



Select Board School Committee Finance Committee Budget Meeting

December 11, 2023

Paul E. Cohen
Town Manager



Fiscal Year 2025 Budgetary Themes

- Inflation
- Capital Funding Needs
- Uncertain State Aid

Fiscal Year 2024 YTD Budget Update

December 10, 2023

Darlene Lussier
Town Accountant



Status of FY24 Revenue

Revenues: *Budget Remains Solid to Date*

- Revenues through October amount to 42% of our \$156.9M budget total. This is within our target benchmark percentage of 33%.
- Motor Vehicle Excise collection is 10% of the \$5.6M budget total. Total to date we have collect \$571,937. We received a total commitments of \$551,260 for FY24. This is an increase of \$63,895 or 13.1% over the same period last year. The major M/V Excise commitment will be received in February 2024.
- Local Option Meals Tax revenues for the first quarter is \$236,614K/Qtr. We have seen strong collections. Meals are up 11% from prior year.
- Hotel Rooms Occupancy tax revenue for the first quarter is a \$150,921K/Qtr. This is 5% higher than prior year. The increase is because the state is housing the homeless in local hotels.

Status of FY24 Revenues

- Revenues continue:
- Building Permitting revenue have increased 67% from a year ago. This is due to the increase in material cost and the total cost of the building project. Not many new construction, the permits are for additions and existing home renovations.
- The Interest Investment revenue significantly increased from prior year. The rise in interest rates and the market stabilizing is improving the investment market.
- Property Tax collections remain solid.
- Will closely monitor the monthly revenue.

**Town of Chelmsford
Receipts Year-To-Date
October 31, 2023**

October FY23 Actual Y-T-D		October FY24 Actual Y-T-D	%	Budget 2024	%
			<u>Prior Yr</u>		<u>Budget vs Actual</u>
	I. Local Receipts				
\$ 591,728	1. Motor Vehicle Excise	\$ 571,937	96.7	\$ 5,600,000	10.2
\$ 153,465	2. Penalties and Interest on Taxes and Excises	\$ 139,930	91.2	\$ 450,000	31.1
\$ 212,139	3. Meal Tax .75%	\$ 236,614	111.5	\$ 750,000	31.5
\$ 142,780	4. Hotel/Rooms Tax 2%	\$ 150,921	105.7	\$ 400,000	37.7
\$ 126,452	5. Fees	\$ 140,092	110.8	\$ 300,000	46.7
\$ 14,150	6. Rental Income	\$ 11,250	79.5	\$ 43,500	25.9
\$ 50	7. Department Revenues - Schools	\$ 60	120.0	\$ 310	19.4
\$ 43,977	8. Department Revenues - Cemetary	\$ 40,935	93.1	\$ 170,000	24.1
\$ 32,306	9. Department Revenues - Other	\$ 70,193	217.3	\$ 215,655	32.5
\$ 450	10. Alcoholic Licenses	\$ -	0.0	\$ 76,500	0.0
\$ 16,210	11. Other Licenses	\$ 11,505	71.0	\$ 125,000	9.2
\$ 535,050	12. Permits	\$ 893,309	167.0	\$ 1,800,000	49.6
\$ 27,099	13. Fines and Forfeits	\$ 26,066	96.2	\$ 140,000	18.6
\$ 102,137	14. Interest Investment	\$ 158,824	155.5	\$ 100,000	158.8
\$ 327,722	15. Miscellaneous - Recurring	\$ 265,095	80.9	\$ 1,026,000	25.8
\$ 14,574	16. Lowell Regional Transportation	\$ 14,595	100.1	\$ 45,000	32.4
\$ 71,140	17. Miscellaneous - Non Recurring	\$ 41,433	58.2	\$ 43,690	94.8
\$ 2,411,429	Subtotal	\$ 2,772,758	115.0	\$ 11,285,655	24.6

	II. Taxes				
\$ 39,790,942	1. Real Estate & Personal Property	\$ 52,989,680	133.2	\$ 120,896,063	43.8
\$ 176,572	2. Tax Liens	\$ 196,322	111.2	\$ -	N/A
\$ 39,967,514	Subtotal	\$ 53,186,003	133.1	\$ 120,896,063	44.0
	III. State Reimbursement				
\$ 6,297,227	Subtotal	\$ 6,853,577	108.8	\$ 21,095,306	32.5
	IV. Other Finance Sources				
\$ 3,599,836	Subtotal	\$ 3,690,351	102.5	\$ 3,690,351	100.0
\$ 52,276,006	Total Receipts	\$ 66,502,689	127.2	\$ 156,967,375	42.4
	15. Miscellaneous - Recurring				
\$ 16,479	Medicare School	\$ 15,953		\$ 400,000	
\$ 285,953	SREC Receivables	\$ 221,091		\$ 600,000	
\$ 25,289	Payments in lieu of Tax	\$ 28,050		\$ 26,000	
\$ 327,722		\$ 265,095		\$ 1,026,000	
	17. Miscellaneous - Non Recurring				
\$ -	Willis/12th Ave				
\$ 50,820	Misc Receipt	\$ 27,927		\$ 43,690	
\$ 20,020	Proceeds - Sale of Real Estate				
\$ 300	Proceeds - Sale of Town Equipment	\$ 13,506			
	Sale of Bonds				
	Prepaid Interest - Sale of Bonds				
\$ 71,140		\$ 41,433		\$ 43,690	

Status of FY24 Expenditures

Expenditures:

Generally, within budget funding levels – 38.2% expended through November.

I see no concerns with budgetary spending within the departments. I monitoring all budgets closely.

FY 2024 YTD BUDGET STATUS REPORT

Year-To-Date: November 30, 2023

	FY24	Add'l Town				
	<u>Original Budget</u>	<u>Meeting Votes</u>	<u>Budget</u>	<u>Received/Expended</u>	<u>Under/(Over)</u>	<u>Percentage</u>
Expenditures:						
<u>Municipal Admin.</u>						
Personal Services	2,762,949		2,762,949	1,002,787	1,760,162	36.3%
Expenses	1,293,541		1,293,541	583,026	710,515	45.1%
Total	4,056,490		4,056,490	1,585,813	2,470,677	39.1%
<u>Public Education</u>						
Expenses	70,700,000		70,700,000	19,166,283	51,533,717	27.1%
Nashoba Valley Tech H	3,859,704		3,859,704	1,929,852	1,929,852	50.0%
Total	74,559,704		74,559,704	21,096,135	53,463,569	28.3%
<u>Public Safety</u>						
Personal Services	14,507,465	1,227,000	15,734,465	6,201,678	9,532,787	39.4%
Expenses	1,598,078		1,598,078	572,036	1,026,042	35.8%
Total	16,105,543	1,227,000	17,332,543	6,773,714	10,558,829	39.1%
<u>Public Works</u>						
Personal Services	2,293,542		2,293,542	854,822	1,438,720	37.3%
Expenses	5,369,330		5,369,330	1,759,264	3,610,066	32.8%
Snow & Ice	1,150,000		1,150,000	57,684	1,092,316	5.0%
Total	8,812,872	0	8,812,872	2,671,770	6,141,102	30.3%
<u>Municipal Facilities</u>						
Personal Services	1,113,871		1,113,871	438,938	674,933	39.4%
Expenses	1,106,954		1,106,954	348,553	758,401	31.5%
Total	2,220,825		2,220,825	787,491	1,433,334	35.5%
<u>Cemetery Commission</u>						
Personal Services	349,403		349,403	125,683	223,720	36.0%
Expenses	67,600		67,600	31,185	36,415	46.1%
Total	417,003		417,003	156,868	260,135	37.6%
<u>Community Services</u>						
Personal Services	1,159,362		1,159,362	425,532	733,830	36.7%
Expenses	458,148		458,148	178,140	280,008	38.9%
Total	1,617,510		1,617,510	603,672	1,013,838	37.3%
<u>Library</u>						
Personal Services	1,831,552		1,831,552	633,434	1,198,118	34.6%
Expenses	539,774		539,774	282,703	257,071	52.4%
Total	2,371,326	0	2,371,326	916,136	1,455,190	38.6%
<u>Benefits & Insurance</u>						
Total Budget	30,013,177		30,013,177	20,045,863	9,967,314	66.8%
Total	30,013,177		30,013,177	20,045,863	9,967,314	66.8%
<u>Debt & Interest</u>						
Principal	9,024,853		9,024,853	2,083,310	6,941,543	23.1%
Interest	2,013,946		2,013,946	500,716	1,513,230	24.9%
Total	11,038,799	0	11,038,799	2,584,026	8,454,773	23.4%
Total Operating	151,213,249	1,227,000	152,440,249	57,221,488	95,218,761	37.5%

State Assessment & Overlay						
State Assessments	2,510,312		2,510,312	786,918	1,723,394	31.3%
Snow/Ice Defecit			0		0	0.0%
Overlay Reserve	875,000		875,000	0	875,000	0.0%
Cherry Sheet Under Assessme	308,337		308,337	0	308,337	0.0%
- Offset			0	0	0	
Total State Assess. & Overlay	3,693,649	0	3,693,649	786,918	2,906,731	21.3%
Warrant Articles Fund 02						
Finance Comm Reserve Fnd	400,000		400,000		400,000	0.0%
Community Action	10,000		10,000		10,000	0.0%
Other Financing Sources						
		2,862,879	2,862,879	2,862,879	0	
Subtotal	410,000	2,862,879	3,272,879	2,862,879	410,000	87.5%
Inter Fund Transfer					0	0.0%
Total Warrant Articles	410,000	2,862,879	3,272,879	2,862,879	410,000	87.5%
Prior Year Late Bills	0	0	0	0	0	0.0%
Grand Total Expenditures	155,316,898	4,089,879	159,406,777	60,871,285	98,535,492	38.2%

Sewer Enterprise Fund

ACCOUNT DESCRIPTION	ORIGINAL APPROP	YTD ACTUAL	AVAILABLE BUDGET
PEN/INT SEWER USER	\$ (40,000.00)	\$ (22,516.51)	\$ (17,483.49)
OFFSET-SEWER USER FEES	\$ (5,072,574.00)	\$ (2,248,382.47)	\$ (2,824,191.53)
TYNGSBORO SEWER USER FEE	\$ (300,000.00)	\$ (114,095.22)	\$ (185,904.78)
SEWER LIENS	\$ (200,000.00)	\$ (3,192.80)	\$ (196,807.20)
PERMITS-SEWER DIVISION	\$ (13,500.00)	\$ (3,600.00)	\$ (9,900.00)
TOTAL REVENUES	\$ (5,626,074.00)	\$ (2,391,787.00)	\$ (3,234,287.00)
SALARIES-FULL TIME	\$ 1,144,252.00	\$ 350,947.34	\$ 793,304.66
SALARIES-OVERTIME	\$ 35,000.00	\$ 10,735.52	\$ 24,264.48
LONGEVITY	\$ 44,767.00	\$ -	\$ 44,767.00
PTO-Paid Time Off	\$ -	\$ 44,508.00	\$ (44,508.00)
SICK DAYS	\$ -	\$ 238.71	\$ (238.71)
OPEB LIABILITY TRUST FUND	\$ 22,000.00	\$ 22,000.00	\$ -
TOTAL SALARIES	\$ 1,246,019.00	\$ 428,429.57	\$ 817,589.43
ELECTRICITY	\$ 170,000.00	\$ 69,659.40	\$ 100,340.60
GAS HEAT	\$ 17,600.00	\$ 4,250.83	\$ 13,349.17
MAJOR MAINTENANCE	\$ 160,000.00	\$ 19,739.18	\$ 140,260.82
EQUIPMENT REPAIR	\$ 350,000.00	\$ 143,217.22	\$ 206,782.78
COMPUTER MAINTENANCE	\$ 3,000.00	\$ 1,245.22	\$ 1,754.78
TRAFFIC DUTY O/S DETAIL	\$ -	\$ 2,821.20	\$ (2,821.20)
TELEPHONE	\$ 13,000.00	\$ 4,635.23	\$ 8,364.77
POSTAGE	\$ 12,000.00	\$ 5,808.77	\$ 6,191.23
CONTRACTED SERVICES	\$ 462,000.00	\$ 16,152.87	\$ 445,847.13
GASOLINE	\$ 51,267.00	\$ -	\$ 51,267.00
OFFICE SUPPLIES	\$ 3,000.00	\$ 1,295.18	\$ 1,704.82
USER FEE LOWELL	\$ 2,000,000.00	\$ 1,009.70	\$ 1,998,990.30
DUES AND SUBSCRIPTIONS	\$ 500.00	\$ -	\$ 500.00
STAFF EDUCATION	\$ 2,000.00	\$ -	\$ 2,000.00
CAPITAL OUTLAY	\$ 100,000.00	\$ -	\$ 100,000.00
GRINDER PUMPS	\$ 125,000.00	\$ 49,604.95	\$ 75,395.05
DEBT SERVICE - ALPHA ROAD	\$ 184,996.00	\$ 21,042.48	\$ 163,953.52
TRANS TO; GENERAL FUND	\$ 725,692.00	\$ 725,692.00	\$ -
TOTAL EXPENDITURES	\$ 4,380,055.00	\$ 1,066,174.23	\$ 3,313,880.77
TOTAL REVENUES COLLECTED OCTOBER		\$ (2,391,787.00)	
TOTAL EXPENDED NOVEMBER		\$ 1,494,603.80	
UNDESIGNATED AMOUNT NOVEMBER		\$ (897,183.20)	

