TOWN OF RANDOLPH | SUMMARY

Override Proposal

$9.5 Million Override

How the Override Would Be Phased In

$9.5 million total authorization

If approved by voters, the $9.5 million would not be used all at once. The Town would phase in its use over several fiscal years, beginning with Fiscal Year 2028.

$9.5 MILLION TOTAL AUTHORIZATION

FISCAL YEAR 2028

$5.5 million

Estimated first-year use, if passed

SUBSEQUENT FISCAL YEARS

$4.0 million

Remaining authorization

$109.44

Estimated average quarterly increase in FY 2028

+ $79.60

Estimated in subsequent years

Average single-family home. Once fully phased in, the estimated total average quarterly increase is $189.04.

What the First-Year $5.5 Million Would Do

Fiscal Year 2028

The Fiscal Year 2028 amount would be used to prevent reductions to Town services by covering costs that are rising faster than the limits set by Proposition 2½.

1 The Limit

Proposition 2½ limits how much the Town's total property tax levy can increase each year, to 2.5%.

2 The Pressure

Required costs such as health insurance, pensions, debt service, and school assessments are rising faster than that limit.

3 The Solution

The $5.5 million would close that gap in Fiscal Year 2028, so the Town can avoid reducing the services residents rely on.

Last year's increases in mandatory costs

$2,055,426
Debt / Interest

$1,574,620
Health Insurance

$905,579
School / Charter Assessments

$588,181
FICA / Retirement

If passed. Approval authorizes the override; it does not automatically put the full amount into effect. The earliest change to a tax bill would be the January 2028 quarterly payment. All dollar figures are estimates.

What a $9.5 Million Override Protects

A high-level overview

A $9.5 million override would allow the Town to maintain current staffing and service levels for the next several years, without repeated trips to the ballot.

1 Avoid Staffing Reductions

Prevents layoffs and position cuts across departments, keeping experienced personnel in place to serve residents.

2 Maintain Service Levels

Sustains current service levels in Schools, Police, Fire, Health, and Public Works, the core services residents rely on every day.

3 Address Rising Fixed Costs

Keeps pace with mandatory cost increases, including health insurance, pensions, debt service, and school and charter assessments.

4 Begins to End Reliance on One-Time Funds

Reduces the free cash used to balance the budget, restoring the Town's financial cushion for capital needs and emergencies.

The override is designed to close the structural budget gap while protecting the services and staffing residents depend on.

When Would the Override Take Effect?

The override is tied to the Fiscal Year 2028 budget. Even if approved by voters, its effect on tax bills would not begin immediately.

- **The override is for Fiscal Year 2028.**
- The earliest an increase from the override could appear on a tax bill would be January of 2028.
- **The full override authorization would not automatically go into effect.**

EARLIEST IMPACT

January 2028

Not automatic. Approval authorizes the override; it does not, by itself, put the full amount into effect.

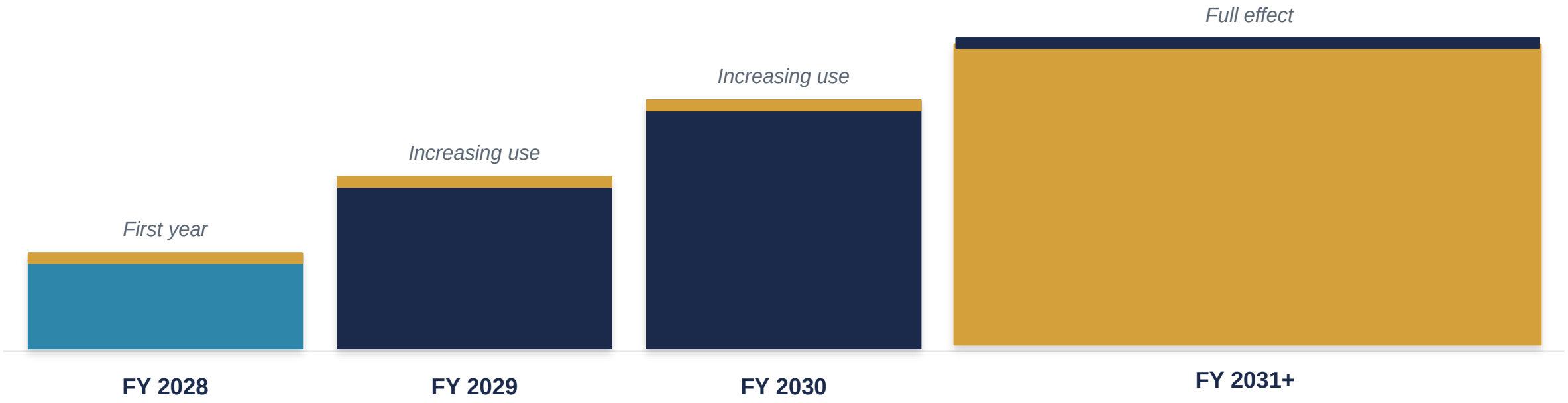
The override supports the Fiscal Year 2028 budget; the earliest resulting change to a quarterly tax bill would be the January 2028 payment.

The Override Phases In Over Time

Spread across multiple fiscal years

The override authorization would be drawn on gradually. Rather than taking full effect at once, its use would occur over multiple subsequent fiscal years, spreading the total impact over time.

Cumulative use of the authorization rises gradually →



Gradual Draw

The authorized amount is used incrementally, not all in the first year.

Manageable Impact

Spreading the effect softens the year-over-year change for taxpayers.

Long-Term Stability

Phased use helps the authorization support the budget for years to come.

Illustrative phasing. The Town would appropriate the override authorization incrementally across subsequent fiscal years as budgetary needs require.

Fiscal Year 2027 Revenue and Fiscal Year 2028 Budget

Fiscal Year 2027 Revenue

Tax Levy	$82,982,340
State Aid	$40,176,441
Local Receipts	$14,822,056
Enterprise Indirect	$1,631,794
Ambulance Receipts	$2,000,000
Free Cash	**$3,476,739**
Total Fiscal Year 2027 Revenues	**$145,089,370**
Fiscal Year 2027 Budget	**$145,089,370**

Fiscal Year 2028 Budget

Fiscal Year 2028 Budget	**$152,288,033.92**
Fiscal Year 2028 Override	**$5,500,000.00**
Free Cash Needed	**$1,894,996.19**

INCREASES DRIVING THE GAP

+ Union Contracts
+ Health Insurance
+ Pension Obligations
+ Department Requests
+ School Requests

Override needed In Fiscal Year 2028, $5.5 million from the override and $1.9 million in free cash are needed to balance the budget and avoid cuts to departments.

