



FISCAL YEAR 2024 ANNUAL BUDGET

South Hadley, Massachusetts

July 1, 2023 – June 30, 2024

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SECTION 1: GENERAL OVERVIEW

Budget Message from the Town Administrator



Andrea Miles, Chair
Carol Constant, Vice-Chair
Nicole Casolari, Clerk
Jeff Cyr
Renee Sweeney

Lisa Wong
Town Administrator

Town Administrator's Fiscal Year 2024 Budget Message to Town Meeting

April 5, 2023

Dear Honorable Town Meeting members and residents of South Hadley:

I am pleased to submit an annual operating budget for Fiscal Year 2024 in the amount of \$54,266,925. I would like to thank our great municipal workforce and all the appointed and elected officials who played a part in the development of this budget through numerous meetings. The budget aims to address some short and long term needs, including those outlined below:

Workforce Attraction/Retention: The Town has received a grant for \$50,000 to conduct a wage and classification study of most town positions (up to 100 different positions) that will be conducted over the next year, and may be completed in time to make recommendations for the FY25 budget. The Town has not had a wage schedule for many years. The Town has completed negotiations with the unions for Police and Public Works, and the budget reflects the increase from FY22 to FY23 as well as from FY23 to FY24 as the contracts had not been finalized in time for the FY23 budget development. The Town will be negotiating with Unit A and B during FY24 for a new contract to begin July 1, 2024 (FY25).

Maintenance/Capital: The budget adds a Facilities Director level position and aims to create a department that serves the Town and the School Department. The Selectboard and School Committee recently voted to execute a Memorandum of Agreement to create a joint department and collaborate on the maintenance, repair, renovation and any new capital projects for all municipal facilities. A priority for the director will be to develop short and long term capital and maintenance plans. The FY24 budget does not include any increases that may result from those plans, and this will be reflected in the FY25 budget.

Operational Investments: The budget adds funding for animal control support as well as zoning enforcement/funding for emergency public safety. Custodial services are being added to the Senior Center and Working Foreperson positions are being added to Parks and Highway in DPW to support infrastructure maintenance. The South Hadley Selectboard and Easthampton City Council both voted to eliminate the shared Veteran's District, and South Hadley will increase services and benefits to Veterans in the FY24 budget. Town Meeting will also be considering an article to adopt a local option to decrease property taxes for parents of service members that have died.

Sustained Community Initiatives: The operating budget maintains funding for the public health nurse that is partially covered by a grant for FY23 only, expands the free transportation program for seniors that started in April 2022 to include more medical locations, and funds for conservation. Public safety and public health are continuing to work on local and regional mental health initiatives, and if Town Meeting passes the article creating a Stabilization Fund to collect settlement funds for the opioid epidemic, then the Town will start to see projects sooner related to education, prevention and mitigation.

The Operating Budget increases \$2.4 million from Fiscal Year 2023 to 2024. (\$2.35m increase from 22-23)

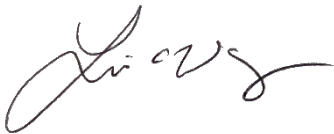
- \$800k State Aid increase
- \$1m Tax Levy increase
- \$100k Local receipts increase
- \$300k Enterprise funds increase (corresponds to expense increases in enterprises)
- \$200k Reimbursement from SHELDT increase (corresponds to increases in salary/benefits)

The corresponding changes in expenditures includes:

- \$900k Increase School Budget
- \$325k Retirement (similar to previous years, increase should be less starting next year according to the Hampshire County Retirement System forecast schedule of annual appropriations)
- \$253k Health insurance
- \$150k General Government increase (add Director of Building Operations, increase animal control and zoning enforcement services, increase cost of utilities)
- \$197k Public works (new contracts, add Working forepersons, increase maintenance costs)
- \$73k Landfill increase (per contract)
- \$154k Wastewater increase (increased cost of materials)
- \$386k Public safety increase (new contracts)
- \$80k Council on Aging increase (add custodial services, funding for van drivers, utility costs)
- \$63k Veterans increase (full time Veterans director, increase in benefits for veterans)
- \$32k Ledges Golf Course - revenue also increasing
- -\$68k Decrease in Debt service
- -\$135k Decrease in Wage & Classification (funding moved to departments after contracts settled)

Thank you to the Selectboard, Appropriations Committee and the Capital Committee for their partnership in the financial and operational management of South Hadley. Thank you to the Accounting Department, School Department and Department Heads who have been instrumental. Additional background documents and links to meetings that have been a part of the budget development process can be found on the Town Website: <https://southhadley.org/679/Budget-Town-Meeting-Documents>

Sincerely,



Lisa A. Wong

Town Administrator



Selectboard

Andrea Miles, Chair

Carol Constant, Vice-Chair

Nicole Casolari, Clerk

Jeff Cyr

Renee Sweeney

Lisa Wong, Town Administrator

William C. Sutton, Town Accountant

Lynn M. Hogan, Asst. Town Accountant

The vision of the South Hadley Selectboard is to provide for a socially and economically vibrant community through principals of sound financial planning and effective, efficient and participatory governance.

Departmental Contacts

DEPARTMENT	NAME	TITLE	EMAIL
Accounting	William C. Sutton Lynn Hogan	Town Accountant Asst. Town Accountant	wsutton@southhadleyma.gov lhogan@southhadleyma.gov
Assessors	Melissa Couture-Ribold Maureen Cronin	Associate Assessor Asst. to Associate Assessor	mcourureribold@southhadleyma.gov mcronin@southhadleyma.gov
Building Inspections	Damian Cote David Tourville Roy Rivers	Building Commissioner Plumbing Inspector Wiring Inspector	dcote@southhadleyma.gov dtourville@southhadleyma.gov rrivers@southhadleyma.gov
Council on Aging	Lesley Hennessey Lisa Napiorkowski	Council on Aging Director Asst. to Director	lhennessey@southhadleyma.gov lnapiorkowski@southhadleyma.gov
Department of Public Works	John Broderick	Acting Superintendent of Public Works	jbroderick@southhadleyma.gov
Facilities & Safety	Vivian Price	Facilities & Safety Coordinator	vprice@southhadleyma.gov
Health Department	Sharon Hart	Director	shart@southhadleyma.gov
Library	Joseph Rodio	Director	jrodio@southhadleyma.gov
Planning/Conservation Department	Anne Capra Rebekah Cornell	Town Planner Conservation Administrator/ Planner	acapra@southhadleyma.gov rcornell@southhadleyma.gov
Police Department	Jennifer Gundersen	Chief of Police	jgundersen@southhadleypolice.org
Recreation Department	Andrew Rogers Danielle Bachand	Director Asst. Director	arogers@southhadleyma.gov dbachand@southhadleyma.gov
Town Administration	Lisa Wong	Town Administrator	lwong@southhadleyma.gov
Town Clerk	Sarah Gmeiner Zoe Ingram	Town Clerk Asst. Town Clerk	sgmeiner@southhadleyma.gov zingram@southhadleyma.gov
Treasurer/Collector's Office	Donna Whiteley Lori Vautrin	Treasurer/Collector Asst. Treasurer/Collector	dwhiteley@southhadleyma.gov lvautrin@southhadleyma.gov
Veteran's Office	Michael Slater	Veterans' Administrator	mslater@southhadleyma.gov

Municipal Finance Terminology

The following terms are frequently used in this report and at Town Meetings:

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

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

Article: An item listed in the Town Meeting Warrant which must contain a sufficient description of what is proposed to be voted upon. Every action taken at the town meeting must be pursuant to some Article printed in the warrant and must be within the scope of such Article. The Warrant is issued by the Selectboard.

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

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

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

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

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

Enterprise Funds: An enterprise fund, authorized by MGL Ch. 44 §53F^{1/2}, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery – direct, indirect, and capital costs- are identified. Enterprise accounting also enables communities to reserve the “surplus” or net assets unrestricted (retained earnings) generated by the operation of the enterprise rather than closing it out the general fund at year-end.

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

Fiscal Year: Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2018 fiscal year is July 1, 2017 to June 30, 2018.

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

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

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

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

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

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2¹/₂). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2¹/₂ of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

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

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

Operating Budget: The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

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

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

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

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

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

Reserve Fund: This fund is established by vote at an annual Town Meeting by appropriation (not exceeding 5% of the tax levy of the preceding year). It is used by vote of the Appropriations Committee to fund extraordinary or unforeseen expenses as required.

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

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

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

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

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund.

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

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Warrant: An authorization for an action. A town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amounts and from the persons listed.

Preliminary Estimated Sources & Uses

TOWN OF SOUTH HADLEY

Fiscal Year 2024

ESTIMATED SOURCES AND USES

Based on Town Administrator's Recommended Operating Budgets and Governor's State Aid
April 18, 2023

AMOUNT TO BE RAISED:

Appropriations

School Department	24,526,460
General Government	2,668,314
Public Safety	3,752,021
Injured on Duty	50,000
Reserve Fund	25,000
DPW	4,787,029
Snow & Ice	101,360
Council on Aging	604,210
Veterans Benefits	341,460
Libraries	819,516
Town Audit	31,000
GASB 45 - Actuary	4,000
Unclassified Accounts	10,380,697
Workers' Compensation	150,000
Health	329,107
Debt & Interest	2,305,638
Debt & Interest (Debt Exclusion)	1,060,599
Connecticut River Markers	12,000
Canal Park	-
Ledges Golf Course Enterprise	1,402,880
Cable Studio	110,634
Conservation Land Fund	15,000
Wage & Classification Plan	90,000
OPEB Trust Fund	500,000
Mosier Stabilization Fund / Capital	200,000
Capital Stabilization Fund	-

Total Appropriations **54,266,925**

Other Amounts to be Raised

PVPC Assessment	3,330
Overlay Reserve	254,214
Cherry Sheet Charges	225,612
Cherry Sheet Offsets	645,018
School Choice/Charter Tuition	3,030,054

Total **58,425,153**

ESTIMATED RECEIPTS:

Revenues:

Local Estimated Receipts	2,655,770
Cherry Sheet	15,105,632
Debt Exclusion Reimbursement	-
Enterprise Funds	5,477,988
Available Funds	740,947
Electric Light Department Reimb	1,303,803
Electric Light Department PILOT	180,000

Total **25,464,140**

Total to be Raised	58,425,153
Total Estimated Receipts	25,464,140
Tax Levy Required	32,961,013
Actual Tax Levy Limit	31,900,414
Debt Exclusion to be Raised	1,060,599

Balance **\$ 0**

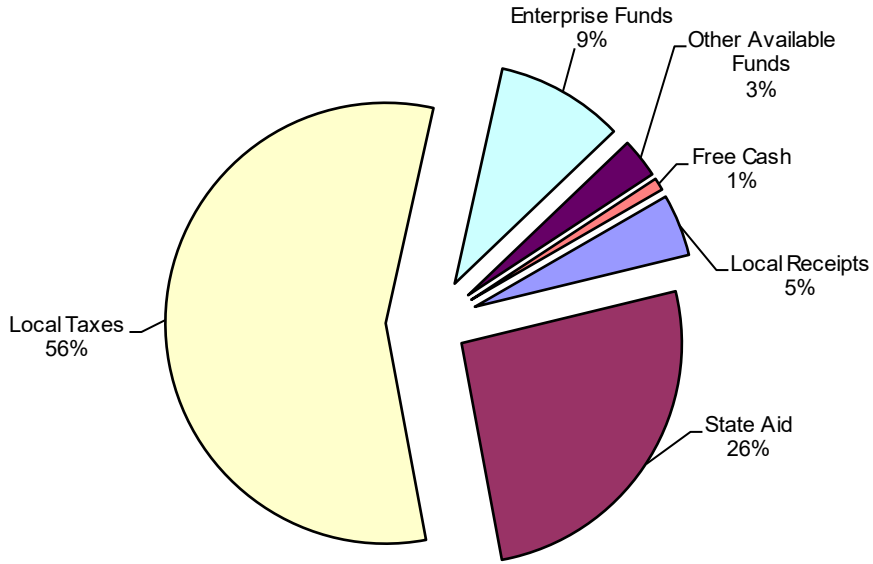
Amount of Available Funds Proposed to be Voted	
Conservation Wetlands	2,000
Boat Excise	12,000
Dog Refund	22,000
Aid To Libraries	20,500
Cable Studio Fund	152,984
Free Cash	531,463
Total	740,947

Est. Enterprise Funds/ Receipts to be Voted	
WWTP	1,657,373
WWTP Debt & Interest	342,111
Landfill	1,404,305
Landfill Debt & Interest	-
Reimbursement to General Fund	671,319
Ledges Golf Course Enterprise	1,071,417
Ledges Golf Course Debt & Interest	331,463
Ledges Golf Retained Earnings	-
(assumes a budgeted free cash deficit of \$331,463 for FY24 not including indirect costs in General Fund)	
Total	5,477,988

Pie Chart of Allocations

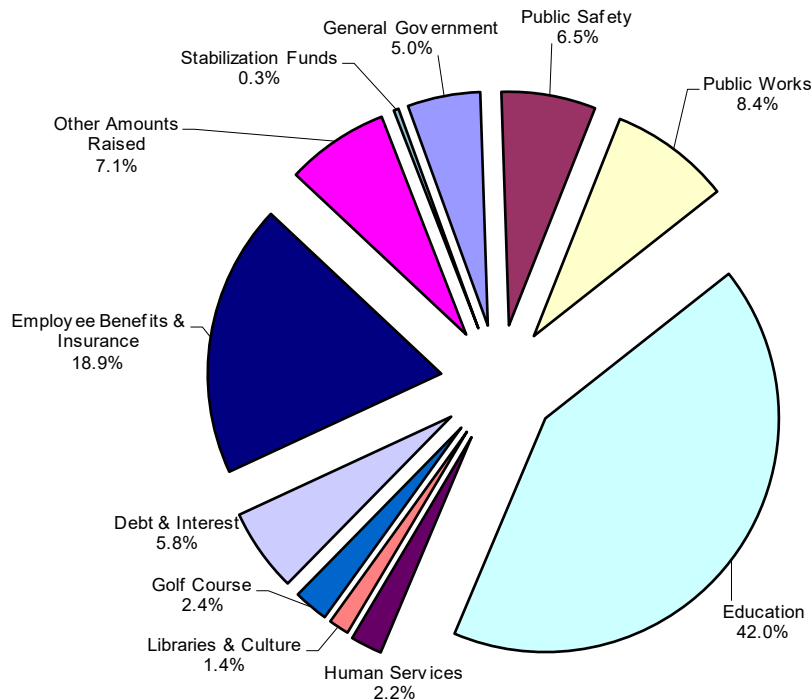
FY 2024 Budget

Where the Money Comes From



TOTAL RECOMMENDED BUDGET
\$58,425,153
For Fiscal Year June 30, 2024

Where the Money Goes



General Fund Operating Budget and Revenue Comparison Estimates

Town of South Hadley
 "General Fund" Operating Budget and Revenue Comparison Estimates
 (Does not Include Enterprise Funds, or Debt Exclusion)
 Based on Town Administrator's Recommended Budgets & Governor's State Aid

	FY 2023 Budget	FY 2024 TA Recommended	<i>Difference</i>
Estimated Revenue Sources:			
Amount Estimated in Local Receipts	\$ 2,555,770	\$ 2,655,770	\$ 100,000
Estimated Increase in Tax Levy	\$ 30,921,769	\$ 31,900,414	\$ 978,645
Amount of "Free Cash" Usage (Amount Includes \$332,463 for '23 Golf Deficit)	\$ 532,463	\$ 531,463	\$ (1,000)
Available Funds (that help fund budgets)	\$ 198,819	\$ 197,484	\$ (1,335)
Amount from Enterprise Funds to G/F (For Indirect Costs & Admin Services)	\$ 623,912	\$ 671,319	\$ 47,407
Estimated Amount from SHELD for Reimbursables (no adn)	\$ 1,105,500	\$ 1,303,803	\$ 198,303
Estimated Amount from SHELD for transfer	\$ 180,000	\$ 180,000	\$ -
Net Estimated Amount State Aid (Cherry Sheet)	\$ 13,447,573	\$ 14,460,614	\$ 1,013,041
 Total of Estimated Revenue Sources	 \$ 49,565,806	 \$ 51,900,867	 \$ 2,335,061
Less:			
Shared Fixed/ Unclassified Costs	\$ 10,283,387	\$ 10,917,947	\$ 634,560
Net Amount Available for Funding of Operating Budgets/ Capital	\$ 39,282,419	\$ 40,982,920	\$ 1,700,501
Capital Spending & Stabilization Transfers:			
Town & School Debt	\$ 1,547,800	\$ 1,478,332	\$ (69,468)
Energy Savings Debt	\$ 152,519	\$ 153,732	\$ 1,213
Net Change in Capital Spending	\$ 1,700,319	\$ 1,632,064	\$ (68,255)
 Mosier School Stabilization Fund Transfer	 \$ 200,000	 \$ 200,000	 \$ -
Capital Stabilization Fund Transfer	\$ 122,000	\$ -	\$ (122,000)
 New Net Amount Available for Operating	 \$ 37,260,100	 \$ 39,150,856	 \$ <u>1,890,756</u>

General Fund Operating Budget and Revenue Comparison Estimates contd.

Operating Budget Requests:

School Dept	\$ 23,626,460	\$ 24,526,460	\$ 900,000
General Government	\$ 2,537,165	\$ 2,668,314	\$ 131,149
Reserve Fund	\$ 25,000	\$ 25,000	\$ -
Public Safety	\$ 3,369,491	\$ 3,752,021	\$ 382,530
DPW	\$ 1,527,814	\$ 1,725,351	\$ 197,537
Snow & Ice	\$ 101,360	\$ 101,360	\$ -
Council on Aging	\$ 528,190	\$ 604,210	\$ 76,020
Veterans Benefits	\$ 278,481	\$ 341,460	\$ 62,979
Libraries	\$ 802,261	\$ 819,516	\$ 17,255
Town Audit/ GASB 45 - Actuary	\$ 39,000	\$ 35,000	\$ (4,000)
Non Fixed Unclassified	\$ 106,550	\$ 112,750	\$ 6,200
Health	\$ 298,390	\$ 329,107	\$ 30,717
Canal Park	\$ 1,000	\$ -	\$ (1,000)
Cable Studio Dept	\$ 117,961	\$ 110,634	\$ (7,327)
Conservation Land Fund	\$ 15,000	\$ 15,000	\$ -
Wage & Class Plan	\$ 225,000	\$ 90,000	\$ (135,000)
Salary Adjustments- transferred to departments	\$ (29,753)		\$ 29,753
Line of Duty Fund	\$ 50,000	\$ 50,000	\$ -
Current Year Golf Course Deficit Funded (no Capital or indirect costs)	\$ 332,463	\$ 331,463	\$ (1,000)
Total of Operating Expense Requests	\$ 33,951,833	\$ 35,637,646	\$ 1,685,813

Operating Expenses (over)/under Net Amount Avail **\$ 204,943**

Estimated increase in amount for Other Assessments

(School Choice/Charter; Regional Transit; Vets Bud; etc...)	\$ 2,930,418	\$ 3,258,996	\$ 328,578
(adjust for FY22 to FY23 overlay amount raised)	\$ 377,849	\$ 254,214	\$ (123,635)

Operating Expenses & Assessments (over)/under Net Amount Avail **\$ -**

Note: FY23 & FY24 Numbers do not reflect any Capital Items.

