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# Fiscal Year 2026 Annual Budget

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July 1, 2025 – June 30, 2026

South Hadley,  
Massachusetts

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# SECTION 1: GENERAL OVERVIEW

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## Budget Message from the Town Administrator



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

Lisa Wong  
Town Administrator

### Town Administrator's Fiscal Year 2026 Budget Message to Town Meeting

April 17, 2025

Dear Honorable Town Meeting members and residents of South Hadley:

I would like to submit an annual operating budget for Fiscal Year 2026 in the amount of \$58,070,759, approximately \$1.67 million more than the Fiscal Year 2025 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 hearings 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.

This is a difficult budget year compared to the previous few years due to a large increase in health insurance and large decrease in state aid. There are cuts and potentially millions in further cuts to programs that directly and indirectly fund initiatives in town. In response to the ongoing financial situation, the Selectboard has created a new Budget Task Force to determine whether an operating tax override of Proposition 2½ shall be recommended to support the Town's Fiscal Year 2027 Budget. The recommendation shall detail the amount of any override, its allocation and for how long its intended support until consideration of the next tax override. The Budget Task Force shall submit a detailed written report of its findings and recommendations no later than February 9, 2026.

#### **Fiscal Year 2026 Initiatives:**

**Affordable Housing & Redevelopment:** The Town will officially launch the Affordable Housing Trust in 2025. The Town is working with a group of residents and a consultant to draft a strategic plan for the next 5 years to help preserve and support affordable housing. The Redevelopment Authority has launched the Frank DeToma fund. The town will explore ways to support their efforts to eliminate blight and support economic growth, especially in the Falls.

Capital Forecasting: A master plan for Ledges Golf Course will be completed in 2025, laying the groundwork for discussion and investment planning prior to the current debt expiration in 2029. The Elementary School Building Project Committee began meeting in 2025 to discuss the repair or replacement of Mosier Elementary. The committee is hiring an architect/designer to begin the feasibility study process that will provide programmatic and financial information to help the town’s decision making. It is likely that the town will vote in 2027, and the building completion will be 4 years after a successful financial vote.

Climate action and sustainability: The Town achieved Green Community status in Fiscal Year 2025 and received its first grant to work on energy reduction projects in town buildings. The Town will continue to apply for grants. The Town is also part of a collaboration with several towns that successfully applied for a joint energy manager position, which will start in 2025. The Town was also selected to receive support for a feasibility study for installation of on-street EVE charging stations.

Comprehensive Needs Assessment: The Town provides critical services, community spaces, and learning opportunities/events that impact residents, businesses, and visitors. The Town will be soliciting firms to assist in conducting a comprehensive needs assessment to ensure that these services have positive impact and to understand where challenges lie. This will provide community engagement and help the Town to support seniors and veterans, to combat opioid epidemic and food insecurity, and more.

Infrastructure: The town is engaged in several state and federal roadway projects including Center/Warner/Graves reconstruction, the redevelopment of Main Street from the library to the Chicopee line as part of the federal Transportation Improvement Program and improving pavement conditions on State Route 33 from Mile Marker 4 to Mile Marker 4.6. The Town will finalize the Comprehensive Wastewater Management Plan in the next year. Improvements at BATTERY Brook Park will also be completed. The Town continues to work on culverts and has applied for over \$2m in grants to fund the reconstruction of the Pearl St culvert at Elmer Brook.

Strategic Partnerships: The town is increasingly working with other communities in the region on sharing ideas, joint advocacy and possible collaborations. Public safety will more formally investigate whether regional dispatch makes sense. The Town is also supporting efforts with the Fire/Water districts, most recently helping them to obtain a grant to work on joint water metering. Communication with Mt. Holyoke College has also improved, which has provided significant support for various town initiatives and is hosting some of the Showcase South Hadley events. The Town will continue to work with the Chamber on ways to support small businesses, such as seeking more grants and technical assistance opportunities. The Town will continue to reach out to non-profits and other organizations to support the town and their efforts to improve the quality of life in South Hadley.

Major changes between the Fiscal Year 2025 and the proposed Fiscal Year 2026 budget are as follows:

Revenue Changes:

● Local estimated receipts (fees, fines, income)	+ \$300,000
● Cherry sheet (local/school aid, reimbursements)	+ \$182,602
● Available Funds (free cash, cable fund, boat excise)	+ \$ 16,797
● Tax Levy (property taxation 2.5% increase)	+ \$829,793
● New Growth (tax on new construction, renovations)	+ \$150,000
● Enterprise Funds (Sewer, Landfill, Ledges)	+ \$ 41,102
● SHELD Reimbursement (benefits, services)	+ \$185,168
● Assessments (based on Gov. Budget in DLS cherry sheet)	-\$177,506

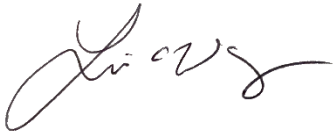
The corresponding changes in expenditures include:

● School Budget (1% increase, not including capital and benefits)	+ \$250,000
● General Government (1% increase, not including capital and benefits)	+ \$ 26,129
● Human Services (1% decrease)	, - \$ 9,268
● Inspectional Services (14.5% decrease)	-\$ 38,851
● Landfill increase (Enterprise, 4.7% decrease)	- \$ 68,493

- Wastewater increase (Enterprise, 1.4% increase) + \$ 24,877
- Ledges Golf Course (Enterprise, 1.9% increase) + \$ 30,647
- Retirement (8.49% increase) + \$404,634
- Health insurance (16.2% increase vs. 7% increase in FY25) + \$861,479
- FICA/Medicare (4% increase) + \$ 20,000
- General Liability insurance (17.3% increase) + \$ 85,230
- Level funded: Police, Library, Public Works, Debt service, Workers Comp, OPEB
- No additional funding for stabilization funds

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

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<b>Facilities</b>	Scott Moore	Facilities Director	<a href="mailto:smoore@southhadleyma.gov">smoore@southhadleyma.gov</a>
<b>Health Department</b>	Sharon Hart	Director	<a href="mailto:shart@southhadleyma.gov">shart@southhadleyma.gov</a>
<b>Human Resources</b>	Charles Romboletti	ATA/HR Director	<a href="mailto:crombolletti@southhadleyma.gov">crombolletti@southhadleyma.gov</a>
<b>Human Services</b>	Andrew Rogers Danielle Bachand Julie Pearce Emily Joslin Christopher Plotniak	Human Services Director Community Program Sr Svc. Director Social Services Director Veterans' Services Director	<a href="mailto:arogers@southhadleyma.gov">arogers@southhadleyma.gov</a> <a href="mailto:dbachand@southhadleyma.gov">dbachand@southhadleyma.gov</a> <a href="mailto:jpearce@southhadleyma.gov">jpearce@southhadleyma.gov</a> <a href="mailto:ejoslin@southhadleyma.gov">ejoslin@southhadleyma.gov</a> <a href="mailto:cplotniak@southhadleyma.gov">cplotniak@southhadleyma.gov</a>
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<b>Town Clerk</b>	Sarah Gmeiner Zoe Ingram	Town Clerk Asst. Town Clerk	<a href="mailto:sgmeiner@southhadleyma.gov">sgmeiner@southhadleyma.gov</a> <a href="mailto:zingram@southhadleyma.gov">zingram@southhadleyma.gov</a>
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## 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<sup>1</sup>/<sub>2</sub>, 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 2½/2 of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

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

**OPEB (Other Postemployment Benefits):** Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of postemployment benefit 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

**Fiscal Year 2026**

## ESTIMATED SOURCES AND USES

Based on Town Administrator's Recommended Operating Budgets and Governor's State Aid  
April 18, 2025

**AMOUNT TO BE RAISED:**

Appropriations	
-----	
School Department	25,771,460
General Government	2,576,889
Public Safety	4,060,430
Injured on Duty	50,000
Reserve Fund	25,000
DPW	4,919,279
Snow & Ice	102,100
Human Services Department	933,897
Libraries	842,923
Town Audit	32,000
GASB 45 - Actuary	4,000
Unclassified Accounts	12,665,564
Workers' Compensation	150,000
Health	311,878
Debt & Interest	2,209,124
Debt & Interest (Debt Exclusion)	1,047,275
Connecticut River Markers	5,000
Canal Park	-
Ledges Golf Course Enterprise	1,624,409
Cable Studio	124,531
Conservation Land Fund	15,000
Wage & Classification Plan	100,000
OPEB Trust Fund	500,000
Mosier Stabilization Fund	-
<b>Total Appropriations</b>	<b>58,070,759</b>

**ESTIMATED RECEIPTS:**

Revenues:	
-----	
Local Estimated Receipts	3,154,370
Cherry Sheet	15,714,994
Debt Exclusion Reimbursement	-
Enterprise Funds	5,986,571
Available Funds	767,651
Electric Light Department Reimb	1,546,007
Electric Light Department PILOT	180,000
<b>Total</b>	<b>27,349,593</b>
Total to be Raised	62,568,383
Total Estimated Receipts	27,349,593
Tax Levy Required	35,218,790
Actual Tax Levy Limit	34,171,515
Debt Exclusion to be Raised	1,047,275
<b>Balance</b>	<b>-</b>

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

Other Amounts to be Raised

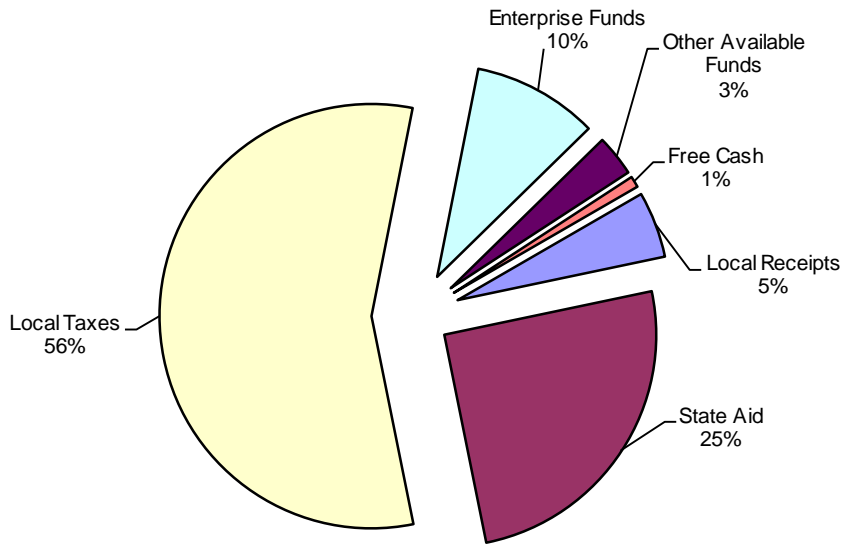
PVPC Assessment	3,498
Overlay Reserve	254,214
Cherry Sheet Charges	245,885
Cherry Sheet Offsets	705,401
School Choice/Charter Tuition	3,288,626
<b>Total</b>	<b>62,568,383</b>

