

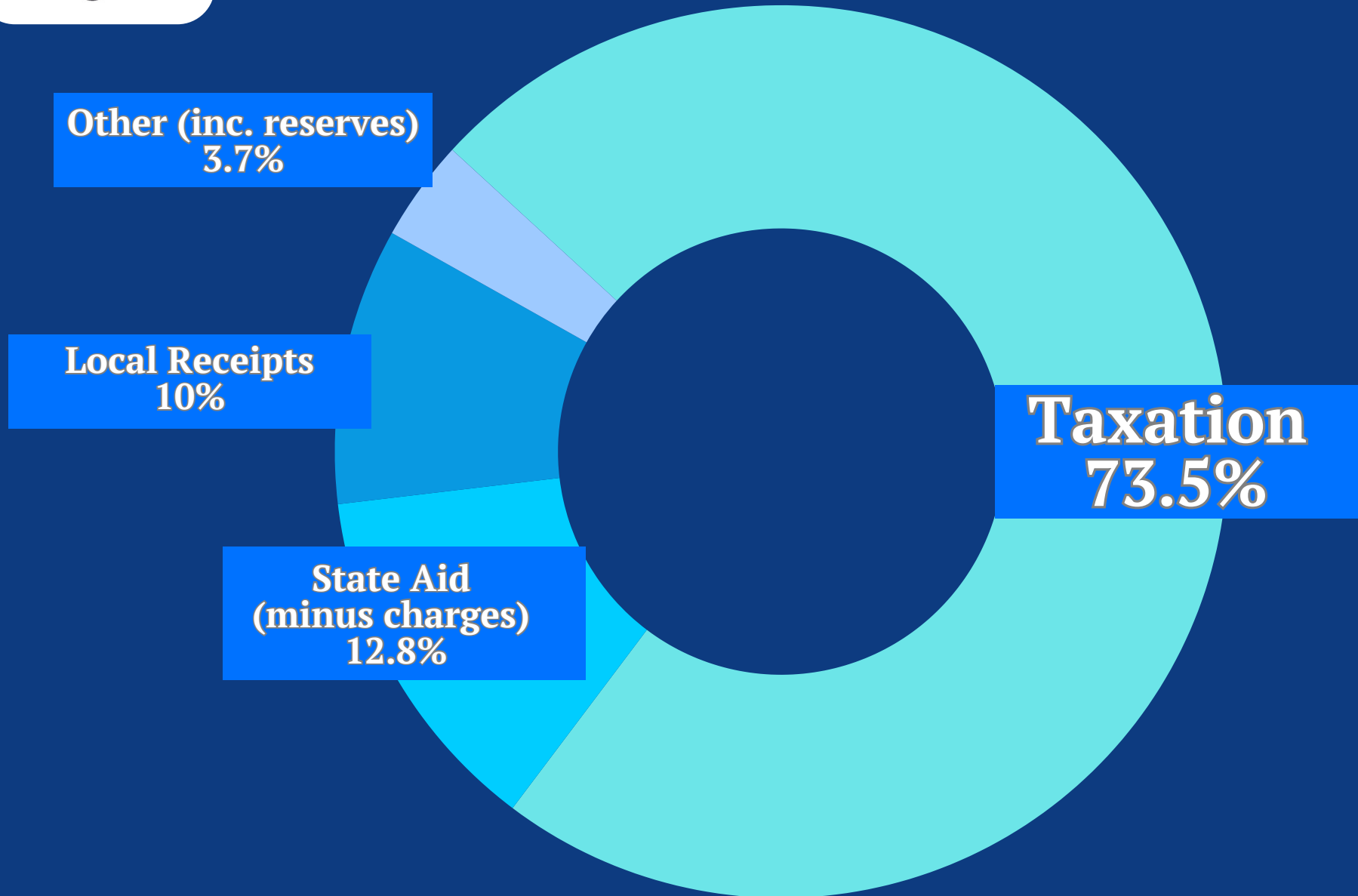


Fiscal Year 2025 Budget

Town of West Boylston



FY 2025 Revenues Included in Budget





FY 2025 Revenues Included in Budget

Taxation:

- **FY2024 Levy Limit- \$20,733,377**
- **2 1/2 % Increase- \$518,344**
- **New Growth- \$150,000**
- **Less Allowance for Abatements and Exemptions- (\$125,000)**
- **Excluded Debt- \$798,850 (Library, Senior Center, Town Hall, Police Station)**
- **MAXIMUM ALLOWABLE LEVY: \$22,075,561**



FY 2025 Revenues Included in Budget

State Aid- \$4,206,937:

- Chapter 70- \$3,182,925
- Charter Tuition Reimbursement- \$6,363
- UGGA- \$981,077
- Veteran Benefits- \$7,383
- Exemptions- \$29,189

Cherry Sheet Assessments- \$347,176:

- Air Pollution/RMV- \$9,572
- Regional Transit- \$81,405
- School Choice Sending Tuition- \$193,946
- Charter School Sending Tuition- \$62,253



FY 2025 Revenues Included in Budget

Estimated Local Receipts- \$3,013,335:

- **Motor Vehicle Excise- \$1,176,000**
- **Other Excise- \$200,000**
- **PILOT- \$683,580**
- **Solid Waste Bags- \$175,000**
- **Fees- \$60,000**
- **Licenses & Permits- \$205,000**
- **Penalties & Interest on Taxes and Excises- \$90,000**
- **Fines and Forfeits- \$15,000**
- **Investment Income- \$65,000**
- **Miscellaneous- \$343,755**



