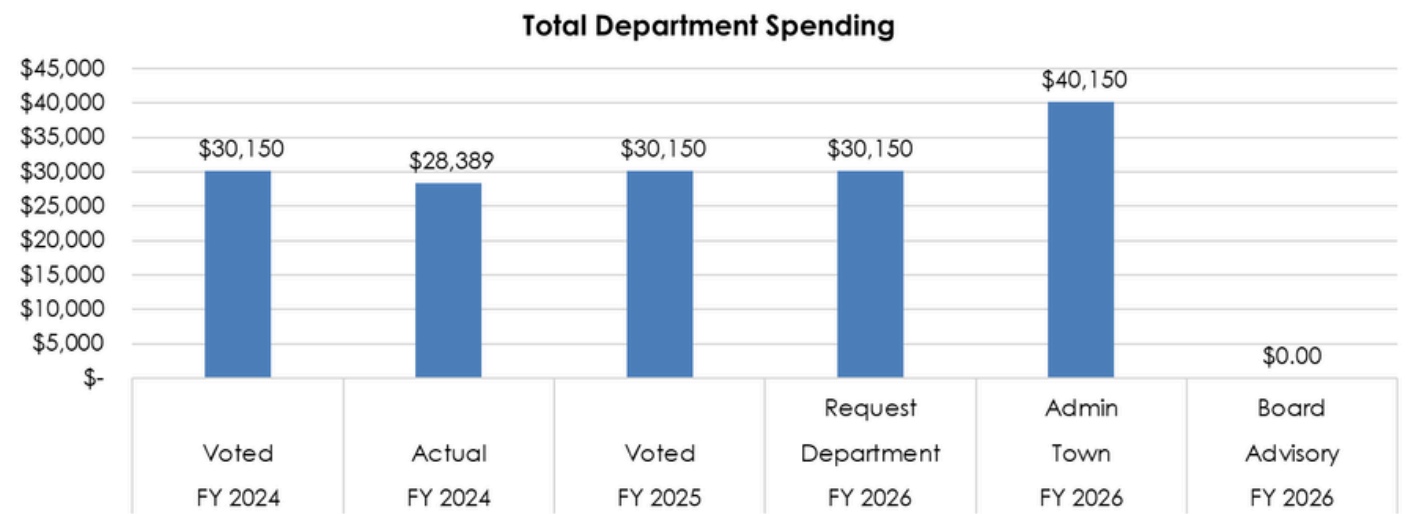
EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Professional and Technology	\$330	\$180	\$330	\$330	\$330		\$0	0.00%
Special Legal	\$6,000	\$4,635	\$6,000	\$6,000	\$6,000		\$0	0.00%
Communication	\$1,200	\$1,773	\$1,200	\$7,940	\$7,940		\$6,740	561.67%
Office Supply Expense	\$300	\$190	\$300	\$300	\$300		\$0	0.00%
In-State Travel	\$100	\$0	\$100	\$100	\$100		\$0	0.00%
Dues and Memberships	\$900	\$225	\$1,500	\$1,800	\$1,800		\$300	20.00%
North Middlesex Council of Govt	\$1,173	\$1,172	\$4,800	\$4,800	\$4,800		\$0	0.00%
TOTAL FUNDS REQUESTED	\$10,003	\$8,175	\$14,230	\$21,270	\$21,270	\$0	\$7,040	49.47%



FINANCE COMMITTEE

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
FINANCE COMMITTEE								
1040	Expenses	\$ 150	\$ 142	\$ 150	\$150	\$ 150	\$0.00	0.00%
1041	Reserve Fund	\$ 30,000	\$ 28,247	\$ 30,000	\$30,000	\$30,000	\$0.00	0.00%
	Salary Reserve				\$0	\$10,000	\$0.00	
DEPARTMENTAL TOTAL								
		\$ 30,150	\$ 28,389	\$ 30,150	\$30,150	\$ 40,150	\$0.00	33.17%

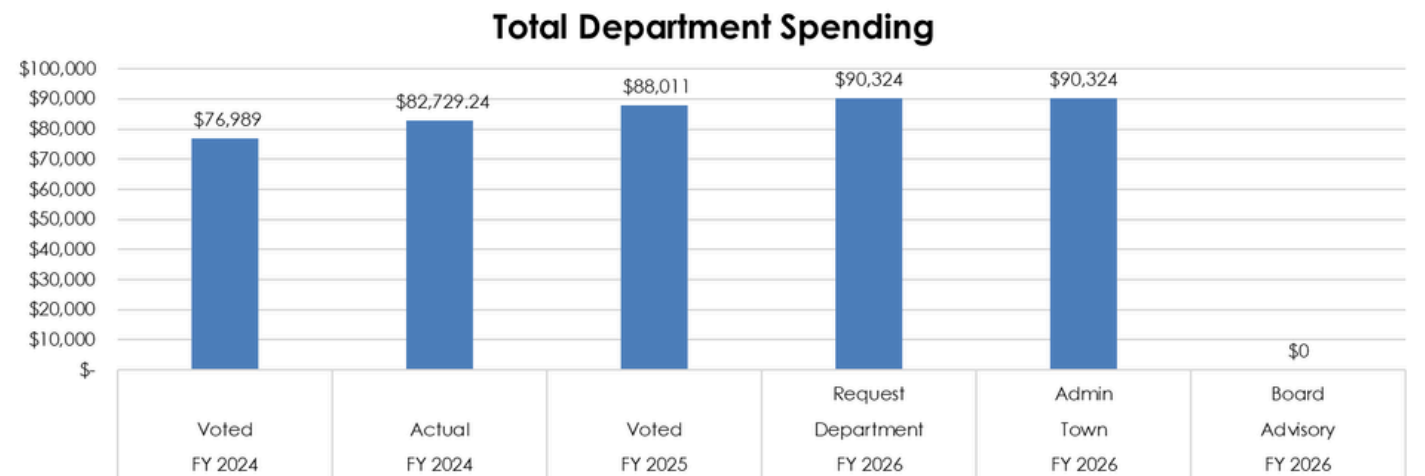
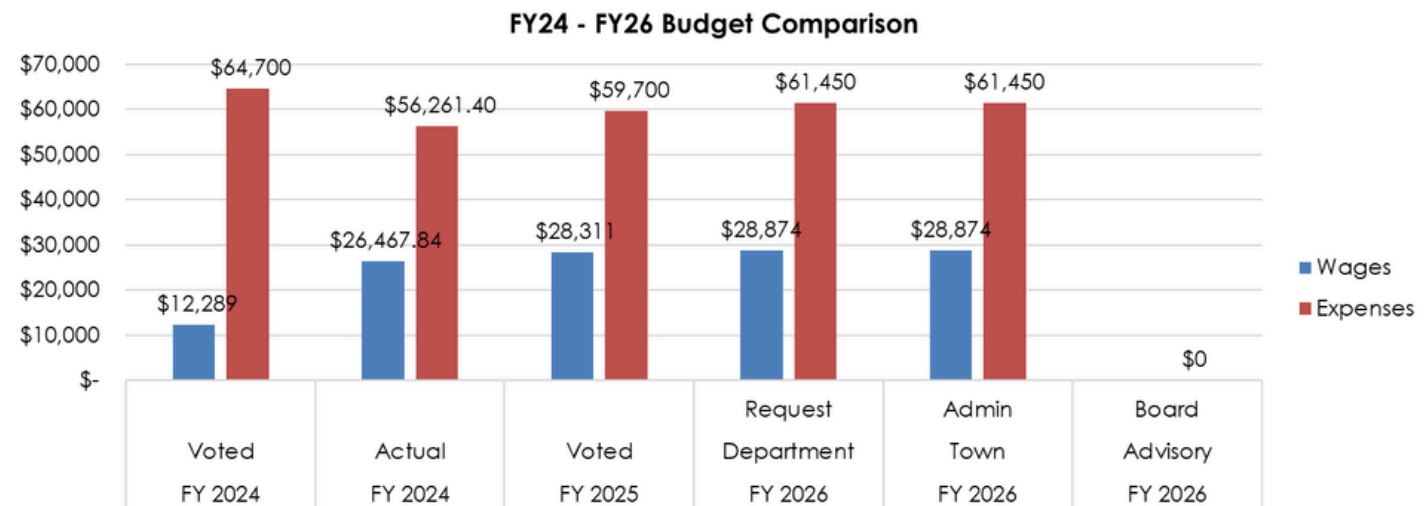


EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Dues & Memberships	\$150	\$142	\$150	\$150	\$150		\$0	0.00%
Reserve Fund	\$30,000	\$28,247	\$30,000	\$30,000	\$30,000		\$0	0.00%
Salary Reserve					\$10,000		\$10,000	
TOTAL FUNDS REQUESTED	\$30,150	\$28,389	\$30,150	\$30,150	\$40,150	\$0.00	\$10,000	33.17%

TOWN ACCOUNTANT

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
TOWN ACCOUNTANT								
1051	Wages	\$ 12,289	\$ 26,467.84	\$ 28,311	\$28,874	\$28,874		1.99%
1052	Expenses	\$ 64,700	\$ 56,261.40	\$ 59,700	\$61,450	\$61,450	\$0	2.93%
DEPARTMENTAL TOTAL		\$ 76,989	\$ 82,729.24	\$ 88,011	\$90,324	\$90,324	\$0	2.63%



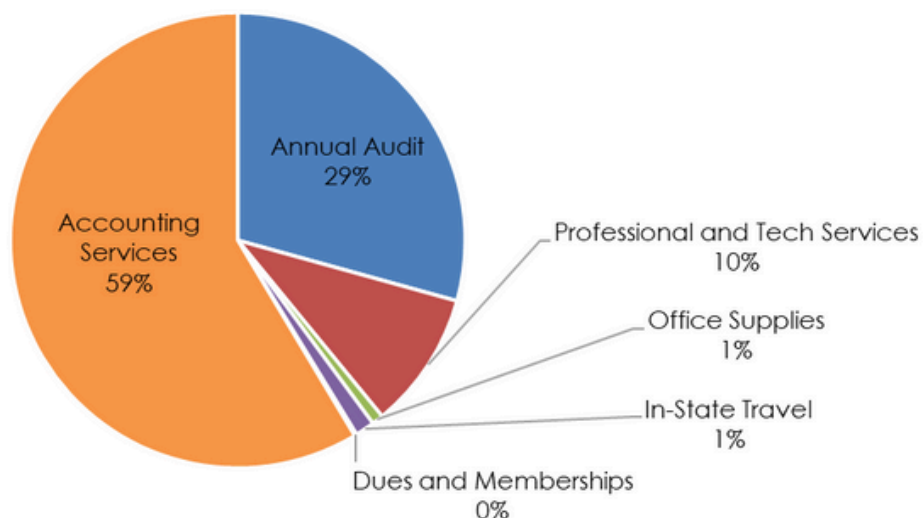
SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Wages														
Bresnick	Susan	Asst. Town Acct.		\$30.13	18	\$ 28,310.15	\$30.73	18	\$ 28,873.91	\$30.73		\$ 563.76	\$ 28,873.91	\$ 28,873.91
Total Wages														\$ 28,873.91
Budget														\$ 28,874.00

EXPENSES

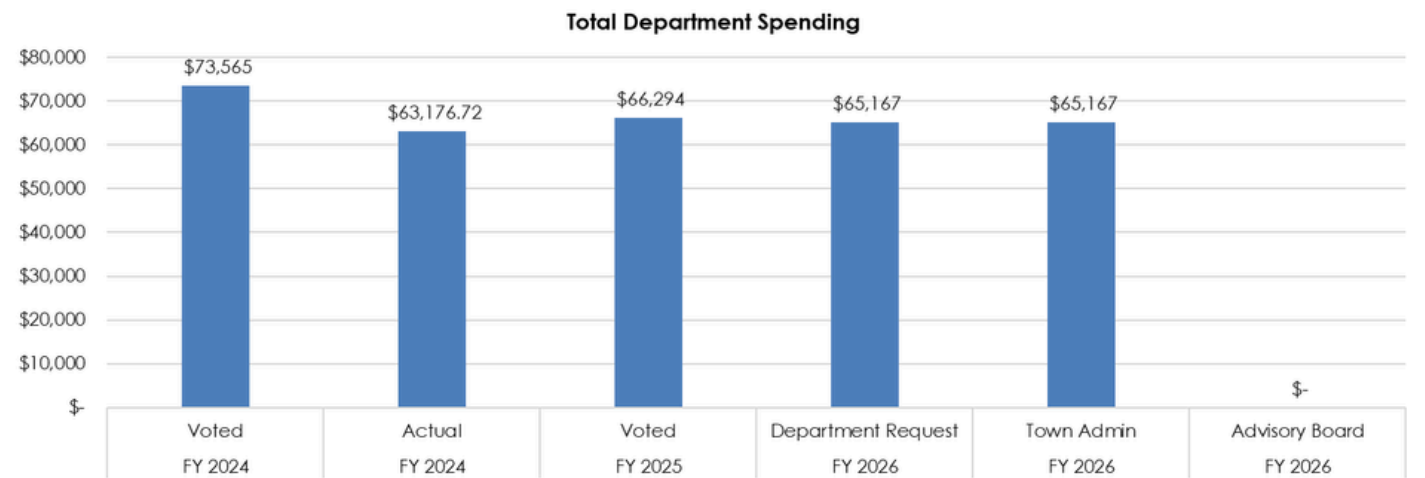
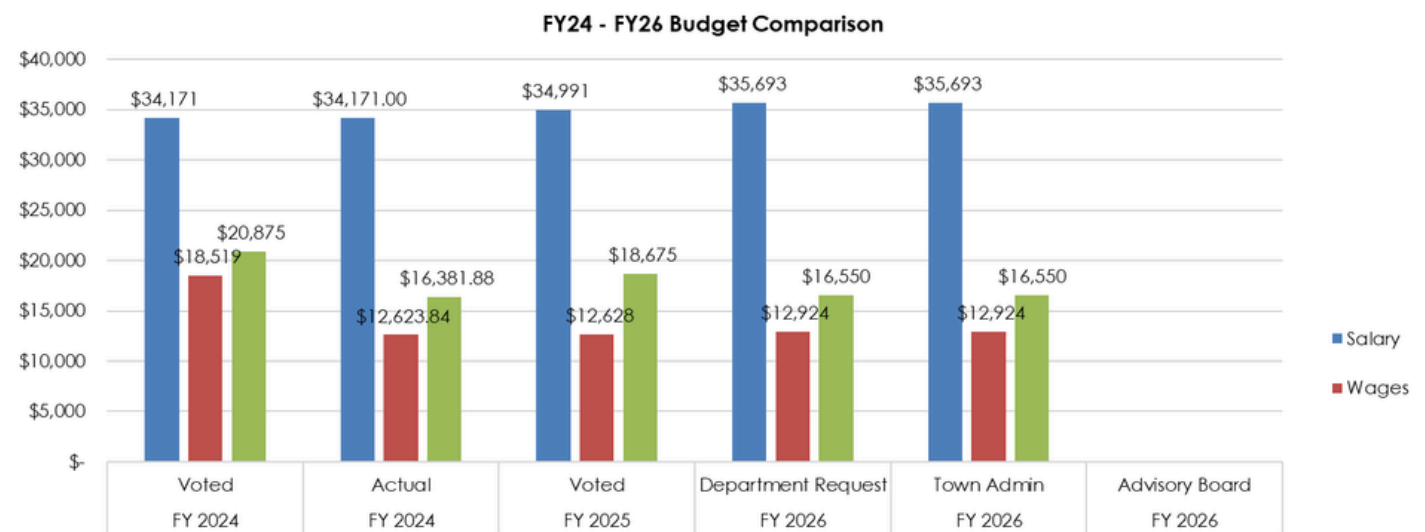
Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Annual Audit	\$21,000	\$16,000.00	\$16,000	\$18,000	\$18,000		\$2,000	12.50%
Professional and Tech Services	\$6,000	\$6,136.00	\$6,000	\$6,000	\$6,000		\$0	0.00%
Office Supplies	\$750	\$1,125.00	\$750	\$500	\$500		-\$250	-33.33%
In-State Travel	\$850	\$0.00	\$850	\$850	\$850		\$0	0.00%
Dues and Memberships	\$100	\$0.00	\$100	\$100	\$100		\$0	0.00%
Accounting Services	\$36,000	\$33,000.00	\$36,000	\$36,000	\$36,000		\$0	0.00%
TOTAL FUNDS REQUESTED	\$64,700	\$56,261.00	\$59,700	\$61,450	\$61,450	\$0	\$1,750	2.93%

Town Accountant Expenses



ASSESSOR

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
BOARD OF ASSESSORS								
1060	Salaries	\$34,171	\$34,171.00	\$34,991	\$ 35,693	\$ 35,693		2.01%
1061	Wages	\$18,519	\$12,623.84	\$12,628	\$ 12,924	\$ 12,924		2.34%
1062	Expenses	\$20,875	\$16,381.88	\$18,675	\$16,550	\$16,550		-11.38%
Department Total		\$73,565	\$63,176.72	\$66,294	\$ 65,167	\$ 65,167	\$ -	-1.70%



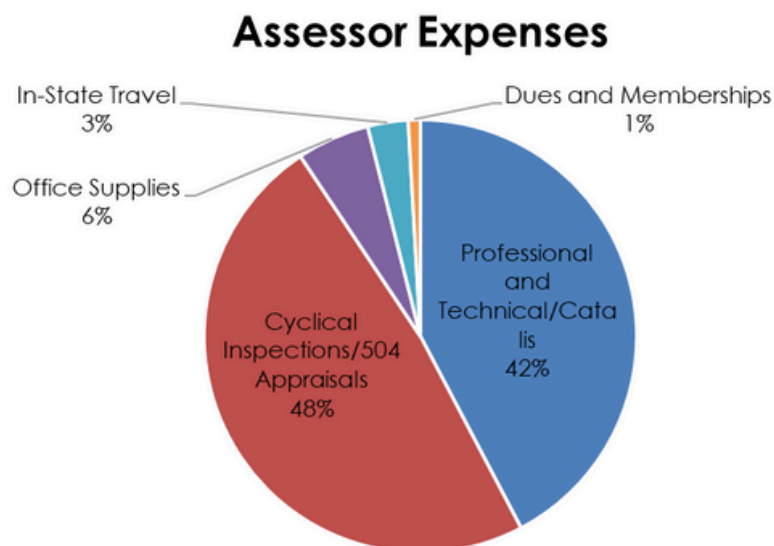
SALARIES

1	2	4	5	6	7	8	9	10	11	13	14	15	16	17
Fiscal Year 2025							Fiscal Year 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Increased Rate	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary FY 2026
Salaries														
Tidman	Vicki	Principal Assessor		\$55.86	12	\$ 34,990.70	\$ 56.98	12	\$ 35,692.27	\$56.98		\$ 701.57	\$ 35,692.27	\$ 35,692.27
Assessor Salaries														
TOTAL SALARIES														\$ 35,693.00
Totals														
\$ 34,991.00														

1	2	4	5	6	7	8	9	10	11	13	14	15	16	17
Fiscal Year 2025							Fiscal Year 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Rate	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2025
Wages														
Bresnick	Susan	Assessor Associate		\$25.55	9.5	\$ 12,628.00	\$ 26.06	9.5	\$ 12,923.15	\$26.06		\$ 295.15	\$ 12,923.15	\$ 12,923.15
Bresnick	Susan	Assessor Associate												
\$ 12,628.00														\$ 12,924.00
Total Wages														\$ 48,617.00
Budget														\$ 48,617.00

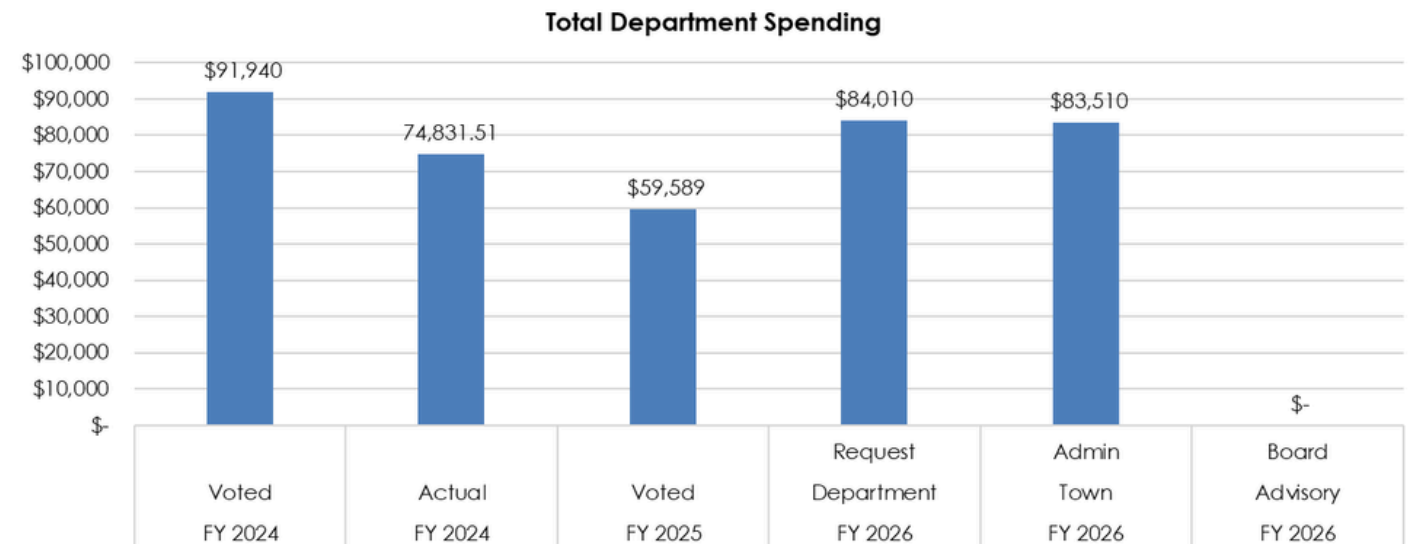
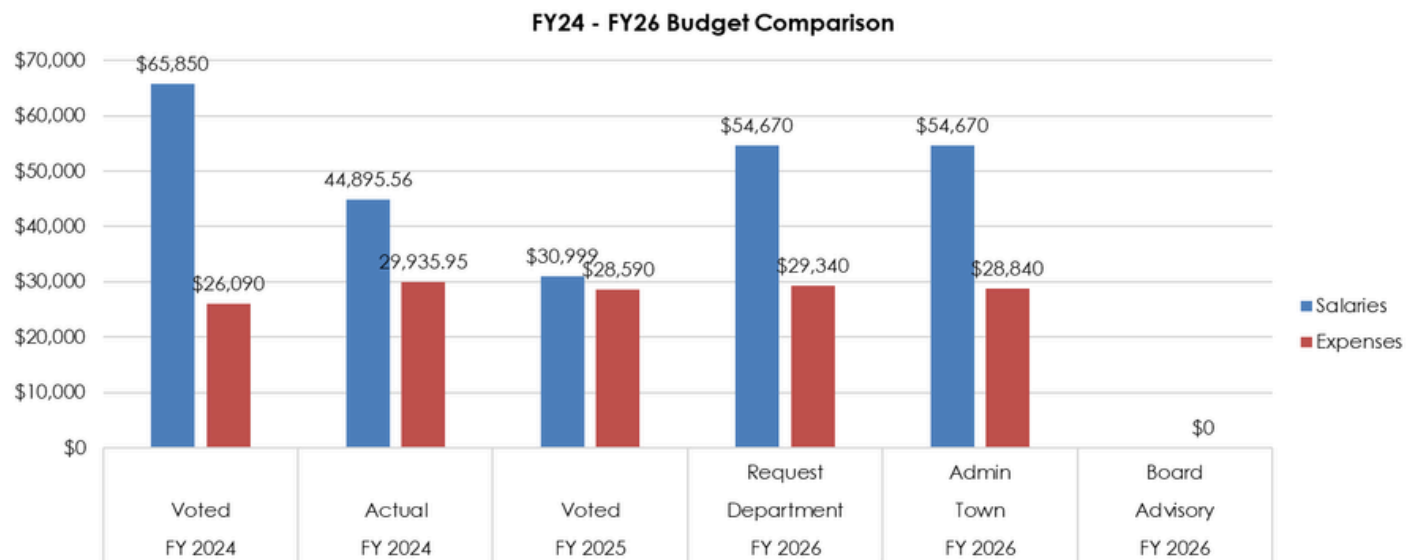
EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Professional and Technical/Catalis	\$9,000	\$6,684.75	\$8,000	\$7,000	\$7,000		-\$1,000	-12.50%
Cyclical Inspections/504 Appraisals	\$10,000	\$9,000.00	\$9,000	\$8,000	\$8,000		-\$1,000	-11.11%
Communications	\$125	\$150.76	\$125	\$0	\$0		-\$125	-100.00%
Office Supplies	\$900	\$546.37	\$900	\$900	\$900		\$0	0.00%
In-State Travel	\$700	\$0.00	\$500	\$500	\$500		\$0	0.00%
Dues and Memberships	\$150	\$0.00	\$150	\$150	\$150		\$0	0.00%
TOTAL FUNDS REQUESTED	\$20,875	\$16,381.88	\$18,675	\$16,550	\$16,550	\$0	-\$2,125	-11.38%



TREASURER COLLECTOR

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
TREASURER/TAX COLLECTOR								
1120	Salaries	\$65,850	44,895.56	\$30,999	\$54,670	\$54,670		76.36%
1122	Expenses	\$26,090	29,935.95	\$28,590	\$29,340	\$28,840	\$0	0.87%
DEPARTMENTAL TOTAL		\$ 91,940	74,831.51	\$ 59,589	\$84,010	\$ 83,510	\$ -	40.14%



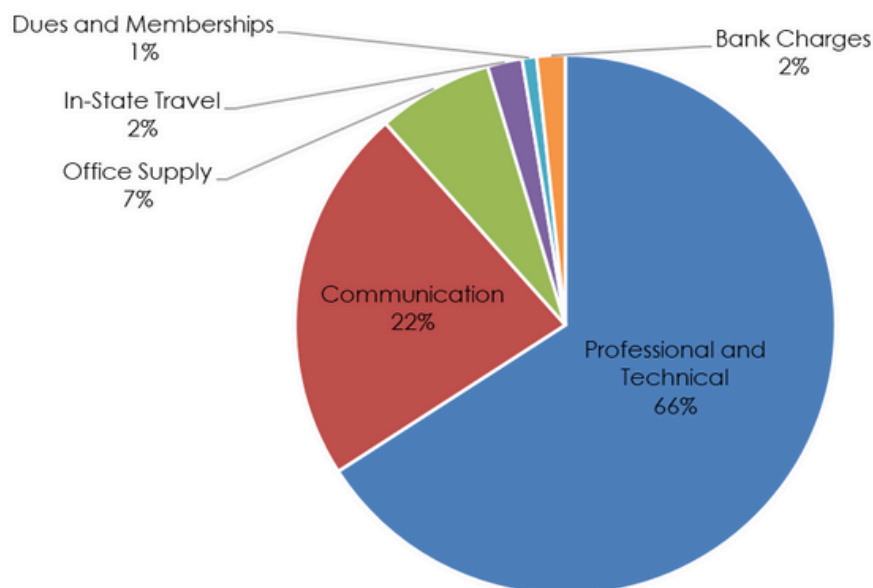
SALARIES

1	2	4	5	6	7	8	9	10	11	13	14	15	16	
		FISCAL YEAR 2025						FISCAL YEAR 2026						
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Salaries														
Vacant		Treasurer/Collector		\$46.70	10	\$ 24,377.40	\$ 49.52	10	\$ 25,849.44	\$ 49.52		\$1,472.04	\$25,849.44	\$ 25,849.44
TOTAL SALARIES							\$ 24,377.40							\$ 25,849.44
1	2	4	5	6	7	8	9	10	11	13	15	15	16	
		FISCAL YEAR 2025						FISCAL YEAR 2026						
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Rate	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay		Final Salary	Projected Salary Fiscal 2026
Wages														
Riccardelli	Bonnie	Assistant		\$40.80	10	\$ 21,297.60	\$ 41.62	10	\$ 21,725.64	\$ 41.62		\$ 428.04	\$21,725.64	\$ 21,725.64
Perry	Kim	Assistant		\$19.61	5	\$ 5,118.21	\$ 27.18	5	\$ 7,093.98	\$ 27.18		\$1,975.77	\$ 7,093.98	\$ 7,093.98
Total Wages						\$ 26,415.81								\$ 28,819.62
Total Salaries and Wages						\$ 50,793.21								\$ 54,669.06
Budget						\$ 50,794.00								\$ 54,670.00

EXPENSES

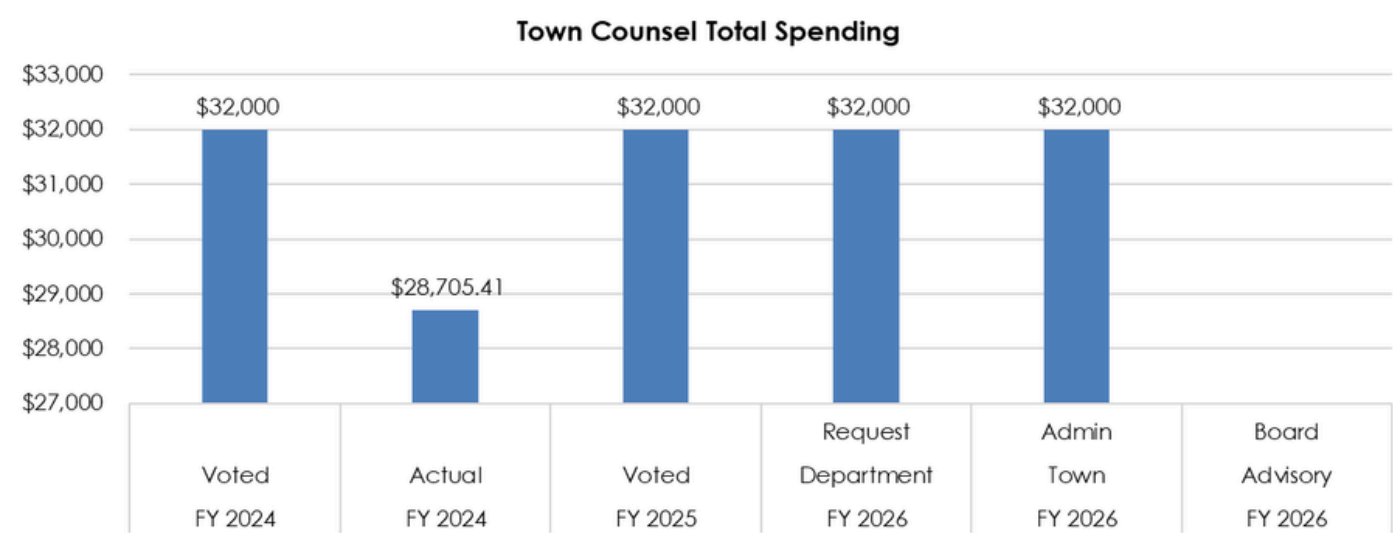
Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Professional and Technical	\$16,200	\$ 19,993.19	\$18,700	\$19,000	\$19,000		\$300	1.60%
Communication	\$6,500	\$ 8,588.35	\$6,500	\$7,000	\$6,500		\$0	0.00%
Office Supply	\$2,050	\$ 1,124.41	\$2,050	\$2,000	\$2,000		-\$50	-2.44%
In-State Travel	\$600	\$ -	\$600	\$600	\$600		\$0	0.00%
Dues and Memberships	\$250	\$ 230.00	\$250	\$250	\$250		\$0	0.00%
Bank Charges	\$490	\$ -	\$490	\$490	\$490		\$0	0.00%
Treasurers Certifications	\$0			\$0	\$0		\$0	
TOTAL FUNDS REQUESTED	\$26,090	\$ 29,935.95	\$28,590	\$29,340	\$28,840	\$0	\$250	0.87%

Treasurer/Collector Expenses



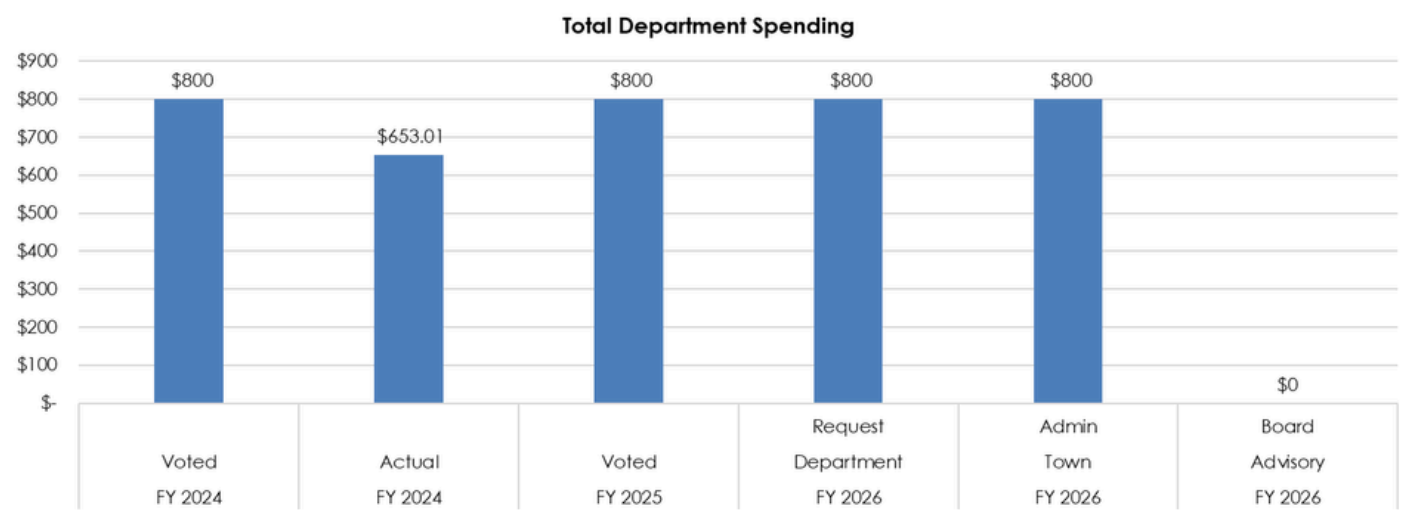
TOWN COUNSEL

		FY 2024	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	Percent
Line	Department/Description	Voted	Actual	Voted	Department Request	Town Admin	Advisory Board	Change
TOWN COUNSEL								
1080	Expenses	\$32,000	\$ 28,705.41	\$ 32,000	\$ 32,000	\$ 32,000		0.00%
	DEPARTMENTAL TOTAL	\$32,000	\$ 28,705.41	32,000	32,000	32,000	0	0.00%



DOG PROGRAM

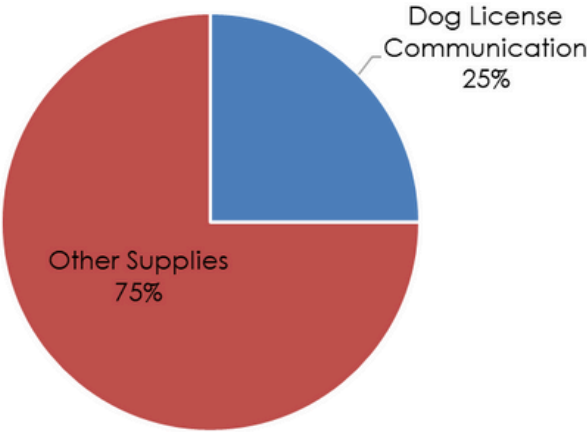
Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
DOG OFFICER								
1361	Expenses	\$ 800	\$ 653.01	\$ 800	\$ 800	\$ 800	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 800	\$ 653.01	\$ 800	\$ 800	\$ 800	\$0	0.00%



