

Town of East Longmeadow

Fiscal Year 2024

Annual Budget





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

Mary E. McNally
TownManager@eastlongmeadowma.gov

(413) 525-5400 ext. 1100

DATE: March 29, 2023

Honorable Town Council and Citizens of East Longmeadow:

The budget this year reflects the cost which is necessary to maintain efficient services for our residents and to address the most urgent capital needs. The minimal staffing addition included in this budget is for one position, a full-time nurse, to be shared by the Health and Council on Aging Departments in order to better serve the needs of our community. As is customary, many individuals contributed to this budget document, most notably the Director of Municipal Finance, Kim Collins, 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 members of the Town Manager's Capital Advisory Committee, chaired by Deputy Town Manager, Tom Christensen, who worked within a very restricted time frame to review, evaluate and recommend a number of capital project submissions. Several of these individuals are new to their positions and I am grateful to all of them for their diligent work, insight, and thoughtful evaluation of projects on behalf of the Town.

This draft budget is based on state revenue figures included in Governor Healey's budget submission, (January 2023), which represent a slight increase over last year. When the legislature votes on the final budget, the revenue figures will reflect the changes included in that vote. The Massachusetts Municipal Association is lobbying for an increase in Unrestricted General Government Aid of 6.13% which exceeds the Governor's recommendation of 2%. If this effort is successful, the final budget will reflect those increases. The House Committee on Ways and Means recommendation is due on April 12, 2023. The Senate Ways Committee on Ways and Means recommendation will follow in May. With respect to local financial revenue, we have prepared this draft using a conservative estimate of new growth of \$450,000 in FY24 as well as additional levy capacity resulting from Proposition 2.5% in the amount of \$1,153,195. We have reduced anticipated meals tax revenue and motor vehicle excise tax based on an analysis of historical revenue in these categories. The Town will also allocate \$100,000 to the stabilization fund and to the Other Post-Employment Benefits fund (OPEB) liability fund this year to continue our efforts to reduce this liability.

The Department budgets which reflect increases in salaries are explained in part by new positions added during the last fiscal year and collective bargaining agreements which include annual COLA's and step increases. As you may remember, last year the Town followed through on its long stated goal of establishing succession plans in various departments. The Fire Department added its first Deputy Chief, the Police Department added its first Lieutenant and the Town Manager's office added a Deputy Town Manager. Our Human Resources Department staff was strengthened by the addition of an additional HR generalist. As is the case every year, one of the largest percentage increases in the budget is our third party expense for the Town's premiums for health, life, liability and other insurances provided as benefit options for employees.

This draft budget highlights management's focus on improving the administrative and financial operations by streamlining services where possible. This year we have implemented an online permitting system which has significantly improved our processes for applications, licenses and several other resident requests. I have included a request for polling pads for the Clerk's office to improve efficiency in our election procedures, which are expanding in scope each year.

The FY 24 budget includes just under 1.3 million dollars for capital projects and acquisitions. Two new Police cruisers, a generator at the station to insure protection in the event of an outage, Fire apparatus replacement, new computers for public safety vehicles, roadway improvements to supplement Chapter 90 funding, Chromebook replacements for the School District and replacement of the roof membrane at Birchland Park School are among the funded projects. In addition, the Water, Sewer and Stormwater Enterprise funds will be used to pay debt service on bonds for necessary infrastructure improvements, replacements and other projects which are key to the quality of life in Town. As you may recall, last year, the Town used all of its remaining Federal ARPA funds (approximately 2.7 million dollars) to fund 18 projects. This year, only 6 projects are funded, all from the general fund, as there are no more Federal funds available to us at this time. As stated, funding for other costly but necessary infrastructure projects will be bonded.

The East Longmeadow Public Schools budget at \$34,629,107 represents approximately 50.28% of the total operating budget for the Town and is an increase of 3.91% or \$1,301,592 over last year. The District's budget is included in this draft budget as adopted by the School Committee as is required by the Charter.

Public Safety Departments, namely Police, Fire and Building Departments, totaling \$5,541,229, comprise approximately 8.05% of the total budget and the DPW (all divisions) totaling \$6,523,452 accounts for approximately 9.47% of the total budget.

The FY 24 total general fund uses for the Town as presented in this budget represents a 7.20% spending increase in the amount of \$4,801,173.

This coming year, we hope to establish a Municipal Light Plant by approval of a ballot question. A Municipal Light Plant is a legal and financial structure under Massachusetts law that allows the municipality to operate utilities. In our case, the intent is to enable the Town to operate a fiber optic network throughout the Town, expanding the availability of internet providers. More information on this important undertaking will be forthcoming in the next few months.

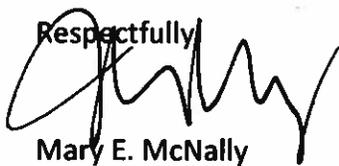
East Longmeadow has recently completed the five requirements to become a Green Community and has submitted our request for that recognition to the Commonwealth. Designation as such a community will entitle us to apply for many energy related grants and assist in our long term strategic planning for maintenance and improvements to municipal assets for years to come. A decision from the Commonwealth will be forthcoming soon. This effort accomplishes a major goal expressed by the community in the course of developing the Master Plan for the Town.

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

I can confidently assure the taxpaying public 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 fairly balance the increasing service needs and desires of our residents, while implementing the suggestions of the Master Plan with the cost of those endeavors. We also attempt to address the Town's goals for education, public safety, and other core services while remaining mindful of the taxpayers' ability and willingness to fund these services.

Thank you for your patience, attention and support for the efforts of Town employees. 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

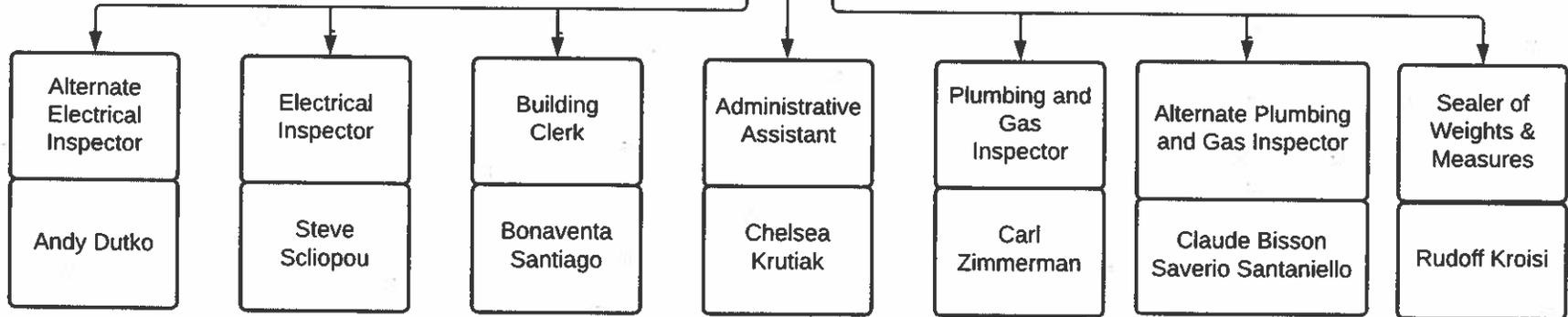
A handwritten signature in black ink, appearing to read 'Mary E. McNally', written over the word 'Respectfully'.

Mary E. McNally
Town Manager



Building Department

Building Commissioner
David Gardner

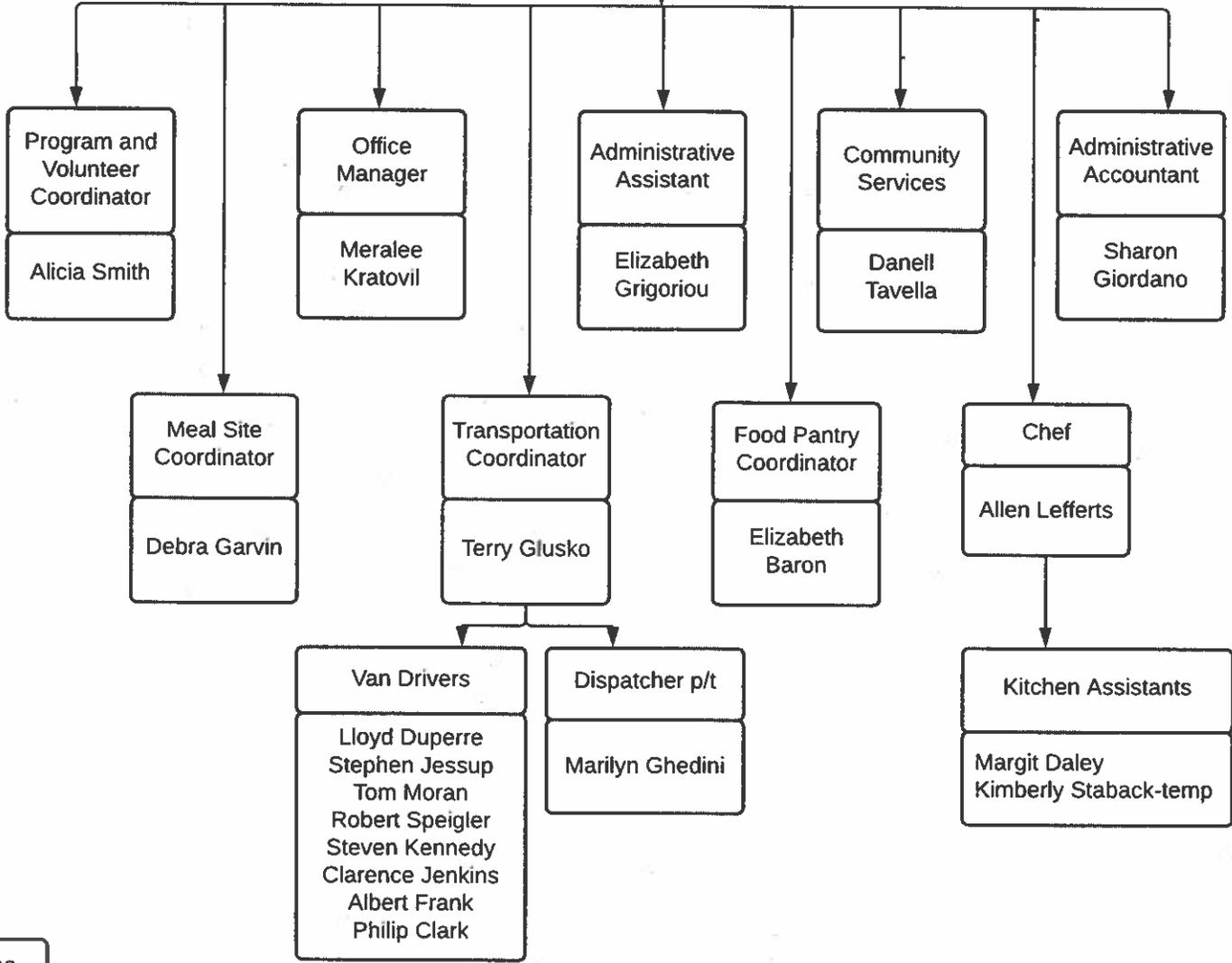


10/5/22



Council on 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
Michael Sweeney
Frank Guimond