Storm Water Enterprise

ACCOUNT DESCRIPTION	ORIGINAL APPROP	YTD ACTUAL	AVAILABLE BUDGET
PEN/INT STORMWATER USER	-10,000	-6,533.49	-3,467
STORMWATER USER FEE	-1,839,256	-848,860.09	-990,396
STORMWATER LIEN TO TAX	-50,000	-7,275.50	-42,725
PERMIT - STORMWATER	0	-800.00	800
TOTAL REVENUES	-1,899,256	-863,469	-1,035,787
SALARIES-FULL TIME	789,813	224,148.77	565,664
SALARIES PART-TIME	15,000	0.00	15,000
SALARIES-OVERTIME	15,000	15,960.53	-961
LONGEVITY	10,627	1,483.02	9,144
PTO-Paid Time Off	0	34,848.98	-34,849
SICK DAYS	0	19,067.39	-19,067
OPEB LIABILITY TRUST FUND	22,000	22,000.00	0
TOTAL SALARIES	852,440	317,509	534,931
EQUIPMENT REPAIR	25,000	5,273.52	19,726
COMPUTER MAINTENANCE	10,000	0.00	10,000
TELEPHONE	3,000	5,169.15	-2,169
CONTRACTED SERVICES	90,000	138,630.00	-48,630
GASOLINE	35,000	1,728.20	33,272
OFFICE SUPPLIES	3,000	629.41	2,371
SUPPLIES-DEPARTMENTAL	9,000	2,362.86	6,637
STORMWATER MAINTENANCE	60,000	31,911.19	28,089
NEWSPAPER ADS	1,000	479.24	521
UNIFORM ALLOWANCE	5,000	345.00	4,655
DUES AND SUBSCRIPTIONS	5,000	0.00	5,000
STAFF EDUCATION	3,500	1,276.07	2,224
CAPITAL OUTLAY	38,000	47,877.00	-9,877
MAJOR PROJECTS	100,000	16,396.70	83,603
MISC EQUIPMENT	5,000	52.17	4,948
DEBT SERVICE SWATER	318,073	14,354.39	303,719
TRANS TO; GENERAL FUND	336,243	336,243.00	0
TOTAL EXPENDITURES	1,046,816	602,728	444,088
TOTAL REVNEUES COLLECTED OCTOBER		-863,469.08	
TOTAL EXPENDED NOVEMBER		920,236.59	
UNDESIGNATED AMOUNT NOVEMBER		56,767.51	

Special Revenue Funds

- COA Lunch Program
- School Lunch Program
- Revolving
- Reserved for Appropriation
- Other Revenue/Donations

COA Lunch Program

TOWN OF CHELMSFORD



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0020 COA-LUNCH PROGRAM							
205330 COA-LUNCH PROGRAM							
205330 43790 COA-LUNCH RECEIPTS	0	0	0	-4,766.00	.00	4,766.00	100.0%
205330 48200 EARNINGS ON INVEST	0	0	0	-150.61	.00	150.61	100.0%
205330 51110 SALARIES-FULL TIME	0	0	0	17,797.52	.00	-17,797.52	100.0%*
205330 51120 SALARIES PART-TIME	0	0	0	151.20	.00	-151.20	100.0%*
205330 51515 PTO-Paid Time Off	0	0	0	1,829.07	.00	-1,829.07	100.0%*
205330 90000 CARRYOVER BALANCE	0	39,903	39,903	.00	.00	39,902.60	.0%
TOTAL COA-LUNCH PROGRAM	0	39,903	39,903	14,861.18	.00	25,041.42	37.2%
TOTAL COA-LUNCH PROGRAM	0	39,903	39,903	14,861.18	.00	25,041.42	37.2%
TOTAL REVENUES	0	0	0	-4,916.61	.00	4,916.61	
TOTAL EXPENSES	0	39,903	39,903	19,777.79	.00	20,124.81	
GRAND TOTAL	0	39,903	39,903	14,861.18	.00	25,041.42	37.2%

** END OF REPORT - Generated by Darlene Lussier **

School Lunch Program

TOWN OF CHELMSFORD



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0021 SCHOOL LUNCH PROGRAM							
50100000 CAF REVOLVING REVENUE							
50100000 43830 CAF REVOLVING RE	0	0	0	-11,247.06	.00	11,247.06	100.0%
50100000 45920 CAF REVOLVING RE	0	0	0	-78,945.92	.00	78,945.92	100.0%
50100000 45921 CAF REVOLVING RE	0	0	0	-125,473.70	.00	125,473.70	100.0%
50100000 45923 CAF REVOLVING RE	0	0	0	-44,144.26	.00	44,144.26	100.0%
50100000 46770 CAF REVOLVING RE	0	0	0	-401,364.20	.00	401,364.20	100.0%
50100000 48200 CAF REVOLVING RE	0	0	0	-80.76	.00	80.76	100.0%
50100000 90000 CAF REVOLVING RE	0	3,806,496	3,806,496	.00	.00	3,806,496.19	.0%
TOTAL CAF REVOLVING REVENUE	0	3,806,496	3,806,496	-661,255.90	.00	4,467,752.09	-17.4%
50134000 CAF REVOLVING EXPENSES							
50134000 51060 CAF REVOLVING EX	0	0	0	224,875.63	77,207.10	-302,082.73	100.0%*
50134000 54000 CAF REVOLVING EX	0	0	0	470,885.10	773,385.60	-1,244,270.70	100.0%*
50134000 54320 CAF REVOLVING EX	0	0	0	15.78	.00	-15.78	100.0%*
50134000 57800 OTHER CHARGES/EX	0	0	0	252.20	.00	-252.20	100.0%*
50134000 58510 CAF REVOLVING EX	0	0	0	329,380.12	9,500.00	-338,880.12	100.0%*
TOTAL CAF REVOLVING EXPENSES	0	0	0	1,025,408.83	860,092.70	-1,885,501.53	100.0%
TOTAL SCHOOL LUNCH PROGRAM	0	3,806,496	3,806,496	364,152.93	860,092.70	2,582,250.56	32.2%
TOTAL REVENUES	0	0	0	-661,255.90	.00	661,255.90	
TOTAL EXPENSES	0	3,806,496	3,806,496	1,025,408.83	860,092.70	1,920,994.66	
GRAND TOTAL	0	3,806,496	3,806,496	364,152.93	860,092.70	2,582,250.56	32.2%

** END OF REPORT - Generated by Darlene Lussier **

Revolving Funds

TOWN OF CHELMSFORD



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0022 REVOLVING FUNDS							
000 UNDEFINED							
221200 TOWN MGR-INS UNDER 20M	0	33	33	.00	.00	32.92	.0%
222081 POLICE-INS UNDER 20M EFF 200	0	3,395	3,395	-3,147.72	.00	6,542.64	-92.7%
222290 FIRE-INSURANCE UNDER 20M	0	11,493	11,493	.00	.00	11,493.19	.0%
222440 SEALER WEIGHTS/MEASURES	0	9,209	9,209	-1,345.00	.00	10,554.03	-14.6%
222920 DOG OFFICER REVOLVING	0	9,010	9,010	.00	.00	9,009.76	.0%
224705 BUILDING-INSURANCE UNDER 20M	0	23,311	23,311	-3,647.72	.00	26,959.06	-15.6%
224940 CEMETERY-INS UNDER 20M	0	3,656	3,656	.00	.00	3,656.37	.0%
225131 BD HEALTH-HEPATITIS B (53 1/	0	11,545	11,545	.00	.00	11,544.74	.0%
225135 BOH-ONSITE SEWAGE FACILTIY	0	14,103	14,103	2,250.00	.00	11,853.25	16.0%
225320 COA-S/DAY TRANSPORTATION	0	111,093	111,093	8,931.13	.00	102,162.10	8.0%
225420 COA-SUPPORTIVE DAY	0	81,956	81,956	-18,825.86	.00	100,781.38	-23.0%
226310 FARMERS MARKET	0	6,566	6,566	2,400.00	.00	4,166.05	36.6%
226330 LEWIS COMMUNITY GARDEN	0	20,418	20,418	422.41	.00	19,995.33	2.1%
226990 CULTURAL COUNCIL-REVOLVNG	0	816	816	.00	.00	815.83	.0%
TOTAL UNDEFINED	0	306,604	306,604	-12,962.76	.00	319,566.65	-4.2%
310 SPED- CIRCUIT BREAKER							
31000000 SPED CIR BREAKER C/FOR	0	2,574,768	2,574,768	.00	.00	2,574,768.00	.0%
31093004 SPED CIR BREAKER TUITION	0	0	0	-625,354.00	.00	625,354.00	100.0%
TOTAL SPED- CIRCUIT BREAKER	0	2,574,768	2,574,768	-625,354.00	.00	3,200,122.00	-24.3%
504 LOST AND DAMAGED BOOKS							
50400000 LOST TEXTS REVENUE	0	6,435	6,435	.00	.00	6,434.73	.0%
50424100 LOST TEXTS REVOLVING	0	0	0	-503.00	.00	503.00	100.0%
TOTAL LOST AND DAMAGED BOOKS	0	6,435	6,435	-503.00	.00	6,937.73	-7.8%

Revolving Funds

Continue



TOWN OF CHELMSFORD

YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
50600000 ADULT ED REVENUE	0	405,590	405,590	-121,675.70	.00	527,265.80	-30.0%
50623050 ADULT ED TEACHERS SAL	0	0	0	9,055.94	.00	-9,055.94	100.0%
50624400 ADULT EDUCATION	0	0	0	136,648.75	9,358.22	-146,006.97	100.0%
50627100 REVOLVING GUIDANCE	0	0	0	-4,268.00	.00	4,268.00	100.0%
TOTAL ADULT EDUCATION	0	405,590	405,590	19,760.99	9,358.22	376,470.89	7.2%
507 CHILD CARE							
50700000 CHILD CARE REVENUE	0	1,762,458	1,762,458	-352,580.55	.00	2,115,038.65	-20.0%
50700001 REVENUE/CHIPS	0	0	0	-74,327.50	.00	74,327.50	100.0%
50723100 CHIPS	0	0	0	25,104.87	80,215.35	-105,320.22	100.0%
50724300 CHILD CARE SUPPLIES	0	0	0	70,304.56	39,742.17	-110,046.73	100.0%
50724400 CHILD CARE OTH INSTR SERV	0	0	0	576,380.11	189,644.07	-766,024.18	100.0%
50741200 CHILD CARE/FUEL	0	0	0	1,557.34	27,871.00	-29,428.34	100.0%
50741300 CHILD CARE UTILITY SERVICE	0	0	0	17,899.62	23,889.63	-41,789.25	100.0%
50742200 CHILD CARE BLDG MAINT	0	0	0	20,823.54	22,763.73	-43,587.27	100.0%
TOTAL CHILD CARE	0	1,762,458	1,762,458	285,161.99	384,125.95	1,093,170.16	38.0%
508 OUT OF TOWN STUDENT TUITION							
50800000 OUT OF TOWN STU TUITION	0	67,478	67,478	-1,603.44	.00	69,081.23	-2.4%
TOTAL OUT OF TOWN STUDENT TUITION	0	67,478	67,478	-1,603.44	.00	69,081.23	-2.4%
509 SUMMER SCHOOL							
50900000 SUMMER SCHOOL REVENUE	0	31,271	31,271	-5,200.00	.00	36,471.16	-16.6%
50924400 SUMMER OTH INSTR SERVICE	0	0	0	4,000.00	.00	-4,000.00	100.0%
TOTAL SUMMER SCHOOL	0	31,271	31,271	-1,200.00	.00	32,471.16	-3.8%