EXPENSES

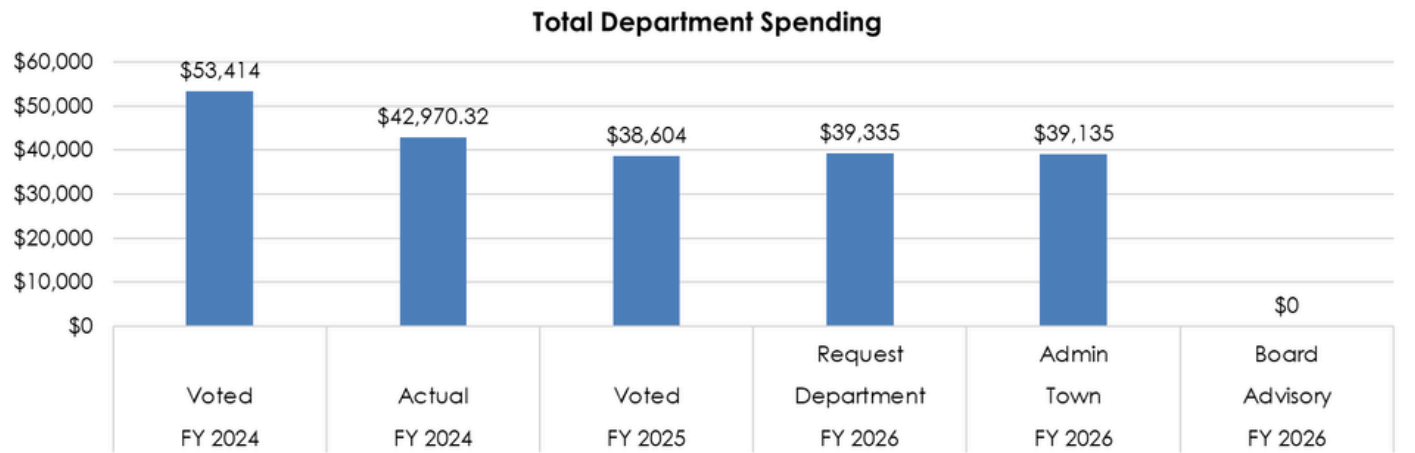
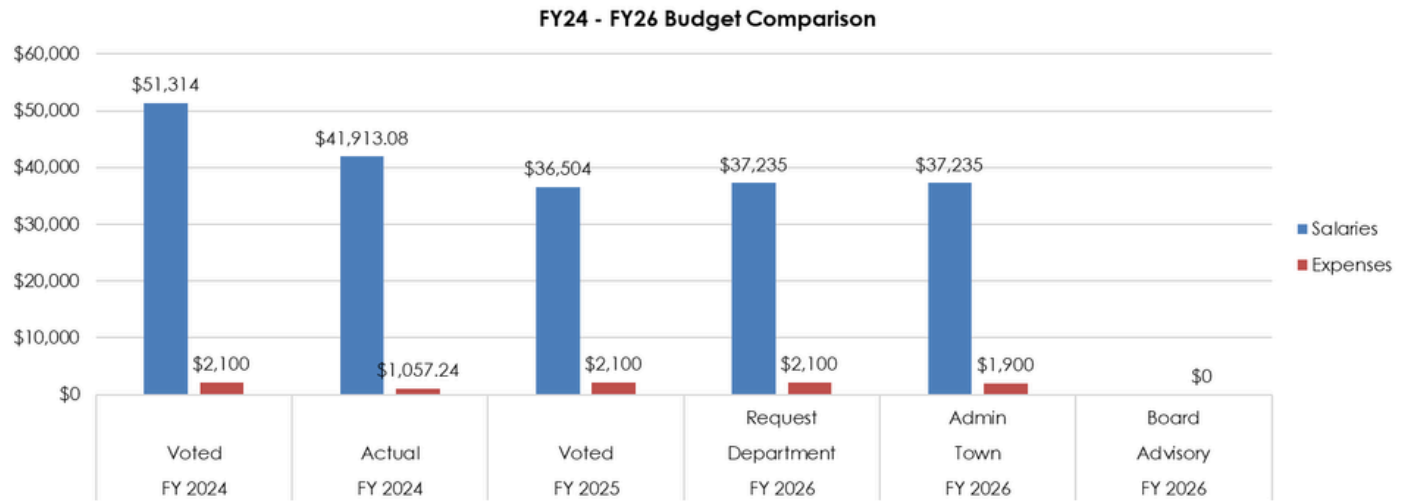
Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Dog License Communication	\$200	\$ 29.98	\$200	\$200	\$200		\$0	0.00%
Other Supplies	\$600	\$ 623.03	\$600	\$600	\$600		\$0	0.00%
Other								
TOTAL FUNDS REQUESTED	\$800	\$ 653.01	\$800	\$800	\$800	\$0	\$0	0.00%

Dog Program Expenses



TOWN CLERK

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
TOWN CLERK								
1130	Salaries	\$51,314	\$41,913.08	\$36,504	\$37,235	\$37,235		2.00%
1132	Expenses	\$2,100	\$1,057.24	\$2,100	\$2,100	\$1,900	\$0	-9.52%
DEPARTMENTAL TOTAL		\$53,414	\$42,970.32	\$38,604	\$39,335	\$39,135	\$0	1.38%



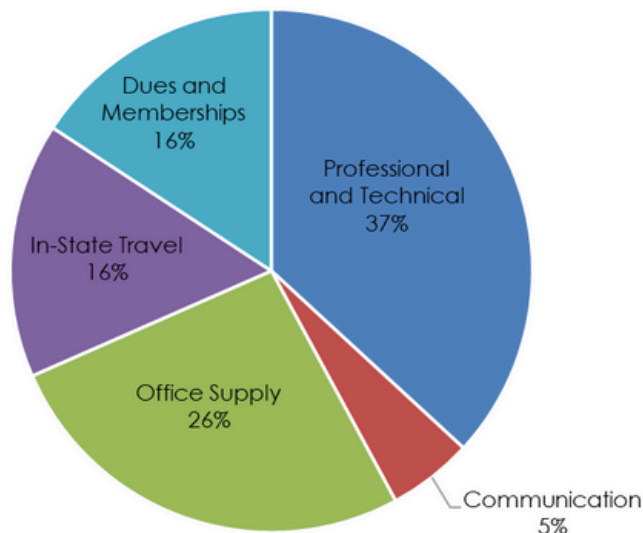
SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Salaries														
Durno	Brynn	Town Clerk		\$39.92	10	\$ 20,838.24	\$ 40.72	10	\$ 21,255.84	\$40.72			\$ 21,255.84	\$ 21,255.84
TOTAL SALARIES						\$ 20,838.24								\$ 21,255.84
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Wages														
Fayne	Sue	Assistant		\$30.01	10	\$ 15,665.22	\$ 30.61	10	\$ 15,978.42				\$ 15,978.42	\$ 15,978.42
TOTAL WAGES							15,665.22							\$ 15,978.42
Total Salaries and Wages							\$ 36,503.46							\$ 37,234.26
Budget							\$ 36,504.00							\$ 37,235.00

EXPENSES

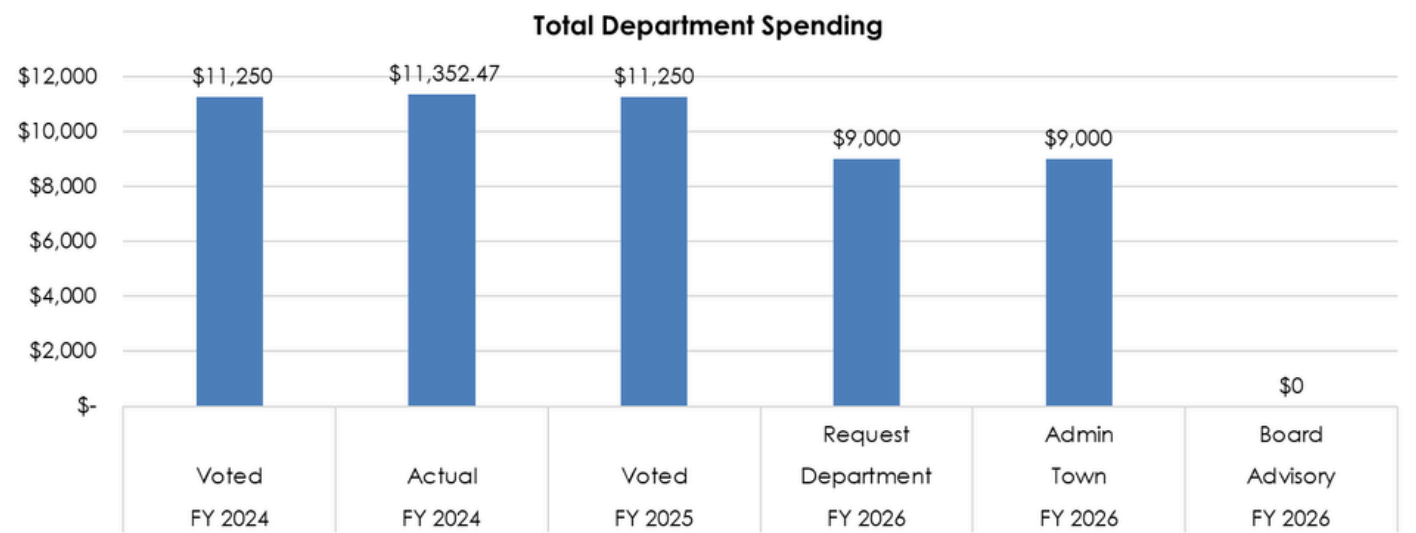
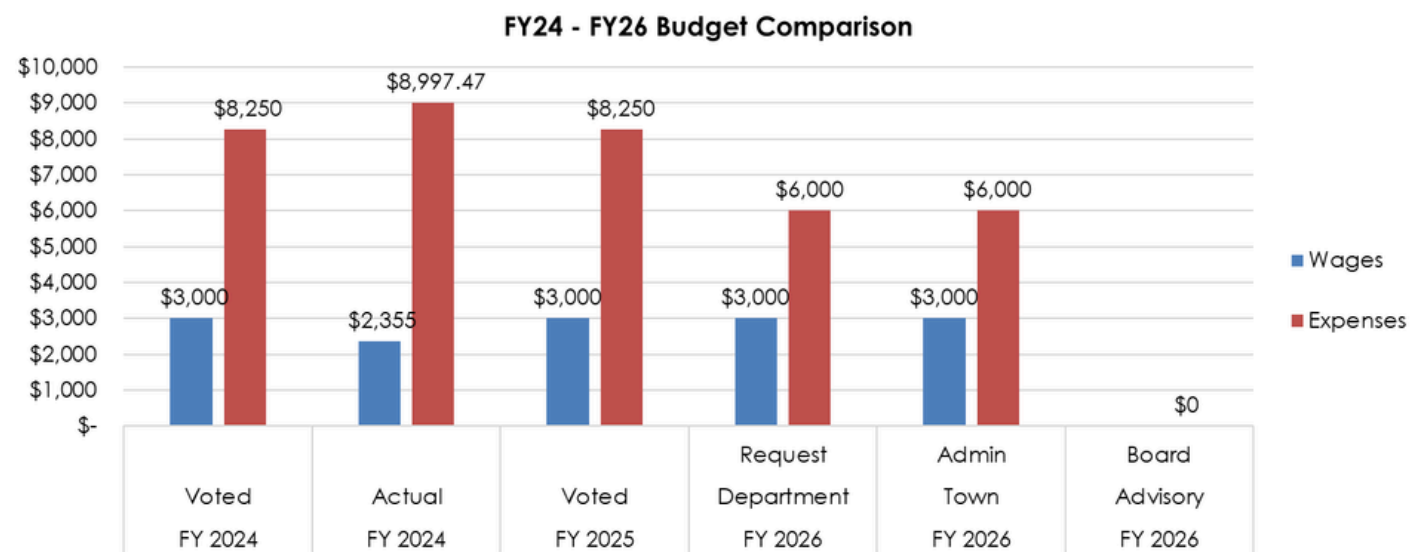
Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Professional and Technical	\$700	\$ 716.44	\$700	\$700	\$700		\$0	0.00%
Communication	\$300	\$ 203.29	\$300	\$300	\$100		-\$200	-66.67%
Office Supply	\$500	\$ 137.51	\$500	\$500	\$500		\$0	0.00%
In-State Travel	\$300	\$ -	\$300	\$300	\$300		\$0	0.00%
Dues and Memberships	\$300	\$ -	\$300	\$300	\$300		\$0	0.00%
TOTAL FUNDS REQUESTED	\$2,100	\$ 1,057.24	\$2,100	\$2,100	\$1,900	\$0	-\$200	-9.52%

Town Clerk Expenses



ELECTIONS

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
ELECTIONS AND BOARD OF REGISTRARS								
1140	Wages	\$ 3,000	\$ 2,355	\$3,000	\$3,000	\$3,000		0.00%
1141	Expenses	\$ 8,250	\$ 8,997.47	\$8,250	\$6,000	\$6,000	\$0	-27.27%
DEPARTMENTAL TOTAL		\$ 11,250	\$ 11,352.47	\$11,250	\$9,000	\$9,000	\$0	-20.00%



EXPENSES

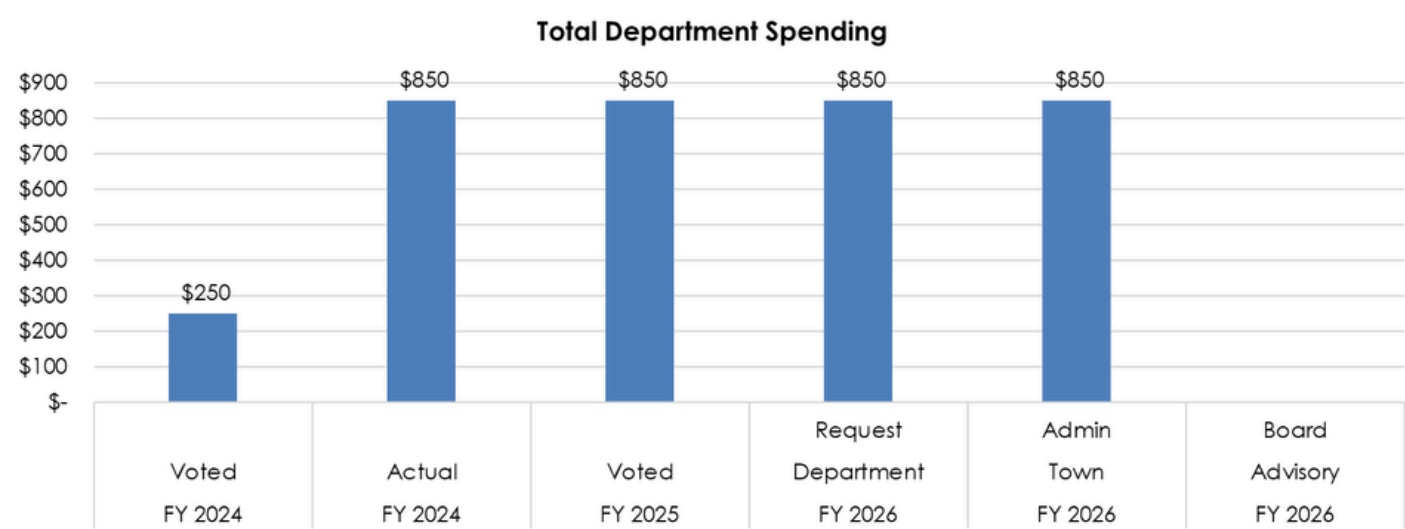
					FY 2026	FY 2026			FY 2026
Line Item		FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	Department Request	Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	Percent Change
Repairs and Maintenance		\$500	\$ 200.00	\$500	\$900	\$900		\$400	80.00%
Professional and Technical Services		\$3,250	\$ 6,604.72	\$3,250	\$3,000	\$3,000		-\$250	-7.69%
Communication		\$3,000	\$ 1,176.98	\$3,000	\$1,000	\$1,000		-\$2,000	-66.67%
Other Supplies		\$1,500	\$ 1,015.77	\$1,500	\$1,100	\$1,100		-\$400	-26.67%
TOTAL FUNDS REQUESTED		\$8,250	\$ 8,997.47	\$8,250	\$6,000	\$6,000	\$0	-\$2,250	-27.27%

Elections Expenses



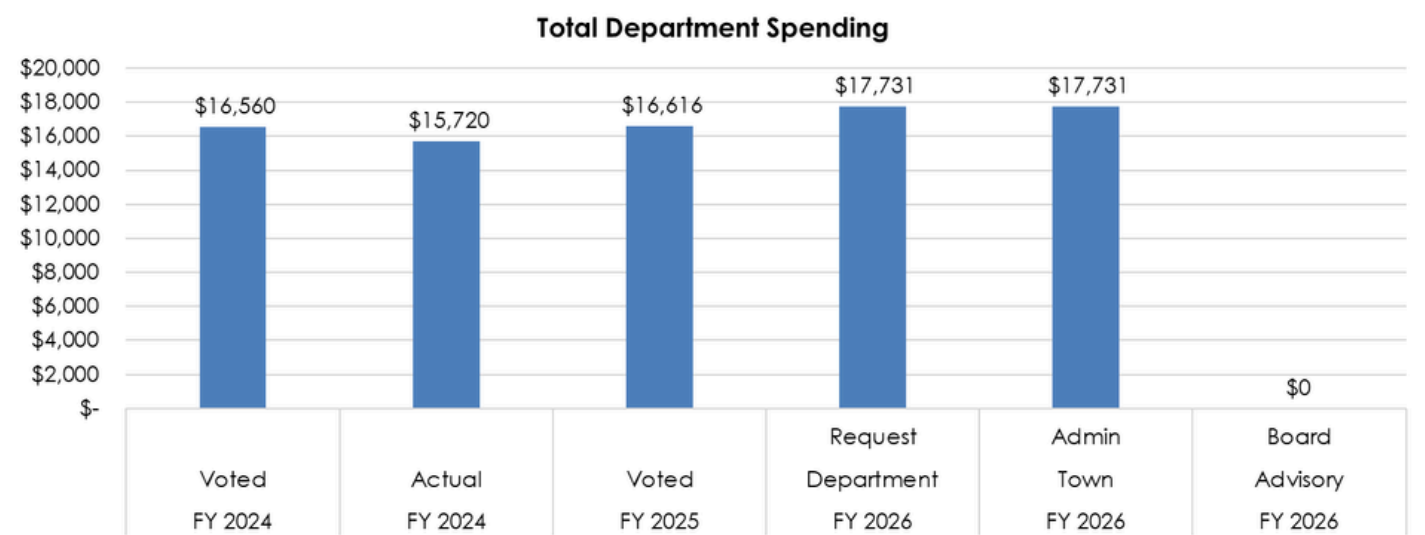
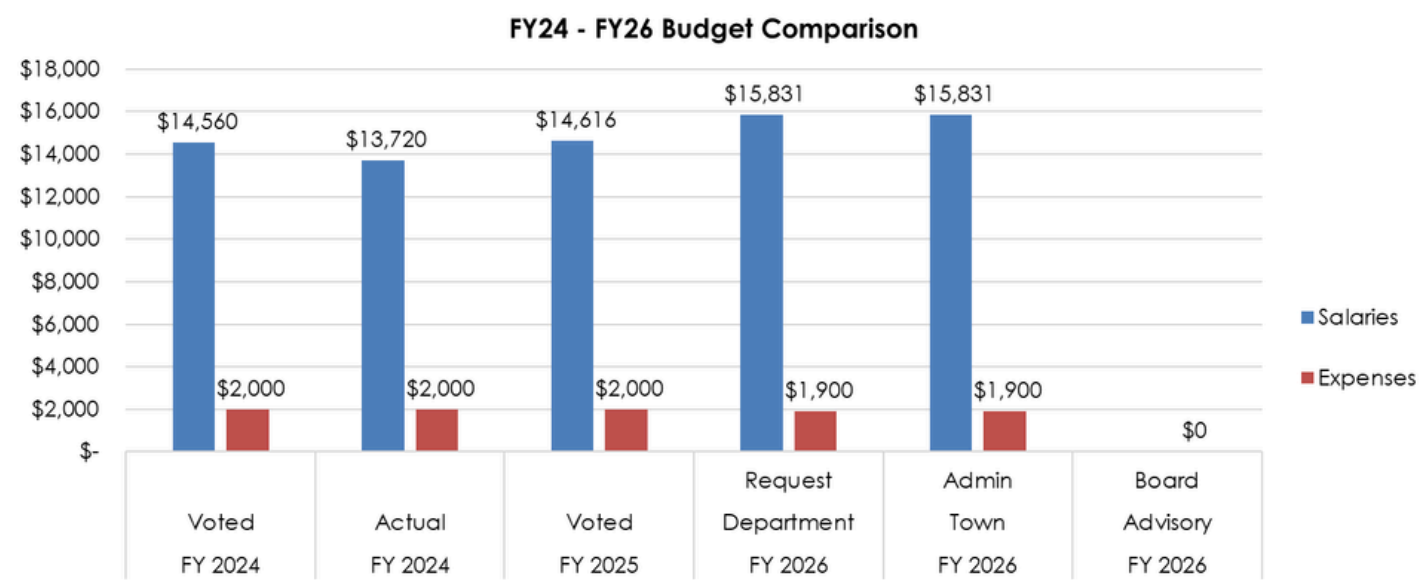
REGISTRAR

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
STREET LISTINGS								
1150	Expenses	\$ 250	\$ 850	\$ 850	\$ 850	\$ 850		0.00%
DEPARTMENTAL TOTAL								
		\$ 250	\$ 850	\$ 850	\$850	\$850	\$0	-100.00%



CONSERVATION

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
CONSERVATION COMMISSION								
1321	Wages	\$ 14,560	\$ 13,720	\$ 14,616	\$ 15,831	\$ 15,831		8.31%
1322	Expenses	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,900	\$ 1,900	\$0	-5.00%
DEPARTMENTAL TOTAL		\$ 16,560	\$ 15,720	\$ 16,616	\$ 17,731	\$ 17,731	\$0	6.71%



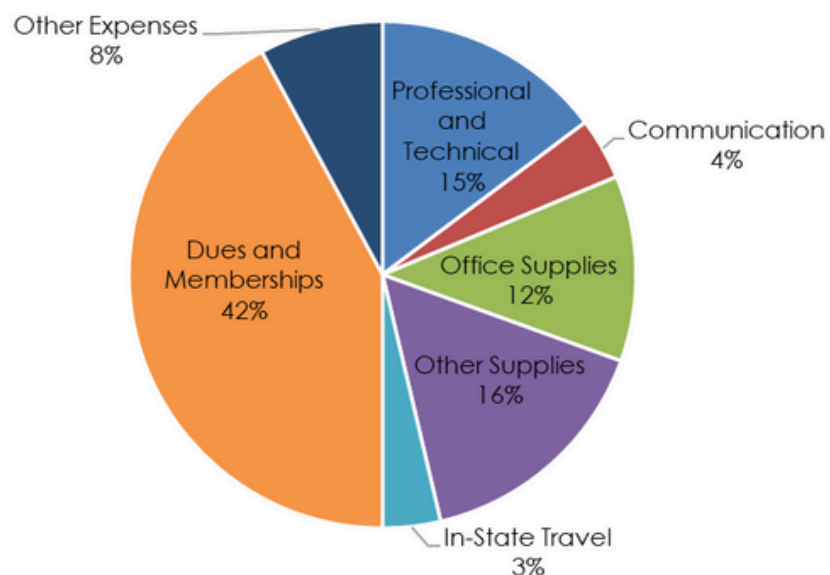
SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Wages														
Rock	Carol	Conservation Admin.		\$28.00	10	\$ 14,616.00	\$ 27.57	11	\$ 15,830.69	\$27.57		\$1,214.69	\$15,830.69	\$ 15,830.69
Total Wages							\$ 14,616.00							\$ 15,830.69
Budget							\$ 14,616.00							\$ 15,831.00

EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Professional and Technical	\$280	\$1,070.34	\$280	\$280	\$280	\$0	-\$280	0.00%
Communication	\$175	\$13.60	\$175	\$75	\$75	\$0	-\$175	-57.14%
Office Supplies	\$225	\$56.06	\$225	\$225	\$225	\$0	-\$225	0.00%
Other Supplies	\$300	\$0.00	\$300	\$300	\$300	\$0	-\$300	0.00%
In-State Travel	\$70	\$67.00	\$70	\$70	\$70	\$0	-\$70	0.00%
Dues and Memberships	\$800	\$633.00	\$800	\$800	\$800	\$0	-\$800	0.00%
Other Expenses	\$150	\$160.00	\$150	\$150	\$150	\$0	-\$150	0.00%
TOTAL FUNDS REQUESTED	\$2,000	\$2,000.00	\$2,000	\$1,900	\$1,900	\$0	-\$2,000	-5.00%

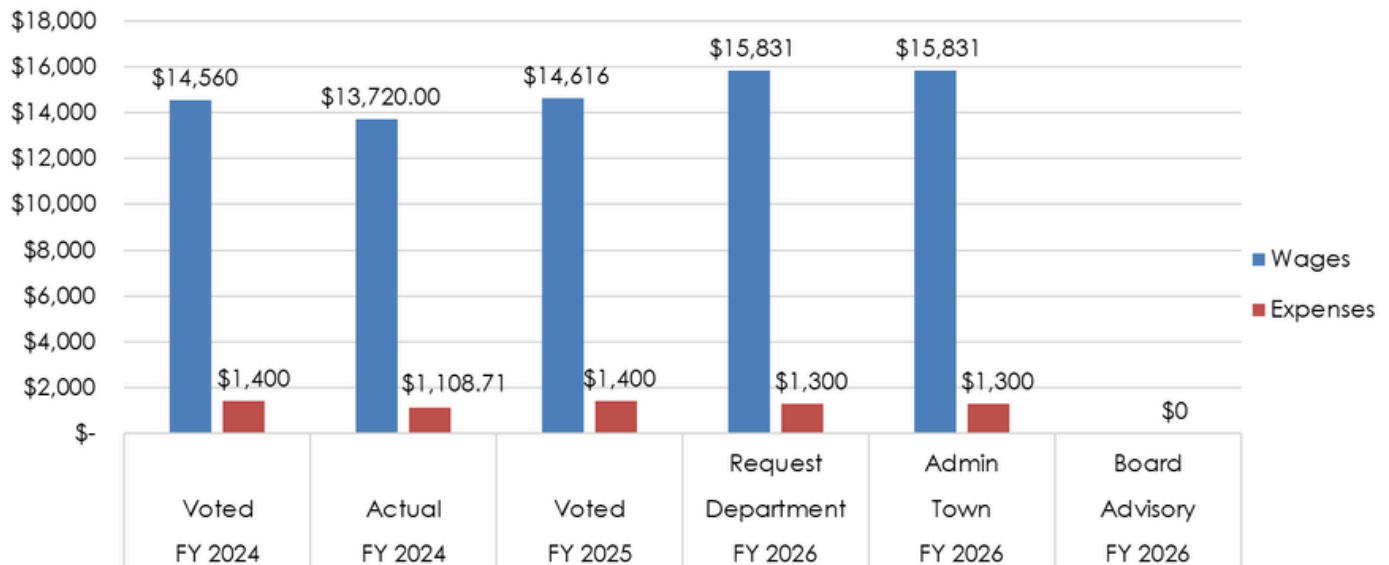
Conservation Commission Expenses



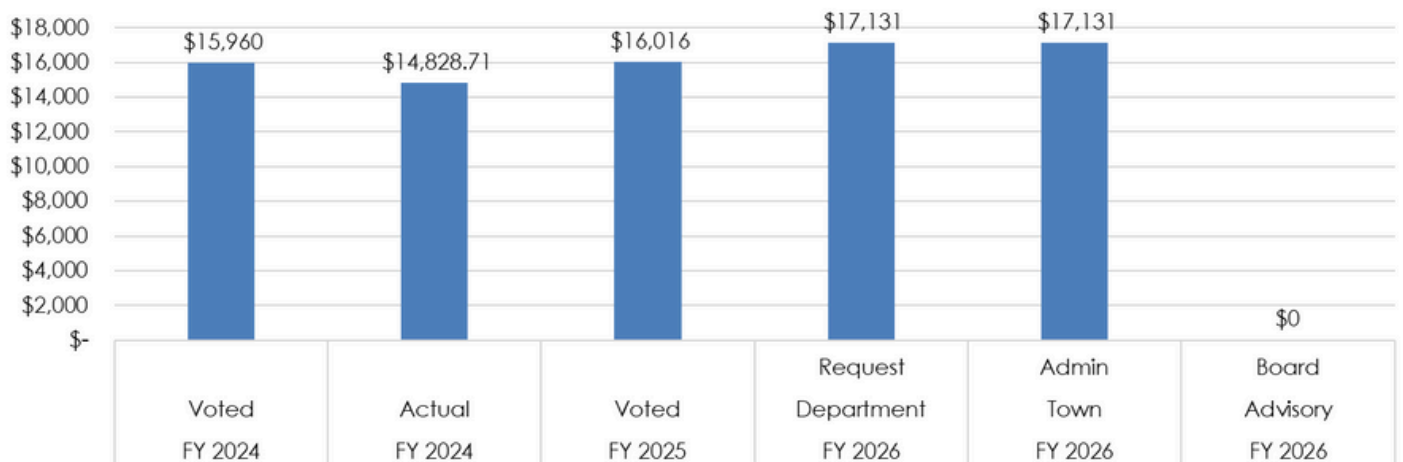
PLANNING

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
PLANNING BOARD								
1210	Wages	\$ 14,560	\$ 13,720.00	\$ 14,616	\$ 15,831	\$ 15,831		8.31%
1212	Expenses	\$ 1,400	\$ 1,108.71	\$ 1,400	\$ 1,300	\$ 1,300	\$0	-7.14%
DEPARTMENTAL TOTAL		\$ 15,960	\$ 14,828.71	\$ 16,016	\$ 17,131	\$ 17,131	\$0	6.96%

FY24 - FY26 Budget Comparison



Total Department Spending



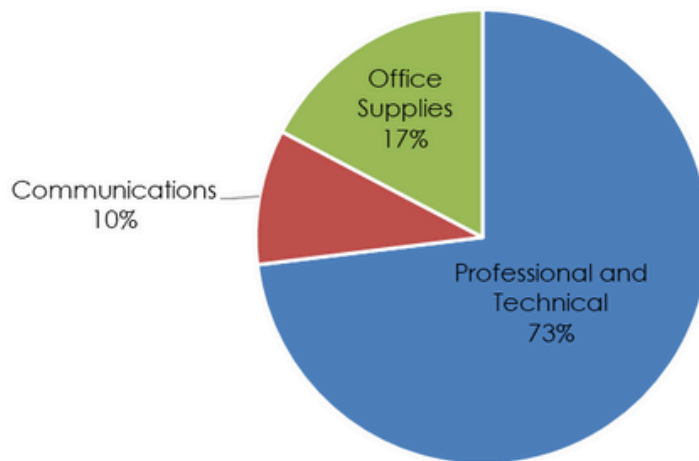
SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Rock	Carol	Planning Admin.		\$28.00	10	\$ 14,616.00	\$ 27.57	11	\$ 15,830.69	\$ 27.57		\$ 1,214.69	\$ 15,830.69	\$ 15,830.69
Total Wages						\$ 14,616.00								\$ 15,830.69
Budget						\$ 14,616.00								\$ 15,831.00

EXPENSES

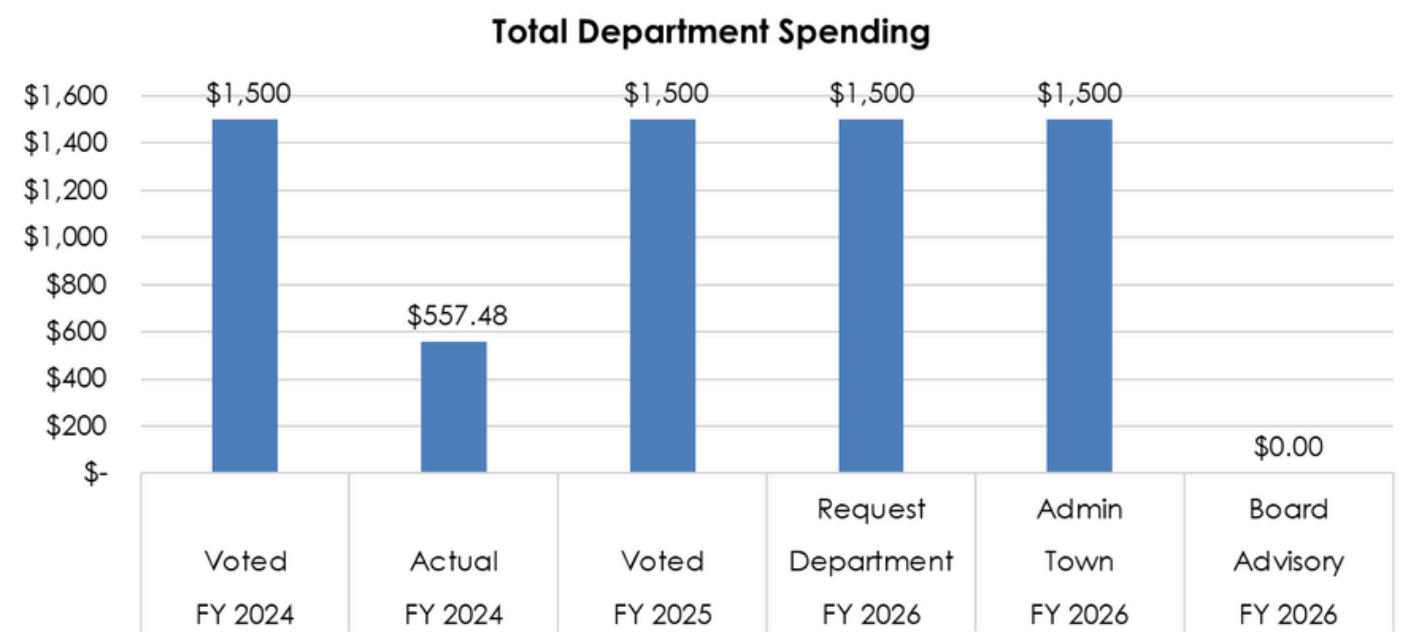
	FY 2024	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026
Line Item	Voted	Actual	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change
Professional and Technical	\$950	\$ 554.48	\$950	\$950	\$950		\$0	0.00%
Communications	\$225	\$ 128.45	\$225	\$125	\$125		-\$100	-44.44%
Office Supplies	\$225	\$ 425.78	\$225	\$225	\$225		\$0	0.00%
TOTAL FUNDS REQUESTED	\$1,400	\$ 1,108.71	\$1,400	\$1,300	\$1,300	\$0	-\$100	-7.14%

Planning Board Expenses



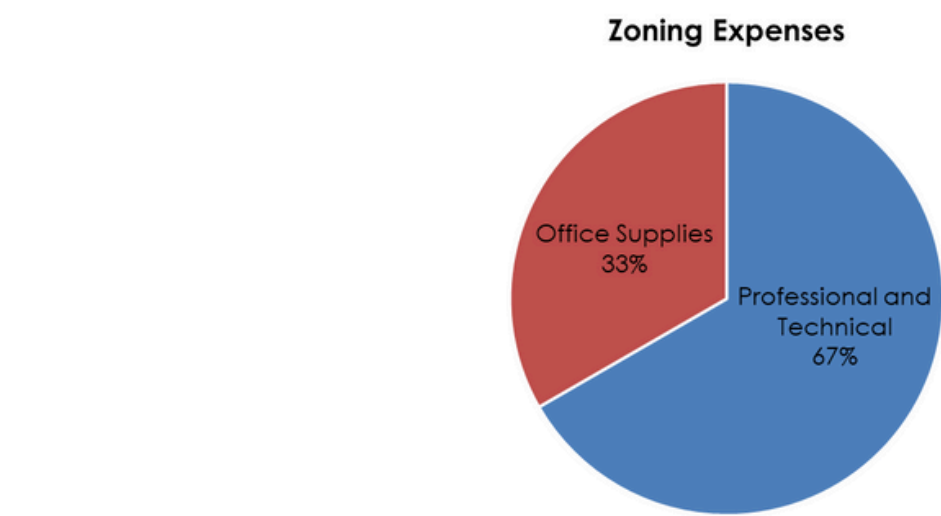
ZONING

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
Zoning Board of Appeals								
1221	Expenses	\$ 1,500	\$ 557.48	\$ 1,500	\$1,500	\$1,500	\$0.00	0.00%
DEPARTMENTAL TOTAL		\$ 1,500	\$ 557.48	\$ 1,500	\$1,500	\$1,500	\$0.00	0.00%



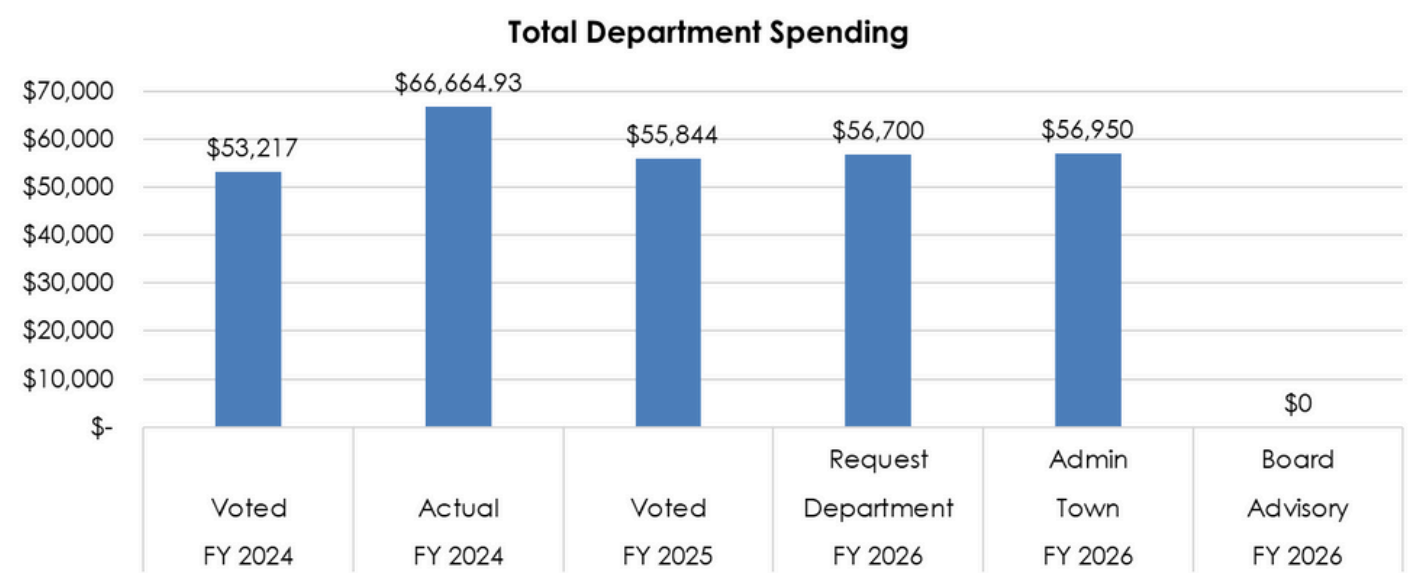
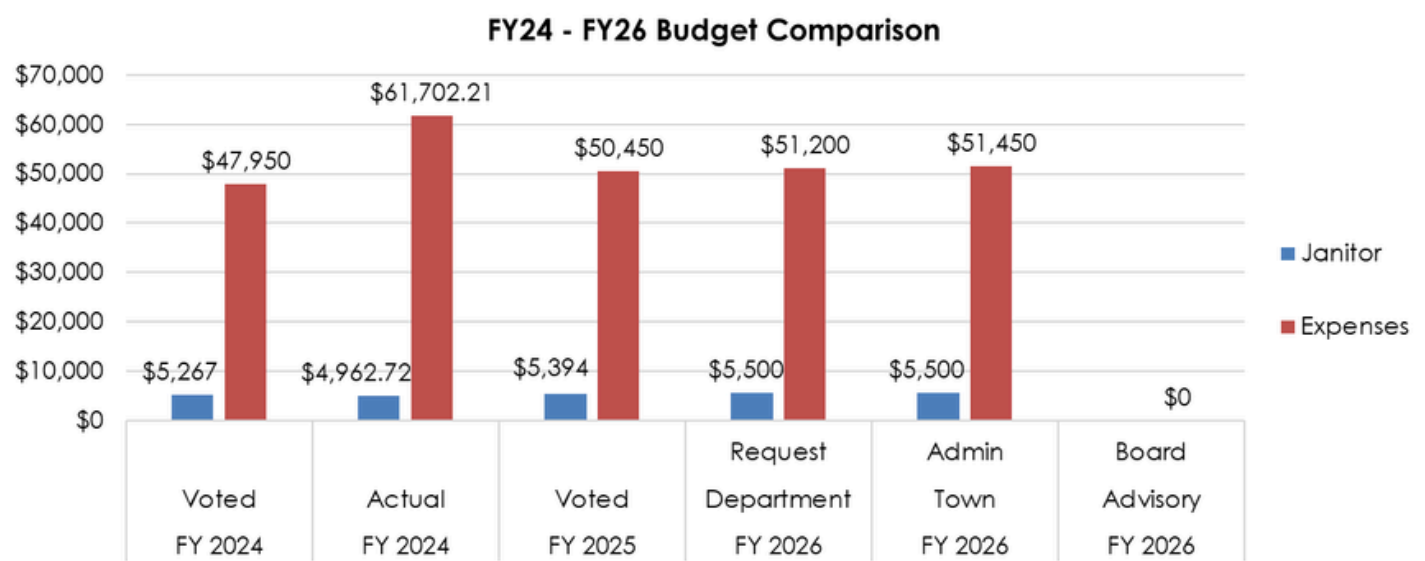
EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Professional and Technical	\$1,000	\$ -	\$1,000	\$1,000	\$1,000		\$0	0.00%
Office Supplies	\$500	\$ 557.48	\$500	\$500	\$500		\$0	0.00%
TOTAL FUNDS REQUESTED	\$1,500	\$ 557.48	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00%



