

Town of East Longmeadow
Fiscal Year 2023
Annual Budget

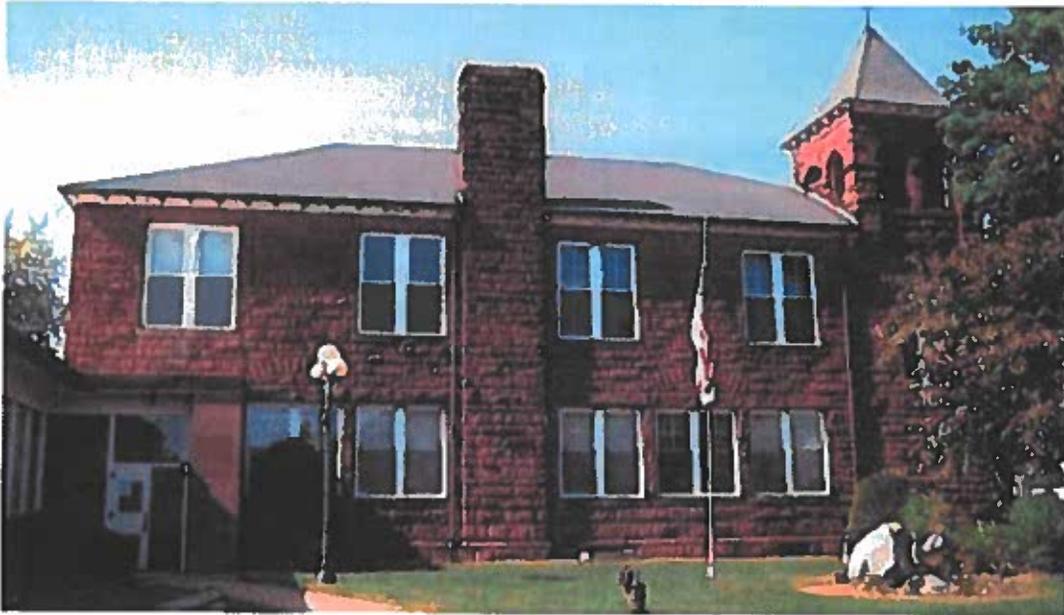


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TOWN OF EAST LONGMEADOW
60 CENTER SQUARE
EAST LONGMEADOW, MA 01028

Mary E. McNally
TownManager@eastlongmeadowma.gov

(413) 525-5400 ext. 1100

DATE: April 29, 2022

Honorable Town Council Members and Citizens of East Longmeadow:

As was the case last year, this year there are a few changes to the draft budget originally submitted to the Town Council at their meeting of April 5, 2022. This year's budget includes requests for funding several necessary additions in staffing identified as a result of the Town's experience during and throughout the pandemic. Fortunately, the worst negative financial consequences which were anticipated during FY 21 and FY 22 were not realized, in large measure due to the infusion of Covid relief funds and other Governmental grants.

Another departure from typical budget requests is the notable absence this year of any requests from the General Fund for Capital projects. The reason for this exceptional difference is, as you may be aware, that East Longmeadow received funds totaling **\$4,737,769** as a result of Federal legislation known as the **American Rescue Plan Act**, paid over two years. Last year, the Town received \$2,419,949.62 and used those funds for capital improvements to water and sewer infrastructure which were among the limited uses then authorized by the legislation. Specifically, the Town used these funds to accomplish two major water main replacements and a waste water monitoring project. Using the funding this way allowed the Town to remove these expensive projects from the Town's Capital Plan and thereby eliminate the need to fund these necessary projects through property tax assessments. These underground infrastructure replacement projects have a life expectancy of 100 years. I emphasize the completion of these projects with this funding because I want to make clear the tangible benefit to all of us resulting from this government legislation, which may have gone largely unnoticed.

This year, FY23, the Town will receive the balance of these ARPA funds. The authorized uses have been expanded beyond the original four categories allowed in the early guidance, and as a result, my recommendation is to use all of the remaining available funding (approximately \$2,317,819.38) to achieve the majority of the Capital projects recommended for funding this year. A list of those projects is attached to this message. Ordinarily, as stated above, these Capital projects would be funded from the General Fund or from bonding, which would impact the tax rate. So, again this year, the Town has the extraordinary opportunity to use these federal monies, (your tax dollars), to accomplish a significant number of the 19 projects recommended this year. Any cost which exceeds the available ARPA money, can be funded with other

available after tax resources such as free cash and Community Preservation funds. Completion of these projects will be tangible, positive evidence of East Longmeadow's commitment to its residents, businesses and employees and will benefit the community for many, many years to come. This legislation was intended to help communities recover from the economic consequences of the pandemic and this is East Longmeadow's opportunity to do so.

The comprehensive Capital Improvement Plan which incorporates more long term strategic planning is submitted under separate cover to the Town Council and is posted on the Town Manager's page of the website. Many individuals were crucial to assembling this budget document, our Director of Municipal Finance, Stephen Lonergan, Assistant Town Accountant, Olga Bones, all Department Heads and other staff who contributed their time, insight, recommendations and ongoing cooperation during the process. A special note of thanks to the appointed members of the Town Manager's Capital Advisory Committee, chaired by Ryan Quimby, who carefully evaluated all of the capital project submissions. I am grateful to all of them for their time, diligent work, insight, and thoughtful evaluation of projects on behalf of the Town.

This budget is based on state revenue figures included in Governor Baker's submission, and is supplemented by the proposal of the House Ways and Means Committee dated April 14, 2022. The state revenue figures reflected here represent a slight increase over last year. When the Legislature votes on the Commonwealth's final budget, the revenue figures will reflect the changes included in that vote. With respect to local financial revenue, we have prepared this budget using a conservative estimate of new growth of \$500,000 in FY23 as well as additional levy capacity resulting from Proposition 2.5 in the amount of \$1,153,195. We have increased local receipts, such as meals tax revenue and motor vehicle excise tax to more closely reflect pre-pandemic levels. This budget also allocates \$100,000 to the Town's stabilization fund and a like sum to the Other Post-Employment Benefits fund (OPEB) liability fund this year which is an increase of \$50,000 in each fund over last year's budget. There was also a recent transfer of \$1,000,000.00 from free cash to the OPEB line item which was recommended to the Town Council based on the large free cash balance.

The Department budgets which reflect increases in the salary lines are due for the most part, to the recently settled collective bargaining agreements with three of the Town's Unions which include COLA's of 2% for each year of the three year contracts. These increases and earned step increases (in some cases retroactively to June 30, 2020) represent the Town's efforts to fairly compensate employees. As was the case last year, one of the largest percentage increases in the budget is our third party expense for the Town's portion of health, life and other insurances.

This budget continues our plan to improve the Town's operational efficiency, namely in the administrative and financial areas. This year we have advanced to a decentralized payroll system, eliminating a multitude of paper documents to streamline those procedures. Many Departments have been working with less than a full complement of staff. Several departments in the General Government category are seeking new positions. I have referenced

these needs several times over the course of the last year in my monthly reports to the Council. Human Resources, Treasurer/Collector, Recreation and Finance are some of the departments which would greatly benefit by additional personnel. Additional staff in these Departments will accelerate this improvement. The absence of a fully staffed Human Resources Department has had and will continue to have serious consequences to the Town in general and to our employees in particular. The Recreation Department serves thousands of children throughout the year in various programs, its Director and staff members work seven days a week in many weeks. Better efficiency and service to the public are the primary reasons for requesting additional positions.

This budget also includes a repeated request for a new management position in the Fire Department. The Fire Department's request for a Deputy Chief position is intended to assist the Department in its long term planning and operations obligations as well as to address the lack of a true succession plan which exists. The new deputy would be a non-Union position which would eliminate potential conflicts which now exist when management decisions and disciplinary matters are of concern. The Department is also seeking to add a firefighter to each of its four ambulance service teams. These hires will alleviate shortages caused by absences. The exponential growth of the Department and its municipal ambulance service over the last several years and the concomitant improvement of public safety service to the community both prompts and supports the need for these additional positions.

Aside from the above referenced positions, the FY 23 budget for Town Departments requests the necessary funding for essential operational needs and describes available revenues and sources of those revenues. All Departments continue to work diligently to seek ways to save on expenses, always looking for opportunities to improve services and minimize any increase in the tax burden. Public Safety Departments, Police, Fire, and Building, totaling \$5,371,839 comprise 8.22% of the total general fund budget. The DPW (all divisions excluding enterprise funds) totaling \$5,740,566 accounts for 8.79% of the general fund budget. General Government operations are 5.31%, \$3,467,534 of the total budget.

The FY 23 general fund budget for Town Department operations as presented in this budget represents a 5.6% increase over last year in the amount of \$3,448,381. A reduction in the financing uses, by the elimination of Capital project funding, brings the net General Fund increase down to 4.4%, or \$2,808,515. Projected revenues as of this date have increased by 4.71%, \$3,125,401. Final revenue figures will not be available until the Commonwealth's budget is passed later this year.

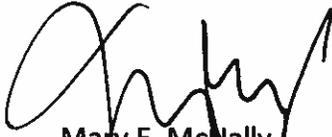
The East Longmeadow Public Schools budget at \$33,329,640 represents 51.01% of the total operating budget for the Town and is an increase of 3.9% or \$1,254,603 over last year. The District's budget is included in this budget as adopted by the School Committee.

The Town's updated organizational chart (by Department) is attached.

In conclusion, I trust that the taxpaying public is aware that every Town department continues to work diligently on your behalf to provide the best possible public service response to your needs. The budget attempts to reach a fair balance between identification and achievement of Town goals for education, public safety and other core services and the taxpayers' ability and willingness to fund these services. We strive to make progress on Town projects and improve our municipal operations while remaining mindful of the financial burden such initiatives impose on the taxpaying public. In that regard, please remember that over the last two fiscal years, the tax rate has gone down by \$1.27 per thousand, .77 in FY22 and a projected decrease of .50 this year, FY 23. The final tax rate will be set later this year.

Thank you for your attention to this matter and your support of our efforts. If you have any questions, concerns or suggestions regarding the budget or other municipal matters, please contact me at Mary.McNally@eastlongmeadowma.gov or (413) 525-5400 extension 1101.

Respectfully,

A handwritten signature in black ink, appearing to read 'Mary E. McNally', written in a cursive style.

