

**SELECTBOARD MEETING
TUESDAY, DEC. 4, 2018
SELECTBOARD MEETING ROOM – 7:00 P.M.
AGENDA**

Note: Not all the topics listed in this notice may actually be reached for discussion. In addition, the topics listed are those which the chair reasonably expects will be discussed as of the date of this notice. These meetings may be audio and/or visually recorded

1. CALL TO ORDER
2. APPROVAL OF MINUTES:
3. FY 2019 Tax Rate Hearing, District 1, District 2, Assessors @ 7:10
4. ANNOUNCEMENTS/OPEN FORUM
5. CONSENT AGENDA
6. NEW BUSINESS
 - A. Colliers Senior Center Agreement
 - B. Annual License Renewals, Liquor, Auto Repair, Entertainment etc.
7. RESIGNATIONS/APPOINTMENTS
8. OTHER BUSINESS
 - A. FY 2020 Budget
9. TOWN ADMINISTRATORS REPORT
10. CHAIRMAN'S REPORT
11. ADJOURN

KEVIN E. TAUGHER, Chair
THOMAS R. REIDY, Clerk
LYNN MASSON, Member

MELISSA L. COUTURE RIMBOLD, Associate Assessor

November 30, 2018

To: Selectboard and Prudential Committee members

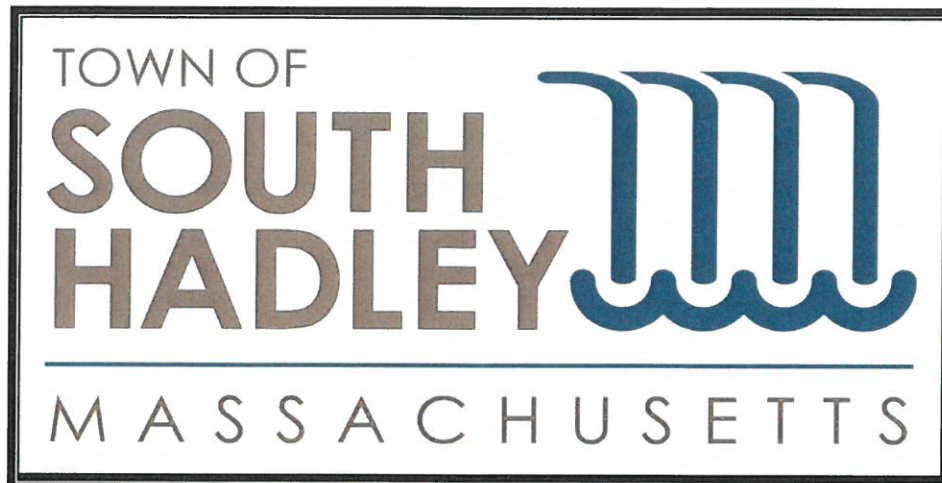
Annually, the Selectboard and Prudential Committees of both Fire District #1 and #2 make a decision as to whether or not to shift any of the burden of the tax levy across the five different classes of property. The adoption of different rates does not change the total property tax levy; rather it determines the share of the total levy to be borne by each class. If the burden is shifted, this would apportion the tax levy burden between the Residential and Open Space classes of property together, (R&O), and the Commercial, Industrial and Personal Property classes together, (CIP).

Since the inception of Proposition 2 ½, the Town of South Hadley has consistently chosen to not shift the burden amongst the different property classes and has chosen a factor of "one". This essentially leaves the tax rate the same for all five classes of property.

Additionally, the Selectboard must delegate either the Clerk of the Selectboard or a similar official to electronically sign on the board's behalf. I would once again recommend that the Selectboard authorize the Town Administrator to perform this task for fiscal 2019.

Sincerely,


Melissa L. Couture Rimbold
Associate Assessor



Fiscal 2019 Tax Classification

PUBLIC HEARING ON
CLASSIFICATION OF PROPERTY
TUESDAY, DECEMBER 4 AT 7:10 P.M.
IN THE SELECTBOARD'S MEETING ROOM
TOWN HALL
CONDUCTED BY:

TOWN OF SOUTH HADLEY:

SELECTBOARD
BOARD OF ASSESSORS
PRUDENTIAL COMMITTEE, F.D. #1
PRUDENTIAL COMMITTEE, F.D. #2

Packet Contents:

1. Overview of Classification
 - Overview
 - Open Space Discount
 - Residential Exemption
 - Small Commercial Exemption
 - Classification Considerations
 - Fiscal 2019
 1. **Proposed** Tax Rates, New Growth, Maximum Allowable Levy, Tax Levy, Excess Levy Capacity
 2. Rate changes for each 10% shifted
 3. Example
2. Tax Rate Alternatives Town -- Chart
3. Options Table – Town
4. Tax Rate Alternatives Fire District #1-- Chart
5. Options Table – Fire District #1
6. Tax Rate Alternatives Fire District #2 -- Chart
7. Options Table – Fire District #2
8. South Hadley Valuation by Class – Fiscal 2000 to 2019
9. Analysis of average tax bill
 - Single Family
 - Commercial/Industrial

Overview of Classification

Cities and Towns that are certified as assessing property at full and fair cash value may elect to shift the tax burden among the major property classes within certain limits established by law. The adoption of different rates does not change the total property tax levy; rather it determines the share of the total levy to be borne by each class.

The share of the levy raised by the Commercial and Industrial classes and Personal Property (CIP) may be increased 50% as long as the Residential and Open space (R&O) classes raise at least 65% of what they would have raised without the shift.

The “minimum residential factor” established by the Commissioner of Revenue is used to make certain that the shift of the tax burden complies with the Classification Act. If the minimum residential factor would be less than .65, the community cannot make the maximum shift and must use a CIP factor of less than 1.50.

An *Open Space Discount*, a *Residential Exemption* and a *Small Commercial Exemption* may also be chosen by communities. The choice of either or both of these first two affects the tax rate of Residential property, whether a community chooses to shift more to the CIP classes or not. The third option affects the tax rate of the commercial and industrial classes. The alternatives are considered and voted on annually by the Board of Selectmen.

Open Space Discount

What is open space?

- Open Space is defined as land maintained in an open or natural condition which contributes significantly to the benefit and enjoyment of the public.
- Exclusions:
 1. Land taxable under Chapter 61, 61A, 61B
 2. Land under a permanent conservation restriction
 3. Land held for production of income

The law allows a community to provide tax relief to the open space properties by shifting to the Residential class an amount up to a maximum of 25% of the residential factor.

In the past the Town has used an open space factor of 100%, which resulted in an equal tax rate for Open Space and Residential properties.

For fiscal 2019 the town has 16 properties classified as open space that this discount could affect. If the Selectboard implemented this discount at the maximum of 25% the tax rate for the Open Space class of property would decrease to \$13.33. The tax rates for Residential, Commercial, Industrial and Personal classes of property would remain at \$17.75 as the difference in the reallocation of the levy is minimal.

Residential Exemption

- Applied to every residential property which is owner-occupied
- At the option of the Selectboard, an exemption of not more than 35% of the average assessed value of all Class 1, Residential parcels may be applied to residential parcels that are the principal residence of the property owner.
- Dollar value of the exemption is subtracted from the assessed value of every eligible property
- Exclusions:
 1. Accessory land incidental to a residential use
 2. Seasonal homes
 3. Residential property not occupied by its owner

In the case of South Hadley, the figure would be calculated as follows:

$$\begin{array}{rcl}
 \frac{\$ 1,456,736,301}{\text{Class 1 Value}} & / & 6,880 \text{ Parcels} = \frac{\$ 211,735}{\text{Avg. Cl. 1 Value}} \\
 \\
 \frac{\$ 211,735}{\text{Avg. Cl. 1 Value}} & \times & 35\% = \frac{\$ 74,107}{\text{Max Residential Exemption}}
 \end{array}$$

The approximate *number of owner-occupied primary residences* is $5,847 \times \$ 74,107 = \$ 433,303,629$. The granting of the Residential Exemption does not change the burden of the levy on the Residential Class. Therefore, the tax rate within the Residential Class will be increased accordingly. The effect is to increase the taxes on vacant land and accessory land to the primary residences, as well as non-owner occupied homes. The effect to the tax rate would be as follows:

<u>Property Class</u>	<u>Exemption</u>	<u>Value</u>	<u>Tax Rate</u>
Class 1 Residential -	433,303,629	1,023,432,672	25.27
Class 2 Open Space -	None		17.75
Class 3 Commercial -	None		
Class 4 Industrial -	None		
Class 5 Personal -	None		

The overall effect of the Residential Exemption on a variety of properties is shown below:
 An **owner occupied** primary residence valued at \$100,000 with the residential exemption applied, would go from \$ 1,775 to \$ 654.32 which would be a *decrease of (\$ 1,120.68)*.
 A **non owner occupied** residence valued at \$100,000 with no residential exemption would go from \$ 1,775 to \$ 2,527 which would be an *increase of \$ 752*.
 A **vacant parcel** of land valued at \$50,000 would go from \$ 887.50 to \$ 1,263.50 which would be an *increase of \$ 376*.
 An **accessory parcel** of land valued at \$20,000 would go from \$ 355 to \$ 505.40 which would be an *increase of \$ 150.40*.

For fiscal 2019 approximately 1033 properties would have an increase in tax if adopted.

Small Commercial Exemption

- At the option of the Selectboard, any percent of valuation up to a 10% exemption may be adopted
- Business must have an average of 10 or fewer employees (DET mails list of eligible businesses to Assessors annually)
- Tax burden is shifted to the Commercial & Industrial classes (NOT Personal Property)
- Property must have a valuation of less than \$1,000,000
- Applies to class 3 (Commercial), 600-800 (Chapter land) and Mixed Use
- Assessors calculate impact and tax rates
- Can be used with other classification options
 1. Separate CIP rate becomes 2 rates: 1 C & I, 1 Personal Property
 2. Residential Exemption, Open Space Discount not affected

For fiscal 2019, 36 parcels would be considered to be eligible to receive this exemption. If this exemption were to be adopted at the maximum rate of 10%, the tax rates for Commercial and Industrial property classes would be \$17.93. (Residential, Open Space and Personal Property tax rates would remain unchanged at \$17.75)

Classification Considerations

1. Consider the percentage of Commercial & Industrial (C & I) properties as compared to Residential (R).
 - Will an increased tax burden on C & I significantly lower the R tax burden?
2. What is the mix of C & I properties?
 - How much is big business?
 - How much is small business? (Mom & Pop stores)
3. Will it adversely affect small businesses and drive them out of the community?
4. Will it slow big business development?
5. Does business significantly contribute in a non-tax way to the community?
6. Are the businesses of the type that require extraordinary municipal services?
7. Is the timing proper for the move to a multiple tax rate?
8. Will a shift to the C & I maintain or increase the relative or historical share of the tax burden?
9. Is it a matter of principle or economics?

