

Fiscal Year 2025 Annual Budget

SOUTH HADLEY, MASSACHUSETTS

JULY 1, 2024 – JUNE 30, 2025

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SECTION 1: GENERAL OVERVIEW

Budget Message from the Town Administrator



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

Lisa Wong
Town Administrator

Town Administrator's Fiscal Year 2025 Budget Message to Town Meeting

April 17, 2024

Dear Honorable Town Meeting members and residents of South Hadley:

I am pleased to submit an annual operating budget for Fiscal Year 2025 in the amount of \$56,405,051, approximately \$2 million more than the Fiscal Year 2024 budget. 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. This year we have held public forums, working group meetings, budget open houses and joint and multi-board meetings to enhance transparency and public engagement.

As the Town's central policy document, the budget lays out the community's prioritization of annual, and longer-range objectives, identifies financial goals, and articulates challenges. An instrument for turning strategic plans into reality, the budget constitutes a contract between the Town and its residents, explaining how funds are to be raised and allocated for the delivery of services.

OBJECTIVES

- a) Professional and transparent operations of services
- b) Data and need driven services with community input and collaboration
- c) Create opportunities and equity

FINANCIAL GOALS

- a) Streamlining services including coordination between town and schools
- b) Restructure staffing to align with needs
- c) Proportional/progressive funding structure that also adequately covers services

CHALLENGES

- a) Adapting rigid budget to rapidly changing needs
- b) Financial uncertainty and overreliance on taxation
- c) Creating new systems and getting buy-in
- d) Maintenance and capital

Fiscal Year 2025 Initiatives:

Human Services Collaboration: The Town has incredible staff, facilities, volunteers, and assets. A new department is being created to oversee recreation, senior services and veteran services with a mission to serve the well-being of **all residents** by supporting inclusivity, community connectedness and enhanced quality of life through programs and services. A working group, public input and staff meetings have been integral to shaping the new structure of the department and implementation will be a 12-18 month process as positions are being reorganized, and new team members are being recruited.

Staffing: The Town received a grant for \$50,000 to conduct a wage and classification study of town positions (not including Police) that will be concluded by the end of this fiscal year and include job descriptions and a wage and classification system for non-union employees and Unit A and B employees. The Town is finalizing negotiations with Unit A and B for a new contract to begin July 1, 2024 (FY25). The Town is working on a separate wage and classification schedule to be proposed to the Public Works union when the Town negotiates a new 3-year contract that will commence in FY26. The Town has also hired a consultant to conduct a staffing study of the Police Department.

Maintenance/Capital: The budget adds a Director of Building Operations position in FY2024. The department has vastly increased the maintenance, repair, and renovations for all municipal facilities. A priority for the director will be to develop short- and long-term capital and maintenance plans. There is additional funding for maintenance in the budget, and this position has been critical to obtaining entry into the Massachusetts School Building Authority program for repair/replacement of the town's elementary school, as well as the submission of an application to become a Green Community.

Enforcement: The budget adds funding for a local enforcement officer to assist with enforcement efforts for building and zoning. The enforcement officers have the authority to issue citations or take action against any persons or properties relative to his/her responsibilities as outlined in the State Building Code or the General Bylaws relative to her/his responsibilities and as allowed by law. In addition, the 2024 annual Town Meeting warrant contains several articles to enhance enforcement efforts such as a revised nuisance bylaw, adding enforcement fines, and strengthening the municipal litem bylaw.

Digitization and Digitalization: The Town is investing in **Digitization** – Converting a physical filing system to a digital filing system, and **Digitalization** – Converting manual processes to take advantage of digitization. Two clerical positions are being upgraded to Digitization Coordinators with the assistance of American Rescue Plan Act Funds, and a Community Compact grant from the state, to work on a multi-year process to modernize systems within and between departments to increase transparency, service constituents, and streamline operations. This will also enhance our ability to analyze and solve complex issues.

Major changes between the Fiscal Year 2024 and the proposed Fiscal Year 2025 budget are as follows:

Revenue Changes:

- \$26k State Aid increase (based on the Governor's proposed budget)
- \$954k Tax Levy increase
- \$250k Local receipts increase
- \$420k Enterprise/Cable funds increase (corresponds to expense increases in enterprises)
- \$57k Reimbursement from SHELDT increase (corresponds to increases in salary/benefits)

The corresponding changes in expenditures include:

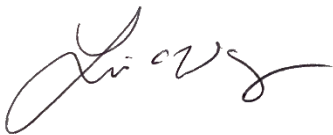
- \$934k School Budget (3.8% increase)
- -\$37k General Government (position reduction)
- -\$133k Human Services (consolidation)
- -\$97k Public works (2 new positions not filled, 1 existing vacancy not filled)

- \$56k Landfill increase (not including cost of new carts)
- \$206k Wastewater increase (increased cost of maintenance, materials)
- \$333k Public safety increase (contractual increases, add zoning enforcement position)
- \$152k Ledges Golf Course - revenue also increasing
- \$422k Retirement (9.72% increase)
- \$355k Health insurance (7.15% increase)
- \$80k FICA/Medicare (19% increase)
- \$53k General Liability insurance (12% increase)
- -\$101k Decrease in Debt service (3% decrease)
- -\$310k Assessment and overlay reductions (FY24 was higher than usual)
- -\$200k Mosier (propose funding from free cash)

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

Jeff Cyr, Vice-Chair

Carol Constant, Clerk

Nicole Casolari

Renee Sweeney

Lisa Wong, Town Administrator

William C. Sutton, Town Accountant

Lynn 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	Town Accountant	wsutton@southhadley.ma.gov
	Lynn Hogan	Asst. Town Accountant	lhogan@southhadley.ma.gov
Assessors	Melissa Couture-Rimbold	Associate Assessor	mcouturerimbold@southhadley.ma.gov
	Maureen Cronin	Asst. to Associate Assessor	mcronin@southhadley.ma.gov
Building Inspections	Vacant	Building Commissioner	
	David Tourville	Plumbing Inspector	dtourville@southhadley.ma.gov
	Roy Rivers	Wiring Inspector	rrivers@southhadley.ma.gov
Department of Public Works	John Broderick	Superintendent of Public Works	jbroderick@southhadley.ma.gov
Facilities	Scott Moore	Facilities Director	smoore@southhadley.ma.gov
Health Department	Sharon Hart	Director	shart@southhadley.ma.gov
Human Resources	Charles Romboletti	ATA/HR Director	crombolletti@southhadley.ma.gov
Human Services	Andrew Rogers	Human Services Director	arogers@southhadley.ma.gov
	Danielle Bachand	Community Program Director	dbachand@southhadley.ma.gov
	Vacant Vacant	Social Services Director Veterans' Services Director	
Library	Joseph Rodio	Director	jrodio@southhadley.ma.gov
Planning/Conservation Department	Anne Capra	Town Planner	acapra@southhadley.ma.gov
	Rebekah Cornell	Conservation Administrator/ Planner	rcornell@southhadley.ma.gov
Police Department	Jennifer Gundersen	Chief of Police	jgundersen@southhadleypolice.org
Town Administration	Lisa Wong	Town Administrator	lwong@southhadley.ma.gov
Town Clerk	Sarah Gmeiner	Town Clerk	sgmeiner@southhadley.ma.gov
	Zoe Ingram	Asst. Town Clerk	zingram@southhadley.ma.gov
Treasurer/Collector's Office	Donna Whiteley	Treasurer/Collector	dwhiteley@southhadley.ma.gov
	Lori Vautrin	Asst. Treasurer/Collector	lvautrin@southhadley.ma.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 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½% 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 2025

ESTIMATED SOURCES AND USES

Based on Town Administrator's Recommended Operating Budgets and Governor's State Aid

April 18, 2024

AMOUNT TO BE RAISED:

Appropriations

School Department	25,521,460
General Government	2,543,457
Public Safety	4,087,560
Injured on Duty	50,000
Reserve Fund	25,000
DPW	4,956,482
Snow & Ice	101,760
Human Services Department	945,376
Libraries	845,273
Town Audit	31,000
GASB 45 - Actuary	4,000
Unclassified Accounts	11,291,110
Workers' Compensation	150,000
Health	304,506
Debt & Interest	2,210,040
Debt & Interest (Debt Exclusion)	1,055,636
Connecticut River Markers	3,000
Canal Park	-
Ledges Golf Course Enterprise	1,593,762
Cable Studio	120,629
Conservation Land Fund	15,000
Wage & Classification Plan	50,000
OPEB Trust Fund	500,000
Mosier Stabilization Fund	-

Total Appropriations **56,405,051**

Other Amounts to be Raised

PVPC Assessment	3,413
Overlay Reserve	254,214
Cherry Sheet Charges	234,267
Cherry Sheet Offsets	732,263
School Choice/Charter Tuition	3,113,557

Total **60,742,765**

ESTIMATED RECEIPTS:

Revenues:

Local Estimated Receipts	2,854,397
Cherry Sheet	15,449,842
Debt Exclusion Reimbursement	-
Enterprise Funds	5,945,469
Available Funds	750,854
Electric Light Department Reimb	1,360,839
Electric Light Department PILOT	180,000

Total **26,541,401**

Total to be Raised 60,742,765

Total Estimated Receipts 26,541,401

Tax Levy Required 34,201,364

Actual Tax Levy Limit 33,145,728

Debt Exclusion to be Raised 1,055,636

Balance **\$ -**

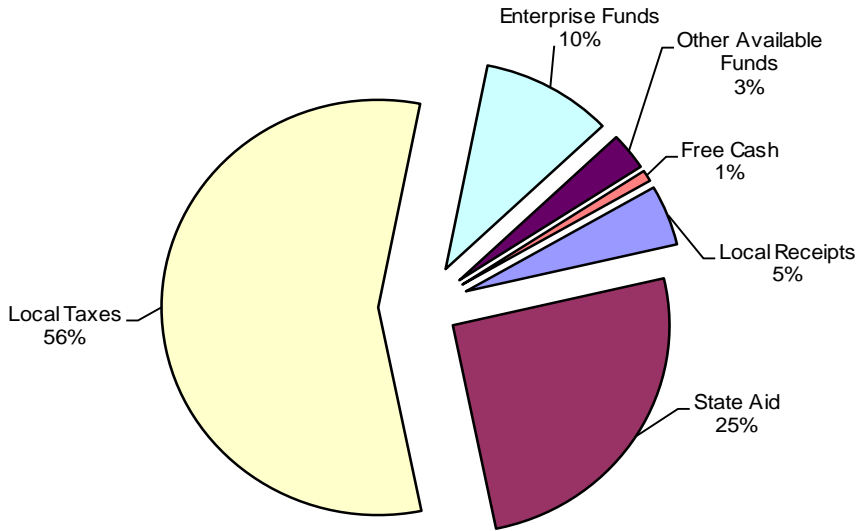
<u>Amount of Available Funds Proposed to be Voted</u>	
Conservation Wetlands	2,000
Boat Excise	3,000
Dog Refund	23,000
Aid To Libraries	26,200
Cable Studio Fund	166,591
Free Cash	530,063
Total	750,854

<u>Est. Enterprise Funds/ Receipts to be Voted</u>	
WWTP	1,867,538
WWTP Debt & Interest	342,111
Landfill	1,460,344
Landfill Debt & Interest	-
Reimbursement to General Fund	681,714
Ledges Golf Course Enterprise	1,263,699
Ledges Golf Course Debt & Interest	330,063
(assumes a budgeted free cash deficit of \$330,063 for FY25 not including indirect costs in General Fund)	
Total	5,945,469

Pie Chart of Allocations

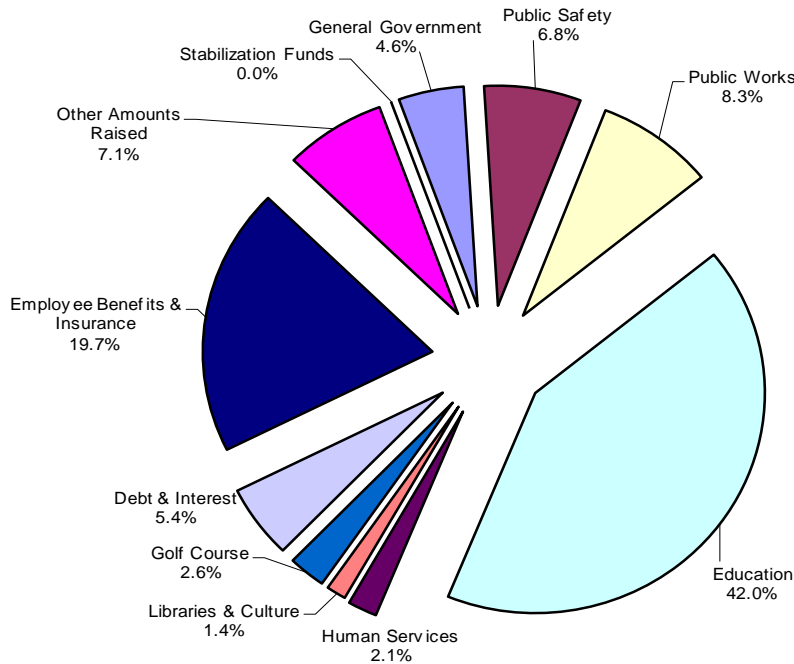
FY 2025 Budget

Where the Money Comes From



TOTAL RECOMMENDED BUDGET
\$60,742,765
For Fiscal Year June 30, 2025

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 2024 Budget	FY 2025 TA Recommended	<i>Difference</i>
Estimated Revenue Sources:			
Amount Estimated in Local Receipts	\$ 2,605,770	\$ 2,854,397	\$ 248,627
Estimated Increase in Tax Levy	\$ 32,187,977	\$ 33,145,728	\$ 957,751
Amount of "Free Cash" Usage (Amount Includes \$332,463 for '23 Golf Deficit)	\$ 531,463	\$ 530,063	\$ (1,400)
Available Funds (that help fund budgets)	\$ 197,484	\$ 217,791	\$ 20,307
Amount from Enterprise Funds to G/F (For Indirect Costs & Admin Services)	\$ 671,319	\$ 681,714	\$ 10,395
Estimated Amount from SHELD for Reimbursables (no adn	\$ 1,303,803	\$ 1,360,839	\$ 57,036
Estimated Amount from SHELD for transfer	\$ 180,000	\$ 180,000	\$ -
Net Estimated Amount State Aid (Cherry Sheet)	\$ 14,691,495	\$ 14,717,579	\$ 26,084
 Total of Estimated Revenue Sources	 \$ 52,369,311	 \$ 53,688,111	 \$ 1,318,800
Less:			
Shared Fixed/ Unclassified Costs	\$ 10,917,947	\$ 11,828,360	\$ 910,413
Net Amount Available for Funding of Operating Budgets/ Capital	\$ 41,451,364	\$ 41,859,751	\$ 408,387
Capital Spending & Stabilization Transfers:			
Town & School Debt	\$ 1,478,332	\$ 1,388,314	\$ (90,018)
Energy Savings Debt	\$ 153,732	\$ 149,552	\$ (4,180)
Net Change in Capital Spending	\$ 1,632,064	\$ 1,537,866	\$ (94,198)
Mosier School Stabilization Fund Transfer	\$ 200,000	\$ -	\$ (200,000)
Capital Stabilization Fund Transfer	\$ -	\$ -	\$ -
New Net Amount Available for Operating	\$ 39,619,300	\$ 40,321,885	\$ 702,585

General Fund Operating Budget and Revenue Comparison Estimates contd.

Operating Budget Requests:

School Dept	\$ 24,587,460	\$ 25,521,460	\$ 934,000
General Government	\$ 2,580,374	\$ 2,543,457	\$ (36,917)
Reserve Fund	\$ 25,000	\$ 25,000	\$ -
Public Safety	\$ 3,754,078	\$ 4,087,560	\$ 333,482
DPW	\$ 1,725,351	\$ 1,628,600	\$ (96,751)
Snow & Ice	\$ 101,360	\$ 101,760	\$ 400
Human Services (includes Recreation)	\$ 1,078,387	\$ 945,376	\$ (133,011)
Libraries	\$ 819,516	\$ 845,273	\$ 25,757
Town Audit/ GASB 45 - Actuary	\$ 35,000	\$ 35,000	\$ -
Non Fixed Unclassified	\$ 112,750	\$ 112,750	\$ -
Health	\$ 329,107	\$ 304,506	\$ (24,601)
Canal Park	\$ -	\$ -	\$ -
Cable Studio Dept	\$ 110,634	\$ 120,629	\$ 9,995
Conservation Land Fund	\$ 15,000	\$ 15,000	\$ -
Wage & Class Plan	\$ 90,000	\$ 50,000	\$ (40,000)
Salary Adjustments- transferred to departments	\$ (46,834)	\$ -	\$ 46,834
Line of Duty Fund	\$ 50,000	\$ 50,000	\$ -
Current Year Golf Course Deficit Funded (no Capital or indirect costs)	\$ 331,463	\$ 330,063	\$ (1,400)
Total of Operating Expense Requests	\$ 35,698,646	\$ 36,716,434	\$ 1,017,788

Operating Expenses (over)/under Net Amount Avail **\$ (315,203)**

Estimated increase in amount for Other Assessments

(School Choice/Charter; Regional Transit; Vets Bud; etc...)	\$ 3,379,112	\$ 3,351,237	\$ (27,875)
(adjust for FY24 to FY25 overlay amount raised)	\$ 541,542	\$ 254,214	\$ (287,328)

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

Note: FY24 & FY25 Numbers do not reflect any Capital Items.