STATE AID

Randolph's net revenues are composed 24.4% from State Aid, which is considerably higher than the state average. Each year this creates uncertainty in our revenue numbers.

A Structural Budget Gap

- To continue services and avoid cuts, the Town has relied on one-time revenues to balance its budget for several years.
- The Town Manager and Town Council discussed this at length in recent budget hearings, particularly regarding the financial needs of the School Department.
- One-time funds were used to prevent cuts to key services and staffing, and to provide financial leadership through the pandemic and the volatile years since.
  - Sources included ARPA funds, various school relief funds, and free cash.
  - These sources cannot be relied upon at these levels going forward.
- **In the Fiscal Year 2027 Budget, the Town relied on $3.4 million in free cash, one-time money.**

Fixed Costs Grew Faster Than the 2.5% Cap

Last year's increases in mandatory expenses:

Debt / Interest	**$2,055,426**
Health Insurance	**$1,574,620**
School / Charter Assessments	**$905,579**
FICA / Retirement	**$588,181**

State law limits the annual levy increase to 2.5%; these mandatory costs routinely rise faster, widening the structural gap.

Understanding Free Cash

A one-time resource, not a recurring one

What Is Free Cash?

Free cash is the portion of a community's unrestricted funds certified by the state at the close of the fiscal year, the amount left over from actual receipts and unspent appropriations after obligations are met. Because it is generated fresh each year and its size cannot be predicted, it is a **one-time (non-recurring) resource.** The free cash balance is **cumulative, the total carried across all fiscal years**, not the amount certified in any single year.

Best Practice: Use Free Cash for One-Time Purposes

Because it does not recur, use of free cash should be avoided for funding ongoing operating costs. Used well, it is a powerful financial tool that can:

Fund Capital Needs

Pay for one-time capital projects and equipment, avoiding or reducing borrowing and the interest costs that come with it.

Build Stabilization Reserves

Transfer free cash into stabilization funds to strengthen reserves, support the community's bond rating, and prepare for future needs.

Provide a Financial Cushion

Serve as a buffer against one-time, unforeseen expenses and revenue shortfalls, protecting core services from sudden shocks.

Randolph's Free Cash Balance

A depleting cushion

Continued use to support the operating budget would consume a majority of the current balance.

Current Balance

$5.8M

FY 2027 Budget Supplement

$3.4M

Would Be Consumed

58%

If the $3.4M prior-year draw continues

Share of current balance used by one year at the prior-year draw



What This Means

Repeating last year's **$3.4 million** draw to support the operating budget would require using **58% of the entire remaining balance in a single year**, an unsustainable pace that leaves little cushion for capital needs, reserves, or unforeseen expenses.

Future Pressures and Where Cuts Would Fall

Concerns in Future Budget Years

- Charter Schools
- School Choice
- Student Opportunity Act
- Lottery for admission to Blue Hills and the related assessment
- Cost of School Transportation
- Cost of Special Education
- School Union Contracts

Rising cap on school choice. The Town's schools fall into the category this year that lifts the cap on certain school choice options, so these numbers could soar.

If Cuts Become Necessary

- Meaningful savings can only come from the key service areas where the Town has invested:
  - Schools
  - Police
  - Fire
  - Public Works (DPW)
- Schools are currently funded well above the required minimum. If forced to cut, funding could be reduced toward, but not below, that minimum.
- Other departments are staffed so leanly that they offer little opportunity for significant savings.

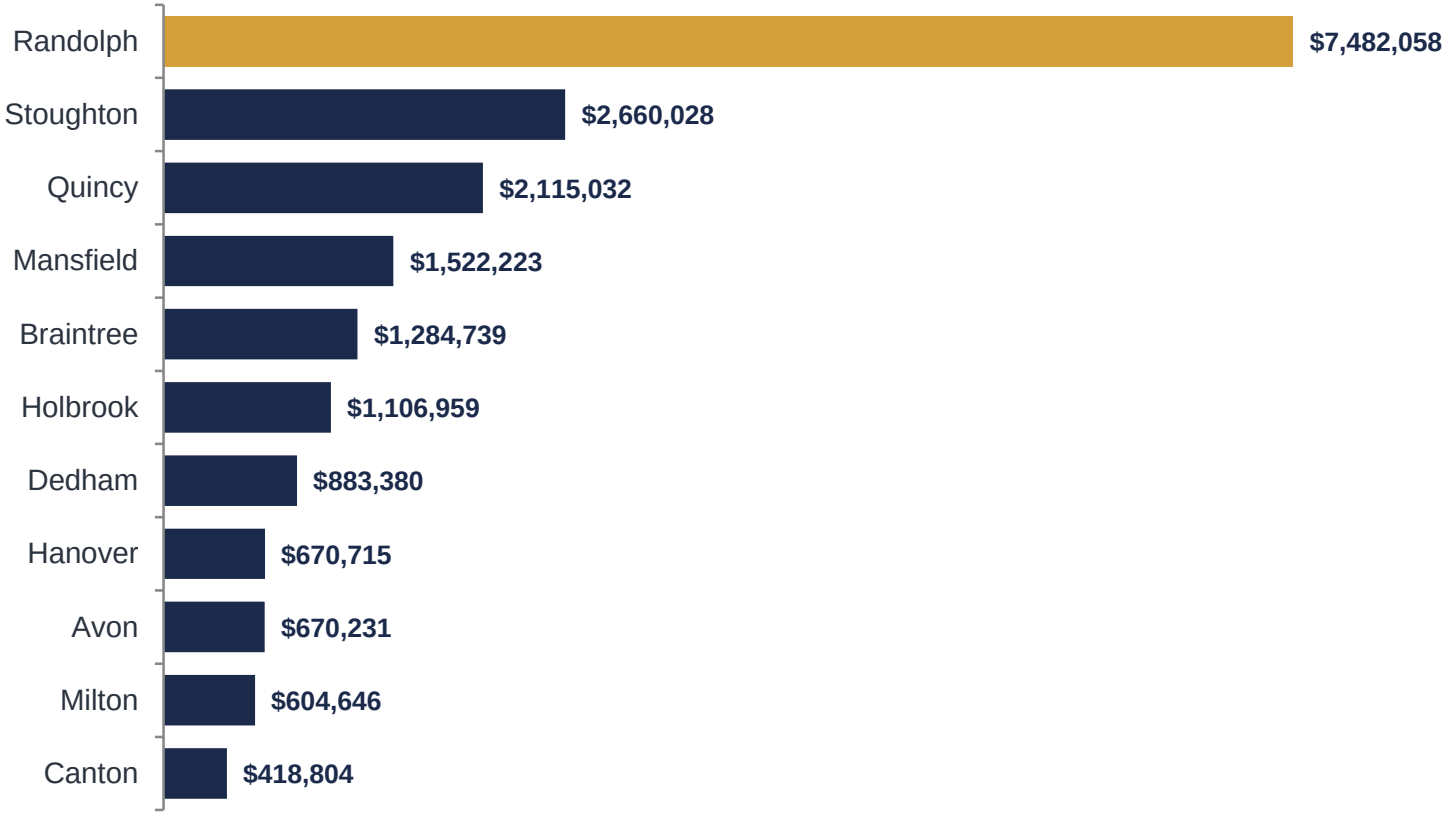
Public Safety, Health, DPW, and Schools represent the Town's core service investments and the only realistic sources of meaningful savings.

