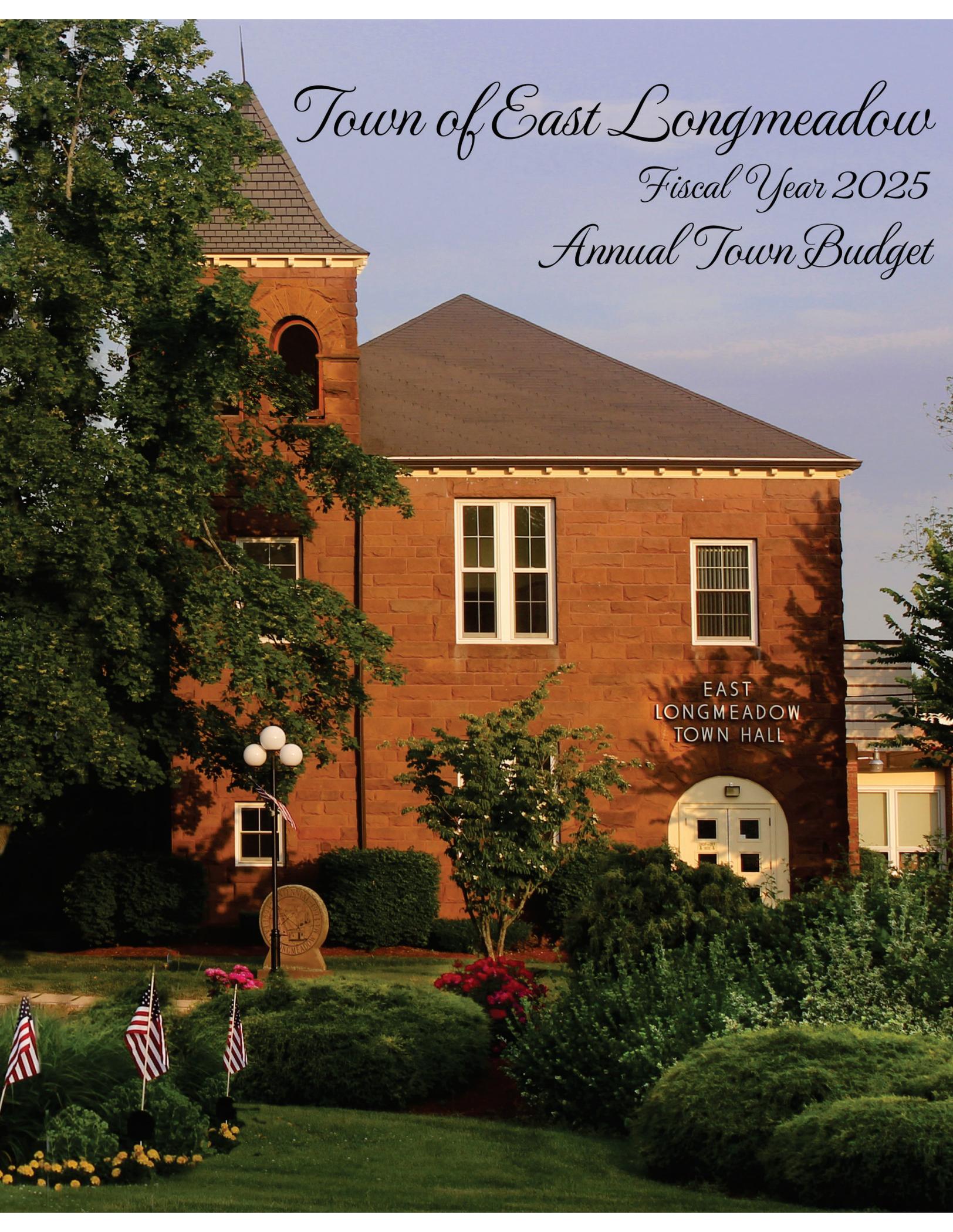


Town of East Longmeadow
Fiscal Year 2025
Annual Town Budget



EAST
LONGMEADOW
TOWN HALL

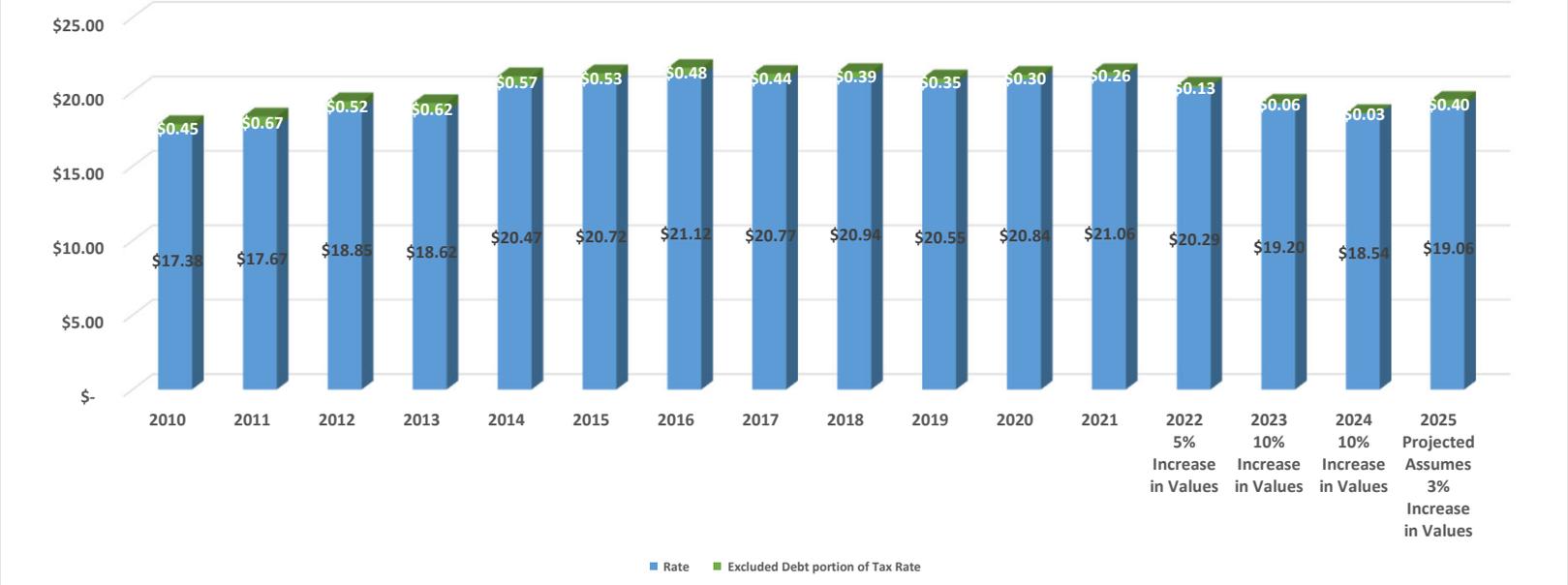
**EAST LONGMEADOW
RECAP SUMMARY- ESTIMATED 2025**

| | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 SENATE |
|---|----------------------|----------------------|----------------------|---------------------------------|
| Levy | | | | TOWN MANAGER LEVEL 3 |
| Prior yr levy limit | 46,127,811 | 47,811,490 | 49,637,135 | 51,379,757 |
| Add: 2.5% | 1,153,195 | 1,195,287 | 1,240,928 | 1,284,494 |
| Amended Growth - PY | 1,815 | - | 774 | - |
| New Growth | 528,669 | 630,358 | 500,920 | 471,708 |
| Levy Limit | 47,811,490 | 49,637,135 | 51,379,757 | 53,135,960 |
| Add: Debt Exclusion | 282,904 | 151,936 | 68,463 | 1,125,916 |
| Max Allowable Levy | 48,094,394 | 49,789,071 | 51,448,220 | 54,261,876 |
| Actual Levy | 45,380,748 | 47,087,092 | 49,859,804 | 52,784,395 |
| Excess Levy Capacity | 2,713,646 | 2,701,979 | 1,588,416 | 1,477,481 |
| Increase in Valuations | 5.29% | 9.65% | 9.66% | 3.00% |
| Valuations | 2,236,606,600 | 2,452,452,700 | 2,689,309,800 | 2,769,989,094 |
| Growth Added Value | 25,103,000 | 31,067,400 | 26,089,600 | 27,760,682 |
| Tax Rate | 20.94 | 20.29 | 19.20 | 19.06 |
| Increase(-Decrease) in Tax Rate | -3.66% | -5.37% | -3.44% | 2.78% |
| LEVY CEILING | | | | |
| Levy Ceiling | 55,915,165 | 61,311,318 | 67,232,745 | 69,249,727 |
| Override Capacity | 8,103,675 | 11,674,183 | 15,852,988 | 16,113,768 |
| Revenue | 3.5% | 1.6% | -0.6% | 2.8% |
| Max Allowable Levy | 48,094,394 | 49,789,071 | 51,448,220 | 54,261,876 |
| Local Receipts | 4,409,425 | 4,479,302 | 4,452,380 | 4,577,380 |
| CPA - Transfer of debt service | | | | |
| State Receipts | 14,086,475 | 15,140,825 | 17,325,756 | 17,695,501 |
| MSBA | - | - | - | - |
| Enterprise/RRA Budgets: Detail Below | 6,439,821 | 6,471,214 | 6,337,506 | 7,123,400 |
| Capital Plan - Free Cash Funded | - | - | - | 259,242 |
| CPA | 451,726 | 977,475 | 589,410 | 435,480 |
| RE Motions/Vehicle Reserves | 8,333 | 1,374,061 | 3,522,019 | 209,822 |
| Other Available Funds: Detail Below | 2,053,521 | 2,246,991 | 2,804,673 | 2,520,695 |
| Total Revenues | 75,543,694 | 80,478,939 | 86,479,964 | 87,083,395 |
| COMBINED | 0.06% | 5.57% | 5.52% | 4.71% |
| TOWN - DEPTS | -0.12% | 15.39% | -3.64% | 5.38% |
| TOWN - DEBT | -33.76% | -31.51% | 30.41% | -13.58% |
| HS/POOL - EXCLUDED DEBT | 0.00% | 0.00% | 0.00% | 0.00% |
| TOWN - INSURANCE | 3.96% | -9.65% | 17.91% | 8.40% |
| TOWN - HEALTH/BEN | 3.75% | -0.79% | 27.97% | -5.26% |
| TOWN - RETIRE | 4.62% | 8.54% | 12.60% | 9.10% |
| TOTAL TOWN | -1.44% | 7.35% | 7.18% | 5.45% |
| TOTAL SCHOOL | 1.50% | 3.91% | 3.93% | 3.98% |
| Expenses | | | | |
| General Fund Budget - Town (Depts) | 16,315,591 | 18,826,428 | 18,142,070 | 19,118,479 |
| General Fund Budget - Town (Debt) | 1,719,998 | 1,178,053 | 1,536,313 | 1,327,658 |
| General Fund Budget - HS/Pool (Excluded Debt) | - | - | - | 1,061,793 |
| General Fund Budget - Town (Insurance) | 684,364 | 618,324 | 729,086 | 790,311 |
| General Fund Budget - Town (Health/Benefits) | 7,063,398 | 7,007,570 | 8,967,479 | 8,495,643 |
| General Fund Budget - Town (Retire) | 4,060,222 | 4,406,978 | 4,962,310 | 5,414,073 |
| General Fund Budget - School | 32,066,537 | 33,319,015 | 34,629,107 | 36,005,776 |
| TOTAL GF BUDGET | 61,910,111 | 65,356,368 | 68,966,365 | 72,213,733 |
| Capital Plan - Raise & Appropriate | 1,055,117 | - | 1,258,796 | 1,189,484 |
| Capital Plan - Free Cash Funded | - | - | - | 259,242 |
| DIF - Intermunicipal Agrmt w/Longmeadow - R&A | - | - | - | 20,000 |
| Stabilization - Raise & Appropriate | 50,000 | 100,000 | 100,000 | 100,000 |
| OPEB - Raise & Appropriate | 50,000 | 100,000 | 100,000 | 100,000 |
| Compensated Absences - Raise & Appropriate | 50,000 | 50,000 | 50,000 | 75,000 |
| Enterprise/Rec.Res. for Approp Budgets: | | | | |
| Water | 3,367,958 | 3,412,796 | 3,360,824 | 3,697,391 |
| Sewer | 2,440,500 | 2,540,168 | 2,389,177 | 2,740,398 |