Recreation Department was moved from Gen Gov to Human Services for new Department

Articles Proposed from Free Cash
(Subject to change)

ATM :

Annual Budget Article

Golf Course Debt/Deficit	\$ 330,063
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OPEB Trust	<u>\$ 200,000</u>
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Total Budget Article	\$ 530,063
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Other Articles to be Proposed from Free Cash

Capital Purchases	\$ 930,000
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Elementary Building Project	\$ 600,000
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Total	<u>\$ 2,060,063</u>
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STM :

Prior Year Bills (Town & School)	\$ 68,808
----------------------------------	-----------

Snow & Ice Deficit	\$ 90,000
--------------------	-----------

VALLEYBIKE	\$ 25,000
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Total	\$ 183,808
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Total Articles Proposed from Free Cash \$ 2,243,871

Note: Available Free Cash remaining before votes \$3,390,941

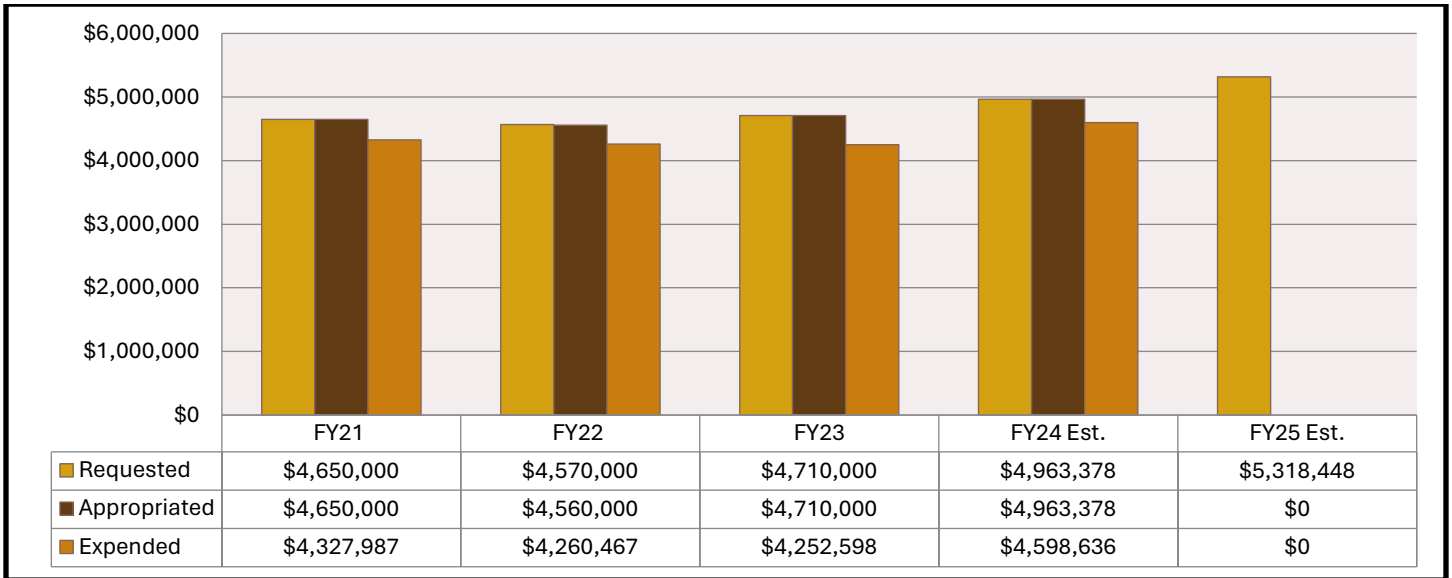
Balance of Free Cash Remaining as proposed \$1,147,070

SECTION II: ASSUMPTIONS & SUPPORTING DOCUMENTATION

Expense Assumptions:

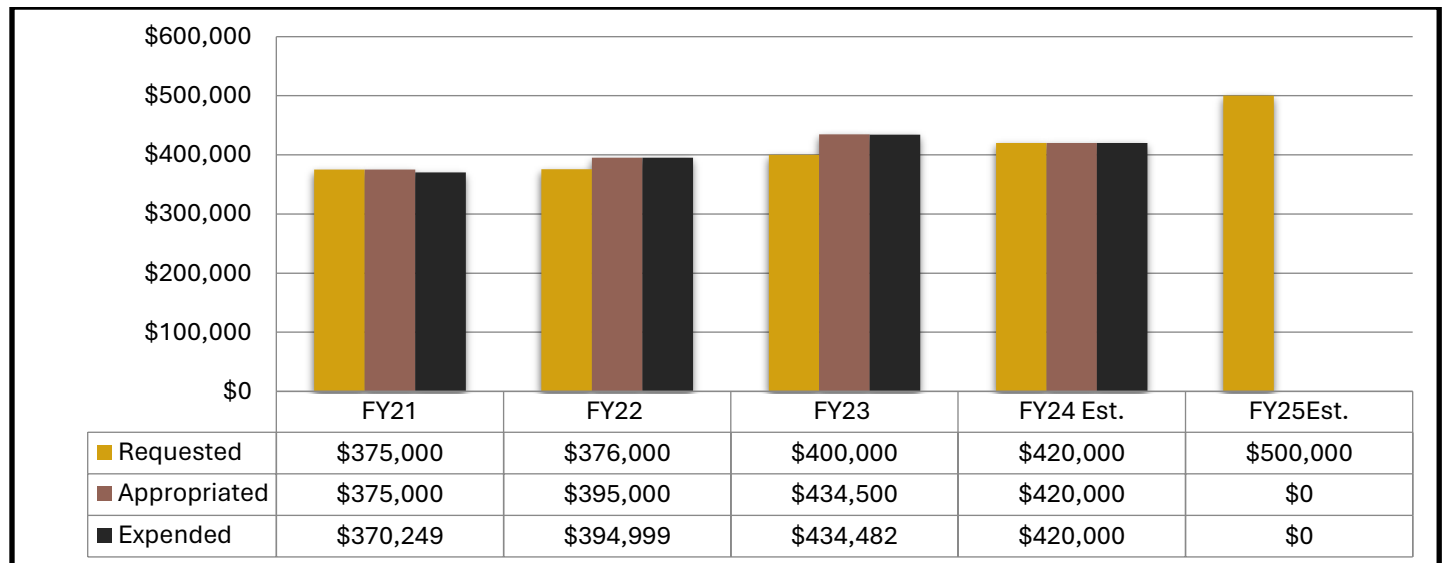
Group Health Insurance:

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



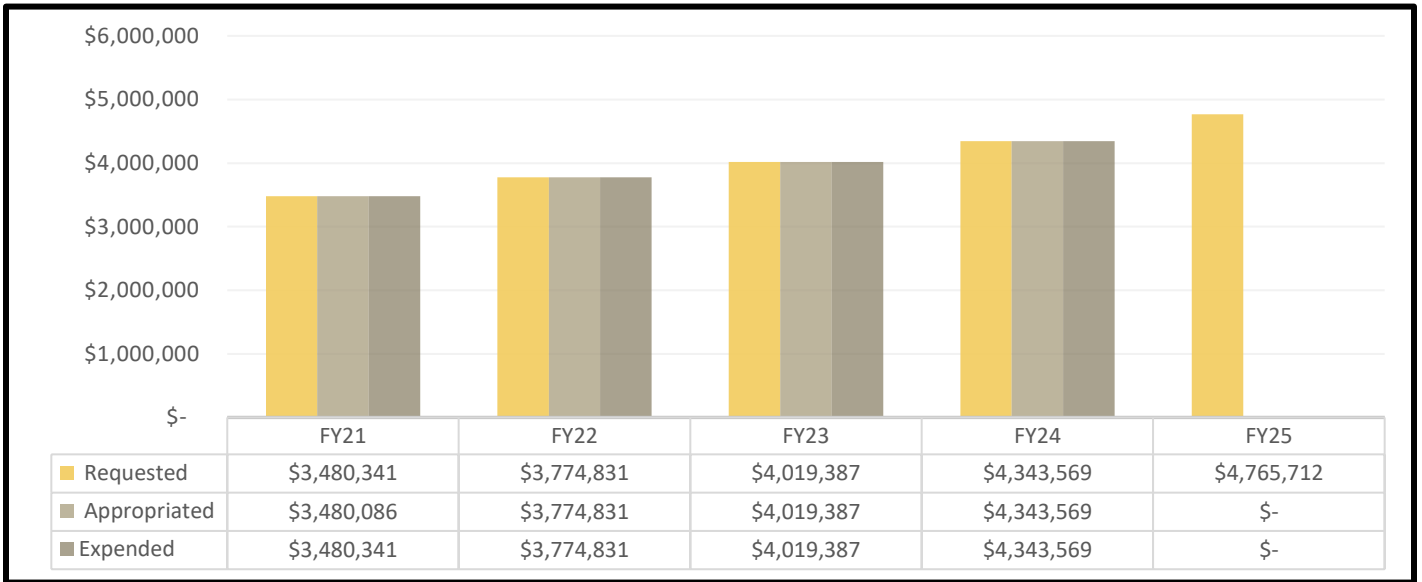
Medicare:

In fiscal year 2025, Medicare/Social Security Taxes will be increased by \$80,000. 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.



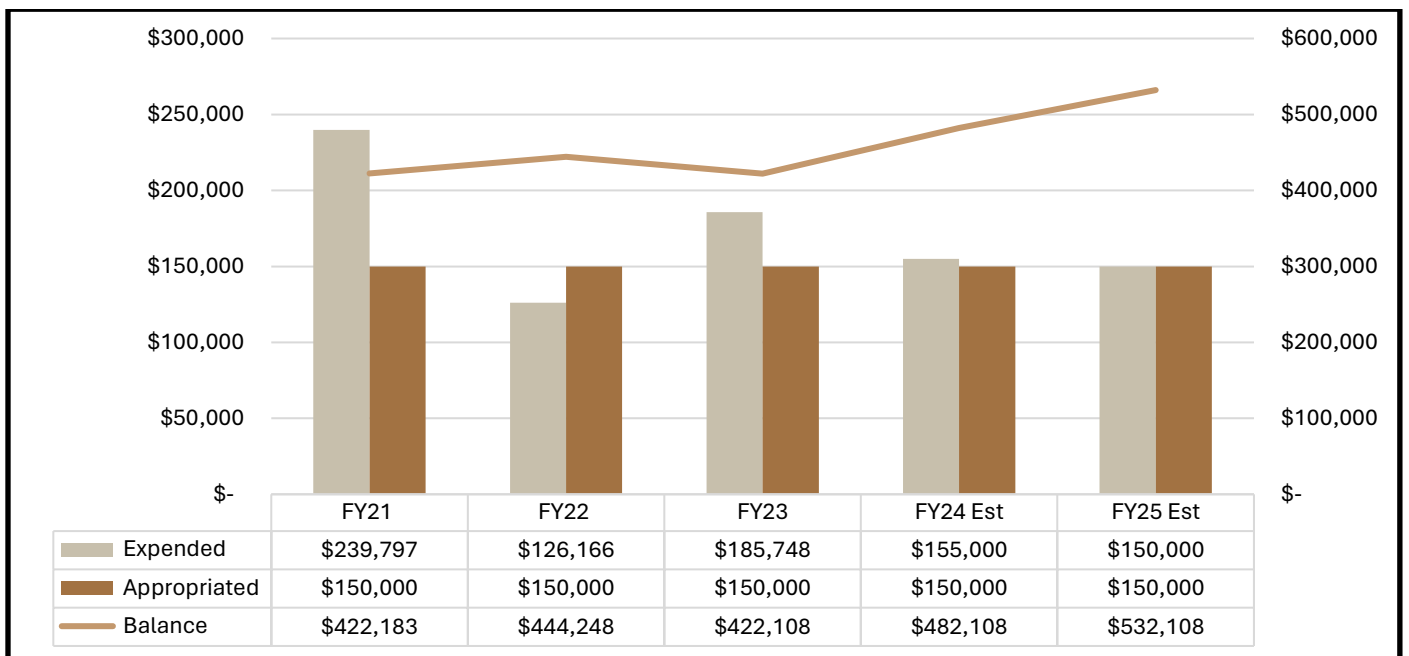
Retirement:

The fiscal year 2025 Retirement Assessment budget will increase by \$422,143 or an increase of approximately 9.7%. This amount will continue to increase short of reforms at the state level.



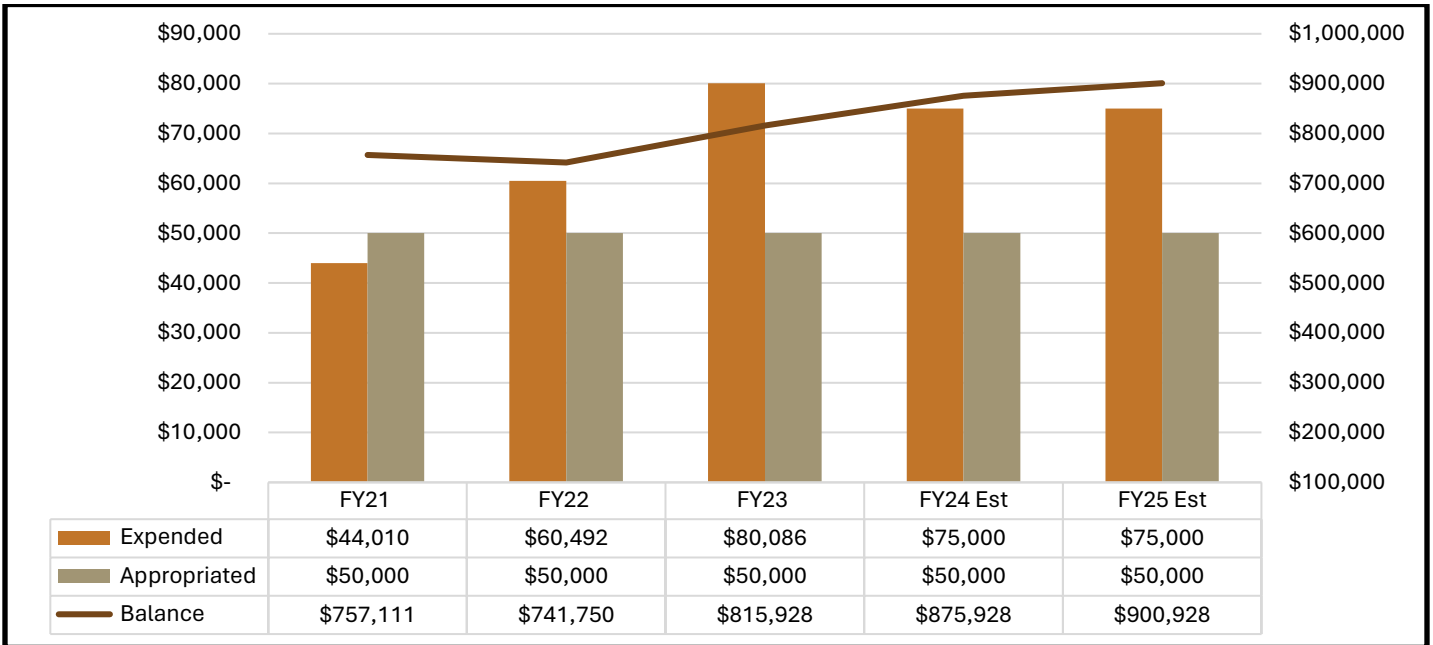
Workers' Compensation:

The Workers Compensation request for fiscal year 2025 will be \$150,000. The Town is continuing its effort to maintain the recommended balance of “four times greater than the average expended” annually.