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

# Pie Chart of Allocations

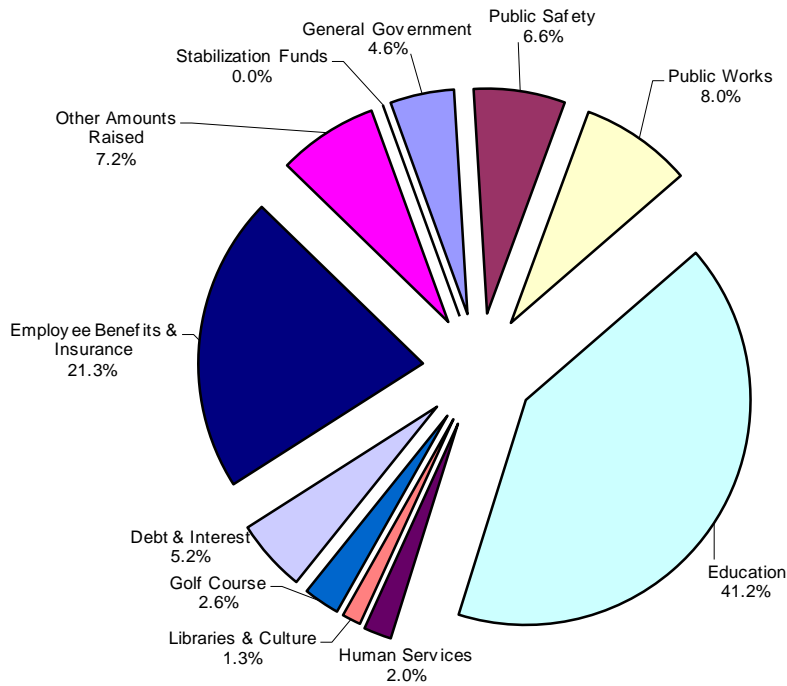
**FY 2026 Budget**

## Where the Money Comes From



**TOTAL RECOMMENDED BUDGET**  
**\$62,568,383**  
For Fiscal Year June 30, 2026

## 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 2025 Budget	FY 2026 TA Recommended	<i>Difference</i>
<b>Estimated Revenue Sources:</b>			
Amount Estimated in Local Receipts	\$ 2,854,397	\$ 3,154,370	\$ <b>299,973</b>
Estimated Increase in Tax Levy	\$ 33,182,201	\$ 34,171,515	\$ <b>989,314</b>
Amount of "Free Cash" Usage (Amount Includes \$330,063 for '25 Golf Deficit )	\$ 530,063	\$ 533,163	\$ <b>3,100</b>
Available Funds (that help fund budgets)	\$ 217,791	\$ 229,488	\$ <b>11,697</b>
Amount from Enterprise Funds to G/F (For Indirect Costs & Admin Services)	\$ 681,714	\$ 735,785	\$ <b>54,071</b>
Estimated Amount from SHELD for Reimbursables (no adrr)	\$ 1,360,839	\$ 1,546,007	\$ <b>185,168</b>
Estimated Amount from SHELD for transfer	\$ 180,000	\$ 180,000	\$ <b>-</b>
<b>Net</b> Estimated Amount State Aid (Cherry Sheet)	\$ 14,797,659	\$ 15,009,593	\$ <b>211,934</b>
 <b>Total of Estimated Revenue Sources</b>	 <b>\$ 53,804,664</b>	 <b>\$ 55,559,921</b>	 <b>\$ 1,755,257</b>
<b>Less:</b>			
Shared Fixed/ Unclassified Costs	\$ 11,828,360	\$ 13,199,703	\$ <b>1,371,343</b>
<b>Net Amount Available for Funding of Operating Budgets/ Capital</b>	<b>\$ 41,976,304</b>	<b>\$ 42,360,218</b>	<b>\$ 383,914</b>
<b>Capital Spending &amp; Stabilization Transfers:</b>			
Town & School Debt	\$ 1,388,314	\$ 1,383,835	\$ <b>(4,479)</b>
Energy Savings Debt	\$ 149,552	\$ 150,015	\$ <b>463</b>
<b>Net Change in Capital Spending</b>	<b>\$ 1,537,866</b>	<b>\$ 1,533,850</b>	<b>\$ (4,016)</b>
 <b>New Net Amount Available for Operating</b>	 <b>\$ 40,438,438</b>	 <b>\$ 40,826,368</b>	 <b>\$ 387,930</b>

**General Fund Operating Budget and Revenue Comparison Estimates contd.**

**Operating Budget Requests:**

School Dept	\$ 25,521,460	\$ 25,771,460	\$ 250,000
General Government	\$ 2,550,760	\$ 2,576,889	\$ 26,129
Reserve Fund	\$ 25,000	\$ 25,000	\$ -
Public Safety	\$ 4,087,560	\$ 4,060,430	\$ (27,130)
DPW	\$ 1,628,600	\$ 1,635,013	\$ 6,413
Snow & Ice	\$ 101,760	\$ 102,100	\$ 340
Human Services (includes Recreation)	\$ 945,376	\$ 936,108	\$ (9,268)
Libraries	\$ 845,273	\$ 842,923	\$ (2,350)
Town Audit/ GASB 45 - Actuary	\$ 35,000	\$ 36,000	\$ 1,000
Non Fixed Unclassified	\$ 112,750	\$ 113,650	\$ 900
Health	\$ 309,506	\$ 311,878	\$ 2,372
Canal Park	\$ -	\$ -	\$ -
Cable Studio Dept	\$ 120,629	\$ 124,531	\$ 3,902
Conservation Land Fund	\$ 15,000	\$ 15,000	\$ -
Wage & Class Plan	\$ 50,000	\$ 100,000	\$ 50,000
Salary Adjustments- transferred to departments	\$ (12,303)		\$ 12,303
Line of Duty Fund	\$ 50,000	\$ 50,000	\$ -
Current Year Golf Course Deficit Funded (no Capital or indirect costs)	\$ 330,063	\$ 333,163	\$ 3,100
<b>Total of Operating Expense Requests</b>	<b>\$ 36,716,434</b>	<b>\$ 37,034,145</b>	<b>\$ 317,711</b>

**Operating Expenses (over)/under Net Amount Avail** \$ 70,219

**Estimated increase in amount for Other Assessments**

(School Choice/Charter; Regional Transit; ; etc...)	\$ 3,360,401	\$ 3,538,008	\$ 177,607
(adjust for FY25 to FY26 overlay amount raised)	\$ 361,602	\$ 254,214	\$ (107,388)

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

*Note: FY25 & FY26 Numbers do not reflect any Capital Items.*

**Articles Proposed from Free Cash**  
(Subject to change)

**ATM :**

Annual Budget Article

Golf Course Debt/Deficit	\$ 333,163
OPEB Trust	<u>\$ 200,000</u>
Total Budget Article	\$ 533,163

Other Articles to be Proposed from Free Cash

Capital Purchases	\$ 1,485,000
	<hr/>
Total	\$ 2,018,163

**STM :**

Snow & Ice Deficit	\$ 190,000
Capital - Spec Ed Transportation	\$ 1,200,000
Total	\$ 1,390,000

**Total Articles Proposed from Free Cash \$ 3,408,163**

Note: Available Free Cash remaining before votes \$5,119,954

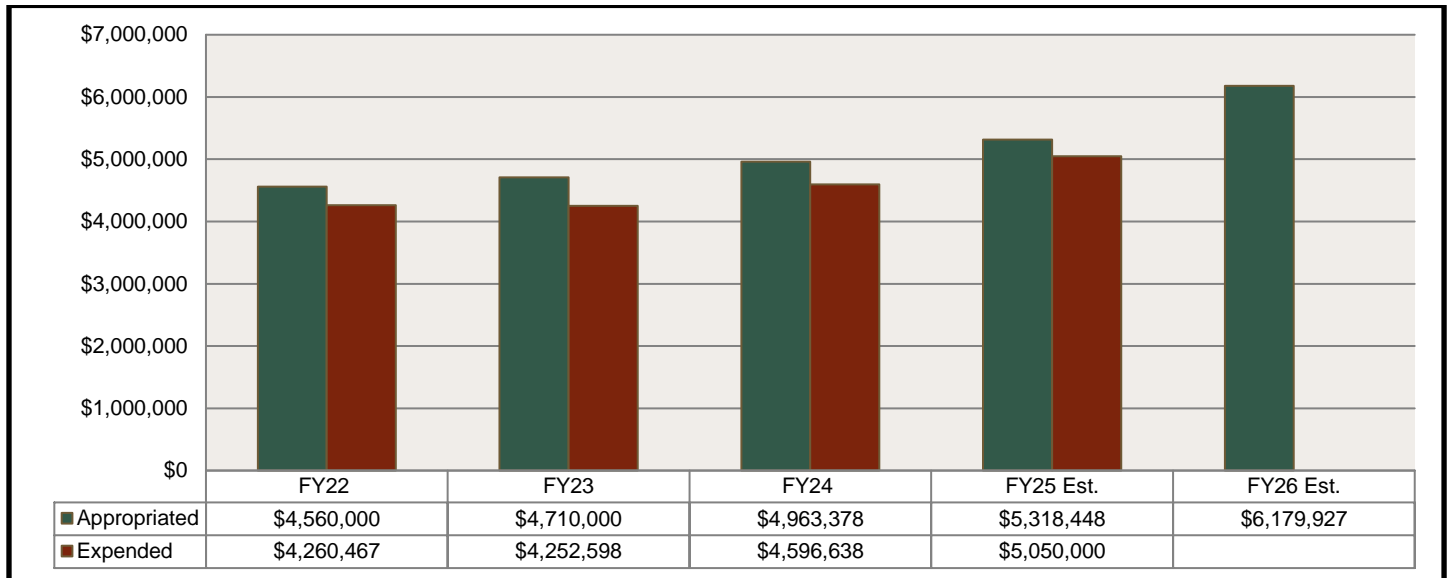
Balance of Free Cash Remaining as proposed \$1,711,791

## SECTION II: ASSUMPTIONS & SUPPORTING DOCUMENTATION

### Expense Assumptions:

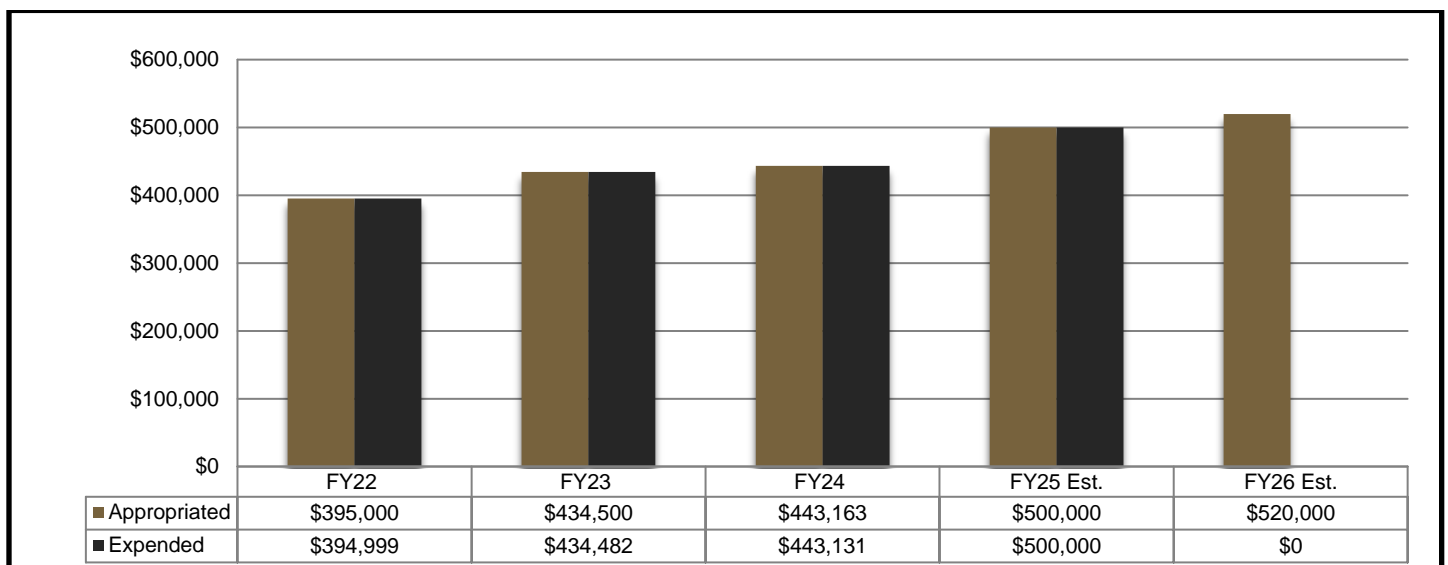
#### Group Health Insurance:

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



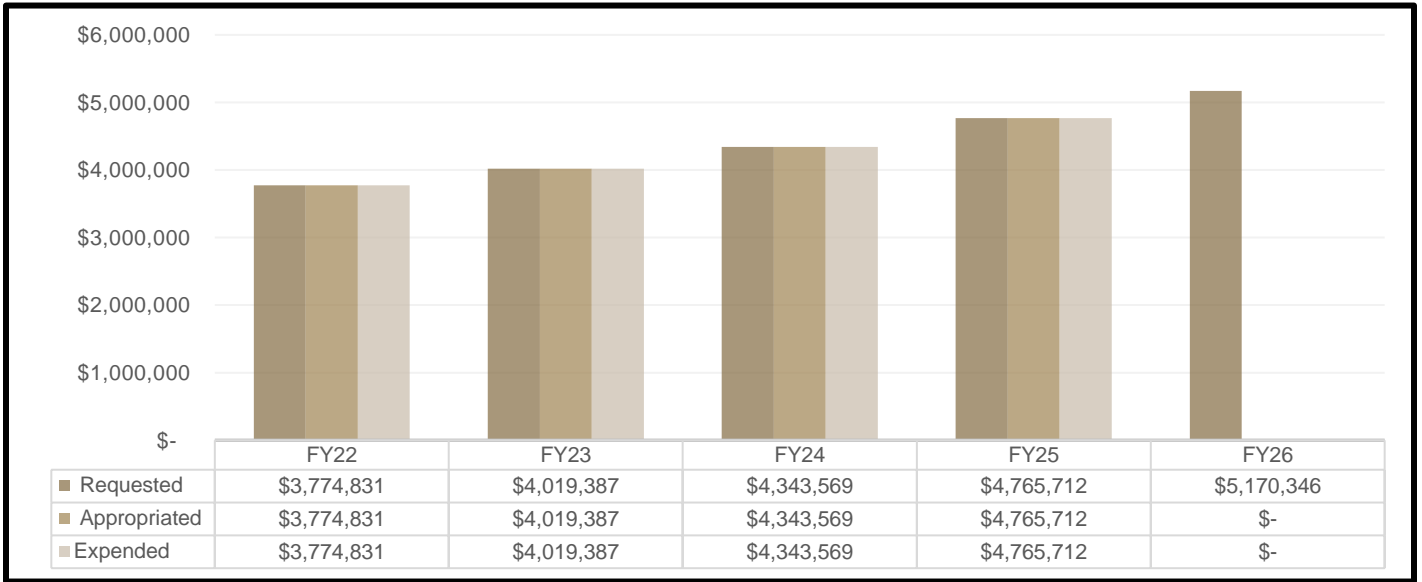
#### Medicare:

In fiscal year 2026, Medicare/Social Security Taxes will be increased by \$20,000. The Town is working diligently to curb this and other labor related costs by utilizing technology, maximizing experienced existing staff and refraining from adding employees whenever possible.



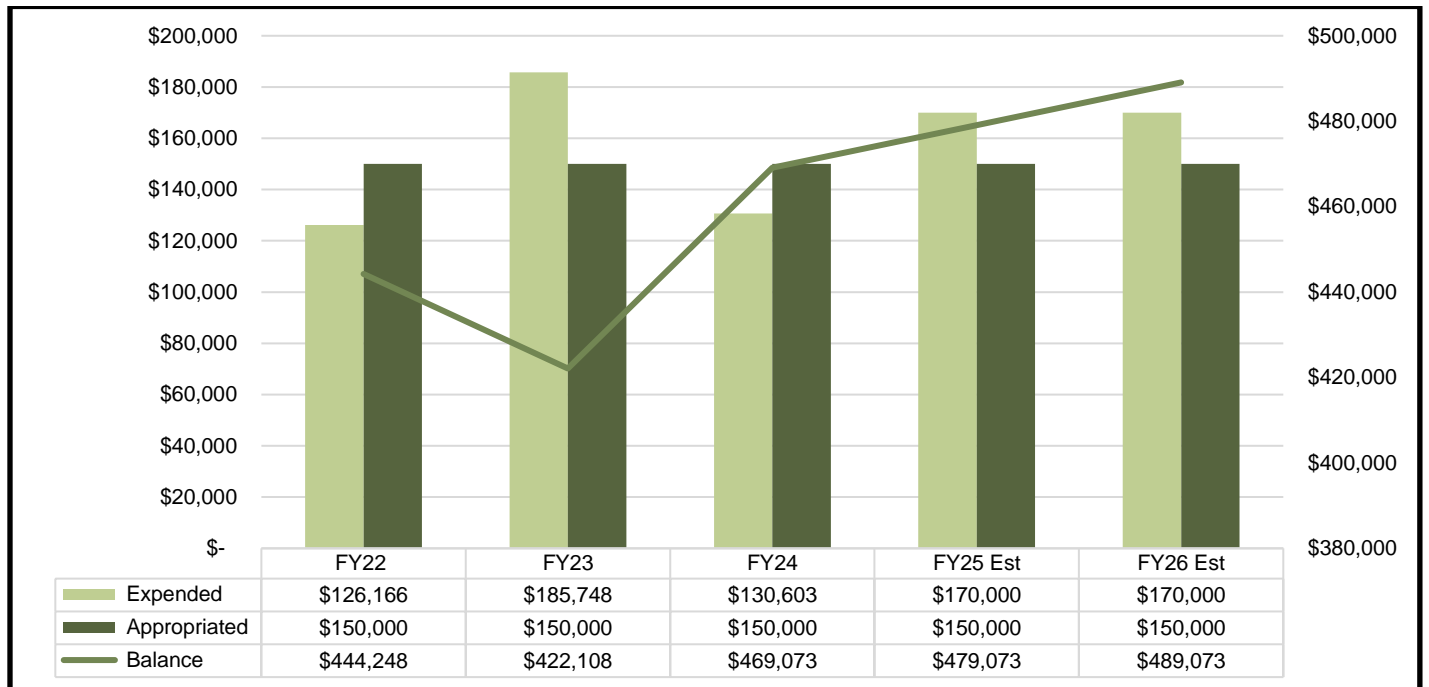
### Retirement:

The fiscal year 2026 Retirement Assessment budget will increase by \$404,634, or an increase of approximately 8.5%. This amount will continue to increase short of reforms at the state level.



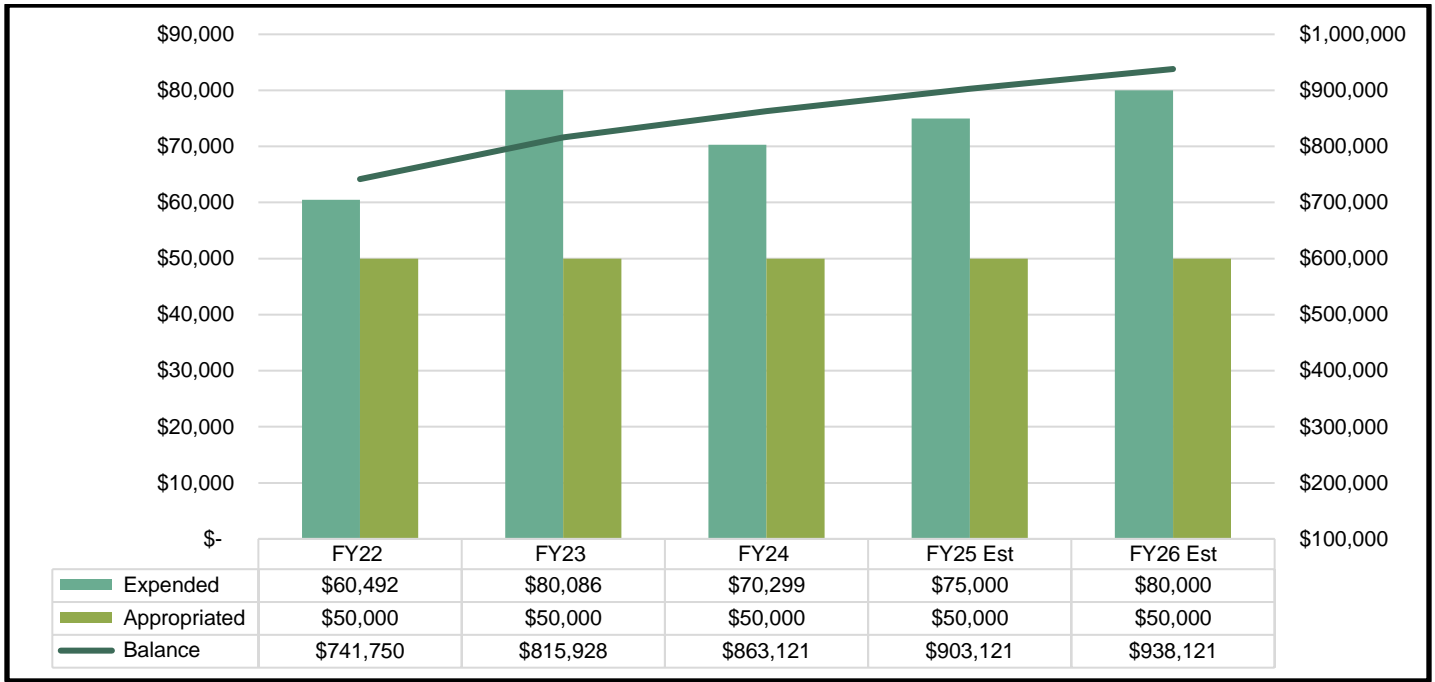
### Workers' Compensation:

The Workers Compensation request for fiscal year 2026 will be \$150,000. The Town is continuing its effort to maintain the recommended balance of “four times greater than the average expended” annually.



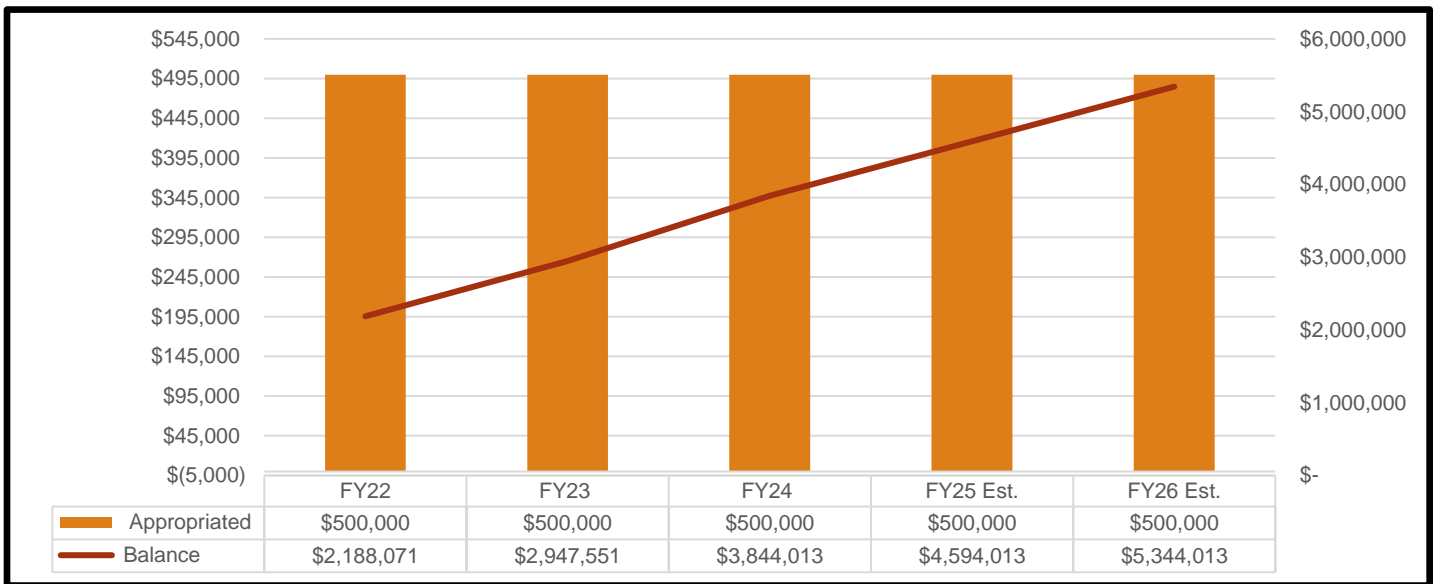
### Police IOD:

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



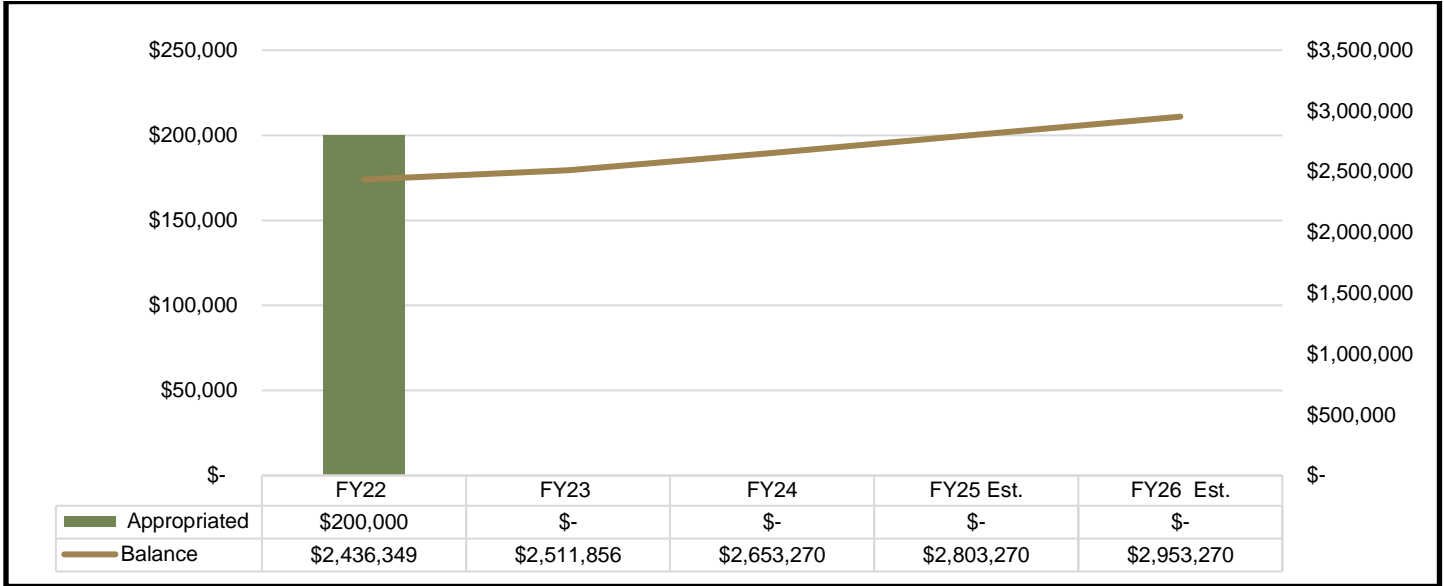
### OPEB:

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.



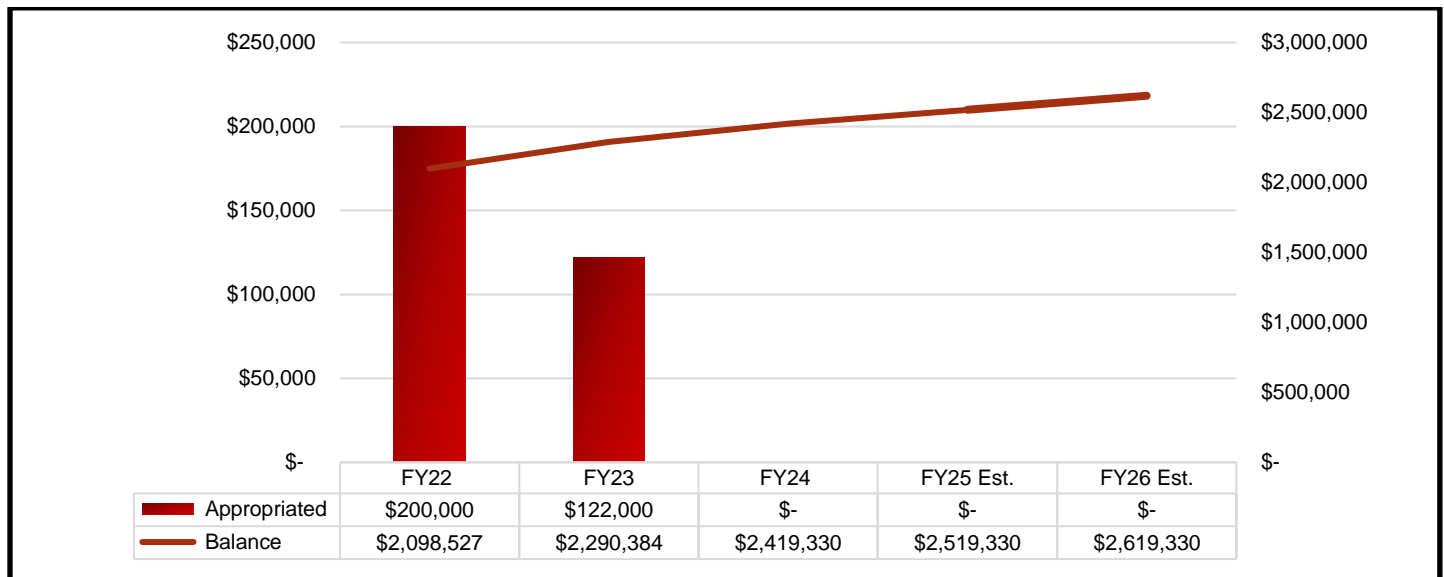
### Stabilization Fund:

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:

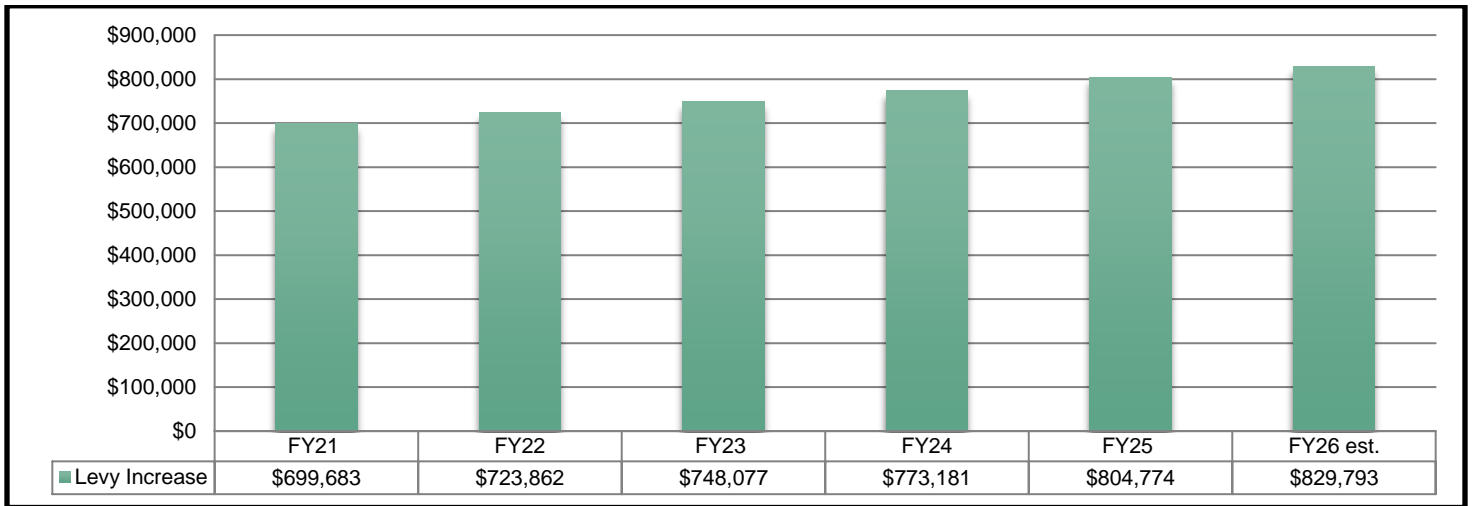
The goal of the Capital Stabilization Fund is to maintain the balance and annually fund a sum of capital within the annual budget of the Town.



**Revenue Assumptions:**

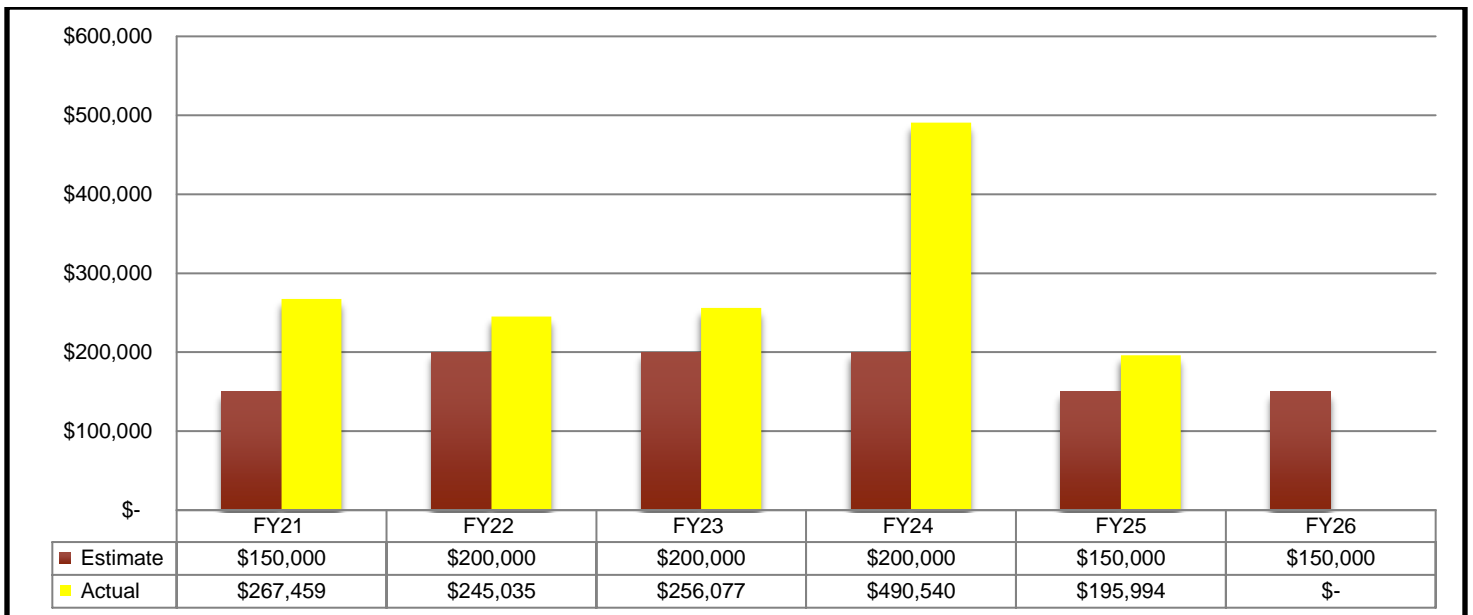
**Levy Limit**

The Town is allowed to increase its tax levy limit by 2.5% from the previous year’s base. This increase each year represents the majority of our “new” revenues. The increase for fiscal year 2026 will be approximately \$829,793.



