



## TOWN OF EAST LONGMEADOW

Town Manager's Report

January 13, 2026

Good evening:

Happy New Year!!

Attached please find project reports for the month of December regarding the construction of the high school and natatorium. The progress on the school is really starting to get down to fine details as tile, paint and other finishes are being installed. The natatorium has seen some real noticeable progress over the past month, now almost completely enclosed. We are still progressing on time and on budget. Just a reminder, you can get scheduling and progress information at any time on the website at <https://www.eastlongmeadowma.gov/elhsbuildingproject>

Congratulations to Keri-Ann Wentzel on her promotion to Director of Assessing. Keri-Ann has served as Diane's Assistant Assessor for the past three years and has over 20 years of municipal assessing experience. We are very excited for Keri-Ann and looking forward to her sharing her talents with the community.

Planning for the upcoming FY27 budget is well underway. Department heads are busy crunching numbers and will submit their Level 1 budgets by January 16<sup>th</sup>. As in past years, the directive was a level service submittal. We will then move to our Level 2 discussions to fine tune the budget as we prepare for the eventual submission of the draft budget on April 1<sup>st</sup>.

Attached to this report is the FY25 Audit performed by Scanlon and Associates, LLC. Obviously, there is a lot of information here, but the summary is that there were no surprises and nothing to be alarmed about. Our commitment to our policies and best practices continues to serve the community well. (Kim will be in the audience if there are any questions.)

Bringing back the Special Guest segment: Welcome to our new COA Director, Emily Constantino!

Respectfully submitted,

Thomas D. Christensen  
Town Manager

## East Longmeadow High School Weekly Report No. 077 Monday, 12-1-25 through Saturday, 12-6-25

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### East Longmeadow High School Building:

#### **I. Safety:**

- a. The Project has worked 38 consecutive workdays without a lost time injury through Saturday, 12-6-25.

#### **II. Average Daily Manpower (Monday - Saturday):**

- a. The Project averaged 154 workers per day for the period of Monday, 12-1-25 through Saturday, 12-6-25. Please Note due to cold temperatures, snow and ice storm this week, several trades were not on site
- b. There were limited crews for some trades that worked on Saturday, 12-6-25, to maintain project schedule. Fontaine has established an allowance, included in the accepted GMP, to cover these costs.

#### **III. Meetings:**

- a. The weekly Owner/Architect/Contractor (OAC) & Proposed Change Order (PCO) Review Meetings was held on Thursday, 12-4-25.

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab Services: (Allied Materials Testing Lab, Yankee - AVB Pull Testing)
  - Concrete, Reinforcement and Slab Flatness: No further inspections were performed this week.
  - Compaction Testing: No further inspections were performed this week.
  - Spray-on Fireproofing Material Testing: No further inspections were performed this week.
  - Structural Steel, Misc. Metals & Decking: No further inspections were performed this week.
  - Light Gage/Cold-Formed Metal Framing: There was a light gage metal framing inspection on 11-26-25
  - Air & Vapor Barrier Pull Testing: (Allied/Yankee): No additional pull testing of AVB material completed this past week.
  - Asphalt Paving: No further inspections were performed this week.
  - Fire Stopping: No further inspections were performed this week.
  - Window Testing: FTS and FST were onsite Monday to perform Air and water testing in D-Wing test windows. Yankee Testing was also here to perform Caulking pull tests on the windows.
- b. Town of East Longmeadow's Building, Water/Sewer, Electrical, Plumbing, Fire Inspectors:
  - Heath Dion was on site Wednesday, 12-3-25, inspecting B-Wing locker room plumbing.

#### Inspections by the Architect, Engineers, and Consultants:

- JWA Architects were on site Thursday this week to perform their weekly site inspections and the OAC/PCO meeting
- SMMA Architects Jay Williams, Helen Fantini & Michael Manaukin were on site this week for their site inspections. Jay and Helen were also on site for the weekly OAC/PCO meeting.

### **On-Site Activities:**

**Div. 1 – General Conditions - Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine continues processing product submittals, generate RFI's, issue shop drawings, develop monthly requisitions, etc.

**Div. 3 – Concrete/Reinforcement:** (Manafort/Precision)

- a. Continued installing rigid insulation board, poly vapor barrier and WWF for the concrete slab-on-grade work required in the Auditorium.

**Div. 4 – Masonry:** (Lighthouse)

- a. Continued the exterior brick veneer at the north side of the E-Wing.
- b. Continued installing the polished granite veneer base at the north side of the A-Wing & started installing on B-Wing.
- c. Installing interior concrete block walls on the 1<sup>st</sup> Floor in the B Wing.

**Div. 5 – Misc. Metals (Stairs, Railings, Structural Steel Framing):** (Avid Steel Company)

- a. Not on site this week

**Div. 5 – Metals (Cold Formed Metal Framing):** (H. Carr & Sons)

- a. Continued installing CFMF for interior drywall partitions in the A & B-Wings.
- b. Continued installing door and window hollow metal frames in the A & E Wings.

**Div. 6 – Rough Carpentry:** (H. Carr & Sons)

- a. Maintaining work area barriers, safety railings/handrails, and floor opening covers where required.
- b. Installing temporary protection in exterior wall window opens in the A, B, C, D & E Wings.
- c. Installing in-wall wood blocking into drywall partitions in the A Wing.

**Div. 7 – Spray-on Fireproofing and Fire Rated Expandable Foam:** (H. Carr & Sons)

- a. Not on site this past week.

**Div. 7 – Roofing: (Tapered Insulation Board & Membrane):** (Silktown Roofing Company)

- a. Miscellaneous roof detailing on B wing
- b. Silktown was only on-site Monday due to icy conditions on the roof decks

**Div. 7 – Metal Siding Panels:** (Chandler)

- a. Installing support clips and channels for the exterior metal panel siding at the A-Wing and B-Wings.
- b. Continued installing support clips for aluminum windows in the B-Wing.
- c. Installing windows on the north, east and south sides of E Wing.

**Div. 8 – Hollow Metal Frames (Door Frames, Doors, Vision Panel):** (H. Carr & Sons)

- a. Installing HM door and window frames in the A & C Wings.

**Div. 9 – Gypsum Board:** (H. Carr & Sons)

- a. Continued taping installed gypsum board at the tops of drywall partitions in the corridors of the A, D & E Wings.
- b. Installing interior gyp board (closing walls) & taping on the 2nd Floor in the D & E Wings.
- c. Installing sound proofing fiberglass insulation at drywall partitions before gyp board is installed in the D & E Wings.
- d. Installing mineral wool insulation at the inside of the exterior perimeter walls around the A & B Wings.
- e. Fire stopping the tops of drywall partitions where required in the A & B Wings.

**Div. 9 – Painting:** (John W. Egan Painting Co.)

- a. Painting the classrooms on the 1<sup>st</sup> floor of D & E-Wing.

**Div. 21 – Fire Protection:** (Cogswell Fire Protection Company)

- a. Continued installation of the sprinkler piping system on the 2<sup>nd</sup> floor level in the D & E Wings.
- b. Installing the sprinkler head flex drops in the A & E-Wings.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. Continued in-wall plumbing rough-in (domestic water supply and waste) in the B-Wing.
- b. Installing thermal insulation on in-wall domestic water piping in the A, B, D & E Wings.

**Div. 23 & 25 – Heating, Ventilation & Air Conditioning (HVAC):** (Willam F. Lynch Company, CTC Controls)

- a. Continued HVAC ductwork rough-in in the A, D, and E Wings.
- b. Continued temperature control rough-in (conduit, wire, back boxes, etc.) in the D & E Wings.
- c. Installing duct insulation wrap and refrigerant piping insulation in the ceiling of the D & E Wings.

**Div. 26 – Electrical:** (Griffin Electric Company)

- a. Continued installing in-wall electrical conduit drops & back boxes for lighting and power in the A and B Wings.
- b. Pulling MC cabling for interior lighting and fire alarm in the A, D & E Wings where drywall partitions have been framed.
- c. Continued electric building in the electric closets in the D & E Wings
- d. Completing electrical rough-in work at the new Concessions Building.
- e. Electrical rough-in/build-out in the MDF Room in the A-Wing.

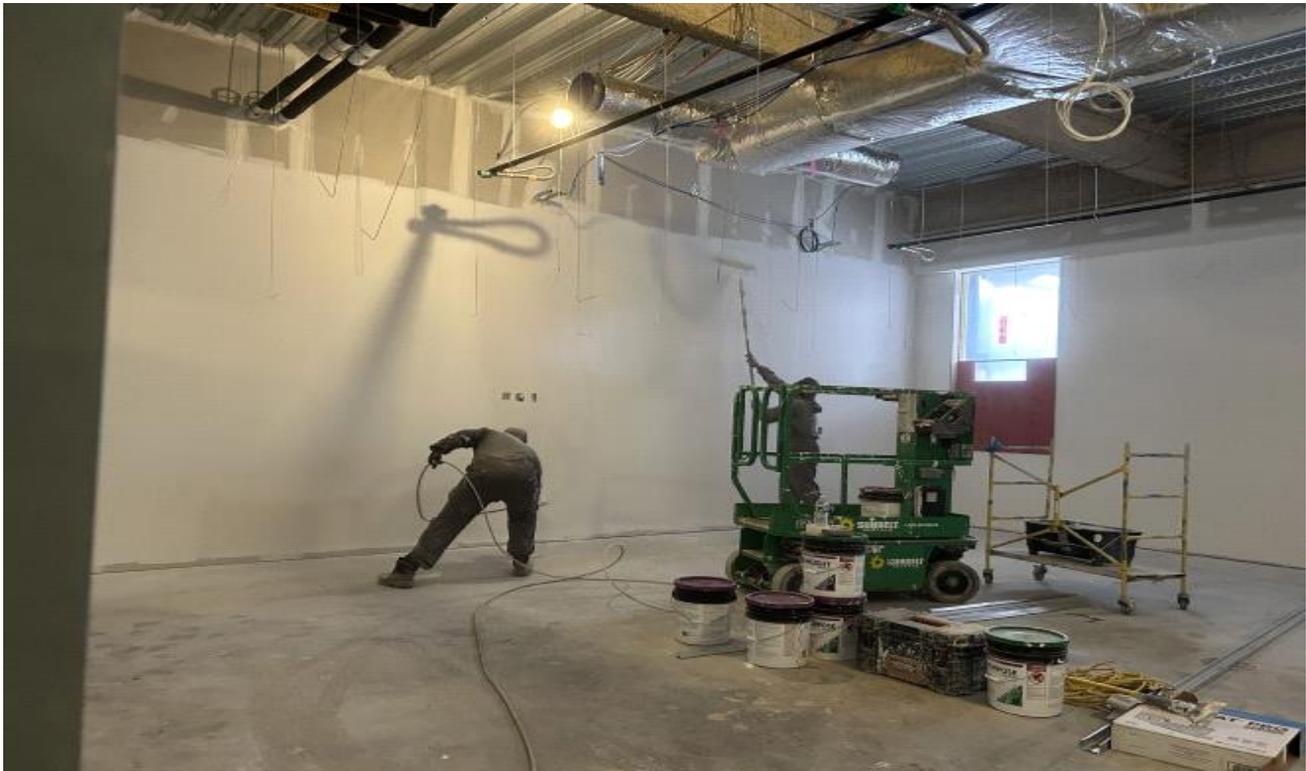
**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. Continued installing the ductile iron water supply main coming across the baseball field heading toward the building.
- b. Completing the same for the main sewage discharge pipe running parallel with the water main.
- c.

**Photos:**



**Slab on Grade placement on the raised seating of the Auditorium**



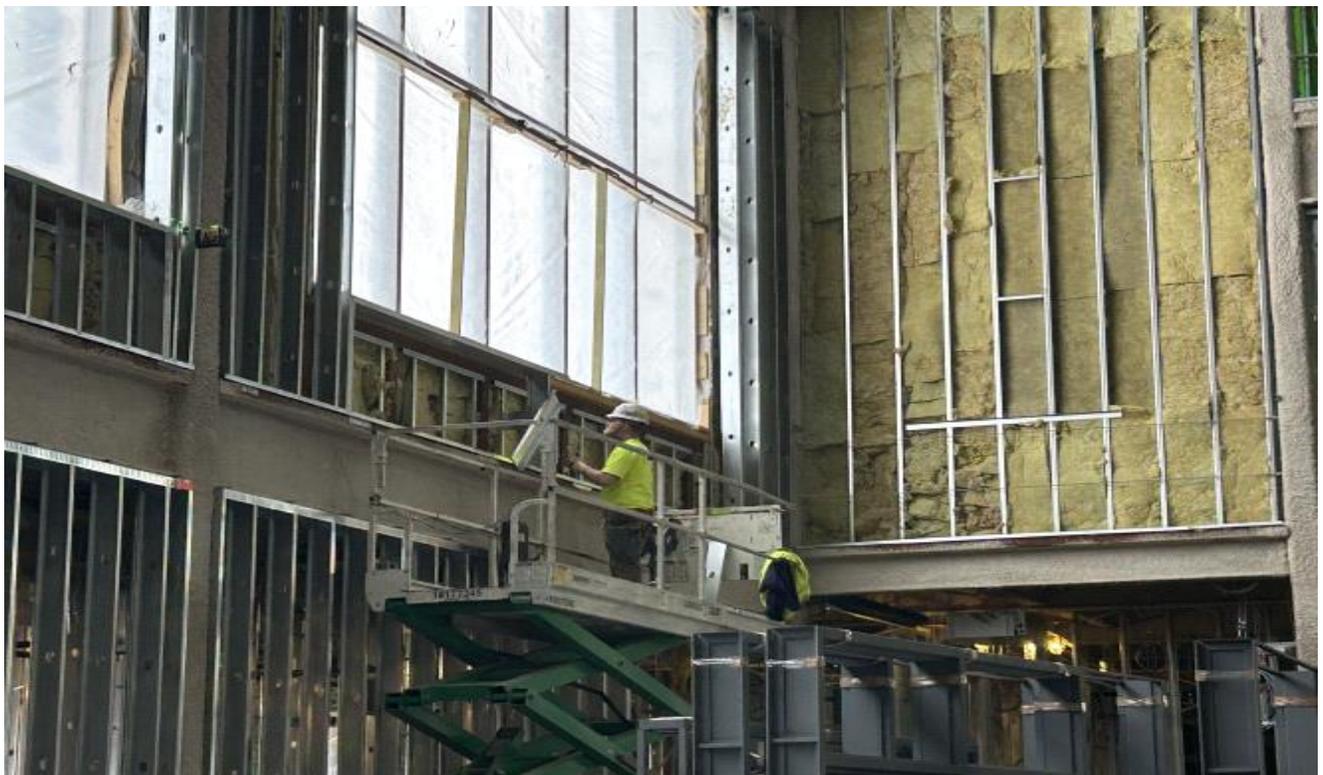
**Spray painting and rolling of paint in an E-1 Classroom**



**Continued Excavation and installation of sewer line from Norden St. to the school**



**Paint color applied to an E-1 south facing classroom**



**Continued light gauge metal framing on upper half of gymnasium**



**Foam insulation being applied to the hollow metal door frames for installation**



**Continued CMU work in the gym locker room area**

## Natatorium Building - East Longmeadow High School Weekly Report No. 051 Monday, 12-1-25 through Saturday, 12-6-25

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### Natatorium Building – East Longmeadow High School

#### **I. Safety:**

- a. The Project has run 310 consecutive workdays without a lost time injury through Saturday, 12-6-25.

#### **II. Average Daily Manpower (Monday - Friday):**

- a. The Project averaged 12 workers per day for the period of Monday, 12-1-25, through Friday, 12-5-25.
- b. Note, the Project had limited work throughout the week with short days due to snow and cold temperatures.

#### **III. Meetings:**

- a. There was the weekly Owner/Architect/Contractor (OAC) Meeting held on Thursday, 12-4-25.
- b. There was the weekly Proposed Change Order (PCO) Meeting held on Thursday, 12-4-25 following the OAC Meeting.

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab: (Allied Materials Testing Lab)
  - Soil Compaction Testing: No soil compaction testing was required this week.
  - Concrete:  
No concrete testing was required this week.  
To date 819 cys of concrete have been placed at foundation walls, footings, and SOG for the pool structure.  
To date 141 cys of Shotcrete Concrete have been placed in the pool structure.
  - Masonry Mortar & Grout  
Allied Testing was not on site this week to take grout samples during the structural CMU installation.
  - Reinforcement: No reinforcement inspections were required this week.
  - Structural Steel: No structural steel inspections were necessary this past week.
- b. Town of East Longmeadow's Building, Electrical, Plumbing, Fire Inspectors:
  - No inspections were performed by the Town's Building, Electrical, Plumbing, or Fire Inspectors this week.
- c. Inspections by the Architect, Engineers, and Consultants:
  - SMMA/JWA team members on site this week for the weekly OAC/PCO meeting or regular site inspections included Jay Williams, Aviva Galaski, Helen Fantini and Michael Manaukin.

### **On-Site Activities:**

#### **Div. 1 – Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine is responsible for coordinating and managing all onsite construction activities as well as all safety practices of their subcontractors & vendors. Fontaine also schedules the materials testing lab as needed.
- b. Fontaine continues processing and developing the following:
  - Product submittals for items needed in the building.
  - Generate/issue RFI's for unforeseen items and items in question with the drawings/specifications.
  - Issue approved shop drawings through the ProCore program.
  - Compiling and issuing monthly requisitions.

#### **Div. 3 – Concrete:** (Manafort/Precision)

- a. Not on site this past week.
- b. Total yardage of concrete (819 cys) has been placed to date for footings, foundation walls & SOG.
- c. Total yardage of shotcrete (141 cys) has been placed to date for the side walls of the pool structure.

**Div. 4 – Masonry:** (Lighthouse Masonry Company)

- a. CMU installation in all areas.

**Div. 5 – Metals (Str. Stl., Decking, Joists):** (Norgate Fabrication, Stellar Steel Erection)

- a. Fontaine has awarded the structural steel package to Norgate Fabrication Company out of Canada.
- b. Structural steel erection will be performed by Stellar Steel Erectors.

**Div. 7 – Thermal & Moisture Protection: (Foundation Wall/Brick shelve Air & Vapor Barrier):** (Superior Waterproofing)

- a. No additional AVB materials and/or primer were completed this week at the concrete foundation walls.

**Div. 13 – Specialties (Pool Construction):** (Mainline Company)

- a. No additional work was completed this week.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. No additional work was completed this week.

**Div. 26 – Electrical:** (Griffin Electric Company)

- a. Continued the in-wall rough-in at the pool building.

**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. No additional work was completed this week.

## **PHOTOS:**

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**CMU Progress Work on South side of Pool building**



**CMU Progress Work on Northwestern side of pool building**



**Covering of CMU blocks during the snowstorm**

Pro

## East Longmeadow High School Weekly Report No. 078 Monday, 12-8-25 through Saturday, 12-13-25

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### East Longmeadow High School Building:

#### **I. Safety:**

- a. The Project has worked 45 consecutive workdays without a lost time injury through Saturday, 12-13-25.

#### **II. Average Daily Manpower (Monday - Saturday):**

- a. The Project averaged 166 workers per day for the period of Monday, 12-8-25 through Saturday, 12-13-25. Please Note due to cold temperatures several trades were not on site.
- b. There were a number of trades that worked on Saturday, 12-13-25, to maintain project schedule. Fontaine has established an allowance, included in the accepted GMP, to cover these costs.

#### **III. Meetings:**

- a. The weekly Owner/Architect/Contractor (OAC) & Proposed Change Order (PCO) Review Meetings was held on Thursday, 12-11-25.

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab Services: (Allied Materials Testing Lab, Yankee - AVB Pull Testing)
  - Concrete, Reinforcement and Slab Flatness: No further inspections were performed this week.
  - Compaction Testing: No further inspections were performed this week.
  - Spray-on Fireproofing Material Testing: No further inspections were performed this week.
  - Structural Steel, Misc. Metals & Decking: No further inspections were performed this week.
  - Light Gage/Cold-Formed Metal Framing: No further inspections were performed this week.
  - Air & Vapor Barrier Pull Testing: (Allied/Yankee): No additional pull testing of AVB material completed this past week.
  - Asphalt Paving: No further inspections were performed this week.
  - Fire Stopping: No further inspections were performed this week.
  - Window Testing: No further inspections were performed this week.
- b. Town of East Longmeadow's Building, Water/Sewer, Electrical, Plumbing, Fire Inspectors:
  - Heath Dion was on site Wednesday, 12-9-25, inspecting E-Wing plumbing.

#### Inspections by the Architect, Engineers, and Consultants:

- JWA Architects, August Rulewich, was on site Thursday this week to perform a weekly site inspection and attend the OAC/PCO meeting.
- SMMA Architects, Jay Williams, was on site Thursday this week to perform a weekly site inspection and attend the OAC/PCO meeting.
- FST, Mike Mahler & N. Baize, was on site Thursday this week inspecting the work progress.

## On-Site Activities:

### **Div. 1 – General Conditions - Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine continues processing product submittals, generate RFI's, issue shop drawings, develop monthly requisitions, etc.

### **Div. 3 – Concrete/Reinforcement:** (Manafort/Precision)

- a. Continued installing rigid insulation board, poly vapor barrier and WWF for the concrete slab-on-grade work required in the Auditorium.

### **Div. 4 – Masonry:** (Lighthouse)

- a. Continued the exterior brick veneer at the north side of the E-Wing.
- b. Continued installing the polished granite veneer base at the north side of the A-Wing & started installing on B-Wing.
- c. Installing interior concrete block walls on the 1<sup>st</sup> Floor in the B Wing.

### **Div. 5 – Misc. Metals (Stairs, Railings, Structural Steel Framing):** (Avid Steel Company)

- a. Not on site this week

### **Div. 5 – Metals (Cold Formed Metal Framing):** (H. Carr & Sons)

- a. Continued installing CFMF for interior drywall partitions in the A & B-Wings.
- b. Misc. CFMF in D & E-Wings.

### **Div. 6 – Rough Carpentry:** (H. Carr & Sons)

- a. Maintaining work area barriers, safety railings/handrails, and floor opening covers where required.
- b. Installing temporary protection in exterior wall window opens in the A, B, C, D & E Wings.
- c. Installing in-wall wood blocking into drywall partitions in the B-Wing.

### **Div. 7 – Spray-on Fireproofing and Fire Rated Expandable Foam:** (H. Carr & Sons)

- a. Not on site this past week.

### **Div. 7 – Roofing: (Tapered Insulation Board & Membrane):** (Silktown Roofing Company)

- a. Miscellaneous roof detailing on B-Wing

### **Div. 7 – Metal Siding Panels:** (Chandler)

- a. Installing support clips and channels for the exterior metal panel siding at the A-Wing and B-Wings.
- b. Continued installing support clips for aluminum windows in the B-Wing.
- c. Installing windows on the north, east and south sides of E Wing.

### **Div. 8 – Hollow Metal Frames (Door Frames, Doors, Vision Panel):** (H. Carr & Sons)

- a. Installing HM door and window frames in the B & C Wings.

### **Div. 9 – Gypsum Board:** (H. Carr & Sons)

- a. Continued taping installed gypsum board at the tops of drywall partitions in the corridors of the A, C & E Wings.
- b. Installing interior gyp board (closing walls) & taping on the 2nd Floor in the E Wing.
- c. Installing sound proofing fiberglass insulation at drywall partitions before gyp board is installed in the A & E Wings.
- d. Installing mineral wool insulation at the inside of the exterior perimeter walls around the A & B Wings.
- e. Fire stopping the tops of drywall partitions where required in the B-Wing.

**Div. 9 – Painting:** (John W. Egan Painting Co.)

- a. Painting the classrooms on the 1<sup>st</sup> floor of D & E-Wings.

**Div. 21 – Fire Protection:** (Cogswell Fire Protection Company)

- a. Continued installation of the sprinkler piping system in A-Wings.
- b. Installing the sprinkler head flex drops in the A-Wing.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. Continued in-wall plumbing rough-in (domestic water supply and waste) in the B-Wing.
- b. Installing thermal insulation on in-wall domestic water piping in the A, B, D & E Wings.

**Div. 23 & 25 – Heating, Ventilation & Air Conditioning (HVAC):** (Willam F. Lynch Company, CTC Controls)

- a. Continued HVAC ductwork rough-in in the A, D, and E Wings.
- b. Continued temperature control rough-in (conduit, wire, back boxes, etc.) in the D & E Wings.
- c. Installing duct insulation wrap and refrigerant piping insulation in the ceiling of the A, D & E Wings.

**Div. 26 – Electrical:** (Griffin Electric Company)

- a. Continued installing in-wall electrical conduit drops & back boxes for lighting and power in the A and B Wings.
- b. Pulling MC cabling for interior lighting and fire alarm in the A & B Wings where drywall partitions have been framed.
- c. Continued electric building in the electric closets in the D & E Wings
- d. Completing electrical rough-in work at the new Concessions Building.
- e. Electrical rough-in/build-out in the MDF Room in the A-Wing.

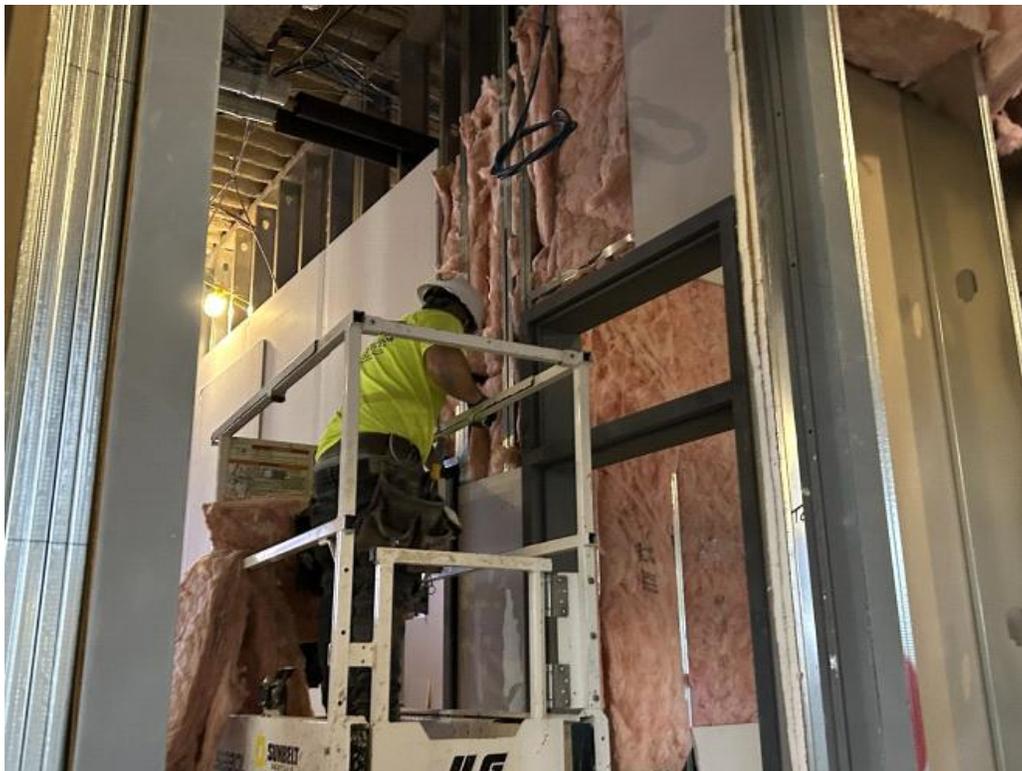
**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. Continued installing the ductile iron water supply main coming across the baseball field heading toward the building.
- b. Completing the same for the main sewage discharge pipe running parallel with the water main.
- c. Grading the athletic fields south of the new school.

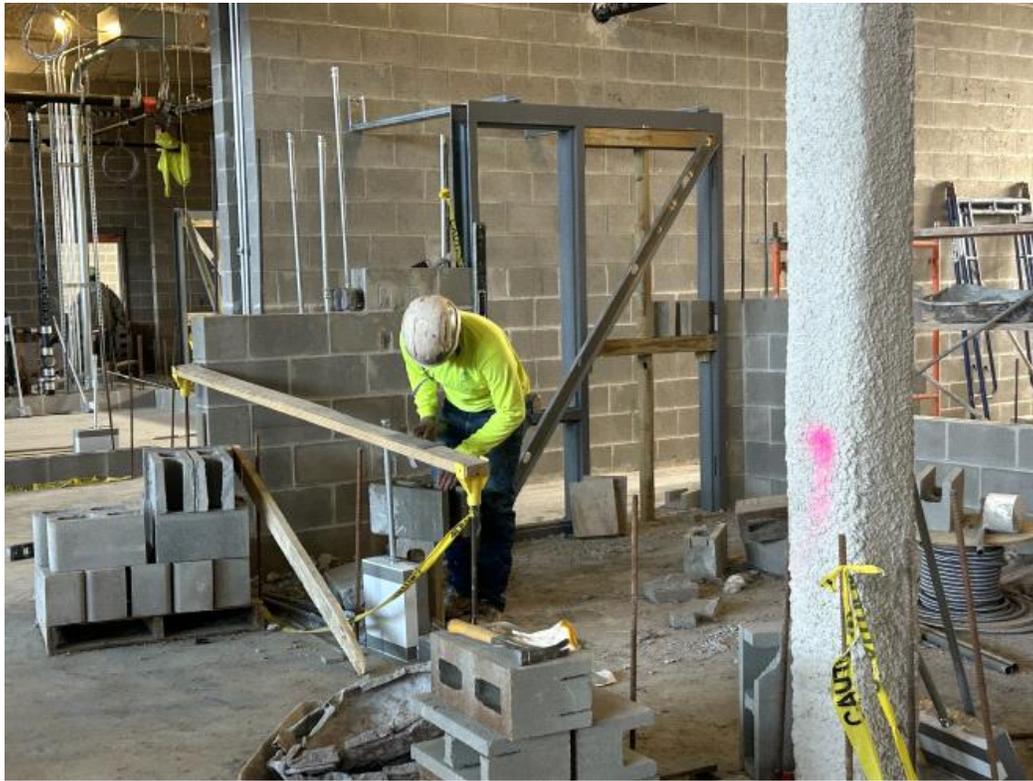
**Photos:**



**SOG placement on remaining raised seating risers**



**Batt insulation installation on the first floor of A-Wing**



**CMU install for the B-Wing gym locker rooms**



**Grading of the athletic fields south of the school**



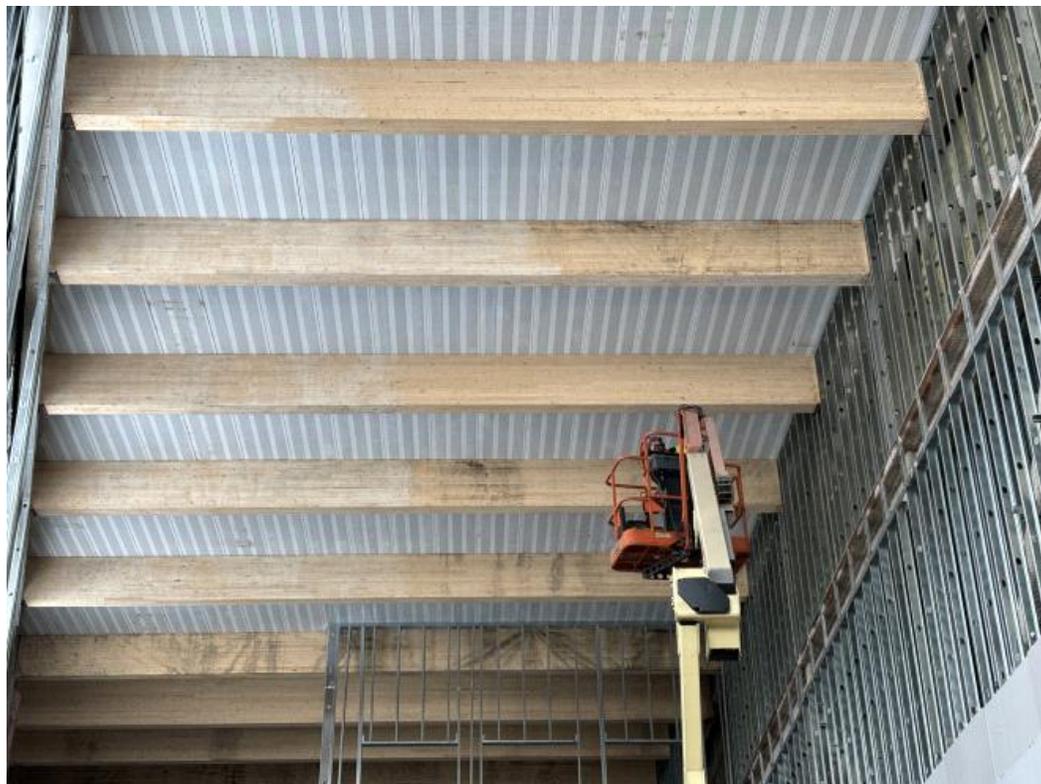
**Painted classroom on the 1st floor of E-Wing**



**Equipment and water heaters installed for the B-Wing water room**



**Tile installed on the 1st floor of D-Wing**



**Sanding of the Glulam beams in C-Spine**



## Natatorium Building - East Longmeadow High School Weekly Report No. 051 Monday, 12-8-25 through Saturday, 12-13-25

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### Natatorium Building – East Longmeadow High School

#### **I. Safety:**

- a. The Project has run 317 consecutive workdays without a lost time injury through Saturday, 12-8-25.

#### **II. Average Daily Manpower (Monday - Friday):**

- a. The Project averaged 5 workers per day for the period of Monday, 12-8-25, through Friday, 12-12-25.
- b. Note, the Project had limited work throughout the week with short days due to cold temperatures.

#### **III. Meetings:**

- a. There was the weekly Owner/Architect/Contractor (OAC) Meeting held on Thursday, 12-11-25.
- b. There was the weekly Proposed Change Order (PCO) Meeting held on Thursday, 12-11-25 following the OAC Meeting.

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab: (Allied Materials Testing Lab)
  - Soil Compaction Testing: No soil compaction testing was required this week.
  - Concrete:  
No concrete testing was required this week.  
To date 819 cys of concrete have been placed at foundation walls, footings, and SOG for the pool structure.  
To date 141 cys of Shotcrete Concrete have been placed in the pool structure.
  - Masonry Mortar & Grout  
Allied Testing was on site Thursday, 12-11-25 to take grout samples during the structural CMU installation.
  - Reinforcement: No reinforcement inspections were required this week.
  - Structural Steel: No structural steel inspections were necessary this past week.
- b. Town of East Longmeadow's Building, Electrical, Plumbing, Fire Inspectors:
  - No inspections were performed by the Town's Building, Electrical, Plumbing, or Fire Inspectors this week.
- c. Inspections by the Architect, Engineers, and Consultants:
  - JWA Architects, August Rulewich, was on site Thursday this week to perform a weekly site inspection and attend the OAC/PCO meeting.
  - SMMA Architects, Jay Williams, was on site Thursday this week to perform a weekly site inspection and attend the OAC/PCO meeting.

### On-Site Activities:

#### **Div. 1 – Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine is responsible for coordinating and managing all onsite construction activities as well as all safety practices of their subcontractors & vendors. Fontaine also schedules the materials testing lab as needed.
- b. Fontaine continues processing and developing the following:
  - Product submittals for items needed in the building.
  - Generate/issue RFI's for unforeseen items and items in question with the drawings/specifications.
  - Issue approved shop drawings through the ProCore program.
  - Compiling and issuing monthly requisitions.

**Div. 3 – Concrete:** (Manafort/Precision)

- a. Not on site this past week.
- b. Total yardage of concrete (819 cys) has been placed to date for footings, foundation walls & SOG.
- c. Total yardage of shotcrete (141 cys) has been placed to date for the side walls of the pool structure.

**Div. 4 – Masonry:** (Lighthouse Masonry Company)

- a. CMU installation in all areas.

**Div. 5 – Metals (Str. Stl., Decking, Joists):** (Norgate Fabrication, Stellar Steel Erection)

- a. Fontaine has awarded the structural steel package to Norgate Fabrication Company out of Canada.
- b. Structural steel erection will be performed by Stellar Steel Erectors.

**Div. 7 – Thermal & Moisture Protection: (Foundation Wall/Brick shelve Air & Vapor Barrier):** (Superior Waterproofing)

- a. No additional AVB materials and/or primer were completed this week at the concrete foundation walls.

**Div. 13 – Specialties (Pool Construction):** (Mainline Company)

- a. No additional work was completed this week.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. No additional work was completed this week.

**Div. 26 – Electrical: (Griffin Electric Company)**

- a. Continued the in-wall rough-in at the pool building.

**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. No additional work was completed this week.

**PHOTOS:**



**CMU installed at the pool structure**



**Grout placed for CMU at the pool structure**

## East Longmeadow High School Weekly Report No. 079 Monday, 12-15-25 through Saturday, 12-20-25

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### East Longmeadow High School Building:

#### **I. Safety:**

- a. The Project has worked 3 consecutive workdays without a lost time injury through Saturday, 12-20-25.

#### **II. Average Daily Manpower (Monday - Saturday):**

- a. The Project averaged 154 workers per day for the period of Monday, 12-15-25 through Saturday, 12-20-25. Please Note due to cold temperatures several trades were not on site.
- b. There were a number of trades that worked on Saturday, 12-20-25, to maintain project schedule. Fontaine has established an allowance, included in the accepted GMP, to cover these costs.

#### **III. Meetings:**

- a. The weekly Owner/Architect/Contractor (OAC) & Proposed Change Order (PCO) Review Meetings was held on Thursday, 12-18-25.
- b. A School Building Committee Meeting (SBC) was held on Thursday, 12-18-25

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab Services: (Allied Materials Testing Lab, Yankee - AVB Pull Testing)
  - Concrete, Reinforcement and Slab Flatness: No further inspections were performed this week.
  - Compaction Testing: No further inspections were performed this week.
  - Spray-on Fireproofing Material Testing: No further inspections were performed this week.
  - Structural Steel, Misc. Metals & Decking: No further inspections were performed this week.
  - Light Gage/Cold-Formed Metal Framing: No further inspections were performed this week.
  - Air & Vapor Barrier Pull Testing: (Allied/Yankee): No additional pull testing of AVB material completed this past week.
  - Asphalt Paving: No further inspections were performed this week.
  - Fire Stopping: No further inspections were performed this week.
  - Window Testing: FTS was on site to perform window testing in D & E-Wings on Thursday, 12-18-25.
- b. Town of East Longmeadow's Building, Water/Sewer, Electrical, Plumbing, Fire Inspectors:
  - No further inspections were performed this week.Inspections by the Architect, Engineers, and Consultants:
  - JWA Architects, Dorrie Brooks, was on site Thursday this week to perform a weekly site inspection and attend the OAC/PCO meeting & the SBC meeting.
  - SMMA Architects, Jay Williams & Julia Bollentin, was on site Thursday this week to perform a weekly site inspection and attend the OAC/PCO meeting.
  - LEED, Cynthia Kaplan, was on site Thursday this week to perform a weekly site inspection and attend the OAC/PCO meeting.

## On-Site Activities:

### **Div. 1 – General Conditions - Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine continues processing product submittals, generate RFI's, issue shop drawings, develop monthly requisitions, etc.

### **Div. 3 – Concrete/Reinforcement:** (Manafort/Precision)

- a. General jobsite clean-up
- b. Continued working on formwork for the slab at the Press Box.

### **Div. 4 – Masonry:** (Lighthouse)

- a. Continued the exterior brick veneer at the north side of the E-Wing.
- b. Continued installing the polished granite veneer base at the north side of the A-Wing & started installing on B-Wing.
- c. Installing interior concrete block walls on the 1<sup>st</sup> Floor in the B Wing.

### **Div. 5 – Misc. Metals (Stairs, Railings, Structural Steel Framing):** (Avid Steel Company)

- a. Not on site this week

### **Div. 5 – Metals (Cold Formed Metal Framing):** (H. Carr & Sons)

- a. Continued installing CFMF for interior drywall partitions in the A & B-Wings.
- b. Misc. CFMF in D & E-Wings.

### **Div. 6 – Rough Carpentry:** (H. Carr & Sons)

- a. Maintaining work area barriers, safety railings/handrails, and floor opening covers where required.
- b. Installing temporary protection in exterior wall window opens in the A, B, C, D & E Wings.
- c. Installing in-wall wood blocking into drywall partitions in the B-Wing.

### **Div. 7 – Spray-on Fireproofing and Fire Rated Expandable Foam:** (H. Carr & Sons)

- a. Not on site this past week.

### **Div. 7 – Roofing: (Tapered Insulation Board & Membrane):** (Silktown Roofing Company)

- a. Miscellaneous roof detailing on B-Wing.

### **Div. 7 – Metal Siding Panels:** (Chandler)

- a. Installing support clips and channels for the exterior metal panel siding at the A-Wing and B-Wings.
- b. Continued installing support clips for aluminum windows in the B-Wing.
- c. Installing windows on the north, east and south sides of E Wing.

### **Div. 8 – Hollow Metal Frames (Door Frames, Doors, Vision Panel):** (H. Carr & Sons)

- a. Installing HM door and window frames in the B & C Wings.

### **Div. 9 – Gypsum Board:** (H. Carr & Sons)

- a. Continued taping installed gypsum board at the tops of drywall partitions in the corridors of the A, C & E Wings.
- b. Installing interior gyp board (closing walls) & taping on the 2nd Floor in the E Wing.
- c. Installing sound proofing fiberglass insulation at drywall partitions before gyp board is installed in the A & E Wings.
- d. Installing mineral wool insulation at the inside of the exterior perimeter walls around the A & B Wings.
- e. Fire stopping the tops of drywall partitions where required in the B-Wing.

**Div. 9 – Painting:** (John W. Egan Painting Co.)

- a. Painting the classrooms on the 1<sup>st</sup> floor of D & E-Wings.

**Div. 21 – Fire Protection:** (Cogswell Fire Protection Company)

- a. Continued installation of the sprinkler piping system in A-Wings.
- b. Installing the sprinkler head flex drops in the A-Wing.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. Continued in-wall plumbing rough-in (domestic water supply and waste) in the B-Wing.
- b. Installing thermal insulation on in-wall domestic water piping in the A, B, D & E Wings.

**Div. 23 & 25 – Heating, Ventilation & Air Conditioning (HVAC):** (William F. Lynch Company, CTC Controls)

- a. Continued HVAC ductwork rough-in in the A, D, and E Wings.
- b. Continued temperature control rough-in (conduit, wire, back boxes, etc.) in the D & E Wings.
- c. Installing duct insulation wrap and refrigerant piping insulation in the ceiling of the A, D & E Wings.

**Div. 26 – Electrical:** (Griffin Electric Company)

- a. Continued installing in-wall electrical conduit drops & back boxes for lighting and power in the A and B Wings.
- b. Pulling MC cabling for interior lighting and fire alarm in the A & B Wings where drywall partitions have been framed.
- c. Continued electric building in the electric closets in the D & E Wings
- d. Completing electrical rough-in work at the new Concessions Building.
- e. Electrical rough-in/build-out in the MDF Room in the A-Wing.

**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. Continued installing the ductile iron water supply main coming across the baseball field heading toward the building.
- b. Completing the same for the main sewage discharge pipe running parallel with the water main.
- c. Grading the athletic fields south of the new school.

**Photos:**



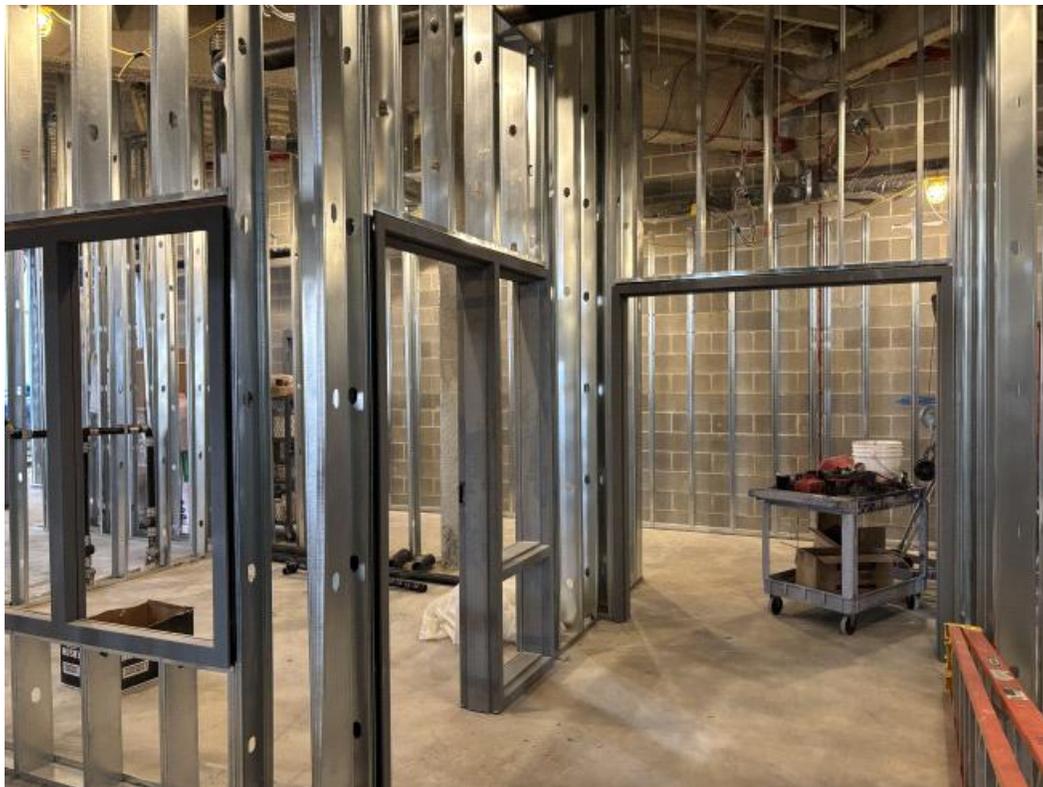
**Telecom rough-in on the first floor of E-Wing**



**Batt insulation installed on the southern side of A-Wing**



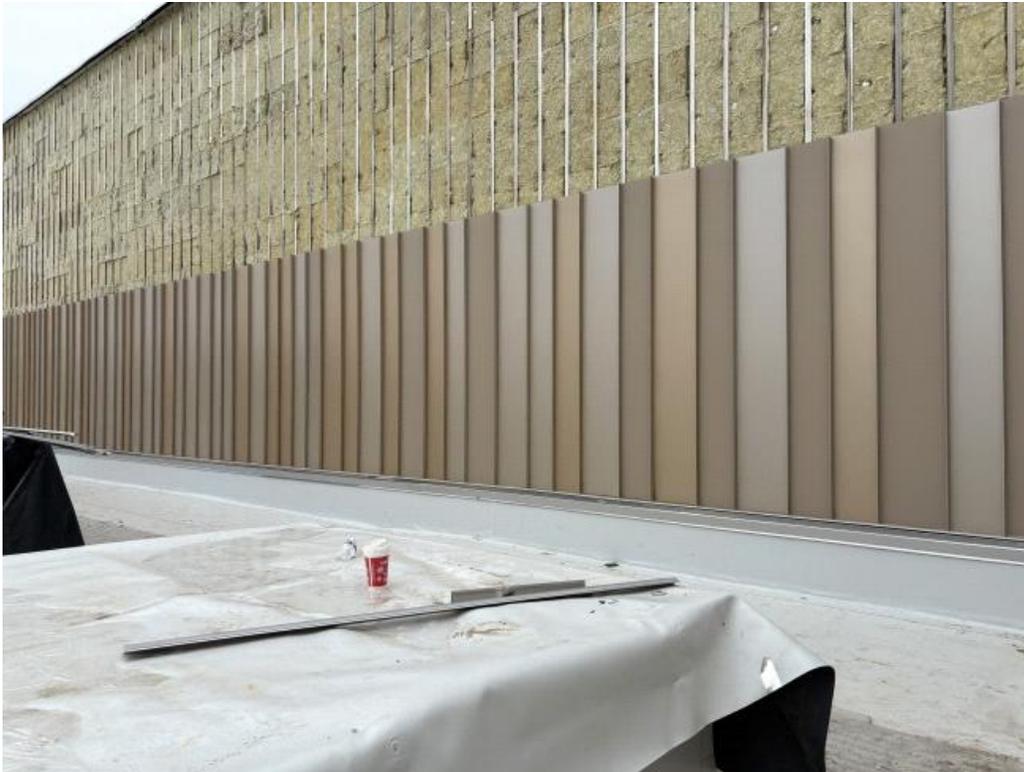
**CFMF behind the auditorium stage in A-Wing**



**HM door and window frame installed in B-Wing**



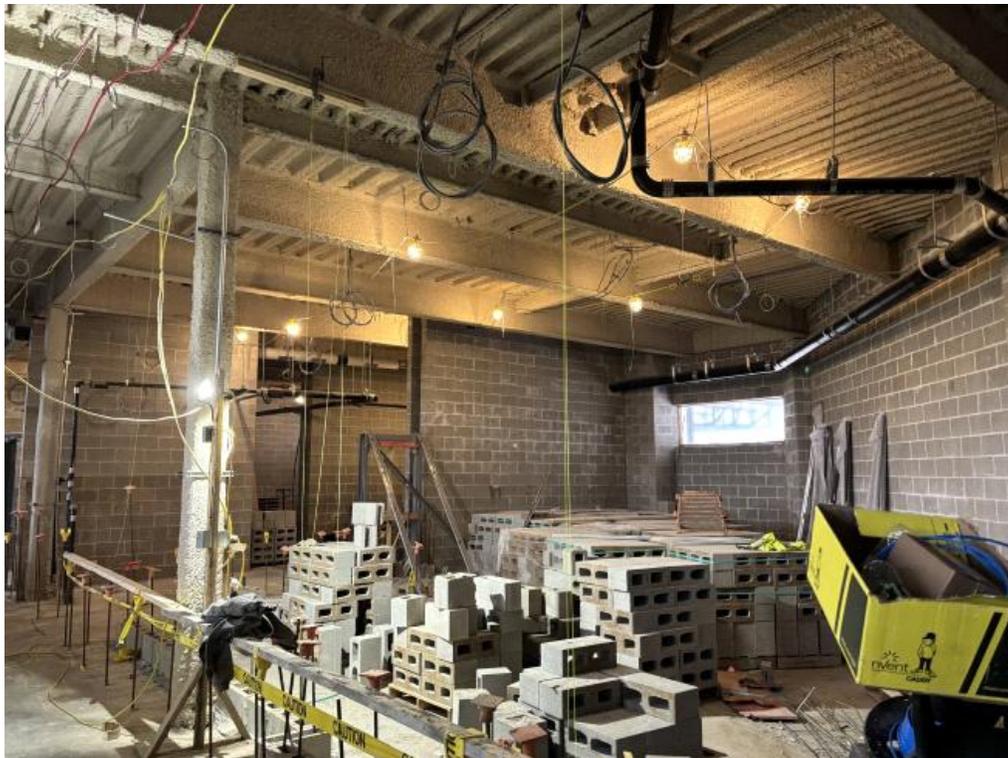
**Roof Top Units delivered onto the D-Wing roof**



**Metal panel installation on the southern A-Wing high wall**



**Wall tile installed on the 1st floor of D-Wing**



**CMU installation in the B-Wing locker rooms**

## Natatorium Building - East Longmeadow High School Weekly Report No. 053 Monday, 12-15-25 through Saturday, 12-20-25

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### Natatorium Building – East Longmeadow High School

#### **I. Safety:**

- a. The Project has run 324 consecutive workdays without a lost time injury through Saturday, 12-20-25.

#### **II. Average Daily Manpower (Monday - Friday):**

- a. The Project averaged 5 workers per day for the period of Monday, 12-15-25, through Friday, 12-19-25.
- b. Note, the Project had limited work throughout the week with short days due to cold temperatures.

#### **III. Meetings:**

- a. There was the weekly Owner/Architect/Contractor (OAC) Meeting held on Thursday, 12-18-25.
- b. There was the weekly Proposed Change Order (PCO) Meeting held on Thursday, 12-18-25 following the OAC Meeting.
- c. There was the School Building Committee (SBC) Meeting held on Thursday, 12-18-25.

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab: (Allied Materials Testing Lab)
  - Soil Compaction Testing: No soil compaction testing was required this week.
  - Concrete:  
No concrete testing was required this week.  
To date 819 cys of concrete have been placed at foundation walls, footings, and SOG for the pool structure.  
To date 141 cys of Shotcrete Concrete have been placed in the pool structure.
  - Masonry Mortar & Grout  
Allied Testing was on site Thursday, 12-18-25 to take grout samples during the structural CMU installation.
  - Reinforcement: No reinforcement inspections were required this week.
  - Structural Steel: No structural steel inspections were necessary this past week.
- b. Town of East Longmeadow's Building, Electrical, Plumbing, Fire Inspectors:
  - No inspections were performed by the Town's Building, Electrical, Plumbing, or Fire Inspectors this week.
- c. Inspections by the Architect, Engineers, and Consultants:
  - JWA Architects, Dorrie Brooks, was on site Thursday this week to perform a weekly site inspection and attend the OAC/PCO meeting.
  - SMMA Architects, Jay Williams, was on site Thursday this week to perform a weekly site inspection and attend the OAC/PCO meeting.

### **On-Site Activities:**

#### **Div. 1 – Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine is responsible for coordinating and managing all onsite construction activities as well as all safety practices of their subcontractors & vendors. Fontaine also schedules the materials testing lab as needed.
- b. Fontaine continues processing and developing the following:
  - Product submittals for items needed in the building.
  - Generate/issue RFIs for unforeseen items and items in question with the drawings/specifications.
  - Issue approved shop drawings through the ProCore program.

- Compiling and issuing monthly requisitions.

**Div. 3 – Concrete:** (Manafort/Precision)

- a. Not on site this past week.
- b. Total yardage of concrete (819 cys) has been placed to date for footings, foundation walls & SOG.
- c. Total yardage of shotcrete (141 cys) has been placed to date for the side walls of the pool structure.

**Div. 4 – Masonry:** (Lighthouse Masonry Company)

- a. CMU installation in all areas.

