



# UXBRIDGE

MASSACHUSETTS

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PRELIMINARY FY2025  
BUDGET

# FY2025 BUDGET - ASSUMPTIONS

|   |                  | FY2025 PROJECTED NEW MONEY<br>State Aid based on Governor’s Budget |
|---|------------------|--|
| FY2024 Levy                                 | \$39,890,387.00  |  |
| Add: 2.5% Increase                          | 997,259.68       | <div></div> 997,259.68   |
| New Growth (est.)                           | 500,000.00       | <div></div> 500,000.00   |
| FY2025 Levy Limit (projected)               | \$41,387,646.68  |  |
|   |                  |  |
| Local Receipts (FY2024 Budgeted)            | \$3,502,931.00   |  |
| Add Projected Increases:                    | 48,700.00        | <div></div> 48,700.00  |
| FY2025 Local Receipts (projected)           | \$3,551,631.00   |  |
|   |                  |  |
| State Aid (net) (FY2024)                    | \$11,263,994.00  |  |
| Add Projected Net Increase                  | 92,595.00        | <div></div> 92,595.00  |
| FY2025 STATE AID (net) (projected)          | \$11,356,589.00  |  |
|   |                  |  |
| Excess Tax Levy Capacity (FY2024)           | \$(2,702,374.00) |  |
| Add Projected Net Increase                  | 2,702,374.00     | <div></div> 2,702,374  |
| FY2025 EXCESS TAX LEVY CAPACITY (projected) | \$0              |  |
|   |                  |  |
| TOTAL FY2025 PROJECTED NEW MONEY            |                  | \$4,340,928.68   |

# FY2025 BUDGET – ASSUMPTIONS (CONTD)

| <b>Tax Levy</b>                 | Tax Levy to increase by the 2.5% as allowed by Proposition 2 ½, plus New Growth   |
|---------------------------------|---|
| <b>New Growth</b>               | New Growth, \$500,000, projection is based on historical trends   |
| <b>Local Receipts</b>           | Local Receipts 1.39% increase (\$48,700) projection based on trend analysis on each individual category   |
| <b>State Aid</b>                | State Aid 1.07% increase (\$129,153) based on Governor’s proposed budget  |
| <b>Other Expenses Pressures</b> | <p><b><u>New Contracts</u></b> for 6 Collective Bargaining Units with 5 already settled and another anticipated to be settled during Fiscal Year 2025.</p> <p><b><u>Benefits</u></b> : 6.66% increase for Health Insurance and 9.46% increase in Worcester County Retirement Assessment. Unfunded Liability related to Other Post Employment Benefits. Raising costs in School District Transportation (25.13%) and School District raising costs in Out of District Placement with other School Programs (4.69%)</p> |

# TOWN BUDGET PRESSURES

## Union Contracts

- Status of union contracts that expired on June 30, 2023:

- Town SEIU – Settled
- Dispatchers – Settled
- Fire Fighters – Settled
- Police Association – Settled
- Teachers Association – Settled

## EMPLOYEE BENEFITS

- Health Insurance

➤ 6.66% Increase for Town and School Employees

-County Pension Assessment

➤ 9.46% Increase for Town and School Employees

# TOWN BUDGET PRESSURES (CONTD.)

## Other

- Significant Increases to Non-Discretionary Spending
  - Health Insurance – MIAA recommends Budgeting at 6.6% in future years
  - Pension costs through FY2034
  - Raising costs in Regional Assessments for Vocational and Agricultural Schools and increasing enrollment
  - Raising costs for Private Out of District Special Ed Programs and increasing enrollment
  - Closing the Gap between student's school choice Sending out of District to school choice receiving into the District.
- Stagnant State Aid – FY2025 Governor's Local Aid Proposal
  - As of 1/25/2024 – 1.07% increase (\$129,153) compared to FY2024
- Uxbridge Chapter 70 Aid continues to be flatlined – FY25 minimum aid district \$30 per pupil increase while Required Net School Spending of the District continues to climb.
- Decreasing enrollment in School District while increasing enrollment in Blackstone Valley Tech and Norfolk Aggie.
- Capital Needs and the Impact of Non-Excluded Debt Service on the Budget
- Funding for Collective Bargaining
- Staffing Needs

# FIXED COSTS INCREASES

## FY2025 LEVEL SERVICE BUDGET INCLUDE THE FOLLOWING INCREASES:

- Wage and Salary Increases
  - Contractual obligations for cost of living and step increases
  