**EAST LONGMEADOW
RECAP SUMMARY- ESTIMATED 2025**

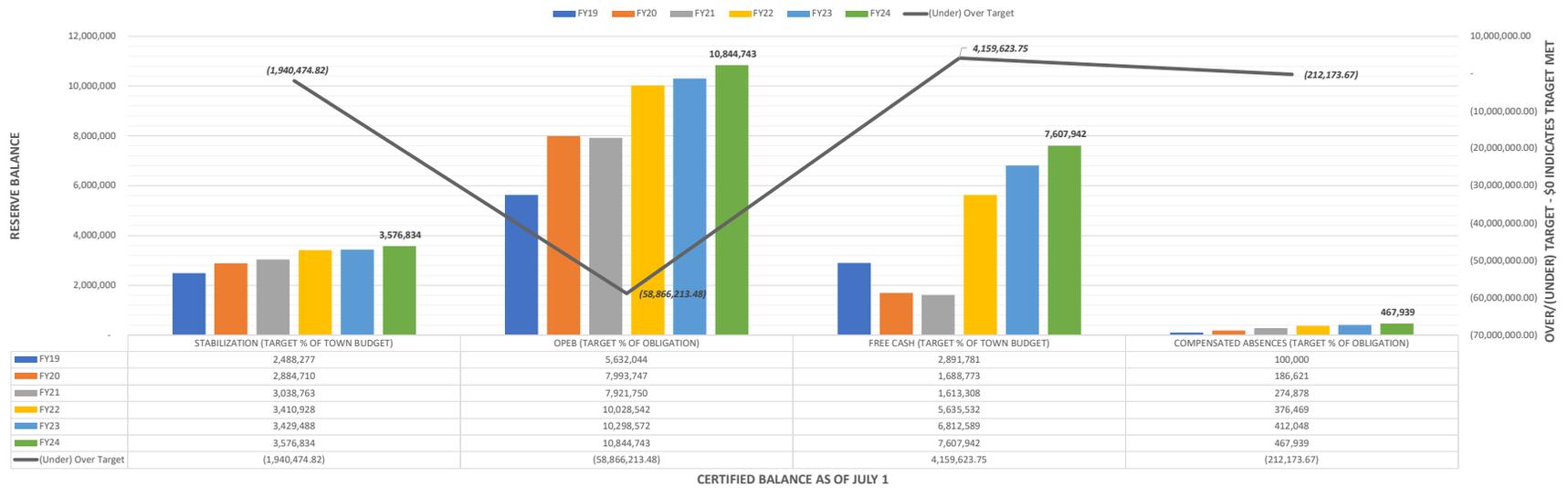
| | 2022 | 2023 | 2024 | 2025 |
|---|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ACTUAL | ACTUAL | SENATE |
| ELCAT | 319,850 | 216,500 | 216,250 | 211,785 |
| Stormwater | 311,513 | 301,750 | 371,255 | 473,826 |
| CPA | 451,726 | 977,475 | 589,410 | 435,480 |
| RE Motions/Vehicle Reserves | 8,333 | 1,374,061 | 3,522,019 | 209,822 |
| Other Available Funds: | | | | |
| Ambulance - Leases | 135,774 | 320,221 | 354,934 | 109,181 |
| Ambulance - Budget | 1,126,089 | 1,350,631 | 1,530,848 | 1,810,036 |
| Ambulance - Fuel | | | 13,800 | - |
| Grants - WRAP | 211,939 | - | 327,918 | 28,105 |
| CH90 | 579,719 | 576,139 | 577,173 | 573,373 |
| Cherry Sheet Offsets | 127,518 | 168,285 | 365,195 | 397,247 |
| Govt Assessments | 448,729 | 626,081 | 599,429 | 761,812 |
| Overlay Allowance | 185,173 | 306,484 | 198,155 | 200,000 |
| Total Expenses (Amount to be Raised) | 72,830,048 | 77,776,960 | 84,891,548 | 85,605,915 |
| Surplus/Shortfall | 2,713,646 | 2,701,979 | 1,588,416 | 1,477,481 |

Town of East Longmeadow Tax Rate with Excluded Debt Impact 2010-2025

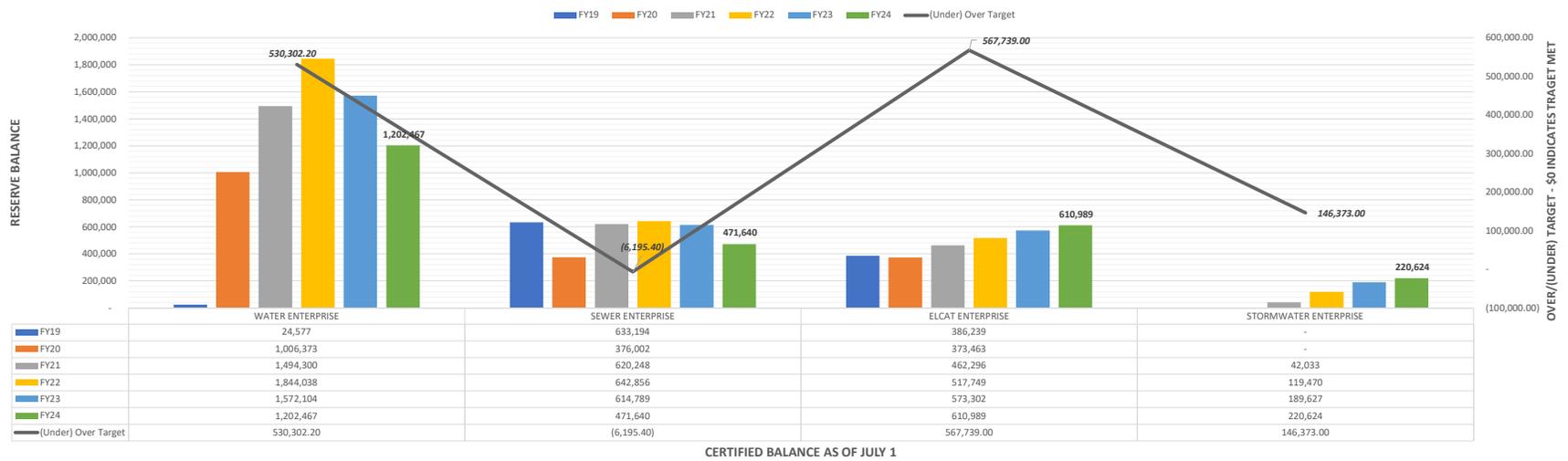


The Town's excluded debt in 2010 consisted of the Library, Fire Station, Middle School and school modulars. Public Safety Radio updates were added in 2012 and the Fire Station fell off in 2013. In 2022 the Middle School fell off as well as the Public Safety Radio update in 2023, leaving only the school modulars in 2024. Excluded debt in 2025 will consist of the school modulars and short term debt related to the new High School and Natatorium.

Town of East Longmeadow FY24 (Certified 7.1.23) Reserve Balances with Policy Target Performance



Town of East Longmeadow ENTERPRISE FUNDS FY24 (Certified 7.1.23) Reserve Balances with Policy Target Performance



RESERVES - FY24 ACTIVITY (W/FY2025 IMPACTS)

| | | | AVAILABLE RESERVES AFTER FY25 MOTIONS |
|-------------------------------------|------------|------------------------|---|
| FREE CASH | | | |
| Free Cash | | | |
| Certified 7.1.23 | | \$ 7,607,942.00 | |
| Fire Retro Salary | 11/14/2023 | \$ 117,584.00 | |
| Rail Trail Paving | 11/14/2023 | \$ 29,500.00 | |
| Opioid Settlement Funds | 11/14/2023 | \$ 120,082.13 | |
| Soil Assessment - Knowlton Street | 2/13/2024 | \$ 22,000.00 | |
| Mass Trails Design for grant | 2/13/2024 | \$ 13,600.00 | |
| MLP Study shortage | 2/13/2024 | \$ 189,318.53 | |
| State Earmark Grant Match | 2/13/2024 | \$ 43,904.00 | |
| Legal Services | 3/12/2024 | \$ 30,000.00 | |
| Harkness/Dearborn Project (TIP) | 4/9/2024 | \$ 311,691.00 | |
| Hist Comm Gift Acct | 5/14/2024 | \$ 1,200.00 | |
| Cultural Council Acct | 5/14/2024 | \$ 7,500.00 | |
| Police Detail Deficit | 5/14/2024 | \$ 2,144.67 | |
| Total Votes | | \$ 888,524.33 | |
| Remaining FREE CASH | | \$ 6,719,417.67 | |
| | | \$ 199,084.00 | Increase to GF Budget |
| | | | FY2025 Capital Plan \$ 259,242.22 |
| | | | Remaining FREE CASH after FY2025 VOTES \$ 6,460,175.45 |
| RETAINED EARNINGS | | | |
| Enterprise Fund - Water | | | |
| Certified 7.1.23 | | \$ 1,202,467.00 | |
| 3411450 - Truck 11 | 2/13/2024 | \$ 79,589.00 | |
| 3412450 - Water Meter | 2/13/2024 | \$ 119,997.61 | |
| 3413450 - Pump Station | 2/13/2024 | \$ 90,692.00 | |
| Total Votes | | \$ 290,278.61 | |
| Remaining WATER RE | | \$ 912,188.39 | |
| | | | FY2025 Capital Plan - Water Meter Modules \$ 69,000.00 |
| | | | Remaining WATER RE after FY2025 VOTES \$ 843,188.39 |
| Enterprise Fund - Sewer | | | |
| Certified 7.1.23 | | \$ 471,640.00 | |
| 3408440 - Vineland | 2/13/2024 | \$ 44,059.20 | |
| Total Votes | | \$ 44,059.20 | |
| Remaining SEWER RE | | \$ 427,580.80 | |
| | | | FY2025 Capital Plan - FORD Ranger (also funded with Sewer/Water vehicle reserves below) \$ 4,980.00 |
| | | | Remaining SEWER RE after FY2025 VOTES \$ 422,600.80 |
| Enterprise Fund - Stormwater | | | |
| Certified 7.1.23 | | \$ 220,624.00 | |
| Total Votes | | \$ - | |
| Remaining STORMWATER RE | | \$ 220,624.00 | |
| | | | \$ - |
| | | | Remaining STORMWATER RE after FY2025 VOTES \$ 220,624.00 |

RESERVES - FY24 ACTIVITY (W/FY2025 IMPACTS)

| | | |
|---------------------------|---|----------------------|
| ELCAT | | |
| Certified 7.1.23 | \$ | 610,989.00 |
| | | |
| Total Votes | \$ | - |
| | | |
| Remaining ELCAT RE | \$ | 610,989.00 |
| | | |
| | FY2025 Capital Plan - Broadcast Server Replacement | \$ 56,180.00 |
| | FY2025 Capital Plan - Meeting Room Media Replacements | \$ 31,500.00 |
| | Remaining ELCAT RE after FY2025 VOTES | \$ 523,309.00 |

| CPA | | | |
|--|------------------------|------------------------|------------------------|
| Community Preservation Act | 6/30/2023 | 5/20/2024 | FY2025 VOTES |
| Open Space | \$ 83,404.00 | \$ 77,254.00 | \$ 50,000.00 |
| Historic Resource | \$ 262,199.66 | \$ 222,256.66 | \$ - |
| Affordable Housing | \$ 189,752.13 | \$ 219,752.13 | \$ - |
| Undesignated | \$ 1,218,137.88 | \$ 1,559,302.86 | \$ 85,480.00 |
| <small>Please note - 50K from FY25 Capital Plan and 85K Debt Service</small> | | | |
| Remaining CPA | \$ 1,753,493.67 | \$ 2,078,565.65 | \$ 1,943,085.65 |

| Enterprise Fund Vehicle Reserves | | | |
|--|-----------|---|----------------------|
| 3390 - SEWER ENTERPRISE FUND | \$ | 21,591.00 | |
| Remaining SEWER VEHICLE RESERVE | \$ | 21,591.00 | |
| | | | |
| | | FY2025 Capital Plan - FORD Ranger | \$ 21,591.00 |
| | | Remaining SEWER VEHICLE RESERVE after FY2025 VOTES | \$ - |
| | | | |
| 3391 - WATER ENTERPRISE FUND | \$ | 238,846.00 | |
| Remaining WATER VEHICLE RESERVE | \$ | 238,846.00 | |
| | | | |
| | | FY2025 Capital Plan - FORD Ranger | \$ 26,571.00 |
| | | Remaining WATER VEHICLE RESERVE after FY2025 VOTES | \$ 212,275.00 |

RESERVE FUND FOR EXTRAORDINARY EXPENDITURES - FY24 ACTIVITY

| ORG | OBJECT | DESCRIPTION | YEAR | PER | JOURNAL | EFF DATE | POST DATE | PO/REF2 | AMOUNT | COMMENTS |
|--------------------------|--------|-----------------------|------|-----|---------|------------|------------|------------------------------|-------------------|------------------------------|
| BEGINNING BALANCE | | | | | | | | | 112,000.00 | |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 11 | 230 | 5/9/2024 | 5/9/2024 | Transfer to Legal-Planning | (2,465.00) | Transfer to Legal-Planning |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 11 | 231 | 5/9/2024 | 5/9/2024 | Transfer to Legal-Labor | (49.60) | Transfer to Legal-Labor |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 11 | 232 | 5/9/2024 | 5/9/2024 | Transfer to Town Clerk-Adv | (2,000.00) | Transfer to Town Clerk-Adv |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 11 | 149 | 5/7/2024 | 5/7/2024 | R Lisi Training | (1,650.00) | R Lisi Training |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 10 | 409 | 4/22/2024 | 4/22/2024 | IOD Accident Claim-FF Calawa | (173.88) | IOD Accident Claim-FF Calawa |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 10 | 433 | 4/22/2024 | 4/22/2024 | Transfer to Legal - Labor | (1,940.00) | Transfer to Legal - Labor |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 9 | 448 | 3/22/2024 | 03/22/2024 | Clerk of Council Stipend | (2,500.00) | Clerk of Council Stipend |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 9 | 125 | 3/7/2024 | 03/07/2024 | Transfer to Legal - General | (4,000.00) | Transfer to Legal - General |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 9 | 124 | 3/7/2024 | 03/07/2024 | Transfer to Legal-Planning | (9,400.00) | Transfer to Legal-Planning |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 8 | 94 | 2/6/2024 | 02/06/2024 | Maintain veterans graves | (1,450.00) | Maintain veterans graves |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 7 | 249 | 1/17/2024 | 01/17/2024 | IOD Accident Claim-Dept 945 | (499.03) | IOD Accident Claim-Dept 945 |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 6 | 154 | 12/11/2023 | 12/11/2023 | Accident Insurance | (1,525.75) | Reclass to 019451-5182 |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 4 | 262 | 10/13/2023 | 10/13/2023 | Accident Insurance | (97.72) | Reclass to 019451-5182 |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 4 | 194 | 10/10/2023 | 10/11/2023 | PY Bills | (360.00) | TC Prior Year bill-Reminder |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 4 | 66 | 10/04/2023 | 10/04/2023 | Vets Assessment | (15,087.00) | Reclass to 015431-5113 |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 3 | 272 | 9/14/2023 | 09/14/2023 | Copier Lease | (2,577.38) | Reclass to 011352-5270 |
| 011327 | 5780 | RESERVE FUND TRANSFER | 2024 | 2 | 96 | 8/8/2023 | 08/14/2023 | Poll Pads | (8,475.00) | Transfer to Dept 162 |
| AVAILABLE BALANCE | | | | | | | | | 57,749.64 | |

