



Town of Lancaster

ARTICLE 1 – FY24 BUDGET

ANNUAL TOWN MEETING
Wednesday, May 3, 2023



Article 1: FY24 Budget

Move that the Town vote to raise and appropriate by taxation, or transfer from available funds, the sum of \$27,010,938 to defray the expenses of the Town and School Departments beginning in FY2024 as follows:

ITEM	AMOUNT
Municipal Services	\$ 6,570,599
Risk Mgmt., Debt, Leases	\$ 2,685,830
Minuteman Regional Technical HS	\$ 2,382,024
Nashoba Regional School District	\$ 15,285,485
Assabet Valley Regional Technical HS	\$ 87,000
TOTAL	\$ 27,010,938

Provided, however, this appropriation shall be contingent upon affirmative action by the voters of the Town on the passage of a Proposition 2 ½ , so called, ballot question to assess an additional \$ 1,200,000 in real estate and personal property taxes for funding the Town and School Department’s operating budget.



Article 1: FY24 Budget

2023 ANNUAL TOWN MEETING

Tax Levy

**Levy
Limit**

**Levy
Ceiling**

Levy Ceiling

Levy Limit

**Levy
Limit
for
Year**



Article 1: FY24 Budget

2023 ANNUAL TOWN MEETING

**THIS YEAR
FY2023**

**FY22 (Last Year)
Levy Limit
\$20,305,497**

**2.5%
\$507,637**



**New Growth
\$337,710**



**Debt
\$910,982**



**Levy Max: \$22,061,826
Tax Rate: \$17.19**



Article 1: FY24 Budget

2023 ANNUAL TOWN MEETING

**NEXT YEAR
FY2024**

**FY23 (This Year)
Levy Limit
\$21,150,844**

**2.5%
\$528,771**



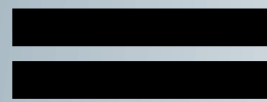
**New Growth
\$200,000**



**OVERRIDE
\$1,200,000**



**Debt
\$906,182**



**Levy Max: \$24,830,288
Tax Rate: \$18.88**

SAMPLE BALLOT
ANNUAL TOWN ELECTION
LANCASTER, MASSACHUSETTS
MAY 8, 2023

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name and address on the line provided and completely fill in the OVAL.

Select Board

VOTE FOR ONE

Jason A. Allison
343 Brookelman Road

Candidate for re-election

Ralph A. Gifford III
861 George Hill Road

(Write-in)

Board of Health

VOTE FOR ONE

Melinda B. Apgar
134 Brookelman Road

Lisa R. Engel
922 Main Street

(Write-in)

Planning Board

VOTE FOR ONE

Frank S. Streeter
135 Bull Hill Road

(Write-in)

Planning Board

(3) Year Unexpired Term VOTE FOR ONE

George C. Frantz
13 Highfield Drive

(Write-in)

Planning Board

(2) Year Unexpired Term VOTE FOR ONE

Regina E. Brown
198 High Street Extension

Carl G. Fawcett
472 Harvard Road

(Write-in)

Planning Board

(1) Year Unexpired Term VOTE FOR ONE

Michael P. Favreau
2248 Main Street

Rebecca R. Young-Jones
94 Barnes Court

(Write-in)

Library Trustees

Vote for not more than 2

Emily J. Rose
750 George Hill Road

Adam A. Zand
202 Hill Top Road

(Write-in)

(Write-in)

Department of Public Works

VOTE FOR ONE

Walter F. Sendrowski
512 Harvard Road

(Write-in)

Finance Committee

Vote for not more than 2

Richard S. Trussell
15 Burbank Lane

Denise Hurley
102 Bolton Road

Roy Rezac
125 Harvard Road

Stanley B. Starr Jr.
34 Squire Shaler Lane

Sara D. Williston
4 Highfield Drive

(Write-in)

(Write-in)

**Nashoba Regional School
District Committee**

Vote for not more than 2

Sharon B. Carlson Poch
26 Bradbury Road

Michael King
10 Hunter Lane

Jacquelyn M. Reinert
270 Bolton Station Road

(Write-in)

(Write-in)

**Nashoba Regional School
District Committee**

(1) Year Unexpired Term VOTE FOR ONE

Shandor A. Simon
800 Main Street

(Write-in)

Moderator

VOTE FOR ONE

William E. O'Neil Jr.
43 Woodland Meadow Drive

(Write-in)

Proposition 2 1/2

Shall the Town of Lancaster be allowed to assess an additional \$1,200,000 in real estate and personal property taxes for the purposes of funding the operating budgets of the Town Government and School Departments for the fiscal year beginning July first, two thousand and twenty-three?

