

TOWN OF SOUTH HADLEY

Fiscal Year 2026

APPROPRIATIONS REPORT



2025 REPORT OF THE APPROPRIATIONS COMMITTEE

Sections 4-8 and 4-10 of the South Hadley Town bylaws state, in part, that the “appointed committee on appropriations shall consider all articles involving the expenditure, appropriation, raising or borrowing of money in any warrant, for any town meeting, and make their recommendations to the meeting held to consider such articles.” Proposition 2½ was enacted forty-five years ago. Since then, the Appropriations Committee’s objective has been to recommend to Town Meeting how to address the demands for services and programs while keeping within the fiscal constraints of Proposition 2½.

This, our 100th annual report, presents to Town Meeting a budget that attempts to continue to meet the needs of the citizens of South Hadley, despite increased costs. It is based on the state aid amounts proposed by the Governor. It is possible that final state aid amounts will change. The effects of these changes will most likely need to be addressed at a Special Town Meeting.

The following paragraphs explain the budgetary issues facing the Town of South Hadley and present our recommendations.

Fiscal Year 2025 Special Town Meeting

Prior to the Annual Town Meeting, A Special Town Meeting will be held. Financial articles are being presented which request funding for a shortfall in a fiscal year 2025 budget, the purchase of 15 vans for the transportation of special education students, and the purchase of Chromebooks and trailhead kiosks as follows:

Special Education Vans	\$1,200,000
Snow and Ice Deficit	\$190,000
Chromebooks & trailhead kiosks	<u>\$510,531</u>
Total	\$1,900,531

The source of funding for the vans and snow and ice deficit is free cash. The cost of the Chromebooks and trailhead kiosks is funded by transfer from prior year unspent capital appropriations.

The Appropriation Committee Supports these expenditures.

Revenue

Projected revenue increases include \$980,000 in the tax levy (real estate taxes, restricted by Proposition 2 ½) and \$300,000 in local receipts, which includes additional investment income resulting from higher returns.

The state budget process is ongoing. The current proposal by the Governor, which is being used in this budget, increases Chapter 70 state aid (Schools) by \$134,850 and the Unrestricted General Government and other aid by \$77,084, for a total of \$211,934. This is offset by an increase in assessments of \$177,506, resulting in a net increase of \$34,428. Assessments consist principally of School Choice and Charter School charges.

This is the second consecutive year in which South Hadley has received minimal state aid increases. These limited resources, in addition to non-discretionary increase in Unclassified accounts and certain School expenses, have necessitated reductions in other areas of both the Town and School budgets. These will be detailed below.

Final state aid amounts will not be available until our budget process is complete.

Free Cash

Free cash is a revenue source which results from the calculation as of July 1 of the Town's remaining unrestricted funds from operations of the previous fiscal year. A summary of free cash activity in recent years is as follows:

	FY20	FY21	FY22	FY23	FY24	FY25 As Proposed
Certified Free-Cash						
Beginning Balance	\$ 2,500,051	\$ 4,309,770	\$ 3,585,557	\$ 3,958,362	\$ 4,582,395	\$ 5,119,954
Expenditures:						
Golf Course-Next Year	\$ 374,763	\$ 373,563	\$ 332,463	\$ 331,463	\$ 330,063	\$ 333,163
Current & Prior Year Budgets	\$ 71,000	\$ -	\$ -	\$ -	\$ 1,370,262	\$ 1,390,000
OPEB Trust Fund	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Next Year budgets	\$ -	\$ 2,495,700	\$ 1,600,500	\$ 1,661,700	\$ 1,530,000	\$ 1,485,000
Free Cash at Year End	\$ 2,054,288	\$ 1,240,507	\$ 1,452,594	\$ 1,765,199	\$ 1,152,070	\$ 1,711,791
Increase at year end closing	\$ 2,255,482	\$ 2,345,050	\$ 2,505,768	\$ 2,817,196	\$ 3,967,884	\$ -
Certified Free Cash for Next Year	\$ 4,309,770	\$ 3,585,557	\$ 3,958,362	\$ 4,582,395	\$ 5,119,954	\$ -

Certified free cash for fiscal year 2025 was \$5,119,954. Actual fiscal year 2024 revenues exceeded budgeted amounts by approximately \$2,550,000, budget turn-backs totaled \$1,395,000 and overlay close outs and State adjustments were approximately \$25,000. The largest sources of additional revenue were excise taxes, licenses and fees, and earnings on investments. The most significant expense close backs were group health insurance and various DPW accounts. None of the certified free cash has been spent in advance of the May 2025 town meetings.