Town of East Longmeadow

FY2025 BUDGET PROJECTION WITH HISTORICAL COMPARISON

| ACCOUNTS FOR: | | 2023 ACTUALS | 2024 ACTUALS - Thru 12.31.23 | Change due to encumbrances unless highlighted in blue | | 2025 PROJECTION LEVEL 3 - MGR FINAL - after FOC review | LEVEL 3 | LEVEL 3 |
|-------------------------|-------------------------------|-----------------|------------------------------------|--|---------------------------|--|---|--|
| | | | | 2024 ORIGINAL BUDGET | 2024 REVISED BUDGET | | DOLLAR CHANGE - over py ORIGINAL BUDGET | PCT CHANGE - over py ORIGINAL BUDGET |
| TOWN DEPARTMENTS | | | | | | | | |
| TOTAL | TOWN COUNCIL | 41,516 | 15,089 | 44,460 | 44,485 | 44,460 | - | 0.00% |
| TOTAL | TOWN MANAGER | 349,030 | 106,860 | 331,952 | 331,968 | 321,819 | (10,133) | -3.05% |
| TOTAL | RESERVE FUND TRANSFER | - | - | 112,000 | 66,028 | 110,000 | (2,000) | -1.79% |
| TOTAL | ACCOUNTING | 392,349 | 193,849 | 475,162 | 477,790 | 494,348 | 19,186 | 4.04% |
| TOTAL | ASSESSORS | 236,709 | 142,117 | 308,354 | 309,294 | 314,348 | 5,994 | 1.94% |
| TOTAL | TREASURER/COLLECTOR | 359,751 | 160,237 | 416,923 | 417,977 | 424,092 | 7,169 | 1.72% |
| TOTAL | LEGAL SERVICES | 151,747 | 152,270 | 171,000 | 227,886 | 200,000 | 29,000 | 16.96% |
| TOTAL | HUMAN RESOURCES | 268,543 | 136,032 | 305,548 | 306,163 | 316,875 | 11,327 | 3.71% |
| TOTAL | INFORMATION TECHNOLOGY | 1,051,430 | 809,926 | 1,221,770 | 1,224,573 | 1,489,603 | 267,833 | 21.92% |
| TOTAL | TOWN/COUNCIL CLERK | 244,021 | 119,151 | 249,219 | 252,079 | 251,901 | 2,682 | 1.08% |
| TOTAL | ELECTIONS | 38,334 | 34,924 | 76,565 | 85,040 | 69,800 | (6,765) | -8.84% |
| TOTAL | PLANNING/ZONING/ CONSERVATION | 134,298 | 61,166 | 149,885 | 147,231 | 171,887 | 22,002 | 14.68% |
| TOTAL | POLICE DEPARTMENT | 3,180,426 | 1,511,640 | 3,495,415 | 3,549,665 | 3,595,305 | 99,890 | 2.86% |
| TOTAL | FIRE DEPARTMENT | 1,596,682 | 876,669 | 1,693,566 | 1,819,821 | 1,747,515 | 53,949 | 3.19% |
| TOTAL | BUILDING INSPECTOR | 236,238 | 117,426 | 261,644 | 261,644 | 271,160 | 9,516 | 3.64% |
| TOTAL | East Longmeadow Dispatch | - | 90,605 | 90,605 | 90,605 | 161,519 | 70,915 | 78.27% |
| TOTAL | HIGHWAY | 1,332,679 | 965,324 | 2,005,712 | 2,155,187 | 2,170,017 | 164,305 | 8.19% |
| TOTAL | BUILDING FACILITIES | 857,804 | 569,770 | 1,033,703 | 1,046,343 | 1,182,743 | 149,040 | 14.42% |
| TOTAL | SNOW & ICE | 252,367 | 91,692 | 148,172 | 148,172 | 149,594 | 1,422 | 0.96% |
| TOTAL | TOWN & SCHOOL UTILITIE | 1,483,231 | 1,511,117 | 1,770,480 | 1,832,201 | 1,651,180 | (119,300) | -6.74% |
| TOTAL | TRASH COLLECTION/DISPO | 1,209,277 | 1,508,609 | 1,508,609 | 1,624,360 | 1,588,089 | 79,480 | 5.27% |
| TOTAL | WASTE COLLECTION/DISPO | 78,503 | 80,527 | 130,376 | 137,821 | 134,824 | 4,448 | 3.41% |
| TOTAL | HEALTH DEPARTMENT | 273,523 | 119,748 | 321,517 | 327,000 | 345,901 | 24,384 | 7.58% |
| TOTAL | COUNCIL ON AGING | 345,414 | 171,857 | 400,958 | 401,041 | 419,048 | 18,090 | 4.51% |
| TOTAL | VETERANS SERVICES | 119,136 | 149,268 | 171,028 | 186,115 | 179,530 | 8,502 | 4.97% |
| TOTAL | PUBLIC LIBRARY | 858,724 | 475,502 | 909,751 | 909,997 | 963,806 | 54,055 | 5.94% |
| TOTAL | RECREATION DEPARTMENT | 233,900 | 133,461 | 307,723 | 309,753 | 317,140 | 9,418 | 3.06% |

Town of East Longmeadow

FY2025 BUDGET PROJECTION WITH HISTORICAL COMPARISON

Change due to encumbrances
unless highlighted in blue

| ACCOUNTS FOR: | | 2023 ACTUALS | 2024 ACTUALS - Thru 12.31.23 | 2024 ORIGINAL BUDGET | 2024 REVISED BUDGET | 2025 PROJECTION LEVEL 3 - MGR FINAL - after FOC review | LEVEL 3 | LEVEL 3 |
|---------------------------|------------------------|-----------------|------------------------------------|----------------------------|---------------------------|--|---|--|
| | | | | | | | DOLLAR CHANGE - over py ORIGINAL BUDGET | PCT CHANGE - over py ORIGINAL BUDGET |
| TOTAL | CELEBRATION/CULT/HISTO | 28,789 | 21,824 | 26,975 | 28,425 | 28,900 | 1,925 | 7.14% |
| TOTAL | PVPC ASSESSMENT | 2,926 | 3,000 | 3,000 | 3,000 | 3,075 | 75 | 2.51% |
| GRAND TOTAL | TOWN DEPARTMENTS | 15,357,350 | 10,329,660 | 18,142,070 | 18,721,664 | 19,118,479 | 976,409 | 5.38% |
| TOTAL | RETIREMENT OF DEBT | 1,297,549 | 956,900 | 1,207,661 | 1,207,661 | 917,445 | (290,216) | -24.03% |
| TOTAL | INTEREST ON LONG TERM | 357,181 | 144,962 | 278,652 | 278,652 | 220,370 | (58,282) | -20.92% |
| TOTAL | INTEREST ON SHORT TERM | 11,183 | - | 50,000 | 50,000 | 189,843 | 139,843 | 279.69% |
| GRAND TOTAL | DEBT - P&I | 1,665,912 | 1,101,863 | 1,536,313 | 1,536,313 | 1,327,658 | (208,655) | -13.58% |
| TOTAL | WORKERS' COMPENSATION | 208,179 | 231,747 | 241,715 | 241,715 | 252,000 | 10,285 | 4.26% |
| TOTAL | LIABILITY INSURANCE | 410,145 | 517,447 | 487,371 | 490,529 | 538,311 | 50,940 | 10.45% |
| GRAND TOTAL | INSURANCE | 618,324 | 749,194 | 729,086 | 732,244 | 790,311 | 61,225 | 8.40% |
| TOTAL | EMPLOYEE BENEFITS | 563,008 | 247,981 | 595,325 | 595,552 | 621,433 | 26,108 | 4.39% |
| TOTAL | HEALTH INSURANCE | 6,825,039 | 4,887,675 | 8,372,154 | 8,373,920 | 7,874,210 | (497,944) | -5.95% |
| GRAND TOTAL | HEALTH & BENEFITS | 7,388,046 | 5,135,656 | 8,967,479 | 8,969,472 | 8,495,643 | (471,836) | -5.26% |
| TOTAL | RETIREMENT CONTRIBUTIO | 4,398,337 | 4,962,310 | 4,962,310 | 4,962,310 | 5,414,073 | 451,763 | 9.10% |
| GRAND TOTAL | RETIREMENT | 4,398,337 | 4,962,310 | 4,962,310 | 4,962,310 | 5,414,073 | 451,763 | 9.10% |
| TOTAL | TOTAL TOWN BUDGET | 29,427,970 | 22,278,683 | 34,337,258 | 34,922,003 | 35,146,164 | 808,906 | 2.36% |
| | | | | | | | LEVEL 2 | LEVEL 2 |
| ACCOUNTS FOR: | | 2023 ACTUALS | 2024 ACTUALS - Thru 12.31.23 | 2024 ORIGINAL BUDGET | 2024 REVISED BUDGET | 2025 PROJECTION LEVEL 3 - MGR FINAL - after FOC review | DOLLAR CHANGE - over py ORIGINAL BUDGET | PCT CHANGE - over py ORIGINAL BUDGET |
| SCHOOL DEPARTMENTS | | | | | | | | |
| | PROFESSIONAL SALARIES | 22,517,213 | 23,028,161 | 23,601,098 | 23,547,526 | 24,501,311 | 900,213 | 3.81% |
| | CLERICAL SALARIES | 1,003,022 | 963,044 | 998,882 | 998,882 | 1,036,233 | 37,351 | 3.74% |
| | OTHER SALARIES | 3,718,952 | 3,550,276 | 4,260,637 | 4,298,137 | 4,618,462 | 357,825 | 8.40% |
| | CONTRACTED SERVICES | 2,786,478 | 3,026,158 | 2,979,319 | 3,117,521 | 3,158,571 | 179,252 | 6.02% |
| | SUPPLIES/MATERIALS | 568,539 | 270,722 | 667,260 | 846,546 | 676,074 | 8,814 | 1.32% |
| | OTHER EXPENSES | 2,219,593 | 1,741,234 | 2,111,261 | 2,182,456 | 2,004,475 | (106,786) | -5.06% |
| TOTAL | SCHOOL | 32,813,798 | 32,579,594 | 34,618,457 | 34,991,068 | 35,995,126 | 1,376,669 | 3.98% |