Fiscal 2019

<u>PROPOSED</u> Tax Rates:		<u>Rate</u>	<u>% change</u>
Fiscal 2018 rates: \$17.64 \$ 2.29 \$ 2.78	Town	\$17.75	0.6 %
	FD #1	\$ 2.40	4.8 %
	FD #2	\$ 2.80	0.7 %
<i>New Growth</i>		\$ 235,218.00	
<i>Tax Levy</i>		\$ 28,290,100.07	
<i>Debt Exclusion Total</i>		\$ 1,264,449.00	
<i>Maximum Allowable Levy Limit</i>		\$ 28,304,539.00	
<i>Excess Levy Capacity</i>		\$ 14,438.93	
MRF = <u>95.31%</u> Rate <u>\$ 17.75</u> R&O <u>91.4235%</u> CIP <u>8.5765%</u>			

<u>%</u>	<u>R&O</u>	<u>CIP</u>	<u>Res Factor</u>
100-----	17.75	17.75	100.00%
110-----	17.58	19.53	99.06%
120-----	17.42	21.30	98.12%
130-----	17.25	23.08	97.19%
140-----	17.08	24.85	96.25%
150-----	16.92	26.63	95.31%

Example: \$100,000 property value

<u>%</u>	<u>Res tax (decr)</u>		<u>Comm (+ incr)</u>	
100-----	1,775	(0)	1,775	(0)
110-----	1,758	(17)	1,953	+178
120-----	1,742	(33)	2,130	+355
130-----	1,725	(50)	2,308	+533
140-----	1,708	(67)	2,485	+710
150-----	1,692	(83)	2,663	+888

Maximum decrease on a residential \$100,000 property **(\$ 83)**

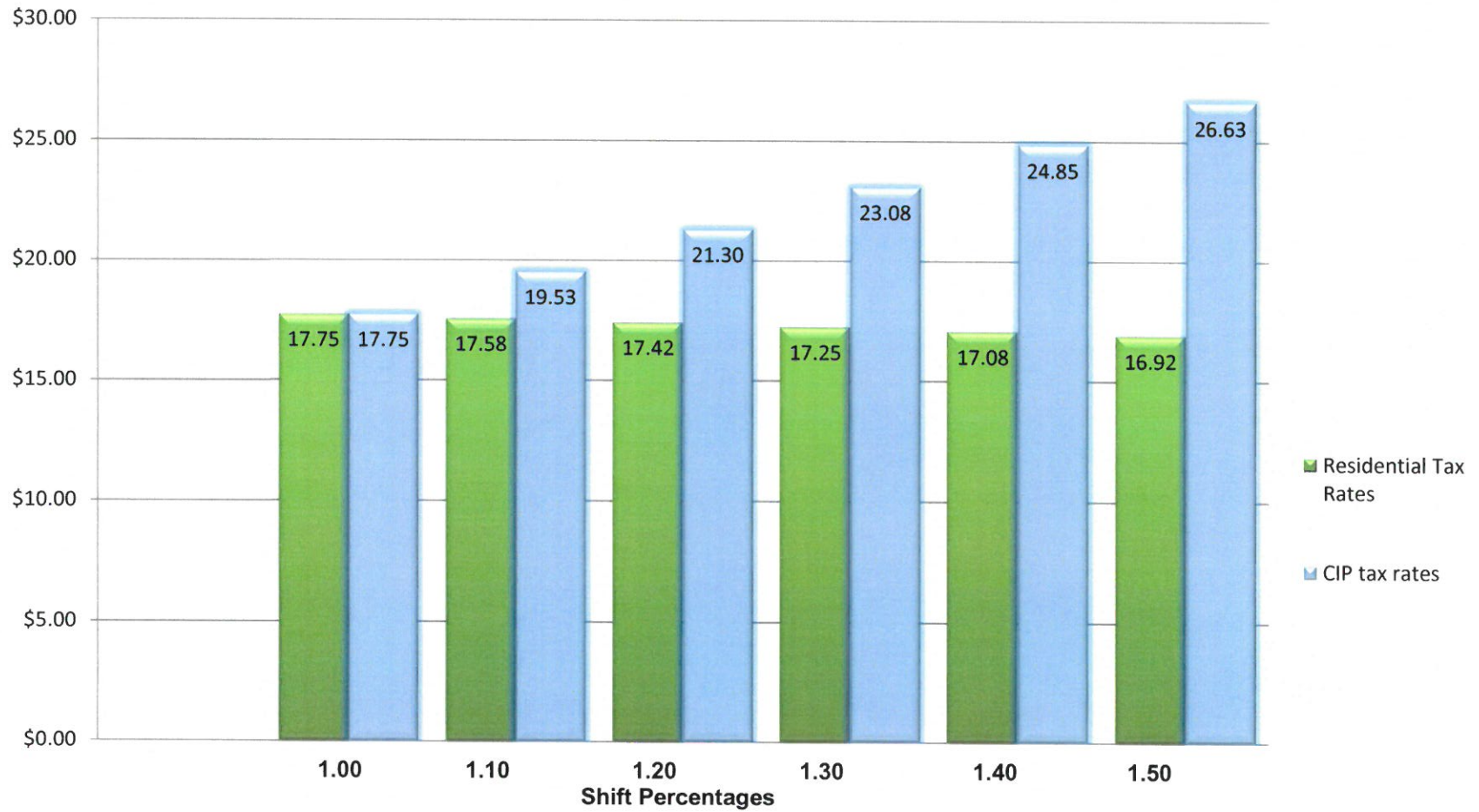
Maximum increase on a commercial/industrial \$100,000 property **\$ 888**

(The average value of a commercial/industrial property is \$338,300)

(The average value of a single family home is \$256,000)

Tax Rates per 1,000

Tax Rate Alternatives -- Town of South Hadley



MassDOR - Massachusetts Department of Revenue
 Division of Local Services
 What If ... Scenario Worksheet for FY 2019
 South Hadley - 275

CLASS	VALUE	%	
Residential	1,456,736,301	91.3997	R & O %
Open Space	379,800	0.0238	91.4235
Commercial	68,864,815	4.3208	
Industrial	40,075,350	2.5144	C I P %
Personal Property	27,752,189	1.7413	8.5765
Total	1,593,808,455	100.0000	

CLASSIFICATION OPTIONS

- Residential Exemption
- Small Commercial Exemption
- Open Space Discount

Levy	28,290,100
Single Tax Rate	17.75

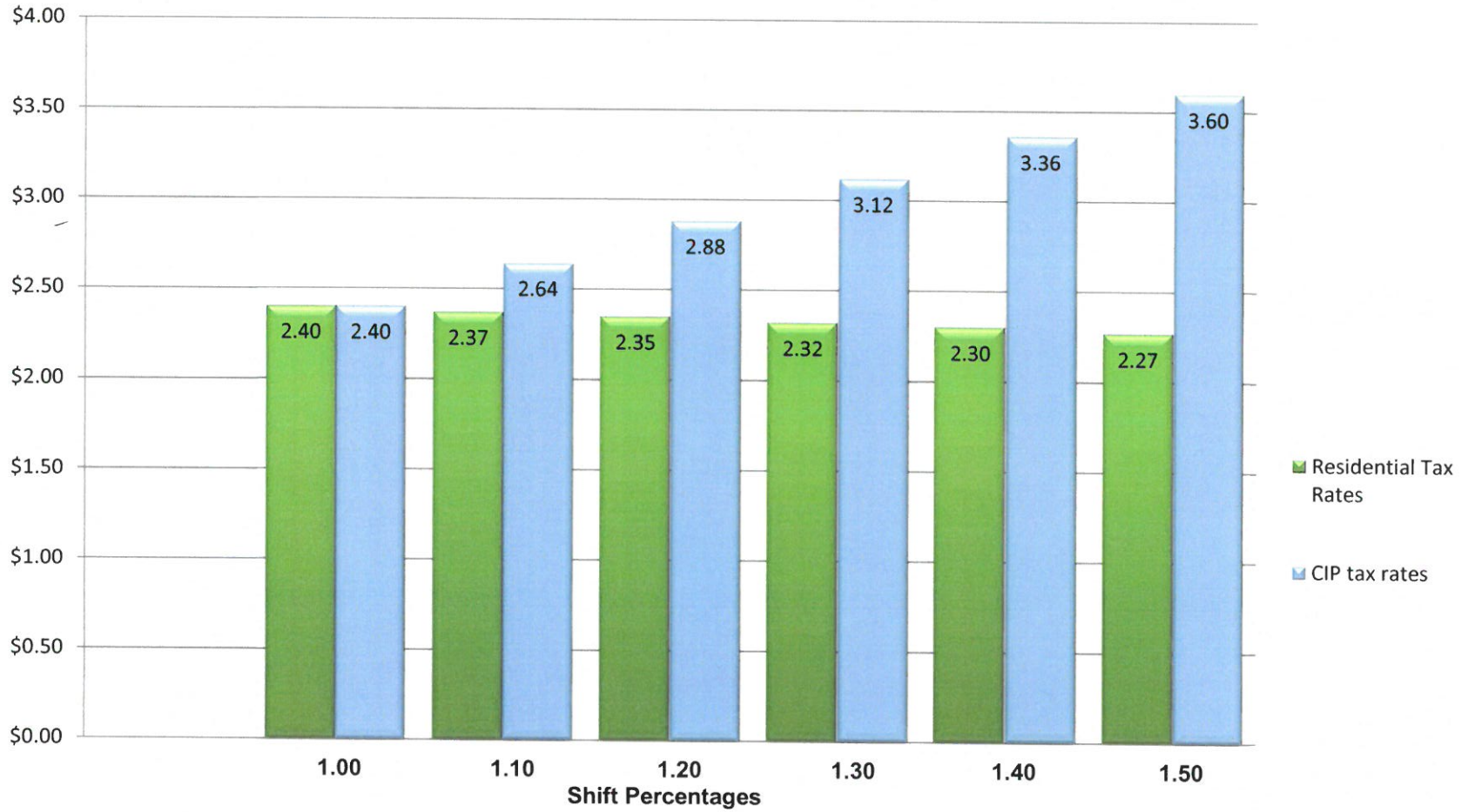
Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CIP Shift	Res Factor	Share Percentages						Levy Amounts					Estimated Tax Rates					
		Res SP	OS SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	OS LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	OS ET	Comm ET	Ind ET	PP ET
1.0000	1.0000	91.3997	0.0238	4.3208	2.5144	1.7413	100.0000	25,857,067	6,733	1,222,359	711,326	492,616	28,290,100	17.75	17.73	17.75	17.75	17.75
1.0100	0.9991	91.3140	0.0238	4.3640	2.5395	1.7587	100.0000	25,832,810	6,727	1,234,582	718,440	497,542	28,290,100	17.73	17.71	17.93	17.93	17.93
1.0200	0.9981	91.2282	0.0238	4.4072	2.5647	1.7761	100.0000	25,808,553	6,720	1,246,806	725,553	502,468	28,290,100	17.72	17.69	18.11	18.10	18.11
1.0300	0.9972	91.1425	0.0237	4.4504	2.5898	1.7935	100.0000	25,784,297	6,714	1,259,029	732,666	507,394	28,290,100	17.70	17.68	18.28	18.28	18.28
1.0400	0.9962	91.0567	0.0237	4.4936	2.6150	1.8110	100.0000	25,760,040	6,708	1,271,253	739,779	512,320	28,290,100	17.68	17.66	18.46	18.46	18.46
1.0500	0.9953	90.9710	0.0237	4.5368	2.6401	1.8284	100.0000	25,735,784	6,701	1,283,477	746,893	517,246	28,290,101	17.67	17.64	18.64	18.64	18.64
1.0600	0.9944	90.8852	0.0237	4.5800	2.6653	1.8458	100.0000	25,711,527	6,695	1,295,700	754,006	522,172	28,290,101	17.65	17.63	18.82	18.81	18.82
1.0700	0.9934	90.7995	0.0236	4.6233	2.6904	1.8632	100.0000	25,687,271	6,689	1,307,924	761,119	527,099	28,290,101	17.63	17.61	18.99	18.99	18.99
1.0800	0.9925	90.7138	0.0236	4.6665	2.7156	1.8806	100.0000	25,663,014	6,683	1,320,147	768,232	532,025	28,290,101	17.62	17.59	19.17	19.17	19.17
1.0900	0.9916	90.6280	0.0236	4.7097	2.7407	1.8980	100.0000	25,638,757	6,676	1,332,371	775,346	536,951	28,290,101	17.60	17.58	19.35	19.35	19.35
1.1000	0.9906	90.5423	0.0236	4.7529	2.7658	1.9154	100.0000	25,614,501	6,670	1,344,595	782,459	541,877	28,290,101	17.58	17.56	19.53	19.52	19.53
1.1100	0.9897	90.4565	0.0236	4.7961	2.7910	1.9328	100.0000	25,590,244	6,664	1,356,818	789,572	546,803	28,290,101	17.57	17.54	19.70	19.70	19.70
1.1200	0.9887	90.3708	0.0235	4.8393	2.8161	1.9503	100.0000	25,565,988	6,657	1,369,042	796,685	551,729	28,290,101	17.55	17.53	19.88	19.88	19.88
1.1300	0.9878	90.2851	0.0235	4.8825	2.8413	1.9677	100.0000	25,541,731	6,651	1,381,265	803,799	556,656	28,290,102	17.53	17.51	20.06	20.06	20.06
1.1400	0.9869	90.1993	0.0235	4.9257	2.8664	1.9851	100.0000	25,517,475	6,645	1,393,489	810,912	561,582	28,290,102	17.52	17.50	20.24	20.23	20.24
1.1500	0.9859	90.1136	0.0235	4.9689	2.8916	2.0025	100.0000	25,493,218	6,638	1,405,712	818,025	566,508	28,290,102	17.50	17.48	20.41	20.41	20.41
1.1600	0.9850	90.0278	0.0234	5.0121	2.9167	2.0199	100.0000	25,468,961	6,632	1,417,936	825,138	571,434	28,290,102	17.48	17.46	20.59	20.59	20.59
1.1700	0.9841	89.9421	0.0234	5.0553	2.9418	2.0373	100.0000	25,444,705	6,626	1,430,160	832,252	576,360	28,290,102	17.47	17.45	20.77	20.77	20.77
1.1800	0.9831	89.8563	0.0234	5.0985	2.9670	2.0547	100.0000	25,420,448	6,619	1,442,383	839,365	581,286	28,290,102	17.45	17.43	20.95	20.94	20.95
1.1900	0.9822	89.7706	0.0234	5.1418	2.9921	2.0721	100.0000	25,396,192	6,613	1,454,607	846,478	586,212	28,290,102	17.43	17.41	21.12	21.12	21.12
1.2000	0.9812	89.6849	0.0234	5.1850	3.0173	2.0896	100.0000	25,371,935	6,607	1,466,830	853,592	591,139	28,290,102	17.42	17.40	21.30	21.30	21.30
1.2100	0.9803	89.5991	0.0233	5.2282	3.0424	2.1070	100.0000	25,347,679	6,600	1,479,054	860,705	596,065	28,290,103	17.40	17.38	21.48	21.48	21.48
1.2200	0.9794	89.5134	0.0233	5.2714	3.0676	2.1244	100.0000	25,323,422	6,594	1,491,278	867,818	600,991	28,290,103	17.38	17.36	21.66	21.65	21.66
1.2300	0.9784	89.4276	0.0233	5.3146	3.0927	2.1418	100.0000	25,299,166	6,588	1,503,501	874,931	605,917	28,290,103	17.37	17.35	21.83	21.83	21.83
1.2400	0.9775	89.3419	0.0233	5.3578	3.1179	2.1592	100.0000	25,274,909	6,581	1,515,725	882,045	610,843	28,290,103	17.35	17.33	22.01	22.01	22.01