TOWN HALL

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
TOWN HALL								
1542	Janitor	\$5,267	\$4,962.72	\$5,394	\$5,500	\$5,500		1.97%
1543	Expenses	\$47,950	\$61,702.21	\$50,450	\$51,200	\$51,450	\$0	1.98%
DEPARTMENTAL TOTAL		\$ 53,217	\$66,664.93	\$ 55,844	\$56,700	\$56,950	\$0	1.98%



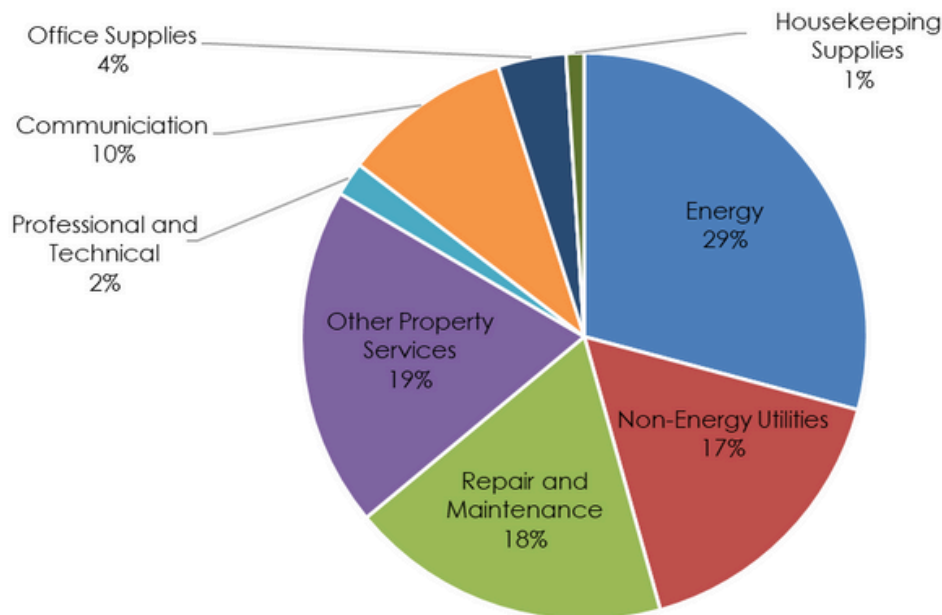
SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Wages														
Debricini	Paul	Town Hall Staff		\$17.22	6	\$ 5,393.30	\$ 17.56	6	\$ 5,499.79	\$ 17.56		\$ 106.49	\$ 5,499.79	\$ 5,499.79
Total Wages														\$ 5,499.79
Budget														\$ 5,500.00

EXPENSES

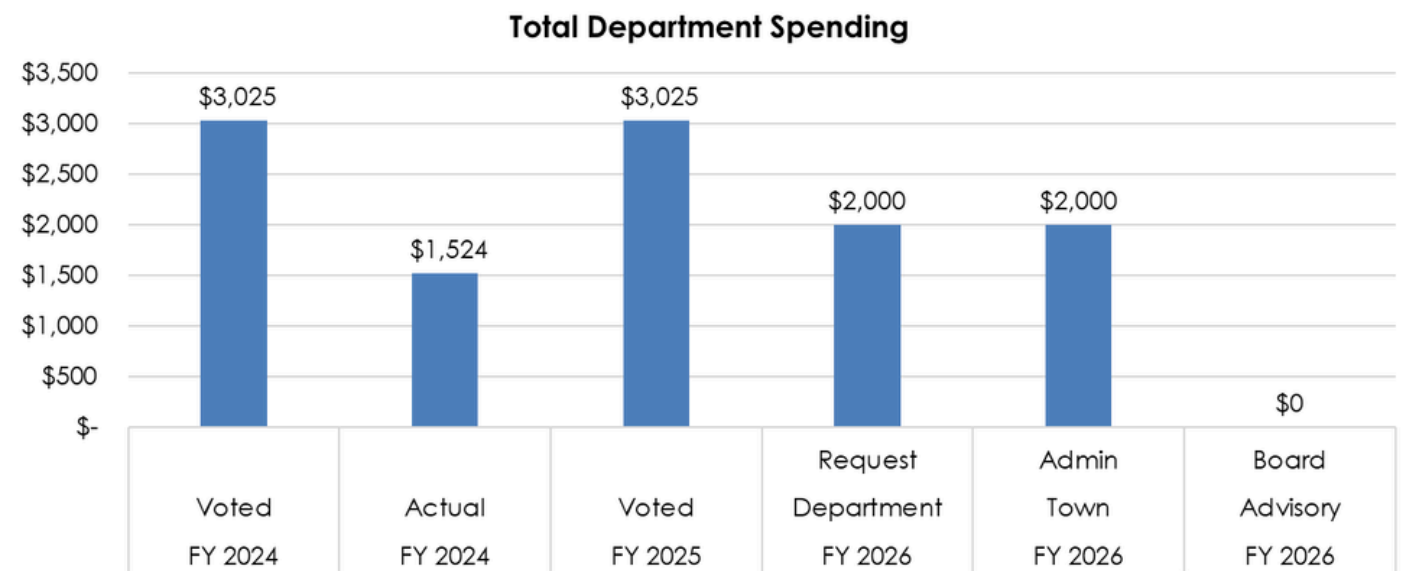
Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Energy	\$14,000	\$ 16,381.59	\$15,000	\$15,000	\$15,000		\$0	0.00%
Non-Energy Utilities	\$8,000	\$ 6,729.59	\$8,500	\$8,500	\$8,500		\$0	0.00%
Repair and Maintenance	\$9,420	\$ 13,555.24	\$9,420	\$9,420	\$9,420		\$0	0.00%
Other Property Services	\$8,000	\$ 18,563.35	\$9,000	\$9,750	\$10,000		\$1,000	11.11%
Professional and Technical	\$1,000	\$ -	\$1,000	\$1,000	\$1,000		\$0	0.00%
Communication	\$5,000	\$ 4,498.16	\$5,000	\$5,000	\$5,000		\$0	0.00%
Office Supplies	\$2,000	\$ 709.11	\$2,000	\$2,000	\$2,000		\$0	0.00%
Building Repair and Maintenance Supplies	\$0	\$ 668.59	\$0	\$0	\$0		\$0	0.00%
Housekeeping Supplies	\$530	\$ 557.58	\$530	\$530	\$530		\$0	0.00%
Other Supplies	\$0	\$ 39.00	\$0	\$0	\$0		\$0	0.00%
TOTAL FUNDS REQUESTED	\$47,950	\$ 61,702.21	\$50,450	\$51,200	\$51,450	\$0	\$1,000	1.98%

Town Hall Expenses



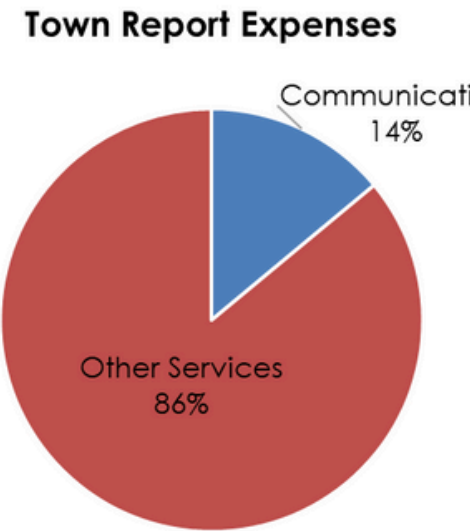
TOWN REPORT

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
TOWN REPORT								
1170	Expenses	\$ 3,025	\$ 1,524	\$ 3,025	\$2,000	\$2,000	\$0	-33.88%
DEPARTMENTAL TOTAL		\$ 3,025	\$ 1,524	\$ 3,025	\$2,000	\$2,000	\$0	-33.88%



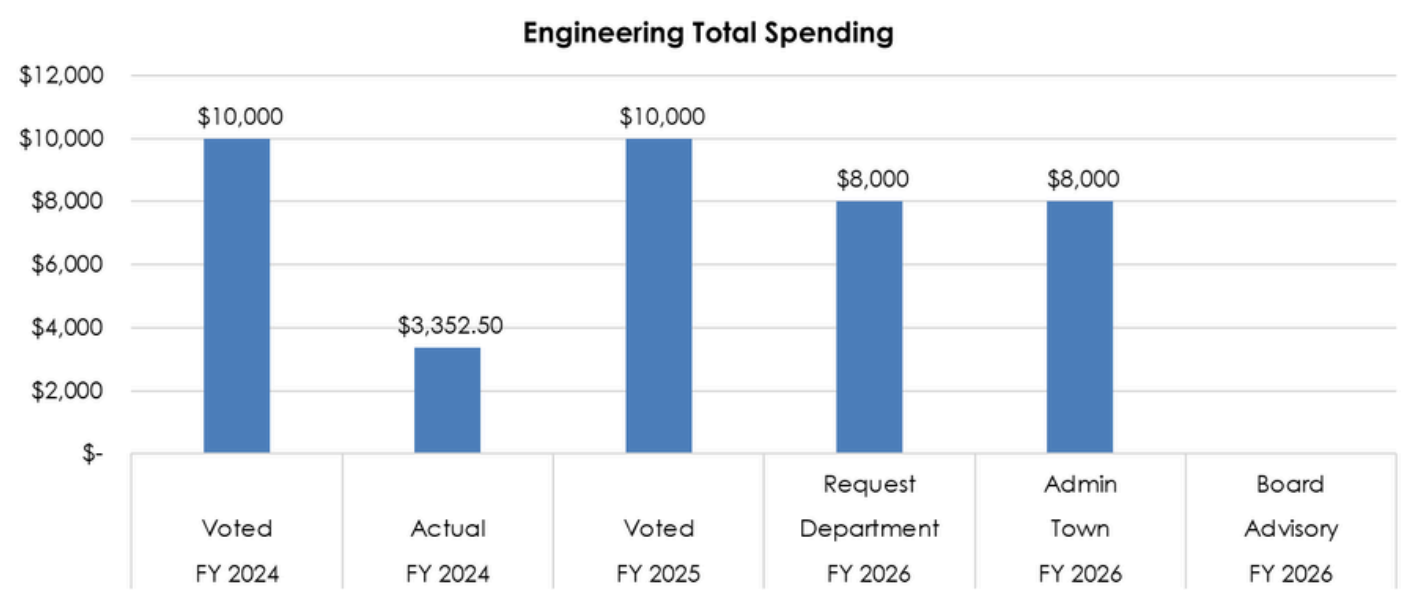
EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Communication	\$325	\$ 261.87	\$325	\$325	\$325		\$0	0.00%
Other Services	\$2,700	\$ 1,261.70	\$2,700	\$2,000	\$2,000		-\$700	-25.93%
TOTAL FUNDS REQUESTED	\$3,025	\$ 1,523.57	\$3,025	\$2,325	\$2,325	\$0	-\$700	-23.14%



ENGINEERING

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
ENGINEER								
1261	Expenses	\$ 10,000	\$ 3,352.50	\$ 10,000	\$8,000	\$8,000	\$0.00	-20.00%
DEPARTMENTAL TOTAL		\$ 10,000	\$ 3,352.50	\$ 10,000	\$ 8,000	\$ 8,000		-20.00%



EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Professional Services	\$ 10,000	\$ 3,352.50	\$ 10,000	\$ 8,000	\$ 8,000		\$ (2,000)	-20.00%
TOTAL FUNDS REQUESTED	\$ 10,000	\$ 3,352.50	\$ 10,000	\$ 8,000	\$ 8,000	\$ -	\$ (2,000)	-20.00%

GENERAL GOVERNMENT SUMMARY OF EXPENDITURES

General Government	FY25	FY26	Increase	% Increase
Town Administrator	\$186,476	\$232,915	\$46,439	24.90%
Select Board	\$14,230	\$21,270	\$7,040	49.47%
Fincom	\$30,150	\$40,150	\$10,000	33.17%
Accountant	\$88,011	\$90,324	\$2,313	2.63%
Assessors	\$66,294	\$65,167	-\$1,127	-1.70%
Treasurer	\$59,589	\$83,510	\$23,921	40.14%
Town Counsel	\$32,000	\$32,000	\$0	0.00%
Dog Program	\$800	\$800	\$0	0.00%
Town Clerk	\$38,604	\$39,135	\$531	1.38%
Elections	\$11,250	\$9,000	-\$2,250	-20.00%
Registrar	\$850	\$850	\$0	0.00%
Conservation	\$16,616	\$17,731	\$1,115	6.71%
Planning Board	\$16,016	\$17,131	\$1,115	6.96%
Zoning Board	\$1,500	\$1,500	\$0	0.00%
Town Hall	\$55,844	\$56,950	\$1,106	1.98%
Town Reports	\$3,025	\$2,325	-\$700	-23.14%
Town Engineer	\$10,000	\$8,000	-\$2,000	-20.00%
Total	\$631,255	\$718,758	\$87,503	13.86%



TOWN OF DUNSTABLE

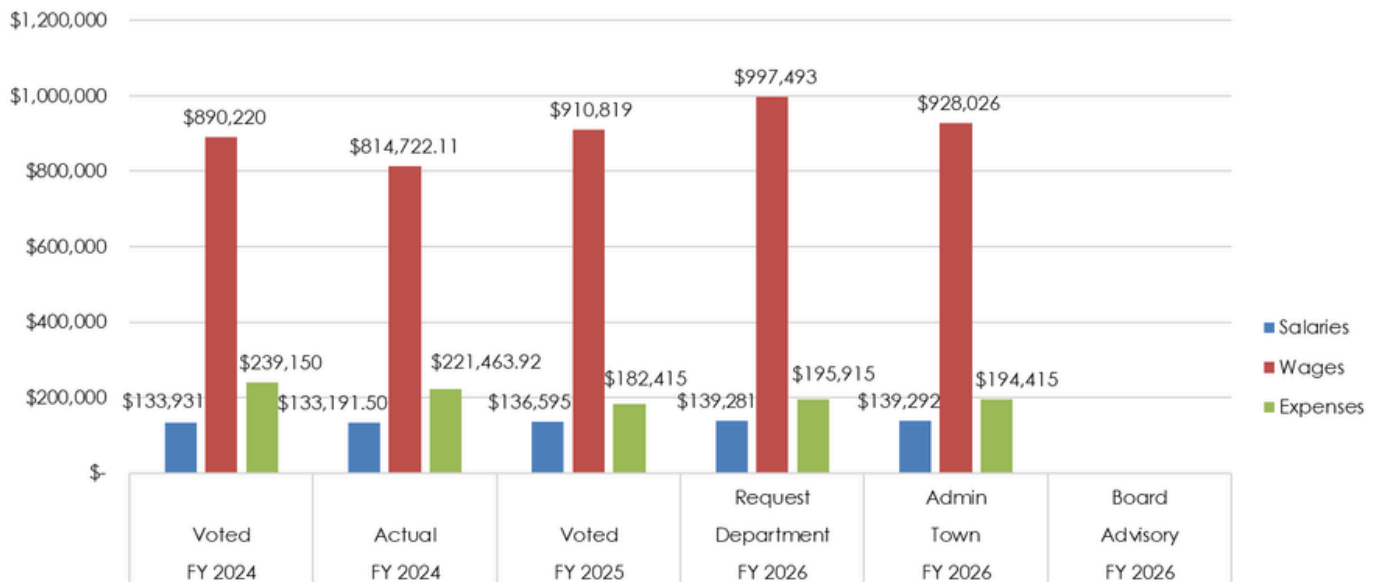
PUBLIC SAFETY FY2026 BUDGET DETAIL



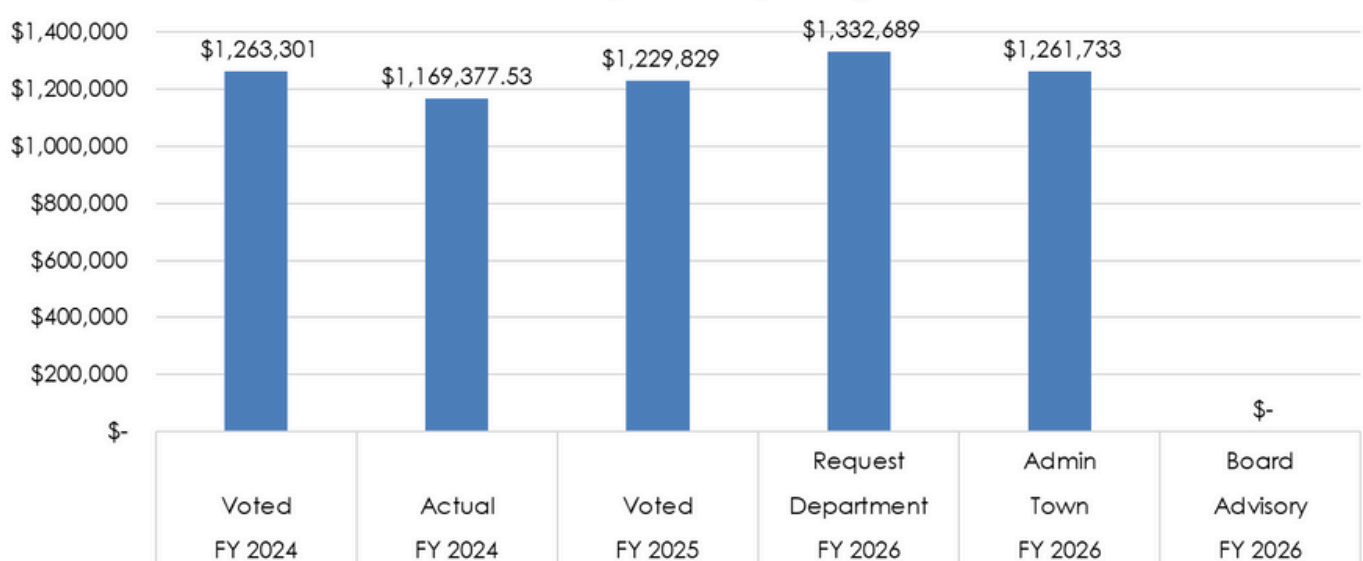
POLICE

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
POLICE DEPARTMENT								
1300	Salaries	\$ 133,931	\$133,191.50	\$ 136,595	\$ 139,281	\$ 139,292		1.97%
1301	Wages	\$ 890,220	\$814,722.11	\$ 910,819	\$ 997,493	\$ 928,026		1.89%
1302	Expenses	\$ 239,150	\$221,463.92	\$ 182,415	\$ 195,915	\$ 194,415		6.58%
DEPARTMENTAL TOTAL		\$ 1,263,301	\$1,169,377.53	\$ 1,229,829	\$ 1,332,689	\$ 1,261,733	\$ -	2.59%

FY24 - FY26 Budget Comparison



Total Department Spending



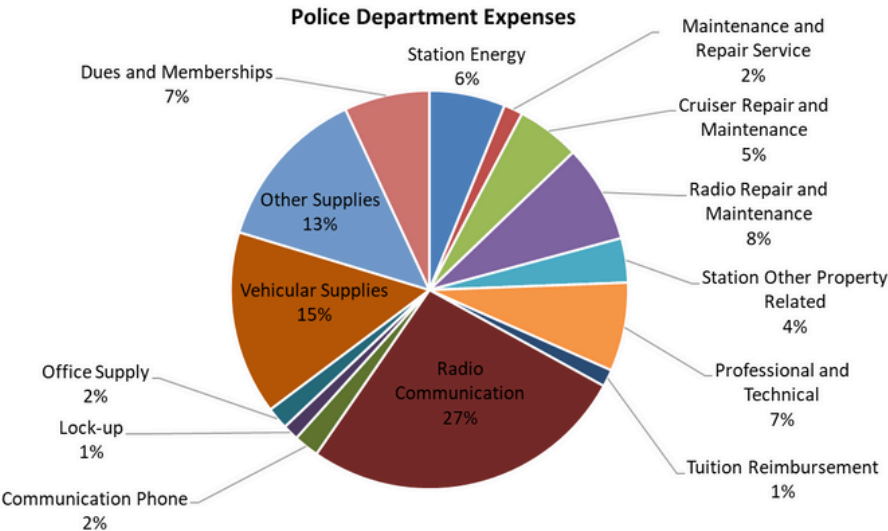
SALARIES

FISCAL YEAR 2025										FISCAL YEAR 2026						
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Rate	Hours	Proposed Increase 7/1/2025	Proposed Performance Increase	Final Base Rate	Other Pay	Final Salary	Projected Salary Fiscal 2026	
Salaries																
Hoar	Eric				\$58.71	40	\$136,335.00	\$59.88	40	\$125,038.21			\$14,252.94		\$139,291.15	\$139,291.15
Total Salaries								Edu=10% base salary= \$12,502.00								\$139,291.15
Salaries Budget								Longevity= \$1,750.00								\$139,292.00

FISCAL YEAR 2025										FISCAL YEAR 2026						
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Rate	Hours	Proposed Increase 7/1/2025	Proposed Performance Increase	Final Base Rate	Other Pay	Final Salary	Projected Salary Fiscal 2026	
Wages																
Sappet	Elizabeth		Administrative Asst.	\$27.37	\$27.37	32	\$27.91	64	2% COLA & 2% Step increase 01/01/25	\$27.91	\$28.46	\$28.46	\$28.46	\$28.46	\$47,539.58	\$47,539.58
Gilmore	Darrell		Sergeant	\$40.65	\$40.65	40	\$41.46	80		\$41.46	\$11,956.85	\$86,574.74	\$86,574.74	\$86,574.74	\$98,531.59	\$98,531.59
Pietroforte	Michael		Patrolman	\$35.27	\$35.27	40	\$35.98	80		\$35.98	\$8,500.00	\$75,116.64	\$75,116.64	\$75,116.64	\$83,616.64	\$83,616.64
Nault	Richard		Patrolman	\$35.27	\$35.27	40	\$35.98	80		\$35.98	\$8,500.00	\$75,116.64	\$75,116.64	\$75,116.64	\$83,616.64	\$83,616.64
Drinkwine	Shawn		Patrolman	\$35.27	\$35.27	40	\$35.98	80		\$35.98	\$9,400.00	\$75,116.64	\$75,116.64	\$75,116.64	\$84,516.64	\$84,516.64
Tully	Matthew		Patrolman	\$35.27	\$35.27	40	\$35.98	80		\$35.98	\$9,200.00	\$75,116.64	\$75,116.64	\$75,116.64	\$84,316.64	\$84,316.64
Papageorgiou	Nicholas		Sergeant	\$40.65	\$40.65	40	\$41.46	80		\$41.46	\$12,056.85	\$86,574.74	\$86,574.74	\$86,574.74	\$98,631.59	\$98,631.59
Swift	Jeffrey		Patrolman	\$35.27	\$35.27	40	\$35.98	80		\$35.98	\$7,750.00	\$75,116.64	\$75,116.64	\$75,116.64	\$82,866.64	\$82,866.64
Part-time Wages							\$50,000.00			\$51,000.00		\$51,000.00		\$51,000.00	\$51,000.00	\$51,000.00
Custodial							\$4,500.00			\$4,590.00		\$4,590.00		\$4,590.00	\$4,590.00	\$4,590.00
Overtime							\$165,000.00			\$168,300.00		\$168,300.00		\$168,300.00	\$168,300.00	\$168,300.00
Differentials							\$25,000.00			\$25,500.00		\$25,500.00		\$25,500.00	\$25,500.00	\$25,500.00
Contract Settlement												\$15,000.00		\$15,000.00	\$15,000.00	\$15,000.00
											Total Wages				\$663,636	\$663,636
											Wages Budget				\$928,026	\$928,026
											Total Budget				\$928,026	\$928,026

EXPENSES

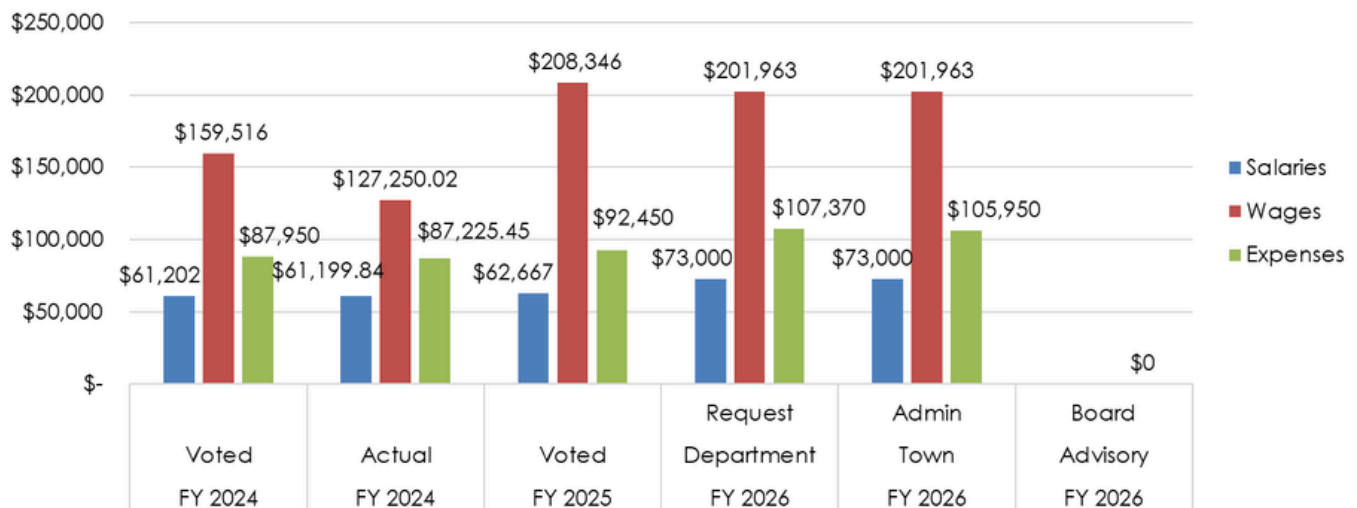
Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Station Energy	\$10,800	\$7,099.95	\$12,000	\$13,000	\$12,000		\$0	0.00%
Maintenance and Repair Service	\$3,000	\$960.00	\$3,000	\$3,000	\$3,000		\$0	0.00%
Cruiser Repair and Maintenance	\$10,000	\$8,812.14	\$10,000	\$10,000	\$10,000		\$0	0.00%
Radio Repair and Maintenance	\$9,450	\$21,993.05	\$15,450	\$15,450	\$15,450		\$0	0.00%
Station Other Property Related	\$7,000	\$6,200.84	\$7,000	\$7,500	\$7,000		\$0	0.00%
Professional and Technical	\$13,000	\$6,169.66	\$14,000	\$14,000	\$14,000		\$0	0.00%
Tuition Reimbursement	\$2,700	\$0.00	\$2,700	\$2,700	\$2,700		\$0	0.00%
Radio Communication	\$106,700	\$102,124.08	\$41,765	\$51,765	\$51,765		\$10,000	23.94%
Communication Phone	\$4,000	\$3,116.66	\$4,000	\$4,000	\$4,000		\$0	0.00%
Lock-up	\$2,500	\$630.80	\$2,500	\$2,500	\$2,500		\$0	0.00%
Office Supply	\$3,500	\$2,472.72	\$3,500	\$3,500	\$3,500		\$0	0.00%
Vehicular Supplies	\$29,000	\$23,653.62	\$29,000	\$29,000	\$29,000		\$0	0.00%
Other Supplies	\$24,000	\$26,461.90	\$24,000	\$26,000	\$26,000		\$2,000	8.33%
Dues and Memberships	\$13,500	\$11,768.50	\$13,500	\$13,500	\$13,500		\$0	0.00%
TOTAL FUNDS REQUESTED	\$239,150	\$221,463.92	\$182,415	\$195,915	\$194,415	\$0	\$12,000	6.58%



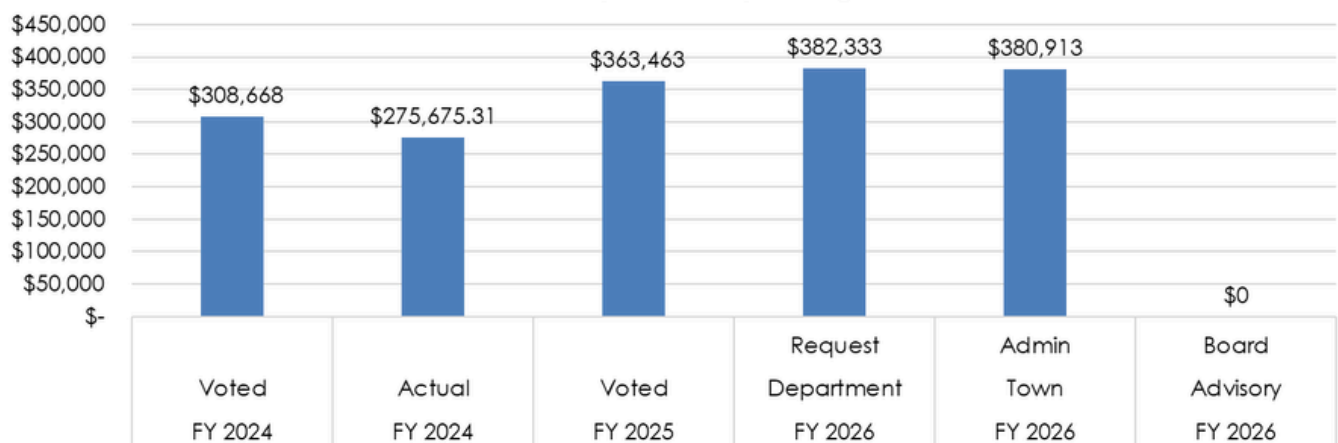
FIRE

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
FIRE DEPARTMENT								
1310	Salaries	\$ 61,202	\$61,199.84	\$ 62,667	\$73,000	\$73,000		16.49%
1311	Wages	\$ 159,516	\$127,250.02	\$ 208,346	\$201,963	\$201,963		-3.06%
1312	Expenses	\$ 87,950	\$87,225.45	\$ 92,450	\$107,370	\$105,950	\$0	14.60%
DEPARTMENTAL TOTAL								
		\$ 308,668	\$275,675.31	\$ 363,463	\$382,333	\$380,913	\$0	4.80%

FY24 - FY26 Budget Comparison



Total Department Spending

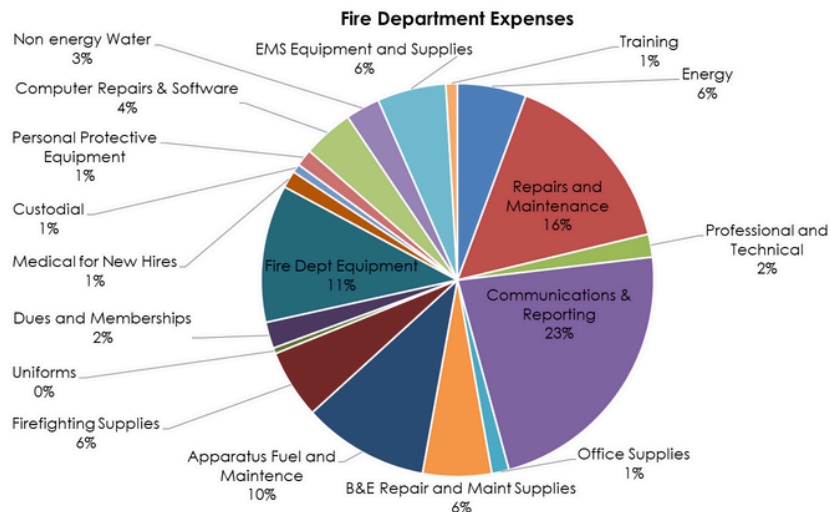


SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Rate	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Salaries														
Farrell	William	Fire Chief		\$50.02	24	\$ 62,666.06	\$51.02	24	\$ 63,919.38	\$51.02		\$ 1,253.32	\$ 63,919.38	\$ 73,000.00
Total Salaries						\$ 62,667.00								\$ 73,000.00
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Wages														
	On Call Wages					\$ 81,874.00	2%		\$83,511.48			\$1,637.48	\$82,511.48	\$82,511.48
	Training Wages					\$ 13,109.00	2%		\$13,371.18			\$262.18	\$13,371.18	\$13,371.18
	Overtime					\$ 7,283.00	2%					(\$7,283.00)	\$0.00	\$0.00
	Full Time					\$ 106,080.00			\$ 106,080.00			\$0.00	\$106,080.00	\$106,080.00
Total Wages						\$ 208,346.00								\$201,962.66
Wages Budget						\$ 208,346.00								\$201,963.00
Total Salaries and Wages						\$ 271,013.00								\$274,962.66
Budget Total						\$ 271,013.00								\$274,963.00