**Div. 5 – Metals (Str. Stl., Decking, Joists):** (Norgate Fabrication, Stellar Steel Erection)

- a. Fontaine has awarded the structural steel package to Norgate Fabrication Company out of Canada.
- b. Structural steel erection will be performed by Stellar Steel Erectors.

**Div. 7 – Thermal & Moisture Protection: (Foundation Wall/Brick shelve Air & Vapor Barrier):** (Superior Waterproofing)

- a. No additional AVB materials and/or primer were completed this week at the concrete foundation walls.

**Div. 13 – Specialties (Pool Construction):** (Mainline Company)

- a. No additional work was completed this week.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. No additional work was completed this week.

**Div. 26 – Electrical: (Griffin Electric Company)**

- a. Continued the in-wall rough-in at the pool building.

**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. No additional work was completed this week.

**PHOTOS:**



**CMU placed on the southern side of the pool structure**



**CMU placed on the western side of the pool structure**



**CMU placed on the northern side of the pool structure**



**CMU placed on the eastern side of the pool structure**

## East Longmeadow High School Weekly Report No. 080 Monday, 12-22-25 through Saturday, 12-27-25

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### East Longmeadow High School Building:

#### **I. Safety:**

- a. The Project has worked 10 consecutive workdays without a lost time injury through Saturday, 12-27-25.

#### **II. Average Daily Manpower (Monday - Saturday):**

- a. The Project averaged 70 workers per day for the period of Monday, 12-22-25 through Saturday, 12-27-25. Please Note due to cold temperatures several trades were not on site.

#### **III. Meetings:**

- a. The weekly Owner/Architect/Contractor (OAC) & Proposed Change Order (PCO) Review Meetings were **NOT** held on Thursday, 12-25-25 due to the holiday.

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab Services: (Allied Materials Testing Lab, Yankee - AVB Pull Testing)
  - Concrete, Reinforcement and Slab Flatness: No further inspections were performed this week.
  - Compaction Testing: No further inspections were performed this week.
  - Spray-on Fireproofing Material Testing: No further inspections were performed this week.
  - Structural Steel, Misc. Metals & Decking: No further inspections were performed this week.
  - Light Gage/Cold-Formed Metal Framing: No further inspections were performed this week.
  - Air & Vapor Barrier Pull Testing: (Allied/Yankee): No additional pull testing of AVB material completed this past week.
  - Asphalt Paving: No further inspections were performed this week.
  - Fire Stopping: No further inspections were performed this week.
  - Window Testing: No further inspections were performed this week.
- b. Town of East Longmeadow's Building, Water/Sewer, Electrical, Plumbing, Fire Inspectors:
  - No further inspections were performed this week.

Inspections by the Architect, Engineers, and Consultants:

  - JWA Architects, Dorrie Brooks, was on site Tuesday this week to perform a weekly site inspection.
  - SMMA Architects, Eric Vangsness, Camron St. Croix , James White & Michael Manoaukian, were on site Monday & Tuesday this week to perform a weekly site inspection.

#### **On-Site Activities:**

##### **Div. 1 – General Conditions - Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine continues processing product submittals, generate RFI's, issue shop drawings, develop monthly requisitions, etc.

##### **Div. 3 – Concrete/Reinforcement:** (Manafort/Precision)

- a. General jobsite clean-up
- b. Continued working on formwork for the slab at the Press Box.

**Div. 4 – Masonry:** (Lighthouse)

- a. Continued the exterior brick veneer at the north side of the E-Wing.
- b. Continued installing the polished granite veneer base at the north side of the A-Wing & started installing on B-Wing.
- c. Installing interior concrete block walls on the 1<sup>st</sup> Floor in the B Wing.

**Div. 5 – Misc. Metals (Stairs, Railings, Structural Steel Framing):** (Avid Steel Company)

- a. Not on site this week

**Div. 5 – Metals (Cold Formed Metal Framing):** (H. Carr & Sons)

- a. Continued installing CFMF for interior drywall partitions in the A & B-Wings.
- b. Misc. CFMF in D & E-Wings.

**Div. 6 – Rough Carpentry:** (H. Carr & Sons)

- a. Maintaining work area barriers, safety railings/handrails, and floor opening covers where required.
- b. Installing temporary protection in exterior wall window opens in the A, B, C, D & E Wings.
- c. Installing in-wall wood blocking into drywall partitions in the B-Wing.

**Div. 7 – Spray-on Fireproofing and Fire Rated Expandable Foam:** (H. Carr & Sons)

- a. Not on site this past week.

**Div. 7 – Roofing: (Tapered Insulation Board & Membrane):** (Silktown Roofing Company)

- a. Miscellaneous roof detailing on B-Wing.

**Div. 7 – Metal Siding Panels:** (Chandler)

- a. Installing support clips and channels for the exterior metal panel siding at the A-Wing and B-Wings.
- b. Continued installing support clips for aluminum windows in the B-Wing.
- c. Installing windows on the north, east and south sides of E Wing.

**Div. 8 – Hollow Metal Frames (Door Frames, Doors, Vision Panel):** (H. Carr & Sons)

- a. Installing HM door and window frames in the B & C Wings.

**Div. 9 – Gypsum Board:** (H. Carr & Sons)

- a. Continued taping installed gypsum board at the tops of drywall partitions in the corridors of the A, C & E Wings.
- b. Installing interior gyp board (closing walls) & taping on the 2nd Floor in the E Wing.
- c. Installing sound proofing fiberglass insulation at drywall partitions before gyp board is installed in the A & E Wings.
- d. Installing mineral wool insulation at the inside of the exterior perimeter walls around the A & B Wings.
- e. Fire stopping the tops of drywall partitions where required in the B-Wing.

**Div. 9 – Painting:** (John W. Egan Painting Co.)

- a. Painting the classrooms on the 1<sup>st</sup> floor of D & E-Wings.

**Div. 9 – Tile:** (Ayotte & King Resilient & Tile Co.)

- a. Wall tile installation on the 1<sup>st</sup> floor of D & E-Wings

**Div. 21 – Fire Protection:** (Cogswell Fire Protection Company)

- a. Continued installation of the sprinkler piping system in A-Wings.

- b. Installing the sprinkler head flex drops in the A-Wing.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. Continued in-wall plumbing rough-in (domestic water supply and waste) in the B-Wing.
- b. Installing thermal insulation on in-wall domestic water piping in the A, B, D & E Wings.

**Div. 23 & 25 – Heating, Ventilation & Air Conditioning (HVAC):** (Willam F. Lynch Company, CTC Controls)

- a. Continued HVAC ductwork rough-in in the A, D, and E Wings.
- b. Continued temperature control rough-in (conduit, wire, back boxes, etc.) in the D & E Wings.
- c. Installing duct insulation wrap and refrigerant piping insulation in the ceiling of the A, D & E Wings.

**Div. 26 – Electrical:** (Griffin Electric Company)

- a. Continued installing in-wall electrical conduit drops & back boxes for lighting and power in the A and B Wings.
- b. Pulling MC cabling for interior lighting and fire alarm in the A & B Wings where drywall partitions have been framed.
- c. Continued electric building in the electric closets in the D & E Wings
- d. Completing electrical rough-in work at the new Concessions Building.
- e. Electrical rough-in/build-out in the MDF Room in the A-Wing.

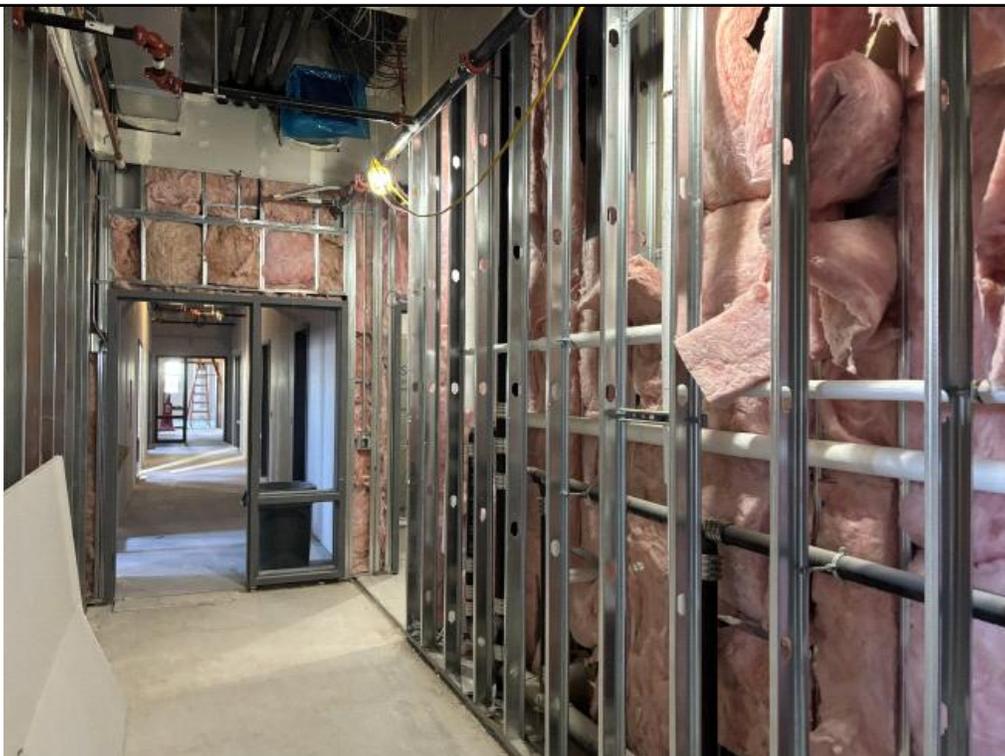
**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. Continued installing the ductile iron water supply main coming across the baseball field heading toward the building.
- b. Completing the same for the main sewage discharge pipe running parallel with the water main.
- c. Grading the athletic fields south of the new school.

**Photos:**



**Brick installed on the western side of A-Wing**



**Batt insulation installation in A-Wing**



**CMU installation in the B-Wing locker room**



**Tile installed on the 1st floor of D-Wing**



**Drop ceiling grid installed on the 1st floor of D-Wing**



**Taping & mudding in A-Wing office suite**

## Natatorium Building - East Longmeadow High School Weekly Report No. 054 Monday, 12-22-25 through Saturday, 12-27-25

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### Natatorium Building – East Longmeadow High School

#### **I. Safety:**

- a. The Project has run 331 consecutive workdays without a lost time injury through Saturday, 12-27-25.

#### **II. Average Daily Manpower (Monday - Friday):**

- a. The Project averaged 12 workers per day for the period of Monday, 12-22-25, through Friday, 12-26-25.
- b. Note, the Project had limited work throughout the week with short days due to cold temperatures.

#### **III. Meetings:**

- a. No meetings were held this week.

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab: (Allied Materials Testing Lab)
  - Soil Compaction Testing: No soil compaction testing was required this week.
  - Concrete:  
No concrete testing was required this week.  
To date 819 cys of concrete have been placed at foundation walls, footings, and SOG for the pool structure.  
To date 141 cys of Shotcrete Concrete have been placed in the pool structure.
  - Masonry Mortar & Grout  
Allied Testing was on site Monday, 12-22-25 to take grout samples during the structural CMU installation.
  - Reinforcement: No reinforcement inspections were required this week.
  - Structural Steel: No structural steel inspections were necessary this past week.
- b. Town of East Longmeadow's Building, Electrical, Plumbing, Fire Inspectors:
  - No inspections were performed by the Town's Building, Electrical, Plumbing, or Fire Inspectors this week.
- c. Inspections by the Architect, Engineers, and Consultants:
  - JWA Architects, Dorrie Brooks, was on site Tuesday this week to perform a weekly site inspection.
  - SMMA Architects, Eric Vangsness & Camrom St. Croix, were on site Monday this week to perform a weekly site inspection.

### On-Site Activities:

#### **Div. 1 – Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine is responsible for coordinating and managing all onsite construction activities as well as all safety practices of their subcontractors & vendors. Fontaine also schedules the materials testing lab as needed.
- b. Fontaine continues processing and developing the following:
  - Product submittals for items needed in the building.
  - Generate/issue RFI's for unforeseen items and items in question with the drawings/specifications.
  - Issue approved shop drawings through the ProCore program.
  - Compiling and issuing monthly requisitions.

#### **Div. 3 – Concrete:** (Manafort/Precision)

- a. Not on site this past week.

- b. Total yardage of concrete (819 cys) has been placed to date for footings, foundation walls & SOG.
- c. Total yardage of shotcrete (141 cys) has been placed to date for the side walls of the pool structure.

**Div. 4 – Masonry:** (Lighthouse Masonry Company)

- a. CMU installation in all areas.

**Div. 5 – Metals (Str. Stl., Decking, Joists):** (Norgate Fabrication, Stellar Steel Erection)

- a. Fontaine has awarded the structural steel package to Norgate Fabrication Company out of Canada.
- b. Structural steel erection will be performed by Stellar Steel Erectors.

**Div. 7 – Thermal & Moisture Protection: (Foundation Wall/Brick shelve Air & Vapor Barrier):** (Superior Waterproofing)

- a. No additional AVB materials and/or primer were completed this week at the concrete foundation walls.

**Div. 13 – Specialties (Pool Construction):** (Mainline Company)

- a. No additional work was completed this week.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. No additional work was completed this week.

**Div. 26 – Electrical:** (Griffin Electric Company)

- a. Continued the in-wall rough-in at the pool building.

**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. No additional work was completed this week.

**PHOTOS:**



**Tarpping for temp. heating at the pool structure**



**Tarpping for temp. heating at the pool structure**

## East Longmeadow High School Weekly Report No. 081 Monday, 12-29-25 through Saturday, 1-3-26

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### East Longmeadow High School Building:

#### **I. Safety:**

- a. The Project has worked 17 consecutive workdays without a lost time injury through Saturday, 1-3-26.

#### **II. Average Daily Manpower (Monday - Saturday):**

- a. The Project averaged 86 workers per day for the period of Monday, 12-29-25 through Saturday, 1-3-26. Please Note due to cold temperatures several trades were not on site.

#### **III. Meetings:**

- a. The weekly Owner/Architect/Contractor (OAC) & Proposed Change Order (PCO) Review Meetings were held on Tuesday, 12-30-25 due to the New Year Holiday.

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab Services: (Allied Materials Testing Lab, Yankee - AVB Pull Testing)
    - Concrete, Reinforcement and Slab Flatness: Allied Testing was on site for concrete testing during the SOG placement of the press box.
    - Compaction Testing: No further inspections were performed this week.
    - Spray-on Fireproofing Material Testing: No further inspections were performed this week.
    - Structural Steel, Misc. Metals & Decking: No further inspections were performed this week.
    - Light Gage/Cold-Formed Metal Framing: No further inspections were performed this week.
    - Air & Vapor Barrier Pull Testing: (Allied/Yankee): No additional pull testing of AVB material completed this past week.
    - Asphalt Paving: No further inspections were performed this week.
    - Fire Stopping: No further inspections were performed this week.
    - Window Testing: No further inspections were performed this week.
  - b. Town of East Longmeadow's Building, Water/Sewer, Electrical, Plumbing, Fire Inspectors:
    - The town's building commissioner, Will Cahiliane, was on site Wednesday, 12-31-25, inspecting the work progress.
- Inspections by the Architect, Engineers, and Consultants:
- JWA Architects, Aviva Galaski, was on site Tuesday this week to perform a weekly site inspection and attend the OAC/PCO meetings.

#### **On-Site Activities:**

##### **Div. 1 – General Conditions - Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine continues processing product submittals, generate RFI's, issue shop drawings, develop monthly requisitions, etc.

##### **Div. 3 – Concrete/Reinforcement:** (Manafort/Precision)

- a. General jobsite clean-up
- b. SOG placement at the Press Box.

**Div. 4 – Masonry:** (Lighthouse)

- a. Continued the exterior brick veneer at the north side of the B-Wing.
- b. Installing interior concrete block walls on the 1<sup>st</sup> Floor in the B Wing.

**Div. 5 – Misc. Metals (Stairs, Railings, Structural Steel Framing):** (Avid Steel Company)

- a. Not on site this week

**Div. 5 – Metals (Cold Formed Metal Framing):** (H. Carr & Sons)

- a. Continued installing CFMF for interior drywall partitions in the B-Wing.
- b. Misc. CFMF in D & E-Wings.

**Div. 6 – Rough Carpentry:** (H. Carr & Sons)

- a. Maintaining work area barriers, safety railings/handrails, and floor opening covers where required.
- b. Installing temporary protection in exterior wall window opens in the A, B, C, D & E Wings.
- c. Installing in-wall wood blocking into drywall partitions in the B-Wing.

**Div. 7 – Spray-on Fireproofing and Fire Rated Expandable Foam:** (H. Carr & Sons)

- a. Not on site this past week.

**Div. 7 – Roofing: (Tapered Insulation Board & Membrane):** (Silktown Roofing Company)

- a. Miscellaneous roof detailing in all areas.

**Div. 7 – Metal Siding Panels:** (Chandler)

- a. Installing support clips, channels, and metal panel siding at the A-Wing and B-Wings.
- b. Continued installing support clips for aluminum windows in the B-Wing.
- c. Installing windows on the north, west and south sides of A Wing.

**Div. 8 – Hollow Metal Frames (Door Frames, Doors, Vision Panel):** (H. Carr & Sons)

- a. Installing HM door and window frames in the B & C Wings.

**Div. 9 – Gypsum Board:** (H. Carr & Sons)

- a. Continued taping installed gypsum board at the tops of drywall partitions in the corridors of the A, B & C Wings.
- b. Installing interior gyp board (closing walls) & taping on the 2nd Floor in the E Wing.
- c. Installing sound proofing fiberglass insulation at drywall partitions before gyp board is installed in the A & B Wings.
- d. Installing mineral wool insulation at the inside of the exterior perimeter walls around the A & B Wings.
- e. Fire stopping the tops of drywall partitions where required in the B-Wing.

**Div. 9 – Painting:** (John W. Egan Painting Co.)

- a. Painting the classrooms on the 1<sup>st</sup> floor of D & E-Wings.

**Div. 9 – Tile:** (Ayotte & King Resilient & Tile Co.)

- a. Wall tile installation on the 1<sup>st</sup> floor of D & E-Wings

**Div. 14 – Conveying System:** (Mack Brothers)

- a. Elevator installation in D-Wing

**Div. 21 – Fire Protection:** (Cogswell Fire Protection Company)

- a. Continued installation of the sprinkler piping system in A-Wings.
- b. Installing the sprinkler head flex drops in the A-Wing.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. Continued in-wall plumbing rough-in (domestic water supply and waste) in the B-Wing.
- b. Installing thermal insulation on in-wall domestic water piping in the A, B, D & E Wings.

**Div. 23 & 25 – Heating, Ventilation & Air Conditioning (HVAC):** (Willam F. Lynch Company, CTC Controls)

- a. Continued HVAC ductwork rough-in in the A, D, and E Wings.
- b. Continued temperature control rough-in (conduit, wire, back boxes, etc.) in the D & E Wings.
- c. Installing duct insulation wrap and refrigerant piping insulation in the ceiling of the A, D & E Wings.

**Div. 26 – Electrical:** (Griffin Electric Company)

- a. Continued installing in-wall electrical conduit drops & back boxes for lighting and power in the A and B Wings.
- b. Pulling MC cabling for interior lighting and fire alarm in the A & B Wings where drywall partitions have been framed.
- c. Continued electric building in the electric closets in the D & E Wings
- d. Completing electrical rough-in work at the new Concessions Building.
- e. Electrical rough-in/build-out in the MDF Room in the A-Wing.

**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. Grading the athletic fields south of the new school.
- b. Underground drainage installation by the Press Box

**Photos:**



**Taping in the area behind the A-Wing stage**



**CMU installation for the B-Wing locker rooms**



**Wall tile installed on the 1st floor of D-Wing**



**Panel installation on the B-Wing high walls**



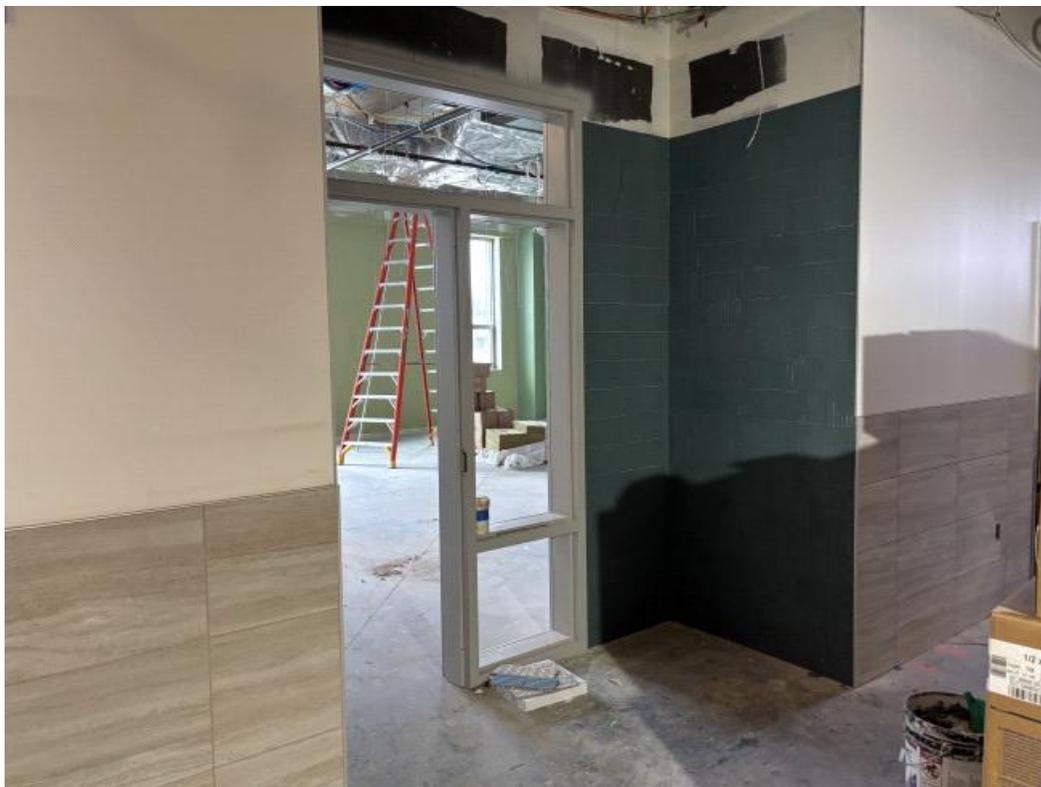
**Tile backer board installation in A-Wing**



**Cabinet & millwork installation in D-Wing lab classroom**



**Window installation on the western end of A-Wing**



**Wall tile installed on 1st floor of E-Wing**



## Natatorium Building - East Longmeadow High School Weekly Report No. 055 Monday, 12-29-25 through Saturday, 1-3-26

East Longmeadow High School  
180 Maple Avenue, East Longmeadow, MA 01116

### Natatorium Building – East Longmeadow High School

#### **I. Safety:**

- a. The Project has run 338 consecutive workdays without a lost time injury through Saturday, 1-3-26.

#### **II. Average Daily Manpower (Monday - Saturday):**

- a. The Project averaged 9 workers per day for the period of Monday, 12-29-25, through Saturday, 1-3-26.
- b. Note, the Project had limited work throughout the week with short days due to cold temperatures.

#### **III. Meetings:**

- a. The weekly Owner/Architect/Contractor (OAC) & Proposed Change Order (PCO) Review Meetings were held on Tuesday, 12-30-25 due to the New Year Holiday.

#### **IV. Testing/Inspections:**

- a. Independent Testing Lab: (Allied Materials Testing Lab)
  - Soil Compaction Testing: No soil compaction testing was required this week.
  - Concrete:  
No concrete testing was required this week.  
To date 819 cys of concrete have been placed at foundation walls, footings, and SOG for the pool structure.  
To date 141 cys of Shotcrete Concrete have been placed in the pool structure.
  - Masonry Mortar & Grout  
Allied Testing was on site Tuesday, 12-30-25 to take grout samples during the structural CMU installation.
  - Reinforcement: No reinforcement inspections were required this week.
  - Structural Steel: No structural steel inspections were necessary this past week.
- b. Town of East Longmeadow's Building, Electrical, Plumbing, Fire Inspectors:
  - The town's building commissioner, Will Cahillane, was on site Wednesday, 12-31-25, inspecting the work progress.
- c. Inspections by the Architect, Engineers, and Consultants:
  - JWA Architects, Aviva Galaski, was on site Tuesday this week to perform a weekly site inspection and attend the OAC/PCO meetings.

### **On-Site Activities:**

#### **Div. 1 – Construction Manager at Risk:** (Fontaine Brothers)

- a. Fontaine is responsible for coordinating and managing all onsite construction activities as well as all safety practices of their subcontractors & vendors. Fontaine also schedules the materials testing lab as needed.
- b. Fontaine continues processing and developing the following:
  - Product submittals for items needed in the building.
  - Generate/issue RFI's for unforeseen items and items in question with the drawings/specifications.
  - Issue approved shop drawings through the ProCore program.
  - Compiling and issuing monthly requisitions.

#### **Div. 3 – Concrete:** (Manafort/Precision)

- a. Not on site this past week.
- b. Total yardage of concrete (819 cys) has been placed to date for footings, foundation walls & SOG.
- c. Total yardage of shotcrete (141 cys) has been placed to date for the side walls of the pool structure.

**Div. 4 – Masonry:** (Lighthouse Masonry Company)

- a. CMU installation in all areas.

**Div. 5 – Metals (Str. Stl., Decking, Joists):** (Norgate Fabrication, Stellar Steel Erection)

- a. Fontaine has awarded the structural steel package to Norgate Fabrication Company out of Canada.
- b. Structural steel erection will be performed by Stellar Steel Erectors.

**Div. 7 – Thermal & Moisture Protection: (Foundation Wall/Brick shelve Air & Vapor Barrier):** (Superior Waterproofing)

- a. No additional AVB materials and/or primer were completed this week at the concrete foundation walls.

**Div. 13 – Specialties (Pool Construction):** (Mainline Company)

- a. No additional work was completed this week.

**Div. 22 – Plumbing:** (Grasseschi Plumbing and Heating Company)

- a. No additional work was completed this week.

**Div. 26 – Electrical: (Griffin Electric Company)**

- a. Continued the in-wall rough-in at the pool building.

**Div. 31, 32 & 33 – Earthwork, Improvements & Utilities:** (Gagliarducci Construction)

- a. No additional work was completed this week.

**PHOTOS:**



**Structural CMU on the northern side of the pool structure**



**Structural CMU on the eastern side of the pool structure**



**Structural CMU on the southern side of the pool structure**

YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06             |                 |                  |                |              |              |                  |          |  |
|-------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|--|
|                         | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |  |
| <b>000 UNDEFINED</b>    |                 |                  |                |              |              |                  |          |  |
| <b>TR Transfers</b>     |                 |                  |                |              |              |                  |          |  |
| 01 5900 Transfer        | 0               | 3,168,841        | 3,168,841      | 3,168,841.38 | .00          | .00              | 100.0%   |  |
| TOTAL Transfers         | 0               | 3,168,841        | 3,168,841      | 3,168,841.38 | .00          | .00              | 100.0%   |  |
| TOTAL UNDEFINED         | 0               | 3,168,841        | 3,168,841      | 3,168,841.38 | .00          | .00              | 100.0%   |  |
| TOTAL EXPENSES          | 0               | 3,168,841        | 3,168,841      | 3,168,841.38 | .00          | .00              |          |  |
| <b>111 TOWN COUNCIL</b> |                 |                  |                |              |              |                  |          |  |
| <b>SA Salary</b>        |                 |                  |                |              |              |                  |          |  |
| 011111 5112 ELECTED     | 41,500          | 0                | 41,500         | 14,999.95    | .00          | 26,500.05        | 36.1%    |  |
| TOTAL Salary            | 41,500          | 0                | 41,500         | 14,999.95    | .00          | 26,500.05        | 36.1%    |  |
| <b>SN Non Salary</b>    |                 |                  |                |              |              |                  |          |  |
| 011117 5785 OTH CHARGE  | 600             | 0                | 600            | .00          | .00          | 600.00           | .0%      |  |
| TOTAL Non Salary        | 600             | 0                | 600            | .00          | .00          | 600.00           | .0%      |  |
| TOTAL TOWN COUNCIL      | 42,100          | 0                | 42,100         | 14,999.95    | .00          | 27,100.05        | 35.6%    |  |
| TOTAL EXPENSES          | 42,100          | 0                | 42,100         | 14,999.95    | .00          | 27,100.05        |          |  |
| <b>122 TOWN MANAGER</b> |                 |                  |                |              |              |                  |          |  |
| <b>SA Salary</b>        |                 |                  |                |              |              |                  |          |  |
| 011221 5110 FT Sa1      | 174,953         | 2,561            | 177,514        | 87,736.48    | .00          | 89,777.52        | 49.4%    |  |

## YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06                      |                             |            |                 |                  |                |              |              |                  |          |
|----------------------------------|-----------------------------|------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 122                              | TOWN MANAGER                |            | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
| 011221                           | 5113                        | DEPT HEAD  | 146,110         | 2,200            | 148,310        | 73,272.00    | .00          | 75,038.00        | 49.4%    |
| 011221                           | 5159                        | SET PAY    | 0               | 55,000           | 55,000         | 55,000.00    | .00          | .00              | 100.0%   |
|                                  | TOTAL Salary                |            | 321,063         | 59,761           | 380,824        | 216,008.48   | .00          | 164,815.52       | 56.7%    |
| <b>SN Non Salary</b>             |                             |            |                 |                  |                |              |              |                  |          |
| 011222                           | 5270                        | RT/LS EQUI | 1,300           | 267              | 1,567          | 550.84       | 543.84       | 472.25           | 69.9%    |
| 011222                           | 5302                        | PRO TRAINI | 600             | 0                | 600            | 289.00       | .00          | 311.00           | 48.2%    |
| 011222                           | 5305                        | PROF ADV   | 500             | 1,092            | 1,592          | 1,092.00     | .00          | 500.00           | 68.6%    |
| 011222                           | 5307                        | PROF OTHER | 1,800           | 9,550            | 11,350         | 2,943.75     | 6,606.25     | 1,800.00         | 84.1%    |
| 011222                           | 5342                        | POSTAGE    | 150             | 0                | 150            | 100.88       | .00          | 49.12            | 67.3%    |
| 011222                           | 5344                        | PRINTING   | 1,300           | 0                | 1,300          | .00          | .00          | 1,300.00         | .0%      |
| 011224                           | 5420                        | OFF SUPPLY | 800             | 0                | 800            | 191.39       | 208.61       | 400.00           | 50.0%    |
| 011227                           | 5710                        | MILEAGE    | 150             | 0                | 150            | 64.20        | .00          | 85.80            | 42.8%    |
| 011227                           | 5711                        | MEALS/FOOD | 150             | 0                | 150            | .00          | .00          | 150.00           | .0%      |
| 011227                           | 5712                        | HOTEL      | 1,000           | 0                | 1,000          | .00          | .00          | 1,000.00         | .0%      |
| 011227                           | 5730                        | DUE&MEMBE  | 4,200           | 864              | 5,064          | 5,063.92     | .00          | .00              | 100.0%   |
|                                  | TOTAL Non Salary            |            | 11,950          | 11,773           | 23,723         | 10,295.98    | 7,358.70     | 6,068.17         | 74.4%    |
|                                  | TOTAL TOWN MANAGER          |            | 333,013         | 71,534           | 404,547        | 226,304.46   | 7,358.70     | 170,883.69       | 57.8%    |
|                                  | TOTAL EXPENSES              |            | 333,013         | 71,534           | 404,547        | 226,304.46   | 7,358.70     | 170,883.69       |          |
| <b>132 RESERVE FUND TRANSFER</b> |                             |            |                 |                  |                |              |              |                  |          |
| <b>SN Non Salary</b>             |                             |            |                 |                  |                |              |              |                  |          |
| 011327                           | 5780                        | RES FUND   | 145,000         | -66,148          | 78,852         | .00          | .00          | 78,851.58        | .0%      |
|                                  | TOTAL Non Salary            |            | 145,000         | -66,148          | 78,852         | .00          | .00          | 78,851.58        | .0%      |
|                                  | TOTAL RESERVE FUND TRANSFER |            | 145,000         | -66,148          | 78,852         | .00          | .00          | 78,851.58        | .0%      |
|                                  | TOTAL EXPENSES              |            | 145,000         | -66,148          | 78,852         | .00          | .00          | 78,851.58        |          |
| <b>135 ACCOUNTING</b>            |                             |            |                 |                  |                |              |              |                  |          |
| <b>SA Salary</b>                 |                             |            |                 |                  |                |              |              |                  |          |
| 011351                           | 5110                        | FT salary  | 304,929         | 0                | 304,929        | 149,498.31   | .00          | 155,430.69       | 49.0%    |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

| 135                  | ACCOUNTING       | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----------------------|------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 011351               | 5111 PARTTIME S  | 28,188          | 0                | 28,188         | 10,070.67    | .00          | 18,117.33        | 35.7%    |
| 011351               | 5113 DEPT HEAD   | 133,499         | 1,954            | 135,453        | 66,947.92    | .00          | 68,505.08        | 49.4%    |
| 011351               | 5140 LONGEVITY   | 850             | 0                | 850            | .00          | .00          | 850.00           | .0%      |
|                      | TOTAL Salary     | 467,466         | 1,954            | 469,420        | 226,516.90   | .00          | 242,903.10       | 48.3%    |
| <b>SN Non Salary</b> |                  |                 |                  |                |              |              |                  |          |
| 011352               | 5270 RT/LS EQUI  | 1,606           | 903              | 2,509          | 1,470.89     | 1,087.68     | -49.49           | 102.0%   |
| 011352               | 5302 PRO TRAINI  | 2,500           | 0                | 2,500          | 416.59       | .00          | 2,083.41         | 16.7%    |
| 011352               | 5303 PROF AUDIT  | 34,500          | 0                | 34,500         | .00          | 34,500.00    | .00              | 100.0%   |
| 011352               | 5342 POSTAGE     | 500             | 0                | 500            | 88.73        | .00          | 411.27           | 17.7%    |
| 011352               | 5344 PRINTING    | 2,000           | 76               | 2,076          | 76.21        | .00          | 2,000.00         | 3.7%     |
| 011354               | 5420 OFF SUPPLY  | 2,000           | 966              | 2,966          | 1,062.93     | 502.58       | 1,400.00         | 52.8%    |
| 011357               | 5710 MILEAGE     | 600             | 0                | 600            | 110.18       | .00          | 489.82           | 18.4%    |
| 011357               | 5711 MEALS/FOOD  | 500             | 0                | 500            | .00          | .00          | 500.00           | .0%      |
| 011357               | 5712 HOTEL       | 1,800           | 0                | 1,800          | .00          | .00          | 1,800.00         | .0%      |
| 011357               | 5730 DUE&MEMBE   | 345             | 0                | 345            | 245.00       | .00          | 100.00           | 71.0%    |
|                      | TOTAL Non Salary | 46,351          | 1,945            | 48,296         | 3,470.53     | 36,090.26    | 8,735.01         | 81.9%    |
|                      | TOTAL ACCOUNTING | 513,817         | 3,899            | 517,716        | 229,987.43   | 36,090.26    | 251,638.11       | 51.4%    |
|                      | TOTAL EXPENSES   | 513,817         | 3,899            | 517,716        | 229,987.43   | 36,090.26    | 251,638.11       |          |

141 ASSESSORS

SA Salary

|        |                 |         |       |         |            |     |            |       |
|--------|-----------------|---------|-------|---------|------------|-----|------------|-------|
| 011411 | 5110 FULLTIME S | 134,667 | 0     | 134,667 | 66,288.00  | .00 | 68,379.00  | 49.2% |
| 011411 | 5112 BOARD      | 3,500   | 0     | 3,500   | 1,458.30   | .00 | 2,041.70   | 41.7% |
| 011411 | 5113 DEPT HEAD  | 109,492 | 1,602 | 111,094 | 54,908.90  | .00 | 56,185.10  | 49.4% |
| 011411 | 5140 LONGEVITY  | 250     | 0     | 250     | .00        | .00 | 250.00     | .0%   |
|        | TOTAL Salary    | 247,909 | 1,602 | 249,511 | 122,655.20 | .00 | 126,855.80 | 49.2% |

SN Non Salary

|        |                 |       |    |       |        |        |        |        |
|--------|-----------------|-------|----|-------|--------|--------|--------|--------|
| 011412 | 5270 RT/LS EQUI | 1,095 | 83 | 1,178 | 480.62 | 785.01 | -88.01 | 107.5% |
|--------|-----------------|-------|----|-------|--------|--------|--------|--------|

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                          | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 011412 5302 PRO TRAINI   | 3,150           | 0                | 3,150          | 1,525.18     | .00          | 1,624.82         | 48.4%    |
| 011412 5342 POSTAGE      | 1,500           | 0                | 1,500          | 333.05       | .00          | 1,166.95         | 22.2%    |
| 011412 5344 PRINTING     | 500             | 0                | 500            | 156.37       | .00          | 343.63           | 31.3%    |
| 011414 5420 OFF SUPPLY   | 2,000           | 195              | 2,195          | 217.22       | .00          | 1,977.78         | 9.9%     |
| 011414 5588 BOOKS        | 1,500           | 0                | 1,500          | 741.95       | .00          | 758.05           | 49.5%    |
| 011414 5590 MISC SUPP    | 100             | 9                | 109            | 34.32        | 74.26        | .00              | 100.0%   |
| 011417 5710 MILEAGE      | 1,485           | 26               | 1,511          | 461.50       | 105.49       | 944.19           | 37.5%    |
| 011417 5711 MEALS/FOOD   | 160             | 0                | 160            | .00          | .00          | 160.00           | .0%      |
| 011417 5712 HOTEL        | 800             | 0                | 800            | .00          | .00          | 800.00           | .0%      |
| 011417 5730 DUE&MEMBE    | 800             | 0                | 800            | 432.00       | 255.00       | 113.00           | 85.9%    |
| 01141800 5000 ASSES REVA | 27,200          | 7,000            | 34,200         | 4,770.00     | 2,230.00     | 27,200.00        | 20.5%    |
| TOTAL Non Salary         | 40,290          | 7,312            | 47,602         | 9,152.21     | 3,449.76     | 35,000.41        | 26.5%    |
| TOTAL ASSESSORS          | 288,199         | 8,914            | 297,113        | 131,807.41   | 3,449.76     | 161,856.21       | 45.5%    |
| TOTAL EXPENSES           | 288,199         | 8,914            | 297,113        | 131,807.41   | 3,449.76     | 161,856.21       |          |

145 TREASURER/COLLECTOR

SA Salary

|                        |         |   |         |            |     |            |       |
|------------------------|---------|---|---------|------------|-----|------------|-------|
| 011451 5110 FULLTIME S | 213,053 | 0 | 213,053 | 104,911.68 | .00 | 108,141.32 | 49.2% |
| 011451 5111 PARTTIME S | 22,335  | 0 | 22,335  | 10,738.80  | .00 | 11,596.20  | 48.1% |
| 011451 5113 DEPT HEAD  | 88,209  | 0 | 88,209  | 44,235.35  | .00 | 43,973.65  | 50.1% |
| 011451 5120 TEMPORARY  | 536     | 0 | 536     | .00        | .00 | 536.00     | .0%   |
| 011451 5130 OVERTIME   | 850     | 0 | 850     | 155.72     | .00 | 694.28     | 18.3% |
| 011451 5140 LONGEVITY  | 400     | 0 | 400     | .00        | .00 | 400.00     | .0%   |
| 011451 5193 STIPENDS   | 1,000   | 0 | 1,000   | .00        | .00 | 1,000.00   | .0%   |
| TOTAL Salary           | 326,383 | 0 | 326,383 | 160,041.55 | .00 | 166,341.45 | 49.0% |

SN Non Salary

|                        |        |      |        |          |          |          |       |
|------------------------|--------|------|--------|----------|----------|----------|-------|
| 011452 5244 REPAIR OFF | 1,033  | 0    | 1,033  | 664.00   | .00      | 369.00   | 64.3% |
| 011452 5270 RT/LS EQUI | 3,561  | 262  | 3,823  | 1,652.55 | 1,535.22 | 634.84   | 83.4% |
| 011452 5295 SERV MISC  | 11,600 | 0    | 11,600 | 3,934.83 | 3,115.17 | 4,550.00 | 60.8% |
| 011452 5296 BANK FEES  | 12,500 | 826  | 13,326 | 4,393.64 | 7,639.61 | 1,293.02 | 90.3% |
| 011452 5302 PRO TRAINI | 1,800  | 0    | 1,800  | 1,352.77 | .00      | 447.23   | 75.2% |
| 011452 5305 PROF ADV   | 7,500  | -300 | 7,200  | 239.80   | .00      | 6,960.20 | 3.3%  |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                           | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 011452 5342 POSTAGE       | 38,000          | 2,281            | 40,281         | 11,618.48    | 15,356.63    | 13,305.76        | 67.0%    |
| 011452 5344 PRINTING      | 870             | 1,462            | 2,332          | 1,462.33     | .00          | 870.00           | 62.7%    |
| 011454 5420 OFF SUPPLY    | 4,770           | 8                | 4,778          | 676.80       | 1,686.13     | 2,415.18         | 49.5%    |
| 011454 5590 MISC SUPP     | 100             | 47               | 147            | 134.48       | 12.71        | .00              | 100.0%   |
| 011457 5710 MILEAGE       | 1,000           | 319              | 1,319          | 746.77       | 452.68       | 119.17           | 91.0%    |
| 011457 5712 HOTEL         | 700             | 0                | 700            | .00          | .00          | 700.00           | .0%      |
| 011457 5730 DUE&MEMBE     | 400             | 0                | 400            | 240.00       | .00          | 160.00           | 60.0%    |
| 011457 5785 OTH CHARGE    | 1,000           | 0                | 1,000          | 525.00       | .00          | 475.00           | 52.5%    |
| 011458 5853 OUTLAY FUR    | 1,200           | 0                | 1,200          | .00          | .00          | 1,200.00         | .0%      |
| TOTAL Non salary          | 86,034          | 4,905            | 90,939         | 27,641.45    | 29,798.15    | 33,499.40        | 63.2%    |
| TOTAL TREASURER/COLLECTOR | 412,417         | 4,905            | 417,322        | 187,683.00   | 29,798.15    | 199,840.85       | 52.1%    |
| TOTAL EXPENSES            | 412,417         | 4,905            | 417,322        | 187,683.00   | 29,798.15    | 199,840.85       |          |

151 LEGAL SERVICES

SN Non Salary

|                          |         |        |         |           |           |            |       |
|--------------------------|---------|--------|---------|-----------|-----------|------------|-------|
| 011512 530401 Legal-GEN  | 100,000 | 14,578 | 114,578 | 56,522.94 | 13,847.56 | 44,207.00  | 61.4% |
| 011512 530402 Legal-PZC  | 40,000  | 1,725  | 41,725  | 10,659.75 | 1,065.25  | 30,000.00  | 28.1% |
| 011512 530403 Legal-LABR | 40,000  | 6,408  | 46,408  | 5,845.25  | 5,563.20  | 35,000.00  | 24.6% |
| 011512 530410 Legal-Asr  | 10,000  | 0      | 10,000  | .00       | .00       | 10,000.00  | .0%   |
| 011512 530411 Legal-TR   | 10,000  | 925    | 10,925  | 1,500.00  | 25.00     | 9,400.00   | 14.0% |
| TOTAL Non salary         | 200,000 | 23,636 | 223,636 | 74,527.94 | 20,501.01 | 128,607.00 | 42.5% |
| TOTAL LEGAL SERVICES     | 200,000 | 23,636 | 223,636 | 74,527.94 | 20,501.01 | 128,607.00 | 42.5% |
| TOTAL EXPENSES           | 200,000 | 23,636 | 223,636 | 74,527.94 | 20,501.01 | 128,607.00 |       |

152 HUMAN RESOURCES

SA Salary

|                       |         |        |         |            |     |            |       |
|-----------------------|---------|--------|---------|------------|-----|------------|-------|
| 011521 5110 FULLTIME  | 194,657 | 2,849  | 197,506 | 97,617.96  | .00 | 99,888.04  | 49.4% |
| 011521 5113 DEPT HEAD | 97,750  | 9,322  | 107,072 | 52,282.19  | .00 | 54,789.81  | 48.8% |
| TOTAL salary          | 292,407 | 12,171 | 304,578 | 149,900.15 | .00 | 154,677.85 | 49.2% |

SN Non Salary

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                        | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 011522 5270 RT/LS EQUI | 1,344           | 309              | 1,653          | 661.97       | 456.51       | 534.83           | 67.7%    |
| 011522 5295 SERV MISC  | 7,000           | 0                | 7,000          | 1,892.50     | 2,790.00     | 2,317.50         | 66.9%    |
| 011522 5302 PRO TRAINI | 3,500           | 0                | 3,500          | 615.00       | .00          | 2,885.00         | 17.6%    |
| 011522 5305 PROF ADV   | 1,000           | 0                | 1,000          | 115.00       | .00          | 885.00           | 11.5%    |
| 011522 5308 PROF CONSU | 6,000           | 0                | 6,000          | 5,400.00     | .00          | 600.00           | 90.0%    |
| 011522 5342 POSTAGE    | 2,000           | 0                | 2,000          | 1,115.53     | .00          | 884.47           | 55.8%    |
| 011522 5344 PRINTING   | 750             | 0                | 750            | 243.16       | .00          | 506.84           | 32.4%    |
| 011524 5420 OFF SUPPLY | 2,000           | 29               | 2,029          | 467.66       | 364.97       | 1,196.45         | 41.0%    |
| 011527 5710 MILEAGE    | 500             | 0                | 500            | 120.54       | .00          | 379.46           | 24.1%    |
| 011527 5730 DUE&MEMBE  | 1,000           | 0                | 1,000          | 275.00       | .00          | 725.00           | 27.5%    |
| TOTAL Non Salary       | 25,094          | 338              | 25,432         | 10,906.36    | 3,611.48     | 10,914.55        | 57.1%    |
| TOTAL HUMAN RESOURCES  | 317,501         | 12,509           | 330,010        | 160,806.51   | 3,611.48     | 165,592.40       | 49.8%    |
| TOTAL EXPENSES         | 317,501         | 12,509           | 330,010        | 160,806.51   | 3,611.48     | 165,592.40       |          |

155 INFORMATION TECHNOLOGY

SA Salary

|                        |         |       |         |            |     |            |       |
|------------------------|---------|-------|---------|------------|-----|------------|-------|
| 011551 5110 FULLTIME S | 577,396 | 0     | 577,396 | 283,257.10 | .00 | 294,138.90 | 49.1% |
| 011551 5113 DEPT HEAD  | 133,604 | 1,955 | 135,559 | 67,000.53  | .00 | 68,558.47  | 49.4% |
| 011551 5120 TEMPORARY  | 33,183  | 0     | 33,183  | 13,808.00  | .00 | 19,375.00  | 41.6% |
| 011551 5130 OVERTIME   | 6,000   | 0     | 6,000   | 1,856.95   | .00 | 4,143.05   | 30.9% |
| 011551 5140 LONGEVITY  | 2,890   | 0     | 2,890   | 1,208.00   | .00 | 1,682.00   | 41.8% |
| 011551 5193 STIPENDS   | 1,200   | 0     | 1,200   | 600.00     | .00 | 600.00     | 50.0% |
| TOTAL Salary           | 754,273 | 1,955 | 756,228 | 367,730.58 | .00 | 388,497.42 | 48.6% |

SN Non Salary

|                        |        |       |        |           |          |           |        |
|------------------------|--------|-------|--------|-----------|----------|-----------|--------|
| 011552 5241 REPAIR VEH | 2,500  | 0     | 2,500  | .00       | .00      | 2,500.00  | .0%    |
| 011552 5243 REPAIR PHO | 0      | 8,700 | 8,700  | 8,700.00  | .00      | .00       | 100.0% |
| 011552 5248 REPAIR COM | 70,000 | 5,878 | 75,878 | 36,629.97 | 7,966.85 | 31,281.18 | 58.8%  |
| 011552 5250 REPAIR OTH | 5,000  | 0     | 5,000  | .00       | .00      | 5,000.00  | .0%    |
| 011552 5270 RT/LS EQUI | 600    | 45    | 645    | 207.83    | 270.72   | 166.43    | 74.2%  |
| 011552 5302 PRO TRAINI | 7,000  | 0     | 7,000  | 420.00    | .00      | 6,580.00  | 6.0%   |
| 011552 5308 PROF CONSU | 15,000 | 0     | 15,000 | 225.00    | .00      | 14,775.00 | 1.5%   |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                              | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 011552 5310 SOFTWARE         | 634,465         | 4,125            | 638,590        | 560,969.16   | 40,726.24    | 36,895.03        | 94.2%    |
| 011552 5341 PHONE            | 20,000          | 952              | 20,952         | 8,047.64     | 6,582.37     | 6,322.00         | 69.8%    |
| 011552 5342 POSTAGE          | 100             | 194              | 294            | 293.85       | .00          | .00              | 100.0%   |
| 011552 5343 WIRELESS         | 27,600          | 2,957            | 30,557         | 13,971.30    | 16,585.50    | .00              | 100.0%   |
| 011552 5346 INTERNET         | 20,940          | 0                | 20,940         | 9,570.00     | 11,370.00    | .00              | 100.0%   |
| 011554 5420 OFF SUPPLY       | 1,500           | 40               | 1,540          | 48.98        | .00          | 1,491.40         | 3.2%     |
| 011554 5480 VEH GAS          | 650             | 79               | 729            | 306.60       | 422.09       | .00              | 100.0%   |
| 011554 5584 UNIFO CLOT       | 0               | 241              | 241            | 241.12       | .00          | .00              | 100.0%   |
| 011554 5590 MISC SUPP        | 0               | 500              | 500            | 146.87       | 253.13       | 100.00           | 80.0%    |
| 011557 5710 MILEAGE          | 3,200           | 1,149            | 4,349          | 1,904.06     | 2,406.95     | 37.74            | 99.1%    |
| 011557 5711 MEALS/FOOD       | 1,200           | 0                | 1,200          | 161.07       | .00          | 1,038.93         | 13.4%    |
| 011557 5712 HOTEL            | 1,200           | 0                | 1,200          | 698.96       | .00          | 501.04           | 58.2%    |
| TOTAL Non salary             | 810,955         | 24,860           | 835,815        | 642,542.41   | 86,583.85    | 106,688.75       | 87.2%    |
| TOTAL INFORMATION TECHNOLOGY | 1,565,228       | 26,815           | 1,592,043      | 1,010,272.99 | 86,583.85    | 495,186.17       | 68.9%    |
| TOTAL EXPENSES               | 1,565,228       | 26,815           | 1,592,043      | 1,010,272.99 | 86,583.85    | 495,186.17       |          |

160 TOWN/COUNCIL CLERK

SA salary

|                        |         |       |         |            |     |            |        |
|------------------------|---------|-------|---------|------------|-----|------------|--------|
| 011601 5110 FULLTIME S | 149,507 | 0     | 149,507 | 72,935.69  | .00 | 76,571.31  | 48.8%  |
| 011601 5113 DEPT HEAD  | 94,467  | 1,382 | 95,849  | 47,696.32  | .00 | 48,152.68  | 49.8%  |
| 011601 5140 LONGEVITY  | 250     | 0     | 250     | 250.00     | .00 | .00        | 100.0% |
| 011601 5193 STIPENDS   | 3,550   | 0     | 3,550   | 1,775.00   | .00 | 1,775.00   | 50.0%  |
| TOTAL salary           | 247,774 | 1,382 | 249,156 | 122,657.01 | .00 | 126,498.99 | 49.2%  |

SN Non Salary

|                        |       |     |       |          |          |          |       |
|------------------------|-------|-----|-------|----------|----------|----------|-------|
| 011602 5270 RT/LS EQUI | 1,154 | 262 | 1,416 | 567.47   | 450.15   | 397.99   | 71.9% |
| 011602 5302 PRO TRAINI | 450   | 0   | 450   | .00      | .00      | 450.00   | .0%   |
| 011602 5305 PROF ADV   | 6,000 | 480 | 6,480 | 689.43   | .00      | 5,790.17 | 10.6% |
| 011602 5307 PROF OTHER | 6,000 | 499 | 6,499 | 3,089.00 | .00      | 3,410.00 | 47.5% |
| 011602 5342 POSTAGE    | 1,500 | 0   | 1,500 | 933.16   | .00      | 566.84   | 62.2% |
| 011602 5344 PRINTING   | 1,800 | 0   | 1,800 | 1,530.00 | .00      | 270.00   | 85.0% |
| 011604 5420 OFF SUPPLY | 2,900 | 164 | 3,064 | 788.38   | 1,260.08 | 1,015.89 | 66.8% |
| 011607 5710 MILEAGE    | 500   | 0   | 500   | .00      | .00      | 500.00   | .0%   |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                          | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 011607 5711 MEALS/FOOD   | 240             | 0                | 240            | .00          | .00          | 240.00           | .0%      |
| 011607 5712 HOTEL        | 350             | 0                | 350            | .00          | .00          | 350.00           | .0%      |
| 011607 5730 DUE&MEMBE    | 125             | 0                | 125            | 125.00       | .00          | .00              | 100.0%   |
| TOTAL Non salary         | 21,019          | 1,405            | 22,424         | 7,722.44     | 1,710.23     | 12,990.89        | 42.1%    |
| TOTAL TOWN/COUNCIL CLERK | 268,793         | 2,787            | 271,580        | 130,379.45   | 1,710.23     | 139,489.88       | 48.6%    |
| TOTAL EXPENSES           | 268,793         | 2,787            | 271,580        | 130,379.45   | 1,710.23     | 139,489.88       |          |

162 ELECTIONS

SA Salary

|                       |       |   |       |     |     |          |     |
|-----------------------|-------|---|-------|-----|-----|----------|-----|
| 011621 5120 TEMPORARY | 6,750 | 0 | 6,750 | .00 | .00 | 6,750.00 | .0% |
| TOTAL Salary          | 6,750 | 0 | 6,750 | .00 | .00 | 6,750.00 | .0% |