CIP Shift	Share Percentages							Levy Amounts						Estimated Tax Rates				
	Res Factor	Res SP	OS SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	OS LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	OS ET	Comm ET	Ind ET	PP ET
1.2500	0.9765	89.2561	0.0232	5.4010	3.1430	2.1766	100.0000	25,250,652	6,575	1,527,948	889,158	615,769	28,290,103	17.33	17.31	22.19	22.19	22.19
1.2600	0.9756	89.1704	0.0232	5.4442	3.1681	2.1940	100.0000	25,226,396	6,569	1,540,172	896,271	620,696	28,290,103	17.32	17.30	22.37	22.36	22.37
1.2700	0.9747	89.0847	0.0232	5.4874	3.1933	2.2115	100.0000	25,202,139	6,563	1,552,395	903,384	625,622	28,290,103	17.30	17.28	22.54	22.54	22.54
1.2800	0.9737	88.9989	0.0232	5.5306	3.2184	2.2289	100.0000	25,177,883	6,556	1,564,619	910,498	630,548	28,290,103	17.28	17.26	22.72	22.72	22.72
1.2900	0.9728	88.9132	0.0232	5.5738	3.2436	2.2463	100.0000	25,153,626	6,550	1,576,843	917,611	635,474	28,290,104	17.27	17.25	22.90	22.90	22.90
1.3000	0.9719	88.8274	0.0231	5.6170	3.2687	2.2637	100.0000	25,129,370	6,544	1,589,066	924,724	640,400	28,290,104	17.25	17.23	23.08	23.07	23.08
1.3100	0.9709	88.7417	0.0231	5.6602	3.2939	2.2811	100.0000	25,105,113	6,537	1,601,290	931,837	645,326	28,290,104	17.23	17.21	23.25	23.25	23.25
1.3200	0.9700	88.6559	0.0231	5.7035	3.3190	2.2985	100.0000	25,080,856	6,531	1,613,513	938,951	650,252	28,290,104	17.22	17.20	23.43	23.43	23.43
1.3300	0.9690	88.5702	0.0231	5.7467	3.3442	2.3159	100.0000	25,056,600	6,525	1,625,737	946,064	655,179	28,290,104	17.20	17.18	23.61	23.61	23.61
1.3400	0.9681	88.4845	0.0230	5.7899	3.3693	2.3333	100.0000	25,032,343	6,518	1,637,961	953,177	660,105	28,290,104	17.18	17.16	23.79	23.78	23.79
1.3500	0.9672	88.3987	0.0230	5.8331	3.3944	2.3508	100.0000	25,008,087	6,512	1,650,184	960,290	665,031	28,290,104	17.17	17.15	23.96	23.96	23.96
1.3600	0.9662	88.3130	0.0230	5.8763	3.4196	2.3682	100.0000	24,983,830	6,506	1,662,408	967,404	669,957	28,290,104	17.15	17.13	24.14	24.14	24.14
1.3700	0.9653	88.2272	0.0230	5.9195	3.4447	2.3856	100.0000	24,959,574	6,499	1,674,631	974,517	674,883	28,290,105	17.13	17.11	24.32	24.32	24.32
1.3800	0.9644	88.1415	0.0230	5.9627	3.4699	2.4030	100.0000	24,935,317	6,493	1,686,855	981,630	679,809	28,290,105	17.12	17.10	24.50	24.49	24.50
1.3900	0.9634	88.0558	0.0229	6.0059	3.4950	2.4204	100.0000	24,911,060	6,487	1,699,079	988,744	684,736	28,290,105	17.10	17.08	24.67	24.67	24.67
1.4000	0.9625	87.9700	0.0229	6.0491	3.5202	2.4378	100.0000	24,886,804	6,480	1,711,302	995,857	689,662	28,290,105	17.08	17.06	24.85	24.85	24.85
1.4100	0.9615	87.8843	0.0229	6.0923	3.5453	2.4552	100.0000	24,862,547	6,474	1,723,526	1,002,970	694,588	28,290,105	17.07	17.05	25.03	25.03	25.03
1.4200	0.9606	87.7985	0.0229	6.1355	3.5704	2.4726	100.0000	24,838,291	6,468	1,735,749	1,010,083	699,514	28,290,105	17.05	17.03	25.21	25.20	25.21
1.4300	0.9597	87.7128	0.0228	6.1787	3.5956	2.4901	100.0000	24,814,034	6,461	1,747,973	1,017,197	704,440	28,290,105	17.03	17.01	25.38	25.38	25.38
1.4400	0.9587	87.6270	0.0228	6.2220	3.6207	2.5075	100.0000	24,789,778	6,455	1,760,196	1,024,310	709,366	28,290,105	17.02	17.00	25.56	25.56	25.56
1.4500	0.9578	87.5413	0.0228	6.2652	3.6459	2.5249	100.0000	24,765,521	6,449	1,772,420	1,031,423	714,292	28,290,105	17.00	16.98	25.74	25.74	25.74
1.4600	0.9568	87.4556	0.0228	6.3084	3.6710	2.5423	100.0000	24,741,264	6,442	1,784,644	1,038,536	719,219	28,290,106	16.98	16.96	25.92	25.91	25.92
1.4700	0.9559	87.3698	0.0228	6.3516	3.6962	2.5597	100.0000	24,717,008	6,436	1,796,867	1,045,650	724,145	28,290,106	16.97	16.95	26.09	26.09	26.09
1.4800	0.9550	87.2841	0.0227	6.3948	3.7213	2.5771	100.0000	24,692,751	6,430	1,809,091	1,052,763	729,071	28,290,106	16.95	16.93	26.27	26.27	26.27
1.4900	0.9540	87.1983	0.0227	6.4380	3.7465	2.5945	100.0000	24,668,495	6,424	1,821,314	1,059,876	733,997	28,290,106	16.93	16.91	26.45	26.45	26.45
1.5000	0.9531	87.1126	0.0227	6.4812	3.7716	2.6120	100.0000	24,644,238	6,417	1,833,538	1,066,989	738,923	28,290,106	16.92	16.90	26.63	26.62	26.63

Tax Rates per 1,000

Tax Rate Alternatives -- Fire District #1



MassDOR - Massachusetts Department of Revenue
 Division of Local Services
 What If ... Scenario Worksheet for FY 2019
 So. Hadley Fire #1 - 493