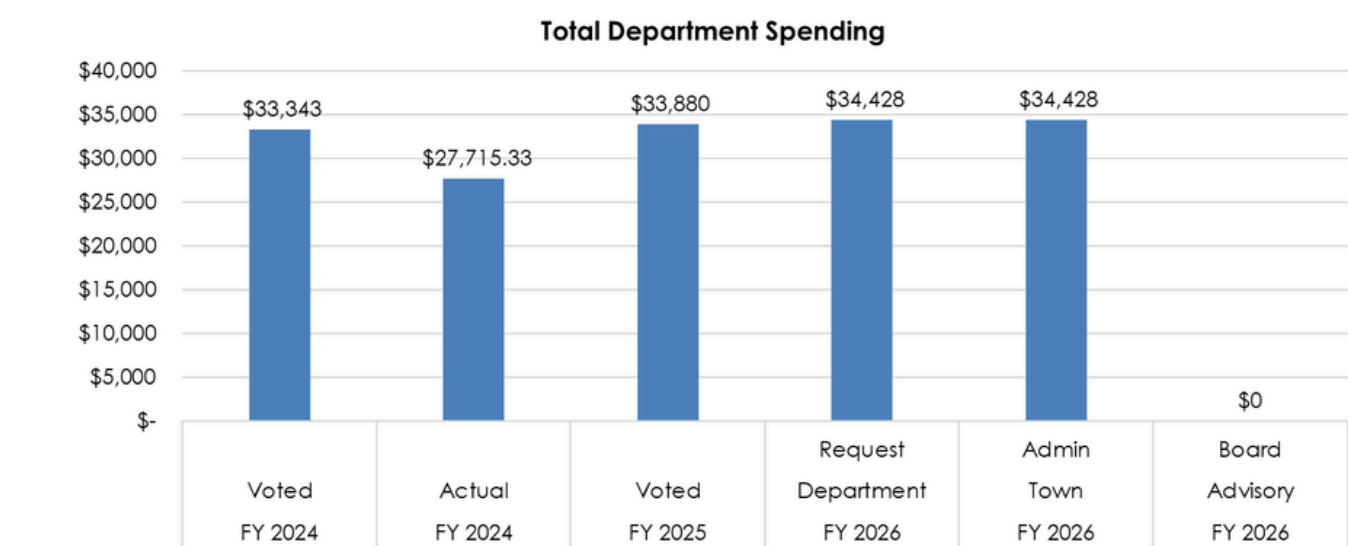
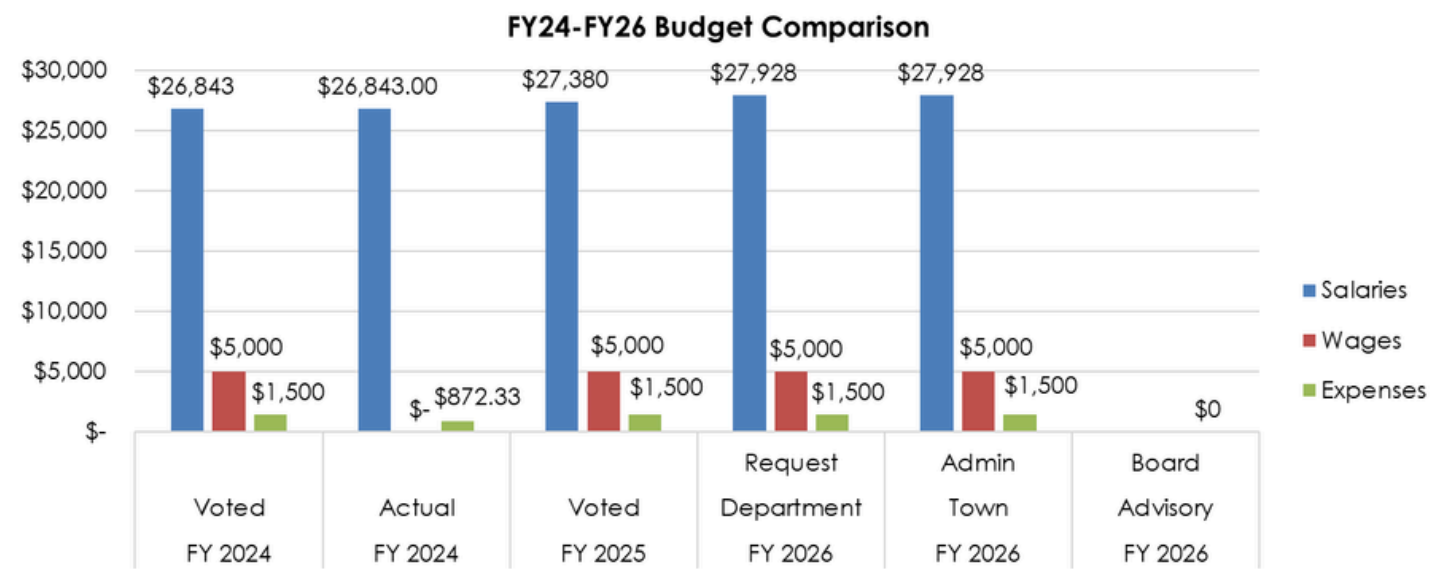
EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Energy	\$ 5,000	\$7,372.20	\$ 6,000	\$ 6,000	\$ 6,000		\$0	0.00%
Repairs and Maintenance	\$ 15,000	\$13,977.07	\$ 15,000	\$ 16,920	\$ 16,500		\$1,500	10.00%
Professional and Technical	\$ 2,000	\$575.50	\$ 2,000	\$ 2,000	\$ 2,000		\$0	0.00%
Communications & Reporting	\$ 12,000	\$13,941.49	\$ 12,000	\$ 25,000	\$ 24,000		\$12,000	100.00%
Office Supplies	\$ 1,500	\$729.48	\$ 1,500	\$ 1,500	\$ 1,500		\$0	0.00%
B&E Repair and Maint Supplies	\$ 6,000	\$5,137.83	\$ 6,000	\$ 6,000	\$ 6,000		\$0	0.00%
Apparatus Fuel and Maintenance	\$ 10,000	\$8,696.09	\$ 11,000	\$ 11,000	\$ 11,000		\$0	0.00%
Firefighting Supplies	\$ 6,000	\$6,637.24	\$ 6,000	\$ 6,000	\$ 6,000		\$0	0.00%
Uniforms	\$ 500	\$505.19	\$ 500	\$ 500	\$ 500		\$0	0.00%
Dues and Memberships	\$ 2,300	\$1,879.20	\$ 2,300	\$ 2,300	\$ 2,300		\$0	0.00%
Fire Dept Equipment	\$ 12,000	\$13,104.41	\$ 12,000	\$ 12,000	\$ 12,000		\$0	0.00%
Medical for New Hires	\$ 1,500.00	\$1,488.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$0	0.00%
Custodial	\$ 750.00	\$1,355.91	\$ 750.00	\$ 750.00	\$ 750.00		\$0	0.00%
Personal Protective Equipment	\$ 1,500.00	\$1,438.59	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$0	0.00%
Computer Repairs & Software	\$ 4,400.00	\$4,329.83	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00		\$0	0.00%
Non energy Water	\$ 2,000.00	\$1,271.65	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		\$0	0.00%
EMS Equipment and Supplies	\$ 5,000.00	\$4,210.77	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00		\$0	0.00%
Training	\$ 500.00	\$375.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		\$0	0.00%
Groundskeeping Supplies	\$ -	\$200.00	\$ -	\$ -	\$ -		\$0	0.00%
TOTAL FUNDS REQUESTED	\$ 87,950	\$87,225.45	\$92,450	\$107,370	\$105,950	\$0	\$13,500	14.60%



INSPECTORS

		FY 2024	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	Percent
		Voted	Actual	Voted	Department	Town	Advisory	Change
Line	Department/Description				Request	Admin	Board	
BUILDING INSPECTOR								
1240	Salaries	\$ 26,843	\$ 26,843.00	\$ 27,380	\$ 27,928	\$ 27,928		2.00%
1241	Wages	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000		0.00%
1242	Expenses	\$ 1,500	\$ 872.33	\$ 1,500	\$ 1,500	\$ 1,500	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 33,343	\$ 27,715.33	\$ 33,880	\$ 34,428	\$ 34,428	\$0	1.62%



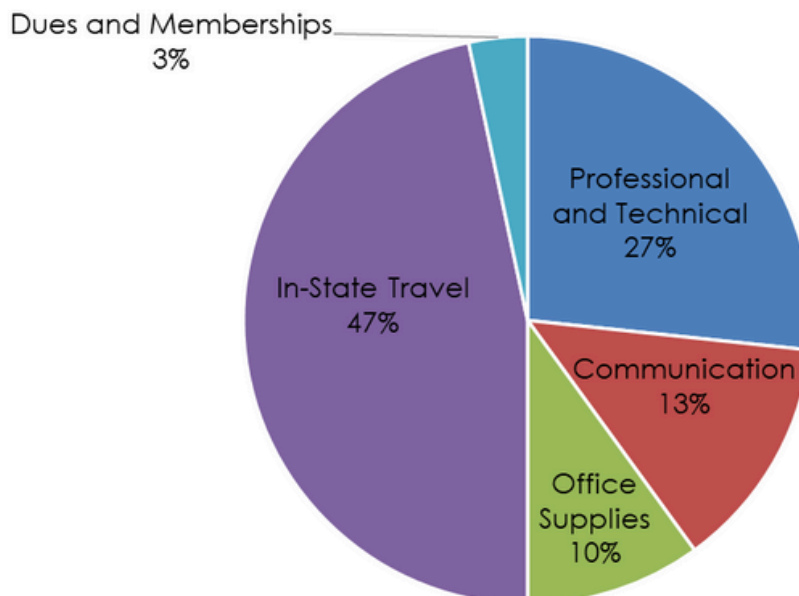
SALARIES

1	2	4	5	6	7	8	9	10	11	13	14	15	16
		FISCAL YEAR 2025							FISCAL YEAR 2026				
									Proposed Increase	Final	Other	Salary	Final
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed ate Increas	Hours	Proposed Increase 7/1/2025	Base Rate	Pay	Increase	Salary Fiscal 2025
Salaries													
Barnes	Dana	Building Commissioner				\$ 27,379.86			\$ 27,927.46			\$ 27,927.46	\$ 27,927.46
Total Salaries Budget													\$ 27,927.46 \$ 27,928.00
1	2	4	5	6	7	8	9	10	11	13	14	15	16
		FISCAL YEAR 2025							FISCAL YEAR 2026				
									Proposed Increase	Final	Other	Salary	Final
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed ate Increas	Hours	Proposed Increase 7/1/2025	Base Rate	Pay	Increase	Salary Fiscal 2026
Wages		Building Inspector - part-time				\$ 5,000.00			\$ 5,000.00				\$ 5,000.00
Total Wages													\$ 5,000.00
Total Salaries and Wages Budget													\$ 32,927.46 \$ 32,928.00

EXPENSES

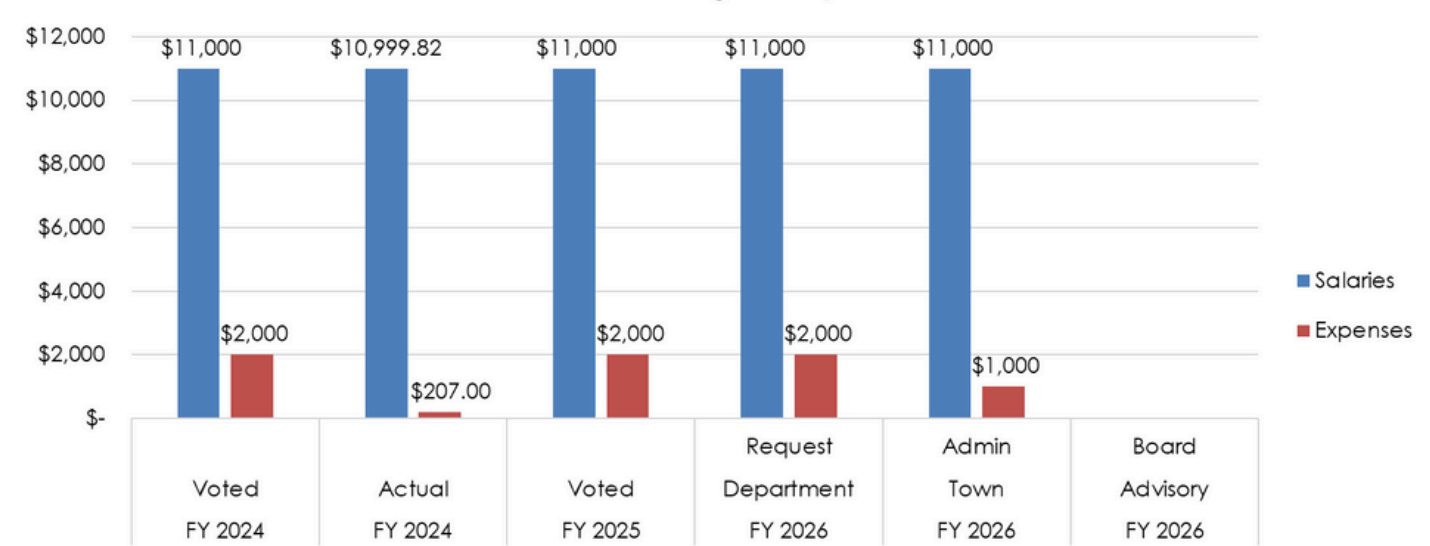
		FY 2024	FY 2024	FY 2025	FY 2026	FY 2026			FY 2026
Line Item		Voted	Actual	Voted	Department Request	Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	Percent Change
Professional and Technical		\$400	\$ 179.00	\$400	\$400	\$400		\$0	0.00%
Communication		\$200	\$ 261.46	\$200	\$200	\$200		\$0	0.00%
Office Supplies		\$150	\$ 358.51	\$150	\$150	\$150		\$0	0.00%
In-State Travel		\$700	\$ 73.36	\$700	\$700	\$700		\$0	0.00%
Dues and Memberships		\$50	\$ -	\$50	\$50	\$50		\$0	0.00%
TOTAL FUNDS REQUESTED		\$1,500	\$ 872.33	\$1,500	\$1,500	\$1,500		\$0	0.00%

Building Inspector Expenses

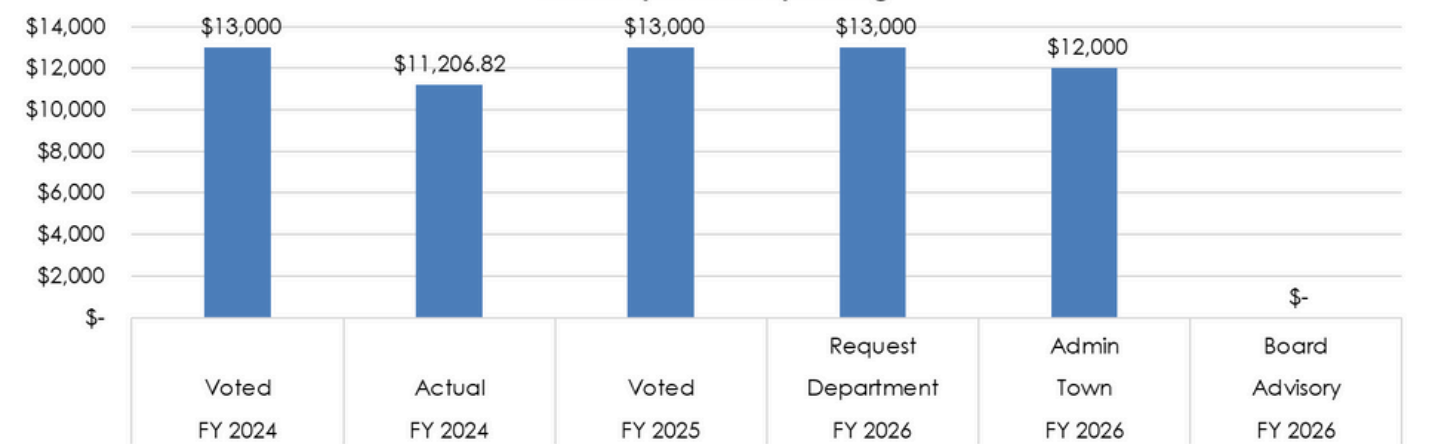


Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
DOG OFFICER								
1360	Salary	\$ 11,000	\$10,999.82	\$ 11,000	\$ 11,000	\$ 11,000		0.00%
1361	Expenses	\$ 2,000	\$207.00	\$ 2,000	\$ 2,000	\$ 1,000		-50.00%
DEPARTMENTAL TOTAL		\$ 13,000	\$11,206.82	\$ 13,000	\$ 13,000	\$ 12,000	\$ -	-7.69%

FY24 - FY26 Budget Comparison



Total Department Spending



SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Salaries														
Greenlaugh	John	Animal Control				\$ 11,000.00			\$ 11,000.00					\$ 11,000.00
Stipend														
Total Salaries Budget						\$ 11,000.00								\$ 11,000.00
						\$ 11,000.00								\$ 11,000.00

Line	Department/Description	FY 2023 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
GAS INSPECTION								
1250	Fee Salaries	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000		25.00%
DEPARTMENTAL TOTAL								
		\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	0	25.00%

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
PLUMBING INSPECTION								
1250	Fee Salaries	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000		25.00%
DEPARTMENTAL TOTAL								
		\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000	\$5,000	\$0	25.00%

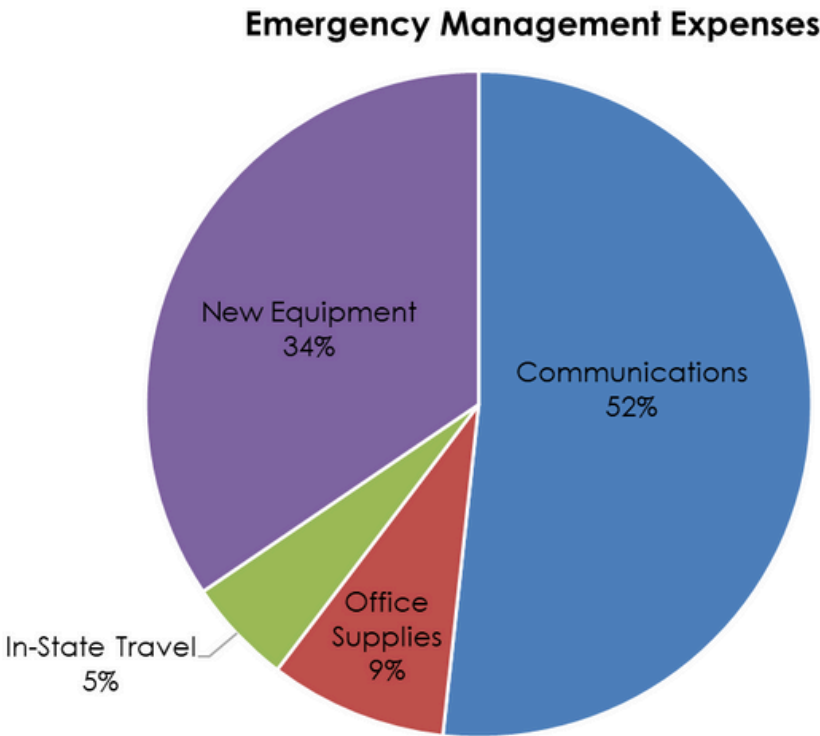
Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
ELECTRICAL INSPECTION								
245	Fee Salaries	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000		0.00%
DEPARTMENTAL TOTAL								
		\$ 12,000	\$ 12,000	\$ 12,000	\$12,000	\$12,000	\$0.00	0.00%

EMERGENCY MANAGEMENT

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
EMERGENCY MANAGEMENT AGENCY								
##	Expenses	\$ 2,900	\$ 173	\$ 2,900	\$2,900	\$ 2,900	\$ -	0.00%
DEPARTMENTAL TOTAL								
		\$ 2,900	\$ 173	\$ 2,900	\$ 2,900	\$ 2,900	\$ -	0.00%

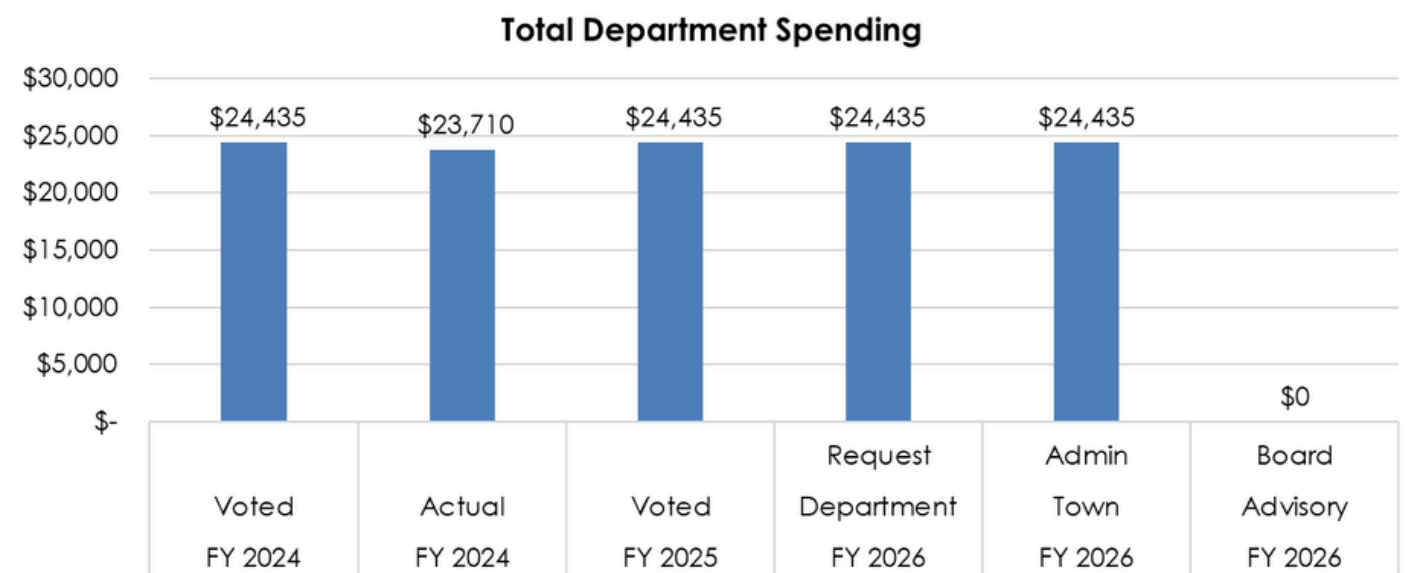
EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Communications	\$1,500	\$173.10	\$1,500	\$1,500	\$1,500		\$0	0.00%
Office Supplies	\$250	\$0.00	\$250	\$250	\$250		\$0	0.00%
In-State Travel	\$150	\$0.00	\$150	\$150	\$150		\$0	0.00%
New Equipment	\$1,000	\$0.00	\$1,000	\$1,000	\$1,000		\$0	0.00%
TOTAL FUNDS REQUESTED	\$2,900	\$173.10	\$2,900	\$2,900	\$2,900	\$0	\$0	0.00%



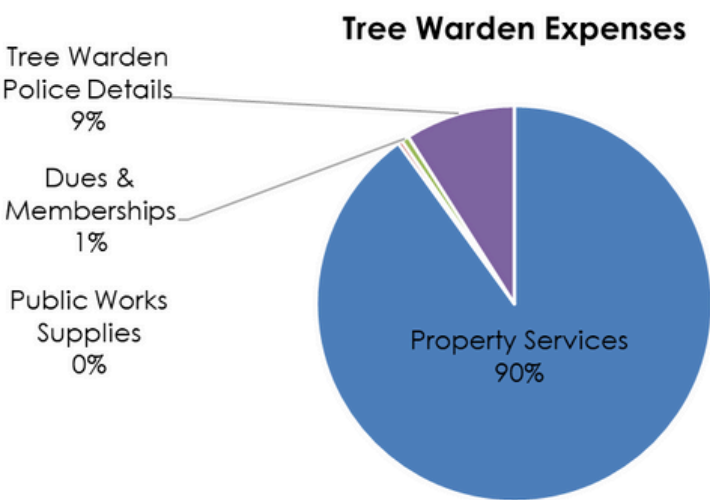
TREE WARDEN

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
TREE WARDEN BUDGET								
1531	Expenses	\$ 24,435	\$ 23,710	\$ 24,435	\$24,435	\$24,435	\$0	0.00%
DEPARTMENTAL TOTAL								
		\$ 24,435	\$ 23,710	\$ 24,435	\$24,435	\$24,435	\$0	0.00%



EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Property Services	\$ 22,000	\$ 21,850	\$ 22,000	\$ 22,000	\$ 22,000		\$0	0.00%
Public Works Supplies	\$ 85	\$ -	\$ 85	\$ 85	\$ 85		\$0	0.00%
Dues & Memberships	\$ 150	\$ -	\$ 150	\$ 150	\$ 150		\$0	0.00%
Tree Warden Police Details	\$ 2,200	\$ 1,860	\$ 2,200	\$ 2,200	\$ 2,200		\$0	0.00%
TOTAL FUNDS REQUESTED	\$ 24,435	\$ 23,710	\$ 24,435	\$24,435	\$24,435	\$0	\$0	0.00%



PUBLIC SAFETY

SUMMARY OF EXPENDITURES

Public Safety	FY25	FY26	Increase	% Increase
Police	\$1,229,829	\$1,261,733	\$31,904	2.59%
Fire	\$363,463	\$380,913	\$17,450	4.80%
Inspectors	\$66,880	\$68,428	\$1,548	2.31%
Emergency Management	\$2,900	\$2,900	\$0	0.00%
Tree Warden	\$24,435	\$24,435	\$0	0.00%
Total	\$1,687,507	\$1,738,409	\$50,902	3.02%



TOWN OF DUNSTABLE

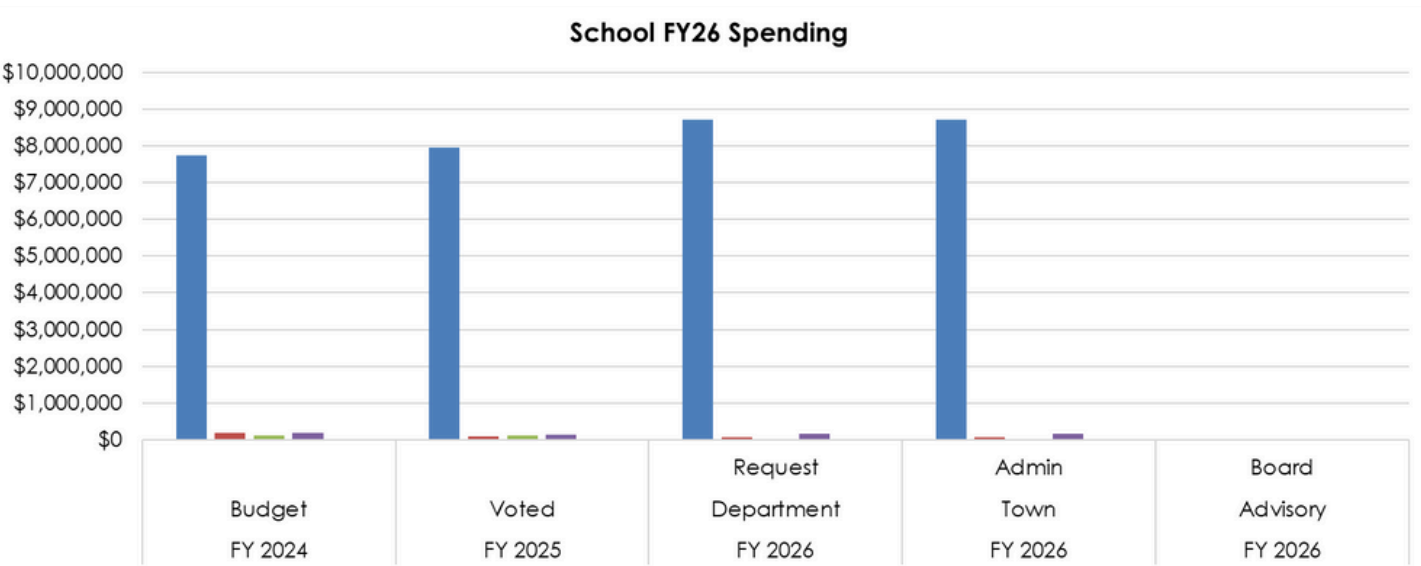
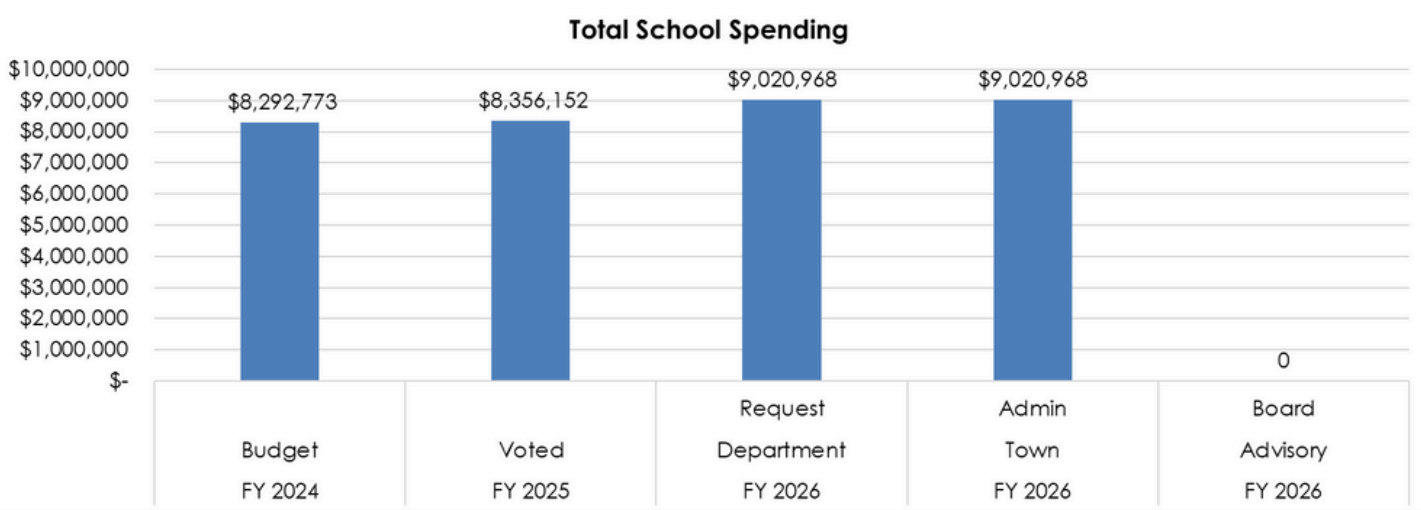
SCHOOLS

FY2026 BUDGET DETAIL



REGIONAL SCHOOL DISTRICTS

Line	Department/Description	FY 2024 Budget	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT							
1410	Groton Dunstable Regional Operational	\$7,742,721	\$7,962,157	\$8,702,863	\$8,702,863		9.30%
1411	Groton Dunstable Regional Capital	\$188,281	\$86,733	\$83,607	\$83,607		-3.60%
1412	Groton Dunstable Regional Debt	\$130,148	\$128,696	\$36,424	\$36,424		-71.70%
1413	Greater Lowell Regional Technical	\$199,740	\$149,536	\$168,133	\$168,133		12.44%
1414	Greater Lowell Regional Debt	\$31,883	\$29,030	\$29,941	\$29,941		3.14%
DEPARTMENTAL TOTAL		\$ 8,292,773	\$ 8,356,152	\$9,020,968	\$9,020,968	0	7.96%

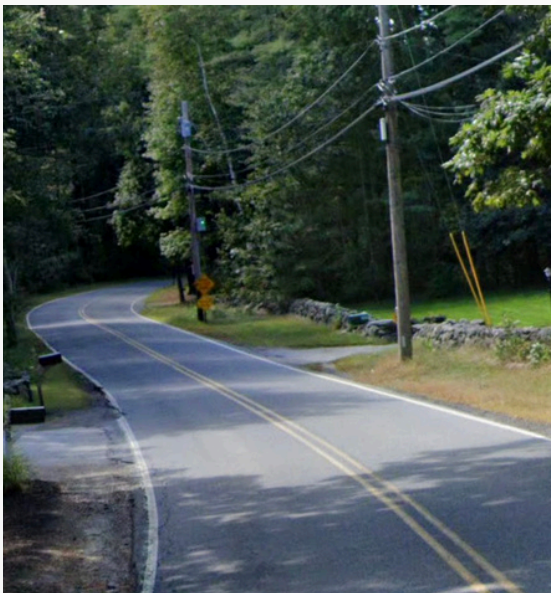


Groton Dunstable Regional Operational
Groton Dunstable Capital
Groton Dunstable Debt
Greater Lowell Regional Technical
Greater Lowell Regional Debt



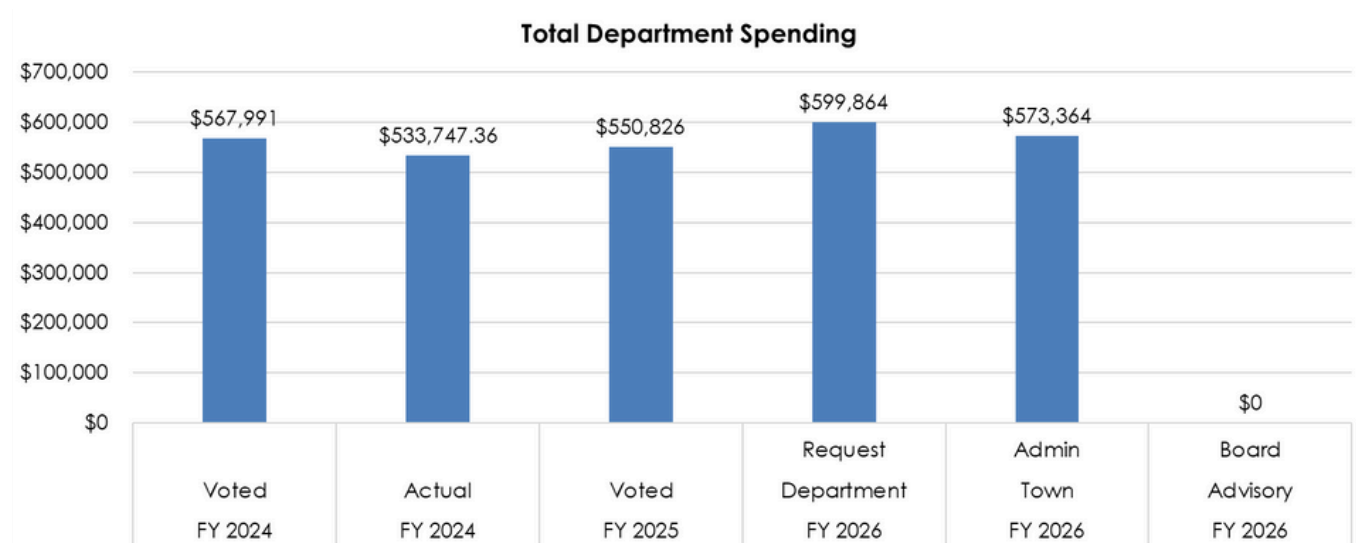
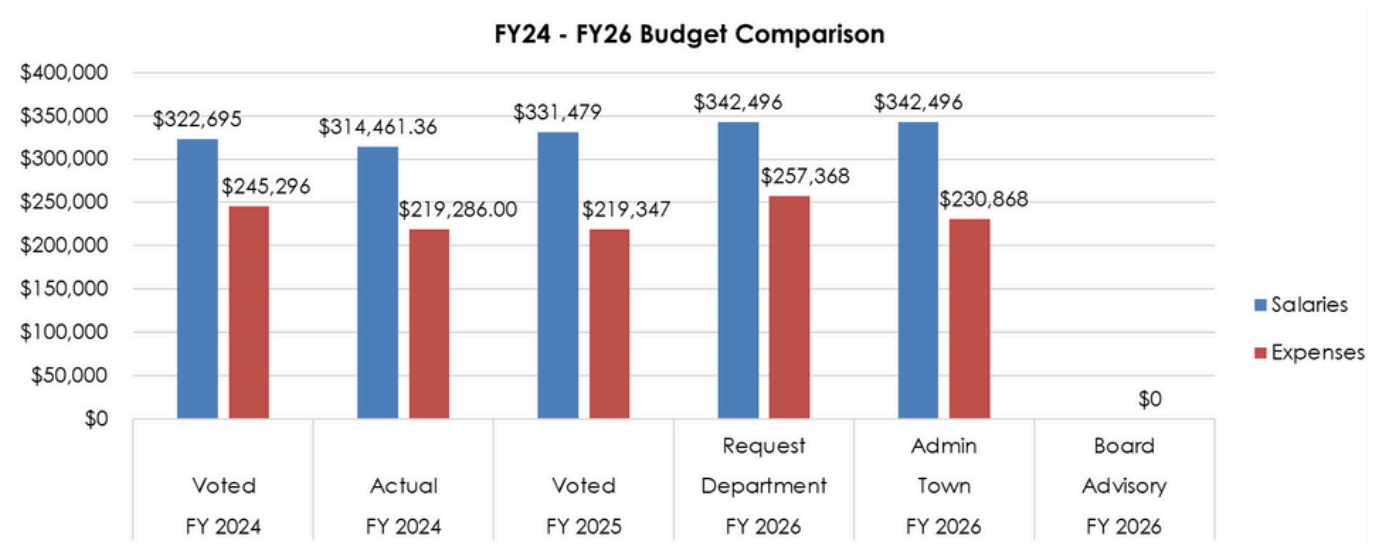
TOWN OF DUNSTABLE

PUBLIC WORKS FY2026 BUDGET DETAIL



HIGHWAY

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
HIGHWAY DEPARTMENT								
1501	Wages	\$322,695	\$314,461.36	\$331,479	\$342,496	\$342,496		3.32%
1502	Expenses	\$ 245,296	\$219,286.00	\$219,347	\$257,368	\$230,868	\$0	5.25%
DEPARTMENTAL TOTAL		\$567,991	\$533,747.36	\$550,826	\$599,864	\$573,364	\$0	4.09%

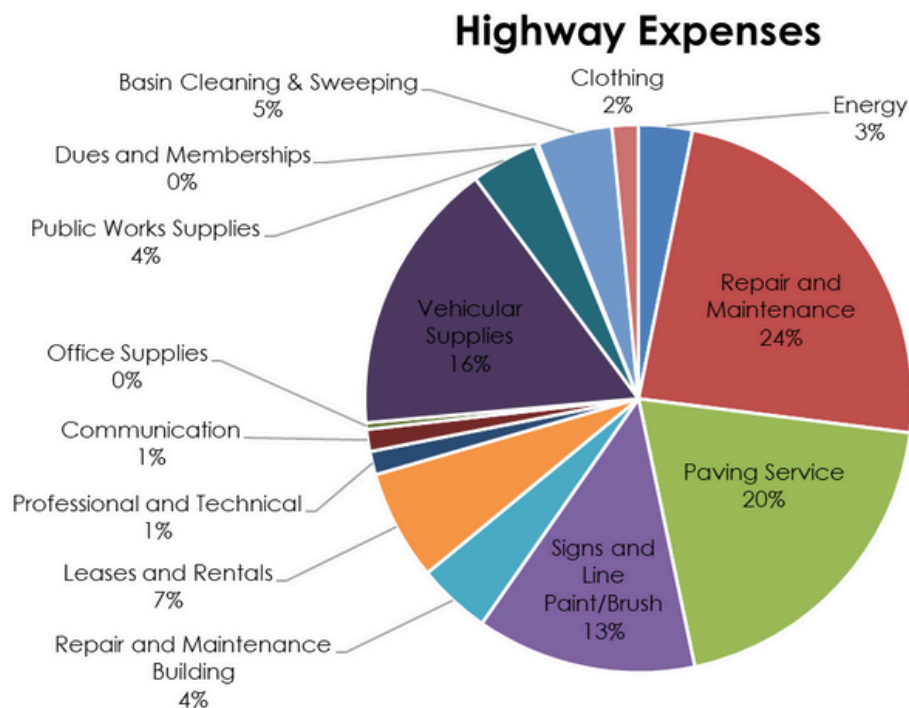


SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Rate	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Wages														
Tully	David	Highway Super		\$47.65	40	\$ 99,493.20	\$ 48.60	40	\$ 101,476.80	2.0%	\$ 49.57		\$ 103,105.60	\$ 103,105.60
Hooper	Kristina	Assistant		\$25.55	16	\$ 21,035.36	\$ 26.06	16	\$ 21,765.31		\$ 26.06		\$ 21,765.31	\$ 21,765.31
Cullen	Mark	Operator		\$32.04	40	\$ 67,599.93	\$ 32.68	40	\$ 68,235.84		\$ 32.68	\$700.41	\$ 68,235.84	\$ 68,936.25
Franzek	John	Operator		\$32.58	40	\$ 68,027.04	\$ 33.23	40	\$ 69,384.24	2.0%	\$ 33.89		\$ 70,762.32	\$ 70,762.32
Cullen	Daniel	Laborer		\$29.13	40	\$ 60,823.44	\$ 29.71	40	\$ 62,034.48	2.0%	\$ 30.30		\$ 63,266.40	\$ 63,266.40
Part-Time Wages		PT				\$ 6,500.00			\$ 6,500.00				\$ 6,500.00	\$ 6,500.00
Overtime		Overtime				\$ 8,000.00			\$ 8,160.00				\$ 8,160.00	\$ 8,160.00
On call pay														
Total Wages						\$ 331,478.97								\$ 342,495.88
Budget						\$ 331,479.00								\$ 342,496.00

EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Energy	\$7,174	\$6,750	\$7,174	\$7,317	\$7,317		\$143	1.99%
Repair and Maintenance	\$44,947	\$66,170	\$49,000	\$55,000	\$55,000		\$6,000	12.24%
Paving Service	\$67,000	\$56,634	\$45,500	\$67,000	\$45,500		\$0	0.00%
Signs and Line Paint/Brush	\$35,000	\$38,088	\$30,000	\$35,000	\$30,000		\$0	0.00%
Repair and Maintenance Building	\$10,000	\$4,149	\$10,000	\$10,000	\$10,000		\$0	0.00%
Leases and Rentals	\$10,000	\$217	\$10,000	\$15,000	\$15,000		\$5,000	50.00%
Professional and Technical	\$3,200	\$1,642	\$3,200	\$3,200	\$3,200		\$0	0.00%
Communication	\$6,000	\$1,550	\$3,000	\$3,000	\$3,000		\$0	0.00%
Office Supplies	\$902	\$628	\$900	\$900	\$900		\$0	0.00%
Vehicular Supplies	\$37,500	\$20,178	\$37,500	\$37,500	\$37,500		\$0	0.00%
Public Works Supplies	\$8,973	\$9,575	\$8,973	\$9,151	\$9,151		\$178	1.98%
Dues and Memberships	\$1,000	\$0	\$500	\$500	\$500		\$0	0.00%
Basin Cleaning & Sweeping	\$10,000	\$10,580	\$10,000	\$10,200	\$10,200		\$200	2.00%
Clothing	\$3,600	\$3,125	\$3,600	\$3,600	\$3,600		\$0	0.00%
TOTAL FUNDS REQUESTED	\$245,296	\$219,286	\$219,347	\$257,368	\$230,868		\$11,521	5.25%

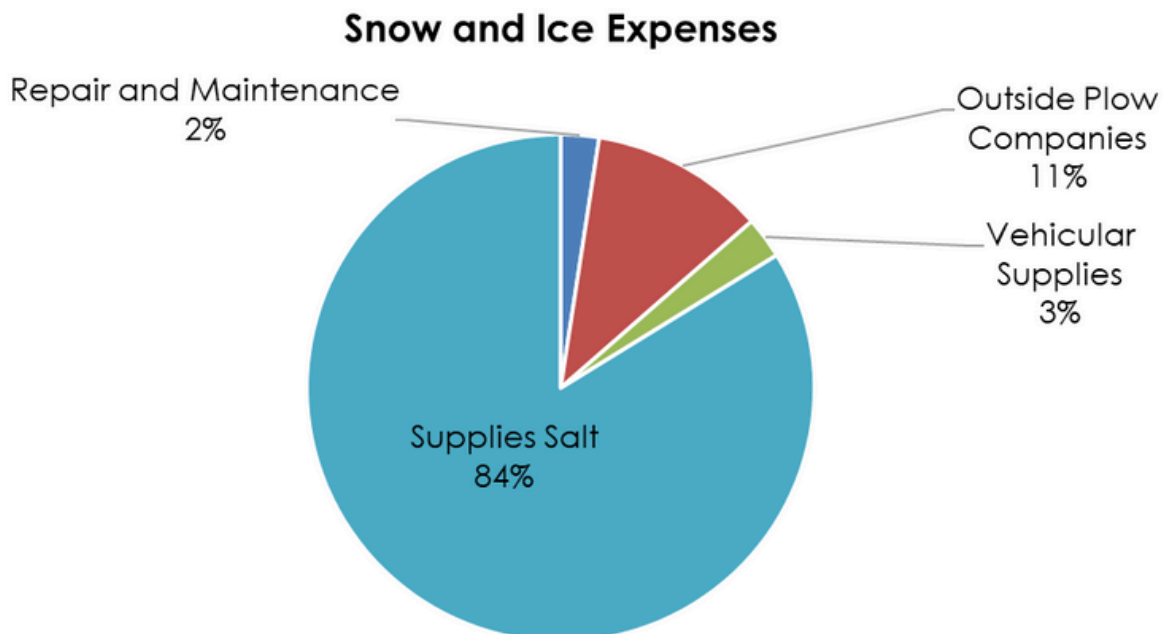


SNOW AND ICE

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
SNOW AND ICE								
1521	Wages	\$ 56,175	\$ 56,936.64	\$ 56,175	\$57,299	\$56,175		0.00%
1520	Expenses	\$ 229,710	\$ 124,916.04	\$ 229,710	\$229,710	\$229,710	\$0	0.00%
DEPARTMENTAL TOTAL								
		\$ 285,885	\$ 181,852.68	\$ 285,885	\$287,009	\$285,885	\$0	0.00%

EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Repair and Maintenance	\$5,583	\$ 3,337.36	\$5,583	\$5,583	\$5,583		\$0	0.00%
Outside Plow Companies	\$25,583	\$ 45,833.25	\$25,583	\$25,583	\$25,583		\$0	0.00%
Vehicular Supplies	\$6,090	\$ 21,284.38	\$6,090	\$6,090	\$6,090		\$0	0.00%
Professional and Technical	\$0	\$ 1,695.00					\$0	
Supplies Salt	\$192,454	\$ 52,766.05	\$192,454	\$192,454	\$192,454		\$0	0.00%
TOTAL FUNDS REQUESTED	\$229,710	\$ 124,916.04	\$229,710	\$229,710	\$229,710	\$0	\$0	0.00%



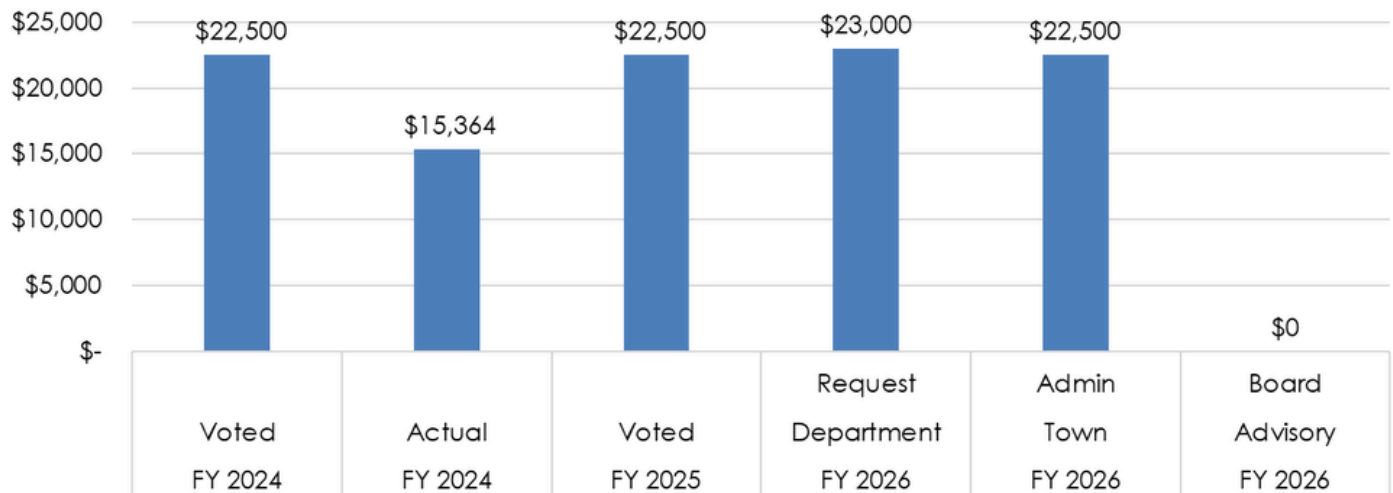
STREET LIGHTS

		FY 2024	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	Percent
Line	Department/Description	Voted	Actual	Voted	Department Request	Town Admin	Advisory Board	Change
STREET LIGHTS								
1510	Expenses	\$ 10,000	\$ 7,876	\$ 11,000	\$ 11,000	\$ 11,000		0.00%
	DEPARTMENTAL TOTAL	\$ 10,000	\$ 7,876	\$ 11,000	\$11,000	\$11,000	\$0	0.00%

TRANSFER STATION

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
TRANSFER STATION								
1551	Expenses	\$ 22,500	\$ 15,364	\$ 22,500	\$23,000	\$22,500	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 22,500	\$ 15,364	\$ 22,500	\$23,000	\$22,500	\$0	0.00%

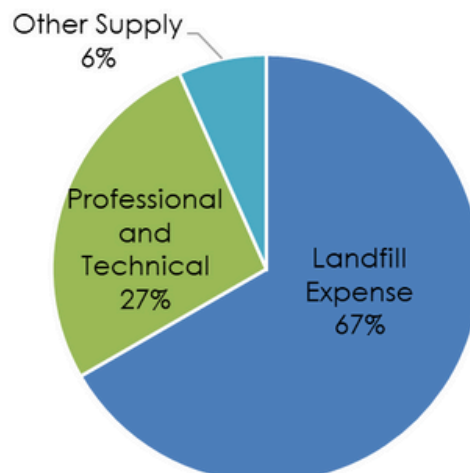
Transfer Station Total Expenses



EXPENSES

Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	FY 2026 Variance	Percent Change
Landfill Expense	\$15,000	\$8,330.35	\$15,000	\$15,000	\$15,000		\$0	0.00%
Rubbish Removal	\$0	\$0.00	\$0	\$0	\$0		\$0	
Professional and Technical	\$5,500	\$5,458.61	\$5,500	\$6,000	\$6,000		\$500	9.09%
Other Purchases	\$0	\$1,575.00	\$0	\$0	\$0		\$0	
Other Supply	\$2,000	\$0.00	\$2,000	\$2,000	\$1,500		-\$500	-25.00%
Rentals and Leases	\$0	\$0.00	\$0	\$0	\$0		\$0	
TOTAL FUNDS REQUESTED	\$22,500	\$15,363.96	\$22,500	\$23,000	\$22,500	\$0	\$0	0.00%

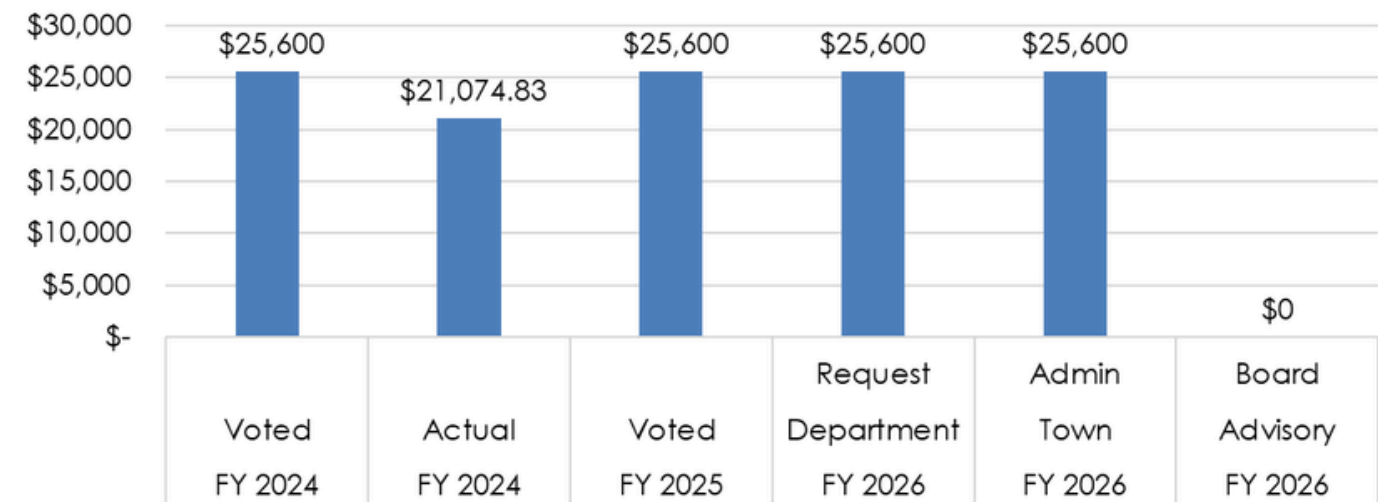
Transfer Station Expenses



CEMETERY

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
CEMETERY DEPARTMENT								
1090	Wages	\$ 15,000	\$ 12,703.07	\$ 15,000	\$ 15,000	\$ 15,000		0.00%
1091	Expenses	\$ 10,600	\$ 8,371.76	\$ 10,600	\$10,600	\$10,600	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 25,600	\$ 21,074.83	\$ 25,600	\$25,600	\$25,600	\$0	0.00%

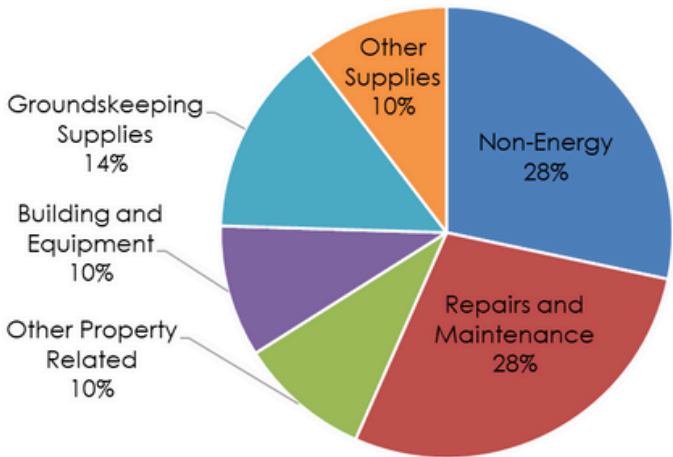
Cemetery Total Expenses



EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Non-Energy	\$3,000	\$ 1,059.78	\$3,000	\$3,000	\$3,000		\$0	0.00%
Repairs and Maintenance	\$3,000	\$ 2,751.81	\$3,000	\$3,000	\$3,000		\$0	0.00%
Other Property Related	\$1,000	\$ 2,665.27	\$1,000	\$1,000	\$1,000		\$0	0.00%
Building and Equipment	\$1,000	\$ 857.74	\$1,000	\$1,000	\$1,000		\$0	0.00%
Groundskeeping Supplies	\$1,500	\$ 946.40	\$1,500	\$1,500	\$1,500		\$0	0.00%
Other Supplies	\$1,100	\$ 90.76	\$1,100	\$1,100	\$1,100		\$0	0.00%
TOTAL FUNDS REQUESTED	\$10,600	\$ 8,371.76	\$10,600	\$10,600	\$10,600	\$0	\$0	0.00%

Cemetery Expenses



PUBLIC WORKS

SUMMARY OF EXPENDITURES

Public Works	FY25	FY26	Increase	% Increase
Highway	\$550,826	\$573,364	\$22,538	4.09%
Snow Removal	\$285,885	\$285,885	\$0	0.00%
Street Lights	\$11,000	\$11,000	\$0	0.00%
Transfer Station	\$22,500	\$22,500	\$0	0.00%
Cemetery	\$25,600	\$25,600	\$0	0.00%
Total	\$895,811	\$918,349	\$22,538	2.52%



TOWN OF DUNSTABLE

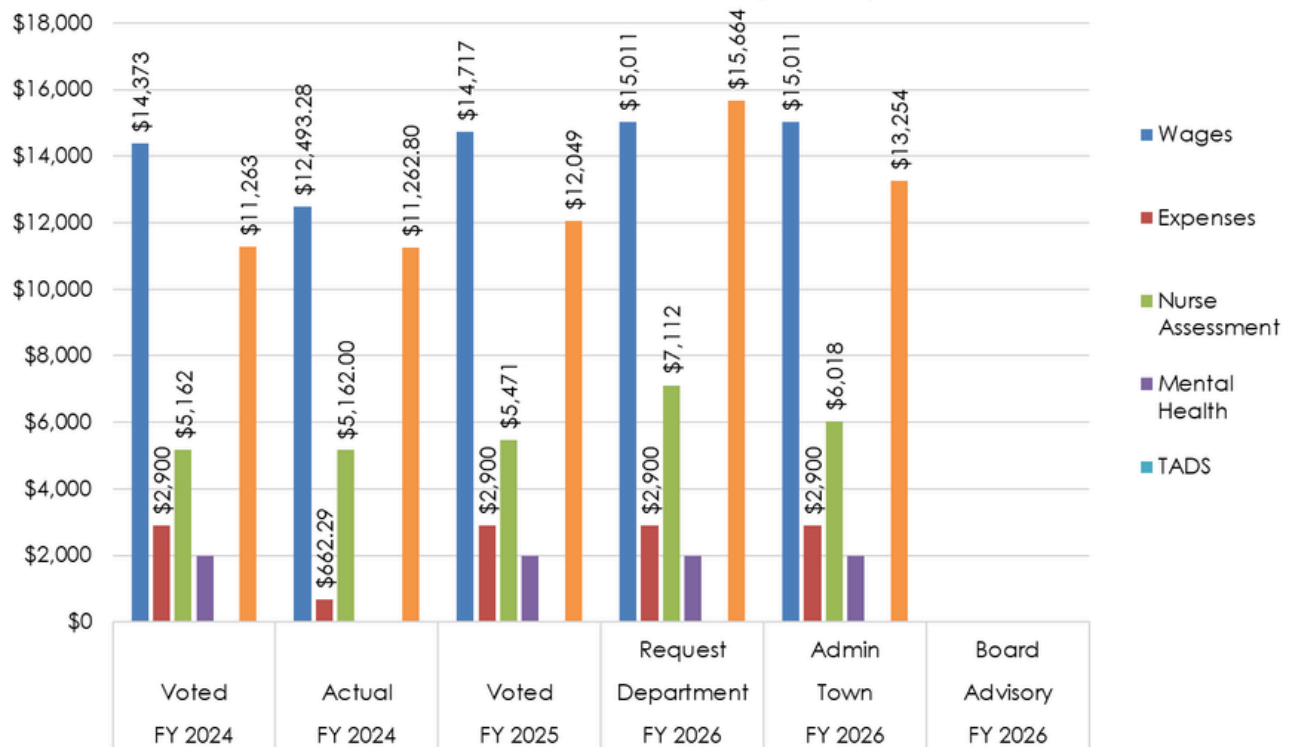
HUMAN SERVICES FY2026 BUDGET DETAIL



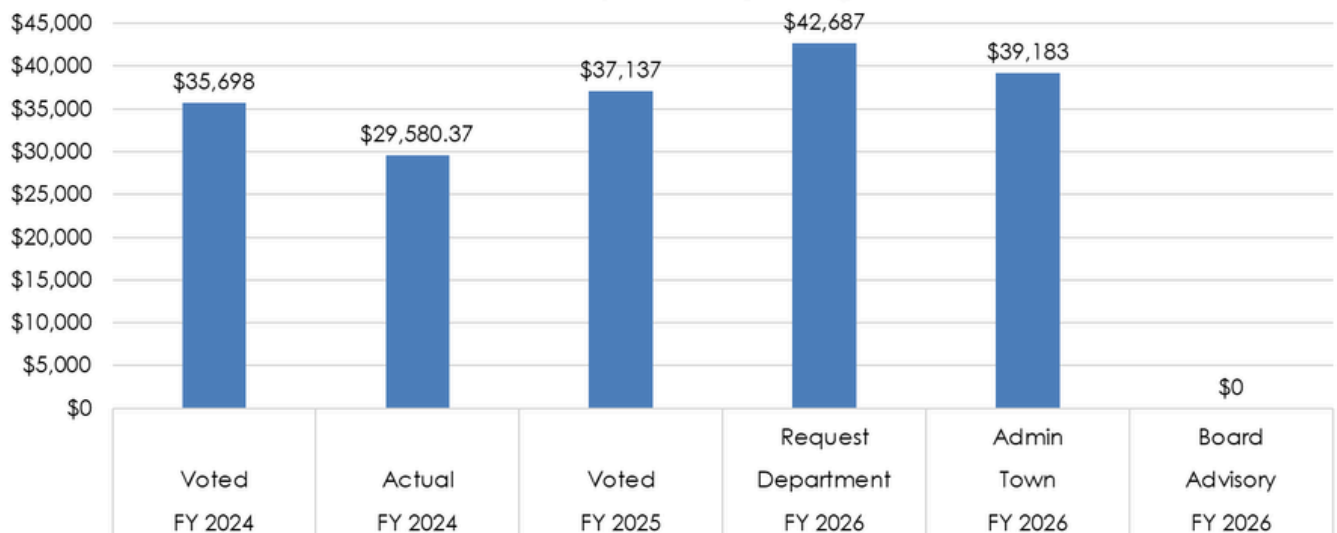
BOARD OF HEALTH

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
HEALTH DEPARTMENT								
1090	Wages	\$14,373	\$12,493.28	\$14,717	\$15,011	\$15,011		2.00%
1091	Expenses	\$2,900	\$662.29	\$2,900	\$2,900	\$2,900	\$0	0.00%
1092	Nurse Assessment	\$5,162	\$5,162.00	\$5,471	\$7,112	\$6,018	\$0	10.00%
1093	Mental Health	\$2,000	\$0.00	\$2,000	\$2,000	\$2,000	\$0	0.00%
	Nashoba Assoc. Boards of Hec	\$11,263	\$11,262.80	\$12,049	\$15,664	\$13,254	\$0	10.00%
DEPARTMENTAL TOTAL		\$35,698	\$29,580.37	\$37,137	\$42,687	\$39,183	\$0	5.51%

FY24 - FY26 Budget Comparison



Total Department Spending



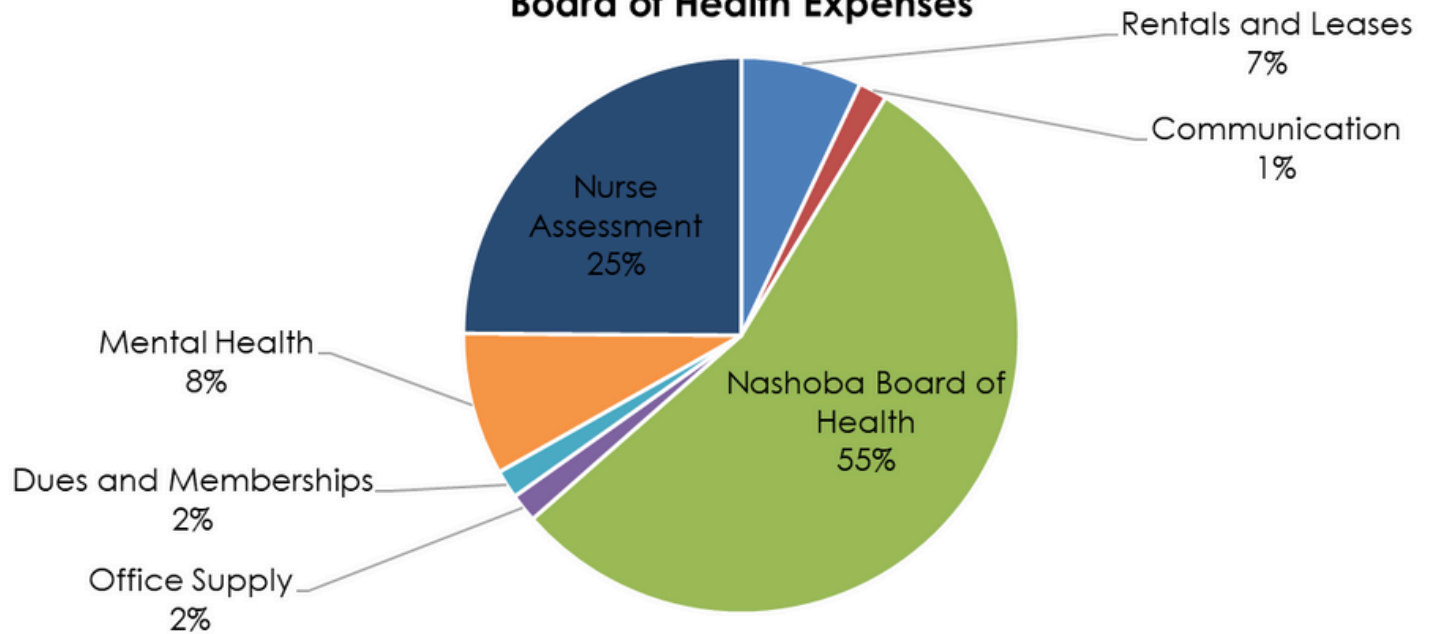
SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2025							FISCAL YEAR 2026							
Last Name	First Name	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Wages														
Ferrari	Joan	Health		\$28.19	10	\$14,716.64	\$28.76	10	\$15,010.97	\$28.76		\$294.33	\$15,010.97	\$15,010.97
Total Wages														\$15,010.97
Budget														\$15,011.00

EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Rentals and Leases	\$1,700	\$120.00	\$1,700	\$1,700	\$1,700		\$0	0.00%
Communication	\$400	\$360.00	\$400	\$400	\$400		\$0	0.00%
Nashoba Board of Health	\$11,263	\$11,262.80	\$12,049	\$15,664	\$13,254		\$1,205	10.00%
Office Supply	\$400	\$182.29	\$400	\$400	\$400		\$0	0.00%
Dues and Memberships	\$400	\$0.00	\$400	\$400	\$400		\$0	0.00%
Mental Health	\$2,000	\$0.00	\$2,000	\$2,000	\$2,000		\$0	0.00%
Nurse Assessment	\$5,162	\$5,162.00	\$5,471	\$7,112	\$6,018		\$547	10.00%
TOTAL FUNDS REQUESTED	\$21,325	\$17,087.09	\$22,420	\$27,676	\$24,172	\$0	\$1,752	7.81%

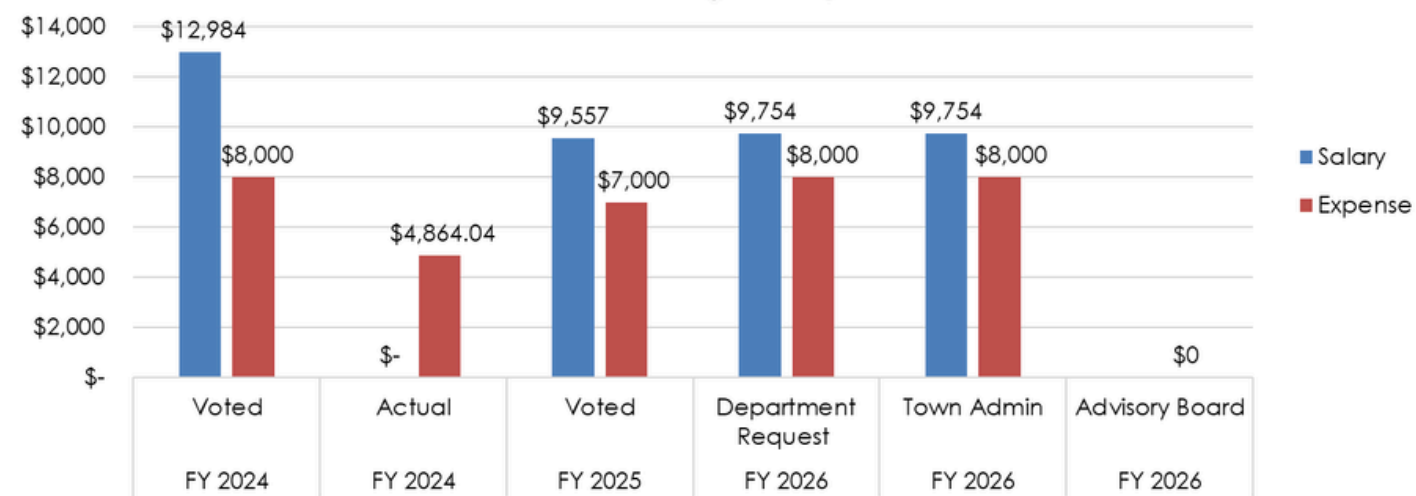
Board of Health Expenses



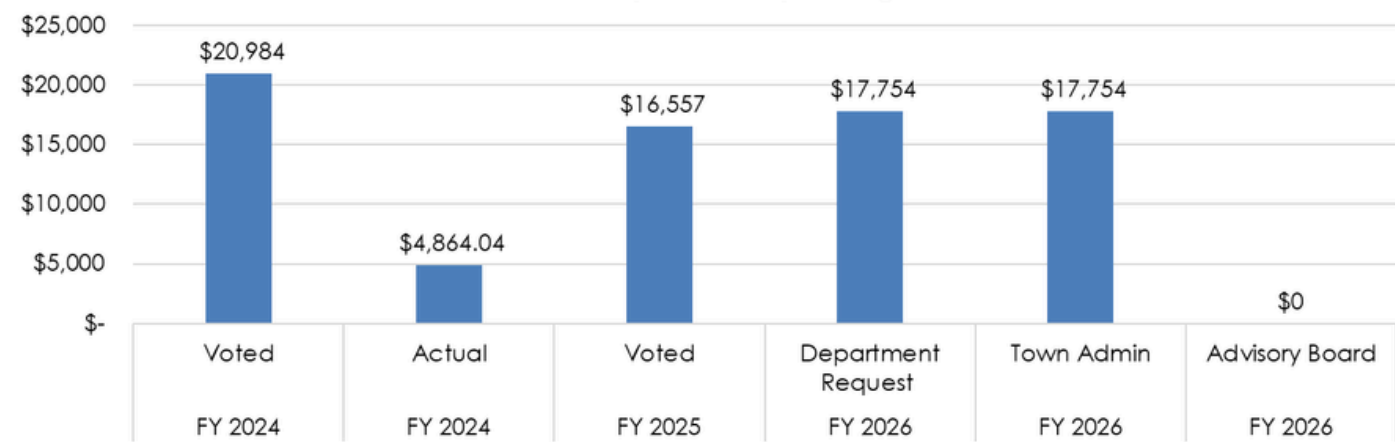
COUNCIL ON AGING

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
COUNCIL ON AGING								
1601	Wages	\$ 12,984	\$ -	\$9,557	\$9,754	\$9,754		-24.88%
1601	Expenses	\$ 8,000	\$ 4,864.04	\$7,000	\$8,000	\$8,000	\$0	0.00%
DEPARTMENTAL TOTAL								
		\$ 20,984	\$ 4,864.04	\$ 16,557	\$ 17,754	\$ 17,754	\$0	-15.39%

FY24 - FY26 Budget Comparison



Total Department Spending

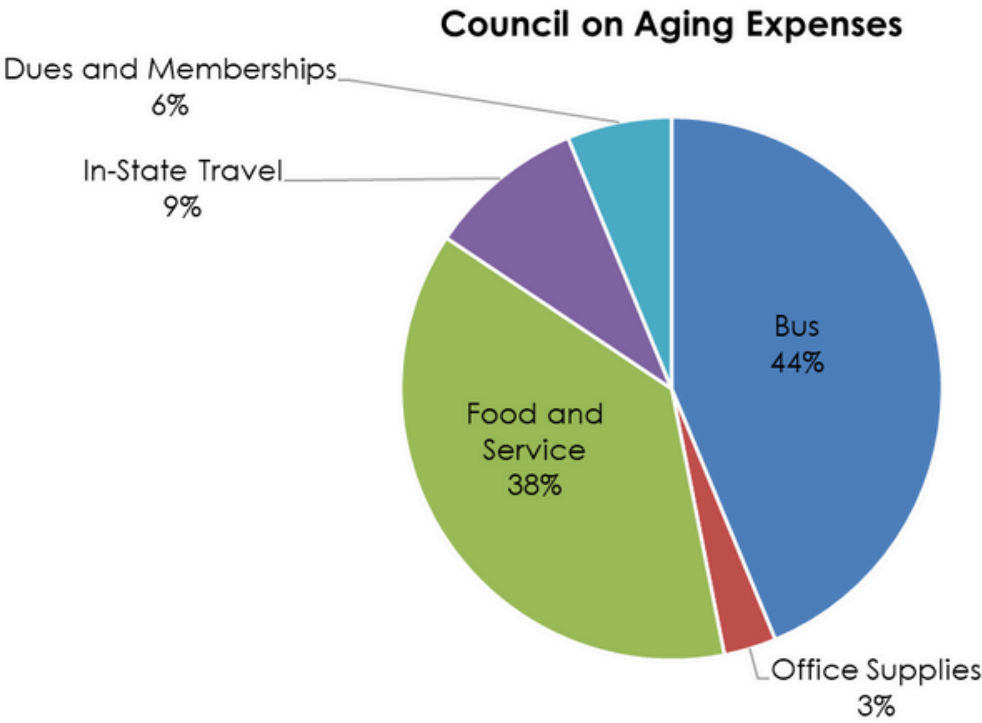


SALARIES

1	2	4	5	6	7	8	9	10	11	13	14	15	16	
		FISCAL YEAR 2025					Proposed Rate		FISCAL YEAR 2026	Final Base	Other	Salary	Final	Projected Salary
			Pay			Annual Salary								
Last Name	First Name	Position	Grade	Rate	Hours	7/1/2024								
							Increase	Hours	7/1/2025	Rate	Pay	Increase	Salary	Fiscal 2026
Wages							\$ 27.03	14	\$ 19,753.52	\$ 27.03		\$(3,230.48)	\$ 19,753.52	\$ 19,753.52
Raffoni	Chuck	Director		\$26.00	17	\$ 22,984.00								
Grant Funding						\$ (10,000.00)								
Total Wages														
Budget							\$ 12,984.00							\$ 9,753.52
							\$ 12,984.00							\$ 9,754.00

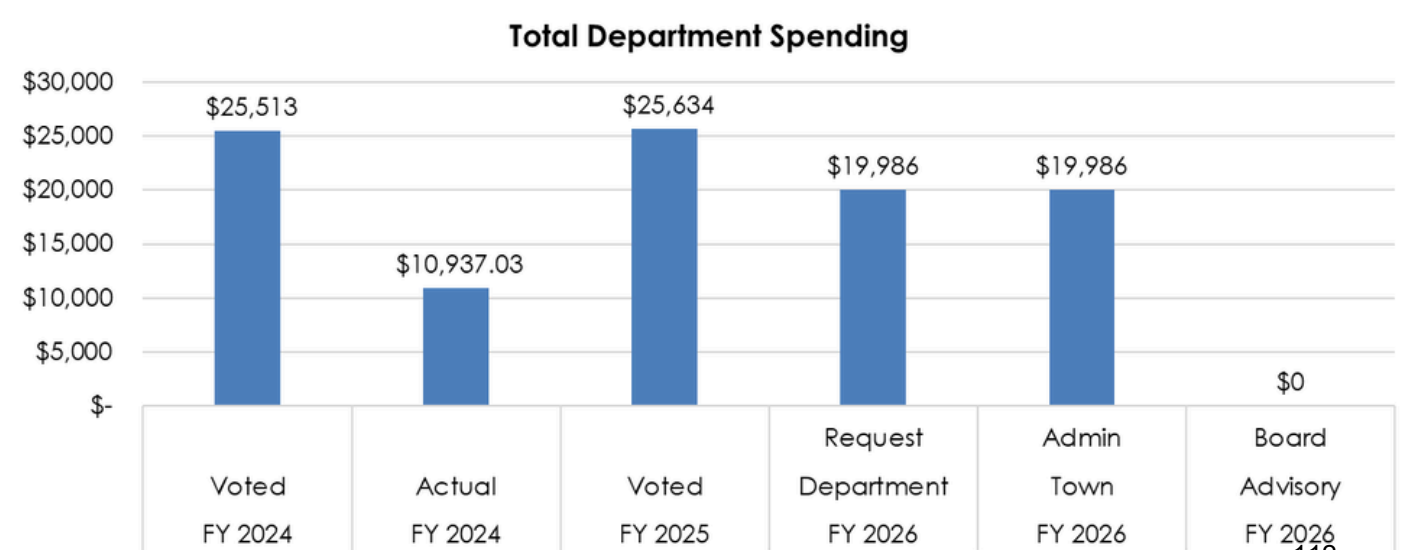
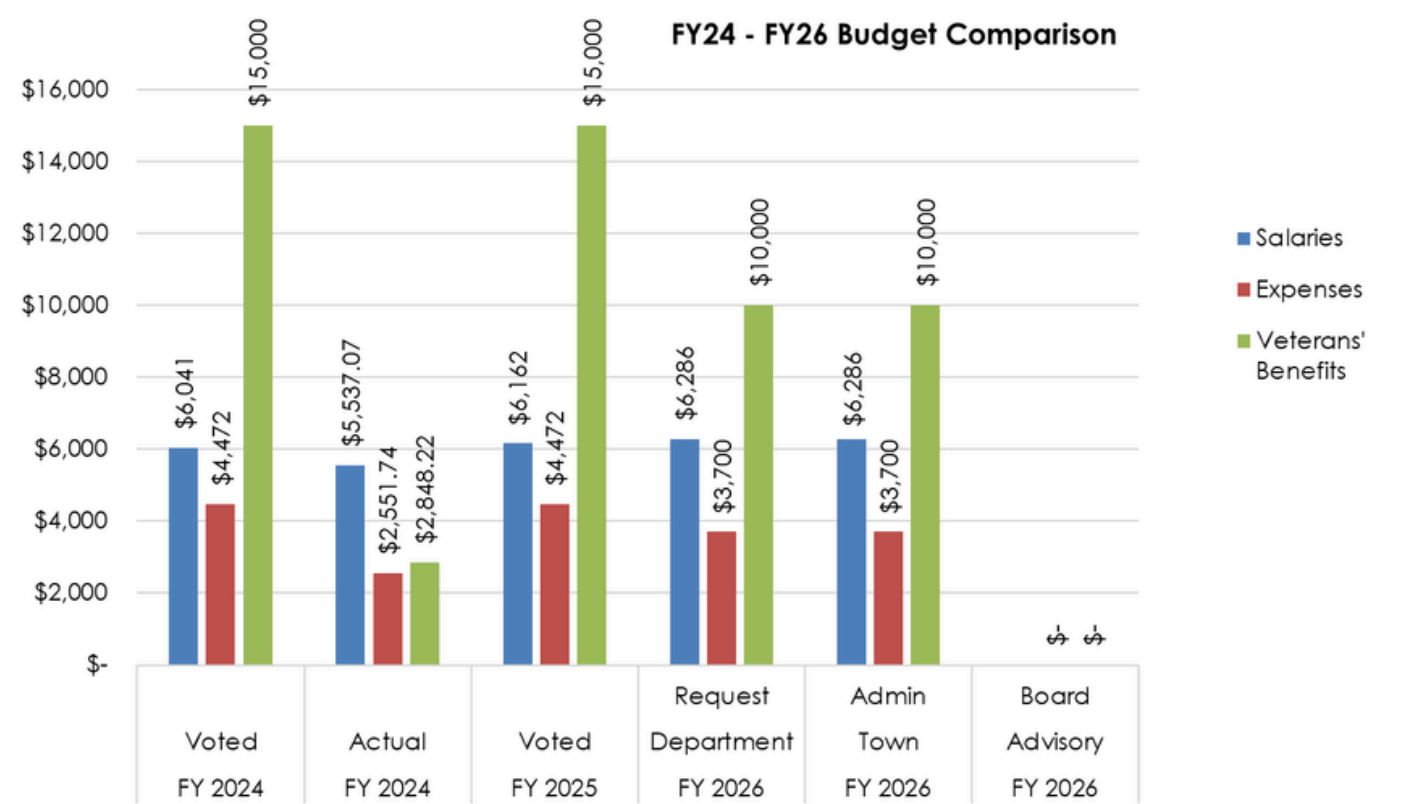
EXPENSES