- Debt Service Increase for new Short-term debt
  - High Street Area Drainage Improvements (adds \$34k)
  - Linwood Steet Area Drainage Improvements (adds \$30k)
  - Sutton Street Culvert Replacement (adds \$30k)
  - Other DPW items (adds \$12k)
  - No Debt falling off in FY2025
  
- Rising cost of other goods and services
  - Extraordinary inflationary pressure
  - High cost of fuel, equipment costs (e.g., fleet); materials and supplies; service contracts
  - High costs of Education Transportation for to/from school and extracurricular activities
  - High costs for Private Out of District Special Ed Programs

# FY2025 PRELIMINARY BUDGET

|   |                  | (Prelim)         |            | FY24-25         | FY24-25  |
|---|------------------|------------------|------------|-----------------|----------|
| General Fund Revenues                             | FY2024 Budget    | FY25 Budget      | % of Total | Var. (\$)       | Var. (%) |
| Previous Fiscal Year Year's Levy Limit            | \$ 37,201,763.00 | \$ 39,890,387.00 | 67.47%     | \$ 2,688,624.00 | 7.23%    |
| Add : 2.5% increase                               | 790,370.00       | 997,259.67       | 1.69%      | 206,889.68      | 26.18%   |
| Add : New Growth                                  | 1,898,254.00     | 500,000.00       | 0.85%      | (1,398,254.00)  | -73.66%  |
| Subtotal Levy Limit                               | 39,890,387.00    | 41,387,646.67    |            |                 |          |
| Add : Debt Exclusions                             | 2,023,191.00     | 1,892,991.00     | 3.20%      | (130,200.00)    | -6.44%   |
| Minimum Allowable Levy                            | \$ 41,913,578.00 | \$ 43,280,637.67 |            | \$ 1,367,059.67 | 3.26%    |
|   |                  |                  |            |                 |          |
| Add : Cherry Sheet Receipts                       | 12,120,543.00    | 12,249,696.00    | 20.72%     | 129,153.00      | 1.07%    |
| Add : Local Receipts                              | 3,502,931.00     | 3,551,631.00     | 6.01%      | 48,700.00       | 1.39%    |
| Add : Interfund Transfers & Other Revenue Sources | 93,000.00        | 131,790.00       | 0.22%      | 38,790.00       | 41.71%   |
| Less : Excess Tax Levy Capacity                   | (2,702,374.00)   | (88,255.00)      | -0.15%     | 2,614,119.00    | -96.73%  |
| Total Forecasted Revenue : General Fund           | \$ 54,927,678.00 | \$ 59,125,499.67 | 100.00%    | \$ 4,197,821.67 | 7.64%    |
|   |                  |                  |            |                 |          |
|   |                  | (Prelim)         |            |                 |          |
| General Fund Expenses                             | FY2024 Budget    | FY25 Budget      | % of Total | Var. (\$)       | Var. (%) |
| Town Personnel Services                           | 9,372,074.95     | 10,088,027.00    | 17.09%     | 715,952.05      | 7.64%    |
| Town Expenses                                     | 3,493,927.00     | 3,809,964.00     | 6.45%      | 316,037.00      | 9.05%    |
| Town Capital Outlay                               | 825,640.00       | 824,550.00       | 1.40%      | (1,090.00)      | -0.13%   |
| Town School Regional Assessments                  | 2,328,237.00     | 2,866,323.00     | 4.85%      | 538,086.00      | 23.11%   |
| School Personnel Services                         | 17,532,735.12    | 19,226,308.00    | 32.57%     | 1,693,572.88    | 9.66%    |
| School Expenses                                   | 7,101,974.88     | 8,424,751.00     | 14.27%     | 1,322,776.12    | 18.63%   |
| Debt Service                                      | 2,047,438.00     | 2,201,735.00     | 3.73%      | 154,297.00      | 7.54%    |
| Cherry Sheet Assessments                          | 856,549.00       | 893,107.00       | 1.51%      | 36,558.00       | 4.27%    |
| County Retirement                                 | 2,760,792.00     | 3,021,954.00     | 5.12%      | 261,162.00      | 9.46%    |
| Employee Benefit                                  | 6,418,075.00     | 6,940,000.00     | 11.75%     | 521,925.00      | 8.13%    |
| Town Insurances and Reserve                       | 666,000.00       | 743,000.00       | 1.26%      | 77,000.00       | 11.56%   |
| Total   | \$ 53,403,442.95 | \$ 59,039,719.00 | 100.00%    | 5,636,276.05    | 10.55%   |
|   |                  |                  |            |                 |          |