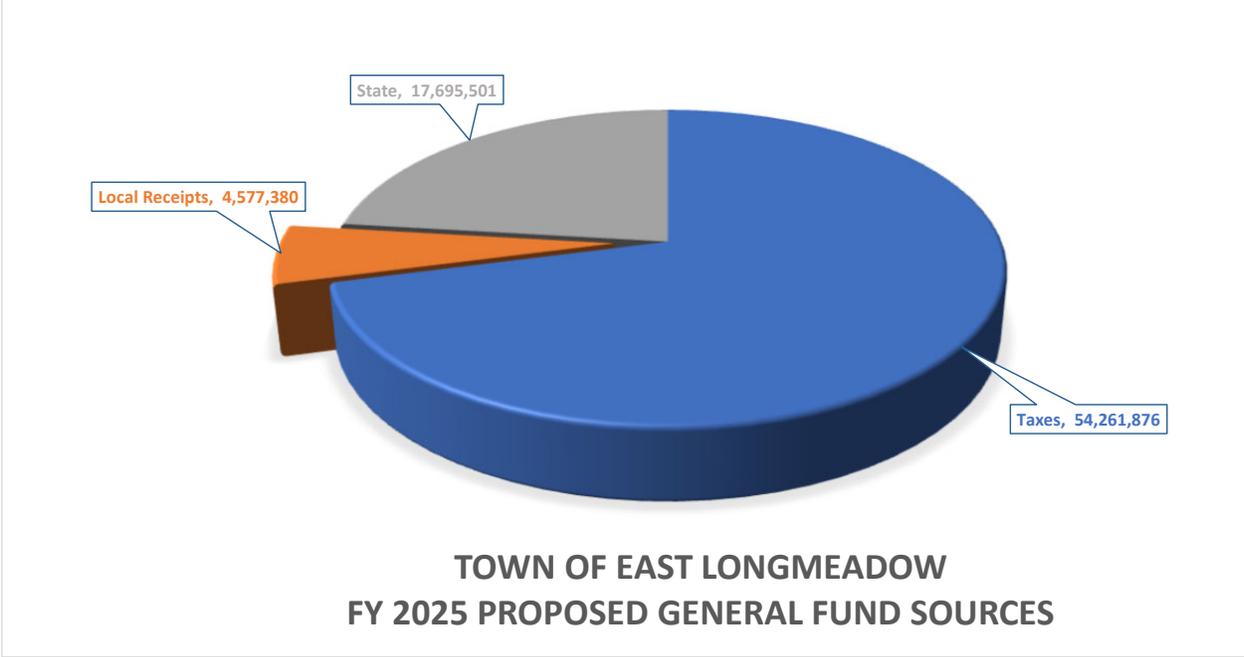
Town of East Longmeadow

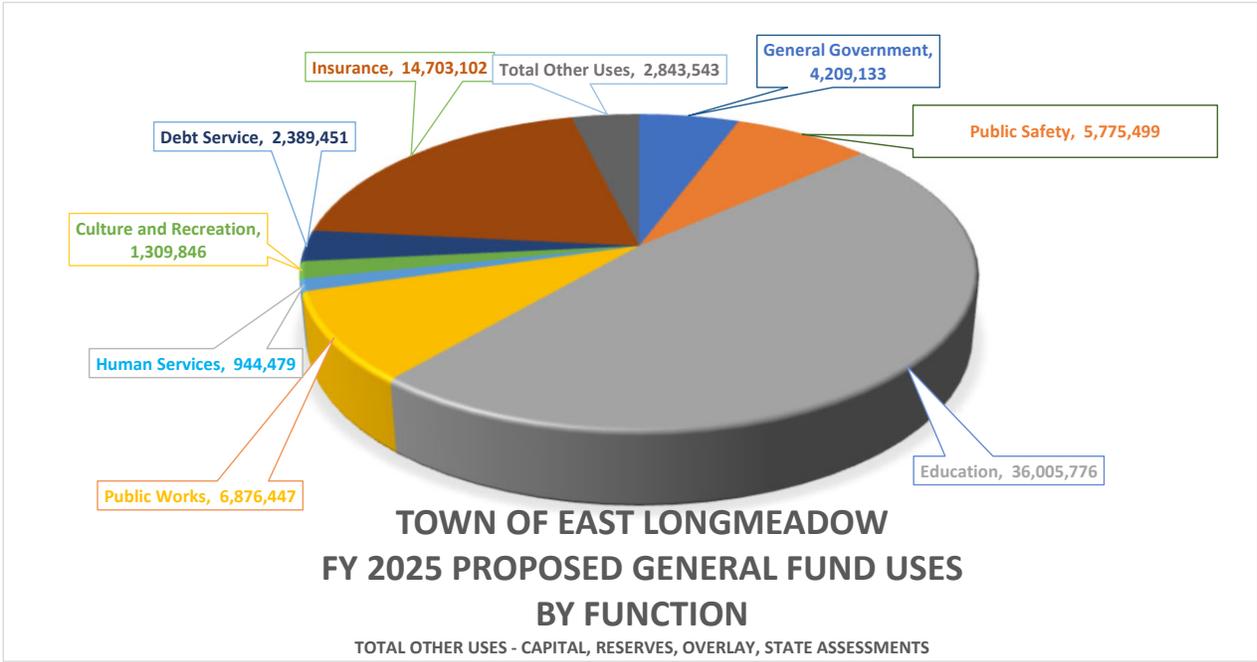
FY2025 BUDGET PROJECTION WITH HISTORICAL COMPARISON

| | | | | | Change due to encumbrances unless highlighted in blue | | LEVEL 3 | LEVEL 3 |
|---|-------------------|----------------------------|--------------------|-------------------|--|--|-------------------------------------|-------------------------------------|
| ACCOUNTS FOR: | 2023 | 2024 | 2024 | 2024 | 2025 PROJECTION | | DOLLAR | PCT |
| | ACTUALS | ACTUALS - Thru 12.31.23 | ORIGINAL BUDGET | REVISED BUDGET | LEVEL 3 - MGR FINAL - after FOC review | | CHANGE - over py ORIGINAL BUDGET | CHANGE - over py ORIGINAL BUDGET |
| TOTAL SCHOOL COMMITTEE | 8,500 | 4,437 | 10,650 | 10,650 | 10,650 | | - | 0.00% |
| GRAND TOTAL SCHOOL | 32,822,297 | 32,584,032 | 34,629,107 | 35,001,718 | 36,005,776 | | 1,376,669 | 3.98% |
| TOTAL GENERAL FUND BUDGET | 62,250,267 | 54,862,714 | 68,966,365 | 69,923,721 | 71,151,940 | | 2,185,575 | 3.17% |
| TOTAL EXCLUDED DEBT - HS/POOL | - | - | - | - | 1,061,793 | | 1,061,793 | 100.00% |
| GRAND TOTAL EXCLUDED DEBT | - | - | - | - | 1,061,793 | | 1,061,793 | 100.00% |
| TOTAL GENERAL FUND BUDGET W/ EXCLUDED DEBT | 62,250,267 | 54,862,714 | 68,966,365 | 69,923,721 | 72,213,733 | | 3,247,368 | 4.71% |
| CAPITAL PROJECTS - RAISE & APPROPRIATE | | | 1,258,796 | 1,258,796 | 1,189,484 | | (69,312) | -5.51% |
| CAPITAL PROJECTS - FC | | | - | - | 259,242 | | 259,242 | 100.00% |
| STABILIZATION FUND - RAISE & APPROPRIATE | | | 100,000 | 100,000 | 100,000 | | - | 0.00% |
| OPEB TRUST FUND - RAISE & APPROPRIATE | | | 100,000 | 100,000 | 100,000 | | - | 0.00% |
| COMPENSATED ABSENCES FUND - RAISE & APPROPRIATE | | | 50,000 | 50,000 | 75,000 | | 25,000 | 50.00% |
| DIF - LONGMEADOW - RAISE & APPROPRIATE | | | - | - | 20,000 | | 20,000 | 100.00% |
| OPIOID SETTLEMENT FUNDS - FC | | | - | 120,082 | - | | - | 0.00% |
| STATE ASSESSMENTS | 643,811 | 316,270 | - | 599,429 | - | | - | 0.00% |
| TRANSFERS | 368,803 | - | - | 246,823 | - | | - | 0.00% |
| TOTAL OTHER FINANCING USES | 1,012,614 | 316,270 | 1,508,796 | 2,475,130 | 1,743,726 | | 234,930 | 15.57% |
| TOTAL GENERAL FUND BUDGET AND FINANCING USES | 63,262,881 | 55,178,984 | 70,475,161 | 72,398,851 | 73,957,459 | | 3,482,298 | 4.94% |

FY25 SOURCES AND USES - BY FUNCTION

| General Fund Sources | % of FY24 General Fund Budget | FY 2024 Budget | % of FY25 General Fund Budget | FY 2025 Recommended | Increase (Decrease) | Percent Inc (Dec) |
|-----------------------------------|--|---------------------------|--|--------------------------------|--------------------------------|------------------------------|
| Taxes | | 51,448,220 | | 54,261,876 | 2,813,655 | 5.47% |
| Local Receipts | | 4,452,380 | | 4,577,380 | 125,000 | 2.81% |
| State | | 17,325,756 | | 17,695,501 | 369,745 | 2.13% |
| Transfers | | - | | - | - | 0.00% |
| Total General Fund Sources | | 73,226,356 | | 76,534,757 | 3,308,400 | 4.52% |
| General Fund Uses | | | | | | |
| General Government | 5.60% | 3,862,838 | 5.83% | 4,209,133 | 346,295 | 8.96% |
| Public Safety | 8.03% | 5,541,229 | 8.00% | 5,775,499 | 234,270 | 4.23% |
| Education | 50.21% | 34,629,107 | 49.86% | 36,005,776 | 1,376,669 | 3.98% |
| Public Works | 9.57% | 6,597,052 | 9.52% | 6,876,447 | 279,395 | 4.24% |
| Human Services | 1.30% | 893,503 | 1.31% | 944,479 | 50,976 | 5.71% |
| Culture and Recreation | 1.80% | 1,244,448 | 1.81% | 1,309,846 | 65,398 | 5.26% |
| Debt Service | 2.23% | 1,536,313 | 3.31% | 2,389,451 | 853,138 | 55.53% |
| Insurance | 21.26% | 14,661,874 | 20.36% | 14,703,102 | 41,228 | 0.28% |
| Total General Fund Budget | 100% | 68,966,364 | 100% | 72,213,733 | 3,247,369 | 4.71% |
| Capital Projects | | 1,258,796 | | 1,189,484 | (69,312) | -5.51% |
| DIF - Intermunicipal Agreement | | - | | 20,000 | 20,000 | 100.00% |
| Stabilization Fund | | 100,000 | | 100,000 | - | 0.00% |
| OPEB Trust Fund | | 100,000 | | 100,000 | - | 0.00% |
| Compensated Absences Fund | | 50,000 | | 75,000 | 25,000 | 50.00% |
| Other Charges | | 1,162,779 | | 1,359,059 | 196,280 | 16.88% |
| Total Other Uses | | 2,671,575 | | 2,843,543 | 171,968 | 6.44% |
| Total General Fund Uses | | 71,637,939 | | 75,057,276 | 3,419,337 | 4.77% |
| Sources Less Uses | | 1,588,417 | | 1,477,481 | (110,936) | -6.98% |