The proposed uses of free cash are as follows:

Special Town Meeting

Purchase of Vans	\$1,200,000
Snow and Ice deficit	<u>\$190,000</u>
Total	\$1,390,000

Annual Town Meeting

Golf Course Debt	\$333,163
OPEB Trust	\$200,000
Capital purchases	<u>\$1,485,000</u>
Total	\$2,018,163

The large amount of certified free cash (\$5,119,954) enabled the Town to invest \$2,685,000 in capital assests, as discussed below.

The Appropriations Committee supports all proposed uses of free cash. Unspent free cash of \$1,711,791 will carry over to fiscal year 2026, and we do not recommend spending additional free cash at this time.

School Budget

One of the most significant challenges facing our Town is to fully fund our schools so that our students can be provided with a positive educational experience in a physically and emotionally safe environment.

The proposed Town funded School Department budget is \$25,771,460, an increase of \$250,000 or .97% over fiscal year 2025. Prior year increases were 3.87%, 4.1%, and 5.1% in fiscal years 2025, 2024 and 2023. In addition to funding provided by Town resources, the School Department relies on other funding sources, including School Choice revenue, Circuit Breaker revenue, to partially offset special education costs and state and federal grants. The total School budget is \$30,749,599, of which 66.5% is personnel costs.

The School Department has also been receiving resources provided by the CARES Act through the Elementary and Secondary Education Relief Fund (ESSER). Funding ended in September 2024. Positions paid using ESSER funds will need to be moved to Town funding. The Selectboard has agreed to assist in the transition by committing \$898,000 of ARPA funds, so that positions could be added to Town funding over three years. However, due to budget challenges, the 2025 transitions were deferred to 2026. In fiscal yar 2026, positions costing \$390,000 were moved to the local budget. Positions with salaries of \$300,000 will need to be funded from the budget in fiscal year 2027.

As previously reported, Chapter 70 state aid is projected to be \$134,850, an increase of only \$80,340 from fiscal year 2025. The State's formula for allocating Chapter 70 aid results in South Hadley being classified as a minimum aid district. Minimum aid districts are considered by the State's funding formula to have sufficient wealth (through property values and income) to fund their schools without significant state assistance. It is widely believed that the state's formula is outdated, as it does not fully account for the real costs of educating students, including unfunded mandates, rising special education expenses and other financial pressures. Efforts are being made to revise the formula.

While state aid has remained flat, costs continue to rise. Major components of budget increases are Special Education transportation, out of district tuition, yellow bus transportation, utilities and Special Education contracted services. In addition, the School Department was required to add back 23 paraprofessional and ETA positions not included in the fiscal year 2025 budget. In response to the cost increases, the School Department has proposed reducing yellow bus transportation availability, reducing certain services, moving Special Education transportation in house and eliminating 19.4 personnel.

One final concern is the potential for reductions in federal funding for schools. The Town received approximately \$1.3 million in federal assistance. It is unknown if these amounts will be affected by changes being made in Washington, D.C. No provision for changes has been included in this budget.

Despite the budget challenges, the School Department and its employees continue to make every effort to provide our students with the best possible education.

The Appropriations Committee agrees with this budget.