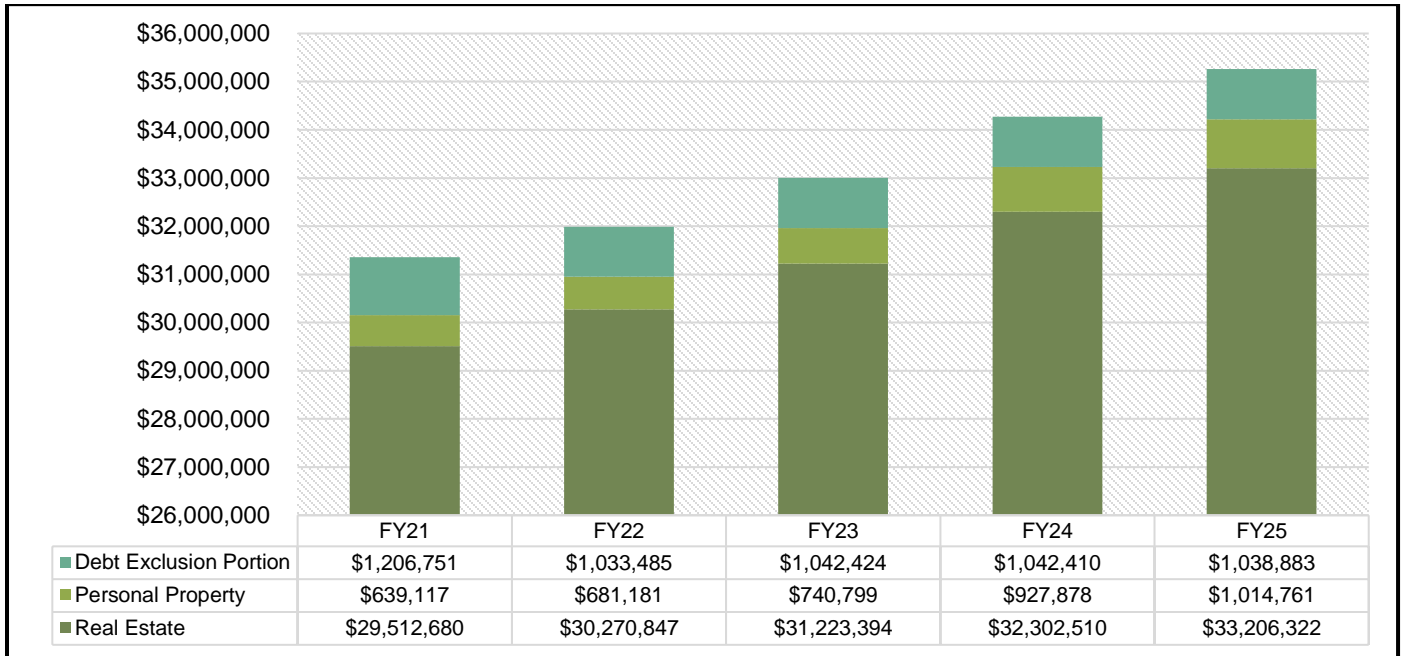
**New Growth**

New Growth for fiscal year 2026 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.



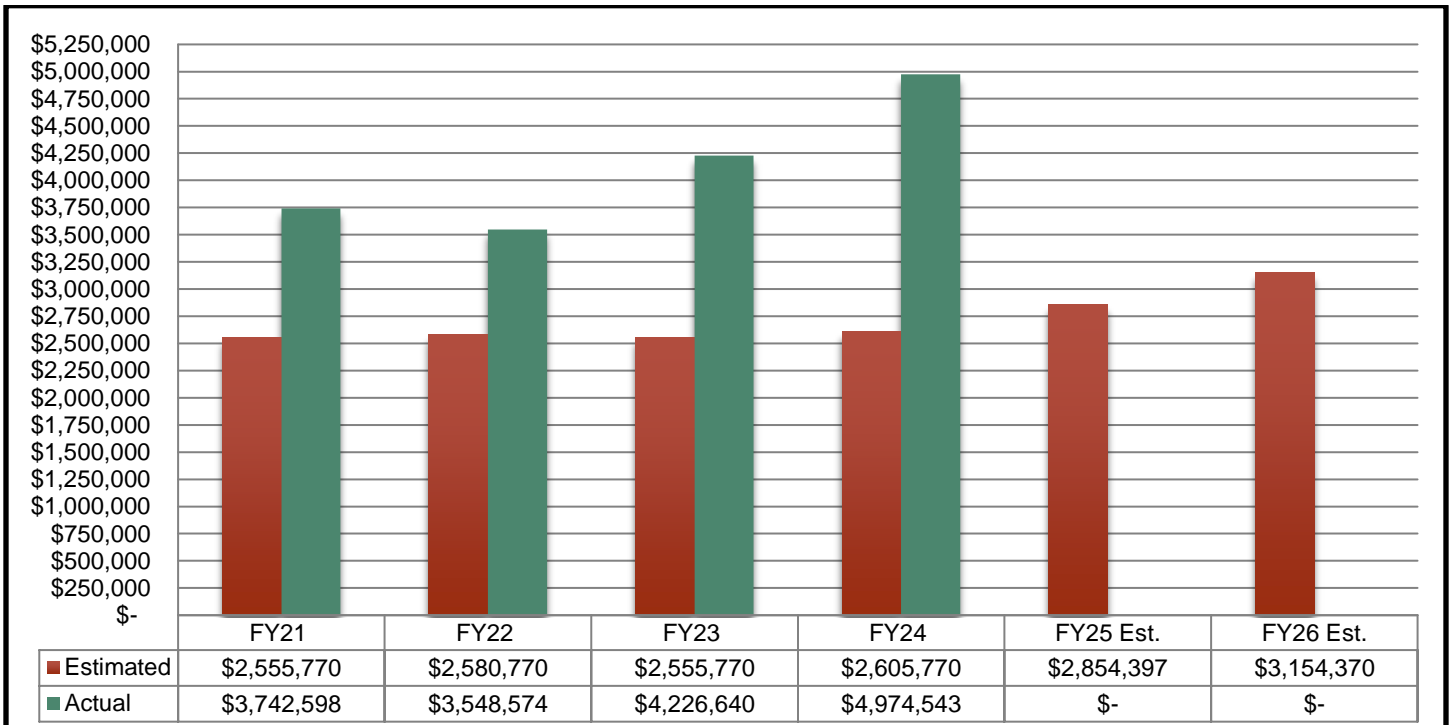
## Property Taxes

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



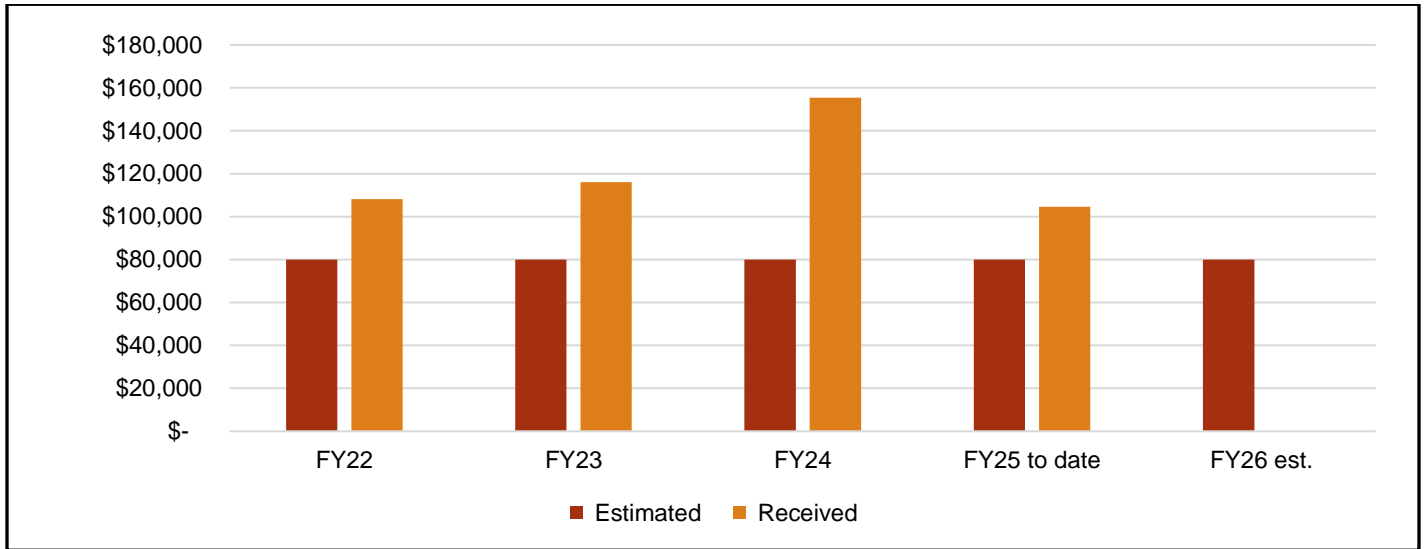
## General Fund Receipts

Local Receipts can vary by fiscal year. the Town continues to use a conservative approach to estimated receipt. For fiscal year 2026, General Fund Receipts will show an estimated increase of \$299,973.



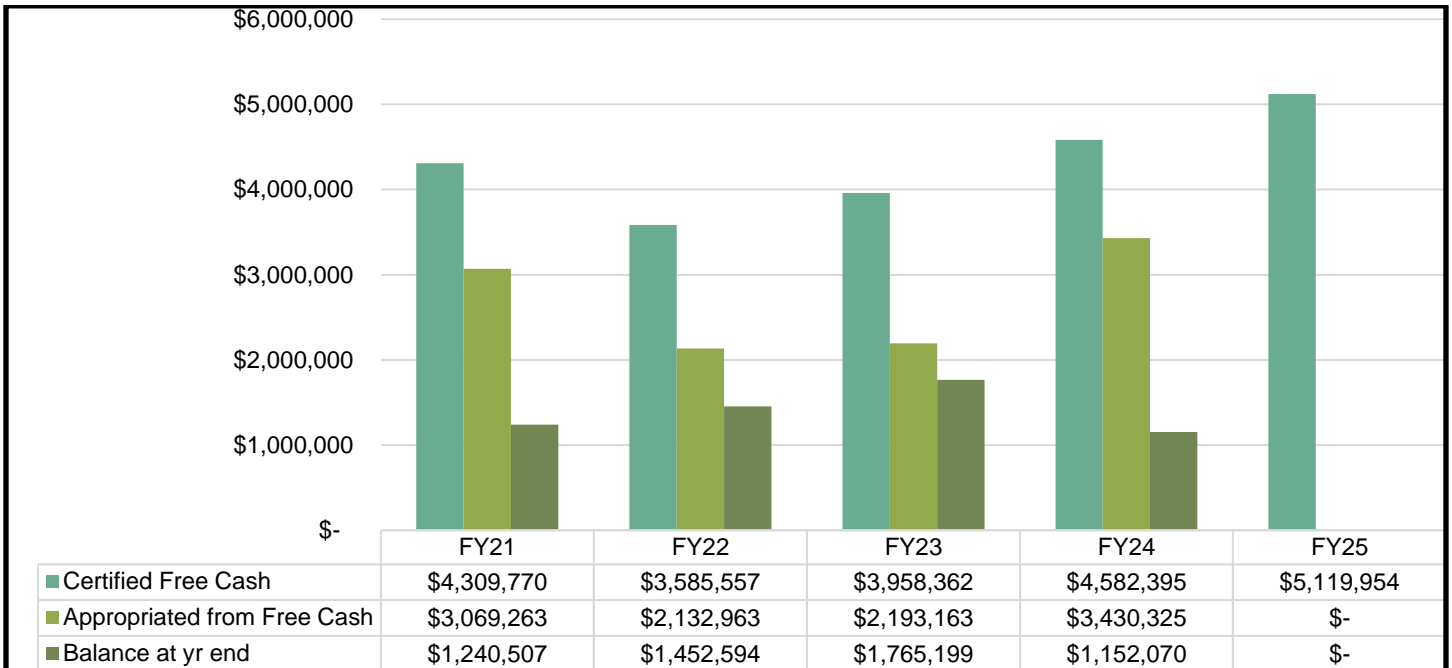
## Medicaid Reimbursements

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 2026 estimate will be \$80,000.



## Certified Free Cash

Free Cash was certified for fiscal year 2025 beginning 7/1/2024 at \$5,119,954. 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.