Articles Proposed from Free Cash

(Subject to change)

Articles to be Proposed from Free Cash

(subject to change)

ATM :

Annual Budget Article

Golf Course Debt/Deficit	\$ 331,463
OPEB Trust	\$ 200,000

Total Budget Article	\$ 531,463
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Other Articles to be Proposed from Free Cash

Capital Purchases	\$ 1,561,700
Compensation Fund	\$ 100,000

Total Articles Proposed from Free Cash \$ 2,193,163

Note: Available Free Cash before votes \$3,958,362

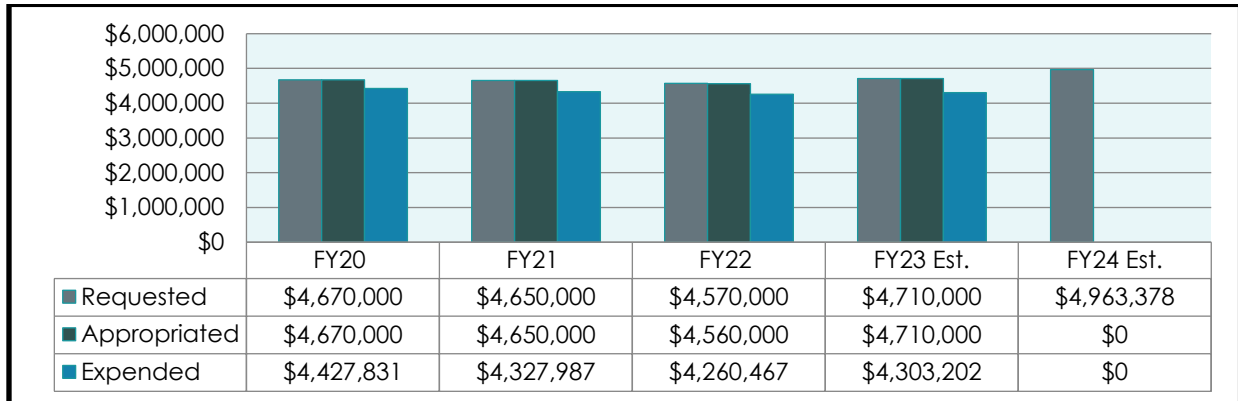
Balance of Free Cash Remaining as proposed \$1,765,199

SECTION II: ASSUMPTIONS & SUPPORTING DOCUMENTATION

Expense Assumptions:

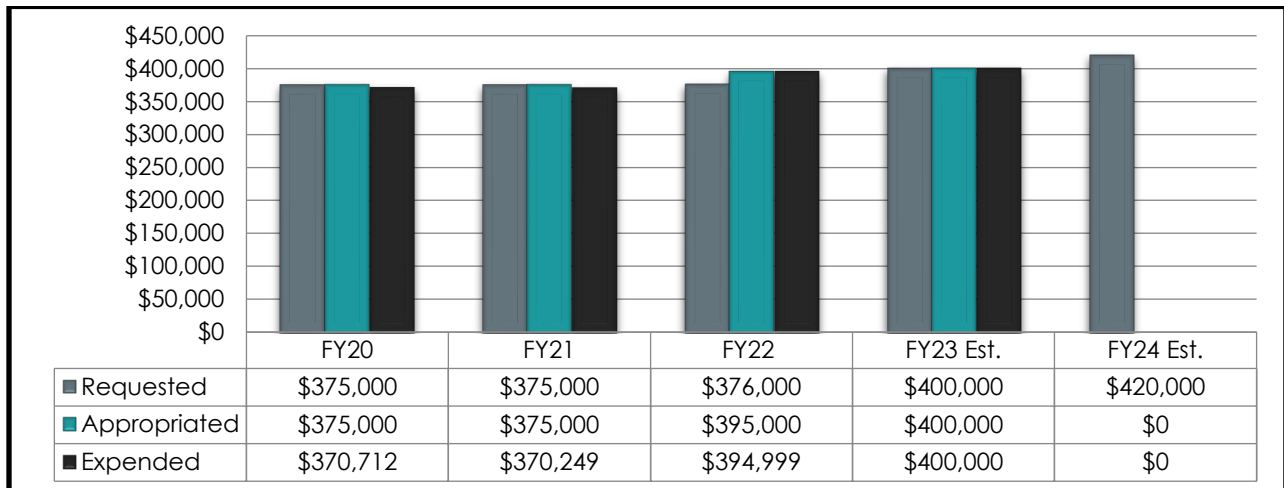
Group Health Insurance:

The Town Administrator will continue to pay close attention to the value of participating in the Hampshire County Group Insurance Trust.



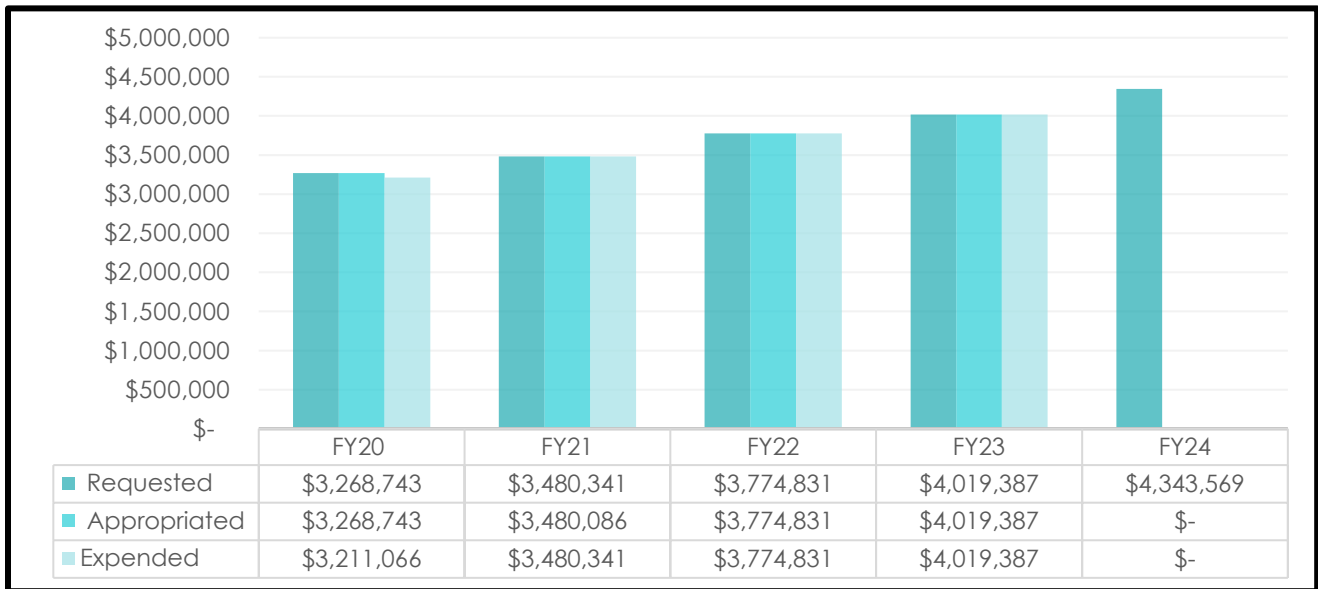
Medicare:

In fiscal year 2024, Medicare/Social Security Taxes will be increased by \$20,000. The Town is working diligently to curb this and other labor related costs by utilizing technology, maximizing experienced existing staff and refraining from adding employees whenever possible.



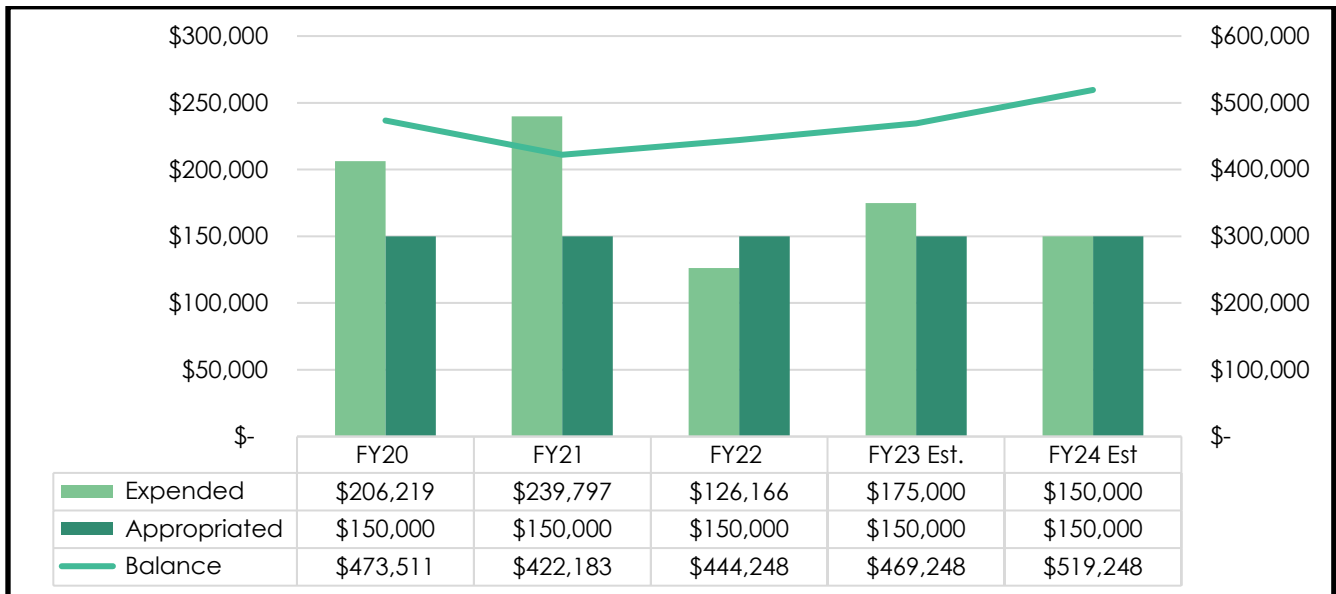
Retirement:

The fiscal year 2024 Retirement Assessment budget will increase by \$324,182 or an increase of approximately 8%. This amount will continue to increase short of reforms at the state level.



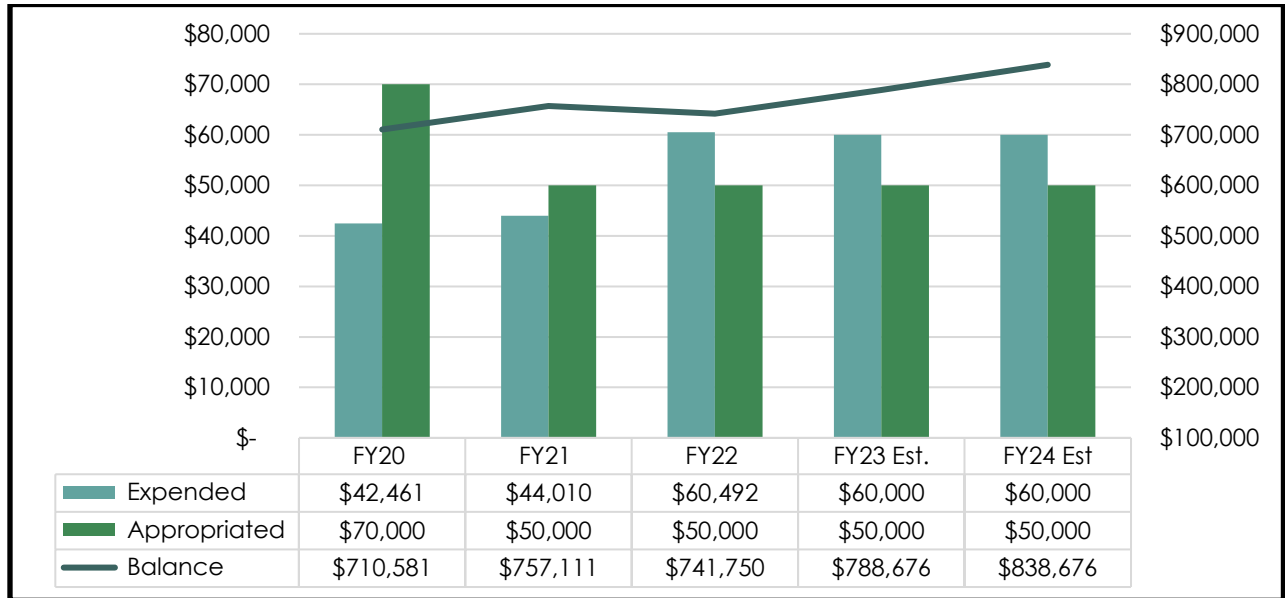
Workers' Compensation:

The Workers Compensation request for fiscal year 2024 will be \$150,000. The Town is continuing its effort to maintain the recommended balance of "four times greater than the average expended" annually.



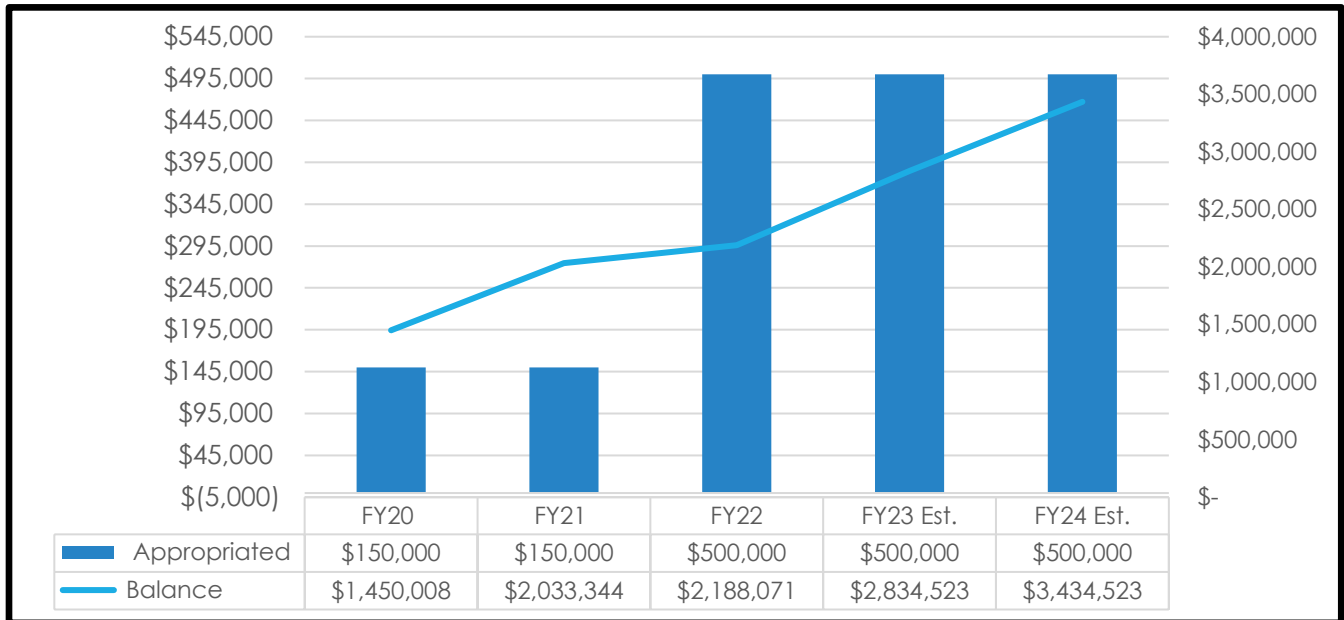
Police IOD:

The balance of this fund has remained relatively stable over the past 5 years.



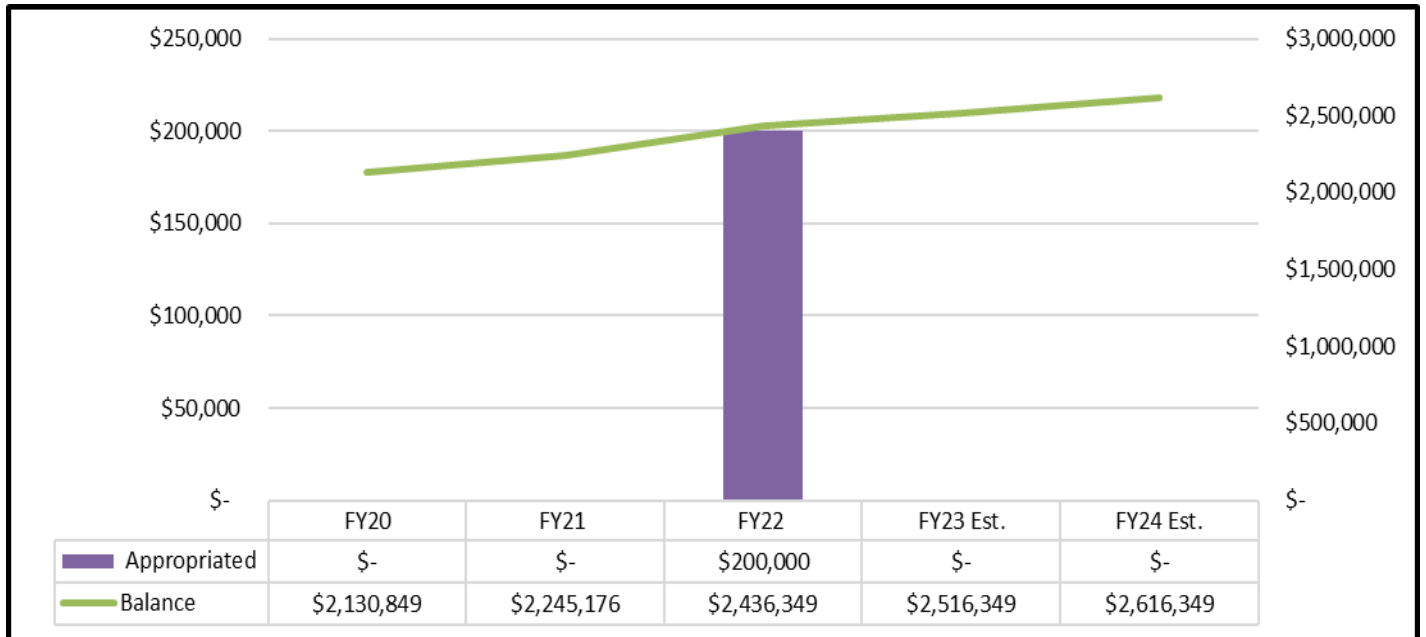
OPEB:

Since the creation in FY2015, the Town has strived to appropriate a modest amount to continue to work towards offsetting the unfunded liability of Other Post Employee Benefits.