# BUDGET AS %'s

| Budget Increase as % of Overall Increase |                        |                | Budget Totals as % of Overall Budget |                         |                |
|--|------------------------|----------------|--------------------------------------|-------------------------|----------------|
| General Government                       | \$ 170,094.91          | 3.02%          | General Government                   | \$ 3,260,217.00         | 5.52%          |
| Public Safety                            | 578,888.75             | 10.27%         | Public Safety                        | 6,895,601.00            | 11.68%         |
| Town Education (Regional)                | 538,086.00             | 9.55%          | Town Education (Regional)            | 2,866,323.00            | 4.85%          |
| Education                                | 3,016,349.00           | 53.52%         | Education                            | 27,651,059.00           | 46.83%         |
| Public Works                             | 243,302.00             | 4.32%          | Public Works                         | 3,336,698.00            | 5.65%          |
| Health and Human Services                | 26,300.39              | 0.47%          | Health and Human Services            | 728,630.00              | 1.23%          |
| Library                                  | 12,313.00              | 0.22%          | Library                              | 501,395.00              | 0.85%          |
| Debt Service                             | 154,297.00             | 2.74%          | Debt Service                         | 2,201,735.00            | 3.73%          |
| State and County Assessments             | 36,558.00              | 0.65%          | State and County Assessmen           | 893,107.00              | 1.51%          |
| Employee Benefits                        | 783,087.00             | 13.89%         | Employee Benefits                    | 9,961,954.00            | 16.87%         |
| Insurance and Reserves                   | 77,000.00              | 1.37%          | Insurance and Reserves               | 743,000.00              | 1.26%          |
| <b>Total</b>                             | <b>\$ 5,636,276.05</b> | <b>100.00%</b> | <b>Total</b>                         | <b>\$ 59,039,719.00</b> | <b>100.00%</b> |
|  |                        |                |                                      |                         |                |



# EXPENSES BY MAJOR COST CENTER

## Town Personnel Services & Expenses

|                                  |                      |                      |  | FY24-25             | FY24-25       |
|----------------------------------|----------------------|----------------------|--|---------------------|---------------|
|                                  | FY2024 Budget        | FY25 Budget (Prelim) |  | Var. (\$)           | Var. (%)      |
| <b>GENERAL GOVERNMENT</b>        |                      |                      |  |                     |               |
| Salaries & Wages                 | 1,579,490            | 1,583,930            |  | 4,440               | 0.28%         |
| Other Expenses                   | 1,510,632            | 1,663,787            |  | 153,155             | 10.14%        |
| Capital                          | -                    | 12,500               |  | 12,500              | 100.00%       |
| <b>TOTAL</b>                     | <b>\$ 3,090,122</b>  | <b>\$ 3,260,217</b>  |  | <b>\$ 170,095</b>   | <b>5.50%</b>  |
|                                  |                      |                      |  |                     |               |
| <b>PUBLIC SAFETY</b>             |                      |                      |  |                     |               |
| Salaries & Wages                 | 5,652,636            | 6,149,537            |  | 496,901             | 8.79%         |
| Other Expenses                   | 484,076              | 666,064              |  | 181,988             | 37.59%        |
| Capital                          | 180,000              | 80,000               |  | (100,000)           | -55.56%       |
| <b>TOTAL</b>                     | <b>\$ 6,316,712</b>  | <b>\$ 6,895,601</b>  |  | <b>\$ 578,889</b>   | <b>9.16%</b>  |
|                                  |                      |                      |  |                     |               |
| <b>TOWN EDUCATION (REGIONAL)</b> |                      |                      |  |                     |               |
| Blackstone Valley Tech           | \$ 1,938,927         | \$ 2,264,118         |  | 325,191             | 16.77%        |
| Norfolk Agricultural             | 389,310              | 602,205              |  | 212,895             | 54.69%        |
| <b>TOTAL</b>                     | <b>\$ 2,328,237</b>  | <b>\$ 2,866,323</b>  |  | <b>\$ 538,086</b>   | <b>23.11%</b> |
|                                  |                      |                      |  |                     |               |
| <b>EDUCATION</b>                 |                      |                      |  |                     |               |
| Salaries & Wages                 | 17,532,735           | 19,226,308           |  | 1,693,573           | 9.66%         |
| Other Expenses                   | 4,707,459            | 5,428,510            |  | 721,051             | 15.32%        |
| Transportation                   | 2,394,516            | 2,996,241            |  | 601,725             | 25.13%        |
| <b>TOTAL</b>                     | <b>\$ 24,634,710</b> | <b>\$ 27,651,059</b> |  | <b>\$ 3,016,349</b> | <b>12.24%</b> |
|                                  |                      |                      |  |                     |               |