Mary E. McNally
Town Manager

FY 2023 Capital Projects & Categories

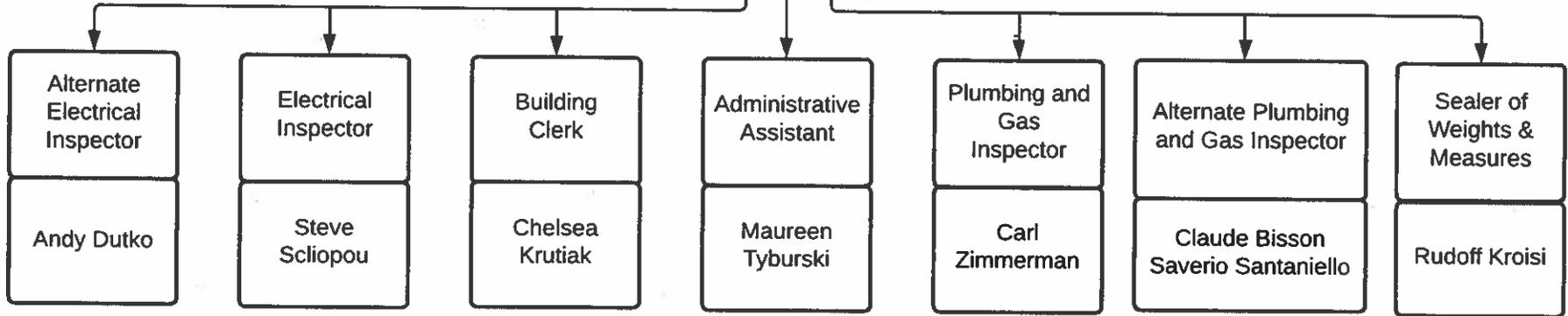
4/26/2022

Dept	Project Name:	Amount:	Department Priority	Capital Priority	Capital Group	Public Safety	Government Mandate	Capital Infrastructure Maint	Improved Operation	Energy Efficiency	OC (Respirants)	Running Total	Notes
ELPD	- 2 Marked Cruisers	\$121,320	1	1	A		X	X				\$121,320	
DPW	Design Cost North Main Street TIP Harkness to Dearborn	\$560,000	1	2	A			X	X		X	\$681,320	
DPW	Allen Street Landfill Closure	\$147,265	2	3	A		X					\$828,585	
IT	1:1 Device Replacements	\$125,000	0	4	A			X				\$953,585	
ELPS	HS - Replace roof membrane on freshman wing	\$225,000	1	5	A	X		X			X	\$1,178,585	
ELFD	Engine 2 Replacement (5 year lease) 1/5 (25% to ambulance fund)	\$142,265	1	6	A	X			X		X	\$1,320,850	
IT	Fuel System Management Replacement	\$40,000	3	7	A	X		X	X			\$1,360,850	
ELPS	MB - Add lights to Porter Rd parking lot	\$65,008	2	8	A	X			X		X	\$1,425,858	
ELPS	MV - Replace Gym Floor	\$71,663	3	9	A			X	X		X	\$1,497,521	
DPW	Bobcat #109 185 [2006] Replace JOHN DEERE 333G Compact Track Loader	\$88,725	5	10	A	X		X	X			\$1,586,246	
IT	SIS Replacement	\$129,150	1	1	B			X	X			\$1,715,396	
IT	Town/School Switch Replacement	\$154,826	2	2	B			X	X			\$1,870,222	\$107,000 erate
DPW	Flat bed Truck #73 F800 [1999] Replace FORD F550 flatbed	\$95,300	3	3	B	X			X		X	\$1,965,522	
ELPS	HS - Replace skylights and domes	\$22,345	5	4	B			X				\$1,987,867	
DPW	One Ton Dump Truck #67 F550 [2001] Replace w/ FORD F550 Dump Body	\$90,686	6	5	B			X	X			\$2,078,553	
DPW	Backhoe #17 Volvo [2008] Replace w/JOHN DEERE 410L	\$179,550	4	6	B			X	X			\$2,258,103	
ELPS	MS - Parking lot and playground paving with added drainage	\$142,674	4	7	B	X		X				\$2,400,777	
ELPD	- Unmarked Cruiser	\$35,337	2	8	B	X		X	X			\$2,436,114	
DPW	Police- New Generator 60KW	\$37,657	8	1	C	X			X		X	\$2,473,771	
IT	Building Automation Upgrades	\$105,010	4	2	C			X	X			\$2,578,781	
DPW	Town Hall - Trailer Mount Generator (150 KW)	\$104,153	7	3	C	X			X		X	\$2,682,934	
ELPS	MS - Replacement of flat roof sections	\$964,810	6	4	C	X		X			X	\$3,647,744	
ELFD	Car 1 Replacement	\$59,770	2	5	C	X		X	X			\$3,707,514	
DPW	Fire - New Fire Sprinkler System Piping	\$192,488	9	6	C			X				\$3,900,002	
ELPS	MB - Full renovation of parking lot	\$1,905,000	7	7	C			X	X		X	\$5,805,002	
* Recreation	Heritage Park Design, Engineering, Permitting, Bid Documents	\$495,075			A				X		X		*non general fund
ELPS	BP - Ballasted flat roof	\$492,737	9		D			X					wait for MSBA



Building Department

Building Commissioner
Kevin Duquette



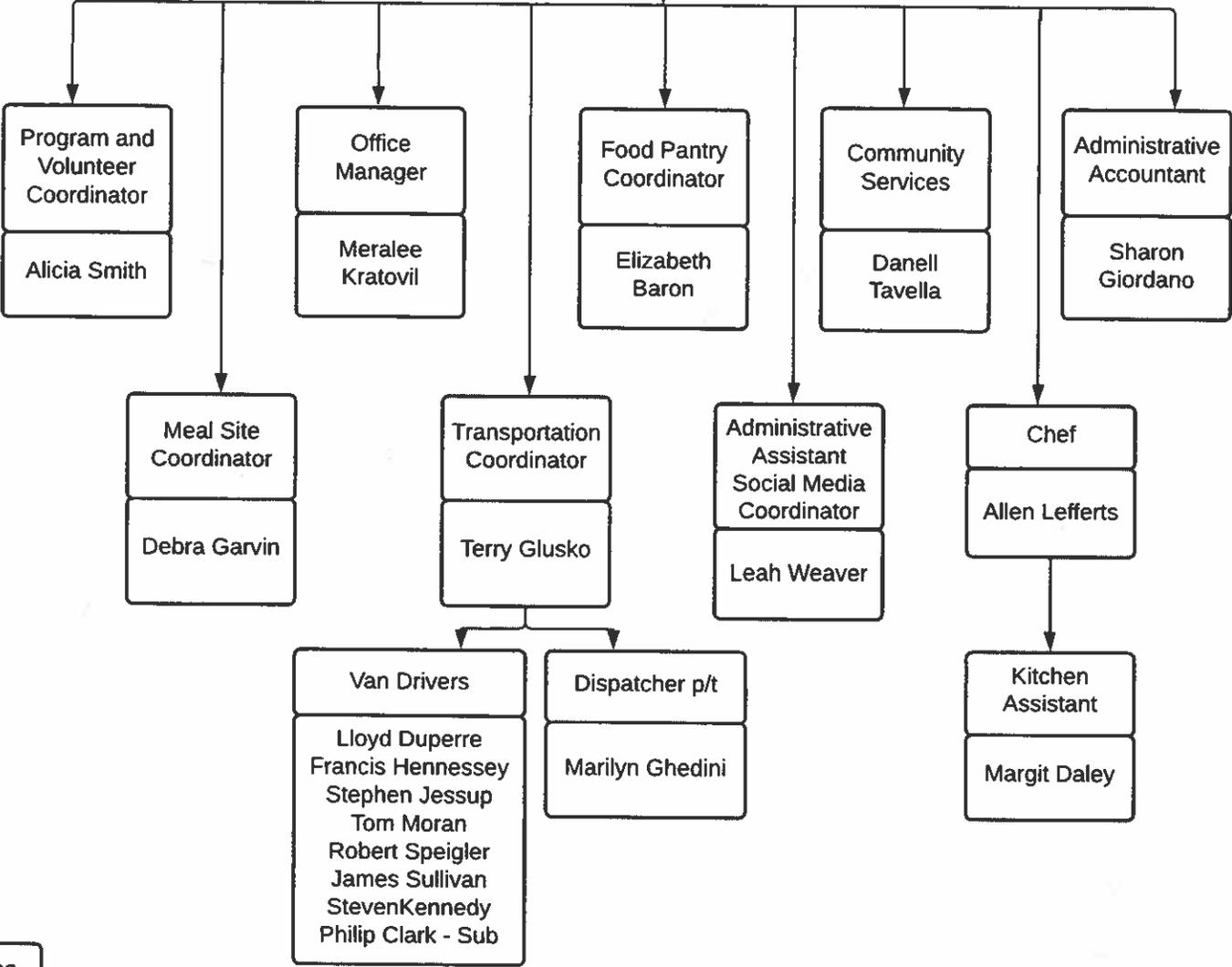
4/27/22



Council of Aging

Council on Aging Director
Erin Koebler

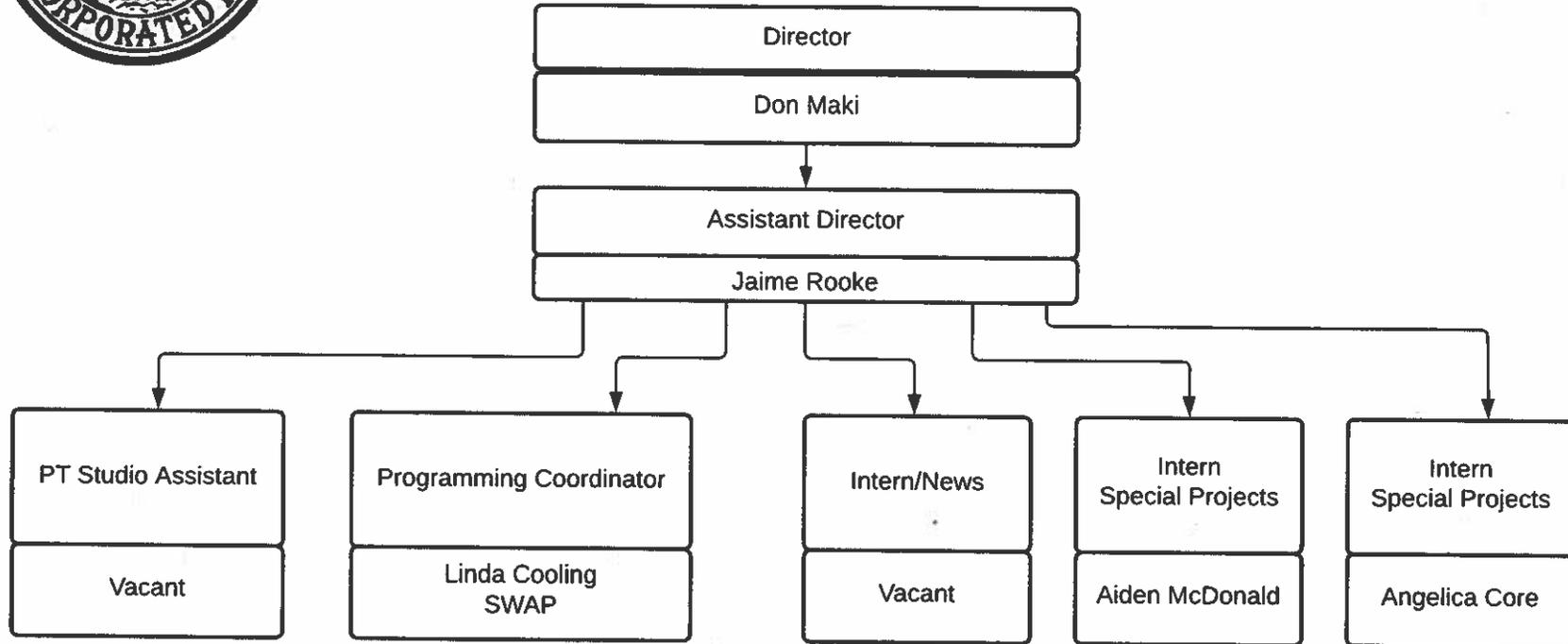
Council on Aging
Board of Directors
Joseph Barker
Jane Desilets
Julie Dunlop
Barbara Farrell
Theresa Govoni Moylan
Doreen Harrison
Melinda Ann Mandeville
Timothy Sheranko
Vacant
Vacant