FY 2025 Revenues Included in Budget

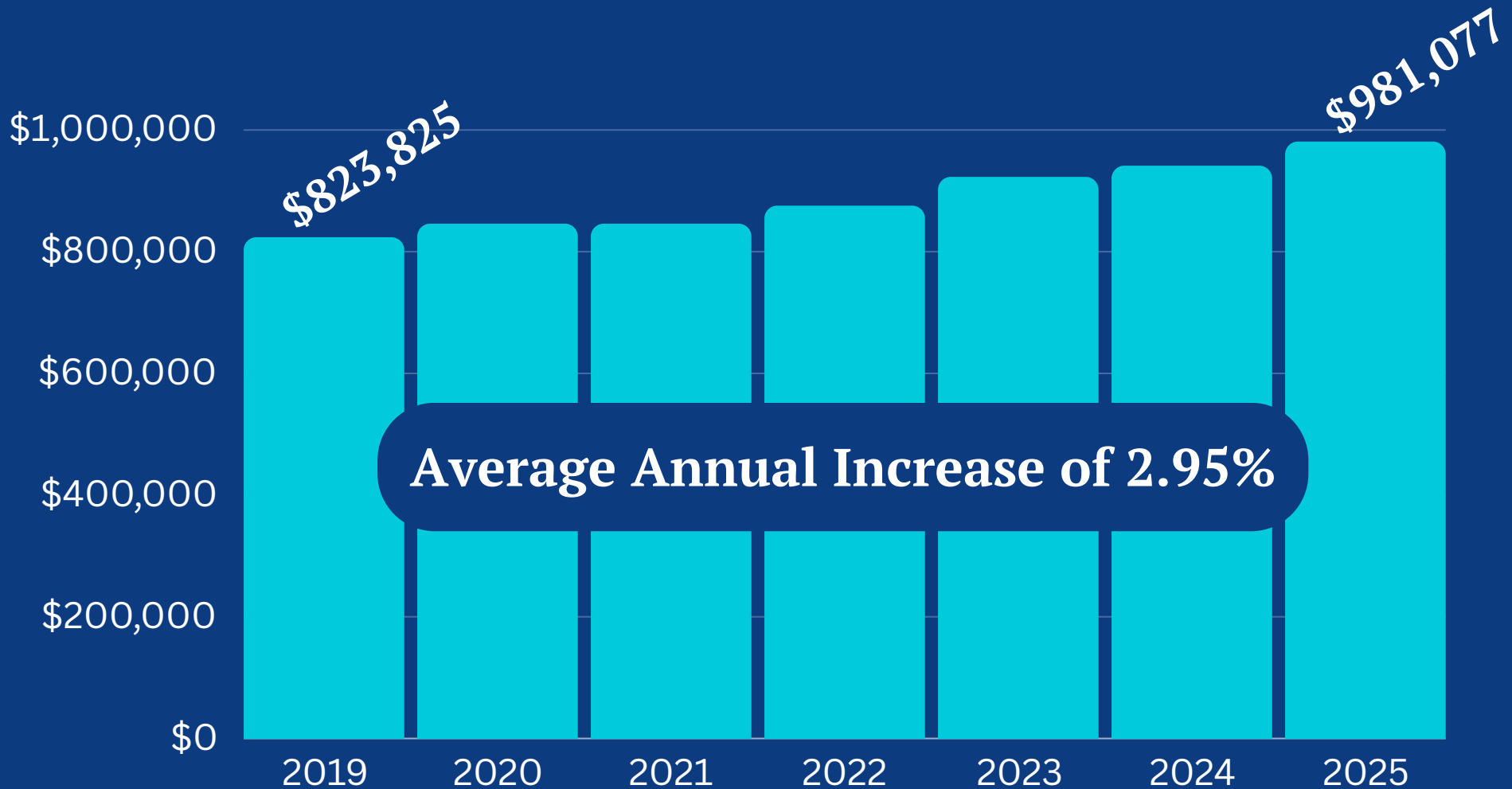
Planned Fund Transfers- \$1,102,950:

- Free Cash- \$300,000
- Ambulance Receipts- \$725,000
- PEG- \$61,950
- Wachusett EMS- \$16,000



Unrestricted General Government Aid

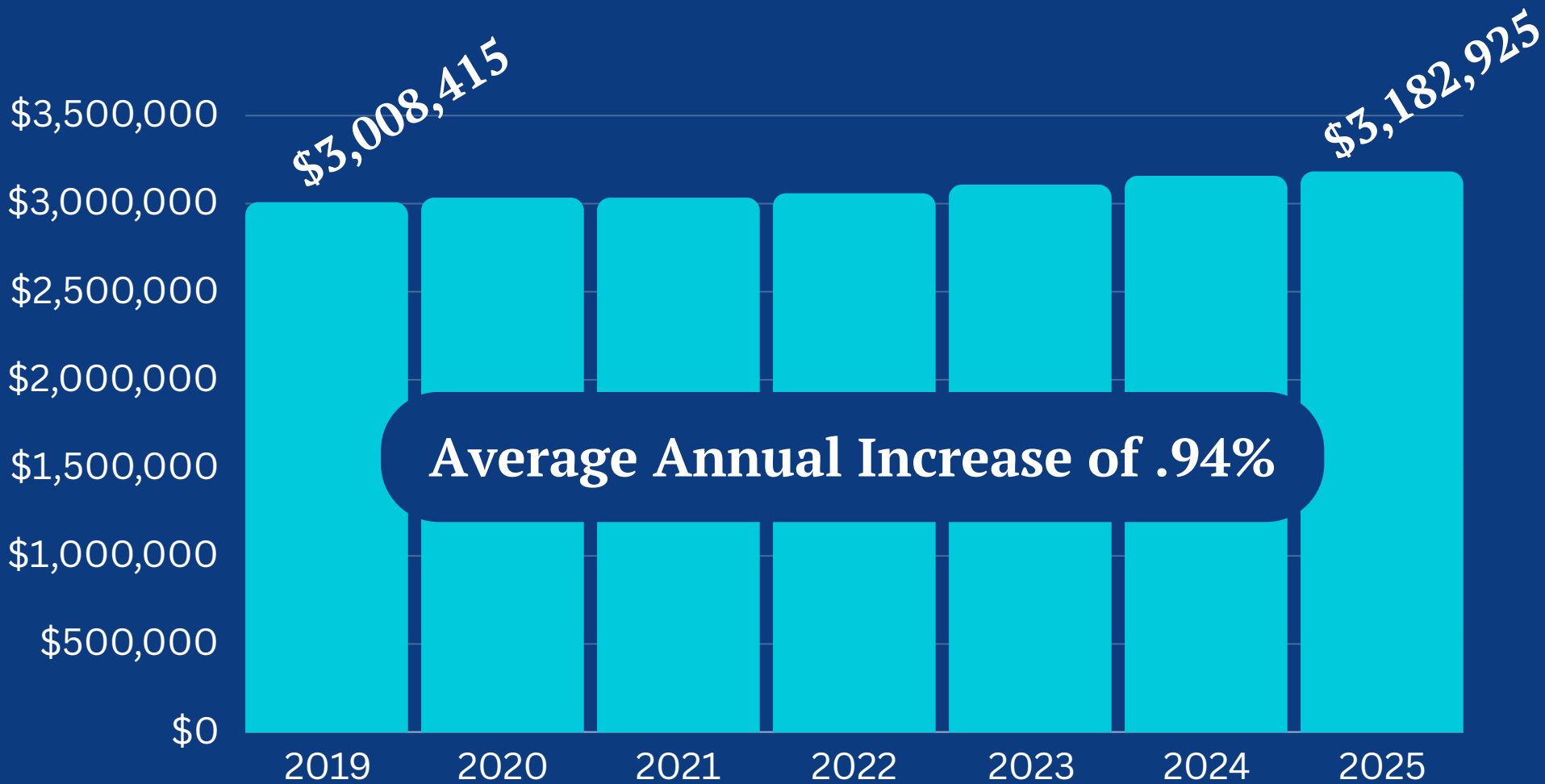
FY 2019-2025





Chapter 70 (Education)