ELCAT

Director

Don Maki

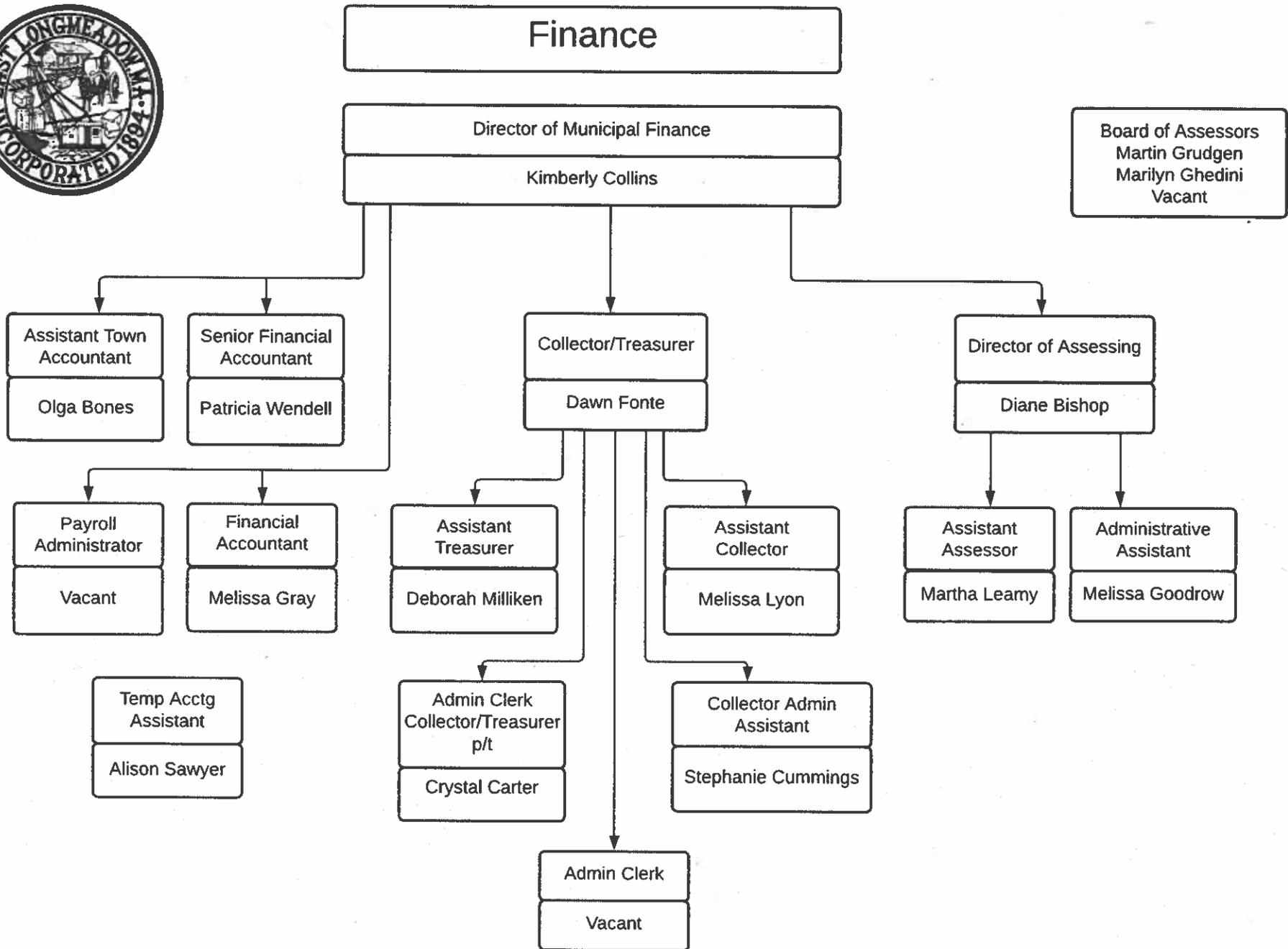


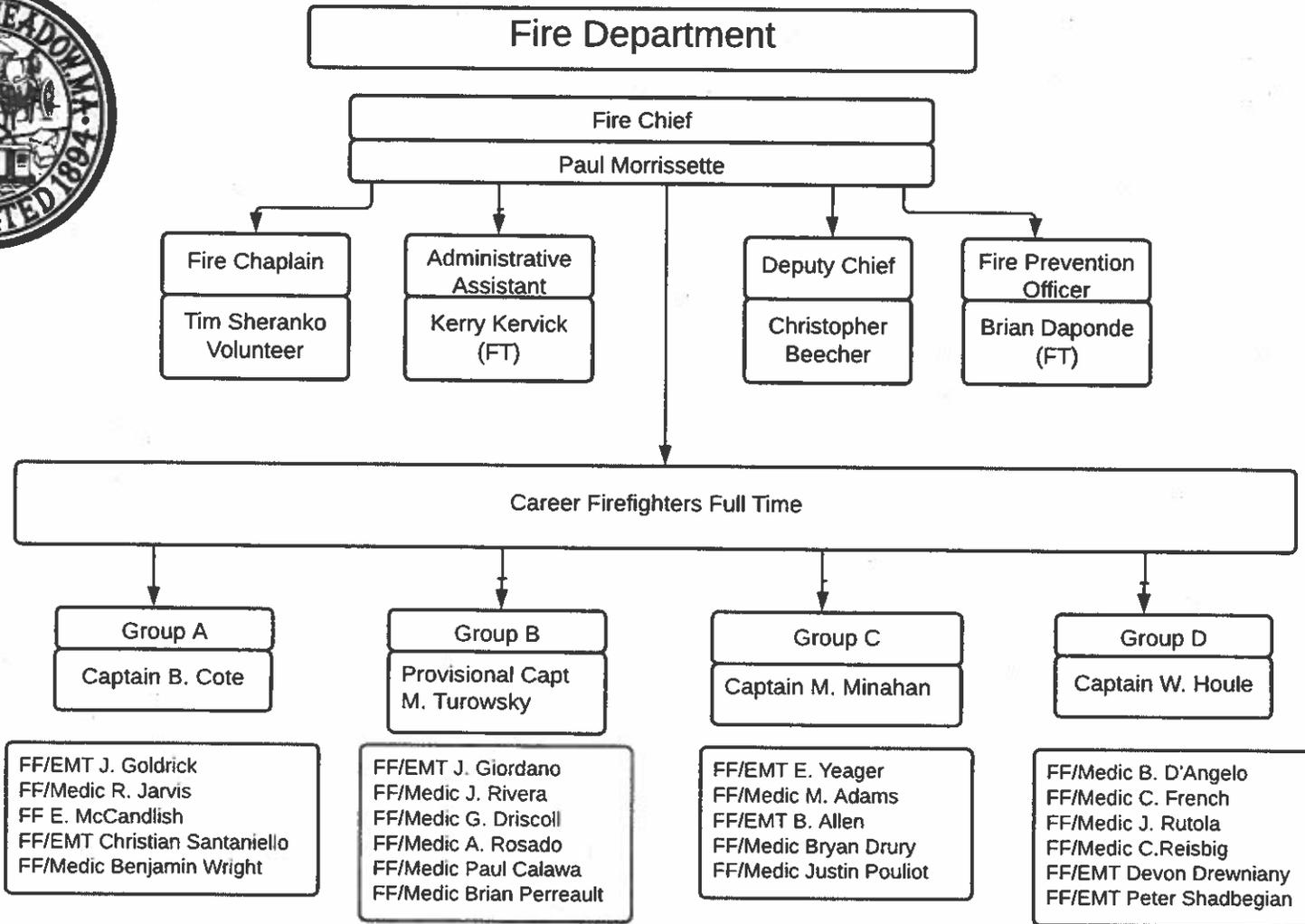
Assistant Director

Jaime Rooke

FT-2

3/2/23



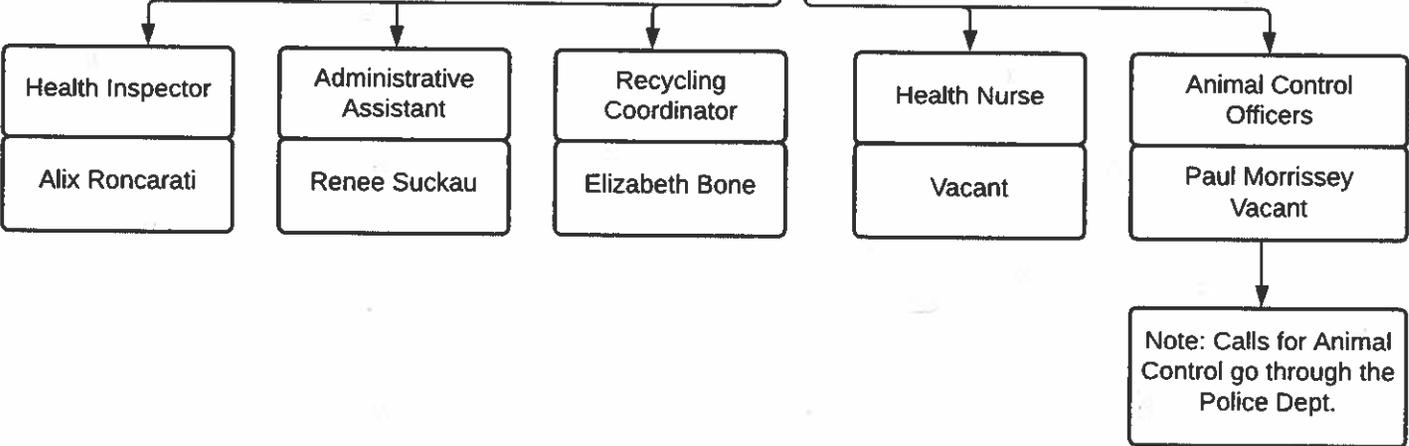


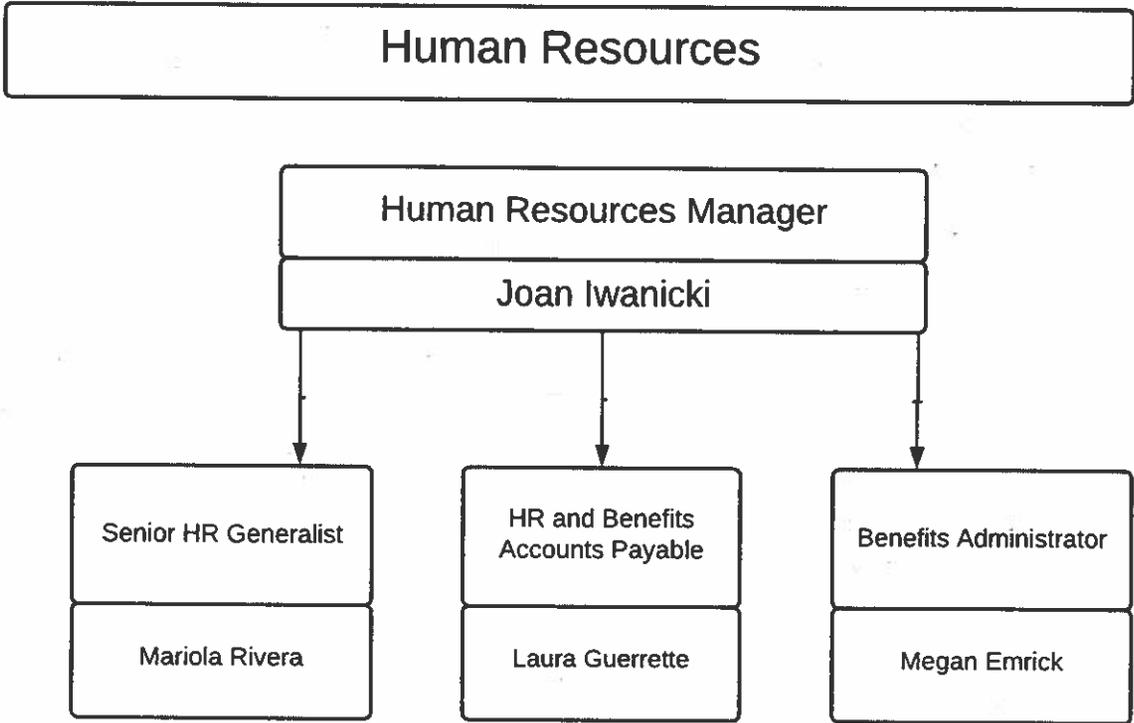


Health Department

Director of Public Health
Tammy Spencer

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







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)
Dock Ericksberg

Educ Data & Info Specialist
Peter Hadley

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)

Summer Technician (Seasonal)