3/31/22

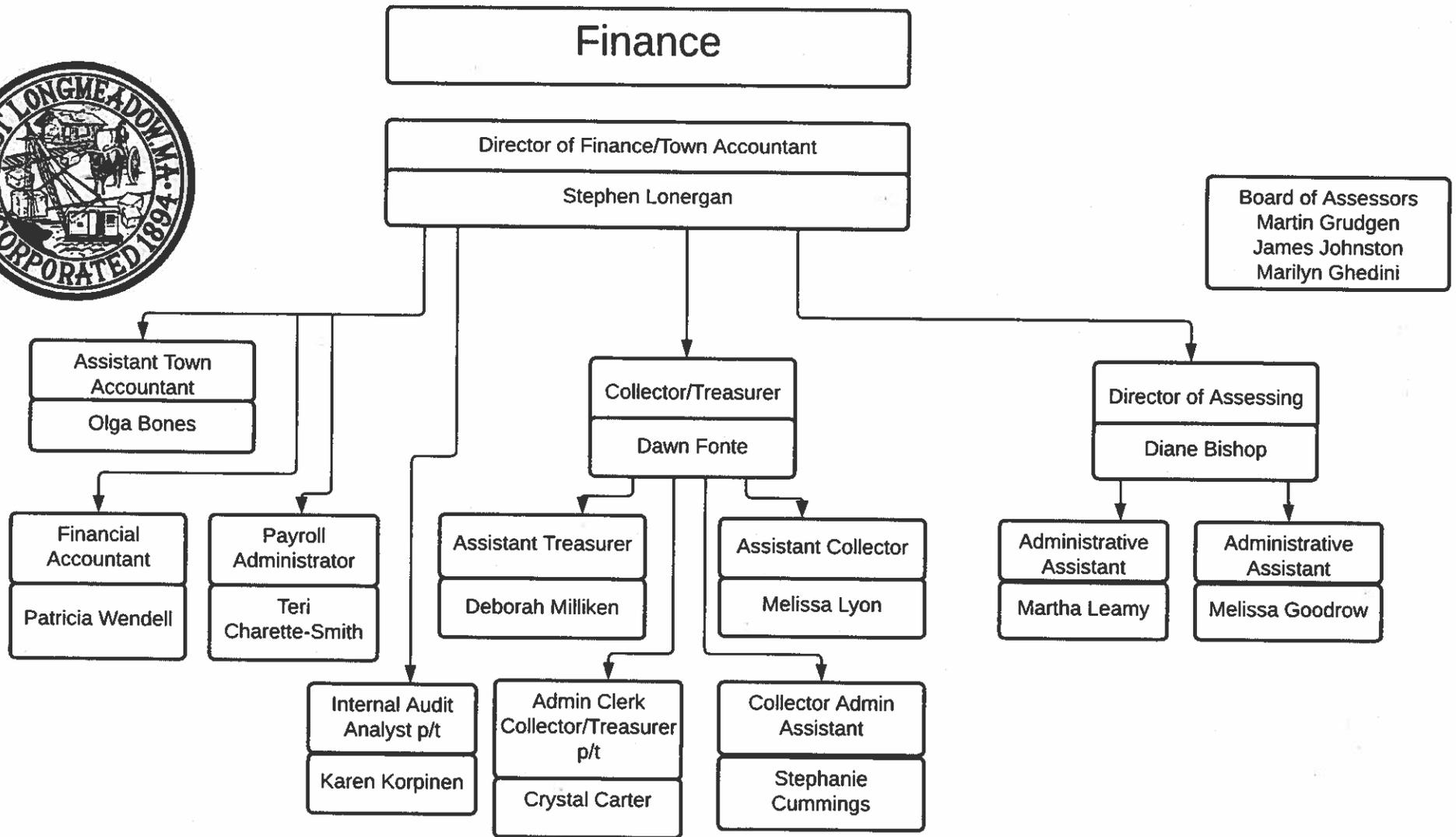


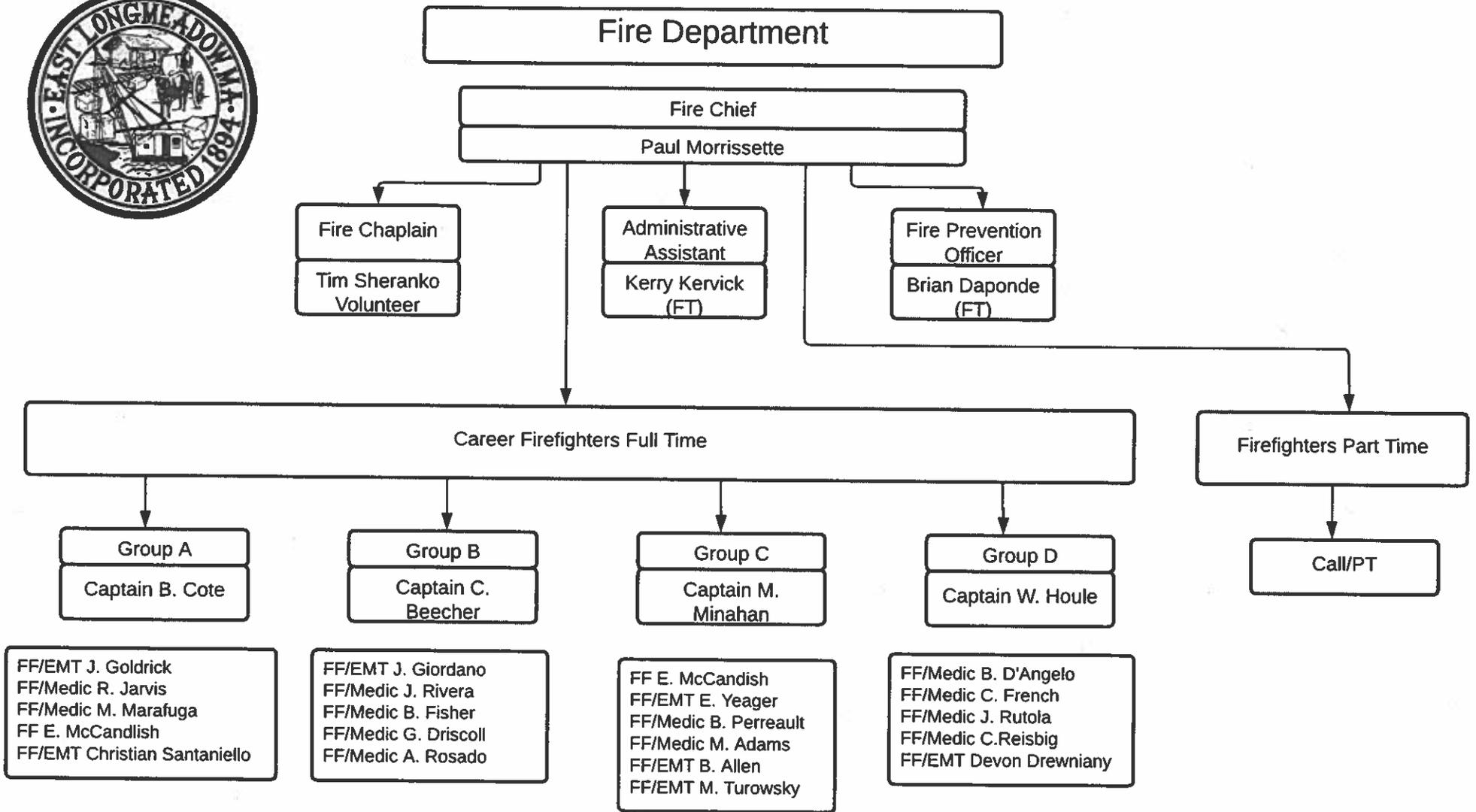
ELCAT



FT-2
PT - 4
SWAP - 1

7/28/21



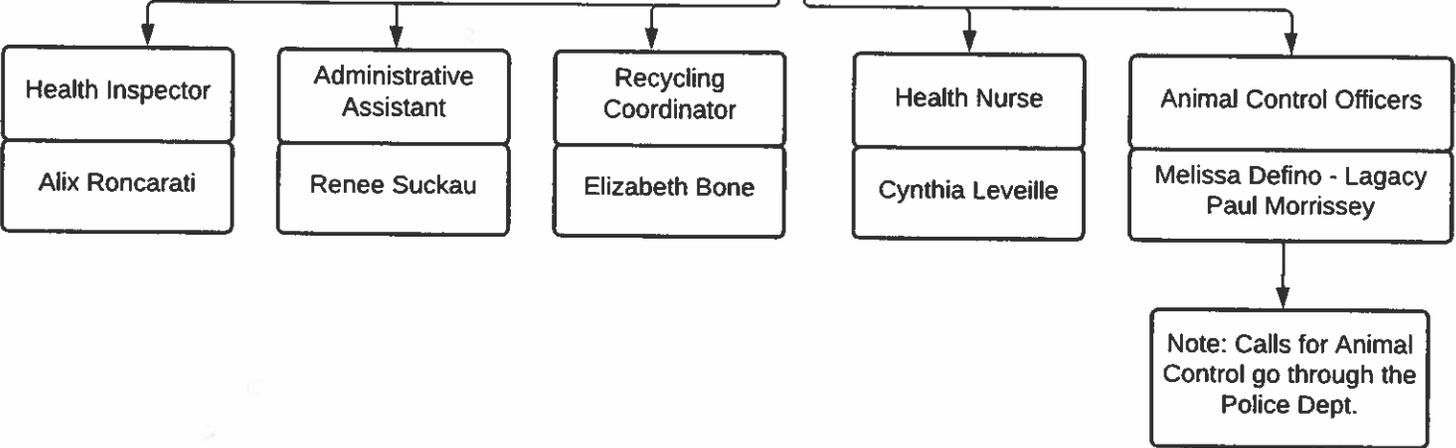




Health Department

Director of Public Health
Tammy Spencer

Board of Health
Christine Johnston, MPH
Rebecca Torcia, RN, BSN
Dr. Kathryn Jobbins, DO, MS, FACP



4/21/22



Human Resources

Human Resources Manager
Joan Iwanicki

HR Generalist
Mariola Rivera

Benefits Administrator
Megan Emrick



Information Technology Department

Information Technology Director
Ryan Quimby

Systems/Network Administrator
Craig Woodward

GIS Analyst (.5 IT, .17 Water, .16 Sewer, .16 Stormwater)
Michael Ray

Accounts Payable (.32 FTE)
David Ericksberg

SIS Admin
Mindy Spencer

Application Analyst Tier 2 Support/Training
Mary Schaller - Race

Help Desk Administrator Tier 2 Support/Training
Elias Giannakopoulos

Technician
Justin Stacy

Technician
David Malchow

Summer Technician (Seasonal)
8 Week FT Vacant

Summer Technician (Seasonal)
8 Week FT Vacant

7.82 General Fund FTE
.17 Water Enterprise Fund FTE
.16 Sewer Enterprise Fund FTE
.16 SW Enterprise Fund FTE
2 Seasonal

3/2/22

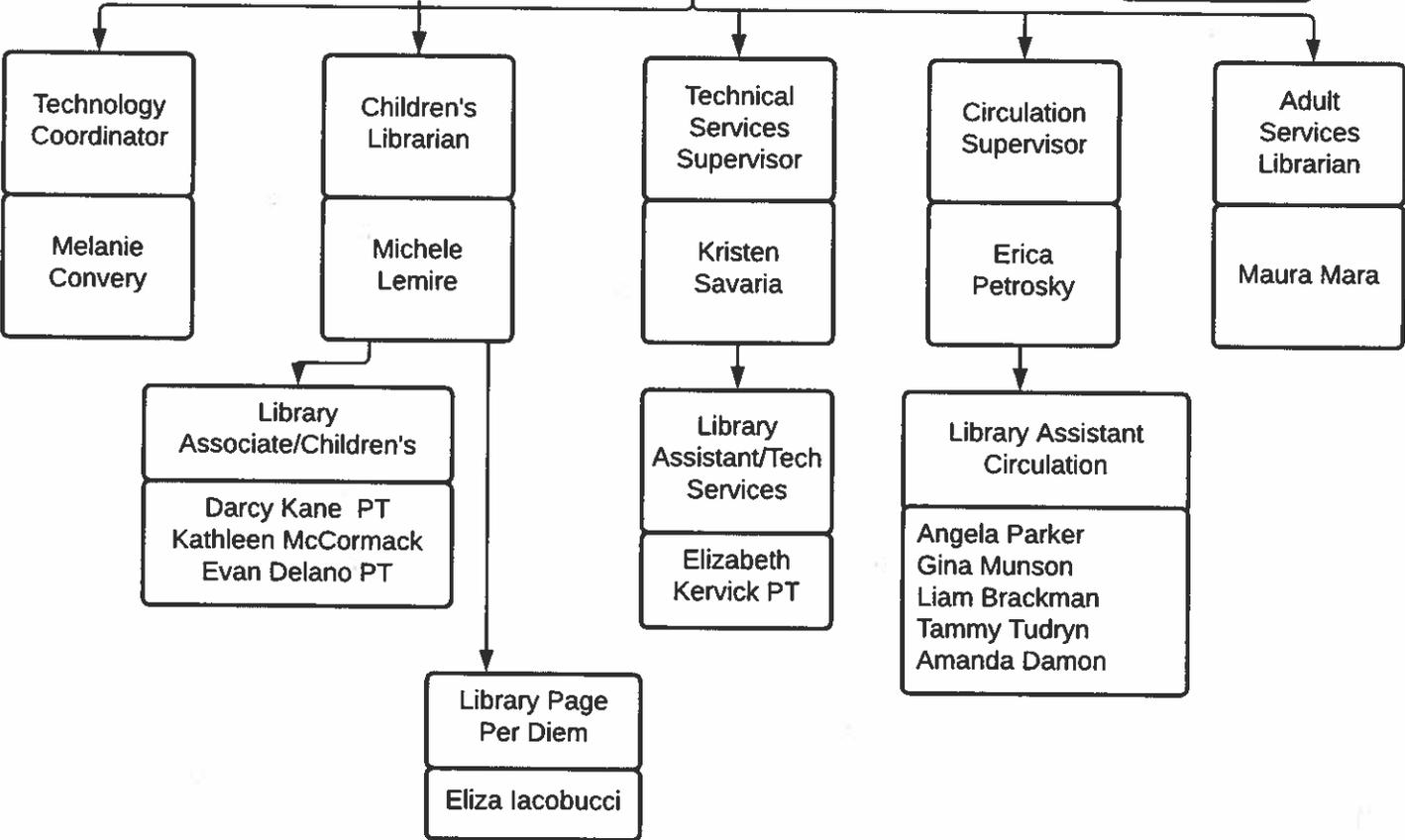


East Longmeadow Public Library

Library Director
Vacant

Administrative Assistant
Carol Galietta (PT)