The Cherry Sheet: School Choice and Charter School Effect

Fiscal Year 2027

State Aid is reported to the Town on the Cherry Sheet. A portion of Randolph's State Aid is offset by assessments for students attending charter schools and school choice districts, which reduces the State Aid available to support the budget.

Charter and School Choice Assessments, Randolph and Area Communities



State Aid Revenue

$40,176,441

Gross Cherry Sheet revenue

Charter / Choice Cost

$7,482,058

18.6% of State Aid revenue

Net State Aid

$32,694,383

Available to support the budget

Randolph loses $7,482,058 off our State Aid.
This is expected to increase next year.

Source: Fiscal Year 2027 Cherry Sheet. Communities sorted from highest to lowest charter and school choice assessment. Randolph shown in gold.

Fiscal Year 2028 Revenue Estimate

The Fiscal Year 2028 revenue estimate assumes $5.5 million from the override and $1.9 million in free cash. Together, these sources total approximately $7.4 million of the Fiscal Year 2028 budget.

Total Estimated Revenues

$152.29M

$152,288,033.92

Fiscal Year 2028 Override

$5.50M

$5,500,000.00

Free Cash Needed

$1.89M

$1,894,996.19

FISCAL YEAR 2028 OTHER FINANCING SOURCES

OTHER FINANCING SOURCES				
	FY2028	FY2027	FY2026	FY2025
Indirect Costs - Enterprise Fund	$1,631,794.78	$1,631,794.78	$1,567,551.00	$1,316,524.00
Ambulance Receipts Reserved Account	$2,000,000.00	$2,000,000.00	$2,000,000.00	$1,850,000.00
ARPA Revenue Loss	$0.00	$0.00	$2,369,173.00	$1,990,461.00
Revolving Funds	$0.00	$0.00	$0.00	$0.00
Surplus Property / Sale of Real Estate	$0.00	$0.00	$0.00	$0.00
Released Overlay Reserve	$0.00	$0.00	$0.00	$0.00
FY2028 Override	$5,500,000.00	$0.00	$0.00	$0.00
Undesignated Fund Balance / Free Cash	$1,894,996.19	$3,476,739.59	$0.00	$0.00
Total OFS	**$11,026,790.97**	**$7,108,534.37**	**$5,936,724.00**	**$5,156,985.00**
TOTAL ESTIMATED REVENUES	**$152,288,033.92**	**$145,179,371.87**	**$136,671,149.00**	**$126,734,373.00**

Other Financing Sources, Fiscal Years 2025 to 2028. Highlighted rows show the Fiscal Year 2028 override and free cash.

Where Reductions Would Come From

A portion of the Fiscal Year 2028 budget is off-limits when the Town decides where reductions can be made. If the override does not pass, reductions must come from what remains.

Fiscal Year 2028 Budget

$152.29M

$152,288,033.92

Off-Limits

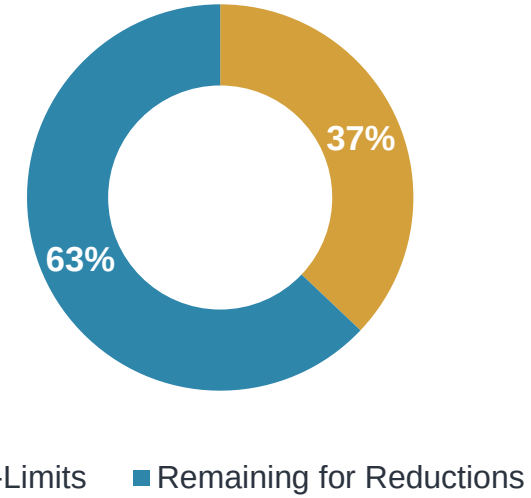
$56.45M

$56,447,617.09, 37.1% of the budget

Remaining for Reductions

$95.84M

$95,840,416.83, 62.9% of the budget



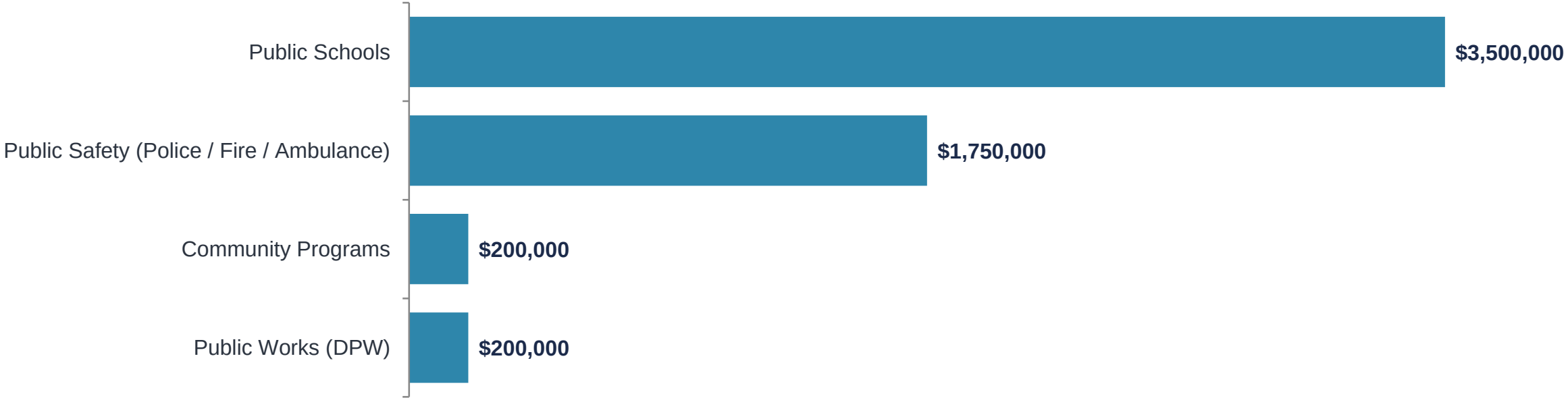
Where cuts would fall. Schools, Police, Fire, and Public Works make up the bulk of the remaining budget. While the ballot question does not specify where the override dollars would go, reductions would necessarily come from these services.