SN Non Salary

|                        |        |       |        |          |        |           |       |
|------------------------|--------|-------|--------|----------|--------|-----------|-------|
| 011622 5294 SERV POL   | 3,000  | 2,223 | 5,223  | 2,223.00 | .00    | 3,000.00  | 42.6% |
| 011622 5307 PROF OTHER | 2,700  | 0     | 2,700  | .00      | .00    | 2,700.00  | .0%   |
| 011622 5342 POSTAGE    | 6,700  | 0     | 6,700  | 3,898.62 | .00    | 2,801.38  | 58.2% |
| 011622 5344 PRINTING   | 8,000  | 0     | 8,000  | .00      | .00    | 8,000.00  | .0%   |
| 011624 5420 OFF SUPPLY | 1,500  | 0     | 1,500  | 464.47   | 293.53 | 742.00    | 50.5% |
| 011627 5711 MEALS/FOOD | 500    | 0     | 500    | .00      | .00    | 500.00    | .0%   |
| TOTAL Non salary       | 22,400 | 2,223 | 24,623 | 6,586.09 | 293.53 | 17,743.38 | 27.9% |
| TOTAL ELECTIONS        | 29,150 | 2,223 | 31,373 | 6,586.09 | 293.53 | 24,493.38 | 21.9% |
| TOTAL EXPENSES         | 29,150 | 2,223 | 31,373 | 6,586.09 | 293.53 | 24,493.38 |       |

175 PLANNING/ZONING/CONSERVATION

SA Salary

|                        |        |   |        |           |     |           |       |
|------------------------|--------|---|--------|-----------|-----|-----------|-------|
| 011751 5110 FULLTIME S | 84,410 | 0 | 84,410 | 40,019.93 | .00 | 44,390.07 | 47.4% |
|------------------------|--------|---|--------|-----------|-----|-----------|-------|

## YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06                        |                              |  |  |                 |                  |                |              |              |                  |          |
|------------------------------------|------------------------------|--|--|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 175                                | PLANNING/ZONING/CONSERVATION |  |  | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
| 011751 5112                        | BOARD                        |  |  | 5,500           | 0                | 5,500          | 2,291.60     | .00          | 3,208.40         | 41.7%    |
| 011751 5113                        | DEPT HEAD                    |  |  | 91,062          | 1,333            | 92,395         | 45,665.97    | .00          | 46,729.03        | 49.4%    |
| TOTAL Salary                       |                              |  |  | 180,972         | 1,333            | 182,305        | 87,977.50    | .00          | 94,327.50        | 48.3%    |
| <b>SN Non Salary</b>               |                              |  |  |                 |                  |                |              |              |                  |          |
| 011752 5270                        | RT/LS EQUI                   |  |  | 810             | 64               | 874            | 344.56       | 270.72       | 258.80           | 70.4%    |
| 011752 5302                        | PRO TRAINI                   |  |  | 1,000           | 0                | 1,000          | 399.79       | .00          | 600.21           | 40.0%    |
| 011752 5305                        | PROF ADV                     |  |  | 3,000           | -200             | 2,800          | .00          | .00          | 2,800.00         | .0%      |
| 011752 5307                        | PROF OTHER                   |  |  | 0               | 5,999            | 5,999          | 1,000.00     | 4,999.00     | .00              | 100.0%   |
| 011752 5342                        | POSTAGE                      |  |  | 400             | 0                | 400            | 123.64       | .00          | 276.36           | 30.9%    |
| 011752 5344                        | PRINTING                     |  |  | 250             | 453              | 703            | 511.80       | .00          | 191.40           | 72.8%    |
| 011754 5420                        | OFF SUPPLY                   |  |  | 1,050           | 0                | 1,050          | 757.96       | 223.82       | 68.22            | 93.5%    |
| 011757 5710                        | MILEAGE                      |  |  | 400             | 0                | 400            | 135.52       | .00          | 264.48           | 33.9%    |
| 011757 5711                        | MEALS/FOOD                   |  |  | 100             | 0                | 100            | .00          | .00          | 100.00           | .0%      |
| 011757 5712                        | HOTEL                        |  |  | 500             | 150              | 650            | 543.14       | .00          | 106.86           | 83.6%    |
| 011757 5730                        | DUE&MEMBE                    |  |  | 1,200           | 0                | 1,200          | 599.00       | .00          | 601.00           | 49.9%    |
| 011757 5785                        | OTH CHARGE                   |  |  | 200             | -150             | 50             | .00          | .00          | 50.00            | .0%      |
| TOTAL Non Salary                   |                              |  |  | 8,910           | 6,316            | 15,226         | 4,415.41     | 5,493.54     | 5,317.33         | 65.1%    |
| TOTAL PLANNING/ZONING/CONSERVATION |                              |  |  | 189,882         | 7,649            | 197,531        | 92,392.91    | 5,493.54     | 99,644.83        | 49.6%    |
| TOTAL EXPENSES                     |                              |  |  | 189,882         | 7,649            | 197,531        | 92,392.91    | 5,493.54     | 99,644.83        |          |

### 210 POLICE DEPARTMENT

#### SA Salary

|              |            |  |  |           |   |           |              |     |              |       |
|--------------|------------|--|--|-----------|---|-----------|--------------|-----|--------------|-------|
| 012101 5110  | FULLTIME S |  |  | 2,555,643 | 0 | 2,555,643 | 1,206,018.49 | .00 | 1,349,624.51 | 47.2% |
| 012101 5111  | PARTTIME S |  |  | 45,260    | 0 | 45,260    | 21,196.96    | .00 | 24,063.04    | 46.8% |
| 012101 5113  | DEPT HEAD  |  |  | 167,996   | 0 | 167,996   | 83,032.27    | .00 | 84,963.73    | 49.4% |
| 012101 5130  | OVERTIME   |  |  | 404,850   | 0 | 404,850   | 171,245.59   | .00 | 233,604.41   | 42.3% |
| 012101 5140  | LONGEVITY  |  |  | 24,482    | 0 | 24,482    | 22,954.48    | .00 | 1,527.52     | 93.8% |
| 012101 5157  | QUINN BILL |  |  | 278,865   | 0 | 278,865   | 48,491.46    | .00 | 230,373.54   | 17.4% |
| 012101 5190  | STIPEND    |  |  | 117,147   | 0 | 117,147   | 60,933.39    | .00 | 56,213.61    | 52.0% |
| 012101 5191  | CLOTHING   |  |  | 3,300     | 0 | 3,300     | 2,500.00     | .00 | 800.00       | 75.8% |
| TOTAL Salary |            |  |  | 3,597,543 | 0 | 3,597,543 | 1,616,372.64 | .00 | 1,981,170.36 | 44.9% |

#### SN Non Salary

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                         | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 012102 5241 REPAIR VEH  | 32,000          | 2,387            | 34,387         | 12,643.66    | 15,820.28    | 5,923.33         | 82.8%    |
| 012102 5250 REPAIR OTH  | 4,700           | 0                | 4,700          | .00          | .00          | 4,700.00         | .0%      |
| 012102 5270 RT/LS EQUI  | 5,000           | 702              | 5,702          | 2,341.71     | 2,558.04     | 802.47           | 85.9%    |
| 012102 5302 PRO TRAINI  | 15,000          | 0                | 15,000         | 2,918.00     | 2,671.00     | 9,411.00         | 37.3%    |
| 012102 5320 TUITION IN  | 5,000           | 0                | 5,000          | .00          | .00          | 5,000.00         | .0%      |
| 012102 5342 POSTAGE     | 500             | 0                | 500            | 212.92       | .00          | 287.08           | 42.6%    |
| 012102 5344 PRINTING    | 1,500           | 0                | 1,500          | 434.06       | .00          | 1,065.94         | 28.9%    |
| 012102 5380 SRV LAUNDR  | 500             | 111              | 611            | 110.50       | 400.00       | 100.00           | 83.6%    |
| 012102 5382 SRV OTHER   | 2,500           | 500              | 3,000          | 1,911.57     | 1,028.43     | 60.00            | 98.0%    |
| 012104 5420 OFF SUPPLY  | 5,200           | 1,132            | 6,332          | 1,670.62     | 1,461.09     | 3,200.00         | 49.5%    |
| 012104 5480 VEH GAS     | 55,000          | 2,516            | 57,516         | 17,880.83    | 35,303.09    | 4,332.20         | 92.5%    |
| 012104 5481 VEH TIRE    | 6,000           | 0                | 6,000          | .00          | 5,000.00     | 1,000.00         | 83.3%    |
| 012104 5500 MED SUPP    | 4,000           | 0                | 4,000          | .00          | .00          | 4,000.00         | .0%      |
| 012104 5584 UNIFO CLOT  | 5,000           | 0                | 5,000          | 2,141.80     | .00          | 2,858.20         | 42.8%    |
| 012104 5586 LEGAL       | 500             | 0                | 500            | .00          | .00          | 500.00           | .0%      |
| 012104 5590 MISC SUPP   | 3,000           | 2,725            | 5,725          | 3,190.95     | 699.14       | 1,835.10         | 67.9%    |
| 012104 5591 OTH-AMMO    | 13,500          | 2,995            | 16,495         | 3,216.60     | .00          | 13,278.00        | 19.5%    |
| 012107 5710 MILEAGE     | 1,500           | 3                | 1,503          | 160.70       | 467.05       | 874.95           | 41.8%    |
| 012107 5711 MEALS/FOOD  | 4,200           | 24               | 4,224          | 1,210.63     | 139.21       | 2,874.31         | 32.0%    |
| 012107 5712 HOTEL       | 8,000           | 1,909            | 9,909          | 4,605.68     | .00          | 5,302.99         | 46.5%    |
| 012107 5713 IN TRA OTH  | 4,600           | 0                | 4,600          | 70.00        | .00          | 4,530.00         | 1.5%     |
| 012107 5730 DUE&MEMBE   | 4,900           | 0                | 4,900          | 1,970.00     | 1,080.00     | 1,850.00         | 62.2%    |
| 012107 5785 OTH CHARGE  | 0               | 668              | 668            | 630.00       | .00          | 37.80            | 94.3%    |
| TOTAL Non salary        | 182,100         | 15,671           | 197,771        | 57,320.23    | 66,627.33    | 73,823.37        | 62.7%    |
| TOTAL POLICE DEPARTMENT | 3,779,643       | 15,671           | 3,795,314      | 1,673,692.87 | 66,627.33    | 2,054,993.73     | 45.9%    |
| TOTAL EXPENSES          | 3,779,643       | 15,671           | 3,795,314      | 1,673,692.87 | 66,627.33    | 2,054,993.73     |          |

220 FIRE DEPARTMENT

SA salary

|                        |           |        |           |            |     |            |        |
|------------------------|-----------|--------|-----------|------------|-----|------------|--------|
| 012201 5110 FULLTIME S | 1,225,367 | 56,277 | 1,281,644 | 614,580.87 | .00 | 667,063.13 | 48.0%  |
| 012201 5113 DEPT HEAD  | 144,052   | 2,033  | 146,085   | 69,660.04  | .00 | 76,424.96  | 47.7%  |
| 012201 5130 OVERTIME   | 105,063   | 0      | 105,063   | 105,036.21 | .00 | 26.79      | 100.0% |
| 012201 5140 LONGEVITY  | 8,750     | 0      | 8,750     | 6,200.00   | .00 | 2,550.00   | 70.9%  |
| 012201 5142 EDUCATIONA | 50,190    | 183    | 50,373    | 46,426.78  | .00 | 3,946.22   | 92.2%  |
| 012201 5190 STIP       | 62,716    | 2,900  | 65,616    | 32,338.67  | .00 | 33,277.33  | 49.3%  |
| 012201 5191 CLOTHING   | 10,500    | 0      | 10,500    | 10,500.00  | .00 | .00        | 100.0% |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

| 220    | FIRE DEPARTMENT       | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------|-----------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
|        | TOTAL Salary          | 1,606,638       | 61,393           | 1,668,031      | 884,742.57   | .00          | 783,288.43       | 53.0%    |
|        | <b>SN Non Salary</b>  |                 |                  |                |              |              |                  |          |
| 012202 | 5241 REPAIR VEH       | 45,000          | 594              | 45,594         | 11,416.32    | 287.02       | 33,891.02        | 25.7%    |
| 012202 | 5250 REPAIR OTH       | 15,000          | 211              | 15,211         | 608.80       | 375.00       | 14,227.06        | 6.5%     |
| 012202 | 5270 RT/LS EQUI       | 1,254           | 79               | 1,333          | 347.20       | 548.88       | 437.13           | 67.2%    |
| 012202 | 5302 PRO TRAINI       | 3,000           | 15               | 3,015          | 1,430.00     | 315.00       | 1,270.00         | 57.9%    |
| 012202 | 5307 PROF OTHER       | 18,100          | 0                | 18,100         | 9,710.47     | 2,816.32     | 5,573.21         | 69.2%    |
| 012202 | 5342 POSTAGE          | 1,000           | 140              | 1,140          | 529.40       | .00          | 610.26           | 46.5%    |
| 012202 | 5344 PRINTING         | 150             | 25               | 175            | 59.98        | .00          | 115.01           | 34.3%    |
| 012204 | 5420 OFF SUPPLY       | 1,000           | 83               | 1,083          | 181.98       | 232.70       | 668.54           | 38.3%    |
| 012204 | 5430 BUILD SUPP       | 7,450           | 205              | 7,655          | 1,494.55     | 502.86       | 5,657.26         | 26.1%    |
| 012204 | 5480 VEH GAS          | 15,000          | 967              | 15,967         | 5,943.25     | 9,521.42     | 502.00           | 96.9%    |
| 012204 | 5580 FIREFIGHTI       | 35,300          | 2,558            | 37,858         | 7,896.79     | 775.00       | 29,186.03        | 22.9%    |
| 012204 | 5584 UNIFO CLOT       | 0               | 693              | 693            | 692.95       | .00          | .00              | 100.0%   |
| 012204 | 5588 BOOKS            | 2,800           | 0                | 2,800          | 909.54       | .00          | 1,890.46         | 32.5%    |
| 012204 | 5590 MISC SUPP        | 1,000           | 49               | 1,049          | 752.11       | 97.25        | 200.00           | 80.9%    |
| 012207 | 5710 MILEAGE          | 100             | 0                | 100            | .00          | .00          | 100.00           | .0%      |
| 012207 | 5711 MEALS/FOOD       | 600             | -283             | 317            | 40.79        | .00          | 276.21           | 12.9%    |
| 012207 | 5712 HOTEL            | 0               | 283              | 283            | 283.00       | .00          | .00              | 100.0%   |
| 012207 | 5730 DUE&MEMBE        | 3,000           | 0                | 3,000          | 2,363.35     | .00          | 636.65           | 78.8%    |
| 012208 | 5854 OUTLAY FIR       | 35,534          | 0                | 35,534         | 29,483.65    | .00          | 6,050.35         | 83.0%    |
|        | TOTAL Non Salary      | 185,288         | 5,619            | 190,907        | 74,144.13    | 15,471.45    | 101,291.19       | 46.9%    |
|        | TOTAL FIRE DEPARTMENT | 1,791,926       | 67,012           | 1,858,938      | 958,886.70   | 15,471.45    | 884,579.62       | 52.4%    |
|        | TOTAL EXPENSES        | 1,791,926       | 67,012           | 1,858,938      | 958,886.70   | 15,471.45    | 884,579.62       |          |

241 BUILDING DEPARTMENT

SA Salary

|        |                 |         |   |         |            |       |            |       |
|--------|-----------------|---------|---|---------|------------|-------|------------|-------|
| 012411 | 5110 FULLTIME S | 90,596  | 0 | 90,596  | 41,946.51  | .00   | 48,649.49  | 46.3% |
| 012411 | 5111 PARTTIME S | 60,500  | 0 | 60,500  | 28,238.54  | .00   | 32,261.46  | 46.7% |
| 012411 | 5113 DEPT HEAD  | 102,894 | 0 | 102,894 | 50,855.76  | .00   | 52,038.24  | 49.4% |
| 012411 | 5120 TEMPORARY  | 2,000   | 0 | 2,000   | 750.00     | 30.00 | 1,220.00   | 39.0% |
|        | TOTAL Salary    | 255,990 | 0 | 255,990 | 121,790.81 | 30.00 | 134,169.19 | 47.6% |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                           | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| <b>SN Non Salary</b>      |                 |                  |                |              |              |                  |          |
| 012412 5270 RT/LS EQUI    | 810             | 37               | 847            | 250.26       | 270.72       | 325.77           | 61.5%    |
| 012412 5342 POSTAGE       | 500             | 0                | 500            | 415.22       | .00          | 84.78            | 83.0%    |
| 012412 5344 PRINTING      | 250             | 0                | 250            | 152.72       | 147.28       | -50.00           | 120.0%   |
| 012414 5420 OFF SUPPLY    | 650             | 24               | 674            | 440.85       | 106.75       | 125.92           | 81.3%    |
| 012414 5584 UNIFO CLOT    | 200             | 0                | 200            | 165.00       | .00          | 35.00            | 82.5%    |
| 012414 5588 INSP BOOKS    | 400             | 0                | 400            | .00          | .00          | 400.00           | .0%      |
| 012417 5710 MILEAGE       | 6,500           | 485              | 6,985          | 1,681.23     | 1,985.80     | 3,318.28         | 52.5%    |
| 012417 5730 DUE&MEMBE     | 600             | 0                | 600            | 305.00       | .00          | 295.00           | 50.8%    |
| TOTAL Non salary          | 9,910           | 546              | 10,456         | 3,410.28     | 2,510.55     | 4,534.75         | 56.6%    |
| TOTAL BUILDING DEPARTMENT | 265,900         | 546              | 266,446        | 125,201.09   | 2,540.55     | 138,703.94       | 47.9%    |
| TOTAL EXPENSES            | 265,900         | 546              | 266,446        | 125,201.09   | 2,540.55     | 138,703.94       |          |

299 East Longmeadow Dispatch

|                                | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| <b>SN Non Salary</b>           |                 |                  |                |              |              |                  |          |
| 012997 5730 DUE&MEMBE          | 260,000         | 0                | 260,000        | 259,307.00   | .00          | 693.00           | 99.7%    |
| TOTAL Non Salary               | 260,000         | 0                | 260,000        | 259,307.00   | .00          | 693.00           | 99.7%    |
| TOTAL East Longmeadow Dispatch | 260,000         | 0                | 260,000        | 259,307.00   | .00          | 693.00           | 99.7%    |
| TOTAL EXPENSES                 | 260,000         | 0                | 260,000        | 259,307.00   | .00          | 693.00           |          |

300 EDUCATION

01 PROFESSIONAL SALARIE

|                            |           |         |           |              |              |            |        |
|----------------------------|-----------|---------|-----------|--------------|--------------|------------|--------|
| BP221000 511022 ADMIN      | 219,662   | 0       | 219,662   | 112,229.82   | 106,367.08   | 1,065.10   | 99.5%  |
| BP221000 515000 ADMIN      | 5,000     | 0       | 5,000     | 4,999.52     | .00          | .48        | 100.0% |
| BP230500 511021 TCH SALARY | 3,301,782 | 82,470  | 3,384,252 | 1,329,814.78 | 2,133,464.96 | -79,027.68 | 102.3% |
| BP230500 511032 ST INTERV  | 93,078    | -93,078 | 0         | .00          | .00          | .00        | .0%    |
| BP231093 511021 TCH SALARY | 170,611   | 4,235   | 174,846   | 67,248.10    | 107,596.96   | .94        | 100.0% |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

| 300      | EDUCATION |            | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----------|-----------|------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| BP231099 | 511021    | TCH SALARY | 803,522         | -66,209          | 737,313        | 284,293.57   | 453,019.84   | .00              | 100.0%   |
| BP232098 | 511021    | TCH SALARY | 96,478          | 0                | 96,478         | 37,106.50    | 59,370.40    | 1.10             | 100.0%   |
| BP234082 | 511021    | LIBRARY    | 95,995          | 0                | 95,995         | 36,920.80    | 59,073.28    | .92              | 100.0%   |
| BP235200 | 511025    | TCH SALARY | 184,635         | -61,251          | 123,384        | 47,455.30    | 75,928.52    | .03              | 100.0%   |
| BP235388 | 519001    | PROF DEV   | 1,500           | 0                | 1,500          | 95.00        | .00          | 1,405.00         | 6.3%     |
| BP235388 | 519002    | PROF DEV   | 4,500           | 0                | 4,500          | .00          | 4,500.00     | .00              | 100.0%   |
| BP271072 | 511021    | GUIDANCE   | 286,576         | 0                | 286,576        | 80,127.18    | 121,201.92   | 85,246.90        | 70.3%    |
| BP320000 | 511006    | NURSE      | 78,037          | 0                | 78,037         | 31,831.80    | 50,930.88    | -4,725.68        | 106.1%   |
| BP352003 | 511021    | TCH SALARY | 38,512          | 0                | 38,512         | 20,879.79    | .00          | 17,632.21        | 54.2%    |
| BP352003 | 519001    | STIPEND    | 2,000           | 0                | 2,000          | 220.50       | .00          | 1,779.50         | 11.0%    |
| BP352065 | 511021    | TCH SALARY | 2,392           | 0                | 2,392          | 598.09       | .00          | 1,793.91         | 25.0%    |
| CO121000 | 511022    | ADMIN      | 184,319         | 0                | 184,319        | 100,431.20   | 89,687.78    | -5,799.98        | 103.1%   |
| CO121000 | 515000    | ADMIN      | 36,557          | 1,654            | 38,211         | 14,970.20    | 7,032.00     | 16,209.19        | 57.6%    |
| CO141001 | 511022    | ADMIN      | 143,189         | 985              | 144,174        | 74,012.71    | 70,160.90    | .00              | 100.0%   |
| DW211000 | 511022    | ADMIN      | 94,223          | 0                | 94,223         | 46,990.35    | 45,197.36    | 2,035.29         | 97.8%    |
| DW212000 | 511005    | DEPT HEAD  | 90,717          | -2,097           | 88,620         | 31,133.38    | 49,813.44    | 7,673.18         | 91.3%    |
| DW221000 | 519001    | STIPEND    | 6,000           | -1,500           | 4,500          | 135.48       | .00          | 4,364.52         | 3.0%     |
| DW231000 | 511021    | TCH SALARY | 274,139         | 125              | 274,264        | 101,192.16   | 173,072.16   | .00              | 100.0%   |
| DW235100 | 511022    | PROF DEV   | 31,408          | 252              | 31,660         | 16,594.39    | 15,065.79    | .02              | 100.0%   |
| DW235388 | 519001    | STIPEND    | 1,000           | 0                | 1,000          | -3,099.50    | .00          | 4,099.50         | -310.0%  |
| DW235388 | 519002    | STIPEND    | 5,000           | 0                | 5,000          | .00          | .00          | 5,000.00         | .0%      |
| DW280099 | 511021    | PSYCH      | 95,995          | 0                | 95,995         | 37,649.20    | 60,238.72    | -1,892.92        | 102.0%   |
| DW320000 | 511006    | NURSE SUB  | 30,000          | 0                | 30,000         | 1,681.50     | .00          | 28,318.50        | 5.6%     |
| DW320000 | 511022    | ADMIN      | 96,186          | 0                | 96,186         | 49,682.88    | 46,803.18    | -300.06          | 100.3%   |
| DW320001 | 511006    | MEDICAL    | 203,564         | 0                | 203,564        | 67,137.36    | .00          | 136,426.64       | 33.0%    |
| HS221000 | 511022    | ADMIN      | 344,518         | 0                | 344,518        | 174,987.12   | 165,846.00   | 3,684.88         | 98.9%    |
| HS221000 | 515000    | ADMIN      | 8,000           | 3,559            | 11,559         | 5,474.27     | 5,000.00     | 1,084.29         | 90.6%    |
| HS221000 | 519001    | STIPEND    | 3,000           | 0                | 3,000          | 167.89       | .00          | 2,832.11         | 5.6%     |
| HS230500 | 511021    | TCH SALARY | 3,909,305       | 765,626          | 4,674,931      | 1,820,439.89 | 2,868,407.80 | -13,916.94       | 100.3%   |
| HS230501 | 511021    | STIPEND    | 25,000          | -5,000           | 20,000         | .00          | .00          | 20,000.00        | .0%      |
| HS230599 | 511026    | TCH SALARY | 93,078          | 0                | 93,078         | 34,787.10    | 57,278.08    | 1,012.82         | 98.9%    |
| HS231093 | 511021    | TCH SALARY | 168,054         | 0                | 168,054        | 64,635.80    | 103,417.28   | .92              | 100.0%   |
| HS231099 | 511021    | TCH SALARY | 340,607         | 0                | 340,607        | 131,003.00   | 209,604.80   | -.80             | 100.0%   |
| HS234082 | 511021    | LIBRARY    | 93,001          | 0                | 93,001         | 35,770.00    | 57,232.00    | -1.00            | 100.0%   |
| HS235388 | 519001    | PROF DEV   | 1,000           | 0                | 1,000          | .00          | .00          | 1,000.00         | .0%      |
| HS235388 | 519002    | STIPEND    | 3,600           | 0                | 3,600          | .00          | .00          | 3,600.00         | .0%      |
| HS271072 | 511021    | GUIDANCE   | 541,795         | 0                | 541,795        | 208,872.20   | 334,195.52   | -1,272.72        | 100.2%   |
| HS271072 | 511030    | TCH SALARY | 90,101          | 0                | 90,101         | 34,654.60    | 55,447.36    | -.96             | 100.0%   |
| HS280099 | 511021    | PSYCHOL    | 78,310          | 19,578           | 97,888         | 37,649.20    | 60,238.72    | .00              | 100.0%   |
| HS320000 | 511006    | NURSE      | 78,609          | 0                | 78,609         | 35,219.60    | 56,351.36    | -12,961.96       | 116.5%   |
| HS351040 | 511001    | ATHLETICS  | 182,636         | -5,468           | 177,168        | 69,541.45    | .00          | 107,626.55       | 39.3%    |
| HS351040 | 511022    | ADMIN      | 107,244         | 0                | 107,244        | 44,459.20    | 62,599.36    | 185.44           | 99.8%    |
| HS351041 | 511001    | ATHLETICS  | 68,011          | 0                | 68,011         | 18,672.04    | .00          | 49,338.96        | 27.5%    |
| HS351042 | 511001    | ATHLETICS  | 64,532          | 5,468            | 70,000         | 26,153.80    | 41,846.08    | 2,000.12         | 97.1%    |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

| 300      | EDUCATION |            | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----------|-----------|------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| HS352003 | 511021    | STUD ACT   | 51,750          | 0                | 51,750         | 23,872.32    | .00          | 27,877.68        | 46.1%    |
| HS352003 | 519001    | STIPEND    | 4,000           | 0                | 4,000          | 920.04       | .00          | 3,079.96         | 23.0%    |
| MB221000 | 511022    | ADMIN      | 233,017         | 0                | 233,017        | 119,649.14   | 113,398.81   | -30.95           | 100.0%   |
| MB221000 | 515000    | ADMIN      | 5,000           | 650              | 5,650          | 649.74       | 2,400.00     | 2,600.00         | 54.0%    |
| MB222095 | 511021    | TCH SALARY | 100,787         | 0                | 100,787        | 38,764.60    | 62,023.36    | -.96             | 100.0%   |
| MB230500 | 511021    | TCH SALARY | 2,030,355       | -182,585         | 1,847,770      | 708,824.51   | 1,137,088.64 | 1,856.85         | 99.9%    |
| MB230581 | 511021    | TCH SALARY | 744,309         | -216,414         | 527,895        | 203,036.50   | 324,858.40   | .00              | 100.0%   |
| MB230595 | 511021    | TCH SALARY | 252,050         | 2,842            | 254,892        | 100,358.35   | 156,852.96   | -2,319.64        | 100.9%   |
| MB230599 | 511026    | TCH SALARY | 90,101          | 378              | 90,479         | 36,707.40    | 55,447.36    | -1,675.35        | 101.9%   |
| MB231096 | 511021    | TCH SALARY | 79,264          | 0                | 79,264         | 31,447.70    | 50,316.32    | -2,500.02        | 103.2%   |
| MB231099 | 511021    | TCH SALARY | 364,295         | -521             | 363,774        | 142,301.55   | 224,557.56   | -3,085.11        | 100.8%   |
| MB232098 | 511021    | SPEECH     | 183,102         | 0                | 183,102        | 70,986.50    | 113,578.40   | -1,462.90        | 100.8%   |
| MB235200 | 511025    | TCH SALARY | 190,965         | 0                | 190,965        | 73,448.00    | 117,516.80   | .20              | 100.0%   |
| MB235388 | 519001    | PROF DEV   | 1,000           | 0                | 1,000          | .00          | .00          | 1,000.00         | .0%      |
| MB235388 | 519002    | STIPEND    | 2,250           | 0                | 2,250          | .00          | .00          | 2,250.00         | .0%      |
| MB271072 | 511021    | GUIDANCE   | 285,204         | 0                | 285,204        | 106,906.48   | 118,556.16   | 59,741.36        | 79.1%    |
| MB280099 | 511021    | PSYCH      | 42,055          | -42,055          | 0              | .00          | .00          | .00              | .0%      |
| MB320000 | 511006    | NURSE      | 78,609          | 0                | 78,609         | 29,849.60    | 47,759.36    | 1,000.04         | 98.7%    |
| MS221000 | 511022    | ADMIN      | 119,224         | 0                | 119,224        | 60,906.35    | 57,724.68    | 592.97           | 99.5%    |
| MS221000 | 515000    | ADMIN      | 4,000           | 0                | 4,000          | 3,850.00     | .00          | 150.00           | 96.3%    |
| MS230500 | 511021    | TCH SALARY | 1,568,992       | -93,687          | 1,475,305      | 567,467.52   | 889,246.24   | 18,591.54        | 98.7%    |
| MS231093 | 511021    | TCH SALARY | 90,101          | 0                | 90,101         | 35,216.50    | 56,346.40    | -1,461.90        | 101.6%   |
| MS231099 | 511021    | TCH SALARY | 344,522         | 0                | 344,522        | 132,701.40   | 212,322.24   | -501.64          | 100.1%   |
| MS232098 | 511021    | SPEECH     | 101,287         | 0                | 101,287        | 38,956.90    | 62,331.04    | -.94             | 100.0%   |
| MS235200 | 511025    | TCH SALARY | 97,887          | -65,584          | 32,303         | 12,424.30    | 19,878.78    | -.06             | 100.0%   |
| MS235388 | 519001    | PROF DEV   | 1,000           | 0                | 1,000          | .00          | .00          | 1,000.00         | .0%      |
| MS235388 | 519002    | STIPEND    | 2,250           | 0                | 2,250          | .00          | 2,250.00     | .00              | 100.0%   |
| MS271072 | 511021    | GUIDANCE   | 98,057          | 0                | 98,057         | 37,673.50    | 60,277.60    | 105.90           | 99.9%    |
| MS271072 | 511028    | ADJ COUNS  | 81,434          | 0                | 81,434         | 31,321.20    | 50,113.92    | -1.12            | 100.0%   |
| MS280099 | 511021    | PSYCH      | 0               | 50,394           | 50,394         | 15,505.84    | 31,011.68    | 3,876.48         | 92.3%    |
| MS320000 | 511006    | NURSE      | 96,071          | 0                | 96,071         | 36,719.60    | 58,751.36    | 600.04           | 99.4%    |
| MS352003 | 511021    | STUD ACT   | 10,800          | 0                | 10,800         | 3,459.75     | .00          | 7,340.25         | 32.0%    |
| MS352003 | 519001    | ACADEMIC   | 1,688           | 0                | 1,688          | .00          | .00          | 1,688.00         | .0%      |
| MV221000 | 511022    | PARA       | 129,696         | 0                | 129,696        | 65,869.44    | 62,428.50    | 1,398.06         | 98.9%    |
| MV221000 | 515000    | ADMIN      | 3,500           | 1,928            | 5,428          | 1,927.54     | 3,000.00     | 500.00           | 90.8%    |
| MV230500 | 511021    | TCH SALARY | 1,649,620       | 10,535           | 1,660,155      | 640,165.04   | 1,021,310.40 | -1,320.02        | 100.1%   |
| MV231092 | 511021    | TCH SALARY | 198,221         | 0                | 198,221        | 76,354.93    | 121,983.36   | -117.29          | 100.1%   |
| MV231099 | 511021    | TCH SALARY | 276,335         | 0                | 276,335        | 106,843.00   | 170,948.80   | -1,456.80        | 100.5%   |
| MV232098 | 511021    | SPEECH     | 91,563          | 0                | 91,563         | 35,798.80    | 57,278.08    | -1,513.88        | 101.7%   |
| MV235200 | 511025    | TCH SALARY | 101,287         | -68,984          | 32,303         | 12,424.20    | 19,878.78    | .03              | 100.0%   |
| MV235388 | 519001    | PROF DEV   | 1,000           | 0                | 1,000          | .00          | .00          | 1,000.00         | .0%      |
| MV235388 | 519002    | STIPEND    | 2,250           | 0                | 2,250          | .00          | .00          | 2,250.00         | .0%      |
| MV271072 | 511021    | GUIDANCE   | 102,610         | 0                | 102,610        | 39,424.10    | 63,078.56    | 107.34           | 99.9%    |
| MV271072 | 511028    | ADJ COUNS  | 97,887          | 0                | 97,887         | 37,649.20    | 60,238.72    | -.92             | 100.0%   |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

| 300                        | EDUCATION         | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES  | AVAILABLE BUDGET | PCT USED |
|----------------------------|-------------------|-----------------|------------------|----------------|--------------|---------------|------------------|----------|
| MV280099                   | 511021 PSYCH      | 81,210          | -30,816          | 50,394         | 23,258.76    | 31,011.68     | -3,876.48        | 107.7%   |
| MV320000                   | 511006 NURSE      | 73,765          | 0                | 73,765         | 27,986.70    | 44,778.72     | 999.58           | 98.6%    |
| MV352003                   | 511021 STUD ACT   | 10,800          | 0                | 10,800         | 2,421.84     | .00           | 8,378.16         | 22.4%    |
| MV352003                   | 519001 ACADEMIC   | 1,688           | 0                | 1,688          | .00          | .00           | 1,688.00         | .0%      |
| SP211099                   | 511022 ADMIN      | 132,938         | 402              | 133,340        | 69,924.20    | 64,375.92     | -960.00          | 100.7%   |
| SP211099                   | 515000 ADMIN      | 3,200           | 0                | 3,200          | .00          | 2,000.00      | 1,200.00         | 62.5%    |
| SP212099                   | 511035 ETL        | 285,491         | -1               | 285,490        | 109,803.90   | 175,686.24    | .00              | 100.0%   |
| SP231091                   | 511021 SPEECH     | 97,887          | 0                | 97,887         | 37,649.20    | 60,238.72     | -.92             | 100.0%   |
| SP231094                   | 511021 TCH SALARY | 75,000          | 5,836            | 80,836         | 80,835.50    | .00           | .00              | 100.0%   |
| SP231097                   | 511021 TCH SALARY | 91,563          | -10,000          | 81,563         | 16,439.40    | 52,606.08     | 12,517.52        | 84.7%    |
| SP232090                   | 511021 SP OT PT S | 266,366         | 0                | 266,366        | 102,449.20   | 163,918.72    | -1.92            | 100.0%   |
| SP233099                   | 519001 STIPEND    | 12,500          | 0                | 12,500         | 1,250.00     | .00           | 11,250.00        | 10.0%    |
| SP235388                   | 519001 ST SAL     | 0               | 0                | 0              | 138.39       | .00           | -138.39          | 100.0%   |
| SP320094                   | 511006 NURSE      | 25,000          | -14,680          | 10,320         | 10,320.00    | .00           | .00              | 100.0%   |
| SP413000                   | 519001 STIPEND    | 600             | 0                | 600            | .00          | .00           | 600.00           | .0%      |
| TOTAL PROFESSIONAL SALARIE |                   | 24,044,381      | -3,013           | 24,041,368     | 9,497,677.85 | 14,005,358.88 | 538,331.07       | 97.8%    |

02 CLERICAL SALARIES

|                         |                 |           |        |           |            |            |           |        |
|-------------------------|-----------------|-----------|--------|-----------|------------|------------|-----------|--------|
| BP221000                | 511008 CLERICAL | 95,311    | 7,000  | 102,311   | 52,089.15  | 49,368.08  | 853.77    | 99.2%  |
| CO121000                | 511008 CLERICAL | 130,399   | 0      | 130,399   | 64,843.14  | 61,455.81  | 4,100.05  | 96.9%  |
| CO121000                | 511010 MAIL     | 10,400    | 0      | 10,400    | 3,621.00   | .00        | 6,779.00  | 34.8%  |
| CO141001                | 511008 CLERICAL | 144,122   | 0      | 144,122   | 70,605.27  | 66,916.93  | 6,599.80  | 95.4%  |
| DW320000                | 511008 CLERICAL | 114,989   | 0      | 114,989   | 53,049.50  | 62,188.56  | -249.06   | 100.2% |
| HS221000                | 511008 CLERICAL | 125,724   | 5,000  | 130,724   | 63,256.34  | 67,257.51  | 210.15    | 99.8%  |
| HS271072                | 511008 CLERICAL | 56,172    | 0      | 56,172    | 27,557.10  | 26,117.55  | 2,497.35  | 95.6%  |
| MB221000                | 511008 CLERICAL | 81,321    | 7,000  | 88,321    | 42,303.65  | 45,047.31  | 970.04    | 98.9%  |
| MB234082                | 511008 CLERICAL | 43,423    | 0      | 43,423    | 19,911.75  | 22,210.20  | 1,301.05  | 97.0%  |
| MS221000                | 511008 CLERICAL | 43,422    | 0      | 43,422    | 19,322.65  | 22,210.20  | 1,889.15  | 95.6%  |
| MS234082                | 511008 CLERICAL | 34,255    | 0      | 34,255    | 15,866.30  | 18,453.96  | -65.26    | 100.2% |
| MV221000                | 511008 CLERICAL | 43,422    | 0      | 43,422    | 20,690.05  | 22,210.20  | 521.75    | 98.8%  |
| MV234082                | 511008 CLERICAL | 32,555    | 0      | 32,555    | 14,973.10  | 17,667.72  | -85.82    | 100.3% |
| SP211099                | 511008 CLERICAL | 83,258    | 0      | 83,258    | 39,261.65  | 41,189.69  | 2,806.66  | 96.6%  |
| TOTAL CLERICAL SALARIES |                 | 1,038,773 | 19,000 | 1,057,773 | 507,350.65 | 522,293.72 | 28,128.63 | 97.3%  |

03 OTHER SALARIES

|          |                |   |   |   |           |     |            |        |
|----------|----------------|---|---|---|-----------|-----|------------|--------|
| BP232404 | 511024 SUB TCH | 0 | 0 | 0 | 13,548.69 | .00 | -13,548.69 | 100.0% |
|----------|----------------|---|---|---|-----------|-----|------------|--------|

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                            | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| BP23254 511027 PERM SUB    | 23,000          | 0                | 23,000         | 9,812.50     | .00          | 13,187.50        | 42.7%    |
| BP232586 511024 SUB TCH    | 32,000          | 0                | 32,000         | 11,975.00    | .00          | 20,025.00        | 37.4%    |
| BP232587 511024 PARA       | 15,000          | 0                | 15,000         | 10,204.00    | .00          | 4,796.00         | 68.0%    |
| BP233099 511015 PARA       | 393,268         | 0                | 393,268        | 191,845.40   | 226,472.16   | -25,049.56       | 106.4%   |
| BP233099 511016 TUTOR      | 25,000          | 0                | 25,000         | 15,897.16    | .00          | 9,102.84         | 63.6%    |
| BP235388 519000 PROF DEV   | 0               | 0                | 0              | 165.00       | .00          | -165.00          | 100.0%   |
| BP411000 511013 CUSTODIAN  | 294,830         | 0                | 294,830        | 154,228.64   | 146,171.92   | -5,570.56        | 101.9%   |
| BP411000 511018 CUSTODIAN  | 2,500           | 0                | 2,500          | .00          | .00          | 2,500.00         | .0%      |
| BP411000 513001 CUSTODIAN  | 3,000           | 0                | 3,000          | 3,656.74     | .00          | -656.74          | 121.9%   |
| BP411059 511013 CUSTODIAN  | 4,000           | 0                | 4,000          | 3,210.00     | .00          | 790.00           | 80.3%    |
| DW233099 511016 TUTOR      | 40,000          | 0                | 40,000         | 27,492.50    | .00          | 12,507.50        | 68.7%    |
| DW340000 511018 CAFETERIA  | 0               | 5,000            | 5,000          | 5,362.75     | .00          | -362.75          | 107.3%   |
| DW411000 511013 SUPPLY     | 2,000           | 0                | 2,000          | .00          | .00          | 2,000.00         | .0%      |
| DW411000 511014 MAINT TECH | 2,000           | 0                | 2,000          | .00          | .00          | 2,000.00         | .0%      |
| HS232405 511024 SUB TCH    | 0               | 0                | 0              | 29,736.69    | .00          | -29,736.69       | 100.0%   |
| HS23255 511027 PERM SUB    | 23,000          | 0                | 23,000         | 11,378.85    | .00          | 11,621.15        | 49.5%    |
| HS232586 511024 SUB TCH    | 37,000          | 0                | 37,000         | 23,824.88    | .00          | 13,175.12        | 64.4%    |
| HS232587 511024 PARA       | 5,000           | 0                | 5,000          | 1,780.00     | .00          | 3,220.00         | 35.6%    |
| HS232599 511024 SUB TCH    | 0               | 0                | 0              | 347.50       | .00          | -347.50          | 100.0%   |
| HS233099 511015 PARA       | 363,312         | 0                | 363,312        | 167,773.09   | 200,718.36   | -5,179.45        | 101.4%   |
| HS233099 511016 TUTOR      | 40,000          | 0                | 40,000         | 17,710.60    | .00          | 22,289.40        | 44.3%    |
| HS411000 511013 CUSTODIAN  | 293,130         | 0                | 293,130        | 142,404.80   | 138,054.08   | 12,671.12        | 95.7%    |
| HS411000 511018 CUSTODIAN  | 3,000           | 0                | 3,000          | 1,102.00     | .00          | 1,898.00         | 36.7%    |
| HS411000 513001 CUSTODIAN  | 2,000           | 0                | 2,000          | 2,135.61     | .00          | -135.61          | 106.8%   |
| HS411059 511013 CUSTODIAN  | 4,000           | 0                | 4,000          | 1,837.50     | .00          | 2,162.50         | 45.9%    |
| MB232391 511023 SPEECH     | 45,462          | 0                | 45,462         | 16,061.50    | 25,698.40    | 3,702.10         | 91.9%    |
| MB232401 511024 LTS SUB    | 0               | 0                | 0              | 23,061.60    | .00          | -23,061.60       | 100.0%   |
| MB23251 511027 PERM SUB    | 23,000          | 0                | 23,000         | .00          | .00          | 23,000.00        | .0%      |
| MB232586 511024 SUB TCHR   | 77,000          | 0                | 77,000         | 28,920.02    | .00          | 48,079.98        | 37.6%    |
| MB232587 511024 PARA       | 20,000          | 0                | 20,000         | 5,496.00     | .00          | 14,504.00        | 27.5%    |
| MB232599 511024 SUB TCHR   | 20,000          | 0                | 20,000         | 29,865.71    | .00          | -9,865.71        | 149.3%   |
| MB233000 511017 NOON AIDE  | 40,000          | 5,000            | 45,000         | 17,468.77    | .00          | 27,531.23        | 38.8%    |
| MB233065 511015 PARA       | 24,990          | 0                | 24,990         | 11,239.67    | 12,989.40    | 760.93           | 97.0%    |
| MB233095 511015 PARA       | 171,560         | 0                | 171,560        | 51,820.20    | 61,419.24    | 58,320.56        | 66.0%    |
| MB233099 511015 PARA       | 975,907         | 0                | 975,907        | 423,128.28   | 539,128.87   | 13,649.85        | 98.6%    |
| MB233099 511016 TUTOR      | 10,000          | 0                | 10,000         | 9,829.34     | .00          | 170.66           | 98.3%    |
| MB235388 519000 PROF DEV   | 0               | 0                | 0              | 110.00       | .00          | -110.00          | 100.0%   |
| MB411000 511013 CUSTODIAN  | 203,178         | 0                | 203,178        | 107,693.16   | 101,622.56   | -6,137.72        | 103.0%   |
| MB411000 511018 CUSTODIAN  | 2,000           | 0                | 2,000          | 38.00        | .00          | 1,962.00         | 1.9%     |
| MB411000 513001 CUSTODIAN  | 5,000           | 0                | 5,000          | 7,592.55     | .00          | -2,592.55        | 151.9%   |
| MB411059 511013 SUMMER     | 3,000           | 0                | 3,000          | 2,126.25     | .00          | 873.75           | 70.9%    |
| MS23252 511027 PERM SUB    | 23,000          | 0                | 23,000         | 5,103.75     | .00          | 17,896.25        | 22.2%    |
| MS232586 511024 SUB TCHR   | 17,000          | 0                | 17,000         | 8,410.00     | .00          | 8,590.00         | 49.5%    |
| MS232587 511024 PARA       | 10,000          | 0                | 10,000         | 3,784.00     | .00          | 6,216.00         | 37.8%    |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                             | ORIGINAL APPROP  | TRANFRS/ADJSTMTS | REVISED BUDGET   | YTD EXPENDED        | ENCUMBRANCES        | AVAILABLE BUDGET  | PCT USED     |
|-----------------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|--------------|
| MS232599 511024 SUB TCHR    | 5,000            | 0                | 5,000            | 5,126.89            | .00                 | -126.89           | 102.5%       |
| MS233000 511017 NOON AIDE   | 13,000           | -8,000           | 5,000            | 12,776.87           | 13,432.78           | -21,209.65        | 524.2%       |
| MS233099 511015 PARA        | 253,685          | 0                | 253,685          | 111,020.22          | 136,358.74          | 6,306.04          | 97.5%        |
| MS233099 511016 TUTOR       | 5,000            | 0                | 5,000            | .00                 | .00                 | 5,000.00          | .0%          |
| MS411000 511013 CUSTODIAN   | 142,033          | 0                | 142,033          | 71,554.70           | 68,568.72           | 1,909.58          | 98.7%        |
| MS411000 511018 CUSTODIAN   | 1,500            | 0                | 1,500            | 4,351.00            | .00                 | -2,851.00         | 290.1%       |
| MS411000 513001 CUSTODIAN   | 2,000            | 0                | 2,000            | 1,907.44            | .00                 | 92.56             | 95.4%        |
| MS411059 511013 SUMMER      | 2,000            | 0                | 2,000            | 855.00              | .00                 | 1,145.00          | 42.8%        |
| MV23253 511027 PERM SUB     | 23,000           | 0                | 23,000           | 10,353.75           | .00                 | 12,646.25         | 45.0%        |
| MV232586 511024 SUB TCHR    | 17,000           | 0                | 17,000           | 4,449.20            | .00                 | 12,550.80         | 26.2%        |
| MV232587 511024 PARA        | 10,000           | 0                | 10,000           | 2,280.00            | .00                 | 7,720.00          | 22.8%        |
| MV232599 511024 SUB TCHR    | 5,000            | 0                | 5,000            | 682.50              | .00                 | 4,317.50          | 13.7%        |
| MV233000 511017 NOON AIDE   | 3,000            | 3,000            | 6,000            | 3,534.06            | .00                 | 2,465.94          | 58.9%        |
| MV233065 511015 PARA        | 30,268           | 0                | 30,268           | .00                 | .00                 | 30,268.00         | .0%          |
| MV233099 511015 PARA        | 395,953          | 0                | 395,953          | 158,517.38          | 175,918.92          | 61,516.70         | 84.5%        |
| MV233099 511016 TUTOR       | 5,000            | 0                | 5,000            | 4,415.42            | .00                 | 584.58            | 88.3%        |
| MV235388 519000 PROF DEV    | 0                | 0                | 0                | 225.33              | .00                 | -225.33           | 100.0%       |
| MV411000 511013 CUSTODIAN   | 133,328          | 0                | 133,328          | 68,330.54           | 64,453.92           | 543.54            | 99.6%        |
| MV411000 511018 CUSTODIAN   | 2,000            | 0                | 2,000            | .00                 | .00                 | 2,000.00          | .0%          |
| MV411000 513001 CUSTODIAN   | 2,000            | 0                | 2,000            | 1,795.19            | .00                 | 204.81            | 89.8%        |
| MV411059 511013 SUMMER      | 2,000            | -2,000           | 0                | .00                 | .00                 | .00               | .0%          |
| SP232090 511023 COTA        | 46,103           | 3,500            | 49,603           | 21,037.50           | .00                 | 28,565.50         | 42.4%        |
| SP232098 511018 MEDICAL     | 149,000          | 0                | 149,000          | 66,171.60           | 52,800.80           | 30,027.60         | 79.8%        |
| SP233094 511015 PARA        | 55,000           | -7,750           | 47,250           | 47,250.14           | .00                 | .00               | 100.0%       |
| SP233094 511016 TUTOR       | 20,000           | 3,513            | 23,513           | 23,512.50           | .00                 | .00               | 100.0%       |
| <b>TOTAL OTHER SALARIES</b> | <b>4,601,007</b> | <b>2,263</b>     | <b>4,603,270</b> | <b>2,219,325.93</b> | <b>1,963,808.87</b> | <b>420,134.84</b> | <b>90.9%</b> |

04 CONTRACTED SERVICES

|                            |         |       |         |            |           |           |        |
|----------------------------|---------|-------|---------|------------|-----------|-----------|--------|
| BP242000 527000 COPIER     | 0       | 4,670 | 4,670   | 4,669.72   | .00       | .00       | 100.0% |
| CO121000 530000 CONSULTING | 17,057  | 0     | 17,057  | .00        | 17,057.00 | .00       | 100.0% |
| CO121000 538000 SUPPLY     | 8,000   | 0     | 8,000   | .00        | .00       | 8,000.00  | .0%    |
| CO143001 530001 CONT SVC   | 60,000  | 4,502 | 64,502  | 27,038.35  | 37,464.05 | .00       | 100.0% |
| CO143099 530001 CONT SVC   | 45,000  | 8,849 | 53,849  | 14,007.00  | 30,842.00 | 9,000.00  | 83.3%  |
| DW141000 530001 CONT SVC   | 30,000  | -500  | 29,500  | 4,500.00   | 5,995.00  | 19,005.00 | 35.6%  |
| DW145000 530001 CONT SVC   | 86,274  | 0     | 86,274  | 90,683.31  | 1,250.00  | -5,659.31 | 106.6% |
| DW233099 530001 TUTOR      | 25,000  | 0     | 25,000  | 6,295.97   | 13,024.03 | 5,680.00  | 77.3%  |
| DW242000 527000 COPIER     | 0       | 1,281 | 1,281   | 1,281.46   | .00       | .00       | 100.0% |
| DW245500 530001 SUPPLY     | 246,184 | 0     | 246,184 | 205,385.10 | .00       | 40,798.90 | 83.4%  |
| DW272000 530001 CONT SVC   | 5,000   | 0     | 5,000   | 3,149.28   | .00       | 1,850.72  | 63.0%  |
| DW310000 530001 CONT SVC   | 9,000   | 3,000 | 12,000  | 4,352.83   | 7,647.17  | .00       | 100.0% |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                                  | ORIGINAL APPROP  | TRANFRS/ADJSTMTS | REVISED BUDGET   | YTD EXPENDED        | ENCUMBRANCES        | AVAILABLE BUDGET  | PCT USED     |
|----------------------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|--------------|
| DW320000 538000 CONT SVC         | 75,000           | 0                | 75,000           | 18,496.93           | 3,714.91            | 52,788.16         | 29.6%        |
| DW320001 530001 CONT SVC         | 7,000            | 500              | 7,500            | .00                 | 7,500.00            | .00               | 100.0%       |
| DW330000 533000 CONT SVC         | 5,000            | 0                | 5,000            | .00                 | .00                 | 5,000.00          | .0%          |
| DW330001 530001 TRANSPORT        | 828,254          | 0                | 828,254          | 364,128.00          | 464,126.00          | .00               | 100.0%       |
| DW330084 530001 TRANSPORT        | 77,355           | 0                | 77,355           | 38,678.00           | 38,677.00           | .00               | 100.0%       |
| DW550000 530001 MEDICAID         | 9,250            | 4,935            | 14,185           | 3,563.92            | 10,621.19           | .00               | 100.0%       |
| HS242000 527000 COPIER           | 0                | 3,109            | 3,109            | 3,109.39            | .00                 | .00               | 100.0%       |
| HS351040 527000 ATHLETICS        | 15,360           | 0                | 15,360           | .00                 | .00                 | 15,360.00         | .0%          |
| MB242000 527000 COPIER           | 0                | 2,658            | 2,658            | 2,658.48            | .00                 | .00               | 100.0%       |
| MS242000 527000 COPIER           | 0                | 1,228            | 1,228            | 1,228.20            | .00                 | .00               | 100.0%       |
| MV242000 527000 COPIER           | 0                | 1,352            | 1,352            | 1,352.21            | .00                 | .00               | 100.0%       |
| MV422000 524000 BLD GROUND       | 0                | 399              | 399              | .00                 | .00                 | 399.00            | .0%          |
| SP212099 530001 CONT SVC         | 205,008          | -115,008         | 90,000           | 27,320.00           | 62,680.00           | .00               | 100.0%       |
| SP232094 530001 CONT SVC         | 55,000           | -15,926          | 39,074           | 38,784.39           | .00                 | 289.87            | 99.3%        |
| SP232098 530001 CONT SVC         | 875,000          | 27,343           | 902,343          | 348,773.08          | 553,570.10          | .00               | 100.0%       |
| SP232099 530001 MED EVALS        | 100,000          | 1,065            | 101,065          | 23,411.07           | 71,784.09           | 5,869.84          | 94.2%        |
| SP242000 527000 COPIER           | 0                | 320              | 320              | 319.59              | .00                 | .00               | 100.0%       |
| SP320094 538000 NURSE            | 10,000           | -10,000          | 0                | .00                 | .00                 | .00               | .0%          |
| SP330094 530001 TRANSPORT        | 75,000           | -11,067          | 63,933           | 12,710.00           | 51,223.00           | .00               | 100.0%       |
| SP330099 530001 SP ED TRAN       | 887,266          | 27,182           | 914,448          | 415,850.26          | 464,117.83          | 34,480.00         | 96.2%        |
| SP330099 530002 CONT SVC         | 22,000           | -7,515           | 14,485           | 5,285.56            | 9,199.68            | .00               | 100.0%       |
| <b>TOTAL CONTRACTED SERVICES</b> | <b>3,778,008</b> | <b>-67,621</b>   | <b>3,710,387</b> | <b>1,667,032.10</b> | <b>1,850,493.05</b> | <b>192,862.18</b> | <b>94.8%</b> |

