

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 \$8,822,864.
 - The Greater Lowell Technical High School 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.

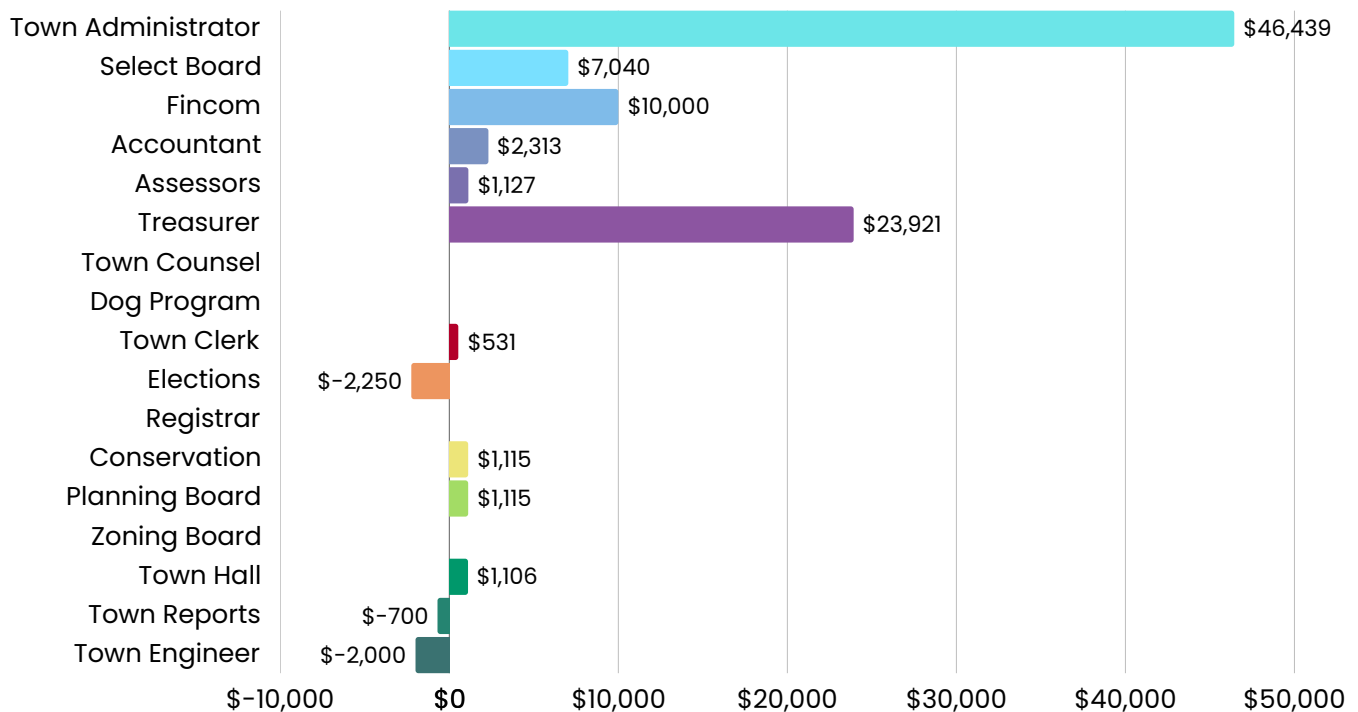
Debt and Interest

- 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.

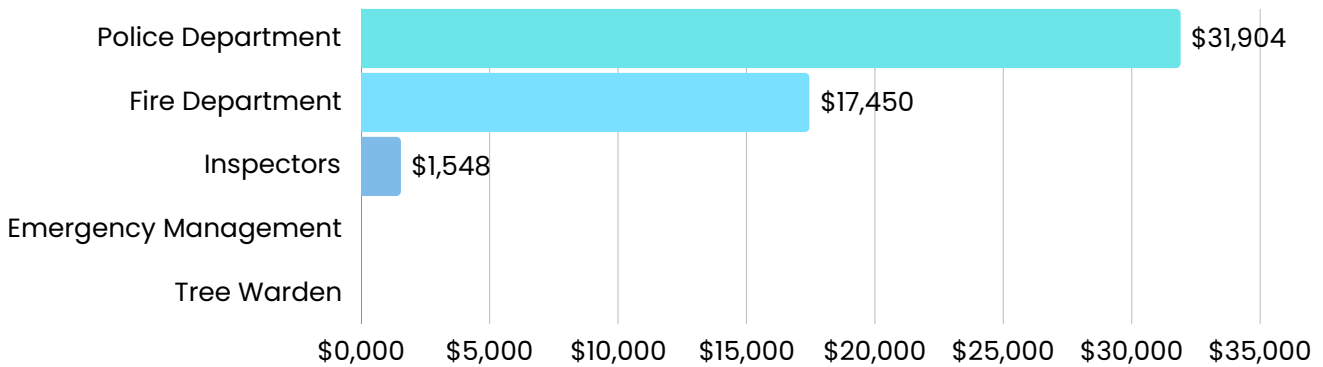
Insurance and Assessments

- 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.