Off-limits amount as presented to the Town Council. See Slide 10 of the Fiscal Year 2027 Budget Presentation for the distribution of the remaining budget by department.

Expected Budget Reductions if the Override Does Not Pass

Community Programs	Public Safety	Public Works	Public Schools	Total Reductions
$200,000	$1,750,000	$200,000	$3,500,000	$5,650,000
	Police / Fire / Ambulance	DPW		

Expected reductions by service area



Reductions reflect estimates presented by Town departments and Randolph Public Schools. Final reductions would be determined through the budget process.

Community Programs

Reduction: ($200,000)

Reduced Randolph Intergenerational Community Center (RICC) Hours

Operating hours would be reduced to 10:00 a.m. to 7:00 p.m. on weekdays and 10:00 a.m. to 5:00 p.m. on Saturdays, limiting access to programs and services for residents.

Reduction in Community Programming and Events

Funding would be reduced for popular community events and programs, including Senior Prom, Trunk or Treat, the Easter Egg Hunt, and Library School Vacation Programs.

Reduction in Swim Lessons and Pool Programming

Funding for swim lessons and pool programming would be reduced by 50%, limiting opportunities for residents, particularly children and families, to participate in aquatic programs.

Reduced Social Work Services

Funding for social work services would be reduced from approximately $136,000 to $65,000, relying primarily on available state earmarks. This would significantly reduce the Town's capacity to provide assistance and support to residents in need.

Reduction in Senior Transportation Staffing

Staffing for the senior transportation program would be reduced, potentially limiting transportation availability and access to essential services, appointments, and community activities for older residents.

Increased Fees for Departmental Programs and Services

Program fees, printing charges, and rental fees would increase by at least 10%, shifting a greater portion of the cost of municipal services and activities onto residents.

Reductions reflect estimates presented by Town departments. Final reductions would be determined through the budget process.

Randolph Police Department

OFFICERS LAID OFF

~12

STAFFING

73 → 61

16.4% reduction in personnel

22,000+

Calls for service annually, about 60 per day

Significant Reduction in Police Staffing

Approximately 12 police officers would be laid off, reducing department staffing from 73 to 61 officers, a 16.4% reduction in personnel.

Impact on Emergency Response and Public Safety

The department responds to more than 22,000 calls for service annually, averaging approximately 60 calls per day. Fewer officers would limit the department's ability to respond to simultaneous emergencies, potentially increase response times, and reduce backup availability for responding officers.

Reduced Traffic Enforcement and Neighborhood Safety

Staffing shortages would require prioritizing emergency calls over proactive enforcement. Residents could experience fewer neighborhood patrols, reduced speeding enforcement, less school-zone monitoring, and fewer targeted traffic safety initiatives.

Diminished Mental Health and Support Services

The department responds to more than 350 mental-health-related calls annually. Staffing reductions could limit the Support and Outreach Unit's ability to assist vulnerable residents, conduct follow-ups, and maintain partnerships such as the mental health co-responder program with Aspire Health Alliance.

Police and Fire reductions are part of the $1,750,000 Public Safety (Police / Fire / Ambulance) reduction.

Randolph Police Department (continued)

Reduced Community Policing and Public Engagement

Fewer available officers would reduce opportunities for community engagement, neighborhood meetings, youth programs, and relationship-building. Officers would increasingly be required to focus on responding to calls rather than proactive community policing.

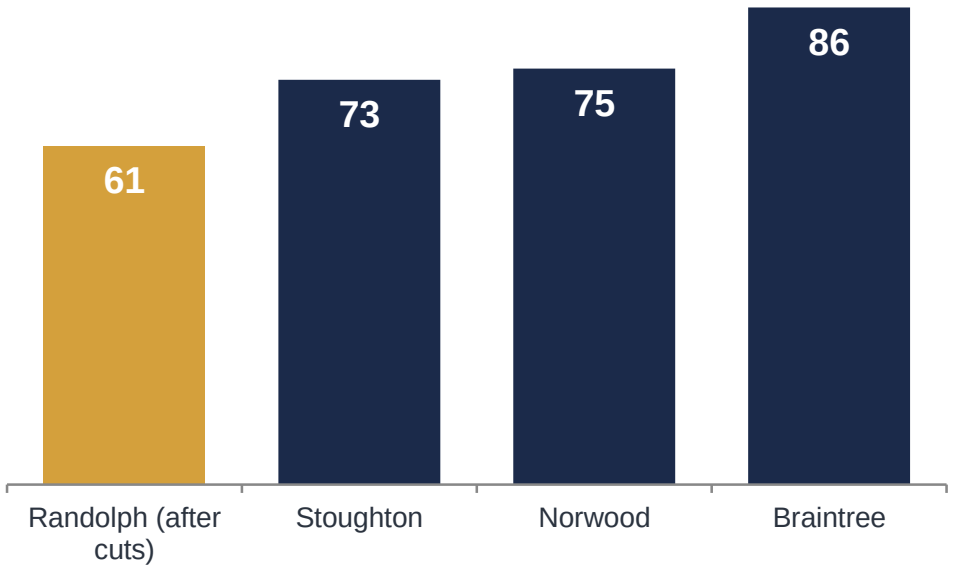
Threat to Crime Prevention and Recent Progress

Randolph has experienced a decline in violent crime over the past five years through proactive policing, investigations, and community partnerships. Reduced staffing could limit investigative follow-up, specialized enforcement, and crime prevention efforts, shifting the department toward a more reactive policing model.

Long-Term Consequences for the Department and Community

Losing 12 trained officers would diminish institutional knowledge, experience, and operational effectiveness. The Town has invested thousands of dollars in training these officers. Increased workloads could negatively affect morale, recruitment, and retention. Rebuilding staffing levels would take years, even if funding were restored.

Police Staffing Compared with Surrounding Communities



Following the proposed reductions, Randolph would have fewer officers than several neighboring communities, creating challenges in maintaining comparable patrol coverage and specialized services.

Number of police officers. Randolph shown in gold after the proposed reductions.

Randolph Fire Department

Public Safety: ($1,750,000)

67 Current staffing complement

8 Firefighter/paramedic positions funded by a FEMA grant

Feb. 2028 Projected FEMA grant expiration

1 Firefighter Staffing Reductions

The Fire Department currently has a staffing complement of 67 members, which includes eight firefighter/paramedic positions funded through a FEMA grant projected to expire in February 2028. Upon expiration of the grant, these eight positions would be eliminated due to the loss of funding, reducing the Department's staffing capacity. This would compromise ambulance availability, fire suppression capabilities, firefighter safety, fire prevention services, community outreach, and the reliability of emergency apparatus.