<b>GENERAL FUND</b>	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<b>Revenues:</b>	Budget	Projected	Projected	Projected	Projected	Projected
Property Tax Levy	\$ 33,182,200	\$ 34,171,515	\$ 35,225,803	\$ 36,331,449	\$ 37,464,735	\$ 38,626,354
State Aid Cherry Sheet	\$ 15,532,392	\$ 15,714,994	\$ 15,950,719	\$ 16,269,733	\$ 16,595,128	\$ 16,927,031
Estimated Local Receipts	\$ 2,854,397	\$ 3,154,370	\$ 3,254,370	\$ 3,354,370	\$ 3,454,370	\$ 3,554,370
Free Cash	\$ 530,063	\$ 533,163	\$ 543,813	\$ 536,906	\$ 534,125	\$ 200,000
Other Available Funds/ Other Financing	\$ 2,782,455	\$ 3,033,390	\$ 3,233,021	\$ 3,204,985	\$ 3,422,225	\$ 3,755,659
<b>Total Revenues</b>	<b>\$ 54,881,507</b>	<b>\$ 56,607,432</b>	<b>\$ 58,207,726</b>	<b>\$ 59,697,443</b>	<b>\$ 61,470,583</b>	<b>\$ 63,063,413</b>
<b>Total Revenues Percentage Change</b>	<b>2.77%</b>	<b>3.14%</b>	<b>2.83%</b>	<b>2.56%</b>	<b>2.97%</b>	<b>2.59%</b>

### Expenditures:

General Government	\$ 2,785,086	\$ 2,878,419	\$ 2,932,140	\$ 3,049,748	\$ 3,202,146	\$ 3,325,470
Public Safety	\$ 4,087,560	\$ 4,060,431	\$ 4,164,457	\$ 4,286,323	\$ 4,365,269	\$ 4,475,635
Education	\$ 25,521,460	\$ 25,771,460	\$ 26,544,604	\$ 27,340,942	\$ 28,161,170	\$ 29,006,005
Public Works	\$ 1,835,360	\$ 1,842,113	\$ 1,885,169	\$ 1,933,256	\$ 1,970,316	\$ 2,008,120
Health and Human Services	\$ 1,254,883	\$ 1,247,986	\$ 1,280,027	\$ 1,316,139	\$ 1,343,848	\$ 1,372,330
Culture & Libraries	\$ 852,023	\$ 850,573	\$ 873,491	\$ 899,465	\$ 919,201	\$ 939,542
Debt Service	\$ 2,210,040	\$ 2,209,124	\$ 2,104,810	\$ 1,817,502	\$ 1,699,775	\$ 1,086,489
Fixed Costs / Benefits	\$ 11,878,360	\$ 13,249,703	\$ 14,578,594	\$ 16,038,198	\$ 17,896,053	\$ 19,952,717
Capital Items Placeholder	\$ (0)	\$ (0)	\$ 114,963	\$ 185,872	\$ 218,200	\$ 497,361
Ledges Golf Course Operating Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Assessments	\$ 3,360,401	\$ 3,538,009	\$ 3,679,529	\$ 3,826,711	\$ 3,979,779	\$ 4,138,970
Other Amounts to be Raised	\$ 1,096,335	\$ 959,615	\$ 958,928	\$ 962,473	\$ 966,035	\$ 969,615
<b>Total Expenditures</b>	<b>\$ 54,881,507</b>	<b>\$ 56,607,432</b>	<b>\$ 59,116,712</b>	<b>\$ 61,656,629</b>	<b>\$ 64,721,792</b>	<b>\$ 67,772,254</b>
<b>Total Expenditures Percentage Change</b>	<b>2.77%</b>	<b>3.14%</b>	<b>4.43%</b>	<b>4.30%</b>	<b>4.97%</b>	<b>4.71%</b>
<b>Cumulative Surplus / (Shortfall)</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ (908,986)</b>	<b>\$ (1,959,185)</b>	<b>\$ (3,251,209)</b>	<b>\$ (4,708,841)</b>
<b>Annual Surplus / (Shortfall)</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ (908,986)</b>	<b>\$ (1,050,199)</b>	<b>\$ (1,292,024)</b>	<b>\$ (1,457,632)</b>

## Indirect Costs and Supporting Documentation:

### School Indirect Costs-FY26

#### School Indirect Costs Reflected on Town Side of Budget

FY 26:

**FY 26 Budget Recommendation** \$ 25,771,460

*Estimated:*

<i>Health Insurance</i>	\$	4,347,242
<i>FICA/Medicare</i>	\$	328,640
<i>Contributory &amp; Non Contr. Retirement</i>	\$	1,576,956
<i>Unemployment</i>	\$	75,750
<i>Property &amp; Liability Insurance</i>	\$	180,410
<i>Workers Compensation</i>	\$	120,750

**Total Indirects** \$ 6,629,748

**Total Amount of Budget Dollars in Support  
of School Department (not including debt)** \$ 32,401,208

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### SHELD Indirect Costs-FY26

#### SHELD Indirect Costs Reflected on Town Side of Budget

FY 26:

**FY 26 Estimated Reimbursables**

<i>Health &amp; Life Insurance</i>	\$	435,833
<i>FICA/Medicare</i>	\$	50,253
<i>Contributory Retirement</i>	\$	1,059,921

**Total Estimated Reimbursables** \$ 1,546,007

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

## Landfill Enterprise–FY26 Supporting Documentation

### Estimated Revenues

User Charges	\$ 1,500,149
Other Departmental Revenue	\$ 35,000
Interest Income	\$ 25,000
Retained Earnings	\$ -
Total	\$ 1,560,149

### Expenses

#### Landfill Enterprise Operating Budget

Personal Services	\$ 107,351
Other Expenses	\$ 1,284,500
Total Operating Budget	\$ 1,391,851

Debt & Interest	\$ -
-----------------	------

Subtotal	\$ 1,391,851
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#### Direct/Indirect Costs in General Fund

Admin Services	\$ 95,405
Health & Life Insurance	\$ 24,871
FICA	\$ 1,721
Retirement	\$ 36,192
Liab. Insurance/ Misc.	\$ 10,109
Subtotal	\$ 168,298

Total	\$ 1,560,149
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Surplus/Deficit	\$ -
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Proposed funding is as follows:

\$1,391,851 to come from enterprise revenues, and \$168,298 to be appropriated in the general fund and also funded from Landfill enterprise revenues.

\* (Certified Retained Earnings as of 7/1/24 - \$834,743)

## WWTP Enterprise-FY26 Supporting Documentation

### Estimated Revenues

User Charges	\$ 2,972,513
Connection Fee's	\$ 7,500
Other Departmental Revenue	\$ 10,000
Interest Income	\$ 45,000
Retained Earnings	\$ -
Total	\$ 3,035,013

### Expenses

#### WWTP Enterprise Operating Budget

Personal Services	\$ 643,615
Other Expenses	\$ 1,248,800
Total Operating Budget	\$ 1,892,415

Debt & Interest	\$ 342,111
Capital Items (proposed)	\$ 233,000
Subtotal	\$ 2,467,526

#### Direct/Indirect Costs in General Fund

Admin Services	\$ 141,176
Health & Life Insurance	\$ 118,167
FICA	\$ 8,804
Retirement	\$ 191,303
Liab. Insurance/ Misc.	\$ 108,037
Subtotal	\$ 567,487

Total	\$ 3,035,013
-------	--------------

Surplus/Deficit	\$ -
-----------------	------

Proposed funding is as follows:

\$2,467,526 to come from enterprise revenues, and \$567,487 to be appropriated in the general fund and also funded from WWTP enterprise revenues.

\* (Certified Retained Earnings as of 7/1/24 - \$1,004,596)

## Golf Course Enterprise-FY26 Supporting Documentation

### Estimated Revenues

Green Fee's/ Cart Rentals	\$ 1,199,409
Pro Shop	\$ 55,000
Miscellaneous	\$ 20,000
Food & Beverage	\$ 350,000
Retained Earnings	\$ 150,000
Total	\$ 1,774,409

### Expenses

#### Golf Enterprise Operating Budget

##### Other Expenses:

Contract Maintenance	\$ 715,797
Contract Management	\$ 39,900
Other Expenses	\$ 868,712
Total Operating Budget	\$ 1,624,409

Debt & Interest	\$ 333,163
Capital Items (proposed)	\$ 150,000

Subtotal	\$ 2,107,572
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#### Direct/Indirect Costs in General Fund

Admin Services	\$ 20,365
Health & Life Insurance/FICA/Retirement	\$ 3,486
Liab. Insurance/ Misc.	\$ 10,605
Subtotal	\$ 34,456

Total	\$ 2,142,028
-------	--------------

Estimated Budgeted Surplus/(Deficit)	\$ (367,619)
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#### Proposed funding is as follows:

\$1,624,409 to come from enterprise revenues, \$150,000 to come from enterprise retained earnings, \$333,163 to come from free cash, and \$34,456 to be appropriated in the general fund from the tax levy.

\* (Certified Retained Earnings as of 7/1/24 - \$339,542)

## 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 <b>Aa2</b>
<b>Aaa</b>	2015	Obligations rated <b>Aaa</b> are judged to be of the highest quality, subject to the lowest level of credit risk.
<b>Aa1</b>		
<b>Aa2</b>		
<b>Aa3</b>	2007	Obligations rated <b>Aa</b> are judged to be of high quality and are subject to very low credit risk
<b>A1</b>		
<b>A2</b>		
<b>A3</b>	2002	Obligations rated <b>A</b> are judged to be upper-medium grade and are subject to low credit risk.
<b>A1</b>		
<b>A2</b>		
<b>Baa1</b>	1999	Obligations rated <b>Baa</b> are judged to be medium-grade and subject to moderate credit risk and, as such, may possess certain speculative characteristics.
<b>Baa2</b>		
<b>Baa3</b>		
<b>Ba1</b>	1991	Obligations rated <b>Ba</b> are judged to be speculative and are subject to substantial credit risk.
<b>Ba2</b>		
<b>Ba3</b>		
<b>B1</b>	2007	Obligations rated <b>B</b> are considered speculative and are subject to high credit risk.
<b>B2</b>		
<b>B3</b>		
<b>Caa</b>	2002	Obligations rated <b>Caa</b> are judged to be speculative, of poor standing, and are subject to very high credit risk.
<b>Ca</b>		
<b>C</b>		

# Fiscal Year 2026 Long-Term Debt Service

**Town of South Hadley, Massachusetts**  
**Fiscal 25 Debt Service**  
**UniBank Fiscal Advisory Services Inc.**  
**4/10/2025**