CLASS	VALUE	%	
Residential	1,074,941,757	90.2463	R & O %
Open Space	0	0.0000	90.2463
Commercial	57,557,415	4.8322	
Industrial	39,608,200	3.3253	C I P %
Personal Property	19,012,621	1.5962	9.7537
Total	1,191,119,993	100.0000	

CLASSIFICATION OPTIONS
 Residential Exemption
 Small Commercial Exemption
 Open Space Discount

Levy	2,858,688
Single TaxRate	2.40

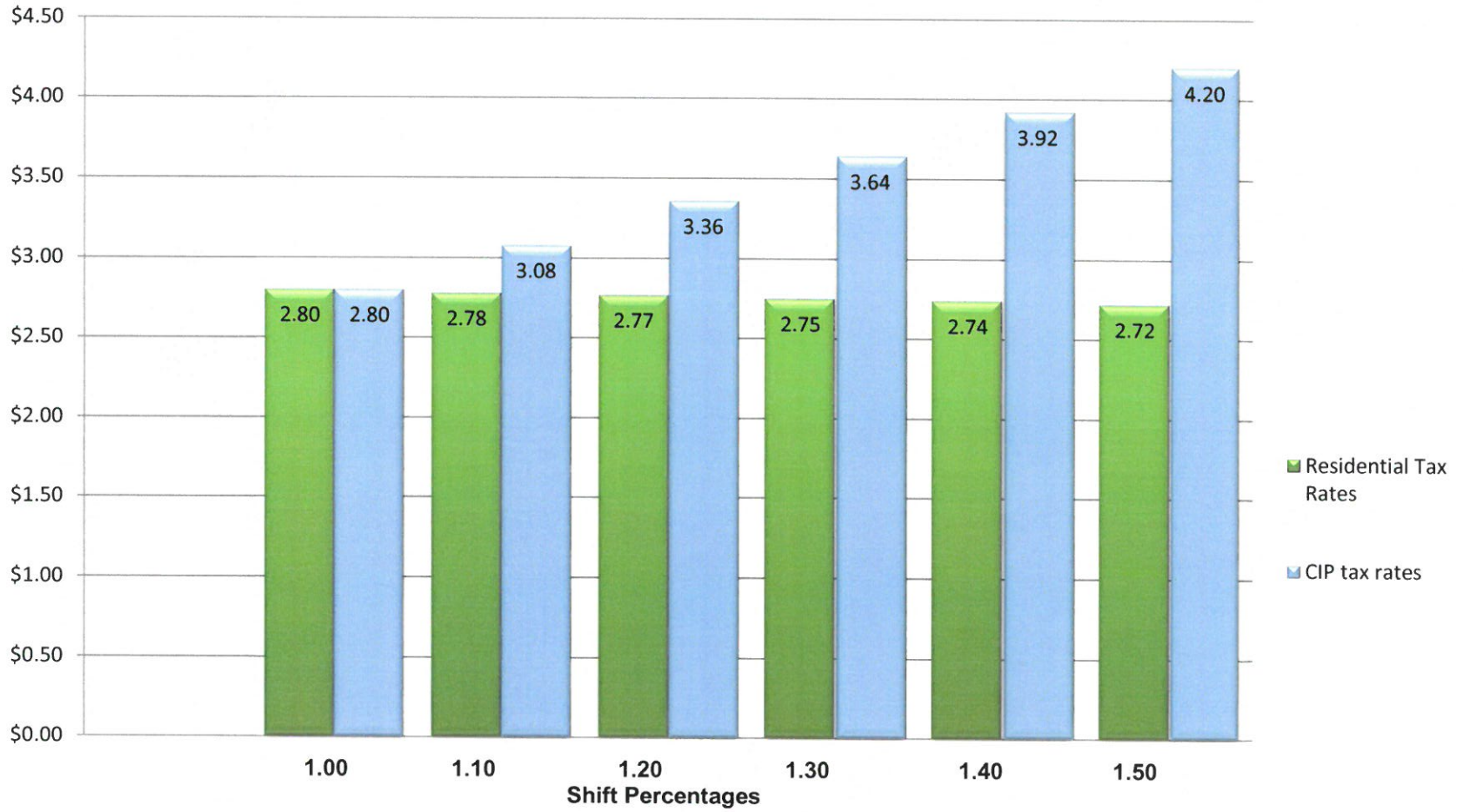
Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

		Share Percentages						Levy Amounts						Estimated Tax Rates				
CIP Shift	Res Factor	Res SP	OS SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	OS LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	OS ET	Comm ET	Ind ET	PP ET
1.0000	1.0000	90.2463	0.0000	4.8322	3.3253	1.5962	100.0000	2,579,860		138,138	95,060	45,630	2,858,688	2.40	0.00	2.40	2.40	2.40
1.0100	0.9989	90.1488	0.0000	4.8805	3.3586	1.6122	100.0000	2,577,072		139,519	96,011	46,087	2,858,688	2.40	0.00	2.42	2.42	2.42
1.0200	0.9978	90.0512	0.0000	4.9288	3.3918	1.6281	100.0000	2,574,284		140,900	96,961	46,543	2,858,688	2.39	0.00	2.45	2.45	2.45
1.0300	0.9968	89.9537	0.0000	4.9772	3.4251	1.6441	100.0000	2,571,495		142,282	97,912	46,999	2,858,688	2.39	0.00	2.47	2.47	2.47
1.0400	0.9957	89.8562	0.0000	5.0255	3.4583	1.6600	100.0000	2,568,707		143,663	98,862	47,456	2,858,688	2.39	0.00	2.50	2.50	2.50
1.0500	0.9946	89.7586	0.0000	5.0738	3.4916	1.6760	100.0000	2,565,919		145,044	99,813	47,912	2,858,688	2.39	0.00	2.52	2.52	2.52
1.0600	0.9935	89.6611	0.0000	5.1221	3.5248	1.6920	100.0000	2,563,130		146,426	100,764	48,368	2,858,688	2.38	0.00	2.54	2.54	2.54
1.0700	0.9924	89.5635	0.0000	5.1705	3.5581	1.7079	100.0000	2,560,342		147,807	101,714	48,825	2,858,688	2.38	0.00	2.57	2.57	2.57
1.0800	0.9914	89.4660	0.0000	5.2188	3.5913	1.7239	100.0000	2,557,554		149,189	102,665	49,281	2,858,688	2.38	0.00	2.59	2.59	2.59
1.0900	0.9903	89.3685	0.0000	5.2671	3.6246	1.7399	100.0000	2,554,766		150,570	103,615	49,737	2,858,688	2.38	0.00	2.62	2.62	2.62
1.1000	0.9892	89.2709	0.0000	5.3154	3.6578	1.7558	100.0000	2,551,977		151,951	104,566	50,193	2,858,688	2.37	0.00	2.64	2.64	2.64
1.1100	0.9881	89.1734	0.0000	5.3637	3.6911	1.7718	100.0000	2,549,189		153,333	105,517	50,650	2,858,688	2.37	0.00	2.66	2.66	2.66
1.1200	0.9870	89.0759	0.0000	5.4121	3.7243	1.7877	100.0000	2,546,401		154,714	106,467	51,106	2,858,688	2.37	0.00	2.69	2.69	2.69
1.1300	0.9859	88.9783	0.0000	5.4604	3.7576	1.8037	100.0000	2,543,613		156,095	107,418	51,562	2,858,688	2.37	0.00	2.71	2.71	2.71
1.1400	0.9849	88.8808	0.0000	5.5087	3.7908	1.8197	100.0000	2,540,824		157,477	108,368	52,019	2,858,688	2.36	0.00	2.74	2.74	2.74
1.1500	0.9838	88.7832	0.0000	5.5570	3.8241	1.8356	100.0000	2,538,036		158,858	109,319	52,475	2,858,688	2.36	0.00	2.76	2.76	2.76
1.1600	0.9827	88.6857	0.0000	5.6054	3.8573	1.8516	100.0000	2,535,248		160,240	110,270	52,931	2,858,688	2.36	0.00	2.78	2.78	2.78
1.1700	0.9816	88.5882	0.0000	5.6537	3.8906	1.8676	100.0000	2,532,459		161,621	111,220	53,388	2,858,688	2.36	0.00	2.81	2.81	2.81
1.1800	0.9805	88.4906	0.0000	5.7020	3.9239	1.8835	100.0000	2,529,671		163,002	112,171	53,844	2,858,688	2.35	0.00	2.83	2.83	2.83
1.1900	0.9795	88.3931	0.0000	5.7503	3.9571	1.8995	100.0000	2,526,883		164,384	113,121	54,300	2,858,688	2.35	0.00	2.86	2.86	2.86
1.2000	0.9784	88.2956	0.0000	5.7986	3.9904	1.9154	100.0000	2,524,095		165,765	114,072	54,756	2,858,688	2.35	0.00	2.88	2.88	2.88
1.2100	0.9773	88.1980	0.0000	5.8470	4.0236	1.9314	100.0000	2,521,306		167,146	115,023	55,213	2,858,688	2.35	0.00	2.90	2.90	2.90
1.2200	0.9762	88.1005	0.0000	5.8953	4.0569	1.9474	100.0000	2,518,518		168,528	115,973	55,669	2,858,688	2.34	0.00	2.93	2.93	2.93
1.2300	0.9751	88.0029	0.0000	5.9436	4.0901	1.9633	100.0000	2,515,730		169,909	116,924	56,125	2,858,688	2.34	0.00	2.95	2.95	2.95
1.2400	0.9741	87.9054	0.0000	5.9919	4.1234	1.9793	100.0000	2,512,941		171,291	117,874	56,582	2,858,688	2.34	0.00	2.98	2.98	2.98