Library Board of Trustees
Cynthia MacNaught
Christina Cooper
David Boucher
Nancy O'Connor
Amy Johnson
Amy Pawle





Main Org Chart

Town Council

Kathleen Hill Marilyn Richards Ralph Page Sidney Starks	Michael Kane Connor O'Shea Donald Anderson
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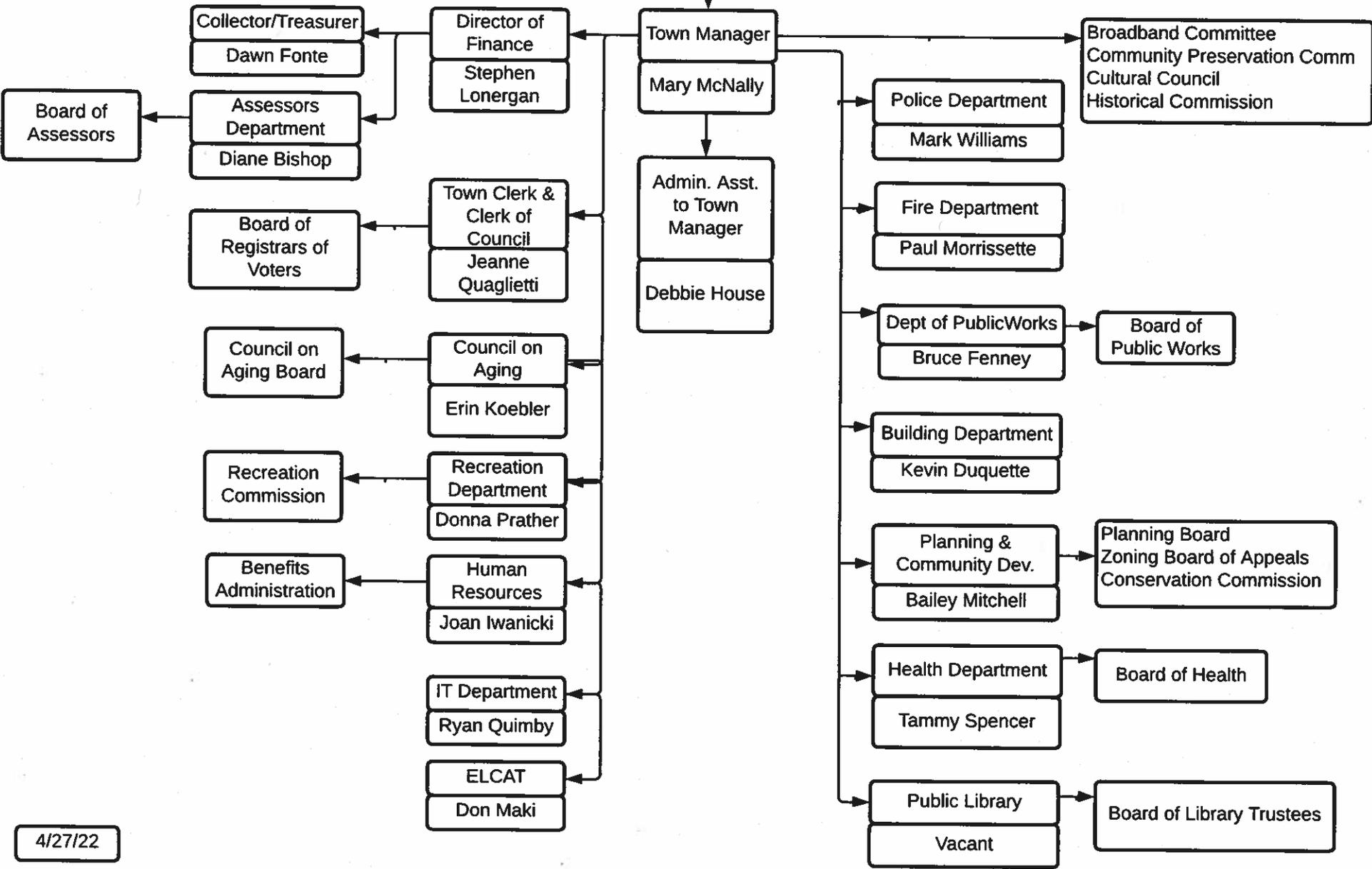
Housing Authority

Housing Authority Director
Lynn Booth

School Department

Gordon Smith

School Committee





Planning & Community Development

Planning and Community Development
Director

Bailey Mitchell

Planning & Community
Development
Administrative Assistant

Nina Fazio

Planning Board
5 Members

Russell Denver, Chair
George Kingston, Vice Chair
Peter Punderson
Jonathan Torcia, CPC Rep.
Cassandra Cerasuolo

Zoning Board of Appeals
5 Reg. Members
2 Associate Members

Regular Members

Mark Beglane, Chair
Charles H. Gray, Vice Chair
Brian Hill, Clerk
Francis Dean
Daniel Plotkin

Associate Members

James Channing
Vacant

Conservation Commission
7 Members

Thomas O'Brien, Chair
William Arment, Vice Chair
Nicholas Turnberg
Anthony Zampiceni
Michael Carabetta
Elizabeth Stoughton, CPC Rep.
Vacant

POLICE DEPARTMENT ORGANIZATIONAL CHART

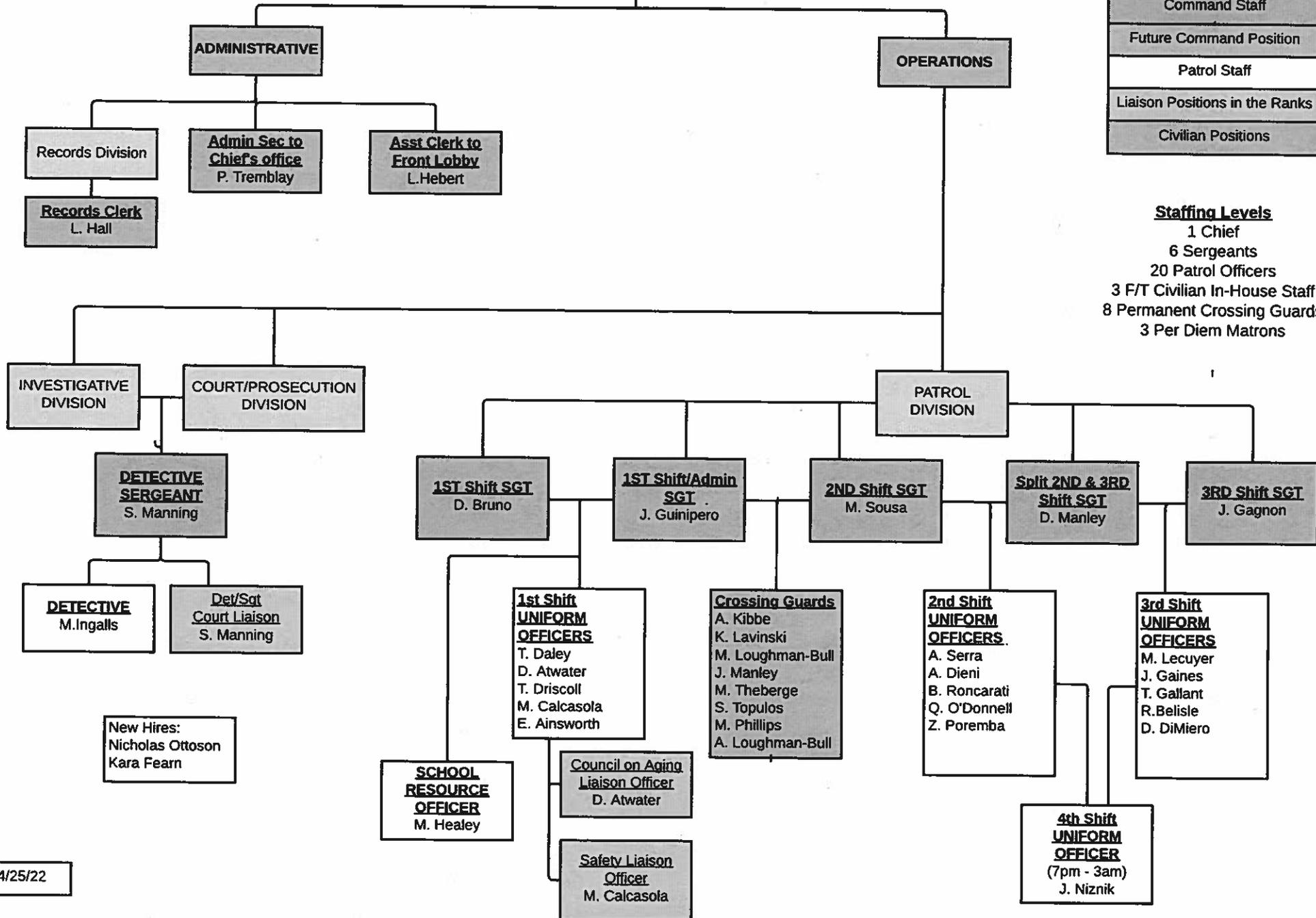
CHIEF
Mark Williams

COLOR LEGEND

Divisions In Organization
Command Staff
Future Command Position
Patrol Staff
Liaison Positions in the Ranks
Civilian Positions

Staffing Levels

1 Chief
6 Sergeants
20 Patrol Officers
3 F/T Civilian In-House Staff
8 Permanent Crossing Guards
3 Per Diem Matrons





Public Works

Board of Public Works
 Thomas O'Brien
 Philip Abair
 Vacant

Superintendent
 Bruce Fenney

Deputy Superintendent
 Tom Christensen

Operations Administrator
 Robert Taddia

Public Work Admins
 Susan Abad
 Karen Meader
 Judy Pescetta

Highway/Utilities Manager
 Darrell Keane

Water and Sewer Administrator
 Felix Vachon

Building Facilities Manager
 Joseph Dunn

Water Foreman
 Tom Pope

Highway Foreman
 Sergio Freitas

Highway Foreman
 Brett Hawley

Parks Foreman
 Neil VonFlatern

Stormwater Foreman
 Josh Crochetiere

Cross Connection Ctr. Operator
 Jonathan Barrows

Head Pump Station Operator/Repairman
 Daniel Tourtellotte

Pumping Station Operator/Repairman
 Joseph Magnani

Building Facilities Technician
 Ryan Stephenson

Building Facilities Electrician
 Shane Calabrese

Building Facilities Plumber
 Tom Witkop

Building Facilities Repairman
 Mario Santaniello

Custodian Senior Ctr.
 Jeremiah Ferris

Custodian Library and Police Dept
 Raul Ayala

Custodian Town Hall
 Michael Hill

Equipment Operators-4
 Frank Comisso
 Enrique Rosado
 Joe Comisso
 Joshua Fois

Summer Employees-5
 Vacant

Transfer Station Attendant 4 PT
 George Laro
 Carl Otto
 Steve Sigvine
 Joe Goodwin