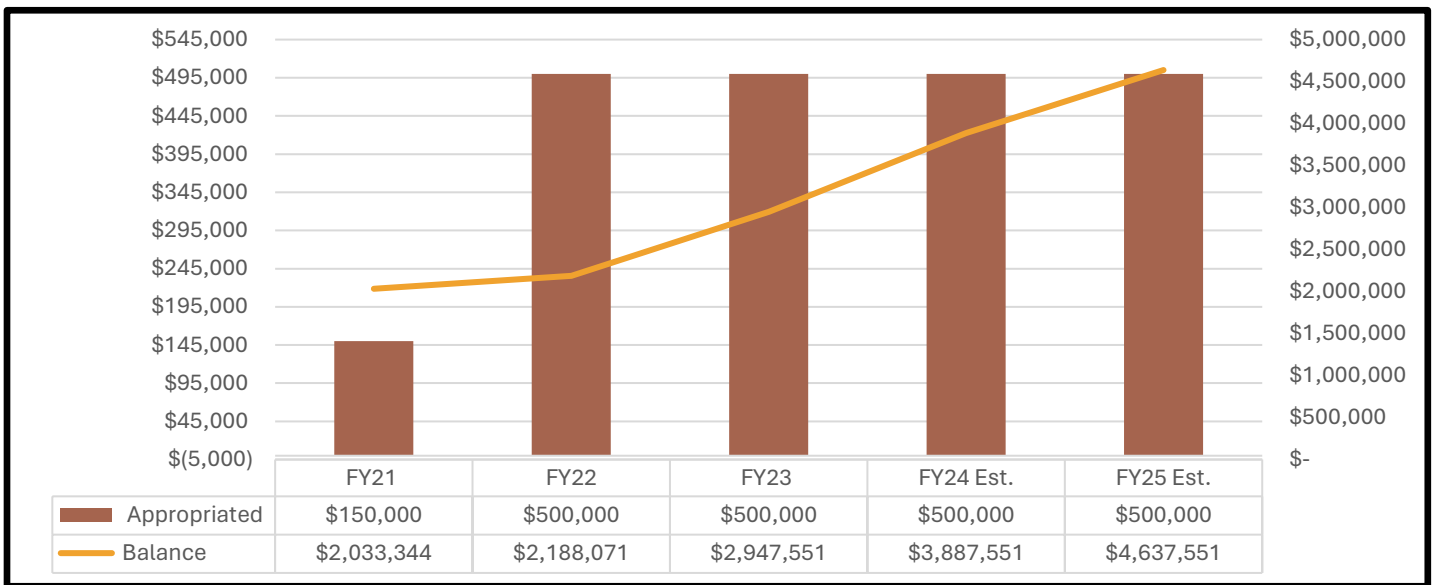
Police IOD:

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



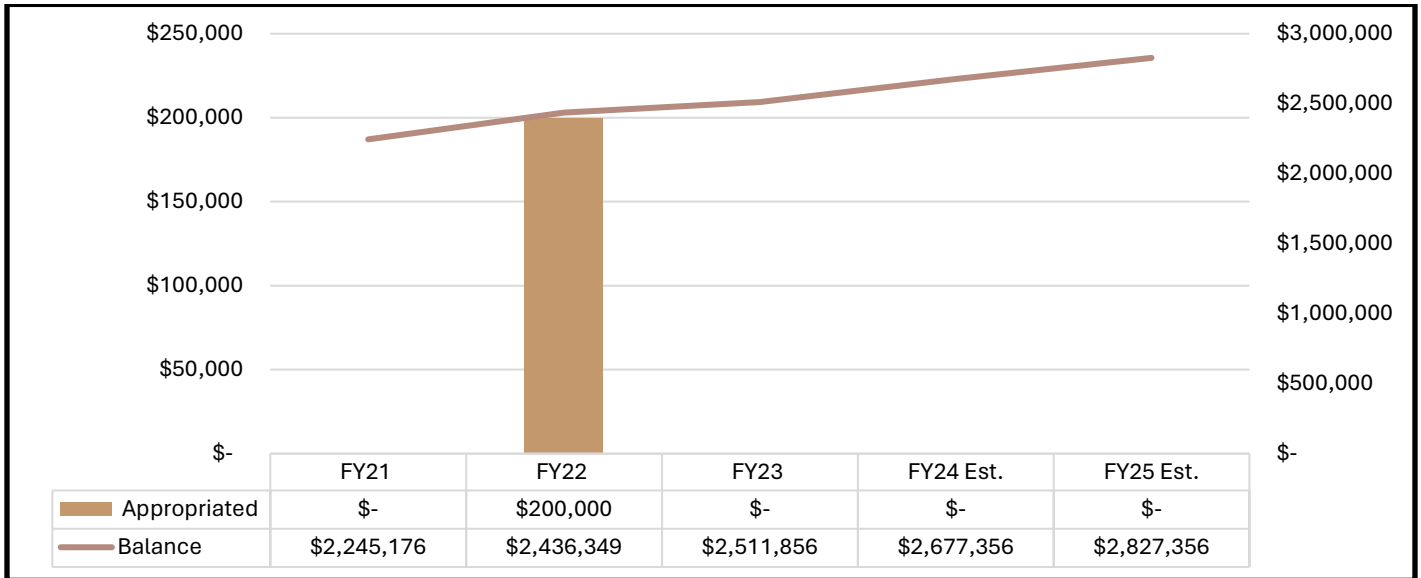
OPEB:

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.



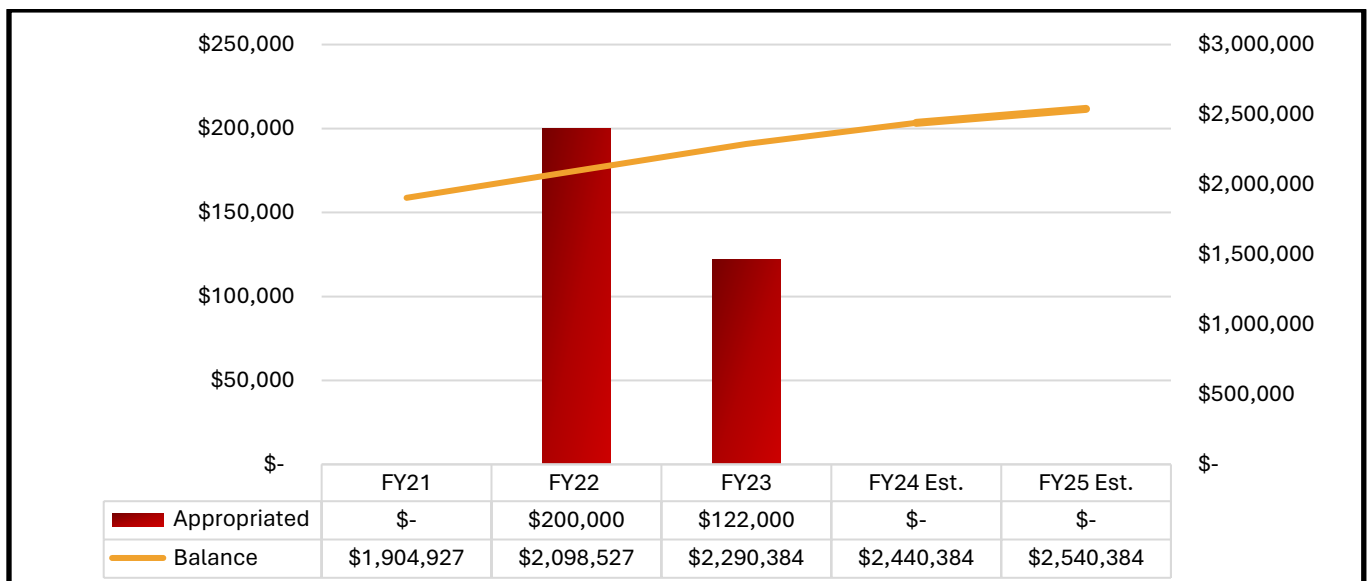
Stabilization Fund:

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



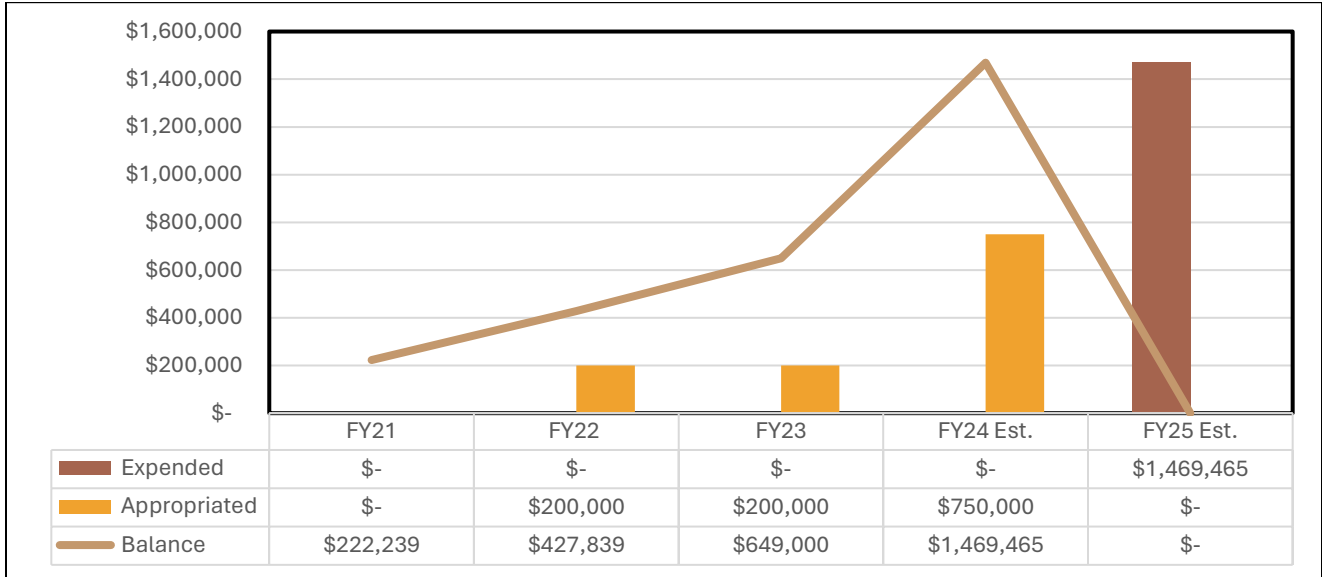
Capital Stabilization Fund:

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:

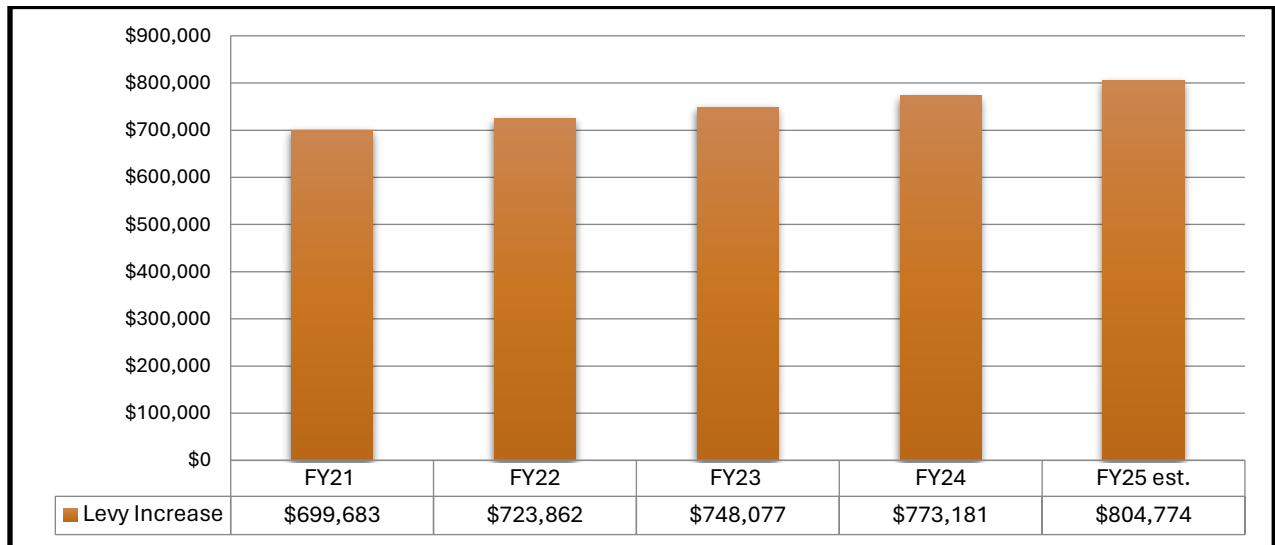
Fiscal year 2019 saw the creation of a stabilization fund to help assist in the funding for the construction of a new Mosier School. The current balance is proposed to be voted for use towards a feasibility study in FY25.



Revenue Assumptions:

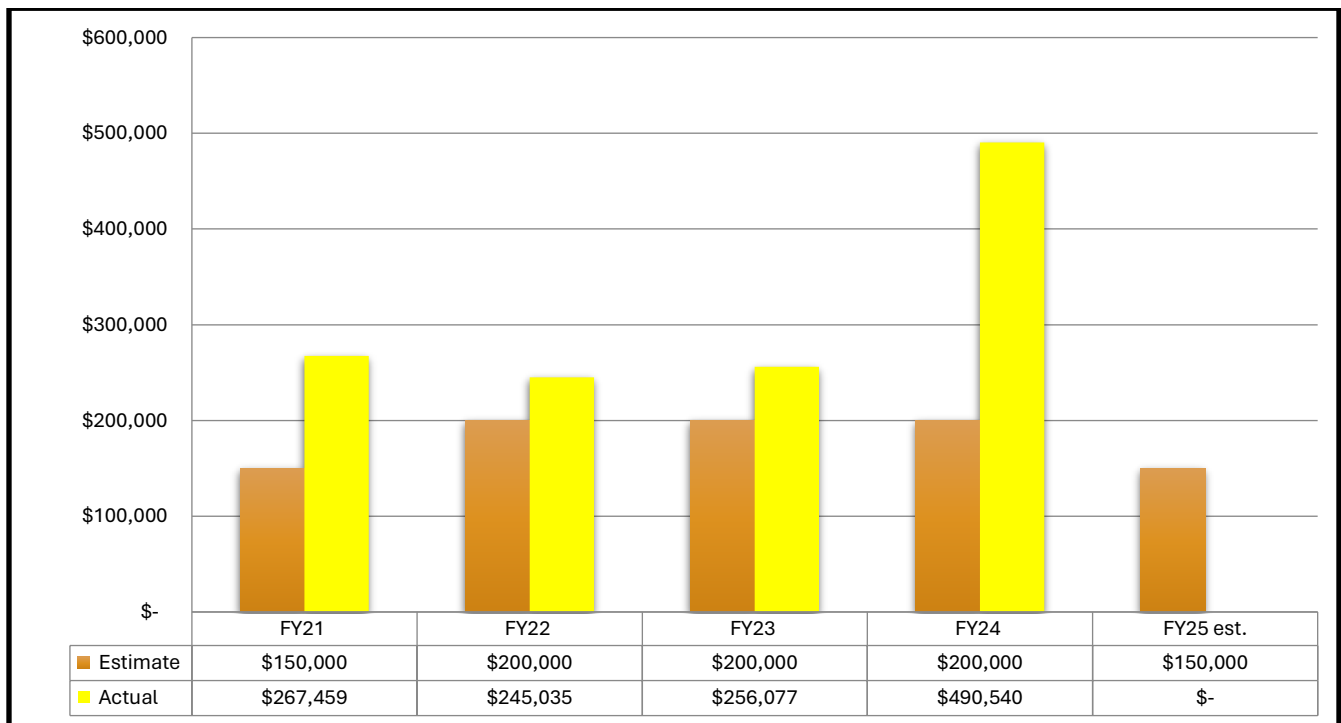
Levy Limit

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 2025 will be approximately \$804,774.



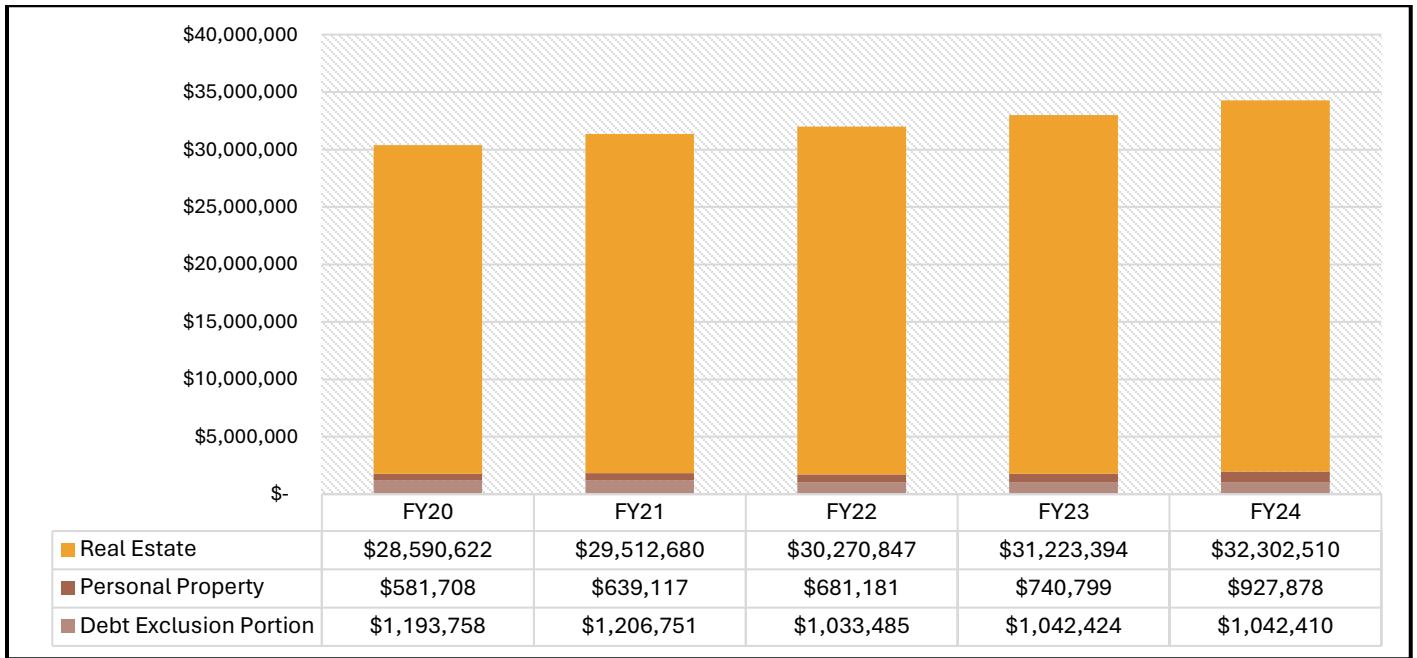
New Growth

New Growth for fiscal year 2025 is estimated to be \$150,000. 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.