A yes vote on Question 1 allows the operating budgets of the Town Government and School Departments for FY'24 to be funded.

A no vote on Question 1 disapproves the operating budgets of the Town Government and School Departments for FY'24.

Yes

No

Proposition 2 1/2

Shall the Town of Lancaster be allowed to assess an additional \$1,200,000 in real estate and personal property taxes for the purposes of funding the operating budgets of the Town Government and School Departments for the fiscal year beginning July first, two thousand and twenty-three?

A yes vote on Question 1 allows the operating budgets of the Town Government and School Departments for FY'24 to be funded.

A no vote on Question 1 disapproves the operating budgets of the Town Government and School Departments for FY'24.

Yes

No



Article 1: FY24 Budget

Proponent & Opponent Statements

A 'NO' VOTE

A **NO** vote indicates that the Town does not authorize an override of Proposition 2 ½ and, as a result, agrees that decreasing School programming, town services, and closing certain Town buildings and operations are necessary in order to keep taxes down. It could be likely through further utilization of one-time funds and/or the allocation of current reserve funds, that Lancaster will be able to meet its minimum obligations relative to elections and other State-required services. However, public amenities, infrastructure repairs and other non-essential services must be stalled, or cancelled, until Lancaster's revenues better align with its expenses. Many neighboring communities have tax rates so high residents have been 'priced-out' of their homes; Lancaster does not want this. While it will be challenging, it is not impossible to operate the Town's schools, emergency services, and limited government operations with \$1.2 Million less. Voting **NO** says no to the proposed budget and directs the Town to cut \$1.2 Million more and keep taxes down.

2023 ANNUAL TOWN MEETING

A 'YES' VOTE

A **YES** vote stabilizes Lancaster's finances and ensures the Town's ability to fund and sustain its current level of service for all municipal, public safety, educational, cultural, and social service activities through, at least, 2028. Affirmative action effectively passes a level-service budget which adequately provides for the Town's day-to-day operations including the functions and staffing levels within Town Departments and throughout the Nashoba and Minuteman Regional School Districts. A **YES** vote preserves the Town's free cash and reserve fund balances which contribute, in part, to sustaining Lancaster's credit rating and thereby ensuring lower interest rates and payments for all bonded Capital municipal and school projects. Affirmative action reduces the Town's need to propose additional overrides in future years and allows the Town the ability to focus on proposing an operational override once additional revenues are received from both current and future commercial projects. Select Board Chair Stephen Kerrigan stated, *"In short, if people want a first-rate education for their children, nice roads, sustainable parks and conservation lands, responsible human service operations and civic or cultural engagement programs, you must pay for it. It doesn't just happen."*



Article 1: FY24 Budget

ORIGINAL SHORTFALL: \$1.75 - \$1.9 MILLION

INITIAL CUTS INCLUDED:

PERSONNEL – PROPOSED/EXPANDED:

- Cuts to proposed addition staff hours
- Leaving Police LT position Vacant
- Removing 2 Full-Time Fire/EMT's from Proposal
- Certain Library positions or hours

SUPPLIES/MATERIAL REMOVALS:

- Conferences and Trainings (Town Administration)
- GIS expansion programming (Planning)
- Updated or expanded building Wi-Fi (IT)
- Permanent Binding Services for vital records (Clerk)
- Recreational Programming & Services (Human Services)
- Food Services (COA)