Revolving Funds

Continue

TOWN OF CHELMSFORD



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0022 REVOLVING FUNDS							
510 SCHOOL CHOICE							
51000000 SCHOOL CHOICE REVENUE	0	2,604,574	2,604,574	-96,849.00	.00	2,701,423.48	-3.7%
51024300 SCHOOL CHOICE SUPPLIES	0	0	0	185,521.42	.00	-185,521.42	100.0%
TOTAL SCHOOL CHOICE	0	2,604,574	2,604,574	88,672.42	.00	2,515,902.06	3.4%
511 CIVIC ACTIVITIES							
51100000 CIVIC ACTIVITIES REVENUE	0	241,569	241,569	.00	.00	241,569.11	.0%
51162000 CIVIC ACTIVITIES	0	0	0	-81,479.51	11,409.51	70,070.00	100.0%
TOTAL CIVIC ACTIVITIES	0	241,569	241,569	-81,479.51	11,409.51	311,639.11	-29.0%

Reserved for Appropriation

TOWN OF CHELMSFORD



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0023 RECPTS RESERVE FOR APPROP							
000 UNDEFINED							
231210 T MGR-SALE TOWN PROPERTY	0	333,856	333,856	.00	.00	333,855.86	.0%
231242 T/M - BOND PREMIUM RESERVE	0	28,673	28,673	12,276.37	.00	16,396.75	42.8%
231246 RESERVE INTEREST 6/15	0	32,950	32,950	.00	.00	32,950.00	.0%
231247 RESERVE ISSUANCE	0	21,044	21,044	21,043.59	.00	.00	100.0%
231700 CONSERVATION-WETLAND PROT	0	94,044	94,044	-13,523.88	.00	107,568.18	-14.4%
234805 SEWER-CAP IMP-CAPACITY IMPAC	0	3,082,339	3,082,339	-26,400.00	.00	3,108,738.95	-.9%
234820 SEWER BETTERMENTS	0	3,260,924	3,260,924	481,710.50	.00	2,779,213.58	14.8%
234825 SEWER CAPITAL IMPROVEMENT	0	3,411,564	3,411,564	1,404,602.95	.00	2,006,961.30	41.2%
234950 CEMETERY-SALE OF LOTS	0	196,254	196,254	58,230.00	.00	138,024.10	29.7%
TOTAL UNDEFINED	0	10,461,648	10,461,648	1,937,939.53	.00	8,523,708.72	18.5%

Other Revenue/Donations

TOWN OF CHELMSFORD



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0026 OTHER SPEC. REVENUE FUNDS							
000 UNDEFINED							
261211 T/MGR-TOWN HISTORICAL/ANNIV	0	934	934	.00	.00	933.99	.0%
261212 T/MGR 4TH JULY DONATIONS	0	1,172	1,172	.00	.00	1,172.02	.0%
261216 T/M-SKATEBOARD PARK	0	953	953	.00	.00	953.00	.0%
261235 T/MGR-BICYCLE/PEDESTRIAN ADV	0	3,071	3,071	1,120.00	.00	1,950.76	36.5%
261245 SELECTMEN - CIVIC COMMITTEE	0	560	560	.00	.00	560.32	.0%
261250 T/MGR-INCLUSION COMMITTEE	0	6,350	6,350	371.99	.00	5,978.14	5.9%
261251 HEALTHY CHELMSFORD - BOH	0	11,957	11,957	2,474.83	.00	9,481.98	20.7%
261252 MGR-MILITARY GOVERNANT	0	6,277	6,277	1,565.84	.00	4,710.75	24.9%
261253 T/MGR - DOG PARK	0	13,271	13,271	-10.00	.00	13,281.34	-.1%
261255 T/MGR-GLENVIEW PROJECT RECOV	0	3,349	3,349	.00	.00	3,348.63	.0%
261256 T/MGR-TRANS INFRASTRUCTURE	0	23,664	23,664	.00	.00	23,664.24	.0%
261257 BUS DEV-ART ON THE BROOK	0	2,347	2,347	.00	.00	2,346.56	.0%
261258 SELECTBOARD - LEGAL NOTICES	0	706	706	.00	.00	706.12	.0%
261260 HEALTHY CHELMSFORD - T/MGR	0	79,057	79,057	575.00	.00	78,481.62	.7%
261265 T/MGR-COMMUNITY ACTION COMMI	0	856	856	.00	.00	855.78	.0%
261710 CONS/DONATION LAND MAINTENAN	0	7,126	7,126	-1,129.83	.00	8,256.16	-15.9%
261715 T/M-OPEN SPACE STEWARDSHIP	0	14,727	14,727	-296.07	.00	15,023.50	-2.0%
261720 CONSERVATION - TREE COMMITTEE	0	1,743	1,743	.00	.00	1,743.42	.0%
261741 AFFORD HOUS - 8 MAIN STREET	0	1,006	1,006	.00	.00	1,006.25	.0%
261742 BOA-GIFT/DON-AFFORD HOUSE PL	0	17,815	17,815	.00	.00	17,814.93	.0%
261743 BOA-GIFT/DONATION-E CHELM IM	0	4,142	4,142	.00	.00	4,142.42	.0%
261744 BOA/PB/CONS - LEGAL NOTICES	0	-108	-108	2,857.81	.00	-2,965.32	-2658.2%
261752 PB - 110 TRAFFIC MITIGATION	0	27,278	27,278	.00	.00	27,277.50	.0%
261753 PLAN-GIFTS DONATIONS VINAL S	0	22,098	22,098	.00	.00	22,097.95	.0%
261755 PLAN-GIFT/DONATION-DRUM HILL	0	97,601	97,601	.00	.00	97,601.14	.0%
261756 PLAN-GIFT/DON-RT 129 CORRIDO	0	116,178	116,178	.00	.00	116,178.40	.0%
261757 PLAN-GIFT/DON TRAFFIC MISC	0	7,540	7,540	.00	.00	7,539.51	.0%
261760 PB- POST OCCUP TRAFFIC STUDY	0	11,200	11,200	.00	.00	11,200.00	.0%
261762 PB-PEER REVIEW RIVERNECK	0	3,454	3,454	.00	.00	3,453.81	.0%
261763 PB - 13 ACTON RD SWATER REVE	0	1,081	1,081	.00	.00	1,081.04	.0%
261766 PB - PEER REVIEW 199-201 RNE	0	465	465	.00	.00	464.63	.0%
261767 PB-BARNES TERRACE PEER REVIE	0	41	41	.00	.00	41.35	.0%
261768 PB - 270 BILLERICA RD TRAFFI	0	6,985	6,985	1,999.12	.00	4,985.52	28.6%
261769 PB - 255 PRINCETON SWATER	0	185	185	.00	.00	185.49	.0%
261820 COM DISABILITY-PARK FINES	0	5,411	5,411	-100.00	.00	5,510.69	-1.8%
262000 POLICE-MISC DONATIONS	0	1,692	1,692	.00	.00	1,692.47	.0%
262001 POLICE-HONOR GUARD UNIFORM	0	725	725	.00	.00	724.68	.0%

Other Revenue/Donations

Continue

TOWN OF CHELMSFORD



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
262002	POL-GIFTS RESOURCE DOG	0	30	.00	.00	30.00	.0%
262004	POLICE-DONATIONS DEFRIPELLAT	0	310	.00	.00	310.00	.0%
262006	POLICE-GIFT/DONATION-CANINE	0	171	.00	.00	171.08	.0%
262007	POL-CHILDS SAFETY DAY DONATI	0	4,300	.00	.00	4,300.00	.0%
262008	POL-CRIME PREVENTION	0	14,225	.00	.00	14,225.00	.0%
262009	FIRE - CODE VIOLATION	0	624	.00	.00	623.87	.0%
262070	POL-SALE CRUISER A9/10-93	0	42,485	-5,000.00	.00	47,485.34	-11.8%
262203	FIRE-SALE OF EQUIP	0	3,443	-72,800.00	.00	76,243.47	-2114.1%
262205	FIRE-MISCELLANEOUS DONATIONS	0	6,934	.00	.00	6,933.63	.0%
262206	FIRE-DONATION DCU	0	7,498	.00	.00	7,498.05	.0%
262207	FIRE - 9/11 MEMORIAL	0	3,157	474.34	.00	2,682.75	15.0%
262208	FIRE-ARSON INVESTIGATION	0	88	.00	.00	88.49	.0%
263658	SCH-GIFTS LANGUAGE LAB	0	248	.00	.00	247.75	.0%
263661	SCH-ARTS/TECH EDUCATION FUND	0	44,693	1,441.10	.00	43,251.54	3.2%
263664	SCH - RESTITUTION	0	1,828	.00	.00	1,828.00	.0%
264009	HIGHWAY-RECOVERABLES	0	114	.00	.00	114.03	.0%
264295	PLAYGROUND MAINTENANCE	0	2,583	.00	.00	2,582.75	.0%
264296	HARMONY PARK DONATION	0	8,000	.00	.00	8,000.00	.0%
264340	W DISPOSAL- REBATES	0	3,401	-176.45	.00	3,577.24	-5.2%
264345	WASTE DISPOSAL-GIFTS/DONATIO	0	261	.00	.00	260.70	.0%
264916	CEMETERY FLOWER GARDEN PRIDG	0	2,000	.00	.00	2,000.00	.0%
265120	BD HEALTH-GIFTS/DONATIONS	0	148,984	27,317.76	.00	121,665.92	18.3%
265125	BD OF HEALTH-AED DONATIONS	0	590	.00	.00	589.80	.0%
265130	BD HEALTH-CARE SOLACE	0	5,084	6,666.00	.00	-1,582.01	131.1%
265140	BOH MOTHERS DAY RACE	0	8,785	-26.86	.00	8,811.97	-.3%
265340	COA-CUSTODIAL SERVICES	0	125,627	-54,707.31	.00	180,334.48	-43.5%
265360	COA-MEALS/WHEELS	0	42,038	-39,917.09	.00	81,954.60	-95.0%
265370	COA-GIFTS/DONATIONS	0	44,897	-1,652.95	.00	46,549.72	-3.7%
265380	COA-FITNESS ROOM	0	43,565	-1,740.24	.00	45,305.57	-4.0%
265390	COA-COMPANION PROGRAM	0	92,524	-7,659.04	.00	100,183.39	-8.3%
265425	COA-SENIOR TRIPS	0	1,874	324.00	.00	1,550.00	17.3%
265460	VETERANS AID & ASSISTANCE	0	412	.00	.00	412.02	.0%
266130	LIBRARY-GIFTS/DONATIONS	0	54,120	-4,109.23	.00	58,229.02	-7.6%
266320	NO CHELM TOWN HALL-GIFTS/DON	0	116,365	-3,635.95	.00	120,000.69	-3.1%
266340	RECREATION-FRIENDS PARK	0	10,346	.00	.00	10,345.56	.0%
266350	CHELM CENTER FOR THE ARTS	0	30,813	274.40	.00	30,538.71	.9%
266360	HOLIDAY DECORATING COMMITTEE	0	1,256	-3,600.00	.00	4,855.74	-286.7%
266365	VINAL SQ STRATEGIC ACTION CO	0	5,685	-388.89	.00	6,073.84	-6.8%