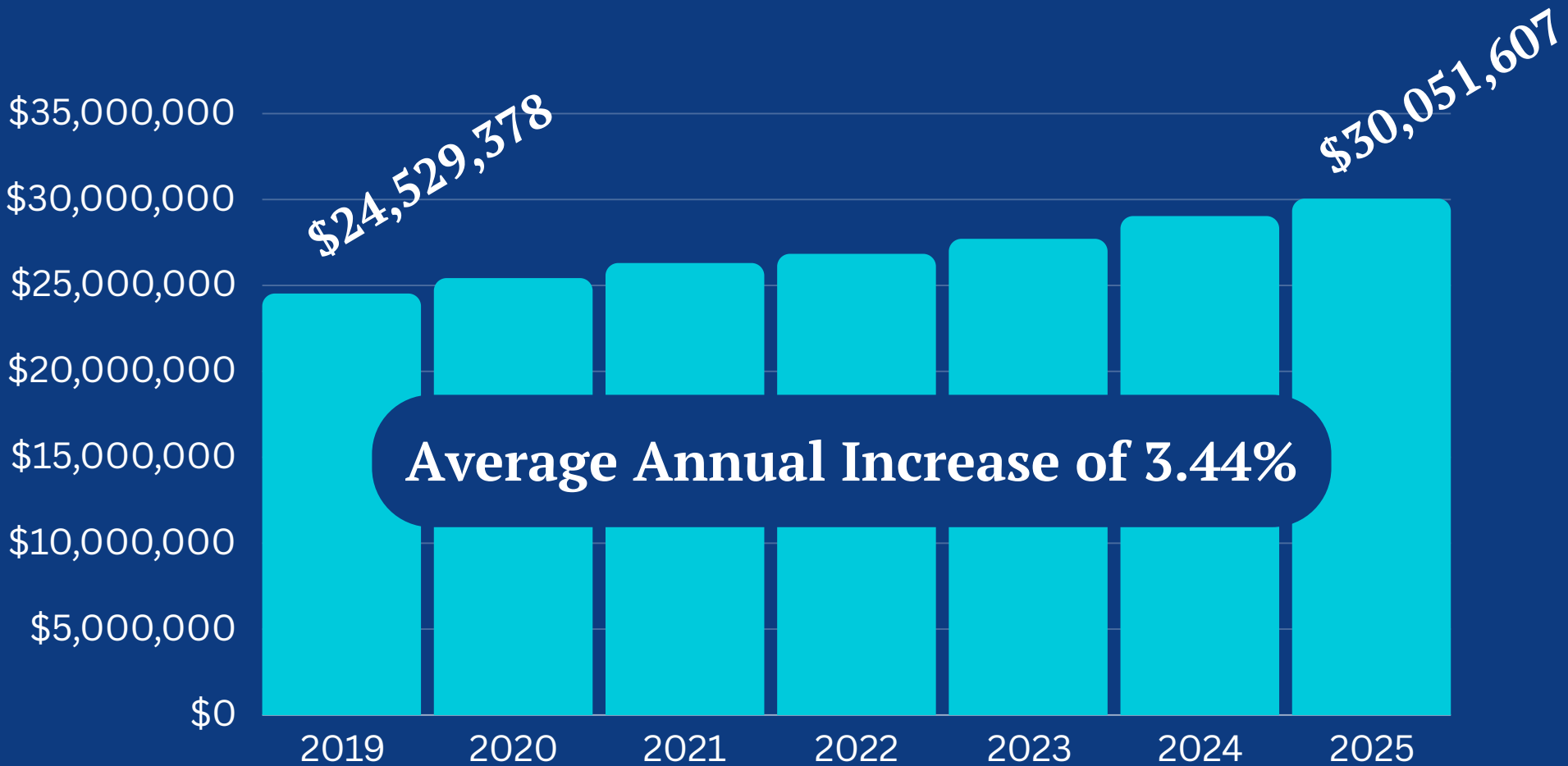
FY 2019-2025





West Boylston Total Budget

FY 2019-2025





Use of Free Cash in Operational Budget

Select Board Policy F-6

"Except in extraordinary circumstances, unassigned fund balance should not be used to fund more than 1% of the ongoing and routine year-to-year operating expenditures of the Town. Moreover, as much as practicable, the Town will limit its use of free cash to funding one-time expenditures (such as capital projects or emergencies and other unanticipated expenditures) and will appropriate any excess to build reserves or to offset unfunded liabilities."

Free Cash in FY 2025 Operational Budget: \$300,000



Historical Use of Free Cash in Operating Budget

- 2025: \$300,000
- 2024: \$290,000
- 2023: \$270,000
- 2022: \$267,670
- 2021: \$263,036
- 2020: \$225,000
- 2019: \$237,000
- 2018: \$235,000
- 2017: \$252,312
- 2016: \$257,714
- 2015: \$220,000
- 2014: \$220,000
- 2013: \$210,000
- 2012: \$210,000
- 2011: \$182,000
- 2010: n/a
- 2009: \$736,000
- 2008*: \$366,000
- 2007: \$755,000
- 2006: \$625,000
- 2005: \$662,000

*\$3,100,000 Operational Override Proposed

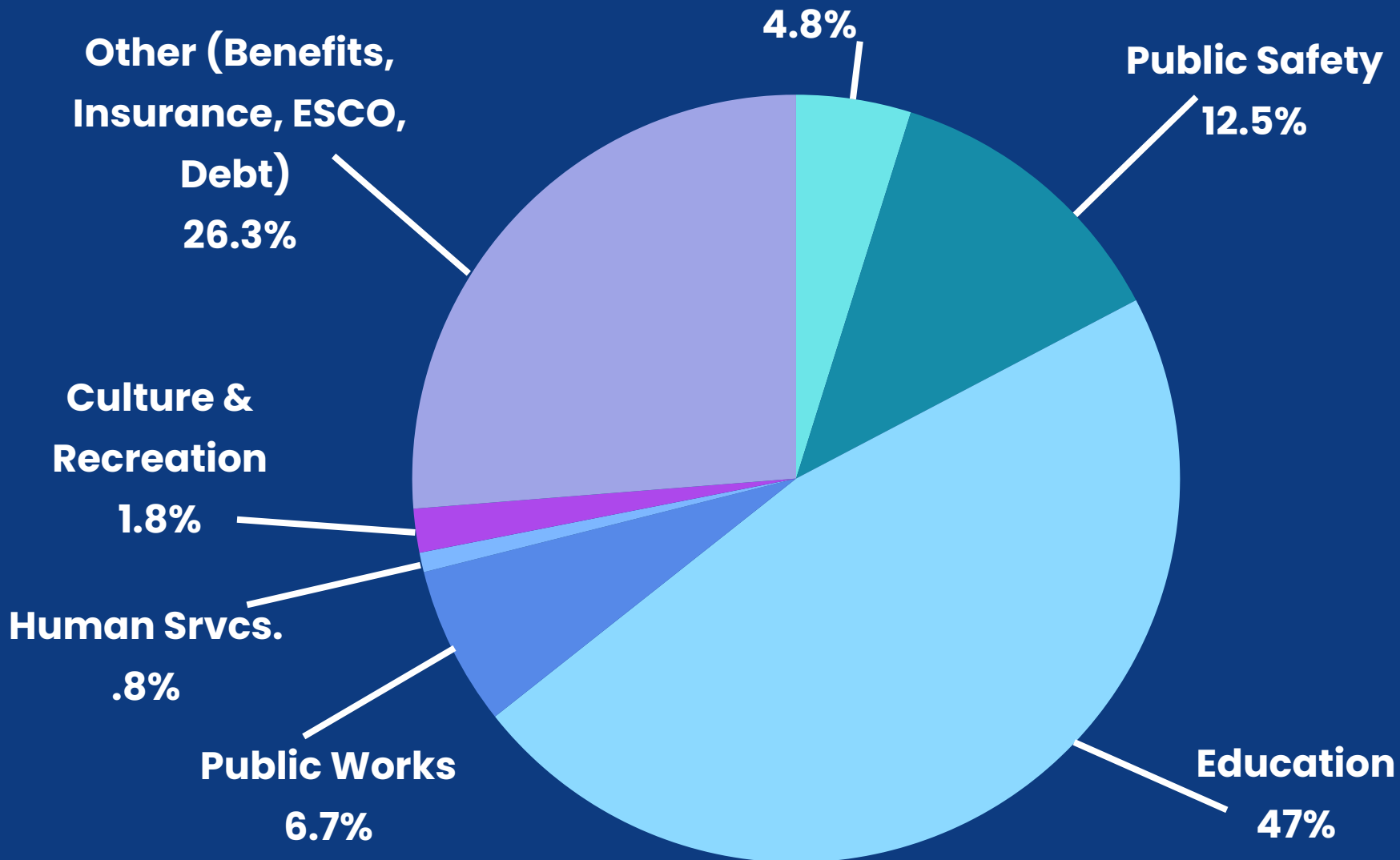
**21 Years of Free Cash in Operating Budget:
\$6,783,732!**



