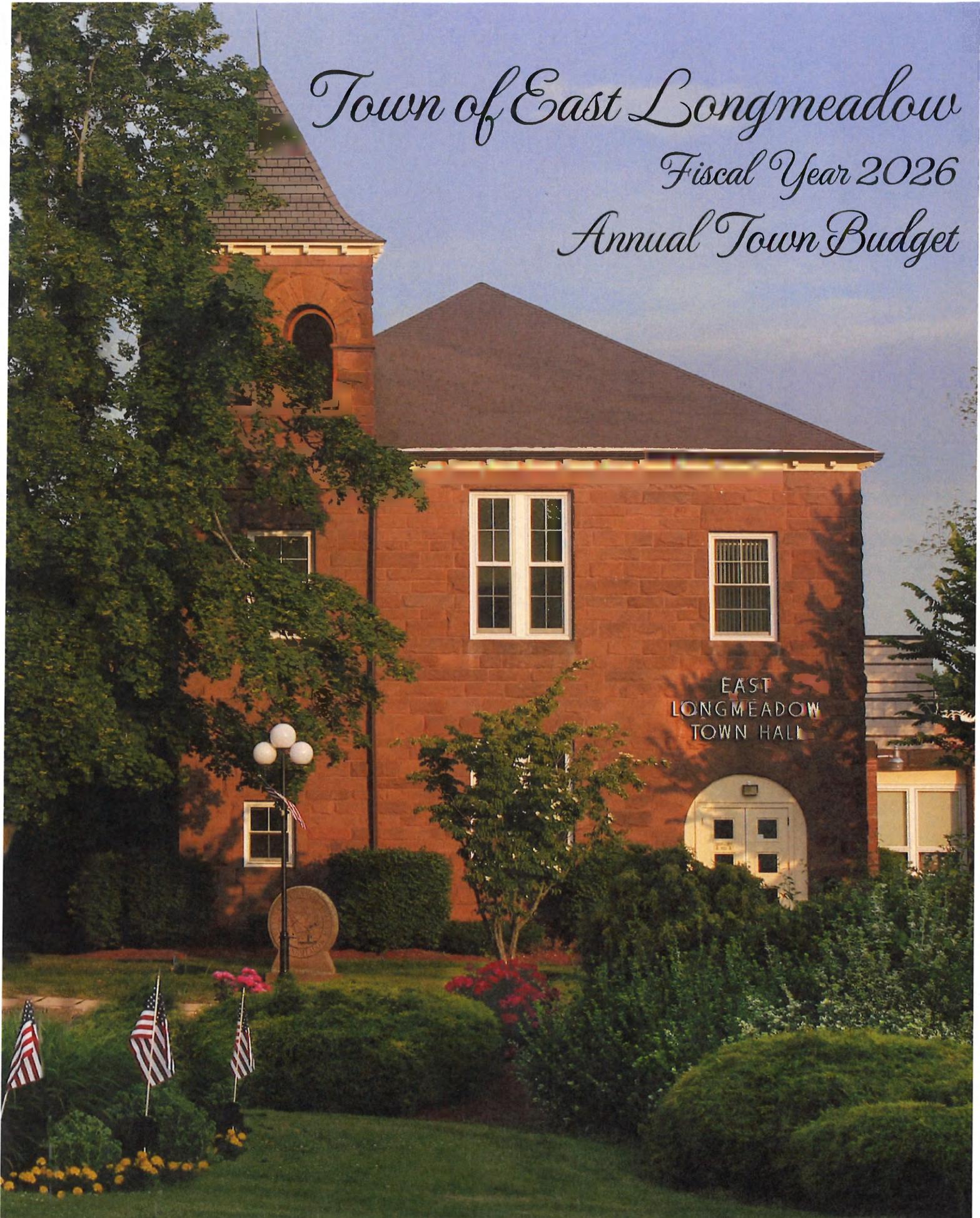


Town of East Longmeadow
Fiscal Year 2026
Annual Town Budget





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

Thomas D. Christensen, Town Manager

tom.christensen@eastlongmeadowma.gov
(413) 525-5400 ext. 1100

May 27, 2025

Honorable Town Council and Citizens of East Longmeadow,

I present to you the Final Budget submission for Fiscal Year 2026. The budget started out with level service budget submittals from all Departments. In the simplest terms, level services indicates the cost of providing the same services as last year without adding any new positions or additional liabilities. However, due to the rising costs of retirement, insurance, special education and the provisions of Proposition 2 ½, decisions were made to decrease spending department-wide.

In an effort not to tax to the maximum allowable levy, preserving as much excess levy capacity as possible, the budget was reduced by just over \$1M from the original submittals. The new total from all Town Departments was equivalent to a 2.26% increase from FY25 and the School Department's new submittal resulted in a 2.50% increase from the prior year.

Thanks to conversations during the review process with the Financial Oversight Committee, some minor changes were made to the Town's proposed expenses. This resulted in a further decrease in expenses of \$4,224 as compared to the draft budget submittal.

Finally, the last major change to the draft budget submittal was the result of the vote of the Town Council at their May 13th meeting to accept selected provisions of the Acts of 2024 and the Acts of 2002. This vote authorized the increase of tax exemption amounts for qualifying seniors and veterans from 50% (\$47,100) to 100% (\$94,200).

The Estimated Tax Rate corresponding to this final budget is \$19.83. This includes \$1.87 in excluded debt, which is primarily related to the construction of the new high school and natatorium. The Town has borrowed approximately 83% of the debt related to these projects.

The Final Budget includes a Capital Plan, in line with our financial policy, with a general fund outlay of just over \$1.5M. The Capital Plan for FY26 also includes an additional \$2M in projects funded by the Enterprise Funds, Grant Funding and other sources.

Based on our current policies, priorities and projections, the proposed FY26 Budget represents a fiscally responsible budget for the short and long term stability of the community.

Regards,

Thomas D. Christensen
Town Manager
Town of East Longmeadow

TOWN OF EAST LONGMEADOW
RECAP SUMMARY- ESTIMATED 2026

	2022	2023	2024	2025	2026 ESTIMATE	2026 GOV	2026 HOUSE	2026 SENATE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	LEVEL 1 - Dept Request	LEVEL 2 - TM Recommendation	LEVEL 3 - TM Recommendation (FOC Reviewed)	LEVEL 3 - TM Recommendation (FOC Reviewed)
Levy								
Prior yr levy limit	46,127,811	47,811,490	49,637,135	51,379,757	53,215,610	53,215,610	53,215,610	53,215,610
Add: 2.5%	1,153,195	1,195,287	1,240,928	1,284,494	1,330,390	1,330,390	1,330,390	1,330,390
Amended Growth - PY	1,815	-	774	(1)	-	-	-	-
New Growth	528,669	630,358	500,920	551,359	500,000	500,000	500,000	500,000
Levy Limit	47,811,490	49,637,135	51,379,757	53,215,610	55,046,000	55,046,000	55,046,000	55,046,000
Add: Debt Exclusion	282,904	151,936	68,463	1,020,829	5,574,118	5,574,118	5,574,118	5,574,118
Max Allowable Levy	48,094,394	49,789,071	51,448,220	54,236,439	60,620,118	60,620,118	60,620,118	60,620,118
Actual Levy	45,380,748	47,087,092	49,859,804	52,595,904	60,827,133	59,311,202	59,243,334	59,269,377
Excess Levy Capacity	2,713,646	2,701,979	1,588,416	1,640,534	(207,015)	1,308,916	1,376,784	1,350,741
<i>Increase in Valuations</i>	5.29%	9.65%	9.66%	5.83%	5.00%	5.00%	5.00%	5.00%
Valuations	2,236,606,600	2,452,452,700	2,689,309,800	2,846,098,700	2,988,403,635	2,988,403,635	2,988,403,635	2,988,403,635
<i>Growth Added Value</i>	25,103,000	31,067,400	26,089,600	29,738,900	29,104,142	29,104,142	29,104,142	29,104,142
Tax Rate	20.94	20.29	19.20	18.54	20.35	19.85	19.82	19.83
<i>Increase(-Decrease) in Tax Rate</i>	-3.66%	-5.37%	-3.44%	-0.32%	10.14%	7.40%	7.27%	7.32%
LEVY CEILING								
Levy Ceiling	55,915,165	61,311,318	67,232,745	71,152,468	74,710,091	74,710,091	74,710,091	74,710,091
Override Capacity	8,103,675	11,674,183	15,852,988	17,936,858	19,664,091	19,664,091	19,664,091	19,664,091
Revenue	3.5%	1.6%	-0.6%	7.2%	4.1%	3.4%	7.7%	7.7%
Max Allowable Levy	48,094,394	49,789,071	51,448,220	54,236,439	60,620,118	60,620,118	60,620,118	60,620,118
Local Receipts	4,409,425	4,479,302	4,452,380	4,773,159	4,971,021	5,141,656	5,141,656	5,141,656
State Receipts	14,086,475	15,140,825	17,325,756	17,666,828	17,915,002	17,915,002	18,107,666	18,131,220
MSBA	-	-	-	-	-	-	-	-
Enterprise/RRA Budgets: Detail Below	6,439,821	6,471,214	6,337,506	7,123,400	7,144,841	7,105,586	7,105,586	7,105,586
Capital Plan - Free Cash Funded	-	-	-	259,242	-	-	-	-
CPA	451,726	977,475	589,410	435,480	383,500	383,500	383,500	383,500
FC/RE Motions/Vehicle Reserves	8,333	1,374,061	3,522,019	1,643,764	-	-	-	-
Other Available Funds: Detail Below	2,053,521	2,246,991	2,804,673	2,700,934	2,771,869	2,771,869	2,771,869	2,771,869
Total Revenues	75,543,694	80,478,939	86,479,964	88,839,246	93,806,350	93,937,731	94,130,395	94,153,949

TOWN OF EAST LONGMEADOW
RECAP SUMMARY- ESTIMATED 2026

	2022	2023	2024	2025	2026 ESTIMATE	2026 GOV	2026 HOUSE	2026 SENATE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	LEVEL 1 - Dept Request	LEVEL 2 - TM Recommendation	LEVEL 3 - TM Recommendation (FOC Reviewed)	LEVEL 3 - TM Recommendation (FOC Reviewed)
COMBINED	0.06%	5.57%	5.52%	4.71%	11.28%	9.59%	9.58%	9.58%
TOWN - DEPTS	-0.12%	15.39%	-3.64%	5.38%	3.16%	2.26%	2.24%	2.24%
TOWN - DEBT	-33.76%	-31.51%	30.41%	-13.58%	-2.86%	-25.09%	-25.09%	-25.09%
HS/POOL - EXCLUDED DEBT	0.00%	0.00%	0.00%	0.00%	424.97%	424.97%	424.97%	424.97%
TOWN - INSURANCE	3.96%	-9.65%	17.91%	8.40%	0.00%	8.00%	8.00%	8.00%
TOWN - HEALTH/BEN	3.75%	-0.79%	27.97%	-5.26%	9.28%	9.33%	9.33%	9.33%
TOWN - RETIRE	4.62%	8.54%	12.60%	9.10%	9.00%	10.30%	10.30%	10.30%
TOTAL TOWN	-1.44%	7.35%	7.18%	5.45%	17.55%	16.64%	16.63%	16.63%
TOTAL SCHOOL	1.50%	3.91%	3.93%	3.98%	4.98%	2.50%	2.50%	2.50%
Expenses								
General Fund Budget - Town (Depts)	16,315,591	18,826,428	18,142,070	19,118,479	19,721,977	19,551,198	19,546,974	19,546,974
General Fund Budget - Town (Debt)	1,719,998	1,178,053	1,536,313	1,327,658	1,289,627	994,525	994,525	994,525
General Fund Budget - (Excluded Debt)	-	-	-	1,061,793	5,574,118	5,574,118	5,574,118	5,574,118
General Fund Budget - Town (Insurance)	684,364	618,324	729,086	790,311	790,311	853,536	853,536	853,536
General Fund Budget - Town (Health/Benefits)	7,063,398	7,007,570	8,967,479	8,495,643	9,284,267	9,288,351	9,288,351	9,288,351
General Fund Budget - Town (Retire)	4,060,222	4,406,978	4,962,310	5,414,073	5,901,339	5,971,852	5,971,852	5,971,852
General Fund Budget - School	32,066,537	33,319,015	34,629,107	36,005,776	37,800,465	36,905,654	36,905,654	36,905,654
TOTAL GF BUDGET	61,910,111	65,356,368	68,966,365	72,213,733	80,362,104	79,139,234	79,135,010	79,135,010
Capital Plan - Raise & Appropriate	1,055,117	-	1,258,796	1,189,484	1,598,923	1,532,956	1,532,957	1,532,956
Capital Plan - Free Cash Funded	-	-	-	259,242	-	-	-	-
DIF - Intermunicipal Agrmt w/Longmeadow - R&A	-	-	-	20,000	20,000	20,000	20,000	20,000
Stabilization - Raise & Appropriate	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
OPEB - Raise & Appropriate	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Stabilization - Raise & Appropriate					100,000	-	-	-
Compensated Absences - Raise & Appropriate	50,000	50,000	50,000	75,000	75,000	75,000	75,000	75,000