Fiscal Year 2026 Non-School Expenditures

As is the case with the school budget, the General Fund budget has been impacted by increasing costs and limited state revenue. Significant non-discretionary increases in unclassified accounts, health insurance (\$860k) and retirement (\$404k) plus general insurance (\$85k) offset almost all of the projected revenue increases. In response, a health insurance opt-out program has been introduced. Significant reductions in operating budgets were implemented in fiscal year 2025, and further decreases have been proposed for fiscal year 2026. These include staff reductions and electing not to fund unfilled positions. Budget increases have been limited to contracted salary increases and non-discretionary expense items such as software costs.

The Appropriations Committee agrees with these budgets.

The fiscal year 2026 budget book is available on the Town's website. It provides detailed information about Town department's accomplishments and goals, budgets, along with much more information in preparation for Town Meeting. We recommend that you review this resource.

Ledges Golf Club

Ledges Golf Club is operated under an agreement with IGM. The Town receives all revenue generated from the golf course and pays a fee to IGM. In recent years, revenues have exceeded costs resulting in a surplus which adds to the enterprise fund retained earnings. This balance can be used to fund repairs and capital improvements for the course as discussed below. The Town continues to pay the principal and interest on golf course debt. The amount for fiscal year 2026 is \$333,163, and this is funded from free cash.

Capital Expenditures

The Capital Planning Committee met regularly during the budget process in order to identify and prioritize the current year and future capital needs of the Town. The Committee has issued a detailed report which summarizes its recommendations. We suggest that this report be read in preparation for Town Meeting.

Special Town Meeting articles 2 and 3 propose spending \$1,710,531, \$1.2 million from free cash and \$510,031 using transfers from prior year unspent capital appropriations. The \$1.2 million will be used to purchase 15 vans for the transportation of students. The School Department is anticipating a substantial increase in the cost of transporting specialized education students, this year and in subsequent years. By bringing this service in-house, a savings of \$800,000 is anticipated, with a net reduction in the town's costs of \$500,000 to \$600,000.

Town Meeting articles 11,12 and 13 propose spending an additional \$1,888,000 on capital expenditures as listed in the warrant. The sources of funding are \$1,485,000 from free cash, \$20,000 from the Cable Access Fund and \$383,000 from enterprise fund retained earnings.

The Capital Planning Committee has voted to support these articles, and we agree.

Stabilization Funds

No transfers to stabilization funds have been proposed.

OPEB Trust

One of the significant financial challenges facing towns is unfunded post-employment benefits. The most recent actuarial projection of South Hadley's unfunded liability is \$37 million. This amount can fluctuate due to numerous factors. The current balance in our OPEB trust account is approximately \$4,467,000. The fiscal year 2026 budget proposes funding in the amount of \$500,000, \$300,000 from 2026 revenues and \$200,000 from free cash.

We agree with this article and its inclusion as a regular line item in our operating budget with additional funding provided from free cash, if available

Summary

At its meeting on April 30, 2025, the Appropriations Committee unanimously voted to support all financial articles to be presented at the May 14, 2025, Special and regular Town Meetings.

We would like to express our gratitude and thanks to Town Administrator Lisa Wong, Town Accountant Bill Sutton, Assistant Town Accountant Lynn Hogan, School Superintendent Mark McLaughlin, Assistant Superintendent for Finance and Business Operations Jennifer Voyik, department heads and other assistants for their extraordinary support in providing us with the information needed so that we can fulfill our obligation to make recommendations to Town Meeting members.

Respectfully submitted,

TOWN OF SOUTH HADLEY
APPROPRIATIONS COMMITTEE

Thomas Terry, Chairperson
Richard Constant
James Everett
Leonard Finkowski
Julie Gentile
Stephen Hamlin
Kevin McAllister
Joel Prough

TOWN OF SOUTH HADLEY

Fiscal Year 2026

ESTIMATED SOURCES AND USES

Based on Joint Recommended Operating Budgets and Governor's State Aid
May 1, 2025

AMOUNT TO BE RAISED:

Appropriations	

School Department	25,771,460
General Government	2,576,889
Public Safety	4,060,430
Injured on Duty	50,000
Reserve Fund	25,000
DPW	4,919,279
Snow & Ice	102,100
Human Services Department	933,897
Libraries	842,923
Town Audit	32,000
GASB 45 - Actuary	4,000
Unclassified Accounts	12,665,564
Workers' Compensation	150,000
Health	311,878
Debt & Interest	2,209,124
Debt & Interest (Debt Exclusion)	1,047,275
Connecticut River Markers	5,000
Canal Park	-
Ledges Golf Course Enterprise	1,624,409
Cable Studio	124,531
Conservation Land Fund	15,000
Wage & Classification Plan	100,000
OPEB Trust Fund	500,000
Mosier Stabilization Fund	-

Total Appropriations **58,070,759**

Other Amounts to be Raised

PVPC Assessment	3,498
Overlay Reserve	254,214
Cherry Sheet Charges	245,885
Cherry Sheet Offsets	705,401
School Choice/Charter Tuition	3,288,626

Total **62,568,383**

ESTIMATED RECEIPTS:

Revenues:	

Local Estimated Receipts	3,154,370
Cherry Sheet	15,714,994
Debt Exclusion Reimbursement	-
Enterprise Funds	5,986,571
Available Funds	767,651
Electric Light Department Reimb	1,546,007
Electric Light Department PILOT	180,000

Total **27,349,593**

Total to be Raised	62,568,383
Total Estimated Receipts	27,349,593
Tax Levy Required	35,218,790
Actual Tax Levy Limit	34,171,515
Debt Exclusion to be Raised	1,047,275

Balance **\$ -**

<u>Amount of Available Funds Proposed to be Voted</u>	
Conservation Wetlands	2,000
Boat Excise	5,000
Dog Refund	25,000
Aid To Libraries	27,408
Cable Studio Fund	175,080
Free Cash	533,163
Total	767,651

<u>Est. Enterprise Funds/ Receipts to be Voted</u>	
WWTP	1,892,415
WWTP Debt & Interest	342,111
Landfill	1,391,851
Landfill Debt & Interest	-
Reimbursement to General Fund	735,785
Ledges Golf Course Enterprise	1,291,246
Ledges Golf Course Debt & Interest	333,163
(assumes a budgeted free cash deficit of \$333,163 for FY26 not including indirect costs in General Fund)	
Total	5,986,571

Fiscal Year 2026 Budget Summary

Department	FY 23	FY 24	FY 25	FY 26
	Expended	Expended	Budgeted	TA Recommended
1220 Selectboard				
Selectboard-Personnel Services	\$ 228,112	\$ 238,345	\$ 238,228	\$ 245,510
Selectboard-Other Expenses	<u>\$ 40,399</u>	<u>\$ 35,174</u>	<u>\$ 33,350</u>	<u>\$ 30,650</u>
Total Selectboard	\$ 268,511	\$ 273,519	\$ 271,578	\$ 276,160
1250 Cable Access				
Cable Access-Personnel Services	\$ 85,844	\$ 84,136	\$ 96,029	\$ 100,431
Cable Access-Other Expenses	<u>\$ 26,123</u>	<u>\$ 25,571</u>	<u>\$ 24,600</u>	<u>\$ 24,100</u>
Total Cable Access	\$ 111,967	\$ 109,707	\$ 120,629	\$ 124,531
1320 Reserve Fund				
Total Reserve Fund	\$ -	\$ -	\$ 25,000	\$ 25,000
1350 Accountant/Auditor				
Accounting/Auditing- Personnel Services	\$ 223,734	\$ 231,257	\$ 240,446	\$ 244,062
Accounting/Auditing- Other Expenses	<u>\$ 84</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 300</u>
Total Accounting/Auditing	\$ 223,818	\$ 231,257	\$ 240,746	\$ 244,362
1360 Wage and Classification				
Merit Plan	\$ 225,000	\$ 90,000	\$ 50,000	\$ 100,000
Transferred/Expended	<u>\$ (61,217)</u>	<u>\$ (84,003)</u>	<u>\$ (12,303)</u>	<u>\$ -</u>
Total Wage and Classification	\$ 163,783	\$ 5,997	\$ 37,697	\$ 100,000
1370 Human Resources				
Human Resources Personnel Services	\$ 64,637	\$ 117,671	\$ 141,651	\$ 147,060
Human Resources Other Expenses	<u>\$ 47,382</u>	<u>\$ 27,031</u>	<u>\$ 34,600</u>	<u>\$ 31,600</u>
Total Human Resources	\$ 112,019	\$ 144,702	\$ 176,251	\$ 178,660
1410 Assessor				
Assessor-Personnel Services	\$ 151,641	\$ 154,712	\$ 165,203	\$ 168,359
Assessor-Other Expenses	<u>\$ 37,225</u>	<u>\$ 37,977</u>	<u>\$ 30,840</u>	<u>\$ 30,765</u>
Total Assessor	\$ 188,866	\$ 192,689	\$ 196,043	\$ 199,124