	FY 2024	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026	FY 2026
Line Item	Voted	Actual	Voted	Department Request	Town Admin Recommendation	Advisory Board	Variance	Percent Change	
Bus	\$3,500	\$ 3,487.20	\$3,000	\$3,500	\$3,500		\$500	16.67%	
Office Supplies	\$250	\$ 220.64	\$250	\$250	\$250		\$0	0.00%	
Food and Service	\$3,000	\$ 791.73	\$2,500	\$3,000	\$3,000		\$500	20.00%	
In-State Travel	\$750	\$ 99.47	\$750	\$750	\$750		\$0	0.00%	
Dues and Memberships	\$500	\$ 265.00	\$500	\$500	\$500		\$0	0.00%	
TOTAL FUNDS REQUESTED	\$8,000	\$ 4,864.04	\$7,000	\$8,000	\$8,000	\$0	\$1,000	14.29%	



VETERANS

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
VETERAN'S SERVICE OFFICER								
1620	Salary	\$ 6,041	\$ 5,537.07	\$ 6,162	\$ 6,286	\$ 6,286		2.01%
1621	Expenses	\$ 4,472	\$ 2,551.74	\$ 4,472	\$ 3,700	\$ 3,700	\$ -	-17.26%
1622	Veterans' Benefits	\$ 15,000	\$ 2,848.22	\$ 15,000	\$ 10,000	\$ 10,000	\$ -	-33.33%
DEPARTMENTAL TOTAL		\$ 25,513	\$ 10,937.03	\$ 25,634	\$ 19,986	\$ 19,986	\$ 0	-22.03%



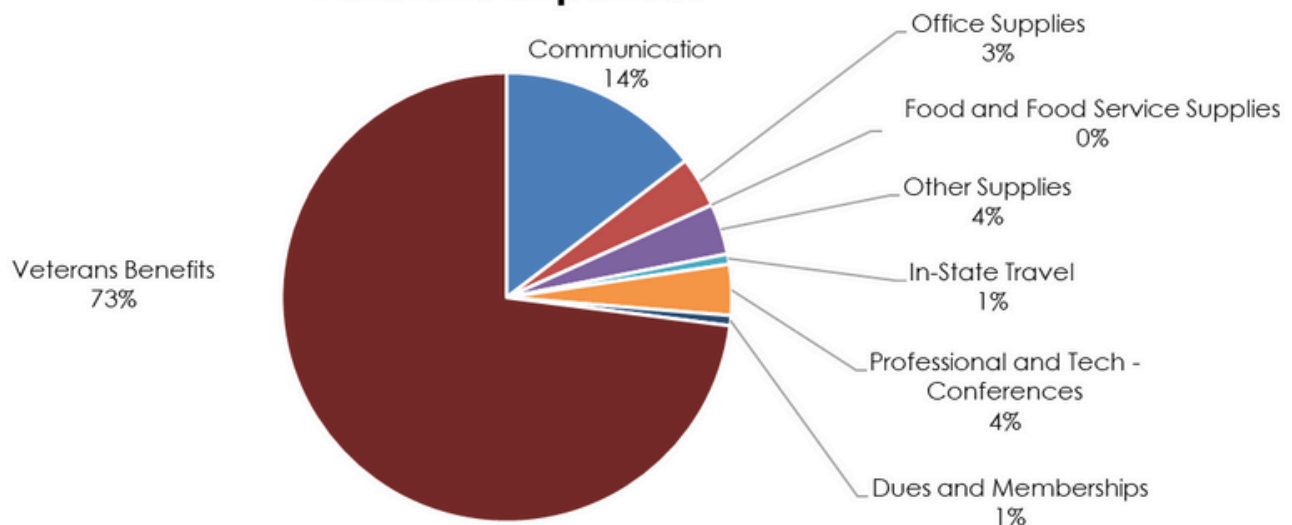
SALARIES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FISCAL YEAR 2024							FISCAL YEAR 2025							
			Pay			Annual Salary			Proposed	Final				
Last Name	First Name	Position	Grade	Rate	Hours	7/1/2023	Rate	Hours	Increase	Base	Other	Salary	Final	Projected Salary
									7/1/2024	Rate	Pay	Increase	Salary	Fiscal 2025
Wages														
Dean	Joe	Veteran's Agent				\$ 6,161.82	\$ 6,285.06					\$ 123.24	\$ 6,285.06	\$ 6,285.06
Total Wages														
Budget														
							\$ 6,161.82							\$ 6,285.06
							\$ 6,162.00							\$ 6,286.00

EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Communication	\$2,512	\$ 1,830.48	\$2,512	\$2,000	\$2,000		-\$512	-20.38%
Office Supplies	\$800	\$ -	\$800	\$500	\$500		-\$300	-37.50%
Food and Food Service Supplies	\$500	\$ -	\$500	\$0	\$0		-\$500	-100.00%
Other Supplies	\$500	\$ 317.84	\$500	\$500	\$500		\$0	0.00%
In-State Travel	\$100	\$ -	\$100	\$100	\$100		\$0	0.00%
Professional and Tech - Conferenc	\$0	\$ 303.42	\$0	\$500	\$500		\$500	
Dues and Memberships	\$60	\$ 100.00	\$60	\$100	\$100		\$40	66.67%
Veterans Benefits	\$15,000	\$ 2,848.22	\$15,000	\$10,000	\$10,000		-\$5,000	-33.33%
TOTAL FUNDS REQUESTED	\$19,472	\$ 5,399.96	\$19,472	\$13,700	\$13,700	\$0	-\$5,772	-29.64%

Veterans Expenses



HUMAN SERVICES

SUMMARY OF EXPENDITURES

Human Services	FY25	FY26	Increase	% Increase
Board of Health	\$37,137	\$39,183	\$2,046	5.51%
Council on Aging	\$16,557	\$17,754	\$1,197	7.23%
Veterans Affairs	\$25,634	\$19,986	-\$5,648	-22.03%
Total	\$79,328	\$76,923	-\$2,405	-3.03%



TOWN OF DUNSTABLE

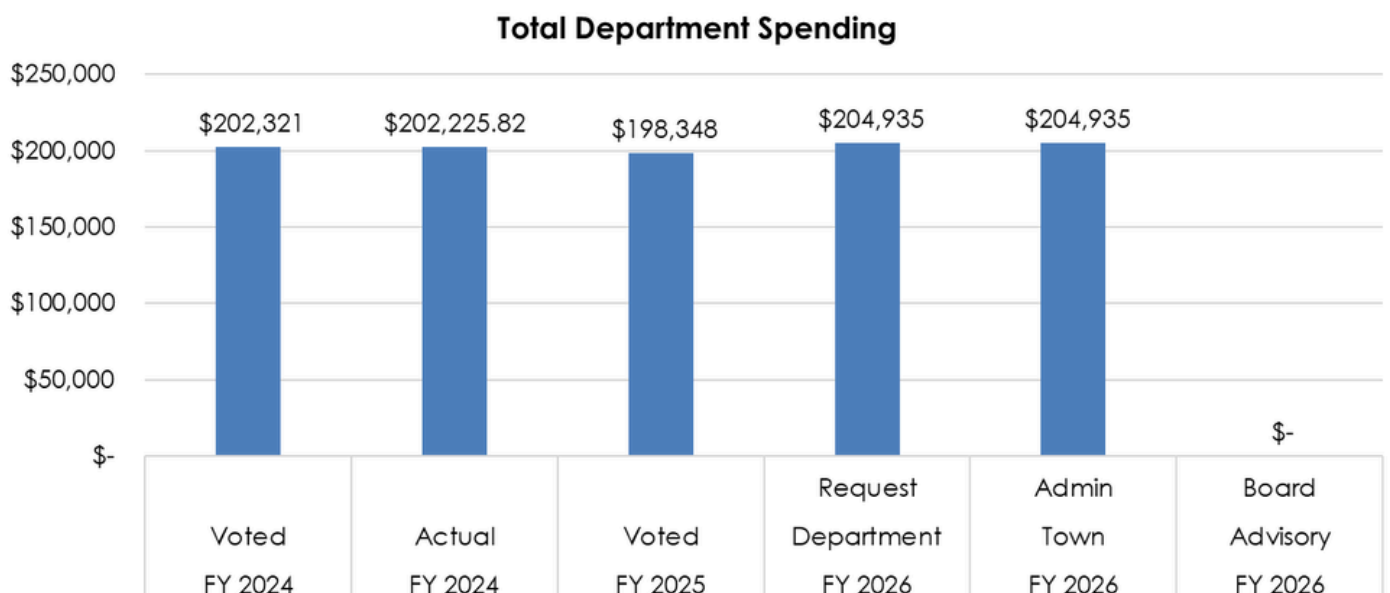
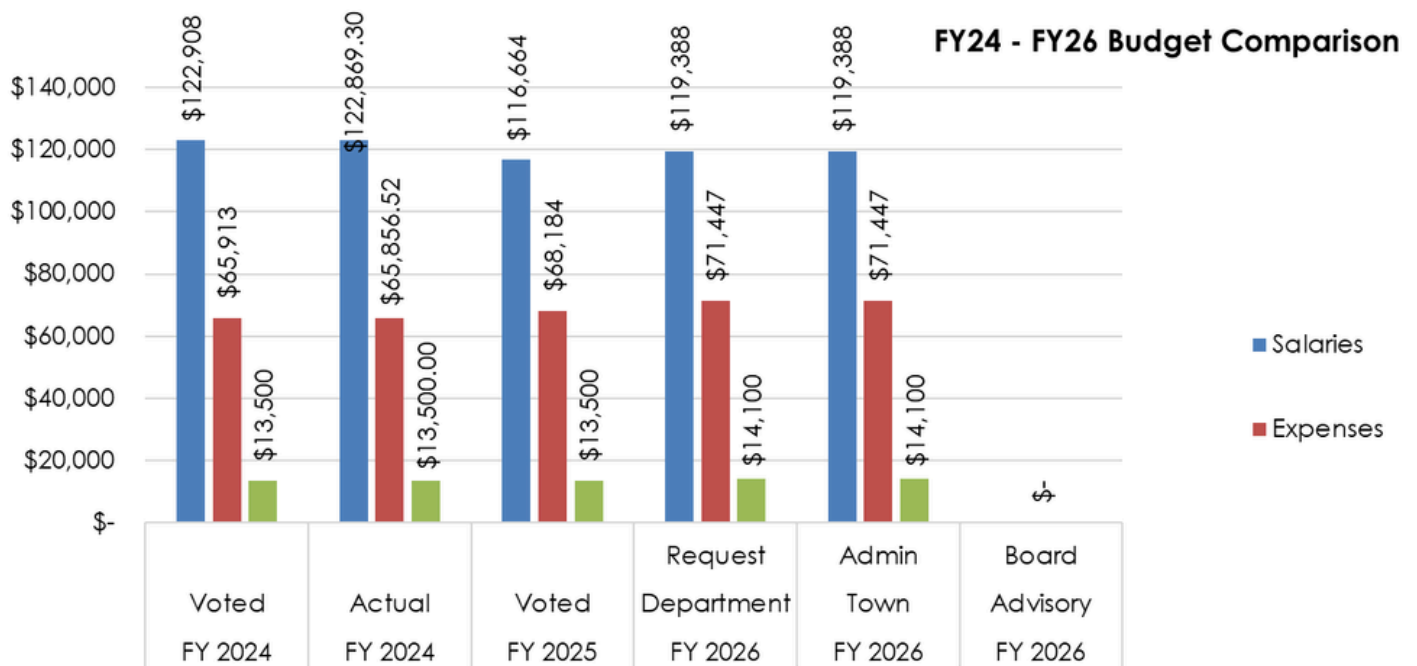
LIBRARY, PARKS AND RECREATION

FY2026 BUDGET DETAIL



LIBRARY

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
LIBRARY								
1660	Salary	\$ 122,908	\$122,869.30	\$ 116,664	\$ 119,388	\$ 119,388		2.33%
1662	Expenses	\$ 65,913	\$65,856.52	\$ 68,184	\$ 71,447	\$ 71,447	\$ -	4.79%
1663	MVC Consortium	\$ 13,500	\$13,500.00	\$ 13,500	\$14,100	\$14,100		4.44%
DEPARTMENTAL TOTAL		\$ 202,321	\$202,225.82	\$ 198,348	\$ 204,935	\$ 204,935	\$ -	3.32%



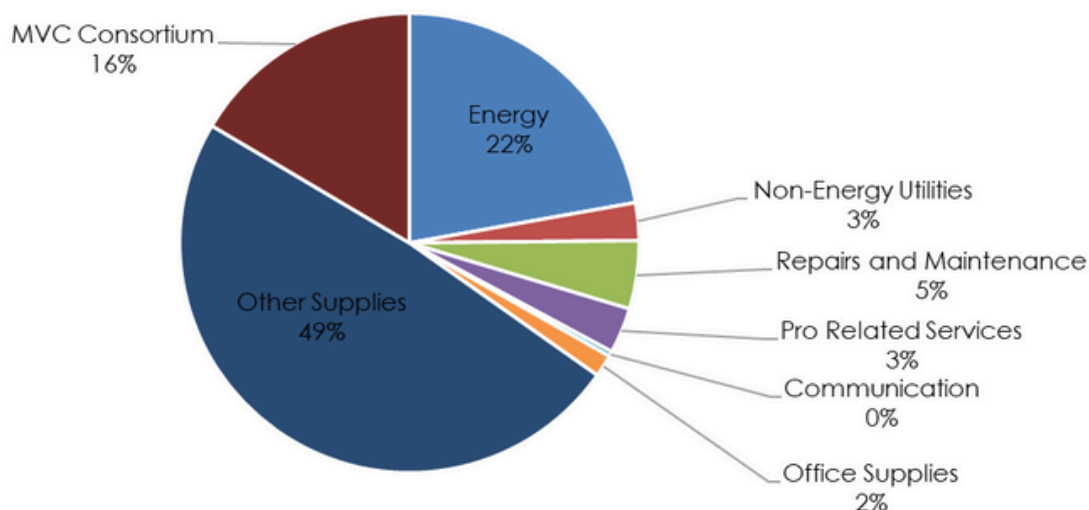
SALARIES

1	2	4	5	6	7	8	9	10	11	13	14	15	16	
		FISCAL YEAR 2025						FISCAL YEAR 2026						
			Pay Grade	Rate	Hours	Annual Salary 7/1/2024	Proposed Rate Increase	Hours	Proposed Increase 7/1/2025	Final Base Rate	Other Pay	Salary Increase	Final Salary	Projected Salary Fiscal 2026
Salaries														
Debricini	Karen	Library		\$29.51	20	\$ 30,808.44	\$30.10	20	\$ 31,424.40	\$30.10		\$ 615.96	\$ 31,424.40	\$ 31,424.40
D'Amour	Kristine	Library					\$20.40	10	\$ 10,648.80	\$20.40			\$ 10,648.80	\$ 10,648.80
Puranananda	Erin	Library		\$20.22	10	\$ 10,554.84								\$ -
Strauss	Maureen	Library Director		\$34.00	20	\$ 35,496.00	\$35.36	20	\$ 36,915.84	\$35.36		\$ 1,419.84	\$ 36,915.84	\$ 36,915.84
Wall	Suzanne	Library		\$23.23	8	\$ 9,700.85	\$23.69	8	\$ 9,892.94	\$23.69		\$ 192.09	\$ 9,892.94	\$ 9,892.94
Pettee	Lisa	Library		\$20.22	15	\$ 15,832.26	\$20.62	15	\$ 16,145.46	\$20.62		\$ 313.20	\$ 16,145.46	\$ 16,145.46
Wottaszek	Griffin	Library					\$18.73	10	\$ 9,777.06	\$18.73			\$ 9,777.06	\$ 9,777.06
Wiscarva	Theresa	Library		\$18.73	10	\$ 9,777.06								\$ -
Debrececi	Paul	Custodian		\$17.22	5	\$ 4,494.42	\$17.56	5	\$ 4,583.16	\$17.56		\$ 88.74	\$ 4,583.16	\$ 4,583.16
Total Salaries						\$ 116,663.87								\$ 119,387.66
Budget						\$ 116,664.00								\$ 119,388.00

EXPENSES

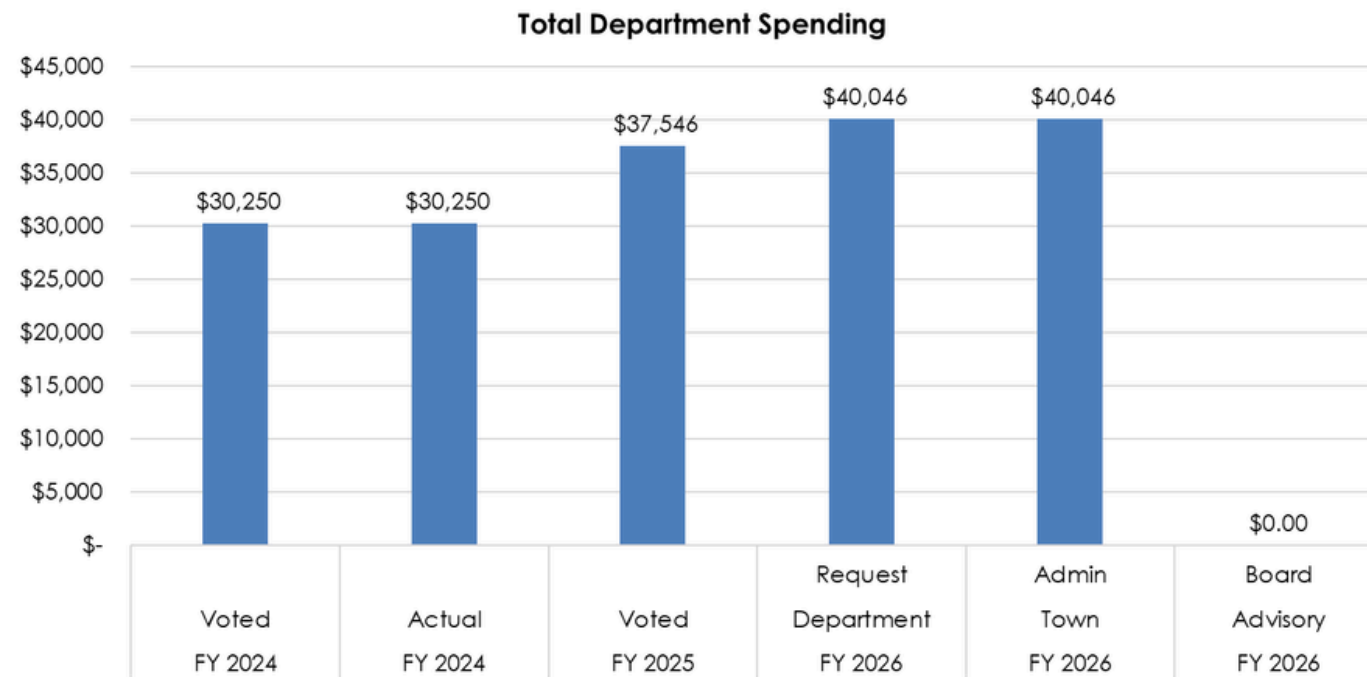
Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Energy	\$16,000	\$ 18,576.34	\$18,517	\$18,980	\$18,980		\$463	2.50%
Non-Energy Utilities	\$1,713	\$ 955.00	\$2,213	\$2,268	\$2,268		\$55	2.49%
Repairs and Maintenance	\$4,000	\$ 2,375.53	\$4,000	\$4,100	\$4,100		\$100	2.50%
Pro Related Services	\$2,200	\$ 2,511.44	\$2,685	\$2,752	\$2,752		\$67	2.50%
Communication	\$300	\$ 524.14	\$300	\$308	\$308		\$8	2.67%
Office Supplies	\$1,300	\$ 2,991.47	\$1,300	\$1,333	\$1,333		\$33	2.54%
Other Supplies	\$40,400	\$37,922.60	\$39,169	\$41,706	\$41,706		\$2,537	6.48%
TOTAL FUNDS REQUESTED	\$65,913	\$ 65,856.52	\$68,184	\$71,447	\$71,447	\$0	\$3,263	4.79%
MVC Consortium	\$13,500	\$ 13,500	\$13,500	\$14,100	\$14,100		\$600	4.44%
TOTAL FUNDS REQUESTED	\$13,500	\$ 13,500	\$13,500	\$14,100	\$14,100	\$0	\$600	4.44%

Library Expenses



INFORMATION TECHNOLOGY

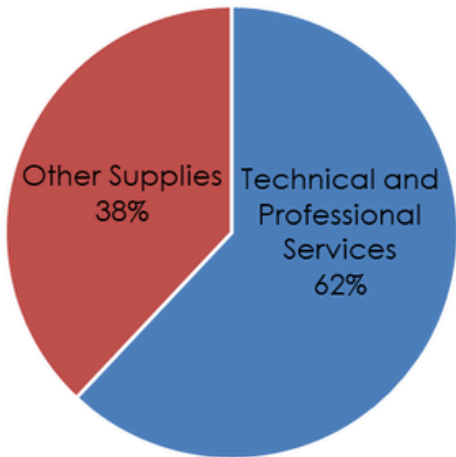
Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
INFORMATION TECHNOLOGY								
1102	Expenses	\$ 30,250	\$ 30,250	\$ 37,546	\$ 40,046	\$ 40,046	\$0.00	32.38%
DEPARTMENTAL TOTAL								
		\$ 30,250	\$ 30,250	\$ 37,546	\$ 40,046	\$ 40,046	\$0.00	32.38%



EXPENSES

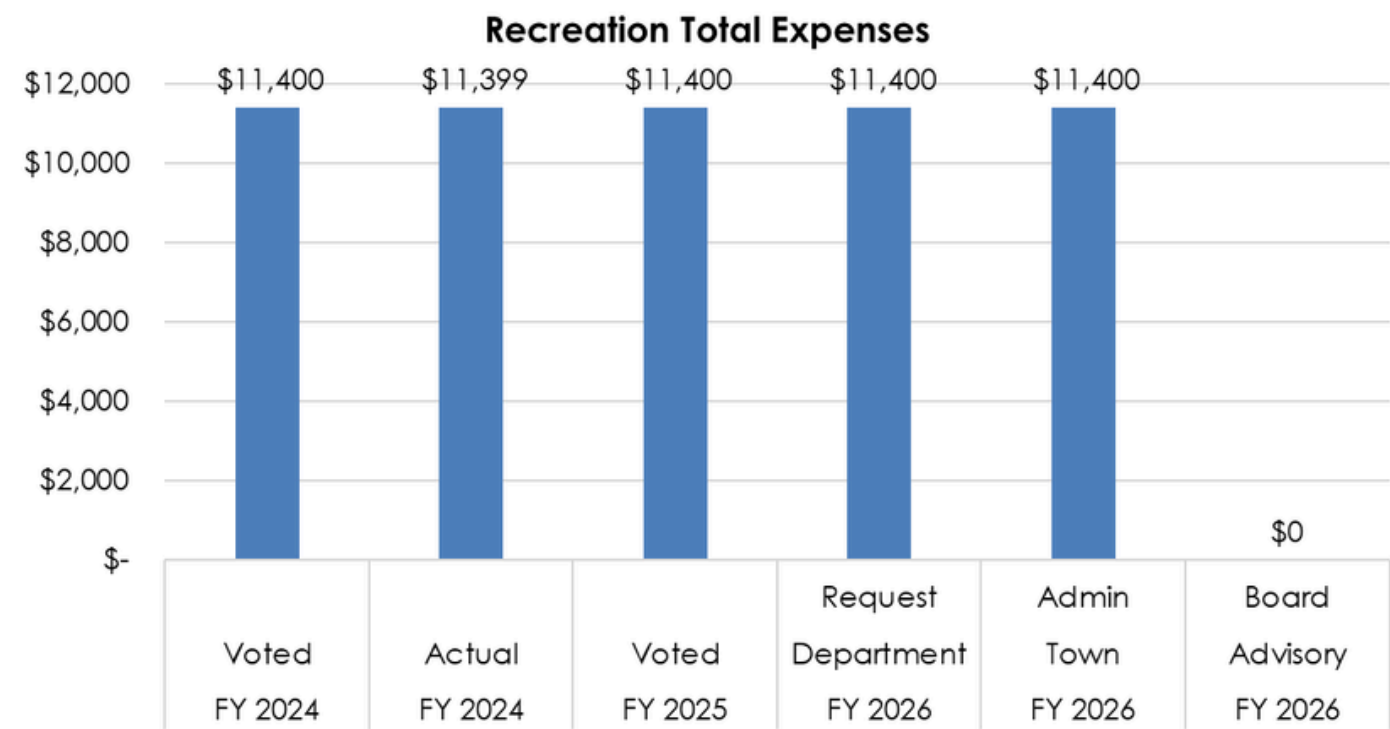
Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Technical and Professional Services	\$27,250	\$ 29,091.70	\$24,835	\$24,835	\$24,835		\$0	0.00%
Other Supplies	\$3,000	\$ 5,206.70	\$12,711	\$15,211	\$15,211		\$2,500	19.67%
TOTAL FUNDS REQUESTED	\$30,250	\$ 34,298.40	\$37,546	\$40,046	\$40,046	\$0	\$2,500	6.66%

Information Technology Expenses



RECREATION

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
RECREATION DEPARTMENT								
1561	Expenses	\$ 11,400	\$ 11,399	\$ 11,400	\$ 11,400	\$ 11,400	\$0	0.00%
DEPARTMENTAL TOTAL		\$ 11,400	\$ 11,399	\$ 11,400	\$ 11,400	\$ 11,400	\$0	0.00%



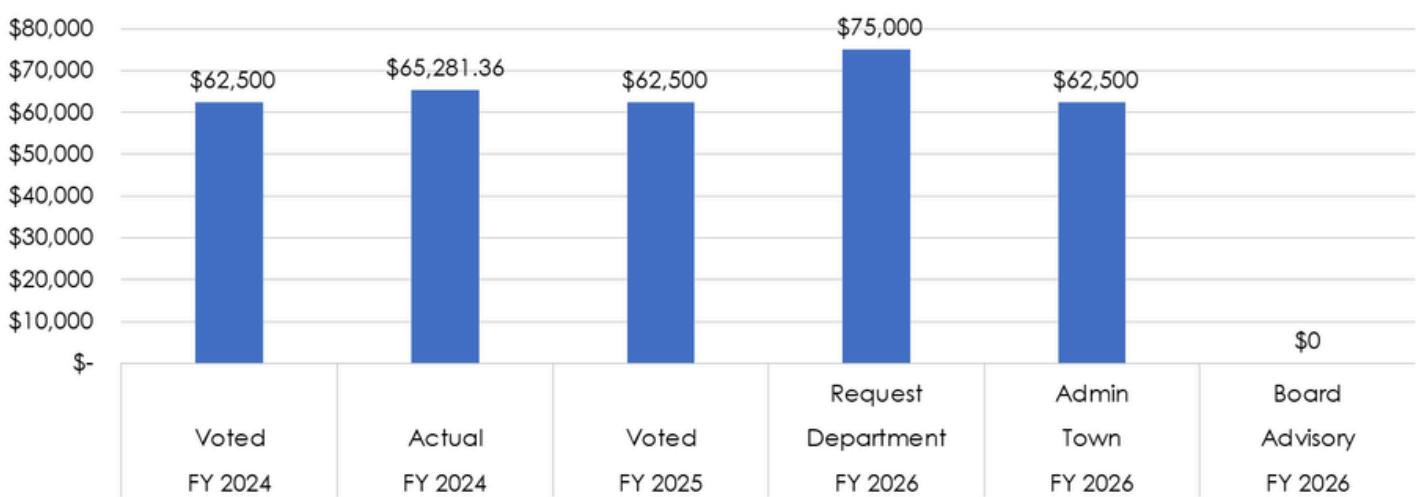
EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Other Purchased Service	\$11,400	\$ 11,398.61	\$11,400	\$11,400	\$11,400		\$0	0.00%
TOTAL FUNDS REQUESTED	\$11,400	\$ 11,398.61	\$11,400	\$11,400	\$11,400	\$0	\$0	0.00%

PARKS

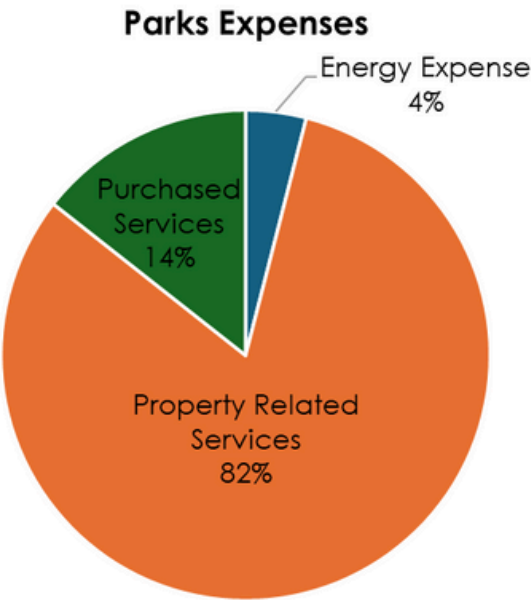
Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
PARKS DEPARTMENT								
1561	Expenses	\$ 62,500	\$65,281.36	\$ 62,500	\$ 75,000	\$ 62,500	\$0	14.89%
DEPARTMENTAL TOTAL		\$ 62,500	\$65,281.36	\$ 62,500	\$ 75,000	\$ 62,500	\$0	14.89%

Total Department Spending



EXPENSES

Line Item	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin Recommendation	FY 2026 Advisory Board	FY 2026 Variance	FY 2026 Percent Change
Energy Expense	\$2,500	\$ 967.04	\$2,500		\$2,500		\$0	0.00%
Property Related Services	\$51,000	\$ 64,314.32	\$51,000		\$51,000		\$0	0.00%
Purchased Services	\$9,000	\$ -	\$9,000		\$9,000		\$0	0.00%
TOTAL FUNDS REQUESTED	\$62,500	\$ 65,281.36	\$62,500	\$75,000	\$62,500		\$0	0.00%



MEMORIAL DAY

		FY 2024	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	Percent
Line	Department/Description	Voted	Actual	Voted	Department Request	Town Admin	Advisory Board	Change
MEMORIAL DAY								
1670	Expenses	\$ 700	\$ 625	\$ 700	\$ 1,000	\$ 1,000		42.86%
	DEPARTMENTAL TOTAL	\$ 700	\$ 625	\$ 700	\$ 1,000	\$ 1,000		42.86%

LIBRARY, PARKS AND RECREATION

SUMMARY OF EXPENDITURES

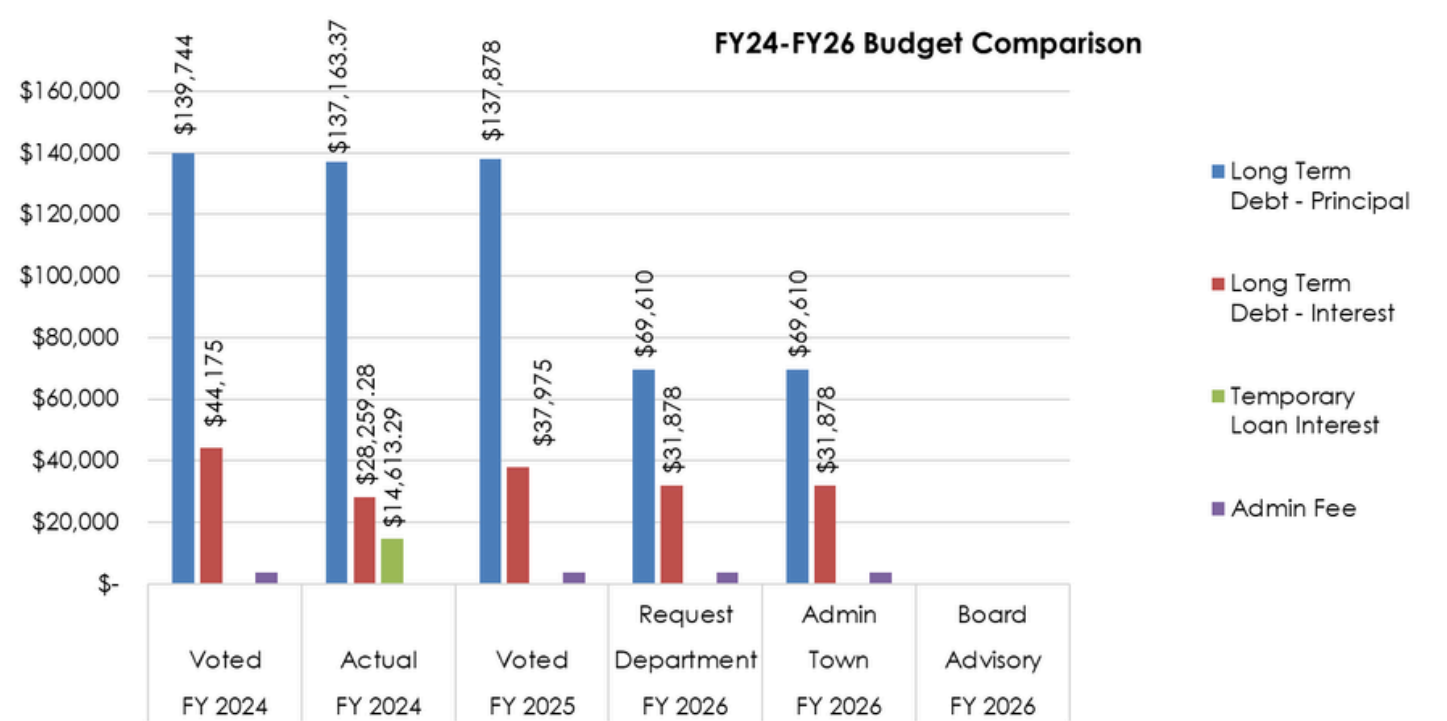
Library, Parks, and Recreation	FY25	FY26	Increase	% Increase
Library Operations	\$184,848	\$190,835	\$5,987	3.24%
Library Consortium	\$13,500	\$14,100	\$600	4.44%
Technical Expenses	\$37,546	\$40,046	\$2,500	6.66%
Recreation Department	\$11,400	\$11,400	\$0	0.00%
Parks Department	\$62,500	\$62,500	\$0	0.00%
Memorial Day Committee	\$700	\$1,000	\$300	42.86%
Total	\$310,494	\$319,881	\$9,387	3.02%