2 Reduced Overtime and Emergency Ambulance Coverage

Reductions in overtime would limit the Department's ability to maintain adequate staffing and could significantly reduce its ability to provide ambulance and emergency medical services. Randolph would become increasingly dependent on mutual aid ambulance services from neighboring communities, placing additional demands on those communities, reducing the Town's potential ambulance revenue, and limiting the Department's ability to manage simultaneous emergencies.

3 Impact on Fire Suppression and Emergency Apparatus Staffing

The Department's existing cross-staffing model already requires personnel assigned to the Ladder Truck to be reassigned when the second ambulance is placed in service. Further staffing reductions could require additional cross-staffing, potentially eliminating dedicated Ladder Truck staffing and reducing the personnel available to operate the Engine. This would compromise the Department's ability to respond effectively to fires, technical emergencies, and multiple incidents occurring at the same time.

Randolph Fire Department (continued)

4

Reduction in Community Events and Public Education

Overtime reductions would limit firefighter participation in community events such as Harvest Hoopla, Trunk or Treat, Community Safety Days, and other public education initiatives. These programs provide important opportunities to educate residents about fire prevention, emergency preparedness, and life safety. The Department's Career Pathways program at Randolph High School, which introduces students to careers in the fire service, would also be eliminated.

5

Reduced Fire Prevention and Inspection Services

To address daily staffing shortages, the Department may be forced to reassign Fire Prevention Officers to operational duties. This would reduce the time available for required fire inspections, public education, permit reviews, and proactive fire code enforcement. Residents, businesses, and contractors could experience inspection delays, longer permit processing times, and reduced identification of potential fire and life safety hazards.

6

Reduced Apparatus Maintenance and Increased Repair Costs

Reductions in operating expenses could require the Department to defer or eliminate preventative maintenance on fire apparatus and emergency vehicles. With nearly all extended apparatus warranties expired, the Town is increasingly responsible for the full cost of repairs. Deferring maintenance could result in more expensive mechanical failures, extended vehicle downtime, and reduced emergency response reliability.

Department of Public Works (DPW)

Reduction: ($200,000)

POSITIONS ELIMINATED

3 FTE

from a $200,000 reduction to the DPW budget

Reduction in DPW Staffing

A $200,000 reduction in the Department of Public Works budget would eliminate three full-time equivalent (FTE) positions, reducing the Department's ability to provide essential services and respond to routine maintenance needs throughout the community.

Delayed Roadway and Infrastructure Maintenance

Residents would experience significantly longer response times for pothole repairs, sidewalk repairs, roadside cleanup, trash pickup, road sign repairs, and traffic signal and streetlight maintenance. These delays could affect neighborhood conditions, infrastructure reliability, and public safety.

Reduction in Street Paving and Roadway Improvements

Without the override, the Town would have to rely primarily on state Chapter 90 funding for street paving, limiting the number of roads that could be improved each year. Over the past three years, the Town has used additional capital funding to pave more streets. However, capital borrowing must be repaid through debt service, including principal and interest. Without an override, the Town would need to limit projects in its Capital Improvement Plan, delaying needed roadway improvements.

Reduced Snow and Ice Removal Services

Response times during snow and ice events would be significantly impacted, particularly for sidewalk clearing in business and school districts and the removal of snow and ice from ADA-accessible ramps throughout Town. Delays would create potential safety hazards for pedestrians, schoolchildren, older adults, and residents with disabilities.

Reduced Emergency Response for Water and Sewer Issues

Staffing reductions would limit the availability of heavy equipment operators and laborers needed to respond to water and sewer emergencies. This could delay emergency repairs, extend service disruptions, and affect the Department's ability to restore essential services to residents in a timely manner.

Randolph Public Schools

Reduction: ($3,500,000)

CLASSROOM POSITIONS

32+ FTE

SUPPORT / ADMIN POSITIONS

9+ FTE

AVERAGE CLASS SIZE

20-24 → 27-32+

students per classroom

Reduction of Indirect Instructional Positions (At Least 9.0 FTEs)

Elimination of at least 9.0 full-time equivalent support and administrative positions would reduce district-wide operational capacity and the availability of student intervention and support services.

Reduction of Direct Instructional Staffing (At Least 32.0 FTEs)

Elimination of at least 32.0 classroom teaching positions would significantly reduce instructional capacity throughout the district.

Significant Increase in Class Sizes

Average class sizes could increase from current levels of approximately 20-24 students to 27-32 or more students per classroom. These increases would exceed collective bargaining targets and established educational standards, reducing the individual attention and support available to students.

Impact on Student Achievement

Larger class sizes and fewer instructional resources would directly hinder ongoing efforts to close the district's achievement gap and improve student performance. Improving educational outcomes requires additional instructional resources and targeted support, not reductions in classroom staffing.

Elimination of Secondary School Transportation (Grades 7-12)

Bus transportation for students in grades 7 through 12 would be eliminated. Although secondary transportation is not statutorily mandated, eliminating the service would place a significant burden on working families and could increase student attendance and tardiness issues, the same challenges that originally led the district to establish secondary busing.