Other Revenue/Donations

Continue

TOWN OF CHELMSFORD

YEAR-TO-DATE BUDGET REPORT



FOR 2024 05

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
237 ATEF							
23700000 ATEF CARRY FORWARD	0	1,059	1,059	.00	.00	1,059.47	.0%
23724206 ATEF INSTRUCT EQUIP 06	0	0	0	-43.24	.00	43.24	100.0%
TOTAL ATEF	0	1,059	1,059	-43.24	.00	1,102.71	-4.1%
502 ATHLETIC ACTIVITIES							
50200000 ATHLETIC REV REVENUE	0	1,022,603	1,022,603	-105,129.20	.00	1,127,732.65	-10.3%
50235100 ATHLETIC REV EXPENSES	0	0	0	154,974.61	1,483.33	-156,457.94	100.0%
TOTAL ATHLETIC ACTIVITIES	0	1,022,603	1,022,603	49,845.41	1,483.33	971,274.71	5.0%
503 GIFTS AND DONATIONS							
50300000 GIFTS/DONATIONS REVENUE	0	46,277	46,277	.00	.00	46,276.96	.0%
50300001 GIFTS AND DONATIONS-CHS	0	0	0	-3,389.56	.00	3,389.56	100.0%
50324301 GIFTS&DONATIONS SUPP 01	0	0	0	2,021.89	.00	-2,021.89	100.0%
50324302 GIFTS&DONATIONS SUPP 02	0	0	0	333.75	.00	-333.75	100.0%
TOTAL GIFTS AND DONATIONS	0	46,277	46,277	-1,033.92	.00	47,310.88	-2.2%
516 TRANSPORTATION							
51600000 TRANSPORTATION C/FORW	0	1,464,219	1,464,219	.00	.00	1,464,219.35	.0%
51600001 TRANSPORTATION REVENUE	0	0	0	-214,326.51	.00	214,326.51	100.0%
51633000 TRANSPORTATION PUPIL SER	0	0	0	84,927.23	207,288.59	-292,215.82	100.0%
TOTAL TRANSPORTATION	0	1,464,219	1,464,219	-129,399.28	207,288.59	1,386,330.04	5.3%
517 STUDENT ACTIVITY							
51700000 STUDENT ACTIVITY REVENUES	0	350,489	350,489	-40,527.40	.00	391,016.74	-11.6%
TOTAL STUDENT ACTIVITY	0	350,489	350,489	-40,527.40	.00	391,016.74	-11.6%

Capital Planning



Finance Director
John Sousa
December 11, 2023

Proposed FY25 Capital Plan

Municipal Technology	\$100,000
Municipal Admin. – Town Clerk	\$ 60,000
Community Services – COA	\$375,000
Community Services - Library	\$450,000
Community Services – Health	\$ 50,000
Public Safety - Police	\$210,000
Public Safety – Fire	\$1,027,374
Public Works & Cemetery	\$1,112,500
Public Facilities	\$ 85,000
School Buildings	<u>\$2,413,528</u>
Total:	\$5,883,402

Proposed FY25 Capital Plan

Financing Summary

Total Projects:	\$5,883,402
Less: Other Financing Sources	
Recaptured Funds	(\$ 83,705)
Child Care Rev. Fund	<u>(\$ 65,000)</u>
Net Amount Borrowed:	\$5,734,697

Proposed FY25 Capital Plan

<u>No.</u>	<u>Project</u>	<u>Cost</u>
1	IT - Core Switch Upgrade	\$ 100,000
2	Town Clerk - Digitization & Records Mgmt.	\$ 60,000
3	COA - Sr. Center Flooring Replacement	\$ 50,000
4	COA - Sr. Center Elevator Replacement	\$ 325,000
5	Library - HVAC Replacement	\$ 450,000
6	Health - Staff Vehicle Replacement	\$ 50,000
7	Police - Air Handler - Firearms Range	\$ 150,000
8	Police - Parking Lot Lighting Replacement	\$ 60,000
9	Fire - Engine 5 Replacement	\$ 1,027,374
10	DPW - Sidewalk Construction	\$ 350,000
11	DPW - Road Improvements	\$ 425,000

Proposed FY25 Capital Plan

<u>No.</u>	<u>Project</u>	<u>Cost</u>
12	DPW - Roof Repl. - 54 Richardson Rd.	\$ 150,000
13	DPW - Hwy. Med. Duty Patch Truck	\$ 105,000
14	Cemetery - Dump Truck Replacement	\$ 82,500
15	DPW - Fac. Pickup (Plumbing Van Repl.)	\$ 85,000
16	School - Admin. Bldg. Roof Repl.	\$ 105,000
17	School - Westlands - Boiler Replacement	\$ 325,000
18	School - So. Row - Ceiling Tile Repl.	\$ 958,528
19	School - McCarthy - Elevator Replacement	\$ 325,000
20	School - McCarthy - Front Entryway	\$ 450,000
21	School - McCarthy - Partial Roof Repl.	\$ 250,000
	TOTAL:	\$ 5,883,402
	LESS: Recaptured Funds	\$ (83,705)
	Child Care Revolving Fund	\$ (65,000)
	Net Amount Financed - Municipal Bonds	\$ 5,734,697

Capital Plan 10-Year History

<u>Fiscal</u> <u>Year</u>	<u>General</u> <u>Govt.</u>	<u>School</u> <u>Dept.</u>	<u>Total</u>	<u>School</u> <u>%</u>
2015	2,016,694	1,058,000	3,074,694	34.41%
2016	1,634,291	1,637,200	3,271,491	50.04%
2017	1,736,015	1,476,291	3,212,306	45.96%
2018	1,580,684	1,728,792	3,309,476	52.24%
2019	1,532,000	1,748,571	3,280,571	53.30%
2020	2,411,743	1,061,275	3,473,018	30.56%
2021	1,913,450	1,892,844	3,806,294	49.73%
2022	2,257,916	1,636,058	3,893,974	42.02%
2023	2,155,872	1,614,435	3,770,307	42.80%
2024	2,228,102	2,159,105	4,387,207	49.21%
2025	3,469,874	2,413,528	5,883,402	41.02%

Facilities Year of Construction

<u>Building</u>	<u>Year Built</u>	<u>Age</u>	<u>Building</u>	<u>Year Built</u>	<u>Age</u>
McCarthy Middle School	1957	66	MacKay Library	1900	123
Center Elementary School	1960	63	Senior Center	1989	34
South Row Elementary School	1960	63	DPW Garage	1958	65
Parker Middle School	1965	58	DPW Maintenance Garage	1970	53
Harrington Elementary School	1968	55	Police Station	2003	20
School Administrative Offices	1968	55	Police Station Garage	2003	20
Byam Elementary School	1970	53	Center Fire Station	2014	9
Westlands Elementary School	1970	53	South Fire Station	1966	57
Chelmsford High School	1974	49	West Fire Station	1968	55
Town Office Building	1916	107	North Fire Station	1956	67
Town Hall	1879	144	East Fire Station	1976	47
North Town Hall	1852	171	Chelmsford Country Club	1963	60
Adams Library	1894	129	Chelmsford Forum	1964	59

YOUR
SKILLS FOCUSED
PUBLIC
HIGH SCHOOL

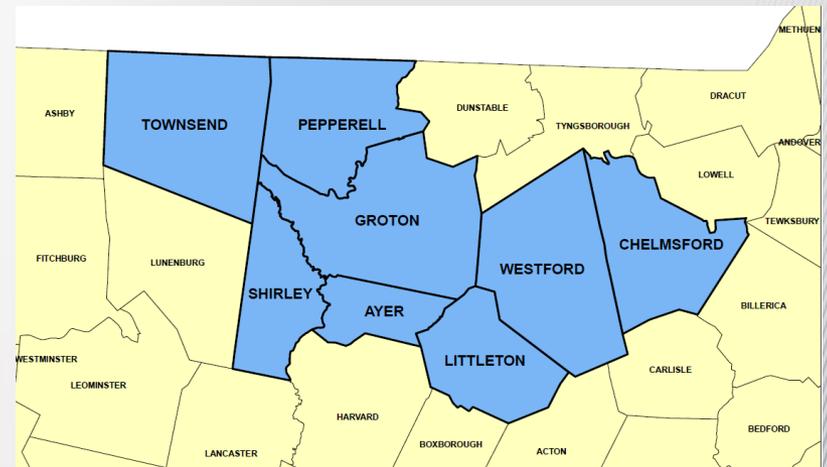
NASHOBA VALLEY TECHNICAL HIGH SCHOOL

AYER · CHELMSFORD · GROTON · LITTLETON · PEPPERELL · SHIRLEY · TOWNSEND · WESTFORD

NASHOBA VALLEY
TECHNICAL HIGH SCHOOL

NVTHS District Mission & Membership

- Nashoba Valley Technical High School was founded in 1965 by the Towns of Chelmsford, Groton, Littleton and Westford to provide career and technical education to students of this area.
- By 1979, the Nashoba Valley Technical High School District expanded to incorporate the three additional towns of Shirley, Pepperell, and Townsend.
- In 2012, the District grew once more with the addition of Ayer.



NVTHS School Committee

Charlie Ellis, Littleton (Chairman)
Karen Chapman, Townsend (Vice-Chairman)
Alicia Mallon, Westford (Secretary)
Chris Prehl, Ayer
Cory Prehl, Ayer Alternate
Clare Jeannotte, Chelmsford
Lawrence MacDonald, Chelmsford
Samuel Poulten, Chelmsford
Patricia Wotjas, Chelmsford Alternate
Robert Flynn, Groton
John Ellenberger, Groton Alternate

TBD, Littleton Alternate
Sandra Proctor, Pepperell
Paula Baldassari, Pepperell
TBD, Pepperell
TBD, Pepperell Alternate
Brian Fulmer, Shirley
TBD, Shirley Alternate
Sheldon Chapman, Townsend
TBD, Townsend Alternate
Abbie Mathew, Westford Alternate

Budget & Finance Subcommittee Members

- Karen Chapman, Townsend (chair of subcommittee)
- Charlie Ellis, Littleton
- Brian Fulmer, Shirley
- Clare Jeannotte, Chelmsford
- Lawrence MacDonald , Chelmsford (subcommittee alternate)
- Chris Prehl, Ayer

2023-2024 (FY24) Budget Update

- Increase in special education expenses including additional staffing and transportation needs
- Continued increase in unanticipated long term substitute needs
- Increase in cost of materials/equipment
- Increase in cost of building maintenance and capital project expenses

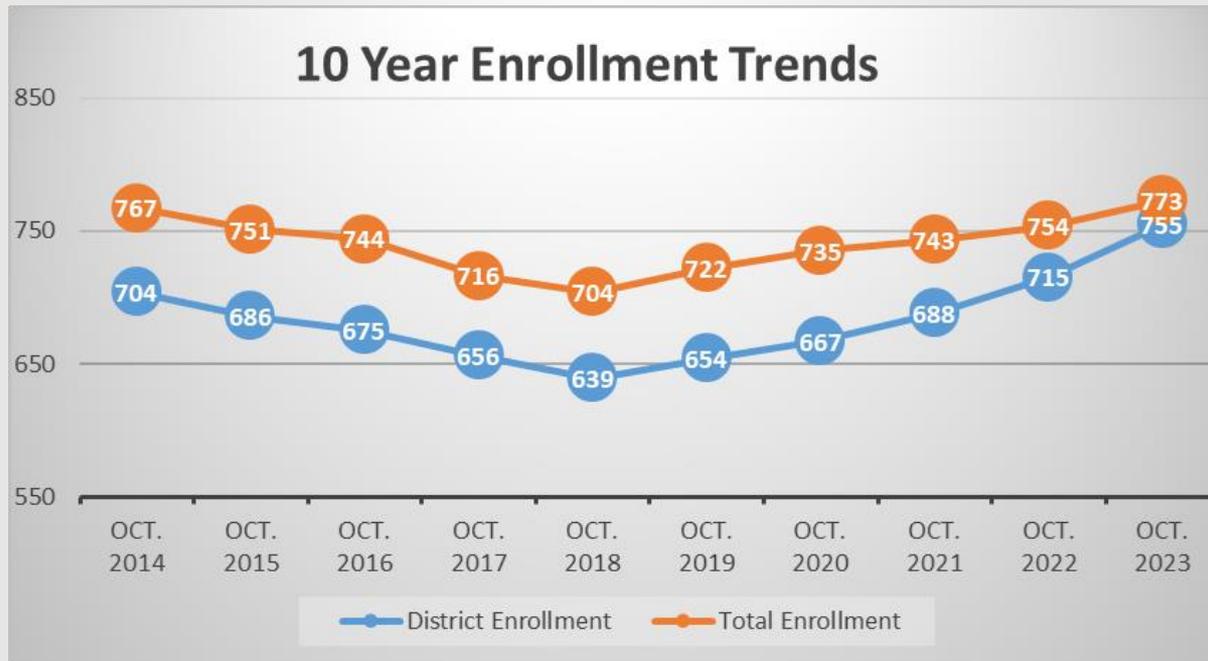
Preliminary Enrollment Update (FY25)

FY25 Enrollment compared to FY24:

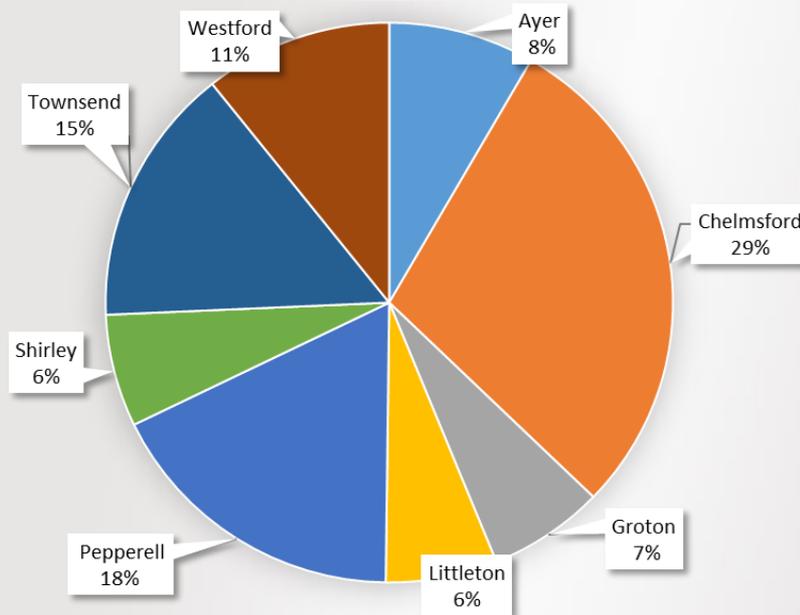
- Increase of 40 district students (from 715 to 755)
- Increase of 19 students overall (from 754 to 773 students)
- Decrease of 21 school choice/non resident students (from 39 to 18, 16 school choice/2 non-resident)

*Anticipate total enrollment to increase to 800 students in FY26

Preliminary FY25 Enrollment & Trends



Preliminary Estimate of Enrollment Percentage



- -6 Ayer
- +6 Chelmsford
- +9 Groton
- +4 Littleton
- +1 Pepperell
- +5 Shirley
- +19 Townsend
- +2 Westford
- +40 District Students

FY 25 Estimate - Chelmsford 28.87% of student population (last year 29.73%)

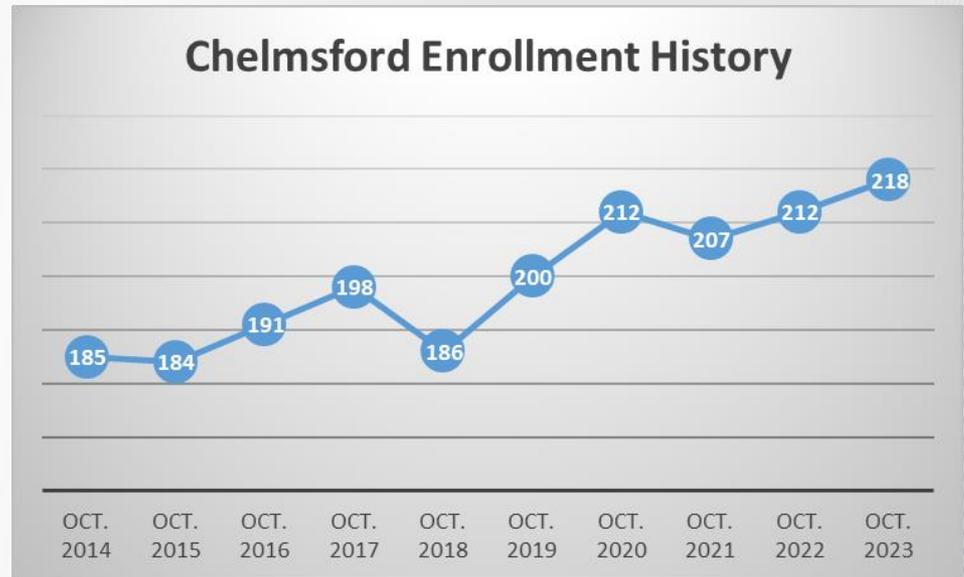
Chelmsford Enrollment History

FY25 Projection

- 218 Chelmsford students (FY24 - 212)
- Increase of 6 Chelmsford Students
- No postgraduates in FY25, second year in a row

Historical

- Chelmsford's Historical enrollment high was in 1976 with 313 students (3 were Post Grads)



FY25 Budget Drivers

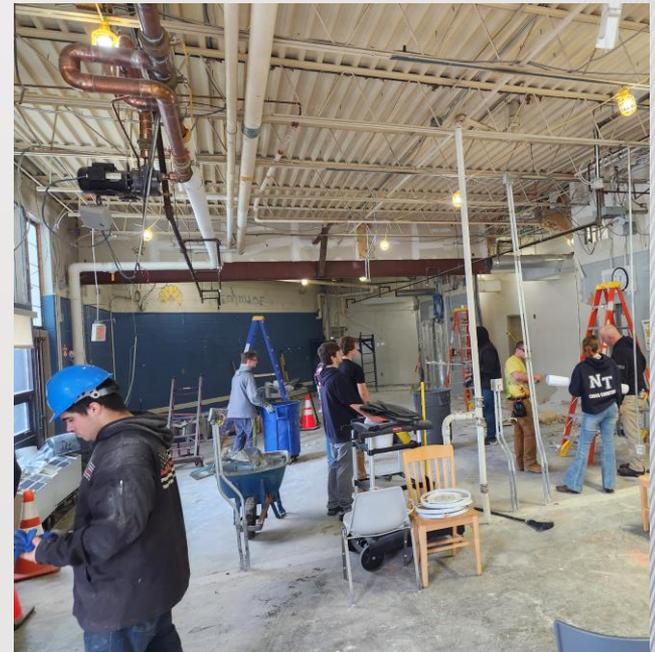
- Increase in special education student needs
 - Additional special education staffing needs including case management, direct teaching support, paraprofessional support, & support staff
 - BCBA and RBT support
 - Special transportation
- Contractual increases, including staff step and lane changes
- Increase in cost of technical program instructional materials & equipment
- Increase in cost of building maintenance and capital projects
- Increases in other vendor contracts and fixed costs

FY25 Other Budget Considerations

- Increasing capital needs reflective of an aging building/facility
- Changes in minimum contribution formula and state funding variables
- Uncertainty with transportation reimbursement
- Multi-year adjustment focus to reduce reliance on use of one-time funds such as excess & deficiency and school choice
- Committed to an annual funding for OPEB

FY24 Capital Projects Underway

- 5 & 10 year capital plan and Workforce Skills Capital grant projects
 - Fire suppression system repairs (Phase I) and bid specifications for phase II
 - Elevator upgrade/replacement
 - Replacing body/plow on a facilities truck
 - Cosmetology renovation in process
 - Vet Assisting and Electrical modernization and space expansion in process (\$2.5 million state grant!)



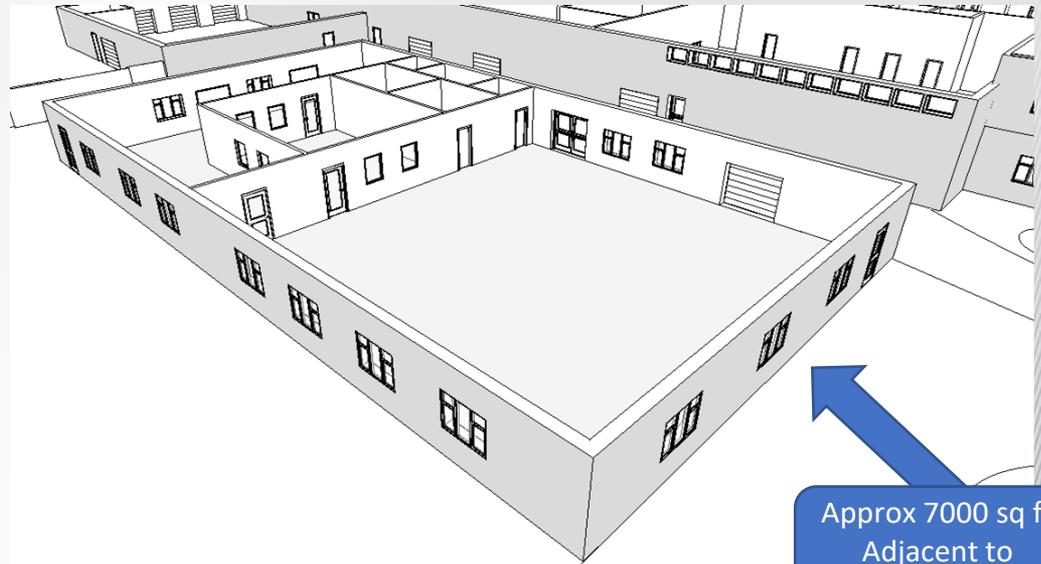
Continue to partner, when possible, with our technical programs for onsite capital projects!

FY25 and Beyond - Capital Needs

- Anticipate over \$20 million in capital needs over the next ten years
- Identified high need repairs and projects
 - Fire suppression system repairs (full replacement needed, completing in phases, phase II planned for FY25)
 - Several student passenger vans in need of replacement
 - Exterior doors, section of roof, boilers, and parking lot & curbing repairs
 - HVAC rooftop unit replacements
- Researching potential MSBA renovation/repair project in coming years and green energy grants

FY24 & FY25 Grant Funded Capital Project

- Received \$3.75 million competitive Workforce Skills Capital grant to fund addition and new equipment for Engineering, Robotics, and Programming & Web Development programs!



Approx 7000 sq ft
Adjacent to
Adv Mfg

Next Steps in the Process

- FY25 budget development is underway
- Town Official's Breakfast, tentatively - Friday, February 2, 2024
- Public Hearing on the Budget, tentatively - Tuesday, February 6, 2024
- First of eight town meetings in Westford, Saturday, March 23, 2024



Tri-Board Meeting December 11, 2023

Jay Lang, Ed.D.
Superintendent of Schools



FY2024 Budget Status

Current FY2024 Budget Status

- All collective bargaining agreements are in place for FY2024 (July 1, 2023 – June 30, 2024).
- The FY2024 local operating budget is in good shape – no concerns with personnel or non-personnel accounts at this time.
- The FY2024 grants and revolving funds are in good shape – no concerns with any accounts at this time.
- Meetings with individual departments and schools to formulate the FY2025 budget recommendation are well underway.



MA DESE
 Comparable
 Districts: FY2021
 Per-Pupil
 Expenditure

District	Expenditures Per In-District Pupil
Newton(**)	\$ 22,499
State Average	\$ 18,522
Tewksbury (**)	\$ 17,735
Westborough (*)	\$ 17,654
Wakefield (*)(**)	\$ 16,984
Easton (**)	\$ 16,984
Grafton (**)	\$ 16,984
Arlington (*)	\$ 16,920
Andover (**)	\$ 16,436
Chelmsford	\$ 16,430
Walpole (*)	\$ 16,391
Natick (*)(**)	\$ 16,071
Milton (*)(**)	\$ 15,661
North Andover (**)	\$ 15,214
Shrewsbury (*)	\$ 14,395
Bridgewater-Raynham (*)	\$ 14,008
Melrose (*)(**)	\$ 13,539

(*) Districts with similar demographics

(**) Districts most similar in terms of grade span, total enrollment, and special populations

MA DESE
Comparable
Districts:
FY2021
Student :
Teacher Ratio

District	Student : Teacher Ratio
Newton (**)	11.0 : 1
Westborough (*)	11.4 : 1
Andover (**)	11.5 : 1
Natick (*) (**)	12.0 : 1
Arlington (*)	12.4 : 1
Grafton (**)	12.4 : 1
Wakefield (*) (**)	12.5 : 1
Tewksbury (**)	12.6 : 1
Chelmsford	12.8 : 1
Walpole (*)	12.9 : 1
State Average	13.2 : 1
Melrose (*) (**)	13.3 : 1
Milton (*) (**)	13.7 : 1
Easton (**)	13.8 : 1
North Andover (**)	14.0 : 1
Shrewsbury (*)	14.9 : 1
Bridgewater-Raynham (*)	15.9 : 1

(*) Districts with similar demographics

(**) Districts most similar in terms of grade span, total enrollment, and special populations

MA DESE
Comparable
Districts:
FY2021
Average
Teacher Salary

District	Average Teacher Salary
Andover (**)	\$ 94,627
Newton (**)	\$ 93,031
Bridgewater-Raynham (*)	\$ 92,617
Shrewsbury (*)	\$ 87,977
Milton (*) (**)	\$ 87,757
Easton (**)	\$ 86,598
Tewksbury (**)	\$ 86,532
State Average	\$ 86,105
Wakefield (*) (**)	\$ 85,789
Walpole (*)	\$ 84,948
Natick (*) (**)	\$ 84,410
Arlington (*)	\$ 83,411
North Andover (**)	\$ 83,256
Chelmsford	\$ 82,957
Westborough (*)	\$ 80,888
Grafton (**)	\$ 78,413
Melrose (*) (**)	\$ 76,369