<b>General Debt:</b>	<b>General Principal</b>	<b>General Interest</b>	<b>General Offsets</b>	<b>General Total</b>
ESCO B(12/18/13)	\$ 100,000.00	\$ 50,015.00	\$ (35,006.00)	\$ 115,009.00
FY17 Dept. Equipment (7/20/17)	\$ 15,000.00	\$ 918.76	\$ -	\$ 15,918.76
FY18 Dept. Equipment (7/20/17)	\$ 40,000.00	\$ 4,550.00	\$ -	\$ 44,550.00
Building Renovations (7/20/17)	\$ 85,000.00	\$ 16,687.50	\$ -	\$ 101,687.50
FY17 Sidewalks (7/20/17)	\$ 35,000.00	\$ 5,931.26	\$ -	\$ 40,931.26
Recreation (7/20/17)	\$ 65,000.00	\$ 10,543.76	\$ -	\$ 75,543.76
Streets (7/20/17)	\$ 35,000.00	\$ 5,631.26	\$ -	\$ 40,631.26
School Remodel Refunding (7/21/20)	\$ 190,000.00	\$ 12,148.00	\$ -	\$ 202,148.00
Department Equipment-FY20 (7/1/21)	\$ 30,000.00	\$ 5,750.00	\$ -	\$ 35,750.00
Building Renovations-FY20 (7/1/21)	\$ 15,000.00	\$ 8,375.00	\$ -	\$ 23,375.00
Sidewalks-FY18 (7/1/21)	\$ 35,000.00	\$ 9,750.00	\$ -	\$ 44,750.00
Sidewalks-FY20 (7/1/21)	\$ 30,000.00	\$ 10,000.00	\$ -	\$ 40,000.00
Streets -FY20 (7/1/21)	\$ 40,000.00	\$ 12,150.00	\$ -	\$ 52,150.00
Senior Center (7/1/21)	\$ 325,000.00	\$ 218,362.50	\$ -	\$ 543,362.50
Department Equipment-FY22 (7/1/21)	\$ 45,000.00	\$ 12,400.00	\$ -	\$ 57,400.00
Building Renovations-FY22 (7/1/21)	\$ 5,000.00	\$ 2,837.50	\$ -	\$ 7,837.50
Sidewalks-FY22 (7/1/21)	\$ 40,000.00	\$ 14,800.00	\$ -	\$ 54,800.00
<b>Total</b>	<b>\$ 1,130,000.00</b>	<b>\$ 400,850.54</b>	<b>\$ (35,006.00)</b>	<b>\$ 1,495,844.54</b>
<b>Excluded Debt:</b>	<b>Excluded Principal</b>	<b>Excluded Interest</b>	<b>Excluded Offsets</b>	<b>Excluded Total</b>
Library (12/16/14)	\$ 15,000.00	\$ 8,725.00	\$ (507.95)	\$ 23,217.05
Plains (12/16/14)	\$ 340,000.00	\$ 190,462.50	\$ (10,630.52)	\$ 519,831.98
Plains (11/10/15)	\$ 145,000.00	\$ 47,550.00	\$ (4,101.15)	\$ 188,448.85
Library (11/10/15)	\$ 10,000.00	\$ 3,650.00	\$ (300.28)	\$ 13,349.72
Library Refunding (7/21/20)	\$ 149,594.60	\$ 48,279.52	\$ -	\$ 197,874.12
Plains Feasibility Refunding (7/21/20)	\$ 11,081.08	\$ 3,829.62	\$ -	\$ 14,910.70
Plains Refunding (7/21/20)	\$ 44,324.32	\$ 14,978.86	\$ -	\$ 59,303.18
Plains (7/14/21)	\$ 10,000.00	\$ 4,800.00	\$ -	\$ 14,800.00
<b>Total</b>	<b>\$ 725,000.00</b>	<b>\$ 322,275.50</b>	<b>\$ (15,539.90)</b>	<b>\$ 1,031,735.60</b>
<b>Sewer Debt:</b>	<b>Sewer Principal</b>	<b>Sewer Interest</b>	<b>Sewer Offsets</b>	<b>Sewer Total</b>
WPAT CW-05-26 (12/14/06)	\$ 251,836.00	\$ 7,656.82	\$ -	\$ 259,492.82
WPAT (12/15/09)	\$ 78,592.21	\$ 4,025.54	\$ -	\$ 82,617.75
<b>Total</b>	<b>\$ 330,428.21</b>	<b>\$ 11,682.36</b>	<b>\$ -</b>	<b>\$ 342,110.57</b>
<b>Golf Debt:</b>	<b>Golf Principal</b>	<b>Golf Interest</b>	<b>Golf Offsets</b>	<b>Golf Total</b>
Golf Refunding (7/20/17)	\$ 305,000.00	\$ 28,162.50	\$ -	\$ 333,162.50
<b>Total</b>	<b>\$ 305,000.00</b>	<b>\$ 28,162.50</b>	<b>\$ -</b>	<b>\$ 333,162.50</b>
<b>Totals:</b>	<b>Principal</b>	<b>Interest</b>	<b>Offsets</b>	<b>Total</b>
General Debt	\$ 1,130,000.00	\$ 400,850.54	\$ (35,006.00)	\$ 1,495,844.54
Excluded Debt	\$ 725,000.00	\$ 322,275.50	\$ (15,539.90)	\$ 1,031,735.60
Sewer Debt	\$ 330,428.21	\$ 11,682.36	\$ -	\$ 342,110.57
Golf Debt	\$ 305,000.00	\$ 28,162.50	\$ -	\$ 333,162.50
<b>Grand Total</b>	<b>\$ 2,490,428.21</b>	<b>\$ 762,970.90</b>	<b>\$ (50,545.90)</b>	<b>\$ 3,202,853.21</b>

## Current Long-Term Debt Schedule

FY	Principle	Interest	Total
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	\$ 26,349,332	\$ 5,761,493	\$ 32,110,825
<hr/>			
General	\$ 13,210,000	\$ 3,143,277	\$ 16,353,277
Excluded	\$ 11,105,000	\$ 2,537,702	\$ 13,642,702
Enterprise:			
WWTP	\$ 749,332	\$ 17,507	\$ 766,840
Golf Course	\$ 1,285,000	\$ 63,006	\$ 1,348,006