05 SUPPLIES/MATERIALS

|                            |        |        |        |           |          |           |        |
|----------------------------|--------|--------|--------|-----------|----------|-----------|--------|
| BP243000 551000 GEN SUPPLY | 0      | 4,530  | 4,530  | 4,530.01  | .00      | .00       | 100.0% |
| BP411000 545000 CUSTODIAN  | 25,000 | 2,526  | 27,526 | 12,469.95 | 2,958.27 | 12,097.98 | 56.0%  |
| CO121000 542000 SUPPLY     | 8,500  | 0      | 8,500  | 1,923.71  | 903.78   | 5,672.51  | 33.3%  |
| CO121000 542100 SUPPLY     | 8,000  | 0      | 8,000  | 755.94    | 760.34   | 6,483.72  | 19.0%  |
| DW241000 551001 CURR REN   | 0      | 42,527 | 42,527 | 42,527.07 | .00      | .00       | 100.0% |
| DW241089 551001 SUPPLY     | 4,500  | 0      | 4,500  | 3,388.12  | 913.81   | 198.07    | 95.6%  |
| DW243000 551000 SUPPLY     | 0      | 0      | 0      | 769.07    | .00      | -769.07   | 100.0% |
| DW320000 551000 SUPPLY     | 500    | 0      | 500    | .00       | .00      | 500.00    | .0%    |
| DW411000 545000 SUPPLY     | 19,900 | 10,846 | 30,746 | 15,927.12 | 85.00    | 14,733.98 | 52.1%  |
| DW422500 543000 SUPPLY     | 0      | 0      | 0      | 10.50     | .00      | -10.50    | 100.0% |
| HS243000 551000 GEN SUPPLY | 0      | 2,722  | 2,722  | 2,721.78  | .00      | .00       | 100.0% |
| HS351040 551000 ATHLETICS  | 80,000 | 1,073  | 81,073 | 52,412.68 | 3,632.44 | 25,028.34 | 69.1%  |
| HS352004 551000 GRADUATION | 0      | 2,328  | 2,328  | 2,327.90  | .00      | .00       | 100.0% |
| HS411000 545000 CUSTODIAN  | 45,000 | -4,782 | 40,218 | 7,700.48  | 9,174.37 | 23,343.59 | 42.0%  |
| MB243000 551000 GEN SUPPLY | 0      | 11,965 | 11,965 | 11,965.41 | .00      | .00       | 100.0% |
| MB411000 545000 CUSTODIAN  | 25,000 | 11,471 | 36,471 | 21,455.19 | 3,301.77 | 11,714.50 | 67.9%  |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                            | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| MS243000 551000 GEN SUPPLY | 0               | 1,650            | 1,650          | 1,650.23     | .00          | .00              | 100.0%   |
| MS411000 545000 CUSTODIAN  | 10,000          | 2,075            | 12,075         | 9,982.93     | 1,331.73     | 760.42           | 93.7%    |
| MV411000 545000 CUSTODIAN  | 10,000          | 1,680            | 11,680         | 8,027.07     | 1,139.60     | 2,513.59         | 78.5%    |
| SC111000 542000 SUPPLY     | 1,000           | 0                | 1,000          | 945.33       | .00          | 54.67            | 94.5%    |
| SP211099 542000 SUPPLY     | 5,000           | 0                | 5,000          | 1,379.00     | 110.00       | 3,511.00         | 29.8%    |
| SP243099 542000 SUPPLY     | 3,000           | 0                | 3,000          | 698.48       | 335.94       | 1,965.58         | 34.5%    |
| SP243099 551000 STUD SUPPL | 25,000          | 2,745            | 27,745         | 20,673.60    | 4,097.12     | 2,974.55         | 89.3%    |
| TOTAL SUPPLIES/MATERIALS   | 270,400         | 93,359           | 363,759        | 224,241.57   | 28,744.17    | 110,772.93       | 69.5%    |

06 OTHER EXPENSES

|                            |         |         |         |            |            |            |        |
|----------------------------|---------|---------|---------|------------|------------|------------|--------|
| BP221000 573000 ADMIN      | 0       | 1,500   | 1,500   | 270.00     | .00        | 1,230.00   | 18.0%  |
| BP235388 579500 PROF DEV   | 0       | 1,215   | 1,215   | 1,215.00   | .00        | .00        | 100.0% |
| BP413000 534001 UTILITIES  | 0       | 110     | 110     | 395.51     | 505.15     | -790.92    | 820.7% |
| CO121000 571000 ADMIN      | 5,000   | 0       | 5,000   | .00        | .00        | 5,000.00   | .0%    |
| CO121000 573000 ADMIN      | 12,000  | 144     | 12,144  | 12,143.70  | .00        | .00        | 100.0% |
| CO413000 534001 UTILITIES  | 0       | 341     | 341     | 893.80     | 1,051.56   | -1,604.85  | 571.3% |
| DW225000 571000 SUPPLY     | 2,500   | 119     | 2,619   | 743.54     | 1,000.11   | 875.00     | 66.6%  |
| DW230500 571000 TRAVEL     | 2,000   | 0       | 2,000   | 170.24     | 1,499.76   | 330.00     | 83.5%  |
| DW235200 571000 TRAVEL     | 500     | 0       | 500     | .00        | .00        | 500.00     | .0%    |
| DW235388 579500 PROF DEV   | 2,500   | 0       | 2,500   | 4,928.06   | .00        | -2,428.06  | 197.1% |
| DW244099 571000 TRAVEL     | 2,500   | 0       | 2,500   | 654.85     | 1,758.59   | 86.56      | 96.5%  |
| DW280099 571000 TRAVEL     | 500     | 0       | 500     | .00        | .00        | 500.00     | .0%    |
| DW910084 532000 TUITION    | 22,000  | 0       | 22,000  | .00        | .00        | 22,000.00  | .0%    |
| DW910084 532001 TUITION    | 673,291 | 225,000 | 898,291 | 330,296.00 | 330,293.00 | 237,702.00 | 73.5%  |
| HS221000 573000 ADMIN      | 0       | 225     | 225     | 225.00     | .00        | .00        | 100.0% |
| HS235388 579500 PROF DEV   | 0       | 4,694   | 4,694   | 4,694.00   | .00        | .00        | 100.0% |
| HS351040 571000 ATHLETICS  | 10,000  | 717     | 10,717  | 4,348.18   | 6,149.32   | 219.70     | 98.0%  |
| HS351041 579500 ATHLETICS  | 8,400   | 0       | 8,400   | 8,340.85   | .00        | 59.15      | 99.3%  |
| HS352003 571000 STUD ACT   | 3,000   | 0       | 3,000   | .00        | .00        | 3,000.00   | .0%    |
| HS413000 534001 UTILITIES  | 0       | 330     | 330     | 991.34     | 1,321.48   | -1,982.40  | 700.0% |
| MB235388 579500 PROF DEV   | 0       | 3,638   | 3,638   | 3,637.84   | .00        | .00        | 100.0% |
| MB413000 534001 UTILITIES  | 0       | 88      | 88      | 262.97     | 350.52     | -525.84    | 699.9% |
| MS235388 579500 PROF DEV   | 0       | 529     | 529     | 529.30     | .00        | .00        | 100.0% |
| MS413000 534001 UTILITIES  | 0       | 78      | 78      | 238.08     | 304.84     | -465.36    | 700.0% |
| MV235388 579500 PROF DEV   | 0       | 1,110   | 1,110   | 1,110.00   | .00        | .00        | 100.0% |
| MV413000 534001 UTILITIES  | 0       | 78      | 78      | 232.70     | 310.22     | -465.36    | 700.0% |
| SC111000 571000 TRAVEL     | 2,500   | 0       | 2,500   | 1,342.18   | .00        | 1,157.82   | 53.7%  |
| SC111000 573000 PROF DUES  | 6,500   | 0       | 6,500   | 6,521.99   | .00        | -21.99     | 100.3% |
| SC111000 579500 OTHER MISC | 0       | 0       | 0       | .00        | 12,000.00  | -12,000.00 | 100.0% |
| SP211099 571000 ADMIN      | 1,200   | 0       | 1,200   | .00        | .00        | 1,200.00   | .0%    |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                           | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED  | ENCUMBRANCES  | AVAILABLE BUDGET | PCT USED |
|---------------------------|-----------------|------------------|----------------|---------------|---------------|------------------|----------|
| SP235388 579500 ADMIN     | 5,000           | 4,745            | 9,745          | 3,997.76      | 1,039.00      | 4,708.24         | 51.7%    |
| SP330099 532000 OOD DAY   | 225,000         | 1,822            | 226,822        | 95,825.00     | 130,997.00    | .00              | 100.0%   |
| SP413000 534001 UTILITIES | 1,500           | 0                | 1,500          | .00           | .00           | 1,500.00         | .0%      |
| SP920099 532000 TUITIONS  | 256,075         | -214,795         | 41,280         | 41,280.00     | .00           | .00              | 100.0%   |
| SP930094 532001 TUITION   | 75,000          | -48,252          | 26,748         | 29,048.00     | .04           | -2,300.00        | 108.6%   |
| SP930099 532000 TUITION   | 1,379,286       | 237,569          | 1,616,855      | 649,704.94    | 967,149.86    | .00              | 100.0%   |
| SP930099 532002 TUITION   | 239,068         | 204,108          | 443,176        | 236,542.62    | 206,633.16    | .00              | 100.0%   |
| SP940099 532001 TUITION   | 227,115         | 7,988            | 235,103        | 47,202.04     | 125,641.30    | 62,259.40        | 73.5%    |
| TOTAL OTHER EXPENSES      | 3,162,435       | 433,098          | 3,595,533      | 1,487,785.49  | 1,788,004.91  | 319,743.09       | 91.1%    |
| TOTAL EDUCATION           | 36,895,004      | 477,086          | 37,372,090     | 15,603,413.59 | 20,158,703.60 | 1,609,972.74     | 95.7%    |
| TOTAL EXPENSES            | 36,895,004      | 477,086          | 37,372,090     | 15,603,413.59 | 20,158,703.60 | 1,609,972.74     |          |

399 SCHOOL COMMITTEE

SA Salary

|                        |        |   |        |          |     |          |       |
|------------------------|--------|---|--------|----------|-----|----------|-------|
| 013991 5112 ELECTED    | 10,650 | 0 | 10,650 | 5,178.91 | .00 | 5,471.09 | 48.6% |
| TOTAL Salary           | 10,650 | 0 | 10,650 | 5,178.91 | .00 | 5,471.09 | 48.6% |
| TOTAL SCHOOL COMMITTEE | 10,650 | 0 | 10,650 | 5,178.91 | .00 | 5,471.09 | 48.6% |
| TOTAL EXPENSES         | 10,650 | 0 | 10,650 | 5,178.91 | .00 | 5,471.09 |       |

421 HIGHWAY

SA Salary

|                        |           |       |           |            |     |            |       |
|------------------------|-----------|-------|-----------|------------|-----|------------|-------|
| 014211 5110 FULLTIME S | 1,359,413 | 1,057 | 1,360,470 | 603,950.68 | .00 | 756,518.82 | 44.4% |
| 014211 5113 DEPT HEAD  | 35,260    | 516   | 35,776    | 17,550.31  | .00 | 18,225.69  | 49.1% |
| 014211 5120 TEMPORARY  | 20,360    | 0     | 20,360    | .00        | .00 | 20,360.00  | .0%   |
| 014211 5130 OVERTIME   | 30,000    | 0     | 30,000    | 29,618.89  | .00 | 381.11     | 98.7% |
| 014211 5140 LONGEVITY  | 2,835     | 0     | 2,835     | 2,360.00   | .00 | 475.00     | 83.2% |
| 014211 5144 STAND BY   | 21,100    | 0     | 21,100    | 10,085.71  | .00 | 11,014.29  | 47.8% |
| 014211 5191 CLOTHING   | 12,600    | 0     | 12,600    | 10,958.94  | .00 | 1,641.06   | 87.0% |
| TOTAL Salary           | 1,481,568 | 1,573 | 1,483,141 | 674,524.53 | .00 | 808,615.97 | 45.5% |

SN Non Salary

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                        | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 014212 5241 REPAIR VEH | 142,000         | 889              | 142,889        | 79,870.32    | 41,172.83    | 21,846.21        | 84.7%    |
| 014212 5270 RT/LS EQUI | 3,875           | 435              | 4,310          | 1,121.36     | 1,358.40     | 1,829.90         | 57.5%    |
| 014212 5294 SERV POL   | 10,500          | 2,234            | 12,734         | 7,219.77     | .00          | 5,514.21         | 56.7%    |
| 014212 5302 PRO TRAINI | 4,000           | 5,498            | 9,498          | 6,642.00     | .00          | 2,856.00         | 69.9%    |
| 014212 5305 PROF ADV   | 500             | 0                | 500            | .00          | .00          | 500.00           | .0%      |
| 014212 5307 PROF OTHER | 236,000         | 105,006          | 341,006        | 131,956.12   | 99,980.75    | 109,069.37       | 68.0%    |
| 014212 5341 PHONE      | 1,500           | 112              | 1,612          | 672.54       | 939.55       | .00              | 100.0%   |
| 014212 5342 POSTAGE    | 825             | 0                | 825            | 408.00       | .00          | 417.00           | 49.5%    |
| 014212 5343 WIRELESS   | 1,047           | 0                | 1,047          | .00          | .00          | 1,047.00         | .0%      |
| 014212 5344 PRINTING   | 200             | 0                | 200            | 80.22        | .00          | 119.78           | 40.1%    |
| 014212 5382 SRV OTHER  | 70,000          | 2,376            | 72,376         | 14,307.00    | 35,015.00    | 23,053.89        | 68.1%    |
| 014214 5420 OFF SUPPLY | 3,500           | 185              | 3,685          | 1,251.81     | .00          | 2,433.16         | 34.0%    |
| 014214 5460 GROUND SUP | 55,000          | -26              | 54,974         | 10,273.40    | 66.60        | 44,634.40        | 18.8%    |
| 014214 5480 VEH GAS    | 75,000          | 4,818            | 79,818         | 28,204.14    | 51,614.19    | .00              | 100.0%   |
| 014214 5500 MED SUPP   | 2,200           | 222              | 2,422          | 1,609.70     | 812.06       | .00              | 100.0%   |
| 014214 5530 DPW SUPP   | 90,000          | 1,455            | 91,455         | 32,520.32    | 34,002.84    | 24,931.62        | 72.7%    |
| 014214 5584 UNIFO CLOT | 17,000          | 5,408            | 22,408         | 8,046.49     | 14,361.13    | .00              | 100.0%   |
| 014217 5710 MILEAGE    | 0               | 13               | 13             | 4.30         | .00          | 8.30             | 34.1%    |
| 014217 5730 DUE&MEMBE  | 125             | 0                | 125            | .00          | .00          | 125.00           | .0%      |
| 014217 5785 OTH CHARGE | 0               | 26               | 26             | 25.60        | .00          | .00              | 100.0%   |
| TOTAL Non salary       | 713,272         | 128,650          | 841,922        | 324,213.09   | 279,323.35   | 238,385.84       | 71.7%    |
| TOTAL HIGHWAY          | 2,194,840       | 130,223          | 2,325,063      | 998,737.62   | 279,323.35   | 1,047,001.81     | 55.0%    |
| TOTAL EXPENSES         | 2,194,840       | 130,223          | 2,325,063      | 998,737.62   | 279,323.35   | 1,047,001.81     |          |

422 BUILDING FACILITIES

SA Salary

|                        |         |     |         |            |     |            |        |
|------------------------|---------|-----|---------|------------|-----|------------|--------|
| 014221 5110 FULLTIME S | 534,071 | 0   | 534,071 | 224,229.90 | .00 | 309,841.10 | 42.0%  |
| 014221 5113 DEPT HEAD  | 35,260  | 516 | 35,776  | 17,814.04  | .00 | 17,961.96  | 49.8%  |
| 014221 5130 OVERTIME   | 8,000   | 0   | 8,000   | 1,250.50   | .00 | 6,749.50   | 15.6%  |
| 014221 5140 LONGEVITY  | 1,100   | 0   | 1,100   | 1,100.00   | .00 | .00        | 100.0% |
| 014221 5191 CLOTHING   | 2,400   | 0   | 2,400   | 1,826.49   | .00 | 573.51     | 76.1%  |
| TOTAL salary           | 580,831 | 516 | 581,347 | 246,220.93 | .00 | 335,126.07 | 42.4%  |

SN Non Salary

|                          |        |     |        |           |           |        |       |
|--------------------------|--------|-----|--------|-----------|-----------|--------|-------|
| 014222 524001 MB MAINT S | 25,000 | 497 | 25,497 | 12,003.20 | 12,969.98 | 524.24 | 97.9% |
|--------------------------|--------|-----|--------|-----------|-----------|--------|-------|

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                           | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 014222 524002 MS MAINT S  | 25,000          | -8,000           | 17,000         | 9,546.39     | 612.30       | 6,841.31         | 59.8%    |
| 014222 524003 MV MAINT S  | 25,000          | 12,500           | 37,500         | 14,306.27    | 12,874.39    | 10,319.34        | 72.5%    |
| 014222 524004 BP MAINT S  | 55,000          | 16,850           | 71,850         | 35,093.42    | 36,236.57    | 519.51           | 99.3%    |
| 014222 524005 HS MAINT S  | 45,000          | 835              | 45,835         | 22,827.10    | 16,304.67    | 6,703.23         | 85.4%    |
| 014222 5270 RT/LS EQUI    | 1,175           | 0                | 1,175          | .00          | .00          | 1,175.00         | .0%      |
| 014222 5302 PRO TRAINI    | 3,000           | 6,000            | 9,000          | 6,996.00     | .00          | 2,004.00         | 77.7%    |
| 014222 5305 PROF ADV      | 400             | 0                | 400            | .00          | .00          | 400.00           | .0%      |
| 014222 5307 PROF OTHER    | 125,000         | 15,869           | 140,869        | 96,580.43    | 37,082.72    | 7,205.67         | 94.9%    |
| 014222 5344 PRINTING      | 450             | 0                | 450            | .00          | .00          | 450.00           | .0%      |
| 014224 5420 OFF SUPPLY    | 2,785           | 412              | 3,197          | 1,019.49     | 125.37       | 2,052.35         | 35.8%    |
| 014224 5430 BUILD SUPP    | 70,000          | -169             | 69,831         | 32,031.06    | 9,469.63     | 28,330.51        | 59.4%    |
| 014224 543001 MB BUILD S  | 15,000          | 22               | 15,022         | 2,534.80     | 36.02        | 12,450.91        | 17.1%    |
| 014224 543002 MS BUILD S  | 10,000          | 0                | 10,000         | 4,898.40     | 21.45        | 5,080.15         | 49.2%    |
| 014224 543003 MV BUILD S  | 10,000          | 0                | 10,000         | 2,338.84     | 1,127.25     | 6,533.91         | 34.7%    |
| 014224 543004 BP BUILD S  | 18,000          | 0                | 18,000         | 9,321.99     | 335.79       | 8,342.22         | 53.7%    |
| 014224 543005 HS BUILD S  | 25,000          | -7,000           | 18,000         | 2,970.27     | 17.09        | 15,012.64        | 16.6%    |
| 014224 5450 CLEAN SUPP    | 30,000          | 494              | 30,494         | 18,645.15    | 4,048.99     | 7,800.00         | 74.4%    |
| 014224 5584 UNIFO CLOT    | 3,500           | 566              | 4,066          | 754.66       | 3,311.10     | .00              | 100.0%   |
| 014224 5587 SUPP NEWSP    | 1,000           | 0                | 1,000          | 838.43       | .00          | 161.57           | 83.8%    |
| 014224 5590 MISC SUPP     | 1,400           | 96               | 1,496          | 238.36       | 226.75       | 1,031.06         | 31.1%    |
| 014227 5710 MILEAGE       | 360             | 0                | 360            | .00          | .00          | 360.00           | .0%      |
| TOTAL Non salary          | 492,070         | 38,972           | 531,042        | 272,944.26   | 134,800.07   | 123,297.62       | 76.8%    |
| TOTAL BUILDING FACILITIES | 1,072,901       | 39,488           | 1,112,389      | 519,165.19   | 134,800.07   | 458,423.69       | 58.8%    |
| TOTAL EXPENSES            | 1,072,901       | 39,488           | 1,112,389      | 519,165.19   | 134,800.07   | 458,423.69       |          |

423 SNOW & ICE

SA Salary

|                      |        |   |        |           |     |            |        |
|----------------------|--------|---|--------|-----------|-----|------------|--------|
| 014231 5130 OVERTIME | 21,719 | 0 | 21,719 | 46,057.45 | .00 | -24,338.45 | 212.1% |
| TOTAL Salary         | 21,719 | 0 | 21,719 | 46,057.45 | .00 | -24,338.45 | 212.1% |

SN Non Salary

|                        |   |   |   |           |          |            |        |
|------------------------|---|---|---|-----------|----------|------------|--------|
| 014232 5241 REPAIR VEH | 0 | 0 | 0 | 10,825.68 | 9,294.98 | -20,120.66 | 100.0% |
| 014232 5272 RT/LS OTR  | 0 | 0 | 0 | 14,160.00 | .00      | -14,160.00 | 100.0% |

YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06      |      |            | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------------------|------|------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 014232           | 5291 | SERV SNOW  | 127,875         | 0                | 127,875        | 62,813.97    | 61,018.76    | 4,042.27         | 96.8%    |
| 014232           | 5305 | PROF ADV   | 0               | 0                | 0              | 110.00       | .00          | -110.00          | 100.0%   |
| 014237           | 5785 | OTH CHARGE | 0               | 50               | 50             | 50.00        | 66.80        | -66.80           | 233.6%   |
| TOTAL Non salary |      |            | 127,875         | 50               | 127,925        | 87,959.65    | 70,380.54    | -30,415.19       | 123.8%   |
| TOTAL SNOW & ICE |      |            | 149,594         | 50               | 149,644        | 134,017.10   | 70,380.54    | -54,753.64       | 136.6%   |
| TOTAL EXPENSES   |      |            | 149,594         | 50               | 149,644        | 134,017.10   | 70,380.54    | -54,753.64       |          |

429 TOWN & SCHOOL UTILITIES

SN Non Salary

|        |        |            |         |        |         |           |            |           |        |
|--------|--------|------------|---------|--------|---------|-----------|------------|-----------|--------|
| 014292 | 521001 | MB GAS     | 55,000  | 694    | 55,694  | 13,803.97 | 41,889.69  | .00       | 100.0% |
| 014292 | 521002 | MS GAS     | 80,000  | 329    | 80,329  | 22,200.20 | 51,128.46  | 7,000.00  | 91.3%  |
| 014292 | 521003 | MV GAS     | 70,000  | 234    | 70,234  | 11,123.53 | 54,110.61  | 5,000.00  | 92.9%  |
| 014292 | 521004 | BP GAS     | 140,000 | 857    | 140,857 | 23,033.10 | 87,823.79  | 30,000.00 | 78.7%  |
| 014292 | 521005 | HS GAS     | 250,000 | 1,634  | 251,634 | 51,895.84 | 179,738.04 | 20,000.00 | 92.1%  |
| 014292 | 521020 | TH GAS     | 14,000  | 218    | 14,218  | 2,545.08  | 9,673.32   | 2,000.00  | 85.9%  |
| 014292 | 521021 | POL GAS    | 10,000  | 123    | 10,123  | 1,941.37  | 8,181.40   | .00       | 100.0% |
| 014292 | 521022 | LIB GAS    | 15,000  | 208    | 15,208  | 3,062.73  | 12,145.44  | .00       | 100.0% |
| 014292 | 521023 | COA GAS    | 25,000  | 220    | 25,220  | 4,883.67  | 17,336.48  | 3,000.00  | 88.1%  |
| 014292 | 521024 | GAS        | 16,000  | 208    | 16,208  | 6,233.26  | 9,974.91   | .00       | 100.0% |
| 014292 | 521025 | RSCH GAS   | 2,000   | 309    | 2,309   | 295.18    | 2,013.76   | .00       | 100.0% |
| 014292 | 521029 | FIRE HOU   | 1,500   | 20     | 1,520   | 118.80    | 901.00     | 500.00    | 67.1%  |
| 014292 | 521040 | DPW GAS    | 12,000  | 71     | 12,071  | 2,402.37  | 9,668.92   | .00       | 100.0% |
| 014292 | 521101 | MB ELECT   | 30,000  | 48     | 30,048  | 6,785.36  | 18,262.41  | 5,000.00  | 83.4%  |
| 014292 | 521102 | MS ELECT   | 20,000  | 38     | 20,038  | 191.30    | 9,846.76   | 10,000.00 | 50.1%  |
| 014292 | 521103 | MV ELECT   | 15,000  | 1,465  | 16,465  | 3,002.50  | 13,462.12  | .00       | 100.0% |
| 014292 | 521104 | BP ELECT   | 55,000  | 0      | 55,000  | .00       | 40,000.00  | 15,000.00 | 72.7%  |
| 014292 | 521105 | HS ELECT   | 75,000  | 4,062  | 79,062  | 14,012.20 | 45,049.58  | 20,000.00 | 74.7%  |
| 014292 | 521120 | TH ELECT   | 10,000  | 6,833  | 16,833  | 15,121.66 | 2,669.62   | -958.45   | 105.7% |
| 014292 | 521121 | POL ELECT  | 13,000  | 452    | 13,452  | 451.53    | 13,000.00  | .00       | 100.0% |
| 014292 | 521122 | LIB ELECT  | 14,000  | 2,872  | 16,872  | 7,649.67  | 6,812.10   | 2,409.75  | 85.7%  |
| 014292 | 521123 | COA ELECT  | 13,000  | 1,873  | 14,873  | 6,526.64  | 6,879.31   | 1,467.20  | 90.1%  |
| 014292 | 521124 | FIRE ELECT | 18,000  | 409    | 18,409  | 409.43    | 18,000.00  | .00       | 100.0% |
| 014292 | 521126 | RSCH ELECT | 2,200   | 26     | 2,226   | 148.99    | 877.26     | 1,200.00  | 46.1%  |
| 014292 | 521127 | HIS ELECTR | 750     | 19     | 769     | 108.54    | 410.20     | 250.00    | 67.5%  |
| 014292 | 521128 | CF ELECTRI | 390     | 103    | 493     | 329.73    | 162.93     | .00       | 100.0% |
| 014292 | 521129 | OFH ELEC   | 1,000   | 41     | 1,041   | 193.59    | 847.07     | .00       | 100.0% |
| 014292 | 521130 | ST LIGHTS  | 75,000  | -3,613 | 71,387  | 23,925.46 | 36,461.37  | 11,000.00 | 84.6%  |

## YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06                          |                                 |                 |                  |                |              |              |                  |          |
|--------------------------------------|---------------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 429                                  | TOWN & SCHOOL UTILITIES         | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
| 014292                               | 521140 DPW ELECT                | 12,000          | 0                | 12,000         | .00          | 10,000.00    | 2,000.00         | 83.3%    |
| 014292                               | 521150 TRAFFIC                  | 25,000          | 2,546            | 27,546         | 13,212.51    | 10,333.88    | 4,000.00         | 85.5%    |
| 014292                               | 521225 HIS OIL                  | 2,000           | 0                | 2,000          | 211.38       | 1,788.62     | .00              | 100.0%   |
| 014292                               | 521226 PK-oil                   | 1,300           | 0                | 1,300          | .00          | 1,300.00     | .00              | 100.0%   |
| 014292                               | 521240 DPW OIL                  | 11,000          | 0                | 11,000         | 1,791.98     | 3,208.02     | 6,000.00         | 45.5%    |
| 014292                               | 5213 solarCredi                 | 550,000         | 46,768           | 596,768        | 301,795.12   | 294,972.63   | .00              | 100.0%   |
| 014292                               | 5307 PROF OTHER                 | 300             | 0                | 300            | .00          | .00          | 300.00           | .0%      |
|                                      | TOTAL Non Salary                | 1,634,440       | 69,065           | 1,703,505      | 539,406.69   | 1,018,929.70 | 145,168.50       | 91.5%    |
|                                      | TOTAL TOWN & SCHOOL UTILITIES   | 1,634,440       | 69,065           | 1,703,505      | 539,406.69   | 1,018,929.70 | 145,168.50       | 91.5%    |
|                                      | TOTAL EXPENSES                  | 1,634,440       | 69,065           | 1,703,505      | 539,406.69   | 1,018,929.70 | 145,168.50       |          |
| <b>430 TRASH COLLECTION/DISPOSAL</b> |                                 |                 |                  |                |              |              |                  |          |
| <b>SN Non Salary</b>                 |                                 |                 |                  |                |              |              |                  |          |
| 014302                               | 5293 SERV WASTE                 | 1,659,026       | 120,345          | 1,779,371      | 769,657.67   | 1,009,713.49 | .00              | 100.0%   |
|                                      | TOTAL Non salary                | 1,659,026       | 120,345          | 1,779,371      | 769,657.67   | 1,009,713.49 | .00              | 100.0%   |
|                                      | TOTAL TRASH COLLECTION/DISPOSAL | 1,659,026       | 120,345          | 1,779,371      | 769,657.67   | 1,009,713.49 | .00              | 100.0%   |
|                                      | TOTAL EXPENSES                  | 1,659,026       | 120,345          | 1,779,371      | 769,657.67   | 1,009,713.49 | .00              |          |
| <b>433 WASTE COLLECTION/DISPOSAL</b> |                                 |                 |                  |                |              |              |                  |          |
| <b>SA Salary</b>                     |                                 |                 |                  |                |              |              |                  |          |
| 014331                               | 5111 PARTTIME S                 | 21,924          | 0                | 21,924         | .00          | .00          | 21,924.00        | .0%      |
|                                      | TOTAL Salary                    | 21,924          | 0                | 21,924         | .00          | .00          | 21,924.00        | .0%      |
| <b>SN Non Salary</b>                 |                                 |                 |                  |                |              |              |                  |          |
| 014332                               | 5210 GAS                        | 700             | 0                | 700            | 239.80       | 210.20       | 250.00           | 64.3%    |
| 014332                               | 5292 SERV GARB                  | 90,000          | 18,909           | 108,909        | 48,166.01    | 60,742.74    | .00              | 100.0%   |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                                 | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 014332 5344 PRINTING            | 1,700           | 0                | 1,700          | 835.46       | .00          | 864.54           | 49.1%    |
| 014334 5420 OFF SUPPLY          | 500             | 0                | 500            | .00          | .00          | 500.00           | .0%      |
| TOTAL Non Salary                | 92,900          | 18,909           | 111,809        | 49,241.27    | 60,952.94    | 1,614.54         | 98.6%    |
| TOTAL WASTE COLLECTION/DISPOSAL | 114,824         | 18,909           | 133,733        | 49,241.27    | 60,952.94    | 23,538.54        | 82.4%    |
| TOTAL EXPENSES                  | 114,824         | 18,909           | 133,733        | 49,241.27    | 60,952.94    | 23,538.54        |          |

519 HEALTH DEPARTMENT

SA Salary

|                       |         |       |         |            |     |            |       |
|-----------------------|---------|-------|---------|------------|-----|------------|-------|
| 015191 5110 FULLTIME  | 169,802 | 0     | 169,802 | 83,889.95  | .00 | 85,912.05  | 49.4% |
| 015191 5111 PARTTIME  | 34,580  | -380  | 34,200  | 18,460.95  | .00 | 15,739.05  | 54.0% |
| 015191 5112 BOARD     | 3,500   | 0     | 3,500   | 1,458.30   | .00 | 2,041.70   | 41.7% |
| 015191 5113 DEPT HEAD | 84,303  | 1,234 | 85,537  | 42,276.65  | .00 | 43,260.35  | 49.4% |
| 015191 5140 LONGEVITY | 250     | 0     | 250     | .00        | .00 | 250.00     | .0%   |
| 015191 5190 HOL STPND | 400     | 380   | 780     | 175.00     | .00 | 605.00     | 22.4% |
| 015191 5193 ACO STPND | 1,500   | 0     | 1,500   | 750.00     | .00 | 750.00     | 50.0% |
| TOTAL Salary          | 294,335 | 1,234 | 295,569 | 147,010.85 | .00 | 148,558.15 | 49.7% |

SN Non Salary

|                        |        |     |        |          |        |           |        |
|------------------------|--------|-----|--------|----------|--------|-----------|--------|
| 015192 5241 REPAIR VEH | 1,000  | 0   | 1,000  | .00      | .00    | 1,000.00  | .0%    |
| 015192 5270 RT/LS EQUI | 2,750  | 267 | 3,017  | 550.82   | 543.84 | 1,922.26  | 36.3%  |
| 015192 5300 PROF MEDIC | 200    | 0   | 200    | 11.00    | .00    | 189.00    | 5.5%   |
| 015192 5302 PRO TRAINI | 3,000  | 75  | 3,075  | 1,950.00 | .00    | 1,125.00  | 63.4%  |
| 015192 5305 PROF ADV   | 500    | 0   | 500    | 269.78   | .00    | 230.22    | 54.0%  |
| 015192 5307 PROF OTHER | 0      | 175 | 175    | 175.00   | .00    | .00       | 100.0% |
| 015192 5342 POSTAGE    | 1,000  | 0   | 1,000  | 448.67   | .00    | 551.33    | 44.9%  |
| 015192 5344 PRINTING   | 875    | 0   | 875    | .00      | .00    | 875.00    | .0%    |
| 015192 5382 SRV OTHER  | 43,000 | 140 | 43,140 | 9,423.66 | 865.00 | 32,851.34 | 23.8%  |
| 015194 5420 OFF SUPPLY | 1,500  | 0   | 1,500  | 633.88   | 627.78 | 238.34    | 84.1%  |
| 015194 5480 VEH GAS    | 200    | 0   | 200    | .00      | 200.00 | .00       | 100.0% |
| 015194 5500 MED SUPP   | 300    | 0   | 300    | 5.59     | .00    | 294.41    | 1.9%   |
| 015194 5570 Sup Health | 300    | 73  | 373    | 86.44    | 2.37   | 284.31    | 23.8%  |
| 015194 5584 UNIFO CLOT | 500    | 0   | 500    | .00      | .00    | 500.00    | .0%    |
| 015194 5590 MISC SUPP  | 500    | 46  | 546    | 58.72    | .00    | 487.27    | 10.8%  |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

|                         | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 015197 5710 MILEAGE     | 2,300           | 40               | 2,340          | 235.15       | 554.82       | 1,550.00         | 33.8%    |
| 015197 5711 MEALS/FOOD  | 200             | 0                | 200            | .00          | .00          | 200.00           | .0%      |
| 015197 5712 HOTEL       | 800             | 0                | 800            | .00          | .00          | 800.00           | .0%      |
| 015197 5730 DUE&MEMBE   | 756             | 0                | 756            | 411.00       | .00          | 345.00           | 54.4%    |
| TOTAL Non Salary        | 59,681          | 816              | 60,497         | 14,259.71    | 2,793.81     | 43,443.48        | 28.2%    |
| TOTAL HEALTH DEPARTMENT | 354,016         | 2,050            | 356,066        | 161,270.56   | 2,793.81     | 192,001.63       | 46.1%    |
| TOTAL EXPENSES          | 354,016         | 2,050            | 356,066        | 161,270.56   | 2,793.81     | 192,001.63       |          |

541 COUNCIL ON AGING

SA Salary

|                        |         |        |         |            |     |            |        |
|------------------------|---------|--------|---------|------------|-----|------------|--------|
| 015411 5110 FULLTIME S | 281,841 | 0      | 281,841 | 123,946.46 | .00 | 157,894.54 | 44.0%  |
| 015411 5111 PARTTIME S | 51,688  | 0      | 51,688  | 20,276.78  | .00 | 31,411.22  | 39.2%  |
| 015411 5113 DEPT HEAD  | 86,431  | -4,600 | 81,831  | 6,307.68   | .00 | 75,523.32  | 7.7%   |
| 015411 5130 OVERTIME   | 0       | 0      | 0       | 85.10      | .00 | -85.10     | 100.0% |
| 015411 5140 LONGEVITY  | 1,400   | 0      | 1,400   | 750.00     | .00 | 650.00     | 53.6%  |
| 015411 5193 STIPENS    | 0       | 4,600  | 4,600   | 4,400.00   | .00 | 200.00     | 95.7%  |
| TOTAL Salary           | 421,360 | 0      | 421,360 | 155,766.02 | .00 | 265,593.98 | 37.0%  |

SN Non Salary

|                        |         |     |         |            |          |            |       |
|------------------------|---------|-----|---------|------------|----------|------------|-------|
| 015412 5270 RT/LS EQUI | 2,947   | 704 | 3,651   | 1,789.27   | 1,358.40 | 503.18     | 86.2% |
| 015412 5302 PRO TRAINI | 2,500   | 0   | 2,500   | 40.00      | .00      | 2,460.00   | 1.6%  |
| 015412 5342 POSTAGE    | 900     | 0   | 900     | 232.86     | .00      | 667.14     | 25.9% |
| 015412 5344 PRINTING   | 3,880   | 0   | 3,880   | 1,477.00   | 1,523.00 | 880.00     | 77.3% |
| 015414 5420 OFF SUPPLY | 2,500   | 42  | 2,542   | 354.99     | 767.24   | 1,419.86   | 44.1% |
| 015414 5490 FOOD SUPP  | 50      | 0   | 50      | .00        | .00      | 50.00      | .0%   |
| 015414 5500 MED SUPP   | 500     | 0   | 500     | 100.99     | .00      | 399.01     | 20.2% |
| 015417 5710 MILEAGE    | 2,000   | 221 | 2,221   | 269.24     | 614.64   | 1,337.55   | 39.8% |
| 015417 5711 MEALS/FOOD | 300     | 0   | 300     | .00        | .00      | 300.00     | .0%   |
| 015417 5712 HOTEL      | 1,500   | 0   | 1,500   | .00        | .00      | 1,500.00   | .0%   |
| 015417 5730 DUE&MEMBE  | 2,800   | 0   | 2,800   | 1,608.76   | .00      | 1,191.24   | 57.5% |
| TOTAL Non Salary       | 19,877  | 967 | 20,844  | 5,873.11   | 4,263.28 | 10,707.98  | 48.6% |
| TOTAL COUNCIL ON AGING | 441,237 | 967 | 442,204 | 161,639.13 | 4,263.28 | 276,301.96 | 37.5% |
| TOTAL EXPENSES         | 441,237 | 967 | 442,204 | 161,639.13 | 4,263.28 | 276,301.96 |       |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

| 543 | VETERANS SERVICES | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----|-------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
|-----|-------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|

543 VETERANS SERVICES

SN Non Salary

|                         |      |            |         |   |         |           |           |           |        |
|-------------------------|------|------------|---------|---|---------|-----------|-----------|-----------|--------|
| 015432                  | 5307 | PROF OTHER | 57,979  | 0 | 57,979  | 57,978.50 | .00       | .50       | 100.0% |
| 015437                  | 5770 | VET BEN    | 115,000 | 0 | 115,000 | 30,573.14 | 40,356.86 | 44,070.00 | 61.7%  |
| TOTAL Non salary        |      |            | 172,979 | 0 | 172,979 | 88,551.64 | 40,356.86 | 44,070.50 | 74.5%  |
| TOTAL VETERANS SERVICES |      |            | 172,979 | 0 | 172,979 | 88,551.64 | 40,356.86 | 44,070.50 | 74.5%  |
| TOTAL EXPENSES          |      |            | 172,979 | 0 | 172,979 | 88,551.64 | 40,356.86 | 44,070.50 |        |

610 PUBLIC LIBRARY

SA Salary

|              |      |            |         |       |         |            |     |            |       |
|--------------|------|------------|---------|-------|---------|------------|-----|------------|-------|
| 016101       | 5110 | FULLTIME S | 743,029 | 0     | 743,029 | 362,821.50 | .00 | 380,207.50 | 48.8% |
| 016101       | 5111 | PARTTIME S | 10,179  | 0     | 10,179  | 4,875.00   | .00 | 5,304.00   | 47.9% |
| 016101       | 5113 | DEPT HEAD  | 94,562  | 1,384 | 95,946  | 47,421.50  | .00 | 48,524.50  | 49.4% |
| 016101       | 5130 | OVERTIME   | 1,364   | 0     | 1,364   | 115.79     | .00 | 1,248.21   | 8.5%  |
| 016101       | 5140 | LONGEVITY  | 3,194   | 0     | 3,194   | 1,974.00   | .00 | 1,220.00   | 61.8% |
| TOTAL Salary |      |            | 852,328 | 1,384 | 853,712 | 417,207.79 | .00 | 436,504.21 | 48.9% |

SN Non Salary

|                      |      |            |           |       |           |            |           |            |        |
|----------------------|------|------------|-----------|-------|-----------|------------|-----------|------------|--------|
| 016102               | 5270 | RT/LS EQUI | 6,627     | 881   | 7,508     | 2,678.59   | 3,378.48  | 1,451.03   | 80.7%  |
| 016102               | 5308 | PROF CONSU | 2,000     | 26    | 2,026     | 2,026.00   | .00       | .00        | 100.0% |
| 016102               | 5342 | POSTAGE    | 300       | -26   | 274       | 146.97     | 42.57     | 84.46      | 69.2%  |
| 016104               | 5420 | OFF SUPPLY | 12,750    | 0     | 12,750    | 4,401.70   | 2,548.32  | 5,799.98   | 54.5%  |
| 016104               | 5588 | BOOKS      | 139,066   | 0     | 139,066   | 83,335.76  | 48,547.53 | 7,182.71   | 94.8%  |
| TOTAL Non salary     |      |            | 160,743   | 881   | 161,624   | 92,589.02  | 54,516.90 | 14,518.18  | 91.0%  |
| TOTAL PUBLIC LIBRARY |      |            | 1,013,071 | 2,265 | 1,015,336 | 509,796.81 | 54,516.90 | 451,022.39 | 55.6%  |
| TOTAL EXPENSES       |      |            | 1,013,071 | 2,265 | 1,015,336 | 509,796.81 | 54,516.90 | 451,022.39 |        |

630 RECREATION DEPARTMENT

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

| 630                                    | RECREATION DEPARTMENT | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|-----------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| <b>SA Salary</b>                       |                       |                 |                  |                |              |              |                  |          |
| 016301 5110                            | FULLTIME S            | 213,317         | 15,521           | 228,838        | 110,336.10   | .00          | 118,501.90       | 48.2%    |
| 016301 5113                            | DEPT HEAD             | 83,713          | 1,225            | 84,938         | 41,980.71    | .00          | 42,957.29        | 49.4%    |
| 016301 5193                            | STIPENDS              | 600             | 0                | 600            | 300.00       | .00          | 300.00           | 50.0%    |
| TOTAL salary                           |                       | 297,630         | 16,746           | 314,376        | 152,616.81   | .00          | 161,759.19       | 48.5%    |
| <b>SN Non Salary</b>                   |                       |                 |                  |                |              |              |                  |          |
| 016302 5270                            | RT/LS EQUI            | 2,022           | 271              | 2,293          | 785.88       | 1,097.76     | 409.41           | 82.1%    |
| 016302 5302                            | PRO TRAINI            | 1,000           | 180              | 1,180          | 180.38       | .00          | 1,000.00         | 15.3%    |
| 016302 5305                            | PROF ADV              | 650             | 0                | 650            | .00          | .00          | 650.00           | .0%      |
| 016302 5307                            | PROF OTHER            | 0               | 385              | 385            | 385.33       | .00          | .00              | 100.0%   |
| 016302 5342                            | POSTAGE               | 200             | 0                | 200            | 55.50        | .00          | 144.50           | 27.8%    |
| 016304 5420                            | OFF SUPPLY            | 500             | 0                | 500            | .00          | 198.53       | 301.47           | 39.7%    |
| 016304 5583                            | RECREATION            | 1,400           | 0                | 1,400          | .00          | .00          | 1,400.00         | .0%      |
| 016307 5710                            | MILEAGE               | 150             | 0                | 150            | 70.28        | .00          | 79.72            | 46.9%    |
| 016307 5711                            | MEALS/FOOD            | 120             | 0                | 120            | .00          | .00          | 120.00           | .0%      |
| 016307 5712                            | HOTEL                 | 650             | 0                | 650            | .00          | .00          | 650.00           | .0%      |
| 016307 5730                            | DUE&MEMBE             | 1,100           | 0                | 1,100          | 360.00       | .00          | 740.00           | 32.7%    |
| TOTAL Non salary                       |                       | 7,792           | 837              | 8,629          | 1,837.37     | 1,296.29     | 5,495.10         | 36.3%    |
| TOTAL RECREATION DEPARTMENT            |                       | 305,422         | 17,583           | 323,005        | 154,454.18   | 1,296.29     | 167,254.29       | 48.2%    |
| TOTAL EXPENSES                         |                       | 305,422         | 17,583           | 323,005        | 154,454.18   | 1,296.29     | 167,254.29       |          |
| <b>693 CELEBRATION/CULT/HISTORICAL</b> |                       |                 |                  |                |              |              |                  |          |
| <b>SN Non Salary</b>                   |                       |                 |                  |                |              |              |                  |          |
| 016932 5294                            | SERV POL              | 6,000           | 1,644            | 7,644          | 7,135.49     | .00          | 508.98           | 93.3%    |
| 016932 5342                            | POSTAGE               | 100             | 0                | 100            | .00          | .00          | 100.00           | .0%      |
| 016937 5782                            | 4TH JULY              | 20,000          | 0                | 20,000         | 17,055.00    | .00          | 2,945.00         | 85.3%    |
| 016937 5783                            | MEMORIAL              | 2,800           | 0                | 2,800          | .00          | .00          | 2,800.00         | .0%      |
| TOTAL Non salary                       |                       | 28,900          | 1,644            | 30,544         | 24,190.49    | .00          | 6,353.98         | 79.2%    |
| TOTAL CELEBRATION/CULT/HISTORICAL      |                       | 28,900          | 1,644            | 30,544         | 24,190.49    | .00          | 6,353.98         | 79.2%    |
| TOTAL EXPENSES                         |                       | 28,900          | 1,644            | 30,544         | 24,190.49    | .00          | 6,353.98         |          |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

| 710 | RETIREMENT OF DEBT | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----|--------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
|-----|--------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|

710 RETIREMENT OF DEBT

SN Non Salary

|                          |            |           |   |           |              |     |     |        |
|--------------------------|------------|-----------|---|-----------|--------------|-----|-----|--------|
| 017109 5910              | PRIN LONG  | 150,000   | 0 | 150,000   | 150,000.00   | .00 | .00 | 100.0% |
| 017109 5960              | Sch-Princi | 610,500   | 0 | 610,500   | 610,500.00   | .00 | .00 | 100.0% |
| 017109 5961              | Sch-Princi | 199,700   | 0 | 199,700   | 199,700.00   | .00 | .00 | 100.0% |
| 017109 5962              | Sch-Princi | 130,500   | 0 | 130,500   | 130,500.00   | .00 | .00 | 100.0% |
| TOTAL Non Salary         |            | 1,090,700 | 0 | 1,090,700 | 1,090,700.00 | .00 | .00 | 100.0% |
| TOTAL RETIREMENT OF DEBT |            | 1,090,700 | 0 | 1,090,700 | 1,090,700.00 | .00 | .00 | 100.0% |
| TOTAL EXPENSES           |            | 1,090,700 | 0 | 1,090,700 | 1,090,700.00 | .00 | .00 |        |

751 INTEREST ON LONG TERM

SN Non Salary

|                             |            |           |   |           |              |     |              |       |
|-----------------------------|------------|-----------|---|-----------|--------------|-----|--------------|-------|
| 017519 5915                 | INT LONG T | 43,965    | 0 | 43,965    | 23,282.50    | .00 | 20,682.50    | 53.0% |
| 017519 5965                 | Sch-IntDeb | 136,574   | 0 | 136,574   | 73,838.13    | .00 | 62,735.87    | 54.1% |
| 017519 5966                 | Sch-Intere | 5,236,700 | 0 | 5,236,700 | 3,324,000.32 | .00 | 1,912,699.68 | 63.5% |
| 017519 5967                 | Sch-Intere | 7,218     | 0 | 7,218     | 4,587.50     | .00 | 2,630.50     | 63.6% |
| TOTAL Non Salary            |            | 5,424,457 | 0 | 5,424,457 | 3,425,708.45 | .00 | 1,998,748.55 | 63.2% |
| TOTAL INTEREST ON LONG TERM |            | 5,424,457 | 0 | 5,424,457 | 3,425,708.45 | .00 | 1,998,748.55 | 63.2% |
| TOTAL EXPENSES              |            | 5,424,457 | 0 | 5,424,457 | 3,425,708.45 | .00 | 1,998,748.55 |       |

752 INTEREST ON SHORT TERM

SN Non Salary

|                  |         |        |   |        |           |     |      |        |
|------------------|---------|--------|---|--------|-----------|-----|------|--------|
| 017529 5929      | SCH BAN | 53,486 | 0 | 53,486 | 53,486.41 | .00 | -.41 | 100.0% |
| TOTAL Non Salary |         | 53,486 | 0 | 53,486 | 53,486.41 | .00 | -.41 | 100.0% |

YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06                              |                                     |                 |                  |                |              |              |                  |          |
|--|-------------------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 752                                      | INTEREST ON SHORT TERM              | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|  | TOTAL INTEREST ON SHORT TERM        | 53,486          | 0                | 53,486         | 53,486.41    | .00          | -.41             | 100.0%   |
|  | TOTAL EXPENSES                      | 53,486          | 0                | 53,486         | 53,486.41    | .00          | -.41             |          |
| <b>820 State Assessments and Charges</b> |                                     |                 |                  |                |              |              |                  |          |
| <b>SN Non Salary</b>                     |                                     |                 |                  |                |              |              |                  |          |
| 018206 5630                              | SCH CHOICE                          | 0               | 299,451          | 299,451        | 155,478.00   | .00          | 143,973.00       | 51.9%    |
| 018206 5631                              | ChartersSch                         | 0               | 438,621          | 438,621        | 222,828.00   | .00          | 215,793.00       | 50.8%    |
| 018206 5632                              | REGMTRSURC                          | 0               | 14,980           | 14,980         | 7,494.00     | .00          | 7,486.00         | 50.0%    |
| 018206 5633                              | AirPoIDis                           | 0               | 5,190            | 5,190          | 2,598.00     | .00          | 2,592.00         | 50.1%    |
| 018206 5634                              | RegTraAuth                          | 0               | 81,922           | 81,922         | 40,962.00    | .00          | 40,960.00        | 50.0%    |
|  | TOTAL Non salary                    | 0               | 840,164          | 840,164        | 429,360.00   | .00          | 410,804.00       | 51.1%    |
|  | TOTAL State Assessments and Charges | 0               | 840,164          | 840,164        | 429,360.00   | .00          | 410,804.00       | 51.1%    |
|  | TOTAL EXPENSES                      | 0               | 840,164          | 840,164        | 429,360.00   | .00          | 410,804.00       |          |
| <b>910 EMPLOYEE BENEFITS</b>             |                                     |                 |                  |                |              |              |                  |          |
| <b>SN Non Salary</b>                     |                                     |                 |                  |                |              |              |                  |          |
| 019101 5180                              | FICA MED                            | 651,323         | 0                | 651,323        | 288,812.44   | .00          | 362,510.56       | 44.3%    |
| 019101 5188                              | EMP BENEFIT                         | 2,837           | 511              | 3,348          | 1,037.76     | 1,873.60     | 437.00           | 86.9%    |
|  | TOTAL Non salary                    | 654,160         | 511              | 654,671        | 289,850.20   | 1,873.60     | 362,947.56       | 44.6%    |
|  | TOTAL EMPLOYEE BENEFITS             | 654,160         | 511              | 654,671        | 289,850.20   | 1,873.60     | 362,947.56       | 44.6%    |
|  | TOTAL EXPENSES                      | 654,160         | 511              | 654,671        | 289,850.20   | 1,873.60     | 362,947.56       |          |
| <b>912 WORKERS' COMPENSATION</b>         |                                     |                 |                  |                |              |              |                  |          |
| <b>SN Non Salary</b>                     |                                     |                 |                  |                |              |              |                  |          |
| 019121 5170                              | WORK COMP                           | 272,160         | 0                | 272,160        | 193,161.91   | 54,480.99    | 24,517.10        | 91.0%    |

YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06                             |                             |                 |                  |                |              |              |                  |          |
|---|-----------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 912                                     | WORKERS' COMPENSATION       | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|   | TOTAL Non salary            | 272,160         | 0                | 272,160        | 193,161.91   | 54,480.99    | 24,517.10        | 91.0%    |
|   | TOTAL WORKERS' COMPENSATION | 272,160         | 0                | 272,160        | 193,161.91   | 54,480.99    | 24,517.10        | 91.0%    |
|   | TOTAL EXPENSES              | 272,160         | 0                | 272,160        | 193,161.91   | 54,480.99    | 24,517.10        |          |
| <b>914 HEALTH INSURANCE</b>             |                             |                 |                  |                |              |              |                  |          |
| <b>SN Non Salary</b>                    |                             |                 |                  |                |              |              |                  |          |
| 019141                                  | 517200 TUFTS                | 171,483         | 0                | 171,483        | 78,701.00    | 92,782.00    | .00              | 100.0%   |
| 019141                                  | 517201 TUFTS-RET            | 40,105          | 0                | 40,105         | 27,972.00    | 12,133.00    | .00              | 100.0%   |
| 019141                                  | 517203 TUFT MED S           | 403,518         | 0                | 403,518        | 245,943.50   | 157,574.50   | .00              | 100.0%   |
| 019141                                  | 517400 HNE                  | 4,212,098       | 0                | 4,212,098      | 2,061,788.39 | 2,081,493.31 | 68,816.30        | 98.4%    |
| 019141                                  | 517401 HNE RET              | 499,606         | 0                | 499,606        | 236,285.70   | 263,320.30   | .00              | 100.0%   |
| 019141                                  | 517402 HNE MEDWRA           | 251,209         | 0                | 251,209        | 150,478.00   | 100,731.00   | .00              | 100.0%   |
| 019141                                  | 517600 BCEP                 | 44,239          | 0                | 44,239         | 12,054.00    | 32,185.00    | .00              | 100.0%   |
| 019141                                  | 517601 BCEP RET             | 41,989          | 0                | 41,989         | 23,156.00    | 18,833.00    | .00              | 100.0%   |
| 019141                                  | 517700 NB NEW ENG           | 2,141,445       | 0                | 2,141,445      | 1,042,549.20 | 1,086,652.80 | 12,243.00        | 99.4%    |
| 019141                                  | 517701 NB RETIREE           | 428,664         | 0                | 428,664        | 210,273.00   | 218,391.00   | .00              | 100.0%   |
| 019141                                  | 517800 BASIC FY13           | 7,424           | 0                | 7,424          | 2,893.02     | 4,450.28     | 80.70            | 98.9%    |
| 019141                                  | 517801 BASIC RET            | 983             | 0                | 983            | 500.64       | 482.36       | .00              | 100.0%   |
| 019141                                  | 517900 MEDEX III            | 269,548         | 0                | 269,548        | 151,925.50   | 117,622.50   | .00              | 100.0%   |
| 019141                                  | 517901 MED HMO BL           | 3,141           | 0                | 3,141          | 1,609.00     | 1,532.00     | .00              | 100.0%   |
| 019141                                  | 517902 MAN BLUE S           | 75,078          | 0                | 75,078         | 49,909.17    | 25,168.83    | .00              | 100.0%   |
| 019147                                  | 5785 OTH CHARGE             | 0               | 9,250            | 9,250          | 9,250.00     | .00          | .00              | 100.0%   |
| 019147                                  | 5790 MED PENALT             | 43,661          | -9,250           | 34,411         | 21,307.00    | .00          | 13,104.00        | 61.9%    |
|   | TOTAL Non salary            | 8,634,191       | 0                | 8,634,191      | 4,326,595.12 | 4,213,351.88 | 94,244.00        | 98.9%    |
|   | TOTAL HEALTH INSURANCE      | 8,634,191       | 0                | 8,634,191      | 4,326,595.12 | 4,213,351.88 | 94,244.00        | 98.9%    |
|   | TOTAL EXPENSES              | 8,634,191       | 0                | 8,634,191      | 4,326,595.12 | 4,213,351.88 | 94,244.00        |          |
| <b>945 PROPERTY/LIABILITY INSURANCE</b> |                             |                 |                  |                |              |              |                  |          |
| <b>SN Non Salary</b>                    |                             |                 |                  |                |              |              |                  |          |
| 019451                                  | 5181 UNEMP INS              | 67,691          | 6,221            | 73,912         | 29,598.77    | .00          | 44,312.73        | 40.0%    |

YEAR-TO-DATE BUDGET REPORT

FOR 2026 06

| 945                                | PROPERTY/LIABILITY INSURANCE       | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED  | ENCUMBRANCES  | AVAILABLE BUDGET | PCT USED |
|------------------------------------|------------------------------------|-----------------|------------------|----------------|---------------|---------------|------------------|----------|
| 019451 5182                        | FIRE INS                           | 51,840          | 115              | 51,955         | 50,459.02     | .00           | 1,496.17         | 97.1%    |
| 019451 5184                        | PROP INS                           | 459,685         | 0                | 459,685        | 430,839.00    | .00           | 28,846.00        | 93.7%    |
| 019451 5185                        | BOND INS                           | 2,160           | 0                | 2,160          | 100.00        | 231.00        | 1,829.00         | 15.3%    |
|                                    | TOTAL Non Salary                   | 581,376         | 6,336            | 587,712        | 510,996.79    | 231.00        | 76,483.90        | 87.0%    |
|                                    | TOTAL PROPERTY/LIABILITY INSURANCE | 581,376         | 6,336            | 587,712        | 510,996.79    | 231.00        | 76,483.90        | 87.0%    |
|                                    | TOTAL EXPENSES                     | 581,376         | 6,336            | 587,712        | 510,996.79    | 231.00        | 76,483.90        |          |
| <b>946 RETIREMENT CONTRIBUTION</b> |                                    |                 |                  |                |               |               |                  |          |
| <b>SN Non Salary</b>               |                                    |                 |                  |                |               |               |                  |          |
| 019467 5785                        | OTH CHARGE                         | 5,971,852       | 0                | 5,971,852      | 5,971,851.64  | .00           | .36              | 100.0%   |
|                                    | TOTAL Non Salary                   | 5,971,852       | 0                | 5,971,852      | 5,971,851.64  | .00           | .36              | 100.0%   |
|                                    | TOTAL RETIREMENT CONTRIBUTION      | 5,971,852       | 0                | 5,971,852      | 5,971,851.64  | .00           | .36              | 100.0%   |
|                                    | TOTAL EXPENSES                     | 5,971,852       | 0                | 5,971,852      | 5,971,851.64  | .00           | .36              |          |
| <b>947 PVPC ASSESSMENT</b>         |                                    |                 |                  |                |               |               |                  |          |
| <b>SN Non Salary</b>               |                                    |                 |                  |                |               |               |                  |          |
| 019477 5785                        | OTH CHARGE                         | 3,155           | 0                | 3,155          | 3,151.44      | .00           | 3.56             | 99.9%    |
|                                    | TOTAL Non Salary                   | 3,155           | 0                | 3,155          | 3,151.44      | .00           | 3.56             | 99.9%    |
|                                    | TOTAL PVPC ASSESSMENT              | 3,155           | 0                | 3,155          | 3,151.44      | .00           | 3.56             | 99.9%    |
|                                    | TOTAL EXPENSES                     | 3,155           | 0                | 3,155          | 3,151.44      | .00           | 3.56             |          |
|                                    | GRAND TOTAL                        | 79,135,010      | 5,077,479        | 84,212,489     | 44,465,259.99 | 27,385,498.14 | 12,361,730.54    | 85.3%    |

\*\* END OF REPORT - Generated by Kimberly Collins \*\*

## **Communication With Those charged With Governance**

To the Honorable Town Council  
Town of East Longmeadow, Massachusetts

We have audited the financial statement of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of East Longmeadow, for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### *Scope Limitation*

There were no scope limitations

#### *GAAP Departures*

There were no GAAP Departures

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of East Longmeadow are described in Note 1 to the financial statements. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### *Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates effecting the financial statements were:

1. Net OPEB Liability- GASB No. 74 and 75.
2. Net pension liability – GASB No. 67 and 68.
3. The Town's estimate of its compensated absences liability.
4. Estimates involving depreciable lives of the Town's capital assets and the related depreciation.
5. Allowance for uncollectible accounts receivable.