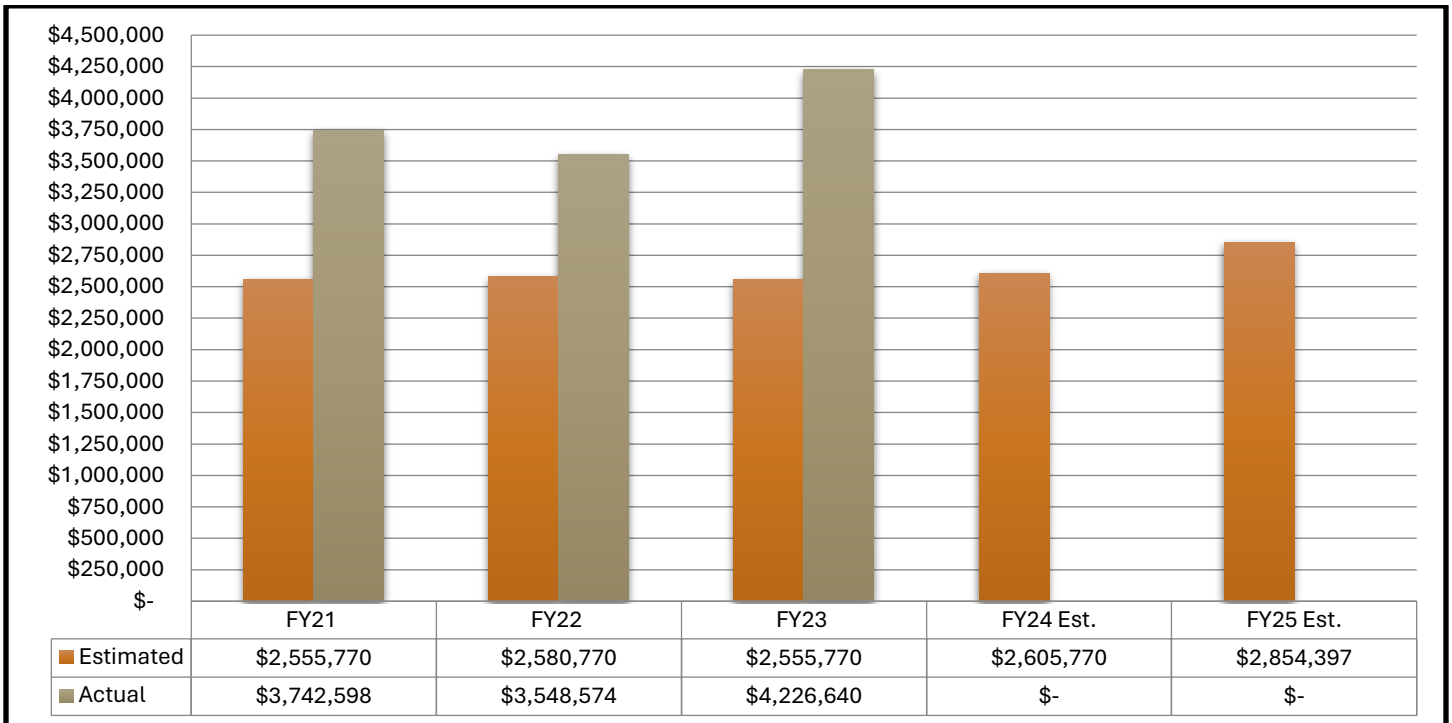
Property Taxes

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



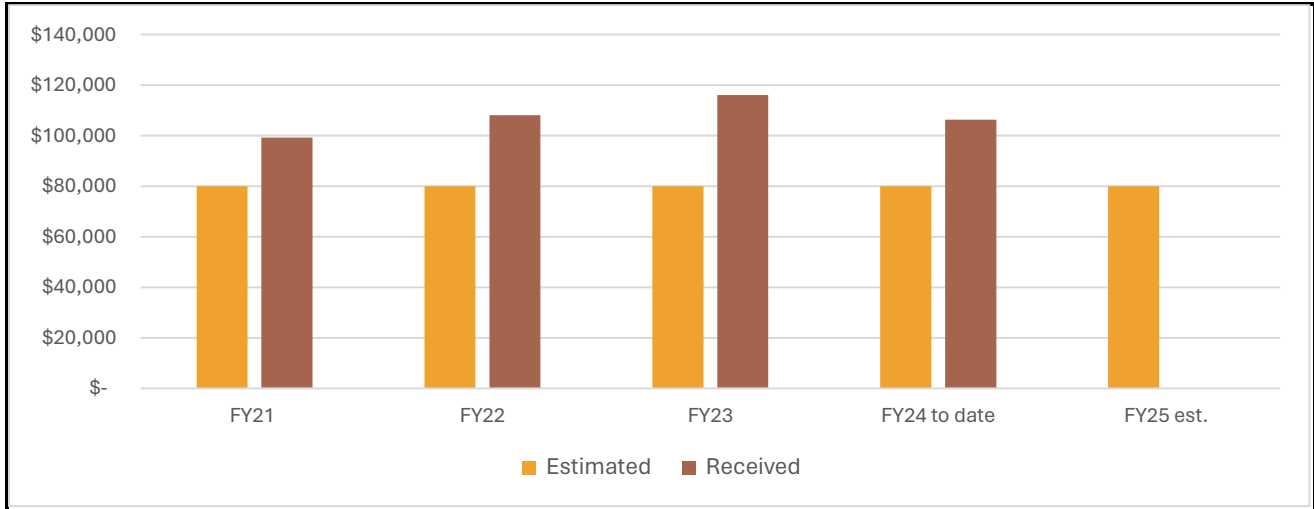
General Fund Receipts

Local Receipts can vary by fiscal year. The Town continues to use a conservative approach to estimated receipt. For fiscal year 2025, General Fund Receipts will show an estimated increase of \$248,627.



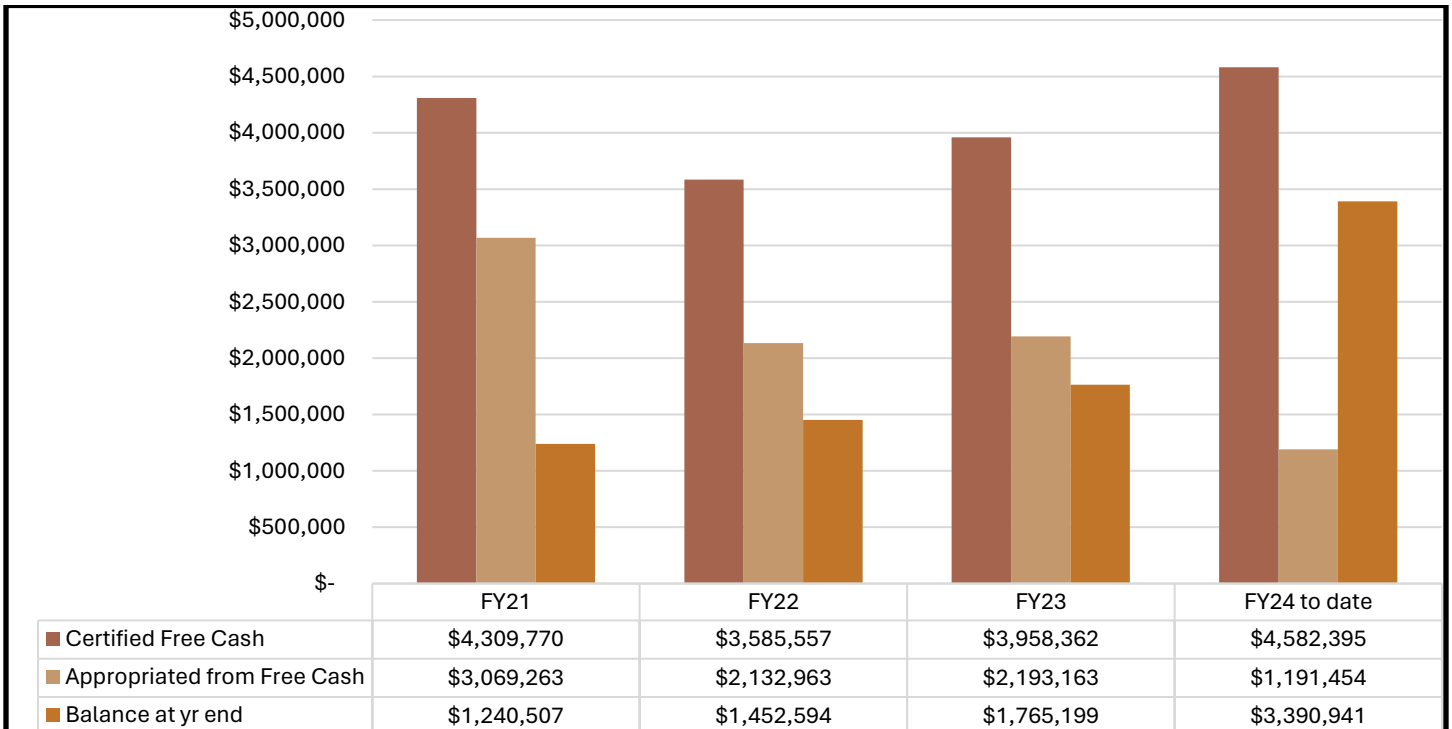
Medicaid Reimbursements

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 2025 estimate will be \$80,000.



Certified Free Cash

Free Cash was certified for fiscal year 2024 beginning 7/1/2023 at \$4,582,395. 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenues:	Budget	Projected	Projected	Projected	Projected	Projected
Property Tax Levy	\$ 32,187,978	\$ 33,145,728	\$ 34,174,371	\$ 35,253,731	\$ 36,360,074	\$ 37,494,077
State Aid Cherry Sheet	\$ 15,380,304	\$ 15,449,842	\$ 15,758,839	\$ 16,074,016	\$ 16,395,496	\$ 16,723,406
Estimated Local Receipts	\$ 2,605,770	\$ 2,854,397	\$ 2,929,397	\$ 3,029,397	\$ 3,129,397	\$ 3,229,397
Free Cash	\$ 531,463	\$ 530,063	\$ 533,163	\$ 543,813	\$ 536,906	\$ 534,125
Other Available Funds/ Other Financing	\$ 2,694,717	\$ 2,782,455	\$ 2,869,709	\$ 3,003,648	\$ 2,893,064	\$ 2,963,467
Total Revenues	\$ 53,400,232	\$ 54,762,484	\$ 56,265,479	\$ 57,904,605	\$ 59,314,937	\$ 60,944,471
Total Revenues Percentage Change	5.18%	2.55%	2.74%	2.91%	2.44%	2.75%

Expenditures:

General Government	\$ 2,942,891	\$ 2,790,086	\$ 2,888,072	\$ 3,012,876	\$ 3,148,181	\$ 3,243,106
Public Safety	\$ 3,754,078	\$ 4,087,560	\$ 4,284,462	\$ 4,398,429	\$ 4,531,479	\$ 4,619,743
Education	\$ 24,587,460	\$ 25,521,460	\$ 26,656,569	\$ 27,758,056	\$ 28,590,797	\$ 29,448,521
Public Works	\$ 1,931,711	\$ 1,835,360	\$ 1,878,241	\$ 1,922,152	\$ 1,971,219	\$ 2,008,966
Health and Human Services	\$ 1,274,777	\$ 1,249,883	\$ 1,279,906	\$ 1,310,673	\$ 1,345,428	\$ 1,371,204
Culture & Libraries	\$ 826,266	\$ 852,023	\$ 872,946	\$ 894,400	\$ 918,692	\$ 936,616
Debt Service	\$ 2,305,638	\$ 2,210,040	\$ 2,209,124	\$ 2,104,810	\$ 1,817,502	\$ 1,699,775
Fixed Costs / Benefits	\$ 10,967,947	\$ 11,878,360	\$ 12,709,258	\$ 13,694,898	\$ 14,842,317	\$ 16,016,539
Capital Items Placeholder	\$ 200,000	\$ (0)	\$ 4,016	\$ 118,979	\$ 189,888	\$ 222,216
Ledges Golf Course Operating Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Assessments	\$ 3,379,113	\$ 3,351,237	\$ 3,485,286	\$ 3,624,698	\$ 3,769,686	\$ 3,920,473
Other Amounts to be Raised	\$ 1,230,351	\$ 986,477	\$ 985,924	\$ 989,604	\$ 993,302	\$ 997,018
Total Expenditures	\$ 53,400,232	\$ 54,762,485	\$ 57,253,804	\$ 59,829,576	\$ 62,118,492	\$ 64,484,178
Total Expenditures Percentage Change	5.18%	2.55%	4.55%	4.50%	3.83%	3.81%
Cumulative Surplus / (Shortfall)	\$ 0	\$ (0)	\$ (988,326)	\$ (1,924,971)	\$ (2,803,554)	\$ (3,539,707)
Annual Surplus / (Shortfall)		\$ 0	\$ (988,325)	\$ (936,645)	\$ (878,583)	\$ (736,152)

Indirect Costs and Supporting Documentation:

School Indirect Costs-FY25

School Indirect Costs Reflected on Town Side of Budget

FY 25:

FY 25 Budget Recommendation \$ 25,521,460

Estimated:

Health Insurance \$ 3,616,545

FICA/Medicare \$ 326,500

Contributory & Non Contr. Retirement \$ 1,491,668

Unemployment \$ 75,750

Property & Liability Insurance \$ 152,890

Workers Compensation \$ 120,750

Total Indirects \$ 5,784,103

**Total Amount of Budget Dollars in Support
of School Department (not including debt)** \$ 31,305,563

SHELD Indirect Costs-FY25

SHELD Indirect Costs Reflected on Town Side of Budget

FY 25:

FY 25 Estimated Reimbursables

Health & Life Insurance \$ 356,896

FICA/Medicare \$ 46,035

Contributory Retirement \$ 957,908

Total Estimated Reimbursables \$ 1,360,839

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

Landfill Enterprise–FY25 Supporting Documentation

Estimated Revenues

User Charges	\$ 1,860,804
Other Departmental Revenue	\$ 45,000
Interest Income	\$ 25,000
Retained Earnings	<u>\$ 425,000</u>
Total	\$ 2,355,804 (subject to change)

Expenses

Landfill Enterprise Operating Budget

Personal Services	\$ 103,108
Other Expenses	<u>\$ 1,357,236</u>
Total Operating Budget	\$ 1,460,344

Debt & Interest	\$ -
Recycling & Trash Carts	\$ 750,000
Subtotal	\$ 2,210,344

Direct/Indirect Costs in General Fund

Admin Services	\$ 92,150
Health & Life Insurance	\$ 22,738
FICA	\$ 1,643
Retirement	\$ 19,063
Liab. Insurance/ Misc.	<u>\$ 9,866</u>
Subtotal	\$ 145,460

Total	<u>\$ 2,355,804</u>
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Surplus/Deficit	\$ -
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Proposed funding is as follows:

\$1,785,344 to come from enterprise revenues, \$425,000 to come from enterprise retained earnings, and \$145,460 to be appropriated in the general fund and also funded from Landfill enterprise revenues.

* (Certified Retained Earnings as of 7/1/23 - \$728,303)

WWTP Enterprise-FY25 Supporting Documentation

Estimated Revenues

User Charges	\$	3,080,903	
Connection Fee's	\$	10,000	
Other Departmental Revenue	\$	15,000	
Interest Income	\$	40,000	
Retained Earnings	\$	<u>202,000</u>	
Total	\$	3,347,903	(subject to change)

Expenses

WWTP Enterprise Operating Budget

Personal Services	\$	628,738	
Other Expenses	\$	<u>1,238,800</u>	
Total Operating Budget	\$	1,867,538	

Debt & Interest	\$	342,111	
Capital Items	\$	602,000	

Subtotal	\$	2,811,649	
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Direct/Indirect Costs in General Fund

Admin Services	\$	136,015	
Health & Life Insurance	\$	100,877	
FICA	\$	8,406	
Retirement	\$	185,863	
Liab. Insurance/ Misc.	\$	<u>105,093</u>	
Subtotal	\$	536,254	

Total	\$	<u>3,347,903</u>	
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Surplus/Deficit	\$	-	
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Proposed funding is as follows:

\$2,609,649 to come from enterprise revenues, \$202,000 to come from enterprise retained earnings, and \$536,254 to be appropriated in the general fund and also funded from WWTP enterprise revenues.

* (Certified Retained Earnings as of 7/1/23 - \$785,033)

Golf Course Enterprise-FY25 Supporting Documentation

Estimated Revenues

Green Fee's/ Cart Rentals	\$ 1,138,762
Pro Shop	\$ 60,000
Miscellaneous	\$ 20,000
Food & Beverage	\$ 375,000
Retained Earnings	\$ 150,000
Total	\$ 1,743,762

Expenses

Golf Enterprise Operating Budget

Other Expenses:

Contract Maintenance	\$ 701,762
Contract Management	\$ 39,900
Other Expenses	\$ 852,100
Total Operating Budget	\$ 1,593,762

Debt & Interest	\$ 330,063
Capital Items	\$ 150,000

Subtotal	\$ 2,073,825
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Direct/Indirect Costs in General Fund

Admin Services	\$ 20,181
Health & Life Insurance/FICA/Retirement	\$ 3,164
Liab. Insurance/ Misc.	\$ 9,254
Subtotal	\$ 32,599

Total	\$ 2,106,424
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Estimated Budgeted Surplus/(Deficit)	\$ (362,662)
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Proposed funding is as follows:

\$1,593,762 to come from enterprise revenues, \$150,000 to come from enterprise retained earnings, \$330,063 to come from free cash, and \$32,599 to be appropriated in the general fund from the tax levy.