Skilled Workers-13
 Alex Fradette
 Franco Renzulla
 Daniel Savio
 Walter Swan
 Robert Johnson
 Philip Levesque
 Anthony McAuliffe
 Griffin Albert
 Devon Dentzau
 Nicholas Pepper

Mechanics-3
 Steve Moore
 Todd Bourcier



Recreation Department

Recreation Director

Donna Prather

Assistant Director

Kristine Foster

Administrative Assistant

Jessica Stacy

Department Assistant

Joseph Carnovale

Bookkeeper PT

DOC Ericksberg

Recreation Commission

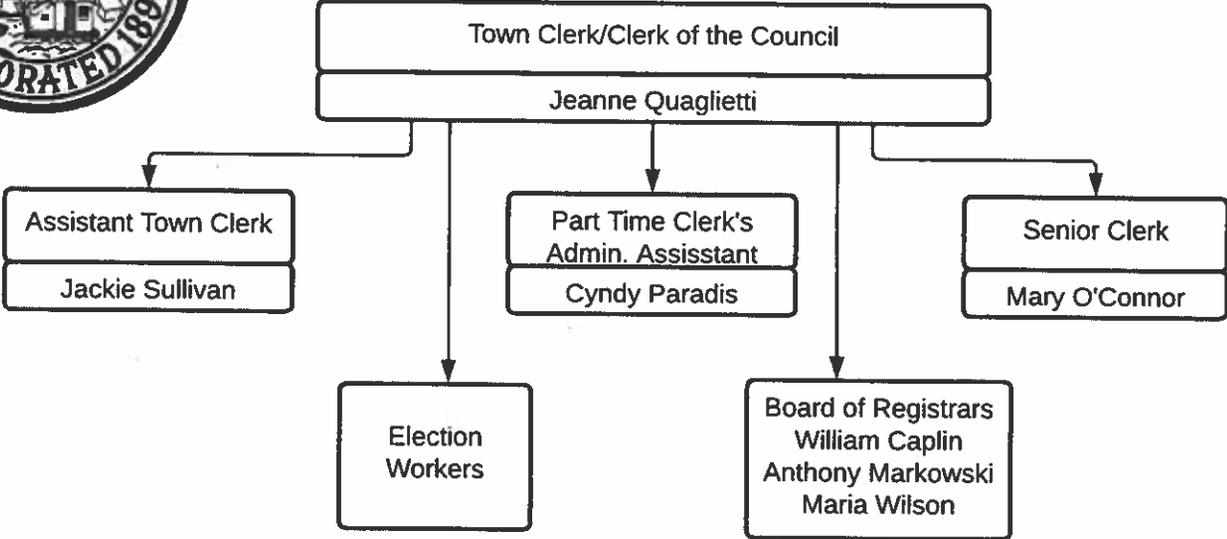
Thomas Kaye
Nancy Roberts
Peter Shorrock
Don LePage
Kevin McLoughlin
Vacant
Daniel Reynolds
Michael Fox-at large
Vacant-at large

Youth Sport Volunteers

Baseball Field Hockey
Basketball
Cheerleading Fitness
Football Lacrosse Pine
Knoll Camp XTAC
Camp Pine Knoll Pool
Pine Knoll Rentals
Soccer Softball
Swimming Tennis
Wrestling Bus Trips
Other



Town Clerk / Clerk of the Council



Full time - 3
Part Time - 1

MUNICIPAL FINANCE TERMINOLOGY

The following terms are frequently used in this report

Abatement: A reduction of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit and granted only on application of the person seeking the abatement and only by the committing governmental unit.

Appropriation: An authorization granted by a town meeting to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus and enterprise retained earnings.

Budget: A plan for allocating resources to support services, purposes, and functions over a specific period of time.

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements for costs incurred during a prior period for certain programs or services.

Cherry Sheet Assessments: Estimates of annual charges to cover the cost of certain state and county programs.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Enterprise Funds: An enterprise fund, authorized by MGL Ch. 44§53F1/2 is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery - direct, indirect, and capital costs - are identified. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted (retained earnings) generated by the operation of the enterprise rather than closing it out of the general fund at year-end.

Estimated Receipts: A term that typically refers to the anticipated local revenues listed on page three of the Tax Recapitulation Sheet (Recap Sheet). Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

Fiscal Year: Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2021 fiscal year is July 1, 2020 to June 30, 2021.

Free Cash (Also Budgetary Fund Balance): Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. **Important - free cash is not available for appropriation until certified by the Director of Accounts of the Commonwealth of Massachusetts.**

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

General Fund Subsidy: Most often used in the context of enterprise funds. When the revenue generated by rates, or user fees, is insufficient to cover the cost to provide the particular service, general fund money is used to close the gap in the form of a subsidy. The subsidy may or may not be recovered by the general fund in subsequent years.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2 ½ provisions.

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations.

OPEB (Other Postemployment Benefits): Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of the postemployment benefits is a pension, but may also take the form of health and life insurance for eligible retirees, including in some cases their beneficiaries.

Overlay: Funds put in reserve each year to provide for real estate tax abatements, exemptions and uncollected taxes in the coming year.

Overlay Reserve or Overlay Surplus: Unused accumulated amount of overlay from previous years that are not required to be reserved in a specific overlay account for a given year. Once released by the Assessors, the funds may be added to Free Cash and used for any municipal purpose.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Payments In Lieu of Taxes: An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Raise and Appropriate: A phrase used to identify a funding source for expenditures, which refers to money generated by the tax levy or other local receipt.

Recapitulation Tax Sheet: A document submitted by a city or town to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Reserve Fund: This fund is established by vote by appropriation (not exceeding 5% of the tax levy of the preceding year). It is used by vote of the Finance Subcommittee to fund extraordinary or unforeseen expenses as required.

Retained Earnings: Refers to the revenues generated by enterprise funds that are unappropriated or unspent at the end of the fiscal year and certified as such by the DOR.

Revenue Deficit: The amount by which actual revenues at year-end fall short of projected revenues and are insufficient to fund the amount appropriated. In such a case and unless otherwise funded, the revenue deficit must be raised in the following year's tax rate.

Revenues - All monies received by a governmental unit from any source.

Revolving Funds: Allows a community to raise revenues for a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch.44 §53E½ stipulates that each fund must be reauthorized each year by Town council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §58). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund.

Surplus Revenue: Surplus revenue is the amount by which cash, accounts receivable, and other current assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$20.80 per \$1,000 of assessed valuation of taxable real and personal property.

General Fund - Sources	FY 22 Approved Budget	FY 23 Projections as of 04/25/2022	FY 23 Projections as of	Difference between FY 23 Projection and FY 22	Percent Change	
R.E. & P.P Taxes	48,094,394	49,740,445	49,740,445	1,646,051	3.42%	FY 2022 Levy Limit multiplied by 2.5% (per Prop 2.5) plus est FY 2023 New Growth plus FY 2023 Debt Exclusions
Local Receipts	4,415,868	4,672,810	4,672,810	256,942	5.82%	See tab. 2-Revenue Summary
Community Preservation Fund Transfer for BAN Interest	0	0	0	-	#DIV/0!	
Community Preservation Fund Transfer for LTD	80,000	75,000	75,000	(5,000)	-6.25%	Per Debt Service Schedule
Community Preservation Fund Transfer for Interest	22,680	15,840	15,840	(6,840)	-30.16%	Per Debt Service Schedule
	102,680	90,840	90,840	(11,840)	-11.53%	
Chapter 70	12,102,021	13,030,624	13,030,624	928,603	7.67%	Per Cherry Sheets - Based on House Ways and Means Budget 4.19.22
Unrestricted General Government Aid	1,358,869	1,633,793	1,633,793	274,924	20.23%	Per Cherry Sheets - Based on House Ways and Means Budget 4.19.22
Other State Aid	252,348	281,300	281,300	28,952	11.47%	Per Cherry Sheets - Updated to HWM version on 4.19.22 Charter Tuition Reimb (\$117,083), Veteran's Benefits (\$66,809) and VBS/Elderly (\$97,408)
	13,713,238	14,945,717	14,945,717	1,232,479	8.99%	
FEMA (1/13, 6/1, 10/31)	0	0	0	-	#DIV/0!	
MEMA	0	0	0	-	#DIV/0!	
MSBA-Reimbursements	0	0	0	-	#DIV/0!	
Solid Waste Revolving Transfer into GF	0	0	0	-	#DIV/0!	
Water & Sewer Enterprise Funds - Indirect Support Reimbursement	0	0	0	-	#DIV/0!	
Total General Fund Sources	66,326,180	69,449,811	69,449,811	3,123,632	4.71%	

	FY 23 Projections as of 04/25/2022	FY 23 Projections as of	FY 23 Projections as of	FY 23 Projections as of
General Fund Uses Budget	61,857,111	65,305,493	65,305,493	65,305,493
General Fund Uses (Other Amounts to be Raised)	2,034,364	1,367,084	1,367,084	1,367,084
	63,891,475	66,672,577	66,672,577	66,672,577
Balance (Sources less Uses)	2,434,704	2,777,234.56	2,777,235	2,777,235

Projected Tax Levy & RE Tax Analysis

	Actual FY 2022	Estimated FY 2023	FY 23 Projections as of	FY 23 Projections as of	FY 23 Projections as of	
Prior Yr Levy	46,127,811	47,811,490	47,811,490	47,811,490	47,811,490	
Amended Growth	1,769	0	0	0	0	
2.5% Increase	1,153,240	1,195,287	1,195,287	1,195,287	1,195,287	
Proj. New Growth	528,670	500,000	500,000	500,000	500,000	\$500K - \$698,594 - Tax Recap
Calculated Levy (tax recap Page1 line 1c)	47,811,490	49,506,777	49,506,777	49,506,777	49,506,777	
Debt Exclusions	282,904	233,668	233,668	233,668	233,668	Per Hilltop Financial Advisors Schedule
Max Levy	48,094,394	49,740,445	49,740,445	49,740,445	49,740,445	
Actual Levy	45,380,748	46,963,210	46,963,210	46,963,210	46,963,210	Charge Taxes for year - after other sources
Levy Gap	(2,713,646)	(2,777,235)	(2,777,235)	(2,777,235)	(2,777,235)	Incorporate new Police contract -4.5% increase; Temp Loss of on Sargent and UPSEU MoA; Removal of Narcan stipend
Flat Valuation (000's) plus new growth value	2,236,607	2,372,542	2,372,542	2,372,542	2,372,542	Tax Rate calculation based upon Flat Valuation plus new Growth Value - Currently as of 4.20.22 the valuation increase/decrease not finalized by Assessors. Potential increase in Residential - 6%
Proj Tax Rate	20.29	19.79	19.79	19.79	19.79	
Tax on \$100K	2,029	1,979	1,979	1,979	1,979	
Proj Tax Increase on \$100K	(77.00)	(49.55)	(49.55)	(49.55)	(49.55)	

FY23 SOURCES & USES

Categories	Budget	Projections	Actual	Difference Between		
	FY22	FY23	FY21	FY 23 Projection and FY 22	%	
M.V. Excise	2,430,000	2,430,000	2,345,610	-	0%	
Meals Excise	195,000	300,000	247,422	105,000	54%	FY21 MEALS TAX - \$224,167.55; FY22 PROJECTED \$345,934 (Ave \$86,483 per quarter)
Penalties & Interest on Taxes	200,000	210,000	214,483	10,000	5%	
Payments in Lieu of Taxes	83,500	84,878	100,103	1,378	2%	
Other Taxes	65,000	65,000	88,175	-	0%	
Fees	50,000	50,000	7,588	-	0%	Misc Fees (W&M, NSF, Recording, Tax Title, Pole/Bus Cert)
Rental Fees	75,500	115,178	134,430	39,678	53%	Rentals - Telephone/Cellular (Verizon \$58,536, AT&T \$31,907, T-Mobile \$24,735)
Other Dept Revenue	90,000	80,000	58,427	(10,000)	-11%	
Licenses and Permits	500,000	525,000	457,931	25,000	5%	\$275K in building permit fees expected
Special Assessments	30,000	30,000	33,198	-	0%	I&E penalties - special assessment on tax bill
Fines	10,000	10,000	12,097	-	0%	
Investment Income	105,000	105,000	169,446	-	0%	Interest rates not expected to improve in FY22
Medicaid	230,000	200,000	159,198	(30,000)	-13%	Reduction based upon effect of pandemic - conservative
Recurring (E)	200,000	333,963	301,812	133,963	67%	Includes MGM surrounding communities (\$100k); State 911 Grant (\$148K)/Urban Dev; Misc Revenue
Nonrecurring-includes MEMA/FEMA	151,868	133,791	34,947	(18,077)	-12%	Supplemental Tax Bills/Tax Agreements
Total Local Receipts	4,415,868	4,672,810	4,364,867	256,942	6%	

(E) - These primarily are: general refunds, vital copies, and admin fees. Other items are: copies, str list/maps/hstr, stop pay/bad cks, zoning by laws, and copy fire report.