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

2/17/23

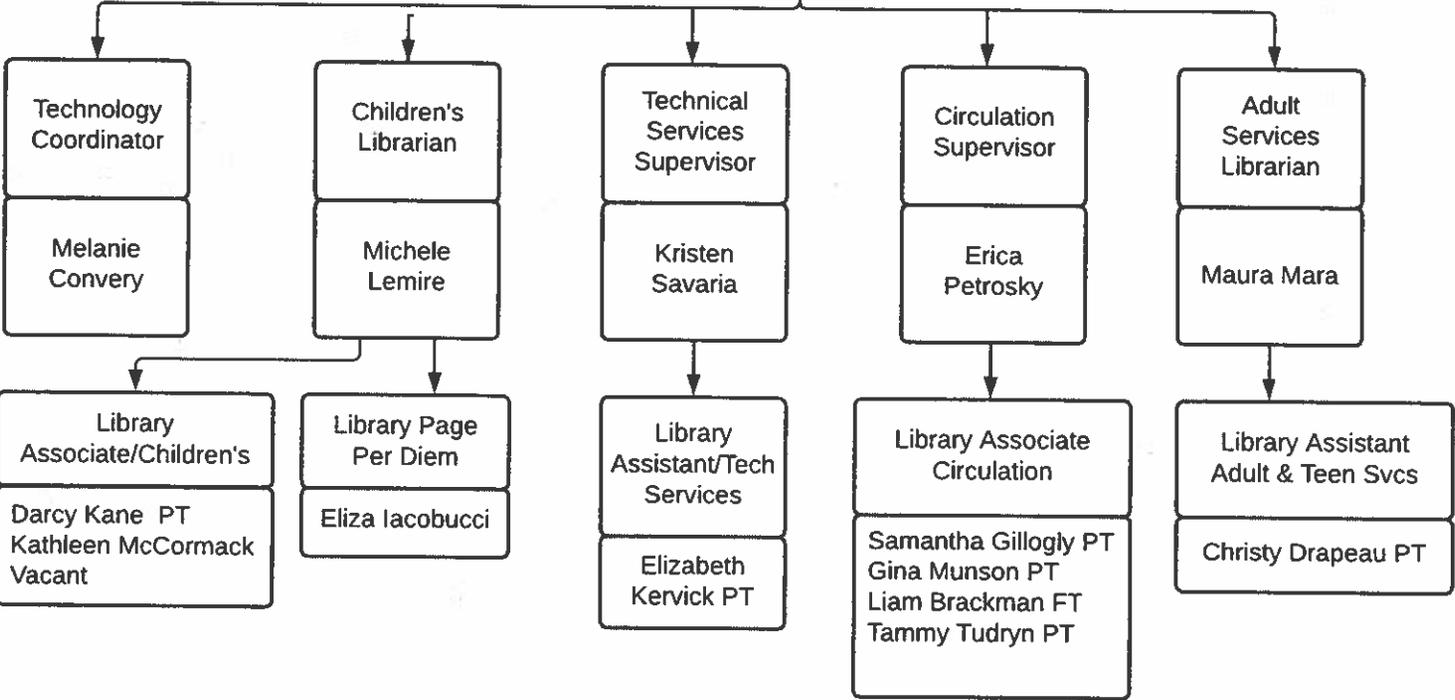


East Longmeadow Public Library

Library Director
Katherine McGonigle

Administrative Assistant
Carol Galietta

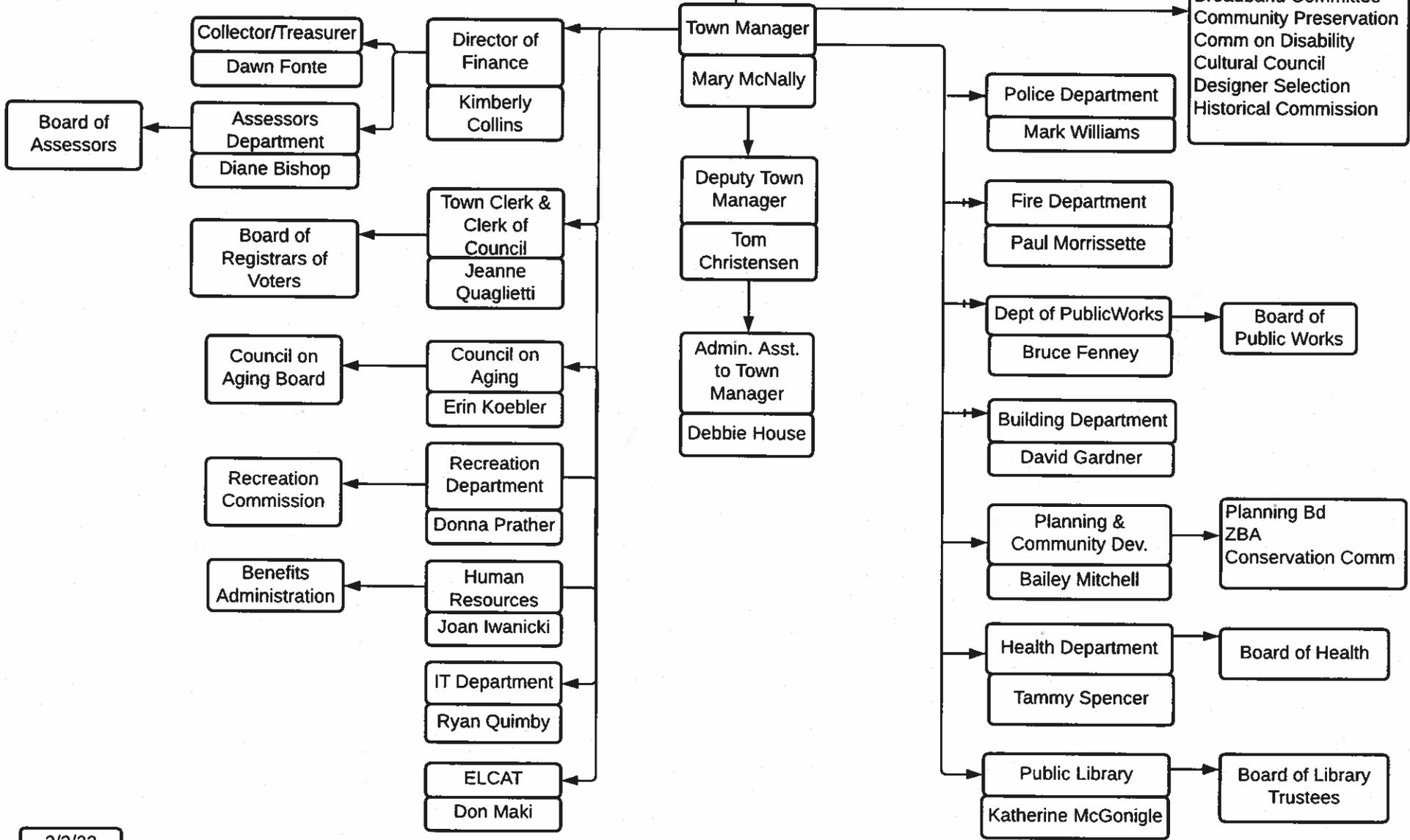
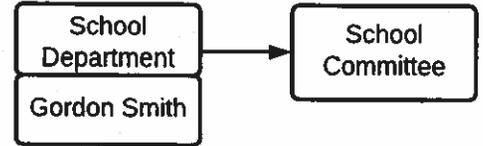
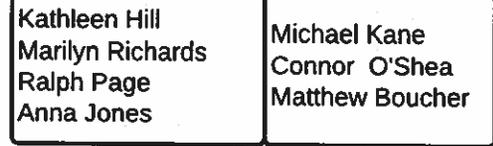
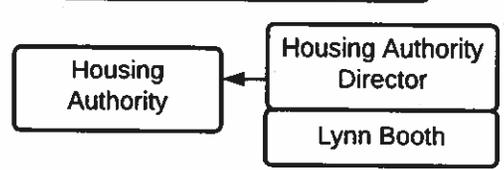
Library Board of Trustees
Cynthia MacNaught
Christina Cooper
David Boucher
Nancy O'Connor
Amy Johnson
Amy Pawle
Julia Boucher-student





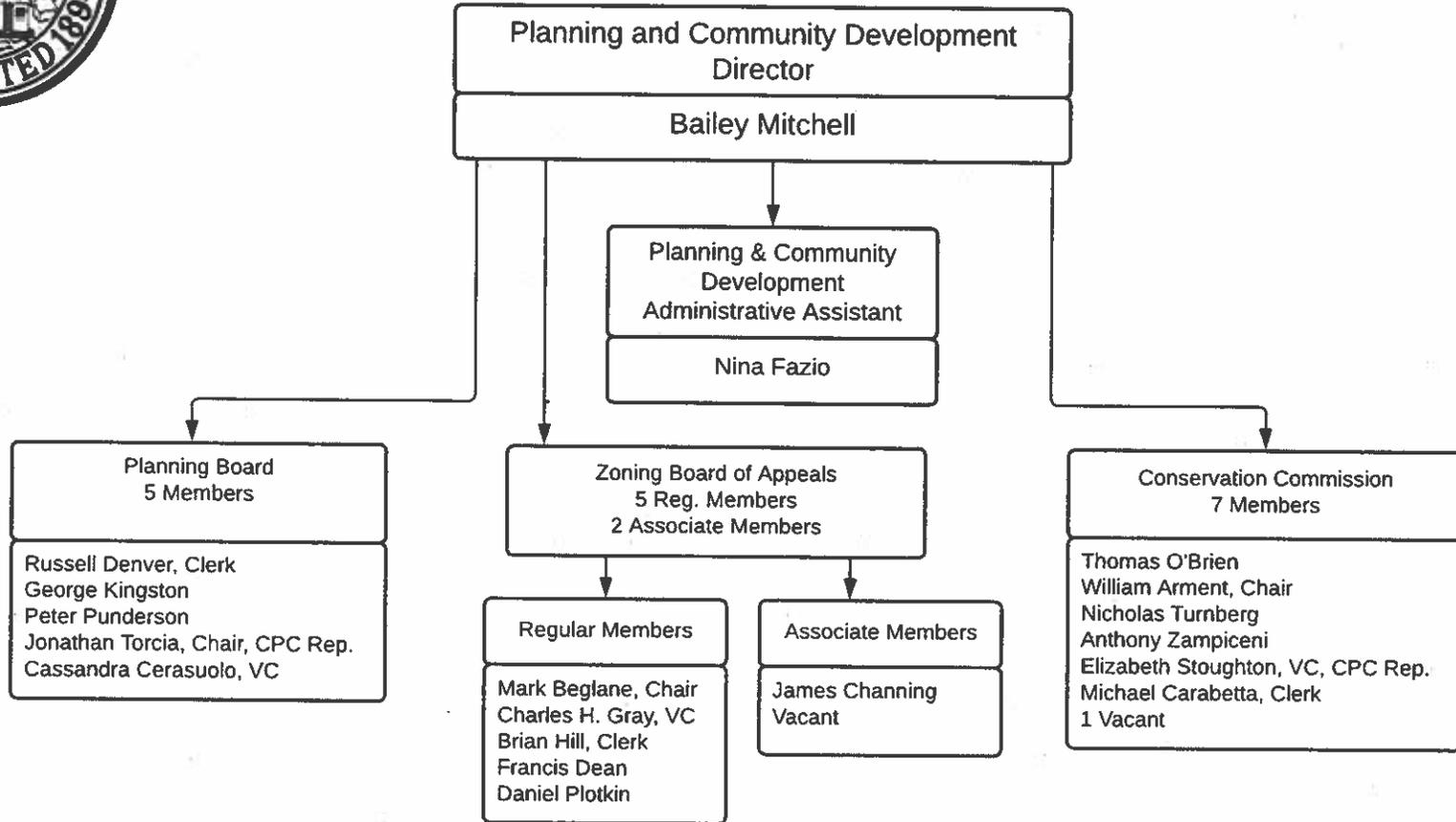
Main Org Chart

Town Council





Planning & Community Development



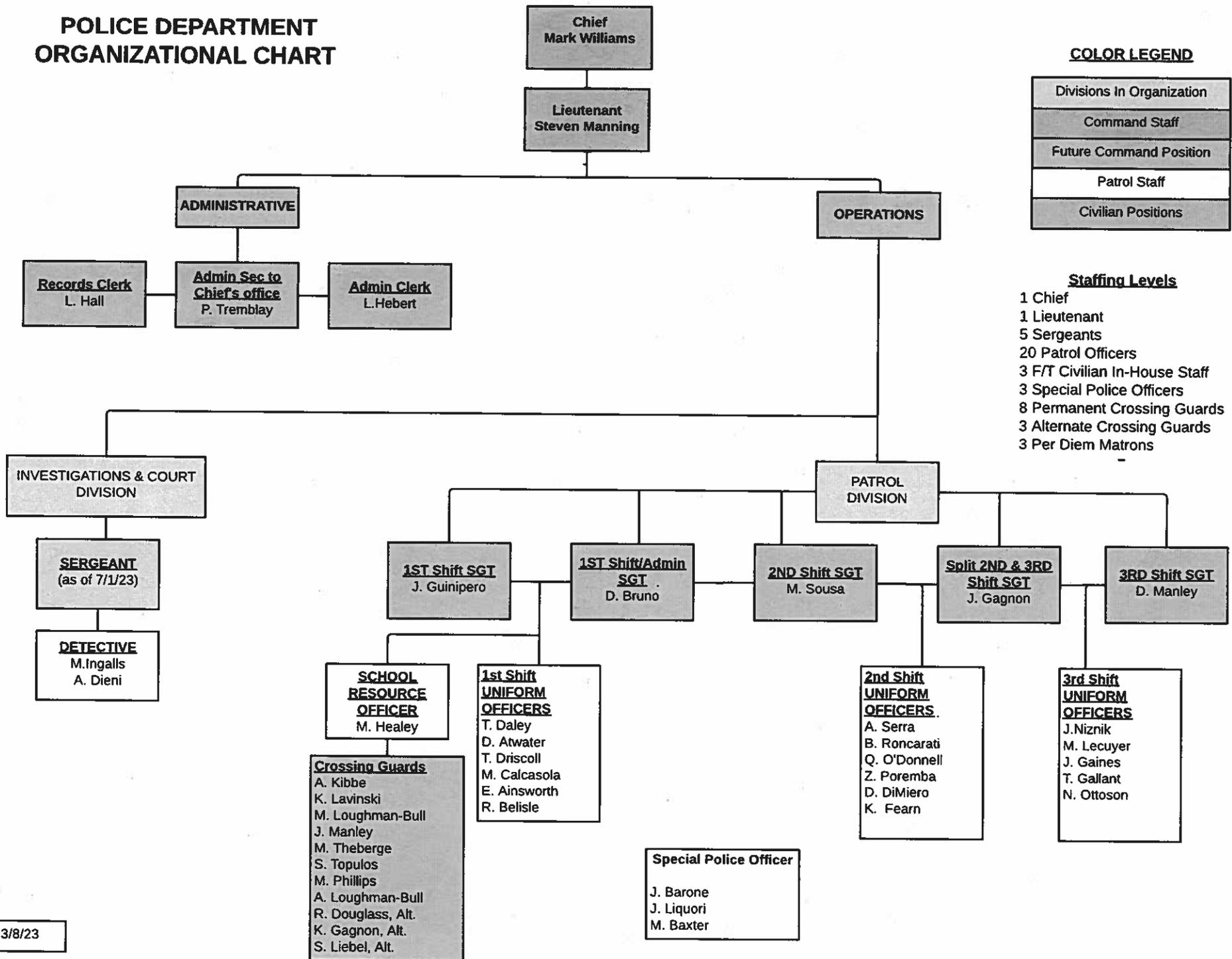
POLICE DEPARTMENT ORGANIZATIONAL CHART

COLOR LEGEND

Divisions In Organization
Command Staff
Future Command Position
Patrol Staff
Civilian Positions

Staffing Levels

- 1 Chief
- 1 Lieutenant
- 5 Sergeants
- 20 Patrol Officers
- 3 F/T Civilian In-House Staff
- 3 Special Police Officers
- 8 Permanent Crossing Guards
- 3 Alternate Crossing Guards
- 3 Per Diem Matrons