* (Certified Retained Earnings as of 7/1/23 - \$336,221)

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

Fiscal Year 2025 Long-Term Debt Service

Town of South Hadley, Massachusetts
 Fiscal 25 Debt Service
 UniBank Fiscal Advisory Services Inc.
 4/17/2023

General Debt:	General Principal	General Interest	General Offsets	General Total
ESCO B(12/18/13)	\$ 95,000.00	\$ 54,552.50	\$ (38,637.00)	\$ 110,915.50
Dept Equipment (12/16/14)	\$ 30,000.00	\$ 825.00	\$ -	\$ 30,825.00
FY17 Dept. Equipment (7/20/17)	\$ 20,000.00	\$ 1,718.75	\$ -	\$ 21,718.75
FY18 Dept. Equipment (7/20/17)	\$ 40,000.00	\$ 6,150.00	\$ -	\$ 46,150.00
Building Renovations (7/20/17)	\$ 15,000.00	\$ 17,287.50	\$ -	\$ 32,287.50
FY17 Sidewalks (7/20/17)	\$ 35,000.00	\$ 7,331.25	\$ -	\$ 42,331.25
Recreation (7/20/17)	\$ 60,000.00	\$ 12,943.75	\$ -	\$ 72,943.75
Streets (7/20/17)	\$ 35,000.00	\$ 7,031.25	\$ -	\$ 42,031.25
School Remodel Refunding (7/21/20)	\$ 195,000.00	\$ 14,351.50	\$ -	\$ 209,351.50
Department Equipment-FY20 (7/1/21)	\$ 30,000.00	\$ 7,250.00	\$ -	\$ 37,250.00
Building Renovations-FY20 (7/1/21)	\$ 15,000.00	\$ 9,125.00	\$ -	\$ 24,125.00
Sidewalks-FY18 (7/1/21)	\$ 35,000.00	\$ 11,500.00	\$ -	\$ 46,500.00
Sidewalks-FY20 (7/1/21)	\$ 30,000.00	\$ 11,500.00	\$ -	\$ 41,500.00
Streets -FY20 (7/1/21)	\$ 40,000.00	\$ 14,150.00	\$ -	\$ 54,150.00
Senior Ctr Design (7/1/21)	\$ -	\$ -	\$ -	\$ -
Senior Center (7/1/21)	\$ 325,000.00	\$ 234,612.50	\$ -	\$ 559,612.50
Department Equipment-FY22 (7/1/21)	\$ 45,000.00	\$ 14,650.00	\$ -	\$ 59,650.00
Building Renovations-FY22 (7/1/21)	\$ 5,000.00	\$ 3,087.50	\$ -	\$ 8,087.50
Sidewalks-FY22 (7/1/21)	\$ 40,000.00	\$ 16,800.00	\$ -	\$ 56,800.00
Total	\$ 1,090,000.00	\$ 444,866.50	\$ (38,637.00)	\$ 1,496,229.50

Excluded Debt:	Excluded Principal	Excluded Interest	Excluded Offsets	Excluded Total
Library (12/16/14)	\$ 15,000.00	\$ 9,137.50	\$ (531.96)	\$ 23,605.54
Plains (12/16/14)	\$ 330,000.00	\$ 199,537.50	\$ (11,137.04)	\$ 518,400.46
Plains (11/10/15)	\$ 140,000.00	\$ 53,150.00	\$ (4,584.15)	\$ 188,565.85
Library (11/10/15)	\$ 10,000.00	\$ 4,050.00	\$ (333.19)	\$ 13,716.81
Library Refunding (7/21/20)	\$ 153,243.24	\$ 50,011.18	\$ -	\$ 203,254.42
Plains Feasibility Refunding (7/21/20)	\$ 11,351.35	\$ 3,957.90	\$ -	\$ 15,309.25
Plains Refunding (7/21/20)	\$ 45,405.41	\$ 15,491.94	\$ -	\$ 60,897.35
Plains (7/14/21)	\$ 10,000.00	\$ 5,300.00	\$ -	\$ 15,300.00
Total	\$ 715,000.00	\$ 340,636.02	\$ (16,586.34)	\$ 1,039,049.68

Sewer Debt:	Sewer Principal	Sewer Interest	Sewer Offsets	Sewer Total
WPAT CW-05-26 (12/14/06)	\$ 246,849.00	\$ 12,643.67	\$ -	\$ 259,492.67
WPAT (12/15/09)	\$ 77,036.10	\$ 5,581.82	\$ -	\$ 82,617.92
Total	\$ 323,885.10	\$ 18,225.49	\$ -	\$ 342,110.59

Golf Debt:	Golf Principal	Golf Interest	Golf Offsets	Golf Total
Golf Refunding (7/20/17)	\$ 290,000.00	\$ 40,062.50	\$ -	\$ 330,062.50
Total	\$ 290,000.00	\$ 40,062.50	\$ -	\$ 330,062.50

Totals:	Principal	Interest	Offsets	Total
General Debt	\$ 1,090,000.00	\$ 444,866.50	\$ (38,637.00)	\$ 1,496,229.50
Excluded Debt	\$ 715,000.00	\$ 340,636.02	\$ (16,586.34)	\$ 1,039,049.68
Sewer Debt	\$ 323,885.10	\$ 18,225.49	\$ -	\$ 342,110.59
Golf Debt	\$ 290,000.00	\$ 40,062.50	\$ -	\$ 330,062.50
Grand Total	\$ 2,418,885.10	\$ 843,790.51	\$ (55,223.34)	\$ 3,207,452.27

Current Long-Term Debt Schedule

FY	Principle	Interest	Total
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	\$ 28,768,217	\$ 6,605,283	\$ 35,373,500
<hr/>			
General	\$ 14,300,000	\$ 3,588,143	\$ 17,888,143
Excluded	\$ 11,820,000	\$ 2,878,338	\$ 14,698,338
Enterprise:			
WWTP	\$ 1,073,217	\$ 35,733	\$ 1,108,950
Golf Course	\$ 1,575,000	\$ 103,069	\$ 1,678,069

Long Term Debt by Date & Purpose

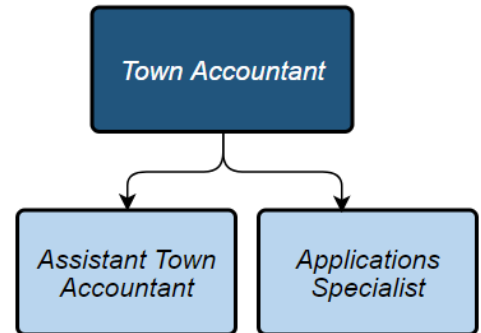
Date	Purpose	2025	2026	2027	2028	2029	Total 2030 - 2050	Total O/S	Comment
12/14/2006	Sewer CW-05-26 P	\$ 246,849.00	\$ 251,836.00	\$ 256,923.00	\$ -	\$ -	\$ -	\$ 755,608.00	
12/14/2006	Sewer CW-05-26 I	\$ 12,643.67	\$ 7,656.82	\$ 2,569.23	\$ -	\$ -	\$ -	\$ 22,869.72	
12/15/2009	Sewer CW-06-24 P	\$ 77,036.10	\$ 78,592.21	\$ 80,180.37	\$ 81,800.59	\$ -	\$ -	\$ 317,609.27	
12/15/2009	Sewer CW-06-24 I	\$ 5,581.82	\$ 4,025.54	\$ 2,437.82	\$ 818.01	\$ -	\$ -	\$ 12,863.19	
12/18/2013	ESCO P	\$ 95,000.00	\$ 100,000.00	\$ 105,000.00	\$ 115,000.00	\$ 120,000.00	\$ 550,000.00	\$ 1,085,000.00	Ends in 2033
12/18/2013	ESCO I	\$ 54,552.50	\$ 50,015.00	\$ 45,095.00	\$ 39,527.50	\$ 33,300.00	\$ 62,567.50	\$ 285,057.50	" " "
12/18/2013	School Capital P	\$ 195,000.00	\$ 190,000.00	\$ 180,000.00	\$ 175,000.00	\$ 175,000.00	\$ -	\$ 915,000.00	
12/18/2013	School Capital I	\$ 14,351.50	\$ 12,148.00	\$ 9,355.00	\$ 6,475.00	\$ 3,325.00	\$ -	\$ 45,654.50	
12/18/2013	Plains School P	\$ 45,405.41	\$ 44,324.32	\$ 49,615.38	\$ 48,375.00	\$ 47,195.12	\$ 502,043.64	\$ 736,958.87	Ends in 2038
12/18/2013	Plains School I	\$ 15,491.93	\$ 14,978.86	\$ 14,327.29	\$ 13,533.44	\$ 12,662.70	\$ 63,435.48	\$ 134,429.70	" " "
12/18/2013	Plains Feasibility P	\$ 11,351.35	\$ 11,081.08	\$ 11,025.64	\$ 10,750.00	\$ 10,487.80	\$ 133,359.09	\$ 188,054.96	" " "
12/18/2013	Plains Feasibility I	\$ 3,957.89	\$ 3,829.62	\$ 3,666.73	\$ 3,490.32	\$ 3,296.82	\$ 15,927.49	\$ 34,168.87	" " "
12/18/2013	Library P	\$ 153,243.24	\$ 149,594.59	\$ 154,358.97	\$ 155,875.00	\$ 157,317.07	\$ 1,614,597.29	\$ 2,384,986.16	" " "
12/18/2013	Library I	\$ 50,011.18	\$ 48,279.52	\$ 46,080.48	\$ 43,610.74	\$ 40,804.98	\$ 203,440.02	\$ 432,226.92	" " "
12/16/2014	Plains School P	\$ 330,000.00	\$ 340,000.00	\$ 350,000.00	\$ 360,000.00	\$ 370,000.00	\$ 4,395,000.00	\$ 6,145,000.00	Ends in 2039
12/16/2014	Plains School I	\$ 199,537.50	\$ 190,462.50	\$ 181,112.50	\$ 171,487.50	\$ 161,587.50	\$ 900,725.00	\$ 1,804,912.50	" " "
12/16/2014	Library P	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 205,000.00	\$ 280,000.00	" " "
12/16/2014	Library I	\$ 9,137.50	\$ 8,725.00	\$ 8,312.50	\$ 7,900.00	\$ 7,487.50	\$ 42,312.50	\$ 83,875.00	" " "
12/16/2014	Backhoe/Equip P	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	
12/16/2014	Backhoe/Equip I	\$ 825.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825.00	
11/10/2015	Plains School P	\$ 140,000.00	\$ 145,000.00	\$ 150,000.00	\$ 155,000.00	\$ 155,000.00	\$ 1,035,000.00	\$ 1,780,000.00	Ends in 2035
11/10/2015	Plains School I	\$ 53,150.00	\$ 47,550.00	\$ 41,750.00	\$ 38,000.00	\$ 34,125.00	\$ 110,500.00	\$ 325,075.00	" " "
11/10/2015	Library P	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 85,000.00	\$ 135,000.00	" " "
11/10/2015	Library I	\$ 4,050.00	\$ 3,650.00	\$ 3,250.00	\$ 3,000.00	\$ 2,750.00	\$ 9,250.00	\$ 25,950.00	" " "
7/20/2017	FY17 Departmental Equipment P	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	
7/20/2017	FY17 Departmental Equipment I	\$ 1,718.76	\$ 918.76	\$ 318.76	\$ -	\$ -	\$ -	\$ 2,956.28	
7/20/2017	FY18 Departmental Equipment P	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ 200,000.00	
7/20/2017	FY18 Departmental Equipment I	\$ 6,150.00	\$ 4,550.00	\$ 2,950.00	\$ 2,100.00	\$ 1,200.00	\$ -	\$ 16,950.00	
7/20/2017	Building Renovations P	\$ 15,000.00	\$ 85,000.00	\$ 20,000.00	\$ 45,000.00	\$ 60,000.00	\$ 335,000.00	\$ 560,000.00	Ends in 2033
7/20/2017	Building Renovations I	\$ 17,287.50	\$ 16,687.50	\$ 13,287.50	\$ 12,862.50	\$ 11,850.00	\$ 27,300.00	\$ 99,275.00	" " "
7/20/2017	FY17 Sidewalks P	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 65,000.00	\$ 240,000.00	Ends in 2031
7/20/2017	FY17 Sidewalks I	\$ 7,331.26	\$ 5,931.26	\$ 4,531.26	\$ 3,787.50	\$ 3,000.00	\$ 2,850.00	\$ 27,431.28	" " "
7/20/2017	Recreation Turf Field P	\$ 60,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 60,000.00	\$ 110,000.00	\$ 425,000.00	" " "
7/20/2017	Recreation Turf Field I	\$ 12,943.76	\$ 10,543.76	\$ 7,943.76	\$ 6,562.50	\$ 5,100.00	\$ 4,800.00	\$ 47,893.78	" " "
7/20/2017	Streets P	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 60,000.00	\$ 230,000.00	" " "
7/20/2017	Streets I	\$ 7,031.26	\$ 5,631.26	\$ 4,231.26	\$ 3,487.50	\$ 2,700.00	\$ 2,700.00	\$ 25,781.28	" " "
7/20/2017	Golf Course Refunding P	\$ 290,000.00	\$ 305,000.00	\$ 325,000.00	\$ 325,000.00	\$ 330,000.00	\$ -	\$ 1,575,000.00	
7/20/2017	Golf Course Refunding I	\$ 40,062.50	\$ 28,162.50	\$ 18,812.50	\$ 11,906.25	\$ 4,125.00	\$ -	\$ 103,068.75	
7/1/2021	Departmental Equipment P	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 25,000.00	\$ -	\$ 145,000.00	
7/1/2021	Departmental Equipment I	\$ 7,250.00	\$ 5,750.00	\$ 4,250.00	\$ 2,750.00	\$ 1,250.00	\$ -	\$ 21,250.00	
7/1/2021	Building Renovation P	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 230,000.00	\$ 305,000.00	Ends in 2049
7/1/2021	Building Renovation I	\$ 9,125.00	\$ 8,375.00	\$ 7,625.00	\$ 6,875.00	\$ 6,125.00	\$ 47,962.50	\$ 86,087.50	" " "
7/1/2021	Sidewalks FY2018 P	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 90,000.00	\$ 260,000.00	Ends in 2032
7/1/2021	Sidewalks FY2018 I	\$ 11,500.00	\$ 9,750.00	\$ 8,000.00	\$ 6,250.00	\$ 4,500.00	\$ 5,400.00	\$ 45,400.00	" " "
7/1/2021	Sidewalks FY2020 P	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 140,000.00	\$ 290,000.00	Ends in 2034
7/1/2021	Sidewalks FY2020 I	\$ 11,500.00	\$ 10,000.00	\$ 8,500.00	\$ 7,000.00	\$ 5,500.00	\$ 9,900.00	\$ 52,400.00	" " "
7/1/2021	Streets P	\$ 40,000.00	\$ 40,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 175,000.00	\$ 360,000.00	" " "
7/1/2021	Streets I	\$ 14,150.00	\$ 12,150.00	\$ 10,150.00	\$ 8,400.00	\$ 6,650.00	\$ 12,600.00	\$ 64,100.00	" " "
7/1/2021	Plains School P	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 120,000.00	\$ 170,000.00	Ends in 2041
7/1/2021	Plains School I	\$ 5,300.00	\$ 4,800.00	\$ 4,300.00	\$ 3,800.00	\$ 3,300.00	\$ 16,200.00	\$ 37,700.00	" " "
7/1/2021	Senior Center Design (new 19) P	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 1,440,000.00	\$ 1,815,000.00	Ends in 2049
7/1/2021	Senior Center Design (new 19) I	\$ 51,775.00	\$ 48,025.00	\$ 44,275.00	\$ 40,525.00	\$ 36,775.00	\$ 322,837.50	\$ 544,212.50	" " "
7/1/2021	Senior Center Design (new 20) P	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 5,265,000.00	\$ 6,515,000.00	Ends in 2050
7/1/2021	Senior Center Design (new 20) I	\$ 182,837.50	\$ 170,337.50	\$ 157,837.50	\$ 145,337.50	\$ 132,837.50	\$ 1,263,937.50	\$ 2,053,125.00	" " "
7/1/2021	Departmental Equipment (new 22) P	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 85,000.00	\$ 310,000.00	Ends in 2031
7/1/2021	Departmental Equipment (new 22) I	\$ 14,650.00	\$ 12,400.00	\$ 10,150.00	\$ 7,900.00	\$ 5,650.00	\$ 5,000.00	\$ 55,750.00	" " "
7/1/2021	Building Renovations (new 22) P	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 80,000.00	\$ 105,000.00	Ends in 2045
7/1/2021	Building Renovations (new 22) I	\$ 3,087.50	\$ 2,837.50	\$ 2,587.50	\$ 2,337.50	\$ 2,087.50	\$ 14,456.26	\$ 27,393.76	" " "
7/1/2021	Sidewalks (new 22) P	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 260,000.00	\$ 460,000.00	Ends in 2036
7/1/2021	Sidewalks (new 22) I	\$ 16,800.00	\$ 14,800.00	\$ 12,800.00	\$ 10,800.00	\$ 8,800.00	\$ 22,600.00	\$ 86,600.00	" " "
Total	Total Principal	2,418,885.10	2,490,428.20	2,467,103.36	2,241,800.59	2,174,999.99	\$ 16,975,000.02	\$ 28,768,217.26	
Total	Total Interest	843,790.53	762,970.90	680,506.59	610,523.76	540,789.50	\$ 3,166,701.75	\$ 6,605,283.03	
Total	Total Debt Service	\$ 3,262,675.63	\$ 3,253,399.10	\$ 3,147,609.95	\$ 2,852,324.35	\$ 2,715,789.49	\$ 20,141,701.77	\$ 35,373,500.29	
General	Total Principal	1,090,000.00	1,130,000.00	1,055,000.00	1,070,000.00	1,070,000.00	\$ 8,885,000.00	\$ 14,300,000.00	
General	Total Interest	444,866.54	400,850.54	353,887.54	312,977.50	270,650.00	\$ 1,804,911.26	\$ 3,588,143.38	
General	Total Debt Service	\$ 1,534,866.54	\$ 1,530,850.54	\$ 1,408,887.54	\$ 1,382,977.50	\$ 1,340,650.00	\$ 10,689,911.26	\$ 17,888,143.38	
Excluded	Total Principal	715,000.00	724,999.99	749,999.99	765,000.00	774,999.99	\$ 8,090,000.02	\$ 11,819,999.99	
Excluded	Total Interest	340,636.00	322,275.50	302,799.50	284,822.00	266,014.50	\$ 1,361,790.49	\$ 2,878,337.99	
Excluded	Total Debt Service	\$ 1,055,636.00	\$ 1,047,275.49	\$ 1,052,799.49	\$ 1,049,822.00	\$ 1,041,014.49	\$ 9,451,790.51	\$ 14,698,337.98	
Sewer	Total Principal	323,885.10	330,428.21	337,103.37	81,800.59	0.00	\$ -	\$ 1,073,217.27	
Sewer	Total Interest	18,225.49	11,682.36	5,007.05	818.01	0.00	\$ -	\$ 35,732.91	
Sewer	Total Debt Service	\$ 342,110.59	\$ 342,110.57	\$ 342,110.42	\$ 82,618.60	\$ -	\$ -	\$ 1,108,950.18	
Golf Course	Total Principal	290,000.00	305,000.00	325,000.00	325,000.00	330,000.00	\$ -	\$ 1,575,000.00	
Golf Course	Total Interest	40,062.50	28,162.50	18,812.50	11,906.25	4,125.00	\$ -	\$ 103,068.75	
Golf Course	Total Debt Service	330,062.50	333,162.50	343,812.50	336,906.25	334,125.00	\$ -	\$ 1,678,068.75	

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.