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates				
		Res SP	OS SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	OS LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	OS ET	Comm ET	Ind ET	PP ET
1.2500	0.9730	87.8079	0.0000	6.0403	4.1566	1.9953	100.0000	2,510,153		172,672	118,825	57,038	2,858,688	2.34	0.00	3.00	3.00	3.00
1.2600	0.9719	87.7103	0.0000	6.0886	4.1899	2.0112	100.0000	2,507,365		174,053	119,776	57,494	2,858,688	2.33	0.00	3.02	3.02	3.02
1.2700	0.9708	87.6128	0.0000	6.1369	4.2231	2.0272	100.0000	2,504,577		175,435	120,726	57,951	2,858,688	2.33	0.00	3.05	3.05	3.05
1.2800	0.9697	87.5153	0.0000	6.1852	4.2564	2.0431	100.0000	2,501,788		176,816	121,677	58,407	2,858,688	2.33	0.00	3.07	3.07	3.07
1.2900	0.9687	87.4177	0.0000	6.2335	4.2896	2.0591	100.0000	2,499,000		178,197	122,627	58,863	2,858,688	2.32	0.00	3.10	3.10	3.10
1.3000	0.9676	87.3202	0.0000	6.2819	4.3229	2.0751	100.0000	2,496,212		179,579	123,578	59,319	2,858,688	2.32	0.00	3.12	3.12	3.12
1.3100	0.9665	87.2227	0.0000	6.3302	4.3561	2.0910	100.0000	2,493,424		180,960	124,529	59,776	2,858,688	2.32	0.00	3.14	3.14	3.14
1.3200	0.9654	87.1251	0.0000	6.3785	4.3894	2.1070	100.0000	2,490,635		182,342	125,479	60,232	2,858,688	2.32	0.00	3.17	3.17	3.17
1.3300	0.9643	87.0276	0.0000	6.4268	4.4226	2.1229	100.0000	2,487,847		183,723	126,430	60,688	2,858,688	2.31	0.00	3.19	3.19	3.19
1.3400	0.9633	86.9300	0.0000	6.4751	4.4559	2.1389	100.0000	2,485,059		185,104	127,380	61,145	2,858,688	2.31	0.00	3.22	3.22	3.22
1.3500	0.9622	86.8325	0.0000	6.5235	4.4892	2.1549	100.0000	2,482,270		186,486	128,331	61,601	2,858,688	2.31	0.00	3.24	3.24	3.24
1.3600	0.9611	86.7350	0.0000	6.5718	4.5224	2.1708	100.0000	2,479,482		187,867	129,282	62,057	2,858,688	2.31	0.00	3.26	3.26	3.26
1.3700	0.9600	86.6374	0.0000	6.6201	4.5557	2.1868	100.0000	2,476,694		189,248	130,232	62,514	2,858,688	2.30	0.00	3.29	3.29	3.29
1.3800	0.9589	86.5399	0.0000	6.6684	4.5889	2.2028	100.0000	2,473,906		190,630	131,183	62,970	2,858,688	2.30	0.00	3.31	3.31	3.31
1.3900	0.9578	86.4424	0.0000	6.7168	4.6222	2.2187	100.0000	2,471,117		192,011	132,133	63,426	2,858,688	2.30	0.00	3.34	3.34	3.34
1.4000	0.9568	86.3448	0.0000	6.7651	4.6554	2.2347	100.0000	2,468,329		193,393	133,084	63,883	2,858,688	2.30	0.00	3.36	3.36	3.36
1.4100	0.9557	86.2473	0.0000	6.8134	4.6887	2.2506	100.0000	2,465,541		194,774	134,035	64,339	2,858,688	2.29	0.00	3.38	3.38	3.38
1.4200	0.9546	86.1497	0.0000	6.8617	4.7219	2.2666	100.0000	2,462,752		196,155	134,985	64,795	2,858,688	2.29	0.00	3.41	3.41	3.41
1.4300	0.9535	86.0522	0.0000	6.9100	4.7552	2.2826	100.0000	2,459,964		197,537	135,936	65,251	2,858,688	2.29	0.00	3.43	3.43	3.43
1.4400	0.9524	85.9547	0.0000	6.9584	4.7884	2.2985	100.0000	2,457,176		198,918	136,886	65,708	2,858,688	2.29	0.00	3.46	3.46	3.46
1.4500	0.9514	85.8571	0.0000	7.0067	4.8217	2.3145	100.0000	2,454,388		200,299	137,837	66,164	2,858,688	2.28	0.00	3.48	3.48	3.48
1.4600	0.9503	85.7596	0.0000	7.0550	4.8549	2.3305	100.0000	2,451,599		201,681	138,788	66,620	2,858,688	2.28	0.00	3.50	3.50	3.50
1.4700	0.9492	85.6621	0.0000	7.1033	4.8882	2.3464	100.0000	2,448,811		203,062	139,738	67,077	2,858,688	2.28	0.00	3.53	3.53	3.53
1.4800	0.9481	85.5645	0.0000	7.1517	4.9214	2.3624	100.0000	2,446,023		204,444	140,689	67,533	2,858,688	2.28	0.00	3.55	3.55	3.55
1.4900	0.9470	85.4670	0.0000	7.2000	4.9547	2.3783	100.0000	2,443,235		205,825	141,639	67,989	2,858,688	2.27	0.00	3.58	3.58	3.58
1.5000	0.9460	85.3695	0.0000	7.2483	4.9880	2.3943	100.0000	2,440,446		207,206	142,590	68,446	2,858,688	2.27	0.00	3.60	3.60	3.60

Tax Rates per 1,000

Tax Rate Alternatives -- Fire District #2



MassDOR - Massachusetts Department of Revenue

Division of Local Services

What If ... Scenario Worksheet for FY 2019

So. Hadley Fire #2 - 494

CLASS	VALUE	%	
Residential	407,279,044	94.7318	R & O %
Open Space	379,800	0.0883	94.8201
Commercial	11,307,400	2.6301	
Industrial	1,562,050	0.3633	C I P %
Personal Property	9,400,300	2.1865	5.1799
Total	429,928,594	100.0000	

CLASSIFICATION OPTIONS

Residential Exemption

Small Commercial Exemption

Open Space Discount

Levy	1,203,800
Single TaxRate	2.80

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CIP Shift	Res Factor	Share Percentages						Levy Amounts					Esimated Tax Rates					
		Res SP	OS SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	OS LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	OS ET	Comm ET	Ind ET	PP ET
1.0000	1.0000	94.7318	0.0883	2.6301	0.3633	2.1865	100.0000	1,140,381	1,063	31,661	4,373	26,321	1,203,800	2.80	2.80	2.80	2.80	2.80
1.0100	0.9995	94.6800	0.0883	2.6564	0.3669	2.2084	100.0000	1,139,758	1,062	31,978	4,417	26,584	1,203,800	2.80	2.80	2.83	2.83	2.83
1.0200	0.9989	94.6283	0.0882	2.6827	0.3706	2.2302	100.0000	1,139,135	1,062	32,294	4,461	26,848	1,203,800	2.80	2.80	2.86	2.86	2.86
1.0300	0.9984	94.5765	0.0882	2.7090	0.3742	2.2521	100.0000	1,138,512	1,061	32,611	4,505	27,111	1,203,800	2.80	2.79	2.88	2.88	2.88
1.0400	0.9978	94.5248	0.0881	2.7353	0.3778	2.2740	100.0000	1,137,890	1,061	32,928	4,548	27,374	1,203,800	2.79	2.79	2.91	2.91	2.91
1.0500	0.9973	94.4730	0.0881	2.7616	0.3815	2.2958	100.0000	1,137,267	1,060	33,244	4,592	27,637	1,203,800	2.79	2.79	2.94	2.94	2.94
1.0600	0.9967	94.4213	0.0880	2.7879	0.3851	2.3177	100.0000	1,136,644	1,059	33,561	4,636	27,900	1,203,800	2.79	2.79	2.97	2.97	2.97
1.0700	0.9962	94.3695	0.0880	2.8142	0.3887	2.3396	100.0000	1,136,021	1,059	33,877	4,680	28,164	1,203,800	2.79	2.79	3.00	3.00	3.00
1.0800	0.9956	94.3178	0.0879	2.8405	0.3924	2.3614	100.0000	1,135,398	1,058	34,194	4,723	28,427	1,203,800	2.79	2.79	3.02	3.02	3.02
1.0900	0.9951	94.2660	0.0879	2.8668	0.3960	2.3833	100.0000	1,134,775	1,058	34,511	4,767	28,690	1,203,800	2.79	2.78	3.05	3.05	3.05
1.1000	0.9945	94.2143	0.0878	2.8931	0.3996	2.4052	100.0000	1,134,152	1,057	34,827	4,811	28,953	1,203,800	2.78	2.78	3.08	3.08	3.08
1.1100	0.9940	94.1625	0.0878	2.9194	0.4033	2.4270	100.0000	1,133,529	1,057	35,144	4,854	29,216	1,203,800	2.78	2.78	3.11	3.11	3.11
1.1200	0.9934	94.1108	0.0877	2.9457	0.4069	2.4489	100.0000	1,132,906	1,056	35,460	4,898	29,480	1,203,800	2.78	2.78	3.14	3.14	3.14
1.1300	0.9929	94.0590	0.0877	2.9720	0.4105	2.4707	100.0000	1,132,283	1,055	35,777	4,942	29,743	1,203,800	2.78	2.78	3.16	3.16	3.16
1.1400	0.9924	94.0073	0.0876	2.9983	0.4142	2.4926	100.0000	1,131,660	1,055	36,094	4,986	30,006	1,203,800	2.78	2.78	3.19	3.19	3.19
1.1500	0.9918	93.9555	0.0876	3.0246	0.4178	2.5145	100.0000	1,131,037	1,054	36,410	5,029	30,269	1,203,800	2.78	2.78	3.22	3.22	3.22
1.1600	0.9913	93.9038	0.0875	3.0509	0.4214	2.5363	100.0000	1,130,414	1,054	36,727	5,073	30,532	1,203,800	2.78	2.77	3.25	3.25	3.25
1.1700	0.9907	93.8520	0.0875	3.0772	0.4251	2.5582	100.0000	1,129,791	1,053	37,044	5,117	30,796	1,203,800	2.77	2.77	3.28	3.28	3.28
1.1800	0.9902	93.8003	0.0874	3.1035	0.4287	2.5801	100.0000	1,129,168	1,053	37,360	5,161	31,059	1,203,800	2.77	2.77	3.30	3.30	3.30
1.1900	0.9896	93.7485	0.0874	3.1298	0.4323	2.6019	100.0000	1,128,545	1,052	37,677	5,204	31,322	1,203,800	2.77	2.77	3.33	3.33	3.33
1.2000	0.9891	93.6968	0.0873	3.1561	0.4360	2.6238	100.0000	1,127,922	1,051	37,993	5,248	31,585	1,203,800	2.77	2.77	3.36	3.36	3.36
1.2100	0.9885	93.6450	0.0873	3.1824	0.4396	2.6457	100.0000	1,127,299	1,051	38,310	5,292	31,849	1,203,800	2.77	2.77	3.39	3.39	3.39
1.2200	0.9880	93.5933	0.0872	3.2087	0.4432	2.6675	100.0000	1,126,676	1,050	38,627	5,336	32,112	1,203,800	2.77	2.77	3.42	3.42	3.42
1.2300	0.9874	93.5415	0.0872	3.2350	0.4469	2.6894	100.0000	1,126,053	1,050	38,943	5,379	32,375	1,203,800	2.76	2.76	3.44	3.44	3.44
1.2400	0.9869	93.4898	0.0871	3.2613	0.4505	2.7113	100.0000	1,125,430	1,049	39,260	5,423	32,638	1,203,800	2.76	2.76	3.47	3.47	3.47