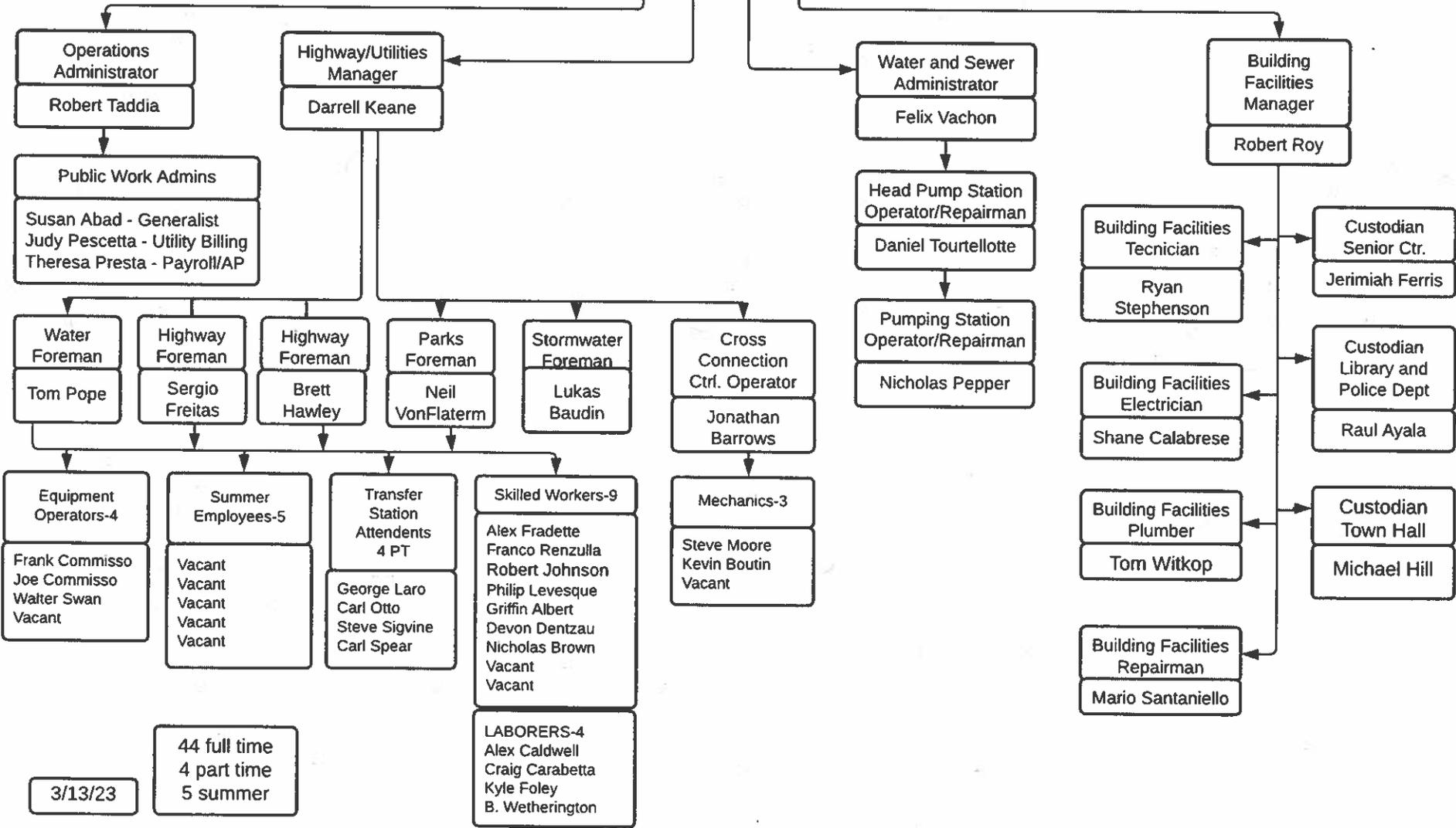


Public Works

Superintendent
Bruce Fenney

Deputy Superintendent
Mark Berman

Board of Public Works
Thomas O'Brien
Philip Abair
Michael Lynch





Recreation Department

Recreation Director

Donna Prather



Deputy Director

Jessica Stacy



Department Assistant

Joseph Carnovale



Administrative Assistant

Helen Adamo



Bookkeeper PT

Dock Ericksberg

Recreation Commission

Thomas Kaye
Nancy Roberts
Peter Shorrock
Don LePage
Kevin McLoughlin
William Rinaldi
Daniel Reynolds
Michael Fox

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

Town Clerk/Clerk of the Council
Jeanne Quaglietti

Assistant Town Clerk
Jackie Sullivan

Part Time Clerk's
Admin. Assistant
Cyndy Paradis

Senior Clerk
Mary O'Connor

Election
Workers

Board of Registrars
William Caplin
Anthony Markowski
Maria Wilson

Full time - 3
Part Time - 1

1/10/22

**EAST LONGMEADOW
RECAP SUMMARY**

							2.23.23 GOV	5.10.23 SWM
		2019	2020	2021	2022	2023	2024 - DEPT	2024 - TM
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Level 1	Level 2
							ESTIMATED	TC APPROVED
Levy								
Prior yr levy limit		41,170,794	42,778,627	44,321,186	46,127,811	47,811,490	49,637,135	49,637,135
Add: 2.5%		1,029,270	1,069,466	1,108,030	1,153,195	1,195,287	1,240,928	1,240,928
Amended Growth - PY		9,120	-	-	1,815	-	-	-
New Growth		569,443	473,094	698,595	528,669	630,358	500,000	450,000
Levy Limit		42,778,627	44,321,186	46,127,811	47,811,490	49,637,135	51,378,063	51,328,063
Add: Debt Exclusion		692,306	626,125	554,948	282,904	151,936	68,463	68,463
Max Allowable Levy		43,470,933	44,947,311	46,682,759	48,094,394	49,789,071	51,446,526	51,396,526
Actual Levy		40,996,992	42,832,763	44,736,486	45,380,748	47,087,092	49,421,046	49,865,798
Excess Levy Capacity		2,473,941	2,114,549	1,946,273	2,713,646	2,701,979	2,025,481	1,530,728
<i>Increase in Valuations</i>			3%	3%	5%	10%	5%	5%
Valuations		1,994,987,436	2,055,314,900	2,124,239,600	2,236,606,600	2,452,452,700	2,575,075,335	2,575,075,335
<i>Growth Added Value</i>		27,194,028	23,021,600	33,521,810	25,103,000	31,067,400	27,981,568	27,981,568
Tax Rate	20.94	20.55	20.84	21.06	20.29	19.20	19.19	19.36
LEVY CEILING								
Levy Ceiling		49,874,686	51,382,873	53,105,990	55,915,165	61,311,318	64,376,883	64,376,883
Override Capacity		7,096,059	7,061,686	6,978,179	8,103,675	11,674,183	12,998,820	13,048,820
Revenue								
Max Allowable Levy		43,470,933	44,947,311	46,682,759	48,094,394	49,789,071	51,446,526	51,396,526
Local Receipts		4,420,379	4,507,718	4,261,112	4,409,425	4,479,302	4,578,791	4,377,626
CPA - Transfer of debt service							88,160	88,160
State Receipts		12,941,060	13,902,637	13,940,660	14,086,475	15,140,825	17,276,677	17,229,400
MSBA		668,807	668,807	668,807	-	-	-	-
Enterprise/RRA Budgets: Detail Below		5,393,769	6,319,268	6,118,554	6,439,821	6,471,214	6,337,506	6,337,506
CPA		359,680	388,880	465,781	451,726	977,475	300,000	300,000
Free Cash Motions		3,300,324	2,261,473	507,197	8,333	1,374,061	-	-
Other Available Funds: Detail Below		580,792	915,709	1,552,660	2,053,521	2,246,991	2,462,954	2,462,954
Total Revenues		71,135,744	73,911,803	74,197,530	75,543,694	80,478,939	82,490,614	82,192,172

Kimberly Collins:
537,426 based on 5
year average
450K per Assessor

Kimberly Collins:
5 year average

Kimberly Collins:
Reduced based on
historical actuals

**EAST LONGMEADOW
RECAP SUMMARY**

							2.23.23 GOV	5.10.23 SWM
		2019	2020	2021	2022	2023	2024 - DEPT	2024 - TM
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Level 1	Level 2
							ESTIMATED	TC APPROVED
Expenses								
General Fund Budget		57,385,262	60,079,330	61,873,658	61,910,111	65,356,368	68,811,512	68,966,365
Capital Plan		744,494	1,049,635	1,009,940	1,055,117	-	1,258,796	1,258,796
Stabilization - special article		100,000	43,287	-	50,000	100,000	50,000	100,000
OPEB - special article		100,000	-	-	50,000	100,000	100,000	100,000
Compensated Absences - special article		75,000	75,000	75,000	50,000	50,000	50,000	50,000
Enterprise/Rec.Res. for Approp Budgets:								
Water		2,845,933	3,157,166	3,278,000	3,367,958	3,412,796	3,360,824	3,360,824
Sewer		2,318,436	2,641,527	2,314,100	2,440,500	2,540,168	2,389,177	2,389,177
ELCAT		229,400	231,500	215,600	319,850	216,500	216,250	216,250
Stormwater		-	289,075	310,854	311,513	301,750	371,255	371,255
CPA		359,680	388,880	465,781	451,726	977,475	300,000	300,000
Free Cash Motions		3,300,324	2,261,473	507,197	8,333	1,374,061	-	-
Other Available Funds:								
Ambulance - Leases		-	-	135,160	135,774	320,221	354,934	354,934
Ambulance - Budget		-	218,185	575,997	1,126,089	1,350,631	1,530,848	1,530,848
Grants		-	-	260,000	211,939	-	-	-
CH90		580,792	697,524	581,503	579,719	576,139	577,173	577,173
Cherry Sheet Offsets		31,312	33,600	33,767	127,518	168,285	168,285	168,285
Govt Assessments		421,621	456,988	460,661	448,729	626,081	626,081	617,538
Overlay Allowance		169,549	174,085	154,039	185,173	306,484	300,000	300,000
Total Expenses (Amount to be Raised)		68,661,803	71,797,255	72,251,257	72,830,048	77,776,960	80,465,134	80,661,444
Surplus/Shortfall		2,473,941	2,114,549	1,946,273	2,713,646	2,701,979	2,025,481	1,530,728
		2,473,941	2,114,549	1,946,273	2,713,646	2,701,980	2,025,481	1,530,728
		(0)	(1)	(0)	0	(1)	0	0

Kimberly Collins:
Includes 3.9% increase

**EAST LONGMEADOW
RECAP SUMMARY**

							2.23.23 GOV	5.10.23 SWM
							2024 - DEPT Level 1	2024 - TM Level 2
	2019	2020	2021	2022	2023	2024 - DEPT Level 1	2024 - TM Level 2	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	TC APPROVED	

RESERVES:									
<i>Certified July 1 of FY</i>	<i>7/1/2018</i>	<i>7/1/2019</i>	<i>7/1/2020</i>	<i>7/1/2021</i>	<i>7/1/2022</i>	<i>% of:</i>	FY23 Budgets	Obligation	
STABILIZATION	2,488,277	2,884,710	3,038,763	3,410,928	3,429,488	5.2%			
OPEB	5,632,044	7,993,747	7,921,750	10,028,542	10,298,572	14.7%			70,081,952
FREE CASH	2,891,781	1,688,773	1,613,308	5,635,532	6,812,589	10.4%			
COMPENSATED ABSENCES RESERVE	100,000	186,621	274,878	376,469	412,048	58.7%			701,979
PENSION RESERVE	144,001	159,087	165,142	185,367	183,746	0.4%			41,175,560
CPA	1,172,580	1,360,343	1,511,630	1,747,054	1,513,896				
Enterprise Funds - Retained Earnings:									
WATER SERVICES	24,577	1,006,373	1,494,300	1,844,038	1,572,104	46.1%	3,412,796		
SEWER SERVICES	633,194	376,002	620,248	642,856	614,789	24.2%	2,540,168		
ELCAT	386,239	373,463	462,296	517,749	573,302	87.6%	216,500		
STORMWATER	-	-	42,033	119,470	189,627	62.8%	301,750		

Kimberly Collins:
Includes Enterprise Funds

70,081,952

701,979

41,175,560

RESERVES - FY23 ACTIVITY

Free Cash

Certified 7.1.22			\$	6,812,589.00
Municipal Broadband	11/10/2022	FY23	\$	35,000.00
Increase Town Manager's budget by \$150,000 from free cash	12/13/2022	FY23	\$	150,000.00
Purchase of Building	12/13/2022	FY23	\$	2,400,000.00
Rec Dept New scheduling system	12/13/2022	FY23	\$	5,980.00
Prior Year Bills-DPW and IT	12/13/2022	FY23	\$	46,632.99
\$210,000 from free cash to DPW School and Town utilities	2/14/2023	FY23	\$	210,000.00
\$15,303 from free cash for diff in price for Van#47	2/14/2023	FY23	\$	15,303.00
Veterans' District Assessment overage	3/20/2023	FY23	\$	9,321.00
Allen St Landfill - Post closure work	3/20/2023	FY23	\$	14,600.00
Firearm and Evidence Lockers - Police Dept	3/20/2023	FY23	\$	24,222.41
Furniture and Renovations - Police Dept	3/20/2023	FY23	\$	13,121.00
FEMA Fire Truck Grant - 5% Town Match	3/20/2023	FY23	\$	37,619.05
FEMA Fire Truck Grant - Town Portion	3/20/2023	FY23	\$	183,711.00
HS Pool Schematic Design	5/9/2023	FY23	\$	43,945.00
382 Main St - Lease Payments (Jan-June)	5/23/2023	FY23	\$	36,800.00
Total Votes			\$	3,226,255.45
Remaining			\$	3,586,333.55
			\$	510,677.40
				Gen Fund Budget Adj