DEBT AND INTEREST



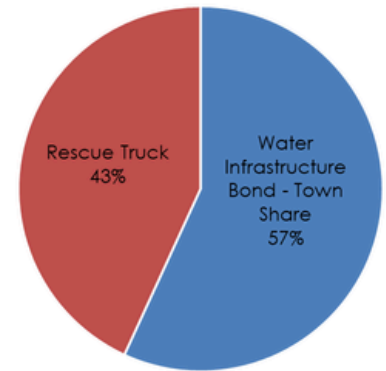
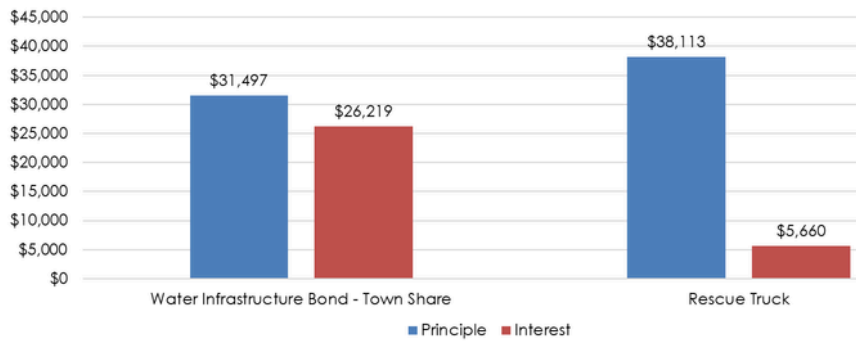
DEBT AND INTEREST

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
DEBT SERVICE								
2000	Long Term Debt - Principal	\$ 139,744	\$137,163.37	\$ 137,878	\$69,610	\$69,610		-49.51%
2002	Long Term Debt - Interest	\$ 44,175	\$28,259.28	\$ 37,975	\$31,878	\$31,878		-16.05%
2004	Temporary Loan Interest		\$14,613.29					
	Admin Fee	\$ 3,774		\$ 3,774	\$3,774	\$3,774		0.00%
DEPARTMENTAL TOTAL		\$ 187,693	\$180,035.94	\$ 179,627	\$ 105,262	\$ 105,262	0	-41.40%



		FY26 Principal	FY26 Interest	Total
	Excluded/Not Excluded			
Water Infrastructure Bond	Excluded	\$62,993	\$52,437	\$115,431
Water Infrastructure Bond - Town Share	Excluded	\$31,497	\$26,219	\$57,715
Rescue Truck	Excluded	\$38,113	\$5,660	\$43,773
TOTALS		\$69,610	\$31,878	\$101,488
TOTAL TOWN DEBT SERVICE				
Schools	Excluded	\$36,424		
Schools	Excluded	\$29,941		
TOTAL EXCLUDED DEBT		\$167,853		
TOTAL DEBT SERVICE		\$167,853		

Debt Service Breakdown



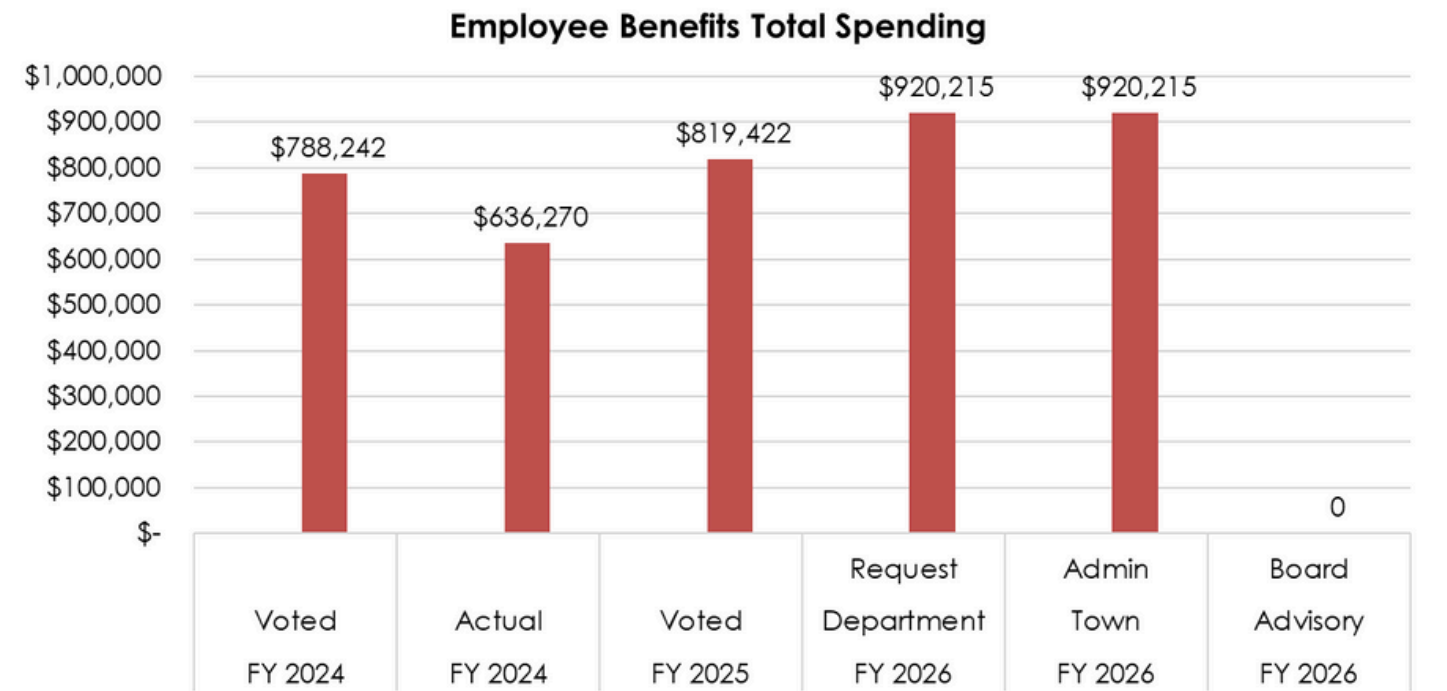
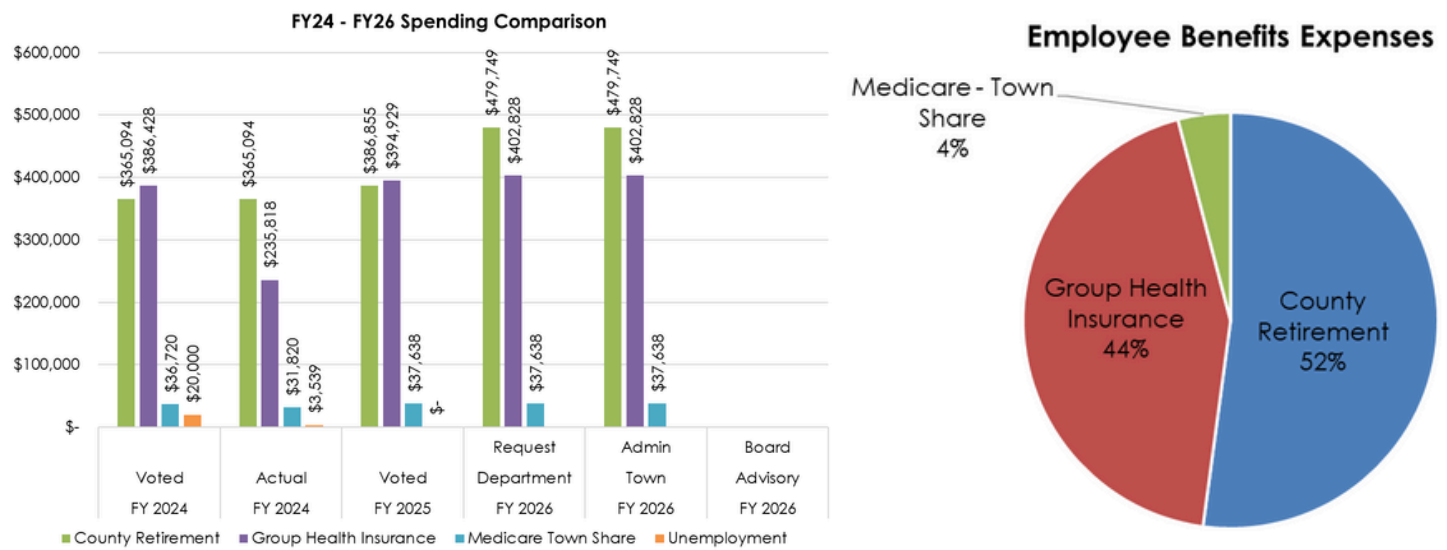
	2026		2027		2028		2029		2030	
Excluded Projects	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Water Infrastructure Bond	\$62,993.48	\$52,437.23	\$64,490.77	\$50,956.88	\$66,024.59	\$49,441.35	\$67,594.88	\$47,889.78	\$69,201.59	\$46,301.30
1/2 of WIB Debt Service	\$31,496.74	\$26,218.62	\$32,245.39	\$25,478.44	\$33,012.30	\$24,720.68	\$33,797.44	\$23,944.89	\$34,600.80	\$23,150.65
Rescue Truck	\$38,113.00	\$5,659.78	\$38,113.00	\$5,659.78	\$38,113.00	\$5,659.78				
Front End Loader										
PFAS			\$62,293.00		\$62,293.00		\$62,293.00		\$62,293.00	
Short Term Interest										
SUBTOTAL	\$69,609.74	\$31,878.40	\$132,651.39	\$31,138.22	\$133,418.30	\$30,380.46	\$96,090.44	\$23,944.89	\$96,893.80	\$23,150.65
Non-Excluded Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DEBT	\$69,609.74	\$31,878.40	\$132,651.39	\$31,138.22	\$133,418.30	\$30,380.46	\$96,090.44	\$23,944.89	\$96,893.80	\$23,150.65

INSURANCE AND ASSESSMENTS



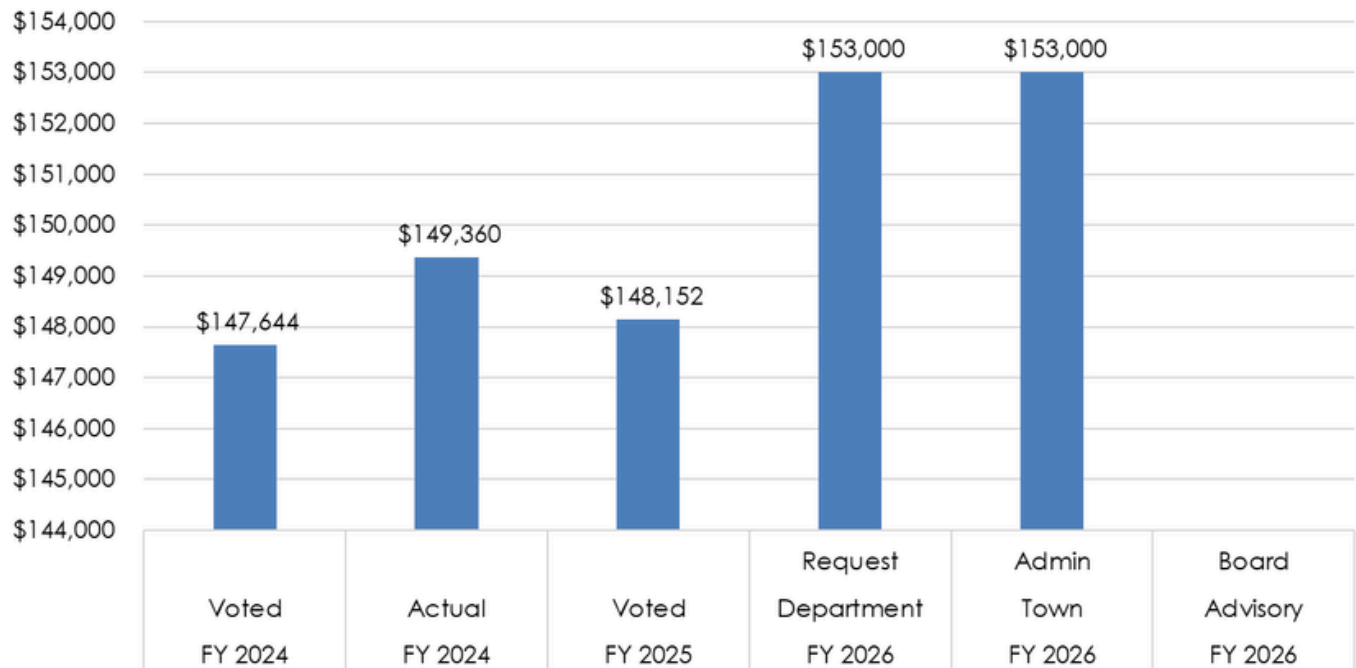
INSURANCE AND ASSESSMENTS

Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
EMPLOYEE BENEFITS								
3000	County Retirement	\$ 365,094	\$ 365,094	\$ 386,855	\$ 479,749	\$ 479,749		24.01%
3001	Group Health Insurance	\$ 386,428	\$ 235,818	\$ 394,929	\$ 402,828	\$ 402,828		2.00%
3002	Medicare - Town Share	\$ 36,720	\$ 31,820	\$ 37,638	\$ 37,638	\$ 37,638		0.00%
	Unemployment Compensation	\$ 20,000	\$ 3,539	\$ -				
DEPARTMENTAL TOTAL		\$ 788,242	\$ 636,270	\$ 819,422	\$ 920,215	\$ 920,215	0	12.30%



Line	Department/Description	FY 2024 Voted	FY 2024 Actual	FY 2025 Voted	FY 2026 Department Request	FY 2026 Town Admin	FY 2026 Advisory Board	Percent Change
INSURANCE & BONDING								
1160	Building/Vehicle Liability Insurance	\$ 147,644	\$ 149,360	\$ 148,152	\$ 153,000	\$ 153,000		3.27%
DEPARTMENTAL TOTAL								
		\$ 147,644	\$ 149,360	\$ 148,152	\$ 153,000	\$ 153,000	\$0.00	3.27%

Total Department Spending





SECTION 6

FY2027 – FY2029

FINANCIAL FORECAST

FINANCIAL FORECAST

As part of the budget development process, the Town has forecasted revenues and expenditures for FY27 through FY29 based on the Town Administrator's Recommended FY26 Budget. The forecast for these 3 years are based on the following assumptions for expenditures:

General

- Salaries: 2.5% annually
- Police Officer Wages: 3% 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 District Assessments

- Lowell Vocational and Technical High School:
- 5% operational assessment increase annually
- Level fund debt service
- Groton Dunstable Regional School District:
- 8% operational assessment increase annually
- 10% debt service increase annually
- 10% capital increase annually

Exceptions

- Retirement assessment: 21.89% increase in FY27; 5% increase in FY28 and FY29
- Health insurance assessment: 10% increase annually
- General liability insurance: 5% increase annually
- FICA Town share: 2% increase annually
- Nashoba Board of Health assessment: 6% increase annually
- Town Nurse assessment: 6% increase annually
- Mental Health: level funded annually
- Debt service: anticipated debt schedule
- Police Radio Communications: \$10,000 annually from FY27-FY29
- Fire Communications: \$12,000 annually from FY27-FY29
- Town Administrator Training: Level funded
- Snow and Ice Budget: Level funded

For revenues, the FY27 through FY29 projections are consistent with growth projections in FY26:

- Assumes a \$50,000 reduction in FY27 in use of Free Cash to balance the budget
- Assumes \$120,000 in new growth revenue in all fiscal years
- Assumes \$800,000 in local receipts in all fiscal years
- Assumes state aid increases by 2% year over year

Based on the assumptions above, the general fund deficits in each of these years start at 689,488 and grow to 2,009,253. A couple things to note:

- These numbers include the removal of the deficit in FY26 the Town is currently carrying because the Town is required to have a balanced budget.
- The deficits compound each year.

When making budget decisions for FY26, part of the process was taking into account impacts to future budgets based on the Town's financial forecast.

FINANCIAL FORECAST OVERVIEW

	FY25	Groton Assessment FY26	Increase/ Decrease	Percent Increase	School Request FY26	Increase/ Decrease	Percent Increase	Forecast FY27	Forecast FY28	Forecast FY29
REVENUE										
Prior Year Levy Limit	11,095,321	11,520,861	425,540	3.84%	11,520,861	425,540	3.84%	11,928,883	12,347,105	12,655,782
2 1/2 % Allowed Increase	277,383	288,022	10,639	3.84%	288,022	10,639	3.84%	298,222	308,678	316,395
New & Amended Growth	148,157	120,000	-28,157	-19.00%	120,000	-28,157	-19.00%	120,000	120,000	12,000
Prop 2 1/2 Override										
Levy Limit	11,520,861	11,928,883	408,022	3.54%	11,928,883	408,022	3.54%	12,347,105	12,775,782	12,984,177
Excluded Debt	315,217	167,853	-147,364	-46.75%	167,853	-147,364	-46.75%	0	0	0
Capital Expenditure Exclusion										
Maximum Allowable Levy	11,836,078	12,096,736	260,658	2.20%	12,096,736	260,658	2.20%	12,347,105	12,775,782	12,984,177
						0				
Cherry Sheet Receipts (State Aid)	384,676	403,149	18,473	4.80%	403,149	18,473	4.80%	419,275	436,046	453,488
Local Receipts	750,000	800,000	50,000	6.67%	800,000	50,000	6.67%	800,000	800,000	800,000
Transfer Stabilization										
Free Cash for Operating Expenses	358,724	105,117	-253,607	-70.70%	105,117	-253,607	-70.70%	55,117	55,117	55,117
Free Cash for Town Articles		220,000	220,000		220,000	220,000		220,000	220,000	220,000
Free Cash for GDRSD Capital		83,607	83,607		83,607	83,607		84,443	85,288	86,140
Community Preservation	460,000	460,000	0	0.00%	460,000	0	0.00%	460,000	460,000	460,000
Other Revenue										
Water Enterprise	210,755	211,041	286	0.14%	211,041	286	0.14%	217,372	223,893	230,610
Overlay Surplus (Abatements)		25,000			25,000					
Est. Receipts & Other Rev.	2,164,155	2,307,914	143,759	6.64%	2,307,914	143,759	6.64%	2,256,207	2,280,344	2,305,355
Total Available Revenue	14,000,233	14,404,650	404,417	2.89%	14,404,650	404,417	2.89%	14,603,312	15,056,126	15,289,532
Trash Revolving Account	144,000	144,000	0	0.00%	144,000	0	0.00%	144,000	144,000	144,000
Total Amount to be Appropriated	14,144,233	14,548,650	404,417	2.86%	14,548,650	404,417	2.86%	14,747,312	15,200,126	15,433,532
	FY25	Groton Assessment FY26	Increase/ Decrease	Percent Increase	School Request FY26	Increase/ Decrease	Percent Increase	Forecast FY27	Forecast FY28	Forecast FY29
EXPENSES										
General Government	631,255	718,758	87,503	13.86%	718,758	87,503	13.86%	729,563	751,246	768,523
Public Safety	1,687,507	1,738,409	50,902	3.02%	1,738,409	50,902	3.02%	1,806,541	1,876,356	1,947,534
Schools	8,356,152	8,818,958	462,806	5.54%	9,020,968	664,816	7.96%	9,737,607	10,511,565	11,347,438
Public Works	895,811	918,349	22,538	2.52%	918,349	22,538	2.52%	946,201	963,594	981,456
Human Services	79,328	76,923	-2,405	-3.03%	76,923	-2,405	-3.03%	79,316	81,809	84,409
Library & Recreation	310,494	319,881	9,387	3.02%	319,881	9,387	3.02%	327,385	335,088	342,997
Town Debt Service	179,627	105,262	-74,364	-41.40%	105,262	-74,364	-41.40%	167,564	167,573	123,809
Insurance & Assessments	967,574	1,073,215	105,641	10.92%	1,073,215	105,641	10.92%	1,226,918	1,293,585	1,373,810
Total Town Budget	13,107,748	13,769,755	662,007	5.05%	13,971,765	864,017	6.59%	15,021,094	15,980,816	16,969,976
Total Town Operating	4,571,969	4,845,535	273,566	5.98%	4,845,535	273,566	5.98%	5,115,923	5,301,678	5,498,729
Total School Operating	8,356,152	8,818,958	462,806	5.54%	9,020,968	664,816	7.96%	9,737,607	10,511,565	11,347,438
Total Debt(Town)	179,627	105,262	-74,364	-41.40%	105,262	-74,364	-41.40%	0	0	0
Overlay - Abatements/Exemptions	30,000	20,000	-10,000	-33.33%	20,000	-10,000	-33.33%	20,000	20,000	20,000
Cherry Sheet Charges	2,656	2,685	29	1.09%	2,685	29	1.09%	2,739	2,793	2,849
Water Enterprise	210,755	211,041	286	0.14%	211,041	286	0.14%	217,372	223,893	230,610
Curbside Trash Pickup Expenses	144,000	144,000	0	0.00%	144,000	0	0.00%	144,000	144,000	144,000
Town Warrant Articles Only	119,344	220,000	100,656	84.34%	220,000	100,656	84.34%	220,000	220,000	220,000
Other										
Community Preservation	460,000	460,000	0	0.00%	460,000	0	0.00%	460,000	460,000	460,000
	14,074,503	14,827,481	752,978	5.35%	15,029,491	954,988	6.79%	15,917,641	16,883,930	17,923,627
		(278,831)			(480,841)			(\$1,170,329)	(\$1,683,804)	(\$2,490,095)
Subtract FY26 Deficit								(689,488)	(1,202,963)	(2,009,253)

DEPARTMENTAL FINANCIAL FORECAST

Department/Account	FY25	Groton Assessment FY26 Override	School Request FY26 Override	Forecast FY27	Forecast FY28	Forecast FY29
General Government						
Town Administrator						
Administrator Salary	135,700	178,700	178,700	186,950	195,613	199,525
Assistant Administrator Salary	46,996	47,935	47,935	49,133	50,362	51,621
Communication						
Office Supplies	400	400	400	404	408	412
Dues & Subscriptions	880	880	880	898	916	934
Training & Meetings	2,500	5,000	5,000	5,000	5,000	5,000
350th Celebration						
SALARIES	182,696	226,635	226,635	236,083	245,975	251,146
EXPENSES	3,780	6,280	6,280	6,302	6,324	6,346
Total	186,476	232,915	232,915	242,385	252,298	257,492
Select Board						
Salaries						
Energy						
Professional and Tech	330	330	330	340	350	361
Special Legal	6,000	6,000	6,000	6,180	6,365	6,556
Communication	1,200	7,940	7,940	8,019	8,100	8,181
Office Supplies Expense	300	300	300	303	306	309
In-State Travel	100	100	100	101	102	103
Dues and Membership	1,500	1,800	1,800	1,836	1,873	1,910
No. Midd. Council of Govt	4,800	4,800	4,800	4,896	4,994	5,094
SALARIES	0	0	0	0	0	0
EXPENSES	14,230	21,270	21,270	21,675	22,090	22,514
Total	14,230	21,270	21,270	21,675	22,090	22,514
Fincom						
Dues and Memberships	150	150	150	150	150	150
Reserve Account	30,000	30,000	30,000	30,000	30,000	30,000
Salary Reserve		10,000	10,000			
Total	30,150	40,150	40,150	30,150	30,150	30,150
Accountant						
Accountant Salary						
Assistant Accountant Salary	28,311	28,874	28,874	29,596	30,336	31,094
Accountant Services	36,000	36,000	36,000	36,900	37,823	38,768
Annual Audit	16,000	18,000	18,000	18,540	19,096	19,669
Professional Tech	6,000	6,000	6,000	6,180	6,365	6,556
Office Supplies	750	500	500	505	510	515
In-State Travel	850	850	850	859	867	876
Dues and Membership	100	100	100	101	102	103
SALARIES	28,311	28,874	28,874	29,596	30,336	31,094
EXPENSES	59,700	61,450	61,450	63,085	64,763	66,487
Total	88,011	90,324	90,324	92,680	95,099	97,582
Assessors						
Salaries						
Principle Assessor Salary	34,991	35,693	35,693	36,585	37,500	38,437
Associate Assessor Salary	12,628	12,924	12,924	13,247	13,578	13,918
Professional and Technical	8,000	7,000	7,000	7,210	7,426	7,649
Prof & Tech Prop Review Assessment	9,000	8,000	8,000	8,240	8,487	8,742
Communication	125	0	0			
Office Supplies	900	900	900	909	918	927
In-State Travel	500	500	500	505	510	515
Dues and Memberships	150	150	150	153	156	159
SALARIES	47,619	48,617	48,617	49,832	51,078	52,355
EXPENSES	18,675	16,550	16,550	17,017	17,498	17,993
Total	66,294	65,167	65,167	66,849	68,576	70,348
Treasurer						
Treasurer-Collector	30,999	54,670	54,670	56,037	57,438	58,874
Treasurer/Collector Certification						
Professional and Technical	18,700	19,000	19,000	19,570	20,157	20,762
Communication	6,500	6,500	6,500	6,565	6,631	6,697
Office Supplies	2,050	2,000	2,000	2,020	2,040	2,061
In-State Travel	600	600	600	606	612	618
Dues and Memberships	250	250	250	255	260	265
Other Bank Charges	490	490	490	495	500	505
Tax Title						
SALARIES	30,999	54,670	54,670	56,037	57,438	58,874
EXPENSES	28,590	28,840	28,840	29,511	30,200	30,908
Total	59,589	83,510	83,510	85,548	87,638	89,781
Town Counsel						
Professional and Technical	32,000	32,000	32,000	32,960	33,949	34,967
Dog Program						
Communication	200	200	200	202	204	206
Other Supplies	600	600	600	606	612	618
Total	800	800	800	808	816	824

Town Clerk							
Salary							
Town Clerk	20,839	21,256	21,256	21,787	22,332	22,890	
Assistant Clerk	15,665	15,979	15,979	16,378	16,788	17,208	
Temp Wages							
Certification							
Professional and Technical	700	700	700	721	743	765	
Communication	300	100	100	101	102	103	
Office Supplies	500	500	500	505	510	515	
In-State Travel	300	300	300	303	306	309	
Dues and Memberships	300	300	300	306	312	318	
	SALARIES	36,504	37,235	37,235	38,166	39,120	40,098
	EXPENSES	2,100	1,900	1,900	1,936	1,973	2,011
Total		38,604	39,135	39,135	40,102	41,093	42,108
Elections							
Wages	3,000	3,000	3,000	3,075	3,152	3,231	
Repairs and Maintenance	500	900	900	927	955	983	
Professional and Tech	3,250	3,000	3,000	3,090	3,183	3,278	
Communication	3,000	1,000	1,000	1,010	1,020	1,030	
Other Supplies	1,500	1,100	1,100	1,111	1,122	1,133	
	SALARIES	3,000	3,000	3,000	3,075	3,152	3,231
	EXPENSES	8,250	6,000	6,000	6,138	6,280	6,425
Total		11,250	9,000	9,000	9,213	9,432	9,656
Registrar							
Salary	850	850	850	871	893	915	
Conservation							
Clerical Wages	14,616	15,831	15,831	16,227	16,632	17,048	
Professional and Technical	280	280	280	288	297	306	
Communication	175	75	75	76	77	77	
Office Supplies	225	225	225	227	230	232	
Other Supplies	300	300	300	303	306	309	
In-State Travel	70	70	70	71	71	72	
Dues and Memberships	800	800	800	816	824	832	
Other Expenses	150	150	150	152	153	155	
	SALARIES	14,616	15,831	15,831	16,227	16,632	17,048
	EXPENSES	2,000	1,900	1,900	1,933	1,958	1,983
Total		16,616	17,731	17,731	18,159	18,590	19,031
Planning Board							
Clerical Wage	14,616	15,831	15,831	16,227	16,632	17,048	
Professional and Tech	950	950	950	979	1,008	1,038	
Communication	225	125	125	126	128	129	
Office Supplies	225	225	225	227	230	232	
	SALARIES	14,616	15,831	15,831	16,227	16,632	17,048
	EXPENSES	1,400	1,300	1,300	1,332	1,365	1,399
Total		16,016	17,131	17,131	17,559	17,997	18,447
Zoning Board							
Wages							
Professional & Technical	1,000	1,000	1,000	1,030	1,061	1,093	
Office Supplies	500	500	500	505	510	515	
	SALARIES	0	0	0	0	0	0
	EXPENSES	1,500	1,500	1,500	1,535	1,571	1,608
Total		1,500	1,500	1,500	1,535	1,571	1,608
Town Hall							
Clerical Wages							
Part Time Wages							
Janitor/Recycler Wages	5,394	5,500	5,500	5,638	5,778	5,923	
Hall Energy	15,000	15,000	15,000	15,450	15,914	16,391	
Non- Energy Utilities	8,500	8,500	8,500	8,755	9,018	9,288	
Repairs and Maint.	9,420	9,420	9,420	9,703	9,994	10,293	
Property Related Services	9,000	10,000	10,000	10,300	10,609	10,927	
Professional and Tech	1,000	1,000	1,000	1,030	1,061	1,093	
Communication	5,000	5,000	5,000	5,050	5,202	5,358	
Office Supplies	2,000	2,000	2,000	2,020	2,081	2,143	
Bldg Repair & Maintenance Supplies							
Custodial Housekeeping Supplies	530	530	530	535	541	546	
	SALARIES	5,394	5,500	5,500	5,638	5,778	5,923
	EXPENSES	50,450	51,450	51,450	52,843	54,417	56,039
Total		55,844	56,950	56,950	58,480	60,196	61,962
Town Reports							
Communication	325	325	325	328	332	335	
Other Services	2,700	2,000	2,000	2,020	2,040	2,061	
Total		3,025	2,325	2,325	2,348	2,372	2,395
Town Engineer							
Engineering Services	10,000	8,000	8,000	8,240	8,487	8,742	
Total		10,000	8,000	8,000	8,240	8,487	8,742
TOTAL GENERAL GOVERNMENT		631,255	718,758	718,758	729,563	751,246	768,523
	SALARIES	364,605	437,043	437,043	451,751	467,034	477,732
	EXPENSES	266,650	281,715	281,715	277,812	284,212	290,791

Police Department						
Chief Salary	136,595	139,292	139,292	142,774	146,344	150,002
Wages	910,819	928,026	928,026	955,867	984,543	1,014,079
Energy	12,000	12,000	12,000	12,360	12,731	13,113
Maint and Repair Service	3,000	3,000	3,000	3,090	3,183	3,278
Cruiser Repairs and Maint.	10,000	10,000	10,000	10,300	10,609	10,927
Radio Repair & Maintain Service	15,450	15,450	15,450	15,914	16,391	16,883
Property Related Services	7,000	7,000	7,000	7,210	7,426	7,649
Professional & Tech (Training)	14,000	14,000	14,000	14,140	14,564	15,001
Tuition Reimbursement	2,700	2,700	2,700	2,727	2,809	2,893
Police Radio Communication/School Resource Office	41,765	51,765	51,765	61,765	71,765	81,765
Communication (Phone)	4,000	4,000	4,000	4,120	4,244	4,371
Lockup	2,500	2,500	2,500	2,525	2,550	2,576
Office Supplies	3,500	3,500	3,500	3,535	3,570	3,606
Cruiser Supplies	29,000	29,000	29,000	29,870	30,766	31,687
Other Supplies	24,000	26,000	26,000	26,260	26,523	26,788
Dues and Memberships	13,500	13,500	13,500	13,770	14,045	14,326
	SALARIES	1,047,414	1,067,318	1,067,318	1,098,641	1,130,886
	EXPENSES	182,415	194,415	194,415	207,586	221,176
Total		1,229,829	1,261,733	1,261,733	1,306,227	1,352,062
Fire Department						
Chief Salary	62,667	73,000	73,000	74,825	76,696	78,613
Wages Full Time (2) - New Line Item	106,080	106,080	106,080	108,732	111,450	114,237
Overtime	7,283					
Weekend 8-4 Scheduled Coverage (in station)						
Call Wages for Vacation/Holiday/Sick Coverage						
Call-In Wages	81,874	82,511	82,511	84,574	86,689	88,856
Wages, training	13,109	13,371	13,371	13,705	14,048	14,399
Station Coverage						
Energy	6,000	6,000	6,000	6,180	6,365	6,556
Water	3,000	3,000	3,000	3,090	3,183	3,278
Repairs and Maint Expense	15,000	16,500	16,500	16,995	17,505	18,030
Professional & Tech Services	2,000	2,000	2,000	2,060	2,122	2,185
Computer Repairs & Software Licenses	4,400	4,400	4,400	4,532	4,668	4,808
Communications	12,000	24,000	24,000	36,000	48,000	60,000
Office Supplies	1,500	1,500	1,500	1,515	1,530	1,545
Building Repairs and Maint	6,000	6,000	6,000	6,180	6,365	6,556
Vehicular Supplies	11,000	11,000	11,000	11,330	11,670	12,020
Firefighting Supplies	6,000	6,000	6,000	6,180	6,365	6,556
Custodial	750	750	750	758	765	773
Training	1,000	1,000	1,000	1,010	1,020	1,030
EMS Equipment & Supplies	6,000	6,000	6,000	6,180	6,365	6,556
Uniforms	500	500	500	505	510	515
Dues and Memberships	2,300	2,300	2,300	2,346	2,393	2,441
Personal Protective Equipment & Supp.	1,500	1,500	1,500	1,545	1,591	1,639
Rehab supplies						
Fire Department Equipment Replacement	12,000	12,000	12,000	12,360	12,731	13,113
Annual Testing	0					
Medical for new Hires	1,500	1,500	1,500	1,515	1,530	1,545
	SALARIES	271,013	274,963	274,963	281,837	288,883
	EXPENSES	92,450	105,950	105,950	120,281	134,679
Total		363,463	380,913	380,913	402,117	423,562
Inspectors						
Building Inspector Salary	27,380	27,928	27,928	28,626	29,342	30,075
Building Inspector Part-time Wages	5,000	5,000	5,000	5,125	5,253	5,384
Gas Inspector Salary	4,000	5,000	5,000	5,125	5,253	5,384
Plumbing Inspector Salary	4,000	5,000	5,000	5,125	5,253	5,384
Electrical Inspector Salary	12,000	12,000	12,000	12,300	12,608	12,923
Dog Officer Salary	11,000	11,000	11,000	11,275		

Schools

GDRSD	<i>(GDRSD Operating + Capital)</i>	8,177,586	8,620,884	8,822,894	9,531,126	10,296,257	11,122,862
	Operating	7,962,157	8,500,853	8,702,863	9,399,092	10,151,019	10,963,101
	Capital	86,733	83,607	83,607	91,968	101,164	111,281
	Debt	128,696	36,424	36,424	40,066	44,073	48,480
GLRVTS	<i>(Operating and Debt)</i>						
	Operating	149,536	168,133	168,133	176,540	185,367	194,635
	Debt	29,030	29,941	29,941	29,941	29,941	29,941
	TOTAL SCHOOLS	8,356,152	8,818,958	9,020,968	9,737,607	10,511,565	11,347,438

Public Works

Highway Department						
Salary	295,944	306,071	306,071	313,723	321,566	329,605
Part-Time Wages	6,500	6,500	6,500	6,663	6,829	7,000
Clerical Wages	21,035	21,765	21,765	22,309	22,867	23,439
Overtime	8,000	8,160	8,160	8,364	8,573	8,787
Clothing	3,600	3,600	3,600	3,636	3,672	3,709
Energy	7,174	7,317	7,317	7,537	7,763	7,995
Repairs and Maint Service	49,000	55,000	55,000	56,650	58,350	60,100
Paving Service	45,500	45,500	45,500	46,865	48,271	49,719
Brush, Signs, Line Paint	30,000	30,000	30,000	30,900	31,827	32,782
Repairs and Maintain Building	10,000	10,000	10,000	10,300	10,609	10,927
Leases and Rentals	10,000	15,000	15,000	15,150	15,302	15,455
Mach, Professional and Tech	3,200	3,200	3,200	3,296	3,395	3,497
Communication	3,000	3,000	3,000	3,030	3,060	3,091
Supplies	900	900	900	909	918	927
Machinery Vehicular Supplies	37,500	37,500	37,500	38,625	39,784	40,977
Machinery Public Works Supplies	8,973	9,151	9,151	9,426	9,708	10,000
Basin Cleaning and Sweeping - MS4	10,000	10,200	10,200	10,506	10,821	11,146
Dues and Memberships	500	500	500	510	520	531
SALARIES	331,479	342,496	342,496	362,231	371,270	380,536
EXPENSES	219,347	230,868	230,868	237,339	244,000	250,855
Total	550,826	573,364	573,364	599,570	615,270	631,391
Snow Removal						
Wages	56,175	56,175	56,175	56,175	56,175	56,175
Repair and Maintenance Services	5,583	5,583	5,583	5,583	5,583	5,583
Plowing Outside Plow Companies	25,583	25,583	25,583	25,583	25,583	25,583
Professional and Technical						
Vehicular Supplies	6,090	6,090	6,090	6,090	6,090	6,090
Supplies Sand & Salt	192,454	192,454	192,454	192,454	192,454	192,454
SALARIES	56,175	56,175	56,175	56,175	56,175	56,175
EXPENSES	229,710	229,710	229,710	229,710	229,710	229,710
Total	285,885	285,885	285,885	285,885	285,885	285,885
Street Lights						
Energy	11,000	11,000	11,000	11,330	11,670	12,020
Transfer Station						
Wages						
Landfill Expense	15,000	15,000	15,000	15,450	15,914	16,391
Curbside trash pickup						
Professional and Technical	5,500	6,000	6,000	6,180	6,365	6,556
Other Services	2,000					
Other Supply		1,500	1,500	1,515	1,530	1,545
Rentals and Leases						
SALARIES	0	0	0	0	0	0
EXPENSES	22,500	22,500	22,500	23,145	23,809	24,493
Total	22,500	22,500	22,500	23,145	23,809	24,493
Cemetery						
Wages	15,000	15,000	15,000	15,375	15,759	16,153
Non-Energy Utilities(Water)	3,000	3,000	3,000	3,090	3,183	3,278
Repairs and Maint Services	3,000	3,000	3,000	3,090	3,183	3,278
Other Property Related Services	1,000	1,000	1,000	1,030	1,061	1,093
Build and Equip Repair Supplies	1,000	1,000	1,000	1,030	1,061	1,093
Grounds keeping Supplies	1,500	1,500	1,500	1,545	1,591	1,639
Other Supplies	1,100	1,100	1,100	1,111	1,122	1,133
SALARIES	15,000	15,000	15,000	15,375	15,759	16,153
EXPENSES	10,600	10,600	10,600	10,896	11,201	11,514
Total	25,600	25,600	25,600	26,271	26,960	27,668
	895,811	918,349	918,349	946,201	963,594	981,456
TOTAL PUBLIC WORKS	895,811	918,349	918,349	946,201	963,594	981,456
SALARIES	402,654	413,671	413,671	433,781	443,205	452,864
EXPENSES	493,157	504,678	504,678	512,420	520,389	528,592