TOWN OF EAST LONGMEADOW

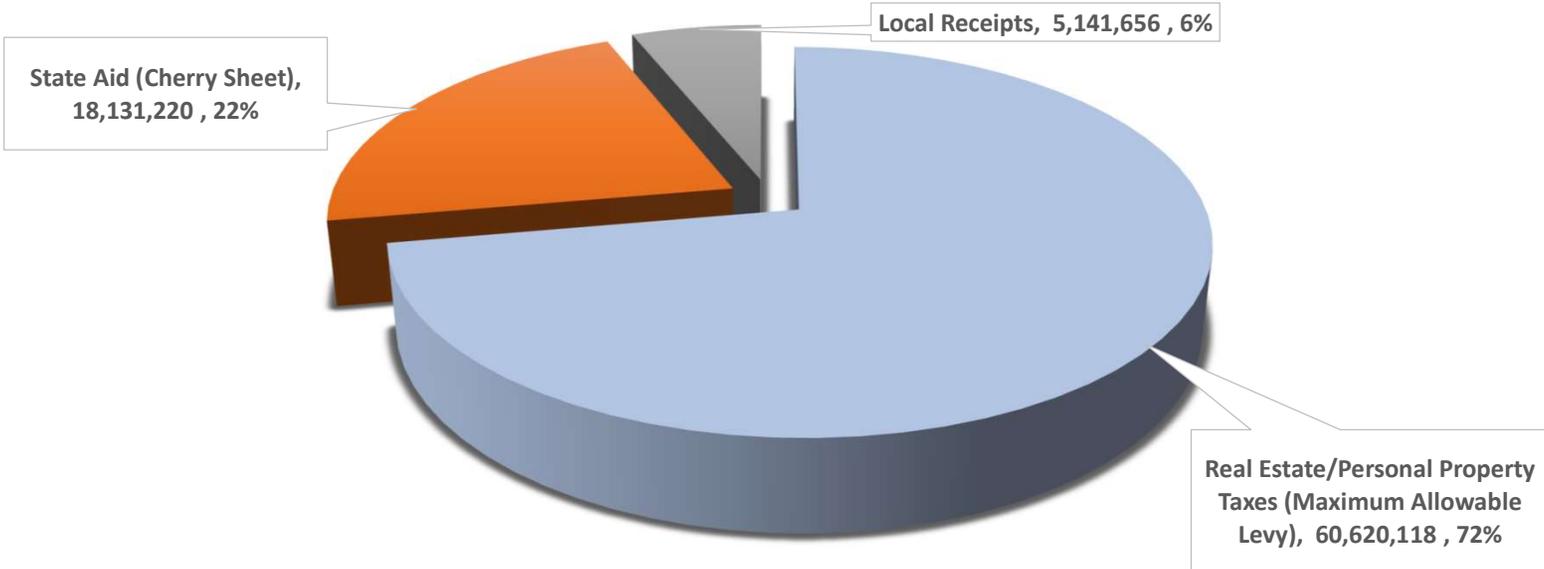
RECAP SUMMARY- ESTIMATED 2026

	2022	2023	2024	2025	2026	2026	2026	2026
					ESTIMATE	GOV	HOUSE	SENATE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	LEVEL 1 - Dept Request	LEVEL 2 - TM Recommendation	LEVEL 3 - TM Recommendation (FOC Reviewed)	LEVEL 3 - TM Recommendation (FOC Reviewed)
Enterprise/Rec.Res. for Approp Budgets:								
Water	3,367,958	3,412,796	3,360,824	3,697,391	3,724,591	3,743,553	3,743,553	3,743,553
Sewer	2,440,500	2,540,168	2,389,177	2,740,398	2,713,493	2,705,995	2,705,995	2,705,995
ELCAT	319,850	216,500	216,250	211,785	235,944	187,225	187,225	187,225
Stormwater	311,513	301,750	371,255	473,826	470,813	468,813	468,813	468,813
CPA	451,726	977,475	589,410	435,480	383,500	383,500	383,500	383,500
FC/RE Motions/Vehicle Reserves	8,333	1,374,061	3,522,019	1,643,764	-	-	-	-
Other Available Funds:								
Ambulance - Leases	135,774	320,221	354,934	109,181	-	-	-	-
Ambulance - Budget	1,126,089	1,350,631	1,530,848	1,879,597	1,869,810	1,869,810	1,869,810	1,869,810
Ambulance - Retro				110,678	-	-	-	-
Ambulance - Fuel			13,800	-	-	-	-	-
Grants - WRAP	211,939	-	327,918	28,105	-	-	-	-
CH90	579,719	576,139	577,173	573,373	902,059	902,059	902,059	902,059
Cherry Sheet Offsets	127,518	168,285	365,195	370,700	297,352	297,352	297,352	297,352
Govt Assessments	448,729	626,081	599,429	778,793	859,778	859,778	988,797	987,736
Overlay Allowance	185,173	306,484	198,155	188,181	200,000	243,540	243,540	294,200
Total Expenses (Amount to be Raised)	72,830,048	77,776,960	84,891,548	87,198,712	94,013,366	92,628,815	92,753,611	92,803,209
Surplus/Shortfall	2,713,646	2,701,979	1,588,416	1,640,534	(207,015)	1,308,916	1,376,784	1,350,741
	2,713,646	2,701,980	1,588,416	1,640,534	(207,015)	1,308,916	1,376,784	1,350,741
	0	(1)	-	-	-	(0)	0	0

TOWN OF EAST LONGMEADOW
PROPOSED SOURCES & USES - FISCAL YEAR 2026

Funding Source/Use	GF	RESERVES				RRA	ENTERPRISE FUNDS				CAPITAL
	General Fund-Operations	Capital Stabilization Fund	Stabilization Fund	OPEB Trust Fund	Compensated Absences Fund	Ambulance Receipts Reserved - Operations	Water Enterprise Fund - Operations	Sewer Enterprise Fund - Operations	Stormwater Enterprise Fund - Operations	ELCAT Enterprise Fund - Operations	Capital Fund
Revenues/Sources of Funds											
Real Estate/Personal Property Taxes (Maximum Allowable Levy)	60,620,118										
State Aid (Cherry Sheet)	18,131,220										
Cherry Sheet Offsets	(297,352)										
Cherry Sheet Assessments	(987,736)										
Local Receipts	5,141,656										
Receipts Reserved for Appropriation						1,924,117					
User Fees and Other Enterprise Revenue							3,743,553	2,705,995	468,813	187,225	
General Fund Bonds										-	
Free Cash										-	
Community Preservation Act (CPA)										-	
Grants										1,734,630	
Raise & Appropriate		-	100,000	100,000	75,000					1,532,956	
Ambulance Receipts Reserved for Appropriation										-	
Water Enterprise Available Funds										76,450	
Water Enterprise Bonds										-	
Sewer Enterprise Available Funds										-	
Sewer Enterprise Bonds										192,020	
Stormwater Enterprise Available Funds										-	
Stormwater Enterprise Bonds										-	
Cable Enterprise Available Funds										-	
Total Sources	82,607,906	-	100,000	100,000	75,000	1,924,117	3,743,553	2,705,995	468,813	187,225	3,536,056
Expenditures/Uses of Funds											
Operating Budget						1,869,810	3,660,008	2,579,775	390,791	166,110	
Surplus						54,307	83,545	126,220	78,022	21,115	
Operating Budget by Function:											
General Government	4,305,100										
Public Safety	6,097,469										
Education	36,905,654										
Public Works	6,825,625										
Human Services	968,232										
Culture and Recreation	1,347,393										
Debt Service	6,568,643										
Insurance	16,116,894										
Total Operating Budget	79,135,010	-	-	-	-	1,924,117	3,743,553	2,705,995	468,813	187,225	-
Capital Budget - (GF 3-5% of Budget, net of debt)	1,532,956										3,536,056
Transfer to Stabilization Fund	100,000		100,000								
Transfer to OPEB Trust Fund	100,000			100,000							
Transfer to Cap Stabilization Fund	-	-									
Transfer to Compensated Absences Fund	75,000				75,000						
DIF	20,000										
Overlay Allowance	294,200										
Total Other Uses	2,122,156	-	100,000	100,000	75,000	-	-	-	-	-	3,536,056
Total Uses	81,257,165	-	100,000	100,000	75,000	1,924,117	3,743,553	2,705,995	468,813	187,225	3,536,056
Excess Levy/(Deficit)	1,350,741	-	-	-	-	-	-	-	-	-	-

TOWN OF EAST LONGMEADOW
FY 2026 ESTIMATED GENERAL FUND REVENUE SOURCES



60,620,118	Real Estate/Personal Property Taxes (Max Allowable Levy)
18,131,220	State Aid (Cherry Sheet)
(297,352)	Cherry Sheet Offsets
(987,736)	Cherry Sheet Assessments
5,141,656	Local Receipts
82,607,906	FY26 ESTIMATED GENERAL FUND REVENUE

TOWN OF EAST LONGMEADOW
Taxes and Excess Levy
FY2026

Prior yr levy limit	53,215,610
Add: 2.5%	1,330,390
Estimated New Growth	500,000
Levy Limit	55,046,000
Add: Debt Exclusion	5,574,118
Max Allowable Levy	60,620,118
Actual Proposed Levy	59,269,377
Estimated Excess Levy Capacity	1,350,741

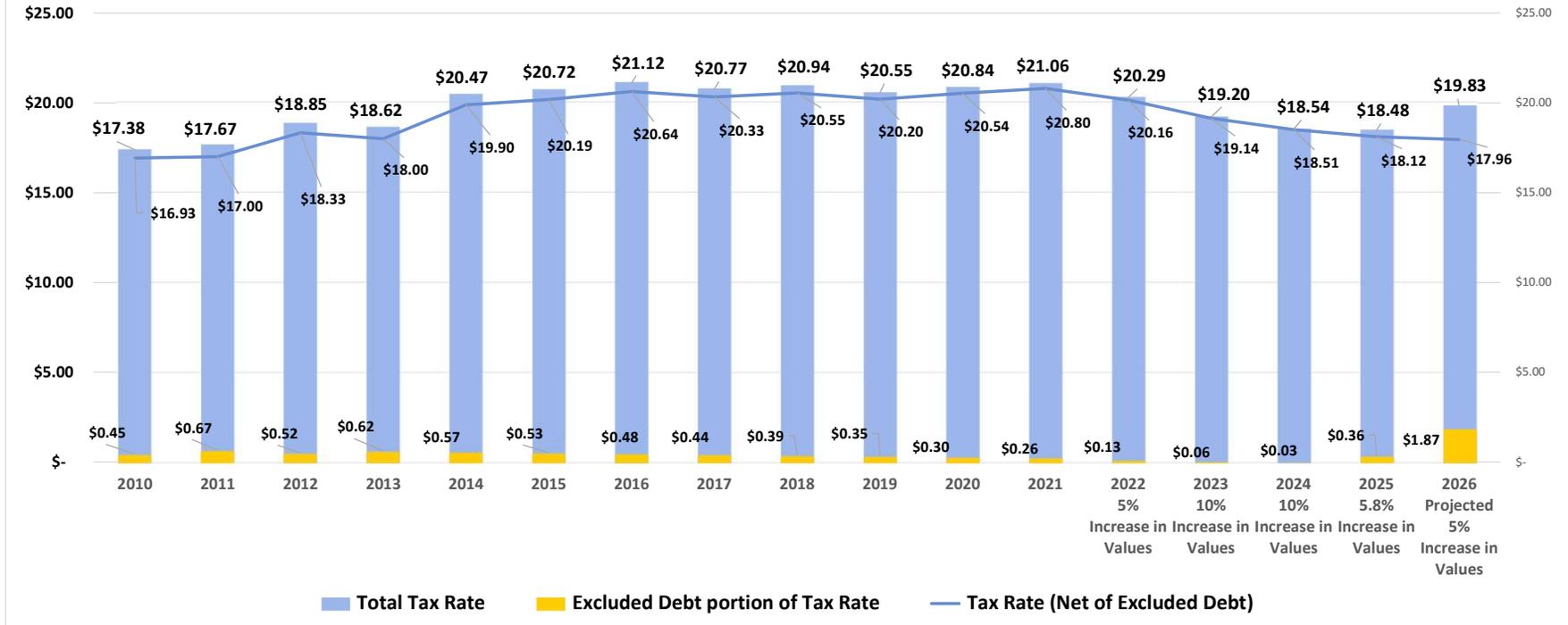
	2020	2021	2022	2023	2024	2025	Estimated 2026
Excess Levy Capacity	2,114,549	1,946,273	2,713,646	2,701,979	1,588,416	1,640,534	1,350,741

The Town of East Longmeadow funds more than 70% of its general fund budget from Taxes, with the remaining sources coming from State Aid and Local Receipts. Historically, the Town has not taxed up to its levy capacity. In FY24 the Town relied heavily on excess levy to maintain level services succeeding the COVID-19 Pandemic but was able to maintain that same level of excess levy into FY25 due to a thorough review of departmental budgets.

Due to the rising costs of Retirement, Health Insurance, Special Education and the constraints of proposition 2 1/2, the fiscal year 2026 budget proposes again, to tax below the full amount allowable under proposition 2 1/2 but to rely on approximately \$344K in excess levy to aid in funding these rising costs. Estimated Excess Levy for FY26 is approximately \$1.3Mil.

The Estimated Tax Rate is \$19.83, which includes \$1.87 in excluded debt related primarily to the construction of the new High School and Natatorium. The Town has borrowed approximately 83% of the debt related to these projects.

Town of East Longmeadow Tax Rate with Excluded Debt Impact 2010-2026



Historically, excluded debt consisted of the Library, Fire Station, Middle School and school modulars. PS Radio updates were added in 2012 and the Fire Station was paid in 2013. In 2022, the Middle School was paid as well as the PS Radio update in 2023, leaving only the school modulars in 2024. Excluded debt in 2025 consisted of the school modulars and short term debt related to the new High School & Natatorium. 2026 will include a permanent borrowing for approximately 83% of the HS/Natatorium project.

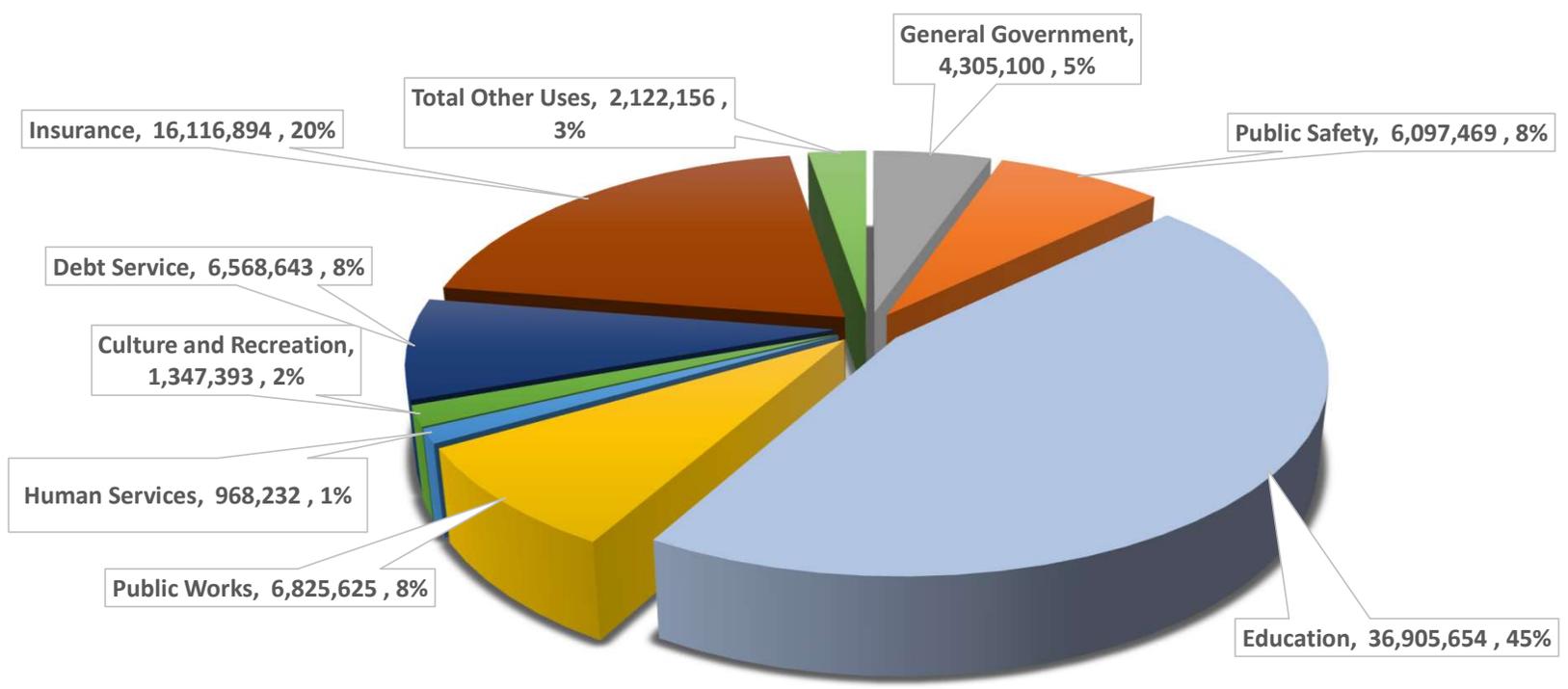
FY2026 Preliminary Cherry Sheet Estimates