RESERVES - FY23 ACTIVITY

Enterprise Fund - Water

Certified 7.1.22			\$	1,572,104.00
SRF Loan	2/14/2023	FY23	\$	250,000.00
25% Tighe & Bond Design Fee - Chestnut Street Pump	3/20/2023	FY23	\$	41,700.00
Total Votes				\$ 291,700.00
Remaining				\$ 1,280,404.00

Enterprise Fund - Sewer

Certified 7.1.22			\$	614,789.00
Total Votes				\$ -
Remaining				\$ 614,789.00

RESERVES - FY23 ACTIVITY

Enterprise Fund - ELCAT

Certified 7.1.22 \$ 573,302.00

Total Votes \$ -

Remaining \$ 573,302.00

Enterprise Fund - Stormwater

Certified 7.1.22 \$ 189,627.00

Shortfall on MassDOT Bridge Grant - Engineering Services 4/11/2023 FY23 \$ 39,064.00

Total Votes \$ 39,064.00

Remaining \$ 150,563.00

Town of East Longmeadow

FY2024 BUDGET PROJECTION WITH HISTORICAL COMPARISON

ACCOUNTS FOR:		2020	2021	2022	2023	2023	2023	2024 PROJECTION	2024 PROJECTION	DOLLAR	PCT
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	LEVEL 1 - DEPT	LEVEL 2 - MGR	CHANGE	CHANGE EXPLANATIONS - Over COLAs
TOWN DEPARTMENTS											
TOTAL	TOWN COUNCIL	47,569.68	41,754.86	48,363.73	27,682.95	41,600.00	41,600.00	44,460.00	44,460.00	2,860.00	6.9% Training of 3K added
TOTAL	TOWN MANAGER	246,576.30	206,412.58	225,411.35	245,062.54	205,802.00	355,801.74	331,951.74	331,951.74	(23,850.00)	-6.7% Reduced by 22K for Deputy Town Manager costs added in py
TOTAL	RESERVE FUND TRANSFER	-	-	-	-	112,000.00	112,000.00	112,000.00	112,000.00	-	0.0%
TOTAL	ACCOUNTING	282,137.50	289,484.71	371,643.30	287,936.71	462,732.09	462,732.09	475,161.83	475,161.83	12,429.74	2.7%
TOTAL	ASSESSORS	222,212.11	181,817.03	168,105.58	175,586.33	301,778.00	301,778.42	308,354.11	308,354.11	6,575.69	2.2%
TOTAL	TREASURER/COLLECTOR	306,097.79	310,521.92	333,067.82	263,441.04	402,241.32	402,241.32	412,112.36	416,922.70	14,681.38	3.6% 5K Collector/Treasurer Contract
TOTAL	LEGAL SERVICES	216,345.44	88,128.02	123,945.85	102,833.26	172,401.85	172,401.85	171,000.00	171,000.00	(1,401.85)	-0.8%
TOTAL	HUMAN RESOURCES	110,624.00	195,695.19	215,553.74	197,254.48	294,383.00	294,383.00	306,548.44	305,548.44	11,165.44	3.8% HR Generalists - 5% merit increase and 2% Cola
TOTAL	INFORMATION TECHNOLOGY	855,842.63	874,771.90	1,008,554.24	882,836.97	1,075,597.00	1,082,776.19	1,221,770.00	1,221,770.00	138,993.81	Software costs: 36K OpenGov, 25K Palo Alto, 14K Nutanix, 6K Bey Trust (RemAcc), 6K Securly (1:1), 5K MUNIS
TOTAL	TOWN/COUNCIL CLERK	211,259.76	226,619.76	253,724.33	179,784.86	244,215.99	244,215.99	249,218.92	249,218.92	5,002.93	2.0%
TOTAL	ELECTIONS	15,852.56	38,662.31	16,899.02	27,004.88	56,830.00	56,830.00	82,440.00	76,565.00	19,735.00	34.7% 6K Census printing, 8K-5 Poll Pads, 1K addback removed in error, 2K Election meals
TOTAL	PLANNING/ZONING/CONSER	133,294.16	107,833.59	104,365.78	98,176.00	148,026.31	148,026.31	149,885.11	149,885.11	1,858.80	1.3%
TOTAL	POLICE DEPARTMENT	2,837,491.32	2,914,306.30	3,005,799.67	2,386,939.56	3,303,055.23	3,340,398.64	3,492,014.69	3,495,414.69	155,016.05	4.6% 97K Full year Lt/6th Sgt, 20K Fuel/Aging fleet, 50K 2% Sal, 6K OT
TOTAL	FIRE DEPARTMENT	1,776,675.82	1,701,952.86	1,612,851.33	1,188,946.33	1,654,005.77	1,654,005.77	1,693,566.30	1,693,566.30	39,560.53	2.4%
TOTAL	BUILDING INSPECTOR	212,610.64	241,409.20	248,800.90	170,166.85	262,065.26	262,065.26	261,644.00	261,644.00	(421.26)	-0.2%
TOTAL	East Longmeadow Dispatch	192,164.86	127,976.25	-	-	148,963.00	148,963.00	90,604.50	90,604.50	(58,358.50)	Per WestComm Assessment letter - will increase over next 3 years until EL is responsible for full share - FY24 50%, FY25 75%, FY26 100%
TOTAL	HIGHWAY	1,546,912.60	1,529,274.78	1,401,631.50	963,618.00	1,896,878.00	1,746,878.26	1,936,039.51	2,005,712.31	258,834.05	14.8% 150K unfilled positions transferred in FY23 to utilities, 69K Landfill Monitoring
TOTAL	BUILDING FACILITIES	749,947.75	741,960.54	777,318.87	631,944.01	891,105.65	891,105.65	960,102.64	1,033,702.64	142,596.99	16.0% 35K Increases in contractor pricing, 13K Increased mat/supp costs, 74K Building Lease
TOTAL	SNOW & ICE	235,417.80	272,776.88	323,149.91	245,530.40	148,172.00	148,172.00	148,172.00	148,172.00	-	0.0%
TOTAL	TOWN & SCHOOL UTILITIE	1,101,715.69	939,069.68	975,399.70	1,085,060.05	1,319,100.00	1,718,554.07	1,770,480.00	1,770,480.00	51,925.93	3.0% 360K transferred in FY23, 441K Natural Gas increase
TOTAL	TRASH COLLECTION/DISPO	930,385.18	968,330.25	946,660.31	1,343,819.77	1,377,098.50	1,377,098.50	1,508,609.30	1,508,609.30	131,510.80	9.5% 5% Contract increase plus 50% increase in fuel surcharge
TOTAL	WASTE COLLECTION/DISPO	80,510.09	88,737.07	89,626.66	51,723.49	108,212.00	108,212.00	130,376.00	130,376.00	22,164.00	20.5% Increased tipping fees
TOTAL	HEALTH DEPARTMENT	270,385.69	266,354.22	267,779.65	232,691.99	332,675.56	347,275.56	391,189.73	321,516.93	(25,758.63)	-7.4% 15K PT to FT Nurse @\$30/hr split with COA/30K Landfill Monitoring moved to DPW
TOTAL	COUNCIL ON AGING	334,001.24	276,844.68	314,812.69	256,579.12	355,668.23	355,668.23	400,957.78	400,957.78	45,289.55	12.7% 30K FT Nurse @\$30/hr split with Health
TOTAL	VETERANS SERVICES	116,911.29	93,125.24	119,237.03	134,973.62	152,416.00	161,737.00	152,717.00	171,028.00	9,291.00	5.7% Per Veteran's District agreement
TOTAL	PUBLIC LIBRARY	749,601.60	728,730.48	809,943.23	657,643.68	871,555.84	871,555.84	892,714.12	909,750.59	38,194.75	Increased for copier lease 2,488 and supplies 1,579 due to closure of revolving funds
TOTAL	RECREATION DEPARTMENT	219,889.29	175,134.01	231,808.96	170,946.67	296,538.00	302,518.20	307,722.50	307,722.50	5,204.30	4.4% not approved by MGL or Town Council

Town of East Longmeadow

FY2024 BUDGET PROJECTION WITH HISTORICAL COMPARISON

ACCOUNTS FOR:	2020	2021	2022	2023	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	2024 PROJECTION LEVEL 1 - DEPT	2024 PROJECTION LEVEL 2 - MGR	DOLLAR CHANGE	PCT CHANGE	EXPLANATIONS - Over COLAs
	ACTUALS	ACTUALS	ACTUALS	ACTUALS							
TOTAL CELEBRATION/CULT/HISTO	24,741.23	943.82	28,096.48	27,440.30	27,125.00	27,125.00	26,975.00	26,975.00	(150.00)	-0.6%	
TOTAL RETIREMENT OF DEBT	2,359,351.20	2,260,525.57	1,372,645.12	1,152,548.58	1,311,092.00	1,311,092.00	1,207,660.90	1,207,660.90	(103,431.10)	-7.9%	Retirement of debt - Library
TOTAL INTEREST ON LONG TERM	429,187.33	334,313.86	322,158.05	275,255.97	364,491.74	364,491.74	278,652.17	278,652.17	(85,839.57)	-23.6%	Retirement of debt - Library
TOTAL INTEREST ON SHORT TERM	-	1,875.00	25,194.42	11,182.85	50,000.00	50,000.00	50,000.00	50,000.00	-	0.0%	
TOTAL EMPLOYEE BENEFITS	505,537.46	530,893.91	536,457.90	403,232.06	583,704.30	583,703.39	595,325.00	595,325.00	11,621.61	2.0%	
TOTAL WORKERS' COMPENSATION	248,263.64	332,579.16	252,012.55	208,179.19	228,033.00	228,033.00	241,714.98	241,714.98	13,681.98	6.0%	Increased in line with Liab Insurance - waiting for letter
TOTAL HEALTH INSURANCE	6,110,816.88	6,277,446.92	6,526,940.56	8,113,234.97	8,019,159.88	8,019,159.88	8,372,154.00	8,372,154.00	352,994.12	4.4%	Based on current bills, 2% inc, 500K addons
TOTAL LIABILITY INSURANCE	281,082.39	325,722.15	432,351.51	406,214.51	400,226.00	400,226.00	487,371.00	487,371.00	87,145.00	21.8%	PY budget not sufficient, additional 6% inc - waiting for letter
TOTAL RETIREMENT CONTRIBUTIO	3,351,681.15	3,880,837.46	4,060,222.38	4,406,977.93	4,406,977.93	4,406,977.93	4,919,962.54	4,962,309.64	555,331.71	12.6%	Per FY24 Retirement Letter
TOTAL PVPC ASSESSMENT	2,600.25	2,665.17	2,731.66	2,926.41	2,926.41	2,926.41	2,926.41	2,999.63	73.22	2.5%	Per FY24 PVPC Assessment Letter
GRAND TOTAL TOWN	27,315,694.32	27,575,487.33	27,553,265.78	27,015,376.33	32,028,852.86	32,502,730.24	34,184,554.58	34,337,257.71	1,834,527.47	5.6%	

ACCOUNTS FOR:	2020	2021	2022	2023	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	2024 PROJECTION LEVEL 1 - DEPT	2024 PROJECTION LEVEL 2 - MGR	DOLLAR CHANGE	PCT CHANGE	EXPLANATIONS - Over COLAs
	ACTUALS	ACTUALS	ACTUALS	ACTUALS							