TOWN OF EAST LONGMEADOW
FY2025 APPROVED TOWN BUDGET

| | 2024 | 2025 | 2025 | 2025 | 2024 | LEVEL 4 | LEVEL 4 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| | APPROVED | DEPARTMENT | TOWN | TOWN | TOWN | OVER PY | OVER PY % |
| | ORIGINAL | REQUEST | MANAGER | MANAGER | COUNCIL | CHANGE | CHANGE |
| | BUDGET | Level 1 | Level 2 | Level 3 | ADOPTED | | |
| | | | | | Level 4 | | |
| Salary | 41,500 | 41,500 | 41,500 | 41,500 | 41,500 | - | 0.0% |
| Non Salary | 2,960 | 2,960 | 2,960 | 2,960 | 2,960 | - | 0.0% |
| TOTAL TOWN COUNCIL | 44,460 | 44,460 | 44,460 | 44,460 | 44,460 | - | 0.0% |
| Salary | 317,852 | 305,529 | 308,569 | 308,569 | 308,569 | (9,283) | -2.9% |
| Non Salary | 14,100 | 13,250 | 13,250 | 13,250 | 13,250 | (850) | -6.0% |
| TOTAL TOWN MANAGER | 331,952 | 318,779 | 321,819 | 321,819 | 321,819 | (10,133) | -3.1% |
| Non Salary | 112,000 | 110,000 | 110,000 | 110,000 | 110,000 | (2,000) | -1.8% |
| TOTAL RESERVE FUND TRANSFER | 112,000 | 110,000 | 110,000 | 110,000 | 110,000 | (2,000) | -1.8% |
| Salary | 429,982 | 446,919 | 447,533 | 447,533 | 447,533 | 17,551 | 4.1% |
| Non Salary | 45,180 | 48,615 | 46,815 | 46,815 | 46,815 | 1,635 | 3.6% |
| TOTAL ACCOUNTING | 475,162 | 495,534 | 494,348 | 494,348 | 494,348 | 19,186 | 4.0% |
| Salary | 222,132 | 237,769 | 238,746 | 238,746 | 238,746 | 16,614 | 7.5% |
| Non Salary | 86,222 | 86,602 | 75,602 | 75,602 | 75,602 | (10,620) | -12.3% |
| TOTAL ASSESSORS | 308,354 | 324,371 | 314,348 | 314,348 | 314,348 | 5,994 | 1.9% |
| Salary | 323,093 | 338,810 | 340,022 | 340,022 | 340,022 | 16,929 | 5.2% |
| Non Salary | 93,830 | 94,370 | 84,070 | 84,070 | 84,070 | (9,760) | -10.4% |
| TOTAL TREASURER/COLLECTOR | 416,923 | 433,180 | 424,092 | 424,092 | 424,092 | 7,169 | 1.7% |
| Non Salary | 171,000 | 180,000 | 200,000 | 200,000 | 200,000 | 29,000 | 17.0% |
| TOTAL LEGAL SERVICES | 171,000 | 180,000 | 200,000 | 200,000 | 200,000 | 29,000 | 17.0% |
| Salary | 271,143 | 280,291 | 277,971 | 289,576 | 289,576 | 18,433 | 6.8% |
| Non Salary | 34,405 | 48,149 | 27,299 | 27,299 | 27,299 | (7,106) | -20.7% |
| TOTAL HUMAN RESOURCES | 305,548 | 328,440 | 305,270 | 316,875 | 316,875 | 11,327 | 3.7% |
| Salary | 621,809 | 678,617 | 705,691 | 705,691 | 705,691 | 83,882 | 13.5% |
| Non Salary | 599,961 | 731,692 | 783,912 | 783,912 | 783,912 | 183,951 | 30.7% |
| TOTAL INFORMATION TECHNOLOGY | 1,221,770 | 1,410,309 | 1,489,603 | 1,489,603 | 1,489,603 | 267,833 | 21.9% |
| Salary | 233,059 | 232,707 | 238,250 | 238,250 | 238,250 | 5,191 | 2.2% |
| Non Salary | 16,160 | 17,151 | 13,651 | 13,651 | 13,651 | (2,509) | -15.5% |
| TOTAL TOWN/COUNCIL CLERK | 249,219 | 249,858 | 251,901 | 251,901 | 251,901 | 2,682 | 1.1% |
| Salary | 29,040 | 35,000 | 35,000 | 35,000 | 35,000 | 5,960 | 20.5% |
| Non Salary | 47,525 | 48,350 | 34,800 | 34,800 | 34,800 | (12,725) | -26.8% |
| TOTAL ELECTIONS | 76,565 | 83,350 | 69,800 | 69,800 | 69,800 | (6,765) | -8.8% |
| Salary | 134,285 | 162,987 | 162,987 | 162,987 | 162,987 | 28,702 | 21.4% |
| Non Salary | 15,600 | 8,900 | 8,900 | 8,900 | 8,900 | (6,700) | -42.9% |
| TOTAL PLANNING/ZONING/CONSER | 149,885 | 171,887 | 171,887 | 171,887 | 171,887 | 22,002 | 14.7% |
| Total GENERAL GOVERNMENT | 3,862,838 | 4,150,168 | 4,197,528 | 4,209,133 | 4,209,133 | 346,295 | 9.0% |
| Salary | 3,310,115 | 3,353,471 | 3,411,605 | 3,411,605 | 3,411,605 | 101,490 | 3.1% |
| Non Salary | 185,300 | 183,700 | 183,700 | 183,700 | 183,700 | (1,600) | -0.9% |
| TOTAL POLICE DEPARTMENT | 3,495,415 | 3,537,171 | 3,595,305 | 3,595,305 | 3,595,305 | 99,890 | 2.9% |
| Salary | 1,524,742 | 1,563,045 | 1,563,045 | 1,563,045 | 1,563,045 | 38,303 | 2.5% |
| Non Salary | 168,824 | 174,754 | 184,470 | 184,470 | 184,470 | 15,646 | 9.3% |
| TOTAL FIRE DEPARTMENT | 1,693,566 | 1,737,799 | 1,747,515 | 1,747,515 | 1,747,515 | 53,949 | 3.2% |
| Non Salary | 90,605 | 160,000 | 161,519 | 161,519 | 161,519 | 70,915 | 78.3% |
| TOTAL East Longmeadow Dispat | 90,605 | 160,000 | 161,519 | 161,519 | 161,519 | 70,915 | 78.3% |
| Salary | 251,969 | 260,748 | 261,160 | 261,160 | 261,160 | 9,191 | 3.6% |
| Non Salary | 9,675 | 10,000 | 10,000 | 10,000 | 10,000 | 325 | 3.4% |
| TOTAL BUILDING INSPECTOR | 261,644 | 270,748 | 271,160 | 271,160 | 271,160 | 9,516 | 3.6% |
| Total PUBLIC SAFETY | 5,541,229 | 5,705,718 | 5,775,499 | 5,775,499 | 5,775,499 | 234,270 | 4.2% |
| Salary | 1,364,972 | 1,430,422 | 1,429,050 | 1,429,050 | 1,429,050 | 64,078 | 4.7% |
| Non Salary | 640,740 | 787,368 | 740,967 | 740,967 | 740,967 | 100,227 | 15.6% |
| TOTAL HIGHWAY | 2,005,712 | 2,217,790 | 2,170,017 | 2,170,017 | 2,170,017 | 164,305 | 8.2% |
| Salary | 531,403 | 558,551 | 556,664 | 556,664 | 556,664 | 25,261 | 4.8% |
| Non Salary | 502,300 | 687,588 | 664,587 | 626,079 | 626,079 | 123,779 | 24.6% |
| TOTAL BUILDING FACILITIES | 1,033,703 | 1,246,139 | 1,221,251 | 1,182,743 | 1,182,743 | 149,040 | 14.4% |
| Salary | 20,297 | 21,719 | 21,719 | 21,719 | 21,719 | 1,422 | 7.0% |
| Non Salary | 127,875 | 127,875 | 127,875 | 127,875 | 127,875 | - | 0.0% |
| TOTAL SNOW & ICE | 148,172 | 149,594 | 149,594 | 149,594 | 149,594 | 1,422 | 1.0% |
| Non Salary | 1,770,480 | 1,705,180 | 1,651,180 | 1,651,180 | 1,651,180 | (119,300) | -6.7% |
| TOTAL TOWN & SCHOOL UTILITIE | 1,770,480 | 1,705,180 | 1,651,180 | 1,651,180 | 1,651,180 | (119,300) | -6.7% |
| Non Salary | 1,508,609 | 1,588,089 | 1,588,089 | 1,588,089 | 1,588,089 | 79,480 | 5.3% |
| TOTAL TRASH COLLECTION/DISPO | 1,508,609 | 1,588,089 | 1,588,089 | 1,588,089 | 1,588,089 | 79,480 | 5.3% |
| Salary | 22,776 | 21,924 | 21,924 | 21,924 | 21,924 | (852) | -3.7% |
| Non Salary | 107,600 | 117,900 | 112,900 | 112,900 | 112,900 | 5,300 | 4.9% |

TOWN OF EAST LONGMEADOW
FY2025 APPROVED TOWN BUDGET

| | 2024 | 2025 | 2025 | 2025 | 2024 | LEVEL 4 | LEVEL 4 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| | APPROVED | DEPARTMENT | TOWN | TOWN | TOWN | OVER PY | OVER PY % |
| | ORIGINAL | REQUEST | MANAGER | MANAGER | COUNCIL | OVER PY | OVER PY % |
| | BUDGET | Level 1 | Level 2 | Level 3 | ADOPTED | \$ CHANGE | CHANGE |
| | | | | | Level 4 | | |
| TOTAL WASTE COLLECTION/DISPO | 130,376 | 139,824 | 134,824 | 134,824 | 134,824 | 4,448 | 3.4% |
| Total PUBLIC WORKS | 6,597,052 | 7,046,616 | 6,914,955 | 6,876,447 | 6,876,447 | 279,395 | 4.2% |
| Salary | 258,722 | 282,212 | 284,170 | 284,170 | 284,170 | 25,448 | 9.8% |
| Non Salary | 62,795 | 63,431 | 61,731 | 61,731 | 61,731 | (1,064) | -1.7% |
| TOTAL HEALTH DEPARTMENT | 321,517 | 345,643 | 345,901 | 345,901 | 345,901 | 24,384 | 7.6% |
| Salary | 373,483 | 417,741 | 419,749 | 400,771 | 400,771 | 27,288 | 7.3% |
| Non Salary | 27,475 | 20,527 | 18,277 | 18,277 | 18,277 | (9,198) | -33.5% |
| TOTAL COUNCIL ON AGING | 400,958 | 438,268 | 438,026 | 419,048 | 419,048 | 18,090 | 4.5% |
| Salary | 52,311 | - | - | - | - | (52,311) | -100.0% |
| Non Salary | 118,717 | 182,398 | 179,530 | 179,530 | 179,530 | 60,813 | 51.2% |
| TOTAL VETERANS SERVICES | 171,028 | 182,398 | 179,530 | 179,530 | 179,530 | 8,502 | 5.0% |
| Total HEALTH and HUMAN SERVICES | 893,503 | 966,309 | 963,457 | 944,479 | 944,479 | 50,976 | 5.7% |
| Salary | 761,014 | 812,517 | 812,517 | 812,517 | 812,517 | 51,503 | 6.8% |
| Non Salary | 148,736 | 165,424 | 151,289 | 151,289 | 151,289 | 2,553 | 1.7% |
| TOTAL PUBLIC LIBRARY | 909,751 | 977,941 | 963,806 | 963,806 | 963,806 | 54,055 | 5.9% |
| Salary | 290,178 | 312,348 | 310,970 | 310,970 | 310,970 | 20,793 | 7.2% |
| Non Salary | 17,545 | 45,170 | 6,170 | 6,170 | 6,170 | (11,375) | -64.8% |
| TOTAL RECREATION DEPARTMENT | 307,723 | 357,518 | 317,140 | 317,140 | 317,140 | 9,418 | 3.1% |
| Non Salary | 26,975 | 28,900 | 28,900 | 28,900 | 28,900 | 1,925 | 7.1% |
| TOTAL CELEBRATION/CULT/HISTO | 26,975 | 28,900 | 28,900 | 28,900 | 28,900 | 1,925 | 7.1% |
| Total CULTURE and RECREATION | 1,244,448 | 1,364,359 | 1,309,846 | 1,309,846 | 1,309,846 | 65,398 | 5.3% |
| Non Salary | 1,207,661 | 917,445 | 917,445 | 917,445 | 917,445 | (290,216) | -24.0% |
| TOTAL RETIREMENT OF DEBT | 1,207,661 | 917,445 | 917,445 | 917,445 | 917,445 | (290,216) | -24.0% |
| Non Salary | 278,652 | 220,370 | 220,370 | 220,370 | 220,370 | (58,282) | -20.9% |
| TOTAL INTEREST ON LONG TERM | 278,652 | 220,370 | 220,370 | 220,370 | 220,370 | (58,282) | -20.9% |
| Non Salary | 50,000 | 28,802 | 1,061,793 | 1,251,636 | 1,251,636 | 1,201,636 | 2403.3% |
| TOTAL INTEREST ON SHORT TERM | 50,000 | 28,802 | 1,061,793 | 1,251,636 | 1,251,636 | 1,201,636 | 2403.3% |
| Total DEBT SERVICE | 1,536,313 | 1,166,617 | 2,199,608 | 2,389,451 | 2,389,451 | 853,138 | 55.5% |
| Non Salary | 595,325 | 621,433 | 621,433 | 621,433 | 621,433 | 26,108 | 4.4% |
| TOTAL EMPLOYEE BENEFITS | 595,325 | 621,433 | 621,433 | 621,433 | 621,433 | 26,108 | 4.4% |
| Non Salary | 241,715 | 240,000 | 240,000 | 252,000 | 252,000 | 10,285 | 4.3% |
| TOTAL WORKERS' COMPENSATION | 241,715 | 240,000 | 240,000 | 252,000 | 252,000 | 10,285 | 4.3% |
| Non Salary | 8,372,154 | 8,652,773 | 7,874,210 | 7,874,210 | 7,874,210 | (497,944) | -5.9% |
| TOTAL HEALTH INSURANCE | 8,372,154 | 8,652,773 | 7,874,210 | 7,874,210 | 7,874,210 | (497,944) | -5.9% |
| Non Salary | 487,371 | 512,677 | 512,677 | 538,311 | 538,311 | 50,940 | 10.5% |
| TOTAL LIABILITY & UNEMPLOYMENT | 487,371 | 512,677 | 512,677 | 538,311 | 538,311 | 50,940 | 10.5% |
| Non Salary | 4,962,310 | 5,414,073 | 5,414,073 | 5,414,073 | 5,414,073 | 451,763 | 9.1% |
| TOTAL RETIREMENT CONTRIBUTIO | 4,962,310 | 5,414,073 | 5,414,073 | 5,414,073 | 5,414,073 | 451,763 | 9.1% |
| Non Salary | 3,000 | 3,075 | 3,075 | 3,075 | 3,075 | 75 | 2.5% |
| TOTAL PVPC ASSESSMENT | 3,000 | 3,075 | 3,075 | 3,075 | 3,075 | 75 | 2.5% |
| Total INSURANCE | 14,661,874 | 15,444,031 | 14,665,468 | 14,703,102 | 14,703,102 | 41,228 | 0.3% |
| TOTAL TOWN | 34,337,258 | 35,843,818 | 36,026,361 | 36,207,957 | 36,207,957 | 1,870,699 | 5.4% |
| TOTAL SCHOOL | 34,618,457 | 35,925,249 | 35,995,126 | 35,995,126 | 35,995,126 | 1,376,669 | 4.0% |
| TOTAL SCHOOL COMMITTEE | 10,650 | 10,650 | 10,650 | 10,650 | 10,650 | - | 0.0% |
| TOTAL SCHOOL | 34,629,107 | 35,935,899 | 36,005,776 | 36,005,776 | 36,005,776 | 1,376,669 | 4.0% |
| Total EDUCATION | 34,629,107 | 35,935,899 | 36,005,776 | 36,005,776 | 36,005,776 | 1,376,669 | 4.0% |
| TOWN GRAND TOTAL | 68,966,365 | 71,779,717 | 72,032,137 | 72,213,733 | 72,213,733 | 3,247,368 | 4.7% |

**FY2025 Preliminary Cherry Sheet Estimates
East Longmeadow**

| PROGRAM | FY2024 Cherry Sheet Estimate | FY2025 Governor's Local Aid Proposal | FY2025 House Budget Proposal | FY2025 Senate Budget WM Proposal | FY2025 Conference Committee |
|-----------------------------------|------------------------------|--------------------------------------|------------------------------|----------------------------------|-----------------------------|
| Education Receipts: | | | | | |
| Chapter 70 | \$15,037,448 | \$15,113,108 | \$15,299,736 | \$15,299,736 | |
| School Transportation | \$0 | \$0 | \$0 | \$0 | |
| Charter Tuition Reimbursement | \$32,264 | \$51,703 | \$60,708 | \$60,708 | |
| Smart Growth School Reimbursement | \$0 | \$0 | \$0 | \$0 | |