TOWN OF EAST LONGMEADOW

PROGRAM	FY2025 Cherry Sheet Estimate	FY2026 Governor's Local Aid Proposal	FY2026 House Budget Proposal	FY2026 Senate Budget WM Proposal	FY2026 Conference Committee
Education Receipts:					
Chapter 70	\$15,299,736	\$15,484,836	\$15,669,936	\$15,669,936	
School Transportation	\$0	\$0	\$0	\$0	
Charter Tuition Reimbursement	\$60,708	\$93,207	\$139,982	\$133,192	
Smart Growth School Reimbursement	\$0	\$0	\$0	\$0	
Offset Receipts:					
School Choice Receiving Tuition	\$346,211	\$240,160	\$240,160	\$240,160	
Sub-Total, All Education Items:	\$15,706,655	\$15,818,203	\$16,050,078	\$16,043,288	\$0
General Government:					
Unrestricted Gen Gov't Aid	\$1,782,313	\$1,821,524	\$1,782,313	\$1,821,524	
Local Share of Racing Taxes	\$0	\$0	\$0	\$0	
Regional Public Libraries	\$0	\$0	\$0	\$0	
Veterans Benefits	\$53,278	\$55,803	\$55,803	\$55,803	
Exemp: VBS and Elderly	\$100,093	\$162,280	\$162,280	\$153,413	
State Owned Land	\$0	\$0	\$0	\$0	
Offset Receipts:					
Public Libraries	\$56,985	\$57,192	\$57,192	\$57,192	
Sub-Total, All General Government:	\$1,992,669	\$2,096,799	\$2,057,588	\$2,087,932	\$0
Total Estimated Receipts:	\$17,699,324	\$17,915,002	\$18,107,666	\$18,131,220	\$0
County Assessments:					
County Tax	\$0	\$0	\$0	\$0	
Suffolk County Retirement	\$0	\$0	\$0	\$0	
Sub-Total, County Assessments:	\$0	\$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	\$5,065	\$5,190	\$5,190	\$5,190	
Metropolitan Area Planning Council	\$0	\$0	\$0	\$0	
Old Colony Planning Council	\$0	\$0	\$0	\$0	
RMV Non-Renewal Surcharge	\$14,980	\$14,980	\$14,980	\$14,980	
Sub-Total, State Assessments:	\$20,045	\$20,170	\$20,170	\$20,170	\$0
Transportation Authorities:					
MBTA	\$0	\$0	\$0	\$0	
Boston Metro. Transit District	\$0	\$0	\$0	\$0	
Regional Transit	\$93,847	\$94,251	\$94,251	\$94,251	
Sub-Total, Transp Authorities:	\$93,847	\$94,251	\$94,251	\$94,251	\$0
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	\$0
Tuition Assessments:					
School Choice Sending Tuition	\$311,130	\$343,494	\$432,594	\$432,594	
Charter School Sending Tuition	\$353,771	\$401,863	\$441,782	\$440,721	
Sub-Total, Tuition Assessments:	\$664,901	\$745,357	\$874,376	\$873,315	\$0
Total All Estimated Charges:	\$778,793	\$859,778	\$988,797	\$987,736	\$0
State Aid (Net of Assessments)	\$16,517,335	\$16,757,872	\$16,821,517	\$16,846,132	\$0

TOWN OF EAST LONGMEADOW FY26 ESTIMATED LOCAL RECEIPTS

Local Receipts	Projections	Budget	Actual	Budget	Actual	Budget	Actual
	FY26	FY25	FY25 - 3.13.25	FY24	FY24	FY23	FY23
Motor Vehicle Excise Tax	2,800,206	2,666,862	928,455	2,470,565	2,666,862	2,444,751	2,470,565
Meals Tax	380,262	380,262	189,202	369,939	380,262	350,000	369,939
Other Taxes	19,730	19,730	90,480	19,088	19,730	19,500	19,088
Penalties/Interest on Taxes	297,642	238,642	130,678	227,952	238,642	242,764	227,952
Payments in Lieu of Taxes	71,047	71,047	76,754	72,200	71,063	69,500	73,171
Fees	18,060	15,050	12,250	18,900	15,050	28,400	18,900
Rental Fees	65,500	65,500	81,077	114,988	111,501	115,178	120,183
Other Departmental Revenue	154,152	154,152	115,162	128,265	154,152	75,295	128,265
Building Permits	207,000	185,106	341,919	115,756	185,365	168,558	115,756
Licenses and Permits	365,166	365,166	270,428	427,770	365,166	370,739	427,770
Special Assessments	37,435	37,435	37,532	39,112	37,435	36,000	39,113
Fines and Forfeitures	17,475	17,475	4,456	3,247	17,475	3,245	131,561
Investment Income	300,000	250,000	1,339,415	125,000	1,075,161	115,000	497,298
Medicaid Reimbursements	186,250	125,000	148,531	137,866	186,142	153,840	137,866
Recurring Miscellaneous	100,000	100,000	100,000	100,000	100,000	159,800	100,000
Nonrecurring Miscellaneous	121,732	81,732	13,871	81,732	72,889	126,732	84,848
Total Local Receipts	5,141,656	4,773,159	3,880,210	4,452,380	5,696,895	4,479,302	4,962,275



TOWN OF EAST LONGMEADOW
FY 2026 PROPOSED GENERAL FUND USES
BY FUNCTION
 TOTAL OTHER USES: CAPITAL BUDGET, RESERVE TRANSFERS, DIF, & OVERLAY

4,305,100	General Government
6,097,469	Public Safety
36,905,654	Education
6,825,625	Public Works
968,232	Human Services
1,347,393	Culture and Recreation
6,568,643	Debt Service
16,116,894	Insurance
79,135,010	FY26 TOTAL GENERAL FUND BUDGET
2,122,156	Total Other Uses
81,257,165	FY26 TOTAL GENERAL FUND USES

TOWN OF EAST LONGMEADOW

FY2026 TOWN BUDGET

	2025	2026	2026	2026	TM OVER	
	APPROVED ORIGINAL BUDGET	DEPARTMENT REQUEST Level 1	TOWN MANAGER Level 2	TOWN MANAGER (FOC) Level 3	TM OVER PY \$ CHANGE	PY % CHANGE
Salary	41,500	41,500	41,500	41,500	-	0.0%
Non Salary	2,960	600	600	600	(2,360)	-79.7%
TOTAL TOWN COUNCIL	44,460	42,100	42,100	42,100	(2,360)	-5.3%
Salary	308,569	321,063	321,063	321,063	12,494	4.0%
Non Salary	13,250	11,950	11,950	11,950	(1,300)	-9.8%
TOTAL TOWN MANAGER	321,819	333,013	333,013	333,013	11,194	3.5%
Non Salary	110,000	110,000	145,000	145,000	35,000	31.8%
TOTAL RESERVE FUND TRANSFER	110,000	110,000	145,000	145,000	35,000	31.8%
Salary	447,533	472,015	465,751	467,466	18,218	4.1%
Non Salary	46,815	46,351	46,351	46,351	(464)	-1.0%
TOTAL ACCOUNTING	494,348	518,366	512,102	513,817	17,754	3.6%
Salary	238,746	247,909	247,909	247,909	9,163	3.8%
Non Salary	75,602	40,290	40,290	40,290	(35,312)	-46.7%
TOTAL ASSESSORS	314,348	288,199	288,199	288,199	(26,149)	-8.3%
Salary	340,022	326,383	326,383	326,383	(13,639)	-4.0%
Non Salary	84,070	86,034	86,034	86,034	1,964	2.3%
TOTAL TREASURER/COLLECTOR	424,092	412,417	412,417	412,417	(11,675)	-2.8%
Non Salary	200,000	200,000	200,000	200,000	-	0.0%
TOTAL LEGAL SERVICES	200,000	200,000	200,000	200,000	-	0.0%
Salary	289,576	292,407	292,407	292,407	2,831	1.0%
Non Salary	27,299	26,974	25,094	25,094	(2,205)	-8.1%
TOTAL HUMAN RESOURCES	316,875	319,381	317,501	317,501	626	0.2%
Salary	705,691	727,582	732,841	754,273	27,150	3.8%
Non Salary	783,912	824,355	810,955	810,955	27,043	3.4%
TOTAL INFORMATION TECHNOLOGY	1,489,603	1,551,937	1,543,796	1,565,228	54,193	3.6%
Salary	238,250	247,774	247,774	247,774	9,524	4.0%
Non Salary	13,651	21,444	21,019	21,019	7,368	54.0%
TOTAL TOWN/COUNCIL CLERK	251,901	269,218	268,793	268,793	16,892	6.7%
Salary	35,000	14,400	6,750	6,750	(28,250)	-80.7%
Non Salary	34,800	30,100	22,400	22,400	(12,400)	-35.6%
TOTAL ELECTIONS	69,800	44,500	29,150	29,150	(40,650)	-58.2%
Salary	162,987	180,972	180,972	180,972	17,985	11.0%
Non Salary	8,900	8,100	8,910	8,910	10	0.1%
TOTAL PLANNING/ZONING/CONSER	171,887	189,072	189,882	189,882	17,995	10.5%
Total GENERAL GOVERNMENT	4,209,133	4,278,203	4,281,953	4,305,100	72,820	1.7%
Salary	3,411,605	3,607,543	3,597,543	3,597,543	185,938	5.5%
Non Salary	183,700	182,100	182,100	182,100	(1,600)	-0.9%
TOTAL POLICE DEPARTMENT	3,595,305	3,789,643	3,779,643	3,779,643	184,338	5.1%
Salary	1,563,045	1,606,638	1,606,638	1,606,638	43,593	2.8%
Non Salary	184,470	185,288	185,288	185,288	818	0.4%
TOTAL FIRE DEPARTMENT	1,747,515	1,791,926	1,791,926	1,791,926	44,411	2.5%
Non Salary	161,519	260,000	260,000	260,000	98,481	61.0%
TOTAL East Longmeadow Dispat	161,519	260,000	260,000	260,000	98,481	61.0%
Salary	261,160	256,240	255,990	255,990	(5,170)	-2.0%
Non Salary	10,000	10,000	9,910	9,910	(90)	-0.9%
TOTAL BUILDING DEPARTMENT	271,160	266,240	265,900	265,900	(5,260)	-1.9%
Total PUBLIC SAFETY	5,775,499	6,107,809	6,097,469	6,097,469	321,970	5.6%
Salary	1,429,050	1,481,568	1,481,568	1,481,568	52,518	3.7%
Non Salary	740,967	742,967	713,272	713,272	(27,695)	-3.7%
TOTAL HIGHWAY	2,170,017	2,224,535	2,194,840	2,194,840	24,823	1.1%
Salary	556,664	580,831	580,831	580,831	24,167	4.3%
Non Salary	626,079	587,570	492,070	492,070	(134,009)	-21.4%
TOTAL BUILDING FACILITIES	1,182,743	1,168,401	1,072,901	1,072,901	(109,842)	-9.3%

TOWN OF EAST LONGMEADOW

FY2026 TOWN BUDGET

	2025	2026	2026	2026		
	APPROVED ORIGINAL BUDGET	DEPARTMENT REQUEST Level 1	TOWN MANAGER Level 2	TOWN MANAGER (FOC) Level 3	TM OVER PY \$ CHANGE	TM OVER PY % CHANGE
Salary	21,719	21,719	21,719	21,719	-	0.0%
Non Salary	127,875	127,875	127,875	127,875	-	0.0%
TOTAL SNOW & ICE	149,594	149,594	149,594	149,594	-	0.0%
Non Salary	1,651,180	1,634,440	1,634,440	1,634,440	(16,740)	-1.0%
TOTAL TOWN & SCHOOL UTILITIE	1,651,180	1,634,440	1,634,440	1,634,440	(16,740)	-1.0%
Non Salary	1,588,089	1,659,026	1,659,026	1,659,026	70,937	4.5%
TOTAL TRASH COLLECTION/DISPO	1,588,089	1,659,026	1,659,026	1,659,026	70,937	4.5%
Salary	21,924	21,924	21,924	21,924	-	0.0%
Non Salary	112,900	112,900	92,900	92,900	(20,000)	-17.7%
TOTAL WASTE COLLECTION/DISPO	134,824	134,824	114,824	114,824	(20,000)	-14.8%
Total PUBLIC WORKS	6,876,447	6,970,820	6,825,625	6,825,625	(50,822)	-0.7%
Salary	284,170	294,335	294,335	294,335	10,165	3.6%
Non Salary	61,731	61,081	59,681	59,681	(2,050)	-3.3%
TOTAL HEALTH DEPARTMENT	345,901	355,416	354,016	354,016	8,115	2.3%
Salary	400,771	423,521	421,360	421,360	20,589	5.1%
Non Salary	18,277	20,327	19,877	19,877	1,600	8.8%
TOTAL COUNCIL ON AGING	419,048	443,848	441,237	441,237	22,189	5.3%
Salary	-	-	-	-	-	#DIV/0!
Non Salary	179,530	179,530	172,979	172,979	(6,551)	-3.6%
TOTAL VETERANS SERVICES	179,530	179,530	172,979	172,979	(6,551)	-3.6%
Total HEALTH and HUMAN SERVICES	944,479	978,794	968,232	968,232	23,753	2.5%
Salary	812,517	852,328	852,328	852,328	39,811	4.9%
Non Salary	151,289	166,247	160,743	160,743	9,454	6.2%
TOTAL PUBLIC LIBRARY	963,806	1,018,575	1,013,071	1,013,071	49,265	5.1%
Salary	310,970	328,551	325,001	297,630	14,031	4.5%
Non Salary	6,170	7,170	7,792	7,792	1,622	26.3%
TOTAL RECREATION DEPARTMENT	317,140	335,721	332,793	305,422	15,653	4.9%
Non Salary	28,900	28,900	28,900	28,900	-	0.0%
TOTAL CELEBRATION/CULT/HISTO	28,900	28,900	28,900	28,900	-	0.0%
Total CULTURE and RECREATION	1,309,846	1,383,196	1,374,764	1,347,393	64,918	5.0%
Non Salary	917,445	1,271,700	1,090,700	1,090,700	173,255	18.9%
TOTAL RETIREMENT OF DEBT	917,445	1,271,700	1,090,700	1,090,700	173,255	18.9%
Non Salary	220,370	5,538,558	5,424,457	5,424,457	5,204,087	2361.5%
TOTAL INTEREST ON LONG TERM	220,370	5,538,558	5,424,457	5,424,457	5,204,087	2361.5%
Non Salary	1,251,636	53,486	53,486	53,486	(1,198,150)	-95.7%
TOTAL INTEREST ON SHORT TERM	1,251,636	53,486	53,486	53,486	(1,198,150)	-95.7%
Total DEBT SERVICE	2,389,451	6,863,744	6,568,643	6,568,643	4,179,192	174.9%
Non Salary	621,433	640,076	654,160	654,160	32,727	5.3%
TOTAL EMPLOYEE BENEFITS	621,433	640,076	654,160	654,160	32,727	5.3%
Non Salary	252,000	252,000	272,160	272,160	20,160	8.0%
TOTAL WORKERS' COMPENSATION	252,000	252,000	272,160	272,160	20,160	8.0%
Non Salary	7,874,210	8,644,191	8,634,191	8,634,191	759,981	9.7%
TOTAL HEALTH INSURANCE	7,874,210	8,644,191	8,634,191	8,634,191	759,981	9.7%
Non Salary	538,311	538,311	581,376	581,376	43,065	8.0%
TOTAL LIABILITY & UNEMPLOYMENT	538,311	538,311	581,376	581,376	43,065	8.0%
Non Salary	5,414,073	5,901,339	5,971,852	5,971,852	557,779	10.3%
TOTAL RETIREMENT CONTRIBUTIO	5,414,073	5,901,339	5,971,852	5,971,852	557,779	10.3%
Non Salary	3,075	3,155	3,155	3,155	80	2.6%
TOTAL PVPC ASSESSMENT	3,075	3,155	3,155	3,155	80	2.6%
Total INSURANCE	14,703,102	15,979,072	16,116,894	16,116,894	1,413,792	9.6%
TOTAL TOWN	36,207,957	42,561,638	42,233,580	42,229,356	6,025,623	16.6%
TOTAL SCHOOL	35,995,126	37,789,815	36,895,004	36,895,004	899,878	2.5%
TOTAL SCHOOL COMMITTEE	10,650	10,650	10,650	10,650	-	0.0%