FY23 SOURCES & USES

	FY 2022 Budget	FY 2023 Recommended	Increase (Decrease)	Percent Inc (Dec)
General Fund Sources				
Prior Year Property Tax Levy	46,129,580	47,811,490	1,681,910	3.65%
Add: 2.5% Increase	1,153,240	1,195,287	42,048	3.65%
Add: Projected New Growth	528,670	500,000	(28,670)	-5.42%
Projected Tax Levy Limit	47,811,490	49,506,777	1,695,288	3.55%
Add: Voted Debt Exclusions	282,904	233,668	(49,237)	-17.40%
Projected Maximum Allowable Property Tax Levy	48,094,394	49,740,445	1,646,051	3.42%
Chapter 70, Education Aid	12,102,021	13,030,624	928,603	7.67%
Unrestricted General Government Aid	1,358,869	1,633,793	274,924	20.23%
Other State Aid	252,348	281,300	28,952	11.47%
Total Projected State Aid	13,713,238	14,945,717	1,232,479	8.99%
State School Construction Reimbursement	-	-	-	#DIV/0!
Motor Vehicle Excise	2,430,000	2,430,000	-	0.00%
Other Projected Revenues	1,335,868	1,582,810	246,942	18.49%
Licenses & Permits	500,000	525,000	25,000	5.00%
Special Assessment	30,000	30,000	-	0.00%
Bank Interest	120,000	105,000	(15,000)	-12.50%
Total Projected Local Receipts	4,415,868	4,672,810	256,942	5.82%
From Community Preservation Fund for P&I payments	102,680	90,840	(11,840)	-11.53%
Total from Transfers	102,680	90,840	(11,840)	-11.53%
Total General Fund Sources	66,326,180	69,449,811	3,123,632	4.71%

FY23 SOURCES & USES

<u>Revolving Fund</u>	<u>Authorized to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Funds</u>	<u>FY 2023 Spending Limit</u>	<u>FY 2023 Estimated Revenues</u>	<u>Restrictions on Use</u>
Solid Waste Disposal (#2805)	Health Department	Trash bag receipts, recycling rebates	Salaries, expenses, supplies and contractual services to operate the solid waste disposal and recycling program	174,948	136,000	Legal fees, rent
Council on Aging (#2809)	Council on Aging	General Council on Aging programs and events, such as: Fitness room memberships, exercise class fees, event fees, facility/room rental	Salaries, expenses, and contractual expenses to operate these programs at the Council on Aging	21,390	6,800	Legal fees;rent

Revolving Funds Under MGL Chapter 44 Section 53D - Provided for Informational Purposes As An Annual Vote Is Not Needed

<u>Revolving Fund</u>	<u>Authorized to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Funds</u>	<u>FY 2023 Estimated Expenses</u>	<u>FY 2023 Estimated Revenues</u>	<u>Restrictions on Use</u>
Recreation Revolving (#2811)	Recreation Department	Recreation program fees, including pool memberships	Salaries, expenses, supplies and contractual services to operate the recreation programs and pool	557,920	607,900	Legal fees, rent

FY23 SOURCES & USES

General Fund Sources	FY 2022 Budget	FY 2023 Recommended	Increase (Decrease)	Percent Inc (Dec)
Taxes	48,094,394	49,740,445	1,646,051	3.42%
Local	4,415,868	4,672,810	256,942	5.82%
State	13,713,238	14,945,717	1,232,479	8.99%
Transfers	102,680	90,840	(11,840)	0.00%
Total General Fund Sources	66,326,180	69,449,811	3,123,632	4.71%
General Fund Uses				
General Government	3,046,825	3,467,534	420,709	13.81%
Public Safety	5,062,738	5,368,089	305,352	6.03%
Public Health	320,846	332,676	11,830	3.69%
Public Works	5,066,066	5,740,566	674,500	13.31%
Education	32,075,037	33,329,640	1,254,603	3.91%
Culture and Recreation	1,089,449	1,195,219	105,770	9.71%
Human Services	475,277	508,084	32,808	6.90%
Insurance	12,974,563	13,638,100	663,537	5.11%
Debt Service	1,746,310	1,725,584	(20,727)	-1.19%
Total General Fund Budget	61,857,111	65,305,493	3,448,382	5.57%
Capital Projects	1,055,117	-	(1,055,117)	-100.00%
Stabilization Fund	50,000	100,000	50,000	100.00%
OPEB Trust Fund	50,000	100,000	50,000	100.00%
Compensated Absences Fund	50,000	50,000	-	0.00%
Valuation Services Fund	53,000	53,000	-	0.00%
Other Charges	776,247	1,064,084	287,837	37.08%
Total Other Uses	2,034,364	1,367,084	(667,280)	-32.80%
Total General Fund Uses	63,891,475	66,672,577	2,781,102	4.35%
Sources Less Uses	2,434,704	2,777,235	342,530	14.07%

FY23 SOURCES & USES

Department		FY 2021 Actuals	FY 2022 Budget	FY 2023 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
111 Town Council	Salary	\$ 41,499.84	\$ 41,500.00	\$ 41,500.00	\$ -	0.0%	
	Non-salary	\$ 255.02	\$ 65.00	\$ 100.00	\$ 35.00	53.8%	
	Total	\$ 41,754.86	\$ 41,565.00	\$ 41,600.00	\$ 35.00	0.1%	
122 Town Manager	Salary	\$ 192,596.45	\$ 236,840.00	\$ 192,851.74	\$ (43,988.26)	-18.6%	New Town Manager
	Non-salary	\$ 14,040.37	\$ 11,622.39	\$ 12,950.00	\$ 1,327.61	11.4%	
	Total	\$ 206,636.82	\$ 248,462.39	\$ 205,801.74	\$ (42,660.65)	-17.2%	
132 Reserve Fund	Reserve	\$ -	\$ 112,000.00	\$ 112,000.00	\$ -	0.0%	
135 Town Accountant	Salary	\$ 269,487.42	\$ 312,240.72	\$ 418,053.61	\$ 105,812.89	33.9%	Salary Adjust for new UPSEU MoA's, Step increases; stipends removed - Includes \$25k for PT Int Audit; Add'l Position; Longevity
	Non-salary	\$ 63,281.50	\$ 39,914.00	\$ 44,678.48	\$ 4,764.48	11.9%	Increase in Audit fees (\$4,000)- Additional single audit for CARES funds
	Total	\$ 332,768.92	\$ 352,154.72	\$ 462,732.09	\$ 110,577.37	31.4%	
141 Assessor	Salary	\$ 175,349.60	\$ 202,525.79	\$ 215,956.42	\$ 13,430.63	6.6%	Step Increases; Regrading of Position
	Non-salary	\$ 83,502.32	\$ 23,267.00	\$ 32,822.00	\$ 9,555.00	41.1%	Increase Due to Nearmap annual maintenance
	Total	\$ 258,851.92	\$ 225,792.79	\$ 248,778.42	\$ 22,985.63	10.2%	
145 Collector/Treasurer	Salary	\$ 268,273.89	\$ 275,786.70	\$ 307,073.33	\$ 31,286.63	11.3%	New Position Requested
	Non-salary	\$ 57,546.67	\$ 84,771.00	\$ 95,168.00	\$ 10,397.00	12.3%	Increase due to increased usage of Lockbox - Pandemic; Increase in Postage; Travel (assuming restrictions are limited)
	Total	\$ 325,820.56	\$ 360,557.70	\$ 402,241.33	\$ 41,683.63	11.6%	
151 Legal Services	Non-salary	\$ 103,631.37	\$ 140,000.00	\$ 172,401.85	\$ 32,401.85	23.1%	increase - new town manager; union contracts
152 Human Resources	Salary	\$ 186,846.27	\$ 199,933.14	\$ 261,060.00	\$ 61,126.86	30.6%	see memo - New Position Request
	Non-salary	\$ 10,210.20	\$ 26,365.26	\$ 33,323.00	\$ 6,957.74	26.4%	Includes TRUSAIC - ACA consultant and Office Supplies broken out from TM budget
	Total	\$ 197,056.47	\$ 226,298.40	\$ 294,383.00	\$ 68,084.60	30.1%	

FY23 SOURCES & USES

Department		FY 2021 Actuals	FY 2022 Budget	FY 2023 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
155 Information Technology	Salary	\$ 457,481.90	\$ 473,010.00	\$ 594,727.84	\$ 121,717.84	25.7%	Mindy - (80K) not in FY22 Budget - Union increases Core Network Upgrade incld Maintenance for FY23; Wireless Upgrade funded by CARES
	Non-salary	\$ 559,942.72	\$ 482,221.00	\$ 480,869.43	\$ (1,351.57)	-0.3%	
	Total	\$ 1,017,424.62	\$ 955,231.00	\$ 1,075,597.27	\$ 120,366.27	12.6%	
160 Town/Council Clerk	Salary	\$ 207,686.97	\$ 205,263.08	\$ 223,639.61	\$ 18,376.53	9.0%	UPSEU Contract; Position Regrade Bylaw coding software almost completed - majority paid for
	Non-salary	\$ 19,624.11	\$ 19,873.38	\$ 20,576.38	\$ 703.00	3.5%	
	Total	\$ 227,311.08	\$ 225,136.46	\$ 244,215.99	\$ 19,079.53	8.5%	
162 Elections	Salary	\$ 18,167.26	\$ 10,345.50	\$ 37,650.00	\$ 27,304.50	263.9%	Budget for 4 elections for FY23 vs 2 in FY22 Budget for 4 elections for FY23 vs 2 in FY22
	Non-salary	\$ 21,696.62	\$ 7,900.00	\$ 19,180.00	\$ 11,280.00	142.8%	
	Total	\$ 39,863.88	\$ 18,245.50	\$ 56,830.00	\$ 38,584.50	211.5%	
175 Planning, Zoning, Conservation	Salary	\$ 100,962.26	\$ 121,495.92	\$ 136,251.31	\$ 14,755.39	12.1%	UPSEU Contract; Increase in Dept Head Sal
	Non-salary	\$ 7,449.94	\$ 17,153.61	\$ 11,775.00	\$ (5,378.61)	-31.4%	
	Total	\$ 108,412.20	\$ 138,649.53	\$ 148,026.31	\$ 9,376.78	6.8%	
947 PVPC Assessment	Non-salary	\$ 2,665.17	\$ 2,731.66	\$ 2,926.41	\$ 194.75	7.1%	Per Email from PVPC (Based upon population of 16,430)
General Government		\$ 2,862,197.87	\$ 3,046,825.15	\$ 3,467,534.41	\$ (120,171.52)	-3.9%	
210 Police	Salary	\$ 2,815,401.84	\$ 2,912,946.15	\$ 3,132,555.24	\$ 219,609.09	7.5%	Incorporate new Police contract -(4.5% increase; Temp Loss of on Sargent and UPSEU MoA; Removal of Narcan stipend
	Non-salary	\$ 107,782.52	\$ 131,228.00	\$ 170,500.00	\$ 39,272.00	29.9%	
	Total	\$ 2,923,184.36	\$ 3,044,174.15	\$ 3,303,055.24	\$ 258,881.09	8.5%	