FY25 Operating Budget

\$30,051,607.00

General Government

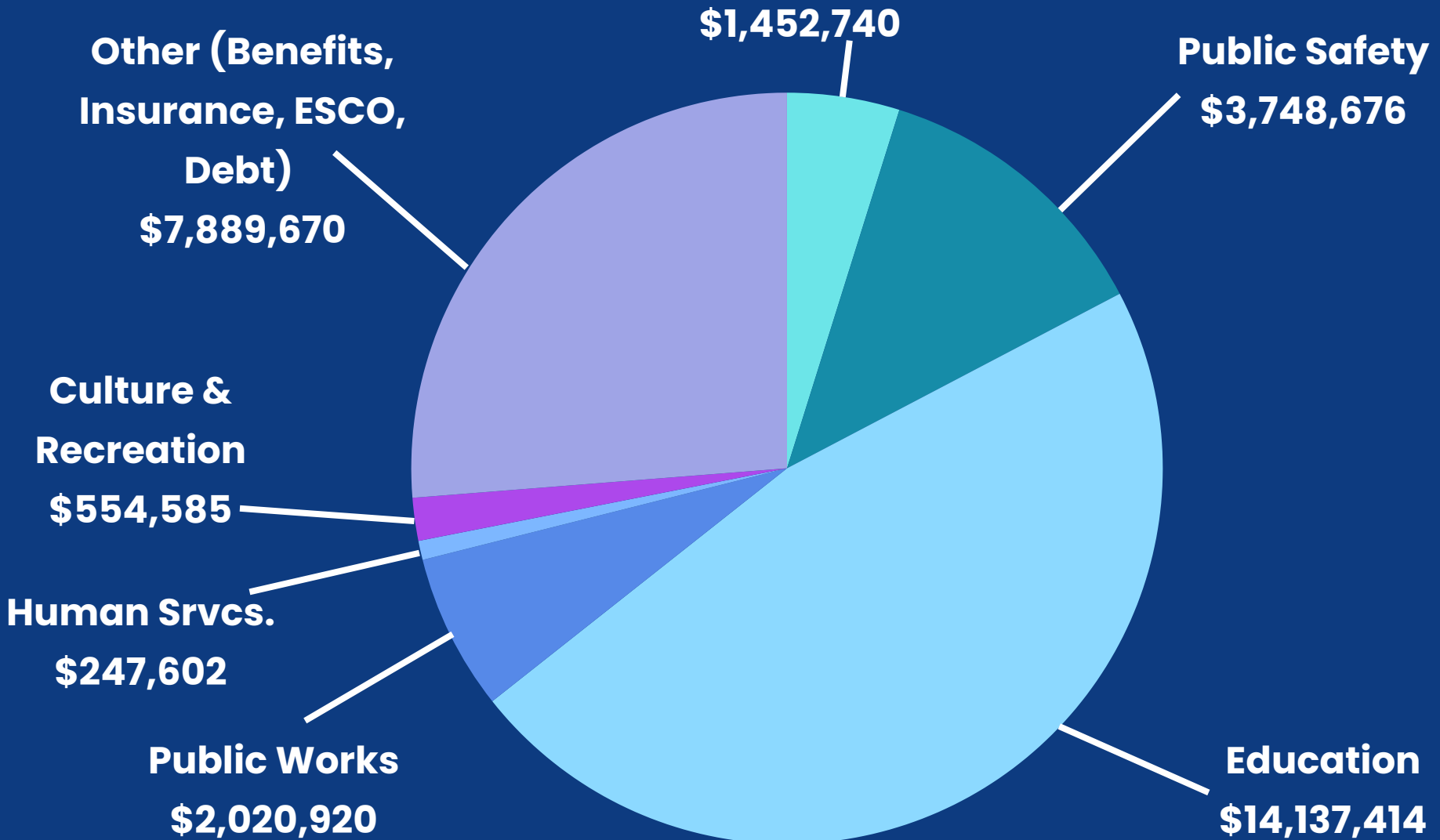




FY25 Operating Budget

\$30,051,607.00

General Government



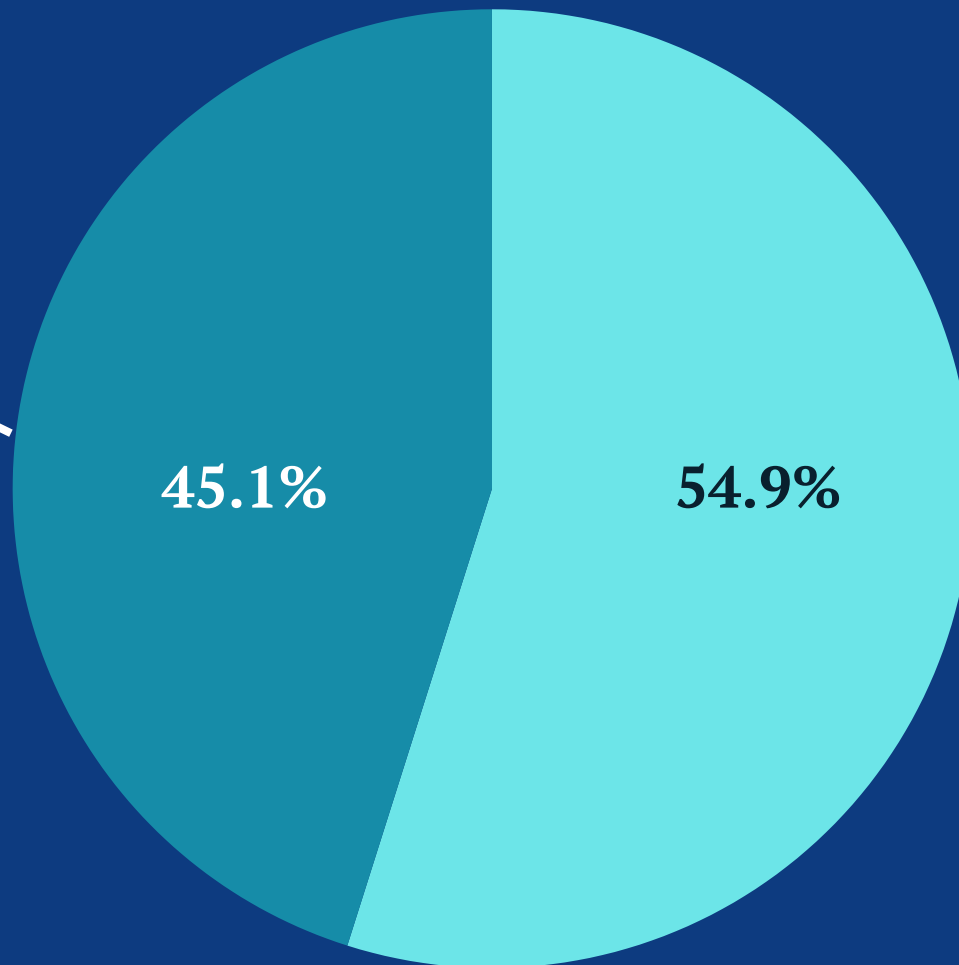


FY25 Operating Budget

\$30,051,607.00

**All Other
Expenses
\$13,559,448**

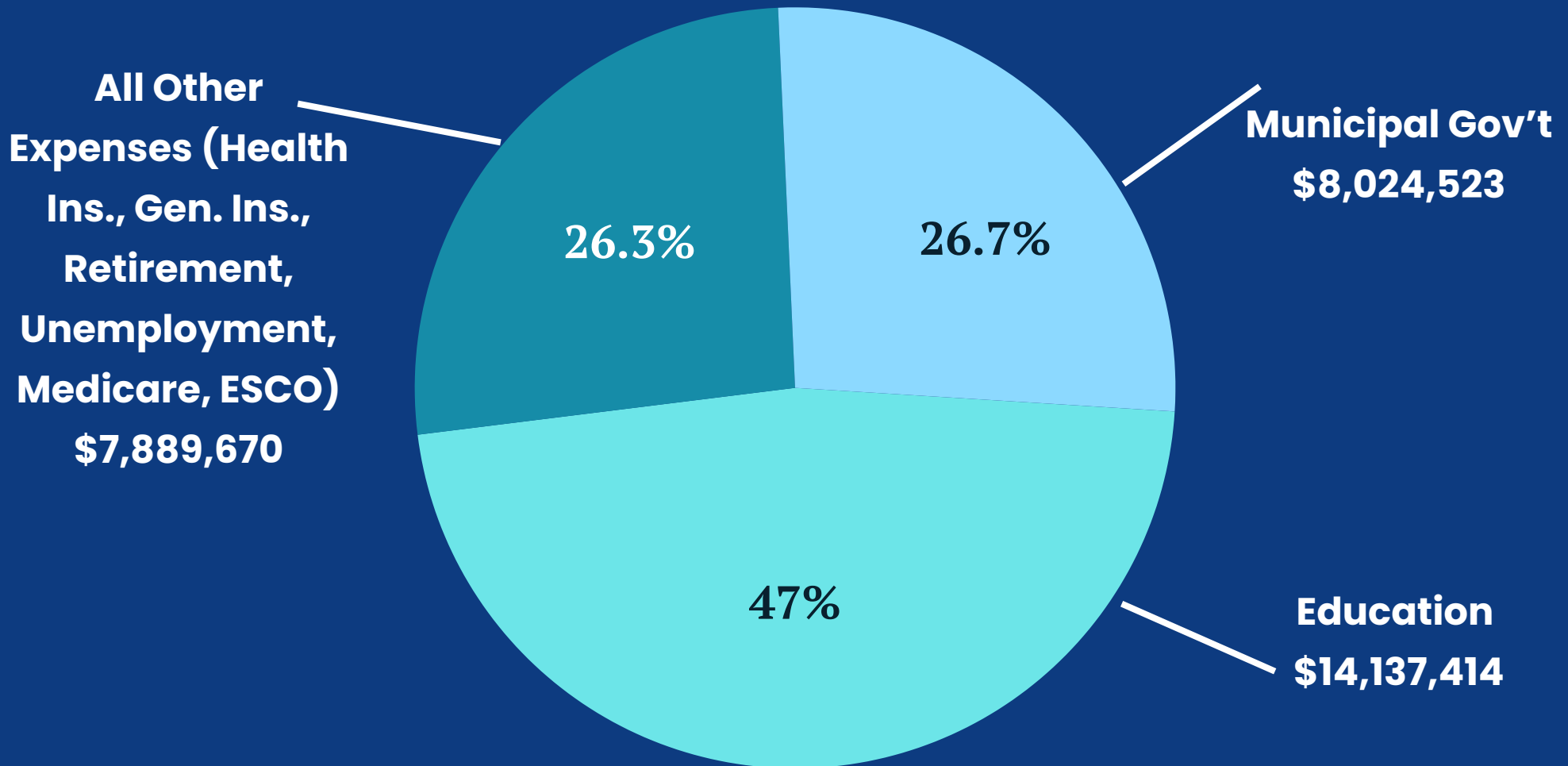
**Total Salary &
Wages
\$16,492,159**

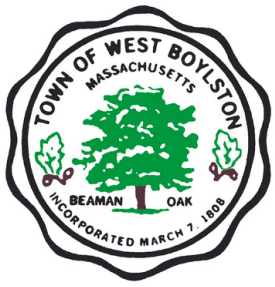




FY25 Operating Budget

\$30,051,607.00





General Government Budget

\$1,452,740

**4.8% of
Budget**

Moderator

Selectmen

Town Administrator

Finance Committee

Town Accountant

Town Audit

Assessors

Treasurer/Collector

Town Counsel

Data Processing



General Government Budget

\$1,452,740

**4.8% of
Budget**

Town Clerk

Elections and Registrations

Conservation

Planning Board

Zoning Board of Appeals

Public Safety Headquarters

Facilities Management

Town Hall Building

Town Report

PEG-TV



General Government



Moderator

\$51.00

No Change



Selectmen

\$7,505.00

No Change



Town Administrator

\$214,200.00

-1.38% ↓

\$3,000.00 ↓



General Government