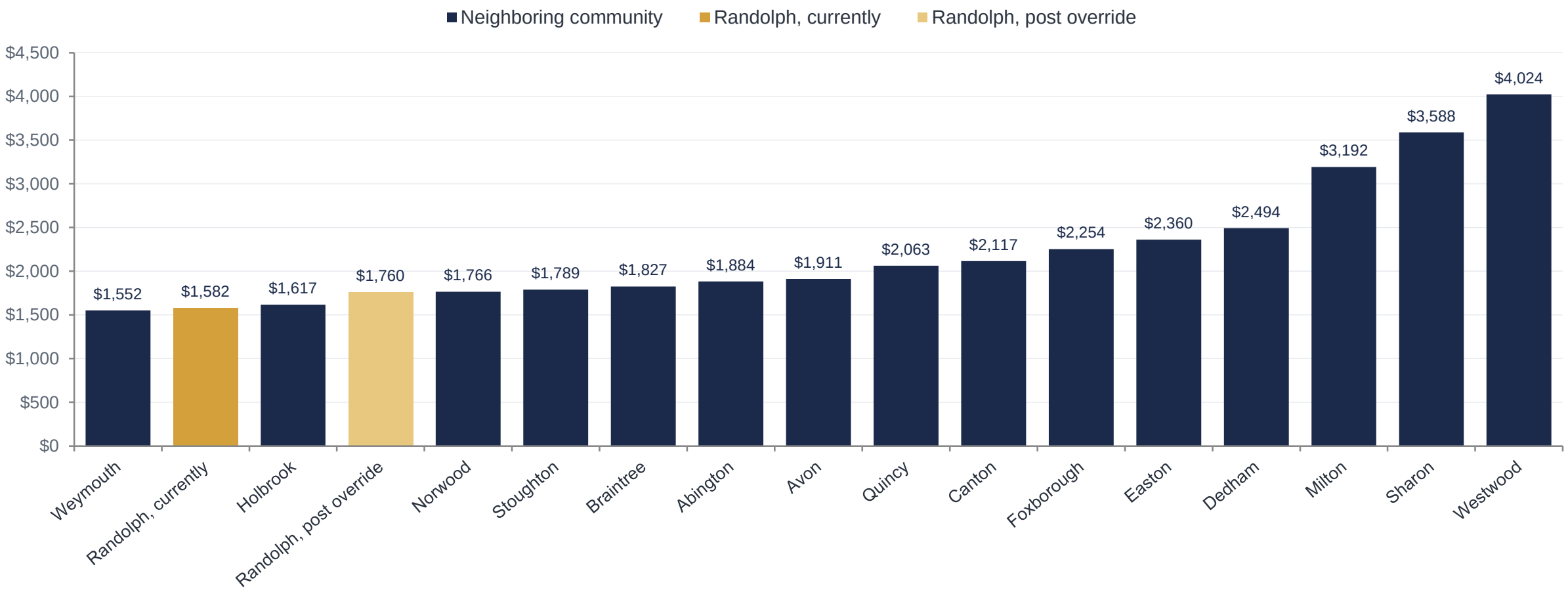
School Consolidation and Closure

Elementary school operations would be consolidated, resulting in the permanent closure of one elementary school facility. This measure would be necessary to achieve additional long-term operational savings through staff consolidation and reductions in utilities, maintenance, and building operating expenses.

Reductions reflect estimates presented by Randolph Public Schools. Final reductions would be determined through the budget process.

$9.5 Million Override

Single-Family Tax Bill, quarterly payment, Fiscal Year 2026



These communities represent Randolph's first- and second-order neighbors, excluding Boston and Brockton.

Municipalities sorted from lowest to highest quarterly single-family tax bill. Randolph shown in gold; the lighter gold bar reflects Randolph after the proposed $9.5 million override.

Quarterly Tax Bill Increase by Cohort

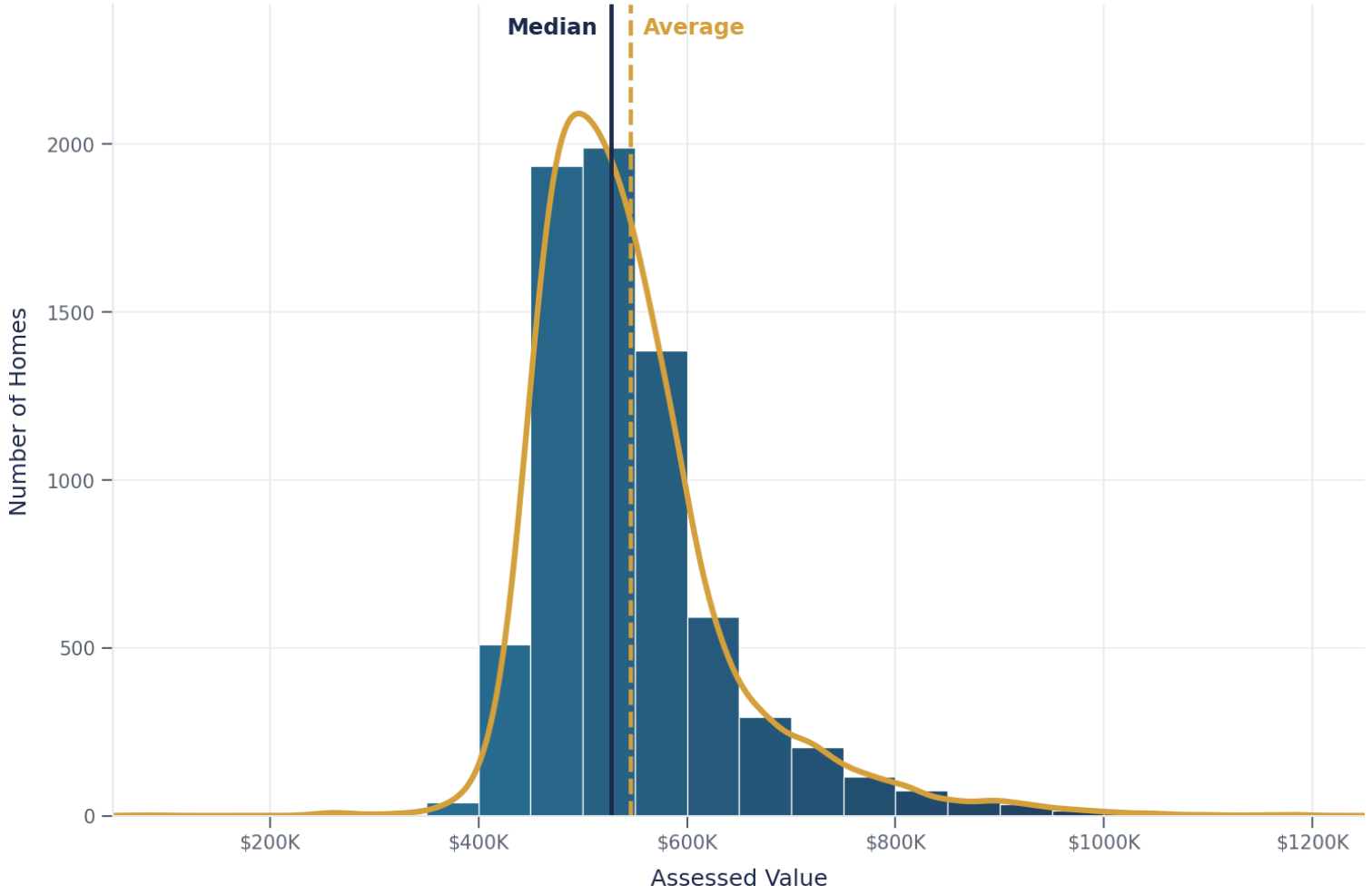
$9.5 million override

	House Assessment Range		Quarterly Tax Bill Increase
Percentile Range	**Minimum**	**Maximum**	**$9.5m Override**
0-10	$83,200	$425,100	**$137.07**
11-20	$425,300	$466,586	**$156.16**
21-30	$466,600	$496,400	**$166.71**
31-40	$496,500	$521,900	**$176.30**
41-50	$522,000	$545,700	**$184.85**
51-60	$545,800	$569,500	**$192.92**
61-70	$569,700	$595,100	**$201.56**
71-80	$595,200	$624,700	**$210.72**
81-90	$625,000	$666,300	**$222.71**
91-100	$666,400	$1,184,600	**$264.73**

Each cohort represents 10% of single-family homes. Figures show the average quarterly tax bill increase per home under a $9.5 million override.