FY23 SOURCES & USES

Department		\$	(2,106.00)	FY 2022 Budget	FY 2023 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	#	Explanation of Change
220 Fire	Salary	\$	1,612,238.32	\$	1,535,988.80	\$	(5,090.03)	-0.3%	UPSEU Contract ; shift of Employees to Ambulance
	Non-salary	\$	98,113.00	\$	113,211.50	\$	9,895.50	8.7%	
	Total	\$	1,710,351.32	\$	1,649,200.30	\$	4,805.47	0.3%	
241 Building	Salary	\$	233,991.76	\$	243,378.24	\$	7,652.02	3.1%	UPSEU Contract
	Non-salary	\$	7,620.83	\$	10,975.00	\$	60.00	0.5%	
	Total	\$	241,612.59	\$	254,353.24	\$	7,712.02	3.0%	
299 Dispatch	Salary			\$	-	\$	-	#DIV/0!	Per FY23 Westcomm Assess.- Last 100% reimbursed by State 911 Grant - In Receipts
	Non-salary	\$	146,266.25	\$	115,010.00	\$	33,953.00	29.5%	
	Total	\$	146,266.25	\$	115,010.00	\$	33,953.00	29.5%	
Public Safety		\$	5,021,414.52	\$	5,062,737.69	\$	305,351.58	6.0%	
519 Health	Salary	\$	219,131.09	\$	231,455.82	\$	7,288.74	3.1%	Contractal Obligations - UPSEU MoA mosquito control; vaccination clinic; gas monitoring services groundwater sampling
	Non-salary	\$	458.60	\$	89,390.00	\$	4,541.00	5.1%	
	Total	\$	219,589.69	\$	320,845.82	\$	11,829.74	3.7%	
Public Health		\$	219,589.69	\$	320,845.82	\$	11,829.74	3.7%	
421 Administration & Highway	Salary	\$	1,177,605.18	\$	1,266,332.20	\$	108,050.74	8.5%	Contractual Obligations
	Non-salary	\$	150,139.39	\$	462,495.32	\$	60,000.00	13.0%	
	Total	\$	1,327,744.57	\$	1,728,827.52	\$	168,050.74	9.7%	

FY23 SOURCES & USES

Department		FY 2021 Actuals	FY 2022 Budget	FY 2023 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
422 Building Facilities and Maintenance	Salary	\$ 494,009.52	\$ 501,799.53	\$ 510,426.05	\$ 8,626.52	1.7%	Contractual Obligations
	Non-salary	\$ 347,249.80	\$ 355,597.60	\$ 380,679.60	\$ 25,082.00	7.1%	
	Total	\$ 841,259.32	\$ 857,397.13	\$ 891,105.65	\$ 33,708.52	3.9%	
423 Snow & Ice	Salary	\$ 70,914.52	\$ 20,297.00	\$ 20,297.00	\$ -	0.0%	
	Non-salary	\$ 201,862.36	\$ 127,875.00	\$ 127,875.00	\$ -	0.0%	
	Total	\$ 272,776.88	\$ 148,172.00	\$ 148,172.00	\$ -	0.0%	
429 Utilities (Gas, Electric, Oil)	Non-salary	\$ 993,546.10	\$ 1,069,300.00	\$ 1,319,100.00	\$ 249,800.00	23.4%	Per DPW - increased usage/fees from National Grid
430 Trash Collection	Non-salary	\$ 1,058,245.45	\$ 1,174,365.81	\$ 1,377,098.50	\$ 202,732.69	17.3%	See Attached Memo - Price increase
433 Waste Collection	Salary	\$ 17,586.00	\$ 19,704.00	\$ 20,712.00	\$ 1,008.00	5.1%	Additional Attendant/Minimum Wage increase 15k - Tipping Fees; 3K Profess Serv
	Non-salary	\$ 81,351.49	\$ 68,300.00	\$ 87,500.00	\$ 19,200.00	28.1%	
	Total	\$ 98,937.49	\$ 88,004.00	\$ 108,212.00	\$ 20,208.00	23.0%	
Public Works		\$ 4,592,509.81	\$ 5,066,066.46	\$ 5,740,566.41	\$ 674,499.95	13.3%	
300 Education	Salary	\$ 25,439,381.00	\$ 26,852,393.00	\$ 27,765,832.00	\$ 913,439.00	3.4%	Includes 2 Adj Counselor moved from ESSER grant to Operational bud - HS Ass't Principal - BP A Student Inrvntion - Elementary Math Coach - Elementary Art Teacher- Preschool Model Change Increases to Transportation - Contact Serv IEP Needs Spec Ed out of district tuitions
	Non-salary	\$ 5,692,034.00	\$ 5,214,144.00	\$ 5,553,183.00	\$ 339,039.00	6.5%	
	Total	\$ 31,131,415.00	\$ 32,066,537.00	\$ 33,319,015.00	\$ 1,252,478.00	3.9%	
399 School Committee	Salary	\$ 8,500.00	\$ 8,500.00	\$ 10,625.00	\$ 2,125.00	25.0%	Increased from \$8,500
Education		\$ 31,139,915.00	\$ 32,075,037.00	\$ 33,329,640.00	\$ 1,254,603.00	3.9%	

FY23 SOURCES & USES

Department		FY 2021 Actuals	FY 2022 Budget	FY 2023 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
610 Library	Salary	\$ 593,371.64	\$ 671,236.83	\$ 727,415.58	\$ 56,178.75	8.4%	Contractual Obligations - UPSEU MoA
	Non-salary	\$ 135,821.53	\$ 140,482.96	\$ 144,140.26	\$ 3,657.30	2.6%	
	Total	\$ 729,193.17	\$ 811,719.79	\$ 871,555.84	\$ 59,836.05	7.4%	
630 Recreation	Salary	\$ 163,729.07	\$ 235,280.30	\$ 281,163.20	\$ 45,882.90	19.5%	Contractual Obligations - UPSEU MoA
	Non-salary	\$ 12,158.08	\$ 15,324.00	\$ 15,375.00	\$ 51.00	0.3%	
	Total	\$ 175,887.15	\$ 250,604.30	\$ 296,538.20	\$ 45,933.90	18.3%	
693 Celebrations, Cultural, Historical	Non-salary	\$ 943.83	\$ 27,125.00	\$ 27,125.00	\$ -	0.0%	
Culture and Recreation		\$ 906,024.15	\$ 1,089,449.09	\$ 1,195,219.04	\$ 105,769.95	9.7%	
541 Council on Aging	Salary	\$ 260,754.98	\$ 295,400.43	\$ 329,765.89	\$ 34,365.46	11.6%	Contractual Obligations - UPSEU MoA
	Non-salary	\$ 16,370.26	\$ 28,167.06	\$ 25,902.34	\$ (2,264.72)	-8.0%	
	Total	\$ 277,125.24	\$ 323,567.49	\$ 355,668.23	\$ 32,100.74	9.9%	
543 Veteran Services	Salary	\$ 28,022.00	\$ 33,592.06	\$ 33,699.00	\$ 106.94	0.3%	
	Non-salary	\$ 65,103.24	\$ 118,117.00	\$ 118,717.00	\$ 600.00	0.5%	
	Total	\$ 93,125.24	\$ 151,709.06	\$ 152,416.00	\$ 706.94	0.5%	
Human Services		\$ 370,250.48	\$ 475,276.55	\$ 508,084.23	\$ 32,807.68	6.9%	

FY23 SOURCES & USES

Department	FY 2021 Actuals	FY 2022 Budget	FY 2023 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
910 Payroll Taxes	\$ 531,100.71	\$ 560,868.16	\$ 583,703.39	\$ 22,835.23	4.1%	Gross Payroll Requested x 1.45%
912 Workers' Compensation	\$ 332,579.16	\$ 262,680.00	\$ 228,033.00	\$ (34,647.00)	-13.2%	Per MIIA Letter 3.28.22
914 Health & Life Insurance	\$ 6,277,446.92	\$ 7,695,496.12	\$ 8,019,159.88	\$ 323,663.76	4.2%	Increases to Health Ins 7%
945 Liability Insurance	\$ 326,944.23	\$ 385,193.00	\$ 400,226.00	\$ 15,033.00	3.9%	Per MIIA Letter 3.28.22; Includes Unemployment
946 Retirement Assessment	\$ 3,880,837.46	\$ 4,070,326.01	\$ 4,406,977.93	\$ 336,651.92	8.3%	FY23 Assessment (\$4,634,365 - paid in July) less Enterprise (\$227,387.07 ; 15.75 FTE) per Hampden County Retirement
Insurance	\$ 11,348,908.48	\$ 12,974,563.29	\$ 13,638,100.20	\$ 663,536.91	5.1%	
710 General Fund - Principal	\$ 2,180,525.57	\$ 1,292,645.12	\$ 1,236,092.00	\$ (56,553.12)	-4.4%	Includes GF/School/GF MWPAT (53%)/Expected FY 22 Borrowing- Reduction due to school bond paid
710 Community Preservation - Principal	\$ 80,000.00	\$ 80,000.00	\$ 75,000.00	\$ (5,000.00)	-6.3%	Land Acquisition/Pine Knoll Pool Princ Pay - Pine Knoll Princ down 5K; Increase due to FY22 Borrowing
751 General Fund - Interest	\$ 315,233.86	\$ 304,585.12	\$ 348,651.74	\$ 44,066.62	14.5%	General Fund + School less Community Preservation & Interest on Est FY21 Borrowing
751 Community Preservation - Interest	\$ 19,080.00	\$ 19,080.00	\$ 15,840.00	\$ (3,240.00)	-17.0%	Interest - Land Acquisition/Pine Knoll Pool
752 General Fund - Short Term Borrowing	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%	Costs of Issuance - BANs
752 Community Preservation - Short	\$ -	\$ -	\$ -	\$ -	0.0%	
Debt Service	\$ 2,594,839.43	\$ 1,746,310.24	\$ 1,725,583.74	\$ (20,726.50)	-1.2%	
Total General Fund Budget	\$ 59,055,649.43	\$ 61,857,111.29	\$ 65,305,492.86	\$ 3,448,381.57	5.6%	

FY23 SOURCES & USES

Department	FY 2021 Actuals	FY 2022 Budget	FY 2023 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Capital Projects	\$ 1,009,940.00	\$ 1,055,117.00	\$ -	\$ (1,055,117.00)	-100.00%	Amount Per Capital Committee recommendation (\$2,931,189); Funded by ARPA & Free Cash funds
Stabilization Fund	\$ -	\$ 50,000.00	\$ 100,000.00	\$ 50,000.00	100.0%	
OPEB Trust Fund	\$ -	\$ 50,000.00	\$ 100,000.00	\$ 50,000.00	100.0%	
Compensated Absences Fund	\$ 75,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%	Based upon prior year
Valuation Services Fund	\$ 76,831.00	\$ 53,000.00	\$ 53,000.00	\$ -	0.0%	
S&I Deficit	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Preservation Fund	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
R.E. Abatement	\$ 174,085.00	\$ 200,000.00	\$ 300,000.00	\$ 100,000.00	50.0%	Overlay - \$300,000 per Assessor - expects increase in Abatement Requests - Covid
State Charges	\$ 477,551.00	\$ 448,729.00	\$ 599,623.00	\$ 150,894.00	33.6%	Assessments - Cherry Sheet - updated to HWM budget (\$599,623) 4.19.22
State Offset	\$ 33,767.00	\$ 127,518.00	\$ 164,461.00	\$ 36,943.00	29.0%	Public Libraries \$39,116 and School Choice Receiving Tuition \$125,345 (Offset Receipts) - Updated to HWM Budget version 4.19.22
Prior Year Bills	\$ -	\$ -	\$ -	\$ -	0.0%	
Total Other Financing Uses	\$ 1,847,174.00	\$ 2,034,364.00	\$ 1,367,084.00	\$ (667,280.00)	-32.8%	
Total General Fund Uses	\$ 60,902,823.43	\$ 63,891,475.29	\$ 66,672,576.86	\$ 2,781,101.57	4.4%	

General			
Government	\$	3,467,534.41	5.31%
Public Safety	\$	5,368,089.27	8.22%
Public Health	\$	332,675.56	0.51%
Public Works	\$	5,740,566.41	8.79%
Education	\$	33,329,640.00	51.04%
Culture and Recreation	\$	1,195,219.04	1.83%
Human Services	\$	508,084.23	0.78%
Insurance	\$	9,231,122.27	14.14%
Retirement	\$	4,406,977.93	6.75%
Debt Service	\$	1,725,583.74	2.64%
	\$	65,305,492.86	100.00%
	\$	1,367,084.00	
	\$	66,672,576.86	

FY23 SOURCES & USES

To see if the Town will vote to raise and/or appropriate a sum of money by borrowing or otherwise for highway construction and/or reconstruction or maintenance purposes which is to be reimbursed by the Commonwealth of Massachusetts; and pass any vote or take any other action relative thereto.