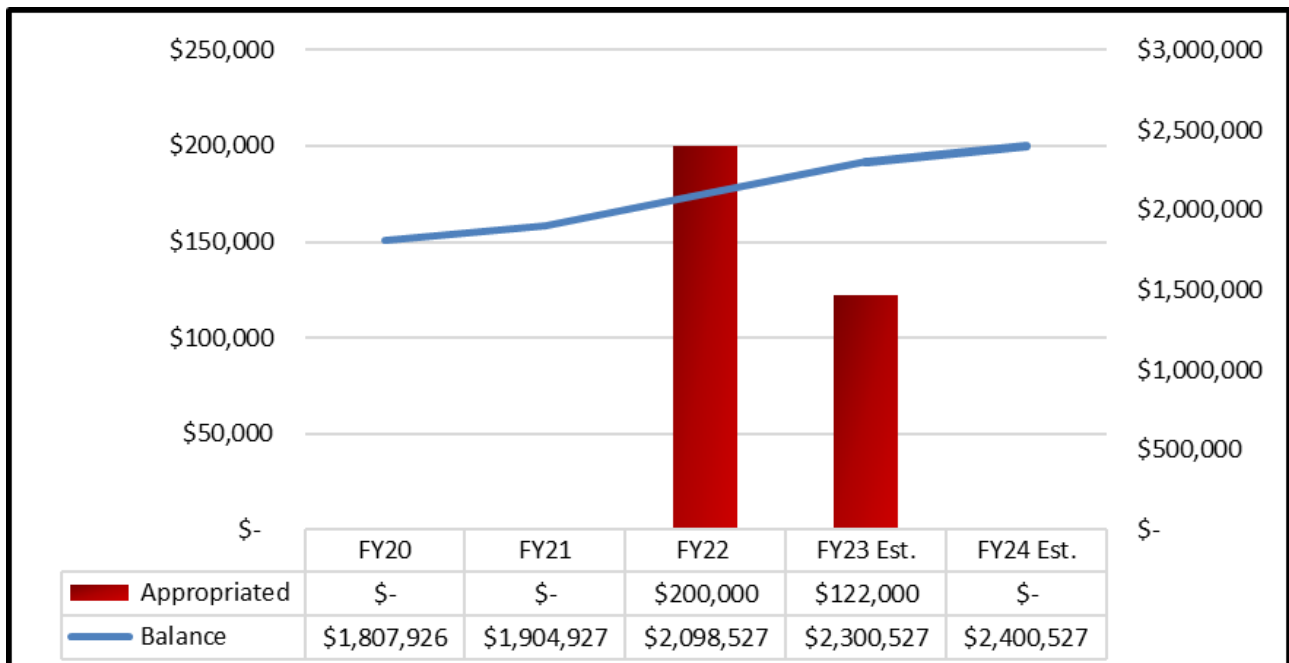
Stabilization Fund:

The current Stabilization fund is reasonably adequate to meet the municipal needs if some unforeseen and unanticipated fiscal disaster should befall South Hadley.



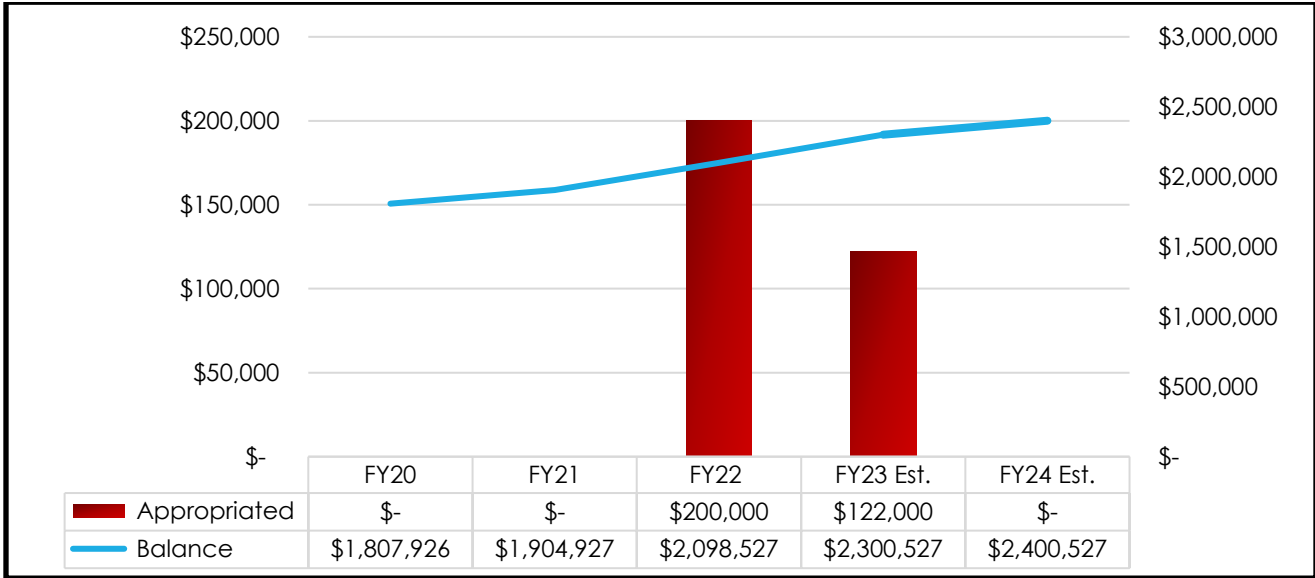
Capital Stabilization Fund:

The goal of the Capital Stabilization Fund is to maintain the balance and annually fund a sum of capital within the annual budget of the Town.



Mosier School Stabilization Fund:

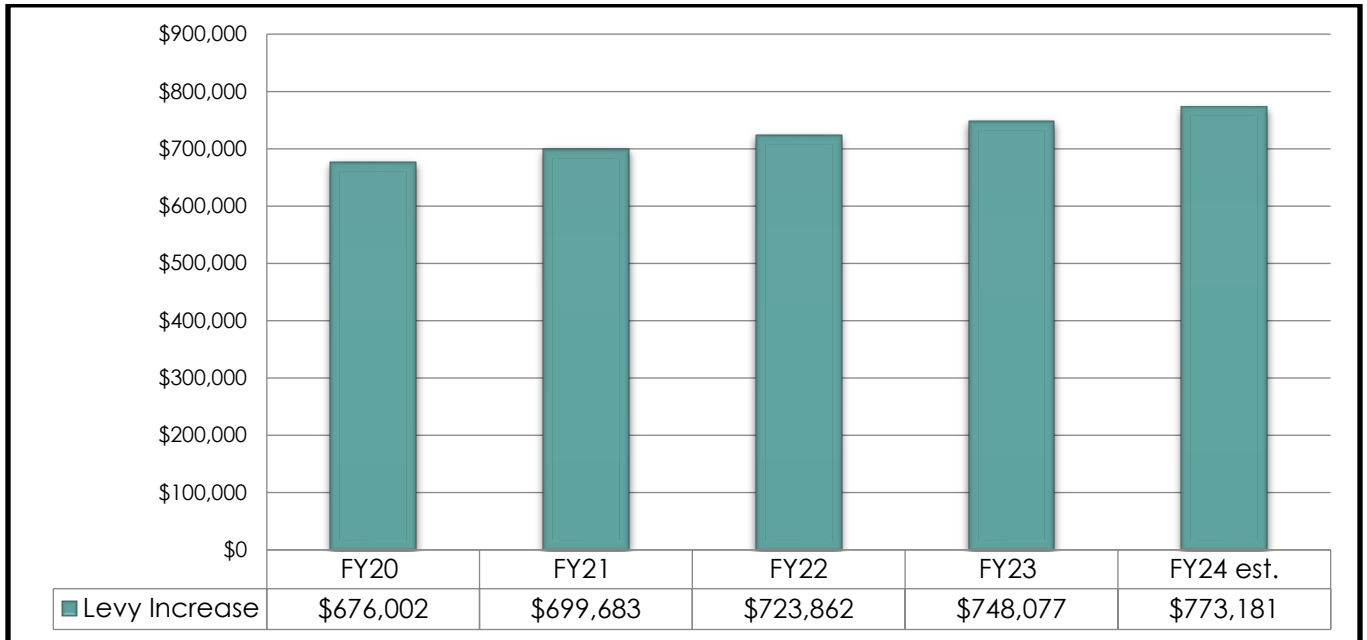
Fiscal year 2019 saw the creation of a stabilization fund to help assist in the funding for the construction of a new Mosier School



Revenue Assumptions:

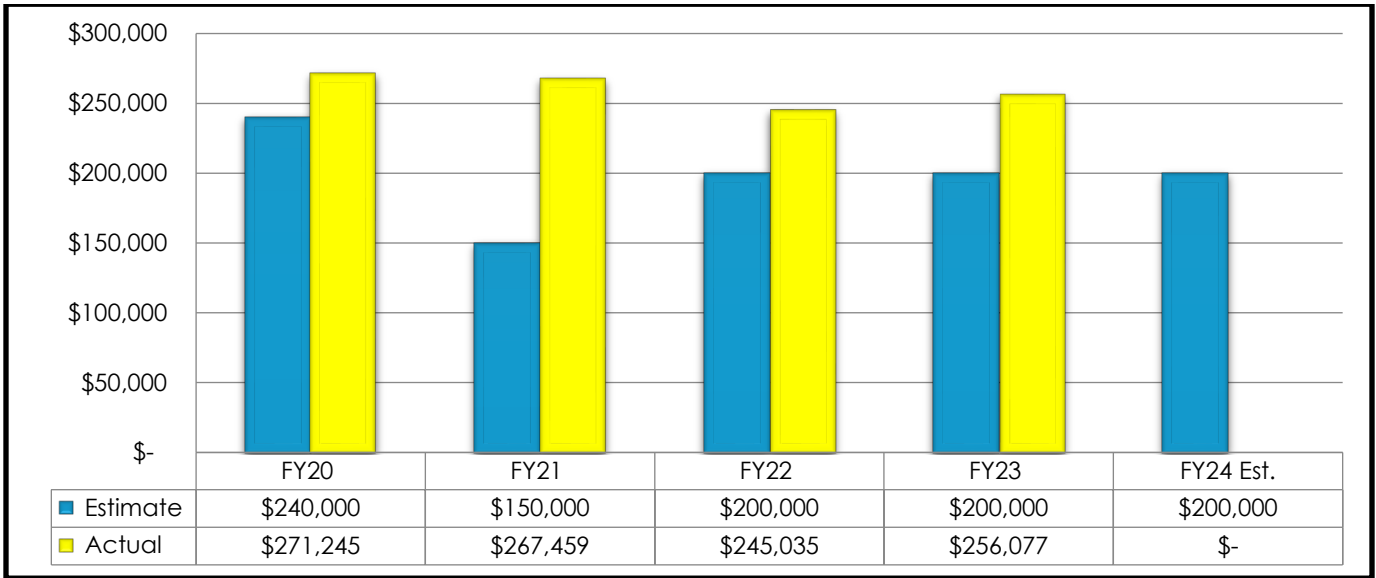
Levy Limit

The Town is allowed to increase its tax levy limit 2.5% from the previous year’s base. This increase each year represents the majority of our “new” revenues. The increase for fiscal year 2024 will be approximately \$773,181.



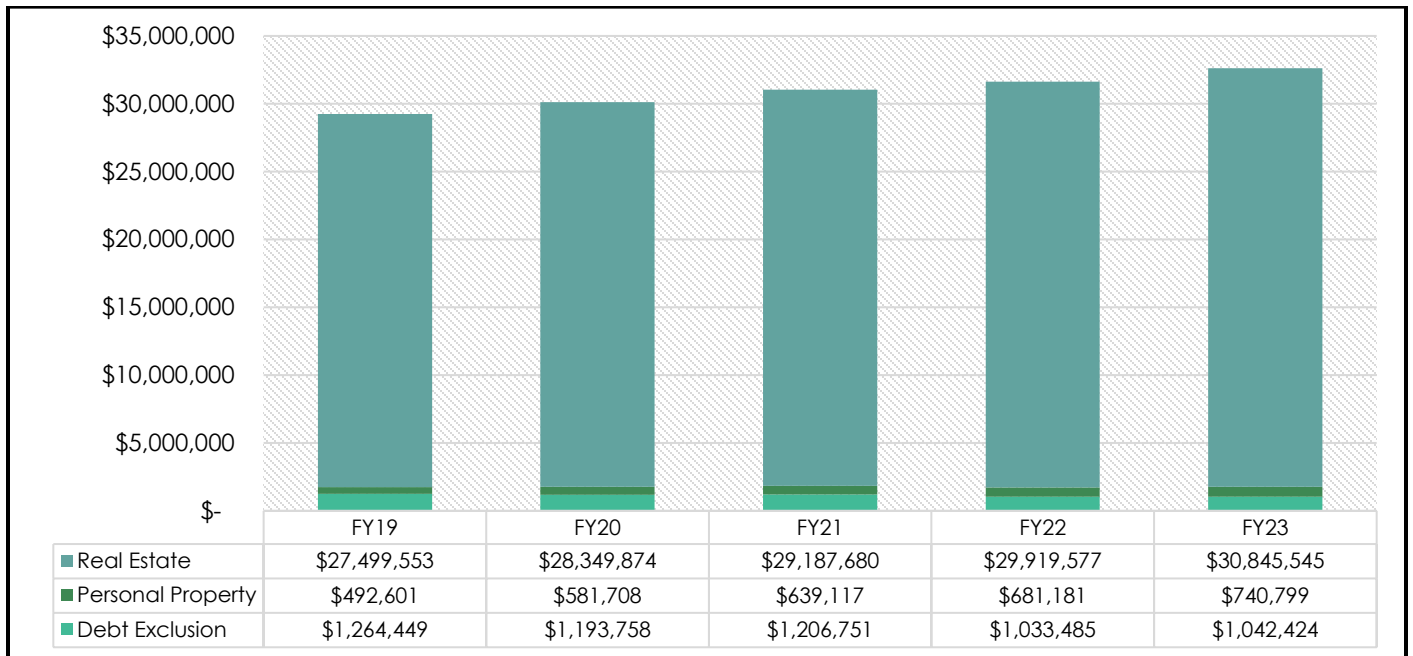
New Growth

New Growth for fiscal year 2024 is estimated to be \$200,000. This estimate represents the anticipated addition to the tax base generated by new construction, renovations and other changes to property but does not include market or revaluation changes.



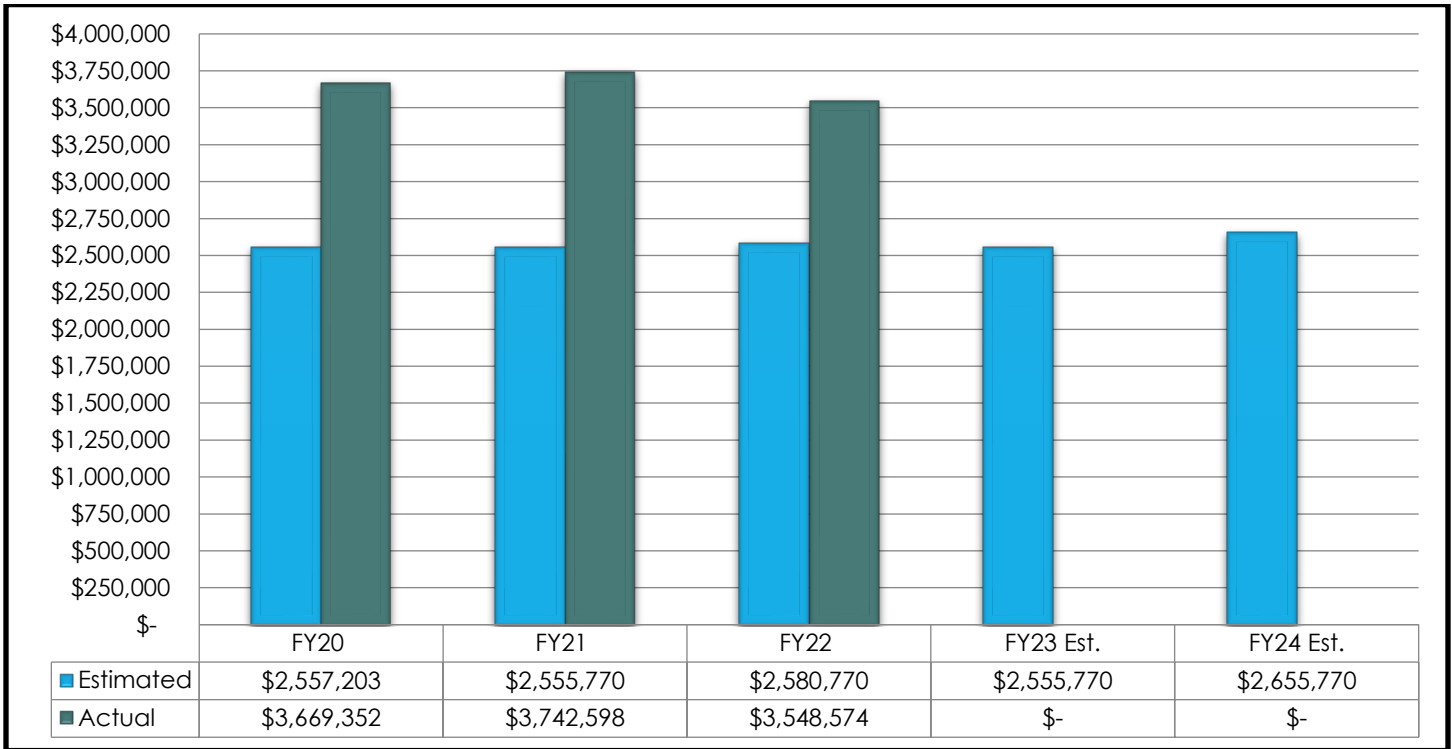
Property Taxes

Over half of the money required to fund the Town's government must be raised through property taxation.



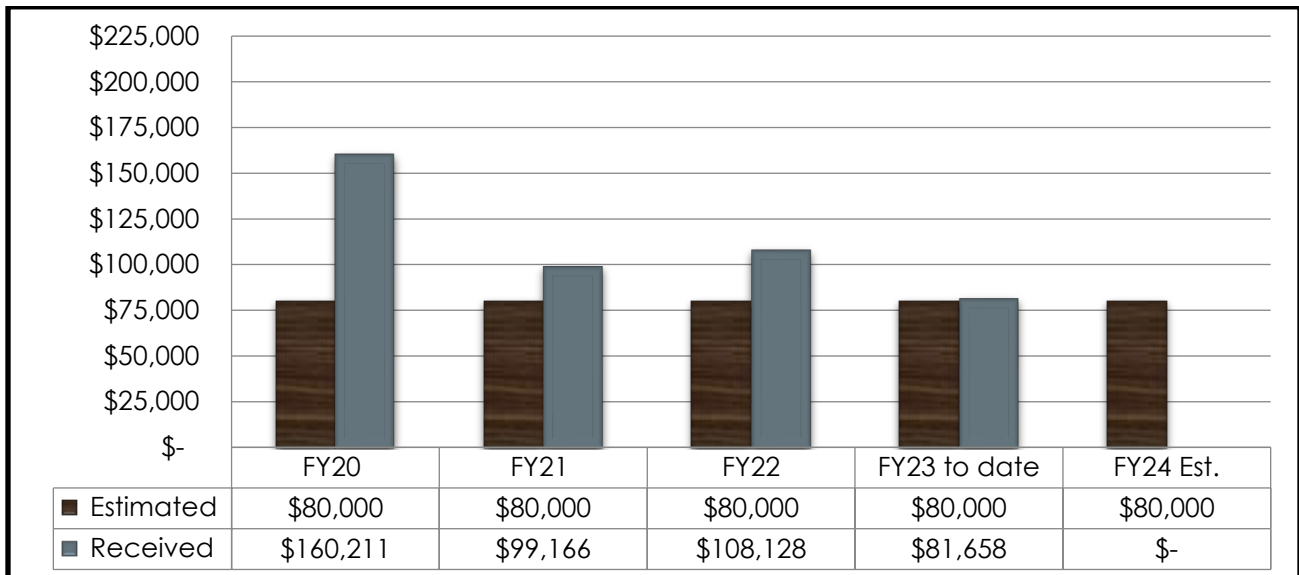
General Fund Receipts

Local Receipts can vary by fiscal year. the Town continues to use a conservative approach to estimated receipt. For fiscal year 2024, General Fund Receipts will show an estimated increase of \$100,000.