TOWN OF EAST LONGMEADOW

FY2026 TOWN BUDGET

	2025	2026	2026	2026		
	APPROVED ORIGINAL BUDGET	DEPARTMENT REQUEST Level 1	TOWN MANAGER Level 2	TOWN MANAGER (FOC) Level 3	TM OVER PY \$ CHANGE	TM OVER PY % CHANGE
TOTAL SCHOOL	36,005,776	37,800,465	36,905,654	36,905,654	899,878	2.5%
Total EDUCATION	36,005,776	37,800,465	36,905,654	36,905,654	899,878	2.5%
TOWN GRAND TOTAL	72,213,733	80,362,103	79,139,234	79,135,010	6,925,501	9.6%

TOWN OF EAST LONGMEADOW

FY2026 BUDGET PROJECTION WITH HISTORICAL COMPARISON

ACCOUNTS FOR:		2023 ACTUALS	2024 ACTUALS	Change due to encumbrances unless highlighted in blue			LEVEL 3			Departmental Requests Amounts added to Budget throughout the year through FC or Other funding Sources Change due to TM Level 2 Adjustments Level 3 FOC Adjustments
				2025 ACTUALS - Thru 3.27.25	2025 ORIGINAL APPROVED BUDGET	2025 REVISED BUDGET	2026 PROJECTION LEVEL 3 - MGR	DOLLAR CHANGE - over py ORIGINAL BUDGET	PCT CHANGE - over py ORIGINAL BUDGET	EXPLANATIONS for Increases
TOWN DEPARTMENTS										
TOTAL	TOWN COUNCIL	41,516	36,089	24,119	44,460	44,460	42,100	(2,360.00)	-5.31%	Remove travel/training expense budget (2,360)
TOTAL	TOWN MANAGER	349,030	271,458	252,109	321,819	341,758	333,013	11,194.00	3.48%	19K Reserve transfers (8K Westmass/6K Communications Study/5K Salaries)/4% inc Salaries (12K)/1K reduction in gen expenses (copy lease)
TOTAL	RESERVE FUND TRANSFER	-	-	-	110,000	61,382	145,000	35,000.00	31.82%	35K for potential sal iimpact resulting from Classification Study/67K unused in FY25 YTD 12.31.24, no increases for FY26
TOTAL	ACCOUNTING	392,349	453,937	305,210	494,348	494,348	513,817	19,469.00	3.94%	Reduced PT salaries 6K/5% inc Salaries (24K)/500 reduction in gen expenses (copy lease)/Add 1,715 for Sr Financial Accountant replacement COLA
TOTAL	ASSESSORS	236,709	263,937	196,629	314,348	314,348	288,199	(26,149.00)	-8.32%	4% (9K) inc Salaries/10K GIS software moved to IT/25K reduction in Reval contract
TOTAL	TREASURER/COLLECTOR	359,751	362,713	262,667	424,092	424,092	412,417	(11,675.00)	-2.75%	4% dec Salaries (13K)/1K increase in gen exp due to contracts/legal requirements
TOTAL	LEGAL SERVICES	151,747	237,321	94,300	200,000	200,000	200,000	-	0.00%	No increase for FY26
TOTAL	HUMAN RESOURCES	268,543	258,153	206,255	316,875	337,276	317,501	626.00	0.20%	Reduced by 1,000 capital, 880 office supp/8K transferred from Benefits to properly classify the expense/11,970 trf from reserve for Director salary/1% inc Salaries (2.8K) new employee hired at lower rate/Reduced gen exp 300
TOTAL	INFORMATION TECHNOLOGY	1,051,430	1,160,356	1,120,199	1,489,603	1,489,603	1,565,228	75,625.00	5.08%	Increased sal to contract 5,259, Reduced 13.4K telephones/3% inc Salaries (21K)/40K inc Gen expenses (5K consultants, 1K mileage, 34K Software Support)/Add 21,432 for additional temp hours and move shared employee with rec completely to IT
TOTAL	TOWN/COUNCIL CLERK	244,021	244,881	183,233	251,901	252,291	268,793	16,892.00	6.71%	Reduced 600 for stamp machine (use reserve) in cy/4% inc Salaries (10K)/7K increase in gen expenses (King 1K, Gen Code bylaw comm changes 5K, 1K printing & postage)
TOTAL	ELECTIONS	33,983	62,558	36,342	69,800	73,176	29,150	(40,650.00)	-58.24%	Reduced 15,350 removed primary (will trfr FC if primary is needed)/25K Overall reduction (only 2 Elections)
TOTAL	PLANNING/ZONING/ CONSERVATION	134,298	106,840	132,057	171,887	191,075	189,882	17,995.00	10.47%	Add copier 810/19K trf from Building for a shared position/11% inc Salaries (19K) from added shared position in py and reduction to DH salary/Decrease in gen exp 800

TOWN OF EAST LONGMEADOW

FY2026 BUDGET PROJECTION WITH HISTORICAL COMPARISON

ACCOUNTS FOR:		2023 ACTUALS	2024 ACTUALS	Change due to encumbrances unless highlighted in blue			LEVEL 3			Departmental Requests Amounts added to Budget throughout the year through FC or Other funding Sources Change due to TM Level 2 Adjustments Level 3 FOC Adjustments
				2025 ACTUALS - Thru 3.27.25	2025 ORIGINAL APPROVED BUDGET	2025 REVISED BUDGET	2026 PROJECTION LEVEL 3 - MGR	DOLLAR CHANGE - over py ORIGINAL BUDGET	PCT CHANGE - over py ORIGINAL BUDGET	EXPLANATIONS for Increases
TOTAL	POLICE DEPARTMENT	3,180,426	3,337,496	2,599,020	3,595,305	3,683,700	3,779,643	184,338.00	5.13%	Reduced 10K for retirement bonus - will come from comp abs reserve/80K trf from FC for union contract impacts/6% inc Salaries (196K) includes 7K Longevity & 64K Quinn Bill/Decrease gen expenses 1,600
TOTAL	FIRE DEPARTMENT	1,597,382	1,772,793	1,292,847	1,747,515	1,747,515	1,791,926	44,411.00	2.54%	3% (43K) inc Salaries - no final contract/18K reduction in general exp (maint/supplies)
TOTAL	BUILDING DEPARTMENT	236,238	244,827	172,243	271,160	251,972	265,900	(5,260.00)	-1.94%	Add copier 810, remove longevity 250, training 500, books 400/19K trf to Planning for a shared position/2% dec Salaries (-5K) due to inc in DH salary and transfer of 40% of shared position budget with Planning
TOTAL	EAST LONGMEADOW DISPATCH	-	90,605	161,519	161,519	161,519	260,000	98,481.00	60.97%	Per Westcom Approved Budget - 100% Assessment vs 75% in prior year
TOTAL	HIGHWAY	1,332,679	1,731,915	1,486,856	2,170,017	2,201,817	2,194,840	24,823.00	1.14%	Reduced 20K veh repairs, 4K other purch, 5K grounds, 695 dues&mileage/ 31,800 trf from FC for pavement management/4% inc Salaries (52K)/2K inc gen expenses (Tshirts)
TOTAL	BUILDING FACILITIES	863,304	820,973	729,376	1,182,743	1,182,743	1,072,901	(109,842.00)	-9.29%	Reduced 29K contracted serv, 13K proftech, 51.5K Supplies, 2K misc/4% inc Salaries (24K)/38K decrease in gen expenses
TOTAL	SNOW & ICE	252,367	246,555	379,208	149,594	149,594	149,594	-	0.00%	No increase
TOTAL	TOWN & SCHOOL UTILITIE	1,483,231	1,279,367	1,639,748	1,651,180	1,651,180	1,634,440	(16,740.00)	-1.01%	Constellation expires 3/26, Sparks expires 10/26 - No increase/No decrease due to HS/Nat being added on in FY27
TOTAL	TRASH COLLECTION/DISPO	1,209,277	1,284,082	1,588,089	1,588,089	1,588,089	1,659,026	70,937.00	4.47%	Per contracts expiring (Disp 6.30.25/Hauling 6.30.27) and (Recycle) 6.30.30
TOTAL	WASTE COLLECTION/DISPO	78,503	89,585	124,740	134,824	134,824	114,824	(20,000.00)	-14.83%	Reduced 20K based on historicals/No increase
TOTAL	HEALTH DEPARTMENT	273,523	266,500	226,168	345,901	345,901	354,016	8,115.00	2.35%	Reduced 1,400 misc lines/4% inc Salaries (10K)/650 reduction in gen expenses
TOTAL	COUNCIL ON AGING	345,414	373,699	300,797	419,048	419,048	441,237	22,189.00	5.30%	Reduced 450 Office Supp, 2.5% of base Dept Head, misc increases in gen exp/6% inc Salaries (18K)/2K increase in gen expenses (Training/Hotel for recertification, inc in dues)
TOTAL	VETERANS SERVICES	119,136	153,006	140,812	179,530	179,530	172,979	(6,551.00)	-3.65%	Reduced to assessment letter/No increase

TOWN OF EAST LONGMEADOW

FY2026 BUDGET PROJECTION WITH HISTORICAL COMPARISON

ACCOUNTS FOR:		2023 ACTUALS	2024 ACTUALS	Change due to encumbrances unless highlighted in blue			LEVEL 3			Departmental Requests Amounts added to Budget throughout the year through FC or Other funding Sources Change due to TM Level 2 Adjustments Level 3 FOC Adjustments	EXPLANATIONS for Increases
				2025 ACTUALS - Thru 3.27.25	2025 ORIGINAL APPROVED BUDGET	2025 REVISED BUDGET	2026 PROJECTION LEVEL 3 - MGR	DOLLAR CHANGE - over py ORIGINAL BUDGET	PCT CHANGE - over py ORIGINAL BUDGET		
TOTAL	PUBLIC LIBRARY	858,724	861,747	725,349	963,806	963,806	1,013,071	49,265.00	5.11%	Reduced circ mat 5,504/5% inc Salaries (40K)/15K increase in gen expenses (2K upholstery cleaning,10K circulating materials)	
TOTAL	RECREATION DEPARTMENT	235,160	278,591	227,307	317,140	317,140	305,422	(11,718.00)	-3.69%	Reduce sal 2K, increase copier lease 1,622, removed 1K other/6% inc Salaries (17.5K)/1K inc general exp (1K supplies)/Reduce by 27,321 for transfer of shared employee to IT	
TOTAL	CELEBRATION/CULT/HIST O	28,789	24,522	22,340	28,900	28,900	28,900	-	0.00%	No increase	
TOTAL	PVPC ASSESSMENT	2,926	3,000	3,075	3,075	3,075	3,155	80.00	2.60%	Per assessment letter	
GRAND TOTAL	TOWN DEPARTMENTS	15,360,459	16,317,506	14,632,612	19,118,479	19,234,162	19,546,974	428,495	2.24%		
TOTAL	RETIREMENT OF DEBT	1,297,549	1,171,900	783,350	783,445	783,445	760,500	(22,945.00)	-2.93%	Reduced 181K 382 N Main-will be paid from 2813 Building Revolving/LTD Principal GF, increase due to 382 N Main	
TOTAL	INTEREST ON LONG TERM	357,181	273,589	155,252	208,515	208,515	180,539	(27,976.00)	-13.42%	Reduced 114,101.67 382 N Main/LTD Interest GF, increase due to 382 N Main	
TOTAL	INTEREST ON SHORT TERM	11,183	43,158	126,913	218,645	189,843	53,486	(165,159.00)	-75.54%	ST Interest GF (New Modular BAN)	
GRAND TOTAL	DEBT - P&I	1,665,912	1,488,647	1,065,514	1,210,605	1,181,803	994,525	(216,080)	-17.85%		
TOTAL	WORKERS' COMPENSATION	208,179	235,020	236,765	252,000	252,000	272,160	20,160.00	8.00%	Estimated 8% increase/No increase level 1	
TOTAL	PROPERTY/LIABILITY INSURANCE	410,145	518,580	487,904	538,311	541,836	581,376	43,065.00	8.00%	Estimated 8% increase/No increase level 1	
GRAND TOTAL	INSURANCE	618,324	753,600	724,669	790,311	793,836	853,536	63,225	8.00%		
TOTAL	EMPLOYEE BENEFITS	563,008	589,459	433,276	621,433	621,433	654,160	32,727.00	5.27%	Increased based on salary calculation/3% in line with salary increases	
TOTAL	HEALTH INSURANCE	6,825,039	7,042,631	7,768,579	7,874,210	7,865,779	8,634,191	759,981.00	9.65%	Removed 10K from other charges/8K transferred to HR to properly classify the expense/Includes 30 addons and a 10% assumed increase Scantic subsidized entire increase in prior year/10% of increase for FY26 resulting in 4% increase.	

TOWN OF EAST LONGMEADOW

FY2026 BUDGET PROJECTION WITH HISTORICAL COMPARISON

				Change due to encumbrances unless highlighted in blue			LEVEL 3			Departmental Requests Amounts added to Budget throughout the year through FC or Other funding Sources Change due to TM Level 2 Adjustments Level 3 FOC Adjustments
ACCOUNTS FOR:		2023	2024	2025	2025	2025	2026	DOLLAR	PCT	EXPLANATIONS for Increases
		ACTUALS	ACTUALS	ACTUALS - Thru 3.27.25	ORIGINAL APPROVED BUDGET	REVISED BUDGET	PROJECTION LEVEL 3 - MGR	CHANGE - over py ORIGINAL BUDGET	CHANGE - over py ORIGINAL BUDGET	
GRAND TOTAL	HEALTH & BENEFITS	7,388,046	7,632,090	8,201,855	8,495,643	8,487,212	9,288,351	792,708	9.33%	
TOTAL	RETIREMENT CONTRIBUTIO	4,398,337	4,949,727	5,414,073	5,414,073	5,414,073	5,971,852	557,779.00	10.30%	Actual Cert is an additional 2% over Level 1, 1 emp moved to sewer, 1 emp moved from ELCAT (wash)/2026 Retirement Certification not received yet, Estimated 9%
GRAND TOTAL	RETIREMENT	4,398,337	4,949,727	5,414,073	5,414,073	5,414,073	5,971,852	557,779	10.30%	
TOTAL	TOTAL TOWN BUDGET	29,431,079	31,141,570	30,038,723	35,029,111	35,111,086	36,655,238	1,626,127	4.64%	
							LEVEL 2		LEVEL 2	
ACCOUNTS FOR:		2023	2024	2025	2025	2025	2026	DOLLAR	PCT	EXPLANATIONS for Increases
		ACTUALS	ACTUALS	ACTUALS - Thru 3.27.25	ORIGINAL APPROVED BUDGET	REVISED BUDGET	PROJECTION LEVEL 3 - MGR	CHANGE - over py ORIGINAL BUDGET	CHANGE - over py ORIGINAL BUDGET	
SCHOOL DEPARTMENTS										
PROFESSIONAL SALARIES		22,517,213	23,219,571	23,634,781	24,501,311	24,004,852	24,044,381	(456,930.00)	-1.86%	Reduced to bring total budget request to 2.5%/Contractual obligations and annual increases
CLERICAL SALARIES		1,003,022	999,197	990,812	1,036,233	1,036,233	1,038,773	2,540.00	0.25%	Contractual obligations and annual increases
OTHER SALARIES		3,718,952	4,370,901	4,124,008	4,618,462	4,470,210	4,601,007	(17,455.00)	-0.38%	Contractual obligations
CONTRACTED SERVICES		2,786,478	3,174,179	3,333,928	3,158,571	3,402,984	3,778,008	619,437.00	19.61%	386K Regular/SPED Transportation/107K Special Education contracted services increased/150K Software & Lic
SUPPLIES/MATERIALS		568,539	622,538	400,284	676,074	689,215	270,400	(405,674.00)	-60.00%	Supply line items decreased - moved to School Choice revolving fund
OTHER EXPENSES		2,220,243	1,891,967	2,573,484	2,004,475	2,391,633	3,162,435	1,157,960.00	57.77%	Vocational/Special Education Out-of-District Tuitions increased
TOTAL	SCHOOL	32,814,448	34,278,353	35,057,298	35,995,126	35,995,126	36,895,004	899,878	2.50%	
TOTAL	SCHOOL COMMITTEE	8,500	10,650	6,014	10,650	10,650	10,650	-	0.00%	No increase
GRAND TOTAL	SCHOOL	32,822,947	34,289,003	35,063,312	36,005,776	36,005,776	36,905,654	899,878	2.50%	
TOTAL GENERAL FUND BUDGET		62,254,026	65,430,572	65,102,034	71,034,887	71,116,862	73,560,892	2,526,005	3.56%	