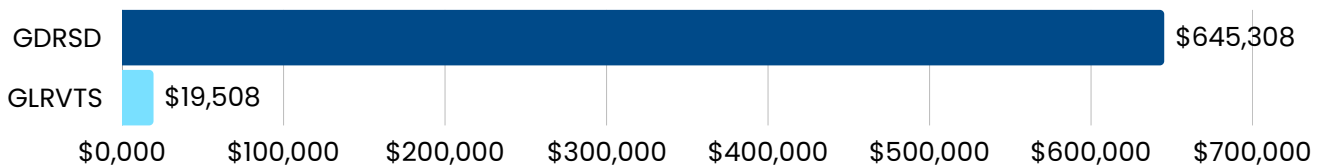
General Government	FY25	FY26	Increase	% Increase
Town Administrator	\$186,476	\$232,915	\$46,439	24.90%
Select Board	\$14,230	\$21,270	\$7,040	49.47%
Fincom	\$30,150	\$40,150	\$10,000	33.17%
Accountant	\$88,011	\$90,324	\$2,313	2.63%
Assessors	\$66,294	\$65,167	-\$1,127	-1.70%
Treasurer	\$59,589	\$83,510	\$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%



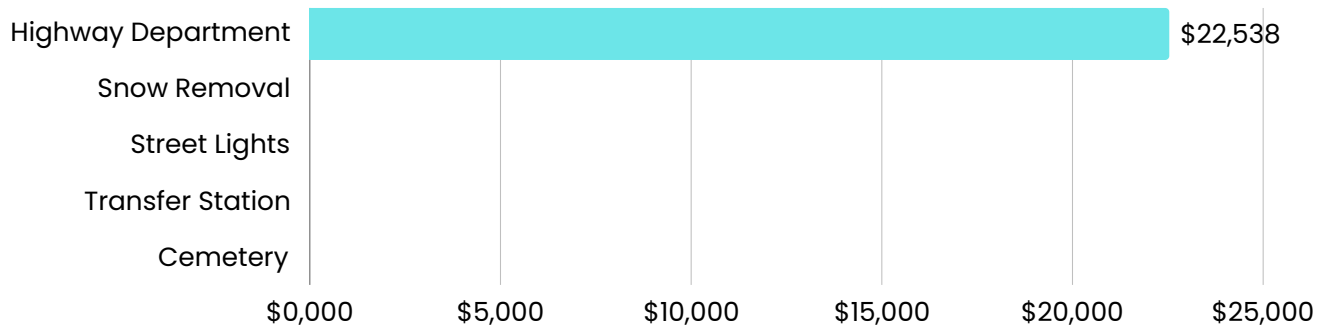
Public Safety	FY25	FY26	Increase	% Increase
Police Department	\$1,229,829	\$1,261,733	\$31,904	2.59%
Fire Department	\$363,463	\$380,913	\$17,450	4.80%
Inspectors	\$66,880	\$68,428	\$1,548	2.31%
Emergency Management	\$2,900	\$2,900	\$0	0.00%
Tree Warden	\$24,435	\$24,435	\$0	0.00%
Total	\$1,687,507	\$1,738,409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



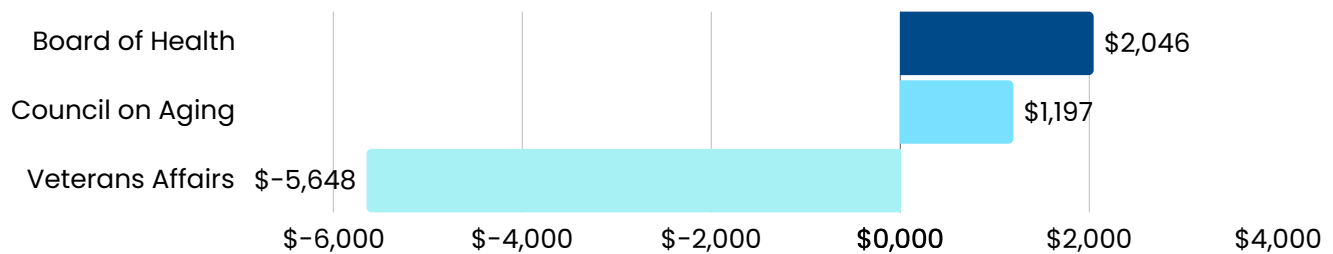
Schools	FY25	FY26	Increase	% Increase
GDRSD	\$8,177,586	\$8,822,894	\$645,308	7.89%
GLRVTS	\$178,566	\$198,074	\$19,508	10.92%
Total	\$8,356,152	\$9,020,968	\$664,816	7.96%