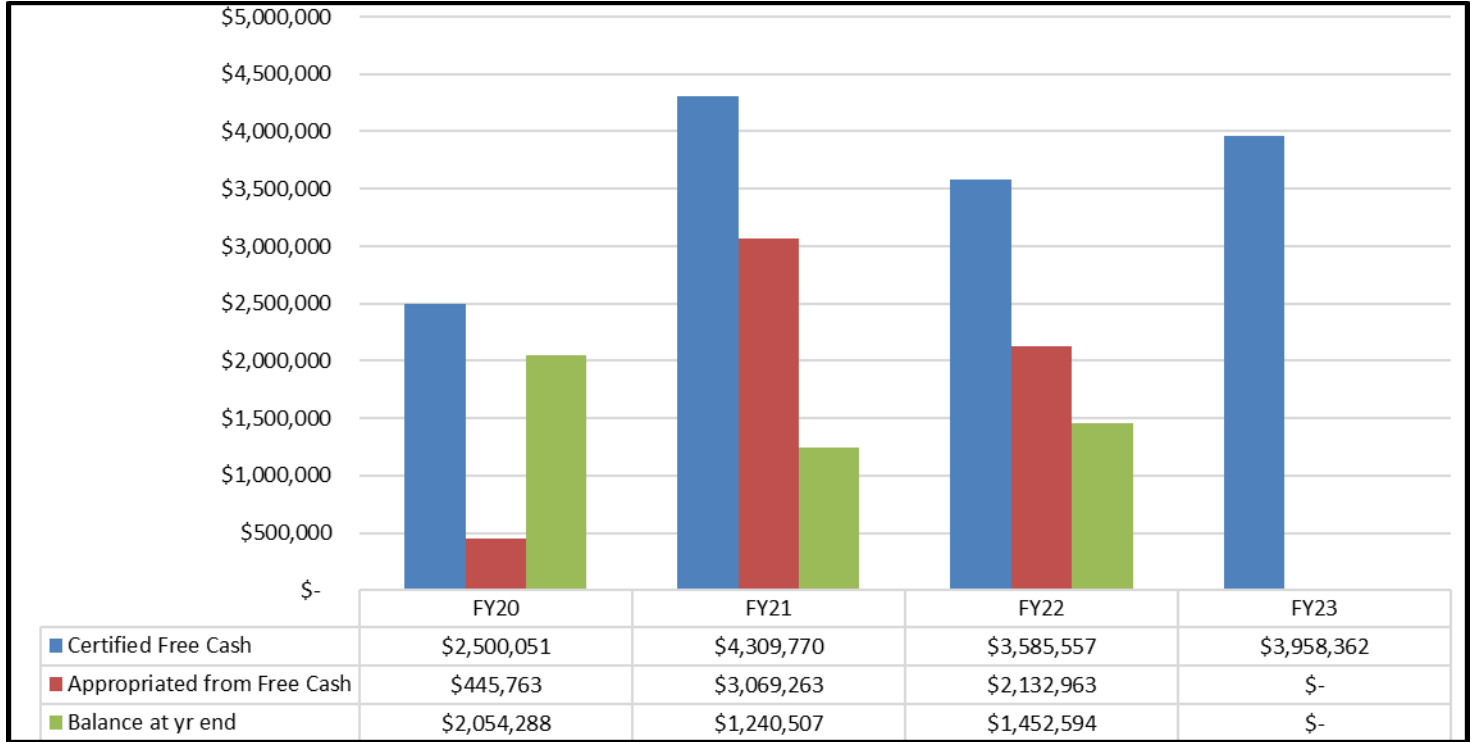
Medicaid Reimbursements

The school-based Medicaid program allows local education authorities (LEAs), such as cities and towns, charter schools, public health commissions, and regional school districts, to seek payment for providing medically necessary Medicaid services (direct services) to eligible MassHealth-enrolled children. These revenues vary substantially based on services provided & reimbursement rates. The fiscal year 2024 estimate will be \$80,000.



Certified Free Cash

Free Cash was certified for fiscal year 2023 beginning 7/1/2022 at \$3,958,362. It also should be noted that Stabilization and Capital accounts continue to grow annually, which also would affect unreserved free cash had those monies not been allocated wisely to those fund balances. It cannot be said often enough that “free cash” should not be used for reoccurring expenses.



Revenue/Expenditure Projection

Summary of Projected Revenues and Expenditures:

This is a data set added to the Annual Budget Book. It is intended, and should be considered, a best estimate articulation of historical trends. We will adjust the underlying calculations when it is widely known that a cost or revenue will be materially altered by measures which are documented and or defined.

GENERAL FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues:	Budget	Projected	Projected	Projected	Projected	Projected
Property Tax Levy	\$ 30,921,769	\$ 31,900,414	\$ 32,897,924	\$ 33,920,373	\$ 34,993,382	\$ 36,093,217
State Aid Cherry Sheet	\$ 14,310,996	\$ 15,105,632	\$ 15,407,745	\$ 15,715,900	\$ 16,030,218	\$ 16,350,822
Estimated Local Receipts	\$ 2,555,770	\$ 2,655,770	\$ 2,755,770	\$ 2,855,770	\$ 2,955,770	\$ 3,055,770
Free Cash	\$ 532,463	\$ 531,463	\$ 530,063	\$ 533,163	\$ 543,813	\$ 536,906
Other Available Funds/ Other Financing	\$ 2,450,341	\$ 2,694,717	\$ 2,816,693	\$ 2,947,049	\$ 3,086,785	\$ 2,889,021
Total Revenues	\$ 50,771,339	\$ 52,887,996	\$ 54,408,194	\$ 55,972,254	\$ 57,609,967	\$ 58,925,736
Total Revenues Percentage Change	5.00%	4.17%	2.87%	2.87%	2.93%	2.28%

Expenditures:

General Government	\$ 2,931,175	\$ 2,944,948	\$ 3,061,411	\$ 3,154,367	\$ 3,255,406	\$ 3,372,342
Public Safety	\$ 3,369,490	\$ 3,752,021	\$ 3,954,424	\$ 4,153,505	\$ 4,273,298	\$ 4,412,598
Education	\$ 23,626,460	\$ 24,526,460	\$ 25,505,334	\$ 26,591,854	\$ 27,691,399	\$ 28,383,684
Public Works	\$ 1,728,174	\$ 1,931,711	\$ 1,992,486	\$ 2,039,365	\$ 2,087,376	\$ 2,141,326
Health and Human Services	\$ 1,105,061	\$ 1,274,777	\$ 1,308,393	\$ 1,339,728	\$ 1,371,835	\$ 1,408,084
Culture & Libraries	\$ 809,011	\$ 826,266	\$ 848,556	\$ 869,348	\$ 890,669	\$ 914,753
Debt Service	\$ 2,374,893	\$ 2,305,638	\$ 2,212,040	\$ 2,216,124	\$ 2,119,810	\$ 1,852,502
Fixed Costs / Benefits	\$ 10,333,387	\$ 10,967,947	\$ 11,644,914	\$ 12,325,222	\$ 13,061,795	\$ 13,827,343
Capital Items Placeholder	\$ 322,000	\$ 200,000	\$ 292,198	\$ 341,214	\$ 448,177	\$ 474,086
Ledges Golf Course Operating Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Assessments	\$ 2,930,418	\$ 3,258,980	\$ 3,389,339	\$ 3,524,913	\$ 3,665,909	\$ 3,812,546
Other Amounts to be Raised	\$ 1,241,272	\$ 899,248	\$ 873,243	\$ 881,484	\$ 884,742	\$ 658,015
Total Expenditures	\$ 50,771,340	\$ 52,887,996	\$ 55,082,337	\$ 57,437,123	\$ 59,750,416	\$ 61,257,279
Total Expenditures Percentage Change	5.00%	4.17%	4.15%	4.28%	4.03%	2.52%
Cumulative Surplus / (Shortfall)	\$ (0)	\$ (0)	\$ (674,143)	\$ (1,464,869)	\$ (2,140,448)	\$ (2,331,543)
Annual Surplus / (Shortfall)		\$ 0	\$ (674,143)	\$ (790,726)	\$ (675,579)	\$ (191,095)

Indirect Costs and Supporting Documentation:

School Indirect Costs-FY24

School Indirect Costs Reflected on Town Side of Budget

FY 24:

FY 24 Budget Recommendation \$ 24,526,460

Estimated:

<i>Health Insurance</i>	\$	3,394,950
<i>FICA/Medicare</i>	\$	275,940
<i>Contributory & Non Contr. Retirement</i>	\$	1,268,322
<i>Unemployment</i>	\$	50,500
<i>Property & Liability Insurance</i>	\$	137,720
<i>Workers Compensation</i>	\$	120,750

Total Indirects \$ 5,248,182

**Total Amount of Budget Dollars in Support
of School Department (not including debt)** \$ 29,774,642

SHELD Indirect Costs-FY24

SHELD Indirect Costs Reflected on Town Side of Budget

FY 24:

FY 24 Estimated Reimbursables

<i>Health & Life Insurance</i>	\$	329,688
<i>FICA/Medicare</i>	\$	40,248
<i>Contributory Retirement</i>	\$	933,867

Total Estimated Reimbursables \$ 1,303,803

Estimated Transfer to Town (PILOT) \$ 180,000

Landfill Enterprise Operating–FY24 Supporting Documentation

Estimated Revenues

User Charges	\$	1,360,016	
Other Departmental Revenue	\$	25,000	
Interest Income	\$	25,000	
Retained Earnings	\$	<u>150,000</u>	
Total	\$	1,560,016	(subject to change)

Expenses

Landfill Enterprise Operating Budget

Personal Services	\$	92,205	
Other Expenses	\$	<u>1,312,100</u>	
Total Operating Budget	\$	1,404,305	

Debt & Interest	\$	-	
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Subtotal	\$	1,404,305	
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Direct/Indirect Costs in General Fund

Admin Services	\$	89,990	
Health & Life Insurance	\$	21,725	
FICA	\$	1,486	
Retirement	\$	33,011	
Liab. Insurance/ Misc.	\$	<u>9,499</u>	
Subtotal	\$	155,711	

Total	\$	<u>1,560,016</u>	
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Surplus/Deficit	\$	-	
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Proposed funding is as follows:

\$1,254,305 to come from enterprise revenues, \$150,000 to come from enterprise retained earnings, and \$155,711 to be appropriated in the general fund and also funded from Landfill enterprise revenues.

* (Certified Retained Earnings as of 7/1/22 - \$873,940)

WWTP Enterprise Operating-FY24 Supporting Documentation

Estimated Revenues

User Charges	\$	2,455,092	
Connection Fee's	\$	10,000	
Other Departmental Revenue	\$	15,000	
Interest Income	\$	35,000	
Retained Earnings	\$	-	
Total	\$	2,515,092	(subject to change)

Expenses

WWTP Enterprise Operating Budget

Personal Services	\$	597,473	
Other Expenses	\$	1,059,900	
Total Operating Budget	\$	1,657,373	

Debt & Interest	\$	342,111	
Subtotal	\$	1,999,484	

Direct/Indirect Costs in General Fund

Admin Services	\$	149,302	
Health & Life Insurance	\$	90,239	
FICA	\$	8,429	
Retirement	\$	165,056	
Liab. Insurance/ Misc.	\$	102,582	
Subtotal	\$	515,608	

Total	\$	2,515,092	
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Surplus/Deficit	\$	-	
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Proposed funding is as follows:

\$1,999,484 to come from enterprise revenues, and \$515,608 to be appropriated in the general fund and also funded from WWTP enterprise revenues.

* (Certified Retained Earnings as of 7/1/22 - \$860,739)

Golf Course Enterprise Operating-FY24 Supporting Documentation

Estimated Revenues

Green Fee's/ Cart Rentals	\$ 997,880
Pro Shop	\$ 55,000
Miscellaneous	\$ 10,000
Food & Beverage	\$ 340,000
Retained Earnings	\$ -
Total	\$ 1,402,880

Expenses

Golf Enterprise Operating Budget

Other Expenses:

Contract Maintenance	\$ 625,239
Contract Management	\$ 39,900
Other Expenses	\$ 737,741
Total Operating Budget	\$ 1,402,880

Debt & Interest	\$ 331,463
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Subtotal	\$ 1,734,343
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Direct/Indirect Costs in General Fund

Admin Services	\$ 19,737
Health & Life Insurance/FICA/Retirement	\$ 3,327
Liab. Insurance/ Misc.	\$ 8,117
Subtotal	\$ 31,181

Total	\$ 1,765,524
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Estimated Budgeted Surplus/(Deficit)	\$ (362,644)
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Proposed funding is as follows:

\$1,402,880 to come from enterprise revenues, \$331,463 to come from free cash, and \$31,181 to be appropriated in the general fund from the tax levy.

* (Certified Retained Earnings as of 7/1/22 - \$284,117)

Explanation of Bond Ratings

Moody's Investor Service Ratings	South Hadley's Historical Rating	As of September 2015, the Town of South Hadley has maintained a bond rating of Aa2
Aaa		Obligations rated Aaa are judged to be of the highest quality, subject to the lowest level of credit risk.
Aa1		
Aa2	2015	
Aa3		Obligations rated Aa are judged to be of high quality and are subject to very low credit risk
A1	2007	Obligations rated A are judged to be upper-medium grade and are subject to low credit risk.
A2	2002	
A3	1999	
Baa1	1991	Obligations rated Baa are judged to be medium-grade and subject to moderate credit risk and, as such, may possess certain speculative characteristics.
Baa2		
Baa3		
Ba1		Obligations rated Ba are judged to be speculative and are subject to substantial credit risk.
Ba2		
Ba3		
B1		Obligations rated B are considered speculative and are subject to high credit risk.
B2		
B3		
Caa		Obligations rated Caa are judged to be speculative, of poor standing, and are subject to very high credit risk.
Ca		Obligations rated Ca are highly speculative, and are likely in, or very near, default, with some prospect of recovery of principal and interest.
C		Obligations rated C are the lowest rated and are typically in default, with little prospect for recovery of principal or interest

Fiscal Year 2024 Long-Term Debt Service

Town of South Hadley, Massachusetts
Fiscal 24 Debt Service
UniBank Fiscal Advisory Services Inc.
4/10/2023

General Debt:	General Principal	General Interest	General Offsets	General Total
ESCO B(12/18/13)	\$ 95,000.00	\$ 58,732.50	\$ (42,175.00)	\$ 111,557.50
Dept Equipment (12/16/14)	\$ 25,000.00	\$ 2,075.00	\$ -	\$ 27,075.00
FY17 Dept. Equipment (7/20/17)	\$ 20,000.00	\$ 2,518.75	\$ -	\$ 22,518.75
FY18 Dept. Equipment (7/20/17)	\$ 45,000.00	\$ 7,950.00	\$ -	\$ 52,950.00
Building Renovations (7/20/17)	\$ 130,000.00	\$ 22,487.50	\$ -	\$ 152,487.50
FY17 Sidewalks (7/20/17)	\$ 40,000.00	\$ 8,931.25	\$ -	\$ 48,931.25
Recreation (7/20/17)	\$ 60,000.00	\$ 15,343.75	\$ -	\$ 75,343.75
Streets (7/20/17)	\$ 35,000.00	\$ 8,431.25	\$ -	\$ 43,431.25
School Remodel Refunding (7/21/20)	\$ 225,000.00	\$ 16,669.00	\$ -	\$ 241,669.00
Department Equipment-FY20 (7/1/21)	\$ 30,000.00	\$ 8,750.00	\$ -	\$ 38,750.00
Building Renovations-FY20 (7/1/21)	\$ 15,000.00	\$ 9,875.00	\$ -	\$ 24,875.00
Sidewalks-FY18 (7/1/21)	\$ 35,000.00	\$ 13,250.00	\$ -	\$ 48,250.00
Sidewalks-FY20 (7/1/21)	\$ 30,000.00	\$ 13,000.00	\$ -	\$ 43,000.00
Streets -FY20 (7/1/21)	\$ 40,000.00	\$ 16,150.00	\$ -	\$ 56,150.00
Senior Ctr Design (7/1/21)	\$ -	\$ -	\$ -	\$ -
Senior Center (7/1/21)	\$ 225,000.00	\$ 245,862.50	\$ -	\$ 470,862.50
Department Equipment-FY22 (7/1/21)	\$ 45,000.00	\$ 16,900.00	\$ -	\$ 61,900.00
Building Renovations-FY22 (7/1/21)	\$ 5,000.00	\$ 3,337.50	\$ -	\$ 8,337.50
Sidewalks-FY22 (7/1/21)	\$ 40,000.00	\$ 18,800.00	\$ -	\$ 58,800.00
Total	\$ 1,140,000.00	\$ 489,064.00	\$ (42,175.00)	\$ 1,586,889.00
Excluded Debt:	Excluded Principal	Excluded Interest	Excluded Offsets	Excluded Total
Library (12/16/14)	\$ 15,000.00	\$ 9,887.50	\$ (575.63)	\$ 24,311.87
Plains (12/16/14)	\$ 315,000.00	\$ 215,287.50	\$ (12,016.11)	\$ 518,271.39
Plains (11/10/15)	\$ 135,000.00	\$ 58,550.00	\$ (5,049.90)	\$ 188,500.10
Library (11/10/15)	\$ 10,000.00	\$ 4,450.00	\$ (366.10)	\$ 14,083.90
Library Refunding (7/21/20)	\$ 151,666.66	\$ 51,573.34	\$ -	\$ 203,240.00
Plains Feasibility Refunding (7/21/20)	\$ 11,666.67	\$ 4,078.05	\$ -	\$ 15,744.72
Plains Refunding (7/21/20)	\$ 46,666.67	\$ 15,972.60	\$ -	\$ 62,639.27
Plains (7/14/21)	\$ 10,000.00	\$ 5,800.00	\$ -	\$ 15,800.00
Total	\$ 695,000.00	\$ 365,598.99	\$ (18,007.74)	\$ 1,042,591.25
Sewer Debt:	Sewer Principal	Sewer Interest	Sewer Offsets	Sewer Total
WPAT CW-05-26 (12/14/06)	\$ 241,961.00	\$ 17,531.77	\$ -	\$ 259,492.77
WPAT (12/15/09)	\$ 75,511.07	\$ 7,107.29	\$ -	\$ 82,618.36
Total	\$ 317,472.07	\$ 24,639.06	\$ -	\$ 342,111.13
Golf Debt:	Golf Principal	Golf Interest	Golf Offsets	Golf Total
Golf Refunding (7/20/17)	\$ 280,000.00	\$ 51,462.50	\$ -	\$ 331,462.50
Total	\$ 280,000.00	\$ 51,462.50	\$ -	\$ 331,462.50
Totals:	Principal	Interest	Offsets	Total
General Debt	\$ 1,140,000.00	\$ 489,064.00	\$ (42,175.00)	\$ 1,586,889.00
Excluded Debt	\$ 695,000.00	\$ 365,598.99	\$ (18,007.74)	\$ 1,042,591.25
Sewer Debt	\$ 317,472.07	\$ 24,639.06	\$ -	\$ 342,111.13
Golf Debt	\$ 280,000.00	\$ 51,462.50	\$ -	\$ 331,462.50
Grand Total	\$ 2,432,472.07	\$ 930,764.55	\$ (60,182.74)	\$ 3,303,053.88

Current Long-Term Debt Schedule

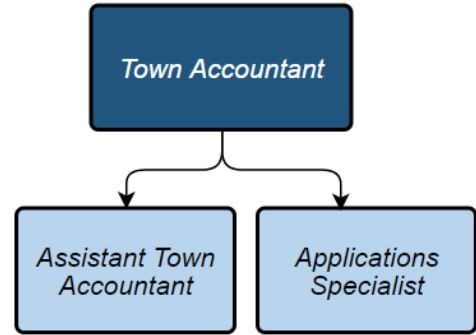
FY	Principle	Interest	Total
2023	\$ 2,426,185	\$ 1,007,254	\$ 3,433,440
2024	\$ 2,432,472	\$ 930,765	\$ 3,363,237
2025	\$ 2,418,885	\$ 843,791	\$ 3,262,676
2026	\$ 2,490,428	\$ 762,971	\$ 3,253,399
2027	\$ 2,467,103	\$ 680,507	\$ 3,147,610
2028	\$ 2,241,801	\$ 610,524	\$ 2,852,324
2029	\$ 2,175,000	\$ 540,790	\$ 2,715,789
2030	\$ 1,640,000	\$ 473,206	\$ 2,113,206
2031	\$ 1,675,000	\$ 418,540	\$ 2,093,540
2032	\$ 1,575,000	\$ 360,695	\$ 1,935,695
2033	\$ 1,570,000	\$ 315,536	\$ 1,885,536
2034	\$ 1,340,000	\$ 274,037	\$ 1,614,037
2035	\$ 1,310,000	\$ 237,753	\$ 1,547,753
2036	\$ 1,125,000	\$ 201,175	\$ 1,326,175
2037	\$ 1,115,000	\$ 170,045	\$ 1,285,045
2038	\$ 1,130,000	\$ 138,835	\$ 1,268,835
2039	\$ 880,000	\$ 105,738	\$ 985,738
2040	\$ 345,000	\$ 78,775	\$ 423,775
2041	\$ 345,000	\$ 71,875	\$ 416,875
2042	\$ 335,000	\$ 64,975	\$ 399,975
2043	\$ 335,000	\$ 57,856	\$ 392,856
2044	\$ 335,000	\$ 50,738	\$ 385,738
2045-2050	\$ 1,920,000	\$ 146,925	\$ 2,066,925
Totals	\$ 33,626,875	\$ 8,543,302	\$ 42,170,177
<hr/>			
General	\$ 16,605,000	\$ 4,609,527	\$ 21,214,527
Excluded	\$ 13,195,000	\$ 3,625,484	\$ 16,820,484
Enterprise:			
WWTP	\$ 1,701,875	\$ 91,298	\$ 1,793,172
Golf Course	\$ 2,125,000	\$ 216,994	\$ 2,341,994

SECTION III: DEPARTMENTAL GOALS & ACCOMPLISHMENTS

Accounting

DEPARTMENT DESCRIPTION

To proficiently process and report Town related financial and/or financially related legal matters under the guidelines defined by Federal Law, State Statute, Town By-law, and Town policy.