TOWN OF EAST LONGMEADOW

FY2026 BUDGET PROJECTION WITH HISTORICAL COMPARISON

			Change due to encumbrances unless highlighted in blue			LEVEL 3			Departmental Requests Amounts added to Budget throughout the year through FC or Other funding Sources Change due to TM Level 2 Adjustments Level 3 FOC Adjustments
ACCOUNTS FOR:	2023	2024	2025	2025	2025	2026	DOLLAR	PCT	EXPLANATIONS for Increases
	ACTUALS	ACTUALS	ACTUALS - Thru 3.27.25	ORIGINAL APPROVED BUDGET	REVISED BUDGET	PROJECTION LEVEL 3 - MGR	CHANGE - over py ORIGINAL BUDGET	CHANGE - over py ORIGINAL BUDGET	
TOTAL EXCLUDED DEBT - HS/POOL	-	-	1,180,059	1,032,991	1,061,793	5,436,400	4,403,409.00	426.28%	School Excluded HS and Pool Principal and Interest
TOTAL 199,700 P/ 5,236,700.84 I EXCLUDED DEBT - SCHOOL MODULARS	-	-	7,268	145,855	145,855	137,718	(8,137.00)	-5.58%	School Excluded Modulars Principal and Interest - FY27 is last year
TOTAL 130,500 P/ 7,217.50 I EXCLUDED DEBT	-	-	1,187,326	1,178,846	1,207,648	5,574,118	4,403,409	374%	
TOTAL GENERAL FUND BUDGET W/ EXCLUDED DEBT			66,289,361	72,213,733	72,324,510	79,135,010	6,929,414	9.60%	
CAPITAL PROJECTS - RAISE & APPROPRIATE		1,258,796	1,189,484	-	1,189,484	1,532,956	343,472		3.5% of prior year GF budget, net of debt
CAPITAL PROJECTS - FC		-	259,242	-	259,242	-	-		Any Additional to be funded through Cap Stab Fund
CAPITAL STABILIZATION FUND - RAISE & APPROPRIATE		-	-	-	-	-	-		New Fund - 100K annual target contribution
STABILIZATION FUND - RAISE & APPROPRIATE		100,000	100,000	-	100,000	100,000	100,000		Per policy
OPEB TRUST FUND - RAISE & APPROPRIATE		100,000	100,000	-	100,000	100,000	100,000		Per policy
COMPENSATED ABSENCES FUND - RAISE & APPROPRIATE		50,000	75,000	-	75,000	75,000	75,000		Per policy
DIF - LONGMEADOW - RAISE & APPROPRIATE		-	20,000	-	20,000	20,000	20,000		Intermunicipal agreement with Longmeadow
STATE ASSESSMENTS	643,811	709,008	472,087	-	778,793		-		This is added to Budget after Final Cherry Sheet, FY23 was the first year these have been accounted for as expenses (recorded as net revenue historically)
TRANSFERS	368,803	689,440	5,165,248	-	5,165,248		-		Transfers resulting from votes throughout the year, mostly FC
OVERLAY	306,484	198,155	188,181			294,200			Annual Overlay 200K/94,200 (50% Heroes - vets abatement/Senior abatement)/Added 50,660 per TC vote to increase Heroes - vets abatement to 100%
TOTAL OTHER FINANCING USES			7,381,061	-	7,687,767	2,122,156			
TOTAL GENERAL FUND BUDGET AND FINANCING USES			73,670,421	72,213,733	80,012,277	81,257,166			

TOWN OF EAST LONGMEADOW

FY 2026 Capital Projects

General Fund Projects

Dept.	Name		Notes
COA	Pleasantview Update - Flooring	\$53,021	To be funded From <i>Raise & Appropriate</i>
DPW	Equipment - Loader 8	\$292,590	To be funded From <i>Raise & Appropriate</i>
DPW	Equipment - Truck 59	\$109,249	To be funded From <i>Raise & Appropriate</i>
DPW	Allen Street Landfill	\$77,719	To be funded From <i>Raise & Appropriate</i>
FD	Lease - Engine 2 Lease Year 4 of 3 TE-2299-2	\$189,686	To be funded from <i>Raise & Appropriate</i>
FD	Lease - Rescue 1 Ambulance Lease Year 3 of 3 TE-2299-3	\$170,940	To be funded from <i>Raise & Appropriate</i>
FD	Car 4 - Hybrid w.upfit	\$74,442	To be funded from <i>Raise & Appropriate</i>
IT	Building Automation Upgrade	\$161,834	To be funded from <i>Raise & Appropriate</i>
IT	Security Upgrades	\$21,000	To be funded from <i>Raise & Appropriate</i>
IT	Phone Upgrades	\$63,397	To be funded from <i>Raise & Appropriate</i>
IT	1:1 Chromebook Replacements	\$137,110	To be funded from <i>Raise & Appropriate</i>
PD	2 Marked Cruisers	\$147,713	To be funded from <i>Raise & Appropriate</i>
PD	Detective Bureau Car	\$34,255	To be funded from <i>Raise & Appropriate</i>
Total capital recommended as part of FY 2026 Budget:		\$1,532,956	

Enterprise Fund Projects

Sewer Enterprise		Funding from the Sewer Enterprise	
DPW - Sewer	F350 Pickup Truck	\$112,020	To be <i>Bonded</i>
DPW - Sewer	Inflow & Infiltration	\$80,000	To be <i>Bonded</i>
Projects recommended from the Sewer Enterprise Fund:		\$192,020	

Water Enterprise		Funding these from the Water Enterprise	
DPW - Water	Meter Module Upgrades	\$50,000	To be funded from <i>Retained Earnings</i>
DPW - Water	Water Rate Evaluation Study	\$26,450	To be funded from <i>Retained Earnings</i>
Projects recommended from the Water Vehicle Reserve:		\$76,450	

Projects from Other Funds - Grants

FY 2026 Other Projects

The following Capital Projects were approved contingent upon grant funding as noted below:

FD	Heart Monitor	\$123,848	Community Mitigation Fund Grant
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<i>DPW - STRM</i>	<i>Allen Street Culvert Replacement</i>	<i>\$607,480</i>	<i>Municipal Vulnerability Preparedness Grant</i>
<i>DPW - STRM</i>	<i>Speight Arden Culvert Replacement</i>	<i>\$874,292</i>	<i>Municipal Vulnerability Preparedness Grant</i>
<i>PD</i>	<i>Body Worn Cameras</i>	<i>\$129,010</i>	<i>Previously approved by Town Council</i>
Projects recommended to be funded from other Sources:		\$1,734,630	
Total FY 2026 Capital Plan: \$3,536,055.78			

Town of East Longmeadow, Massachusetts

Outstanding Long-Term Debt Service

As of June 30, 2025

Total Net Debt Service

DATE	PRINCIPAL	INTEREST	NET NEW
6/30/2026	2,195,000.00	5,658,931.29	7,853,931.29
6/30/2027	3,110,000.00	4,100,381.28	7,210,381.28
6/30/2028	2,990,000.00	3,961,461.28	6,951,461.28
6/30/2029	2,980,000.00	3,827,331.28	6,807,331.28
6/30/2030	3,000,000.00	3,693,066.28	6,693,066.28
6/30/2031	3,045,000.00	3,557,421.28	6,602,421.28
6/30/2032	2,975,000.00	3,423,121.28	6,398,121.28
6/30/2033	3,080,000.00	3,287,568.14	6,367,568.14
6/30/2034	3,195,000.00	3,145,990.00	6,340,990.00
6/30/2035	2,980,000.00	3,017,190.00	5,997,190.00
6/30/2036	2,900,000.00	2,905,890.00	5,805,890.00
6/30/2037	2,875,000.00	2,795,297.50	5,670,297.50
6/30/2038	2,920,000.00	2,682,295.00	5,602,295.00
6/30/2039	3,005,000.00	2,566,075.00	5,571,075.00
6/30/2040	3,120,000.00	2,445,735.00	5,565,735.00
6/30/2041	3,245,000.00	2,320,475.00	5,565,475.00
6/30/2042	3,370,000.00	2,190,172.50	5,560,172.50
6/30/2043	3,365,000.00	2,073,275.00	5,438,275.00
6/30/2044	3,485,000.00	1,953,100.00	5,438,100.00
6/30/2045	3,625,000.00	1,810,900.00	5,435,900.00
6/30/2046	3,780,000.00	1,662,800.00	5,442,800.00
6/30/2047	3,930,000.00	1,508,600.00	5,438,600.00
6/30/2048	4,090,000.00	1,348,200.00	5,438,200.00
6/30/2049	4,255,000.00	1,181,300.00	5,436,300.00
6/30/2050	4,425,000.00	1,007,700.00	5,432,700.00
6/30/2051	4,610,000.00	827,000.00	5,437,000.00
6/30/2052	4,800,000.00	638,800.00	5,438,800.00
6/30/2053	5,000,000.00	442,800.00	5,442,800.00
6/30/2054	5,200,000.00	238,800.00	5,438,800.00
6/30/2055	3,370,000.00	67,400.00	3,437,400.00
Total	\$104,920,000.00	\$70,339,077.11	\$175,259,077.11

Par Amounts Of Selected Issues

September 15 2010 -Turf Field	100,000.00
September 15 2010 -School Heating System	20,000.00
September 15 2010 -Sewer Pump Station Upgrades	70,000.00
October 13 2011 Non-Called -Land Acquisition	200,000.00
October 13 2011 Non-Called -School Boiler	115,000.00
June 29 2016 -Harkness Pump Station Improvements	180,000.00
June 29 2016 -Pine Knoll Pool Renovations	105,000.00
September 27 2018 -Elementary School Windows & Doors	795,000.00
September 27 2018 -Modular Classrooms	1,180,000.00
September 27 2018 -Middle School Steam Piping	360,000.00
September 27 2018 -Middle School Door	30,000.00
September 27 2018 -Water Mains - Maple Street	360,000.00
September 27 2018 -Water Mains - Fern Glenn	40,000.00
September 27 2018 -Water Mains - Maple Shade Ave.	245,000.00
September 27 2018 -Sewer Mack Truck	80,000.00
September 27 2018 -Sewer Truck with Crane	20,000.00
September 27 2018 -Sewer I&I	40,000.00
November 12 2020 -Cur Ref of 12 1 05 Sewer	10,000.00
November 12 2020 -Cur Ref of 12 1 05 Water Tower	114,000.00
November 12 2020 -Cur Ref of 12 1 05 School Roof	26,500.00
November 12 2020 -Cur Ref of 1 15 07 School Remodeling	262,000.00
November 12 2020 -Cur Ref of 1 15 07 School Remodeling	77,500.00
November 12 2020 -Roadway Improvements	830,000.00
November 12 2020 -Maple St. Water Main	605,000.00
November 12 2020 -Prospect St. Water Tank	655,000.00
February 3 2022 -Sewer - Technology	215,000.00
February 3 2022 -Sewer - I&I	85,000.00
February 3 2022 -Sewer - Monitoring Meters	130,000.00
February 3 2022 -School Steam Pipe Replacement	370,000.00
February 3 2022 -Water	190,000.00
February 3 2022 -Meadow Brook Elementary School	845,000.00
February 3 2022 -Sidewalks	810,000.00
February 3 2022 -Mountainview School Modular Classrooms	800,000.00
February 3 2022 -DPW Vacuum Truck -Sewer	30,000.00
February 3 2022 -DPW Vacuum Truck - Stormwater	30,000.00
December 19 2024 -Land Acquisition	1,771,000.00
December 19 2024 -Sewer Equipment (Truck #9)	201,100.00
December 19 2024 -Street Sweeper	213,200.00
December 19 2024 -High School Design & Construction I	30,374,700.00
December 19 2024 -High School Design & Construction II	48,326,500.00
December 19 2024 -High School Natatorium I	3,375,000.00
December 19 2024 -High School Natatorium II	10,633,500.00
TOTAL.....	104,920,000.00

Hilltop Securities

Public Finance

Town of East Longmeadow, Massachusetts
Breakdown of Principal and Interest Payments
FY2026

\$	5,574,117.84	Excluded Debt in General Fund Budget
\$	994,525.17	General Fund Budget (including ST Interest)
\$	295,101.67	Paid from the 382 N Main Building Revolving Fund
\$	384,075.00	Sewer Budget
\$	60,247.00	Stormwater Budget
\$	648,457.00	Water Budget
\$	83,500.00	CPA Budget
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\$	8,040,023.68	
\$	(53,486.41)	ST Interest in the General Fund (not on P&I schedule)
\$	(26,305.67)	ST Interest in the Sewer Fund (not on P&I schedule)
\$	(7,978.33)	ST Interest in the Stormwater Fund (not on P&I schedule)
\$	(98,321.98)	ST Interest in the Water Fund (not on P&I schedule)
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\$	7,853,931.29	See Principal and Interest Payments Schedule

**Town of East Longmeadow, Massachusetts
Fiscal Year 2026 Principal and Interest Payments**

General Fund

Issue : Purpose	PRINCIPAL	INTEREST	NET NEW D/S
November 12 2020 : Roadway Improvements (I)	80,000.00	20,700.00	100,700.00
February 3 2022 : Sidewalks (I)	70,000.00	23,265.00	93,265.00
December 19 2024: Land Acquisition (I)	181,000.00	114,101.67	295,101.67
Totals	331,000.00	158,066.67	489,066.67

School

Issue : Purpose	PRINCIPAL	INTEREST	NET NEW D/S
September 15 2010 : Turf Field (I)	100,000.00	1,450.00	101,450.00
September 15 2010 : School Heating System (I)	20,000.00	290.00	20,290.00
October 13 2011 Non-Called : School Boiler (I)	30,000.00	3,540.00	33,540.00
September 27 2018 : Elementary School Windows & Doors (O)	90,000.00	25,068.76	115,068.76
September 27 2018 : Modular Classrooms (I)	135,000.00	37,237.50	172,237.50
September 27 2018 : Middle School Steam Piping (I)	40,000.00	11,350.00	51,350.00
September 27 2018 : Middle School Door (I)	5,000.00	950.00	5,950.00
November 12 2020 : Cur Ref of 12 1 05 School Roof (I)	26,500.00	397.50	26,897.50
November 12 2020 : Cur Ref of 1 15 07 School Remodeling (IE)	130,500.00	7,217.50	137,717.50
November 12 2020 : Cur Ref of 1 15 07 School Remodeling (I)	39,000.00	2,125.00	41,125.00
February 3 2022 : School Steam Pipe Replacement (I)	25,000.00	10,140.00	35,140.00
February 3 2022 : Meadow Brook Elementary School (O)	50,000.00	22,485.00	72,485.00
February 3 2022 : Mountainview School Modular Classrooms (I)	50,000.00	21,540.00	71,540.00
December 19 2024: High School Design & Construction I (OE)	84,700.00	1,717,538.67	1,802,238.67
December 19 2024: High School Design & Construction II (OE)	86,500.00	2,728,130.00	2,814,630.00
December 19 2024: High School Natatorium I (IE)	10,000.00	190,810.00	200,810.00
December 19 2024: High School Natatorium II (IE)	18,500.00	600,221.67	618,721.67
Totals	940,700.00	5,380,491.60	6,321,191.60