We evaluated the key factors and assumptions used by management in determining that accounting estimates were reasonable in relation to the financial statements taken as a whole.

The financial statements disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Our audit did not identify any such misstatements.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Town of East Longmeadow's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following are some items we have identified as areas for improvement and discussed with management:

- Review ARPA Grant Guidelines to Ensure Compliance.
- GASB has issued a new statement (Statement No. 101) on compensated absences. The Town implemented this statement for fiscal year 2025. We recommend the Town continue to monitor the requirements for reporting compensated absences on the financial statements.
- Water and Sewer rates collected and billed were below the amount estimated during FY25. We recommend the Town review procedures to ensure the rates are adequate to cover their operating and capital costs.

Other Matters:

We applied certain limited procedures to the Required Supplementary information, (RSI), which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary schedules, which accompany the financial statements but are not RSI. With respect to the supplementary schedules, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary schedules to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use:

This information is intended solely for the use of the Town of East Longmeadow's management and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

*Scanlon and Associates, LLC*

Scanlon & Associates, LLC  
South Deerfield, Massachusetts

January 8, 2026

**TOWN OF EAST LONGMEADOW,**  
**MASSACHUSETTS**

**INDEPENDENT AUDITOR'S REPORTS PURSUANT  
TO GOVERNMENT AUDITING STANDARDS  
AND UNIFORM GUIDANCE**

**FOR THE YEAR ENDED JUNE 30, 2025**

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**

**Independent Auditor's Reports Pursuant to  
Government Auditing Standards and  
Uniform Guidance**

**For the Year Ended June 30, 2025**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Town Council  
Town of East Longmeadow, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of East Longmeadow, Massachusetts, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of East Longmeadow, Massachusetts' basic financial statements and have issued our report thereon dated January 8, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of East Longmeadow, Massachusetts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of East Longmeadow, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of East Longmeadow, Massachusetts' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of East Longmeadow, Massachusetts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Scanlon and Associates, LLC*

Scanlon & Associates, LLC  
South Deerfield, Massachusetts

January 8, 2026

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Town Council  
Town of East Longmeadow, Massachusetts

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Town of East Longmeadow, Massachusetts' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of East Longmeadow, Massachusetts' major federal programs for the year ended June 30, 2025. The Town of East Longmeadow, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of East Longmeadow, Massachusetts, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of East Longmeadow, Massachusetts, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of East Longmeadow, Massachusetts' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town of East Longmeadow, Massachusetts' federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of East Longmeadow, Massachusetts' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of East Longmeadow, Massachusetts' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of East Longmeadow, Massachusetts' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town of East Longmeadow, Massachusetts' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of East Longmeadow, Massachusetts' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However,

material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of East Longmeadow, Massachusetts, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of East Longmeadow, Massachusetts' basic financial statements. We issued our report thereon, dated January 8, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Scanlon and Associates, LLC*

Scanlon & Associates, LLC  
South Deerfield, Massachusetts

January 8, 2026

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|--|---|---------------------------------------|----------------------------------|
| <b>U. S. Department of Agriculture</b>                            |  |   |                                       |                                  |
| Passed Through Commonwealth of Massachusetts                      |  |   |                                       |                                  |
| Department of Elementary and Secondary Education:                 |  |   |                                       |                                  |
| Child Nutrition Cluster:  |  |   |                                       |                                  |
| School Breakfast Program  | 10.553                                     | 07-087  | \$ -                                  | \$ 126,104                       |
| National School Lunch Program                                     | 10.555                                     | 07-087  | -                                     | 562,231                          |
| Northeast Food for Schools  | 10.555                                     | 07-087  | -                                     | 840                              |
| Non-Cash Assistance - Commodities                                 | 10.555                                     | 07-087  | -                                     | 116,566                          |
| Total Child Nutrition Cluster                                     |  |   | -                                     | 805,741                          |
| <b>Total U. S. Department of Agriculture</b>                      |  |   | -                                     | 805,741                          |
| <b>U. S. Department of Justice</b>                                |  |   |                                       |                                  |
| Direct Programs:  |  |   |                                       |                                  |
| Bulletproof Vest Partnership Program                              | 16.607                                     |   | -                                     | 433                              |
| <b>Total U. S. Department of Justice</b>                          |  |   | -                                     | 433                              |
| <b>U. S. Department of Transportation</b>                         |  |   |                                       |                                  |
| Passed Through Commonwealth of Massachusetts                      |  |   |                                       |                                  |
| Executive Office of Public Safety and Security:                   |  |   |                                       |                                  |
| Hazardous Materials Emergency Planning                            | 20.703                                     |   | -                                     | 1,876                            |
| <b>Total U. S. Department of Transportation</b>                   |  |   | -                                     | 1,876                            |
| <b>U. S. Department of Treasury</b>                               |  |   |                                       |                                  |
| Direct Program:   |  |   |                                       |                                  |
| Coronavirus State and Local Fiscal Recovery Funds                 | 21.027                                     |   | -                                     | 1,090,270                        |
| <b>Total U. S. Department of Treasury</b>                         |  |   | -                                     | 1,090,270                        |
| <b>U. S. Department of Energy</b>                                 |  |   |                                       |                                  |
| Passed Through Commonwealth of Massachusetts                      |  |   |                                       |                                  |
| Department of Energy Resources:                                   |  |   |                                       |                                  |
| Energy Efficiency and Conservation Block Grant                    | 81.128                                     | DE-SE0000224                                    | -                                     | 21,685                           |
| <b>Total U. S. Department of Energy</b>                           |  |   | -                                     | 21,685                           |
| <b>TOTAL PAGE 1 OF 3</b>  |  |   | \$ -                                  | \$ 1,920,005                     |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|--|---|---------------------------------------|----------------------------------|
| <b>U. S. Department of Education</b>                              |  |   |                                       |                                  |
| Passed Through Commonwealth of Massachusetts                      |  |   |                                       |                                  |
| Department of Elementary and Secondary Education:                 |  |   |                                       |                                  |
| Title I, Part A:  |  |   |                                       |                                  |
| Title I, Parts A and D - 2024                                     | 84.010A                                    | 0305-000549-2024-0087                           | \$ -                                  | \$ 2,364                         |
| Title I, Parts A and D - 2025                                     | 84.010A                                    | 0305-000549-2025-0087                           | -                                     | 256,035                          |
| Total Title I, Part A   |  |   | -                                     | <u>258,399</u>                   |
| Special Education Cluster:  |  |   |                                       |                                  |
| IDEA, Part B - 2024   | 84.027A                                    | 0240-000558-2024-0087                           | -                                     | 15,245                           |
| IDEA, Part B - 2025   | 84.027A                                    | 0240-000558-2025-0087                           | -                                     | 852,888                          |
| IEP Targeted Special Education Program Improvement - 2024         | 84.027A                                    | 0274-000662-2024-0087                           | -                                     | 15,227                           |
| IEP Targeted Special Education Program Improvement - 2025         | 84.027A                                    | 0274-000662-2025-0087                           | -                                     | 3,199                            |
| IDEA, Part C - 2024   | 84.173A                                    | 0262-000559-2024-0087                           | -                                     | 306                              |
| IDEA, Part C - 2025   | 84.173A                                    | 0262-000559-2025-0087                           | -                                     | 18,230                           |
| Total Special Education Cluster                                   |  |   | -                                     | <u>905,095</u>                   |
| Supporting Effective Instruction State Grants:                    |  |   |                                       |                                  |
| Title II, Part A - 2024   | 84.367A                                    | 0140-000546-2024-0087                           | -                                     | 17,736                           |
| Title II, Part A - 2025   | 84.367A                                    | 0140-000546-2025-0087                           | -                                     | 30,427                           |
| Total Supporting Effective Instruction State Grants               |  |   | -                                     | <u>48,163</u>                    |
| Student Support and Academic Enrichment Program:                  |  |   |                                       |                                  |
| Title IV, Part A - 2024   | 84.424A                                    | 0309-000548-2024-0087                           | -                                     | 6,327                            |
| Title IV, Part A - 2025   | 84.424A                                    | 0309-000548-2025-0087                           | -                                     | 8,250                            |
| Total Student Support and Academic Enrichment Program             |  |   | -                                     | <u>14,577</u>                    |
| COVID-19 Education Stabilization Fund:                            |  |   |                                       |                                  |
| Elementary and Secondary School Emergency Relief III - 2022       | 84.425U                                    | 119-584980-2022-0087                            | -                                     | 508,701                          |
| Total COVID-19 Education Stabilization Fund                       |  |   | -                                     | <u>508,701</u>                   |
| <b>Total U. S. Department of Education</b>                        |  |   | -                                     | <u>1,734,935</u>                 |
| <b>TOTAL PAGE 2 OF 3</b>  |  |   | \$ -                                  | <u>\$ 1,734,935</u>              |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title        | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|--|--|---|---------------------------------------|----------------------------------|
| <b>U. S. Department of Health and Human Services</b>                     |  |   |                                       |                                  |
| Passed Through National Association of County and City Health Officials: |  |   |                                       |                                  |
| Medical Reserve Corps  | 93.008                                     | MRG-21-2054                                     | \$ -                                  | \$ 639                           |
| Mentorship Program   | 93.008                                     |   | -                                     | 2,435                            |
| Passed Through Greater Springfield Senior Services, Inc.:                |  |   |                                       |                                  |
| Special Programs for the Aging - Title III-B                             | 93.044                                     |   | -                                     | 27,488                           |
| Special Programs for the Aging - Title III-C - Nutrition Services        | 93.045                                     |   | -                                     | 3,516                            |
| Passed Through City of Northampton, Massachusetts:                       |  |   |                                       |                                  |
| Drug Addiction and Recovery Team   | 93.243                                     |   | -                                     | 487                              |
| <b>Total U. S. Department of Health and Human Services</b>               |  |   | -                                     | <u>34,565</u>                    |
| <b>U. S. Department of Homeland Security</b>                             |  |   |                                       |                                  |
| Passed Through Commonwealth of Massachusetts                             |  |   |                                       |                                  |
| Emergency Management Agency:   |  |   |                                       |                                  |
| Hazard Mitigation Plan Update  | 97.039                                     | FEMA-HMPG-4496                                  | -                                     | 8,905                            |
| Emergency Management Performance Grant - FFY 2024                        | 97.042                                     |   | -                                     | 4,380                            |
| <b>Total U. S. Department of Homeland Security</b>                       |  |   | -                                     | <u>13,285</u>                    |
| <b>TOTAL PAGE 3 OF 3</b>   |  |   | -                                     | 47,850                           |
| <b>TOTAL PAGE 2 OF 3</b>   |  |   | -                                     | 1,734,935                        |
| <b>TOTAL PAGE 1 OF 3</b>   |  |   | -                                     | 1,920,005                        |
| <b>TOTAL FEDERAL AWARDS EXPENDED</b>                                     |  |   | <u>\$ -</u>                           | <u>\$ 3,702,790</u>              |

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Town of East Longmeadow, Massachusetts, under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of East Longmeadow, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of East Longmeadow, Massachusetts.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE C – INDIRECT COSTS**

The Town of East Longmeadow, Massachusetts, did not use the de minimis cost rate.

**NOTE D – FOOD DISTRIBUTION**

The Town of East Longmeadow, Massachusetts, receives non-cash commodities from the U.S. Department of Agriculture as part of the National School Lunch program. The amounts reported as non-cash assistance represent the fair market value of these commodities received during the year.

The amounts reported as cash assistance represent federal reimbursement for meals provided.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_Yes      X  No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? \_\_\_\_\_Yes      X  None Reported

Noncompliance material to financial statements noted? \_\_\_\_\_Yes      X  No

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_\_\_Yes      X  No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? \_\_\_\_\_Yes      X  None Reported

Type of Auditor’s Report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_Yes      X  No

Identification of major federal programs:

| <u>Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u>  |
|-------------------------------------|--|
| 21.027                              | U. S. Department of Treasury – Coronavirus State and Local Fiscal Recovery Funds |
| 84.425                              | U. S. Department of Education – Education Stabilization Fund                     |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_Yes      X  No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.

**SECTION IV – PRIOR YEAR FINDINGS**

None reported.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**

**Report on the Examination  
of Basic Financial Statements**

**For the Year Ended June 30, 2025**

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Report on the Examination of Basic Financial Statements**  
**For the Year Ended June 30, 2025**

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## **Independent Auditor's Report**

To the Honorable Town Council  
Town of East Longmeadow, Massachusetts

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of East Longmeadow, Massachusetts, as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of East Longmeadow, Massachusetts' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of East Longmeadow, Massachusetts, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of East Longmeadow, Massachusetts, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of East Longmeadow, Massachusetts' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of East Longmeadow, Massachusetts' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of East Longmeadow, Massachusetts' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension plan and other post-employment benefit plan schedules, as listed on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of East Longmeadow, Massachusetts' basic financial statements. The Supplementary Schedule, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2026, on our consideration of the Town of East Longmeadow, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of East Longmeadow, Massachusetts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of East Longmeadow, Massachusetts' internal control over financial reporting and compliance.

*Scanlon and Associates, LLC*

Scanlon & Associates, LLC  
South Deerfield, Massachusetts

January 8, 2026

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of East Longmeadow, we offer readers of these financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2025. The intent of this discussion and analysis is to look at the Town's financial performance as a whole. Readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the Town's financial performance.

### Financial Highlights

- The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$15,854,217 (net position) for the fiscal year reported. This compares to the previous year when liabilities and the deferred inflows of resources exceeded its assets and deferred outflows of resources by \$11,973,123, or an increase of \$27,827,340.
- At the close of the current fiscal year, the Town's governmental funds reported total ending fund balance of \$114,543,252, an increase of \$80,473,166 in comparison with prior year. The major factor contributing the increase is related to the High School Construction Fund, which increased \$65,415,987 due to the issuance of bonds.
- The General Fund's total fund balance increased \$5,089,585 to \$22,346,029. The ending fund balance is 26% of revenues, transfers in and lease; and 28% of expenditures and transfers out.
- Total long-term liabilities of the Town increased by \$60,266,055 to \$228,418,506 during the fiscal year. This change was mainly the result of net increases in warrants and accounts payable of \$7,779,681 and debt related liabilities (notes and bonds payable) of \$60,697,652; and net decreases in the Other Post-Employment Benefits (OPEB) liability of \$6,908,443.
- The Town had General fund free cash certified by the Department of Revenue in the amount of \$13,341,756. The key factors that attributed to the free cash amount for fiscal year 2025 were unexpended/unencumbered appropriations of \$2,556,172, excess over budget state and local receipts of \$3,820,786, excess over budget other financing sources(uses) of \$561,050 and prior year free cash not appropriated of \$5,640,152.
- The Town's enterprise fund certified retained earnings is as follows:
  - Sewer fund \$ 1,170,183.
  - Stormwater fund \$ 493,947.
  - Water fund \$ 1,262,632.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of East Longmeadow's basic financial statements. These basic financial statements are comprised of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, public works, education, health and human services, culture and recreation, employee benefits and insurance, state assessments and interest. The business-type activities include the sewer, stormwater and water activities.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decision. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds and governmental activities*.

The Town of East Longmeadow adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

**Proprietary funds.** The Town maintains one type of proprietary fund.

*Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its sewer, stormwater and water activities.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Financial Highlights**  
**Statement of Net Position Highlights**

|  | <b>Governmental Activities</b> |                        |                      |
|--|--------------------------------|------------------------|----------------------|
|  | <b>2025</b>                    | <b>2024</b>            | <b>Change</b>        |
| <b>Assets:</b>                                     |                                |                        |                      |
| Current assets                                     | \$ 133,807,256                 | \$ 82,689,743          | \$ 51,117,513        |
| Capital assets                                     | 90,976,505                     | 45,530,701             | 45,445,804           |
| <b>Total assets</b>                                | <b>224,783,761</b>             | <b>128,220,444</b>     | <b>96,563,317</b>    |
| <b>Deferred Outflows of Resources</b>              | <b>14,576,597</b>              | <b>22,577,071</b>      | <b>(8,000,474)</b>   |
| <b>Liabilities:</b>                                |                                |                        |                      |
| Current liabilities (excluding debt and leases)    | 13,811,678                     | 6,593,417              | 7,218,261            |
| Current debt including leases                      | 3,321,196                      | 40,338,591             | (37,017,395)         |
| Noncurrent liabilities (excluding debt and leases) | 96,224,187                     | 104,951,558            | (8,727,371)          |
| Noncurrent debt including leases                   | 103,751,289                    | 7,447,372              | 96,303,917           |
| <b>Total liabilities</b>                           | <b>217,108,350</b>             | <b>159,330,938</b>     | <b>57,777,412</b>    |
| <b>Deferred Inflows of Resources</b>               | <b>24,162,026</b>              | <b>21,844,797</b>      | <b>2,317,229</b>     |
| <b>Net Position:</b>                               |                                |                        |                      |
| Net investment in capital assets                   | 46,477,815                     | 27,124,580             | 19,353,235           |
| Restricted   | 26,955,617                     | 20,968,074             | 5,987,543            |
| Unrestricted                                       | (75,343,450)                   | (78,470,874)           | 3,127,424            |
| <b>Total net position</b>                          | <b>\$ (1,910,018)</b>          | <b>\$ (30,378,220)</b> | <b>\$ 28,468,202</b> |

|  | <b>Business-Type Activities</b> |                      |                     |
|--|---------------------------------|----------------------|---------------------|
|  | <b>2025</b>                     | <b>2024</b>          | <b>Change</b>       |
| <b>Assets:</b>                               |                                 |                      |                     |
| Current assets                               | \$ 8,655,569                    | \$ 6,546,671         | \$ 2,108,898        |
| Noncurrent assets (excluding capital assets) | 21,602                          | 21,602               | -                   |
| Capital assets                               | 20,297,111                      | 20,432,166           | (135,055)           |
| <b>Total assets</b>                          | <b>28,974,282</b>               | <b>27,000,439</b>    | <b>1,973,843</b>    |
| <b>Deferred Outflows of Resources</b>        | <b>686,946</b>                  | <b>685,365</b>       | <b>1,581</b>        |
| <b>Liabilities:</b>                          |                                 |                      |                     |
| Current liabilities (excluding debt)         | 1,065,809                       | 669,404              | 396,405             |
| Current debt                                 | 4,172,661                       | 2,650,739            | 1,521,922           |
| Noncurrent liabilities (excluding debt)      | 3,406,686                       | 2,402,370            | 1,004,316           |
| Noncurrent debt                              | 2,665,000                       | 3,099,000            | (434,000)           |
| <b>Total liabilities</b>                     | <b>11,310,156</b>               | <b>8,821,513</b>     | <b>2,488,643</b>    |
| <b>Deferred Inflows of Resources</b>         | <b>586,837</b>                  | <b>459,194</b>       | <b>127,643</b>      |
| <b>Net Position:</b>                         |                                 |                      |                     |
| Net investment in capital assets             | 13,459,450                      | 14,881,829           | (1,422,379)         |
| Restricted                                   | 3,295,976                       | 2,356,341            | 939,635             |
| Unrestricted                                 | 1,008,809                       | 1,166,927            | (158,118)           |
| <b>Total net position</b>                    | <b>\$ 17,764,235</b>            | <b>\$ 18,405,097</b> | <b>\$ (640,862)</b> |

**Financial Highlights**  
**Statement of Activities Highlights**

|   | Governmental Activities |                        |                      |
|---|-------------------------|------------------------|----------------------|
|   | 2025                    | 2024                   | Change               |
| <b>Program Revenues:</b>                |                         |                        |                      |
| Charges for services                    | \$ 6,131,562            | \$ 5,175,227           | \$ 956,335           |
| Operating grants and contributions      | 28,916,874              | 30,243,007             | (1,326,133)          |
| Capital grants and contributions        | 24,158,262              | 5,450,714              | 18,707,548           |
| <b>General Revenues:</b>                |                         |                        |                      |
| Property taxes                          | 53,005,653              | 50,064,468             | 2,941,185            |
| Motor vehicle excise and other taxes    | 3,266,966               | 3,152,180              | 114,786              |
| Penalties and interest on taxes         | 294,809                 | 239,278                | 55,531               |
| Nonrestricted grants                    | 1,906,724               | 2,082,530              | (175,806)            |
| Unrestricted investment income          | 3,801,228               | 1,307,166              | 2,494,062            |
| Miscellaneous                           | 40,138                  | 33,230                 | 6,908                |
| <b>Total revenues</b>                   | <b>121,522,216</b>      | <b>97,747,800</b>      | <b>23,774,416</b>    |
| <b>Expenses:</b>                        |                         |                        |                      |
| General Government                      | 5,932,680               | 4,398,201              | 1,534,479            |
| Public Safety                           | 8,940,653               | 8,450,393              | 490,260              |
| Public Works                            | 7,344,919               | 6,750,782              | 594,137              |
| Education                               | 44,345,191              | 42,534,040             | 1,811,151            |
| Health and Human Services               | 1,902,411               | 1,306,439              | 595,972              |
| Culture and Recreation                  | 1,593,794               | 2,231,270              | (637,476)            |
| Employee Benefits and Insurance         | 19,682,638              | 20,752,459             | (1,069,821)          |
| State Assessments                       | 836,490                 | 709,008                | 127,482              |
| Interest                                | 2,475,238               | 234,769                | 2,240,469            |
| <b>Total expenses</b>                   | <b>93,054,014</b>       | <b>87,367,361</b>      | <b>5,686,653</b>     |
| <b>Net (expenses) revenues</b>          | <b>28,468,202</b>       | <b>10,380,439</b>      | <b>18,087,763</b>    |
| <b>Transfers</b>                        | <b>-</b>                | <b>(164,425)</b>       | <b>164,425</b>       |
| <b>Change in net position</b>           | <b>28,468,202</b>       | <b>10,216,014</b>      | <b>18,252,188</b>    |
| <b>Net position - beginning of year</b> | <b>(30,378,220)</b>     | <b>(40,594,234)</b>    | <b>10,216,014</b>    |
| <b>Net position - end of year</b>       | <b>\$ (1,910,018)</b>   | <b>\$ (30,378,220)</b> | <b>\$ 28,468,202</b> |

|   | <b>Business-Type Activities</b> |                      |                     |
|---|---------------------------------|----------------------|---------------------|
|   | <b>2025</b>                     | <b>2024</b>          | <b>Change</b>       |
| <b>Program Revenues:</b>                |                                 |                      |                     |
| Charges for services                    | \$ 6,753,436                    | \$ 5,777,864         | \$ 975,572          |
| Operating grants and contributions      | 229,174                         | 208,649              | 20,525              |
| <b>Total revenues</b>                   | <b>6,982,610</b>                | <b>5,986,513</b>     | <b>996,097</b>      |
| <b>Expenses:</b>                        |                                 |                      |                     |
| Sewer                                   | 2,969,895                       | 2,200,942            | 768,953             |
| Stormwater                              | 313,683                         | 211,039              | 102,644             |
| Water                                   | 4,339,894                       | 3,169,528            | 1,170,366           |
| <b>Total expenses</b>                   | <b>7,623,472</b>                | <b>5,581,509</b>     | <b>2,041,963</b>    |
| <b>Net (expenses) revenues</b>          | <b>(640,862)</b>                | <b>405,004</b>       | <b>(1,045,866)</b>  |
| <b>Transfers</b>                        | <b>-</b>                        | <b>164,425</b>       | <b>(164,425)</b>    |
| <b>Change in net position</b>           | <b>(640,862)</b>                | <b>569,429</b>       | <b>(1,210,291)</b>  |
| <b>Net position - beginning of year</b> | <b>18,405,097</b>               | <b>17,835,668</b>    | <b>569,429</b>      |
| <b>Net position - end of year</b>       | <b>\$ 17,764,235</b>            | <b>\$ 18,405,097</b> | <b>\$ (640,862)</b> |

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$15,854,217 (net position) at the close of fiscal year 2025, an increase of \$27,827,340 from the prior year. The main contributing factor to the increase is related to the High School Construction project.

Net position of \$59,937,265 reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position, \$30,251,593 represents resources that are subject to external restrictions on how they may be used. The remaining balance consists of *unrestricted net position* (\$74,334,641).

At the end of the current fiscal year, the Town is able to report positive balances in two categories of net position and a negative balance in the unrestricted category in the governmental activities and for the government as a whole. The unrestricted governmental activities and government as a whole resulted in a negative balance mainly due to the accrual of the OPEB and pension liabilities that are required under GASB to be recognized in the Town's financial statements. These liabilities are presented on the statement of net position.

The business-type activities are able to report positive balances in all categories of net position.

The governmental activities net position increased by \$28,468,202 during the current fiscal year. The key elements of the increase in net position for fiscal year 2025 is attributed to the increase in governmental fund balances of \$80,473,166 and increase from the acquisition of \$48,866,492 in new capital assets exceeding the depreciation expense (cost spread out over the useful life of the asset) for the year of \$3,420,688; and a net decrease in recognizing debt related activity if \$96,967,671 and net decrease in change of accrued interest of \$682,441.

There was a decrease of \$640,862 in net position reported in connection with the business-type activities. Of this, there were increases of \$166,433 attributed to the stormwater fund and decreases attributed to the water fund of \$681,419 and the sewer fund of \$125,876. The decrease in the water fund was attributed to the net increase in OPEB liability.

### Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular, the general fund *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$114,543,252, an increase of \$80,473,166 in comparison with the prior year. The main increase happening in the High School Construction fund of \$65,415,987.

The breakdown of the governmental funds is as follows:

- Restricted fund balance – \$86,768,209 (76%).
- Committed fund balance – \$5,434,832 (5%).
- Assigned fund balance – \$1,022,594 (1%).
- Unassigned fund balance – \$21,317,617 (19%).

#### Major Governmental Funds

The *General Fund* is the Town's primary operating fund and the largest source of day-to-day operations. At the end of the fiscal year, the General Fund reported a total fund balance of \$22,346,029 increasing \$5,089,585 from the prior year. Of the \$22,346,029, the unassigned amount is \$21,323,435 (95%) and the assigned amount is \$1,022,594 (5%). General fund revenues were \$5,316,131 more than the prior fiscal year and expenditures also increased by \$2,401,314. Other activities in the General fund were net transfers to other funds of \$2,710,867.

The main components of the increase in general fund revenues from the prior year were related to an increase in property taxes of \$3,122,598 and in investment income of \$2,494,062; and a decrease in intergovernmental – "on-behalf" payments of \$1,029,340.

The major changes in general fund expenditures from the prior fiscal year were as follows:

- Increase in Education expenditures of \$1,145,821.
- Increase in Debt service of \$822,148.

The *high school construction fund* is used to account for financial resources for the construction of a new high school. The fund has a positive balance of \$62,573,795 at the end of the fiscal year and shows an increase of \$65,415,987. This is attributed to the receipt of Massachusetts School Building Authority funds of \$23,427,803, expenditures of \$39,511,816, the issuance of bonds of \$78,701,200 and bond premium of \$2,798,800.

The *American Rescue Plan Act (ARPA) Grant* is a United States Federal Government established funding source to assist in the fighting of the coronavirus. The fund has a balance of zero at the end of the fiscal year, decreasing \$330,854. The activity in the fund is intergovernmental revenues of \$649,749, expenditures of \$65,272 and net transfers out to non-major funds of \$915,331.

**Proprietary Funds.** The proprietary funds statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status.

### **Major Proprietary Funds**

The *Sewer Fund* is the financing and operations of the Town's sewer system. The sewer fund has accumulated a balance of \$7,017,253 and shows a decrease of \$125,876 in total operations. This change was mainly attributed to operating expenses exceeding operating revenues by \$225,215, investment income of \$31,108, other revenues of \$20,218, interest expense of \$63,742 and net transfers in from other funds of \$111,755. Operating revenues increased by \$432,440 and operating expenses also increased by \$772,442 from the prior year.

The *Stormwater Fund* is used to account for the construction of road drainage improvements. The stormwater fund has accumulated a balance of \$447,381 and shows an increase of \$166,433 in total operations. This amount is attributed to operating revenues exceeding operating expenses of \$180,605, investment income of \$1,403, other revenue of \$20,725, interest expense of \$17,250 and net transfers out to other funds of \$19,050. Operating revenues increased by \$108,262 and operating expenses also increased by \$98,136 from the prior year.

The *Water Fund* is the financing and operations of the Town's water system. The water fund has accumulated a balance of \$10,299,601 and shows a decrease of \$681,419 in total operations. This change resulted from operating expenses exceeding operating revenues of \$596,747, investment and intergovernmental income of \$155,720, interest expense of \$147,687 and net transfers to other funds of \$92,705. Operating revenues increased by \$434,870 and operating expenses also increased by \$1,139,776 from the prior year. The increase in operating expenses was related to OPEB.

### **General Fund Budgetary Highlights**

The final general fund budget for fiscal year 2025 was \$74,587,517, which includes encumbrances from the prior year of \$759,214. This was an increase of \$3,863,223 (5%) over the previous year's budget.

There were increases between the original budget and the final amended budget. The changes are attributed to council votes during the year for various budget operating line items.

General fund expenditures were less than budgeted by \$3,578,766. Of that amount in under budget expenditures, \$1,022,594 has been carried over to fiscal year 2026.

There was a negative variance in state assessments of \$57,697 due to higher assessments in charter school sending tuitions of \$23,077 and in school choice sending tuitions of \$34,620 compared to the budgeted amounts.

Overall, the variance with the final budget was a positive \$6,995,446 consisting of a revenue surplus of \$3,878,224 (mainly attributed to investment income of \$3,123,927), an appropriation surplus of \$2,556,172 and a surplus in other financing sources/(uses) of \$561,050.

### **Capital Asset and Debt Administration**

**Capital Assets.** The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2025 amounts to \$90,976,505 and \$20,297,111, respectively.

The investment in capital assets includes land, construction in progress, buildings and renovations, machinery, equipment and other and infrastructure.

Major capital events during the current fiscal year in the governmental type funds included the following:

- Purchase of property for Town Hall for \$5,600,000.
- Purchase of equipment for ELCAT for \$54,536.
- Police vehicle purchase for \$72,665.
- Highway vehicle purchase for \$47,411.
- DPW building improvements of \$175,170.
- Road and sidewalk infrastructure improvements for \$595,218.
- High School construction and improvements for \$39,511,817.
- Various schools' improvements for \$2,809,675.

The capital events during the current fiscal year in the business-type funds included the following:

**Sewer fund:**

- Sewer infrastructure improvements for \$179,790.
- Dump truck purchase for \$253,707.
- Vehicle purchases for \$47,411.

**Water fund:**

- Water infrastructure improvements for \$421,967.

**Stormwater fund:**

- Stormwater infrastructure improvements for \$86,760.

**Debt Administration.** The Town's outstanding governmental long-term debt, as of June 30, 2025, totaled \$101,406,700, of which \$97,570,700 is for school projects, \$105,000 for pool renovations, \$1,640,000 for road improvement projects and \$2,091,000 for various municipal purpose loans.

The governmental activities currently have outstanding bond anticipation notes for \$1,340,885 which is for modular classroom replacement.

The Town also has leases in the governmental type fund for the financing of fire department vehicles. The last lease is due in 2027. The Town currently owes \$550,313 on the leases consisting of \$521,372 in principal and \$28,941 in interest.

The Town's outstanding business-type long-term debt totals \$3,513,300 consisting of \$911,100 in sewer debt, \$2,389,000 in water debt and \$213,200 in stormwater debt that are fully supported by the rates.

The business-type has outstanding bond anticipation notes in total of \$3,324,361, which consists of \$2,464,885 for water projects, \$659,476 for sewer projects and \$200,000 for stormwater projects.

Please refer to notes 3E, 3G, 3H, and 3I for further discussion of the major capital and debt activity.

## Next Year's Budget – Fiscal Year 2026

The financial statements of the Town of East Longmeadow as of June 30, 2025 do not reflect the fiscal year 2026 budget with the exception of the fund balance free cash amount used to fund the 2026 budget as approved by the Town Council on May 27, 2025.

The Town Council has authorized a fiscal year 2026 operating and capital budget as follows:

|   |    |           |                   |
|---|----|-----------|-------------------|
| From raise and appropriate              |    | \$        | 80,962,966        |
| From sewer revenues                     |    |           | 2,705,995         |
| From water revenues                     |    |           | 3,743,553         |
| From water retained earnings            |    |           | 76,450            |
| From cable access tv (ELCAT) revenues * |    |           | 187,225           |
| From stormwater revenues                |    |           | 468,813           |
| From various town grants                |    |           | 1,605,620         |
| <b>Non-major Governmental Funds:</b>    |    |           |                   |
| Ambulance                               | \$ | 1,869,810 |                   |
| Community preservation funds            |    | 383,500   | 2,253,310         |
|   |    |           | <u>92,003,932</u> |

\* = The Town budgets/operates ELCAT as an Enterprise Fund in accordance with M.G.L. For GAAP purposes, ELCAT is classified as a special revenue fund.

## Requests for Information

This financial report is designed to provide a general overview of the Town of East Longmeadow's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Accountant, 60 Center Square, East Longmeadow, Massachusetts 01028.

## **BASIC FINANCIAL STATEMENTS**

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

|   | Primary Government         |                             |                      |
|---|----------------------------|-----------------------------|----------------------|
|   | Governmental<br>Activities | Business-Type<br>Activities | Total                |
| <b>ASSETS</b>                                     |                            |                             |                      |
| <b>CURRENT:</b>                                   |                            |                             |                      |
| Cash and Cash Equivalents                         | \$ 33,760,781              | \$ 7,285,776                | \$ 41,046,557        |
| Investments                                       | 81,785,331                 | -                           | 81,785,331           |
| Receivables, net of allowance for uncollectibles: |                            |                             |                      |
| Property Taxes                                    | 1,105,923                  | -                           | 1,105,923            |
| Tax Liens   | 632,118                    | -                           | 632,118              |
| Excise and Other Taxes                            | 234,801                    | -                           | 234,801              |
| User Charges                                      | -                          | 1,369,793                   | 1,369,793            |
| Departmental                                      | 725,623                    | -                           | 725,623              |
| Due from Other Governments                        | 14,084,278                 | -                           | 14,084,278           |
| Leases  | 1,478,401                  | -                           | 1,478,401            |
| Total current assets                              | 133,807,256                | 8,655,569                   | 142,462,825          |
| <b>NONCURRENT:</b>                                |                            |                             |                      |
| Receivables, net of allowance for uncollectibles: |                            |                             |                      |
| Special Assessments                               | -                          | 21,602                      | 21,602               |
| Capital Assets, net of accumulated Depreciation:  |                            |                             |                      |
| Nondepreciable                                    | 56,147,371                 | 582,082                     | 56,729,453           |
| Depreciable                                       | 34,829,134                 | 19,715,029                  | 54,544,163           |
| Total noncurrent assets                           | 90,976,505                 | 20,318,713                  | 111,295,218          |
| <b>Total Assets</b>                               | <b>224,783,761</b>         | <b>28,974,282</b>           | <b>253,758,043</b>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>             |                            |                             |                      |
| Deferred Outflows Related to Pensions             | 11,142,968                 | 646,038                     | 11,789,006           |
| Deferred Outflows Related to OPEB                 | 3,433,629                  | 40,908                      | 3,474,537            |
| <b>Total Deferred Outflows of Resources</b>       | <b>14,576,597</b>          | <b>686,946</b>              | <b>15,263,543</b>    |
| <b>LIABILITIES</b>                                |                            |                             |                      |
| <b>CURRENT:</b>                                   |                            |                             |                      |
| Warrants and Accounts Payable                     | 10,368,043                 | 892,874                     | 11,260,917           |
| Accrued Payroll                                   | 851,073                    | 46,427                      | 897,500              |
| Employee Withholdings                             | 548,331                    | -                           | 548,331              |
| Tax Refund Payable                                | 23,900                     | -                           | 23,900               |
| Other   | 183,139                    | -                           | 183,139              |
| Accrued Interest                                  | 1,205,993                  | 94,199                      | 1,300,192            |
| Compensated Absences                              | 631,199                    | 32,309                      | 663,508              |
| Bond Anticipation Notes Payable                   | 1,340,885                  | 3,324,361                   | 4,665,246            |
| Leases Payable                                    | 338,259                    | -                           | 338,259              |
| Bonds Payable                                     | 1,642,052                  | 848,300                     | 2,490,352            |
| Total current liabilities                         | 17,132,874                 | 5,238,470                   | 22,371,344           |
| <b>NONCURRENT:</b>                                |                            |                             |                      |
| Compensated Absences                              | 1,908,851                  | 20,275                      | 1,929,126            |
| Net OPEB Liability                                | 45,192,957                 | 538,435                     | 45,731,392           |
| Net Pension Liability                             | 49,122,379                 | 2,847,976                   | 51,970,355           |
| Leases Payable                                    | 183,113                    | -                           | 183,113              |
| Bonds Payable                                     | 103,568,176                | 2,665,000                   | 106,233,176          |
| Total noncurrent liabilities                      | 199,975,476                | 6,071,686                   | 206,047,162          |
| <b>Total Liabilities</b>                          | <b>217,108,350</b>         | <b>11,310,156</b>           | <b>228,418,506</b>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>              |                            |                             |                      |
| Taxes Paid in Advance                             | 539,356                    | -                           | 539,356              |
| Deferred Inflows Related to Pensions              | 7,012,306                  | 406,553                     | 7,418,859            |
| Deferred Inflows Related to OPEB                  | 15,131,963                 | 180,284                     | 15,312,247           |
| Deferred Inflows Related to Leases                | 1,478,401                  | -                           | 1,478,401            |
| <b>Total Deferred Inflows of Resources</b>        | <b>24,162,026</b>          | <b>586,837</b>              | <b>24,748,863</b>    |
| <b>NET POSITION</b>                               |                            |                             |                      |
| Net Investment in Capital Assets                  | 46,477,815                 | 13,619,396                  | 60,097,211           |
| Restricted for:                                   |                            |                             |                      |
| Capital Projects                                  | 16,421,712                 | 3,136,030                   | 19,557,742           |
| Federal & State Grants                            | 2,973,673                  | -                           | 2,973,673            |
| Community Preservation                            | 3,039,471                  | -                           | 3,039,471            |
| Permanent Funds                                   | 12,653                     | -                           | 12,653               |
| Other Purposes                                    | 4,508,108                  | -                           | 4,508,108            |
| Unrestricted                                      | (75,343,450)               | 1,008,809                   | (74,334,641)         |
| <b>Total Net Position</b>                         | <b>\$ (1,910,018)</b>      | <b>\$ 17,764,235</b>        | <b>\$ 15,854,217</b> |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

|  | <u>Program Revenues</u> |                             |   |   | <u>Net (Expenses) Revenues and Changes in Net Position</u> |                                 |                      |
|--|-------------------------|-----------------------------|---|---|--|---------------------------------|----------------------|
|  | <u>Expenses</u>         | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Governmental Activities</u>                             | <u>Business-Type Activities</u> | <u>Total</u>         |
| <b>Governmental Activities:</b>                            |                         |                             |   |   |  |                                 |                      |
| General Government   | \$ 5,881,637            | \$ 952,901                  | \$ 1,297,263                              | \$ -                                    | \$ (3,631,473)   | \$ -                            | \$ (3,631,473)       |
| Public Safety  | 8,979,621               | 3,285,580                   | 336,821                                   | -                                       | (5,357,220)  | -                               | (5,357,220)          |
| Public Works   | 7,353,424               | 279,397                     | 89,603                                    | 730,459                                 | (6,253,965)  | -                               | (6,253,965)          |
| Education  | 44,345,191              | 775,764                     | 21,575,305                                | 23,427,803                              | 1,433,681  | -                               | 1,433,681            |
| Health and Human Services                                  | 1,905,889               | 272,852                     | 240,570                                   | -                                       | (1,392,467)  | -                               | (1,392,467)          |
| Culture and Recreation                                     | 1,593,886               | 565,068                     | 133,053                                   | -                                       | (895,765)  | -                               | (895,765)            |
| Employee Benefits and Insurance                            | 19,682,638              | -                           | 5,244,259                                 | -                                       | (14,438,379)   | -                               | (14,438,379)         |
| State Assessments  | 836,490                 | -                           | -   | -                                       | (836,490)  | -                               | (836,490)            |
| Interest   | 2,475,238               | -                           | -   | -                                       | (2,475,238)  | -                               | (2,475,238)          |
| <b>Total Governmental Activities</b>                       | <b>93,054,014</b>       | <b>6,131,562</b>            | <b>28,916,874</b>                         | <b>24,158,262</b>                       | <b>(33,847,316)</b>  | <b>-</b>                        | <b>(33,847,316)</b>  |
| <b>Business-Type Activities:</b>                           |                         |                             |   |   |  |                                 |                      |
| Water  | 4,339,894               | 3,595,460                   | 155,720                                   | -                                       | -  | (588,714)                       | (588,714)            |
| Sewer  | 2,969,895               | 2,680,938                   | 51,326                                    | -                                       | -  | (237,631)                       | (237,631)            |
| Stormwater   | 313,683                 | 477,038                     | 22,128                                    | -                                       | -  | 185,483                         | 185,483              |
| <b>Total Primary Government</b>                            | <b>\$ 100,677,486</b>   | <b>\$ 12,884,998</b>        | <b>\$ 29,146,048</b>                      | <b>\$ 24,158,262</b>                    | <b>(33,847,316)</b>  | <b>(640,862)</b>                | <b>(34,488,178)</b>  |
| <b>General Revenues:</b>                                   |                         |                             |   |   |  |                                 |                      |
| Property Taxes   |                         |                             |   |   | 53,005,653   | -                               | 53,005,653           |
| Motor vehicle and other taxes                              |                         |                             |   |   | 3,266,966  | -                               | 3,266,966            |
| Penalties & Interest on taxes                              |                         |                             |   |   | 294,809  | -                               | 294,809              |
| Grants & Contributions not restricted to specific programs |                         |                             |   |   | 1,906,724  | -                               | 1,906,724            |
| Unrestricted Investment Income                             |                         |                             |   |   | 3,801,228  | -                               | 3,801,228            |
| Miscellaneous  |                         |                             |   |   | 40,138   | -                               | 40,138               |
| <b>Total General Revenues</b>                              |                         |                             |   |   | <b>62,315,518</b>  | <b>-</b>                        | <b>62,315,518</b>    |
| <b>Change in Net Position</b>                              |                         |                             |   |   | <b>28,468,202</b>  | <b>(640,862)</b>                | <b>27,827,340</b>    |
| <b>Net Position:</b>                                       |                         |                             |   |   |  |                                 |                      |
| Beginning of year (as restated see note 5)                 |                         |                             |   |   | (30,378,220)   | 18,405,097                      | (11,973,123)         |
| End of year  |                         |                             |   |   | <b>\$ (1,910,018)</b>                                      | <b>\$ 17,764,235</b>            | <b>\$ 15,854,217</b> |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2025**

|   | General<br>Fund      | High School<br>Construction<br>Fund | ARPA<br>Grant<br>Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|----------------------|-------------------------------------|-----------------------|-----------------------------------|--------------------------------|
| <b>Assets:</b>  |                      |                                     |                       |                                   |                                |
| Cash and Cash Equivalents   | \$ 3,896,298         | \$ -                                |                       | \$ 29,864,483                     | \$ 33,760,781                  |
| Investments   | 20,772,040           | 60,179,020                          | -                     | 834,271                           | 81,785,331                     |
| Receivables, net of allowance for uncollectibles:                         |                      |                                     |                       |                                   |                                |
| Property Taxes  | 1,097,054            | -                                   | -                     | 8,869                             | 1,105,923                      |
| Tax Liens   | 629,911              | -                                   | -                     | 2,207                             | 632,118                        |
| Excise Taxes  | 234,801              | -                                   | -                     | -                                 | 234,801                        |
| Departmental  | 25,611               | -                                   | -                     | 700,012                           | 725,623                        |
| Due from Other Governments  | 58,824               | 11,591,137                          | -                     | 2,434,317                         | 14,084,278                     |
| Leases  | 279,807              | -                                   | -                     | 1,198,594                         | 1,478,401                      |
| <b>Total Assets</b>   | <b>\$ 26,994,346</b> | <b>\$ 71,770,157</b>                | <b>\$ -</b>           | <b>\$ 35,042,753</b>              | <b>\$ 133,807,256</b>          |
| <b>Liabilities:</b>   |                      |                                     |                       |                                   |                                |
| Warrants and Accounts Payable   | \$ 455,158           | \$ 9,196,268                        | \$ -                  | \$ 716,617                        | \$ 10,368,043                  |
| Accrued Payroll   | 681,423              | 94                                  | -                     | 169,556                           | 851,073                        |
| Employee withholdings   | 563,633              | -                                   | -                     | -                                 | 563,633                        |
| Tax Refund Payable  | 23,900               | -                                   | -                     | -                                 | 23,900                         |
| Other   | 183,139              | -                                   | -                     | -                                 | 183,139                        |
| Bond Anticipation Notes Payable   | -                    | -                                   | -                     | 1,340,885                         | 1,340,885                      |
| <b>Total Liabilities</b>  | <b>1,907,253</b>     | <b>9,196,362</b>                    | <b>-</b>              | <b>2,227,058</b>                  | <b>13,330,673</b>              |
| <b>Deferred Inflows of Resources:</b>                                     |                      |                                     |                       |                                   |                                |
| Unavailable Revenue   | 1,921,901            | -                                   | -                     | 1,993,673                         | 3,915,574                      |
| Taxes Paid in Advance   | 539,356              | -                                   | -                     | -                                 | 539,356                        |
| Related to Leases   | 279,807              | -                                   | -                     | 1,198,594                         | 1,478,401                      |
| <b>Total Deferred Inflows of Resources</b>                                | <b>2,741,064</b>     | <b>-</b>                            | <b>-</b>              | <b>3,192,267</b>                  | <b>5,933,331</b>               |
| <b>Fund Balance:</b>  |                      |                                     |                       |                                   |                                |
| Restricted  | -                    | 62,573,795                          |                       | 24,194,414                        | 86,768,209                     |
| Committed   | -                    | -                                   | -                     | 5,434,832                         | 5,434,832                      |
| Assigned  | 1,022,594            | -                                   | -                     | -                                 | 1,022,594                      |
| Unassigned  | 21,323,435           | -                                   | -                     | (5,818)                           | 21,317,617                     |
| <b>Total Fund Balance</b>   | <b>22,346,029</b>    | <b>62,573,795</b>                   | <b>-</b>              | <b>29,623,428</b>                 | <b>114,543,252</b>             |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> | <b>\$ 26,994,346</b> | <b>\$ 71,770,157</b>                | <b>\$ -</b>           | <b>\$ 35,042,753</b>              | <b>\$ 133,807,256</b>          |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025**

|   | General<br>Fund      | High School<br>Construction<br>Fund | ARPA<br>Grant<br>Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|----------------------|-------------------------------------|-----------------------|-----------------------------------|--------------------------------|
| <b>Revenues:</b>  |                      |                                     |                       |                                   |                                |
| Property Taxes  | \$ 52,573,561        | \$ -                                | \$ -                  | \$ 393,753                        | \$ 52,967,314                  |
| Intergovernmental                                       | 17,498,503           | 23,427,803                          | 649,749               | 7,320,562                         | 48,896,617                     |
| Excise and Other Taxes                                  | 3,288,079            | -                                   | -                     | -                                 | 3,288,079                      |
| Charges for Services                                    | -                    | -                                   | -                     | 4,952,457                         | 4,952,457                      |
| Licenses, Permits, Fees                                 | 1,354,412            | -                                   | -                     | -                                 | 1,354,412                      |
| Interest and Penalties on Taxes                         | 293,420              | -                                   | -                     | 1,389                             | 294,809                        |
| Investment Income                                       | 3,801,228            | -                                   | -                     | 189,074                           | 3,990,302                      |
| Other   | -                    | -                                   | -                     | 294,508                           | 294,508                        |
| Intergovernmental - "On-behalf" Payments                | 5,244,259            | -                                   | -                     | -                                 | 5,244,259                      |
| <b>Total Revenues</b>                                   | <b>84,053,462</b>    | <b>23,427,803</b>                   | <b>649,749</b>        | <b>13,151,743</b>                 | <b>121,282,757</b>             |
| <b>Expenditures:</b>                                    |                      |                                     |                       |                                   |                                |
| Current:  |                      |                                     |                       |                                   |                                |
| General Government                                      | 3,798,702            | -                                   | 65,272                | 7,550,932                         | 11,414,906                     |
| Public Safety   | 5,580,299            | -                                   | -                     | 3,175,069                         | 8,755,368                      |
| Public Works  | 6,030,429            | -                                   | -                     | 1,087,143                         | 7,117,572                      |
| Education   | 35,807,336           | 39,511,816                          | -                     | 9,904,218                         | 85,223,370                     |
| Health and Human Services                               | 837,333              | -                                   | -                     | 972,845                           | 1,810,178                      |
| Culture and Recreation                                  | 1,292,951            | -                                   | -                     | 98,163                            | 1,391,114                      |
| Employee Benefits and Insurance                         | 19,758,675           | -                                   | -                     | -                                 | 19,758,675                     |
| State Assessments                                       | 836,490              | -                                   | -                     | -                                 | 836,490                        |
| Debt Service:   |                      |                                     |                       |                                   |                                |
| Principal   | 917,350              | -                                   | -                     | 75,000                            | 992,350                        |
| Interest  | 1,393,445            | -                                   | -                     | 461,279                           | 1,854,724                      |
| <b>Total Expenditures</b>                               | <b>76,253,010</b>    | <b>39,511,816</b>                   | <b>65,272</b>         | <b>23,324,649</b>                 | <b>139,154,747</b>             |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <b>7,800,452</b>     | <b>(16,084,013)</b>                 | <b>584,477</b>        | <b>(10,172,906)</b>               | <b>(17,871,990)</b>            |
| <b>Other Financing Sources (Uses):</b>                  |                      |                                     |                       |                                   |                                |
| Operating Transfers In                                  | 642,782              | -                                   | -                     | 4,268,980                         | 4,911,762                      |
| Operating Transfers Out                                 | (3,353,649)          | -                                   | (915,331)             | (642,782)                         | (4,911,762)                    |
| Bond Premium  | -                    | 2,798,800                           | -                     | 1,065,656                         | 3,864,456                      |
| Proceeds from Issuance of Bonds                         | -                    | 78,701,200                          | -                     | 15,779,500                        | 94,480,700                     |
| <b>Total Other Financing Sources (Uses)</b>             | <b>(2,710,867)</b>   | <b>81,500,000</b>                   | <b>(915,331)</b>      | <b>20,471,354</b>                 | <b>98,345,156</b>              |
| <b>Net Change in Fund Balances</b>                      | <b>5,089,585</b>     | <b>65,415,987</b>                   | <b>(330,854)</b>      | <b>10,298,448</b>                 | <b>80,473,166</b>              |
| <b>Fund Balances, Beginning of Year</b>                 | <b>17,256,444</b>    | <b>(2,842,192)</b>                  | <b>330,854</b>        | <b>19,324,980</b>                 | <b>34,070,086</b>              |
| <b>Fund Balances, End of Year</b>                       | <b>\$ 22,346,029</b> | <b>\$ 62,573,795</b>                | <b>\$ -</b>           | <b>\$ 29,623,428</b>              | <b>\$ 114,543,252</b>          |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**Total Fund Balances to the Statement of Net Position**  
**For the Year Ended June 30, 2025**

|  |                    |                              |
|--|--------------------|------------------------------|
| <b>Total Governmental Fund Balances</b>  |                    | \$ 114,543,252               |
| Capital Assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.  |                    | 90,976,505                   |
| Revenues are recognized on an accrual basis of accounting instead of a modified accrual basis.   |                    | 3,930,876                    |
| The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred. |                    | (7,567,672)                  |
| Long Term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:  |                    |                              |
| Bonds Payable  | \$ (105,210,228)   |                              |
| Leases Payable   | (521,372)          |                              |
| Net Other Post Employment Benefits Liability   | (45,192,957)       |                              |
| Net Pension Liability  | (49,122,379)       |                              |
| Compensated Absences   | <u>(2,540,050)</u> | (202,586,986)                |
| In the statement of activities, interest is accrued on outstanding long term debt, whereas in governmental funds interest is not reported until due.   |                    | <u>(1,205,993)</u>           |
| <b>Net Position of Governmental Activities</b>   |                    | <u><u>\$ (1,910,018)</u></u> |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended June 30, 2025**

**Net Change in Fund Balances - Total Governmental Funds** \$ 80,473,166

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and are reported as depreciation expense:

|                          |                    |            |
|--------------------------|--------------------|------------|
| Capital Outlay Purchases | \$ 48,866,492      |            |
| Depreciation             | <u>(3,420,688)</u> | 45,445,804 |

Revenue in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenue.