FY23 GOALS & ACCOMPLISHMENTS

- Complete all end of year reports in a timely manner and file all State reports by the deadline.
- Assisted with the setting of the Town’s tax rate.
- Assist in the FY24 budget process and provide various financial information as needed.
- Look into ways to publicly share financial information to help educate the public at large including the Town Administrator; Selectboard and Appropriations Committee.
- Work on implementing various policies (where needed) related to the financial policies of the town.

FY24 STRATEGIC GOALS

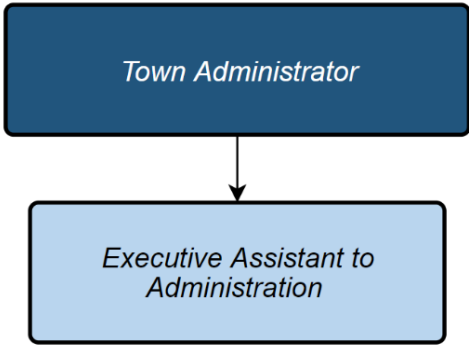
- Complete all financial reports timely and submit to the state by the imposed deadlines.
- Assist with the setting of the Tax Rate and approvals by mid- December.
- To continue preparing and testing for the update of our computer software system and any changes and new abilities we can achieve including the streamlining of the check process by using Automated Clearing House (ACH).
- Continue to assist with various Town financial and budgetary information.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Accounting-Personnel Services	\$ 209,769	\$ 217,642	\$ 217,634	\$ 216,800	\$ 216,800
Accounting-Other Expenses	\$ -	\$ 100	\$ 100	\$ 150	\$ 150
Total Accounting	\$ 209,769	\$ 217,742	\$ 217,734	\$ 216,950	\$ 216,950

Administration

DEPARTMENT DESCRIPTION

The Town Administrator shall serve as the chief administrative officer under the direction of the Selectboard and shall perform the duties that are assigned to the Town Administrator by the Selectboard. The Town Administrator oversees day-to-day operations of town government and the implementation of town policies.



FY23 ACCOMPLISHMENTS

- Write and obtain grants in areas such as mental health, public health, infrastructure, and economic development.
- Develop robust financial and capital plans and projections.
- Support seniors and aging-in-place initiatives, such as providing free transportation to seniors as of April 1.
- Increase budget transparency, education, and public input.
- Assemble and help kick-off Human Rights Commission.
- Enhance Tri-Board meetings and impact.
- Support the town’s implementation of the new Master Plan.

FY24 STRATEGIC GOALS

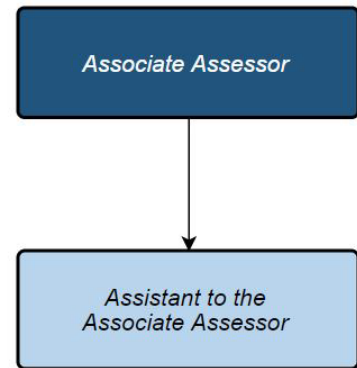
- Work on Food insecurity program
- Support DEI efforts, reduction in racial wealth gap
- Complete wage and classification study
- Enhance community engagement, communication, and participation.
- Strengthen partnership with the public schools to support students.
- Increase preventative maintenance of parks, buildings, and public infrastructure.
- Support equity efforts such as accessibility to town buildings and services, and data collection and investment in underserved areas.
- Launch internship opportunities.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Selectboard-Personnel Services	\$ 264,117	\$ 214,327	\$ 231,570	\$ 240,412	\$ 240,412
Selectboard- Other Expenses	<u>\$ 12,412</u>	<u>\$ 11,688</u>	<u>\$ 33,200</u>	<u>\$ 18,200</u>	<u>\$ 15,700</u>
Total Administration/Selectboard	\$ 276,529	\$ 226,015	\$ 264,770	\$ 258,612	\$ 256,112

Assessing

DEPARTMENT DESCRIPTION

The Board of Assessors works to deliver fair and equitable assessments on all real and personal property within the Town. The Board of Assessors must discover and list all property, maintaining accurate ownership and property information. The department establishes the "full and fair cash value" of each of the town's approximately 7,500 real estate parcels and approximately 650 business personal property accounts. The assessed valuations are the basis of the distribution of the town's annual property tax levy. The department also administers the motor vehicle and boat excise taxes.



BUDGET COMMENTARY

We have kept our other expense budget very slim by streamlining operations, eliminating outside subscriptions for data reports, self-retrieval of outside data, moving vast amounts of data and records to the web for direct customer access, all with the vision of better service for less cost. Our office continues to add data to our web pages as time and money allow. Our office provides customer services including education and information, assistance and problem solving.

We do not foresee any significant budget changes to accomplish our goals.

FY23 GOALS & ACCOMPLISHMENTS

- Completed interim year valuation adjustments and set the tax rate timely.
- Maximize revenue generation for the Town by effectuating tax bills and seek eligible reimbursements pursuant to regulated deadlines.
- Continue our data collection/inspection program.
- As a participant in the overarching goals & objectives of the town, we are working towards improved communication and customer relations, expanding our knowledge in DEI, honing our skills through education, and continuing to be fiscally responsible.

FY24 STRATEGIC GOALS

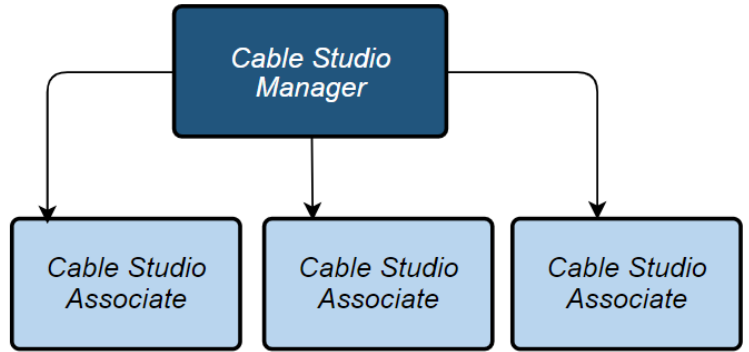
- Continue to strive to do more with less and maximize our resources to fund municipal services.
- Educate our staff and stakeholders through more community engagement and educational materials.
- Enhancing both the Town webpage as well as our digital mapping platform with further data
- Analyze impacts of additional relief for taxpayers and stakeholders
- Continue our mission of providing an inclusive experience for all who seek information and assistance; being fair and equitable to all.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Assessors-Personnel Services	\$ 144,577	\$ 149,111	\$ 149,778	\$ 150,073	\$ 150,073
Assessors Other Expenses	\$ 37,300	\$ 37,893	\$ 38,360	\$ 38,975	\$ 38,975
Total Assessors	\$ 181,877	\$ 187,004	\$ 188,138	\$ 189,048	\$ 189,048

Cable Studio

DEPARTMENT DESCRIPTION

To provide the residents of South Hadley with Public, Educational & Government (PEG) programming and to help facilitate the use of equipment for residents to create content.



BUDGET COMMENTARY

Seeing as though we're funded by a percentage of Comcast subscribers, and we've seen a 5% decrease in the past couple of quarterly payments, I also think it's prudent to start having discussions on alternative funding options.

FY23 GOALS & ACCOMPLISHMENTS

- Website upgrade
- Upgrade playback server
- Finalize a contract amendment to the Cable Contract that will upgrade our modulators from analog to digital.

FY24 STRATEGIC GOALS

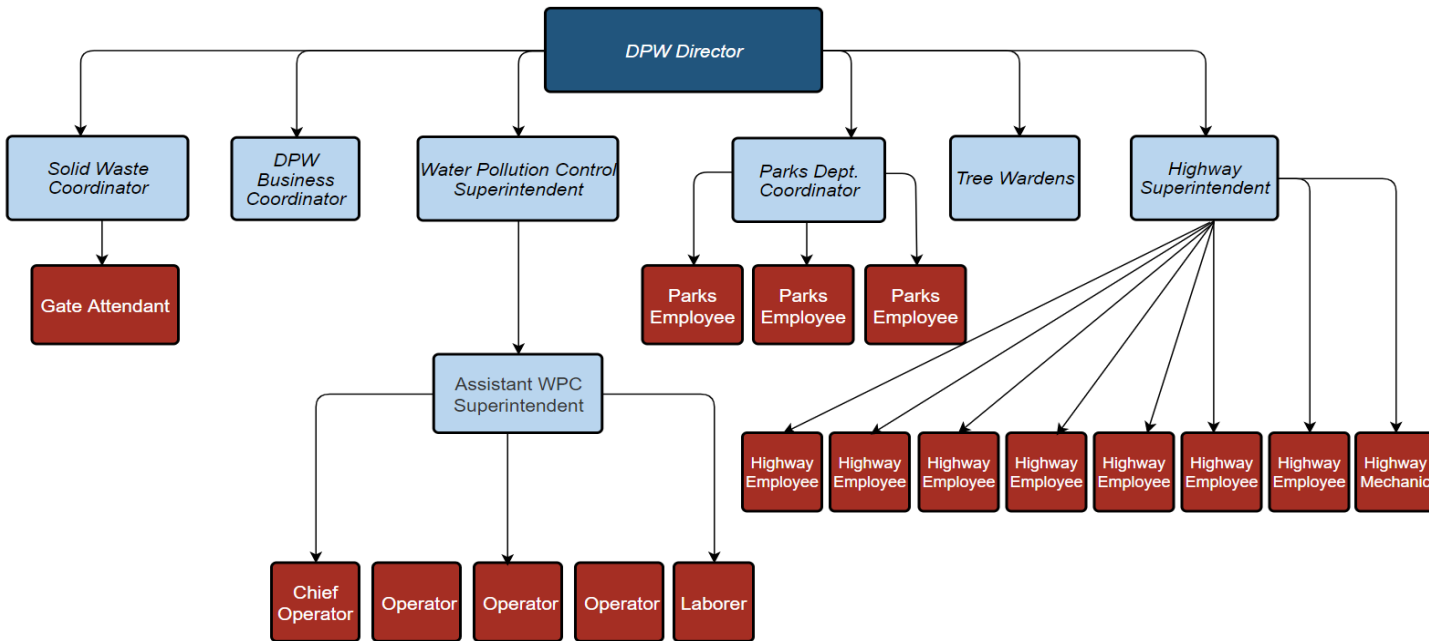
- Look into On-Demand upgrade and how it would affect access to archival video on website.
- Complete Hybrid Installations for Senior Center and Public Library. Finalize reservation system with IT.
- Continue to work with Comcast to finalize contract amendment.
- Create set design pieces that will piggyback on our recent lighting renovation.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Cable Studio-Personnel Services	\$ 63,520	\$ 80,897	\$ 91,361	\$ 84,034	\$ 84,034
Cable Studio- Other Expenses	\$ 24,897	\$ 23,944	\$ 26,600	\$ 26,600	\$ 26,600
Total Cable Studio	\$ 88,417	\$ 104,841	\$ 117,961	\$ 110,634	\$ 110,634

Department of Public Works

DEPARTMENT DESCRIPTION

It is the mission of the South Hadley Department of Public Works to provide residents, businesses and visitors with reliable infrastructure while continuing to find efficient and innovative ways to improve services.



BUDGET COMMENTARY

- Need to increase for an increase of a few staff members that were never replaced, increased material costs, and add funds for proactive maintenance costs. Explore establishing working foreperson positions in highway and parks.
- Difference between 2 budgets: Enhanced maintenance
- Base budget - prices not increasing with inflation so do less.

FY23 GOALS & ACCOMPLISHMENTS

- Finish bundled NOI.
- Implement recommendations from asset management study / program to increase our conditions to 75% +
- Add sidewalks and street signs to program.
- Continue to assess tree wardens' workload.
- Bid out spring work over the winter.
- RFP for TIP project
- Assess needs and wants of all divisions to develop a plan.
- Complete traffic study and apply for exclusion.
- Continue to push trash and recycling contractor to improve service.
- Look at the effectiveness of having ground speed in all material spreaders this winter.
-

FY24 STRATEGIC GOALS

- Implement a bidding calendar.
- Finish the asset management programs and add trees to the two we have to develop a solid project plan.
- Start the WWTP comprehensive plan study.
- Get up to full staffing so that we may function to our full potential and deliver the services we need to in a timely manner.
- Size the department properly to be more proactive vs reactive.
- implement a plan to support the needs of all divisions.
- Continue to look for and evaluate new methods / equipment to accomplish our job.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
DPW-Personnel Services	\$ 825,254	\$ 818,618	\$ 960,279	\$ 1,019,441	\$ 1,093,801
DPW- Other Expenses	<u>\$ 534,455</u>	<u>\$ 538,379</u>	<u>\$ 567,535</u>	<u>\$ 588,050</u>	<u>\$ 631,550</u>
Total DPW	\$ 1,359,709	\$ 1,356,997	\$ 1,527,814	\$ 1,607,491	\$ 1,725,351

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Landfill-Personnel Services	\$ 81,718	\$ 85,160	\$ 93,063	\$ 92,205	\$ 92,205
Landfill- Other Expenses	<u>\$ 1,024,854</u>	<u>\$ 981,045</u>	<u>\$ 1,238,300</u>	<u>\$ 1,304,800</u>	<u>\$ 1,312,100</u>
Total Landfill	\$ 1,106,572	\$ 1,066,205	\$ 1,331,363	\$ 1,397,005	\$ 1,404,305

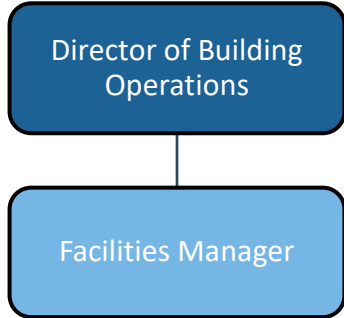
	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Total Sewer	\$ 67,453	\$ 67,176	\$ 69,800	\$ 71,100	\$ 78,100

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
WWTP-Personnel Services	\$ 388,230	\$ 446,239	\$ 565,697	\$ 597,473	\$ 597,473
WWTP- Other Expenses	<u>\$ 831,147</u>	<u>\$ 829,053</u>	<u>\$ 867,600</u>	<u>\$ 926,900</u>	<u>\$ 981,800</u>
Total WWTP	\$ 1,219,377	\$ 1,275,292	\$ 1,433,297	\$ 1,524,373	\$ 1,579,273

Facilities

DEPARTMENT DESCRIPTION

To consistently deliver effective programs & efficient facility, health & safety services to all municipal departments.



BUDGET COMMENTARY

The Town and Schools are in the process of developing a Joint Department and Memorandum of Understanding to ensure coverage of schools and town buildings. Additionally, goals will be developed for FY24 as part of this process to ensure that the schools are included.

FY23 GOALS & ACCOMPLISHMENTS

- Installation of a ductless split system for two department offices - Town Hall.
- Continued AutoCAD support on the town’s drainage & sewer system infrastructure - DPW.
- Repointing project Phase I - Town Hall.
- Oversee the Municibid process - All Departments
- Respond & assist to all municipal concerns - All Departments.
- Re-keying and new Key Policy of main entrance doors - Town Hall.
- Replacement of all outdoor faded “No Smoking” signs - Town Hall.
- Exterior window washing - Town Hall.
- Quotes for window replacement project - Town Hall.
- Assist with roof replacement - Police Department.
- Courtyard green space project inquiry (NPDES) - Town Hall.
- Fire inspection follow-up - Old Fire House Museum.
- Elevator inspection certification - Town Hall.
- Fire alarm system testing & inspection - Town Hall.
- Schedule meeting with department heads and the company that shreds sensitive documents - Town Hall.
- Obtain prevailing wage sheets for projects - Town Hall & Police Department.
- Have on file building layouts/plans - All Municipal Buildings.
- Major overhauling of the heating system in each office space (basement & 1st. floor) - Town Hall.
- Proposed new PA system for emergency communication - Town Hall.
- Create a memorandum that pertains to “Air Quality” concern response - All Municipal Buildings.
- Exterior stairway repair - Town Hall.

Health & Safety

- Assist with the potable water sampling & testing - All Municipal Buildings.
- Fire & evacuation drills - All Municipal Buildings.

FY24 STRATEGIC GOALS

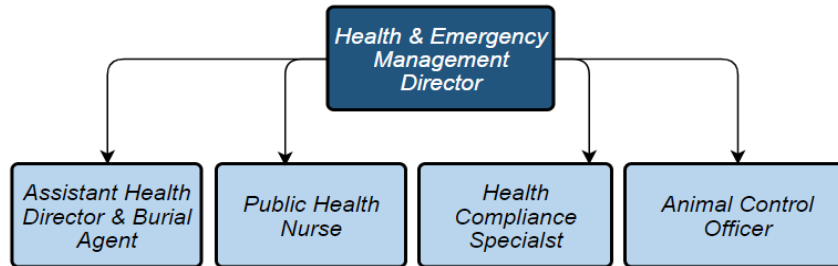
- Repointing project Phase II - Town Hall
- Auditorium asbestos issue addressed - Town Hall.
- Landscape improvement - Town Hall.
- Work with a local college engineering department or some other school institution and or a consulting engineering firm on a potential courtyard green space project in the wasted empty parking space - Town Hall.
- Installation of a ductless split system for one department - Town Hall.
- Start the replacement window project - Town Hall.
- Start the entrance handicap accessibility project - DPW.
- Continue to gather and have on file building layouts/plans - All Municipal Buildings.
- Planter/security replacement - Old Fire House Museum.
- Building numbering system (MEMA’s recommendation) - All Municipal Buildings

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Public Bldg Mtce-P/S	\$ 76,880	\$ 79,371	\$ 79,373	\$ 201,373	\$ 179,373
Public Bldg Mtce-O/E	<u>\$ 229,819</u>	<u>\$ 244,342</u>	<u>\$ 234,970</u>	<u>\$ 264,742</u>	<u>\$ 264,742</u>
Total Building Mtce	\$ 306,699	\$ 323,713	\$ 314,343	\$ 466,115	\$ 444,115

Health Department

DEPARTMENT DESCRIPTION

The mission of the South Hadley Health Department is to respond and act on situations that may affect the health and safety of the community.