Sewer

Issue : Purpose	PRINCIPAL	INTEREST	MCWT Subsidy	NET NEW D/S
September 15 2010 : Sewer Pump Station Upgrades (I)	70,000.00	1,015.00	-	71,015.00
September 27 2018 : Sewer Mack Truck (I)	20,000.00	2,600.00	-	22,600.00
September 27 2018 : Sewer Truck with Crane (I)	5,000.00	650.00	-	5,650.00
September 27 2018 : Sewer I&I (O)	10,000.00	1,300.00	-	11,300.00
November 12 2020 : Cur Ref of 12 1 05 Sewer (I)	10,000.00	150.00	-	10,150.00
February 3 2022 : Sewer - Technology (I)	40,000.00	7,800.00	-	47,800.00
February 3 2022 : Sewer - I&I (I)	5,000.00	2,260.00	-	7,260.00
February 3 2022 : Sewer - Monitoring Meters (I)	130,000.00	2,600.00	-	132,600.00
February 3 2022 : DPW Vacuum Truck - Sewer (I)	15,000.00	900.00	-	15,900.00
December 19 2024: Sewer Equipment (Truck #9)	21,100.00	12,394.33	-	33,494.33
Totals	326,100.00	31,669.33	-	357,769.33

Stormwater

Issue : Purpose	PRINCIPAL	INTEREST	MCWT Subsidy	NET NEW D/S
February 3 2022 : DPW Vacuum Truck - Stormwater (I)	15,000.00	900.00	-	15,900.00
December 19 2024: Street Sweeper (I)	23,200.00	13,168.67	-	36,368.67
Totals	38,200.00	14,068.67	-	52,268.67

Water

Issue : Purpose	PRINCIPAL	INTEREST	NET NEW D/S
June 29 2016 : Harkness Pump Station Improvements (O)	60,000.00	3,600.00	63,600.00
September 27 2018 : Water Mains - Maple Street (O)	40,000.00	11,350.00	51,350.00
September 27 2018 : Water Mains - Fern Glenn (O)	5,000.00	1,256.26	6,256.26
September 27 2018 : Water Mains - Maple Shade Ave. (O)	30,000.00	7,743.76	37,743.76
November 12 2020 : Cur Ref of 12 1 05 Water Tower (O)	114,000.00	1,710.00	115,710.00
November 12 2020 : Maple St. Water Main (O)	55,000.00	15,125.00	70,125.00
November 12 2020 : Prospect St. Water Tank (O)	110,000.00	19,150.00	129,150.00
February 3 2022 : Water (O)	70,000.00	6,200.00	76,200.00
Totals	484,000.00	66,135.02	550,135.02

Community Preservation

Issue : Purpose	PRINCIPAL	INTEREST	NET NEW D/S
October 13 2011 Non-Called : Land Acquisition (I)	40,000.00	6,400.00	46,400.00
June 29 2016 : Pine Knoll Pool Renovations (I)	35,000.00	2,100.00	37,100.00
Totals	75,000.00	8,500.00	83,500.00

Grand Totals	2,195,000.00	5,658,931.29	-	7,853,931.29
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KEY:

- I = Inside the Levy Limit
- O = Outside the Levy Limit
- E = Exempt from Proposition 2 1/2



Massachusetts Department of Elementary and Secondary Education
Chapter 70 District Profile

4/11/25

Select a district

0087 East Longmeadow

	Foundation Enrollment		Foundation Budget		Required Local Contribution		Chapter 70 Aid		Required Net School Spending		Required NSS		Actual NSS		Dollars Over/Under Requirement		% Over/Under	
		% Chg		% Chg		% Chg		% Chg	Aid + Local Contribution		Includes Carryover	% Chg		% Chg				
FY08	2,810	1.5%	22,100,301	6.6%	15,537,297	6.6%	6,563,004	42.2%	22,100,301	22,100,301	22,100,301	6.6%	25,388,413	8.3%	3,288,112	14.9%		
FY09	2,829	0.7%	23,422,160	6.0%	15,098,039	7.4%	7,448,721	13.5%	23,422,160	23,422,160	22,546,760	2.0%	26,220,476	3.3%	3,673,716	16.3%		
FY10	2,821	-0.3%	24,224,414	3.4%	15,193,256	8.1%	8,157,639	9.5%	23,350,895	23,350,895	23,350,895	3.6%	28,361,137	8.2%	5,010,242	21.5%		
FY11	2,800	-0.7%	23,669,360	-2.3%	14,824,125	8.6%	8,675,518	6.3%	23,499,643	23,499,643	23,499,643	0.6%	28,755,128	1.4%	5,255,485	22.4%		
FY12	2,798	-0.1%	24,105,913	1.8%	14,975,127	9.1%	9,130,706	5.2%	24,105,913	24,105,913	24,105,913	2.6%	29,948,456	4.1%	5,842,543	24.2%		
FY13	2,763	-1.3%	24,771,812	2.8%	15,279,722	9.7%	9,767,174	7.0%	25,046,896	25,046,896	25,046,896	3.9%	30,675,518	2.4%	5,628,622	22.5%		
FY14	2,698	-2.4%	24,746,376	-0.1%	15,736,133	9.8%	9,834,624	0.7%	25,570,757	25,570,757	25,570,757	2.1%	32,079,935	4.6%	6,509,178	25.5%		
FY15	2,680	-0.7%	25,028,521	1.1%	15,784,772	9.9%	9,901,624	0.7%	25,686,396	25,686,396	25,686,396	0.5%	31,544,757	-1.7%	5,858,361	22.8%		
FY16	2,646	-1.3%	25,486,357	1.8%	16,206,963	9.9%	9,967,774	0.7%	26,174,737	26,174,737	26,174,737	1.9%	34,529,361	9.5%	8,354,624	31.9%		
FY17	2,694	1.8%	26,003,641	2.0%	15,891,476	10.1%	10,115,944	1.5%	26,007,420	26,007,420	26,007,420	-0.6%	35,053,220	1.5%	9,045,800	34.8%		
FY18	2,678	-0.6%	26,517,602	2.0%	15,918,988	10.2%	10,598,614	4.8%	26,517,602	26,517,602	26,517,602	2.0%	36,673,811	4.6%	10,156,209	38.3%		
FY19	2,707	1.1%	27,763,311	4.7%	16,509,582	11.2%	11,253,729	6.2%	27,763,311	27,763,311	27,763,311	4.7%	38,096,730	3.9%	10,333,419	37.2%		
FY20	2,679	-1.0%	28,769,863	3.6%	16,848,895	12.1%	12,102,248	7.5%	28,951,143	28,951,143	28,951,143	4.3%	38,621,762	1.4%	9,670,619	33.4%		
FY21	2,643	-1.3%	29,030,300	0.9%	17,494,208	12.5%	12,102,248	0.0%	29,596,456	29,596,456	29,596,456	2.2%	38,993,949	1.0%	9,397,493	31.8%		
FY22	2,457	-7.0%	27,993,088	-3.6%	17,190,078	12.7%	12,175,958	0.6%	29,366,036	29,366,036	29,366,036	-0.8%	39,778,213	2.0%	10,412,177	35.5%		
FY23	2,535	3.2%	31,009,727	10.8%	17,979,103	13.0%	13,030,624	7.0%	31,009,727	31,009,727	31,009,727	5.6%	41,731,048	4.9%	10,721,321	34.6%		
FY24	2,552	0.7%	33,881,346	9.3%	18,843,898	15.4%	15,037,448	15.4%	33,881,346	33,881,346	33,881,346	9.3%	45,282,558	8.5%	11,401,212	33.7%		
FY25*	2,522	-1.2%	34,416,161	1.6%	19,663,608	15.5%	15,299,736	1.7%	34,963,344	34,963,344	34,963,344	3.2%	45,759,561	1.1%	10,796,217	30.9%		

Dollars Per Foundation Enrollment

Percentage of Foundation

	Dollars Per Foundation Enrollment			Percentage of Foundation			Chapter 70 Pct of Actual NSS
	Foundation Budget	Ch 70 Aid	Actual NSS	Ch 70	Required NSS	Actual NSS	
FY08	7,865	2,336	9,035	30%	100%	115%	26%
FY09	8,279	2,633	9,268	32%	96%	112%	28%
FY10	8,587	2,892	10,054	34%	96%	117%	29%
FY11	8,453	3,098	10,270	37%	99%	121%	30%
FY12	8,615	3,263	10,704	38%	100%	124%	30%
FY13	8,966	3,535	11,102	39%	101%	124%	32%
FY14	9,172	3,645	11,890	40%	103%	130%	31%
FY15	9,339	3,695	11,770	40%	103%	126%	31%
FY16	9,632	3,767	13,050	39%	103%	135%	29%
FY17	9,652	3,755	13,012	39%	100%	135%	29%
FY18	9,902	3,958	13,694	40%	100%	138%	29%
FY19	10,256	4,157	14,073	41%	100%	137%	30%
FY20	10,739	4,517	14,416	42%	101%	134%	31%
FY21	10,984	4,579	14,754	42%	102%	134%	31%
FY22	11,393	4,956	16,190	43%	105%	142%	31%
FY23	12,233	5,140	16,462	42%	100%	135%	31%
FY24	13,276	5,892	17,744	44%	100%	134%	33%
FY25*	13,646	6,067	18,144	44%	102%	133%	33%

* Budgeted

To see earlier years back to FY93, unhide rows 7 to 21 and 40 to 54.

Foundation enrollment is reported in October of the prior fiscal year (e.g. FY20 enrollment = Oct 1, 2018 headcount).

Foundation budget is the state's estimate of the minimum amount needed in each district to provide an adequate educational program.

Required Net School Spending is the annual minimum that must be spent on schools, including carryovers from prior years.

Net School Spending includes municipal indirect spending for schools but excludes capital expenditures, transportation, grants and revolving funds.

Federal SFSF grants in FY09, FY10, FY11, and FY12 and federal Education Jobs grants in FY11, FY12 and FY13 are not included in these calculations. Net school spending is limited to Chapter 70 aid and appropriated local contributions. However, the SFSF and Education Jobs calculations were directly based upon the Chapter 70 formula and helped districts spend at foundation budget levels.

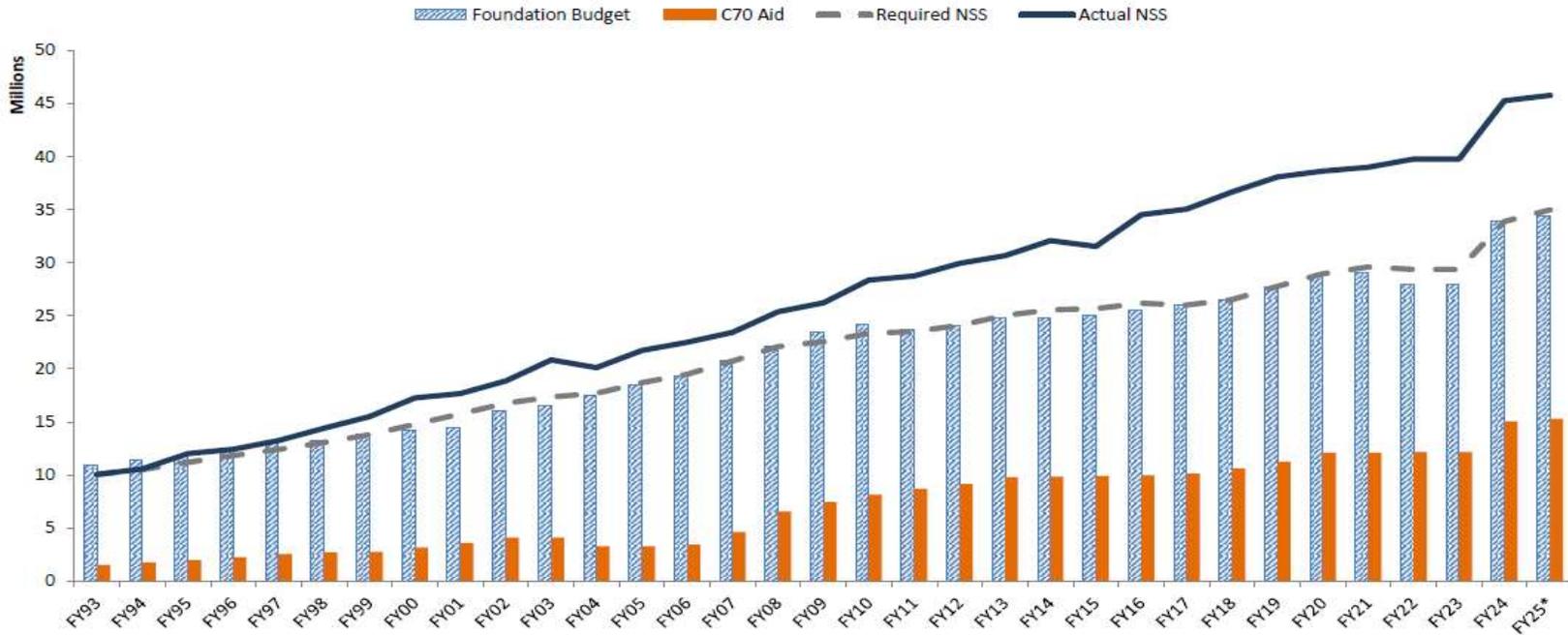
In FY09, this district received an SFSF grant of	875,400	In FY12 the combined SFSF/Ed Jobs amount was	245,352
In FY10, this district's SFSF grant entitlement was	873,519	In FY13 the Education Jobs amount was	113,911
In FY11, the combined SFSF and Educ Jobs entitlement was	425,640		



Massachusetts Department of Elementary and Secondary Education
Chapter 70 District Profile