# EXPENSES BY MAJOR COST CENTER (CONTD)

## Town Personnel Services & Expenses

|                                    |                     |                      |  | FY24-25           | FY24-25      |
|------------------------------------|---------------------|----------------------|--|-------------------|--------------|
|                                    | FY2024 Budget       | FY25 Budget (Prelim) |  | Var. (\$)         | Var. (%)     |
| <b>PUBLIC WORKS</b>                |                     |                      |  |                   |              |
| Salaries & Wages                   | 1,285,896           | 1,431,148            |  | 145,252           | 11.30%       |
| Other Expenses                     | 1,169,860           | 1,173,500            |  | 3,640             | 0.31%        |
| Care and Condition of Roads        | 585,640             | 732,050              |  | 146,410           | 25.00%       |
| Capital                            | 52,000              | -                    |  | (52,000)          | -100.00%     |
| <b>TOTAL</b>                       | <b>\$ 3,093,396</b> | <b>\$ 3,336,698</b>  |  | <b>\$ 243,302</b> | <b>7.87%</b> |
|                                    |                     |                      |  |                   |              |
| <b>HEALTH AND HUMAN SERVICES</b>   |                     |                      |  |                   |              |
| Salaries & Wages                   | 504,324             | 550,115              |  | 45,791            | 9.08%        |
| Other Expenses                     | 190,006             | 178,515              |  | (11,491)          | -6.05%       |
| Capital                            | 8,000               | -                    |  | (8,000)           | -100.00%     |
| <b>TOTAL</b>                       | <b>\$ 702,330</b>   | <b>\$ 728,630</b>    |  | <b>\$ 26,300</b>  | <b>3.74%</b> |
|                                    |                     |                      |  |                   |              |
| <b>LIBRARY</b>                     |                     |                      |  |                   |              |
| Salaries & Wages                   | 349,729             | 373,297              |  | 23,568            | 6.74%        |
| Other Expenses                     | 139,353             | 128,098              |  | (11,255)          | -8.08%       |
| <b>TOTAL</b>                       | <b>\$ 489,082</b>   | <b>\$ 501,395</b>    |  | <b>\$ 12,313</b>  | <b>2.52%</b> |
|                                    |                     |                      |  |                   |              |
| <b>DEBT SERVICE - GENERAL FUND</b> |                     |                      |  |                   |              |
| Long-Term Principle                | 1,453,000           | 1,492,800            |  | 39,800            | 2.74%        |
| Long-Term Interest                 | 570,191             | 538,519              |  | (31,672)          | -5.55%       |
| Short-Term Interest                | 21,247              | 155,416              |  | 134,169           | 631.47%      |
| Debt Issuance Borrowing Costs      | 3,000               | 15,000               |  | 12,000            | 400.00%      |
| <b>TOTAL</b>                       | <b>\$ 2,047,438</b> | <b>\$ 2,201,735</b>  |  | <b>\$ 154,297</b> | <b>7.54%</b> |
|                                    |                     |                      |  |                   |              |