(*) Districts with similar demographics

(**) Districts most similar in terms of grade span, total enrollment, and special populations

MA DESE
 Comparable
 Districts:
 FY2022 Actual %
 Over Required
 Net School
 Spending

District	Actual % over Required Net School Spending
Newton (**)	83.8 %
Andover (**)	67.5 %
Westborough (*)	56.3 %
Natick (*) (**)	55.3 %
Wakefield (*) (**)	48.6 %
Arlington (*)	47.0 %
Walpole (*)	41.2 %
Tewksbury (**)	39.2 %
Milton (*) (**)	37.0 %
Grafton (**)	35.6 %
Chelmsford	33.0 %
North Andover (**)	29.5 %
State Average	27.5 %
Easton (**)	24.9 %
Shrewsbury (*)	21.5 %
Bridgewater-Raynham (*)	14.0 %
Melrose (*) (**)	11.5 %

(*) Districts with similar demographics

(**) Districts most similar in terms of grade span, total enrollment, and special populations

FY2025 School Department “Fixed” Funding Increases

Wage Related

- \$ 1,317,583 School Employee COLA Increases (at 2.5% Average)
- \$ 800,000 School Employee Step Increases
- \$ 125,000 School Employee Lane Changes/Increases
- \$ 180,000 School Employee Retirement Incentives
- **\$ 2,422,583 Subtotal Wage Related**

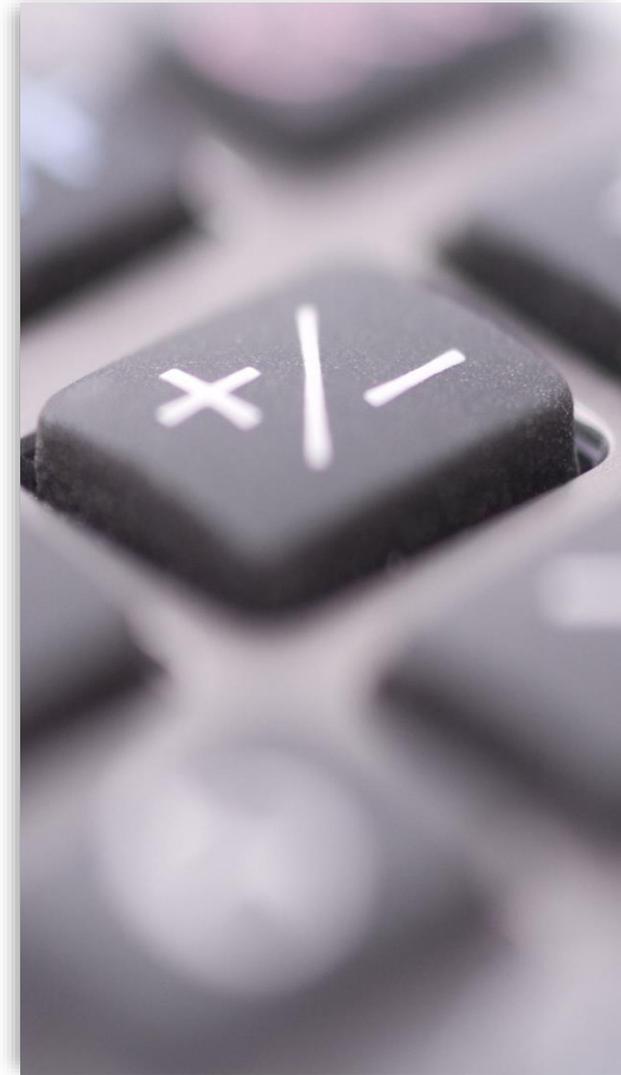
Non-Wage Related

- \$ 65,250 Student Transportation – Regular Education
- \$ 80,280 Student Transportation – Special Education
- \$ 499,600 Out-of-District Special Education Tuition – Rate Increase & New Tuitions
- \$ 39,335 Utilities – assuming 3% increase
- **\$ 699,500 Subtotal Non-Wage Related**

- **\$ 3,107,048 Total Wage & Non-Wage “Fixed” Funding Increases**

- \$ 400,000 Additional Regular & Special Education Teacher and Support Staff for enrollment increase and identified student support needs

- **\$ 3,500,000 Requested FY2025 Local Budget Increase**



Recent Governmental Financial Headlines

Rising Costs Leaving Pressure Points In Health Care

Dec 6, 2023

Tax Collections Not Keeping Pace As State Spending Soars

November Receipts Miss Benchmark By \$274 Million

Dec 5, 2023

Years of 'devastating' deficits projected for Dracut

Nov 26, 2023

The Andover School Committee said it reached a tentative agreement with the AEA that boosts contractual increases for teachers by 15.5% and for instructional assistants by 34%, each over four years.

[Andover teachers sign new contract, ending strike after 5 days](#)

Nov 15, 2023

Recent Governmental Financial Headlines

- Massachusetts Department of Revenue Commissioner Geoffrey Synder told lawmakers that his agency expects tax revenue growth in Fiscal Year 2025 of between 1.7% - 3.2%.
- Massachusetts Taxpayers Foundation estimates that FY25 state tax revenues will increase 2.4% over its projection for the current fiscal year.
- Between fiscal 2018 and fiscal 2022, state spending from the general fund increased by 26.7 percent, significantly more than the 14.7 percent growth in the Boston area consumer price index over the same span, according to figures tracked by regional business groups.
- The large gap between spending and CPI increases, even over a period with exceptionally high inflation, suggests that state spending is not limited to increased costs for employee salaries or goods and services," business leaders [warned last month](#) in a letter to state budget-writers. "Instead, it is expanding each year and often on a large scale. Worth noting, even when accounting for the rapid pace of increases in health care spending – a significant share of which is reimbursed by the federal government – state spending still substantially outpaced inflation. This approach is not sustainable and not responsible."

Extraordinary Circumstances Regarding FY25 Budget Preparation

- **Inflation**

Inflation continues at rate that are higher than the levels experienced over the last 40 years. Labor shortages and supply chain issues will continue to have significant cost impacts. Health care costs are rising at 10% per year.

- **Capital Funding**

Capital Funding requirements have risen significantly as the Town's infrastructure ages. Construction costs and supply chain issues create challenges.

- **Economic Uncertainty**

Higher interest rates, increased housing costs, and inflation have dampened governmental revenues and present a risk of recession.

Inflation

Boston Consumer Price Index (CPI- U)

2013	-	1.4%
2014	-	1.6%
2015	-	.6%
2016	-	1.5%
2017	-	2.5%
2018	-	3.3%
2019	-	1.9%
2020	-	2.3%
2021	-	3.3%
2022	-	7.0%
2023	-	2.6% (thru Sept)

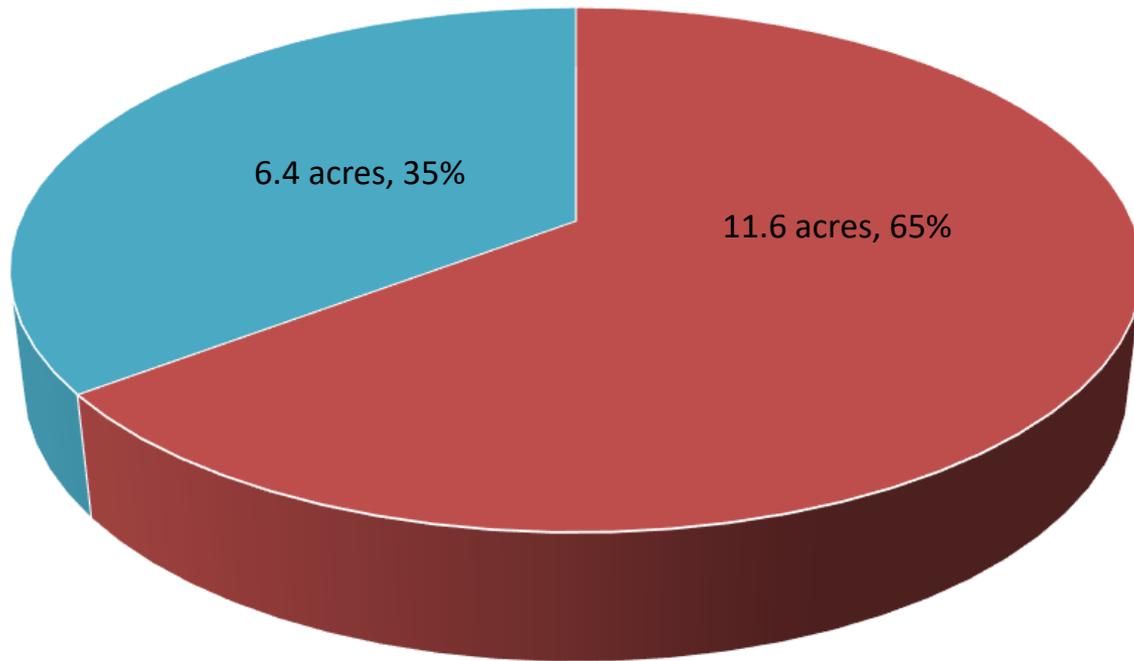
High inflation is expected to continue for the new few years.

Capital Funding

- This fiscal year's Five-Year Capital Funding requests total:
 - FY25: \$11.2M
 - FY26: \$11.7M
 - FY27: \$11.6M
 - FY28: \$10.1M
 - FY29: \$8.7M
- These numbers do not include funding for the construction of a new middle school or to renovate/replace two satellite fire stations.
- The proposed FY25 Capital Plan recommends a significant increase in project funding, which would result in additional moneys for debt service within the property tax levy limit.