SCHOOL DEPARTMENTS

PROFESSIONAL SALARIE	21,349,273.07	21,271,452.76	21,650,209.60	22,324,724.94	23,065,028.00	23,065,028.00	23,601,098.00	23,601,098.00	536,070.00	2.3%	Contractual COLA increase
CLERICAL SALARIES	914,217.51	910,668.69	1,000,611.38	963,835.88	979,704.00	979,704.00	998,882.00	998,882.00	19,178.00	2.0%	Contractual COLA increase
OTHER SALARIES	3,479,193.48	3,257,260.37	3,528,494.91	3,391,620.80	3,839,397.30	3,839,397.30	4,260,637.00	4,260,637.00	421,239.70	11.0%	Negotiations with paraprofessionals as we need to bring the group to level similar to other bargaining groups in ELPS and Town and to a true living wage
CONTRACTED SERVICES	2,617,471.42	2,492,439.54	2,407,217.68	2,840,801.59	3,041,501.70	3,041,501.70	2,979,319.00	2,979,319.00	(62,182.70)	-2.0%	Projected to utilize less contracted services for classroom support
SUPPLIES/MATERIALS	436,702.79	518,960.02	710,055.51	333,011.27	592,264.79	592,264.79	667,260.00	667,260.00	74,995.21	12.7%	Athletic supplies have increased substantially as high inflation and supply chain issues continue to challenge the economy. We do collect an athletic fee to help offset the expenses and have kept the fee the same for a number of years. It is the philosophy of the School Committee to keep fees at a minimum for our families and allow access to sports to all students who want to participate.
OTHER EXPENSES	2,363,444.03	2,283,569.05	1,923,654.12	1,725,722.79	1,801,119.21	1,801,119.21	2,111,261.00	2,111,261.00	310,141.79	17.2%	The Massachusetts Operational Services Division sets the tuition prices for MGL approved private special education programs. They approved a 14% rate increase for out-of-district tuition in FY24.
nonsalary	2,980.00	3,000.00	3,000.00	(3,000.00)	-	-	-	-	-	#DIV/0!	Reclassified in FY23
TOTAL SCHOOL	31,163,282.30	30,737,350.43	31,223,243.20	31,576,717.27	33,319,015.00	33,319,015.00	34,618,457.00	34,618,457.00	1,299,442.00	3.9%	
TOTAL SCHOOL COMMITTEE	8,499.84	8,499.84	8,499.84	5,666.23	8,500.00	8,500.00	8,500.00	10,650.00	2,150.00	25.3%	Salary increase-2,050 per Member plus an additional 400 for the chair
GRAND TOTAL SCHOOL	31,171,782.14	30,745,850.27	31,231,743.04	31,582,383.50	33,327,515.00	33,327,515.00	34,626,957.00	34,629,107.00	1,301,592.00	29.2%	
TOTAL GENERAL FUND BUDGET	58,487,476.46	58,321,337.60	58,785,008.82	58,597,759.83	65,356,367.86	65,830,245.24	68,811,511.58	68,966,364.71	3,136,119.47	4.8%	

CAPITAL PROJECTS					-	-	1,258,796.00	1,258,796.00	1,258,796.00	#DIV/0!	Capital Projects funded by ARPA in prior year
STABILIZATION FUND					100,000.00	100,000.00	50,000.00	100,000.00	-	0.0%	
OPEB TRUST FUND					100,000.00	100,000.00	100,000.00	100,000.00	-	0.0%	
COMPENSATED ABSENCES FUND					50,000.00	50,000.00	50,000.00	50,000.00	-	0.0%	

Town of East Longmeadow

FY2024 BUDGET PROJECTION WITH HISTORICAL COMPARISON

ACCOUNTS FOR:	2020	2021	2022	2023	2023	2023	2024 PROJECTION	2024 PROJECTION	DOLLAR	PCT	EXPLANATIONS - Over COLAs
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	LEVEL 1 - DEPT	LEVEL 2 - MGR	CHANGE	CHANGE	
Cherry Sheet Offsets					168,285.00	168,285.00	168,285.00	168,285.00	-	0.0%	
Govt Assessments					626,081.00	626,081.00	626,081.00	617,538.00	(8,543.00)	-1.4%	
Overlay Allowance					306,484.49	306,484.49	300,000.00	300,000.00	(6,484.49)	-2.1%	
TOTAL OTHER FINANCING USES					1,350,850.49	1,350,850.49	2,553,162.00	2,594,619.00	1,243,768.51	92.1%	
TOTAL GENERAL FUND USES					66,707,218.35	67,181,095.73	71,364,673.58	71,560,983.71	4,379,887.98	6.5%	

TOWN OF EAST LONGMEADOW
FY2024 APPROVED TOWN BUDGET

	2023 REVISED BUDGET	2024 DEPARTMENT REQUEST	2024 TOWN MANAGER	\$ CHANGE	% CHANGE
Salary	41,500.00	41,500.00	41,500.00		
Non Salary	100.00	2,960.00	2,960.00		
TOTAL TOWN COUNCIL	41,600.00	44,460.00	44,460.00	2,860.00	6.9%
Salary	317,851.74	317,851.74	317,851.74		
Non Salary	37,950.00	14,100.00	14,100.00		
TOTAL TOWN MANAGER	355,801.74	331,951.74	331,951.74	(23,850.00)	-6.7%
Non Salary	112,000.00	112,000.00	112,000.00		
TOTAL RESERVE FUND TRANSFER	112,000.00	112,000.00	112,000.00	-	0.0%
Salary	418,053.61	429,981.83	429,981.83		
Non Salary	44,678.48	45,180.00	45,180.00		
TOTAL ACCOUNTING	462,732.09	475,161.83	475,161.83	12,429.74	2.7%
Salary	215,956.42	222,132.11	222,132.11		
Non Salary	85,822.00	86,222.00	86,222.00		
TOTAL ASSESSORS	301,778.42	308,354.11	308,354.11	6,575.69	2.2%
Salary	307,073.32	318,282.36	323,092.70		
Non Salary	95,168.00	93,830.00	93,830.00		
TOTAL TREASURER/COLLECTOR	402,241.32	412,112.36	416,922.70	14,681.38	3.6%
Non Salary	172,401.85	171,000.00	171,000.00		
TOTAL LEGAL SERVICES	172,401.85	171,000.00	171,000.00	(1,401.85)	-0.8%
Salary	261,060.00	271,143.44	271,143.44		
Non Salary	33,323.00	35,405.00	34,405.00		
TOTAL HUMAN RESOURCES	294,383.00	306,548.44	305,548.44	11,165.44	3.8%
Salary	594,727.84	621,809.00	621,809.00		
Non Salary	488,048.35	599,961.00	599,961.00		
TOTAL INFORMATION TECHNOLOGY	1,082,776.19	1,221,770.00	1,221,770.00	138,993.81	12.8%
Salary	223,639.61	233,058.92	233,058.92		
Non Salary	20,576.38	16,160.00	16,160.00		
TOTAL TOWN/COUNCIL CLERK	244,215.99	249,218.92	249,218.92	5,002.93	2.0%
Salary	37,650.00	29,040.00	29,040.00		
Non Salary	19,180.00	53,400.00	47,525.00		
TOTAL ELECTIONS	56,830.00	82,440.00	76,565.00	19,735.00	34.7%
Salary	136,251.31	134,285.11	134,285.11		
Non Salary	11,775.00	15,600.00	15,600.00		
TOTAL PLANNING/ZONING/CONSER	148,026.31	149,885.11	149,885.11	1,858.80	1.3%
Salary	3,132,555.23	3,310,114.69	3,310,114.69		
Non Salary	207,843.41	181,900.00	185,300.00		
TOTAL POLICE DEPARTMENT	3,340,398.64	3,492,014.69	3,495,414.69	155,016.05	4.6%
Salary	1,520,398.77	1,524,742.30	1,524,742.30		
Non Salary	133,607.00	168,824.00	168,824.00		
TOTAL FIRE DEPARTMENT	1,654,005.77	1,693,566.30	1,693,566.30	39,560.53	2.4%
Salary	251,030.26	251,969.00	251,969.00		
Non Salary	11,035.00	9,675.00	9,675.00		
TOTAL BUILDING INSPECTOR	262,065.26	261,644.00	261,644.00	(421.26)	-0.2%
Non Salary	148,963.00	90,604.50	90,604.50		
TOTAL East Longmeadow Dispat	148,963.00	90,604.50	90,604.50	(58,358.50)	-39.2%
Salary	1,224,382.94	1,364,972.19	1,364,972.19		
Non Salary	522,495.32	571,067.32	640,740.12		
TOTAL HIGHWAY	1,746,878.26	1,936,039.51	2,005,712.31	258,834.05	14.8%

TOWN OF EAST LONGMEADOW
FY2024 APPROVED TOWN BUDGET

	2023 REVISED BUDGET	2024 DEPARTMENT REQUEST	2024 TOWN MANAGER	\$ CHANGE	% CHANGE
Salary	510,426.05	531,402.64	531,402.64		
Non Salary	380,679.60	428,700.00	502,300.00		
TOTAL BUILDING FACILITIES	891,105.65	960,102.64	1,033,702.64	142,596.99	16.0%
Salary	20,297.00	20,297.00	20,297.00		
Non Salary	127,875.00	127,875.00	127,875.00		
TOTAL SNOW & ICE	148,172.00	148,172.00	148,172.00	-	0.0%
Non Salary	1,718,554.07	1,770,480.00	1,770,480.00		
TOTAL TOWN & SCHOOL UTILITIE	1,718,554.07	1,770,480.00	1,770,480.00	51,925.93	3.0%
Non Salary	1,377,098.50	1,508,609.30	1,508,609.30		
TOTAL TRASH COLLECTION/DISPO	1,377,098.50	1,508,609.30	1,508,609.30	131,510.80	9.5%
Salary	20,712.00	22,776.00	22,776.00		
Non Salary	87,500.00	107,600.00	107,600.00		
TOTAL WASTE COLLECTION/DISPO	108,212.00	130,376.00	130,376.00	22,164.00	20.5%
Salary	238,744.56	258,721.93	258,721.93		
Non Salary	108,531.00	132,467.80	62,795.00		
TOTAL HEALTH DEPARTMENT	347,275.56	391,189.73	321,516.93	(25,758.63)	-7.4%
Salary	329,765.89	373,482.94	373,482.94		
Non Salary	25,902.34	27,474.84	27,474.84		
TOTAL COUNCIL ON AGING	355,668.23	400,957.78	400,957.78	45,289.55	12.7%
Salary	43,020.00	34,000.00	52,311.00		
Non Salary	118,717.00	118,717.00	118,717.00		
TOTAL VETERANS SERVICES	161,737.00	152,717.00	171,028.00	9,291.00	5.7%
Salary	727,415.58	748,045.12	761,014.15		
Non Salary	144,140.26	144,669.00	148,736.44		
TOTAL PUBLIC LIBRARY	871,555.84	892,714.12	909,750.59	38,194.75	4.4%
Salary	281,163.20	290,177.50	290,177.50		
Non Salary	21,355.00	17,545.00	17,545.00		
TOTAL RECREATION DEPARTMENT	302,518.20	307,722.50	307,722.50	5,204.30	1.7%
Non Salary	27,125.00	26,975.00	26,975.00		
TOTAL CELEBRATION/CULT/HISTO	27,125.00	26,975.00	26,975.00	(150.00)	-0.6%
Non Salary	1,311,092.00	1,207,660.90	1,207,660.90		
TOTAL RETIREMENT OF DEBT	1,311,092.00	1,207,660.90	1,207,660.90	(103,431.10)	-7.9%
Non Salary	364,491.74	278,652.17	278,652.17		
TOTAL INTEREST ON LONG TERM	364,491.74	278,652.17	278,652.17	(85,839.57)	-23.6%
Non Salary	50,000.00	50,000.00	50,000.00		
TOTAL INTEREST ON SHORT TERM	50,000.00	50,000.00	50,000.00	-	0.0%
Non Salary	583,703.39	595,325.00	595,325.00		
TOTAL EMPLOYEE BENEFITS	583,703.39	595,325.00	595,325.00	11,621.61	2.0%
Non Salary	228,033.00	241,714.98	241,714.98		
TOTAL WORKERS' COMPENSATION	228,033.00	241,714.98	241,714.98	13,681.98	6.0%
Non Salary	8,019,159.88	8,372,154.00	8,372,154.00		
TOTAL HEALTH INSURANCE	8,019,159.88	8,372,154.00	8,372,154.00	352,994.12	4.4%
Non Salary	400,226.00	487,371.00	487,371.00		
TOTAL LIABILITY	400,226.00	487,371.00	487,371.00	87,145.00	21.8%
Non Salary	4,406,977.93	4,919,962.54	4,962,309.64		
TOTAL RETIREMENT CONTRIBUTIO	4,406,977.93	4,919,962.54	4,962,309.64	555,331.71	12.6%
Non Salary	2,926.41	2,926.41	2,999.63		
TOTAL PVPC ASSESSMENT	2,926.41	2,926.41	2,999.63	73.22	2.5%

TOWN OF EAST LONGMEADOW
FY2024 APPROVED TOWN BUDGET

	2023 REVISED BUDGET	2024 DEPARTMENT REQUEST	2024 TOWN MANAGER	\$ CHANGE	% CHANGE
TOTAL TOWN	32,502,730.24	34,184,554.58	34,337,257.71	1,834,527.47	5.6%
TOTAL EDUCATION	33,319,015.00	34,618,457.00	34,618,457.00	1,299,442.00	3.9%
TOTAL SCHOOL COMMITTEE	8,500.00	8,500.00	10,650.00	2,150.00	25.3%
TOWN GRAND TOTAL	65,830,245.24	68,811,511.58	68,966,364.71	3,136,119.47	4.8%

Town of East Longmeadow, Massachusetts
Outstanding Long-Term Debt Service
As of June 30, 2023