	FY 23	FY 24	FY 25	FY 26
Department	Expended	Expended	Budgeted	TA Recommended
1460 Treasurer/Collector				
Collector/Treasurer-Personnel Services	\$ 178,266	\$ 190,112	\$ 157,341	\$ 160,394
Collector/Treasurer-Other Expenses	\$ <u>42,128</u>	\$ <u>45,056</u>	\$ <u>46,050</u>	\$ <u>45,875</u>
Total Collector/Treasurer	\$ 220,394	\$ 235,168	\$ 203,391	\$ 206,269
1490 Town Audit				
Total Town Audit	\$ 39,000	\$ 35,000	\$ 35,000	\$ 36,000
1500 Town Clerk				
Town Clerk-Personnel Services	\$ 134,398	\$ 154,375	\$ 165,413	\$ 165,833
Town Clerk-Other Expenses	\$ <u>7,023</u>	\$ <u>5,445</u>	\$ <u>15,000</u>	\$ <u>14,500</u>
Total Town Clerk	\$ 141,421	\$ 159,820	\$ 180,413	\$ 180,333
1510 Legal Services				
Total Legal Services	\$ 80,729	\$ 83,224	\$ 95,000	\$ 95,000
1550 Information Technology				
Information Technology-Personnel Services	\$ 71,834	\$ 80,644	\$ 83,980	\$ 85,652
Information Technology-Other Expenses	\$ <u>323,136</u>	\$ <u>341,897</u>	\$ <u>354,336</u>	\$ <u>378,140</u>
Total Information Technology	\$ 394,970	\$ 422,541	\$ 438,316	\$ 463,792
1620 Elections				
Elections-Personnel Services	\$ 25,027	\$ 14,915	\$ 40,000	\$ 12,500
Elections-Other Expenses	\$ <u>30,250</u>	\$ <u>38,583</u>	\$ <u>39,650</u>	\$ <u>30,150</u>
Total Elections	\$ 55,277	\$ 53,498	\$ 79,650	\$ 42,650
1750 Planning/Conservation				
Planning/Conservation-Personnel Services	\$ 200,882	\$ 205,215	\$ 210,972	\$ 215,194
Planning/Conservation-Other Expenses	\$ <u>41,879</u>	\$ <u>57,524</u>	\$ <u>53,100</u>	\$ <u>48,875</u>
Total Planning/Conservation	\$ 242,761	\$ 262,739	\$ 264,072	\$ 264,069
1920 Public Building Maintenance				
Public Bldg Mtce P/S	\$ 79,779	\$ 181,104	\$ 104,400	\$ 105,970
Public Bldg Mtce O/E	\$ <u>200,786</u>	\$ <u>236,130</u>	\$ <u>292,900</u>	\$ <u>312,500</u>
Total Building Maintenance	\$ 280,565	\$ 417,234	\$ 397,300	\$ 418,470