239,459

The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

|  |                    |              |
|--|--------------------|--------------|
| Repayment of Debt Principal                        | 993,349            |              |
| Repayment of Lease Principal                       | 323,208            |              |
| Proceeds from Issuance of Bonds and Notes          | (94,480,700)       |              |
| Net Amortization of Premium from Issuance of Bonds | 60,928             |              |
| Premium from the Issuance of Bonds                 | <u>(3,864,456)</u> | (96,967,671) |

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

|  |                  |                  |
|--|------------------|------------------|
| Net Change in Compensated Absences                                       | (116,152)        |                  |
| Net Change in Net Other Post Employment Benefits Liability               | 7,211,283        |                  |
| Net Change in Deferred Outflow/(Inflow) of Resources Related to OPEB     | (6,976,350)      |                  |
| Net Change in Net Pension Liability                                      | 1,556,621        |                  |
| Net Change in Deferred Outflow/(Inflow) of Resources Related to Pensions | (1,715,517)      |                  |
| Net Change in Accrued Interest on Long-Term Debt                         | <u>(682,441)</u> | <u>(722,556)</u> |

**Change in Net Position of Governmental Activities** \$ 28,468,202

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETARY BASIS -  
(NON-GAAP) - BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2025**

|   | <u>Budgeted Amounts</u>            |                            |                         | <u>Actual<br/>Budgetary<br/>Basis</u> | <u>Amounts<br/>Carried<br/>Forward to<br/>Next Year</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|------------------------------------|----------------------------|-------------------------|---------------------------------------|---|---|
|   | <u>Amounts<br/>Carried</u>         |                            | <u>Final<br/>Budget</u> |                                       |   |   |
|   | <u>Forward from<br/>Prior Year</u> | <u>Original<br/>Budget</u> |                         |                                       |   |   |
| <b>Revenues:</b>  |                                    |                            |                         |                                       |   |   |
| Property Taxes  | \$ -                               | \$ 52,407,723              | \$ 52,407,723           | \$ 52,465,161                         | \$ -  | \$ 57,438   |
| Intergovernmental                                       | -                                  | 17,438,596                 | 17,438,596              | 17,498,503                            | -   | 59,907  |
| Excise and Other Taxes                                  | -                                  | 3,120,434                  | 3,120,434               | 3,288,079                             | -   | 167,645   |
| Licenses, Permits, Fees                                 | -                                  | 939,883                    | 939,883                 | 1,354,412                             | -   | 414,529   |
| Interest and Penalties on Taxes                         | -                                  | 238,642                    | 238,642                 | 293,420                               | -   | 54,778  |
| Investment Income                                       | -                                  | 250,000                    | 250,000                 | 3,373,927                             | -   | 3,123,927   |
| <b>Total Revenues</b>                                   | <b>-</b>                           | <b>74,395,278</b>          | <b>74,395,278</b>       | <b>78,273,502</b>                     | <b>-</b>  | <b>3,878,224</b>  |
| <b>Expenditures:</b>                                    |                                    |                            |                         |                                       |   |   |
| Current:  |                                    |                            |                         |                                       |   |   |
| General Government                                      | 73,813                             | 4,212,208                  | 4,355,697               | 3,798,702                             | 126,004   | 430,991   |
| Public Safety   | 42,801                             | 5,775,499                  | 5,887,507               | 5,580,299                             | 22,562  | 284,646   |
| Public Works  | 340,241                            | 6,876,447                  | 7,389,147               | 6,030,429                             | 377,874   | 980,844   |
| Education   | 285,780                            | 36,005,776                 | 36,291,556              | 35,807,336                            | 479,625   | 4,595   |
| Health and Human Services                               | 2,202                              | 944,479                    | 946,681                 | 837,333                               | 3,566   | 105,782   |
| Culture and Recreation                                  | 2,121                              | 1,309,846                  | 1,316,009               | 1,292,951                             | 6,116   | 16,942  |
| Employee Benefits and Insurance                         | 12,256                             | 14,800,027                 | 15,232,676              | 14,514,416                            | 6,847   | 711,413   |
| State Assessments                                       | -                                  | 778,793                    | 778,793                 | 836,490                               | -   | (57,697)  |
| Debt Service:   |                                    |                            |                         |                                       |   |   |
| Principal   | -                                  | 917,445                    | 917,445                 | 917,350                               | -   | 95  |
| Interest  | -                                  | 1,472,006                  | 1,472,006               | 1,393,445                             | -   | 78,561  |
| <b>Total Expenditures</b>                               | <b>759,214</b>                     | <b>73,092,526</b>          | <b>74,587,517</b>       | <b>71,008,751</b>                     | <b>1,022,594</b>  | <b>2,556,172</b>  |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <b>(759,214)</b>                   | <b>1,302,752</b>           | <b>(192,239)</b>        | <b>7,264,751</b>                      | <b>(1,022,594)</b>                                      | <b>6,434,396</b>  |
| <b>Other Financing Sources (Uses):</b>                  |                                    |                            |                         |                                       |   |   |
| Operating Transfers In                                  | -                                  | 81,732                     | 81,732                  | 642,782                               | -   | 561,050   |
| Operating Transfers Out                                 | -                                  | (1,643,726)                | (6,310,649)             | (6,310,649)                           | -   | -   |
| <b>Total Other Financing Sources (Uses)</b>             | <b>-</b>                           | <b>(1,561,994)</b>         | <b>(6,228,917)</b>      | <b>(5,667,867)</b>                    | <b>-</b>  | <b>561,050</b>  |
| <b>Net Change in Budgetary Fund Balance</b>             | <b>(759,214)</b>                   | <b>(259,242)</b>           | <b>(6,421,156)</b>      | <b>\$ 1,596,884</b>                   | <b>\$ (1,022,594)</b>                                   | <b>\$ 6,995,446</b>   |
| <b>Other Budgetary Items:</b>                           |                                    |                            |                         |                                       |   |   |
| Free Cash and Other Reserves                            | -                                  | 259,242                    | 5,661,942               |                                       |   |   |
| Prior Year Encumbrances                                 | 759,214                            | -                          | 759,214                 |                                       |   |   |
| <b>Total Other Budgetary Items</b>                      | <b>759,214</b>                     | <b>259,242</b>             | <b>6,421,156</b>        |                                       |   |   |
| <b>NET BUDGET</b>                                       | <b>\$ -</b>                        | <b>\$ -</b>                | <b>\$ -</b>             |                                       |   |   |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Reconciliation of Revenues and Expenditures**  
**from Budgetary Basis to GAAP Basis**  
**For the Year Ended June 30, 2025**

|   | <b>Revenues</b>      | <b>Expenditures</b>  |
|---|----------------------|----------------------|
| <b>Reported on a Budgetary Basis</b>  | \$ 78,273,502        | \$ 71,008,751        |
| <i>Adjustments:</i>   |                      |                      |
| Activity for Stabilization Funds Recorded in the General Fund for GAAP Purposes | 427,301              | -                    |
| Net Increase in Revenue from recording Refund Taxes Payable                     | 81,900               | -                    |
| Recognition of intergovernmental Revenue - "on behalf payments"                 | 5,244,259            | -                    |
| Recognition of Expenditures - 'on behalf payments"                              | -                    | 5,244,259            |
| Net Increase in Revenue from Recording 60-Day Receipts                          | 26,500               | -                    |
| <b>Reported on a GAAP Basis</b>   | <b>\$ 84,053,462</b> | <b>\$ 76,253,010</b> |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2025**

|   | <b>Business-Type Activities</b> |                       |                            |                      |
|---|---------------------------------|-----------------------|----------------------------|----------------------|
|   | <b>Enterprise Funds</b>         |                       |                            |                      |
|   | <b>Water<br/>Fund</b>           | <b>Sewer<br/>Fund</b> | <b>Stormwater<br/>Fund</b> | <b>Total</b>         |
| <b>ASSETS</b>                                     |                                 |                       |                            |                      |
| <b>CURRENT:</b>                                   |                                 |                       |                            |                      |
| Cash and Cash Equivalents                         | \$ 4,598,299                    | \$ 1,946,114          | \$ 741,363                 | \$ 7,285,776         |
| Receivables, net of allowance for uncollectibles  |                                 |                       |                            |                      |
| User Charges                                      | 724,636                         | 551,349               | 93,808                     | 1,369,793            |
| Total current assets                              | 5,322,935                       | 2,497,463             | 835,171                    | 8,655,569            |
| <b>NONCURRENT:</b>                                |                                 |                       |                            |                      |
| Receivables, net of allowance for uncollectibles: |                                 |                       |                            |                      |
| Special Assessments                               | -                               | 21,602                | -                          | 21,602               |
| Capital Assets, net of accumulated depreciation:  |                                 |                       |                            |                      |
| Nondepreciable                                    | 496,020                         | 86,062                | -                          | 582,082              |
| Depreciable                                       | 11,744,049                      | 7,629,239             | 341,741                    | 19,715,029           |
| Total noncurrent assets                           | 12,240,069                      | 7,736,903             | 341,741                    | 20,318,713           |
| <b>Total Assets</b>                               | <b>17,563,004</b>               | <b>10,234,366</b>     | <b>1,176,912</b>           | <b>28,974,282</b>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>             |                                 |                       |                            |                      |
| Deferred Outflows Related to Pensions             | 290,010                         | 290,010               | 66,018                     | 646,038              |
| Deferred Outflows Related to OPEB                 | 31,230                          | 9,524                 | 154                        | 40,908               |
| <b>Total Deferred Outflows of Resources</b>       | <b>321,240</b>                  | <b>299,534</b>        | <b>66,172</b>              | <b>686,946</b>       |
| <b>LIABILITIES</b>                                |                                 |                       |                            |                      |
| <b>CURRENT:</b>                                   |                                 |                       |                            |                      |
| Warrants and Accounts Payable                     | 601,431                         | 257,106               | 34,337                     | 892,874              |
| Accrued Payroll                                   | 22,955                          | 19,084                | 4,388                      | 46,427               |
| Accrued Interest                                  | 66,474                          | 20,552                | 7,173                      | 94,199               |
| Compensated Absences                              | 16,998                          | 14,235                | 1,076                      | 32,309               |
| Bond Anticipation Notes Payable                   | 2,464,885                       | 659,476               | 200,000                    | 3,324,361            |
| Bonds Payable                                     | 484,000                         | 341,100               | 23,200                     | 848,300              |
| Total current liabilities                         | 3,656,743                       | 1,311,553             | 270,174                    | 5,238,470            |
| <b>NONCURRENT:</b>                                |                                 |                       |                            |                      |
| Compensated Absences                              | 13,243                          | 6,790                 | 242                        | 20,275               |
| Net OPEB Liability                                | 411,050                         | 125,356               | 2,029                      | 538,435              |
| Net Pension Liability                             | 1,278,471                       | 1,278,471             | 291,034                    | 2,847,976            |
| Bonds Payable                                     | 1,905,000                       | 570,000               | 190,000                    | 2,665,000            |
| Total noncurrent liabilities                      | 3,607,764                       | 1,980,617             | 483,305                    | 6,071,686            |
| <b>Total Liabilities</b>                          | <b>7,264,507</b>                | <b>3,292,170</b>      | <b>753,479</b>             | <b>11,310,156</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>              |                                 |                       |                            |                      |
| Deferred Inflows Related to Pensions              | 182,504                         | 182,504               | 41,545                     | 406,553              |
| Deferred Inflows Related to OPEB                  | 137,632                         | 41,973                | 679                        | 180,284              |
| <b>Total Deferred Inflows of Resources</b>        | <b>320,136</b>                  | <b>224,477</b>        | <b>42,224</b>              | <b>586,837</b>       |
| <b>NET POSITION</b>                               |                                 |                       |                            |                      |
| Net Investment in Capital Assets                  | 7,386,184                       | 6,144,725             | 88,487                     | 13,619,396           |
| Restricted for Capital                            | 2,637,059                       | 498,971               | -                          | 3,136,030            |
| Unrestricted                                      | 276,358                         | 373,557               | 358,894                    | 1,008,809            |
| <b>Total Net Position</b>                         | <b>\$ 10,299,601</b>            | <b>\$ 7,017,253</b>   | <b>\$ 447,381</b>          | <b>\$ 17,764,235</b> |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|   | Business-Type Activities<br>Enterprise Funds |               |                    |               |
|---|--|---------------|--------------------|---------------|
|   | Water<br>Fund                                | Sewer<br>Fund | Stormwater<br>Fund | Total         |
| <b>Operating Revenues:</b>                      |  |               |                    |               |
| Charges for Services                            | \$ 3,536,333                                 | \$ 2,669,738  | \$ 477,038         | \$ 6,683,109  |
| Other   | 59,127                                       | 11,200        | -                  | 70,327        |
| <b>Total Operating Revenues</b>                 | 3,595,460                                    | 2,680,938     | 477,038            | 6,753,436     |
| <b>Operating Expenses:</b>                      |  |               |                    |               |
| Salaries & Wages                                | 498,206                                      | 489,036       | 101,154            | 1,088,396     |
| Operating Expenses                              | 3,077,694                                    | 1,930,718     | 173,295            | 5,181,707     |
| Depreciation                                    | 616,307                                      | 486,399       | 21,984             | 1,124,690     |
| <b>Total Operating Expenses</b>                 | 4,192,207                                    | 2,906,153     | 296,433            | 7,394,793     |
| <b>Operating Income (Loss)</b>                  | (596,747)                                    | (225,215)     | 180,605            | (641,357)     |
| <b>Non-Operating Revenues (Expenses):</b>       |  |               |                    |               |
| Investment Income                               | 62,681                                       | 31,108        | 1,403              | 95,192        |
| Intergovernmental                               | 93,039                                       | -             | -                  | 93,039        |
| Other   | -  | 20,218        | 20,725             | 40,943        |
| Interest Expense                                | (147,687)                                    | (63,742)      | (17,250)           | (228,679)     |
| <b>Total Non-Operating Revenues (Expenses)</b>  | 8,033  | (12,416)      | 4,878              | 495           |
| <b>Income (Loss) Before Operating Transfers</b> | (588,714)                                    | (237,631)     | 185,483            | (640,862)     |
| <b>Operating Transfers:</b>                     |  |               |                    |               |
| Transfers In                                    | -  | 111,755       | -                  | 111,755       |
| Transfers Out                                   | (92,705)                                     | -             | (19,050)           | (111,755)     |
| <b>Total Operating Transfers</b>                | (92,705)                                     | 111,755       | (19,050)           | -             |
| <b>Change in Net Position</b>                   | (681,419)                                    | (125,876)     | 166,433            | (640,862)     |
| <b>Net Position at Beginning of Year</b>        | 10,981,020                                   | 7,143,129     | 280,948            | 18,405,097    |
| <b>Net Position at End of Year</b>              | \$ 10,299,601                                | \$ 7,017,253  | \$ 447,381         | \$ 17,764,235 |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025**

|   | <b>Business-Type Activities<br/>Enterprise Funds</b> |                       |                            |                     |
|---|--|-----------------------|----------------------------|---------------------|
|   | <b>Water<br/>Fund</b>                                | <b>Sewer<br/>Fund</b> | <b>Stormwater<br/>Fund</b> | <b>Total</b>        |
| <b>Cash Flows From Operating Activities:</b>  |  |                       |                            |                     |
| Receipts from Customers and Users   | \$ 3,495,944   | \$ 2,621,208          | \$ 456,990                 | \$ 6,574,142        |
| Receipts from Other Revenues  | 59,127   | 11,200                | -                          | 70,327              |
| Payments to Vendors   | (2,148,990)  | (1,472,233)           | (98,936)                   | (3,720,159)         |
| Payments to Employees   | (481,479)  | (482,120)             | (101,379)                  | (1,064,978)         |
| <b>Net Cash Provided by (Used for)<br/>Operating Activities</b>                     | <b>924,602</b>                                       | <b>678,055</b>        | <b>256,675</b>             | <b>1,859,332</b>    |
| <b>Cash Flows from Noncapital Financing Activities:</b>                             |  |                       |                            |                     |
| Transfers from (to) Other Funds   | (92,705)   | 111,755               | (19,050)                   | -                   |
| <b>Net Cash Provided by (Used for)<br/>Noncapital Financing Activities</b>          | <b>(92,705)</b>                                      | <b>111,755</b>        | <b>(19,050)</b>            | <b>-</b>            |
| <b>Cash Flows from Capital and Related Financing Activities:</b>                    |  |                       |                            |                     |
| Intergovernmental   | 128,341  | -                     | -                          | 128,341             |
| Proceeds from the Issuance of Bonds and Notes                                       | 1,931,515  | 169,000               | -                          | 2,100,515           |
| Acquisition and Construction of Capital Assets                                      | (421,967)  | (480,908)             | (86,760)                   | (989,635)           |
| Principal Payments on Bonds and Notes   | (637,200)  | (334,450)             | -                          | (971,650)           |
| Interest Expense  | (109,354)  | (60,199)              | (17,309)                   | (186,862)           |
| <b>Net Cash Provided by (Used for)<br/>Capital and Related Financing Activities</b> | <b>891,335</b>                                       | <b>(706,557)</b>      | <b>(104,069)</b>           | <b>80,709</b>       |
| <b>Cash Flows from Investing Activities:</b>  |  |                       |                            |                     |
| Investment Income   | 62,681   | 31,108                | 1,403                      | 95,192              |
| <b>Net Cash Provided by (Used for)<br/>Investing Activities</b>                     | <b>62,681</b>  | <b>31,108</b>         | <b>1,403</b>               | <b>95,192</b>       |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                         | <b>1,785,913</b>                                     | <b>114,361</b>        | <b>134,959</b>             | <b>2,035,233</b>    |
| <b>Cash and Cash Equivalents at Beginning of Year</b>                               | <b>2,812,386</b>                                     | <b>1,831,753</b>      | <b>606,404</b>             | <b>5,250,543</b>    |
| <b>Cash and Cash Equivalents at End of Year</b>                                     | <b>\$ 4,598,299</b>                                  | <b>\$ 1,946,114</b>   | <b>\$ 741,363</b>          | <b>\$ 7,285,776</b> |

**Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:**

|  |                   |                   |                   |                     |
|--|-------------------|-------------------|-------------------|---------------------|
| <b>Operating Income (Loss)</b>   | \$ (596,747)      | \$ (225,215)      | \$ 180,605        | \$ (641,357)        |
| <b>Adjustments to reconcile operating income (loss)<br/>to net cash provided by (used for) operating activities:</b> |                   |                   |                   |                     |
| Depreciation   | 616,307           | 486,399           | 21,984            | 1,124,690           |
| Deferred (Outflows)/Inflows of Resources Related to Pensions   | 3,397             | 3,397             | 1,120             | 7,914               |
| Deferred (Outflows)/Inflows of Resources Related to OPEB   | 91,510            | 26,293            | 345               | 118,148             |
| Change in Assets and Liabilities:  |                   |                   |                   |                     |
| Increase (Decrease) in Warrants and Accounts Payable   | 270,935           | 54,678            | 3,696             | 329,309             |
| Increase (Decrease) in Accrued Payroll   | 6,212             | 2,665             | 391               | 9,268               |
| Increase (Decrease) in Compensated Absences  | 10,515            | 4,251             | (616)             | 14,150              |
| Increase (Decrease) in Net OPEB Liability  | 245,781           | 57,036            | 23                | 302,840             |
| Increase (Decrease) in Net Pension Liability   | 317,081           | 317,081           | 69,175            | 703,337             |
| Decrease (Increase) in User Charges Receivable   | (40,389)          | (48,530)          | (20,048)          | (108,967)           |
| <b>Total Adjustments</b>   | <b>1,521,349</b>  | <b>903,270</b>    | <b>76,070</b>     | <b>2,500,689</b>    |
| <b>Net Cash Provided by (Used for) Operating Activities</b>  | <b>\$ 924,602</b> | <b>\$ 678,055</b> | <b>\$ 256,675</b> | <b>\$ 1,859,332</b> |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2025**

|  | <b>Other<br/>Post Employment<br/>Benefits<br/>Trust Fund</b> | <b>Private<br/>Purpose<br/>Trust Funds</b> |
|--|--|--|
| <b>ASSETS:</b>                               |  |  |
| Cash and Cash Equivalents                    | \$ -   | \$ 74,768                                  |
| Investments                                  | 14,542,021   | 608,063                                    |
| <b>Total Assets</b>                          | 14,542,021   | 682,831                                    |
| <b>NET POSITION:</b>                         |  |  |
| Restricted for Other Postemployment Benefits | 14,542,021   | -  |
| Held in Trust for Other Purposes             | -  | 682,831                                    |
| <b>Total Net Position</b>                    | \$ 14,542,021  | \$ 682,831                                 |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025**

|  | <b>Other<br/>Post Employment<br/>Benefits<br/>Trust Fund</b> | <b>Private<br/>Purpose<br/>Trust Funds</b> |
|--|--|--|
| <b>Additions:</b>                        |  |  |
| Employer Contributions                   | \$ 3,571,485   | \$ -                                       |
| Private Donations                        | -  | 570,650                                    |
| Investment Income                        | 1,370,090  | 14,831                                     |
| <b>Total Additions</b>                   | <b>4,941,575</b>   | <b>585,481</b>                             |
| <b>Deductions:</b>                       |  |  |
| Educational Scholarships                 | -  | 10,547                                     |
| General Expenses                         | -  | 125  |
| Employee Benefits and Insurance          | 2,901,485  | -  |
| <b>Total Deductions</b>                  | <b>2,901,485</b>   | <b>10,672</b>                              |
| <b>Change in Net Position</b>            | <b>2,040,090</b>   | <b>574,809</b>                             |
| <b>Net Position at Beginning of Year</b> | <b>12,501,931</b>  | <b>108,022</b>                             |
| <b>Net Position at End of Year</b>       | <b>\$ 14,542,021</b>   | <b>\$ 682,831</b>                          |

The Notes to the Financial Statements are an integral part of this Statement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the Town of East Longmeadow, Massachusetts (the Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

**A. Reporting Entity**

The Town was incorporated in 1894 under the laws of the Commonwealth of Massachusetts. The Town is governed by a seven-member Town Council elected by the voters of the Town. The Town Council shall exercise all legislative powers of the Town. The executive branch, headed by the Town Manager, shall administer all town fiscal, business and municipal affairs.

For financial reporting purposes, the Town has included all funds, organizations, account groups, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. In fiscal year 2025, it was determined that no entities met the required GASB-39 and GASB-61 criteria for component units.

The Town is responsible for electing the governing board and/or committee members of the East Longmeadow Housing Authority. This related organization is excluded from the financial reporting entity because the Town's accountability does not extend beyond the Town electing the board members. Audited financial statements are available from the respective organization. A description of the related organization is as follows:

**East Longmeadow Housing Authority** - A public housing agency that provides housing assistance to eligible and qualified low and moderate income families, the elderly and the handicapped. The housing authority is an autonomous and self-sufficient agency under the State Executive Office of Communities and Development. The Town has no significant influence over management, budget or policies of the authority.

**B. Government-Wide and Fund Financial Statements**

**Government-Wide Financial Statements**

The government-wide financial statements (e.g., statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Fund Financial Statements**

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and displayed in a single column.

Because governmental fund statements are presented using a measurement focus and basis of accounting different from that used in the government-wide statements' governmental column, a reconciliation is presented that briefly explains the adjustment necessary to reconcile ending net position and the change in net position.

**Major Fund Criteria**

Major funds must be reported if the following criteria are met:

- If the total assets, liabilities, revenues or expenditures/expenses of an individual governmental fund are at least 10 percent of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental funds),  
  
*and*
- If the total assets, liabilities, revenues or expenditures/expenses of the individual governmental funds are at least 5 percent of the corresponding element for all governmental funds combined.

Additionally, any other governmental fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Proprietary and fiduciary funds are reported by fund type.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

**Government-Wide Financial Statements**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis* of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's enterprise funds and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues of the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, 3) capital grants and contributions, including special assessments, internally dedicated resources are reported.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Fund Financial Statements**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Under the modified accrual basis concept, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon thereafter to be used to pay current liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, excises and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The Town reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *high school construction fund* is a capital project fund used to account for financial resources for a new high school improvement and construction project.

The *american rescue plan act (ARPA) grant fund* is a United States Federal Government established funding source to assist in the fighting of the coronavirus.

The government reports the following major proprietary funds:

The *sewer fund* is used to account for the sewer activities.

The *stormwater fund* is used to account for the construction of road drainage improvements.

The *water fund* is used to account for the water activities.

The non-major governmental fund consists of other special revenue, capital projects and permanent funds that are aggregated and presented in the *non-major governmental funds'* column on the governmental funds' financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for the proceeds of specific revenue sources (other than permanent or capital projects funds) that are restricted by law or administrative action to expenditures for specified purposes.

The *capital projects fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise and Trust Funds).

The *permanent fund* is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

Additionally, the government reports the following fund types:

*Fiduciary fund* financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the government programs. The Town reports the following fiduciary funds:

The *Other Post-Employment Benefit (OPEB) Trust Fund* is used to account for the assets held by the Town in trust for the payment of future retiree health insurance benefits. The assets of the OPEB Trust Fund cannot be used to support the Town's operations.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

#### **D. Cash and Cash Equivalents**

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. The Town maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption, "cash and cash equivalents".

Excluding the permanent funds, investment income derived from major and non-major governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Laws (MGL).

Investment income from proprietary funds is maintained in those funds.

#### **E. Investments**

The Town maintains investments according to Massachusetts General Laws and adopted policies. Investments are reported according to the fair value hierarchy established by generally accepted accounting principles. Investments are defined as securities or other assets that (a) a government holds primarily for the purpose of income or profit and (b) has a present service capacity based solely on its ability to generate cash or to be sold to generate cash. Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The hierarchy is based upon valuation inputs, which are assumptions that market participants would use when pricing an asset or a liability, including assumptions about risk.

Level 1 inputs are quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2 inputs are directly observable for an asset or a liability (including quoted prices for similar assets or liabilities), as well as inputs that are indirectly observable for the asset or liability.

Level 3 inputs are unobservable for the asset or liability.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

Certain investments, such as money market investments and 2a7-like external investment pools, are reported at amortized cost. 2a7-like pools are external investment pools that operate in conformity with the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended and should be measured at the net asset value per share provided by the pool.

Additional investment disclosures are presented in these Notes.

**F. Receivables**

The recognition of revenues related to accounts receivable reported in the government-wide financial statements and fund financial statements are reported under the accrual basis of accounting and the modified accrual basis of accounting, respectively.

**Property Taxes and Tax Liens**

Property taxes are based on assessments as of January 1, 2024 and include betterments, special assessments and liens. Taxes are used to finance the operations of the Town for the fiscal year July 1st to June 30th. By law, all taxable property in the Commonwealth of Massachusetts must be assessed at 100% of fair cash value. Taxes are due and payable on July 1st. The Town has accepted the quarterly tax payment system. Under the quarterly tax payment system, the assessors make a preliminary tax commitment based on the prior year's net tax and may not exceed, with limited exceptions, fifty percent of that amount. The collector must mail preliminary tax bills each year by July 1st. The preliminary tax is payable in two equal installments. The first installment is due on August 1st and the second installment is due on November 1st. After the Town sets the tax rate, the assessors make the actual tax commitment. If actual bills are mailed on or before December 31st, the balance remaining is payable in two equal installments. The first installment is due on February 1st and the second installment is due on May 1st. If bills are mailed after December 31st, the entire balance is not due until May 1st or thirty days after the bills were mailed, whichever is later. Any betterments, special assessments and other charges are added to the actual bills. Interest at the rate of 14% is charged on the amount of any preliminary tax or actual tax installment payment that is unpaid and delinquent and is charged only for the number of days the payment is actually delinquent. If actual tax bills are mailed after December 31st, interest will be computed from May 1st, or the payment due date, whichever is later. The Town has an ultimate right to foreclose on property for which taxes have not been paid. Property taxes levied are recorded as receivables. Revenues from property taxes are recognized in the fiscal year for which they have been levied.

The Town mailed preliminary tax bills for the fiscal year 2025 on June 24, 2024 and September 20, 2024 that were due on August 1, 2024 and November 1, 2024 and actual bills on December 23, 2024 and March 24, 2025 that were due on February 2, 2025 and May 1, 2025, respectively.

The Commonwealth of Massachusetts electorate in November, 1980, passed legislation known as Proposition 2 1/2, in order to limit the amount of revenue to be raised by taxation. The purpose of the legislation was to control the levy of taxes that are assessed to property owners of a Town.

The legal levy limit under Proposition 2 1/2 for fiscal year 2025 is as follows:

|                                    |                             |
|------------------------------------|-----------------------------|
| Legal Levy Limit Under Proposition |                             |
| 2 1/2 for fiscal year 2025         | \$ 53,215,610               |
| Add: Debt Exclusion                | <u>1,020,829</u>            |
| Maximum Allowable Levy             | <u><u>\$ 54,236,439</u></u> |

The total amount to be raised by taxation was \$52,595,904.

The allowance for uncollectible accounts is estimated based on historical trends and specific account analysis.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Excise Taxes**

Excise taxes consist of motor vehicle excise and vessel excise. Motor vehicle and vessel excise taxes are assessed annually for each vehicle and vessel registered in the Town, and are recorded as receivables in the fiscal year of the levy.

The Commonwealth is responsible for reporting the number of vehicles registered and the fair value of those vehicles. The Board of Assessors of the Town is responsible for determining the value of each vessel.

The tax calculation is the fair market value of the vehicle or vessel multiplied by the \$25 per \$1,000 of value and \$10 per \$1,000 of valuation, respectively.

The allowance for uncollectible accounts is based on historical trends and specific account analysis.

**User Charges**

User charges and fees consist of water and sewer that are levied monthly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Water and sewer liens are processed each year and are included as a lien on the property owner's tax bill. Water charges, sewer charges and liens are recorded as receivables in the fiscal year of the levy.

The allowance for uncollectibles is based upon historical trends and specific account analysis.

**Departmental**

Departmental receivables consist primarily of ambulance fees, highway fees, payments in lieu of taxes, police off duty, and income and expense penalties added to taxes.

The allowance for uncollectibles is based upon historical trends and specific account analysis.

**Special Assessments**

Special assessments consist of sewer betterments.

These receivables are considered 100% collectible and, therefore, do not report an allowance for uncollectibles.

**Due from Other Governments**

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, revenue is recognized as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, revenue is recognized when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and, therefore, do not report an allowance for uncollectibles.

**Lease Receivable**

Lease receivable consists of cell tower leases in the general fund. The lease receivable is measured at the present value of lease payments expected to be received during the lease term.

This receivable is considered 100% collectible and, therefore, does not report an allowance for uncollectibles.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**G. Capital Assets**

Capital assets, which include land, construction in progress, buildings and renovations, machinery, equipment and other, and infrastructure assets (e.g., roads, water mains, sewer mains, and similar items), are reported in the applicable governmental or business-type activity column of the government wide financial statements. Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value.

All purchase and construction costs in excess of \$20,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land and construction in progress) are depreciated on a straight-line basis. The estimated useful lives of fixed assets are as follows:

| <b>Capital Asset Type</b>      | <b>Years</b> |
|--------------------------------|--------------|
| Buildings and renovations      | 10-40        |
| Machinery, equipment and other | 3-15         |
| Infrastructure                 | 20-50        |

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

**H. Interfund Transfers**

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as operating transfers in and operating transfers out.

In the government-wide financial statements, operating transfers between and within governmental funds are eliminated from the governmental activities in the statement of activities. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as "Transfers net".

In the fund financial statements, operating transfers between and within funds are not eliminated from the individual fund statements and are reported as operating transfers in and operating transfers out.

**I. Deferred Outflows/Inflows of Resources**

**Government-wide financial statements**

The government-wide financial statements *Statement of Net Position* includes a separate section, listed below total assets, for *deferred outflows of resources*. This represents the usage of net position applicable for future period(s) and will not be recognized as expenditures until the future period to which it applies. Currently, the only items in this category are *deferred outflows related to pensions and deferred outflows related to OPEB*.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
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In addition to liabilities, the *Statement of Net Position* will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the only items in this category are *deferred inflows related to pensions, deferred inflows related to OPEB, leases and taxes paid in advance*.

**Fund financial statements**

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has three types of items, which arises only under a modified accrual basis of accounting that qualifies in this category. Accordingly, the items, *unavailable revenue, taxes paid in advance and related to leases* are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for the Town's property taxes, excise taxes, departmental receipts, intergovernmental grants and leases. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**J. Net Position and Fund Balances**

In the Governmental-Wide financial statements, the difference between the Town's total assets, deferred outflows of resources, total liabilities and deferred inflows of resources represent net position. Net position displays three components – net investment in capital assets, restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net position available for future operations.

Net position classified as net investment in capital assets, consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Net position has been "restricted for" the following:

"Capital projects" represents amounts restricted for capital purposes.

"Federal and state grants" represents amounts restricted by the federal and state government for various programs.

"Community Preservation" represents amounts restricted for the purposes under the community preservation act adopted by the Town.

"Permanent funds" represents amounts held in trust for which the expenditures are restricted by various trust agreements.

"Other purposes" represents restrictions placed on assets from outside parties.

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of those resources.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

*Restricted fund balance.* This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance.* These amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority, which is the Town meeting action and can be modified or rescinded only through these actions. Committed amounts cannot be used for any other purpose unless the Town removes or changes the specified use by taking the same type of action it employed to previously commit.

*Assigned fund balance.* This classification reflects the amounts constrained by the Town's "intent" to be used for specific purposes, but are neither restricted nor committed. Department heads and Town board/committees have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance.* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When the restricted and other fund balance resources are available for use, it is the Town's policy to use restricted resources first, followed by committed, assigned, and unassigned amounts respectively.

**K. Long-term Debt**

In the government-wide financial statements, Long-term debt is reported as liabilities in the government-wide statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, the face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

**L. Investment Income**

Investment income derived from major and non-major governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Laws (MGL).

**M. Compensated Absences**

The Town grants to employees sick and vacation leave in varying amounts based upon length of service in accordance with State laws, collective bargaining agreements, union contracts and executive policies. Upon retirement, termination, or death, certain employees are compensated for unused vacation and sick leave (subject to certain limitations) at their current rates of pay.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**N. Pension Benefits**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Hampden County Retirement System (the System) and the Massachusetts Teachers Retirement System (MTRS) are provided. Additions to and deductions from the fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments, including refunds of employee contributions, are recognized when due and payable according with the benefit terms. Investments are reported at their fair value.

**O. Post-Retirement Benefits**

In addition to providing pension benefits, health insurance coverage is provided for retired employees and their survivors in accordance with MGL, Chapter 32, on a pay-as-you-go basis. The cost of providing health insurance is recognized by recording the employer's share of insurance premiums for retirees and spouses for Medicare and PPO and HMO in the general fund in the fiscal year paid.

**P. Use of Estimates**

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

**Q. Total Column**

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

An annual budget is adopted for the Town's General Fund. Although legislative approval is required for the acceptance of grants, capital projects, and borrowing authorizations, annual budgets are not prepared for any other fund; therefore, comparison of budget to actual is only presented for the General Fund.

The Town must establish its property tax rate each year so that the property tax rate levy will comply with the limits established by Proposition 2 1/2, as amended, and also equal the sum of (a) the aggregate of all annual appropriations for expenditures, plus (b) provision for prior year deficits, if any, less (c) the aggregate of all non-property tax revenues estimated to be received, including available funds.

The Town follows these procedures in establishing the General Fund budgetary data as reflected in the financial statements:

- The Town Manager shall set policy and procedures for the preparation of the Town's budget.
- The Town Manager shall prepare and submit the budget to the Town Council.
- The Town Council shall have one or more public hearings on the proposed budget.
- Copies shall be made available for public review prior to the public hearing.
- The Town Council shall adopt the budget with or without amendments by June 1.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

Massachusetts law requires cities and towns to provide a balanced budget. Section 23 of Chapter 59 of the Massachusetts General Laws states, in part,

"The assessors shall annually assess taxes to an amount not less than the aggregate of all amounts appropriated, granted or lawfully expended by their respective towns (cities) since the preceding annual assessment and not provided for therein . . . "

For fiscal year 2025, the Town incurred a final budget deficit of \$6,421,156 for the General Fund.

The Town voted from the following sources to fund the deficit budget during the fiscal year:

|                           |                            |
|---------------------------|----------------------------|
| Unassigned fund balance:  |                            |
| Free cash votes           | \$ 5,661,942               |
| Prior year's encumbrances | <u>759,214</u>             |
|                           | <u><u>\$ 6,421,156</u></u> |

**B. Deficit Fund Balances**

The following funds have deficits at June 30, 2025 as measured by the balance of unreserved fund balance.

- The *East Longmeadow Mountain View School Modular Classroom Replacement* capital project fund has a deficit of \$5,818. The Town has an outstanding bond anticipation note for \$1,340,885. The deficit will be eliminated upon the issuance of permanent debt.

**3. DETAILED NOTES**

**A. Deposits and Investments**

**Custodial Credit Risks – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. The Town has a deposit policy for custodial credit risk. Deposits at June 30, 2025 were \$36,485,407. Of these, none are exposed to custodial credit risk as uninsured and uncollateralized.

**Investment Policies**

Investments of funds, except for trust funds, are generally restricted by Massachusetts General Laws, Chapter 44, Section 55. That statute permits investments of available revenue funds and bond and note proceeds in term deposits and certificates of deposit of banks and trust companies, in obligations issued or unconditionally guaranteed by the federal government or an agency thereof with a maturity of not more than one year, in repurchase agreements with a maturity of not more than 90 days secured by federal or federal agency securities, in participation units in the Massachusetts Municipal Depository Trust ("MMDT"), or in shares in SEC-registered money market funds with the highest possible rating from at least one nationally recognized rating organization.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

The MMDT is an investment pool created by the Commonwealth under the supervision of the State Treasurer's office. According to the State Treasurer, the Trust's investment policy is designed to maintain an average weighted maturity of 90 days or less and is limited to high-quality, readily marketable fixed income instruments, including U. S. Government obligations and highly-rated corporate securities with maturities of one year or less. The MMDT is an external investment pool that meets the criteria established under GASB Statement No. 79 to report its investments at amortized cost. MMDT's fair value is measured at amortized cost.

As of June 30, 2025, the Town had the following investments and maturities:

| Investment Type              | Fair Value           | Investment Maturities<br>(in Years) |                   |                   |                   |
|------------------------------|----------------------|-------------------------------------|-------------------|-------------------|-------------------|
|                              |                      | Less Than 1                         | 1 to 5            | 6 to 10           | More than 10      |
| <b>Debt Securities:</b>      |                      |                                     |                   |                   |                   |
| U. S. treasury obligations   | \$ 152,492           | \$ 82,953                           | \$ 69,539         | \$ -              | \$ -              |
| U. S. government agencies    | 484,207              | 73,299                              | 33,696            | 323,631           | 53,581            |
| Corporate bonds              | 189,107              | -                                   | -                 | 189,107           | -                 |
| Municipal bonds              | 597,222              | -                                   | 68,920            | 433,948           | 94,354            |
|                              | <u>1,423,028</u>     | <u>\$ 156,252</u>                   | <u>\$ 172,155</u> | <u>\$ 946,686</u> | <u>\$ 147,935</u> |
| <b>Other Investments:</b>    |                      |                                     |                   |                   |                   |
| Certificates of deposits     | 961,986              |                                     |                   |                   |                   |
| Equity mutual funds          | 94,152,005           |                                     |                   |                   |                   |
| Equity securities - domestic | 256,463              |                                     |                   |                   |                   |
| MMDT                         | 141,933              |                                     |                   |                   |                   |
|                              | <u>\$ 96,935,415</u> |                                     |                   |                   |                   |

**Custodial Credit Risks - Investments**

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the Town's \$96,935,415 in investments, \$2,004,778 are uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department but not in the Town's name. The Town has no policy on custodial credit risk.

**Interest Rate Risk**

The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Credit Risk**

The Town's exposure to credit risk as of June 30, 2025 is follows:

| <b>Related Debt<br/>Instruments</b>       | <b>Fair<br/>Value</b> |
|---|-----------------------|
| <b>Moody's Quality Ratings</b>            |                       |
| <b><i>U. S. Treasury Obligations:</i></b> |                       |
| Aa1                                       | \$ 152,492            |
| <b><i>U. S. Government Agencies:</i></b>  |                       |
| Aa1                                       | 484,207               |
| <b><i>Corporate Bonds:</i></b>            |                       |
| Aaa                                       | 103,206               |
| A1  | 85,901                |
| <b><i>Municipal Bonds:</i></b>            |                       |
| Aaa                                       | 122,941               |
| Aa1                                       | 195,188               |
| Aa2                                       | 269,355               |
| Aa3                                       | 9,738                 |
|   | \$ 1,423,028          |

**Concentration of Credit Risk**

The Town places no limit on the amount the Town may invest in one issuer. The Town does not have more than 5 percent of the Town's investments in one issuer.

**Fair Value of Investments**

The Town categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

The Town has the following recurring fair value measurements as of June 30, 2025:

| Investment Type                         | Fair Value           | Fair Value Measurements  |   |   |
|---|----------------------|--|---|---|
|   |                      | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Investments by Fair Value Level:        |                      |  |   |   |
| U. S. treasury obligations              | \$ 152,492           | \$ 152,492   | \$ -  | \$ -                                      |
| U. S. government agencies               | 484,207              | 484,207  | -   | -   |
| Certificates of deposit                 | 961,986              | 961,986  | -   | -   |
| Equity mutual funds                     | 94,152,005           | 94,152,005   | -   | -   |
| Equity securities - domestic            | 256,463              | 256,463  | -   | -   |
| Corporate bonds                         | 189,107              | -  | 189,107                                       | -   |
| Municipal bonds                         | 597,222              | -  | 597,222                                       | -   |
|   | <u>96,793,482</u>    | <u>\$ 96,007,153</u>   | <u>\$ 786,329</u>                             | <u>\$ -</u>                               |
| Investments Measured at Amortized Cost: |                      |  |   |   |
| External Investment Pools (MMDT)        | <u>141,933</u>       |  |   |   |
| Total Investments                       | <u>\$ 96,935,415</u> |  |   |   |

Investments classified in Level 1 of the fair value hierarchy are valued using quoted prices in active markets for those securities.

Investments classified in Level 2 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

**B. Receivables**

At June 30, 2025, receivables for the individual major governmental funds, non-major governmental funds and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

|   | Gross Amount         | Allowance for Uncollectibles | Net Amount           |
|---|----------------------|------------------------------|----------------------|
| <b>Major and nonmajor governmental funds:</b> |                      |                              |                      |
| Property taxes                                | \$ 1,142,550         | \$ (36,627)                  | \$ 1,105,923         |
| Tax liens                                     | 632,118              | -                            | 632,118              |
| Excise taxes                                  | 323,433              | (88,632)                     | 234,801              |
| Departmental                                  | 1,996,282            | (1,270,659)                  | 725,623              |
| Due from other governments                    | 14,084,278           | -                            | 14,084,278           |
| Lease   | 1,478,401            | -                            | 1,478,401            |
|   | <u>\$ 19,657,062</u> | <u>\$ (1,395,918)</u>        | <u>\$ 18,261,144</u> |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

At June 30, 2025, receivables for the business-type activities consist of the following:

|                         | <b>Gross<br/>Amount</b> | <b>Allowance<br/>for<br/>Uncollectibles</b> | <b>Net<br/>Amount</b> |
|-------------------------|-------------------------|---|-----------------------|
| <b>Sewer Fund:</b>      |                         |   |                       |
| User charges            | \$ 552,349              | \$ (1,000)                                  | \$ 551,349            |
| Special assessments     | 21,602                  | -   | 21,602                |
| <b>Stormwater Fund:</b> |                         |   |                       |
| User charges            | 93,808                  | -   | 93,808                |
| <b>Water Fund:</b>      |                         |   |                       |
| User charges            | 725,636                 | (1,000)                                     | 724,636               |
|                         | \$ 1,393,395            | \$ (2,000)                                  | \$ 1,391,395          |

The composition of amounts due from other governments as of June 30, 2025 for the governmental and the business-type funds are as follows:

**Governmental Funds:**

**General Fund:**

**Commonwealth of Massachusetts:**

Department of Veterans Services - Veteran benefits \$ 58,824

**Major Governmental Funds:**

**Commonwealth of Massachusetts:**

Massachusetts School Building Authority:  
School Building Assistance 11,591,137

**Nonmajor Governmental Funds:**

**Commonwealth of Massachusetts:**

**U. S. Department of Agriculture:**

School lunch \$ 38,297

**U. S. Department of Education:**

School title grants 371,568

**Commonwealth of Massachusetts:**

Department of Elementary & Secondary Education:

School lunch 38,929

School title grants 40,763

Circuit Breaker 123,851

Department of Conservation and Recreation 34,000

Department of Energy Resources:

Green Communities Grant 120,128

Energy Efficiency and Conservation Block Grant 21,685

Department of Fire Services 15,924

Executive Office of Housing and Livable Communities 2,400

Executive Office of Public Safety and Homeland Security 119,230

Massachusetts Gaming Commission 34,137

Massachusetts Office on Disability 47,459

Massachusetts Department of Transportation:

Highway Department - Chapter 90 funded projects 1,425,946 2,434,317

**\$ 14,084,278**

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**C. Lease Receivable**

**Governmental Funds**

The Town's lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

On July 23, 2013, the Town entered into a 10-year Lease with the Bell Atlantic Mobile of Massachusetts Corporation, LTD (known as Verizon Wireless) to lease real property located on the Town's water tower located at 331 Prospect Street for a Cell Tower and the use of a right-of-way for the purpose of installing, operating and maintenance of communications facility. The Commencement Date of the property lease was May 1, 2013. The Lease has provisions for additional option periods to renew the lease of four additional terms of five-year renewal periods subject to revisions upward in recognition of the parties' expectation of long-term economic trends. The lease receivable is measured at the present value of the future minimum payments expected to be received during the lease term at a discount rate of 3.0%.

In September 2020, the Town entered into a 5-year Lease with T-Mobile Northeast, LLC, (known as American Telephone and Telegraph, AT&T) to lease real property abutting the Fire Station located at 150 Somers Road for a Cell Tower and the use of a right-of-way for the purpose of installing, operating and maintenance of communications facility. The Commencement Date of the property lease was September 2020. The Lease has provisions for additional option periods to renew the lease of five additional terms of five-year renewal periods subject to revisions upward in recognition of the parties' expectation of long-term economic trends. The lease receivable is measured at the present value of the future minimum payments expected to be received during the lease term at a discount rate of 3.0%.

In July 20, 2021, the Town entered into a 5-year Lease with New Cingular Wireless PCS, LLC, to lease real property located on the Town's Monopole for a Cell Tower and the use of a right-of-way for the purpose of installing, operating and maintenance of communications facility. The Commencement Date of the property lease was June 1, 2020. The Lease has provisions for additional option periods to renew the lease of four additional terms of five-year renewal periods subject to revisions upward in recognition of the parties' expectation of long-term economic trends. The lease receivable is measured at the present value of the future minimum payments expected to be received during the lease term at a discount rate of 3.0%.

In October 2024, the Town acquired the property at 382 Main street. As part of that acquisition the property contained lease agreements with several business that vary in length thru fiscal year 2031 to lease space within the building. The Commencement Date of the property lease was the date the property was acquired. The payments vary in amounts and are paid in twelve equal monthly installments with amounts increasing each year. The lease receivable is measured at the present value of the future minimum payments expected to be received during the lease term at a discount rate of 3.0%.