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Esimated Tax Rates				
		Res SP	OS SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	OS LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	OS ET	Comm ET	Ind ET	PP ET
1.2500	0.9863	93.4380	0.0871	3.2876	0.4541	2.7331	100.0000	1,124,807	1,048	39,576	5,467	32,901	1,203,800	2.76	2.76	3.50	3.50	3.50
1.2600	0.9858	93.3863	0.0870	3.3139	0.4578	2.7550	100.0000	1,124,184	1,048	39,893	5,510	33,165	1,203,800	2.76	2.76	3.53	3.53	3.53
1.2700	0.9853	93.3345	0.0870	3.3402	0.4614	2.7769	100.0000	1,123,561	1,047	40,210	5,554	33,428	1,203,800	2.76	2.76	3.56	3.56	3.56
1.2800	0.9847	93.2828	0.0869	3.3665	0.4650	2.7987	100.0000	1,122,938	1,047	40,526	5,598	33,691	1,203,800	2.76	2.76	3.58	3.58	3.58
1.2900	0.9842	93.2310	0.0869	3.3928	0.4687	2.8206	100.0000	1,122,315	1,046	40,843	5,642	33,954	1,203,800	2.76	2.75	3.61	3.61	3.61
1.3000	0.9836	93.1793	0.0869	3.4191	0.4723	2.8425	100.0000	1,121,692	1,046	41,159	5,685	34,217	1,203,800	2.75	2.75	3.64	3.64	3.64
1.3100	0.9831	93.1275	0.0868	3.4454	0.4759	2.8643	100.0000	1,121,069	1,045	41,476	5,729	34,481	1,203,800	2.75	2.75	3.67	3.67	3.67
1.3200	0.9825	93.0758	0.0868	3.4717	0.4796	2.8862	100.0000	1,120,446	1,044	41,793	5,773	34,744	1,203,800	2.75	2.75	3.70	3.70	3.70
1.3300	0.9820	93.0240	0.0867	3.4980	0.4832	2.9080	100.0000	1,119,823	1,044	42,109	5,817	35,007	1,203,800	2.75	2.75	3.72	3.72	3.72
1.3400	0.9814	92.9723	0.0867	3.5243	0.4868	2.9299	100.0000	1,119,200	1,043	42,426	5,860	35,270	1,203,800	2.75	2.75	3.75	3.75	3.75
1.3500	0.9809	92.9205	0.0866	3.5506	0.4905	2.9518	100.0000	1,118,577	1,043	42,743	5,904	35,533	1,203,800	2.75	2.75	3.78	3.78	3.78
1.3600	0.9803	92.8688	0.0866	3.5769	0.4941	2.9736	100.0000	1,117,954	1,042	43,059	5,948	35,797	1,203,800	2.74	2.74	3.81	3.81	3.81
1.3700	0.9798	92.8170	0.0865	3.6032	0.4977	2.9955	100.0000	1,117,331	1,041	43,376	5,992	36,060	1,203,800	2.74	2.74	3.84	3.84	3.84
1.3800	0.9792	92.7653	0.0865	3.6295	0.5014	3.0174	100.0000	1,116,708	1,041	43,692	6,035	36,323	1,203,800	2.74	2.74	3.86	3.86	3.86
1.3900	0.9787	92.7135	0.0864	3.6558	0.5050	3.0392	100.0000	1,116,085	1,040	44,009	6,079	36,586	1,203,800	2.74	2.74	3.89	3.89	3.89
1.4000	0.9781	92.6618	0.0864	3.6821	0.5086	3.0611	100.0000	1,115,463	1,040	44,326	6,123	36,850	1,203,800	2.74	2.74	3.92	3.92	3.92
1.4100	0.9776	92.6100	0.0863	3.7084	0.5123	3.0830	100.0000	1,114,840	1,039	44,642	6,167	37,113	1,203,800	2.74	2.74	3.95	3.95	3.95
1.4200	0.9771	92.5583	0.0863	3.7347	0.5159	3.1048	100.0000	1,114,217	1,039	44,959	6,210	37,376	1,203,800	2.74	2.73	3.98	3.98	3.98
1.4300	0.9765	92.5065	0.0862	3.7610	0.5195	3.1267	100.0000	1,113,594	1,038	45,275	6,254	37,639	1,203,800	2.73	2.73	4.00	4.00	4.00
1.4400	0.9760	92.4548	0.0862	3.7873	0.5232	3.1486	100.0000	1,112,971	1,037	45,592	6,298	37,902	1,203,800	2.73	2.73	4.03	4.03	4.03
1.4500	0.9754	92.4030	0.0861	3.8136	0.5268	3.1704	100.0000	1,112,348	1,037	45,909	6,341	38,166	1,203,800	2.73	2.73	4.06	4.06	4.06
1.4600	0.9749	92.3513	0.0861	3.8399	0.5304	3.1923	100.0000	1,111,725	1,036	46,225	6,385	38,429	1,203,800	2.73	2.73	4.09	4.09	4.09
1.4700	0.9743	92.2995	0.0860	3.8662	0.5341	3.2142	100.0000	1,111,102	1,036	46,542	6,429	38,692	1,203,800	2.73	2.73	4.12	4.12	4.12
1.4800	0.9738	92.2478	0.0860	3.8925	0.5377	3.2360	100.0000	1,110,479	1,035	46,858	6,473	38,955	1,203,800	2.73	2.73	4.14	4.14	4.14
1.4900	0.9732	92.1960	0.0859	3.9188	0.5413	3.2579	100.0000	1,109,856	1,035	47,175	6,516	39,218	1,203,800	2.73	2.72	4.17	4.17	4.17
1.5000	0.9727	92.1443	0.0859	3.9452	0.5450	3.2798	100.0000	1,109,233	1,034	47,492	6,560	39,482	1,203,800	2.72	2.72	4.20	4.20	4.20

**South Hadley Valuation
Fiscal 2000-2019**

	Valuation by class					% of Total Valuation		Total Valuation	% chng
	R	O	C	I	P	R&O %	CIP %		
2019	\$ 1,456,736,301	\$ 379,800	\$ 68,864,815	\$ 40,075,350	\$ 27,752,189	91.42%	8.58%	\$ 1,593,808,455	3.3%
2018	\$ 1,409,962,929	\$ 378,400	\$ 66,451,100	\$ 38,947,600	\$ 26,495,729	91.45%	8.55%	\$ 1,542,235,758	3.9%
2017	\$ 1,351,301,493	\$ 378,400	\$ 69,892,720	\$ 37,458,000	\$ 25,817,432	91.03%	8.97%	\$ 1,484,848,045	2.2%
2016	\$ 1,319,449,500	\$ 378,400	\$ 70,660,110	\$ 35,342,100	\$ 26,598,515	90.87%	9.13%	\$ 1,452,428,625	3.0%
2015	\$ 1,277,583,605	\$ 378,000	\$ 68,480,570	\$ 38,481,200	\$ 24,649,555	90.66%	9.34%	\$ 1,409,572,930	-0.1%
2014	\$ 1,279,016,795	\$ 378,000	\$ 67,685,580	\$ 38,273,600	\$ 25,386,665	90.69%	9.31%	\$ 1,410,740,640	-5.1%
2013	\$ 1,344,616,660	\$ 394,800	\$ 73,258,675	\$ 40,364,275	\$ 27,651,467	90.49%	9.51%	\$ 1,486,285,877	0.6%
2012	\$ 1,338,967,050	\$ 394,800	\$ 73,138,775	\$ 37,986,675	\$ 26,844,020	90.66%	9.34%	\$ 1,477,331,320	0.6%
2011	\$ 1,331,499,955	\$ 394,800	\$ 72,928,670	\$ 39,093,875	\$ 25,308,939	90.65%	9.34%	\$ 1,469,226,239	0.4%
2010	\$ 1,322,522,955	\$ 394,800	\$ 72,916,470	\$ 39,220,375	\$ 28,104,763	90.40%	9.60%	\$ 1,463,159,363	-7.6%
2009	\$ 1,432,874,625	\$ 227,100	\$ 77,770,275	\$ 41,524,100	\$ 31,020,054	90.50%	9.50%	\$ 1,583,416,154	1.4%
2008	\$ 1,421,229,395	\$ 227,100	\$ 78,538,305	\$ 40,753,400	\$ 20,233,072	91.10%	8.90%	\$ 1,560,981,272	1.3%
2007	\$ 1,405,229,955	\$ 227,100	\$ 78,316,345	\$ 40,666,500	\$ 16,112,248	91.20%	8.80%	\$ 1,540,552,148	11.5%
2006	\$ 1,255,576,565	\$ 219,200	\$ 70,816,835	\$ 41,016,500	\$ 14,379,499	90.90%	9.10%	\$ 1,382,008,599	20.2%
2005	\$ 1,037,951,150	\$ 212,600	\$ 62,253,850	\$ 35,816,100	\$ 13,455,729	90.30%	9.70%	\$ 1,149,689,429	1.8%
2004	\$ 1,018,133,850	\$ 212,600	\$ 60,685,850	\$ 35,768,600	\$ 15,068,698	90.10%	9.90%	\$ 1,129,869,598	25.7%
2003	\$ 792,296,800	\$ 246,300	\$ 56,570,500	\$ 35,635,400	\$ 14,179,315	88.20%	11.80%	\$ 898,928,315	1.0%
2002	\$ 784,915,600	\$ 246,300	\$ 55,257,100	\$ 36,085,600	\$ 13,913,492	88.20%	11.80%	\$ 890,418,092	0.8%
2001	\$ 780,110,000	\$ 246,300	\$ 54,414,300	\$ 35,647,600	\$ 12,995,911	88.30%	11.70%	\$ 883,414,111	12.1%
2000	\$ 698,497,900	\$ 245,300	\$ 45,443,400	\$ 31,846,100	\$ 12,103,421	88.70%	11.30%	\$ 788,136,121	

- R** Residential
- O** Open space
- C** Commercial
- I** Industrial
- P** Personal Property

11/29/2018

**Analysis of average single family tax bill.
FY 19(Estimated)
vs.
FY 18(Actual)**

PROPOSED

ESTIMATED

Average Single Family
Home Value for FY 2019

**Taxes for
Fiscal 2019**
Town \$17.75

Average Single Family
Home Value for FY 2018

**Actual Taxes for
Fiscal 2018**
Town \$17.64

\$ 256,000

\$ 4,544.00

\$ 247,600

\$ 4,367.66

\$ 176.34 increase over last fiscal year

Fiscal 2019
FD #1 \$2.40

Fiscal 2018
FD #1 \$2.29

\$ 256,000

\$ 614.40

\$ 247,600

\$ 567.00

\$ 47.40 increase over last fiscal year

Fiscal 2019
FD #2 \$2.80

Fiscal 2018
FD #2 \$2.78

\$ 256,000

\$ 716.80

\$ 247,600

\$ 688.33

\$ 28.47 increase over last fiscal year

11/29/2018

**Analysis of Comm/Ind average tax bill
FY 19(Estimated)
vs.
FY 18 (Actual)**

PROPOSED

ESTIMATED

Average Commercial
Industrial Value FY 2019

**Taxes for
Fiscal 2019**
Town \$17.75

Average Commercial
Industrial Value FY 2018

**Actual Taxes for
Fiscal 2018**
Town \$17.64

\$ 338,300

\$ 6,004.83

\$ 332,500

\$ 5,865.30

\$ 139.53 increase over last fiscal year

Fiscal 2019
FD #1 \$2.40

Fiscal 2018
FD #1 \$2.29

\$ 338,300

\$ 811.92

\$ 332,500

\$ 761.43

\$ 50.49 increase over last fiscal year

Fiscal 2019
FD #2 \$2.80

Fiscal 2018
FD #2 \$2.78

\$ 338,300

\$ 947.24

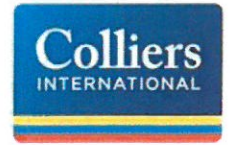
\$ 332,500

\$ 924.35

\$ 22.89 increase over last fiscal year

Tax rate motion

I motion to move to adopt a factor of 1 for all classes of property in the town of South Hadley for Fiscal Year 2019 and authorize the Town Administrator to electronically sign on the Selectboard's behalf.