4/11/25

0087 East Longmeadow



TOWN OF EAST LONGMEADOW

RESERVE FUND FOR EXTRAORDINARY EXPENDITURES - FY25 ACTIVITY

ORG	OBJECT	DESCRIPTION	YEAR	PER	JOURNAL	EFF DATE	POST DATE	PO/REF2	AMOUNT	COMMENTS
BEGINNING BALANCE									110,000.00	
011327	5780	RESERVE FUND TRANSFER	2025	10	82	5/6/2025	5/6/2025	Transfer	(3,375.75)	Charter Amendment Notification
011327	5780	RESERVE FUND TRANSFER	2025	9	334	3/12/2025	3/12/2025	Transfer	(1,000.00)	IOD Accident Claim-FF
011327	5780	RESERVE FUND TRANSFER	2025	9	159	2/27/2025	2/27/2025	Transfer	(1,000.00)	IOD Accident Claim-FF
011327	5780	RESERVE FUND TRANSFER	2025	8	81	2/7/2025	2/7/2025	Transfer	(241.00)	Mileage Town Manager
011327	5780	RESERVE FUND TRANSFER	2025	7	287	1/28/2025	1/28/2025	Transfer	(115.35)	IOD Accident Claim-FF
011327	5780	RESERVE FUND TRANSFER	2025	7	250	1/27/2025	1/27/2025	Transfer	(789.00)	ICMA Membership
011327	5780	RESERVE FUND TRANSFER	2025	5	331	11/26/2024	11/26/2024	Transfer	(98.00)	IOD Accident Claim-FF
011327	5780	RESERVE FUND TRANSFER	2025	4	384	10/25/2024	10/25/2024	Transfer	(6,250.00)	TM - Tom Peine Communications
011327	5780	RESERVE FUND TRANSFER	2025	4	78	10/7/2024	10/7/2024	Transfer	(390.00)	FY25 Capital Projects advert
011327	5780	RESERVE FUND TRANSFER	2025	4	45	10/3/2024	10/3/2024	Transfer	(8,000.00)	Westmass invoice
011327	5780	RESERVE FUND TRANSFER	2025	3	283	9/19/2024	9/19/2024	Transfer	(1,311.45)	IOD Accident Claim-FF
011327	5780	RESERVE FUND TRANSFER	2025	3	136	9/10/2024	9/10/2024	Transfer	(8,812.00)	Chief of Police salary increas
011327	5780	RESERVE FUND TRANSFER	2025	2	187	8/14/2024	8/14/2024	Transfer	(11,970.00)	HR Director salary increase
011327	5780	RESERVE FUND TRANSFER	2025	2	186	8/14/2024	8/14/2024	Transfer	(606.00)	Transfer to Police Salaries
011327	5780	RESERVE FUND TRANSFER	2025	1	287	7/15/2024	7/15/2024	Transfer	(3,639.19)	Town Manager Salary Increase
011327	5780	RESERVE FUND TRANSFER	2025	1	58	7/1/2024	7/1/2024	Transfer	(1,020.00)	TM Full Time Salary
AVAILABLE BALANCE									61,382.26	

TOWN OF EAST LONGMEADOW

RESERVES - FY25 ACTIVITY (W/FY2026 IMPACTS)

		AVAILABLE RESERVES AFTER FY26 MOTIONS
FREE CASH		
Free Cash		
Certified 7.1.24	\$ 10,971,177.00	
382 N Main Street	\$ 500,000.42	
382 N Main Street	\$ 783,247.33	
Pavement Program	\$ 31,800.00	
Police Union Contract retro	\$ 78,977.00	
Capital Stabilization Trf	\$ 1,000,000.00	
General Stabilization Trf	\$ 1,857,000.00	
OPEB Trf	\$ 570,000.00	
Compensated Absences Trf	\$ 85,000.00	
MS Feasibility Study	\$ 370,000.00	
Total	\$ 5,276,024.75	
Remaining FREE CASH	8% \$ 5,695,152.25	
	FY2026 Capital Plan	
	Remaining FREE CASH after FY2026 VOTES	\$ 5,695,152.25

		AVAILABLE RESERVES AFTER FY26 MOTIONS
RETAINED EARNINGS		
Enterprise Fund - Water		
Certified 7.1.24	\$ 1,040,737.00	
3420011-580000 Water Meter Modules	\$ 139,883.95	
Total	\$ 139,883.95	
Remaining WATER RE	24% \$ 900,853.05	
	FY2026 Capital Plan	\$ 76,450.00
	Remaining WATER RE after FY2026 VOTES	\$ 824,403.05

Enterprise Fund - Sewer		
Certified 7.1.24	\$ 641,763.00	
Total	\$ -	
Remaining SEWER RE	23% \$ 641,763.00	
	FY2026 Capital Plan	
	Remaining SEWER RE after FY2026 VOTES	\$ 641,763.00

Enterprise Fund - Stormwater		
Certified 7.1.24	\$ 331,549.00	
Total	\$ -	
Remaining STORMWATER RE	70% \$ 331,549.00	
	FY2026 Capital Plan	\$ -
	Remaining STORMWATER RE after FY2026 VOTES	\$ 331,549.00

RESERVES - FY25 ACTIVITY (W/FY2026 IMPACTS)			
ELCAT			
Certified 7.1.24		\$	498,708.00
Total		\$	-
Remaining ELCAT RE	235%	\$	498,708.00
			FY2026 Capital Plan
			Remaining ELCAT RE after FY2026 VOTES
		\$	498,708.00

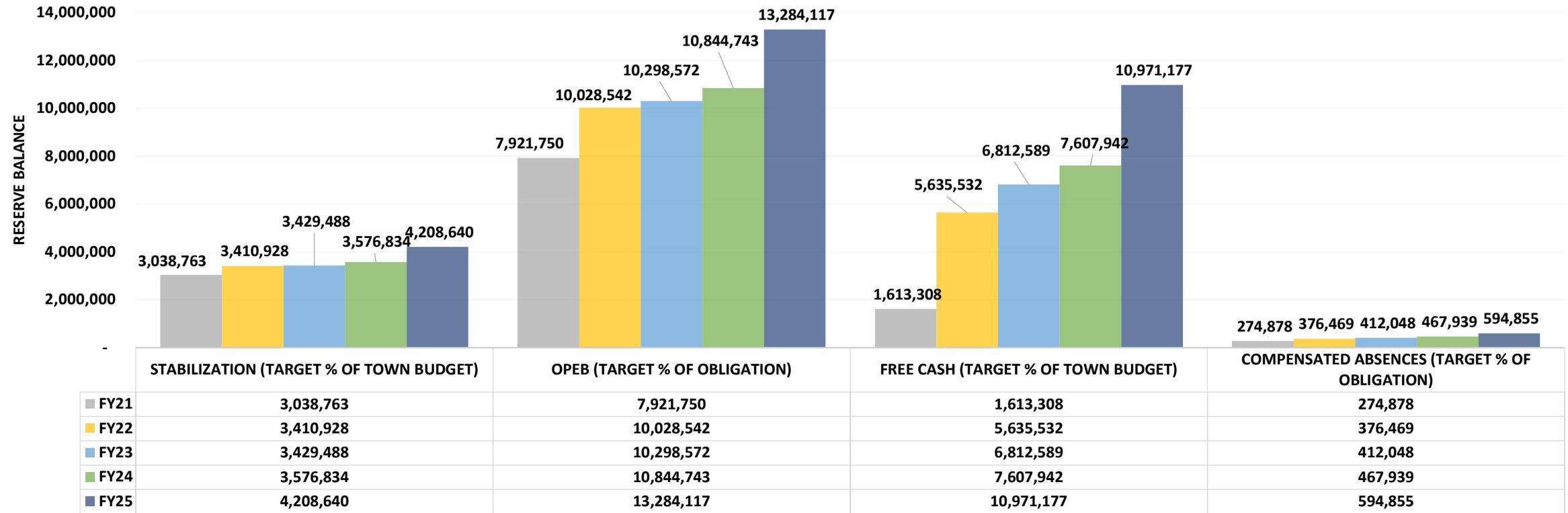
CPA				
2615 - Community Preservation Act	6/30/2023	6/30/2024	5/7/2025	FY2026 VOTES
Open Space	\$ 83,404.00	\$ 46,165.00	\$ 74,114.91	
Historic Resource	\$ 262,199.66	\$ 221,017.66	\$ 248,350.71	
Affordable Housing	\$ 189,752.13	\$ 233,513.13	\$ 263,513.13	
Undesignated	\$ 1,218,137.88	\$ 1,554,731.09	\$ 1,923,051.31	
Remaining CPA	\$ 1,753,493.67	\$ 2,055,426.88	\$ 2,509,030.06	\$ 2,509,030.06

Enterprise Fund Vehicle Reserves			
3390 - SEWER ENTERPRISE FUND - Vehicle		\$	32,477.98
Remaining SEWER VEHICLE RESERVE		\$	32,477.98
			Release to Retained Earnings
		\$	32,477.98
			Remaining SEWER VEHICLE RESERVE after FY2026 VOTES
		\$	-

3391 - WATER ENTERPRISE FUND - Vehicle		\$	215,140.62
Remaining WATER VEHICLE RESERVE		\$	215,140.62
			Release to Retained Earnings
		\$	215,140.62
			Remaining WATER VEHICLE RESERVE after FY2026 VOTES
		\$	-

STABILIZATION AND RESERVES			
STABILIZATION - 8216	8%	\$	6,107,371.55
CAPITAL STABILIZATION - 8227	1%	\$	998,524.89
OPEB - 8225	24%	\$	14,021,524.32
COMPENSATED ABSENCES RESERVE - 8226	94%	\$	639,281.62
			TOTAL OTHER GENERAL FUND RESERVES
		\$	21,766,702.38

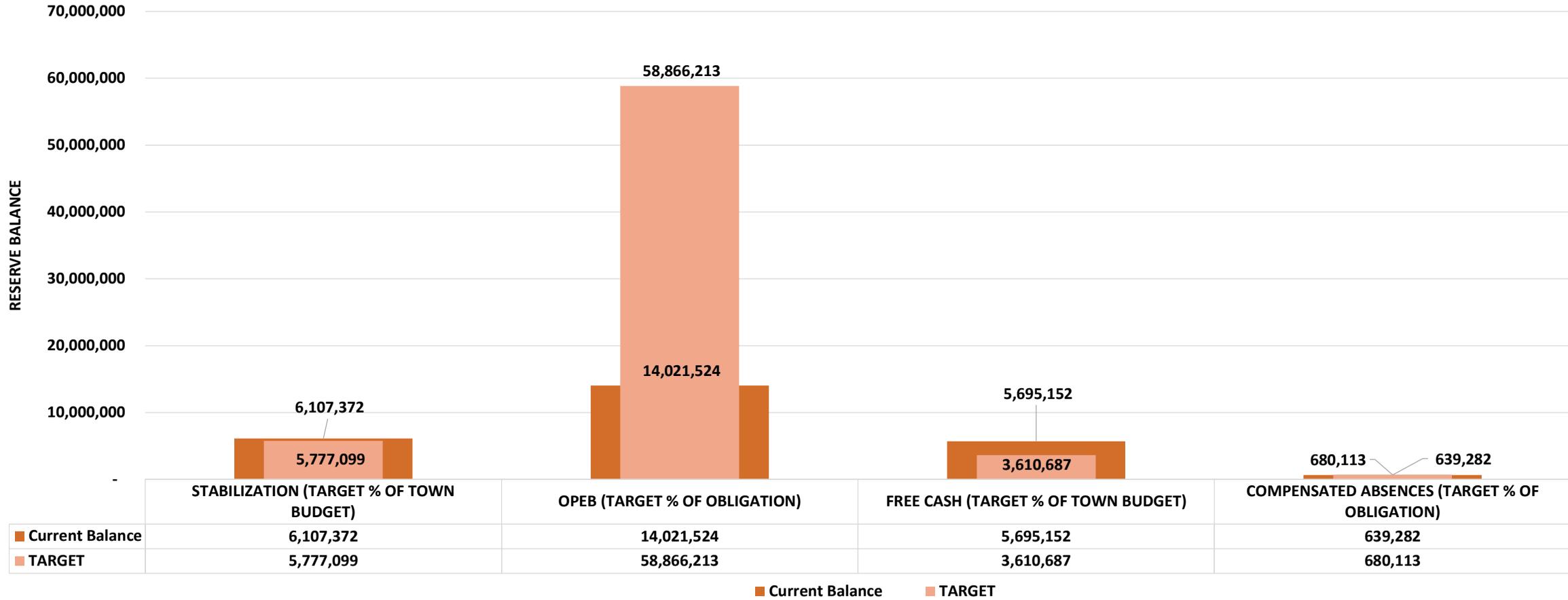
Town of East Longmeadow FY25 (Certified 7.1.24) Town Reserve Balances



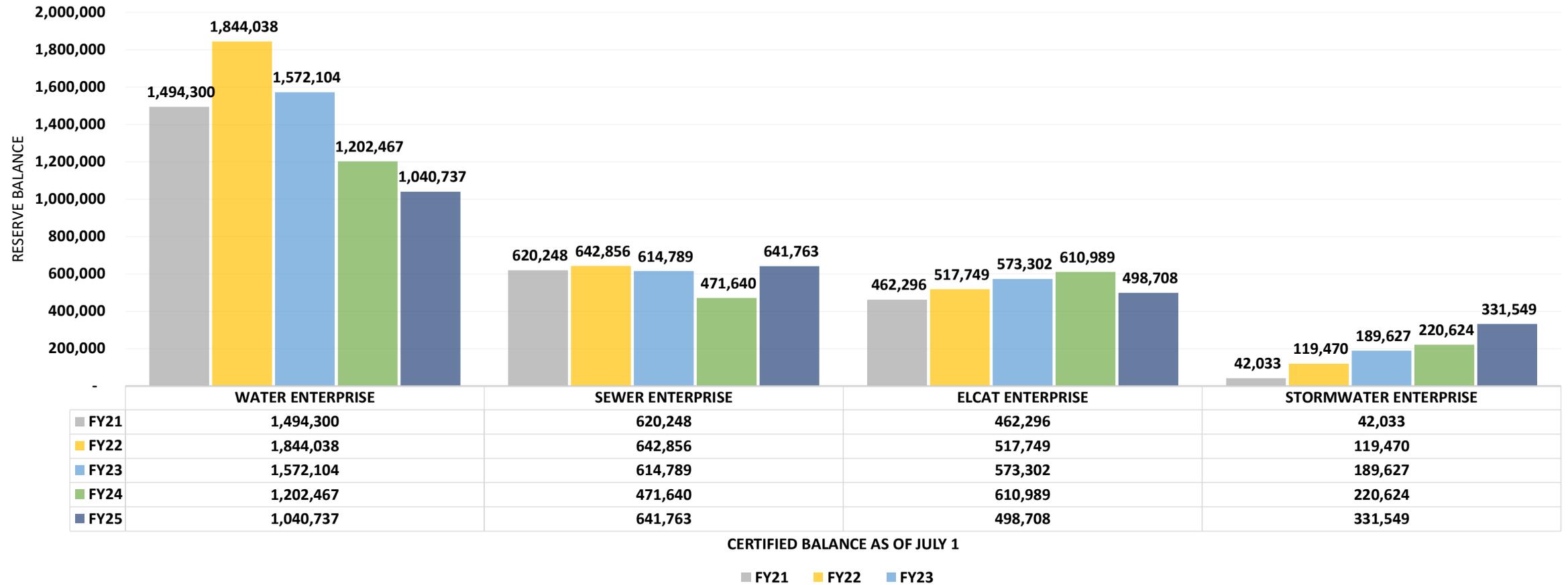
CERTIFIED BALANCE AS OF JULY 1

■ FY21
 ■ FY22
 ■ FY23
 ■ FY24
 ■ FY25

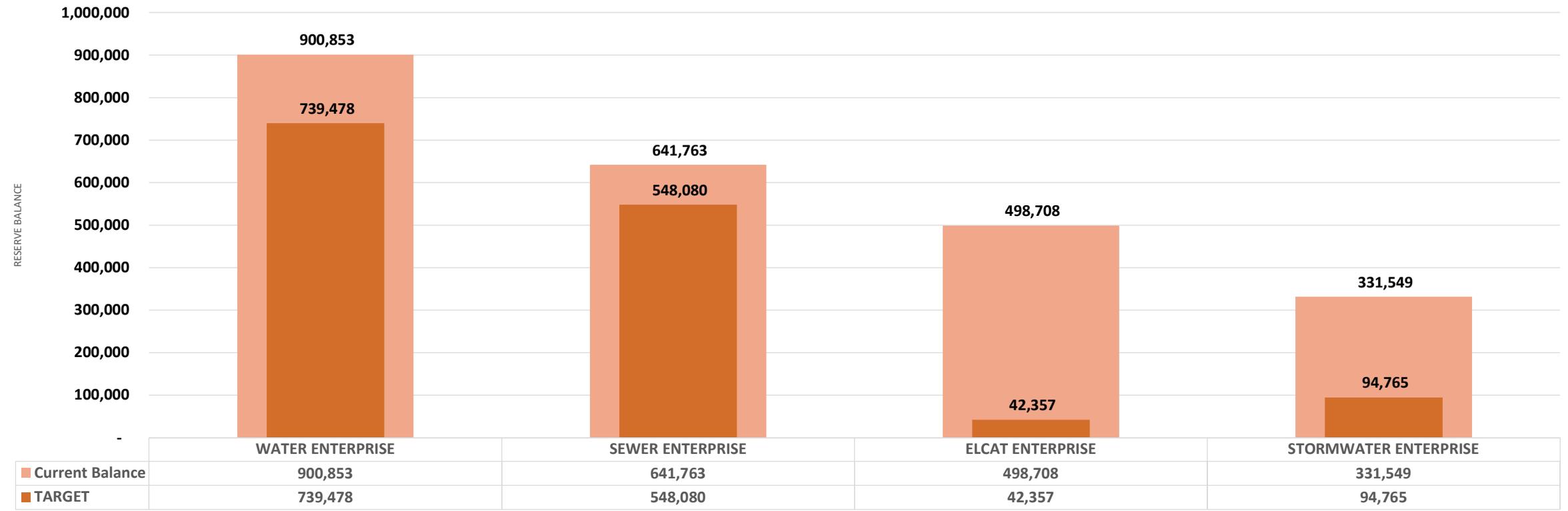
Town of East Longmeadow Current Town Reserve Balances vs Targets