In Fiscal year 2025, the Town recognized a total of \$475,403 under the various leases.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

The future minimum lease payments are due as follows:

**382 Main Street**

| Year      | Principal           | Interest          | Total               |
|-----------|---------------------|-------------------|---------------------|
| 2026      | \$ 366,842          | \$ 37,418         | \$ 404,260          |
| 2027      | 277,284             | 24,764            | 302,048             |
| 2028      | 130,363             | 15,850            | 146,213             |
| 2029      | 117,701             | 11,119            | 128,820             |
| 2030      | 122,934             | 7,517             | 130,451             |
| 2031-2035 | 183,470             | 4,167             | 187,637             |
|           | <u>\$ 1,198,594</u> | <u>\$ 100,835</u> | <u>\$ 1,299,429</u> |

**Cell Towers**

| Year | Principal         | Interest         | Total             |
|------|-------------------|------------------|-------------------|
| 2026 | \$ 98,619         | \$ 6,978         | \$ 105,597        |
| 2027 | 97,854            | 4,101            | 101,955           |
| 2028 | 83,334            | 1,129            | 84,463            |
|      | <u>\$ 279,807</u> | <u>\$ 12,208</u> | <u>\$ 292,015</u> |

**D. Deferred Inflows of Resources**

**Taxes Paid in Advance**

Governmental funds report deferred inflows of resources in connection with tax revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, these revenues are deferred inflows of resources reported in the governmental funds and are as follows:

|                      |                   |
|----------------------|-------------------|
| <b>General Fund:</b> |                   |
| Real Estate taxes    | \$ 538,057        |
| Property taxes       | 1,299             |
|                      | <u>\$ 539,356</u> |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Unavailable Revenue**

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred inflows of resources reported in the governmental funds were as follows:

|                                     |    |           |           |
|-------------------------------------|----|-----------|-----------|
| <b>General Fund:</b>                |    |           |           |
| Property taxes                      | \$ | 972,754   |           |
| Tax liens                           |    | 629,911   |           |
| Excise taxes                        |    | 234,801   |           |
| Departmental                        |    | 25,611    |           |
| Due from other governments          |    | 58,824    |           |
| Leases                              |    | 279,807   |           |
|                                     |    | \$        | 2,201,708 |
| <b>Nonmajor governmental funds:</b> |    |           |           |
| Property taxes                      |    | 8,869     |           |
| Tax liens                           |    | 2,207     |           |
| Leases                              |    | 1,198,594 |           |
| Departmental                        |    | 567,537   |           |
| Due from other governments          |    | 1,415,060 |           |
|                                     |    | \$        | 3,192,267 |
|                                     |    | \$        | 5,393,975 |

**E. Capital Assets**

Capital asset activity for the governmental and business-type activities for the year ended June 30, 2025, are as follows:

| Governmental Activities                           | Beginning<br>Balance | Increases     | Decreases      | Ending<br>Balance |
|---|----------------------|---------------|----------------|-------------------|
| Capital assets not being depreciated:             |                      |               |                |                   |
| Land  | \$ 5,182,465         | \$ 1,047,000  | \$ -           | \$ 6,229,465      |
| Construction in progress                          | 8,995,218            | 42,249,329    | (1,326,641)    | 49,917,906        |
| Total capital assets not being depreciated        | 14,177,683           | 43,296,329    | (1,326,641)    | 56,147,371        |
| Capital assets being depreciated:                 |                      |               |                |                   |
| Buildings and Renovations                         | 67,698,064           | 5,242,041     | -              | 72,940,105        |
| Machinery, equipment and other                    | 10,330,973           | 1,059,545     | (537,710)      | 10,852,808        |
| Infrastructure                                    | 13,655,408           | 595,218       | -              | 14,250,626        |
| Total capital assets being depreciated            | 91,684,445           | 6,896,804     | (537,710)      | 98,043,539        |
| Less accumulated depreciation for:                |                      |               |                |                   |
| Buildings and Renovations                         | 47,087,977           | 2,023,015     | -              | 49,110,992        |
| Machinery, equipment and other                    | 8,084,505            | 705,612       | (537,710)      | 8,252,407         |
| Infrastructure                                    | 5,158,945            | 692,061       | -              | 5,851,006         |
| Total accumulated depreciation                    | 60,331,427           | 3,420,688     | (537,710)      | 63,214,405        |
| Total capital assets being depreciated, net       | 31,353,018           | 3,476,116     | -              | 34,829,134        |
| Total governmental activities capital assets, net | \$ 45,530,701        | \$ 46,772,445 | \$ (1,326,641) | \$ 90,976,505     |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

| <b>Business-type Activities</b>                    | <b>Beginning<br/>Balance</b> | <b>Increases</b> | <b>Decreases</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|------------------|------------------|---------------------------|
| Capital assets not being depreciated:              |                              |                  |                  |                           |
| Construction in progress                           | \$ 648,527                   | \$ 649,060       | \$ (715,505)     | \$ 582,082                |
| Total capital assets not being depreciated         | 648,527                      | 649,060          | (715,505)        | 582,082                   |
| Capital assets being depreciated:                  |                              |                  |                  |                           |
| Buildings and renovations                          | 29,597                       | -                | -                | 29,597                    |
| Machinery, equipment and other                     | 2,226,624                    | 301,118          | -                | 2,527,742                 |
| Infrastructure                                     | 47,218,249                   | 754,962          | -                | 47,973,211                |
| Total capital assets being depreciated             | 49,474,470                   | 1,056,080        | -                | 50,530,550                |
| Less accumulated depreciation for:                 |                              |                  |                  |                           |
| Buildings and renovations                          | 29,597                       | -                | -                | 29,597                    |
| Machinery, equipment and other                     | 1,161,139                    | 261,987          | -                | 1,423,126                 |
| Infrastructure                                     | 28,500,095                   | 862,703          | -                | 29,362,798                |
| Total accumulated depreciation                     | 29,690,831                   | 1,124,690        | -                | 30,815,521                |
| Total capital assets being depreciated, net        | 19,783,639                   | (68,610)         | -                | 19,715,029                |
| Total business-type activities capital assets, net | \$ 20,432,166                | \$ 580,450       | \$ (715,505)     | \$ 20,297,111             |

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental Activities:**

|  |                     |
|--|---------------------|
| General government                                   | \$ 279,829          |
| Public safety  | 605,617             |
| Public works   | 849,096             |
| Education  | 1,381,611           |
| Health and human services                            | 103,251             |
| Culture and recreation                               | 201,284             |
| Total depreciation expense - governmental activities | <u>\$ 3,420,688</u> |

**Business-Type Activities:**

|   |                     |
|---|---------------------|
| Sewer fund  | \$ 486,399          |
| Stormwater fund                                       | 21,984              |
| Water fund  | 616,307             |
| Total depreciation expense - business-type activities | <u>\$ 1,124,690</u> |

**F. Interfund Receivables, Payables and Transfers**

Interfund transfers for the fiscal year ended June 30, 2025, are summarized below:

| Transfers Out:              | Transfers In:     |                                  |                     |
|-----------------------------|-------------------|----------------------------------|---------------------|
|                             | General<br>fund   | Nonmajor<br>Governmental<br>fund | Total               |
| General fund                | \$ -              | \$ 3,353,649                     | \$ 3,353,649        |
| Major Fund                  | -                 | 915,331                          | 915,331             |
| Nonmajor governmental funds | 642,782           | -                                | 642,782             |
| Total transfers out         | <u>\$ 642,782</u> | <u>\$ 4,268,980</u>              | <u>\$ 4,911,762</u> |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**G. Leases**

The Town has entered into noncancellable leases in the governmental type fund for the financing of fire department vehicles. The lease agreements qualify as leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The historical costs, accumulated amortization and net carrying value of assets acquired through the leases are as follows:

|                                | <b>Governmental<br/>Activities</b> |
|--------------------------------|------------------------------------|
| <b>Asset:</b>                  |                                    |
| Machinery, Equipment and Other | \$ 1,369,933                       |
| Less: Accumulated Depreciation | (233,993)                          |
| Total                          | \$ 1,135,940                       |

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025, are as follows:

| <b>Year Ending June 30,</b>             | <b>Governmental<br/>Activities</b> |
|---|------------------------------------|
| 2026                                    | \$ 360,626                         |
| 2027                                    | 189,687                            |
| Total minimum lease payments            | 550,313                            |
| Less: amount representing interest      | (28,941)                           |
| Present value of minimum lease payments | \$ 521,372                         |

**H. Short-Term Financing**

Under the general laws of the Commonwealth and with the appropriate local authorization the Town is authorized to borrow funds on a temporary basis to (1) fund current operations prior to the collection of revenues, by issuing revenue anticipation notes, (2) fund grants prior to reimbursements, by issuing grant anticipation notes, and (3) fund capital projects costs incurred prior to selling permanent debt by issuing bond anticipation notes.

Details related to the short-term debt activity of the governmental type fund are as follows:

| <b>Purpose</b>                      | <b>Interest<br/>Rate</b> | <b>Final<br/>Maturity<br/>Date</b> | <b>Balance<br/>July 1, 2024</b> | <b>Renewed/<br/>Issued</b> | <b>Retired/<br/>Redeemed</b> | <b>Outstanding<br/>June 30, 2025</b> |
|-------------------------------------|--------------------------|------------------------------------|---------------------------------|----------------------------|------------------------------|--------------------------------------|
| <b>Governmental Activities</b>      |                          |                                    |                                 |                            |                              |                                      |
| <b>Bond Anticipation Notes:</b>     |                          |                                    |                                 |                            |                              |                                      |
| High School Feasibility Study       | 4.00%                    | 1/30/2025                          | \$ 722,034                      | \$ -                       | \$ 722,034                   | \$ -                                 |
| High School construction            | 5.00%                    | 1/30/2025                          | 31,500,000                      | -                          | 31,500,000                   | -                                    |
| High School Natatorium construction | 5.00%                    | 1/30/2025                          | 3,500,000                       | -                          | 3,500,000                    | -                                    |
| Land Acquisition - Town Building    | 6.50%                    | 1/30/2025                          | 3,300,000                       | -                          | 3,300,000                    | -                                    |
| Modular Classroom Replacement       | 4.00%                    | 12/19/2025                         | -                               | 1,340,885                  | -                            | 1,340,885                            |
| Total Governmental Activities       |                          |                                    | \$ 39,022,034                   | \$ 1,340,885               | \$ 39,022,034                | \$ 1,340,885                         |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

Details related to the short-term debt activity of the business type fund are as follows:

| Purpose                          | Interest Rate | Final Maturity Date | Balance July 1, 2024 | Renewed/ Issued | Retired/ Redeemed | Outstanding June 30, 2025 |
|----------------------------------|---------------|---------------------|----------------------|-----------------|-------------------|---------------------------|
| <b>Business-Type Activities:</b> |               |                     |                      |                 |                   |                           |
| <b>Sewer Fund:</b>               |               |                     |                      |                 |                   |                           |
| <b>Bond Anticipation Notes:</b>  |               |                     |                      |                 |                   |                           |
| Various sewer projects           | 4.00%         | 1/30/2025           | \$ 490,476           | \$ -            | \$ 490,476        | \$ -                      |
| Vehicle purchase                 | 4.00%         | 1/30/2025           | 221,318              | -               | 221,318           | -                         |
| Various sewer projects           | 4.00%         | 12/19/2025          | -                    | 659,476         | -                 | 659,476                   |
| <b>Water Fund:</b>               |               |                     |                      |                 |                   |                           |
| <b>Bond Anticipation Notes:</b>  |               |                     |                      |                 |                   |                           |
| Various projects                 | 4.00%         | 1/30/2025           | 673,370              | -               | 673,370           | -                         |
| Water Mains                      | 4.00%         | 12/19/2025          | -                    | 1,837,500       | -                 | 1,837,500                 |
| Chestnut Pump Station Upgrades   | 4.00%         | 12/19/2025          | -                    | 627,385         | -                 | 627,385                   |
| <b>Stormwater Fund:</b>          |               |                     |                      |                 |                   |                           |
| <b>Bond Anticipation Notes:</b>  |               |                     |                      |                 |                   |                           |
| Drainage Retrofit                | 4.00%         | 1/30/2025           | 200,000              | -               | 200,000           | -                         |
| Drainage Retrofit                | 4.00%         | 12/19/2025          | -                    | 200,000         | -                 | 200,000                   |
| Street sweeper                   | 4.00%         | 1/30/2025           | 233,925              | -               | 233,925           | -                         |
| Total Business-Type Activities   |               |                     | \$ 1,819,089         | \$ 3,324,361    | \$ 1,819,089      | \$ 3,324,361              |

**I. Long Term Debt**

**General Obligation Bonds**

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

General obligation bonds currently outstanding of the governmental type fund are as follows:

|   | <b>Interest<br/>Rate</b> | <b>Date<br/>Issued</b> | <b>Final<br/>Maturity<br/>Date</b> | <b>Original<br/>Amount<br/>Issued</b> | <b>Outstanding<br/>June 30, 2025</b> |
|---|--------------------------|------------------------|------------------------------------|---------------------------------------|--------------------------------------|
| <b>Inside Debt:</b>   |                          |                        |                                    |                                       |                                      |
| Municipal purpose loan of 2010                                      | 2.09%                    | 9/15/2010              | 9/15/2025                          | \$ 2,730,000                          | \$ 120,000                           |
| Municipal purpose loan of 2011                                      | 2.0-5.0%                 | 10/13/2011             | 8/1/2029                           | 4,405,000                             | 315,000                              |
| Municipal purpose loan of 2016:<br>Pine Knoll Pool Renovations      | 1.46%                    | 6/29/2016              | 6/15/2028                          | 450,000                               | 105,000                              |
| Municipal purpose loan of 2019:<br>School projects                  | 2.63-2.81%               | 9/27/2018              | 9/15/2033                          | 2,677,840                             | 1,570,000                            |
| Municipal purpose loan of 2020:<br>School projects                  | 0.50-0.55%               | 11/12/2020             | 11/1/2026                          | 1,136,600                             | 366,000                              |
| Roadway Improvements  | 1.25%                    | 11/12/2020             | 11/1/2026                          | 1,152,342                             | 830,000                              |
| Municipal purpose loan of 2022:<br>School projects                  | 1.78-1.80%               | 2/2/2022               | 12/1/2041                          | 1,399,430                             | 1,170,000                            |
| Sidewalks   | 1.53%                    | 2/2/2022               | 12/1/2036                          | 1,020,661                             | 810,000                              |
| Municipal purpose loan of 2024:<br>Land Acquisition - Town Building | 3.71%                    | 12/19/2024             | 11/1/2034                          | 1,771,000                             | 1,771,000                            |
| Natatorium  | 3.71%                    | 12/19/2024             | 11/1/2054                          | 14,008,500                            | 14,008,500                           |
| Total Inside Debt   |                          |                        |                                    |                                       | <u>21,065,500</u>                    |
| <b>Outside Debt:</b>  |                          |                        |                                    |                                       |                                      |
| Municipal purpose loan of 2018:<br>Meadow Brook Elementary School   | 2.81%                    | 9/27/2018              | 9/15/2033                          | 1,336,160                             | 795,000                              |
| Municipal purpose loan of 2022:<br>Meadow Brook Elementary School   | 1.82%                    | 2/2/2022               | 12/1/2041                          | 997,501                               | 845,000                              |
| Municipal purpose loan of 2024:<br>High School Construction         | 3.71%                    | 12/19/2024             | 11/1/2054                          | 78,701,200                            | 78,701,200                           |
| Total Outside Debt  |                          |                        |                                    |                                       | <u>80,341,200</u>                    |
| Total Bonded Debt   |                          |                        |                                    |                                       | 101,406,700                          |
| Add: Unamortized premium on bonds                                   |                          |                        |                                    |                                       | <u>3,803,528</u>                     |
| Total governmental type debt  |                          |                        |                                    |                                       | <u><u>\$ 105,210,228</u></u>         |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Future Debt Service**

The annual principal and interest payments to retire all general obligation long-term debt outstanding as of June 30, 2025, are as follows:

| <b>Year</b> | <b>Principal</b>      | <b>Interest</b>      | <b>Total</b>          |
|-------------|-----------------------|----------------------|-----------------------|
| 2026        | \$ 1,346,700          | \$ 5,547,058         | \$ 6,893,758          |
| 2027        | 2,645,000             | 4,019,846            | 6,664,846             |
| 2028        | 2,555,000             | 3,898,076            | 6,453,076             |
| 2029        | 2,610,000             | 3,778,446            | 6,388,446             |
| 2030        | 2,670,000             | 3,655,931            | 6,325,931             |
| 2031-2035   | 14,390,000            | 16,352,328           | 30,742,328            |
| 2036-2040   | 14,650,000            | 13,386,838           | 28,036,838            |
| 2041-2045   | 17,080,000            | 10,347,693           | 27,427,693            |
| 2046-2050   | 20,480,000            | 6,708,600            | 27,188,600            |
| 2051-2055   | 22,980,000            | 2,214,800            | 25,194,800            |
|             | <u>\$ 101,406,700</u> | <u>\$ 69,909,616</u> | <u>\$ 171,316,316</u> |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

General obligation bonds currently outstanding of the business-type fund are as follows:

|                                       | <b>Interest<br/>Rate</b> | <b>Date<br/>Issued</b> | <b>Final<br/>Maturity<br/>Date</b> | <b>Original<br/>Amount<br/>Issued</b> | <b>Outstanding<br/>June 30, 2025</b> |
|---------------------------------------|--------------------------|------------------------|------------------------------------|---------------------------------------|--------------------------------------|
| <b>Sewer Fund:</b>                    |                          |                        |                                    |                                       |                                      |
| <b>Inside Debt:</b>                   |                          |                        |                                    |                                       |                                      |
| Municipal purpose loan of 2010:       |                          |                        |                                    |                                       |                                      |
| Pump Station Upgrades                 | 2.09%                    | 9/15/2010              | 9/15/2025                          | \$ 1,104,000                          | \$ 70,000                            |
| Municipal purpose loan of 2018:       |                          |                        |                                    |                                       |                                      |
| Sewer vehicle and equipment           | 2.49%                    | 9/27/2018              | 9/15/2028                          | 270,500                               | 100,000                              |
| Sewer inflow and infiltration         | 2.49%                    | 9/27/2018              | 9/15/2028                          | 100,000                               | 40,000                               |
| Municipal purpose loan of 2020:       |                          |                        |                                    |                                       |                                      |
| Mill Road Sanitary Sewer Construction | 0.50%                    | 11/12/2020             | 11/1/2025                          | 49,900                                | 10,000                               |
| Municipal purpose loan of 2022:       |                          |                        |                                    |                                       |                                      |
| Sewer projects                        | 0.80-1.13%               | 2/2/2022               | 12/1/2030                          | 872,500                               | 345,000                              |
| Sewer inflow and infiltration         | 1.82%                    | 2/2/2022               | 12/1/2041                          | 100,000                               | 85,000                               |
| Highway truck                         | 0.85%                    | 2/2/2022               | 12/1/2026                          | 165,000                               | 60,000                               |
| Municipal purpose loan of 2024:       |                          |                        |                                    |                                       |                                      |
| Sewer Truck                           | 3.71%                    | 12/19/2024             | 11/1/2037                          | 201,100                               | 201,100                              |
| <b>Total Sewer Fund</b>               |                          |                        |                                    |                                       | <u>911,100</u>                       |
| <b>Water Fund:</b>                    |                          |                        |                                    |                                       |                                      |
| <b>Outside Debt:</b>                  |                          |                        |                                    |                                       |                                      |
| Municipal purpose loan of 2016:       |                          |                        |                                    |                                       |                                      |
| Harkness Pump Station improvements    | 1.46%                    | 6/29/2016              | 6/15/2028                          | 731,000                               | 180,000                              |
| Municipal purpose loan of 2018:       |                          |                        |                                    |                                       |                                      |
| Water main projects                   | 2.75-2.81%               | 9/27/2018              | 9/15/2028                          | 1,110,500                             | 645,000                              |
| Municipal purpose loan of 2020:       |                          |                        |                                    |                                       |                                      |
| Water tower                           | 0.50%                    | 11/12/2020             | 11/1/2025                          | 565,300                               | 114,000                              |
| Water main projects                   | 1.26%                    | 11/12/2020             | 11/1/2025                          | 835,358                               | 605,000                              |
| Water tank painting                   | 0.84%                    | 11/12/2020             | 11/1/2025                          | 1,105,500                             | 655,000                              |
| Municipal purpose loan of 2022:       |                          |                        |                                    |                                       |                                      |
| Water main projects                   | 1.04%                    | 2/2/2022               | 12/1/2030                          | 404,908                               | 190,000                              |
| <b>Total Water Fund</b>               |                          |                        |                                    |                                       | <u>2,389,000</u>                     |
| <b>Stormwater Fund:</b>               |                          |                        |                                    |                                       |                                      |
| <b>Inside Debt:</b>                   |                          |                        |                                    |                                       |                                      |
| Municipal purpose loan of 2024:       |                          |                        |                                    |                                       |                                      |
| Street Sweeper                        | 3.71%                    | 12/19/2024             | 6/30/2037                          | 213,200                               | 213,200                              |
| <b>Total Stormwater Fund</b>          |                          |                        |                                    |                                       | <u>213,200</u>                       |
| Total business-type debt              |                          |                        |                                    |                                       | <u>\$ 3,513,300</u>                  |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Future Debt Service**

The annual principal and interest payments to retire all business-type long-term debt outstanding as of June 30, 2025, are as follows:

| Year      | Principal           | Interest          | Total               |
|-----------|---------------------|-------------------|---------------------|
| 2026      | \$ 848,300          | \$ 98,704         | \$ 947,004          |
| 2027      | 465,000             | 72,135            | 537,135             |
| 2028      | 435,000             | 55,985            | 490,985             |
| 2029      | 370,000             | 42,360            | 412,360             |
| 2030      | 330,000             | 31,360            | 361,360             |
| 2031-2035 | 885,000             | 61,263            | 946,263             |
| 2036-2040 | 170,000             | 5,755             | 175,755             |
| 2041-2045 | 10,000              | 230               | 10,230              |
|           | <u>\$ 3,513,300</u> | <u>\$ 367,792</u> | <u>\$ 3,881,092</u> |

A summary of the changes in governmental activities and business-type activities long-term liabilities during the year is as follows:

|   | Balance<br>July 1, 2024 | Additions            | Reductions           | Balance<br>June 30, 2025 | Amounts Due<br>within One<br>Year |
|---|-------------------------|----------------------|----------------------|--------------------------|-----------------------------------|
| <b>Governmental activities:</b>                 |                         |                      |                      |                          |                                   |
| <b>Bonds Payable:</b>                           |                         |                      |                      |                          |                                   |
| General obligation bonds                        | \$ 7,895,500            | \$ 94,480,700        | \$ 969,500           | \$ 101,406,700           | \$ 1,346,700                      |
| Add: Unamortized premium                        | -                       | 3,803,528            | -                    | 3,803,528                | 295,352                           |
| Massachusetts Clean<br>Water Trust bonds        | 23,849                  | -                    | 23,849               | -                        | -                                 |
| <b>Capital lease</b>                            | 844,580                 | -                    | 323,208              | 521,372                  | 338,259                           |
| <b>Compensated absences</b>                     | 2,423,898               | 116,152 *            | -                    | 2,540,050                | 631,199                           |
| <b>Net OPEB liability</b>                       | 52,404,240              | -                    | 7,211,283            | 45,192,957               | -                                 |
| <b>Net Pension liability</b>                    | 50,679,000              | -                    | 1,556,621            | 49,122,379               | -                                 |
| Governmental activity<br>Long-term liabilities  | <u>\$ 114,271,067</u>   | <u>\$ 98,400,380</u> | <u>\$ 10,084,461</u> | <u>\$ 202,586,986</u>    | <u>\$ 2,611,510</u>               |
| <b>Business type activities:</b>                |                         |                      |                      |                          |                                   |
| <b>Bonds Payable:</b>                           |                         |                      |                      |                          |                                   |
| General obligation bonds                        | \$ 3,909,500            | \$ 414,300           | \$ 810,500           | \$ 3,513,300             | \$ 848,300                        |
| Massachusetts Clean<br>Water Trust bonds        | 21,150                  | -                    | 21,150               | -                        | -                                 |
| <b>Compensated absences</b>                     | 38,434                  | 14,149 *             | -                    | 52,583                   | 32,309                            |
| <b>Net OPEB liability</b>                       | 235,595                 | 302,840              | -                    | 538,435                  | -                                 |
| <b>Net Pension liability</b>                    | 2,144,639               | 703,337              | -                    | 2,847,976                | -                                 |
| Business-type activity<br>Long-term liabilities | <u>\$ 6,349,318</u>     | <u>\$ 1,434,626</u>  | <u>\$ 831,650</u>    | <u>\$ 6,952,294</u>      | <u>\$ 880,609</u>                 |

\* The change in compensated absences is presented as a net change

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Legal Debt Limit**

Under Section 10 of Chapter 44 of the Massachusetts General Laws a Town may authorize indebtedness up to a limit of five percent of its equalized valuation of the Town. Debt issued in accordance with this section of the law is designated as being "inside the debt limit." The Town's inside debt at June 30, 2025 totaled \$22,189,800.

In addition, the Town is authorized to incur debt outside of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit." The following is a computation of the legal debt limit as of June 30, 2025:

|   |                     |                       |  |
|---|---------------------|-----------------------|--|
| Equalized Valuation-Real Estate<br>and Personal Property (2024) |                     | \$ 2,861,014,200      |  |
| Debt Limit: 5 % of Equalized value                              |                     | <u>143,050,710</u>    |  |
| Total Debt Outstanding  | \$ 104,920,000      |                       |  |
| Less: Debt Outside Debt Limit                                   | <u>(82,730,200)</u> | <u>22,189,800</u>     |  |
|   |                     |                       |  |
| Inside Debt Excess Borrowing<br>Capacity at June 30, 2025       |                     | <u>\$ 120,860,910</u> |  |

**Loans Authorized and Unissued - Memorandum Only**

Under the general laws of the Commonwealth of Massachusetts a Town must authorize debt at a Town meeting. This authorized debt does not have to be actually issued at that time and remains authorized until the debt is actually issued or Town meeting votes to rescind the authorized debt. Loan authorizations that have not been issued as of June 30, 2025 and are not reflected in the Town's financial statements are as follows:

| <b>Date<br/>Town Meeting<br/>Authorized</b> | <b>Purpose</b>                             | <b>Amount</b>        |
|---|--|----------------------|
| 12/13/2022                                  | Property purchase at 382 north main street | \$ 200,000           |
| 5/24/2023                                   | Various water projects                     | 1,770,615            |
| 11/14/2023                                  | New high school                            | 80,388,793           |
| 11/14/2023                                  | New high natatorium                        | 2,295,536            |
| 5/28/2024                                   | Various stormwater projects                | <u>488,043</u>       |
|   |  | <u>\$ 85,142,987</u> |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**J. Fund Balances**

The following is a summary of the Town's Governmental fund balances at the year ended June 30, 2025:

|   | <b>General<br/>Fund</b> | <b>Major<br/>Funds</b> | <b>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|---|-------------------------|------------------------|--|---|
| <b>Restricted:</b>                      |                         |                        |  |   |
| Federal, state and local grants         | \$ -                    | \$ -                   | \$ 1,558,613                               | \$ 1,558,613                            |
| School revolving funds                  | -                       | -                      | 2,180,823                                  | 2,180,823                               |
| Town revolving funds                    | -                       | -                      | 1,390,234                                  | 1,390,234                               |
| Community preservation funds            | -                       | -                      | 3,028,395                                  | 3,028,395                               |
| Donations and gifts                     | -                       | -                      | 281,137                                    | 281,137                                 |
| Reserved for Debt                       | -                       | -                      | 163,463                                    | 163,463                                 |
| Capital projects                        | -                       | 62,573,795             | 15,086,645                                 | 77,660,440                              |
| Permanent funds                         | -                       | -                      | 12,653                                     | 12,653                                  |
| Other                                   | -                       | -                      | 492,451                                    | 492,451                                 |
|   | <u>-</u>                | <u>62,573,795</u>      | <u>24,194,414</u>                          | <u>86,768,209</u>                       |
| <b>Committed:</b>                       |                         |                        |  |   |
| Capital projects                        | -                       | -                      | 2,699,009                                  | 2,699,009                               |
| Ambulance reserve                       | -                       | -                      | 2,089,739                                  | 2,089,739                               |
| Compensated absence reserve             | -                       | -                      | 646,084                                    | 646,084                                 |
|   | <u>-</u>                | <u>-</u>               | <u>5,434,832</u>                           | <u>5,434,832</u>                        |
| <b>Assigned:</b>                        |                         |                        |  |   |
| Reserve for encumbrances                | 1,022,594               | -                      | -  | 1,022,594                               |
|   | <u>1,022,594</u>        | <u>-</u>               | <u>-</u>                                   | <u>1,022,594</u>                        |
| <b>Unassigned:</b>                      |                         |                        |  |   |
| General Fund                            | 21,323,435              | -                      | -  | 21,323,435                              |
| Capital project deficit                 | -                       | -                      | (5,818)                                    | (5,818)                                 |
|   | <u>21,323,435</u>       | <u>-</u>               | <u>(5,818)</u>                             | <u>21,317,617</u>                       |
| <b>Total Governmental fund balances</b> | <b>\$ 22,346,029</b>    | <b>\$ 62,573,795</b>   | <b>\$ 29,623,428</b>                       | <b>\$ 114,543,252</b>                   |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**K. Special Trust Funds**

**Stabilization Fund**

Massachusetts General Laws, Chapter 40, Section 5B, allows for the establishment of stabilization funds for one or more different purposes. A fund created broadly for any lawful purpose would be known as a general purpose stabilization fund, while a fund created for a more specific category of spending purposes would be known as a special purpose stabilization fund. The creation of any fund (special or general purpose) requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund also requires a two-thirds vote of the legislative body. Appropriations into a general or special purpose stabilization fund requires a majority vote of the legislative body. Appropriations from a general purpose stabilization fund require a two-thirds vote of the legislative body while appropriations from a special purpose stabilization fund require a majority vote of the legislative body. Any interest shall be added to and become a part of the fund.

At June 30, 2025, the balances in the stabilization funds are reported in the General Fund as unassigned fund balance consisting of the following:

|                                    |                     |
|------------------------------------|---------------------|
| General purpose stabilization fund | \$ 6,248,708        |
| Capital stabilization              | <u>1,044,432</u>    |
|                                    | <u>\$ 7,293,140</u> |

**4. OTHER INFORMATION**

**A. Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Town has obtained a variety of commercial liability insurance policies that passes the risk of loss listed above to independent third parties.

Settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**B. Contingent Liabilities**

**Litigation**

Litigation is subject to many uncertainties, and the outcome of individual matters is not always predictable. Although the amount of the liability, if any, at June 30, 2025, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2025.

The Town has received state and federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under the terms of the grant. The amount, if any, of expenditures which may be disallowed cannot be determined at this time, although, based on prior experience, Town management believes such disallowances, if any, will not be material.

**C. Subsequent Events**

Management has evaluated subsequent events through the date the financial statements were available to be issued.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**D. Pension Plan**

**Plan Description**

The Town is a member of the Hampden County Regional Retirement System (the System). The System is a cost-sharing multiple-employer public employee retirement system administered by the Hampden County Retirement Board (the Board). Massachusetts General Laws (MGL), Chapter 32, assigns authority to establish the System and amend benefit provisions of the plan; which is regulated by the Public Employees Retirement Administration Commission (PERAC). The System is a defined benefit pension plan that covers substantially all employees of its member employers except for current and retired teachers. The System issues a publicly available financial report in accordance with guidelines established by the Commonwealth's PERAC. That report may be obtained by contacting the System at 67 Hunt Street, Suite 106, Agawam, Massachusetts 01001.

The Town is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan, to which the Town does not contribute. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for the contributions and future benefit requirements of the MTRS.

**Special Funding Situation**

The Commonwealth is a nonemployer contributor and is responsible by statute to make all actuarially determined contributions and future benefit requirements on behalf of the Town to the MTRS. Therefore, the Town is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in the MTRS. Since the Town does not contribute directly to MTRS, there is no pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based upon each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2023. The Town's portion of the collective pension expense contributed by the Commonwealth of \$5,244,259 on-behalf payments for the fiscal year ending June 30, 2025 is reported as intergovernmental – "on-behalf" payments in revenues and employee benefits and insurance in expenditures in the General Fund.

**Benefits Provided**

Both the System and MTRS provide retirement, disability, and death benefits to plan members and beneficiaries. Members become vested after 10 years of creditable service and are eligible for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. Retirement benefits are determined as a percentage of the member's final three-year (five-year for members hired on or after April 2, 2012) final average compensation times the member's years of creditable service prior to retirement. The percentage is based on the age of the member at retirement and his or her Group classification. The authority for amending these provisions rests with the Massachusetts Legislature.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

Cost of living adjustments granted between 1981 and 1997 and any increases in other benefits imposed by the Commonwealth's State law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

**Contributions**

MGL Chapter 32 governs the contributions of plan members and the Town. Plan members are required to contribute to the System at rates ranging from 5% to 9% based upon their membership date with an additional 2% contribution after exceeding \$30,000 in annual covered compensation. The Town is required to pay into the System its share of the system-wide actuarial determined contribution that is apportioned among the employers based on active current payroll. Administrative expenses are funded through investment earnings. The Town's proportionate share of the required contribution to the System for the year ended December 31, 2024 was \$5,776,361, representing 33.22% of the covered payroll, an actuarially determined amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year and an additional amount to finance any unfunded accrued liability.

The pension portion of any retirement benefit is paid from the Pension Fund of the System. The governmental unit employing the member must annually appropriate and contribute the amount of current-year pension assessment. Chapter 32 of the M.G.L. requires Massachusetts retirement systems to adopt funding schedules designed to reduce the unfunded actuarial liability of the system to zero by no later than June 30, 2040. The System's current funding schedule is designed to reduce the unfunded actuarial liability to zero by 2036.

**Pension Liability**

As of June 30, 2025, the Town reported a liability of \$51,970,355 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024. Accordingly, update procedures were used to rolled forward the total pension liability to the measurement date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2024, the Town's proportional percentage totaled 12.66%, which was a slight increase from the last measurement.

**Pension Expense**

For the year ended June 30, 2025, the Town recognized a pension expense of \$6,646,509; reported deferred outflows of resources related to pensions of \$11,789,006 from the differences between expected and actual experience, the net difference between projected and actual investment earnings on pension plan investments, changes in assumptions and the changes in proportion and differences between employer contributions and proportionate share of contributions; and deferred inflows of resources related to pensions of \$7,418,859, from the differences between expected and actual experience and the changes in proportion and differences between employer contributions and proportionate share of contributions.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

The Town's net deferred outflows/(inflows) of resources related to pensions will be recognized in the future pension expense as follows;

| <b>For years ended June 30,</b> |                     |
|---------------------------------|---------------------|
| <b>2026</b>                     | \$ 1,574,308        |
| <b>2027</b>                     | 2,447,545           |
| <b>2028</b>                     | (50,178)            |
| <b>2029</b>                     | 398,472             |
|                                 | <u>\$ 4,370,147</u> |

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation as of January 1, 2024, using the following actuarial assumptions, applied to all periods included in the measurement that was rolled forward to December 31, 2024:

|                                 |   |
|---------------------------------|---|
| Valuation date                  | January 1, 2024   |
| Actuarial cost method           | Entry Age Normal Cost Method  |
| Amortization method             | Appropriations increase 8.00% per year through fiscal year 2030, and then 3.75% per year.                                   |
| Investment rate of return       | 7.00%   |
| Single equivalent discount rate | 7.00%   |
| Inflation rate                  | 3.25%   |
| Projected salary increase       | Varies by length of service with ultimate rates 4.00% for Group 1<br>4.25% for Group 2 and 4.50% for Group 4                |
| Cost of living adjustments      | 5.00% of the first \$18,000 of retirement income.   |
| Mortality rates                 |   |
| Pre-retirement                  | RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2021.                                   |
| Healthy retiree                 | RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2021.                          |
| Disabled retiree                | RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year and projected generationally with Scale MP-2021. |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Long-term Expected Rate of Return**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and subtracting investment expenses and a risk margin. Best estimates of arithmetic real rates of return for each major asset class included the HCRRS's target asset allocation as of December 31, 2024, are summarized in the following table:

| <b>Asset Class</b>                     | <b>Long-Term<br/>Expected Asset<br/>Allocation</b> | <b>Long-Term<br/>Expected Real<br/>Rate of Return</b> |
|--|--|---|
| Domestic Equity                        | 23.50%   | 5.82%   |
| International Developed Markets Equity | 9.00%  | 5.91%   |
| International Emerging Market Equity   | 3.50%  | 7.06%   |
| Core Fixed Income                      | 15.00%   | 1.81%   |
| High Yield Fixed Income                | 9.00%  | 3.34%   |
| Real Estate                            | 10.00%   | 3.34%   |
| Timber                                 | 4.00%  | 3.82%   |
| Hedge Fund, GTAA, Risk Parity          | 10.00%   | 2.77%   |
| Private Equity                         | 16.00%   | 9.20%   |
| Total                                  | <u>100.00%</u>                                     |   |

**Rate of Return**

For the year ended December 31, 2024, the annual money-weighted rate of return (which expresses investment performance), net of investment expense was 9.03%. The money weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense. A money weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the HCRRS's plan fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.00%. As well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

|                              | <b>1% Decrease</b> | <b>Current</b>       | <b>1% Increase</b> |
|------------------------------|--------------------|----------------------|--------------------|
|                              | <b>6.00%</b>       | <b>Discount Rate</b> | <b>8.00%</b>       |
|                              | <b>6.00%</b>       | <b>7.00%</b>         | <b>8.00%</b>       |
| Town's net pension liability | \$ 65,935,270      | \$ 51,970,355        | \$ 40,215,205      |

**E. Other Post-Employment Benefits Payable**

**GASB Statement No. 74 and GASB Statement No. 75**

The cost of post-employment benefits generally should be associated with the periods in which costs occur rather than in the future year when it will be paid. The Town recognizes the cost of post-employment benefits in the year when the employee services are received, reports the accumulated liability from prior years and provides information useful in assessing potential demands on the Town's future cash flows.

**Plan Description**

In addition to providing pension benefits as described on the following footnote, the Town provided post-employment health care and life insurance benefits for retired employees, their dependents and beneficiaries. The benefits, benefit levels, employee and employer contributions are governed by Massachusetts General Law chapter 32. As of the actuarial valuation date there are approximately 1,068 active and retired employees that meet the eligibility requirements. The plan does not issue a separate financial report.

**Investments**

The OPEB Trust fund does not have a formal investment policy. The OPEB plan's assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB plan. As of June 30, 2025, investments, concentration and rate of return information consisted of pooled funds in the Town's Commonwealth Financial investments described earlier under Deposits and Investments (refer to note 3A).

**Funding Policy**

The contribution requirements of plan members and the Town are established and may be amended through Town policy and member contracts. For the period ending June 30, 2025 Measurement Date, total Town premiums plus implicit costs for the retiree medical program are \$2,901,485. The Town has also made a contribution to an OPEB Trust of \$670,000 for a total contribution during the measurement period of \$3,571,485 to be reported on the financial statement for the fiscal year. The Town did establish a trust fund in order to contribute funds to reduce the future OPEB liability. As of June 30, 2025, the trust balance is \$14,542,021.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Measurement Date**

GASB Statement No. 74 and GASB Statement No. 75 require the net OPEB liability to be measured as of the OPEB Plan's most recent fiscal year-end. Accordingly, the net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2024.

**Plan Membership:**

|  |       |  |
|--|-------|--|
| Current active members                         | 584   |  |
| Current retirees, beneficiaries and dependents | 484   |  |
| Total  | 1,068 |  |

**Net OPEB Liability**

The components of the net OPEB liability are as follows:

|  |               | <u><b>6/30/2025</b></u> |
|--|---------------|-------------------------|
| Total OPEB liability   | \$ 60,273,413 |                         |
| Less: Plan fiduciary net position  | (14,542,021)  |                         |
| Town's Net OPEB liability  | \$ 45,731,392 |                         |
| Plan fiduciary net position as a percentage<br>of the total OPEB liability |               | 24.13%                  |

**Actuarial Methods and Assumptions**

The total OPEB liability was determined by an actuarial valuation as of July 1, 2024, using the following actuarial assumptions, applied to all periods included in the measurement for the reporting date of June 30, 2025:

|  |   |  |
|--|---|--|
| Valuation date                         | July 1, 2024  |  |
| Actuarial cost method                  | Individual Entry Age Normal   |  |
| Investment rate of return              | 6.48%, net of OPEB plan investment expense, including inflation   |  |
| Single Equivalent Discount rate        | 6.38%, net of OPEB plan investment expense, including inflation   |  |
| Inflation                              | 2.50% as of June 30, 2025 and for future periods  |  |
| Salary increases                       | 3.00% annually as of June 30, 2025 and for future periods   |  |
| Mortality rates                        |   |  |
| Pre-retirement mortality<br>(General)  | RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2021, set forward one year for females.                                  |  |
| Post-retirement mortality<br>(General) | RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward one year for females.                         |  |
| Disabled retirees<br>(General)         | RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2021, set forward one year for males and two years for females. |  |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

|   |  |
|---|--|
| Pre-retirement mortality<br>(Teachers)  | PubT-2010 Mortality Table (Headcount weighted) for Employees projected generational with Scale MP-2021.            |
| Post-retirement mortality<br>(Teachers) | PubT-2010 Mortality Table (Headcount weighted) for Healthy Annuitants projected generational with Scale MP-2021.   |
| Disabled retirees<br>(Teachers)         | PubT-2010 Mortality Table (Headcount weighted) for Healthy Annuitants projected generationally with scale MP-2021. |

The actuarial assumptions used the July 1, 2024 actuarial valuation and market value of assets as of the measurement date of June 30, 2025 were reflective of published municipal bond indices; the S&P Municipal Bond 20-year High Grade Index SAPIHG as of June 30, 2025 is 4.81%.

**Long-term Expected Rate of Return**

The long-term expected rate of return on OPEB plan investments is developed based on the Town's investment policy is summarized in the following table:

| <b>Asset Class</b>                      | <b>Target Allocation</b> | <b>Long-Term Expected Real Rate of Return *</b> |
|---|--------------------------|---|
| Domestic Equity - Large Cap             | 31.50%                   | 4.52%   |
| Domestic Equity - Small/Mid Cap         | 20.25%                   | 5.06%   |
| International Equity - Developed Market | 8.50%                    | 5.08%   |
| International Equity - Emerging Market  | 11.25%                   | 5.80%   |
| Domestic Fixed Income                   | 28.50%                   | 2.44%   |
| International Fixed Income              | 0.00%                    | 2.13%   |
| Alternatives                            | 0.00%                    | 6.09%   |
| Real Estate                             | 0.00%                    | 3.73%   |
| Cash & Cash Equivalents                 | 0.00%                    | 0.00%   |
| <b>Total</b>                            | <b>100.00%</b>           |   |
| I. Real Rate of Return                  |                          | 4.23%   |
| II. Add: Inflation Assumption           |                          | 2.50%   |
| III. Total Nominal Return (I. + II.)    |                          | 6.73%   |
| IV. Less: Investment Expense            |                          | 0.25%   |
| V. Net investment Return (III.-IV.)     |                          | 6.48%   |

\* = Mean Geometric Returns based on 2024 Horizon Survey of Capital Market Assumptions.

**Rate of Return**

For the year ended June 30, 2025, the annual money-weighted rate of return (which expresses investment performance), net of investment expense was 10.65%.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Discount Rate**

The discount rate used to measure the total OPEB liability was 6.38%. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Town's funding policy. Based on these assumptions, the OPEB Plan's Fiduciary Net Position is projected to be insufficient to make all projected benefit payments to current plan members. Therefore, the long-term expected rate of return on the OPEB Plan assets is applied to the projected benefits payments which the Fiduciary Net Position is expected to be sufficient to cover until Fiscal Year 2081 and the Municipal Bond Rate is applied thereafter.

**Changes in the Net OPEB Liability**

|   | Increase (Decrease)     |                                |                         |
|---|-------------------------|--------------------------------|-------------------------|
|   | Total OPEB<br>Liability | Plan Fiduciary<br>Net Position | Total OPEB<br>Liability |
| Balances at June 30, 2024                               | \$ 65,141,766           | \$ 12,501,931                  | \$ 52,639,835           |
| Service cost  | 1,691,607               | -                              | 1,691,607               |
| Interest  | 4,068,161               | -                              | 4,068,161               |
| Changes in benefit terms *                              | -                       | -                              | -                       |
| Changes in assumptions **                               | (2,483,892)             | -                              | (2,483,892)             |
| Difference between actual and<br>expected experience ** | (5,242,744)             | -                              | (5,242,744)             |
| Net investment income                                   | -                       | 1,370,090                      | (1,370,090)             |
| Employer contributions to Trust                         | -                       | 3,571,485                      | (3,571,485)             |
| Total benefit payments including implicit cost          | (2,901,485)             | (2,901,485)                    | -                       |
| Net change in total OPEB liability                      | (4,868,353)             | 2,040,090                      | (6,908,443)             |
| Balances at June 30, 2025                               | \$ 60,273,413           | \$ 14,542,021                  | \$ 45,731,392           |

\* = Recognized immediately

\*\* = Amortized over 6.13 years

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the Town's net OPEB liability as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

|                           | 1% Decrease   | Current                | 1% Increase   |
|---------------------------|---------------|------------------------|---------------|
|                           | 5.38%         | Discount Rate<br>6.38% | 7.38%         |
| Town's net OPEB liability | \$ 54,062,876 | \$ 45,731,392          | \$ 38,945,458 |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates**

The following presents the Town's net OPEB liability as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

|                           | 1% Decrease   | Healthcare<br>Cost Trend<br>Rates | 1% Increase   |
|---------------------------|---------------|-----------------------------------|---------------|
| Town's net OPEB liability | \$ 38,219,039 | \$ 45,731,392                     | \$ 55,062,174 |

**Summary of Significant Accounting Policies**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the Plan and additions to or deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts (repurchase agreements) that have a maturity at the time of purchase of one year, which are reported at cost.

**Expense/(Income), Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2025, the GASB Statement No. 75 reporting period and fiscal year ending date, the Town recognized an OPEB expense/(income) of \$186,055 and reported deferred outflows of resources related to OPEB of \$3,474,537 from the changes in assumptions; and deferred inflows of resources related to OPEB of \$15,312,247 from the difference between actual and expected experience, changes in assumptions and the net difference between projected and actual investment earnings on OPEB plan investments.

The Town's net deferred outflows/(inflows) of resources related to OPEB will be recognized in the OPEB expense as follows:

| <b>For years ended June 30,</b> |                 |
|---------------------------------|-----------------|
| <b>2026</b>                     | \$ (995,054)    |
| <b>2027</b>                     | (3,449,115)     |
| <b>2028</b>                     | (3,388,287)     |
| <b>2029</b>                     | (2,580,928)     |
| <b>2030</b>                     | (1,260,462)     |
| <b>Thereafter:</b>              | (163,864)       |
|                                 | \$ (11,837,710) |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Notes to the Basic Financial Statements**  
**Year Ended June 30, 2025**

**F. Implementation of New GASB Pronouncements**

During fiscal year 2025, the following GASB pronouncements was implemented:

GASB Statement No. 101, *Compensated Absences*. This statement amends the existing requirements related to compensated absences by updating the recognition and measurement guidance. The change materially impacted the current year financial statements and a restatement of net position for the governmental activities was required. See note 5 for additional information.

GASB Statement No. 102, *Certain Risk Disclosures*. This statement's objective is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations and constraints. The adoption of this standard did not have a material impact on the Town's financial statements.

**G. Future GASB Pronouncements**

Management is currently assessing the impact the implementation of the following pronouncements will have on the basic financial statements.

The GASB issued Statement No. 103, *Financial Model Reporting Improvements*, for implementation in fiscal year 2026. This statement's objective is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assisting a governments accountability.

The GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, for implementation in fiscal year 2026. This statement's objective is to provide separate disclosure of lease assets, intangible right-to-use assets, subscription assets and capital assets held for sale.

**5. RESTATEMENT OF NET POSITION**

Due to the Town's implementation of GASB Statement No. 101, compensated absences, a one-time prior period adjustment of \$1,718,614 was made to net position for the governmental activities to reflect the transition to GASB 101. The following details the change in the Town's beginning of the year net position for the governmental activities:

|  |                               |
|--|-------------------------------|
| Net Position - Governmental Activities - beginning of year, as previously stated | \$ (28,669,606)               |
| Restatement - adoption of GASB 101, <i>Compensated absences</i>                  | <u>(1,708,614)</u>            |
| Net Position - Governmental Activities - beginning of year, as restated          | <u><u>\$ (30,378,220)</u></u> |

**REQUIRED SUPPLEMENTARY INFORMATION**

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Required Supplementary Information**  
**Pension Plan Schedules**  
**Hampden County Regional Retirement System**  
**For the Year Ended June 30, 2025**

The Schedule of Proportionate Share of the Net Pension Liability represents multiyear trend information relating to the Town's proportion of the net pension liability and related ratios.

**Schedule of the Town's Proportionate Share of the Net pension Liability:**

| <b>Measurement Date</b> | <b>Town's proportion of the net pension liability (asset)</b> | <b>Town's proportionate share of the net pension liability (asset)</b> | <b>Town's covered employee payroll</b> | <b>Net pension liability percentage of covered employee payroll</b> | <b>Plan fiduciary net position as a percentage of the total pension liability</b> |
|-------------------------|---|--|--|---|---|
| 12/31/2024              | 12.66%  | \$ 51,970,355  | \$ 17,388,939                          | 298.87%   | 58.32%  |
| 12/31/2023              | 12.32%  | \$ 52,823,639  | \$ 16,212,521                          | 325.82%   | 55.12%  |
| 12/31/2022              | 11.85%  | \$ 52,137,529  | \$ 15,508,672                          | 336.18%   | 52.02%  |
| 12/31/2021              | 11.84%  | \$ 41,175,560  | \$ 14,875,251                          | 276.81%   | 60.81%  |
| 12/31/2020              | 12.16%  | \$ 47,693,889  | \$ 15,227,473                          | 313.21%   | 53.80%  |
| 12/31/2019              | 11.35%  | \$ 46,136,055  | \$ 13,625,592                          | 338.60%   | 50.23%  |
| 12/31/2018              | 11.19%  | \$ 44,565,663  | \$ 12,797,420                          | 348.24%   | 47.33%  |
| 12/31/2017              | 11.21%  | \$ 40,094,256  | \$ 12,295,124                          | 326.10%   | 50.82%  |
| 12/31/2016              | 11.60%  | \$ 42,250,969  | \$ 12,537,837                          | 336.99%   | 46.82%  |
| 12/31/2015              | 11.68%  | \$ 36,493,856  | \$ 12,159,006                          | 300.14%   | 49.22%  |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Required Supplementary Information**  
**Pension Plan Schedules**  
**Hampden County Regional Retirement System**  
**For the Year Ended June 30, 2025**

The Schedule of the Employer Contributions presents multiyear trend information on the Town's required and actual payments to the pension plan and related ratios.