FY24 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 towns tax rate.
- Assist in the FY25 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 verifying legal requirements and strategies for closing/re-using old accounts including capital project monies.
- Continue to update and document various work policies and procedures of the accounting department.

FY25 STRATEGIC GOALS

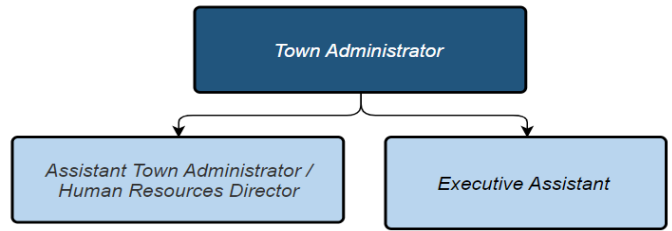
- Complete all financial reports timely and submit to the state by the imposed deadlines.
- Assist with the setting of the Tax Rate and approvals by mid-December.
- Assist with future budget planning and projections.
- Continue to investigate ways of providing financial information.
- Continue to work on verifying legal requirements and strategies for closing/ re-using older accounts including capital project monies.
- Continue to update and document various work policies and procedures of the accounting department.

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Accounting-Personnel Services	\$ 217,642	\$ 223,734	\$ 227,803	\$ 228,680	\$ 239,308
Accounting-Other Expenses	\$ 100	\$ 84	\$ 150	\$ 300	\$ 300
Total Accounting	\$ 217,742	\$ 223,818	\$ 227,953	\$ 228,980	\$ 239,608

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.



FY24 ACCOMPLISHMENTS

- 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.

FY25 STRATEGIC GOALS

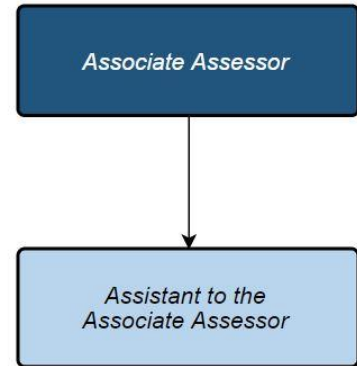
- Comprehensive 5-year plan that includes major life cycles of building components
- Mosier School - form Building Committee and work on feasibility study
- Implementation of Wage and Classification Plan, work on police staffing study
- Apply for Green Communities
- Support efforts to enhance Human Services
- Support Affordable Housing efforts, including finding properties for investment
- Town Hall study
- Stronger training and retention program

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Selectboard-Personnel Services	\$ 214,327	\$ 228,112	\$ 240,412	\$ 247,424	\$ 238,228
Selectboard- Other Expenses	\$ 26,500	\$ 40,400	\$ 35,700	\$ 35,700	\$ 33,350
Total Administration/Selectboard	\$ 240,827	\$ 268,512	\$ 276,112	\$ 283,124	\$ 271,578

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

FY24 GOALS & ACCOMPLISHMENTS

- Completed interim year valuation adjustments and set the tax rate timely.
- Educate our staff and stakeholders through community engagement.
- 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.

FY25 STRATEGIC GOALS

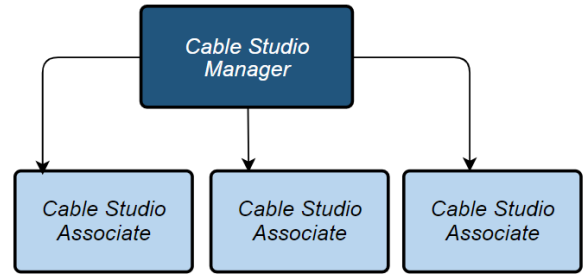
- Implement property revaluation program (once every 5 years)
- Participate in Town employed programs such as data digitization.
- Better enhance our education to staff and stakeholders through more community engagement and materials
- Assist in implementing additional relief for taxpayers.
- Analyze programs; craft and implement policies and procedures; provide collaboration with others to enhance belonging in the community and with stakeholders.

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Assessors-Personnel Services	\$ 149,112	\$ 151,640	\$ 152,809	\$ 153,369	\$ 164,038
Assessors Other Expenses	\$ 37,893	\$ 37,225	\$ 38,975	\$ 38,840	\$ 30,840
Total Assessors	\$ 187,005	\$ 188,865	\$ 191,784	\$ 192,209	\$ 194,878

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.



FY24 GOALS & ACCOMPLISHMENTS

- Completed the Studio Lighting project.
- Completed Zoom Room installations.
- Completed risers install for studio renovation. Hoping to finalize designs for set backdrops.
- Must finalize scope and get quotes for the MP Room hybrid installation.
- In process of Identifying equipment needed to get the SHHS Closed Circuit channel fully operating. Must talk with school to come up with a plan to upgrade.
- Revisit Comcast Franchise Contract amendment and look at other options to get off of the old analog system.

FY25 STRATEGIC GOALS

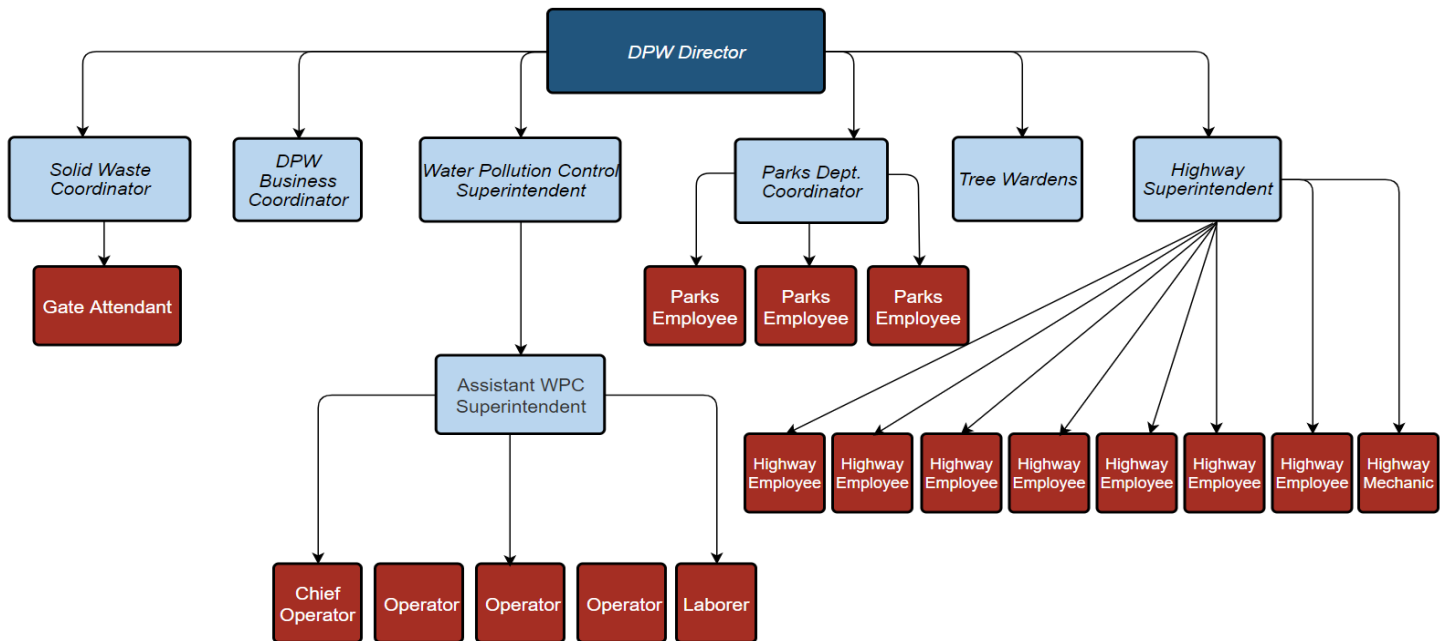
- Update studio cameras/control room
- Explore video on-demand (VOD) service
- Explore the idea of “satellite” editing bays for resident training/reservation
- Work with community groups and individuals to add diverse programming and information
- Work with town departments to enhance coordination with public safety, public health and public works to ensure important information is disseminated
- Complete hybrid installation for Senior Center Multi-Purpose Room

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Cable Studio-Personnel Services	\$ 80,897	\$ 85,844	\$ 84,034	\$ 93,064	\$ 96,029
Cable Studio- Other Expenses	\$ 23,944	\$ 26,123	\$ 26,600	\$ 26,600	\$ 24,600
Total Cable Studio	\$ 104,841	\$ 111,967	\$ 110,634	\$ 119,664	\$ 120,629

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.



FY24 GOALS & ACCOMPLISHMENTS

- 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.
- Continue scheduling work for the spring and execute those projects.

FY25 STRATEGIC GOALS

- Successfully complete the Judd Brook Interceptor Project.
- Road Paving projects including crack sealing for FY25: +/- \$750K to \$1M.
- WWTP Main Street pump station electrical upgrades.
- Center/Warner/Graves Project.
- Continue to reduce stormwater and I+I issues in the sanitary sewer system: Stanton Avenue drainage separation project in-house.
- Continue to work with the Facilities Director to accomplish facilities/maintenance goals.
- Develop a continuing education/awareness program with regards to occupational hazards through on-line and attending classes/training, for the entire DPW.
- Implement and execute a plan to reallocate previously approved/borrowed funds not closed out/used to accomplish system upgrades in the sanitary system and the road/pedestrian system.
- Make better use of the Town website this year, with updated information and projects and schedule status.

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
DPW-Personnel Services	\$ 818,618	\$ 836,885	\$ 1,093,801	\$ 960,908	\$ 972,630
DPW- Other Expenses	<u>\$ 534,529</u>	<u>\$ 565,037</u>	<u>\$ 631,550</u>	<u>\$ 655,970</u>	<u>\$ 655,970</u>
Total DPW	\$ 1,353,147	\$ 1,401,922	\$ 1,725,351	\$ 1,616,878	\$ 1,628,600

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Landfill-Personnel Services	\$ 85,160	\$ 81,297	\$ 92,205	\$ 101,533	\$ 103,108
Landfill- Other Expenses	<u>\$ 960,557</u>	<u>\$ 1,219,573</u>	<u>\$ 1,312,100</u>	<u>\$ 1,326,500</u>	<u>\$ 1,357,236</u>
Total Landfill	\$ 1,045,717	\$ 1,300,870	\$ 1,404,305	\$ 1,428,033	\$ 1,460,344

	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Total Sewer	\$ 67,176	\$ 66,415	\$ 78,100	\$ 82,500	\$ 82,500

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
WWTP-Personnel Services	\$ 446,238	\$ 523,382	\$ 597,473	\$ 614,009	\$ 628,738
WWTP- Other Expenses	<u>\$ 834,049</u>	<u>\$ 932,422</u>	<u>\$ 981,800</u>	<u>\$ 1,121,300</u>	<u>\$ 1,156,300</u>
Total WWTP	\$ 1,280,287	\$ 1,455,804	\$ 1,579,273	\$ 1,735,309	\$ 1,785,038

Facilities

DEPARTMENT DESCRIPTION

To consistently deliver effective programs & efficient facility repair and maintenance, as well as health & safety services and guidance to all municipal departments.



BUDGET COMMENTARY

The Town and Schools in conjunction with the Facilities Department are in the process of developing a budget for Facility repair and maintenance to encompass all town/school buildings and properties.

FY24 GOALS & ACCOMPLISHMENTS

- Installation of ductless mini-split system for four department offices - Town Hall.
- Streamlined contracted services such as fire alarm, HVAC, and Elevator maintenance to provide for timely and cost-effective results.
- Completed footing drain project at HS and continue to identify and repair other mechanical, structural, HVAC, controls, and drainage deficiencies to improve air quality and overall comfort in the building.
- Oversee the Capital Planning process and develop and prioritize projects for 5-year plan and beyond.
- Re-key lock system at HS.
- Install card readers at side entrances at Town Hall.
- Managed bid process and demo project for Buttery Brook Park.
- Bid and awarded contract for Ledges Golf Course irrigation pump station replacement.
- Install moisture barrier in MS classrooms.
- Converted computer lab into classroom at HS.
- Insulation repairs to Ledges clubhouse.

HEALTH AND SAFETY

- Set up regular safety meetings with department heads.
- Developed fire evacuation plans for each department and set up fire drills.
- Set up voluntary inspections with DLS and managed responses/remediations.

FY25 STRATEGIC GOALS

- Continue to work with SEC, PVPC, and DOER to complete application and achieve our Green Communities designation for South Hadley.
- Work with energy advisor to develop viable energy reduction projects that provide value.
- Continue working with TA and CPC to develop a healthy and effective long-range capital plan.
- Continue to work with department heads and stakeholders in developing long term preventive maintenance programs for each facility.
- Oversee all Town construction projects through completion.

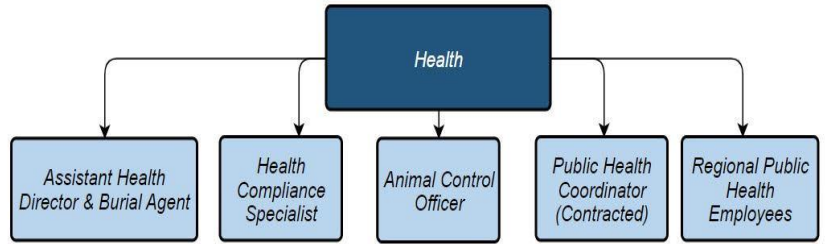
- Work with IT Department to develop and initiate a work order system for the Facilities Department.
- Further identify budget and staffing needs for the continued development of the department to the benefit of all Town facilities.
- Develop a viable plan to change over town/school BMS controls to non-proprietary systems.
- Work with School Dept. and TA to get the preliminary phases of the Mosier School Construction Project moving forward.

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Public Bldg Mtce-P/S	\$ 79,370	\$ 79,779	\$ 179,619	\$ 182,263	\$ 104,400
Public Bldg Mtce-O/E	<u>\$ 228,748</u>	<u>\$ 200,786</u>	<u>\$ 244,742</u>	<u>\$ 292,900</u>	<u>\$ 292,900</u>
Total Building Mtce	\$ 308,118	\$ 280,565	\$ 424,361	\$ 475,163	\$ 397,300

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.



FY24 GOALS & ACCOMPLISHMENTS

- 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 processing.

FY25 STRATEGIC GOALS

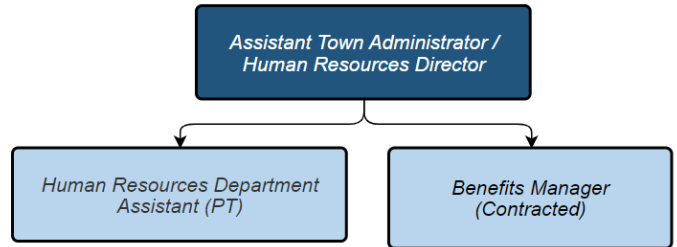
- To further develop regional approaches through our Inter-municipal agreement with the communities of Holyoke and Chicopee. Software and tablets have been purchased and training will be done to have our inspectional services (food, housing) all online (paperless).
- To identify and map environmental justice populations in South Hadley using data from our rental registry program and include public health data. To continue to work closely with the environmental justice populations throughout South Hadley in developing programs and to assess and contribute towards resource needs.
- Public Health will continue to focus on and to expand programs to address the Opioid Epidemic; to reduce the demand for opioids through policies that increase access to prevention, treatment and recovery services.
- To further the work that has been done to establish strategies to mitigate hazards; prepare for and respond to emergencies; and recover from effects.

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Health-Personnel Services	\$ 190,341	\$ 201,211	\$ 250,341	\$ 252,765	\$ 226,906
Health- Other Expenses	\$ 47,624	\$ 58,502	\$ 78,766	\$ 77,600	\$ 77,600
Total Health	\$ 237,965	\$ 259,713	\$ 329,107	\$ 330,365	\$ 304,506

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

Upon staff transitions in 2023, in FY24 the Human Resources Department restructured two positions within its existing budget and hired an Assistant Town Administrator/Human Resources Director and a part-time/non-benefited HR Department Assistant. With the two new team members in place, in FY25 the department will look to advance ongoing and new projects and goals, add structure and enhance efficiencies of procedures, policies, and services, and do so within a level funded expense budget.

FY24 GOALS & ACCOMPLISHMENTS

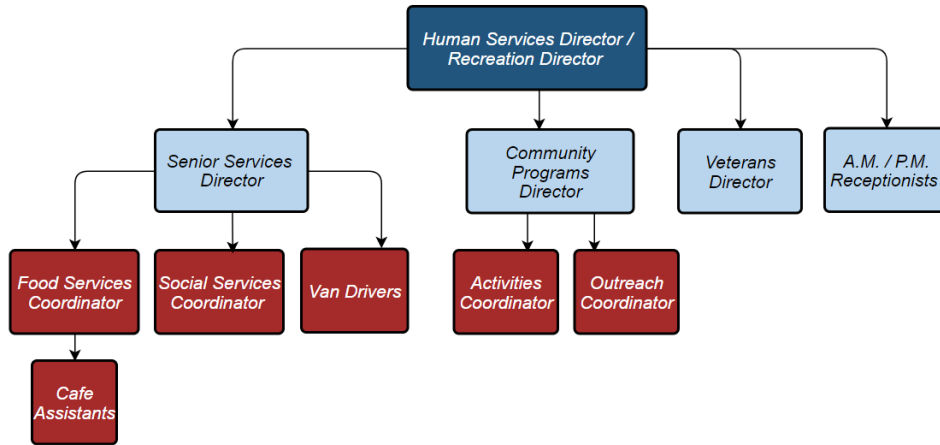
- Fiscal Responsibility - release of Classification and Compensation Study recommendations, working with unions on implementation
- Reorganization/Management - hired ATA/HR Director and PT HR Department Assistant
- DEI - solicited feedback from department heads on DEI training needs, identified scope of services, and seeking training to maximize town wide impact
- Community/Customer Relations - in-person Benefits Fair to include local vendors and wider variety of benefit options.
- Redesign of Performance Based Evaluation form to add clarity, enhance effectiveness and drive and align performance towards town-wide overarching goals and values.