Hilltop Securities
Public Finance

Total Net Debt Service

DATE	PRINCIPAL	INTEREST	Subsidy	NET NEW D/S
06/30/2023	-	-	-	-
06/30/2024	2,014,643.20	421,232.10	(2,574.09)	2,433,301.21
06/30/2025	1,824,999.20	346,109.76	(1,886.94)	2,169,222.02
06/30/2026	1,770,000.00	282,566.28	-	2,052,566.28
06/30/2027	1,245,000.00	226,556.28	-	1,471,556.28
06/30/2028	1,040,000.00	183,011.28	-	1,223,011.28
06/30/2029	940,000.00	148,631.28	-	1,088,631.28
06/30/2030	875,000.00	118,491.28	-	993,491.28
06/30/2031	825,000.00	91,471.28	-	916,471.28
06/30/2032	645,000.00	70,921.28	-	715,921.28
06/30/2033	640,000.00	54,618.14	-	694,618.14
06/30/2034	635,000.00	38,040.00	-	673,040.00
06/30/2035	315,000.00	26,540.00	-	341,540.00
06/30/2036	315,000.00	20,240.00	-	335,240.00
06/30/2037	185,000.00	15,147.50	-	200,147.50
06/30/2038	120,000.00	11,945.00	-	131,945.00
06/30/2039	120,000.00	9,425.00	-	129,425.00
06/30/2040	120,000.00	6,785.00	-	126,785.00
06/30/2041	120,000.00	4,025.00	-	124,025.00
06/30/2042	115,000.00	1,322.50	-	116,322.50
Total	\$13,864,642.40	\$2,077,078.96	(4,461.03)	\$15,937,260.33

Par Amounts Of Selected Issues

December 14 2006 MWPAT CW-03-18 Sewer (I).....	54,052.40
December 18 2007 MWPAT CW-03-18-A Sewer (I).....	35,590.00
January 15, 2009 -School Remodeling (I).....	39,000.00
January 15, 2009 -Senior Center Remodeling (I).....	25,000.00
January 15, 2009 -Departmental Equipment (I).....	7,000.00
January 15, 2009 -Recreational Facilities Improvements (I).....	12,000.00
January 15, 2009 -Departmental Equipment 2 (I).....	45,000.00
January 15, 2009 -School Athletic Field (I).....	30,000.00
January 15, 2009 -School Remodeling 2 (I).....	22,000.00
September 15 2010 -Turf Field (I).....	300,000.00
September 15 2010 -School Heating System (I).....	60,000.00
September 15 2010 -Sewer Pump Station Upgrades (I).....	210,000.00
October 13 2011 Non-Called -Land Acquisition (I).....	280,000.00
October 13 2011 Non-Called -School Boiler (I).....	175,000.00
June 29 2016 -Harkness Pump Station Improvements (O).....	305,000.00
June 29 2016 -Pine Knoll Pool Renovations (I).....	175,000.00
September 27 2018 -Elementary School Windows & Doors (O).....	975,000.00
September 27 2018 -Modular Classrooms (I).....	1,450,000.00
September 27 2018 -Middle School Steam Piping (I).....	440,000.00
September 27 2018 -Middle School Door (I).....	40,000.00
September 27 2018 -Water Mains - Maple Street (O).....	440,000.00
September 27 2018 -Water Mains - Fern Glenn (O).....	50,000.00
September 27 2018 -Water Mains - Maple Shade Ave. (O).....	305,000.00
September 27 2018 -Sewer Mack Truck (I).....	120,000.00
September 27 2018 -Sewer Truck with Crane (I).....	30,000.00
September 27 2018 -Sewer I&I (O).....	60,000.00
November 12 2020 -Cur Ref of 12 1 05 Sewer (I).....	30,000.00
November 12 2020 -Cur Ref of 12 1 05 Water Tower (O).....	345,500.00
November 12 2020 -Cur Ref of 12 1 05 School Roof (I).....	80,000.00
November 12 2020 -Cur Ref of 1 15 07 School Remodeling (IE).....	529,000.00
November 12 2020 -Cur Ref of 1 15 07 School Remodeling (I).....	155,500.00
November 12 2020 -Roadway Improvements (I).....	990,000.00
November 12 2020 -Maple St. Water Main (O).....	715,000.00
November 12 2020 -Prospect St. Water Tank (O).....	875,000.00
February 3 2022 -Sewer - Technology (I).....	295,000.00
February 3 2022 -Sewer - I&I (I).....	95,000.00
February 3 2022 -Sewer - Monitoring Meters (I).....	395,000.00
February 3 2022 -School Steam Pipe Replacement (I).....	420,000.00
February 3 2022 -Water (O).....	330,000.00
February 3 2022 -Meadow Brook Elementary School (O).....	945,000.00
February 3 2022 -Sidewalks (I).....	950,000.00
February 3 2022 -Mountainview School Modular Classrooms (I).....	900,000.00
February 3 2022 -DPW Vacuum Truck (I).....	130,000.00
TOTAL.....	13,864,642.40

**Town of East Longmeadow, Massachusetts
Fiscal Year 2024 Principal and Interest Payments**

General Fund

Issue : Purpose	PRINCIPAL	INTEREST	NET NEW D/S
January 15, 2009 : Senior Center Remodeling (I)	25,000.00	1,000.00	26,000.00
January 15, 2009 : Departmental Equipment (I)	7,000.00	280.00	7,280.00
January 15, 2009 : Recreational Facilities Improvements (I)	12,000.00	480.00	12,480.00
January 15, 2009 : Departmental Equipment 2 (I)	45,000.00	1,800.00	46,800.00
November 12 2020 : Roadway Improvements (I)	80,000.00	26,700.00	106,700.00
February 3 2022 : Sidewalks (I)	70,000.00	28,865.00	98,865.00
February 3 2022 : DPW Vacuum Truck (I)	35,000.00	4,500.00	39,500.00
Totals	274,000.00	63,625.00	337,625.00

School

Issue : Purpose	PRINCIPAL	INTEREST	NET NEW D/S
January 15, 2009 : School Remodeling (I)	39,000.00	1,560.00	40,560.00
January 15, 2009 : School Athletic Field (I)	30,000.00	1,200.00	31,200.00
January 15, 2009 : School Remodeling 2 (I)	22,000.00	880.00	22,880.00
September 15 2010 : Turf Field (I)	100,000.00	6,837.50	106,837.50
September 15 2010 : School Heating System (I)	20,000.00	1,367.50	21,367.50
October 13 2011 Non-Called : School Boiler (I)	30,000.00	5,460.00	35,460.00
September 27 2018 : Elementary School Windows & Doors (O)	90,000.00	31,818.76	121,818.76
September 27 2018 : Modular Classrooms (I)	135,000.00	47,362.50	182,362.50
September 27 2018 : Middle School Steam Piping (I)	40,000.00	14,350.00	54,350.00
September 27 2018 : Middle School Door (I)	5,000.00	1,325.00	6,325.00
November 12 2020 : Cur Ref of 12 1 05 School Roof (I)	27,000.00	2,395.00	29,395.00
November 12 2020 : Cur Ref of 1 15 07 School Remodeling (IE)	133,000.00	17,195.00	150,195.00
November 12 2020 : Cur Ref of 1 15 07 School Remodeling (I)	39,000.00	5,050.00	44,050.00
February 3 2022 : School Steam Pipe Replacement (I)	25,000.00	12,140.00	37,140.00
February 3 2022 : Meadow Brook Elementary School (O)	50,000.00	26,485.00	76,485.00
February 3 2022 : Mountainview School Modular Classrooms (I)	50,000.00	25,540.00	75,540.00
Totals	835,000.00	200,966.26	1,035,966.26

Sewer (net of subsidies)

Issue : Purpose	PRINCIPAL	INTEREST	MCWT Subsidy	NET NEW D/S
53% of MW PAT funded through General Fund				
December 14 2006 MW PAT CW-03-18 Sewer (I)	27,026.20	1,138.94	(2,574.09)	25,591.05
December 18 2007 MW PAT CW-03-18-A Sewer (I)	17,617.00	535.63	-	18,152.63
September 15 2010 : Sewer Pump Station Upgrades (I)	70,000.00	4,786.25	-	74,786.25
September 27 2018 : Sewer Mack Truck (I)	20,000.00	4,100.00	-	24,100.00
September 27 2018 : Sewer Truck with Crane (I)	5,000.00	1,025.00	-	6,025.00
September 27 2018 : Sewer I&I (O)	10,000.00	2,050.00	-	12,050.00
November 12 2020 : Cur Ref of 12 1 05 Sewer (I)	10,000.00	900.00	-	10,900.00
February 3 2022 : Sewer - Technology (I)	40,000.00	11,000.00	-	51,000.00
February 3 2022 : Sewer - I&I (I)	5,000.00	2,660.00	-	7,660.00
February 3 2022 : Sewer - Monitoring Meters (I)	135,000.00	13,100.00	-	148,100.00
Totals	339,643.20	41,295.82	(2,574.09)	378,364.93

Water

Issue : Purpose	PRINCIPAL	INTEREST	NET NEW D/S
June 29 2016 : Harkness Pump Station Improvements (O)	65,000.00	7,400.00	72,400.00
September 27 2018 : Water Mains - Maple Street (O)	40,000.00	14,350.00	54,350.00
September 27 2018 : Water Mains - Fern Glenn (O)	5,000.00	1,631.26	6,631.26
September 27 2018 : Water Mains - Maple Shade Ave. (O)	30,000.00	9,993.76	39,993.76
November 12 2020 : Cur Ref of 12 1 05 Water Tower (O)	116,000.00	10,360.00	126,360.00
November 12 2020 : Maple St. Water Main (O)	55,000.00	19,250.00	74,250.00
November 12 2020 : Prospect St. Water Tank (O)	110,000.00	27,400.00	137,400.00
February 3 2022 : Water (O)	70,000.00	11,800.00	81,800.00
Totals	491,000.00	102,185.02	593,185.02

Community Preservation

Issue : Purpose	PRINCIPAL	INTEREST	NET NEW D/S
October 13 2011 Non-Called : Land Acquisition (I)	40,000.00	8,960.00	48,960.00
June 29 2016 : Pine Knoll Pool Renovations (I)	35,000.00	4,200.00	39,200.00
Totals	75,000.00	13,160.00	88,160.00

Grand Totals	2,014,643.20	421,232.10	(2,574.09)	2,433,301.21
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KEY:

Funded in General Fund Budget

I = Inside the Levy Limit

O = Outside the Levy Limit

E = Exempt from Proposition 2 1/2

FY24 SOURCES AND USES - BY FUNCTION

General Fund Sources	% of FY23		% of FY24		Increase (Decrease)	Percent Inc (Dec)
	General Fund Budget	FY 2023 Budget	General Fund Budget	FY 2024 Recommended		
Taxes		49,789,071		51,396,526	1,607,455	3.23%
Local		4,479,302		4,377,626	(101,676)	-2.27%
State		15,140,825		17,229,400	2,088,575	13.79%
Transfers		-		88,160	88,160	0.00%
Total General Fund Sources		69,409,198		73,091,712	3,682,515	5.31%
General Fund Uses						
General Government	5.38%	3,517,608	5.60%	3,862,838	345,230	9.81%
Public Safety	8.21%	5,368,089	8.03%	5,541,229	173,140	3.23%
Education	50.99%	33,327,515	50.21%	34,629,107	1,301,592	3.91%
Public Works	8.78%	5,740,566	9.57%	6,597,052	856,486	14.92%
Human Services	1.29%	840,760	1.30%	893,503	52,743	6.27%
Culture and Recreation	1.83%	1,195,219	1.80%	1,244,448	49,229	4.12%
Debt Service	2.64%	1,725,584	2.23%	1,536,313	(189,271)	-10.97%
Insurance	20.87%	13,641,026	21.26%	14,661,874	1,020,848	7.48%
Total General Fund Budget	100%	65,356,367	100%	68,966,365	3,609,998	5.52%
Capital Projects		-		1,258,796	1,258,796	#DIV/0!
Stabilization Fund		100,000		100,000	-	0.00%
OPEB Trust Fund		100,000		100,000	-	0.00%
Compensated Absences Fund		50,000		50,000	-	0.00%
Other Charges		1,100,850		1,085,823	(15,027)	-1.37%
Total Other Uses		1,350,850		2,594,619	1,243,769	92.07%
Total General Fund Uses		66,707,217		71,560,984	4,853,766	7.28%
Sources Less Uses		2,701,980		1,530,729	(1,171,252)	-43.35%

FY24 LOCAL RECEIPTS

<u>Categories</u>	<u>Budget FY23</u>	<u>Projections FY24</u>	<u>Actual FY22</u>	<u>Difference Between FY 24 Projection and FY23 Budget</u>	<u>%</u>	
M.V. Excise	2,444,751	2,444,752	2,444,752	1	0%	PY Actuals
Meals Excise	350,000	351,878	351,878	1,878	1%	FY21 MEALS TAX - \$224,167.55; FY22 ACTUAL - \$351,878
Other Taxes	19,500	19,825	19,825	325	2%	Boat Excise, GB Added to Tax, Urban Red - PY Actuals
Penalties & Interest on Taxes	242,764	214,335	214,335	(28,429)	-12%	PY Actuals
Payments in Lieu of Taxes	69,500	82,233	66,726	12,733	18%	Brownstone, Baypath, Third Assoc, ELHA
Fees	28,400	28,400	28,400	-	0%	Misc Fees (W&M, NSF, Recording, Tax Title, Pole/Bus Cert)
Rental Fees	115,178	114,988	126,480	(190)	0%	Rentals - Telephone/Cellular (Verizon \$58,245, AT&T \$31,827, T-Mobile \$24,916)
Other Dept Revenue	75,295	100,000	76,297	24,705	33%	Moved items from Misc
Building Permits	168,558	153,174	168,558			
Licenses and Permits	370,739	371,826	370,739	1,087	0%	
Special Assessments	36,000	36,236	36,236	236	0%	special assessment on tax bill - based on actuals
Fines	3,245	3,247	3,247	2	0%	based on actuals
Investment Income	115,000	125,000	39,135	10,000	9%	
Medicaid	153,840	150,000	153,844	(3,840)	-2%	School agreed
Recurring	159,800	100,000	159,814	(59,800)	-37%	MGM surrounding communities (\$100k)
Nonrecurring	126,732	81,732	168,432	(45,000)	-36%	MSBA amortization released
Total Local Receipts	4,479,302	4,377,626	4,428,696	(86,292)	-2%	