Distribution of Single-Family Home Values

Where Randolph's Home Values Cluster



Average Single-Family Home Value

$545,795.03

The gold dashed line on the chart

Median Single-Family Home Value

$526,900.00

The navy line on the chart

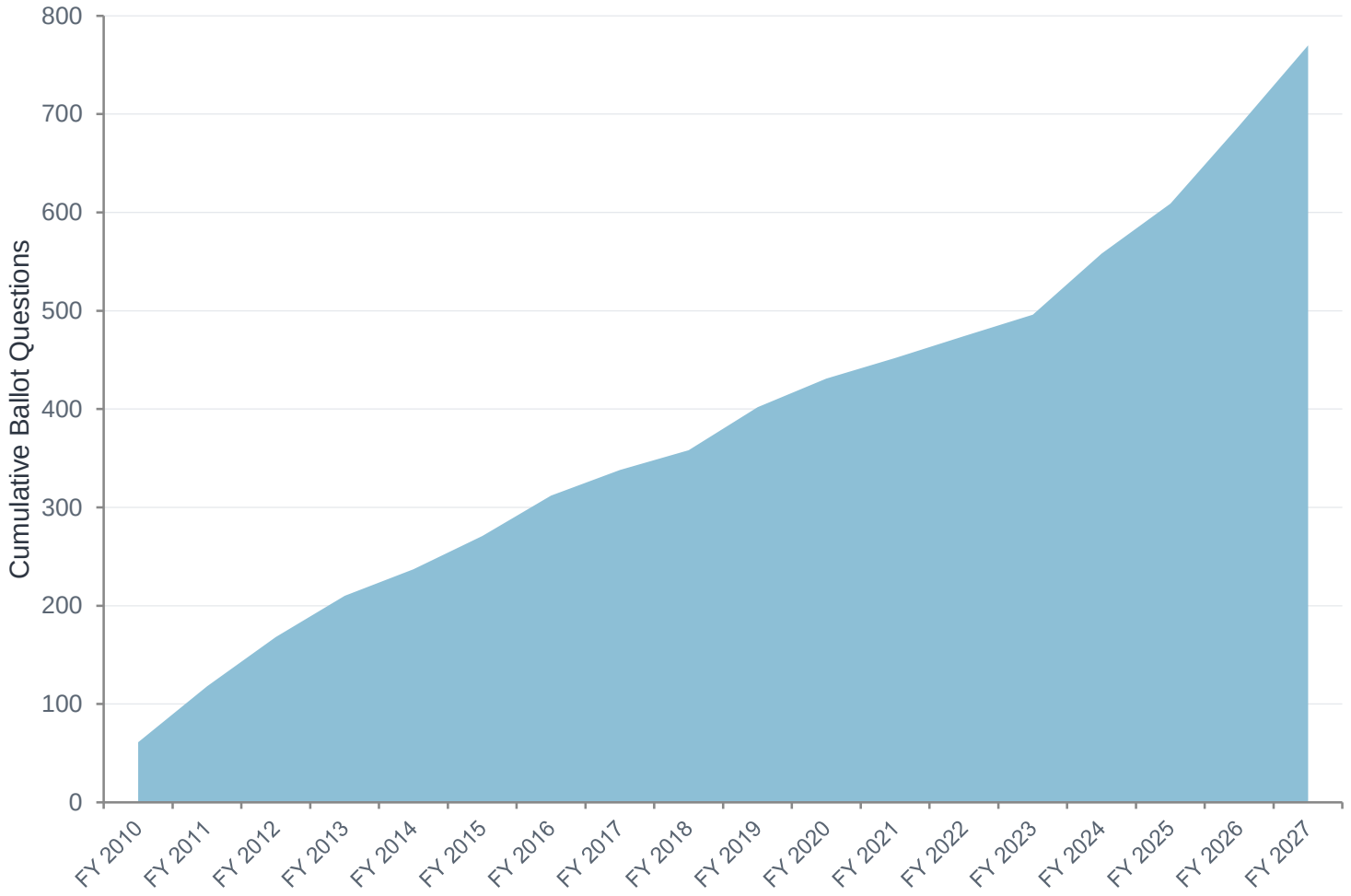
In Short

Values are right-skewed, so the average sits above the median. Most homes fall below the townwide average.

Town of Randolph | 7,263 single-family parcels | Smoothed density shown in gold.

Overrides Statewide Since Randolph's Last Override (2010)

Cumulative Override Ballot Questions Statewide, Fiscal Years 2010 to 2027



770

Override ballot questions statewide since Randolph's last override

178

Massachusetts communities that have put an override to voters

Revenue Tool

Overrides have become a routine budgeting tool across the Commonwealth.

Cumulative count of Proposition 2½ override ballot questions statewide, fiscal years 2010 to 2027, measured since Randolph's last override.

How Does a Ballot Question Get Approved?

Approving an override ballot question requires two steps.

1 Town Council Places the Question on the Ballot

The Town Council votes to place an override ballot question on the ballot at a regular or special election.

If a special election is used, the Council must also vote to call for the special election.

2 Voters Approve the Question

Voters approve the override question by majority vote at a regular or special election.

The ballot question must state the dollar amount and the purpose of the override.

Budget and Override Schedule

Monday, July 27	Budget & Override Presentation at the Town Council Meeting.
Monday, August 19	**Town Council discussion and vote to place an Override Ballot Question on a Special Election on Tuesday, December 8, 2026**
Tuesday, November 10	Town Budget Presentation and Q&A at Town Hall with Zoom
Saturday, November 14	Town Budget Presentation and Q&A at Stetson Hall at 2:00pm.
Saturday, November 28 to December 4th	Early Voting at Town Hall
NOVEMBER 28th	LAST DAY TO REGISTER TO VOTE
Tuesday, December 8	**Special Override Election**

Gold entries mark the Town Council vote and the Special Override Election.

Common Misconceptions

MYTH **“Proposition 2½ means my tax bill can’t go up more than 2.5%.”**

FACT Proposition 2½ limits the total tax levy for the entire community, not individual tax bills. Your bill depends on your property's assessed value relative to the community's total assessed value. Revaluations can shift your share up or down.