BOTTOM LINE BOTTOM DOLLARS

Forecasted Revenues:
\$26,116,454

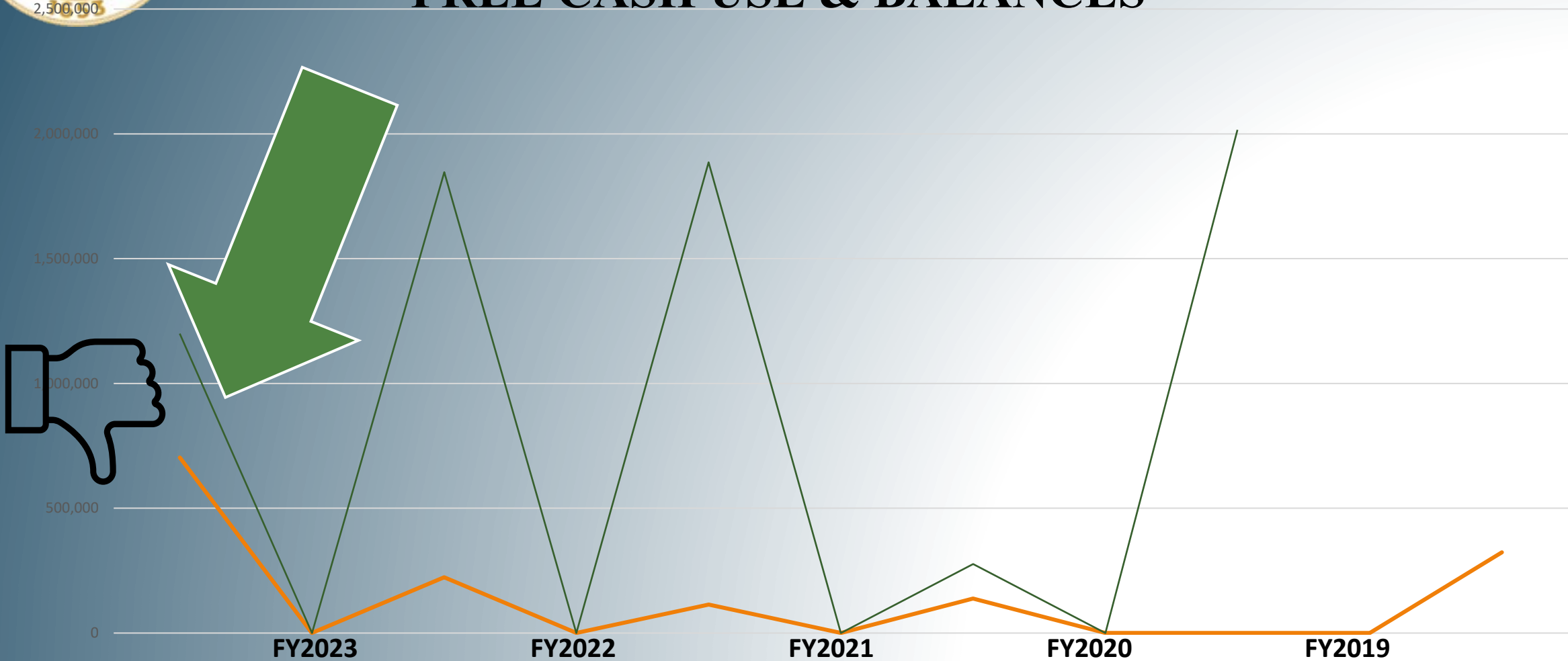
Forecasted Expenses:
\$27,160,000

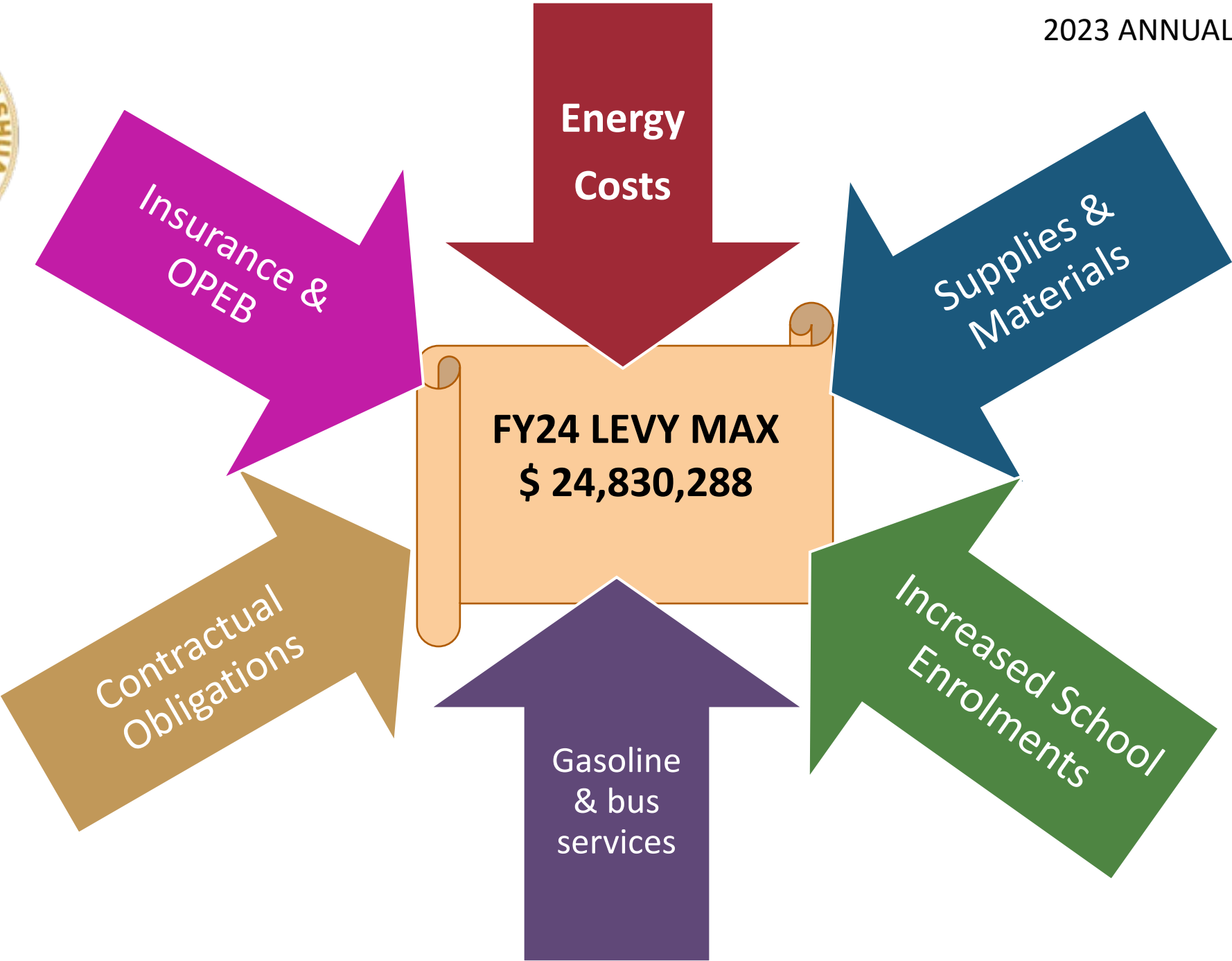


Article 1: FY24 Budget

2023 ANNUAL TOWN MEETING FREE CASH HISTORY

FREE CASH USE & BALANCES







Article 1: FY24 Budget

FY24 Aggregates

REVENUE	+ 3 ¾ %
PERSONNEL	+ 3 ¾ %
EXPENSES	+ 19 ½ %
DEBT	(- 3 %)
INSURANCES	+ 2.6 %
MINUTEMAN	+ 4.2 %
NASHOBA	+ 4 ¾

**TOTAL BUDGET
INCREASE FY24 =
5%**



Article 1: FY24 Budget

NRSD FY24 Expenses Summary

Salaries for Existing Personnel	\$41,534,123
Insurance and Benefits	\$10,505,102
Non-Salary Expenses	<u>\$12,863,405</u>
Total Operating Budget	\$64,902,630





Article 1: FY24 Budget

2023 ANNUAL TOWN MEETING

NRSD FY24 Revenue Summary

Total Town Assessments	\$51,861,579
Chapter 70 Educational Aid	\$9,777,036
Regional Transportation	\$1,620,246
School Choice: Tuition In	\$25,000
Medicaid Revenue	\$200,000
Investment Income	\$100,000
E&D Appropriation	\$1,200,000
Charter School	\$98,769
Other Revenue	\$20,000
Total Revenue	\$64,902,630





Article 1: FY24 Budget

2023 ANNUAL TOWN MEETING

Lancaster FY24 NRSD Town Assessment Summary

Fixed Assessment	\$8,180,813
Variable Assessment	\$6,916,054
Net Debt Assessment	\$188,618
Total Assessment	\$15,285,485
Total Increase from FY23	\$693.914
% Increase over FY23	4.76%