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--|
| Offset Receipts: | | | | | |
| School Choice Receiving Tuition | \$313,886 | \$346,210 | \$346,210 | \$346,210 | |
| Sub-Total, All Education Items: | \$15,383,598 | \$15,511,021 | \$15,706,654 | \$15,706,654 | |

| | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|--|
| General Government: | | | | | |
| Unrestricted Gen Gov't Aid | \$1,730,401 | \$1,782,313 | \$1,747,705 | \$1,782,313 | |
| Local Share of Racing Taxes | \$0 | \$0 | \$0 | \$0 | |
| Regional Public Libraries | \$0 | \$0 | \$0 | \$0 | |
| Veterans Benefits | \$67,168 | \$53,278 | \$53,278 | \$53,278 | |
| Exemp: VBS and Elderly | \$93,280 | \$102,219 | \$102,219 | \$102,219 | |
| State Owned Land | \$0 | \$0 | \$0 | \$0 | |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Offset Receipts: | | | | | |
| Public Libraries | \$51,309 | \$51,037 | \$51,037 | \$51,037 | |
| Sub-Total, All General Government: | \$1,942,158 | \$1,988,847 | \$1,954,239 | \$1,988,847 | |

| | | | | | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|--|
| Total Estimated Receipts: | \$17,325,756 | \$17,499,868 | \$17,660,893 | \$17,695,501 | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|--|

| PROGRAM | FY2024 Cherry Sheet Estimate | FY2025 Governor's Local Aid Proposal | FY2025 House Budget Proposal | FY2025 Senate Budget WM Proposal | FY2025 Conference Committee |
|---|------------------------------|--------------------------------------|------------------------------|----------------------------------|-----------------------------|
| County Assessments: | | | | | |
| County Tax | \$0 | \$0 | \$0 | \$0 | |
| Suffolk County Retirement | \$0 | \$0 | \$0 | \$0 | |
| Sub-Total, County Assessments: | \$0 | \$0 | \$0 | \$0 | |
| State Assessments and Charges: | | | | | |
| Retired Employees Health Insurance | \$0 | \$0 | \$0 | \$0 | |
| Retired Teachers Health Insurance | \$0 | \$0 | \$0 | \$0 | |
| Mosquito Control Projects | \$0 | \$0 | \$0 | \$0 | |
| Air Pollution Districts | \$4,945 | \$5,069 | \$5,065 | \$5,065 | |
| Metropolitan Area Planning Council | \$0 | \$0 | \$0 | \$0 | |
| Old Colony Planning Council | \$0 | \$0 | \$0 | \$0 | |
| RMV Non-Renewal Surcharge | \$8,720 | \$13,580 | \$13,580 | \$13,580 | |
| Sub-Total, State Assessments: | \$13,665 | \$18,649 | \$18,645 | \$18,645 | |
| Transportation Authorities: | | | | | |
| MBTA | \$0 | \$0 | \$0 | \$0 | |
| Boston Metro. Transit District | \$0 | \$0 | \$0 | \$0 | |
| Regional Transit | \$80,199 | \$93,847 | \$93,847 | \$93,847 | |
| Sub-Total, Transp Authorities: | \$80,199 | \$93,847 | \$93,847 | \$93,847 | |
| Annual Charges Against Receipts: | | | | | |
| Multi-Year Repayment Program | \$0 | \$0 | \$0 | \$0 | |
| Special Education | \$0 | \$0 | \$0 | \$0 | |
| Sub-Total, Annual Charges: | \$0 | \$0 | \$0 | \$0 | |
| Tuition Assessments: | | | | | |
| School Choice Sending Tuition | \$211,915 | \$293,209 | \$295,549 | \$295,549 | |
| Charter School Sending Tuition | \$293,650 | \$344,661 | \$353,771 | \$353,771 | |
| Sub-Total, Tuition Assessments: | \$505,565 | \$637,870 | \$649,320 | \$649,320 | |
| Total All Estimated Charges: | \$599,429 | \$750,366 | \$761,812 | \$761,812 | |

FY24 LOCAL RECEIPTS

| <u>Categories</u> | Budget <u>FY23</u> | Actual <u>FY23</u> | Budget <u>FY24</u> | Actual <u>FY24 - 5.16.24</u> | Projections <u>FY25</u> | % | |
|-------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------|-----------|---|
| M.V. Excise | 2,444,751 | 2,470,565 | 2,470,565 | 2,455,836 | 2,470,565 | 0% | PY Actuals |
| Meals Excise | 350,000 | 369,939 | 369,939 | 280,629 | 369,939 | 0% | PY Actuals |
| Other Taxes | 19,500 | 19,088 | 19,088 | 115,717 | 19,088 | 0% | Boat Excise, GB Added to Tax, Urban Red - PY Actuals |
| Penalties & Interest on Taxes | 242,764 | 227,952 | 227,952 | 209,098 | 227,952 | 0% | PY Actuals |
| Payments in Lieu of Taxes | 69,500 | 73,171 | 72,200 | 70,193 | 72,200 | 0% | Brownstone, Baypath, Third Assoc, ELHA |
| Fees | 28,400 | 18,900 | 18,900 | 12,300 | 18,900 | 0% | Misc Fees (W&M, NSF, Recording, Tax Title, Pole/Bus Cert) |
| Rental Fees | 115,178 | 120,183 | 114,988 | 96,250 | 114,988 | 0% | Rentals - Telephone/Cellular (Verizon \$58,245, AT&T \$31,827, T-Mobile \$24,916) |
| Other Dept Revenue | 75,295 | 128,265 | 128,265 | 102,558 | 128,265 | 0% | PY Actuals |
| Building Permits | 168,558 | 115,756 | 115,756 | 121,260 | 115,756 | 0% | PY Actuals |
| Licenses and Permits | 370,739 | 427,770 | 427,770 | 307,255 | 427,770 | 0% | PY Actuals |
| Special Assessments | 36,000 | 39,113 | 39,112 | 35,375 | 39,112 | 0% | special assessment on tax bill - based on actuals |
| Fines | 3,245 | 131,561 | 3,247 | 13,783 | 3,247 | 0% | based on actuals |
| Investment Income | 115,000 | 497,298 | 125,000 | 553,341 | 250,000 | 50% | Conservative |
| Medicare | 153,840 | 137,866 | 137,866 | 137,204 | 137,866 | 0% | PY Actuals |
| Recurring | 159,800 | 100,000 | 100,000 | 175,000 | 100,000 | 0% | MGM surrounding communities (\$175k) |
| Nonrecurring | 126,732 | 84,848 | 81,732 | 79,622 | 81,732 | 0% | MSBA amortization released/EV Revenue |
| Total Local Receipts | 4,479,302 | 4,962,275 | 4,452,380 | 4,765,421 | 4,577,380 | 3% | |
| | 0 | 0 | - | | | | |

Town of East Longmeadow, Massachusetts
Outstanding Long-Term Debt Service
As of June 30, 2024

Total Net Debt Service

| DATE | PRINCIPAL | INTEREST | Subsidy | NET NEW D/S |
|--------------|------------------------|-----------------------|-------------------|------------------------|
| 06/30/2024 | - | - | - | - |
| 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 | 226,566.28 | - | 1,471,566.28 |
| 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 | \$11,849,999.20 | \$1,655,846.86 | (1,886.94) | \$13,503,959.12 |

Par Amounts Of Selected Issues

| | |
|--|--------------|
| December 14 2006 MWPAT CW-03-18 Sewer (I)..... | 27,026.20 |
| December 18 2007 MWPAT CW-03-18-A Sewer (I)..... | 17,973.00 |
| September 15 2010 -Turf Field (I)..... | 200,000.00 |
| September 15 2010 -School Heating System (I)..... | 40,000.00 |
| September 15 2010 -Sewer Pump Station Upgrades (I)..... | 140,000.00 |
| October 13 2011 Non-Called -Land Acquisition (I)..... | 240,000.00 |
| October 13 2011 Non-Called -School Boiler (I)..... | 145,000.00 |
| June 29 2016 -Harkness Pump Station Improvements (O)..... | 240,000.00 |
| June 29 2016 -Pine Knoll Pool Renovations (I)..... | 140,000.00 |
| September 27 2018 -Elementary School Windows & Doors (O)..... | 885,000.00 |
| September 27 2018 -Modular Classrooms (I)..... | 1,315,000.00 |
| September 27 2018 -Middle School Steam Piping (I)..... | 400,000.00 |
| September 27 2018 -Middle School Door (I)..... | 35,000.00 |
| September 27 2018 -Water Mains - Maple Street (O)..... | 400,000.00 |
| September 27 2018 -Water Mains - Fern Glenn (O)..... | 45,000.00 |
| September 27 2018 -Water Mains - Maple Shade Ave. (O)..... | 275,000.00 |
| September 27 2018 -Sewer Mack Truck (I)..... | 100,000.00 |
| September 27 2018 -Sewer Truck with Crane (I)..... | 25,000.00 |
| September 27 2018 -Sewer I&I (O)..... | 50,000.00 |
| November 12 2020 -Cur Ref of 12 1 05 Sewer (I)..... | 20,000.00 |
| November 12 2020 -Cur Ref of 12 1 05 Water Tower (O)..... | 229,500.00 |
| November 12 2020 -Cur Ref of 12 1 05 School Roof (I)..... | 53,000.00 |
| November 12 2020 -Cur Ref of 1 15 07 School Remodeling (IE)..... | 396,000.00 |
| November 12 2020 -Cur Ref of 1 15 07 School Remodeling (I)..... | 116,500.00 |
| November 12 2020 -Roadway Improvements (I)..... | 910,000.00 |
| November 12 2020 -Maple St. Water Main (O)..... | 660,000.00 |
| November 12 2020 -Prospect St. Water Tank (O)..... | 765,000.00 |
| February 3 2022 -Sewer - Technology (I)..... | 255,000.00 |
| February 3 2022 -Sewer - I&I (I)..... | 90,000.00 |
| February 3 2022 -Sewer - Monitoring Meters (I)..... | 260,000.00 |
| February 3 2022 -School Steam Pipe Replacement (I)..... | 395,000.00 |
| February 3 2022 -Water (O)..... | 260,000.00 |
| February 3 2022 -Meadow Brook Elementary School (O)..... | 895,000.00 |
| February 3 2022 -Sidewalks (I)..... | 880,000.00 |

| | |
|--|----------------------|
| February 3 2022 -Mountainview School Modular Classrooms (I)..... | 850,000.00 |
| February 3 2022 -DPW Vacuum Truck - Sewer (I)..... | 47,500.00 |
| February 3 2022 -DPW Vacuum Truck - Stormwater (I)..... | 47,500.00 |
| TOTAL..... | 11,849,999.20 |

Hilltop Securities
Public Finance

**Town of East Longmeadow, Massachusetts
Fiscal Year 2025 Principal and Interest Payments**

General Fund

| Issue : Purpose | PRINCIPAL | INTEREST | NET NEW D/S |
|---|-------------------|------------------|-------------------|
| November 12 2020 : Roadway Improvements (I) | 80,000.00 | 23,500.00 | 103,500.00 |
| February 3 2022 : Sidewalks (I) | 70,000.00 | 26,065.00 | 96,065.00 |
| Totals | 150,000.00 | 49,565.00 | 199,565.00 |

School

| Issue : Purpose | PRINCIPAL | INTEREST | NET NEW D/S |
|--|-------------------|-------------------|-------------------|
| September 15 2010 : Turf Field (I) | 100,000.00 | 4,212.50 | 104,212.50 |
| September 15 2010 : School Heating System (I) | 20,000.00 | 842.50 | 20,842.50 |
| October 13 2011 Non-Called : School Boiler (I) | 30,000.00 | 4,500.00 | 34,500.00 |
| September 27 2018 : Elementary School Windows & Doors (O) | 90,000.00 | 28,668.76 | 118,668.76 |
| September 27 2018 : Modular Classrooms (I) | 135,000.00 | 42,637.50 | 177,637.50 |
| September 27 2018 : Middle School Steam Piping (I) | 40,000.00 | 12,950.00 | 52,950.00 |
| September 27 2018 : Middle School Door (I) | 5,000.00 | 1,150.00 | 6,150.00 |
| November 12 2020 : Cur Ref of 12 1 05 School Roof (I) | 26,500.00 | 1,325.00 | 27,825.00 |
| November 12 2020 : Cur Ref of 1 15 07 School Remodeling (IE) | 134,000.00 | 11,855.00 | 145,855.00 |
| November 12 2020 : Cur Ref of 1 15 07 School Remodeling (I) | 39,000.00 | 3,490.00 | 42,490.00 |
| February 3 2022 : School Steam Pipe Replacement (I) | 25,000.00 | 11,140.00 | 36,140.00 |
| February 3 2022 : Meadow Brook Elementary School (O) | 50,000.00 | 24,485.00 | 74,485.00 |
| February 3 2022 : Mountainview School Modular Classrooms (I) | 50,000.00 | 23,540.00 | 73,540.00 |
| Totals | 744,500.00 | 170,796.26 | 915,296.26 |