\$ 579,719.00
 FY 23 Projections as
 of 04/25/2022

Receipts Reserved for Appropriation Under MGL Chapter 40 Section 5F

Fund #	Fund Name		FY 2021 Actuals	FY 2022 Budget	FY 2023 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
2907	Ambulance Fund	Salary	\$ 338,487.36	\$ 837,563.17	\$ 1,133,477.02	\$ 295,913.85	35%	
		Non-salary	\$ 267,650.60	\$ 172,501.42	\$ 217,154.00	\$ 44,652.58	26%	Ambulance supplies, billing annual service, intercept fees.
		Capital	\$ -	\$ 135,774.47	\$ 183,733.25	\$ 47,958.78	35%	Lifepak, lease payment
		Total	\$ 606,137.96	\$ 1,145,839.06	\$ 1,534,364.27	\$ 388,525.21	34%	
		Revenue	\$ (1,314,437.14)	\$ (1,162,150.00)	\$ (1,600,000.00)	\$ (437,850.00)	38%	
				\$ -				
		Net (Profit) or Deficit	\$ (708,299.18)	\$ (724,610.12)	\$ (790,245.85)	\$ (65,635.73)		

FY23 SOURCES & USES

ELCAT ENTERPRISE FUND

Moved that **\$ 216,500** be appropriated for the ELCAT Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the ELCAT Enterprise Fund for funding; and that \$216,500 be raised as follows:

	2022	2023
CABLE LICENSE (CHARTER)	\$ 318,000	\$ 205,000
SCHOOL DEPARTMENT	\$ -	\$ 10,000
VIDEO SERVICES	\$ 600	\$ 250
SPONSORS	\$ -	\$ -
INTEREST	\$ 1,250	\$ 1,250
 ELCAT Enterprise Fund Expenses		
Personal Services	\$ 182,044	\$ 175,447
Operating Expenses	\$ 28,002	\$ 27,002
Debt Service:		
Principal	\$ -	\$ -
Interest	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Budget Surplus	\$ 109,804	\$ 14,051
Total ELCAT Enterprise Fund Expenses	\$ 319,850	\$ 216,500
 ELCAT Enterprise Fund Revenues		
CABLE LICENSE (CHARTER)	\$ 318,000	\$ 205,000
SCHOOL DEPARTMENT	\$ -	\$ 10,000
DVD INCOME	\$ 100	\$ -
SPONSORS	\$ -	\$ -
VHS Transfers	\$ 500	\$ 250
Interest	\$ 1,250	\$ 1,250
Retained Earnings	\$ -	\$ -
Total ELCAT Enterprise Fund Revenues	\$ 319,850	\$ 216,500

FY23 SOURCES & USES**STORM WATER ENTERPRISE FUND**

Moved that \$ 301,750 be appropriated for the Storm Water Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the storm water enterprise fund for funding; and that \$301,750 be raised as follows:

	2022	2023
User Charges	\$ 310,854	\$ 300,048
Interest Earned	\$ 659	\$ 1,702
Storm Water Enterprise Fund Expenses		
Personnel Services	\$ 150,508	\$ 153,846
Operating Expenses	\$ 128,900	\$ 131,300
Debt Service:		
Principal	\$ 251	\$ -
Interest	\$ -	\$ -
Capital	\$ -	\$ -
Vehicle Replacement Reserve	\$ -	\$ -
Budget Surplus	\$ 31,854	\$ 16,604
Total Storm Water Enterprise Fund Expenses	\$ 311,513	\$ 301,750
Storm Water Enterprise Fund Revenues		
Usage Charges	\$ 310,854	\$ 300,048
Interest Earned	\$ 659	\$ 1,702
Retained Earnings	\$ -	\$ -
Total Storm Water Enterprise Fund Revenues	\$ 311,513	\$ 301,750

FY23 SOURCES & USES

SEWER ENTERPRISE FUND

Moved that **\$ 2,540,168** be appropriated for the Sewer Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the sewer enterprise fund for funding; and that \$2,540,168 be raised as follows:

	2022	2023
Usage Charges	\$ 2,360,500	\$ 2,434,486
Interest Earned	\$ 40,000	\$ 30,313
Betterments	\$ 10,000	\$ 9,954
Connection Fees	\$ 30,000	\$ 41,150
Sewer Enterprise Fund Expenses		
Personnel Services	\$ 570,087	\$ 578,255
Operating Expenses	\$ 1,239,060	\$ 1,286,299
Debt Service:		
Principal	\$ 415,999	\$ 551,671
Interest	\$ 41,563	\$ 73,942
Capital Outlay	\$ 35,000	\$ -
Vehicle Replacement Reserve	\$ 50,000	\$ 50,000
Budget Surplus	\$ 88,790	\$ 0
Sewer Enterprise Fund Expenses	\$ 2,440,500	\$ 2,540,168
Sewer Enterprise Fund Revenues		
Usage Charges	\$ 2,360,500	\$ 2,434,486
Interest Earned	\$ 40,000	\$ 30,313
Betterments	\$ 10,000	\$ 9,954
Connection Fees	\$ 30,000	\$ 41,150
Retained Earnings	\$ -	\$ 24,266
Sewer Enterprise Fund Revenues	\$ 2,440,500	\$ 2,540,168

FY23 SOURCES & USES

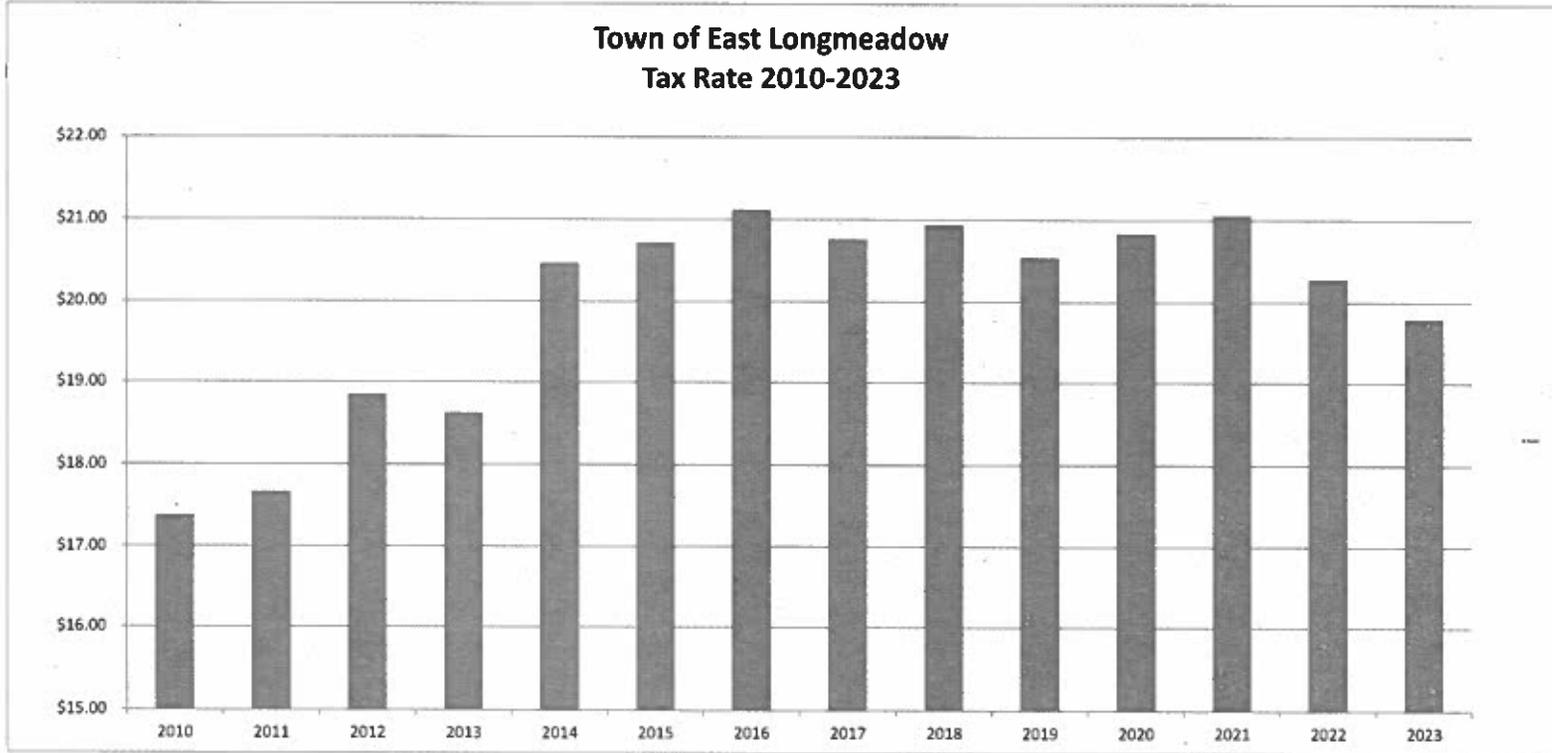
WATER ENTERPRISE FUND

Moved that **\$ 3,412,796** be appropriated for the Water Enterprise Fund and that zero

be included in appropriations from the general fund for indirect costs and be allocated to the water enterprise fund for funding; and that \$3,412,796 be raised as follows:

	2022	2023
Usage Charges	\$ 3,302,958	\$ 3,310,666
Betterments	\$ -	\$ -
Interest Earned	\$ 40,000	\$ 39,087
Connection Fees	\$ 25,000	\$ 33,000
 Water Enterprise Fund Expenses		
Personnel Services	\$ 609,437	\$ 623,704
Operating Expenses	\$ 1,624,525	\$ 1,925,763
Debt Service:		
Principal	\$ 672,305	\$ 726,644
Interest	\$ 188,267	\$ 136,685
Capital Outlay	\$ 75,000	\$ -
Vehicle Replacement Reserve	\$ 50,000	\$ -
Budget Surplus	\$ 148,423	\$ -
Total Water Enterprise Fund Expenses	\$ 3,367,958	\$ 3,412,796
 Water Enterprise Fund Revenues		
Usage Charges	\$ 3,302,958	\$ 3,310,666
Betterments	\$ -	\$ -
Interest Earned	\$ 40,000	\$ 39,087
Connection Fees	\$ 25,000	\$ 33,000
Retained Earnings	\$ -	\$ 30,042
Total Water Enterprise Fund Revenues	\$ 3,367,958	\$ 3,412,796

Year	Rate
2010	\$ 17.38
2011	\$ 17.67
2012	\$ 18.85
2013	\$ 18.62
2014	\$ 20.47
2015	\$ 20.72
2016	\$ 21.12
2017	\$ 20.77
2018	\$ 20.94
2019	\$ 20.55
2020	\$ 20.84
2021	\$ 21.06
2022	\$ 20.29
2023	\$ 19.79



To see if the Town will vote to appropriate from the Community Preservation Fund annual revenues, estimated at \$300,000, a sum or sums of money as recommended by the Community Preservation Committee for administrative expenses, community preservation projects and other permissible expenses in Fiscal Year 2023 as follows:

Appropriations:

From FY 2023 revenues for Committee Administrative Expenses 5%

Reserves:

From FY 2023 revenues for Historic Resources Reserve:
10%

From FY 2023 revenues for Community Housing Reserve:
10%

From FY 2023 revenues for Open Space Reserve:
10%

From FY 2023 revenues for the Legally Undesignated Community Preservation Fund General Reserve:
65%;

Appropriations:

From FY 2023 revenues to be transferred to the General Fund for reimbursement of:
\$40,600 for the Pool Bond payment of principal and interest
\$50,240 for the Brown Property Bond payment of principal and interest;

and pass any vote or take any other action relative thereto.