Article 1: FY24 Budget

MINUTEMAN REGIONAL TECHNICAL



	FY24	FY23	Difference	Change
Enrollment	58	49	9	18.4%
Enrollment- 4 Year Rolling Average	54.50	51.75	2.75	5.3%
% Share Operating	9.5%	9.7%	(0.2%)	(2.3%)
% Share Capital	9.0%	10.0%	(1.0%)	(9.6%)
Minimum Required Contribution	\$806,460	\$694,962	\$111,498	16.0%
Transportation	\$62,435	\$64,502	(\$2,067)	(3.2%)
Operating	\$927,493	\$796,197	\$131,296	16.5%
Debt & Capital – Operating	\$107,058	\$111,949	(\$4,891)	(4.4%)
Debt – Building Project	\$476,175	\$517,900	(\$41,725)	(8.1%)
Total Assessment	\$2,379,621	\$2,185,510	\$194,111	8.9%



Article 1: FY24 Budget

Minuteman Per Pupil Assessments

Lancaster	Operating Assessment	October 1 Enrollment Count	Per Pupil Assessment
Est. FY24*	\$1,796,388	58	\$30,972
FY23	\$1,555,661	49	\$31,748
FY22	\$1,619,145	56	\$28,913
FY21	\$1,688,523	55	\$30,700
FY20	\$1,515,549	47	\$32,246



	Enrollment (Rolling 4 yr. Average)	Estimated Minimum Required Contribution	School Choice	Transportation Assessment	Remaining Operation Assessment	Capital/Debt Service	Total FY24 Assessment	Total FY23 Assessment	Difference
ACTON	65.00	\$ 1,348,307	\$ 22,225	\$ 74,464	\$ 1,106,184	\$ 733,618	\$ 3,284,798	\$ 2,841,323	\$ 443,475
ARLINGTON	181.00	\$ 3,419,797	\$ -	\$ 207,354	\$ 3,080,296	\$ 2,225,468	\$ 8,932,916	\$ 7,947,938	\$ 984,978
BOLTON	20.75	\$ 540,671	\$ -	\$ 23,771	\$ 353,128	\$ 281,889	\$ 1,199,459	\$ 893,714	\$ 305,745
CONCORD	29.75	\$ 612,477	\$ -	\$ 34,082	\$ 506,292	\$ 488,844	\$ 1,641,695	\$ 1,508,544	\$ 133,151
DOVER	3.50	\$ 68,053	\$ -	\$ 4,010	\$ 59,564	\$ 117,000	\$ 248,626	\$ 197,427	\$ 51,199
LANCASTER	54.50	\$ 806,460	\$ -	\$ 62,435	\$ 927,492	\$ 583,233	\$ 2,379,621	\$ 2,185,510	\$ 194,111
LEXINGTON	69.50	\$ 1,310,022	\$ -	\$ 79,620	\$ 1,182,766	\$ 929,570	\$ 3,501,977	\$ 3,223,898	\$ 278,079
NEEDHAM	29.75	\$ 655,050	\$ -	\$ 34,082	\$ 506,292	\$ 445,038	\$ 1,640,461	\$ 1,367,739	\$ 272,722
STOW	50.25	\$ 1,059,989	\$ -	\$ 57,567	\$ 855,165	\$ 601,803	\$ 2,574,523	\$ 2,145,103	\$ 429,420



G





Article 1: FY24 Budget

2023 ANNUAL TOWN MEETING

*** CUTTING \$1.2 M ***

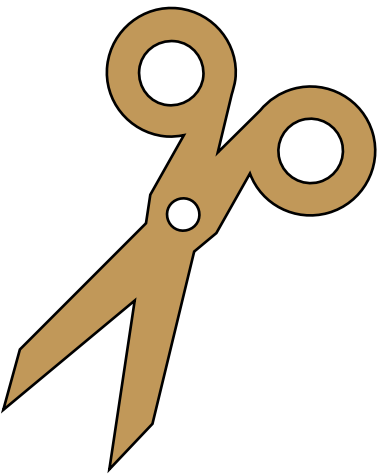
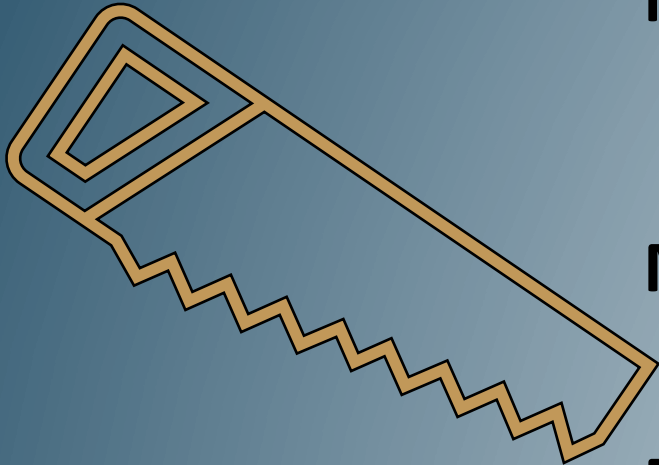
Nashoba: \$300,000