Town of East Longmeadow FY25 (Certified 7.1.24) Enterprise Retained Earnings Balances



Town of East Longmeadow Current Enterprise Retained Earnings Balances vs Targets



CURRENT BALANCES

■ Current Balance
 ■ TARGET

TOWN OF EAST LONGMEADOW
REVOLVING FUNDS
FY2026

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 2026 Spending Limit</u>	<u>FY 2026 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	155,434	150,000	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	26,620	9,000	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 2026 Estimated Expenses</u>	<u>FY 2026 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	675,370	777,320	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	\$49,694.00	\$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	\$0.00	\$0.00	-
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	675,370.00	777,320.00	101,950.00

TOWN OF EAST LONGMEADOW
AMBULANCE - RECEIPTS RESERVED FOR APPROPRIATION - Chapter 40 Section 5F
FY2026

	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2026 BUDGET	Change from PY Budget	% Change from PY Budget	Explanation
REVENUE:							
User Charges	\$ 1,777,950	\$ 1,768,467	\$ 2,050,000	\$ 1,864,117	\$ (185,883)	-9%	Reduced in line with historical collections
Medicaid Reimb Income	\$ 35,235	\$ 66,967	\$ -	\$ 60,000	\$ 60,000		
Retained Earnings	\$ 135,775	\$ 5	\$ -	\$ -	\$ -		
TOTAL REVENUE	\$ 1,948,960	\$ 1,835,438	\$ 2,050,000	\$ 1,924,117	\$ (125,883)	-6%	
EXPENSES:							
Personnel Services	\$ 1,084,069	\$ 1,297,253	\$ 1,550,732	\$ 1,609,206	\$ 58,474	4%	Union contractual obligations
Operating Expenses	\$ 222,726	\$ 227,410	\$ 259,304	\$ 260,604	\$ 1,300	1%	
<i>Debt Service:</i>							
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
Interest	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 183,733	\$ 354,934	\$ 109,181	\$ -	\$ (109,181)	-100%	On Cap Plan - R&A (218,361)
TOTAL EXPENSES	\$ 1,490,528	\$ 1,879,597	\$ 1,919,217	\$ 1,869,810	\$ (49,407)	-3%	
PY Fund Balance							
Net Profit (Loss)	\$ 458,432	\$ (44,159)	\$ 130,783	\$ 54,307			

TOWN OF EAST LONGMEADOW

AMBULANCE RATES

FY2026

	2025 Medicare Fee		Current Rates	FY26 Rates
	Schedule Allowed Amounts	Avg Bundled Comstar Top 50		
BLS Emergency Base Rate	467.14	1,769.00	1,349.04	1,403.00
BLS Non Emergency Base Rate	291.96	1,769.00	1,349.04	1,403.00
ALS Non Emergency Base Rate	350.35	2,583.00	2,155.77	2,242.00
ALS1 Emergency Base Rate	554.73	2,583.00	2,155.77	2,242.00
ALS2 Emergency Base Rate	802.89	3,684.00	3,244.63	3,374.42
Specialty Care Transport	948.88	4,107.00	2,121.60	2,206.46
Mileage	9.00	41.00	36.40	37.86
Intercept Fee	-	N/A	300.00	312.00

TOWN OF EAST LONGMEADOW
Ambulance Rates Comparison to Surrounding Towns

Charge	East Longmeadow FY26 RATES	Agawam	Amherst	Chicopee	Longmeadow	Ludlow	Northampton	Palmer
ALS1 Emergency Base Rate	\$ 2,242.00	\$ 2,100.00	\$ 2,100.00	\$ 1,679.00	\$ 2,032.98	\$ 1,844.27	\$ 2,650.00	\$ 2,244.15
ALS2 Emergency Base Rate	\$ 3,374.42	\$ 3,100.00	\$ 2,800.00	\$ 2,800.00	\$ 3,088.92	\$ 2,832.97	\$ 3,988.00	\$ 3,447.83
ALS Non-Emergency Base Rate	\$ 2,242.00	\$ -	\$ 2,100.00	\$ -	\$ 2,032.98	\$ -	\$ 2,650.00	\$ -
BLS Emergency Base Rate	\$ 1,403.00	\$ 1,300.00	\$ 1,250.00	\$ 1,035.00	\$ 1,272.55	\$ 1,000.00	\$ 1,605.00	\$ 1,404.33
BLS Non-Emergency Base Rate	\$ 1,403.00	\$ -	\$ 1,250.00	\$ -	\$ 1,272.55	\$ -	\$ 1,605.00	\$ -
Intercept Fee	\$ 312.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ 375.00	\$ 300.00
SCT	\$ 2,206.46	\$ -	\$ -	\$ -	\$ 3,169.19	\$ -	\$ 3,988.00	\$ -
Mileage	\$ 37.86	\$ 37.00	\$ 35.00	\$ 25.00	\$ 36.25	\$ 31.25	\$ 45.00	\$ 31.17
Non-Covered Mileage	\$ 37.86	\$ 37.00	\$ 35.00	\$ 25.00	\$ 36.25	\$ 31.25	\$ 45.00	\$ 31.17
Additional Attendant	\$ -	\$ 135.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cardiac Monitor	\$ -	\$ 145.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WATER ENTERPRISE FUND

FY2026

FY23 Rate:	FY24 Rate:	FY25 Rate:	FY26 Rate:
\$ 3.60 \$	\$ 4.20 \$	4.40	\$ 4.60

	2025 BUDGET	2026 BUDGET
REVENUE:		
Usage Charges	\$ 3,585,583	\$ 3,415,753
Tax Liens	\$ -	\$ 180,800
Interest Earned	\$ 87,808	\$ 123,000
Connection Fees	\$ 24,000	\$ 24,000
Retained Earnings	\$ -	\$ -
TOTAL REVENUE	\$ 3,697,391	\$ 3,743,553
 EXPENSES:		
Personnel Services	\$ 518,031	\$ 521,093
Operating Expenses	\$ 2,344,647	\$ 2,490,458
<i>Debt Service:</i>		
Principal	\$ 496,756	\$ 484,000
Interest	\$ 109,795	\$ 164,457
Capital Outlay	\$ -	\$ -
Budget Surplus	\$ 228,162	\$ 83,545
TOTAL EXPENSES	\$ 3,697,391	\$ 3,743,553

SEWER ENTERPRISE FUND

FY2026

FY23 Rate:	FY24 Rate:	FY25 Rate:	FY26 Rate:
\$ 3.75	\$ 4.10	\$ 4.74	\$ 4.84

	2025 BUDGET	2026 BUDGET
REVENUE:		
Usage Charges	\$ 2,659,649	\$ 2,549,272
Betterments	\$ 3,923	\$ 3,923
Interest Earned	\$ 35,000	\$ 35,000
Tax Liens	\$ -	\$ 86,200
Connection Fees	\$ 41,826	\$ 31,600
Retained Earnings	\$ -	\$ -
TOTAL REVENUE	\$ 2,740,398	\$ 2,705,995
EXPENSES:		
Personnel Services	\$ 523,484	\$ 538,678
Operating Expenses	\$ 1,583,118	\$ 1,657,022
<i>Debt Service:</i>		
Principal	\$ 316,592	\$ 326,100
Interest	\$ 59,004	\$ 57,975
Capital Outlay	\$ -	\$ -
Budget Surplus	\$ 258,200	\$ 126,220
TOTAL EXPENSES	\$ 2,740,398	\$ 2,705,995

ELCAT ENTERPRISE FUND

FY2026

	2025 BUDGET	2026 BUDGET
REVENUE:		
Cable License (CHARTER)	\$ 210,560	\$ 186,000
School Department	\$ -	\$ -
Video Services	\$ -	\$ -
Sponsors	\$ -	\$ -
Interest	\$ 1,225	\$ 1,225
Retained Earnings	\$ -	\$ -
TOTAL REVENUE	\$ 211,785	\$ 187,225
 EXPENSES:		
Personnel Services	\$ 134,054	\$ 121,075
Operating Expenses	\$ 73,310	\$ 45,035
<i>Debt Service:</i>		
Principal	\$ -	\$ -
Interest	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Budget Surplus	\$ 4,421	\$ 21,115
TOTAL EXPENSES	\$ 211,785	\$ 187,225

STORMWATER ENTERPRISE FUND

FY2026

FY23 Single Family Rate:	FY24 Single Family Rate:	FY25 Single Family Rate:	FY26 Single Family/Condo Rate:
\$ 25.00	\$ 32.00	\$ 47.00	\$ 49.00

	2025 BUDGET	2026 BUDGET
REVENUE:		
Usage Charges	\$ 466,713	\$ 466,713
Betterments	\$ -	\$ -
Interest Earned	\$ 7,113	\$ 2,100
Connection Fees	\$ -	\$ -
Retained Earnings	\$ -	\$ -
TOTAL REVENUE	\$ 473,826	\$ 468,813
EXPENSES:		
Personnel Services	\$ 123,585	\$ 125,625
Operating Expenses	\$ 204,288	\$ 204,919
<i>Debt Service:</i>		
Principal	\$ 17,500	\$ 38,200
Interest	\$ 18,859	\$ 22,047
Capital Outlay	\$ -	\$ -
Budget Surplus	\$ 109,594	\$ 78,022
TOTAL EXPENSES	\$ 473,826	\$ 468,813

TOWN OF EAST LONGMEADOW

FY26 Storm Water Enterprise Rates

<u>Land Use Code</u>	<u>Description</u>	<u>FY25 Stormwater Fee</u>	<u>FY26 Stormwater Fee</u>
101	Single Family Homes	\$47	\$49
102	Residential Condos Billable	\$47	\$49
109	Two Homes on Single Parcel	\$57	\$59
104	Two Family Homes	\$97	\$101
105	Three Family Homes	\$97	\$101
111	4-8 Unit Apartment	\$97	\$101
112	Apartment > 8	\$525	\$546
125	Congregate Living Facilities	\$525	\$546
300's & 400's	Commercial & Industrial		
	< 1 Acre Impervious Surface = \$200	\$215	\$224
	>= 1 Acres < 2 Acres Impervious Surface = \$250 per acre	\$265	\$276
	>= 2 Acres < 5 Acres Impervious Surface = \$350 per acre	\$365	\$380
	>= 5 Acres to <10 Impervious Surface = \$450 per acre	\$465	\$484
	>= 10 Acres Impervious Surface = \$550 per acre	\$565	\$588
031	Mixed Use Com-Res (Predominately Commercial)		
	< 1 Acre Impervious Surface = \$200	\$215	\$224
	>= 1 Acres < 2 Acres Impervious Surface = \$250 per acre	\$265	\$276
	>= 2 Acres < 5 Acres Impervious Surface = \$350 per acre	\$365	\$380
	>= 5 Acres to <10 Impervious Surface = \$450 per acre	\$465	\$484
	>= 10 Acres Impervious Surface = \$550 per acre	\$565	\$588
343	Commercial Condos		
	< 1 Acre Impervious Surface = \$200	\$215	\$224
	>= 1 Acres < 2 Acres Impervious Surface = \$250 per acre	\$265	\$276
	>= 2 Acres < 5 Acres Impervious Surface = \$350 per acre	\$365	\$380
	>= 5 Acres to <10 Impervious Surface = \$450 per acre	\$465	\$484
	>= 10 Acres Impervious Surface = \$550 per acre	\$565	\$588
712V,714V,715,717V,719V	Farms	\$57	\$59
?	Agricultural vacant Land	\$0	\$0
013 & Chapterland Residential	Mixed Use Parcels	\$75	\$78
900 Extractions	962, 954, "962V", 960, 957, "961R"		
	< 1 Acre Impervious Surface = \$200	\$215	\$224
	>= 1 Acres < 2 Acres Impervious Surface = \$250 per acre	\$265	\$276
	>= 2 Acres < 5 Acres Impervious Surface = \$350 per acre	\$365	\$380
	>= 5 Acres to <10 Impervious Surface = \$450 per acre	\$465	\$484
	>= 10 Acres Impervious Surface = \$550 per acre	\$565	\$588
900's	Exempt Parcels - Residential	\$57	\$59
900's	Exempt Parcels - Residential - Vacant	\$47	\$49
900's	Exempt Parcels- Non-Residential	\$0	\$0
	< 1 Acre Impervious Surface = \$200	\$215	\$224
	>= 1 Acres < 2 Acres Impervious Surface = \$250 per acre	\$265	\$276
	>= 2 Acres < 5 Acres Impervious Surface = \$350 per acre	\$365	\$380
	>= 5 Acres to <10 Impervious Surface = \$450 per acre	\$465	\$484
	>= 10 Acres Impervious Surface = \$550 per acre	\$565	\$588
	↑ All 900's ↑		
038	Golf Courses	\$565	\$588
016, 017, 018	Mixed Residential	\$75	\$78
431,431V	Towers	\$125	\$130
440,441,442	Vacant Industrial	\$47	\$49

TOWN OF EAST LONGMEADOW

FY2026 Community Preservation Fund

**Appropriated from the Community Preservation Fund Reserve for
FY26 from the estimated revenues**

For the purposes and amounts as follows:

Administrative Expenses	5%	\$	15,000.00
Historic Resource Reserve	10%	\$	30,000.00
Community Housing Reserve	10%	\$	30,000.00
Open Space Reserve	10%	\$	30,000.00
Undesignated General Reserve	65%	\$	195,000.00
		\$	300,000.00

Appropriated from the CPA Fund for Principal and Interest

Pine Knoll Pool Bond Payment

	Principal	\$	35,000.00
	Interest	\$	2,100.00
		\$	37,100.00

Brown Property Bond Payment

	Principal	\$	40,000.00
	Interest	\$	6,400.00
		\$	46,400.00

Total Principal and Interest \$ 83,500.00