Finance Committee (Reserve)

\$32,000.00

No Change



Town Accountant

\$200,462.00

16.68% ↑

\$28,653.00 ↑

- Staff promoted to Asst. Town Accountant in FY24
- Increase in Purchased Services for Software Upgrade



Town Audit

\$25,000.00

-37.34% ↓

\$14,900.00 ↓

- Decrease related to OPEB Actuarial Study not required in FY 25



General Government



Assessors

\$107,725.00

8.02% ↑

\$8,000.00

- Contractual Increase for Assessing Vendor (RRG)
- Slight Increase to cover fractional employee beyond 19 hours when needed



Treasurer/Collector

\$222,500.00

1.68% ↑

\$3,680.00 ↑

- No Change of Significance-Step Increases



Town Counsel

\$85,000

No Change



General Government



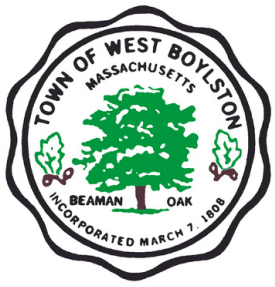
Data Processing

\$150,402.00

31.78% ↑

\$36,270.00 ↑

- Increase for Endpoint Detection & Response (required by Insurance)
- Increase for IT contract renewal (\$5/mth/PC)
- Software renewals/maintenance contracts are increasing (accounting, Microsoft, Assessing, mapping, etc.)
- 8 computers and 1 server scheduled for replacement