	FY 23	FY 24	FY 25	FY 26
Department	Expended	Expended	Budgeted	TA Recommended
1930 Internal Service Fund				
Total Internal Service Fund	\$ 8,647	\$ 7,870	\$ 8,000	\$ 8,000
1950 Town Reports				
Total Town Reports	\$ 1,126	\$ 1,223	\$ 1,000	\$ 1,000
2100 Police				
Police-Personnel Services	\$ 2,794,212	\$ 3,044,234	\$ 3,527,367	\$ 3,555,088
Police-Other Expenses	\$ 254,923	\$ 283,896	\$ 285,230	\$ 269,030
Total Police	\$ 3,049,135	\$ 3,328,130	\$ 3,812,597	\$ 3,824,118
2410 Inspection Services				
Inspection Services-Personnel Services	\$ 176,907	\$ 202,488	\$ 238,363	\$ 199,662
Inspection Services-Other Expenses	\$ 18,814	\$ 14,149	\$ 28,600	\$ 28,450
Total Inspection Services	\$ 195,721	\$ 216,637	\$ 266,963	\$ 228,112
2440 Weights and Measures				
Total Weights and Measures	\$ 7,299	\$ 7,087	\$ 8,000	\$ 8,200
4000 Department of Public Works				
DPW-Personnel Services	\$ 836,885	\$ 889,469	\$ 972,630	\$ 971,753
DPW-Other Expenses	\$ 565,037	\$ 630,812	\$ 655,970	\$ 663,260
Total Department of Public Works	\$ 1,401,922	\$ 1,520,281	\$ 1,628,600	\$ 1,635,013
4230 Snow and Ice Removal				
Snow and Ice-Personnel Services	\$ 25,619	\$ 25,433	\$ 21,000	\$ 21,000
Snow and Ice-Other Expenses	\$ 171,791	\$ 165,808	\$ 80,760	\$ 81,100
Total Snow and Ice Removal	\$ 197,410	\$ 191,241	\$ 101,760	\$ 102,100
4240 Street Lighting				
Total Street/Signal Lighting	\$ 90,624	\$ 90,604	\$ 105,000	\$ 105,000
5110 Board of Health				
Board of Health-Personnel Services	\$ 201,211	\$ 240,540	\$ 231,906	\$ 236,153
Board of Health-Other Expenses	\$ 58,427	\$ 53,854	\$ 77,600	\$ 75,725
Total Board of Health	\$ 259,638	\$ 294,394	\$ 309,506	\$ 311,878

	FY 23	FY 24	FY 25	FY 26
Department	Expended	Expended	Budgeted	TA Recommended
5300 Human Services				
Human Services-Personnel Services	\$ 526,567	\$ 622,629	\$ 555,023	\$ 536,014
Human Services-Other Expense	\$ <u>381,200</u>	\$ <u>289,129</u>	\$ <u>390,353</u>	\$ <u>400,094</u>
Total Total Human Services	\$ 907,767	\$ 911,758	\$ 945,376	\$ 936,108
6100 Library				
Library-Personnel Services	\$ 520,036	\$ 520,069	\$ 555,071	\$ 575,483
Library-Other Expenses	\$ <u>266,846</u>	\$ <u>293,364</u>	\$ <u>290,202</u>	\$ <u>267,440</u>
Total Library	\$ 786,882	\$ 813,433	\$ 845,273	\$ 842,923
6710 Old Firehouse Museum				
Total Old Firehouse Museum	\$ 8,369	\$ 4,680	\$ 6,750	\$ 7,650
7110 Retirement of Debt				
Total Principal: Long-Term Debt	\$ 2,426,185	\$ 2,432,472	\$ 2,418,885	\$ 2,490,428
7510 Interest: Long-Term Debt				
Total Interest: Long-Term Debt	\$ 1,007,254	\$ 930,765	\$ 843,791	\$ 762,971
7520 Interest: Short-Term Debt				
Total Interest: Short-Term Debt	\$ -	\$ -	\$ 3,000	\$ 3,000
9110 Retirement				
Total Retirement	\$ 4,019,387	\$ 4,343,569	\$ 4,765,712	\$ 5,170,346
9130 Unemployment Compensation				
Total Unemployment Insurance	\$ 26,271	\$ 62,641	\$ 101,000	\$ 101,000
9140 Group Health Insurance				
Total Group Health Insurance	\$ 4,252,598	\$ 4,596,638	\$ 5,318,448	\$ 6,179,927
9160 Fica/Medicare				
Total Fica/Medicare	\$ 434,482	\$ 443,131	\$ 500,000	\$ 520,000
9450 Liability Insurance				
Total Liability Insurance	\$ 368,677	\$ 431,742	\$ 493,200	\$ 578,430