# EXPENSES BY MAJOR COST CENTER (CONTD)

## Town Personnel Services & Expenses

|  |                      |                      |  | FY24-25             | FY24-25       |
|--|----------------------|----------------------|--|---------------------|---------------|
|  | FY2024 Budget        | FY25 Budget (Prelim) |  | Var. (\$)           | Var. (%)      |
| <b>STATE and COUNTY ASSESSMENTS</b>          |                      |                      |  |                     |               |
| School Choice Sending Tuitions               | 844,402              | 824,027              |  | (20,375)            | -2.41%        |
| Charter School Sending Tuition               | -                    | 46,431               |  | 46,431              | 100.00%       |
| Air Pollution                                | 4,547                | 4,660                |  | 113                 | 2.49%         |
| Special Education                            | -                    | 4,349                |  | 4,349               | 100.00%       |
| RMV Non-Renewal Surcharge                    | 7,600                | 13,640               |  | 6,040               | 79.47%        |
| <b>TOTAL</b>                                 | <b>\$ 856,549</b>    | <b>\$ 893,107</b>    |  | <b>\$ 36,558</b>    | <b>4.27%</b>  |
|  |                      |                      |  |                     |               |
| <b>EMPLOYEE BENEFITS</b>                     |                      |                      |  |                     |               |
| Retirement                                   | 2,760,792            | 3,021,954            |  | 261,162             | 9.46%         |
| Town/School Health Insurance                 | 6,058,075            | 6,460,000            |  | 401,925             | 6.63%         |
| Town/School Life Insurance                   | -                    |                      |  | -                   | 0.00%         |
| Other Post Employment Benefits               | -                    | 100,000              |  | 100,000             | 100.00%       |
| Town/School Medicare                         | 360,000              | 380,000              |  | 20,000              | 5.56%         |
| <b>TOTAL</b>                                 | <b>\$ 9,178,867</b>  | <b>\$ 9,961,954</b>  |  | <b>\$ 783,087</b>   | <b>8.53%</b>  |
|  |                      |                      |  |                     |               |
| <b>INSURANCE and RESERVES</b>                |                      |                      |  |                     |               |
| Town/School Workers Compensation             | 110,000              | 158,000              |  | 48,000              | 43.64%        |
| Town Injured on Duty                         | -                    | 90,000               |  | 90,000              | 100.00%       |
| Comprehensive Liability                      | 445,000              | 395,000              |  | (50,000)            | -11.24%       |
| Sick Leave Buyback                           | 36,000               | 75,000               |  | 39,000              | 108.33%       |
| Reserve for Wage Adjustment                  | 75,000               | 25,000               |  | (50,000)            | -66.67%       |
| <b>TOTAL</b>                                 | <b>\$ 666,000</b>    | <b>\$ 743,000</b>    |  | <b>\$ 77,000</b>    | <b>11.56%</b> |
|  |                      |                      |  |                     |               |
| <b>Total Benefits, Insurance &amp; Other</b> | <b>\$ 9,844,867</b>  | <b>\$ 10,704,954</b> |  | <b>\$ 860,087</b>   | <b>8.74%</b>  |
|  |                      |                      |  |                     |               |
| <b>Total General Fund</b>                    | <b>\$ 53,403,443</b> | <b>\$ 59,039,719</b> |  | <b>\$ 5,636,276</b> | <b>10.55%</b> |
|  |                      |                      |  |                     |               |

# MAJOR DRIVERS OF BUDGET

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**General Government** – Includes contractual obligations, increases in utilities, building maintenance, annual software renewals and increase to supplies and other operating costs due to inflation. Overall increase in Function is 5.50% or \$170,095 with 10.14% increase in non-related payroll expenditures.

**Public Safety** – Funding needed to cover increases from Police and Fire union contracts related to COLA and Step increases, education incentives and Holiday Payouts. Increase also due to increased software costs associated with systems. Overall increase in Function is 9.16% or \$578,889.

**Town Education (Regional)** – Increase due to increased enrollment in Blackstone Valley Tech and Norfolk Aggie School. Overall increase is 23.11% and \$538,086.

**Education** – UPS budget increased 12.24% overall due to the following:

- Contractual salary obligations of 4.36% or \$1,075,084
- Ongoing District Obligations for operations of 0.37% or \$90,622
- Transition of ESSER Positions to General Fund of 2.27% or \$558,006
- Increases in Transportation Contract of 2.44% or \$601,725
- Loss of Revolving Fund Revenues to offset Operating Expenditures of 2.80% or \$690,912

# MAJOR DRIVERS OF BUDGET (CONT.)

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**Public Works** – Increase for new FTE in Vehicle Maintenance Department to complement the Fleet as well as increase in Care and Condition of Roads funding from the prior year of 25% of \$146,410. Overall increase in Function is 7.87% or \$243,302.

**Health and Human Services** – Function is level funded in Fiscal Year 2025. Overall increase in Function is 3.74% or \$26,300.

**Library** - Function is level funded in Fiscal Year 2025. Overall increase in Function is 2.52% or \$12,313.

**Debt Service** – Overall Budget increased due to BAN payment for previously authorized projects including the Multiple Streets Drainage Improvements and Culvert at Sutton Street. Overall increase in Function is 7.54% or \$154,297.

**Employee Benefits** – Pension Assessment is increasing by 9.46% or \$261,162 per Worcester County Retirement System. Group Insurance estimated increases by provided to be 6.66% state average or \$401,925. Other Post Employment Benefits increase due to funding future liability of retirees. 100% increase due to not being funded in prior years.

**Insurance and Reserves** – Increase due to potential retiree buyouts of accrued time 108.33% or \$39,000. Overall increase in Line item is 11.56% or \$77,000.