Sewer (net of subsidies)

| Issue : Purpose | PRINCIPAL | INTEREST | MCWT Subsidy | NET NEW D/S |
|---|-------------------|------------------|-------------------|-------------------|
| 53% of MWPAT funded through General Fund | | | | |
| December 14 2006 MWPAT CW-03-18 Sewer (I) | 27,026.20 | - | (1,886.94) | 25,139.26 |
| December 18 2007 MWPAT CW-03-18-A Sewer (I) | 17,973.00 | 179.73 | - | 18,152.73 |
| September 15 2010 : Sewer Pump Station Upgrades (I) | 70,000.00 | 2,948.75 | - | 72,948.75 |
| September 27 2018 : Sewer Mack Truck (I) | 20,000.00 | 3,400.00 | - | 23,400.00 |
| September 27 2018 : Sewer Truck with Crane (I) | 5,000.00 | 850.00 | - | 5,850.00 |
| September 27 2018 : Sewer I&I (O) | 10,000.00 | 1,700.00 | - | 11,700.00 |
| November 12 2020 : Cur Ref of 12 1 05 Sewer (I) | 10,000.00 | 500.00 | - | 10,500.00 |
| February 3 2022 : Sewer - Technology (I) | 40,000.00 | 9,400.00 | - | 49,400.00 |
| February 3 2022 : Sewer - I&I (I) | 5,000.00 | 2,460.00 | - | 7,460.00 |
| February 3 2022 : Sewer - Monitoring Meters (I) | 130,000.00 | 7,800.00 | - | 137,800.00 |
| February 3 2022 : DPW Vacuum Truck - Sewer (I) | 17,500.00 | 1,550.00 | - | 19,050.00 |
| Totals | 352,499.20 | 30,788.48 | (1,886.94) | 381,400.74 |

Stormwater

| Issue : Purpose | PRINCIPAL | INTEREST | MCWT Subsidy | NET NEW D/S |
|---|------------------|-----------------|-----------------|------------------|
| February 3 2022 : DPW Vacuum Truck - Stormwater (I) | 17,500.00 | 1,550.00 | - | 19,050.00 |
| Totals | 17,500.00 | 1,550.00 | - | 19,050.00 |

Water

| Issue : Purpose | PRINCIPAL | INTEREST | NET NEW D/S |
|--|-------------------|------------------|-------------------|
| June 29 2016 : Harkness Pump Station Improvements (O) | 60,000.00 | 4,800.00 | 64,800.00 |
| September 27 2018 : Water Mains - Maple Street (O) | 40,000.00 | 12,950.00 | 52,950.00 |
| September 27 2018 : Water Mains - Fern Glenn (O) | 5,000.00 | 1,456.26 | 6,456.26 |
| September 27 2018 : Water Mains - Maple Shade Ave. (O) | 30,000.00 | 8,943.76 | 38,943.76 |
| November 12 2020 : Cur Ref of 12 1 05 Water Tower (O) | 115,500.00 | 5,730.00 | 121,230.00 |
| November 12 2020 : Maple St. Water Main (O) | 55,000.00 | 17,050.00 | 72,050.00 |
| November 12 2020 : Prospect St. Water Tank (O) | 110,000.00 | 23,000.00 | 133,000.00 |
| February 3 2022 : Water (O) | 70,000.00 | 9,000.00 | 79,000.00 |
| Totals | 485,500.00 | 82,930.02 | 568,430.02 |

Community Preservation

| Issue : Purpose | PRINCIPAL | INTEREST | NET NEW D/S |
|---|------------------|------------------|------------------|
| October 13 2011 Non-Called : Land Acquisition (I) | 40,000.00 | 7,680.00 | 47,680.00 |
| June 29 2016 : Pine Knoll Pool Renovations (I) | 35,000.00 | 2,800.00 | 37,800.00 |
| Totals | 75,000.00 | 10,480.00 | 85,480.00 |

| | | | | |
|---------------------|---------------------|-------------------|-------------------|---------------------|
| Grand Totals | 1,824,999.20 | 346,109.76 | (1,886.94) | 2,169,222.02 |
|---------------------|---------------------|-------------------|-------------------|---------------------|

KEY:

Funded in General Fund Budget

I = Inside the Levy Limit

O = Outside the Levy Limit

E = Exempt from Proposition 2 1/2

**Town of East Longmeadow, Massachusetts
Fiscal Year 2025 High School and Natatorium**

| Bidder | Underwriter | Principal | Coupon Rate | Premium | Interest | Net Interest | NIC | Prorata Premium | Prorata Interest | Award | Reoffering Yield |
|-----------------|-------------|--------------|-------------|--------------|----------------|--------------|---------|-----------------|------------------|--------------|------------------|
| BofA Securities | . | \$35,000,000 | 5.00% | \$511,350.00 | \$1,468,055.56 | \$956,705.56 | 3.2584% | \$511,350.00 | \$1,468,055.56 | \$35,000,000 | |

| Description | Principal Amount | Premium | Total |
|------------------------|------------------|--------------------------|-------------------------|
| General Obligation BAN | \$ 35,000,000 | \$ 511,350.00 | \$ 35,511,350.00 |
| | | Total to be wired | \$ 35,511,350.00 |

The interest due at maturity on the Notes will be **\$1,468,055.56**.

| | |
|---|----------------------|
| Gross Premium | \$ 511,350.00 |
| Less: Costs of Issuance | 76,285.00 |
| Net Premium to be Applied to Interest at Maturity | <u>\$ 435,065.00</u> |

| | |
|---------------------------------------|------------------|
| Total FY25 BAN Interest | 1,468,056 |
| Total Issuance Costs | 76,285 |
| Feasibility Study BAN Interest-1/2024 | 28,802 |
| Less: Premium | (511,350) |
| Total FY25 HS/Pool Debt Budget | 1,061,793 |

Revolving Funds Under MGL Chapter 44 Section 53E1/2

| <u>Revolving Fund</u> | <u>Authorized to Spend Fund</u> | <u>Revenue Source</u> | <u>Use of Funds</u> | <u>FY 2025 Spending Limit</u> | <u>FY 2025 Estimated Revenues</u> | <u>Restrictions on Use</u> | <u>Other Requirements</u> |
|------------------------------|---------------------------------|--|---|-------------------------------|-----------------------------------|----------------------------|---|
| Solid Waste Disposal (#2805) | Health Department | Trash bag receipts, recycling rebates, mattress fees | Salaries, expenses, supplies and contractual services to operate the solid waste disposal and recycling program | 200,892 | 130,000 | Legal fees, rent | The balance in the revolving account shall not exceed the approved expenditure limit. |
| 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 | 30,000 | 12,000 | Legal fees, rent | The balance in the revolving account shall not exceed the approved expenditure limit. |

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 | 699,045 | 806,120 | Legal fees, rent |

| <u>Program Detail:</u> | <u>Expense</u> | <u>Revenue</u> | <u>Difference</u> |
|-------------------------|-------------------|-------------------|-------------------|
| A-Baseball | \$38,600.00 | \$39,700.00 | 1,100.00 |
| B-Field Hockey | \$10,175.00 | \$14,100.00 | 3,925.00 |
| C-Basketball | \$59,580.00 | \$94,000.00 | 34,420.00 |
| D-Cheerleading | \$3,830.00 | \$8,000.00 | 4,170.00 |
| E-Fitness | - | - | - |
| F-Football | \$18,990.00 | \$19,200.00 | 210.00 |
| G-Girl Lacrosse | \$14,730.00 | \$15,000.00 | 270.00 |
| H-Pine Knoll - Non Camp | 49694 | \$51,750.00 | \$2,056.00 |
| I-Pine Knoll Camp | \$194,290.00 | \$236,000.00 | 41,710.00 |
| J-Soccer | \$109,993.00 | \$113,900.00 | 3,907.00 |
| K-Softball | \$1,980.00 | \$2,000.00 | 20.00 |
| L-Swimming | \$81,185.00 | \$84,660.00 | 3,475.00 |
| M-Clinics | \$60,910.00 | \$62,000.00 | 1,090.00 |
| N-Tennis | \$23,675.00 | \$28,800.00 | 5,125.00 |
| O-Wrestling | \$1,395.00 | \$2,600.00 | 1,205.00 |
| P-Bus Trips | - | - | - |
| Q-Pre K Programs | - | - | - |
| R-Rental | \$2,000.00 | \$2,550.00 | 550.00 |
| S-Pool Memberships | \$10,628.00 | \$13,000.00 | 2,372.00 |
| T-Community Gardens | \$630.00 | \$660.00 | 30.00 |
| U-Boys Lacrosse | \$16,760.00 | \$18,200.00 | 1,440.00 |
| V-Community Events | - | - | - |
| Total | 699,045.00 | 806,120.00 | 107,075.00 |

Receipts Reserved for Appropriation Under MGL Chapter 40 Section 5F

Ambulance Fund - 2907

| Description | FY 2023 Actuals | FY 2024 Budget | FY 2025 Proposed Budget | Increase/ Decrease \$ | Increase/ Decrease % | Explanation of Change |
|------------------------------------|----------------------------|------------------------------|--|----------------------------------|---------------------------------|--|
| Salary | \$ 1,084,069 | \$ 1,302,760 | \$ 1,550,732 | \$ 247,972 | 19% | |
| Non-salary | \$ 222,726 | \$ 228,088 | \$ 259,304 | \$ 31,216 | 14% | Ambulance supplies, billing annual service, intercept fees. |
| Capital | \$ 183,733 | \$ 354,934 | \$ - | \$ (354,934) | -100% | Lifepak, lease payment will be voted in Capital Article \$218,362 |
| <i>Total</i> | \$ 1,490,528 | \$ 1,885,782 | \$ 1,810,036 | \$ (75,746) | -4% | |
| Revenue | \$ (1,948,960) | \$ (1,750,000) | \$ (2,050,000) | \$ (300,000) | 17% | |
| | \$ - | \$ - | | | | |
| Net (Profit) or Deficit | \$ (458,432) | \$ 135,782 | \$ (239,964) | \$ (375,746) | | |
| PY Fund Balance | \$ (1,533,983) | | | | | |
| <i>RE Transfers</i> | | | | | | |
| <i>PY Adjustments</i> | | | | | | |
| Fund Balance | \$ (1,992,415) | \$ (1,856,633) | | | | |
| Res for Exp | \$ 27,813 | | | | | |
| | | Expected Fund Balance | \$ (2,096,597) | | | |

FY25 ENTERPRISE FUNDS - WATER

WATER ENTERPRISE FUND

| | | |
|----|------------|---------------------|
| | FY24 Rate: | Approved FY25 Rate: |
| \$ | 4.20 | \$ 4.40 |

Moved that **\$ 3,697,391** 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 \$3,697,391 be raised as follows:

| | 2024 | 2025 |
|---|---------------------|---------------------|
| Usage Charges | \$ 3,303,903 | \$ 3,585,583 |
| Betterments | \$ - | \$ - |
| Interest Earned | \$ 31,921 | \$ 87,808 |
| Connection Fees | \$ 25,000 | \$ 24,000 |
| Water Enterprise Fund Expenses | | |
| Personnel Services | \$ 490,517 | \$ 518,031 |
| Operating Expenses | \$ 2,181,298 | \$ 2,344,647 |
| Debt Service: | | |
| Principal | \$ 502,607 | \$ 496,756 |
| Interest | \$ 176,962 | \$ 109,795 |
| Capital Outlay | \$ - | \$ - |
| Vehicle Replacement Reserve | \$ - | \$ - |
| Budget Surplus | \$ 9,440 | \$ 228,162 |
| Total Water Enterprise Fund Expenses | \$ 3,360,824 | \$ 3,697,391 |
| Water Enterprise Fund Revenues | | |
| Usage Charges | \$ 3,303,903 | \$ 3,585,583 |
| Betterments | \$ - | \$ - |
| Interest Earned | \$ 31,921 | \$ 87,808 |
| Connection Fees | \$ 25,000 | \$ 24,000 |
| Retained Earnings | \$ - | \$ - |
| Total Water Enterprise Fund Revenues | \$ 3,360,824 | \$ 3,697,391 |

FY25 ENTERPRISE FUNDS - SEWER

SEWER ENTERPRISE FUND

| | | |
|----|------------|--------------------------------|
| | FY24 Rate: | Approved FY25 Rate: |
| \$ | 4.10 | \$ 4.74 |

Moved that **\$ 2,740,398** 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 \$2,740,398 be raised as follows:

| | 2024 | 2025 |
|---------------------------------------|---------------------|---------------------|
| Usage Charges | \$ 2,334,409 | \$ 2,659,649 |
| Interest Earned | \$ 19,420 | \$ 35,000 |
| Betterments | \$ 4,498 | \$ 3,923 |
| Connection Fees | \$ 30,850 | \$ 41,826 |
| Sewer Enterprise Fund Expenses | | |
| Personnel Services | \$ 431,037 | \$ 523,484 |
| Operating Expenses | \$ 1,556,455 | \$ 1,583,118 |
| Debt Service: | | |
| Principal | \$ 321,875 | \$ 316,592 |
| Interest | \$ 76,651 | \$ 59,004 |
| Capital Outlay | \$ - | |
| Vehicle Replacement Reserve | \$ - | |
| Budget Surplus | \$ 3,159 | \$ 258,200 |
| Sewer Enterprise Fund Expenses | \$ 2,389,177 | \$ 2,740,398 |
| Sewer Enterprise Fund Revenues | | |
| Usage Charges | \$ 2,334,409 | \$ 2,659,649 |
| Interest Earned | \$ 19,420 | \$ 35,000 |
| Betterments | \$ 4,498 | \$ 3,923 |
| Connection Fees | \$ 30,850 | \$ 41,826 |
| Retained Earnings | \$ - | |
| Sewer Enterprise Fund Revenues | \$ 2,389,177 | \$ 2,740,398 |