General Government



Town Clerk

\$108,160.00

13.92% ↑

\$13,218.00 ↑

- Increased Assistant from 28 to 32 hours
- Provides for vacation coverage



Elections & Registrations

\$30,445.00

33.99% ↑

\$7,723.00 ↑

- Presidential Election Year
- 3 Scheduled Elections and 2 Town Meetings



General Government



Conservation

\$1,800.00

No Change

- Salary supplemented by Revolving Fund



Planning Board

\$6,240.00

38.67% ↑

\$1,740.00 ↑

- Salary supplemented by Revolving Fund
- Provides coverage when projects are not covered by applicant (i.e. Zoning Article revisions)

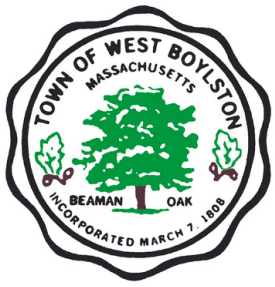


Zoning Board of Appeals (ZBA)

\$3,000.00

No Change

- Salary supplemented by Revolving Fund



General Government



Town Hall Building

\$77,900.00

2.11% ↑

\$1,609.00

- Increases offset by consolidation of HVAC services across Town which will occur in FY25



Public Safety HQ

\$48,400.00

No Change



Town Report

\$1,000.00

No Change



General Government



WBPA- PEG TV

\$61,950.00

1.64% ↑

\$1,000.00 ↑

- User, not taxpayer, funded
- Equipment upgrades



Facilities Management

\$69,000.00

38% ↑

\$19,000.00 ↑

- Shared with Sterling
- Second Year of IMA
- Provided \$15,000 supply line and \$4,000 wage increase



Public Safety

\$3,748,676

12.5% of Budget

Police

Fire

Public Safety Communications

Building Inspector

Sealer of Weights and Measures

Emergency Management

Animal Control



Public Safety



Police

\$1,909,075.00

3.31% ↑

\$61,088.00 ↑

- Anticipated hiring of 3 Officers as personnel retire
- Associated hiring costs (Sergeant exam, physicals, uniforms)
- One time stipend for body worn cameras
- Contractual obligations (longevity, shift differentials, clothing allowance)



Public Safety



Fire

\$1,440,730.00

0.09% ↑

\$1,250.00 ↑

- **\$725,000 in ambulance receipts utilized in budget**
- **Staff positions added in FY24 will be filled; reduces reliance on overtime**
- **Purchased services and supply lines reduced from FY24 (appears FY23 costs were outliers)**



Public Safety



Public Safety Communications

\$194,871.00

15.41% ↑

\$26,024.00 ↑

- Assessment from Regional Dispatch increased by \$18,924 (West Boylston pays 19.42%)
- Portable radios to be purchased



Building Inspector

\$158,700.00

48.12% ↑

\$51,559.00 ↑

- IMA with Sterling and Boylston: 1 Full-time benefitted Building Commissioner and 1 Part-time Local Inspector- \$73,000 per Town
- Support staff changing to Administrative Assistant
- Doubled estimated number of inspections for plumbing and gas inspectors due to anticipated projects commencing



Public Safety



Sealer of Weights

\$3,800.00

No change



Emergency Managment

\$13,000.00

No change



Animal Control • Exploring joining Rutland Regional Animal Control which includes full time staff. Budgeted should the IMA be approved.

\$28,500.00
96.55% ↑
\$14,000.00 ↑



Education

\$14,137,414

**47% of
Budget**

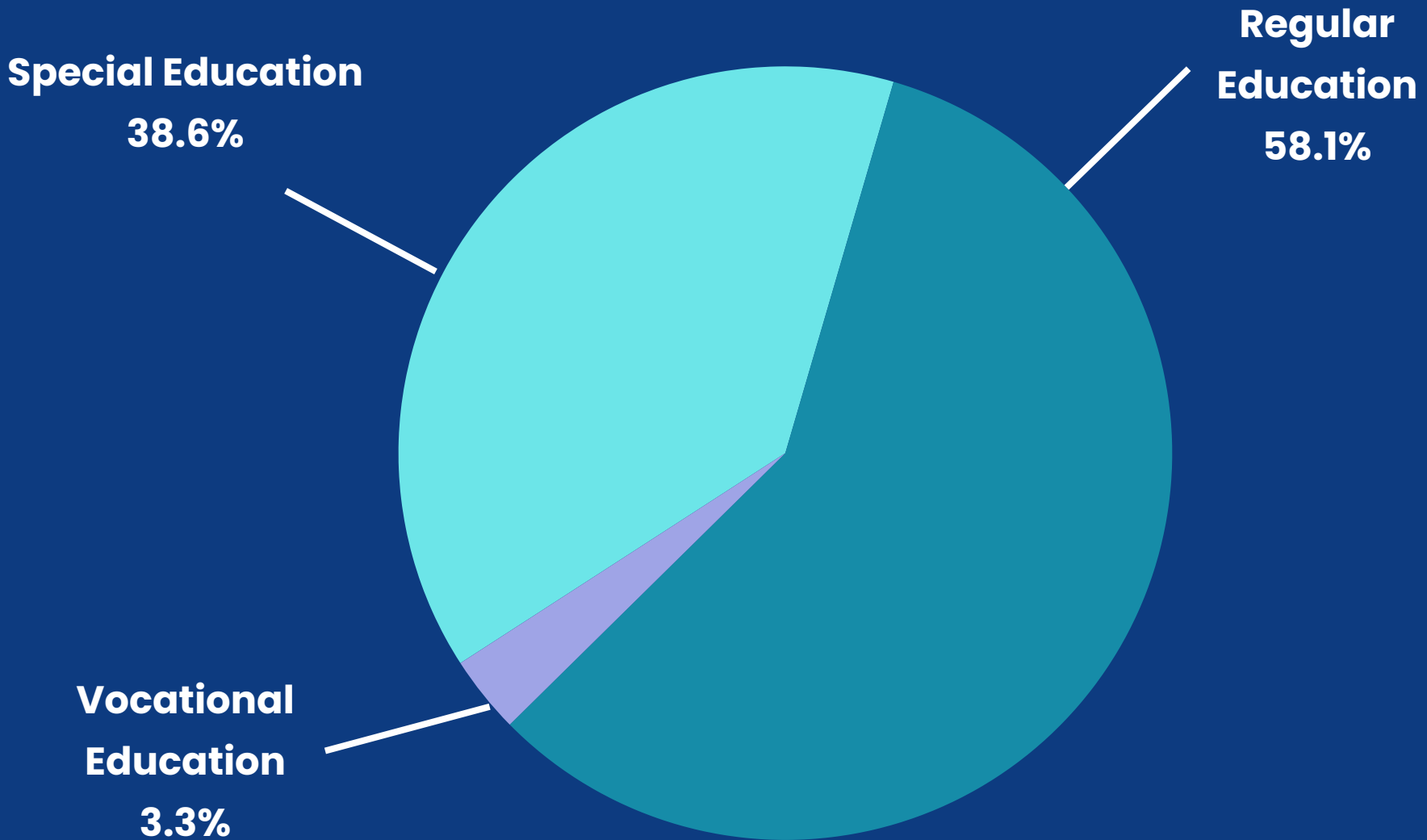
**If Proposition
2 1/2 Override
is approved:
\$14,437,414**