(Equates to larger cut District-Wide)

Minuteman: \$50,000

Municipal Services: \$500,000

Use of Free Cash: \$350,000





Article 1: FY24 Budget

2023 ANNUAL TOWN MEETING

Municipal Service Cuts: \$500,000

In alphabetical order as no Department is not more important than another

ADMINISTRATION/FINANCE: **\$80,000**

Historical Commission, Memorial Day Celebration, Staff Trainings, Committee Trainings & Conferences, Software Licenses, 2 FTE

DPW-CEMETARY-PARKS: **\$90,000**

Tree Services, Roadway Storm Pretreatments, OT & 1 FTE

EMERGENCY SERVICES: **\$150,000**

Trainings, Reduced Ambulance, OT & 1.5 FTE

HEALTH & HUMAN SERVICES: **\$90,000**

Reduced Outreach Services, Close Beach, Close Splashpad, No Weekend Comm. Ctr., .5 FTE

LIBRARY: **\$90,000**

Reduced Operational Hours, discontinuance of free programs, no interlibrary loans, .75 FTE



TOWN OF LANCASTER	FISCAL 2023	FISCAL 2024	FISCAL 2024	FISCAL 2025
Budget Summary	ATM	DEPT	TA	TA
	ADOPTED	REQUEST	PROPOSED	PROPOSED
SOURCES OF FUNDS				
Tax & Other Current Revenues Within Levy Limit				
SUB-TOTAL (Tax & Current Rev)	25,138,550	25,863,877	26,116,454	26,862,174
USE OF FUNDS				
Personal Services (Non-School)	4,239,843	4,380,466	4,324,739	4,419,769
Expenses (Non-School)	1,881,591	2,079,091	2,245,860	2,292,876
Sub-total (Non-School)	6,121,434	6,459,556	6,570,598	6,712,645
Expenses Debt	400,025	388,125	388,125	578,025
Expenses Risk Management	2,068,947	2,123,423	2,123,423	2,240,419
Expenses Transfers out	174,282	174,294	174,282	0
Sub-total Debt/Insurances	2,643,254	2,685,842	2,685,830	2,818,444
Minuteman Regional Vocational	2,285,510	2,391,567	2,382,024	2,489,952
Nashoba Regional High School	14,591,571	15,457,012	15,285,485	16,189,831
Assabet Valley	55,000	82,000	87,000	87,000
Sub-total Schools	16,932,081	17,930,579	17,754,509	18,766,783
State & County Assessments	144,867	144,867	149,602	149,602
TOTAL USES OF FUNDS	25,841,636	27,220,844	27,160,539	28,447,474
TOTAL SOURCES OF FUNDS	25,841,636	25,863,877	26,116,454	26,862,174
SURPLUS/(DEFICIT) OPERATING BUI	0	(1,356,967)	(1,044,085)	(1,585,300)



Article 1: FY24 Budget

Household Tax Implications

Home Value	Total Increase	Cost/Mo.	Cost/Day
\$250,000	\$235	\$19.58	\$.64
\$350,000	\$329	\$27.42	\$.90
\$450,000	\$423	\$35.25	\$1.16
\$550,000	\$517	\$43.08	\$1.42
\$650,000	\$611	\$50.92	\$1.67
\$750,000	\$705	\$58.75	\$1.93
\$850,000	\$799	\$66.58	\$2.18
\$950,000	\$893	\$74.42	\$2.45



Article 1: FY24 Budget

Final Thoughts

- We have not kept-up with the rate of inflation.
- We used \$1.1M over the past 2 years in Free Cash to balance the budgets, this equals what we need back.
- Expenses are up 19%. Those are tied to utilities and other non-discretionary costs including insurances.
- Lancaster is the lowest of the three towns in the Nashoba District per assessment; we are doing a good job keeping our school expenses stable.

IT'S DAUNTING & IT'S MESSY, BUT THIS TRULY IS THE BEST OPTION FOR LANCASTER -- BOTH AS A SHORT-TERM AND A LONG- TERM SOLUTION. PLEASE HELP US MAINTAIN OUR COMMUNITY AND OUR QUALITY OF LIFE.