FY25 ENTERPRISE FUNDS - ELCAT

ELCAT ENTERPRISE FUND

Moved that **\$ 211,785** 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 \$211,785 be raised as follows:

| | 2024 | 2025 |
|-------------------------|-------------|-------------|
| CABLE LICENSE (CHARTER) | \$ 205,250 | \$ 205,250 |
| SCHOOL DEPARTMENT | \$ 10,000 | \$ - |
| VIDEO SERVICES | | |
| SPONSORS | \$ - | \$ - |
| INTEREST | \$ 1,000 | \$ 1,225 |

ELCAT Enterprise Fund Expenses

| | | |
|---|-------------------|-------------------|
| Personal Services | \$ 129,765 | \$ 134,054 |
| Operating Expenses | \$ 77,245 | \$ 73,310 |
| Debt Service: | | |
| Principal | \$ - | \$ - |
| Interest | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - |
| Budget Surplus | \$ 9,240 | \$ 4,421 |
| Total ELCAT Enterprise Fund Expenses | \$ 216,250 | \$ 211,785 |

ELCAT Enterprise Fund Revenues

| | | |
|---|-------------------|-------------------|
| CABLE LICENSE (CHARTER) | \$ 205,250 | \$ 210,560 |
| SCHOOL DEPARTMENT | \$ 10,000 | \$ - |
| DVD INCOME | \$ - | \$ - |
| SPONSORS | \$ - | \$ - |
| VHS Transfers | \$ - | \$ - |
| Interest | \$ 1,000 | \$ 1,225 |
| Retained Earnings | \$ - | \$ - |
| Total ELCAT Enterprise Fund Revenues | \$ 216,250 | \$ 211,785 |

FY25 ENTERPRISE FUNDS - STORMWATER

STORMWATER ENTERPRISE FUND

Moved that \$ **473,826** 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 \$473,826 be raised as follows:

| | 2024 | 2025 |
|--|-------------------|-------------------|
| User Charges | \$ 367,209 | \$ 466,713 |
| Interest Earned | \$ 659 | \$ 7,113 |
| Stormwater Enterprise Fund Expenses | | |
| Personnel Services | \$ 113,126 | \$ 123,585 |
| Operating Expenses | \$ 184,262 | \$ 204,288 |
| Debt Service: | | |
| Principal | \$ 17,500 | \$ 17,500 |
| Interest | \$ 11,624 | \$ 18,859 |
| Capital | \$ - | \$ - |
| Vehicle Replacement Reserve | \$ - | \$ - |
| Budget Surplus | \$ 44,743 | \$ 109,594 |
| Total Stormwater Enterprise Fund Expenses | \$ 371,255 | \$ 473,826 |
| Stormwater Enterprise Fund Revenues | | |
| Usage Charges | \$ 367,209 | \$ 466,713 |
| Interest Earned | \$ 4,045 | \$ 7,113 |
| Retained Earnings | \$ - | \$ - |
| Total Stormwater Enterprise Fund Revenues | \$ 371,255 | \$ 473,826 |

FY24 Storm Water Enterprise Rates (W/Approved FY25 Rates)

| <u>Land Use Code</u> | <u>Description</u> | <u>FY24 Storm Water Fee</u> | <u>Approved FY25 Stormwater Fee</u> |
|-------------------------------|--|-----------------------------|-------------------------------------|
| 101 | Single Family Homes | \$32 | \$47 |
| 102 | Residential Condos Billable | \$32 | \$47 |
| 109 | Two Homes on Single Parcel | \$42 | \$57 |
| 104 | Two Family Homes | \$82 | \$97 |
| 105 | Three Family Homes | \$82 | \$97 |
| 111 | 4-8 Unit Apartment | \$82 | \$97 |
| 112 | Apartment > 8 | \$510 | \$525 |
| 125 | Congregate Living Facilities | \$510 | \$525 |
| 300's & 400's | Commercial & Industrial | - | |
| | < 1 Acre Impervious Surface = \$200 | \$200 | \$215 |
| | >= 1 Acres < 2 Acres Impervious Surface = \$250 per acre | \$250 | \$265 |
| | >= 2 Acres < 5 Acres Impervious Surface = \$350 per acre | \$350 | \$365 |
| | >= 5 Acres to <10 Impervious Surface = \$450 per acre | \$450 | \$465 |
| | >= 10 Acres Impervious Surface = \$550 per acre | \$550 | \$565 |
| 031 | Mixed Use Com-Res (Predominately Commercial) | - | |
| | < 1 Acre Impervious Surface = \$200 | \$200 | \$215 |
| | >= 1 Acres < 2 Acres Impervious Surface = \$250 per acre | \$250 | \$265 |
| | >= 2 Acres < 5 Acres Impervious Surface = \$350 per acre | \$350 | \$365 |
| | >= 5 Acres to <10 Impervious Surface = \$450 per acre | \$450 | \$465 |
| | >= 10 Acres Impervious Surface = \$550 per acre | \$550 | \$565 |
| 343 | Commercial Condos | - | |
| | < 1 Acre Impervious Surface = \$200 | \$200 | \$215 |
| | >= 1 Acres < 2 Acres Impervious Surface = \$250 per acre | \$250 | \$265 |
| | >= 2 Acres < 5 Acres Impervious Surface = \$350 per acre | \$350 | \$365 |
| | >= 5 Acres to <10 Impervious Surface = \$450 per acre | \$450 | \$465 |
| | >= 10 Acres Impervious Surface = \$550 per acre | \$550 | \$565 |
| 712V,714V,715,717V,719V | Farms | \$42 | \$57 |
| ? | Agricultural vacant Land | \$0 | |
| 013 & Chapterland Residential | Mixed Use Parcels | \$60 | \$75 |
| 900 Extractions | 962, 954, "962V", 960, 957, "961R" | - | |
| | < 1 Acre Impervious Surface = \$200 | \$200 | \$215 |
| | >= 1 Acres < 2 Acres Impervious Surface = \$250 per acre | \$250 | \$265 |
| | >= 2 Acres < 5 Acres Impervious Surface = \$350 per acre | \$350 | \$365 |
| | >= 5 Acres to <10 Impervious Surface = \$450 per acre | \$450 | \$465 |
| | >= 10 Acres Impervious Surface = \$550 per acre | \$550 | \$565 |
| 900's | Exempt Parcels - Residential | \$42 | \$57 |
| 900's | Exempt Parcels - Residential - Vacant | \$32 | \$47 |
| 900's | Exempt Parcels- Non-Residential | - | |
| | < 1 Acre Impervious Surface = \$200 | \$200 | \$215 |
| | >= 1 Acres < 2 Acres Impervious Surface = \$250 per acre | \$250 | \$265 |
| | >= 2 Acres < 5 Acres Impervious Surface = \$350 per acre | \$350 | \$365 |
| | >= 5 Acres to <10 Impervious Surface = \$450 per acre | \$450 | \$465 |
| | >= 10 Acres Impervious Surface = \$550 per acre | \$550 | \$565 |
| | ↑ All 900's ↑ | | |
| 038 | Golf Courses | \$550 | \$565 |
| 016, 017, 018 | Mixed Residential | \$60 | \$75 |
| 431,431V | Towers | \$110 | \$125 |
| 440,441,442 | Vacant Industrial | \$32 | \$47 |

Approved FY 2025 Capital Projects

Projects from General Fund

| Dept. | Name | Amount | Notes |
|---|---|--------------------|---|
| COA/ELPS | Point to Point Van | \$45,000 | To be funded From ARPA funds |
| DPW | Roadway Improvements | \$500,000 | To be funded From R&A |
| DPW | Design Cost North Main for proposed TIP from Dearborn to Westwood | \$600,000 | To be funded From R&A |
| DPW | FORD Ranger To replace 2009 Ford Crown Vic. | \$55,453 | To be funded from ARPA funds |
| Fire | Engine 2 Replacement Lease Year 3 of 5 TE-2299-2 | \$165,976 | Total Lease Payment (\$189,686) - To be funded ARPA \$165,976 (To be funded from Ambulance \$23,711) |
| Fire | Rescue 1 Lease Year 2 of 3 TE-2299-3 | \$85,470 | Total Lease Payment (\$170,940) - To be funded from FC \$68,885, To be funded from ARPA \$16,584.78 (to be funded from Ambulance \$85,470) |
| Police | Patrol Vehicle Replacement | \$68,938 | To be funded from R&A \$41,138 and \$27,800 from ARPA |
| Police | Pick up Truck | \$71,707 | To be funded from FC |
| ELPS | BP - Window Sash Replacement | \$53,891 | To be funded from ARPA funds |
| Information Technology | Chromebook Replacement | \$87,000 | To be funded from R&A \$48,345.80 & \$38,654.20 from ARPA |
| Information Technology | Security Upgrade | \$118,650 | To be funded from FC |
| Total capital recommended as part of FY 2025 Budget: | | \$1,852,085 | |

Proposed FY 2025 Capital Projects Funded By Bonding from General Fund

| | | | |
|--|------------------------------------|--------------------|---------------------|
| ELPS | MV - Modular Classroom Replacement | \$1,340,885 | To be Bonded |
| Proposed FY2025 recommended to be bonded from the General Fund: | | \$1,340,885 | |

Projects from Enterprise Funds

| Sewer Enterprise | | Funding from the Sewer Enterprise | |
|--|---|---|---|
| DPW - Sewer | Meter & Module Upgrades | \$69,000 | To be Bonded |
| DPW - Sewer | Inflow & Infiltration, Sewer Rehabilitation | \$100,000 | To be Bonded |
| DPW - Sewer | FORD #27 Taurus Admin. Vehicle; Replace with FORD Ranger (50%) | \$26,571 | To be funded from RE \$4,980 & \$21,591 from Vehicle Reserve |
| Projects recommended from the Sewer Enterprise Fund: | | \$195,571 | |
| Water Enterprise | | Funding these from the Water Enterprise | |
| DPW - Water | FORD #27 Taurus Admin. Vehicle; Replace with FORD Ranger (50%) | \$26,571 | To be funded from Vehicle Reserve |
| DPW - Water | Water Meter Modules | \$69,000 | New meters to replace outdated meters currently in use. To be funded from RE |
| DPW - Water | Replace 3,650' Water Main; Worthy, Garland, Niagara, Kingman, Birch and Donald Av | \$1,837,500 | To be Bonded |
| Projects recommended from the Water Enterprise Fund: | | \$1,933,071 | |

| Stormwater Enterprise | | | Funding from the Stormwater Enterprise |
|--|---|--------------------|---|
| DPW - STRM | Wetstone Dam - Short Range Plan | \$289,340 | To be Bonded |
| DPW - STRM | Speight Arden Culvert Replacement | \$198,703 | To be Bonded |
| Projects recommended to be bonded from the Stormwater Enterprise Fund | | \$488,043 | |
| ELCAT Enterprise | | | Funding from the ELCAT Enterprise |
| ELCAT | Broadcast Server Replacement | \$56,180 | To upgrade the broadcast server equipment |
| Information Technology | Meeting Room Media Replacements | \$31,500 | Media upgrades |
| Projects recommended from the ELCAT Fund: | | \$87,680 | |
| Projects from Ambulance Fund | | | |
| FY 2025 Projects funded from The Ambulance Fund | | | |
| Fire | Engine 2 Replacement Lease Year 3 of 5 TE-2299-2 | \$23,711 | Total Lease Payment (\$189,686) - To be funded from Ambulance \$23,711 (To be funded ARPA \$165,976) |
| Fire | Rescue 1 Lease Year 2 of 3 TE-2299-3 | \$85,470 | Total Lease Payment (\$170,940) - To be funded from Ambulance \$85,470 (To be funded from FC \$68,885, To be funded from ARPA \$16,584.78) |
| Projects recommended from the Ambulance Fund: | | \$109,181 | |
| Projects from CPA Fund | | | |
| FY 2025 Projects funded from CPA | | | |
| Recreation | Chestnut Street Additional Playing Fields Study | \$50,000 | Feasibility Study for Field on Chestnut Street |
| Projects recommended from the CPA Fund: | | \$50,000 | |
| Projects from Other Funds - Grants | | | |
| FY 2025 Other Projects | | | |
| The following Capital Projects were approved contingent upon grant funding as noted below: | | | |
| Information Technology | Traffic Cameras | \$40,590 | Mass Gaming Commission Grant |
| ELPS | Mapleshade Roof Replacement | \$2,900,000 | MSBA Accelerated Repair Grant |
| DPW - BLD | SB - HVAC Upgrades | \$90,804 | Green Communities Grant |
| Projects recommended to be funded from other Sources: | | \$3,031,394 | |
| Total FY 2025 Capital Plan: \$9,087,910.00 | | | |

FY2025 Community Preservation Fund

I move the Town vote to accept the recommendations of the Community Preservation Committee and appropriate from the Community Preservation Fund Reserve for Fiscal Year 2025 from the revenues estimated to be \$ 300,000 for the purpose and the amounts as follows:

| | |
|-------------------------------------|------------|
| Administrative Expenses | 5% |
| Historic Resource Reserve | 10% |
| Community Housing Reserve | 10% |
| Open Space Reserve | 10% |
| Undesignated General Reserve | 65% |

and to appropriate from the CPA fund the following:

- 1. Pool Bond payment of principal and interest \$37,800;**
- 2. Brown Property payment of principal and interest \$47,680**