- **Total Operating Budget:
\$16,616,594**
- **Total Operating Budget if
Override Approved:
\$16,916,594**
- **Budget supported by grants,
School Choice, Circuit
Breaker, Transportation
Revolving Fund, and Pre-
School Revolving Fund**



Education

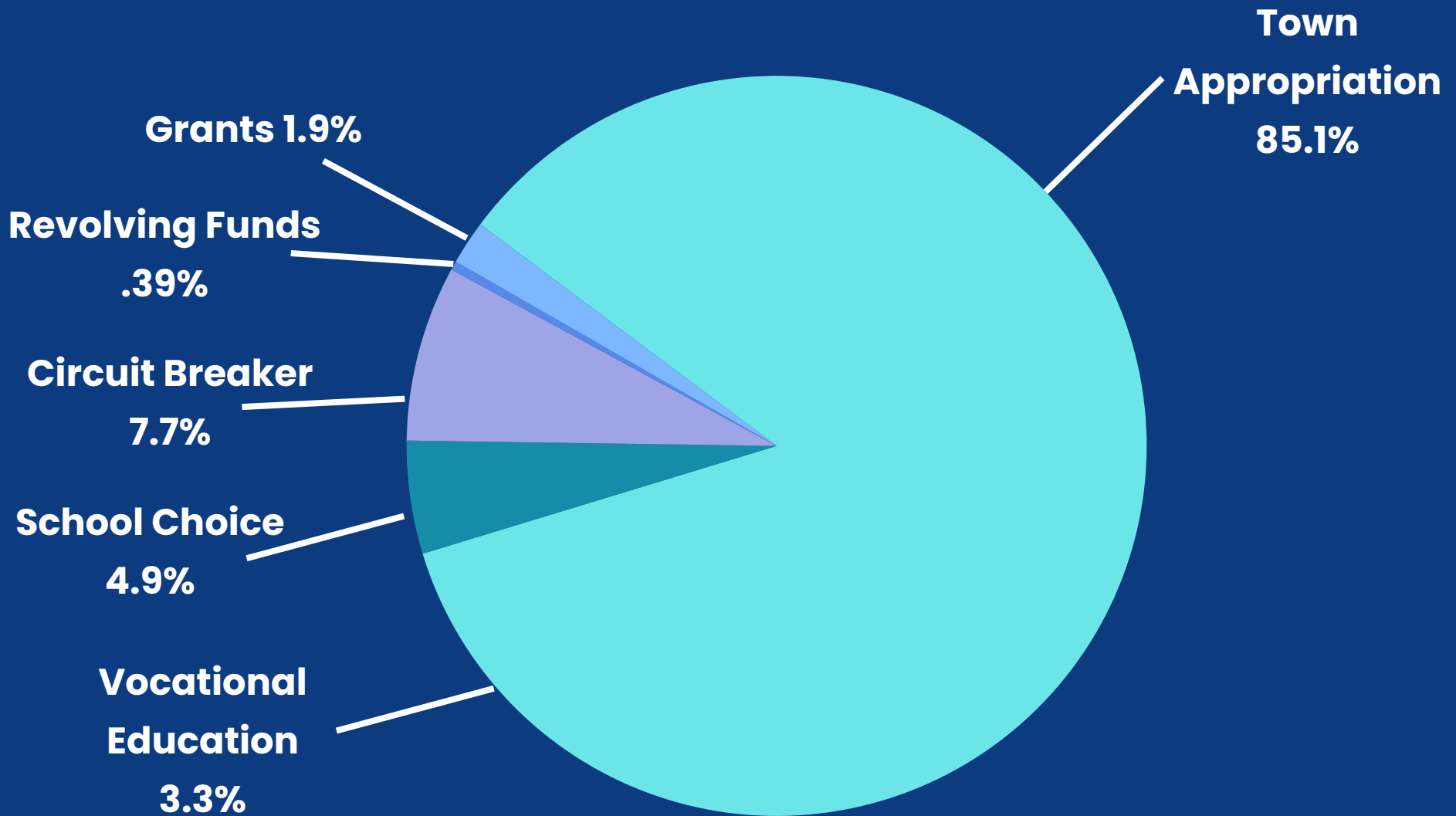
FY25 Operating Budget





Education

FY25 School Revenue





Public Works

\$2,020,920

6.7% of Budget

Streets and Parks

Snow Removal

Street Lighting

Trash Removal and Tipping



Public Works



Streets and Parks

\$1,129,701.00

9.21% ↑

\$95,287.00 ↑

- Market adjustment for entry level wages
- Market adjustment for mechanic wages
- Purchased services increased to cover CDL training for new staff



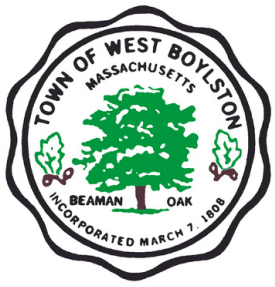
Snow removal

\$241,000.00

45.18% ↑

\$75,000.00 ↑

- Town Can Overspend this Account Only if Current Year Funding is at Least Equal to the Prior FY
- 11 year average is \$201,590.
- Lowest overage FY21 at \$75,997



Public Works



Street Lighting

\$29,150.00

5.81% ↑

\$1,600.00 ↑

- No change of significance



Trash Removal and Tipping Fees

\$621,069.00

6.32% ↑

\$36,907.00 ↑

- Increased rates for hauling and tipping fees



Human Services

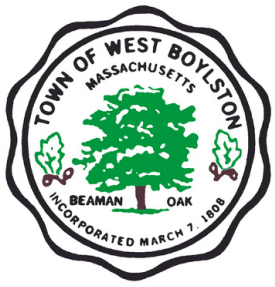
\$247,602

.8% of
Budget

Board of Health

Council on Aging

Veterans Services



Human Services



Board of Health

\$0.00

No change

- Staff is no Longer Supported in this Line- Now Under Building Inspector



Council on Aging

\$169,502.00

16.07% ↑

\$23,474.00 ↑

- Chef now included in the budget (warrant article that funded the position will run out in FY25)
- Increases to maintenance contracts



Veterans Services

\$78,100.00

No change



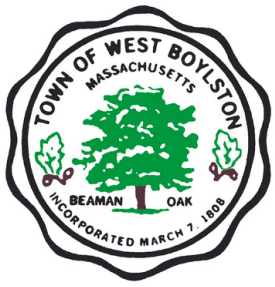
Culture and Recreation

\$554,585

1.8% of Budget

Library

Celebrations



Culture and Recreation



Library

\$552,885.00

4.27% ↑

\$22,661.00 ↑

- Minimum Municipal Appropriation for FY25
- Increasing utility costs



Celebrations

\$1,700.00

No Change



“Other”

\$7,889,670

**26.3% of
Budget**

Debt Service

Intergovernmental

**Employee Benefits/Risk
Management**

ESCO Lease Payments



Other



Debt Service

\$904,850.00

1.53% ↓

\$14,052.00 ↓

- Reduction on Interest as Principal is Decreasing



Intergovernmental

\$8,015.00

4.98% ↑

\$380.00 ↑

- No change of significance



Other



Employee Benefits/Risk Management

\$6,706,387.00

3.2% ↑

\$207,895.00 ↑

- Retirement assessment increase of 9.02% or \$160,655
- Health Insurance Line remains relatively flat, despite 6.6% increase from MIIA
- Allows for 7 additional family plans
- Budgeted very close to anticipated costs. May not be a source for snow and ice deficiency or budget fixes in the future.