TOWN AND SCHOOL BUILDING ROOF SUMMARY

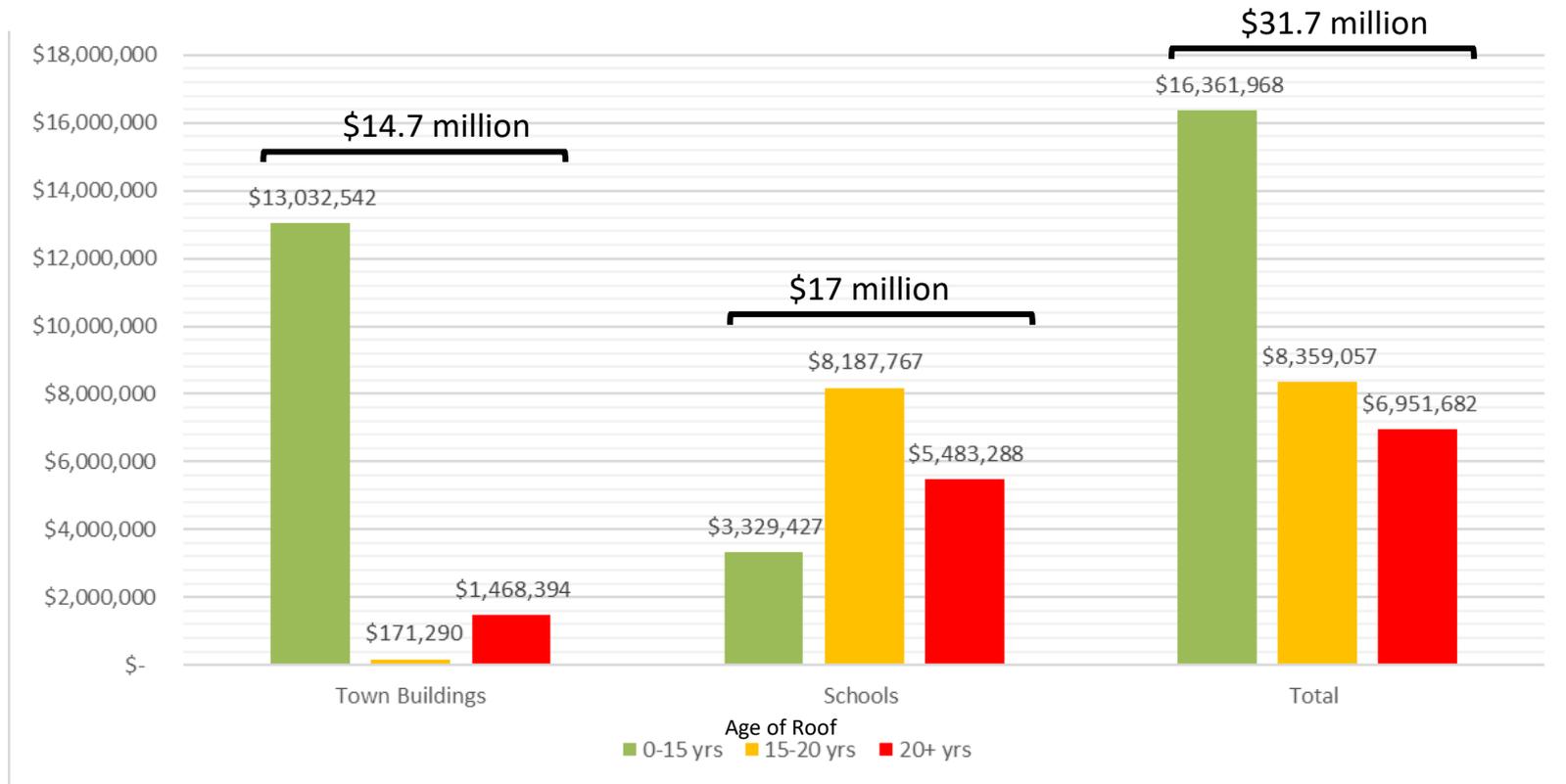
Town and School Building Roof Inventory



18 acres (784876 square feet) Total

■ School Roof Square Footage ■ Town Building Roof Square Footage

ROOF REPLACEMENT ASSET VALUE



ROOF REPLACEMENT 5 YEAR CAPITAL

<i>Non-School Facility Roof Projects</i>						
Adams Library Roof Replacement Project	\$ 330,000					\$330,000
Adams Library Dome Repair Project		\$ 100,000				\$100,000
DPW Maintenance Garage Roof Replacement Project	\$ 150,000					\$150,000
CCA Roof Rehabilitation Project		\$ 80,000				\$80,000
Chelmsford Forum Roof Replacement					\$ 1,000,000	\$1,000,000
East Chelmsford Fire Station Roof Replacement		\$ 100,000				\$100,000
DPW Maintenance Garage Roof Replacements		\$ 205,000				\$205,000
North Town Hall Roof Replacement					\$ 70,000	\$70,000
Police Station Roof Replacement Project				\$ 320,000		\$320,000
Police Station Maintenance Garage Roof Replacement Project			\$110,000			\$110,000
Warren Pohl Barn Roof Replacement			\$110,000			\$110,000
Non-School SUB-TOTAL	\$480,000	\$485,000	\$220,000	\$320,000	\$1,070,000	\$2,575,000
<i>School Facility Projects</i>						
Center School Roof Replacements Projects		\$ 130,000			\$ 320,000	\$450,000
Harrington School Roof Replacement Project		\$ 1,300,000				\$1,300,000
CHS Roof Replacement Project			\$3,000,000			\$3,000,000
McCarthy Middle School Roof Replacement Project	\$ 1,200,000					\$1,200,000
McCarthy Middle School Roof Replacement Project		\$ 2,200,000				\$2,200,000
McCarthy Middle School Roof Replacement Project			\$140,000			\$140,000
Parker Middle School Roof Replacement Project	\$ 230,000					\$230,000
Parker Middle School Roof Replacement Project		\$ 115,000				\$115,000
School Administration Roof Replacement Project	\$ 105,000					\$105,000
South Row Roof Replacement Project	\$ 1,200,000					\$1,200,000
Westlands (Community Ed) Roof Replacement Project					\$ 1,500,000	\$1,500,000
School SUB-TOTAL	\$2,735,000	\$3,745,000	\$3,140,000	\$0	\$1,820,000	\$11,440,000
Total Facilities	\$3,215,000	\$4,230,000	\$3,360,000	\$320,000	\$2,890,000	\$14,015,000

BOILER REPLACEMENT 5 YEAR CAPITAL

DIVISION	FY2025	FY2026	FY2027	FY2028	FY2029	TOTAL
<i>Non-School Facility Projects</i>						
Adams Library HVAC Assessment and Rehabilitation Project	\$ 450,000	\$ 450,000				\$900,000
Police Station HVAC Improvements			\$350,000			\$350,000
Non-School SUB-TOTAL	\$450,000	\$450,000	\$350,000	\$0	\$0	\$1,250,000
<i>School Facility Projects</i>						
Community Ed Boiler Replacement Project	\$ 330,000					\$330,000
McCarthy Boiler Replacement Project		\$ 500,000				\$500,000
Parker Boiler Replacement Project			\$ 500,000			\$500,000
School SUB-TOTAL	\$330,000	\$500,000	\$500,000	\$0	\$0	\$1,330,000
Total Facilities	\$780,000	\$950,000	\$850,000	\$0	\$0	\$2,580,000

ELEVATOR REPLACEMENT 5 YEAR CAPITAL

DIVISION	FY2025	FY2026	FY2027	FY2028	FY2029	TOTAL
Senior Center Elevator Replacement	\$ 325,000					\$325,000
School Facility Projects						
Byam School Elevator Replacement Project			\$325,000			\$325,000
Center School Elevator Replacement Project					\$ 350,000	\$350,000
Harrington School Elevator Replacement Project				\$ 350,000		\$350,000
Parker School Elevator Replacement Project	\$ 325,000					\$325,000
McCarthy Middle School Elevator Replacement Project	\$ 325,000					\$325,000
School SUB-TOTAL	\$650,000	\$0	\$325,000	\$350,000	\$350,000	\$1,675,000
Total Facilities	\$975,000	\$0	\$325,000	\$350,000	\$350,000	\$2,000,000

Capital Funding History

<u>Fiscal Year</u>	<u>Capital Plan</u>	<u>Other</u>	<u>Total</u>
2020	\$3,473,018	\$1,375,000	\$4,848,018
2021	\$3,453,073	\$3,516,646	\$6,969,719
2022	\$3,893,974	\$3,517,640	\$7,411,614
2023	\$3,770,307	\$2,700,000	\$6,470,307
2024	\$4,387,207	\$3,100,000	\$7,387,207
2025 request	\$5,883,402	TBD	\$TBD

Economic Uncertainty

- The impacts of the rise in interest rates, inflation, and global tensions have slowed the economy and present a risk of recession. This may result in:
 - diminished State funding;
 - reduced local revenues from building permits, motor vehicle excise, meals taxes, and room occupancy taxes;
 - lower rate of property tax collection.
- The Commonwealth of Massachusetts' revenues have fallen significantly below forecasted levels for the first five months of this fiscal year. The State is also confronting the increased costs to shelter migrants.
- New growth in the Town's property tax levy and building permit levels are diminishing.

Fiscal Year 2025 Additional Revenue Sources



How is the FY24 Budget Funded?

• Property Tax	\$120.7M	(77%)
• State Aid	\$21.1M	(13%)
• Local Receipts	\$12.1M	(8%)
• Available Funds	<u>\$3.7M</u>	(2%)
	\$157.6M	

77% of the Town's revenue base is from the property tax, which has a 2½% regulator.

Average Single Family Property Tax Bill

<u>Year</u>	<u>Value</u>	<u>Rate</u>	<u>Tax Bill</u>	<u>Rank</u>
2007	396,327	12.53	4,966	61
2014	322,380	18.98	6,119	67
2015	338,434	18.70	6,329	69
2016	362,736	18.03	6,540	70
2017	385,733	17.92	6,912	68
2018	399,518	17.96	7,175	66
2019	428,333	16.35	7,001	70
2020	447,553	16.45	7,362	68
2021	470,835	15.74	7,411	72
2022	496,467	15.77	7,829	77
2023	573,061	14.37	8,235	77
2024	628,793	13.62	8,575	TBD
	5-year increase = \$1,574 (22.48%)			
	10-year increase = \$2,456 (40.14%)			

2.5% compounded over 5 years = 13.14%

Property Tax Revenue

	FY2021	FY2022	FY2023	FY2024	FY2025
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>
Base Levy	101,789,688	106,109,295	110,234,603	114,695,046	119,071,854
2 1/2% Increase	2,544,742	2,652,732	2,755,865	2,867,376	2,976,796
New Growth	1,774,865	1,472,575	1,704,580	1,509,432	1,600,000
Total Base Levy	106,109,295	110,234,603	114,695,046	119,071,854	123,648,651
Annual Increase	4,319,607	4,125,307	4,460,443	4,376,808	4,576,796

Estimated available FY25 new property tax levy capacity is **\$4.6M.**

State Aid

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATE</u>
Chapter 70	11,199,428	11,199,428	11,348,108	11,962,155	14,141,800	15,000,000
Charter Tuition Reimb.	103,427	220,912	235,724	303,661	144,980	144,980
School Choice Tuition	278,930	265,569	263,989	252,481	290,553	290,553
Gen. Government Aid	5,389,609	265,569	5,578,245	5,879,470	6,067,613	6,250,000
Veterans Benefits	137,454	265,569	99,397	96,252	121,336	121,336
Exemptions: Vets, Blind	268,730	265,569	222,197	214,018	191,200	191,200
State Owned Land	5,516	265,569	6,440	8,267	9,300	9,500
Libraries	<u>53,347</u>	265,569	<u>63,485</u>	<u>92,863</u>	<u>89,105</u>	<u>92,000</u>
Total	17,436,441	265,569	17,817,585	18,809,167	21,055,887	22,099,569

\$1M projected increase (5.0%) in FY25 State Aid

2/3rds of the Town's State Aid is Chapter 70 education funding

1/4th of the Town's State Aid is General Government Aid

Local Receipts

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>
Motor Vehicle Excise	5,642,117	5,333,790	5,359,008	5,731,006	5,721,313	5,600,000	5,700,000
Interest on Late Taxes	544,752	450,930	628,088	486,161	486,345	450,000	485,000
Payments in Lieu of Taxes	131,037	56,087	53,537	50,719	26,538	26,000	55,000
Meals Tax - Local	643,303	648,341	599,979	722,591	805,865	800,000	800,000
Fees	427,721	274,998	321,792	311,902	342,540	310,000	310,000
Rental Income	59,625	57,350	33,973	92,250	46,550	45,000	45,000
Dept Revenue - Schools	255	310	310	170	145	150	150
Dept Revenue - Cemetery	144,230	140,925	173,535	180,460	150,304	150,000	150,000
Dept Revenue - Other	206,172	219,041	234,931	181,779	302,720	300,000	300,000
Alcohol & Other Licenses	187,495	220,475	186,408	230,899	211,883	201,500	211,000
Permits	1,452,945	1,630,826	3,044,241	1,617,158	1,383,276	1,650,000	1,650,000
Fines & Forfeits	168,594	149,349	142,499	138,089	139,627	140,000	140,000
Interest on Investments	585,388	435,046	91,707	(46,470)	513,253	450,000	450,000
Medicaid Reimbursement	273,696	197,355	522,541	409,921	325,811	400,000	400,000
Room/Hotel Tax	530,441	397,892	351,400	468,208	504,229	500,000	400,000
LRTA	43,167	39,630	44,856	45,254	44,380	45,000	45,000
Solar Net Metering	540,044	502,526	999,036	902,807	1,136,973	900,000	900,000
Misc. Non-Recurring	<u>201,231</u>	<u>96,027</u>	<u>33,309</u>	<u>170,610</u>	<u>226,465</u>	<u>100,000</u>	<u>100,000</u>
Total	11,782,213	10,850,898	12,821,150	11,693,514	12,368,217	12,067,650	12,141,150

\$100K (1%) increase in estimated Local Receipts.