Public Works

Board of Health							
Board of Health Wages	14,717	15,011	15,011	15,461	15,925	16,403	
Nashoba Bd of Health Assm	12,049	13,254	13,254	14,049	14,892	15,786	
Rentals and Leases	1,700	1,700	1,700	1,717	1,734	1,752	
Communications	400	400	400	404	408	412	
Supplies	400	400	400	404	408	412	
Dues and Memberships	400	400	400	408	416	424	
Town Nurse Assessment	5,471	6,018	6,018	6,379	6,762	7,168	
Mental Health	2,000	2,000	2,000	2,000	2,000	2,000	
TADS							
SALARIES	14,717	15,011	15,011	15,461	15,925	16,403	
EXPENSES	22,420	24,172	24,172	25,361	26,620	27,953	
Total	37,137	39,183	39,183	40,823	42,546	44,356	
Council on Aging							
Council On Aging Wages	9,557	9,754	9,754	9,998	10,248	10,504	
Council on Aging Bus	3,000	3,500	3,500	3,605	3,713	3,825	
Council on Aging Office Supplies	250	250	250	253	255	258	
COA Food and Service	2,500	3,000	3,000	3,090	3,183	3,278	
Council on Aging In-St Travel	750	750	750	758	765	773	
COA Dues and Memberships	500	500	500	510	520	531	
SALARIES	9,557	9,754	9,754	9,998	10,248	10,504	
EXPENSES	7,000	8,000	8,000	8,215	8,436	8,664	
Total	16,557	17,754	17,754	18,213	18,684	19,168	
Veterans Affairs							
Veterans Agent Salary	6,162	6,286	6,286	6,443	6,604	6,769	
Expenses	4,472	3,700	3,700	3,737	3,774	3,812	
Veterans Benefits	15,000	10,000	10,000	10,100	10,201	10,303	
SALARIES	6,162	6,286	6,286	6,443	6,604	6,769	
EXPENSES	19,472	13,700	13,700	13,837	13,975	14,115	
Total	25,634	19,986	19,986	20,280	20,580	20,884	
	79,328	76,923	76,923	79,316	81,809	84,409	
TOTAL HUMAN SERVICES	79,328	76,923	76,923	79,316	81,809	84,409	
SALARIES	30,436	31,051	31,051	31,902	32,777	33,676	
EXPENSES	48,892	45,872	45,872	47,413	49,032	50,732	

Library, Parks, and Recreation

Library Operations						
Salaries and Wages	116,664	119,388	119,388	122,373	125,432	128,568
Energy	18,517	18,980	18,980	19,549	20,136	20,740
Non-Energy Utilities	2,213	2,268	2,268	2,336	2,406	2,478
Repairs and Maint	4,000	4,100	4,100	4,223	4,350	4,480
Other Pro Related Serv	2,685	2,752	2,752	2,835	2,920	3,007
Professional & Technical Services						
Communication	300	308	308	311	314	317
Office Supplies	1,300	1,333	1,333	1,346	1,360	1,373
Other Supplies	39,169	41,706	41,706	42,123	42,544	42,970
	SALARIES	116,664	119,388	119,388	122,373	125,432
	EXPENSES	68,184	71,447	71,447	72,723	74,030
Total		184,848	190,835	190,835	195,096	203,934
Library Consortium						
M.V.L. Consortium Dues	13,500	14,100	14,100	14,100	14,100	14,100
Technical Expenses						
Email Services	3,919	3,919	3,919	4,037	4,158	4,282
Web Domain Fee	400	400	400	404	408	412
Firewall	400	400	400	404	408	412
Web Hosting	2,620	2,620	2,620	2,646	2,673	2,699
Technician Services	24,835	24,835	24,835	25,580	26,347	27,138
Inspections Tablets	672	672	672	679	686	692
Desktop Replacements (3)	1,500	1,500	1,500	1,515	1,530	1,545
Cybersecurity						
Zoom						
Misc/Unanticipated	2,200	2,200	2,200	2,222	2,244	2,267
Online Maps/App Geo		2,500	2,500	2,575	2,652	2,732
Professional & Technical Services						
Other Supplies	1,000	1,000	1,000	1,010	1,020	1,030
Total		37,546	40,046	40,046	41,072	42,210
Recreation Department						
Rec. Other Purchased Service	11,400	11,400	11,400	11,742	12,094	12,457
Parks Department						
Energy Expense	2,500	2,500	2,500	2,575	2,652	2,732
Other Property Related Services	51,000	51,000	51,000	52,530	54,106	55,729
Other Purchased Services	9,000	9,000	9,000	9,270	9,548	9,835
Total		62,500	62,500	64,375	66,306	68,295
Memorial Day Committee						
Expenses	700	1,000	1,000	1,000	1,000	1,000
	310,494	319,881	319,881	327,385	335,088	342,997
TOTAL LIBRARY & RECREATION		310,494	319,881	319,881	327,385	335,088
	SALARIES	116,664	119,388	119,388	122,373	125,432
	EXPENSES	193,830	200,493	200,493	205,012	209,656

Debt and Interest						
Long Term Principal						
Long Term Principal	137,878	69,610	69,610	132,651	133,418	96,090
Long Term Interest						
Long Term Interest	37,975	31,878	31,878	31,138	30,380	23,945
Temporary Loan Interest						
Temporary Loan Interest	3,774	3,774	3,774	3,774	3,774	3,774
TOTAL DEBT & INTEREST	179,627	105,262	105,262	167,564	167,573	123,809
Insurance and Assessments						
County Retirement						
County Retirement System	386,855	479,749	479,749	584,766	614,004	644,705
Group Health Insurance - 914						
Group Health Insurance	394,929	402,828	402,828	443,111	487,422	536,164
Unemployment Account						
Unemployment						
FICA Town Share						
Medicare Town Share	37,638	37,638	37,638	38,391	39,159	39,942
Bldg./Vehicle Liab. Ins./Workers Compensation, Etc						
Bldg./Vehicle Liab. Ins.	148,152	153,000	153,000	160,650	153,000	153,000
TOTAL INSURANCE & ASSESSMENTS	967,574	1,073,215	1,073,215	1,226,918	1,293,585	1,373,810
Total Budget	13,107,748	13,769,755	13,971,765	15,021,094	15,980,816	16,969,976
	13,107,748	\$ 13,769,755	\$ 13,971,765	15,021,094	15,980,816	16,969,976
Municipal Salaries	2,296,166	2,409,362	2,409,362	2,487,862	2,557,483	2,624,024
Municipal Operations	1,308,229	1,362,958	1,362,958	1,401,144	1,450,611	1,500,895
Insurance & Assessments	967,574	1,073,215	1,073,215	1,226,918	1,293,585	1,373,810
Municipal Operations - TOTAL	4,571,969	4,845,535	4,845,535	5,115,923	5,301,678	5,498,729
Municipal Debt & Interest	179,627	105,262	105,262	167,564	167,573	123,809
Town Operations & Debt - TOTAL	4,751,596	4,950,797	4,950,797	5,283,487	5,469,251	5,622,538
Schools - Operations	8,198,426	8,752,593	8,954,603	9,667,599	10,437,551	11,269,017
Schools - Debt & Interest	157,726	66,365	66,365	70,007	74,014	78,421
Schools Operations & Debt - TOTAL	8,356,152	8,818,958	9,020,968	9,737,607	10,511,565	11,347,438
Total Budget for the Fiscal Year	13,107,748	13,769,755	13,971,765	15,021,094	15,980,816	16,969,976



SECTION 7 PROPOSITION 2 1/2 GENERAL OVERRIDE

DEFICIT ANALYSIS (LEVEL SERVICE)

	Town	GDRSD	GLVTHS	Other
Total	5,070,797	8,822,894	198,074	22,685
Operating	4,845,535	8,702,863	168,133	
Capital	120,000	83,607	29,941	
Debt	105,262	36,424		
Proportional Spending	35.93%	62.51%	1.40%	0.16%

New Revenue	571,225
Free Cash Reduction	50,000
Excluded Debt Reduction	147,364
Available New Revenue	373,861
New Revenue GDRSD	233,699
New Revenue Town	134,314
New Revenue GLRVTHS	5,247
New Revenue Other	601
FY26 GDRSD Level Service	8,822,894
New Revenue	244,271
GDRSD Budget under the Levy	8,421,857
Deficit	-401,037
FY26 Town Budget	5,070,797
New Revenue	134,314
Town Budget under the Levy	5,005,254
Deficit	-65,543
FY26 GLRVTHS Level Service	198,074
New Revenue	5,247
GLRVTHS Budget under the Levy	183,813
Deficit	-14,261

FY26 Other	22,685
New Revenue	601
Other Budget under the Levy	33,257
Deficit	10,572
Total Deficit	-480,841

FY26 Budget Increases

Town Operating	273,566
GDRSD	645,308
GLVTHS	19,508
Town Debt	-74,364
Other	-9,971
Town Capital	656
Total	854,702

FY26 Overall Budget Increases

Town	GDRSD	GLVTHS	Other
199,858	645,308	19,508	-9,971

DEFICIT ANALYSIS (GROTON ASSESSMENT)

	Town	GDRSD	GLVTHS	Other
Total	5,070,797	8,620,884	198,074	22,685
Operating	4,845,535	8,500,853	168,133	
Capital	120,000	83,607	29,941	
Debt	105,262	36,424		
Proportional Spending	36.45%	61.97%	1.42%	0.16%

New Revenue	571,225
Free Cash Reduction	50,000
Excluded Debt Reduction	147,364
Available New Revenue	373,861
New Revenue GDRSD	231,664
New Revenue Town	136,265
New Revenue GLRVTHS	5,323
New Revenue Other	610
FY26 GDRSD Groton Assessment	8,620,884
New Revenue	242,245
GDRSD Budget under the Levy	8,419,831
Deficit	-201,053
FY26 Town Budget	5,070,797
New Revenue	136,265
Town Budget under the Levy	5,007,205
Deficit	-63,592
FY26 GLRVTHS Level Service	198,074
New Revenue	5,323
GLRVTHS Budget under the Levy	183,889
Deficit	-14,185

FY26 Other	22,685
New Revenue	610
Other Budget under the Levy	33,266
Deficit	10,581
Total Deficit	-278,831

FY26 Budget Increases

Town Operating	273,566
GDRSD	443,298
GLVTHS	19,508
Town Debt	-74,364
Other	-9,971
Town Capital	656
Total	652,692

FY26 Overall Budget Increases

Town	GDRSD	GLVTHS	Other
199,858	443,298	19,508	-9,971

OVERRIDE REAL ESTATE TAX IMPACTS

Increase in Tax Levy	\$260,658
Groton Assessment Deficit	\$278,831
Level Service Assessment Deficit	\$480,841

Total Levy Increase - Groton Assessment	\$539,489
Total Levy Increase - Level Service Assessment	\$741,499

Average Single Family Tax Bill Increase Level Service Deficit

Deficit (Level Service Assessment)	480,841
Proposed Tax Rate Impact Per \$1,000:	0.56
Proposed New Tax Rate Per \$1,000 (Estimated New):	14.31
FY 2025 Average Single Family Assessed Value (Current):	685,358
FY 2025 Average Single Family Tax Bill (Current):	9,424
FY 2025 Average Single Family Tax Bill Impact (Estimated New):	383.80

Average Single Family Tax Bill Increase Groton Assessment Deficit

Deficit (Groton Assessment)	278,831
Proposed Tax Rate Impact Per \$1,000:	0.32
Proposed New Tax Rate Per \$1,000 (Estimated New):	14.07
FY 2025 Average Single Family Assessed Value (Current):	685,358
FY 2025 Average Single Family Tax Bill (Current):	9,424
FY 2025 Average Single Family Tax Bill Impact (Estimated New):	219.31

Total Increase - Average Single Family Tax Bill

Increase in Levy	\$205.61
Deficit (Level Service Assessment)	\$383.80
Deficit (Groton Assessment)	\$219.31
Total Increase (Level Service Assessment)	\$589.41
Total Increase (Groton Assessment)	\$424.92

PROPOSITION 2 1/2 OVERRIDE: QUESTIONS AND ANSWERS

The Town Administrator's Recommended FY26 Budget is reliant on a General Fund Override in the amount of \$480,841.

The purpose of this document is twofold: to explain the process involved in a Proposition 2 ½ override, and to demonstrate the financial impact to the taxpayers in Dunstable.

Below is the real estate tax impact for the average single-family home in Dunstable:

2025 Average Single-Family Assessed Value: 685,358

2025 Average Single-Family Tax Bill: 9,424

Tax Increase resulting from a \$480,841 override (in FY2025 dollars): \$383.80 as a result of the override + \$205.61 as a result of 2.5% plus new growth = \$589.41

The chart below shows how only the additional override increase would impact a range of single-family values:

Assessed Value	Current Estimated Tax Bill	Proposed Estimated Tax Bill	Estimated Tax Bill Impact
250,000	3,437.50	3,577.50	140.00
350,000	4,812.50	5,008.50	196.00
450,000	6,187.50	6,439.50	252.00
550,000	7,562.50	7,870.50	308.00
650,000	8,937.50	9,301.50	364.00
750,000	10,312.50	10,732.50	420.00
850,000	11,687.50	12,163.50	476.00
950,000	13,062.50	13,594.50	532.00
1,050,000	14,437.50	15,025.50	588.00
1,150,000	15,812.50	16,456.50	644.00
1,250,000	17,187.50	17,887.50	700.00
1,350,000	18,562.50	19,318.50	756.00
1,450,000	19,937.50	20,749.50	812.00
1,550,000	21,312.50	22,180.50	868.00

How Do I Find the Assessed Value of my Home?

If you have questions or concerns, please click on the following link: [Contact Assessor's Department](#).

To find the assessed value of your home, visit the Dunstable Assessor's page [here](#). Users can search for their property in a variety of ways – address, owner, parcel number, etc. Once you find your property, the screen below should appear showing your property's current assessed value:

The screenshot shows the WebPro interface for property 136 Lowell St. The 'Card 1 Value' section is highlighted with a blue circle and a blue arrow. The interface includes a navigation bar with links like HOME, SEARCH, SUMMARY, INTERIOR, EXTERIOR, SALES, and ABOUT. The main content area displays various property details:

Card 1 of 1		
Location 136 LOWELL ST	Property Account Number	Parcel ID 22 38 0 Old Parcel ID 235C -
Owner GRANT MARGUERITE J SUSANNE M NAULT Address 136 LOWELL ST	Current Property Mailing Address	City DUNSTABLE State MA Zip 01827-2005 Zoning
Sale Date 10/26/1994 Sale Price 141,000	Current Property Sales Information	Legal Reference 7279-39 Grantor(Seller) CAILLAMAN JOHN M
Year 2025 Land Area 1.180 acres	Current Property Assessment	Card 1 Value Building Value 199,300 Xtra Features Value 0 Land Value 213,600 Total Value 412,900
Narrative Description This property contains 1.180 acres of land mainly classified as ONE FAM with a(n) RANCH style building, built about 1954, having WOOD SHING exterior and ASPHALT roof cover, with 1 unit(s), 5 total room(s), 3 total bedroom(s), 1 total bath(s), 0 total half bath(s), 0 total 3/4 bath(s).		
Legal Description		
Property Images		

What is Proposition 2½? (Click Here for a Short Video)

The Proposition 2½ statute, approved by Massachusetts voters in 1980 and first implemented in fiscal 1982, limits the amount of revenue a city or town may raise, or levy, from local property taxes each year to fund municipal operations. The law (G.L. Ch. 59, Sect. 21C) places two constraints on the amount of property taxes a city or town can levy:

1. A community cannot levy more than 2.5 percent of the total full cash value of all taxable property in the community (called the levy ceiling).
2. A community's allowable levy for a fiscal year (called the levy limit) cannot increase by more than 2.5 percent of the maximum allowable limit for the prior year, plus certain allowable increases such as new growth from property added to the tax rolls.

It is important to understand that the Proposition 2 ½ tax cap was never intended to be a threshold which implied that communities which spend over this cap are overspending. The tax cap was chosen as a mechanism to give the taxpayers the authority to decide themselves whether additional taxes would be needed to be raised in a particular year. Likewise, it is important to understand that this tax cap does not adjust for periods of high inflation.

What is a Levy?

The property tax levy is the revenue a community can raise through real and personal property taxes. The document will refer to the property tax levy simply as the levy. In Massachusetts, municipal revenues to support local spending for schools, public safety and other public services are raised through the property tax levy, state aid, local receipts and other sources. The property tax levy is the largest source of revenue for most cities and towns, including for Dunstable.

What is a Levy Ceiling? What is a Levy Limit?

Proposition 2½ places constraints on the amount of the levy raised by a city or town and on how much the levy can be increased from year to year. A levy limit is a restriction on the amount of property taxes a community can raise. Proposition 2½ established two types of levy limits: First, a community cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property in the community– the levy ceiling. Second, a community's levy is also constrained in that it can only increase by a certain amount from year to year– the levy limit. The levy limit will always be below, or at most, equal to the levy ceiling. The levy limit may not exceed the levy ceiling. Proposition 2½ does provide communities with some flexibility. It is possible for a community to levy above its levy limit or its levy ceiling on a temporary basis (debt exclusion), as well as to increase its levy limit on a permanent basis (override).

How is a Levy Ceiling Calculated? ([Click Here for a Short Video](#))

The levy ceiling is determined by calculating 2.5 percent of the total full and fair cash value of taxable real and personal property in the community:

- Full and Fair Cash Value x 2.5% = LEVY CEILING
- Full and Fair Cash Value = \$100,000,000
- \$100,000,000 x 2.5% = \$2,500,000

In this example, the levy ceiling is \$2,500,000.

How is a Levy Ceiling Changed?

The total full and fair cash value of taxable real and personal property in a community usually changes each year as properties are added or removed from the tax roll and market values increase or decrease. This also changes the levy ceiling.

How is a Levy Limit Calculated? ([Click Here for a Short Video](#))

A levy limit for each community is calculated annually by the Department of Revenue. It is important to note that a community's levy limit is based on the previous year's levy limit and not on the previous year's actual levy. Each step in the example below is detailed in other sections of this primer. A levy limit is calculated by:

Taking the previous year's levy limit and increasing it by 2.5%:		
A. FY2007 Levy Limit		\$1,000,000
B. (A) x 2.5%	+	\$25,000
Adding to the levy limit amounts of certified new growth added to the community's property tax base:		
C. FY2008 New Growth	+	\$15,000
Adding to the levy limit amounts authorized by override votes:		
D. FY2008 Override	+	\$100,000
E. FY2008 Subtotal (A+B+C+D)	=	\$1,140,000
Comparing the FY2008 levy limit to the FY2008 levy ceiling and applying the lesser number (compare E and F):		
F. FY2008 Levy Ceiling		\$2,500,000
		<u>\$1,140,000</u>
		Applicable FY2008 Levy Limit
		(Lesser of E and F)

This community's levy limit, the maximum amount in real and personal property taxes it can levy, is \$1,140,000 for FY2008. How much of this amount the community actually wants to use – that is, the amount of the levy – is up to the discretion of local officials. The community can levy up to or at any level below the entire levy limit amount, regardless of what its levy was in the previous year.

How is a Levy Limit Increased?

The levy limit is increased from year to year as long as it remains below the levy ceiling. Permanent increases in the levy limit result from the following:

- Automatic 2.5 percent increase. Each year, a community's levy limit automatically increases by 2.5 percent over the previous year's levy limit. This does not require any action on the part of local officials; the Department of Revenue calculates this increase automatically.
- New Growth. A community is able to increase its levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process.
- Overrides. A community can permanently increase its levy limit by successfully voting an override. The amount of the override becomes a permanent part of the levy limit base.

How Can a Community Levy Taxes in Excess of its Levy Limit or Levy Ceiling?

A community can assess taxes in excess of its levy limit or levy ceiling by successfully voting a debt exclusion or capital outlay expenditure exclusion. The amount of the exclusion does not become a permanent part of the levy limit base, but allows a community to assess taxes for a certain period of time in excess of its levy limit or levy ceiling for the payment of certain debt service costs or for the payment of certain capital outlay expenditures. Large school and municipal building projects are typically funded via debt exclusion borrowings.

What is New Growth? ([Click Here for a Short Video](#))

Proposition 2½ allows a community to increase its levy limit annually by an amount based on the increased value of new development and other growth in the tax base that is not the result of revaluation. The purpose of this provision is to recognize that new development results in additional municipal costs; for instance, the construction of a new housing development may result in increased school enrollment, public safety costs, and so on. New growth under this provision includes:

- Properties that have increased in assessed valuation since the prior year because of development or other changes.
- Exempt real property returned to the tax rolls and new personal property.
- New subdivision parcels and condominium conversions.

New growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year's tax rate for the appropriate class of property. Any increase in property valuation due to revaluation is not included in the calculation.

What is an Override? ([Click Here for a Short Video](#))

Proposition 2½ allows a community to assess taxes in excess of the automatic annual 2.5 percent increase and any increase due to new growth by passing an override. A community may take this action as long as it is below its levy ceiling, or 2.5 percent of full and fair cash value. An override cannot increase a community's levy limit above the level of the community's levy ceiling. When an override is passed, the levy limit for the year is calculated by including the amount of the override. The override results in a permanent increase in the levy limit of a community, which as part of the levy limit base, increases at the rate of 2.5 percent each year.

Override ballot questions must be presented in dollar terms and must specify the purpose of the override.

What Has to Happen for the Override to Take Effect?

For the override to take effect on July 1, 2025, two hurdles will need to be cleared: first, the Override Budget(s) on the Annual Town Meeting Warrant will need to be approved, and second, a majority of voters will need to approve the override ballot question at the May 20, 2025 Annual Town Election.

How Much is the Override that has Been Proposed?

The total override that is being proposed is \$480,841. This is a general operational override split between the municipal government, Groton Dunstable Regional School District, and Greater Lowell Technical High School.

Why Is Dunstable Proposing an Override?

There are several factors that are contributing to the need for an override. The budgets of the Town of Dunstable, Groton Dunstable Regional School District, and Greater Lowell Technical High School are each in deficit. These deficits are largely caused by the cost of operations, including salaries and wages, employee benefits, and inflationary pressures on energy, utilities, and building/equipment/vehicles repairs, far outpacing available Town revenues. This issue is intensified by the fact that both the Town of Dunstable and Groton Dunstable Regional School District rely on free cash and excess and deficiency funds, respectively, to balance their budgets. This use of one-time revenues to balance the budget, rather than relying solely on reoccurring revenue streams demonstrate structural deficits. Historically, these one-time revenues have been used to avoid cutting basic and essential services.

How Was the Override Calculated?

Of the total \$480,841 override request, \$401,037 is needed for the Groton Dunstable Regional School District, \$65,543 is needed for the Town, and \$14,261 is needed for the Greater Lowell Technical High School.

In FY25, the Groton Dunstable Regional School District reduced its requested budget by approximately \$2.7 million and laid off 27 full-time employees to balance its budget. This override is needed to avoid additional reductions in the School District and to maintain level-service municipal services. Absent new revenue from the Commonwealth either through Chapter 70 or UGGA funds, the municipal and school operating budgets will likely need reductions to be balanced in future years.

What Happens if the Override Does Not Pass?

If the override to provide level service budgets for municipal and our School District does not pass for FY2026, there are several options for the Town to consider which also depend on the Town of Groton. Ultimately, if the override fails, the Town will still need a smaller override to proportionally match the Town of Groton's contribution to the School District. In this case, the Groton Dunstable Regional School District will need to cut its budget by \$875,259, and if the smaller override fails, the Town will need to reduce its budget by \$278,831 or continue the bad financial practice of increasing its reliance on one-time revenues to fund reoccurring costs.

I am a Senior Citizen and I am Concerned about the Impact that the Override will have on my Tax Bill. What Resources may be available for me?

The Dunstable Board of Assessors is available for inquiries relative to real estate exemptions that may be available to eligible seniors. You can reach Board of Assessors at (978) 649-4514 ext. 225 or ext. 249. Additionally, the Town has a Senior Work-Off Program for eligible residents and has recently created an elderly and disabled taxation fund for eligible residents, based on availability of funds.

How Do Dunstable's Taxes Compare With Our Neighbors?

The chart below shows the FY2025 average single-family tax bill of communities in the region. Dunstable is shown in yellow.

Municipality	Average Single-Family Value	Single-Family Tax Bill	Single-Family Tax Bill as % of Value	DOR Income Per Capita	Average Tax Bill as a % of Income
Dracut	552,507	5,591	1.01	42,616	13.12
Ashby	398,515	6,069	1.52	38,265	15.86
Ayer	516,481	6,177	1.2	44,451	13.9
Shirley	482,399	6,257	1.3	39,141	15.99
Pepperell	515,054	7,535	1.46	49,412	15.25
Tyngsborough	613,779	7,574	1.23	56,004	13.52
Tewksbury	629,508	8,322	1.32	51,763	16.08
Chelmsford	634,510	8,820	1.39	66,946	13.17
Dunstable	685,358	9,424	1.38	75,690	12.45
Littleton	694,868	10,326	1.49	75,339	13.71
Westford	796,584	10,730	1.35	82,731	12.97
Groton	707,877	10,795	1.53	87,562	12.33

Where Can I Learn More?

In addition to information about Town Meeting that will be posted to the [Town's Website](#), you can attend upcoming budget meetings of both the Select Board, School Committee, and Advisory Board leading up to Town Meeting on May 12, 2025.

You can always contact the Town Administrator at jsilva@dunstable-ma.gov to discuss the budget or override.

Resources: [Division of Local Services | Mass.gov](#); www.mma.org; Town of Hudson "Proposition 2 ½ Override: Questions and Answers" document



SECTION 8

FINANCIAL POLICIES



TOWN OF DUNSTABLE

FINANCIAL POLICIES GENERAL FUND – OPERATING BUDGET

The financial policies included in this document are intended to establish a set of written financial management guidelines for the Town's general operating budget. Policies and guidelines are the terms which help guide and direct the town in making financial management decisions. They should be structured with the flexibility necessary to address the complexities of municipal finance that often include unique, unexpected, or extraordinary circumstances. Financial management policies and guidelines are established to support approaches and strategies as they are created or evolve to address ever-changing challenges that face municipalities in the Commonwealth.

Our hope is that this document will (1) provide the public with continued high levels of confidence in their local government's financial decision-making processes and (2) demonstrate to rating agencies and the financial markets that the Town has thoughtfully prepared for its future. These policy guidelines are tools that may be amended by the responsible public bodies, unless otherwise governed by MGL or local bylaws. These policy guidelines are annually reviewed by the Town Administrator, Advisory Board, and Select Board.

The framework for this policy guidebook was borrowed from Towns and Cities that took part in the State's Community Compact Best Practices Program.

The objectives of the Financial Policy Guidelines are as follows:

- To guide the Board of Selectmen, Advisory Board, Town Administrator, School Committee, School Administration, and other key Oversight Boards in making decisions that have significant financial impacts on the Town.
- To set forth planning and operating principles which require that the cost of government be clearly identified, and that financial risk be minimized.
- To regularly evaluate the Town's financial capacity to meet present and future needs.
- To promote credible and sound financial management by providing accurate and timely information on the Town's financial condition to elected officials, staff, the public, and external stakeholders.

- To ensure that current and future capital needs are addressed in a comprehensive and financially sound manner.
- To promote improvement in the Town's credit rating and provide financial resources sufficient to meet the Town's obligations on all municipal debt and other long-term obligations.

Balanced Budget

Background: Every municipality in the Commonwealth of Massachusetts is required by law to annually produce a balanced budget. The Government Finance Officers Association (GFOA) notes a true structurally balanced budget is one that supports financial sustainability for multiple years into the future.

Policy Guidelines: The Town should adopt balanced budgets in which current revenues (recurring) equal or exceed current expenditures. In other words, the Town's operating budget should not grow at a higher rate than revenue growth. Expenditures should be realistically budgeted and estimated revenues should be conservatively budgeted to allow for unanticipated events. The Town will strive to avoid the use of one time or other nonrecurring revenues to fund ongoing expenditures. The Town's current use of free cash to balance the budget should be addressed incrementally over a period of time so that free cash is only used to support one-time expenses or to build up reserves.

The Town should avoid using budgetary procedures that balance the budget at the expense of future years. The Town budget should support a financially sound operating position by maintaining reserves for emergencies and providing sufficient liquidity to pay bills on time.

At the beginning of the annual budget development process, the Town Administrator, Advisory Board, and Select Board will formally notify all municipal departments, and School Districts, of the estimated revenue projections for the upcoming fiscal year so that they are aware of the anticipated budget parameters.

References:

- Achieving a Structurally Balanced Budget, GFOA Best Practice, February 2012
- M.G.L. c.44, §31

Submission of Budget and Budget Message

Background: Two central principles of public budgeting are transparency and communication. The GFOA considers the preparation of the annual budget document as essential in providing detailed financial information, while also explaining the key issues that the community must address. It is also important to broadly distribute appropriate information to the staff, elected and appointed officials, and the public, in order to give them a greater understanding of the operations, financing, and key issues confronting the community. Thus, the annual budget document can be viewed as the key communication tool produced each year by a municipality, along with the Annual Town Report.

Policy Guidelines: The Town Administrator's budget proposal to the Advisory Board and Select Board will strive to include a financial plan including all general fund activities for the ensuing fiscal

year, an accompanying budget message crafted by the Town Administrator, and all relevant supporting documents.

The budget message should provide context for the proposed budget for all Town departments. It should summarize financial policies for the Town for the ensuing fiscal year, describe the important features of the budget, indicate and explain any major differences in revenues and expenditures from the current fiscal year, summarize the Town's debt position, and include such other material as the Advisory Board deems desirable, or that the Select Board and Town Meeting may reasonably require.

Revenue and Expenditure Forecast

Background: A critical step in maintaining a sound financial plan is the preparation of multi-year revenue/expenditure forecasts. Long-term financial planning, including revenue and expenditure assumptions, is one of the financial practices that credit rating agencies evaluate when assessing a municipality's credit worthiness. The Massachusetts Division of Local Services (DLS) states that a financial forecast, or multi-year revenue and expenditure forecast, allows a municipality to evaluate the impact of various government decisions over time. A forecast will provide decision-makers with an indication of the long-term fiscal impact of current policies and budget decisions, and will allow the Town Administrator, Advisory Board, and Select Board to test various scenarios and examine the fiscal impact on future budgets.

Policy Guidelines: Each year the Town Administrator will work with the Advisory Board and Select Board to prepare a three to five-year Financial Forecast based on current service levels and current funding sources. The Town should strive to incorporate future anticipated Capital Improvement Program expenditures in the forecast. The forecast should be used as a budget tool to enable Town officials to review operating needs, identify fiscal challenges and opportunities, and develop long-term budgeting policies as part of an overall strategic plan. The forecast may be utilized to examine the ramifications of changes in revenues and expenditures and allow for analyzing multiple scenarios.

As part of the forecasting process, the Town will conduct an annual Financial Summit detailing financial indicators and comparative benchmarks before the budget process begins within the first fiscal quarter with the Advisory Board, Select Board, School Committee, and School Administration.

References:

- Revenue and Expenditure Forecasting, MA DLS Best Practice, February 2016
- Financial Forecasting in the Budget Preparation Process, GFOA Best Practice, February 2014

Use of One-Time Revenue

Background: The GFOA recommends that communities develop guidance on the use of one-time revenues to minimize service disruptions due to the non-recurrence of these sources. The DLS states that funding operations with one-time revenues, without identifying future available offsets,

effectively postpones difficult decisions necessary to achieve a structurally sound, sustainable spending plan. One-time revenue is usually defined as nonrecurring revenue.

Policy Guidelines: To the extent consistent with Town priorities, one-time revenues should be appropriated to reserve funds and used to fund one-time budget or capital costs.

Reserve Funds

Background: Formal written policies for funding and maintaining reserves can help a community sustain operations during difficult economic periods. Reserves can be used to finance unforeseen or emergency needs, and to hold money for specific future purposes. Reserve balances can also impact a community's credit rating and, consequently, long term debt costs. The major reserves that credit rating agencies generally focus on are fund balances, free cash, stabilization funds, and special purpose stabilization funds.

Free Cash

Background: Free cash results from the calculation, as of July 1, of a community's remaining, unrestricted funds from its operations of the previous fiscal year based on the balance sheet as of June 30. It typically includes actual receipts in excess of revenue estimates and unspent amounts in departmental budget line items for the year just ending, plus unexpended free cash from the previous year. Any free cash use requires an appropriation approved by Town Meeting but only after DLS has certified the free cash total.

Policy Guidelines: The Town will strive to generate free cash in an amount no less than three to five percent of its annual budget. Free cash should be restricted to paying one-time expenditures, funding capital projects, or replenishing other reserves. Over the next two fiscal years (FY26 and FY27), the Town will incrementally remove Free Cash from supporting operating, re-occurring expenses.

Beginning in FY26, the Town's free cash balance after supplementing operational expenses, will be distributed annually in the following manner: at least 5% to general stabilization fund and no less than 30% to support short-term capital expenses.

References:

- Free Cash, MA DLS Best Practice, February 2016

Stabilization Funds

Background: A stabilization fund allows a Town to maintain a reserve to enhance the Town's fiscal stability. By Massachusetts General Law, it allows a town to set aside monies to be available for future spending purposes, including emergencies or capital expenditures, although it may be appropriated for any lawful purpose. The Town has a General Stabilization Fund. A community may establish one or more special purpose stabilization funds and may appropriate into and from them in any year. Generally, a majority vote of town meeting is required to establish, amend the purpose of, or appropriate money into a stabilization fund, and a two-thirds majority vote is required to appropriate money from a stabilization fund. In accordance with MGL Chapter 40, Section SB, the

total of all stabilization fund balances should not exceed 10% of a municipality's equalized value (the sum of the valuation of all property in town).

Policy Guidelines: The Town should strive to build the General Stabilization Fund to guard against unexpected needs or a downturn in economic conditions. The Town should begin to fund the Stabilization Fund annually at a level no less than \$25,000 with an eventual target balance of 8-10% of the annual operating budget, as is considered a best practice. The Town will utilize special purpose stabilization funds where and when appropriate, to provide budgetary consistency and solvency over the short and long-term.

References:

- M.G.L. c. 40, §5B
- Special Purpose Stabilization Funds, MA DLS Best Practice, March 2018

Capital Improvement Plan

Background: Planning for and financing the replacement, repair, and acquisition of capital assets is a critical component of any municipality's budget and operations. Prudent planning and funding of capital assets ensures that a municipality can provide quality public services in a financially sustainable manner. A balance must be maintained between operating and capital budgets, so as to meet the needs of both to the maximum extent possible. The development of a Capital Improvement Program (CIP) is the mechanism that a municipality uses to identify projects, prioritize funding, and create a long-term financing plan that can be achieved within the limitations of the budget environment. Long-term capital planning is another one of the important local government financial practices that credit rating agencies evaluate when assessing municipalities for credit worthiness.

Policy Guidelines: The Town, through the Capital Planning Committee, Town Administrator, and relevant municipal departments, will continue to annually provide a three-five-year capital improvement plan as part of the budget process. This plan will be based on input from all Town departments and a thorough review by any relevant stakeholders.

As has been the case in recent years, the following principles will guide the development of the CIP:

- The Town Administrator, working in conjunction with the Capital Planning Committee, will prepare forms and instructions and coordinate development of the capital improvement budget.
- Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts, as appropriate.
- Capital projects should be prioritized based upon review by the Capital Planning Committee and Town Administrator.
- The Town should project all capital needs for the next three-five years when developing this CIP. Once established, the projection should be updated each year at a minimum, but more frequently, as required.
- The estimated costs and potential funding sources for each proposed capital project should be identified before it is submitted to the Capital Planning Committee, Select Board, and Advisory Board for Town Meeting appropriation.

References:

- Capital Planning Policies, GFOA Best Practice, September 2013
- Capital Improvement Planning Guide, MA DLS, August 2016

Debt Management

Background: Debt management is essential to the overall financial planning of any municipality. Borrowing funds and repaying over time allows the Town to finance essential projects that it could not afford to pay from current operating dollars. It is critical to develop policies and guidelines for the issuance, timing, and tax impact of current and future debt.

Policy Guidelines: The Town will produce a rolling five-year capital improvement program annually to be reviewed and approved as part of the annual budget process.

The financing for the program will be based on the following guidelines:

- Outside Funding: State, federal, or private grant funding will be pursued and used to finance capital projects whenever possible.
- Pay-As-You-Go: The first source of Town funding for a capital need should be direct funding. The Town should strive to incorporate an appropriate amount into the operating budget so that this funding mechanism can be sustainable.
- Debt Financing/Borrowing: If it is determined that the most prudent course is the issuance of debt, the term of the debt must not extend beyond the useful life of the investment. When possible, on a case-by-case basis, efforts should be made to borrow for a reduced term thus saving in interest payments. The town has historically funded debt for all major projects through a Proposition 2.5 exclusion.