**Schedule of the Town's Contributions:**

| <b>Measurement<br/>Date</b> | <b>Actuarially<br/>determined<br/>contribution</b> | <b>Less:<br/>Contributions<br/>in relation to<br/>the actuarially<br/>determined<br/>contribution</b> | <b>Contribution<br/>deficiency<br/>(excess)</b> | <b>Town's<br/>covered<br/>employee<br/>payroll</b> | <b>Contributions<br/>percentage<br/>of covered<br/>employee<br/>payroll</b> |
|-----------------------------|--|---|---|--|---|
| 12/31/2024                  | \$ 5,776,361                                       | \$ (5,776,361)  | \$ -  | \$ 17,388,939                                      | 33.22%  |
| 12/31/2023                  | \$ 5,204,843                                       | \$ (5,204,843)  | \$ -  | \$ 16,212,521                                      | 32.10%  |
| 12/31/2022                  | \$ 4,634,365                                       | \$ (4,634,365)  | \$ -  | \$ 15,508,672                                      | 29.88%  |
| 12/31/2021                  | \$ 4,287,456                                       | \$ (4,287,456)  | \$ -  | \$ 14,875,251                                      | 28.82%  |
| 12/31/2020                  | \$ 4,074,945                                       | \$ (4,074,945)  | \$ -  | \$ 15,227,473                                      | 26.76%  |
| 12/31/2019                  | \$ 3,520,094                                       | \$ (3,520,094)  | \$ -  | \$ 13,625,592                                      | 25.83%  |
| 12/31/2018                  | \$ 3,254,102                                       | \$ (3,254,102)  | \$ -  | \$ 12,797,420                                      | 25.43%  |
| 12/31/2017                  | \$ 2,980,025                                       | \$ (2,980,025)  | \$ -  | \$ 12,295,124                                      | 24.24%  |
| 12/31/2016                  | \$ 2,855,176                                       | \$ (2,855,176)  | \$ -  | \$ 12,537,837                                      | 22.77%  |
| 12/31/2015                  | \$ 2,662,850                                       | \$ (2,662,850)  | \$ -  | \$ 12,159,006                                      | 21.90%  |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Required Supplementary Information**  
**Other Post Employment Benefit Plan Schedules**  
**For the Year Ended June 30, 2025**

**Schedule of Changes in the Net OPEB Liability:**

|   | <u>6/30/2025</u>     | <u>6/30/2024</u>     | <u>6/30/2023</u>     | <u>6/30/2022</u>     |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>Total OPEB liability</b>                                 |                      |                      |                      |                      |
| Service cost  | \$ 1,691,607         | \$ 2,095,183         | \$ 1,949,593         | \$ 1,883,139         |
| Interest on OPEB liability                                  | 4,068,161            | 3,693,335            | 3,706,961            | 3,547,627            |
| Changes in Benefit terms                                    | -                    | -                    | -                    | -                    |
| Changes in Assumptions                                      | (2,483,892)          | (7,678,197)          | 2,522,400            | 188,133              |
| Difference between actual and expected experience           | (5,242,744)          | -                    | (5,940,605)          | -                    |
| Benefit payments, including refunds of member contributions | <u>(2,901,485)</u>   | <u>(2,679,511)</u>   | <u>(2,609,345)</u>   | <u>(2,424,311)</u>   |
| Net change in total OPEB liability                          | (4,868,353)          | (4,569,190)          | (370,996)            | 3,194,588            |
| Total OPEB liability-beginning                              | <u>65,141,766</u>    | <u>69,710,956</u>    | <u>70,081,952</u>    | <u>66,887,364</u>    |
| <b>Total OPEB liability-ending (a)</b>                      | <u>\$ 60,273,413</u> | <u>\$ 65,141,766</u> | <u>\$ 69,710,956</u> | <u>\$ 70,081,952</u> |
| <b>Plan fiduciary net position</b>                          |                      |                      |                      |                      |
| Difference between actual                                   |                      |                      |                      |                      |
| Net investment income                                       | \$ 1,370,090         | \$ 1,557,188         | \$ 802,599           | \$ (1,321,687)       |
| Employer contributions to Trust                             | 3,571,485            | 2,779,511            | 2,894,634            | 3,474,311            |
| Benefit payments, including refunds of member contributions | <u>(2,901,485)</u>   | <u>(2,679,511)</u>   | <u>(2,609,345)</u>   | <u>(2,424,311)</u>   |
| Net change in plan fiduciary net position                   | 2,040,090            | 1,657,188            | 1,087,888            | (271,687)            |
| Total fiduciary net position-beginning                      | <u>12,501,931</u>    | <u>10,844,743</u>    | <u>9,756,855</u>     | <u>10,028,542</u>    |
| <b>Total fiduciary net position-ending (b)</b>              | <u>\$ 14,542,021</u> | <u>\$ 12,501,931</u> | <u>\$ 10,844,743</u> | <u>\$ 9,756,855</u>  |
| <b>Town's net OPEB liability (a-b)</b>                      | <u>\$ 45,731,392</u> | <u>\$ 52,639,835</u> | <u>\$ 58,866,213</u> | <u>\$ 60,325,097</u> |

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Required Supplementary Information**  
**Other Post Employment Benefit Plan Schedules**  
**For the Year Ended June 30, 2025**

**Schedule of Changes in the Net OPEB Liability:**

|  | <u>6/30/2021</u>     | <u>6/30/2020</u>     | <u>6/30/2019</u>     | <u>6/30/2018</u>     | <u>6/30/2017</u>     |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total OPEB liability</b>                                    |                      |                      |                      |                      |                      |
| Service cost   | \$ 1,230,492         | \$ 1,192,093         | \$ 1,447,357         | \$ 3,945,669         | \$ 3,187,149         |
| Interest on OPEB liability                                     | 3,213,390            | 2,957,347            | 3,429,119            | 2,893,255            | 2,616,590            |
| Changes in Benefit terms                                       | -                    | -                    | -                    | -                    | -                    |
| Changes in Assumptions   | 18,369,592           | (5,685,517)          | (11,770,344)         | (32,132,505)         | -                    |
| Difference between actual<br>and expected experience           | (1,078,841)          | -                    | (2,152,226)          | 3,724,747            | -                    |
| Benefit payments, including refunds of<br>member contributions | <u>(2,405,829)</u>   | <u>(2,259,217)</u>   | <u>(2,116,543)</u>   | <u>(1,350,566)</u>   | <u>(1,555,622)</u>   |
| Net change in total OPEB liability                             | 19,328,804           | (3,795,294)          | (11,162,637)         | (22,919,400)         | 4,248,117            |
| Total OPEB liability-beginning                                 | <u>47,558,560</u>    | <u>51,353,854</u>    | <u>62,516,491</u>    | <u>85,435,891</u>    | <u>81,187,774</u>    |
| <b>Total OPEB liability-ending (a)</b>                         | <u>\$ 66,887,364</u> | <u>\$ 47,558,560</u> | <u>\$ 51,353,854</u> | <u>\$ 62,516,491</u> | <u>\$ 85,435,891</u> |
| <b>Plan fiduciary net position</b>                             |                      |                      |                      |                      |                      |
| Difference between actual<br>and expected experience           | \$ -                 | \$ -                 | \$ -                 | \$ 218               | \$ -                 |
| Net investment income  | 2,106,792            | (71,997)             | 261,703              | 122,745              | 121,949              |
| Employer contributions to Trust                                | 2,405,829            | 2,259,217            | 4,216,543            | 4,525,566            | 1,075,000            |
| Benefit payments, including refunds of<br>member contributions | <u>(2,405,829)</u>   | <u>(2,259,217)</u>   | <u>(2,116,543)</u>   | <u>(1,350,566)</u>   | <u>-</u>             |
| Net change in plan fiduciary net position                      | 2,106,792            | (71,997)             | 2,361,703            | 3,297,963            | 1,196,949            |
| Total fiduciary net position-beginning                         | <u>7,921,750</u>     | <u>7,993,747</u>     | <u>5,632,044</u>     | <u>2,334,081</u>     | <u>1,137,132</u>     |
| <b>Total fiduciary net position-ending (b)</b>                 | <u>\$ 10,028,542</u> | <u>\$ 7,921,750</u>  | <u>\$ 7,993,747</u>  | <u>\$ 5,632,044</u>  | <u>\$ 2,334,081</u>  |
| <b>Town's net OPEB liability (a-b)</b>                         | <u>\$ 56,858,822</u> | <u>\$ 39,636,810</u> | <u>\$ 43,360,107</u> | <u>\$ 56,884,447</u> | <u>\$ 83,101,810</u> |

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Required Supplementary Information**  
**Other Post Employment Benefit Plan Schedules**  
**For the Year Ended June 30, 2025**

**Schedule of Net OPEB Liability:**

|   | <u>6/30/2025</u>     | <u>6/30/2024</u>     | <u>6/30/2023</u>     | <u>6/30/2022</u>     |
|---|----------------------|----------------------|----------------------|----------------------|
| Total OPEB liability  | \$ 60,273,413        | \$ 65,141,766        | \$ 69,710,956        | \$ 70,081,952        |
| Less: Plan fiduciary net position   | <u>(14,542,021)</u>  | <u>(12,501,931)</u>  | <u>(10,844,743)</u>  | <u>(9,756,855)</u>   |
| Town's Net OPEB liability   | <u>\$ 45,731,392</u> | <u>\$ 52,639,835</u> | <u>\$ 58,866,213</u> | <u>\$ 60,325,097</u> |
| Plan fiduciary net position as a percentage of the total OPEB liability                       | 24.13%               | 19.19%               | 15.56%               | 13.92%               |
| Town's share of covered employee payroll  | \$ 38,662,585        | \$ 37,869,961        | \$ 36,766,952        | \$ 33,908,535        |
| Participating employer net OPEB liability (asset) as a percentage of covered-employee payroll | 118.28%              | 139.00%              | 160.11%              | 177.91%              |

**Schedule of Contributions:**

|  | <u>6/30/2025</u>   | <u>6/30/2024</u>    | <u>6/30/2023</u>    | <u>6/30/2022</u>    |
|--|--------------------|---------------------|---------------------|---------------------|
| Actuarially determined contribution  | \$ 4,033,644       | \$ 4,742,081        | \$ 4,584,245        | \$ 4,583,086        |
| Less: Contributions in relation to the actuarially determined contribution | <u>(3,571,485)</u> | <u>(2,779,511)</u>  | <u>(2,894,634)</u>  | <u>(3,474,311)</u>  |
| Contribution deficiency (excess)   | <u>\$ 462,159</u>  | <u>\$ 1,962,570</u> | <u>\$ 1,689,611</u> | <u>\$ 1,108,775</u> |
| Town's share of covered employee payroll                                   | \$ 38,662,585      | \$ 37,869,961       | \$ 36,766,952       | \$ 33,908,535       |
| Contributions percentage of covered-employee payroll                       | 9.24%              | 7.34%               | 7.87%               | 10.25%              |
| Annual money-weighted rate of return net of investment expense             | 10.65%             | 14.24%              | 8.15%               | -13.13%             |

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Required Supplementary Information**  
**Other Post Employment Benefit Plan Schedules**  
**For the Year Ended June 30, 2025**

**Schedule of Net OPEB Liability:**

|   | <u>6/30/2021</u>     | <u>6/30/2020</u>     | <u>6/30/2019</u>     | <u>6/30/2018</u>     | <u>6/30/2017</u>     |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total OPEB liability  | \$ 66,887,364        | \$ 47,558,560        | \$ 51,353,854        | \$ 62,516,491        | \$ 85,435,891        |
| Less: Plan fiduciary net position   | <u>(10,028,542)</u>  | <u>(7,921,750)</u>   | <u>(7,993,747)</u>   | <u>(5,632,044)</u>   | <u>(2,334,081)</u>   |
| Town's Net OPEB liability   | <u>\$ 56,858,822</u> | <u>\$ 39,636,810</u> | <u>\$ 43,360,107</u> | <u>\$ 56,884,447</u> | <u>\$ 83,101,810</u> |
| Plan fiduciary net position as a percentage of the total OPEB liability                       | 14.99%               | 16.66%               | 15.57%               | 9.01%                | 2.73%                |
| Town's share of covered employee payroll  | \$ 32,920,908        | \$ 33,864,749        | \$ 32,878,397        | N/A                  | N/A                  |
| Participating employer net OPEB liability (asset) as a percentage of covered-employee payroll | 172.71%              | 117.04%              | 131.88%              | N/A                  | N/A                  |

**Schedule of Contributions:**

|  | <u>6/30/2021</u>    | <u>6/30/2020</u>    | <u>6/30/2019</u>   | <u>6/30/2018</u>      | <u>6/30/2017</u>   |
|--|---------------------|---------------------|--------------------|-----------------------|--------------------|
| Actuarially determined contribution  | \$ 3,778,420        | \$ 4,109,516        | \$ 4,346,897       | \$ 3,495,762          | \$ 1,555,622       |
| Less: Contributions in relation to the actuarially determined contribution | <u>(2,405,829)</u>  | <u>(2,259,217)</u>  | <u>(4,216,543)</u> | <u>(4,525,566)</u>    | <u>(1,555,622)</u> |
| Contribution deficiency (excess)   | <u>\$ 1,372,591</u> | <u>\$ 1,850,299</u> | <u>\$ 130,354</u>  | <u>\$ (1,029,804)</u> | <u>\$ -</u>        |
| Town's share of covered employee payroll                                   | \$ 32,920,908       | \$ 33,864,749       | \$ 32,878,397      | N/A                   | N/A                |
| Contributions percentage of covered-employee payroll                       | 7.31%               | 6.67%               | 12.82%             | N/A                   | N/A                |
| Annual money-weighted rate of return net of investment expense             | 26.60%              | (0.90%)             | 4.78%              | 4.10%                 | 7.91%              |

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**Required Supplementary Information**  
**Other Post Employment Benefit Plan Schedules**  
**For the Year Ended June 30, 2025**

**Schedule of Funding Progress:**

| <b>Other Post Employment Benefits</b> |   |   |   |   |  |  |
|---------------------------------------|---|---|---|---|--|--|
| <b>Measurement Date</b>               | <b>Actuarial<br/>Fiduciary<br/>Net<br/>Position<br/>(A)</b> | <b>Actuarial<br/>Total<br/>OPEB<br/>Liability<br/>(B)</b> | <b>Actuarial<br/>Net<br/>OPEB<br/>Liability<br/>(B-A)</b> | <b>Actuarial<br/>Funded<br/>Ratio<br/>(A/B)</b> | <b>Actuarial<br/>Covered<br/>Payroll<br/>(C)</b> | <b>Actuarial<br/>Percentage<br/>of Covered<br/>Payroll<br/>((B-A)/C)</b> |
| 6/30/2025                             | \$ 14,542,021   | \$ 60,273,413   | \$ 45,731,392   | 24.13%  | \$ 38,662,585                                    | 118.3%   |
| 6/30/2024                             | \$ 12,501,931   | \$ 65,141,766   | \$ 52,639,835   | 19.19%  | \$ 37,869,961                                    | 139.0%   |
| 6/30/2023                             | \$ 10,844,743   | \$ 69,710,956   | \$ 58,866,213   | 15.56%  | \$ 36,766,952                                    | 160.1%   |
| 6/30/2022                             | \$ 9,756,855  | \$ 70,081,952   | \$ 60,325,097   | 13.92%  | \$ 33,908,535                                    | 177.9%   |
| 6/30/2021                             | \$ 10,028,542   | \$ 66,887,364   | \$ 56,858,822   | 14.99%  | \$ 32,920,908                                    | 172.7%   |
| 6/30/2020                             | \$ 7,921,750  | \$ 47,558,560   | \$ 39,636,810   | 16.66%  | \$ 33,864,749                                    | 117.0%   |
| 6/30/2019                             | \$ 7,993,747  | \$ 51,353,854   | \$ 43,360,107   | 15.57%  | \$ 32,878,397                                    | 131.9%   |
| 6/30/2018                             | \$ 5,632,044  | \$ 62,516,491   | \$ 56,884,447   | 9.01%   | N/A  | N/A  |
| 6/30/2017                             | \$ 2,334,081  | \$ 85,435,891   | \$ 83,101,810   | 2.73%   | N/A  | N/A  |

Note: These schedules are intended to present information for 10 years. Until a 10-year trend is compiled, the information is presented for those years the information is available.

**SUPPLEMENTARY SCHEDULE**

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|  | Fund Balances<br>July 1, 2024 | Revenues             | Expenditures         | Other Financing<br>Sources (Uses) | Fund Balances<br>June 30, 2025 |
|--|-------------------------------|----------------------|----------------------|-----------------------------------|--------------------------------|
| <b>Special Revenue:</b>                    |                               |                      |                      |                                   |                                |
| <b>Federal and State Grants:</b>           |                               |                      |                      |                                   |                                |
| School Grants                              | \$ 125,691                    | \$ 2,126,710         | \$ 2,193,235         | \$ -                              | \$ 59,166                      |
| Arts Lottery Council Grants                | 16,086                        | 11,621               | 13,930               | -                                 | 13,777                         |
| Board of Health Grants                     | 39,649                        | 17,600               | 4,574                | (4,457)                           | 48,218                         |
| Community Compact Grants                   | 15,000                        | -                    | 10,000               | -                                 | 5,000                          |
| Community Mitigation Fund                  | -                             | 139,356              | 129,516              | -                                 | 9,840                          |
| Council on Aging Grants                    | 182,162                       | 335,207              | 324,389              | -                                 | 192,980                        |
| Emergency Management Grants (COVID-19)     | 2,998                         | -                    | -                    | -                                 | 2,998                          |
| Highway Grants                             | -                             | 471,943              | 471,943              | -                                 | -                              |
| Library Grants                             | 104,953                       | 57,439               | 37,442               | -                                 | 124,950                        |
| Municipal Vulnerability Preparedness       | 703                           | -                    | -                    | (704)                             | (1)                            |
| Other Grants and Programs                  | 15,802                        | 307,342              | 303,835              | -                                 | 19,309                         |
| Public Safety Grants                       | 2,115                         | 226,646              | 195,899              | (40)                              | 32,822                         |
| Town Center Zoning Bylaw                   | 45,000                        | -                    | 45,000               | -                                 | -                              |
| <b>Schools:</b>                            |                               |                      |                      |                                   |                                |
| School Lunch Program                       | 816,124                       | 1,463,737            | 1,321,727            | -                                 | 958,134                        |
| School Lunch Commodities                   | -                             | 116,566              | 116,566              | -                                 | -                              |
| School Choice                              | 789,882                       | 248,121              | 679,120              | -                                 | 358,883                        |
| School Gifts and Donations                 | 63,247                        | 68,667               | 71,275               | -                                 | 60,639                         |
| School Revolving Accounts                  | 673,375                       | 476,461              | 502,503              | -                                 | 647,333                        |
| School Student Activity Funds              | 133,031                       | 224,912              | 202,109              | -                                 | 155,834                        |
| State Special Education Reimbursement Fund | 1,469,044                     | 1,981,992            | 2,401,484            | -                                 | 1,049,552                      |
| <b>Other:</b>                              |                               |                      |                      |                                   |                                |
| Affordable Housing Funds                   | 24,063                        | 36                   | -                    | -                                 | 24,099                         |
| Ambulance Fund                             | 1,948,256                     | 2,020,285            | 1,769,882            | (108,920)                         | 2,089,739                      |
| Deputy Collector Fees                      | 3,473                         | 41,011               | 37,776               | -                                 | 6,708                          |
| Cable Access Revolving                     | 586,991                       | 234,814              | 167,693              | (87,680)                          | 566,432                        |
| Community Preservation Fund                | 2,829,762                     | 576,034              | 377,401              | -                                 | 3,028,395                      |
| Council on Aging Revolving                 | 24,455                        | 12,746               | 18,943               | -                                 | 18,258                         |
| <b>Special Revenue Page 77</b>             | <b>\$ 9,911,862</b>           | <b>\$ 11,159,246</b> | <b>\$ 11,396,242</b> | <b>\$ (201,801)</b>               | <b>\$ 9,473,065</b>            |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|                                     | Fund Balances<br>July 1, 2024 | Revenues             | Expenditures         | Other Financing<br>Sources (Uses) | Fund Balances<br>June 30, 2025 |
|-------------------------------------|-------------------------------|----------------------|----------------------|-----------------------------------|--------------------------------|
| <b>Continued from Page 77</b>       | \$ 9,911,862                  | \$ 11,159,246        | \$ 11,396,242        | \$ (201,801)                      | \$ 9,473,065                   |
| <b>Special Revenue (continued):</b> |                               |                      |                      |                                   |                                |
| <b>Other (continued):</b>           |                               |                      |                      |                                   |                                |
| Gifts and Donations                 | 204,821                       | 94,188               | 17,871               | (1)                               | 281,137                        |
| Insurance Reimbursements            | 47,694                        | 65,726               | 61,710               | (52,826)                          | (1,116)                        |
| Longmeadow DIF fund                 | -                             | -                    | 20,000               | 20,000                            | -                              |
| Municipal Building Rental           | -                             | 353,057              | 196,591              | 71,675                            | 228,141                        |
| Off-Duty Details                    | -                             | 642,405              | 642,405              | -                                 | -                              |
| Opioid Settlement Fund              | 259,010                       | 65,928               | -                    | -                                 | 324,938                        |
| Recreation Revolving                | 427,133                       | 556,856              | 616,907              | (21,554)                          | 345,528                        |
| Reserve for Payment of Debt - MSBA  | 245,195                       | -                    | -                    | (81,732)                          | 163,463                        |
| Traffic Signal Funds                | 32,848                        | -                    | 1,593                | -                                 | 31,255                         |
| Transportation Infrastructure       | 11,440                        | 3,513                | -                    | (1)                               | 14,952                         |
| Trash Revolving                     | 215,353                       | 151,682              | 105,104              | (104,881)                         | 157,050                        |
| Wetlands Protection Act             | 74,811                        | 1,130                | -                    | -                                 | 75,941                         |
| Compensated Absence Reserve         | 500,543                       | 50,103               | 64,562               | 160,000                           | 646,084                        |
| Conservation Funds                  | 65,111                        | 5,618                | -                    | -                                 | 70,729                         |
| Historical Commission               | 14,028                        | 1,241                | 9                    | -                                 | 15,260                         |
| Shaker Road Relief Fund             | 3,863                         | -                    | -                    | -                                 | 3,863                          |
| Town Beautification Fund            | 597                           | 51                   | -                    | -                                 | 648                            |
| <b>Total Special Revenue Funds</b>  | <b>\$ 12,014,309</b>          | <b>\$ 13,150,744</b> | <b>\$ 13,122,994</b> | <b>\$ (211,121)</b>               | <b>\$ 11,830,938</b>           |

**TOWN OF EAST LONGMEADOW, MASSACHUSETTS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|   | Fund Balances<br>July 1, 2024 | Revenues             | Expenditures         | Other Financing<br>Sources (Uses) | Fund Balances<br>June 30, 2025 |
|---|-------------------------------|----------------------|----------------------|-----------------------------------|--------------------------------|
| <b>Capital Projects:</b>                    |                               |                      |                      |                                   |                                |
| Cable Projects                              | \$ -                          | \$ -                 | \$ 83,063            | \$ 87,680                         | \$ 4,617                       |
| Department of Public Works projects         | 1,507,823                     | -                    | 420,235              | 1,624,985                         | 2,712,573                      |
| Fire Department vehicles and equipment      | 178,951                       | -                    | 360,626              | 360,366                           | 178,691                        |
| Information Technology projects             | -                             | -                    | 98,092               | 118,650                           | 20,558                         |
| Municipal Light Plant feasibility study     | 845,957                       | -                    | 276,411              | -                                 | 569,546                        |
| Police vehicles and equipment               | 70,486                        | -                    | 116,365              | 140,645                           | 94,766                         |
| Premium on bonds                            | 465,958                       | -                    | 802,608              | 381,446                           | 44,796                         |
| School improvement projects                 | 1,901,702                     | -                    | 2,416,198            | 14,668,703                        | 14,154,207                     |
| Town Buildings' projects                    | 2,328,140                     | -                    | 5,628,057            | 3,300,000                         | 83                             |
| <b>Total Capital Projects</b>               | <u>7,299,017</u>              | <u>-</u>             | <u>10,201,655</u>    | <u>20,682,475</u>                 | <u>17,779,837</u>              |
| <b>Permanent Funds:</b>                     |                               |                      |                      |                                   |                                |
| Cemetery Funds                              | 5,055                         | 433                  | -                    | -                                 | 5,488                          |
| Library Funds                               | 6,599                         | 566                  | -                    | -                                 | 7,165                          |
| <b>Total Permanent Funds</b>                | <u>11,654</u>                 | <u>999</u>           | <u>-</u>             | <u>-</u>                          | <u>12,653</u>                  |
| <b>Total - Non-Major Governmental Funds</b> | <u>\$ 19,324,980</u>          | <u>\$ 13,151,743</u> | <u>\$ 23,324,649</u> | <u>\$ 20,471,354</u>              | <u>\$ 29,623,428</u>           |

# **Town of East Longmeadow**

## **Financial Position – FY2026**

### **FY25 Certified Free Cash - \$13,341,756**

### **Available Balance (Target 5%) - \$11,941,511 (15%)**

- \$1,340,885 appropriated for Mountain View Modulares in lieu of borrowing
- \$59,360 appropriated for Fire Union contract negotiations

### **Excess Levy Capacity**

- FY26 \$1,932,974/FY25 \$1,640,534/FY24 \$1,588,416
- \$728K in new growth plus \$250K amended growth from prior year
- Values have increased 7%
- Tax Rate (\$19.43) increased only \$0.95 in spite of an increase in the High School excluded debt portion of \$1.47 included in the tax rate. Without the excluded debt associated with the High School project the overall tax rate would have again decreased.

Excess Levy capacity increased to \$1.9Mil which is approximately \$600K more than anticipated due to the amended growth and new growth coming in above our anticipated target. Debt within the GF budget decreased from 1.3Mil in FY25 to 994K in FY26 and will decrease again in FY27 to 761K. We have made a concerted effort to limit GF borrowing when possible, including funding the entire principal and interest payment for the purchase of 382 N Main Street (\$253,250) from the tenant leasing payments managed in the Building Revolving Fund (Fund 2813).

## **Annual Audit**

- FY25 audited Financial Statements attached

## **Bond Rating**

- AA+ (Long Term Rating 11.14.25)
- SP-1+ (Short Term Rating 11.14.25)

The Town's Financial Policies, commitment to increasing reserves, conservative budgeting practices, and positive financial position have all contributed to our most recent bond rating.

## **BUDGET PERFORMANCE**

- Many Departments show encumbrances for contracts in their general expenses resulting in 100% use of budget. An example of this is 430 Trash Collection/Disposal. Any unused encumbrances at year end are released to the general fund.
- Health Insurance is also encumbered completely at the onset of the year. It is anticipated that Health Insurance will once again turn back a significant amount to the General Fund resulting from budgeting a portion of the FY26 increase Scantic Valley used reserves to fund, thereby cushioning the FY27 impact to budgets which are anticipated to be above 10%.
- Snow and Ice Deficit of \$55K along with any additional expenses incurred this season, will be resolved with year-end transfers in July.
- 66K of 145K reserve budget has been used, primarily due to 46K in nonunion salary increases resulting from Salary Classification Study results, all activity can be seen below:

## TOWN OF EAST LONGMEADOW

### RESERVE FUND FOR EXTRAORDINARY EXPENDITURES - FY26 ACTIVITY

| ORG    | OBJECT | DESCRIPTION              | YEAR | PER | JOURNAL | EFF DATE   | POST DATE  | PO/REF2  | AMOUNT            | COMMENTS  |
|--------|--------|--------------------------|------|-----|---------|------------|------------|----------|-------------------|---|
|        |        | <b>BEGINNING BALANCE</b> |      |     |         |            |            |          | <b>145,000.00</b> |   |
| 011327 | 5780   | RESERVE FUND TRANSFER    | 2026 | 6   | 195     | 12/12/2025 | 12/12/2025 | TRANSFER | (46,443.50)       | Transfer to Var Dept Salaries                               |
| 011327 | 5780   | RESERVE FUND TRANSFER    | 2026 | 6   | 71      | 12/4/2025  | 12/4/2025  | TRANSFER | (4,999.00)        | Town Portion of CMF/VHB Contract-Town Center Zoning Project |
| 011327 | 5780   | RESERVE FUND TRANSFER    | 2026 | 4   | 456     | 10/31/2025 | 10/31/2025 | TRANSFER | (9,550.00)        | Architecture EL Contract - Space Prog for TH                |
| 011327 | 5780   | RESERVE FUND TRANSFER    | 2026 | 4   | 187     | 10/15/2025 | 10/15/2025 | TRANSFER | (863.92)          | ICMA Dues for CY2026  |
| 011327 | 5780   | RESERVE FUND TRANSFER    | 2026 | 4   | 125     | 10/9/2025  | 10/9/2025  | BUDAMEND | (1,092.00)        | Budget shortage in Advertising                              |
| 011327 | 5780   | RESERVE FUND TRANSFER    | 2026 | 1   | 237     | 7/9/2025   | 7/10/2025  | TRANSFER | (1,000.00)        | Transfer to Prof Tech Planning - Grant shortage             |
| 011327 | 5780   | RESERVE FUND TRANSFER    | 2026 | 1   | 12      | 7/1/2025   | 6/12/2025  | TRANSFER | (2,200.00)        | Transfer to TM Salary                                       |
|        |        | <b>AVAILABLE BALANCE</b> |      |     |         |            |            |          | <b>78,851.58</b>  |   |

- Town salary budgets are all below 50% used with the exception of Town Manager due to a settlement payout and Fire due to a budget transfer to OT (OT is expected to be over budget approx. 65K and FT Salaries overbudget by approx. 10K)
- All other Town Expenditures are in line with budgets at this time

## Town of East Longmeadow



### YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06                      |                 |                   |                |              |              |                  |          |  |
|----------------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|--|
|                                  | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |  |
| <b>000 UNDEFINED</b>             |                 |                   |                |              |              |                  |          |  |
| TR Transfers                     | 0               | 3,168,841         | 3,168,841      | 3,168,841.38 | .00          | .00              | 100.0%   |  |
| TOTAL UNDEFINED                  | 0               | 3,168,841         | 3,168,841      | 3,168,841.38 | .00          | .00              | 100.0%   |  |
| <b>111 TOWN COUNCIL</b>          |                 |                   |                |              |              |                  |          |  |
| SA Salary                        | 41,500          | 0                 | 41,500         | 14,999.95    | .00          | 26,500.05        | 36.1%    |  |
| SN Non Salary                    | 600             | 0                 | 600            | .00          | .00          | 600.00           | .0%      |  |
| TOTAL TOWN COUNCIL               | 42,100          | 0                 | 42,100         | 14,999.95    | .00          | 27,100.05        | 35.6%    |  |
| <b>122 TOWN MANAGER</b>          |                 |                   |                |              |              |                  |          |  |
| SA Salary                        | 321,063         | 59,761            | 380,824        | 216,008.48   | .00          | 164,815.52       | 56.7%    |  |
| SN Non Salary                    | 11,950          | 11,773            | 23,723         | 10,295.98    | 7,358.70     | 6,068.17         | 74.4%    |  |
| TOTAL TOWN MANAGER               | 333,013         | 71,534            | 404,547        | 226,304.46   | 7,358.70     | 170,883.69       | 57.8%    |  |
| <b>132 RESERVE FUND TRANSFER</b> |                 |                   |                |              |              |                  |          |  |
| SN Non Salary                    | 145,000         | -66,148           | 78,852         | .00          | .00          | 78,851.58        | .0%      |  |
| TOTAL RESERVE FUND TRANSFER      | 145,000         | -66,148           | 78,852         | .00          | .00          | 78,851.58        | .0%      |  |
| <b>135 ACCOUNTING</b>            |                 |                   |                |              |              |                  |          |  |
| SA Salary                        | 467,466         | 1,954             | 469,420        | 226,516.90   | .00          | 242,903.10       | 48.3%    |  |
| SN Non Salary                    | 46,351          | 1,945             | 48,296         | 3,470.53     | 36,090.26    | 8,735.01         | 81.9%    |  |
| TOTAL ACCOUNTING                 | 513,817         | 3,899             | 517,716        | 229,987.43   | 36,090.26    | 251,638.11       | 51.4%    |  |
| <b>141 ASSESSORS</b>             |                 |                   |                |              |              |                  |          |  |

|                                     |                  |               |                  |                     |                  |                   |              |
|-------------------------------------|------------------|---------------|------------------|---------------------|------------------|-------------------|--------------|
| SA Salary                           | 247,909          | 1,602         | 249,511          | 122,655.20          | .00              | 126,855.80        | 49.2%        |
| SN Non Salary                       | 40,290           | 7,312         | 47,602           | 9,152.21            | 3,449.76         | 35,000.41         | 26.5%        |
| <b>TOTAL ASSESSORS</b>              | <b>288,199</b>   | <b>8,914</b>  | <b>297,113</b>   | <b>131,807.41</b>   | <b>3,449.76</b>  | <b>161,856.21</b> | <b>45.5%</b> |
| <b>145 TREASURER/COLLECTOR</b>      |                  |               |                  |                     |                  |                   |              |
| SA Salary                           | 326,383          | 0             | 326,383          | 160,041.55          | .00              | 166,341.45        | 49.0%        |
| SN Non Salary                       | 86,034           | 4,905         | 90,939           | 27,641.45           | 29,798.15        | 33,499.40         | 63.2%        |
| <b>TOTAL TREASURER/COLLECTOR</b>    | <b>412,417</b>   | <b>4,905</b>  | <b>417,322</b>   | <b>187,683.00</b>   | <b>29,798.15</b> | <b>199,840.85</b> | <b>52.1%</b> |
| <b>151 LEGAL SERVICES</b>           |                  |               |                  |                     |                  |                   |              |
| SN Non Salary                       | 200,000          | 23,636        | 223,636          | 74,527.94           | 20,501.01        | 128,607.00        | 42.5%        |
| <b>TOTAL LEGAL SERVICES</b>         | <b>200,000</b>   | <b>23,636</b> | <b>223,636</b>   | <b>74,527.94</b>    | <b>20,501.01</b> | <b>128,607.00</b> | <b>42.5%</b> |
| <b>152 HUMAN RESOURCES</b>          |                  |               |                  |                     |                  |                   |              |
| SA Salary                           | 292,407          | 12,171        | 304,578          | 149,900.15          | .00              | 154,677.85        | 49.2%        |
| SN Non Salary                       | 25,094           | 338           | 25,432           | 10,906.36           | 3,611.48         | 10,914.55         | 57.1%        |
| <b>TOTAL HUMAN RESOURCES</b>        | <b>317,501</b>   | <b>12,509</b> | <b>330,010</b>   | <b>160,806.51</b>   | <b>3,611.48</b>  | <b>165,592.40</b> | <b>49.8%</b> |
| <b>155 INFORMATION TECHNOLOGY</b>   |                  |               |                  |                     |                  |                   |              |
| SA Salary                           | 754,273          | 1,955         | 756,228          | 367,730.58          | .00              | 388,497.42        | 48.6%        |
| SN Non Salary                       | 810,955          | 24,860        | 835,815          | 642,542.41          | 86,583.85        | 106,688.75        | 87.2%        |
| <b>TOTAL INFORMATION TECHNOLOGY</b> | <b>1,565,228</b> | <b>26,815</b> | <b>1,592,043</b> | <b>1,010,272.99</b> | <b>86,583.85</b> | <b>495,186.17</b> | <b>68.9%</b> |
| <b>160 TOWN/COUNCIL CLERK</b>       |                  |               |                  |                     |                  |                   |              |

## Town of East Longmeadow



### YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06                               |                  |                  |                  |                     |                  |                     |              |
|---|------------------|------------------|------------------|---------------------|------------------|---------------------|--------------|
| 160 TOWN/COUNCIL CLERK                    | ORIGINAL APPROP  | TRANFRS/ADJSTMTS | REVISED BUDGET   | YTD EXPENDED        | ENCUMBRANCES     | AVAILABLE BUDGET    | PCT USED     |
| SA Salary                                 | 247,774          | 1,382            | 249,156          | 122,657.01          | .00              | 126,498.99          | 49.2%        |
| SN Non Salary                             | 21,019           | 1,405            | 22,424           | 7,722.44            | 1,710.23         | 12,990.89           | 42.1%        |
| <b>TOTAL TOWN/COUNCIL CLERK</b>           | <b>268,793</b>   | <b>2,787</b>     | <b>271,580</b>   | <b>130,379.45</b>   | <b>1,710.23</b>  | <b>139,489.88</b>   | <b>48.6%</b> |
| <b>162 ELECTIONS</b>                      |                  |                  |                  |                     |                  |                     |              |
| SA Salary                                 | 6,750            | 0                | 6,750            | .00                 | .00              | 6,750.00            | .0%          |
| SN Non Salary                             | 22,400           | 2,223            | 24,623           | 6,586.09            | 293.53           | 17,743.38           | 27.9%        |
| <b>TOTAL ELECTIONS</b>                    | <b>29,150</b>    | <b>2,223</b>     | <b>31,373</b>    | <b>6,586.09</b>     | <b>293.53</b>    | <b>24,493.38</b>    | <b>21.9%</b> |
| <b>175 PLANNING/ZONING/CONSERVATION</b>   |                  |                  |                  |                     |                  |                     |              |
| SA Salary                                 | 180,972          | 1,333            | 182,305          | 87,977.50           | .00              | 94,327.50           | 48.3%        |
| SN Non Salary                             | 8,910            | 6,316            | 15,226           | 4,415.41            | 5,493.54         | 5,317.33            | 65.1%        |
| <b>TOTAL PLANNING/ZONING/CONSERVATION</b> | <b>189,882</b>   | <b>7,649</b>     | <b>197,531</b>   | <b>92,392.91</b>    | <b>5,493.54</b>  | <b>99,644.83</b>    | <b>49.6%</b> |
| <b>210 POLICE DEPARTMENT</b>              |                  |                  |                  |                     |                  |                     |              |
| SA Salary                                 | 3,597,543        | 0                | 3,597,543        | 1,616,372.64        | .00              | 1,981,170.36        | 44.9%        |
| SN Non Salary                             | 182,100          | 15,671           | 197,771          | 57,320.23           | 66,627.33        | 73,823.37           | 62.7%        |
| <b>TOTAL POLICE DEPARTMENT</b>            | <b>3,779,643</b> | <b>15,671</b>    | <b>3,795,314</b> | <b>1,673,692.87</b> | <b>66,627.33</b> | <b>2,054,993.73</b> | <b>45.9%</b> |
| <b>220 FIRE DEPARTMENT</b>                |                  |                  |                  |                     |                  |                     |              |
| SA Salary                                 | 1,606,638        | 61,393           | 1,668,031        | 884,742.57          | .00              | 783,288.43          | 53.0%        |
| SN Non Salary                             | 185,288          | 5,619            | 190,907          | 74,144.13           | 15,471.45        | 101,291.19          | 46.9%        |
| <b>TOTAL FIRE DEPARTMENT</b>              | <b>1,791,926</b> | <b>67,012</b>    | <b>1,858,938</b> | <b>958,886.70</b>   | <b>15,471.45</b> | <b>884,579.62</b>   | <b>52.4%</b> |
| <b>241 BUILDING DEPARTMENT</b>            |                  |                  |                  |                     |                  |                     |              |

|                           |         |     |         |            |          |            |       |
|---------------------------|---------|-----|---------|------------|----------|------------|-------|
| SA Salary                 | 255,990 | 0   | 255,990 | 121,790.81 | 30.00    | 134,169.19 | 47.6% |
| SN Non Salary             | 9,910   | 546 | 10,456  | 3,410.28   | 2,510.55 | 4,534.75   | 56.6% |
| TOTAL BUILDING DEPARTMENT | 265,900 | 546 | 266,446 | 125,201.09 | 2,540.55 | 138,703.94 | 47.9% |

**299 East Longmeadow Dispatch**

|                                |         |   |         |            |     |        |       |
|--------------------------------|---------|---|---------|------------|-----|--------|-------|
| SN Non Salary                  | 260,000 | 0 | 260,000 | 259,307.00 | .00 | 693.00 | 99.7% |
| TOTAL East Longmeadow Dispatch | 260,000 | 0 | 260,000 | 259,307.00 | .00 | 693.00 | 99.7% |

**300 EDUCATION**

|                         |            |         |            |               |               |              |       |
|-------------------------|------------|---------|------------|---------------|---------------|--------------|-------|
| 01 PROFESSIONAL SALARIE | 24,044,381 | -3,013  | 24,041,368 | 9,497,677.85  | 14,005,358.88 | 538,331.07   | 97.8% |
| 02 CLERICAL SALARIES    | 1,038,773  | 19,000  | 1,057,773  | 507,350.65    | 522,293.72    | 28,128.63    | 97.3% |
| 03 OTHER SALARIES       | 4,601,007  | 2,263   | 4,603,270  | 2,219,325.93  | 1,963,808.87  | 420,134.84   | 90.9% |
| 04 CONTRACTED SERVICES  | 3,778,008  | -67,621 | 3,710,387  | 1,667,032.10  | 1,850,493.05  | 192,862.18   | 94.8% |
| 05 SUPPLIES/MATERIALS   | 270,400    | 93,359  | 363,759    | 224,241.57    | 28,744.17     | 110,772.93   | 69.5% |
| 06 OTHER EXPENSES       | 3,162,435  | 433,098 | 3,595,533  | 1,487,785.49  | 1,788,004.91  | 319,743.09   | 91.1% |
| TOTAL EDUCATION         | 36,895,004 | 477,086 | 37,372,090 | 15,603,413.59 | 20,158,703.60 | 1,609,972.74 | 95.7% |

**399 SCHOOL COMMITTEE**

|                        |        |   |        |          |     |          |       |
|------------------------|--------|---|--------|----------|-----|----------|-------|
| SA Salary              | 10,650 | 0 | 10,650 | 5,178.91 | .00 | 5,471.09 | 48.6% |
| TOTAL SCHOOL COMMITTEE | 10,650 | 0 | 10,650 | 5,178.91 | .00 | 5,471.09 | 48.6% |

**421 HIGHWAY**

|               |           |         |           |            |            |              |       |
|---------------|-----------|---------|-----------|------------|------------|--------------|-------|
| SA Salary     | 1,481,568 | 1,573   | 1,483,141 | 674,524.53 | .00        | 808,615.97   | 45.5% |
| SN Non Salary | 713,272   | 128,650 | 841,922   | 324,213.09 | 279,323.35 | 238,385.84   | 71.7% |
| TOTAL HIGHWAY | 2,194,840 | 130,223 | 2,325,063 | 998,737.62 | 279,323.35 | 1,047,001.81 | 55.0% |

**422 BUILDING FACILITIES**

**Town of East Longmeadow**



**YEAR-TO-DATE BUDGET REPORT**

**FOR 2026 06**

| 422 BUILDING FACILITIES                | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| SA Salary                              | 580,831         | 516              | 581,347        | 246,220.93   | .00          | 335,126.07       | 42.4%    |
| SN Non Salary                          | 492,070         | 38,972           | 531,042        | 272,944.26   | 134,800.07   | 123,297.62       | 76.8%    |
| TOTAL BUILDING FACILITIES              | 1,072,901       | 39,488           | 1,112,389      | 519,165.19   | 134,800.07   | 458,423.69       | 58.8%    |
| <b>423 SNOW &amp; ICE</b>              |                 |                  |                |              |              |                  |          |
| SA Salary                              | 21,719          | 0                | 21,719         | 46,057.45    | .00          | -24,338.45       | 212.1%   |
| SN Non Salary                          | 127,875         | 50               | 127,925        | 87,959.65    | 70,380.54    | -30,415.19       | 123.8%   |
| TOTAL SNOW & ICE                       | 149,594         | 50               | 149,644        | 134,017.10   | 70,380.54    | -54,753.64       | 136.6%   |
| <b>429 TOWN &amp; SCHOOL UTILITIES</b> |                 |                  |                |              |              |                  |          |
| SN Non Salary                          | 1,634,440       | 69,065           | 1,703,505      | 539,406.69   | 1,018,929.70 | 145,168.50       | 91.5%    |
| TOTAL TOWN & SCHOOL UTILITIES          | 1,634,440       | 69,065           | 1,703,505      | 539,406.69   | 1,018,929.70 | 145,168.50       | 91.5%    |
| <b>430 TRASH COLLECTION/DISPOSAL</b>   |                 |                  |                |              |              |                  |          |
| SN Non Salary                          | 1,659,026       | 120,345          | 1,779,371      | 769,657.67   | 1,009,713.49 | .00              | 100.0%   |
| TOTAL TRASH COLLECTION/DISPOSAL        | 1,659,026       | 120,345          | 1,779,371      | 769,657.67   | 1,009,713.49 | .00              | 100.0%   |
| <b>433 WASTE COLLECTION/DISPOSAL</b>   |                 |                  |                |              |              |                  |          |
| SA Salary                              | 21,924          | 0                | 21,924         | .00          | .00          | 21,924.00        | .0%      |
| SN Non Salary                          | 92,900          | 18,909           | 111,809        | 49,241.27    | 60,952.94    | 1,614.54         | 98.6%    |
| TOTAL WASTE COLLECTION/DISPOSAL        | 114,824         | 18,909           | 133,733        | 49,241.27    | 60,952.94    | 23,538.54        | 82.4%    |
| <b>519 HEALTH DEPARTMENT</b>           |                 |                  |                |              |              |                  |          |
| SA Salary                              | 294,335         | 1,234            | 295,569        | 147,010.85   | .00          | 148,558.15       | 49.7%    |

|  |           |        |           |            |           |            |       |
|--|-----------|--------|-----------|------------|-----------|------------|-------|
| SN Non Salary                          | 59,681    | 816    | 60,497    | 14,259.71  | 2,793.81  | 43,443.48  | 28.2% |
| TOTAL HEALTH DEPARTMENT                | 354,016   | 2,050  | 356,066   | 161,270.56 | 2,793.81  | 192,001.63 | 46.1% |
| <b>541 COUNCIL ON AGING</b>            |           |        |           |            |           |            |       |
| SA Salary                              | 421,360   | 0      | 421,360   | 155,766.02 | .00       | 265,593.98 | 37.0% |
| SN Non Salary                          | 19,877    | 967    | 20,844    | 5,873.11   | 4,263.28  | 10,707.98  | 48.6% |
| TOTAL COUNCIL ON AGING                 | 441,237   | 967    | 442,204   | 161,639.13 | 4,263.28  | 276,301.96 | 37.5% |
| <b>543 VETERANS SERVICES</b>           |           |        |           |            |           |            |       |
| SN Non Salary                          | 172,979   | 0      | 172,979   | 88,551.64  | 40,356.86 | 44,070.50  | 74.5% |
| TOTAL VETERANS SERVICES                | 172,979   | 0      | 172,979   | 88,551.64  | 40,356.86 | 44,070.50  | 74.5% |
| <b>610 PUBLIC LIBRARY</b>              |           |        |           |            |           |            |       |
| SA Salary                              | 852,328   | 1,384  | 853,712   | 417,207.79 | .00       | 436,504.21 | 48.9% |
| SN Non Salary                          | 160,743   | 881    | 161,624   | 92,589.02  | 54,516.90 | 14,518.18  | 91.0% |
| TOTAL PUBLIC LIBRARY                   | 1,013,071 | 2,265  | 1,015,336 | 509,796.81 | 54,516.90 | 451,022.39 | 55.6% |
| <b>630 RECREATION DEPARTMENT</b>       |           |        |           |            |           |            |       |
| SA Salary                              | 297,630   | 16,746 | 314,376   | 152,616.81 | .00       | 161,759.19 | 48.5% |
| SN Non Salary                          | 7,792     | 837    | 8,629     | 1,837.37   | 1,296.29  | 5,495.10   | 36.3% |
| TOTAL RECREATION DEPARTMENT            | 305,422   | 17,583 | 323,005   | 154,454.18 | 1,296.29  | 167,254.29 | 48.2% |
| <b>693 CELEBRATION/CULT/HISTORICAL</b> |           |        |           |            |           |            |       |
| SN Non Salary                          | 28,900    | 1,644  | 30,544    | 24,190.49  | .00       | 6,353.98   | 79.2% |

## Town of East Longmeadow



### YEAR-TO-DATE BUDGET REPORT

| FOR 2026 06                              |                                     |                 |                  |                |              |              |                  |          |
|--|-------------------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 693                                      | CELEBRATION/CULT/HISTORICAL         | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|  | TOTAL CELEBRATION/CULT/HISTORICAL   | 28,900          | 1,644            | 30,544         | 24,190.49    | .00          | 6,353.98         | 79.2%    |
| <b>710 RETIREMENT OF DEBT</b>            |                                     |                 |                  |                |              |              |                  |          |
|  | SN Non Salary                       | 1,090,700       | 0                | 1,090,700      | 1,090,700.00 | .00          | .00              | 100.0%   |
|  | TOTAL RETIREMENT OF DEBT            | 1,090,700       | 0                | 1,090,700      | 1,090,700.00 | .00          | .00              | 100.0%   |
| <b>751 INTEREST ON LONG TERM</b>         |                                     |                 |                  |                |              |              |                  |          |
|  | SN Non Salary                       | 5,424,457       | 0                | 5,424,457      | 3,425,708.45 | .00          | 1,998,748.55     | 63.2%    |
|  | TOTAL INTEREST ON LONG TERM         | 5,424,457       | 0                | 5,424,457      | 3,425,708.45 | .00          | 1,998,748.55     | 63.2%    |
| <b>752 INTEREST ON SHORT TERM</b>        |                                     |                 |                  |                |              |              |                  |          |
|  | SN Non Salary                       | 53,486          | 0                | 53,486         | 53,486.41    | .00          | -.41             | 100.0%   |
|  | TOTAL INTEREST ON SHORT TERM        | 53,486          | 0                | 53,486         | 53,486.41    | .00          | -.41             | 100.0%   |
| <b>820 State Assessments and Charges</b> |                                     |                 |                  |                |              |              |                  |          |
|  | SN Non Salary                       | 0               | 840,164          | 840,164        | 429,360.00   | .00          | 410,804.00       | 51.1%    |
|  | TOTAL State Assessments and Charges | 0               | 840,164          | 840,164        | 429,360.00   | .00          | 410,804.00       | 51.1%    |
| <b>910 EMPLOYEE BENEFITS</b>             |                                     |                 |                  |                |              |              |                  |          |
|  | SN Non Salary                       | 654,160         | 511              | 654,671        | 289,850.20   | 1,873.60     | 362,947.56       | 44.6%    |
|  | TOTAL EMPLOYEE BENEFITS             | 654,160         | 511              | 654,671        | 289,850.20   | 1,873.60     | 362,947.56       | 44.6%    |
| <b>912 WORKERS' COMPENSATION</b>         |                                     |                 |                  |                |              |              |                  |          |

|   |            |           |            |               |               |               |        |
|---|------------|-----------|------------|---------------|---------------|---------------|--------|
| SN Non Salary                           | 272,160    | 0         | 272,160    | 193,161.91    | 54,480.99     | 24,517.10     | 91.0%  |
| TOTAL WORKERS' COMPENSATION             | 272,160    | 0         | 272,160    | 193,161.91    | 54,480.99     | 24,517.10     | 91.0%  |
| <b>914 HEALTH INSURANCE</b>             |            |           |            |               |               |               |        |
| SN Non Salary                           | 8,634,191  | 0         | 8,634,191  | 4,326,595.12  | 4,213,351.88  | 94,244.00     | 98.9%  |
| TOTAL HEALTH INSURANCE                  | 8,634,191  | 0         | 8,634,191  | 4,326,595.12  | 4,213,351.88  | 94,244.00     | 98.9%  |
| <b>945 PROPERTY/LIABILITY INSURANCE</b> |            |           |            |               |               |               |        |
| SN Non Salary                           | 581,376    | 6,336     | 587,712    | 510,996.79    | 231.00        | 76,483.90     | 87.0%  |
| TOTAL PROPERTY/LIABILITY INSURANCE      | 581,376    | 6,336     | 587,712    | 510,996.79    | 231.00        | 76,483.90     | 87.0%  |
| <b>946 RETIREMENT CONTRIBUTION</b>      |            |           |            |               |               |               |        |
| SN Non Salary                           | 5,971,852  | 0         | 5,971,852  | 5,971,851.64  | .00           | .36           | 100.0% |
| TOTAL RETIREMENT CONTRIBUTION           | 5,971,852  | 0         | 5,971,852  | 5,971,851.64  | .00           | .36           | 100.0% |
| <b>947 PVPC ASSESSMENT</b>              |            |           |            |               |               |               |        |
| SN Non Salary                           | 3,155      | 0         | 3,155      | 3,151.44      | .00           | 3.56          | 99.9%  |
| TOTAL PVPC ASSESSMENT                   | 3,155      | 0         | 3,155      | 3,151.44      | .00           | 3.56          | 99.9%  |
| GRAND TOTAL                             | 79,135,010 | 5,077,479 | 84,212,489 | 44,465,259.99 | 27,385,498.14 | 12,361,730.54 | 85.3%  |

\*\* END OF REPORT - Generated by Kimberly Collins \*\*

- FYTD Investment income is \$1,583,399 due to investment of the HS/Natatorium BAN/Bond funds
- All other Town Revenues are in line with budget

## Town of East Longmeadow



### YEAR-TO-DATE BUDGET REPORT

FOR 2026 13

|                         | ORIGINAL APPROP | TRNFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED   | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------|-----------------|-----------------|----------------|----------------|--------------|------------------|----------|
| AS Special Assessments  | 0               | -37,435         | -37,435        | -281.67        | .00          | -37,153.33       | .8%      |
| BE Boat Excise          | 0               | -1,000          | -1,000         | -1,792.18      | .00          | 792.18           | 179.2%   |
| BP Building Permits     | 0               | -207,000        | -207,000       | -131,389.00    | .00          | -75,611.00       | 63.5%    |
| EI Earnings on Invest   | 0               | -300,000        | -300,000       | -1,583,399.10  | .00          | 1,283,399.10     | 527.8%   |
| FF Fines and Forfeits   | 0               | -17,475         | -17,475        | -1,473.10      | .00          | -16,001.90       | 8.4%     |
| FR Fees Retained fr Tax | 0               | -18,060         | -18,060        | -7,700.00      | .00          | -10,360.00       | 42.6%    |
| IL Pilots               | 0               | -111,047        | -111,047       | -67,212.20     | .00          | -43,834.80       | 60.5%    |
| LP Licenses and Permits | 0               | -365,166        | -365,166       | -186,383.75    | .00          | -178,782.25      | 51.0%    |
| ME Meals Excise         | 0               | -380,262        | -380,262       | -196,430.20    | .00          | -183,831.80      | 51.7%    |
| MR Misc Revenues        | 0               | -100,000        | -100,000       | -109,034.52    | .00          | 9,034.52         | 109.0%   |
| MV Motor Vehicle Excise | 0               | -2,800,206      | -2,800,206     | -361,423.76    | .00          | -2,438,782.24    | 12.9%    |
| OD Other Dept Rev       | 0               | -154,152        | -154,152       | -85,991.58     | .00          | -68,160.42       | 55.8%    |
| OT Other Taxes          | 0               | 0               | 0              | -46,668.25     | .00          | 46,668.25        | 100.0%   |
| PI Penalties & Interest | 0               | -297,642        | -297,642       | -98,594.80     | .00          | -199,047.20      | 33.1%    |
| PP Personal Prop Taxes  | 0               | -2,128,154      | -2,128,154     | -948,411.99    | .00          | -1,179,742.01    | 44.6%    |
| RE Real Estate Taxes    | 0               | -57,044,180     | -57,044,180    | -24,500,540.04 | .00          | -32,543,639.96   | 43.0%    |
| RM Medicare Reimburseme | 0               | -186,250        | -186,250       | -12,575.98     | .00          | -173,674.02      | 6.8%     |
| RT Rentals              | 0               | -65,500         | -65,500        | -64,902.65     | .00          | -597.35          | 99.1%    |
| SR State Revenue        | 0               | -17,792,165     | -17,792,165    | -8,906,163.53  | .00          | -8,886,001.47    | 50.1%    |
| TR Transfers            | 0               | -81,732         | -81,732        | -129,600.05    | .00          | 47,868.05        | 158.6%   |
| UR Urban Redevel Excise | 0               | -18,730         | -18,730        | .00            | .00          | -18,730.00       | .0%      |
| GRAND TOTAL             | 0               | -82,106,156     | -82,106,156    | -37,439,968.35 | .00          | -44,666,187.65   | 45.6%    |

\*\* END OF REPORT - Generated by Kimberly Collins \*\*

## **CAPITAL IMPROVEMENT PLAN**

Projects totaling **\$3,536,055.78** were approved for the FY26 Capital Improvement Plan:

- **\$1,532,956** Funded through the General Fund budget
- **\$0** Bonded in the General Fund
- **\$268,470** Funded through a combination of bonding and retained earnings from the Enterprise funds
- **\$0** Funded through the CPC fund
- **\$1,734,629.78** Funded through grants

## **CURRENT RESERVE BALANCES**

*(FYTD Gains across the following funds respectively:  
\$1,059,248/\$331,900/\$71,920/\$45,787)*

**OPEB Trust Fund (Target 100%)** - \$15,701,269.28 (34%)

**Stabilization Fund (Target 8%)** - \$6,680,608.79 (8%)

**Capital Stabilization Fund (No Target)** - \$1,116,351.59

**Compensated Absences Fund (Target 100%)** - \$724,238.74 (109%)

## **ENTERPRISE FUNDS CERTIFIED RETAINED EARNINGS (Target 20%)**

**Water Fund - \$1,262,632/Available \$1,260,730.75 (34%)**

**Sewer Fund - \$1,170,183/Available \$1,010,281.56 (37%)**

**Stormwater Fund - \$493,947/Available \$493,573 (104%)**

**ELCAT - \$566,432/Available \$556,495.58 (297%)**

**CPC FUND BALANCE – \$2,714,216.41**

- Open Space - \$65,919.77
- Historic Resource - \$265,997.57
- Affordable Housing - \$309,528.99
- Undesignated - \$2,072,770.08