Projected FY25 Additional Revenue Sources

- Property Tax: \$4.6M
- State Aid: \$1.0M
- Local Receipts: \$.1M
- Total: **\$5.7M**

3.7% increase from \$156M budget

FY25 Budget Drivers

School Department	\$3,500,000
General Govt. Employee Compensation	\$1,400,000
Health Insurance	\$1,500,000
Middlesex Retirement	\$744,600
Solid Waste & Recycling	\$200,000
Nashoba Tech	\$193,000
Property, Casualty, Workers Comp.	\$60,000
Medicare Tax	<u>\$64,659</u>
Total:	\$7,662,259

Chelmsford Public Schools

- **2.5% Increase to Employee Pay Schedules: \$1.3M**
- **Employee Advancement on Pay Schedules (Step Increases): \$800K**
- **Employee Lane Changes: \$125K**
- **Employee Retirement Incentives: \$180K**
- **Increase in Out-of-District Special Education & Transportation: \$500K**
- **Transportation Increases for Regular and Special Education: \$145K**
- **Utility Increases: \$40K**
- **Request for additional teacher and support staff: \$400K**

Projected Increase of \$3.5M (4.95%)

Chelmsford Public Schools Foundation Enrollment & Student/Teacher Ratio

	<u>Enrollment</u>	<u>Teachers</u>	<u>Student/Teacher Ratio</u>
FY13:	5,138	344.4	14.9
FY14:	5,124	346.1	14.8
FY15:	5,056	359.5	14.1
FY16:	4,987	366.3	13.6
FY17:	4,974	365.7	13.6
FY18:	4,994	372.6	13.4
FY19:	4,961	373.2	13.3
FY20:	5,021	369.5	13.6
FY21:	4,826	376.9	12.8
FY22:	4,943	380.9	13.0
FY23:	5,055	379.8	13.3

Chelmsford Public Schools Per Pupil Expenditure

FY12: \$11,751

FY13: \$12,158

FY14: \$12,436

FY15: \$13,289

FY16: \$14,216

FY17: \$14,428

FY18: \$14,954

FY19: \$15,637

FY20: \$15,659

FY21: \$17,193

FY22: \$16,808

Chelmsford Public Schools Funding

FY19 Net School Spending:	\$69,995,580
FY19 Required Net School Spending:	<u>\$51,269,495</u>
	\$18,726,085 (36.52%)
FY20 Net School Spending:	\$72,046,725
FY20 Required Net School Spending:	<u>\$53,645,217</u>
	\$18,401,508 (34.30%)
FY21 Net School Spending:	\$73,621,325
FY21 Required Net School Spending:	<u>\$55,079,311</u>
	\$18,542,014 (33.66%)
FY22 Net School Spending:	\$74,757,505
FY22 Required Net School Spending:	<u>\$56,199,122</u>
	\$18,558,383 (30.02%)
FY23 Net School Spending:	\$79,247,671
FY23 Required Net School Spending:	<u>\$59,337,599</u>
	\$19,910,072 (33.55%)
FY24 Budgeted Net School Spending:	\$84,258,333
FY24 Required Net School Spending:	<u>\$63,812,308</u>
	\$20,446,025 (32.04%)

\$84 Million Dollars Budgeted for School Expenditures during the current fiscal year.

General Government Employee Compensation

Employee pay schedules:

The Town's General Government (Non-School Department) consists of non-union employees and five collective bargaining units. All collective bargaining agreements expire at the end of the upcoming fiscal year.

The General Government non-union employee compensation schedule for FY25 would increase by 2.5%.

Estimated Personnel Increase: \$1.4M

Town of Chelmsford

Full-Time Equivalent Employees

General Government

(without Enterprise Fund Employees)

FY08: 240.8

FY10: 215.6

FY16: 242.6

FY17: 242.9

FY18: 246.0

FY19: 248.3

FY20: 250.4

FY21: 251.4

FY22: 253.8

FY23: 255.0

FY24: 256.5

School Department

691.4 (Prior to economic recession)

611.1

711.5

730.8

753.5

762.3

772.8

786.8

787.4

796.4

793.6

Change since FY08: 15.7 (6.52%)

Change in 5 years: 8.2 (3.30%)

102.2 (14.78%)

31.3 (4.11%)

Employee and Retiree Health Insurance

FY25 premiums for the Blue Cross health insurance plans are expected to increase by approximately 10%.

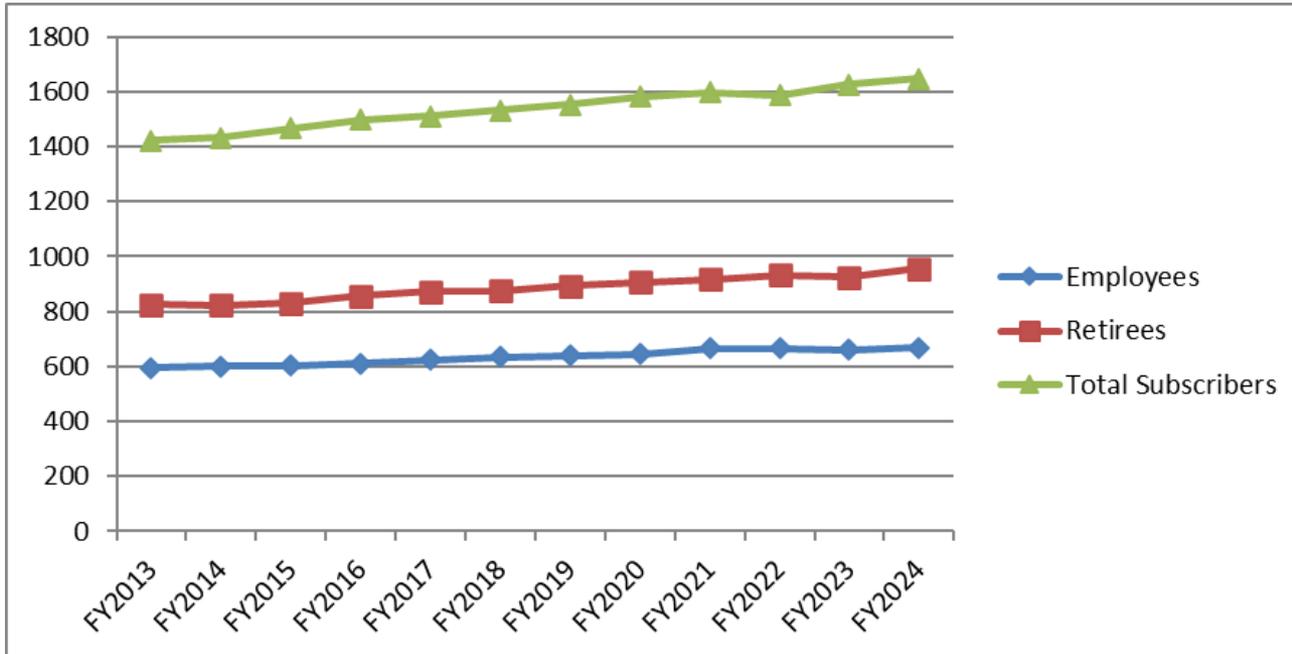
The Town's insurance premiums are dependent upon claims experience and enrollment.

The number of retirees continues to increase.

The FY25 health insurance rates are expected to be available in February.

Estimated increase of **\$1.5M**

Health Insurance Subscribers



FY	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employees	600	603	610	625	636	639	646	665	665	661	670	672
Retirees	824	830	857	873	876	893	907	918	932	926	958	977
Total	1424	1433	1467	1498	1512	1532	1553	1583	1597	1587	1628	1649

Health Insurance Premium

Current Fiscal Year Blue Cross HMO Family Plan health insurance premium for active employees:

Total Annual Premium: \$28,347

Town's Share (75%): **\$21,260**

Estimated Town Share for FY25 (+10%) = \$23,386

Middlesex County Retirement Assessment

The Town's FY25 assessment is **\$12,078,152**.

This is an increase of **\$744,600 (6.57%)**.

Retirement Assessment History

Town of Chelmsford									
Middlesex Retirement Assessment									
10-Year History & Analysis									
Fiscal Year	Normal Cost	+	2002 ERI	+	Payment on Unfunded Liability	=	Total Assessment	Payment Due July 1	Change
2014	\$ 1,274,796		\$ 299,234		\$ 4,636,407		\$ 6,210,437	\$ 6,092,089	\$ 183,311
2015	1,332,162		299,234		4,978,266		6,609,662	6,483,706	391,617
2016	1,155,249		298,335		5,778,213		7,231,797	7,096,040	612,334
2017	1,201,459		298,335		6,196,899		7,696,693	7,552,208	456,168
2018	1,269,098		297,748		6,403,153		7,969,999	7,822,651	270,443
2019	1,318,871		297,748		6,869,383		8,486,002	8,329,114	506,463
2020	1,477,302		-		7,556,811		9,034,113	8,872,242	543,128
2021	1,531,438				8,153,659		9,685,097	9,511,562	639,320
2022	1,728,559				8,330,179		10,058,738	9,883,109	371,547
2023	1,791,767				8,933,635		10,725,402	10,538,132	655,023
2024	1,915,464				9,615,459		11,530,923	11,333,552	795,420
2025	\$ 1,985,413				\$10,303,077		\$ 12,288,490	\$ 12,078,152	\$ 744,600

Solid Waste & Recycling Collection and Disposal

- Solid waste collection and recycling collection costs to are contracted to total \$2.4M. This amounts to an increase of \$46K (1.9%).
- The Town expects to dispose of 17,000 tons of solid waste at the Covanta facility in Haverhill. There is a state and regional shortage of solid waste landfill, trash-to-energy plants, and other solid waste disposal alternatives. Tipping fees are increasing by 2.5% from \$97.34/ton to \$99.77/ton. The tipping fees/disposal cost for Solid Waste disposal is expected to total \$1.81M. This is an increase of \$157K.

This results is a total increase of **\$200K for collection and disposal.**

Nashoba Tech

Chelmsford's October 1, 2023 enrollment at Nashoba Tech increased by 6 students to 218. The Town's enrollment increase occurred while the District's total member enrollment increased by 40 students. Nashoba Tech's member enrollment has increased to 755.

The Town's share of the District member enrollment has decreased from 29.65% to **28.87%**.

The District is scheduled to present its proposed FY25 budget with resulting assessments at the end of January. The District's current fiscal year's budgetary increase was 5.96%, while total member assessments increased by 3.74%.

Nashoba Tech Estimated FY25 Assessment: **\$4.05M**

Estimated Increase of **\$193K (5.00%)**

Chelmsford's Foundation Enrollment at Nashoba Tech

- FY15: 173
- FY16: 185
- FY17: 184
- FY18: 191
- FY19: 198
- FY20: 186
- FY21: 200
- FY22: 212
- FY23: 207
- FY24: 212
- FY25: 218 (October 1, 2023 enrollment basis)

Five Year Increase: 32 students (17.20%)

Nashoba Tech Per Pupil Expenditure

- FY12: \$15,085
- FY13: \$15,104
- FY14: \$16,165
- FY15: \$17,030
- FY16: \$18,121
- FY17: \$19,477
- FY18: \$20,530
- FY19: \$21,429
- FY20: \$20,362
- FY21: \$20,829
- FY22: \$21,587

The per pupil expenditure today (FY24) likely exceeds \$22,500.

Property, Casualty, & Workers Compensation Insurance

- The replacement cost for buildings has greatly increased.
- The premiums for property insurance, law enforcement, and public officials' liability insurance are increasing well significantly.
- The Town's workers compensation insurance premium increases with the growth in employee payroll.

Estimated cost increase: **\$60K (5.5%)**

Medicare Tax

The estimated Town contribution to Medicare payroll taxes for FY25 is \$1,240,284.

This is an increase of **\$64,659 (5.5%)**.

FY25 Budget Philosophy

Maintain services in a high inflationary environment. Meet the fixed cost increases in a tight labor market, labor contracts, retirement assessment, health insurance, and contracted services, while making the necessary investments to maintain the Town's capital infrastructure.

FY25 Budget Uncertainties

- Amount of Chapter 70 Funding
- Level of State Special Education Funding Assistance
- Economy

Budget Carefully

- **The Town has been and is continuing to be reliant upon the property tax. It funds 77% of the Town's operating budget. Proposition 2½ restricts this revenue growth to 2.5% per year, plus new growth in the tax base.**
- **There is uncertainty regarding any significant future increase in state aid. The State's revenue shortfalls, MBTA funding crisis, and the impact from migrant sheltering may limit local aid.**
- **Employee benefit cost increases are not expected to diminish over time. The number of retirees continues to increase. We need to be mindful of adding additional benefitted positions to the Town's general operating budget.**
- **Higher inflation is expected to remain in the years ahead.**

Budget Carefully

- **The Town's collective bargaining agreements expire at the end of the upcoming fiscal year. Current trends have labor costs exceeding the current level of 2.5%.**
- **The Town's capital expenditure needs for 28 buildings, 180 miles of roadways, and technology are increasing at levels greater than overall inflation.**

Town Manager's Recommendation/Request for a Vote to Establish a Revenue Target

I recommend that the Town's Fiscal Year 2025 operating budget be developed in accordance with this presentation, namely approximately a level-service operating budget of approximately \$163M that utilizes the Town's FY25 maximum allowable property tax levy limit.

Next Step

**Town Manager Submits Proposed FY25
Operating and Capital Budgets on
Monday, January 29, 2024**