BUDGET COMMENTARY

The Health Department and the Town of South Hadley would benefit with a 20hr/week clerical staff position that would handle records management for the department, process records requests and assist the department to go paperless. This would free up management time and enable the Health Department to be available for in person public requests and assistance.

FY23 GOALS & ACCOMPLISHMENTS

- Wrote and obtained grants in areas such as public health (Tobacco=\$102,000.00, Public Health Excellence=\$625,000), Emergency Management (Emergency Management=\$4,600.00, Hazard Mitigation=26,500), Mass in Motion.
- Updated South Hadley's Continuity of Operations Plan (COOP), South Hadley's Comprehensive Emergency Management Plan (CEMP) and wrote a grant for South Hadley's Hazard Mitigation Preparedness Plan.
- Created and documented an Emergency Action Plan/exercise with the Emergency Management Team for July 4th Fireworks.
- Continue to update Massachusetts Emergency Management Agency's State website (WEBEOC) to include all plans and events for South Hadley.
- Worked with the Town Clerk on plans and crowd control for voting. Purchase of stanchions to assist.
- Participate in and Co-Chair the Hampshire Regional Emergency Planning Committee (HREPC), a regional committee that plans and prepares for hazardous materials emergencies.
- Participate on the South Hadley Drug & Alcohol Committee.
- Participate on the TRIAD Committee. Coordinated RedCross Ready event at the Senior Center for Emergency Preparedness and created.
- AED/CPR lay person rescuer education at BATTERY BROOK/ PICKLE BALL EVENT. Installed AEDs and turf area at BATTERY BROOK & SOUTH HADLEY HIGH SCHOOL ATHLETIC FIELD.
- Provided a rabies vaccination clinic in South Hadley for dogs/cats.
- Participate in and President of the Western Massachusetts Public Health Association (WMPHA), a regional committee that assists and supports local health departments in meeting their statutory responsibilities through education, technical assistance, representation, and resource development.
- Participate in Age & Dementia Friendly Committee and Age & Dementia Friendly Subcommittee. Purchase Audio & Visual Tools for all Municipal Buildings with Public Health Excellence Grant.
- Wrote contract and coordinated water testing for Copper & Lead in Municipal Buildings.

- Worked with Facilities Director and town-owned Building Managers to establish a plan for replacement of any fixtures that have exceedance levels of Copper and Lead within their buildings.
- Provided and assisted in staffing COVID clinics in South Hadley, Northampton, and Chicopee. Educate and disseminate information on COVID vaccines and clinics. Worked with Environmental Justice populations to distribute at home COVID test kits.
- Purchased two (2) hybrid Poly/ Zoom room systems for the Library and the Senior Center
- Worked with neighboring communities to provide vaccines to homebound residents and environmental justice populations that have limited access.
- Coordinated several disbursements of Personal Protective Equipment (mask, gowns, gloves, etc.) and COVID test kits.
- Continued outreach, using several communication modalities, to businesses, churches, community with information on COVID (testing/vaccine), health information (mosquito/tick-borne diseases, cancer, etc.)
- Worked with the Recreation Director and Planning/Conservation Director to outreach with educational materials on Mosquito-borne illness, COVID, and Melanoma to the community residents and provide items such as insect repellent, lint removers (ticks), sunscreen and bags that were purchased with grant funds.
- Worked with the Town Assessor to identify Rental Properties in South Hadley.
- Created a Rental Registry Regulation to help identify rental properties in South Hadley which will help to better identify and allow for outreach of educational materials for environmental justice populations.
- Created an Animal Regulation to provide minimum standards for the keeping of animals and created a Glufosinate/Glyphosate Regulation for Town-Owned/Operated Property.
- Received Narcan for Municipal buildings funded through our Hampshire Public Health Emergency Preparedness Coalition.
- Worked with Public Health Nurse on disease surveillance for 90+ communicable diseases. (ie Monkeypox, etc.)
- Participated in the Housing Production Plan Focus Group.
- Continued to update website with Public Health information, events, clinics, etc.
- Created contracts for all contract positions (Tobacco grant= 7 contracts, Public Health Excellence grant= 3 contracts, Animal Control Officer=1 contract).
- Invited to participate in the Department of Mental Health Site Board.
- Purchased vape detectors for all bathrooms for the High School.
- Created a Public Health Equity Framework

FY24 STRATEGIC GOALS

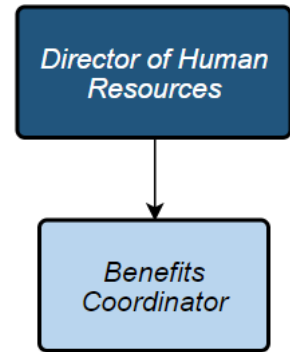
- Continue to apply for grants; public health, mental health, emergency management.
- Work with schools on a Tobacco intervention program for students and purchase vape detectors for the Middle School.
- Increase workforce staff (clerical) for paperwork reduction and online access.
- Help lead multi-department code enforcement team.
- Collaborate with Assessors and Planning Department to map rental registry locations and include public health data points.
- Continue to be more intentional in addressing all forms of health inequities.
- Complete Health Department Manual to identify Standard Operating Procedures (SOP's) for permit.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Health-Personnel Services	\$ 170,409	\$ 190,341	\$ 230,752	\$ 250,341	\$ 250,341
Health- Other Expenses	\$ 53,499	\$ 47,624	\$ 67,638	\$ 67,638	\$ 78,766
Total Health	\$ 223,908	\$ 237,965	\$ 298,390	\$ 317,979	\$ 329,107

Human Resources

DEPARTMENT DESCRIPTION

The Human Resources, Payroll & Benefits Department works toward promoting a welcoming, safe environment whereby both our external and internal customers are treated with respect and provided with services that exceed their expectations. Our department is committed to the continual improvement of individual and organizational effectiveness by attracting and maintaining a highly talented, diverse workforce who strive to contribute to and serve the Town with purpose and pride. We work to improve our services by promoting continuous learning and professional development and by continually reevaluating the ways in which we can help all departments strengthen our collective core values of inclusion, excellence, integrity, fair treatment, responsibility, collaboration, teamwork, and trust.



BUDGET COMMENTARY

Change in HR/Benefits position

FY23 GOALS & ACCOMPLISHMENTS

- DEI - awarded grant.
- Professional development - increased clerical and supervisory training opportunities
- Innovation - creation and implementation of a new, streamlined payroll process.
- Efficiency - paperwork reduction, increase use of online tools.
- Communication - participated in successful contract negotiations.
- Education/Collaboration - reestablishment of summer internship program
- Recruitment - onboarded over 34 new, permanent, and casual employees.
- Collaboration - hosting Western Mass Regional HR meeting.

FY24 STRATEGIC GOALS

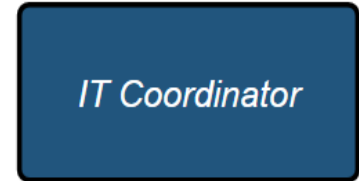
- Fiscal Responsibility - implementation of Wage and Compensation Study recommendations
- Organization/Management - add Specialist to increase services offered and broaden availability.
- DEI - integrate and communicate importance of these values in recruitment and hiring processes.
- Community/Customer Relations - in-person Benefits Fair to include local vendors and wider variety of benefit options.
- Training - host regional Supervisory Leadership Development Program in collaboration with UMASS/Collins Center

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Human Resources-Personnel Services	\$ 60,797	\$ 83,404	\$ 139,926	\$ 139,390	\$ 138,325
Human Resources- Other Expenses	<u>\$ 28,217</u>	<u>\$ 24,067</u>	<u>\$ 40,100</u>	<u>\$ 39,600</u>	<u>\$ 34,600</u>
Total Human Resources	\$ 89,014	\$ 107,471	\$ 180,026	\$ 178,990	\$ 172,925

Information Technology

DEPARTMENT DESCRIPTION

The IT Department endeavors to equip the town with the technology, tools, and policies necessary to operate efficiently and in a cost-effective manner. The IT Department is charged to protect and ensure the integrity of the town's computer systems and information. The IT Department also strives to ensure that technology is leveraged to create and maintain a network and data infrastructure that will position the town for future technology trends and advances.



BUDGET COMMENTARY

As expected, the IT budget has generally increased over the years. mostly due to annual platform support and maintenance increases, or newly implemented platforms. Occasionally we need to look at the cost/benefit of paying these continually increasing costs, including changing platforms. However, costs incurred just to make the change must be considered. While some platforms have certainly created cost savings, such as online permitting, others have not been fully implemented (Verizon Connect). Overall, most have improved the service we provide to residents.

FY23 GOALS & ACCOMPLISHMENTS

- Completed physical/virtual infrastructure upgrade.
- Transition from the older SHEL D fiber network to the Fiberspring network.
- Completed final VoIP phone project.
- Completed rollout of Surface laptops.
- Completed upgrade of Munis Forms.
- Created new VMs and began testing the latest version of Munis. Cut to live TBD.
- Moved Operator 10 database used by WPC to server for backup purposes.
- Worked with Facilities to complete the door access control project for public doors at Town Hall
- Installed NAS appliance.
- Worked with other departments to determine best options for digitization.
- Installed Public Wi-Fi pilot program at Town Common and Beachgrounds
- Worked with Cable Studio to develop hybrid meeting reservation policy.

FY24 STRATEGIC GOALS

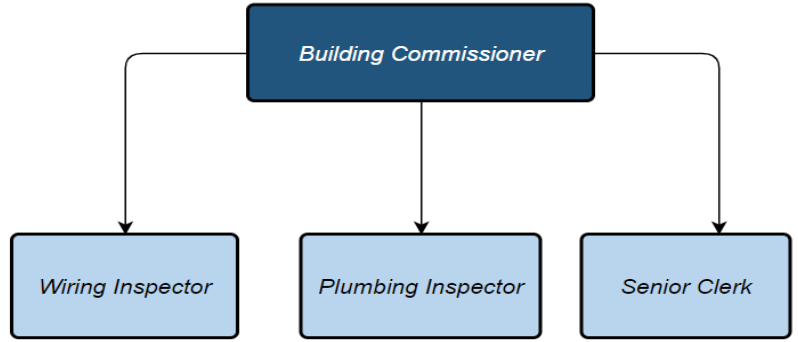
- Complete updating machine versions and operating systems of legacy virtual servers migrated from the old infrastructure.
- Work with departments to implement permits/licenses applications on OpenGov.
- Implement security upgrades at the WPC plant.
- Review Public Wi-Fi program to determine expansion and further/continued investment.
- Complete digitization project (laserfiche, etc.)

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
I.T.-Personnel Services	\$ 68,382	\$ 70,772	\$ 70,764	\$ 70,492	\$ 70,492
I.T.- Other Expenses	<u>\$ 277,432</u>	<u>\$ 270,030</u>	<u>\$ 324,550</u>	<u>\$ 335,121</u>	<u>\$ 342,121</u>
Total I.T.	\$ 345,814	\$ 340,802	\$ 395,314	\$ 405,613	\$ 412,613

Inspection Services

DEPARTMENT DESCRIPTION

The Inspection Services Department, better known as the Building Department, provides a range of services associated with administering and enforcing state and local gas, plumbing, wiring, and building codes. Services include providing homeowners, builders, contractors, and business owners with information and help needed to complete permit applications, timely wiring, plumbing, gas, and building inspections, and annual safety inspections of restaurants, bars, nightclubs, theaters, churches, schools, child and adult care facilities, galleries, and dormitories. The department works closely with other town officials and departments tasked with similar missions to ensure compliance with regulations aimed at maintaining and improving the health and life-safety conditions of all local buildings.



BUDGET COMMENTARY

For the FY23 budget, to meet department goals and compliance with state mandates regarding maintenance of code books and continuing education, the department requests the addition of budget line items for professional development training, code books/code services, and professional affiliation membership dues.

FY23 GOALS

- Install a computer station at an unused counter within the department office that is dedicated for use by walk-in permit applicants to apply for permits online.
- Work to bring zoning bylaw amendment proposals to the bylaw review committee to allow the use of food carts, trailers, and trucks throughout town in designated zones, and to address discrepancies regarding sign usage.

FY24 GOALS

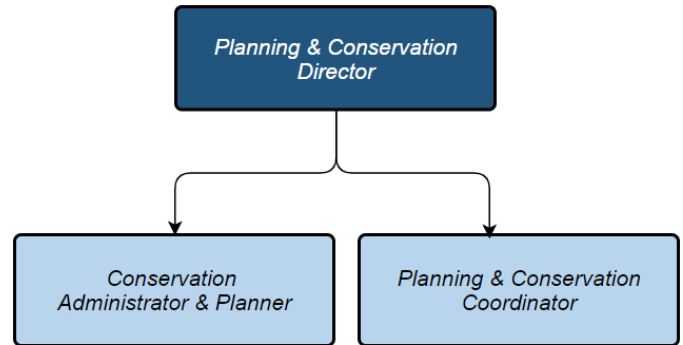
- Improve e-permit process and coordinate with other departments.
- Update webpage including some FAQs on the website.
- Review availability of documents and information in other languages
- Help lead multi-department code enforcement team.
- Build out a digital file cabinet for all archived records.
- Install computer station for public use.
- Add seasonal help through Veterans program, Senior’s program, and/or MassHire
- Review and assist in development of new and existing bylaws.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Inspection Services.-Personnel Services	\$ 172,561	\$ 176,319	\$ 180,487	\$ 192,352	\$ 190,352
Inspection Services- Other Expenses	\$ 5,499	\$ 5,646	\$ 8,950	\$ 9,100	\$ 28,600
Total Inspection Services	\$ 178,060	\$ 181,965	\$ 189,437	\$ 201,452	\$ 218,952

Planning & Conservation

DEPARTMENT DESCRIPTION

The Planning Board and staff assist the community in efforts to achieve balanced growth, quality development and preservation of community assets through effective development regulation, assisting in obtaining funding resources for community projects and long-term planning. The Conservation Commission administers the Massachusetts Wetlands Protection Act and regulations, and our local Wetlands Bylaw. Our mission is to assist the public in understanding and following the wetland laws, to protect, and manage land for conservation and passive recreation purposes, and promote conservation of South Hadley's wonderful natural resources.



BUDGET COMMENTARY

Department seeking level funding for FY24.

FY23 GOALS & ACCOMPLISHMENTS

- 2020 Master Plan Adopted by Planning Board and Endorsed by Town Meeting (May 2022)
 - Conducted 1st annual Master plan Implementation Workshop on 11/4/22
- Began programming to support small business development.
 - Implemented Falls Façade Improvement Program,
 - Implemented Village Commons District Outdoor Furniture and Placemaking Improvements
 - Implemented free public WIFI pilot program for Beachgrounds Park and the Village Commons w/ IT Department
- Updated the Housing Production Plan (to be completed May 2023)
- Developed Subdivision Regulations and Flexible Development Bylaw Update Recommendations
- Developed Draft Short Term Rentals Zoning and General Bylaws (submitted for May 2023 Town Meeting adoption)
- Developed Accessory Dwelling Unit Zoning Bylaw Bylaws (submitted for May 2023 Town Meeting adoption)
- MassWorks Grant administration for Lyman/Dayton Street improvements
- Implemented successful local match campaign for the 210-acre Lauzier Farm on Alvord Street (\$190,000 raised)
- Implemented improvements to Conservation Areas
 - Black Stevens Conservation Area – Trails improvement, new kiosk, new wayfinding signage, and hazard tree removals (to be completed May 2023)
 - Bynan Conservation Area – Trail maintenance and hazard tree removals
 - Bachelor-Stony Brook Conservation Area – Improvements to River to Range Trail parking lot (to be completed June 2023)
 - Range View Meadow Conservation Area – New property sign installed.
- Implemented Conservation public education programs.
 - Coordinated design and installation of public art mural at Buttery Brook Park
 - Implemented eight (8) Volunteer Conservation Corps workdays and expanding membership.
 - Issued monthly Conservation Connections newsletter.

- Completed South Hadley Public Lands brochure for online and hard copy distribution.
- Completed Newton Carver Jones Conservation Area trail map.
- Completed MVP Action Grant for Queensville Dam Removal and Titus Pond/Buttery Brook design and permitting (May 2023)
- Completed DER Municipal Culvert Replacement Grant for design of Pearl Street culvert/Elmer Brook

FY24 STRATEGIC GOALS

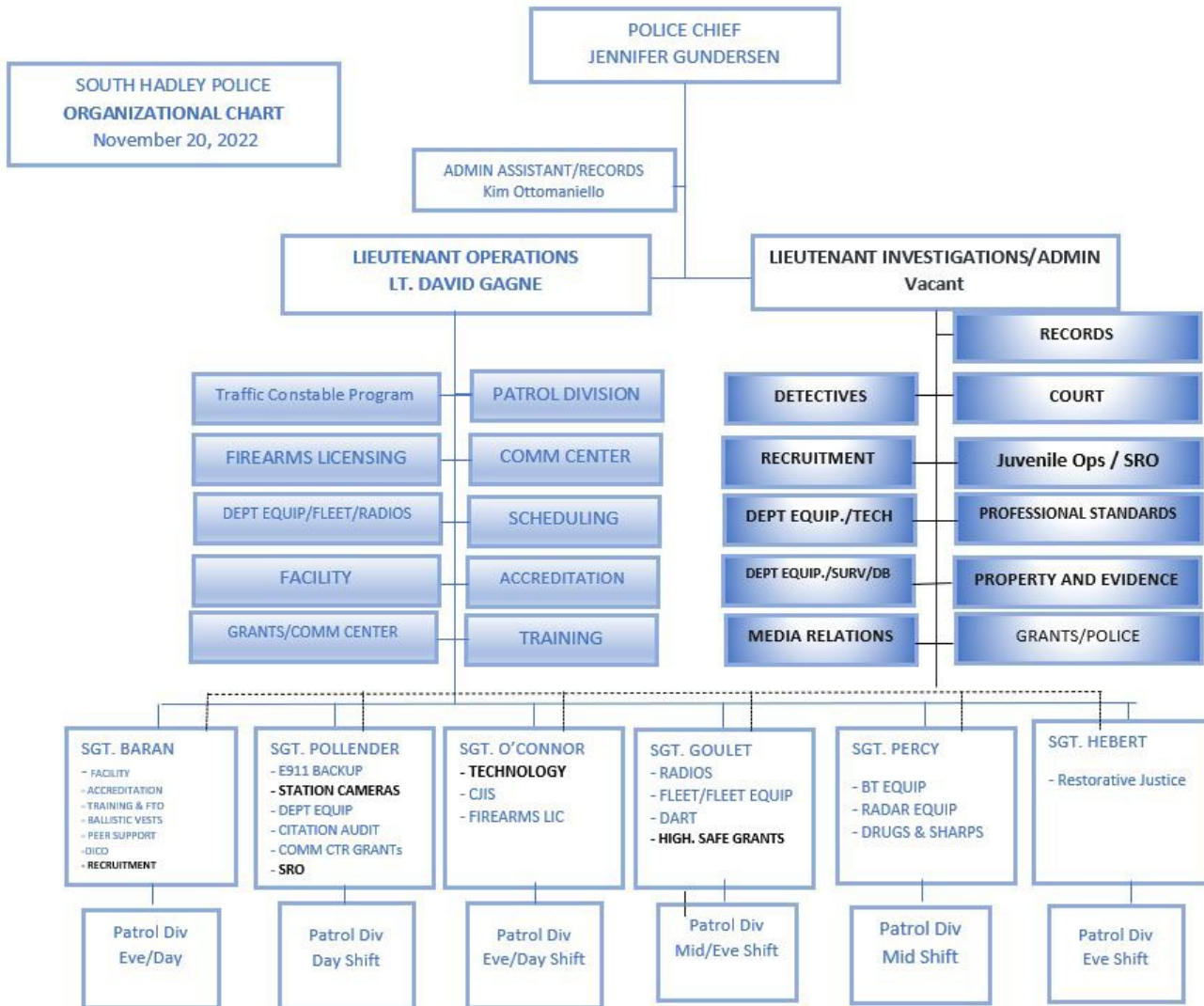
- Effective and efficient permit administration for zoning, subdivision, stormwater, and wetlands bylaws.
- Implement Master Plan update strategies.
- Utilize/work with the Redevelopment Authority to accomplish meaningful redevelopment projects in South Hadley Falls.
- Assess the Zoning Bylaw in support of housing choice, low- and middle-income housing; and implement updated Housing Production Plan.
- Continue to explore options for access to Lithia Springs
- Continue stewardship and improvements to conservation areas consistent with the Conservation Area Land Management Plan.
- Promote public education about and community use of Conservation Areas through monthly newsletter and other media.
- Seek Green Communities designation.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Planning-Personnel Services	\$ 206,737	\$ 189,763	\$ 198,129	\$ 198,114	\$ 198,114
Planning- Other Expenses	<u>\$ 24,999</u>	<u>\$ 49,200</u>	<u>\$ 73,124</u>	<u>\$ 73,124</u>	<u>\$ 73,124</u>
Total Planning	\$ 231,736	\$ 238,963	\$ 271,253	\$ 271,238	\$ 271,238

Police Department

DEPARTMENT DESCRIPTION

The South Hadley Police Department is staffed by 29 full time sworn staff and the Communication Center is staffed by 5 full time and 3 part time dispatchers. Police personnel responded to 19,950 calls for service in calendar year 2022. The South Hadley Department is committed to professionalism, organizational excellence, community engagement, partnerships, and procedural justice in the manner that the community is served.