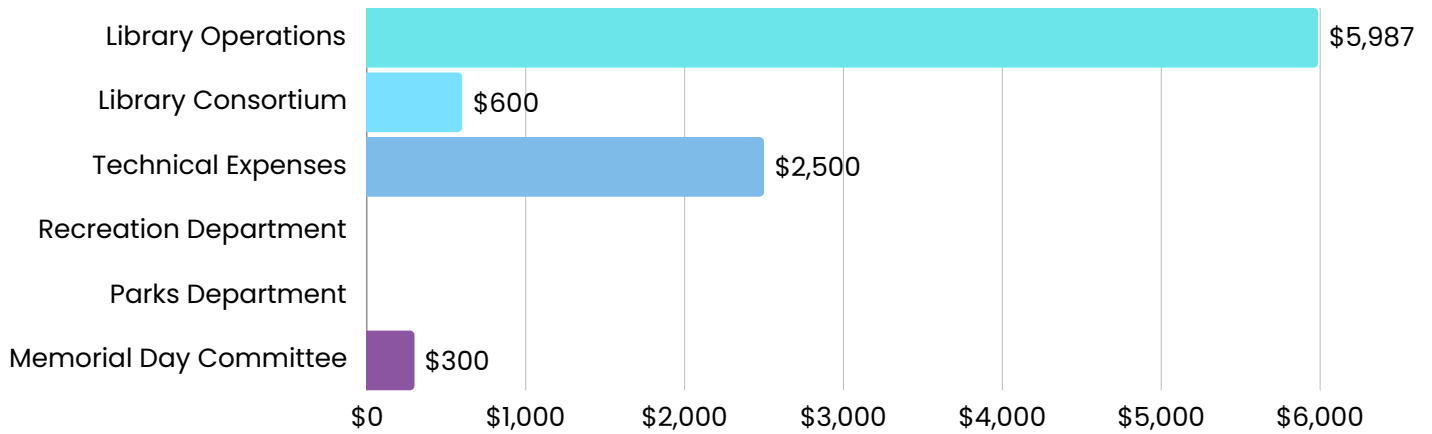
Public Works	FY25	FY26	Increase	% Increase
Highway Department	\$550,826	\$573,364	\$22,538	4.09%
Snow Removal	\$285,885	\$285,885	\$0	0.00%
Street Lights	\$11,000	\$11,000	\$0	0.00%
Transfer Station	\$22,500	\$22,500	\$0	0.00%
Cemetery	\$25,600	\$25,600	\$0	0.00%
Total	\$895,811	\$918,349	\$22,538	2.52%



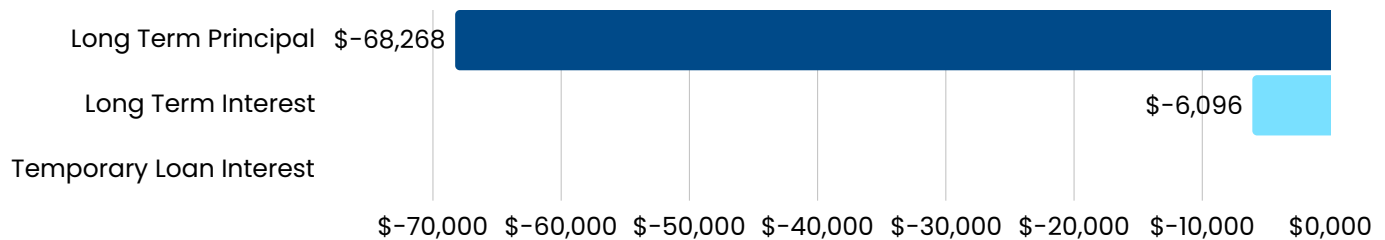
Human Services	FY25	FY26	Increase	% Increase
Board of Health	\$37,137	\$39,183	\$2,046	5.51%
Council on Aging	\$16,557	\$17,754	\$1,197	7.23%
Veterans Affairs	\$25,634	\$19,986	-\$5,648	-22.03%
Total	\$79,328	\$76,923	-\$2,405	-3.03%



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%