	FY 23	FY 24	FY 25	FY 26
Department	Expended	Expended	Budgeted	TA Recommended
2950 Ct. River Channel Marker				
Total Ct. River Channel Marker	\$ 4,000	\$ 2,920	\$ 3,000	\$ 5,000
4340 DPW: Landfill				
DPW:Landfill-Personnel Services	\$ 81,297	\$ 67,662	\$ 103,108	\$ 107,351
DPW:Landfill-Other Expenses	\$ 1,219,573	\$ 1,232,510	\$ 1,357,236	\$ 1,284,500
Total DPW: Landfill	\$ 1,300,870	\$ 1,300,172	\$ 1,460,344	\$ 1,391,851
4360 DPW:Sewerage				
TOTAL DPW:Sewerage	\$ 66,415	\$ 73,347	\$ 82,500	\$ 82,500
4430 DPW:Water Pollution Control				
DPW:WWTP-Personnel Services	\$ 523,382	\$ 592,547	\$ 628,738	\$ 643,615
DPW:WWTP-Other Expenses	\$ 932,326	\$ 1,005,804	\$ 1,156,300	\$ 1,166,300
Total DPW: Water Pollution Control	\$ 1,455,708	\$ 1,598,351	\$ 1,785,038	\$ 1,809,915
6800 Ledges Golf Course/Valley View				
Total Ledges Golf Course	\$ 1,370,653	\$ 1,439,329	\$ 1,593,762	\$ 1,624,409
SCHOOL				
Total School	\$ 23,608,877	\$ 24,584,772	\$ 25,521,460	\$ 25,771,460
Conservation Land Fund				
	Budgeted	Budgeted	Budgeted	TA Recommended
Conservation Land Fund	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Workers' Compensation				
	Budgeted	Budgeted	Budgeted	TA Recommended
Total Workers' Compensation	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Injured on Duty				
	Budgeted	Budgeted	Budgeted	TA Recommended
Total Injured on Duty	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

	FY 23	FY 24	FY 25	FY 26
Department	Expended	Expended	Budgeted	TA Recommended
OPEB				
	Budgeted	Budgeted	Budgeted	TA Recommended
Total OPEB	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Capital Stabilization				
	Budgeted	Budgeted	Budgeted	TA Recommended
Total Capital Stabilization	\$ 122,000	\$ -	\$ -	\$ -
Mosier School Stabilization				
	Budgeted	Budgeted	Budgeted	TA Recommended
Total Mosier School Stabilization	\$ 200,000	\$ 750,000	\$ -	\$ -
<hr/>				
<i>Total General Fund</i>	\$ 21,973,475	\$ 23,255,389	\$ 25,243,947	\$ 26,670,624
<i>Total Misc. Trust</i>	\$ 1,037,000	\$ 1,465,000	\$ 715,000	\$ 715,000
<i>Total Receipts Reserved</i>	\$ 4,000	\$ 2,920	\$ 3,000	\$ 5,000
<i>Total DPW: Landfill</i>	\$ 1,300,870	\$ 1,300,172	\$ 1,460,344	\$ 1,391,851
<i>Total DPW: WWTP</i>	\$ 1,522,123	\$ 1,671,698	\$ 1,867,538	\$ 1,892,415
<i>Total Ledges</i>	\$ 1,370,653	\$ 1,439,329	\$ 1,593,762	\$ 1,624,409
<i>Total School</i>	\$ 23,608,877	\$ 24,584,772	\$ 25,521,460	\$ 25,771,460
	\$ 50,816,998	\$ 53,719,280	\$ 56,405,051	\$ 58,070,759