FY25 STRATEGIC GOALS

- Implementation of classification and compensation structure for non-represented and Unit A and B. Bring clarity, structure and uniformity to how pay changes are administered through updated policies and procedures.
- Enhance recruitment efforts to reach a broader, more diverse and most qualified candidate pools for recruitments throughout department openings.
- Enhance effectiveness of hiring managers to conduct thorough, efficient and unbiased recruitments, through training opportunities, development and implementation of SOPs related to hiring process
- Enhance inclusion and belonging of the work environment throughout departments, by introducing trainings geared toward DEI concepts and language, cultural competencies, or other trainings on operationalizing DEI values into the work and services provided by town employees at all levels.
- Hold regular professional development days for all employees
- Implement regular orientation sessions for new hires
- Develop succession planning strategy to help departments prepare for pending turnover and retirements

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Human Resources-Personnel Services	\$ 83,404	\$ 64,637	\$ 138,325	\$ 134,604	\$ 141,651
Human Resources- Other Expenses	<u>\$ 24,067</u>	<u>\$ 47,382</u>	<u>\$ 34,600</u>	<u>\$ 34,600</u>	<u>\$ 34,600</u>
Total Human Resources	\$ 107,471	\$ 112,019	\$ 172,925	\$ 169,204	\$ 176,251

Human Services



MISSION

The mission of the Human Services Department is to serve the well-being of **all residents** by supporting inclusivity, community connectedness and enhanced quality of life through programs and services.

VISION

- SH is a community where everyone can thrive.
- Residents know and care about their neighbors.
- Residents of all ages are involved in community activities and programs.
- Residents work together to make the town a better place for everyone
- All residents believe they are heard, seen and acknowledged.
- Residents live in a healthy, resilient and sustainable natural, physical and economic environment.

Senior Services

DIVISION 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.

BUDGET COMMENTARY

The Senior Center FY24 budget Custodial line item was increased for additional maintenance needs. 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.

FY24 GOALS & ACCOMPLISHMENTS

- Continue to implement Master Plan initiatives & South Hadley Age & Dementia Friendly Action Plan items into the Senior Center framework.
- 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. Statistics show that transportation increased by 80%.
- Expand the Center's print and advertising scope to reach a larger population and increase participation in events, programs, and activities. Delivery of newsletters to 27 locations, emailed to 400+ participants, mailed to 2,300 participants. These numbers continue to increase with new members.
- Increase outreach to Faith-based communities.
- Collaboration with Mt. Holyoke College for Lifelong Learning Lecture Series (second year and plan to continue to 2024).
- Hosted Aging in Place Health & Wellness Fair in June 2023.
- Hosted Winter Preparedness Fair in November 2023.
- Expanded Intergenerational programming.
- Establishment of Volunteer Community Companions Outreach team for social outreach to Hubert, Lathrop, and Newton Manor once a month.

FY25 STRATEGIC GOALS

- Work with South Hadley Director of Building Operations to implement a strategic preventative maintenance plan for the COA building that includes maximizing energy efficiency.
- Work with the Director of Building Operations to schedule SHCOA activities & event setup and breakdown of furniture on a regular basis.
- Expand on-going diversity & inclusion programming (such as the LGBTQ+ coffee hour and the January 2024 Diversity month programs noted in the January 2024 COA newsletter).
- Increase outreach to homebound seniors for example through Community Companion Outreach volunteer group, etc. (funding through grants such as EOE Formula Grant, etc.).
- Expand Intergenerational offerings such as with the UMASS Nursing Students & Western New England University Doctoral OTR (Occupational Therapist Registered) students
- Expand by continuing monthly Cultural diversity programming
- Expand Community Outreach offerings as follows:
 - *Continue collaboration with MHC on Lifelong Learning Lecture Series
 - *Hold Quarterly Health Fairs, with the town, local Health Care organizations such as Assisted Living & Independent Living programs
- Continue holding Summer and Winter Preparedness Fairs.
- Program Coordinator to provide representation on the Climate Resilience Team.
- Continue collaboration with TRIAD & Departmental Partnerships formed with: Fire Districts 1 & 2, South Hadley Police Department, South Hadley Recreation Department, South Hadley Board of Health, South Hadley High School Culinary Program, and Neighbors Helping Neighbors.
- Continue to implement Master Plan initiatives & South Hadley Age & Dementia Friendly Action Plan items into the Senior Center framework.
- Continue to work with Administration to provide professional training for all staff members.
- Continuing to increase outreach to Faith-based communities.
- Continue to promote the COA Activities & Events through The Golden Chronicle newsletter, Facebook, local Town Reminder, Town Website and other media relations available.

Recreation

DIVISION DESCRIPTION

Mission Statement: 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.

FY24 GOALS & ACCOMPLISHMENTS

- Work with the DPW/Parks Dept. to develop an athletic playing fields master plan.
- Apply for the PARC grant in conjunction with the Friends of Buttery Brook Park. *We will be working with the design committee and design firm to go to bid in May or June, with construction starting over the summer.*
- In partnership with the Conservation/Planning Department and the Bike-Walk Committee, release our updated map of town-owned recreational facilities.

FY25 STRATEGIC GOALS

- The construction phase at Buttery Brook will be our biggest task.
- We will be hosting the 2024 youth cheerleading exhibition in October, this will be a huge event!
- Continue to make improvements to our existing programs and evaluate the need for new programs.
- Start a South Hadley Running Club in conjunction with our new Kids Races program

Veterans

DIVISION DESCRIPTION

The mission of the South Hadley Veteran Services Office is to advocate on behalf of all South Hadley Veterans and provide them with quality support services.

FY24 GOALS & ACCOMPLISHMENTS

- 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

FY25 STRATEGIC GOALS

- Increased focus on Federal Veteran Benefits application in order to minimize state benefits payouts and reduce needed state benefits budget lines within municipality.
- Strengthen volunteer base to support Veterans events and initiatives

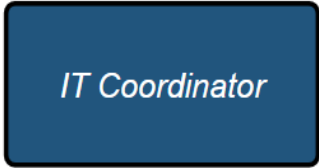
The history depicts the combining of the Recreation, Council on Aging, and Veterans' budgets.

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Human Services.-Personnel Services	\$ 467,539	\$ 526,567	\$ 670,227	\$ 707,746	\$ 555,023
Human Services.- Other Expenses	\$ 329,989	\$ 381,200	\$ 408,160	\$ 424,459	\$ 390,353
Total Human Services	\$ 797,528	\$ 907,767	\$ 1,078,387	\$ 1,132,205	\$ 945,376

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.



FY24 GOALS & ACCOMPLISHMENTS

- Completed conversion from the old SHELD fiber to Fiberspring network.
- Update disaster recovery plan. Reconfigure server at Town Hall as a DR target.
- Completed installation of public Wi-Fi at the Town Common and Beachgrounds .
- Migrated MUNIS and TCM to latest version of Munis.
- Created and migrated OP10 server to virtual data center.
- Continue to move forward with digitization project.
- Continue to evaluate options for email/collaboration platform.
- Eliminate Millenium in Payroll
- Work with Payroll to get 100% compliance in accrual requests through Webtime
- Reevaluate Verizon Connect and work with DPW/Facilities to explore Asset Maintenance Platform.
- Continue to work with Departments to implement permits/licenses to OpenGov
- Explore 10G upgrade, particularly for Town Hall

FY25 STRATEGIC GOALS

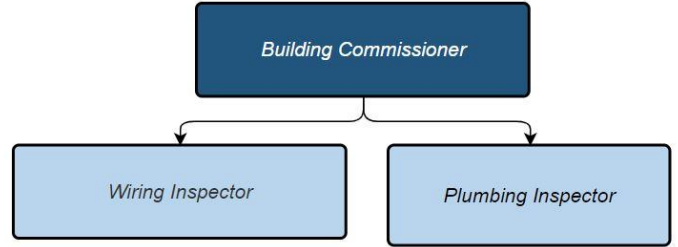
- Fully implement a digitization platform with specific focus on developing scanning policies and procedures from a set point forward.
- Begin to implement workflow to digitalize manual processes that create physical records.
- Create a timeline and set goals for each department to begin archiving existing physical records that are not held digitally in other locations.
- Begin the process of converting or associating existing digital records to the digital platform.
- Continue to implement permits and licenses that are not on the Opengov platform

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
I.T.-Personnel Services	\$ 70,772	\$ 71,834	\$ 79,831	\$ 80,138	\$ 83,980
I.T.- Other Expenses	<u>\$ 270,029</u>	<u>\$ 323,135</u>	<u>\$ 342,121</u>	<u>\$ 354,336</u>	<u>\$ 354,336</u>
Total I.T.	\$ 340,801	\$ 394,969	\$ 421,952	\$ 434,474	\$ 438,316

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.



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, Seniors program, and/or MassHire
- Review and assist in development of new and existing bylaws

FY25 GOALS

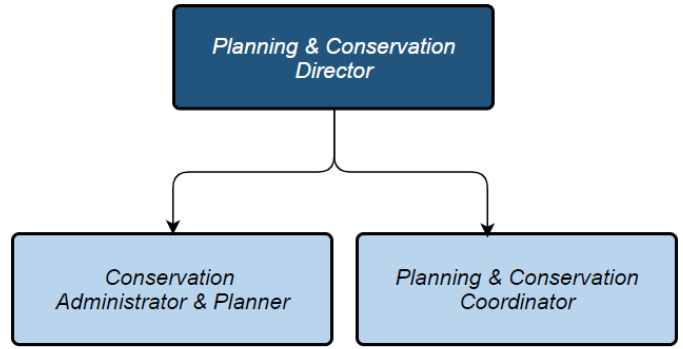
- Organizing the documents within the department into a digital format.
- Onboard a local building official to perform work independently.

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Inspection Services.-Personnel Services	\$ 176,320	\$ 176,907	\$ 192,409	\$ 269,767	\$ 238,363
Inspection Services- Other Expenses	<u>\$ 5,647</u>	<u>\$ 18,815</u>	<u>\$ 28,600</u>	<u>\$ 28,600</u>	<u>\$ 28,600</u>
Total Inspection Services	\$ 181,967	\$ 195,722	\$ 221,009	\$ 298,367	\$ 266,963

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.



FY24 GOALS & ACCOMPLISHMENTS

- 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 quarterly newsletter and other media.

FY25 STRATEGIC GOALS

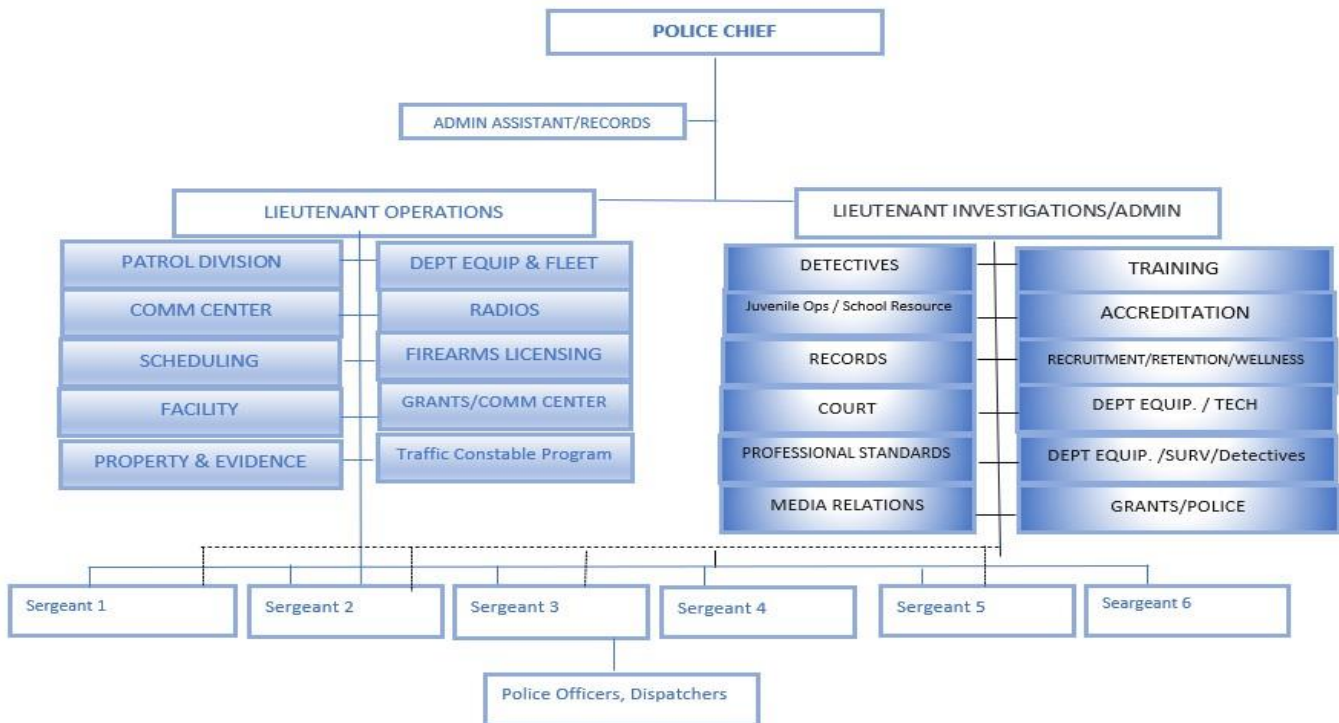
- Continue Community Planning Grant assessment of Routes 33 and 202 for recommendations to amendments to zoning bylaw to promote mixed use business and housing development
- Continue Municipal Vulnerability Program (MVP) 2.0 project to increase social equity in climate resilience planning implement a seed project to address a need
- Complete Dry Brook Aquifer Isotopic Study
- Seek adoption of zoning bylaw amendments to enable the creation of new housing units and promote the protection of open space

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Planning-Personnel Services	\$ 189,762	\$ 200,882	\$ 202,405	\$ 203,184	\$ 210,972
Planning- Other Expenses	\$ 43,853	\$ 41,879	\$ 73,124	\$ 73,100	\$ 53,100
Total Planning	\$ 233,615	\$ 242,761	\$ 275,529	\$ 276,284	\$ 264,072

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.



FY24 GOALS & ACCOMPLISHMENTS

- 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

FY24 GOALS & ACCOMPLISHMENTS CONTINUED:

- 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

FY25 STRATEGIC GOALS

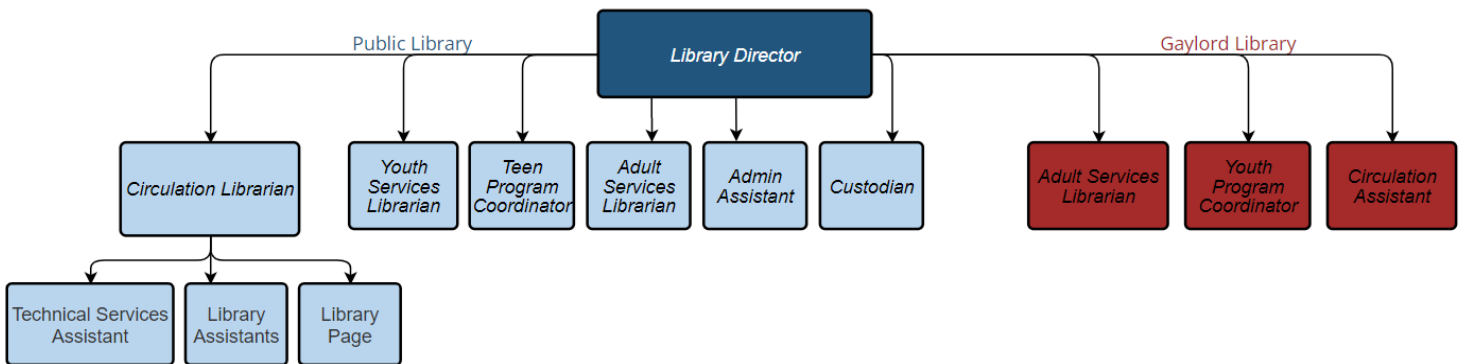
- Implement a citizen’s police academy
- Conduct Civilian Response to Active Shooter Events trainings within the private business and entities in South Hadley
- Review of Body Worn Cameras in South Hadley
- Evaluate a drone program in South Hadley
- Evaluate grant funding sources and fundraising opportunities to develop a comfort dog program for South Hadley

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Police-Personnel Services	\$ 2,603,671	\$ 2,794,212	\$ 3,242,139	\$ 3,524,540	\$ 3,527,367
Police- Other Expenses	\$ 280,920	\$ 262,895	\$ 282,930	\$ 290,230	\$ 285,230
Total Police	\$ 2,884,591	\$ 3,057,107	\$ 3,525,069	\$ 3,814,770	\$ 3,812,597

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.