MYTH **“An override is temporary.”**

FACT An override is permanent. It becomes part of the base levy limit. Debt exclusions are the temporary mechanism. Unlike Debt Exclusions, which are reported through annual DE-1 forms, an Override is part of the Levy Limit calculation.

MYTH **“Communities that override are overspending.”**

FACT The 2.5% cap was never intended as a benchmark for appropriate spending. It is a constraint on revenue growth. Whether an override is necessary depends on the gap between the cost of maintaining services and allowable revenue. Final year of Student Opportunity Act.

MYTH **“If an override fails, the community just keeps the same budget.”**

FACT If an override fails, the community must reduce expenditures to fit within the existing levy limit. This often means cuts to staffing, services, or programs.

Why Do Communities Consider Overrides?

Costs Outpace the 2.5% Cap

Municipal costs, including salaries, health insurance, special education, and transportation, routinely grow faster than the 2.5% annual increase allowed under Proposition 2½. State Aid growth fluctuates, as the State faces similar challenges as municipalities.

Structural Budget Gaps

When the gap between allowable revenue growth and actual cost growth persists year over year, communities face a structural deficit that cannot be resolved through one-time measures alone.

Loss of One-Time Revenue Sources

Federal relief funding (e.g., ARPA/ESSER) and reserve drawdowns are finite. As these expire, underlying gaps resurface.

Limited Revenue Alternatives

Property tax revenue makes up the largest portion of funding for communities. In Randolph, the Tax Levy accounts for 64.3% of net revenues to the General Fund. State Aid represents the second largest net revenue sources at 24.4%.

64.3%

Tax Levy share of net General Fund revenues

24.4%

State Aid share of net General Fund revenues

Non-Discretionary Budget

Fiscal Year 2028

Non-discretionary budget accounts are expenditure accounts within a municipal operating budget that fund essential financial obligations, legally mandated services, contractual commitments, or other necessary operating expenses over which the municipality has limited or no flexibility to reduce, defer, or eliminate spending without violating an obligation, disrupting essential services, or creating significant operational or financial consequences.

Non-Discretionary Total

$56,447,617.09

Fiscal Year 2028

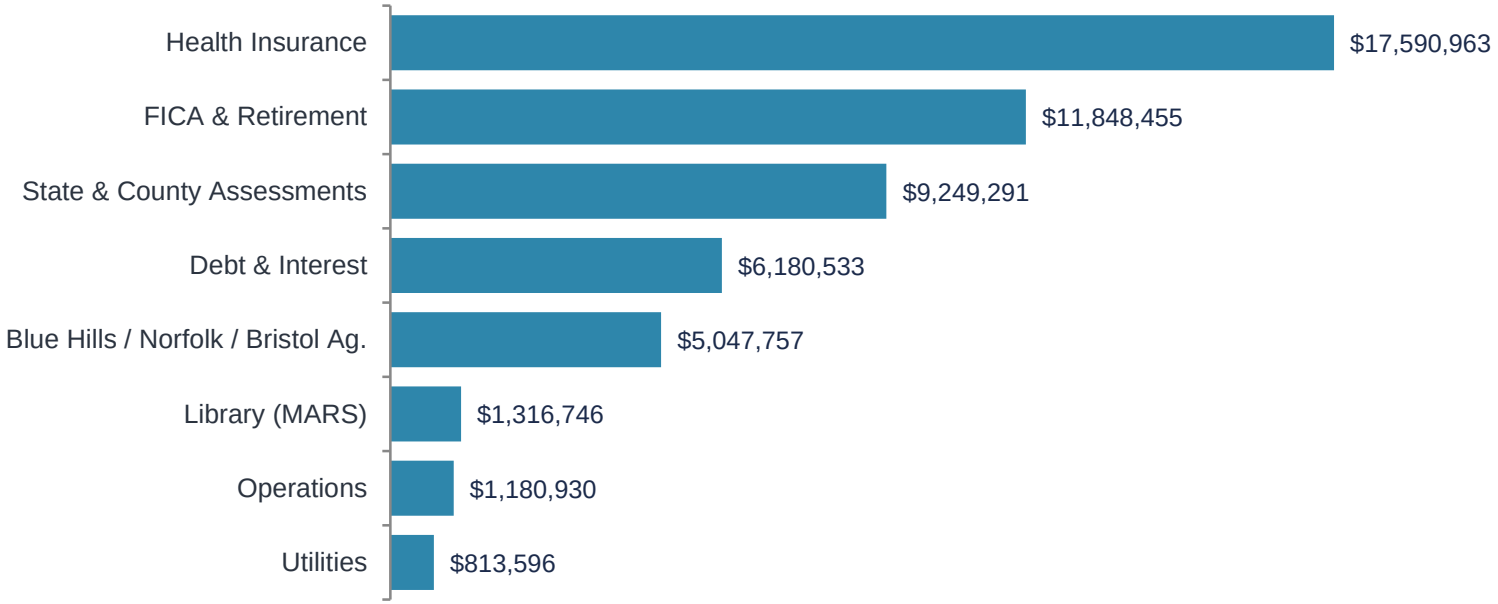
Share of Total Budget

37.07%

Non-discretionary budget over total budget

Budget Shortfall ($5,500,000.00)

Largest non-discretionary items, Fiscal Year 2028



Source: Town of Randolph, Fiscal Year 2028 Non-Discretionary Budget Amount. Percentage reflects the non-discretionary total over the Fiscal Year 2028 budget of $152,288,033.92.

Non-Discretionary Items in the Fiscal Year 2028 Budget

Item	Fiscal Year 2028
Assessor's Annual Overlay Reserve	$350,000.00
Tax Title	$50,000.00
State & County Assessments	$9,249,291.45
Operations	$1,180,930.00
Ambulance Billing	$100,000.00
Police/Fire Injured On Duty	$160,000.00
System Administration (IT)	$426,200.33
Veterans' Benefits	$344,811.53
Library (MARS)	$1,316,745.78
Blue Hills, Norfolk County, Bristol Agricultural Assessments	$5,047,756.50

Item	Fiscal Year 2028
Snow & Ice Budget	$250,000.00
Street Lighting	$323,000.00
Debt & Interest	$6,180,532.50
Contractual Obligations	$251,125.00
Utilities	$813,596.00
Fuel	$281,710.00
FICA & Retirement	$11,848,455.32
Other Employee Benefits	$682,500.00
Health Insurance	$17,590,962.68
Total	**$56,447,617.09**
Percent of Non-Discretionary Budget over Total Budget	**37.07%**
Budget Shortfall	**($5,500,000.00)**

Source: Town of Randolph, Fiscal Year 2028 Non-Discretionary Budget Amount.