FY24 REVOLVING FUNDS

<u>Revolving Fund</u>	<u>Authorized to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Funds</u>	<u>FY 2024 Spending Limit</u>	<u>FY 2024 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	28,302	10,000	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 2024 Estimated Expenses</u>	<u>FY 2024 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	662,265	1,094,351	Legal fees, rent

Program Detail:	Expense	Revenue	Diff
A-Baseball	39,350.00	40,000.00	650.00
B-Field Hockey	15,285.00	18,000.00	2,715.00
C-Basketball	70,960.00	80,000.00	9,040.00
D-Cheerleading	8,990.00	10,000.00	1,010.00
E-Fitness	5,024.00	6,000.00	976.00
F-Football	19,252.00	22,500.00	3,248.00
G-Girl Lacrosse	9,467.00	12,250.00	2,783.00
H-Pine Knoll - Non Camp	97,225.00	160,000.00	62,775.00
I-Pine Knoll Camp	131,350.00	322,560.00	191,210.00
J-Soccer	62,730.00	64,000.00	1,270.00
K-Softball	19,432.00	26,000.00	6,568.00
L-Swimming	73,720.00	75,000.00	1,280.00
M-Clinics	20,822.00	22,000.00	1,178.00
N-Tennis	20,230.00	65,000.00	44,770.00
O-Wrestling	5,810.00	12,600.00	6,790.00
P-Bus Trips	-	-	-
Q-Pre K Programs	5,024.00	60,000.00	54,976.00
R-Rental	12,272.00	16,000.00	3,728.00
S-Pool Memberships	32,850.00	60,000.00	27,150.00
T-Community Gardens	577.00	750.00	173.00
U-Boys Lacrosse	11,895.00	21,691.00	9,796.00
V-Community Events	-	-	-
Total	662,265.00	1,094,351.00	432,086.00

FY24 CHAPTER 90 AND AMBULANCE - RECEIPTS RESERVED FOR APPROPRIATION

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.

\$ 577,172.91

Receipts Reserved for Appropriation Under MGL Chapter 40 Section 5F

Fund #	Fund Name		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Budget	FY 2024 Proposed Budget	Increase/Decrease \$	Increase/Decrease %	Explanation of Change
2907	Ambulance Fund	Salary		\$ 784,628	\$ 1,133,477	\$ 1,302,760	\$ 169,283	15%	
		Non-salary		\$ 198,488	\$ 217,154	\$ 228,088	\$ 10,934	5%	Ambulance supplies, billing annual service, intercept fees.
		Capital		\$ 407,861	\$ 136,312	\$ 354,934	\$ 218,622	160%	Lifepak, lease payment
		<i>Total</i>		\$ 1,390,978	\$ 1,486,943	\$ 1,885,782	\$ 398,839	27%	
		Revenue		\$ (1,483,804)	\$ (1,600,000)	\$ (1,750,000)	\$ (150,000)	9%	
		Net (Profit) or Deficit		\$ (92,827)	\$ (205,884)	\$ (70,102)	\$ 135,782		
		<i>RE Transfers</i>			\$ 13,800				
		<i>PY Adjustments</i>		\$ 77,222					
		Fund Balance	\$ (1,518,378)	\$ (1,533,983)					
		Res for Exp		\$ 14,619					
		Expected Fund Balance			\$ (1,726,067)	\$ (1,796,169)			

FY24 ENTERPRISE FUNDS - WATER

WATER ENTERPRISE FUND

Proposed FY24 Rate: \$ 4.20

Moved that **\$ 3,360,824** 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 \$3,360,824 be raised as follows:

	2023	2024
Usage Charges	\$ 3,310,666	\$ 3,303,903
Betterments	\$ -	\$ -
Interest Earned	\$ 39,087	\$ 31,921
Connection Fees	\$ 33,000	\$ 25,000
 Water Enterprise Fund Expenses		
Personnel Services	\$ 623,704	\$ 490,517
Operating Expenses	\$ 1,925,763	\$ 2,181,298
Debt Service:		
Principal	\$ 726,644	\$ 502,607
Interest	\$ 136,685	\$ 176,962
Capital Outlay	\$ -	\$ -
Vehicle Replacement Reserve	\$ -	\$ -
Budget Surplus	\$ -	\$ 9,440
Total Water Enterprise Fund Expenses	\$ 3,412,796	\$ 3,360,824
 Water Enterprise Fund Revenues		
Usage Charges	\$ 3,310,666	\$ 3,303,903
Betterments	\$ -	\$ -
Interest Earned	\$ 39,087	\$ 31,921
Connection Fees	\$ 33,000	\$ 25,000
Retained Earnings	\$ 30,042	\$ -
Total Water Enterprise Fund Revenues	\$ 3,412,796	\$ 3,360,824

FY24 ENTERPRISE FUNDS - SEWER

SEWER ENTERPRISE FUND

Proposed FY24 Rate: \$ 4.10

Moved that **\$ 2,389,177** 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 \$2,389,177 be raised as follows:

	2023	2024
Usage Charges	\$ 2,434,486	\$ 2,334,409
Interest Earned	\$ 30,313	\$ 19,420
Betterments	\$ 9,954	\$ 4,498
Connection Fees	\$ 41,150	\$ 30,850
Sewer Enterprise Fund Expenses		
Personnel Services	\$ 578,255	\$ 431,037
Operating Expenses	\$ 1,286,299	\$ 1,556,455
Debt Service:		
Principal	\$ 551,671	\$ 321,875
Interest	\$ 73,942	\$ 76,651
Capital Outlay	\$ -	\$ -
Vehicle Replacement Reserve	\$ 50,000	\$ -
Budget Surplus	\$ 0	\$ 3,159
Sewer Enterprise Fund Expenses	\$ 2,540,168	\$ 2,389,177
Sewer Enterprise Fund Revenues		
Usage Charges	\$ 2,434,486	\$ 2,334,409
Interest Earned	\$ 30,313	\$ 19,420
Betterments	\$ 9,954	\$ 4,498
Connection Fees	\$ 41,150	\$ 30,850
Retained Earnings	\$ 24,266	\$ -
Sewer Enterprise Fund Revenues	\$ 2,540,168	\$ 2,389,177

FY24 ENTERPRISE FUNDS - ELCAT

ELCAT ENTERPRISE FUND

Moved that **\$ 216,250** 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 \$216,250 be raised as follows:

	2023	2024
CABLE LICENSE (CHARTER)	\$ 205,000	\$ 205,250
SCHOOL DEPARTMENT	\$ 10,000	\$ 10,000
VIDEO SERVICES	\$ 250	
SPONSORS	\$ -	\$ -
INTEREST	\$ 1,250	\$ 1,000

ELCAT Enterprise Fund Expenses

Personal Services	\$ 175,447	\$ 129,765
Operating Expenses	\$ 27,002	\$ 77,245
Debt Service:		
Principal	\$ -	\$ -
Interest	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Budget Surplus	\$ 14,051	\$ 9,240
Total ELCAT Enterprise Fund Expenses	\$ 216,500	\$ 216,250

ELCAT Enterprise Fund Revenues

CABLE LICENSE (CHARTER)	\$ 205,000	\$ 205,250
SCHOOL DEPARTMENT	\$ 10,000	\$ 10,000
DVD INCOME	\$ -	\$ -
SPONSORS	\$ -	\$ -
VHS Transfers	\$ 250	\$ -
Interest	\$ 1,250	\$ 1,000
Retained Earnings	\$ -	\$ -
Total ELCAT Enterprise Fund Revenues	\$ 216,500	\$ 216,250

FY24 ENTERPRISE FUNDS - STORMWATER

STORM WATER ENTERPRISE FUND

Moved that \$ **371,255** 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 \$371,255 be raised as follows:

	2023	2024
User Charges	\$ 300,048	\$ 367,209
Interest Earned	\$ 659	\$ 4,045
 Storm Water Enterprise Fund Expenses		
Personnel Services	\$ 153,846	\$ 113,126
Operating Expenses	\$ 131,300	\$ 184,262
Debt Service:		
Principal	\$ -	\$ 17,500
Interest	\$ -	\$ 11,624
Capital	\$ -	\$ -
Vehicle Replacement Reserve	\$ -	\$ -
Budget Surplus	\$ 16,604	\$ 44,743
Total Storm Water Enterprise Fund Expenses	\$ 301,750	\$ 371,255
 Storm Water Enterprise Fund Revenues		
Usage Charges	\$ 300,048	\$ 367,209
Interest Earned	\$ 1,702	\$ 4,045
Retained Earnings	\$ -	\$ -
Total Storm Water Enterprise Fund Revenues	\$ 301,750	\$ 371,255

Proposed FY 2024 Capital Projects

Proposed FY 2024 Capital Projects - Raise and Appropriate			
Dept.	Name	Recommended	Notes
Police	2 Marked Cruisers	\$134,656	Annual replacement of 2 cruisers to maintain a reliable, working fleet of emergency response vehicles.
Fire	Engine 2 Replacement - 5 yr lease 2299-2 (25% from Ambulance Fund)	TE- \$142,265	Part of Apparatus Replacement program Current Engine 2 is 29 years old - (25% of Lease payment (\$47,422) charged to Ambulance Fund)
ELPS	BP - Ballasted Roof Replacement	\$345,000	Existing roof membrane has shifted under the ballasted area and needs to be repaired to prevent failure
DPW	Police - New Generator (60KW)	\$58,950	Replace existing, 30 year old generator and relocate outside of the building
DPW	Roadway Improvements/Paving	\$350,000	Supplement Chapter 90 paving budget to repair aging roadway infrastructure
Information Technology	1:1 Chromebook Devices	\$137,110	Annual cost of student Chromebook replacements
Information Technology	Public Safety Mobile Computers and Modems	\$90,815	New computers and modems for public safety vehicles to utilize modern technologies and increase effectiveness
Total capital recommended as part of FY 2024 Budget		\$1,258,796	
Proposed FY 2024 Capital Projects Funded By Bonding from General Fund			
Proposed FY2024 recommended for bonding		\$0	

Projects Bonded from Enterprise Funds			
Sewer Enterprise		Funding from the Sewer Enterprise	
<i>DPW - Sewer</i>	<i>Porter Road Flow Monitoring</i>	<i>\$102,800</i>	<i>Installation of flow monitoring equipment in existing vault to obtain more accurate billing information</i>
<i>DPW - Sewer</i>	<i>Dawes & Lynwood Pump Replacement</i>	<i>\$82,000</i>	<i>Replace wastewater pumps that are at the end of the useful life</i>
Projects recommended to be bonded from the Sewer Enterprise Fund		\$184,800	
Water Enterprise		Funding these from the Water Enterprise	
<i>DPW - Water</i>	<i>Chestnut Pump Station Upgrades</i>	<i>\$2,398,000</i>	<i>Upgrade and modernize the existing Chestnut Street water pump station including a new generator and transfer switches</i>
<i>DPW - Water</i>	<i>Water Meter Modules</i>	<i>\$140,000</i>	<i>New meters to replace outdated meters currently in use.</i>
Projects recommended to be bonded from the Water Enterprise Fund		\$2,538,000	
Stormwater Enterprise		Funding from the Stormwater Enterprise	
<i>DPW - Stormwater</i>	<i>Municipal Drainage Retrofits</i>	<i>\$200,000</i>	<i>Drainage retrofits to satisfy Year 5 MS4 requirements</i>
Projects recommended to be bonded from the Stormwater Enterprise Fund		\$200,000	
FY 2024 Projects funded from other sources			
<i>Fire</i>	<i>Engine 2 Replacement - 5 yr lease (25% Ambulance Fund (Yr 2 of 5)TE-2299-2</i>	<i>\$47,422</i>	<i>Percentage use of Engine by Ambulance Fund - to be funded by Ambulance fund</i>
<i>Fire</i>	<i>Rescue 3 Lease (Yr 3 of 3) TE-2299-1</i>	<i>\$136,312</i>	<i>Funded from Ambulance account</i>
<i>Fire</i>	<i>Rescue 1 Lease (Yr 1 of 3)</i>	<i>\$171,200</i>	<i>Funded from Ambulance account</i>
Projects recommended to be funded from the Ambulance Fund		\$354,934	

**DWIGHT ROAD/MAPLE STREET
DISTRICT IMPROVEMENT FINANCING (DIF) PROGRAM
FY2024 BUDGET**

Parcel Value		Estimated Tax Revenue	FY24 Capture (20K)
Original Assessed Value as of 1.1.16	466,600		
Assessed Value as of 1.1.22	3,372,900		
Assessed Value of New Growth	2,906,300	56,179	20,000

REVENUE:

DIF - Capture 20,000

EXPENSE:

Intermunicipal Agreement - Longmeadow 20,000

Town of East Longmeadow Tax Rate 2010-2024