FY 24 GOALS & ACCOMPLISHMENTS

- Offering a more integrated schedule of free public programs by presenters promoting diversity and creating an understanding of the community's cultural heritage. We have continued to offer regular [monthly online author talks](#) from a diverse group of writers while seeking out appropriate and affordable in person presenters.
- Improving the variety of programs for school age children, including after school programs. New programs include a regular Pajama Storytime in the evening, afterschool Comics and Lego Clubs, and dedicated board game and card game times.
- Collaborating with other town departments and community organizations on joint projects. This includes working with the COA on dementia friendly initiatives and book club selections, Planning's Municipal Vulnerability Preparedness project, Showcase South Hadley to plan and present a Banned Books panel discussion, Recreation to offer afterschool and weekend programs, the American Legion for Vietnam Veterans Day, Know Your Town for public forums, and offering meeting space to several town boards and committees.
- Expanding our landscaping and grounds maintenance to include trees, walkways, benches, and other exterior amenities. This has included regular fall pruning of trees and removal of invasive species. We have also worked with our landscaper to improve mulching on the property.
- Inventorying, organizing, and prioritizing preservation projects in the Local History Room and promoting available resources. This past year we have been organizing the room to make it more user friendly for the public. This project has been slow due to a lack of dedicated staff time

FY25 STRATEGIC GOALS

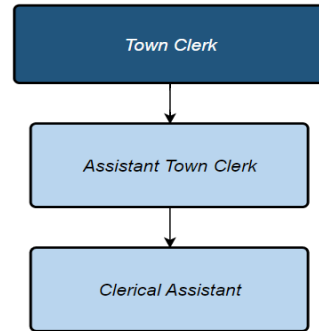
- Expand efforts to reach more people in the community where they are: the pickle ball courts, senior center, the Ledges Golf Course, fireworks, trunk or treat, Farmers’ Market, Chamber of Commerce gatherings, Mount Holyoke College weekends, etc.
- Work with the Director of Building Operations to solicit quotes for lawn and tree maintenance that goes beyond the usual mowing and raking performed by our current landscaping company.
- Improve the diversity of the library collection through the purchase of current and backlist titles from BIPOC voices.
- Complete the inventory and arrangement of materials in the Local History Room and improve public access through finding aids and digitization of select materials.
- Add more hands-on manipulative furnishings and play objects to the children’s room.
- Work with the Gaylord Memorial Library Association to address building deficiencies and deferred maintenance that is impacting our ability to offer a full range of public services.

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Library-Personnel Services	\$ 519,294	\$ 520,036	\$ 523,296	\$ 531,441	\$ 555,071
Library- Other Expenses	<u>\$ 240,632</u>	<u>\$ 266,846</u>	<u>\$ 296,220</u>	<u>\$ 290,202</u>	<u>\$ 290,202</u>
Total Library	\$ 759,926	\$ 786,882	\$ 819,516	\$ 821,643	\$ 845,273

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.



FY24 GOALS & ACCOMPLISHMENTS

- Administer the Annual Town Election and the Massachusetts Presidential Primary on Tuesday, March 5, 2024
- Work on inter departmental team to form records and filing management system
- Streamline informational resources for town departments regarding Town bylaws and state regulations
- 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
- Coordinating Special and Annual Town Meeting
- Improve and streamline public records requests

FY25 STRATEGIC GOALS

- Administer the State Primary and Presidential Election, in addition to the local annual election
- Implement the new records and filing management system with initial strategy development, planning and prioritization
- 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
- Review ability for office to take credit card payments
- Continue to review forms and census to be more user friendly

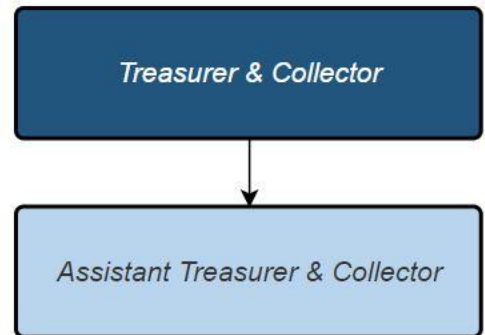
Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Town Clerk-Personnel Services	\$ 102,044	\$ 134,397	\$ 158,391	\$ 159,543	\$ 165,413
Town Clerk- Other Expenses	\$ <u>6,384</u>	\$ <u>7,023</u>	\$ <u>17,500</u>	\$ <u>17,000</u>	\$ <u>15,000</u>
Total Town Clerk	\$ 108,428	\$ 141,420	\$ 175,891	\$ 176,543	\$ 180,413

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Elections-Personnel Services	\$ 8,650	\$ 25,027	\$ 35,000	\$ 40,000	\$ 40,000
Elections- Other Expenses	\$ <u>13,932</u>	\$ <u>30,249</u>	\$ <u>41,750</u>	\$ <u>39,650</u>	\$ <u>39,650</u>
Total Elections	\$ 22,582	\$ 55,276	\$ 76,750	\$ 79,650	\$ 79,650

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.



FY24 GOALS & ACCOMPLISHMENTS

- 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

FY25 STRATEGIC GOALS

- Issue all Real Estate, Personal Property, Motor Vehicle, Sewer and Trash bills according to the set schedule
- Process all payments timely.
- Maintain accuracy of online collection platform
- Continue to look for ways to improve Invoice Cloud platform to meet the needs of taxpayers
- Continue to provide accurate and helpful information all requesting it
- Actively invest available funds to generate the maximum earned interest

Department	FY 22 Expended	FY 23 Expended	FY 24 Budgeted	FY 25 Requested	FY 25 Recommended
Treasurer/Collector- Personnel Services	\$ 174,390	\$ 178,266	\$ 188,167	\$ 188,881	\$ 152,341
Treasurer/Collector- Other Expenses	<u>\$ 36,765</u>	<u>\$ 42,128</u>	<u>\$ 45,950</u>	<u>\$ 46,050</u>	<u>\$ 46,050</u>
Total Treasurer/Collector	\$ 211,155	\$ 220,394	\$ 234,117	\$ 234,931	\$ 198,391

SECTION IV: DEPARTMENTAL BUDGETS

Selectboard

	FY22		FY23		FY24		FY25		FY25	
	Expended		Expended		Budgeted		Requested		TA Recommend	
P/S	\$	214,327	\$	228,112	\$	240,412	\$	247,424	\$	238,228
O/E	\$	26,500	\$	40,400	\$	35,700	\$	35,700	\$	33,350
Total	\$	240,827	\$	268,512	\$	276,112	\$	283,124	\$	271,578

Cable Access Studio

	FY22		FY23		FY24		FY25		FY25	
	Expended		Expended		Budgeted		Requested		TA Recommend	
P/S	\$	80,897	\$	85,844	\$	84,034	\$	93,064	\$	96,029
O/E	\$	23,944	\$	26,123	\$	26,600	\$	26,600	\$	24,600
Total	\$	104,841	\$	111,967	\$	110,634	\$	119,664	\$	120,629

Reserve Fund

	FY22		FY23		FY24		FY25		FY25	
	Expended		Expended		Budgeted		Requested		TA Recommend	
Total	\$	-	\$	-	\$	25,000	\$	25,000	\$	25,000

Accountant/Auditor

	FY22		FY23		FY24		FY25		FY25	
	Expended		Expended		Budgeted		Requested		TA Recommend	
P/S	\$	217,642	\$	223,734	\$	227,803	\$	228,680	\$	239,308
O/E	\$	100	\$	84	\$	150	\$	300	\$	300
Total	\$	217,742	\$	223,818	\$	227,953	\$	228,980	\$	239,608

Wage and Classification

	FY22		FY23		FY24		FY25		FY25	
	Expended		Expended		Budgeted		Requested		TA Recommend	
P/S	\$	58,000	\$	225,000	\$	90,000	\$	100,000	\$	50,000
O/E	\$	(34,568)	\$	(61,217)	\$	(46,834)	\$	-	\$	-
Total	\$	23,432	\$	163,783	\$	43,166	\$	100,000	\$	50,000

Human Resources

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 83,404	\$ 64,637	\$ 138,325	\$ 134,604	\$ 141,651
O/E	\$ 24,067	\$ 47,382	\$ 34,600	\$ 34,600	\$ 34,600
Total	\$ 107,471	\$ 112,019	\$ 172,925	\$ 169,204	\$ 176,251

Assessor

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 149,112	\$ 151,640	\$ 152,809	\$ 153,369	\$ 164,038
O/E	\$ 37,893	\$ 37,225	\$ 38,975	\$ 38,840	\$ 30,840
Total	\$ 187,005	\$ 188,865	\$ 191,784	\$ 192,209	\$ 194,878

Collector/Treasurer

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 174,390	\$ 178,266	\$ 188,167	\$ 188,881	\$ 152,341
O/E	\$ 36,765	\$ 42,128	\$ 45,950	\$ 46,050	\$ 46,050
Total	\$ 211,155	\$ 220,394	\$ 234,117	\$ 234,931	\$ 198,391

Town Audit

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 35,000	\$ 39,000	\$ 35,000	\$ 35,000	\$ 35,000

Town Clerk

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 102,044	\$ 134,397	\$ 158,391	\$ 159,543	\$ 165,413
O/E	\$ 6,384	\$ 7,023	\$ 17,500	\$ 17,000	\$ 15,000
Total	\$ 108,428	\$ 141,420	\$ 175,891	\$ 176,543	\$ 180,413

Legal Services

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 94,719	\$ 80,729	\$ 95,000	\$ 95,000	\$ 95,000

Information Technology

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 70,772	\$ 71,834	\$ 79,831	\$ 80,138	\$ 83,980
O/E	\$ 270,029	\$ 323,135	\$ 342,121	\$ 354,336	\$ 354,336
Total	\$ 340,801	\$ 394,969	\$ 421,952	\$ 434,474	\$ 438,316

Elections

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 8,650	\$ 25,027	\$ 35,000	\$ 40,000	\$ 40,000
O/E	\$ 13,932	\$ 30,249	\$ 41,750	\$ 39,650	\$ 39,650
Total	\$ 22,582	\$ 55,276	\$ 76,750	\$ 79,650	\$ 79,650

Planning/Conservation

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 189,762	\$ 200,882	\$ 202,405	\$ 203,184	\$ 210,972
O/E	\$ 43,853	\$ 41,879	\$ 73,124	\$ 73,100	\$ 53,100
Total	\$ 233,615	\$ 242,761	\$ 275,529	\$ 276,284	\$ 264,072

Facilities

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 79,370	\$ 79,779	\$ 179,619	\$ 182,263	\$ 104,400
O/E	\$ 228,748	\$ 200,786	\$ 244,742	\$ 292,900	\$ 292,900
Total	\$ 308,118	\$ 280,565	\$ 424,361	\$ 475,163	\$ 397,300

Internal Service Fund

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 6,112	\$ 8,647	\$ 8,000	\$ 8,000	\$ 8,000

Town Reports

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 1,064	\$ 1,126	\$ 1,000	\$ 1,000	\$ 1,000

Police

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 2,603,671	\$ 2,794,212	\$ 3,242,139	\$ 3,524,540	\$ 3,527,367
O/E	\$ 280,920	\$ 262,895	\$ 282,930	\$ 290,230	\$ 285,230
Total	\$ 2,884,591	\$ 3,057,107	\$ 3,525,069	\$ 3,814,770	\$ 3,812,597

Inspection Services

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 176,320	\$ 176,907	\$ 192,409	\$ 269,767	\$ 238,363
O/E	\$ 5,647	\$ 18,815	\$ 28,600	\$ 28,600	\$ 28,600
Total	\$ 181,967	\$ 195,722	\$ 221,009	\$ 298,367	\$ 266,963

Weights and Measures

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 7,784	\$ 7,299	\$ 8,000	\$ 8,000	\$ 8,000

Department of Public Works

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 818,618	\$ 836,885	\$ 1,093,801	\$ 960,908	\$ 972,630
O/E	\$ 534,529	\$ 565,037	\$ 631,550	\$ 655,970	\$ 655,970
Total	\$ 1,353,147	\$ 1,401,922	\$ 1,725,351	\$ 1,616,878	\$ 1,628,600

Snow & Ice Removal

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 43,048	\$ 25,619	\$ 21,000	\$ 21,000	\$ 21,000
O/E	\$ 135,649	\$ 171,791	\$ 80,360	\$ 80,760	\$ 80,760
Total	\$ 178,697	\$ 197,410	\$ 101,360	\$ 101,760	\$ 101,760

Street Lighting

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 90,227	\$ 90,624	\$ 105,000	\$ 105,000	\$ 105,000

Health

	FY22	FY23	FY24	FY25	FY25
	Expended	Expended	Budgeted	Requested	TA Recommend
P/S	\$ 190,341	\$ 201,211	\$ 250,341	\$ 252,765	\$ 226,906
O/E	\$ 47,624	\$ 58,502	\$ 78,766	\$ 77,600	\$ 77,600
Total	\$ 237,965	\$ 259,713	\$ 329,107	\$ 330,365	\$ 304,506

Human Services

	FY22	FY23	FY24	FY25	FY25
	Expended	Expended	Budgeted	Requested	TA Recommend
P/S	\$ 467,539	\$ 526,567	\$ 670,227	\$ 707,746	\$ 555,023
O/E	\$ 329,989	\$ 381,200	\$ 408,160	\$ 424,459	\$ 390,353
Total	\$ 797,528	\$ 907,767	\$ 1,078,387	\$ 1,132,205	\$ 945,376

Library

	FY22	FY23	FY24	FY25	FY25
	Expended	Expended	Budgeted	Requested	TA Recommend
P/S	\$ 519,294	\$ 520,036	\$ 523,296	\$ 531,441	\$ 555,071
O/E	\$ 240,632	\$ 266,846	\$ 296,220	\$ 290,202	\$ 290,202
Total	\$ 759,926	\$ 786,882	\$ 819,516	\$ 821,643	\$ 845,273

Old Firehouse Museum

	FY22	FY23	FY24	FY25	FY25
	Expended	Expended	Budgeted	Requested	TA Recommend
Total	\$ 3,643	\$ 8,369	\$ 6,750	\$ 6,750	\$ 6,750

Retirement of Debt: Principal

	FY22	FY23	FY24	FY25	FY25
	Expended	Expended	Budgeted	Requested	TA Recommend
Total	\$ 2,015,023	\$ 2,426,185	\$ 2,432,472	\$ 2,418,885	\$ 2,418,885

Interest: Long-Term Debt

	FY22	FY23	FY24	FY25	FY25
	Expended	Expended	Budgeted	Requested	TA Recommend
Total	\$ 887,346	\$ 1,007,254	\$ 930,765	\$ 843,791	\$ 843,791

Interest: Short-Term Debt

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 703,900	\$ -	\$ 3,000	\$ 3,000	\$ 3,000

Retirement

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 3,774,831	\$ 4,019,387	\$ 4,343,569	\$ 4,765,712	\$ 4,765,712

Unemployment Compensation

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 26,881	\$ 26,271	\$ 101,000	\$ 101,000	\$ 101,000

Group Health Insurance

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 4,260,467	\$ 4,252,598	\$ 4,963,378	\$ 5,410,082	\$ 5,318,448

FICA/Medicare

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 394,999	\$ 434,482	\$ 420,000	\$ 500,000	\$ 500,000

Liability Insurance

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 321,590	\$ 368,677	\$ 440,000	\$ 493,200	\$ 493,200

Ct. River Channel Markers

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 3,500	\$ 4,000	\$ 12,000	\$ 12,000	\$ 3,000

DPW: Landfill

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 85,160	\$ 81,297	\$ 92,205	\$ 101,533	\$ 103,108
O/E	\$ 960,557	\$ 1,219,573	\$ 1,312,100	\$ 1,326,500	\$ 1,357,236
Total	\$ 1,045,717	\$ 1,300,870	\$ 1,404,305	\$ 1,428,033	\$ 1,460,344

DPW: Sewerage

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 67,176	\$ 66,415	\$ 78,100	\$ 82,500	\$ 82,500

DPW: Water Pollution Control

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
P/S	\$ 446,238	\$ 523,382	\$ 597,473	\$ 614,009	\$ 628,738
O/E	\$ 834,049	\$ 932,422	\$ 981,800	\$ 1,121,300	\$ 1,156,300
Total	\$ 1,280,287	\$ 1,455,804	\$ 1,579,273	\$ 1,735,309	\$ 1,785,038

Ledges Golf Course/Valley View

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 1,262,021	\$ 1,370,653	\$ 1,402,880	\$ 1,561,762	\$ 1,593,762

Workers' Compensation

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 126,166	\$ 185,748	\$ 150,000	\$ 150,000	\$ 150,000

Injured on Duty

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 60,492	\$ 80,086	\$ 50,000	\$ 60,000	\$ 50,000

Capital Stabilization

	FY22 Budgeted	FY23 Budgeted	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 200,000	\$ 122,000	\$ -	\$ 100,000	\$ -

OPEB

	FY22 Budgeted	FY23 Budgeted	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

Conservation Land Fund

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ -	\$ 300	\$ 15,000	\$ 15,000	\$ 15,000

Mosier School Stabilization

	FY22 Budgeted	FY23 Budgeted	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000	\$ -

School

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total	\$ 22,420,574	\$ 23,623,345	\$ 24,587,460	\$ 26,787,460	\$ 25,521,460

	FY22 Expended	FY23 Expended	FY24 Budgeted	FY25 Requested	FY25 TA Recommend
Total General Fund	\$ 21,123,424	\$ 21,981,520	\$ 24,348,907	\$ 25,705,634	\$ 25,243,947
Total Misc. Trust	\$ 1,115,000	\$ 1,037,000	\$ 915,000	\$ 1,425,000	\$ 715,000
Total Receipts Reserved	\$ 3,500	\$ 4,000	\$ 12,000	\$ 12,000	\$ 3,000
Total DPW: Landfill	\$ 1,045,717	\$ 1,300,870	\$ 1,404,305	\$ 1,428,033	\$ 1,460,344
Total DPW: WWTP	\$ 1,347,463	\$ 1,522,219	\$ 1,657,373	\$ 1,817,809	\$ 1,867,538
Total Ledges	\$ 1,262,021	\$ 1,370,653	\$ 1,402,880	\$ 1,561,762	\$ 1,593,762
Total School	\$ 22,420,574	\$ 23,623,345	\$ 24,587,460	\$ 26,787,460	\$ 25,521,460
Total	\$ 48,317,699	\$ 50,839,607	\$ 54,327,925	\$ 58,737,698	\$ 56,405,051