Other



ESCO Lease

\$270,418.00

3.17% ↑

\$8,313.00 ↑

- Lease Payments Ending in 2030



Proposition 2 1/2 Override

A Four Million Dollar Override has been proposed.

The Town and the Schools are each experiencing increasing costs without equivalent increasing revenues.

The Town and the Schools each endeavored to project their budgetary needs for the next five Fiscal Years as opposed to returning to the voters year after year needing to request additional overrides.

Using information and trends known at the present time, the Town and the School have each estimated their needs for the next five Fiscal Years are an additional Two Million Dollars.



Proposition 2 1/2 Override

It has been estimated that the levy limit will grow by an average of 3.38%. This assumes projects in the pipeline will be built. It has also been assumed there are no additional debt exclusions over the next five years.

It has been estimated the maximum allowable levy in FY29 is \$25,362,622

It has been estimated that Chapter 70 will grow by an average of .9% and that Unrestricted General Government Aid will grow by an average of 3%.

Increases in local receipts have been conservatively estimated at 2.11%.



Proposition 2 1/2 Override

**Based on these
assumptions, it is
estimated the total
available revenue in
FY29 is \$33,603,698**



Proposition 2 1/2 Override

To estimate expenses for the next five Fiscal Years, the Town reviewed the average increases over the last ten years.

Determinations were made whether the past ten years are an accurate predictor of years to come or whether to use another figure. Also considered were items that are not currently budgeted that will need to be incorporated in the operating budget.



Proposition 2 1/2 Override

The Town has estimated the total budgetary need for FY29, assuming a 2.82% increase for the Schools (the average annual increase over the past 10 years) is \$35,741,178. This estimate does not include the increases projected by the schools.

Based on five year revenue projection, there is \$33,603,698 available in funding sources in FY29.

This results in a \$2,137,480 deficit. However, the School is taking into account the 2.82% increase in their projections.



Proposition 2 1/2 Override

Major Projected Cost Drivers over the Next Five Years:

- **General Health Insurance- \$1,676,267**
(estimating a 9% increase based on current trends)
- **Worcester Country Retirement- \$895,616**
(estimating 9.95% increase based on current trends)
- **Trash Removal and Tipping Fees- \$362,187**
(anticipates toters/carts will be required in the next trash contract)



Proposition 2 1/2 Override

Major Projected Cost Drivers over the Next Five Years:

- **Fire Department-** \$263,598 (estimating a 4.29% increase based on past 5 year trend)
- **Police Department-** \$247,962 (estimating a 3.10% increase based on past 10 year trend)
- **Streets and Parks-** \$173,685 (estimating a 3.64% increase based on past 10 year trend)
- **Total General Government-** \$153,199 increase
- **General Insurance-** \$64,692 (estimating a 5.6% increase based on 10 year trend)



Proposition 2 1/2 Override

Not Presently Included in the Operating Budget:

- **Contract for MS4 Compliance- estimate \$75,000 per year**



Proposition 2 1/2 Override

Education Cost Drivers

- **Special education expenses have increased by 8.7% since FY 20 when they accounted for 29.9% of the overall budget. In FY 25, special education is now 38.6% of the budget**
- **The Town of West Boylston's contribution to the school budget has decreased by 6.6% during the same period (91.5% - 85.1%)**



Proposition 2 1/2 Override

Education Cost Drivers

- **The District's expenses have increased 4.6% since 2020, with the Town annual allocation averaging 2.8%**
- **The District's reliance on Circuit Breaker reimbursement has increased by 5.8% since FY 20 and currently accounts for 7.7% of the operating budget. The reimbursement is set by the state and other public entities. The amount varies annually and cannot be guaranteed.**

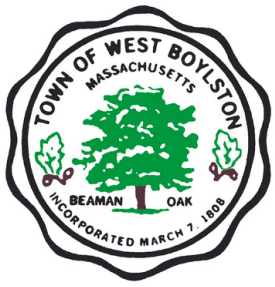


Proposition 2 1/2 Override

What happens if the override is approved?

- **The plan is to appropriate an additional \$300,000 to education budget; and**
- **To reduce the amount of Free Cash appropriated to support the operating budget from \$300,000 to zero and to raise and appropriate the same amount.**

\$600,000 in additional taxes would be raised to support the budget.



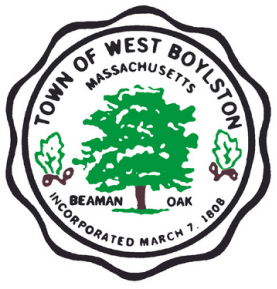
Impact of \$600k

Tax Impact of \$600,000.00			
Assessed Value	Current Estimated Tax Bill	Proposed Estimated Tax Bill	Estimated Tax Bill Impact
250,000	3,695.00	3,797.50	102.50
350,000	5,173.00	5,316.50	143.50
450,000	6,651.00	6,835.50	184.50
550,000	8,129.00	8,354.50	225.50
650,000	9,607.00	9,873.50	266.50
750,000	11,085.00	11,392.50	307.50
850,000	12,563.00	12,911.50	348.50
950,000	14,041.00	14,430.50	389.50
1,050,000	15,519.00	15,949.50	430.50
1,150,000	16,997.00	17,468.50	471.50
1,250,000	18,475.00	18,987.50	512.50
1,350,000	19,953.00	20,506.50	553.50
1,450,000	21,431.00	22,025.50	594.50
1,550,000	22,909.00	23,544.50	635.50



Impact of \$4,000,000

Tax Impact of \$4,000,000.00			
Assessed Value	Current Estimated Tax Bill	Proposed Estimated Tax Bill	Estimated Tax Bill Impact
250,000	3,695.00	4,382.50	687.50
350,000	5,173.00	6,135.50	962.50
450,000	6,651.00	7,888.50	1,237.50
550,000	8,129.00	9,641.50	1,512.50
650,000	9,607.00	11,394.50	1,787.50
750,000	11,085.00	13,147.50	2,062.50
850,000	12,563.00	14,900.50	2,337.50
950,000	14,041.00	16,653.50	2,612.50
1,050,000	15,519.00	18,406.50	2,887.50
1,150,000	16,997.00	20,159.50	3,162.50
1,250,000	18,475.00	21,912.50	3,437.50
1,350,000	19,953.00	23,665.50	3,712.50
1,450,000	21,431.00	25,418.50	3,987.50
1,550,000	22,909.00	27,171.50	4,262.50



Thank You!