November 19, 2018

Michael J. Sullivan
Town of South Hadley, Administrator
116 Main Street
South Hadley, Massachusetts 01075

**Subject: South Hadley Senior Center Replacement Project
Owner's Project Management Services – Fee Proposal**

Dear Michael:

On behalf of myself and the entire Colliers organization I would like to extend our deep appreciation regarding the opportunity to become a trusted part of your team on this very exciting project. We all stand ready to jump in quickly and help the Town to meet the many immediate and long-term challenges facing the project and provide the day-to-day management and leadership support required for successful completion.

As requested, we have prepared the fees associated with the delivery of services as presented in our interview on November 1, 2018. These services are taken directly from the Town of South Hadley Request for Qualifications, Owners Project Management Services, Senior Center Replacement Project, Appendix A (attached).

We propose that this fee be established as the not to exceed lump sum fee for the project given the anticipated duration of the project to be approximately 28 months starting December 2018 and ending in April 2021. This plan anticipates a continued and uninterrupted completion of all phases of the project within that timeframe.

If you accept the proposed total fee of \$392,700 as a total lump sum fee, we propose that we would invoice the Town on a prorated basis over the 28 month duration of the project. In other words we would invoice on a monthly basis at \$14,025 per month for 28 months. The specific scope of work as presented and proposed would begin immediately upon approval. Utilizing this scope, we have tailored our fee proposal around the following anticipated schedule:

Anticipated Schedule

- Design Through August 2019
- Bidding September 2019 – October 2019
- Construction:
 - Construction November 2019 – December 2020
 - FF&E / Move December 2020 – January 2021
- Closeout February 2021 – March 2021

It is recognized that individual phases and key project elements may change through the remainder of design, however it is anticipated that the total project budget of \$12 Million and overall project schedule will remain unchanged. Consistent with the materials previously provided in our original proposal submission and shared in the interview, we anticipated a staffing plan inclusive of the following key attributes:



Appendix A

Scope of Work

The OPM will provide OPM services to coordinate and manage the design and building process and other aspects of the Project (e.g., off site infrastructure) to assure that design, construction, and other related activities are implemented, monitored, maintained, and integrated consistent with the established budget and other objectives on behalf of the Town of South Hadley as the Awarding Authority. The OPM's primary functions will include but are not limited to:

1. Work in harmony with the Architect to prepare an overall project budget identifying any and all costs to be borne by the Owner known as the Total Project Cost (TPC). The TPC shall include in line item format, projections for all soft costs, hard costs, and contingencies necessary to complete this Project in its entirety. The TPC shall be provided to the Owner and the SCBC for their review and approval and shall be used throughout the Project as a "look ahead" document to monitor the direction of all costs, and to aid the Owner in not exceeding the TPC. The TPC shall include, but not be limited to such line items as: owner's contingency, design contingency, hazardous material testing, hazardous material mitigation, demolition and related dump fees, A&E fees, legal fees, miscellaneous professional service fees, other design fees, material and labor costs of building and site construction, permits, anticipated offsite improvements, contractor's general conditions, contractor's overhead and profit, construction change order contingency, utility company back charges, escalation during construction, FF&E (furniture fixtures and equipment) and other line item costs as may be reasonably assumed for a similar municipal senior center project within the region.
2. Prepare all necessary procurement documents & handle all required postings and advertising.
3. Assistance in the selection of a Clerk of the Works if requested by the Owner.
4. Coordination, advice, and assistance to the Owner in the development of the final design documents.
5. Review of final bid documents and assistance in the selection process for a Contractor, including the review of bid bond information, bid analysis, review of Contractor and Subcontractor references, and review of all bids for conformance with appropriate Massachusetts public bid laws that pertain to these projects.
6. Assist the Owner in completion of all relevant contract documents to ensure compliance by the Contractor in the areas of insurance(s), understanding of wage reporting requirements, schedule(s) for payment, and all other Contract terms as needed to avoid possible legal conflicts within the scope of concern between the Owner, the Contractor, and all Subcontractors.
7. Coordinate and monitor progress of separate but related infrastructure work including road and sidewalk improvements, sewer line modifications or repairs, and water system modifications or upgrades.

administrative, management, and related services as required to coordinate work of the Contractor, Subcontractor(s), and other consultants in order to complete the projects in accordance with the Owner's objectives for cost, time, and quality.

18. Prior to the start of construction, convene a pre-construction meeting to coordinate and communicate duties and responsibilities to all parties involved in the projects, to review the Contractor's Master Project Construction Schedule, to ensure that all Fire and Safety codes and regulations of Federal, State, and Local officials are clearly delineated, and to answer any concerns of the Owner towards the projects.
19. Assist the Contractor and Architect(s) in development of a schedule of values for payment that is realistic and in conformance with the expected flow of the work.
20. Develop and implement control systems for monitoring the projects' progress with respect to cost schedule and quality for providing early warning of impending problems. Prepare contingency plans for corrective action(s), and with the Owner's approval, implement such plans for corrective action, as required.
21. Schedule and conduct regular construction and progress meetings to discuss such matters as procedures, progress problems, and scheduling. Prepare and distribute the minutes of these meetings to all Parties in a prompt fashion.
22. Update and issue the Master Project Construction Schedule monthly to show current conditions and revisions required by actual experience. Consistent with the project construction schedule, monitor the activities of the Contractors and Consultants on the projects, including activity sequences and duration, allocation of labor and materials, processing of shop drawings, project data and samples, and delivery of products requiring long lead time procurement.
23. Expedite and participate in the Owner's review of project data and samples when such review is requested by the Architect.
24. Endeavor to obtain satisfactory performance from the Contractor. Recommend courses of action to the Owner when the requirements of the construction contract are not being fulfilled, and the non-performing party will not take satisfactory corrective action.
25. Provide regular monitoring of the construction costs, showing actual costs for activities in progress and estimates for unaccomplished tasks. Identify variances between actual and established costs and advise the Architect and Owner if project costs are expected to exceed the respective contract sums.
26. Establish systems for maintaining and reporting cost accounting records and information on authorized work performed under unit costs, additional work performed on the basis of actual costs of labor and materials, and other work requiring accounting records such as preliminary change order request systems, etc.
27. Advise the Owner of necessary or desirable changes to the project, assist in negotiation of the

**TOWN OF SOUTH HADLEY
LIQUOR LICENSES FOR YEAR ENDING DECEMBER 31, 2019
DRAFT**

All Alcoholic Package Store License - \$1,000

AARYNA, Inc.	568 Newton Street
Amherst Market TK	506 Granby Road
Cold Spring Liquors, Inc	19 Ruth Drive
Raj Liquors Inc	460 Amherst Rd

Wines and Malt Package Goods Store License - \$800

KARL HAYDOCY	72 LAMB ST
Leena, Inc.	2086 Memorial Drive
Resource Enterprises Corp.	19 Bridge Street
TAILGATE PICNIC	7 COLLEGE ST

All Alcoholic Restaurant Licenses - \$1500

11 Bridge Street, LLC.	30 Bridge Street
Anthony's Dance Club Inc.	PO BOX 235
Bean Properties, LLC	15 College Street
Chicowings, Inc	515 Granby Rd
COLONEL WOODBRIDGES TAVERN, INC.	3 HADLEY STREET
D.P. PARTHENON INC	475 NEWTON ST
DFI Enterprises, Inc.	60 Bridge Street
Huang Family Restaurants, LLC	2090 Memorial Drive
JC Mexican Food, Inc	50 Lamb Street
Pioneer Valley, Inc.	1 Bridge Street
ROJO, Inc.	21 Lyman Street
Rovaye Hospitality, LLC	1 Alvord Street
South Hadley Cafe, Inc.	322 Newton Street
THAI PLACE THREE	480 GRANBY RD
The Bean Group, LLC	25 College Street
Town of South Hadley	18 Milligan Drive
Village Food 101 LLC	19 College Street

Wine and Malt Beverages Restaurant/General On Premises License - \$800

FAMILY PIZZA OF SOUTH HADLEY	334 Newton Street
MANDARIN GOURMET	481 NEWTON ST
SIMARDCO, INC.	28 MAIN STREET
Abisok Inc.	23 College Street
Trustees of Mount Holyoke College	50 MORGAN STREET

All Alcoholic Club License - \$800

Orchards, LLC	18 Silverwood Terrace
Willits-Hallowell Center, Inc.	50 College Street

Farmer Series Pouring Permit – Malt Beverages - \$800

Drunken Rabbit, LLC	749 New Ludlow Road
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Wine and Malt Beverages – Special – Section 14 – \$200.00/each

Trustees of Mount Holyoke College	Blanchard Hall & Patio Area
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Entertainment Licenses, CH. 140, Sec. 183A - \$30.00

Business Name	Address
11 Bridge Street, LLC. d/b/a Soks <i>Restrictions: Thurs 8p.m-12, Fri/Sat 8p.m.-1:00 a.m. Limited to DJ, comedian, karaoke and/or two-piece band.</i>	30 Bridge Street
Abisok Inc.	23 College Street
Anthony's Dance Club Inc.	PO BOX 235
COLONEL WOODBRIDGES TAVERN, INC.	3 HADLEY STREET
DFI Enterprises, Inc.	60 Bridge Street
Drunken Rabbit, LLC	749 New Ludlow Road
Orchards, LLC	18 Silverwood Terrace
Pioneer Valley, Inc.	1 Bridge Street
ROJO, Inc.	21 Lyman Street
SIMARDCO, INC.	28 MAIN STREET
South Hadley Cafe, Inc.	322 Newton Street
The Bean Group, LLC	25 College Street
Town of South Hadley (Under IGM)	18 Mulligan Drive
Trustees of Mount Holyoke College	50 MORGAN STREET
Willits-Hallowell Center, Inc.	50 College Street

Automatic Amusement Device Licenses - \$50.00 per machine

Business Name	Address
11 Bridge Street, LLC	30 Bridge Street
Anthony's Dance Club Inc.	PO BOX 235
DFI Enterprises, Inc.	60 Bridge Street
Pioneer Valley, Inc.	1 Bridge Street
ROJO, Inc.	21 Lyman Street