FY23 GOALS & ACCOMPLISHMENTS

- In July 2022 the Department was awarded full accreditation by the Massachusetts Police Accreditation Commission.
- Received grant funding from the Massachusetts Department of Mental Health to fund a 40 hr. per week co-responder mental health clinician shared with the towns of Granby and Belchertown.
- Actively recruiting qualified, diverse sworn personnel outside of the civil service system
- Upgraded analog radio system to a P25 Digital secure radio platform.

- All personnel were re-certified by the Peace Officer Standards and Training Commission (POST)
- Developed and implemented a Traffic Control Officer program with retired police officers to staff road construction traffic details.
- Continued partnership with Communities for Restorative Justice, Inc.(C4RJ) to facilitate restorative justice practices with numerous criminal offenses that were diverted from court to C4RJ
- Complete facilities projects including roof replacement and HVAC system pneumatic upgrade.
- Develop hiring and promotion processes outside of civil service.
- Increased Training Hours for sworn and civilian personnel to be POST compliant.

FY24 STRATEGIC GOALS

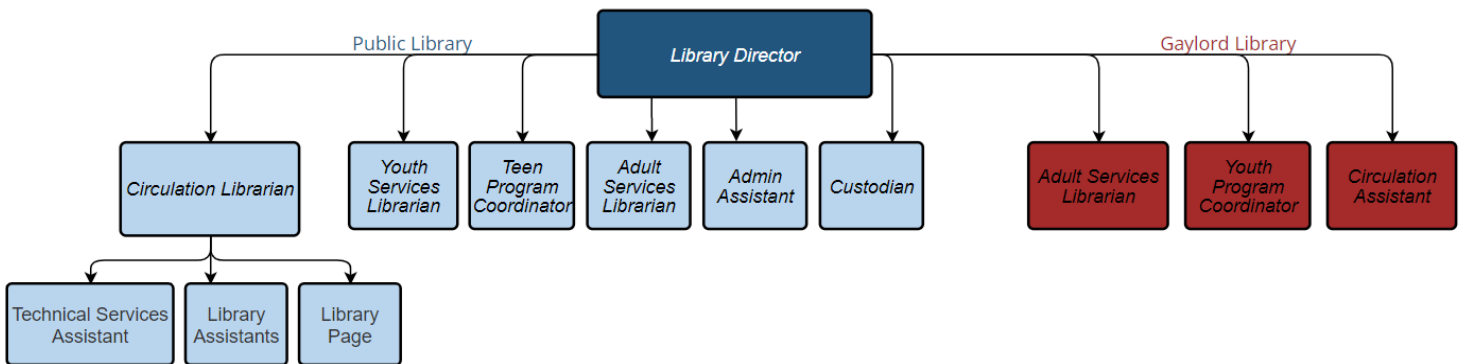
- Recruit, hire, promote, and retain the best candidates to serve the South Hadley community.
- Further enhance crisis intervention program that will support in the increased needs of the South Hadley constituents, prioritizing families, youth, and our senior population
- Reduce, solve, and prevent crime.
- Identify ways to enhance diversity and equity in police policy and police practices.
- With regional law enforcement partners, identify grant funding that provide for an advocate to assist survivors of domestic violence.
- Implement Police Reform Legislation in policy and practice.
- Continue collaboration with the South Hadley School District with the School Resource Officer Program
- Become an Active Bystander for Law Enforcement (ABLE) Certified Law Enforcement Agency
- Maintain Certification of all personnel as required by Peace Officer Standards and Training
- Continue to research innovative, community-oriented programs to engage the public.
- Improve/expand existing systems or solutions that aid investigations, improves operations, and increases data access or transparency.
- Review of Body Worn Cameras in South Hadley
- With the assistance of a consultant, conduct staffing study of the police and communication center to understand current and future staffing needs.
- Develop internship program to improve hiring pool and interest in law enforcement.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Police-Personnel Services	\$ 2,659,427	\$ 2,603,670	\$ 2,891,429	\$ 3,222,799	\$ 3,242,139
Police- Other Expenses	\$ 258,302	\$ 284,230	\$ 280,725	\$ 280,725	\$ 282,930
Total Police	\$ 2,917,729	\$ 2,887,900	\$ 3,172,154	\$ 3,503,524	\$ 3,525,069

Public Libraries

DEPARTMENT DESCRIPTION

South Hadley Public Library serves as a safe community gathering space where all library patrons are welcomed with dignity and respect. The library's collections, programs, and services will reflect both the town of South Hadley and the world at large. The library will collaborate with community partners to provide a comfortable environment that is reflective and responsive to the recreational, educational, and cultural needs of our library users.



BUDGET COMMENTARY

- The retirement of our 35+ year Youth Services Librarian will bring a new professional level librarian in early FY24, allowing the library to redistribute some responsibilities among multiple staff and reexamine workflow.
- Cleaning services are now being done by an outside vendor, with funding moved from the Library Custodian staff line to the Contractual Services expense line.
- A 10 hour/week professional position of Archivist/Local History Librarian is proposed to further develop and promote the library's Local History collection and present related public programming. This would fill a need in the community and help the library fulfill multiple goals listed in the Master Plan Update including G1-13 to highlight South Hadley's historical, cultural, and natural resources and G2-16 to inventory and preserve archives at the Town of South Hadley Library.

FY 23 GOALS & ACCOMPLISHMENTS

- Replaced carpet in the Community Room (capital project).
- Doubled the number of circulating Wi-Fi hotspots.
- Retained cleaning service due to library custodian retirement.
- Collaborated with town IT staff and outside vendor to identify the best solution to replace the library's network server.
- Worked with Cable Studio to install hybrid meeting technology in the Trustees Conference Room.
- Substantially increased the number of manga series and graphic novels in the Teen Room, resulting in a 31% increase in teen book circulation.
- Developed the circulating collection to include more diverse voices and topics.
- Previous year: checked out 164,907 items (including 45,594 eBooks), offered 481 free public programs attended by 8,854 people of all ages, meeting rooms used 757 times, with FY23 trending to be even busier.

FY24 STRATEGIC GOALS

- Correct the high priority issues noted in the Town of South Hadley Self-Evaluation and Transition Plan (approved capital project).
- Increase the number of free public programs by presenters that promote diversity and create an understanding of their cultural heritage.
- Improve the variety of programs for school age children, including after school programs.
- Collaborate with other town departments and community organizations on joint projects related to dementia friendly initiatives, local history, veterans’ services, and intellectual freedom.
- Expand our landscaping and grounds maintenance to include trees, walkways, benches, and other exterior amenities.
- Reorganize the Local History Room and promote available resources through marketing and programming.
- Develop improved marketing materials to promote existing, but underutilized, materials and resources.
- Represent library services at relevant community events.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Library-Personnel Services	\$ 489,589	\$ 519,294	\$ 541,061	\$ 523,296	\$ 523,296
Library- Other Expenses	<u>\$ 224,410</u>	<u>\$ 240,632</u>	<u>\$ 261,200</u>	<u>\$ 292,220</u>	<u>\$ 296,220</u>
Total Library	\$ 713,999	\$ 759,926	\$ 802,261	\$ 815,516	\$ 819,516

Recreation

DEPARTMENT DESCRIPTION

To provide a wide range of recreational programs and activities through the utilization of tax dollars and self-support. We hire seasonal staff as program directors, program counselors, officials, and event staff. We largely rely on parent volunteers for much of what we do for coaching and fundraising.

Website:

www.southhadleyrecreation.org. We are also very active with our Facebook and Instagram pages.

Our main function is running youth sports programs. We offer the following youth sports, with some starting in Pre-K and running up through 12th grade: Baseball, basketball, cheerleading, field hockey, football, lacrosse, soccer, softball, tee-ball and wrestling. We also offer summer programs, after-school programs, and adult sports and fitness classes. We run the Independence Day Fireworks at the MESMS, the Summer Concerts on the Town Common and partner with groups to offer Big Rig Day, Easter Egg Hunt, Santa at Buttery Brook amongst many other activities.

We are also very active in promoting our athletic fields, parks and playgrounds and looking for ways to improve those facilities whether by taxation, grants, sponsorships, or other means.

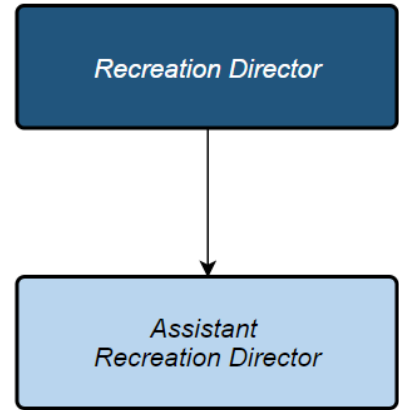
The Recreation Department works actively with the following organizations: Bike-Walk Committee, Friends of Buttery Brook Park, Friends of the Dog Park, GRO South Hadley, Pioneer Valley Park and Recreation Association, and IGM/Ledges. We also work with our parents' support groups like Baseball Association, BASH, Cheerleading Association, Lacrosse Association, and many others.

BUDGET COMMENTARY

Since we largely rely on user fees for our programs, the budget doesn't impact our programs for the most part. We are looking for a few new things in FY2024.

Sani-cans: We are looking for help with the sani-cans. As it stands right now, almost all sani-cans in town are paid by Recreation Revolving and user fees. Not only are they used by participants in Recreation Department programs, but they are also used by people visiting our playgrounds, hiking trails, and various other recreational amenities in town. In addition, we would like to get additional cleanings on certain units that are busier than others. Currently, we get them cleaned once a week per code; however, we would like to have some get two cleanings a week. As it stands, we spent over \$11,000 on sani-cans between March and December 2022.

Events: We would like this small budget amount to support and/or create events that do not have a user fee and/or sponsor. This line item will help us have popup events like the Woodlawn Park grand opening, enhancing events like Big Rig Day or perhaps offer a free concert or other types of entertainment.



PARC Grant: To date, the Friends of Buttery Brook Park have committed \$6,800 to update the Master Plan for Buttery Brook Park with a landscape architect, to get probable costs and to hire a grant writer to apply for a PARC grant in July 2023. If we are successful with this grant, the State will pay 70% of the total cost, while the town will have to contribute 30% of the project. This is a reimbursement grant, so the total amount of the project will have to be fully funded, and then we get reimbursed during the project. This grant was used for Phase #1 of the previous renovation of Buttery Brook, for the Beachgrounds project, the Ledges property and clubhouse, and the purchase of Bachelor Brook/Stony Brook property.

FY23 ACCOMPLISHMENTS

- Pickleball fundraising and installation of the four pickleball courts with lights started in October of 2021, and we were open in late July 2022. Working with the pickleball group, we have over 375 people on our Team Reach app, had a successful tournament related to the donation of two outdoor AED units and offered many free beginners’ clinics. While when we did the installation of the courts, much of the perceived benefits centered on the senior population; however, these courts have been extremely popular for those of all ages, and we have seen many families enjoying their time there. This is truly something for all ages and abilities.
- We took on the responsibility for the Buttery Brook Park pavilions and log cabin rentals and created an online process for those rentals and payment. We had a successful season, with 64 bookings from May - September.
- Converted to online registrations only for the majority of our programs.
- Brought back leagues, programs, and lessons impacted by the COVID-19 Pandemic. We were able to offer youth tennis lessons at MHC again and were able to bring back some after-school programs that we were not able to have. We had a full youth basketball program again as well.
- Added the new Pre-K SkyHawks program and expanded our summer offerings.
- Treks sponsored by the Bike-Walk Committee exploring the various trail networks in town.

FY24 STRATEGIC GOALS

- Gain access to the COA fitness rooms to offer adult programming in the evening and/or weekends.
- Work with the DPW/Parks Dept. to develop an athletic playing field master plan.
- Apply for the PARC grant in conjunction with the Friends of Buttery Brook Park.
- In partnership with the Conservation/Planning Department and the Bike-Walk Committee, release our updated map of town-owned recreational facilities.

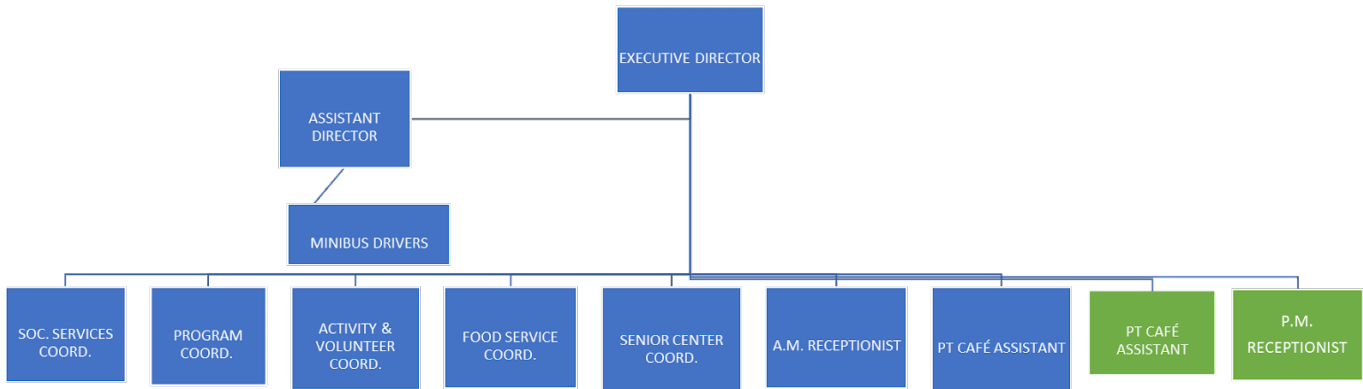
Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Recreation-Personnel Services	\$ 126,222	\$ 128,745	\$ 128,747	\$ 128,253	\$ 128,253
Recreation- Other Expenses	\$ 240	\$ 240	\$ 1,240	\$ 1,240	\$ 1,240
Total Recreation	\$ 126,462	\$ 128,985	\$ 129,987	\$ 129,493	\$ 129,493

Senior Center

DEPARTMENT DESCRIPTION

The Council on Aging is the community focal point for residents 60 years and over. The COA supports the well-being of the older adult community by providing services to support their nutritional, emotional, social, and recreational needs. The COA provides information, referrals and support programs for older adults and is considered the go-to resource for residents of any age with concerns about aging relatives, neighbors, and friends.

Mission Statement: The South Hadley Senior Center provides a culturally responsive environment that promotes opportunities for learning, social interaction and recreational activities that foster a fulfilling and healthy lifestyle for all seniors. Our community is committed to advancing, cultivating, and preserving a culture of empowerment, diversity, inclusion and belonging.



BUDGET COMMENTARY

The Senior Center FY23 budget line item “Flexible Staff” was used to hire two part-time positions: a cafe assistant, and a part-time morning receptionist. A part-time afternoon receptionist will be hired in FY23.

The funds used to provide events, activities and programs come from fee-based programs, donations from individuals and organizations, grant funding, and by the financial support of our Friends of the South Hadley Seniors and the South Hadley Travel Club.

FY23 GOALS & ACCOMPLISHMENTS

- FY23 mid-yr. Senior Center Statistics trending higher than FY22: 1,689 Members (590 guests); New members registered 356. Event sign-ins 24,039. Services provided: 547. Minibus/Electric Car transportation: 1,064.
- Departmental Partnerships formed with: Fire Districts 1 & 2 on Falls, South Hadley Police Department, South Hadley Recreation Department, South Hadley Board of Health, South Hadley High School Culinary Program, Neighbors Helping Neighbors,
- Increased outreach to Neighbors Helping Neighbors
- The Transportation Program became fee-free as of April 2022.

- Electric Vehicle purchased and used in the transportation department.
- Applied for Mass DOT grant to replace the Center’s 12-passenger minibus with lift-gate.
- Worked with Cable Studio to install hybrid meeting technology in the large Conference Room
- Hire part-time minibus driver and afternoon receptionist.
- Official formation of the South Hadley Age and Dementia Friendly Community Initiative accepted by the Selectboard: Two subcommittees formed; the Dementia Friendly Committee and the Age & Dementia Friendly Awareness Committee.

FY24 STRATEGIC GOALS

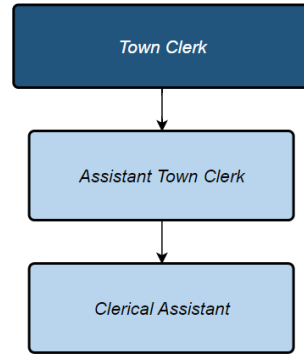
- Continue to implement Master Plan initiatives & South Hadley Age & Dementia Friendly Action Plan items into Senior Center framework. (Short-term and work on Medium-Term.)
- Work with Administration to provide professional training for all staff members.
- Purchase a 12-passenger minibus with lift-gate to replace Gerry Bernard minibus.
- Expand transportation to include out-of-town.
- Expand the Center’s print and advertising scope to reach a larger population and increase participation in events, programs, and activities.
- Increase outreach to Faith-based communities.
- Increase security and maintenance.

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
COA-Personnel Services	\$ 300,080	\$ 338,794	\$ 421,190	\$ 446,590	\$ 456,590
COA- Other Expenses	\$ <u>73,044</u>	\$ <u>79,251</u>	\$ <u>107,000</u>	\$ <u>132,320</u>	\$ <u>147,620</u>
Total COA	\$ 373,124	\$ 418,045	\$ 528,190	\$ 578,910	\$ 604,210

Town Clerk

DEPARTMENT DESCRIPTION

The Town Clerk's office provides a variety of services as defined by South Hadley bylaws and State statutes. The Town Clerk's office serves as the Official Record Keeper for the Town, Chief Election Official, Registrar of Vital Records, Licensing Official, Public Records Access Officer, Conflict of Interest Liaison, and administers the Annual Town Census.



BUDGET COMMENTARY

- The Clerk's office budget seeks level funding for FY24.
- The Elections budget fluctuates yearly based on election cycles. The FY24 Elections budget shows an increase due to changes in election laws based on the passage of the VOTES Act which was signed into law in June 2022.

FY23 GOALS & ACCOMPLISHMENTS

- Serve as Chief Election Officer for the 2022 State elections and South Hadley special Town election and the 2023 annual Town election.
- Create reference materials for Election Officer training.
- Administer the 2023 annual Town census.
- Create standard operating procedures for office services and functions.
- Explore whether data collected by the office can help determine DEI demographics and engagement and help shape positive policy changes.
- Research latest trends in procedures and compliance through engagement with other clerk's offices and state government

FY24 STRATEGIC GOALS

- Administer the Annual Town Election and the Massachusetts Presidential Primary on Tuesday, March 5, 2024
- Implement records and filing management system with other departments.
- Streamline informational resources for town departments regarding Town bylaws and State regulations.
- Comprehensive review of the website, including streamlining information, improving search capabilities, and compliance
- Create easy to understand guides for services provided by the Town Clerk's office taking into consideration different ways people process information.
- Work with boards and committee members to update handbook and create a resource section on the Town's website.
- Continue to seek out training and management courses for Clerk and staff

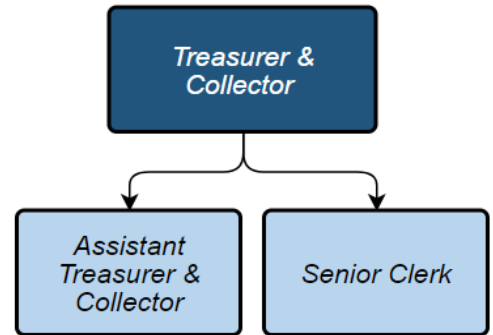
Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Town Clerk-Personnel Services	\$ 112,862	\$ 102,045	\$ 176,297	\$ 155,672	\$ 155,672
Town Clerk- Other Expenses	\$ <u>5,916</u>	\$ <u>6,383</u>	\$ <u>17,500</u>	\$ <u>17,500</u>	\$ <u>17,500</u>
Total Town Clerk	\$ 118,778	\$ 108,428	\$ 193,797	\$ 173,172	\$ 173,172

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Elections-Personnel Services	\$ 13,271	\$ 8,650	\$ 26,000	\$ 35,000	\$ 35,000
Elections- Other Expenses	\$ <u>19,173</u>	\$ <u>13,931</u>	\$ <u>30,250</u>	\$ <u>40,750</u>	\$ <u>41,750</u>
Total Elections	\$ 32,444	\$ 22,581	\$ 56,250	\$ 75,750	\$ 76,750

Treasurer Collector

DEPARTMENT DESCRIPTION

The Treasurer/Collector is responsible for managing and directing the tax collection process and for planning, coordinating, and directing the Town’s cash management. We provide billing and collection services for Real Estate, Personal Property, Motor Vehicle Excise, Trash and Sewer. This office ensures that tax and other bills are created and distributed correctly to enhance timely and accurate collection. It is our mission to ensure efficient and timely collection of all monies do the Town while providing courteous and professional service to all. It is the responsibility of this office to safeguard the monetary assets of the Town through accounts payable, payroll and bank account maintenance and reconciliations and to work in conjunction with the Town’s financial advisor to maximize opportunities for debt borrowing, refunding and payments.



FY23 GOALS & ACCOMPLISHMENTS

- Continue to provide professional and courteous service to our residents.
- Manage tax title accounts and move delinquent accounts into Tax Title timely and efficiently to improve collections.
- Work with vendor to coordinate the e-billing process to be more efficient.
- Invested 7M in US Treasury Notes to increase interest earnings.
- Address Land of Low Value and Owner Unknown parcels
- Reviewed and made appropriate changes in the town’s banking services to improve efficiency, reduce costs, increase investment income, and comply with state statutes.
- Managed the investment of the OPEB Trust Fund, as well as all other Town Trust and Stabilization Funds.

FY24 STRATEGIC GOALS

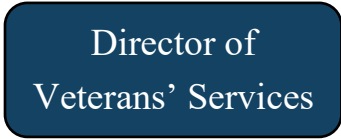
- Continue to review and make appropriate changes to the Town’s banking and investment services to improve efficiency, reduce costs, and increase investment income.
- Issue and manage all long- & short-term debt
- Review all outstanding bonds for the possible refunding at lower interest rates.
- Manage tax title accounts and move delinquent accounts into tax title more timely and efficiently to improve collections

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Treasurer/Collector-Personnel Services	\$ 163,470	\$ 174,389	\$ 176,103	\$ 176,948	\$ 176,948
Treasurer/Collector- Other Expenses	\$ 43,006	\$ 36,765	\$ 45,950	\$ 45,950	\$ 45,950
Total Treasurer/Collector	\$ 206,476	\$ 211,154	\$ 222,053	\$ 222,898	\$ 222,898

Veterans

DEPARTMENT DESCRIPTION

The mission of the South Hadley Veterans' Service District is to advocate on behalf of all South Hadley veterans and provide them with quality support services.



FY23 GOALS & ACCOMPLISHMENTS

- Reduced food Insecurity among the veteran community by establishing a joint food delivery program with Neighbors Helping Neighbors where veteran volunteers deliver food to those in need of assistance also acts as a wellness check up on the older veteran population.
- Digitization and archiving of all physical documents.
- Establish an aggressive outreach program to increase knowledge of state and federal programs/benefits to eligible members of the communities.
- Partner with outside veteran agencies to increase access to VA Claim applications.
- Dissolve the South Hadley-Easthampton Veterans District so that a higher, more dedicated level of services can be provided to the Veterans and other eligible residents of South Hadley.
- Create a Municipal Veteran Emergency Assistance Fund

FY24 STRATEGIC GOALS

- Increase access to VA telehealth for older/disabled population.
- Increase VA federal money coming into the residents of the community especially those who currently receive Chapter 115 benefits to reduce the demand on the town budget.
- Obtain VA accreditation to assist in Claims processing with a direct focus on South Hadley Residents
- Complete Certified Mediation Training in order to assist Veterans and other residents in issues that can be resolved with Mediation.
- Complete Shine Counselor Training to be able to better assist the aging Veteran Population
- Complete DTA/Snap certification to better assist with food insecurity in South Hadley

Department	FY 21 Expended	FY 22 Expended	FY 23 Budgeted	FY 24 Requested	FY 24 Recommended
Veterans' PS	\$ -	\$ -	\$ -	\$ 82,160	\$ 82,160
Veterans' O/E	\$ 229,435	\$ 250,968	\$ 278,981	\$ 258,300	\$ 259,300
Total Veterans' Services	\$ 229,435	\$ 250,968	\$ 278,981	\$ 340,460	\$ 341,460

SECTION IV: DEPARTMENTAL BUDGETS

Selectboard

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 264,117	\$ 214,327	\$ 231,570	\$ 240,412	\$ 240,412
O/E	\$ 12,412	\$ 11,688	\$ 33,200	\$ 18,200	\$ 15,700
Total	\$ 276,529	\$ 226,015	\$ 264,770	\$ 258,612	\$ 256,112

Cable Access Studio

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 63,520	\$ 80,897	\$ 91,361	\$ 84,034	\$ 84,034
O/E	\$ 24,897	\$ 23,944	\$ 26,600	\$ 26,600	\$ 26,600
Total	\$ 88,417	\$ 104,841	\$ 117,961	\$ 110,634	\$ 110,634

Reserve Fund

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000

Accountant/Auditor

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 209,769	\$ 217,642	\$ 217,634	\$ 216,800	\$ 216,800
O/E	\$ -	\$ 100	\$ 100	\$ 150	\$ 150
Total	\$ 209,769	\$ 217,742	\$ 217,734	\$ 216,950	\$ 216,950

Wage and Classification

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 42,000	\$ 58,000	\$ 225,000	\$ 80,000	\$ 90,000
O/E	\$ (10,439)	\$ (34,568)	\$ (29,753)	\$ -	\$ -
Total	\$ 31,561	\$ 23,432	\$ 195,247	\$ 80,000	\$ 90,000

Human Resources

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 60,797	\$ 83,404	\$ 139,926	\$ 139,390	\$ 138,325
O/E	\$ 28,217	\$ 24,067	\$ 40,100	\$ 39,600	\$ 34,600
Total	\$ 89,014	\$ 107,471	\$ 180,026	\$ 178,990	\$ 172,925

Assessor

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 144,577	\$ 149,111	\$ 149,778	\$ 150,073	\$ 150,073
O/E	\$ 37,300	\$ 37,893	\$ 38,360	\$ 38,975	\$ 38,975
Total	\$ 181,877	\$ 187,004	\$ 188,138	\$ 189,048	\$ 189,048

Collector/Treasurer

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 163,470	\$ 174,389	\$ 176,103	\$ 176,948	\$ 176,948
O/E	\$ 43,006	\$ 36,765	\$ 45,950	\$ 45,950	\$ 45,950
Total	\$ 206,476	\$ 211,154	\$ 222,053	\$ 222,898	\$ 222,898

Town Audit

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 31,000	\$ 31,000	\$ 39,000	\$ 45,000	\$ 35,000

Town Clerk

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 112,862	\$ 102,045	\$ 176,297	\$ 155,672	\$ 155,672
O/E	\$ 5,916	\$ 6,383	\$ 17,500	\$ 17,500	\$ 17,500
Total	\$ 118,778	\$ 108,428	\$ 193,797	\$ 173,172	\$ 173,172

Legal Services

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 69,989	\$ 94,719	\$ 95,000	\$ 100,000	\$ 95,000

Information Technology

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 68,382	\$ 70,772	\$ 70,764	\$ 70,492	\$ 70,492
O/E	\$ 277,432	\$ 270,030	\$ 324,550	\$ 335,121	\$ 342,121
Total	\$ 345,814	\$ 340,802	\$ 395,314	\$ 405,613	\$ 412,613

Elections

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 13,271	\$ 8,650	\$ 26,000	\$ 35,000	\$ 35,000
O/E	\$ 19,173	\$ 13,931	\$ 30,250	\$ 40,750	\$ 41,750
Total	\$ 32,444	\$ 22,581	\$ 56,250	\$ 75,750	\$ 76,750

Planning/Conservation

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 206,737	\$ 189,763	\$ 198,129	\$ 198,114	\$ 198,114
O/E	\$ 24,999	\$ 49,200	\$ 73,124	\$ 73,124	\$ 73,124
Total	\$ 231,736	\$ 238,963	\$ 271,253	\$ 271,238	\$ 271,238

Public Building Maintenance

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 76,880	\$ 79,371	\$ 79,373	\$ 201,373	\$ 179,373
O/E	\$ 229,819	\$ 244,342	\$ 234,970	\$ 264,742	\$ 264,742
Total	\$ 306,699	\$ 323,713	\$ 314,343	\$ 466,115	\$ 444,115

Internal Service Fund

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 7,071	\$ 6,112	\$ 8,000	\$ 8,000	\$ 8,000

Town Reports

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 988	\$ 1,064	\$ 1,800	\$ 1,800	\$ 1,000

Police

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 2,659,427	\$ 2,603,670	\$ 2,891,429	\$ 3,222,799	\$ 3,242,139
O/E	\$ 258,302	\$ 284,230	\$ 280,725	\$ 280,725	\$ 282,930
Total	\$ 2,917,729	\$ 2,887,900	\$ 3,172,154	\$ 3,503,524	\$ 3,525,069

Inspection Services

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 172,561	\$ 176,319	\$ 180,487	\$ 192,352	\$ 190,352
O/E	\$ 5,499	\$ 5,646	\$ 8,950	\$ 9,100	\$ 28,600
Total	\$ 178,060	\$ 181,965	\$ 189,437	\$ 201,452	\$ 218,952

Weights and Measures

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 7,784	\$ 7,784	\$ 7,900	\$ 8,000	\$ 8,000

Department of Public Works

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 825,254	\$ 818,618	\$ 960,279	\$ 1,019,441	\$ 1,093,801
O/E	\$ 534,455	\$ 538,379	\$ 567,535	\$ 588,050	\$ 631,550
Total	\$ 1,359,709	\$ 1,356,997	\$ 1,527,814	\$ 1,607,491	\$ 1,725,351

Snow & Ice Removal

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 35,183	\$ 43,048	\$ 21,000	\$ 21,000	\$ 21,000
O/E	\$ 143,621	\$ 135,648	\$ 80,360	\$ 80,360	\$ 80,360
Total	\$ 178,804	\$ 178,696	\$ 101,360	\$ 101,360	\$ 101,360

Street Lighting

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 89,784	\$ 90,227	\$ 99,000	\$ 105,000	\$ 105,000

Health

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 170,409	\$ 190,341	\$ 230,752	\$ 250,341	\$ 250,341
O/E	\$ 53,499	\$ 47,624	\$ 67,638	\$ 67,638	\$ 78,766
Total	\$ 223,908	\$ 237,965	\$ 298,390	\$ 317,979	\$ 329,107

Council on Aging

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 300,080	\$ 338,794	\$ 421,190	\$ 446,590	\$ 456,590
O/E	\$ 73,044	\$ 79,251	\$ 107,000	\$ 132,320	\$ 147,620
Total	\$ 373,124	\$ 418,045	\$ 528,190	\$ 578,910	\$ 604,210

Veterans' Services

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ -	\$ -	\$ -	\$ 82,160	\$ 82,160
O/E	\$ 229,435	\$ 250,968	\$ 278,981	\$ 258,300	\$ 259,300
Total	\$ 229,435	\$ 250,968	\$ 278,981	\$ 340,460	\$ 341,460

Library

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 489,589	\$ 519,294	\$ 541,061	\$ 523,296	\$ 523,296
O/E	\$ 224,410	\$ 240,632	\$ 261,200	\$ 292,220	\$ 296,220
Total	\$ 713,999	\$ 759,926	\$ 802,261	\$ 815,516	\$ 819,516

Recreation

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 126,222	\$ 128,745	\$ 128,747	\$ 128,253	\$ 128,253
O/E	\$ 240	\$ 240	\$ 1,240	\$ 1,240	\$ 1,240
Total	\$ 126,462	\$ 128,985	\$ 129,987	\$ 129,493	\$ 129,493

Canal Park

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ -	\$ -	\$ 1,000	\$ -	\$ -

Old Firehouse Museum

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 4,594	\$ 3,642	\$ 5,750	\$ 5,750	\$ 6,750

Retirement of Debt: Principal

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 2,103,984	\$ 2,015,023	\$ 2,426,185	\$ 2,432,472	\$ 2,432,472

Interest: Long-Term Debt

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 737,376	\$ 887,346	\$ 1,007,255	\$ 930,765	\$ 930,765

Interest: Short-Term Debt

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 221,642	\$ 703,900	\$ 3,000	\$ 3,000	\$ 3,000

Retirement

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 3,480,341	\$ 3,774,831	\$ 4,019,387	\$ 4,343,569	\$ 4,343,569

Unemployment Compensation

	FY21	FY22	FY23	FY24	FY24
	Expended	Expended	Budgeted	Requested	TA Recommend
Total	\$ 76,549	\$ 26,881	\$ 101,000	\$ 101,000	\$ 101,000

Group Health Insurance

	FY21	FY22	FY23	FY24	FY24
	Expended	Expended	Budgeted	Requested	TA Recommend
Total	\$ 4,327,987	\$ 4,260,467	\$ 4,710,000	\$ 4,942,600	\$ 4,963,378

FICA/Medicare

	FY21	FY22	FY23	FY24	FY24
	Expended	Expended	Budgeted	Requested	TA Recommend
Total	\$ 370,249	\$ 394,999	\$ 400,000	\$ 420,000	\$ 420,000

Liability Insurance

	FY21	FY22	FY23	FY24	FY24
	Expended	Expended	Budgeted	Requested	TA Recommend
Total	\$ 310,379	\$ 321,590	\$ 403,000	\$ 440,000	\$ 440,000

Ct. River Channel Markers

	FY21	FY22	FY23	FY24	FY24
	Expended	Expended	Budgeted	Requested	TA Recommend
Total	\$ 3,500	\$ 3,500	\$ 4,000	\$ 12,000	\$ 12,000

DPW: Landfill

	FY21	FY22	FY23	FY24	FY24
	Expended	Expended	Budgeted	Requested	TA Recommend
P/S	\$ 81,718	\$ 85,160	\$ 93,063	\$ 92,205	\$ 92,205
O/E	\$ 1,024,854	\$ 981,045	\$ 1,238,300	\$ 1,304,800	\$ 1,312,100
Total	\$ 1,106,572	\$ 1,066,205	\$ 1,331,363	\$ 1,397,005	\$ 1,404,305

DPW: Sewerage

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 67,453	\$ 67,176	\$ 69,800	\$ 71,100	\$ 78,100

DPW: Water Pollution Control

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
P/S	\$ 388,230	\$ 446,239	\$ 565,697	\$ 597,473	\$ 597,473
O/E	\$ 831,147	\$ 829,053	\$ 867,600	\$ 926,900	\$ 981,800
Total	\$ 1,219,377	\$ 1,275,292	\$ 1,433,297	\$ 1,524,373	\$ 1,579,273

Ledges Golf Course/Valley View

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 1,225,383	\$ 1,262,021	\$ 1,370,858	\$ 1,402,880	\$ 1,402,880

Workers' Compensation

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 239,797	\$ 126,166	\$ 150,000	\$ 150,000	\$ 150,000

Injured on Duty

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 42,461	\$ 44,010	\$ 50,000	\$ 50,000	\$ 50,000

Capital Stabilization

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ -	\$ -	\$ -	\$ -	\$ -

OPEB

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000

Conservation Land Fund

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 3,175	\$ 67,576	\$ 15,000	\$ 15,000	\$ 15,000

Mosier School Stabilization

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000

School

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total	\$ 21,971,337	\$ 22,470,369	\$ 23,626,460	\$ 24,426,460	\$ 24,526,460

	FY21 Expended	FY22 Expended	FY23 Budgeted	FY24 Requested	FY24 TA Recommend
Total General Fund	\$ 20,260,061	\$ 21,133,178	\$ 22,997,737	\$ 24,157,161	\$ 24,348,907
Total Misc. Trust	\$ 365,000	\$ 1,115,000	\$ 1,037,000	\$ 915,000	\$ 915,000
Total Receipts Reserved	\$ 3,500	\$ 3,500	\$ 4,000	\$ 12,000	\$ 12,000
Total DPW: Landfill	\$ 1,106,572	\$ 1,066,205	\$ 1,331,363	\$ 1,397,005	\$ 1,404,305
Total DPW: WWTP	\$ 1,286,830	\$ 1,342,468	\$ 1,503,097	\$ 1,595,473	\$ 1,657,373
Total Ledges	\$ 1,225,383	\$ 1,262,021	\$ 1,370,858	\$ 1,402,880	\$ 1,402,880
Total School	\$ 21,971,337	\$ 22,470,369	\$ 23,626,460	\$ 24,426,460	\$ 24,526,460
Total	\$ 46,218,683	\$ 48,392,741	\$ 51,870,515	\$ 53,905,979	\$ 54,266,925