Theater License - \$25

Business Name	Address
Tower Theaters	19 College Street

Common Victualler License - \$30.00

Business Name	Address
11 Bridge Street, LLC	30 Bridge Street
Abisok Inc.	23 College Street
Anthony's Dance Club Inc.	PO BOX 235
Bean Properties, LLC	15 College Street
Big Y Foods, Inc.	2145 Roosevelt Avenue
COLONEL WOODBRIDGES TAVERN, INC.	3 HADLEY STREET
D.P. PARTHENON INC	475 NEWTON ST
DFI Enterprises, Inc.	60 Bridge Street
FAMILY PIZZA OF SOUTH HADLEY	334 Newton Street
Hector A. Salas, Inc.	9 College Street
Houle's Family Catering	4 Ridge Rd
HOUSE CORPORATION	2080 MEMORIAL DR
Huang Family Restaurants, LLC	2090 Memorial Drive
JC Mexican Food, Inc	50 Lamb Street
LE SISTERS, LLC	532 NEWTON ST
Leena, Inc.	2086 Memorial Drive
Lori Donuts, Inc.	4 Harding Ave
MANDARIN GOURMET	481 NEWTON ST
MASTER CHEF	461 GRANBY RD
McCray's Country Creamery INC.	55 Alvord St
New Main Moon Restaurant	11 College Street
Orchards, LLC	18 Silverwood Terrace
Pioneer Valley, Inc.	1 Bridge Street
Richard Mongeau	532 Newton Street
ROJO, Inc.	21 Lyman Street
SIMARDCO, INC.	28 MAIN STREET
South Hadley Cafe, Inc.	322 Newton Street
St. Patricks Community Center	15 School Street
TAILGATE PICNIC	7 COLLEGE ST
THAI PLACE THREE	480 GRANBY RD
The Bean Group, LLC	25 College Street
TOWER THEATERS	19 COLLEGE STREET
Town of South Hadley (Under IGM)	18 Mulligan Drive
Trustees of Mount Holyoke College	50 MORGAN STREET
Village Food 101 LLC	19 College Street
Willits-Hallowell Center, Inc.	50 College Street

Juke Box Entertainment Licenses - \$50.00 each

Business Name	Address
11 Bridge Street, LLC	30 Bridge Street
Anthony's Dance Club Inc.	PO BOX 235
DFI Enterprises, Inc.	60 Bridge Street
Pioneer Valley, Inc.	1 Bridge Street
ROJO, Inc.	21 Lyman Street
South Hadley Cafe, Inc.	322 Newton Street

Sunday Entertainment – Live Entertainment - \$85.00 per category

Business Name	Address
11 Bridge Street, LLC	30 Bridge Street
Abisok Inc.	23 College Street
Anthony's Dance Club Inc.	PO BOX 235
DFI Enterprises, Inc.	60 Bridge Street
Drunken Rabbit, LLC	749 New Ludlow Road
Orchards, LLC	18 Silverwood Terrace
Pioneer Valley, Inc.	1 Bridge Street
ROJO, Inc.	21 Lyman Street
South Hadley Cafe, Inc.	322 Newton Street
The Bean Group, LLC	25 College Street
Trustees of Mount Holyoke College	50 MORGAN STREET
Willits-Hallowell Center, Inc.	50 College Street

Livery License - \$25.00 per business - \$5.00 per vehicle

# Vehicles	Business Name	Contact	Address
1 Vehicle	Bluebird Airport Shuttle	Richard Hunter	<i>19C Hadley Village</i>

Used Car Dealer’s License – Class II - \$100.00

DAVID W. BERNIER	510 NEW LUDLOW RD
JOHN A. GALLIVAN	63 Bridge Street
KARL HAYDOCY	72 LAMB ST
KEVIN MIELE	358 Newton Street
PLEASANT STREET A/B & REPAIR, INC.	650 New Ludlow Road
RAYMOND J. SMITH, JR.	459 Granby Road
STEPHEN REHM	1 CONTI DR
TY'S BODY SHOP, INC	3 MAIN ST
WESTERN MASS AUTO REPAIR, LLC.	57 School Street

Junk Dealer's License - \$10.00

Name	Address
Mark and Kimberly Gilmore	650 New Ludlow Road

Junk Collector's License - \$10.00

Name	Address
Mark and Kimberly Gilmore	650 New Ludlow Road

Ira Brezinsky, Chair
Andrea Miles, Vice-Chair
Jeff Cyr, Clerk
Sarah Etelman
Bruce Forcier

Michael J. Sullivan
Town Administrator

Nov. 30, 2018

Honorable Selectboard,

Please accept this report as an abbreviated account of developments and issues which have occupied my time at town hall over this past ... week. As always, my colleagues here in town hall and throughout the municipal complex contribute significantly to our work of serving the public.

South Hadley continues to be an exciting place to work. With so many projects in play it is often hard to see the breadth of those endeavors. Thank you for allowing me to be a small part of those initiatives and thank you for your work, as well.

2019 Tax Rate. As you are aware the Selectboard under the guidance of the Assistant Assessor will hold a public hearing to set the tax rate on Tuesday evening. Both District 1 and 2 will be part of the public hearing, as per usual.

If the Selectboard was to accept a minimum residential factor (MRF) of "1" the rate per thousand of value would increase slightly from 2018, but still be positioned below the 2017 rate. You will hear the "Town" values have been healthy and you remain in a strong financial position. However, the caution signs are starting to pop up, housing starts and sales have slowed regionally, nationally and locally, inflation is a topic of discussion again and unemployment is starting to creep up. The news is a buzz with stories of layoffs and business closures.

There is good news, fuel prices seem to be stable and the availability of people seeking employment may be used to our advantage. It will be an interesting FY 20 for sure.

PVPA Lighting. In the last few weeks, Building Commissioner David Gardner, Town Planner Richard Harris and I have been trying to facilitate and mediate a concern of neighbors about Pioneer Valley Performing Arts School (PVPA).

As part of a recent renovation project, the PVPA repaired and re-lamped their exterior lighting. It has been stated by both parties that throughout the years, the parking lot lights were not replaced when burned out. Time marched on ... as it tends to ... and the neighbors became accustomed to the unintentional minimization of the lighting. When the switch was flipped after the reno, there was new light cast on the area, and the concerns arose.

Like most issues, it is much more complex than it appears - with several different views adding to the complexity. During the conversation with the person representing the "neighbor's" view, they suggested numerous solutions beyond our bylaws. I attempted to try to draw clear lines about what we may be able to help with and what was not within our lane of authority.

First, I explained that regardless of the PVPA non-profit status, it remains a private property which grants them rights, such as if they choose to illuminate their property while they are closed, that is their choice. As long as it is not between 11 p.m. and 6 a.m. in accordance with the Town of South Hadley bylaw (subsection 171-8). PVPA, according to all parties, abides by that regulation.

Another concern is the fact they rent out the facility to other groups and whether that is in conflict with the "Dover Act," which provides various exemptions for non-profits. I explained to the complainant that this issue would be something the Attorney General, Secretary of State, or maybe even the Internal Revenue Service would have to investigate - not the Town of South Hadley.

The other significantly distressful issue for the neighbors, according to the spokesperson, is performance noise - particularly the "African" drum music which is part of a curriculum. Questions were raised about whether this created an objectionable nuisance. There has been a threat from the neighbor that he may seek an "order to enforce" from the courts against the "town." It would be unfortunate, but certainly within his or their rights.

The complainant has not been completely satisfied by my assertion that we have nothing to enforce as there is no violation we can find. However, we are willing to continue discussions with PVPA and the neighbor to find some common ground. PVPA followed the proper procedure when constructing the auditorium addition, plans were reviewed, and public hearings were held on the expansion.

PVPA has held a neighborhood meeting in the last two weeks and will be holding another one in a week or so to see if they can avoid more derision over these issues. PVPA reported that after the first meeting almost everyone seemed to understand the primary reason they kept the lights on were for safety reasons and to facilitate off-hour activities. I understand the neighbor position, but also recognize PVPA is trying to cooperate and educate on the matter. Hopefully this can be resolved amicably. In my separate meeting with principles from PVPA, they displayed a genuine desire to be a good neighbor and community partner, pledging they will do all that they can to help.

Stanton Foundation. There has been continued discussions between myself and Kate Dumeer of the Stanton Foundation. I believe we are making progress on both sides to understand their needs and limitations. She thought the hyper-engagement of the Friends of the South Hadley was good thing, although she wanted to make sure the town understood the municipality would be the underlying responsible party on the MOU.

I made it clear that this project from a construction perspective cannot exceed a town expenditure greater than \$30K total - end of story. If the plan came back with a higher estimate, we would have to scale it back to fit in the budget or not proceed. She felt that was very possible within the context of the grant.

OPM Colliers-Senior Center. We have come to an agreement as to price - \$392,700 for 28 months paid for on a monthly basis at \$14,025. This is within the range of early estimates and industry standards. This will cover the scope of services as presented in the RFP submittal, including selection of an architect, controlling associated design costs, overseeing construction and participating in a closeout process.

Colliers was very excited to be working with the Town of South Hadley, and this construction will dovetail nicely with the Hadley Senior Center project where they also will serve as the OPM. They are pleased to hear there is an active and engaged Senior Center Building Committee to assist and advise appropriately. They clearly understand the significance and importance of this project for the town, and understand their role as a facilitator reporting to the Selectboard on matters of major concern and significant importance.

Hangar Pub. The ABCC has approved the transfer and there is a real "buzz" around this regional casual dining group having a presence in the Town of South Hadley. The principals are a little uncertain at this juncture when they will be open and may be waiting until my 12-week Weight Watchers program has ended. Both are coming soon.

MIIA Property and Casualty. Mick Garrold, our MIIA representative, was in to discuss our property and casualty coverage, including a review of our coverage. The premium rate will be announced at the MMA Annual Meeting in January, but based on our claims experience I am confident the increase will be reasonable. We also will have more than \$12,000 in participation credit, due to the diligence of town employees in respect to training programs. This is to be credited to next year's premium.

I did commit to adjusting some building values based on estimate replacement costs after discussing it with Mr. Garrold, and based on valuation estimates done for MIIA by CBZ Valuation Group, LLC. We also increased our coverage of computer equipment from one million to one-and-a-half-million. We will be working with MIIA to update our inventory of equipment throughout the next year.

Budget 2020. Over the next several weeks I will be meeting individually with each department manager about their proposed budgets. As stated earlier, there are a number of economic concerns which will continue to push the costs upward. However, I will work with departments to continue to work to perform at a high service level without unnecessary swelling in the budget.

It does look like the health insurance costs could rise as much as \$500K. Retirement is up \$400K and the PD budget is up as well. Each of these increases have good explanations as to why, but it does not make it any easier.

Some fun facts about VBS, we will get more on SoHa breakdown soon:

Making a Difference since June 28, 2018!

- 95,272 miles ridden
- 36,116 trips taken
- 882 active members
- 5,986,803 calories burnt
- 39,156,964 grams co2 reduced



Respectfully submitted,

Michael J. Sullivan
Town Administrator, South Hadley



"I feel a genuine sense of relief when meetings like that are over."