# Long Term Debt by Date & Purpose

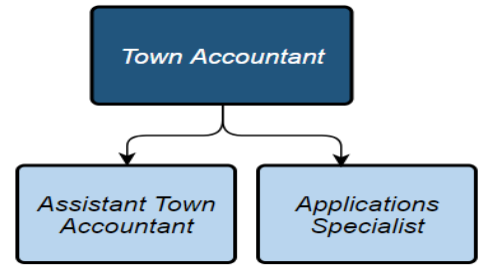
Date	Purpose	Total						Total O/S
		2026	2027	2028	2029	2030	2031 - 2050	
12/14/2006	Sewer CW-05-26 P	\$ 251,836.00	\$ 256,923.00	\$ -	\$ -	\$ -	\$ -	\$ 508,759.00
12/14/2006	Sewer CW-05-26 I	\$ 7,656.82	\$ 2,569.23	\$ -	\$ -	\$ -	\$ -	\$ 10,226.05
12/15/2009	Sewer CW-06-24 P	\$ 78,592.21	\$ 80,180.37	\$ 81,800.59	\$ -	\$ -	\$ -	\$ 240,573.17
12/15/2009	Sewer CW-06-24 I	\$ 4,025.54	\$ 2,437.82	\$ 818.01	\$ -	\$ -	\$ -	\$ 7,281.37
12/18/2013	ESCO P	\$ 100,000.00	\$ 105,000.00	\$ 115,000.00	\$ 120,000.00	\$ 125,000.00	\$ 425,000.00	\$ 990,000.00
12/18/2013	ESCO I	\$ 50,015.00	\$ 45,095.00	\$ 39,527.50	\$ 33,300.00	\$ 26,713.75	\$ 35,853.75	\$ 230,505.00
12/18/2013	School Capital P	\$ 190,000.00	\$ 180,000.00	\$ 175,000.00	\$ 175,000.00	\$ -	\$ -	\$ 720,000.00
12/18/2013	School Capital I	\$ 12,148.00	\$ 9,355.00	\$ 6,475.00	\$ 3,325.00	\$ -	\$ -	\$ 31,303.00
12/18/2013	Plains School P	\$ 44,324.32	\$ 49,615.38	\$ 48,375.00	\$ 47,195.12	\$ 52,272.73	\$ 449,770.91	\$ 691,553.46
12/18/2013	Plains School I	\$ 14,978.86	\$ 14,327.29	\$ 13,533.44	\$ 12,662.70	\$ 11,765.98	\$ 51,669.50	\$ 118,937.77
12/18/2013	Plains Feasibility P	\$ 11,081.08	\$ 11,025.64	\$ 10,750.00	\$ 10,487.80	\$ 15,681.82	\$ 117,677.27	\$ 176,703.61
12/18/2013	Plains Feasibility I	\$ 3,829.62	\$ 3,666.73	\$ 3,490.32	\$ 3,296.82	\$ 3,097.55	\$ 12,829.94	\$ 30,210.98
12/18/2013	Library P	\$ 149,594.59	\$ 154,358.97	\$ 155,875.00	\$ 157,317.07	\$ 162,045.45	\$ 1,452,551.84	\$ 2,231,742.92
12/18/2013	Library I	\$ 48,279.52	\$ 46,080.48	\$ 43,610.74	\$ 40,804.98	\$ 37,815.97	\$ 165,624.05	\$ 382,215.74
12/16/2014	Plains School P	\$ 340,000.00	\$ 350,000.00	\$ 360,000.00	\$ 370,000.00	\$ 380,000.00	\$ 4,015,000.00	\$ 5,815,000.00
12/16/2014	Plains School I	\$ 190,462.50	\$ 181,112.50	\$ 171,487.50	\$ 161,587.50	\$ 151,412.50	\$ 749,312.50	\$ 1,605,375.00
12/16/2014	Library P	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 190,000.00	\$ 265,000.00
12/16/2014	Library I	\$ 8,725.00	\$ 8,312.50	\$ 7,900.00	\$ 7,487.50	\$ 7,075.00	\$ 35,237.50	\$ 74,737.50
12/16/2014	Backhoe/Equip P	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12/16/2014	Backhoe/Equip I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11/10/2015	Plains School P	\$ 145,000.00	\$ 150,000.00	\$ 155,000.00	\$ 155,000.00	\$ 160,000.00	\$ 875,000.00	\$ 1,640,000.00
11/10/2015	Plains School I	\$ 47,550.00	\$ 41,750.00	\$ 38,000.00	\$ 34,125.00	\$ 30,250.00	\$ 80,250.00	\$ 271,925.00
11/10/2015	Library P	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 75,000.00	\$ 125,000.00
11/10/2015	Library I	\$ 3,650.00	\$ 3,250.00	\$ 3,000.00	\$ 2,750.00	\$ 2,500.00	\$ 6,750.00	\$ 21,900.00
7/20/2017	FY17 Departmental Equipment P	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
7/20/2017	FY17 Departmental Equipment I	\$ 918.76	\$ 318.76	\$ -	\$ -	\$ -	\$ -	\$ 1,237.52
7/20/2017	FY18 Departmental Equipment P	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	\$ 160,000.00
7/20/2017	FY18 Departmental Equipment I	\$ 4,550.00	\$ 2,950.00	\$ 2,100.00	\$ 1,200.00	\$ -	\$ -	\$ 10,800.00
7/20/2017	Building Renovations P	\$ 85,000.00	\$ 20,000.00	\$ 45,000.00	\$ 60,000.00	\$ 60,000.00	\$ 275,000.00	\$ 545,000.00
7/20/2017	Building Renovations I	\$ 16,687.50	\$ 13,287.50	\$ 12,862.50	\$ 11,850.00	\$ 10,050.00	\$ 17,250.00	\$ 81,987.50
7/20/2017	FY17 Sidewalks P	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 205,000.00
7/20/2017	FY17 Sidewalks I	\$ 5,931.26	\$ 4,531.26	\$ 3,787.50	\$ 3,000.00	\$ 1,950.00	\$ 900.00	\$ 20,100.02
7/20/2017	Recreation Turf Field P	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 60,000.00	\$ 60,000.00	\$ 50,000.00	\$ 365,000.00
7/20/2017	Recreation Turf Field I	\$ 10,543.76	\$ 7,943.76	\$ 6,562.50	\$ 5,100.00	\$ 3,300.00	\$ 1,500.00	\$ 34,950.02
7/20/2017	Streets P	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 195,000.00
7/20/2017	Streets I	\$ 5,631.26	\$ 4,231.26	\$ 3,487.50	\$ 2,700.00	\$ 1,800.00	\$ 900.00	\$ 18,750.02
7/20/2017	Golf Course Refunding P	\$ 305,000.00	\$ 325,000.00	\$ 325,000.00	\$ 330,000.00	\$ -	\$ -	\$ 1,285,000.00
7/20/2017	Golf Course Refunding I	\$ 28,162.50	\$ 18,812.50	\$ 11,906.25	\$ 4,125.00	\$ -	\$ -	\$ 63,006.25
7/1/2021	Departmental Equipment P	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 25,000.00	\$ -	\$ -	\$ 115,000.00
7/1/2021	Departmental Equipment I	\$ 5,750.00	\$ 4,250.00	\$ 2,750.00	\$ 1,250.00	\$ -	\$ -	\$ 14,000.00
7/1/2021	Building Renovation P	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 215,000.00	\$ 290,000.00
7/1/2021	Building Renovation I	\$ 8,375.00	\$ 7,625.00	\$ 6,875.00	\$ 6,125.00	\$ 5,375.00	\$ 42,587.50	\$ 76,962.50
7/1/2021	Sidewalks FY2018 P	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 30,000.00	\$ 60,000.00	\$ 225,000.00
7/1/2021	Sidewalks FY2018 I	\$ 9,750.00	\$ 8,000.00	\$ 6,250.00	\$ 4,500.00	\$ 3,000.00	\$ 2,400.00	\$ 33,900.00
7/1/2021	Sidewalks FY2020 P	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 110,000.00	\$ 260,000.00
7/1/2021	Sidewalks FY2020 I	\$ 10,000.00	\$ 8,500.00	\$ 7,000.00	\$ 5,500.00	\$ 4,000.00	\$ 5,900.00	\$ 40,900.00
7/1/2021	Streets P	\$ 40,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 140,000.00	\$ 320,000.00
7/1/2021	Streets I	\$ 12,150.00	\$ 10,150.00	\$ 8,400.00	\$ 6,650.00	\$ 4,900.00	\$ 7,700.00	\$ 49,950.00
7/1/2021	Plains School P	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 110,000.00	\$ 160,000.00
7/1/2021	Plains School I	\$ 4,800.00	\$ 4,300.00	\$ 3,800.00	\$ 3,300.00	\$ 2,800.00	\$ 13,400.00	\$ 32,400.00
7/1/2021	Senior Center Design (new 19) P	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 1,365,000.00	\$ 1,740,000.00
7/1/2021	Senior Center Design (new 19) I	\$ 48,025.00	\$ 44,275.00	\$ 40,525.00	\$ 36,775.00	\$ 33,025.00	\$ 289,812.50	\$ 492,437.50
7/1/2021	Senior Center Design (new 20) P	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 5,015,000.00	\$ 6,265,000.00
7/1/2021	Senior Center Design (new 20) I	\$ 170,337.50	\$ 157,837.50	\$ 145,337.50	\$ 132,837.50	\$ 120,337.50	\$ 1,143,600.00	\$ 1,870,287.50
7/1/2021	Departmental Equipment (new 22) P	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 40,000.00	\$ 265,000.00
7/1/2021	Departmental Equipment (new 22) I	\$ 12,400.00	\$ 10,150.00	\$ 7,900.00	\$ 5,650.00	\$ 3,400.00	\$ 1,600.00	\$ 41,100.00
7/1/2021	Building Renovations (new 22) P	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 75,000.00	\$ 100,000.00
7/1/2021	Building Renovations (new 22) I	\$ 2,837.50	\$ 2,587.50	\$ 2,337.50	\$ 2,087.50	\$ 1,837.50	\$ 12,618.76	\$ 24,306.26
7/1/2021	Sidewalks (new 22) P	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 220,000.00	\$ 420,000.00
7/1/2021	Sidewalks (new 22) I	\$ 14,800.00	\$ 12,800.00	\$ 10,800.00	\$ 8,800.00	\$ 6,800.00	\$ 15,800.00	\$ 69,800.00
<b>Total</b>	<b>Total Principal</b>	<b>2,490,428.20</b>	<b>2,467,103.36</b>	<b>2,241,800.59</b>	<b>2,174,999.99</b>	<b>1,640,000.00</b>	<b>\$ 15,335,000.02</b>	<b>\$ 26,349,332.16</b>
<b>Total</b>	<b>Total Interest</b>	<b>762,970.90</b>	<b>680,506.59</b>	<b>610,523.76</b>	<b>540,789.50</b>	<b>473,205.75</b>	<b>\$ 2,693,496.00</b>	<b>\$ 5,761,492.50</b>
<b>Total</b>	<b>Total Debt Service</b>	<b>\$ 3,253,399.10</b>	<b>\$ 3,147,609.95</b>	<b>\$ 2,852,324.35</b>	<b>\$ 2,715,789.49</b>	<b>\$ 2,113,205.75</b>	<b>\$ 18,028,496.02</b>	<b>\$ 32,110,824.66</b>
<b>General</b>	<b>Total Principal</b>	<b>1,130,000.00</b>	<b>1,055,000.00</b>	<b>1,070,000.00</b>	<b>1,070,000.00</b>	<b>835,000.00</b>	<b>\$ 8,050,000.00</b>	<b>\$ 13,210,000.00</b>
<b>General</b>	<b>Total Interest</b>	<b>400,850.54</b>	<b>353,887.54</b>	<b>312,977.50</b>	<b>270,650.00</b>	<b>226,488.75</b>	<b>\$ 1,578,422.51</b>	<b>\$ 3,143,276.84</b>
<b>General</b>	<b>Total Debt Service</b>	<b>\$ 1,530,850.54</b>	<b>\$ 1,408,887.54</b>	<b>\$ 1,382,977.50</b>	<b>\$ 1,340,650.00</b>	<b>\$ 1,061,488.75</b>	<b>\$ 9,628,422.51</b>	<b>\$ 16,353,276.84</b>
<b>Excluded</b>	<b>Total Principal</b>	<b>724,999.99</b>	<b>749,999.99</b>	<b>765,000.00</b>	<b>774,999.99</b>	<b>805,000.00</b>	<b>\$ 7,285,000.02</b>	<b>\$ 11,104,999.99</b>
<b>Excluded</b>	<b>Total Interest</b>	<b>322,275.50</b>	<b>302,799.50</b>	<b>284,822.00</b>	<b>266,014.50</b>	<b>246,717.00</b>	<b>\$ 1,115,073.49</b>	<b>\$ 2,537,701.99</b>
<b>Excluded</b>	<b>Total Debt Service</b>	<b>\$ 1,047,275.49</b>	<b>\$ 1,052,799.49</b>	<b>\$ 1,049,822.00</b>	<b>\$ 1,041,014.49</b>	<b>\$ 1,051,717.00</b>	<b>\$ 8,400,073.51</b>	<b>\$ 13,642,701.98</b>
<b>Sewer</b>	<b>Total Principal</b>	<b>330,428.21</b>	<b>337,103.37</b>	<b>81,800.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 749,332.17</b>
<b>Sewer</b>	<b>Total Interest</b>	<b>11,682.36</b>	<b>5,007.05</b>	<b>818.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 17,507.42</b>
<b>Sewer</b>	<b>Total Debt Service</b>	<b>\$ 342,110.57</b>	<b>\$ 342,110.42</b>	<b>\$ 82,618.60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 766,839.59</b>
<b>Golf Course</b>	<b>Total Principal</b>	<b>305,000.00</b>	<b>325,000.00</b>	<b>325,000.00</b>	<b>330,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 1,285,000.00</b>
<b>Golf Course</b>	<b>Total Interest</b>	<b>28,162.50</b>	<b>18,812.50</b>	<b>11,906.25</b>	<b>4,125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 63,006.25</b>
<b>Golf Course</b>	<b>Total Debt Service</b>	<b>333,162.50</b>	<b>343,812.50</b>	<b>336,906.25</b>	<b>334,125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 1,348,006.25</b>

## 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.



#### FY25 GOALS & ACCOMPLISHMENTS

- Completed all end of year reports in a timely manner and filed all state reports by the deadline.
- Assisted with setting the town's tax rate.
- Assist in the FY26 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.
- Continue to work on verifying legal requirements and strategies for closing/re- using old accounts including capital project monies.
- Determine proper accounting procedures and policies related to the Senior Work-Off Program.
- Continue to update and document various work policies and procedures of the accounting department.

#### FY26 STRATEGIC GOALS

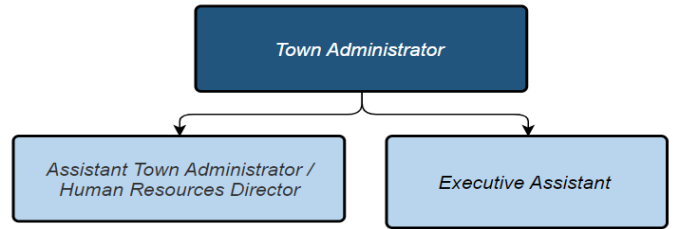
- Complete all financial reports timely and submit to the state by the imposed deadlines.
- Assist with the setting of the tax rate and approvals by mid-December.
- Assist with future budget planning and projections.
- Continue to investigate ways of providing financial information.
- Continue to explore various 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 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Accounting-Personnel Services	\$ 223,734	\$ 231,257	\$ 240,446	\$ 244,062	\$ 244,062
Accounting-Other Expenses	\$ 84	\$ -	\$ 300	\$ 300	\$ 300
<b>Total Accounting</b>	<b>\$ 223,818</b>	<b>\$ 231,257</b>	<b>\$ 240,746</b>	<b>\$ 244,362</b>	<b>\$ 244,362</b>

# 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.



## FY25 ACCOMPLISHMENTS

- Completion of Judd Brook and obtained funding for Center/Warner/Graves
- Designated as a Green Community
- Launch Human Services Department
- Launch Affordable Housing Trust
- Obtained MSBA Approval to move forward with Elementary School Feasibility Study and support Building Committee
- Obtained grants including 3 community compact grants
- Strategic capital planning including an in-depth analysis of Ledges
- Organized regional town collaboration to advocate for support for education
- Obtained recertification for Procurement
- Worked with Traffic Review Committee to form a traffic calming policy and 25mph initiative

## FY26 STRATEGIC GOALS

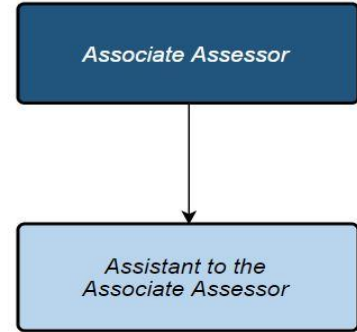
- Conduct a comprehensive community needs assessment using grant funds already obtained
- Work on efforts to reduce budget busters and respond to ongoing changes in funding and policies impacting municipal government and its inhabitants
- Work with Human Services to form new partnerships and programs
- Make progress on digitization/digitalization efforts including providing more online service options
- Implement new trash/recycling program and work towards overall trash reduction
- Complete planning for Wastewater Treatment Plant system and develop strategy for long term investment
- Support Affordable Housing and Redevelopment Authority efforts, including exploring funding and projects
- Enhance professional development opportunities for all employees
- Major infrastructure projects – complete Buttery Brook Park improvements, complete Center/Warner/Graves reconstruction, finalize designs for Main Street TIP project
- Support sustainability and climate action efforts as part of the next major Master Plan initiative

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Selectboard-Personnel Services	\$ 228,112	\$ 238,345	\$ 238,228	\$ 255,510	\$ 245,510
Selectboard- Other Expenses	\$ 40,399	\$ 35,174	\$ 33,350	\$ 33,350	\$ 30,650
<b>Total Administration/Selectboard</b>	<b>\$ 268,511</b>	<b>\$ 273,519</b>	<b>\$ 271,578</b>	<b>\$ 288,860</b>	<b>\$ 276,160</b>

# 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; exemptions for property and persons; chapterland valuation programs as well as a cyclical inspection program.



## 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.

## FY25 GOALS & ACCOMPLISHMENTS

- Completed the quinquennial revaluation of properties and received certification from the Department of Revenue Division of Local Services.
- Participated in the data digitization project with IT and digitization staff. Property records cards from 2025 to 2008 are being loaded into software.
- Educate our staff and stakeholders through community engagement.
- Analyzed additional relief for taxpayers and stakeholders.
- Continued our mission of providing an inclusive experience for all who seek information and assistance; being fair and equitable to all

## FY26 STRATEGIC GOALS

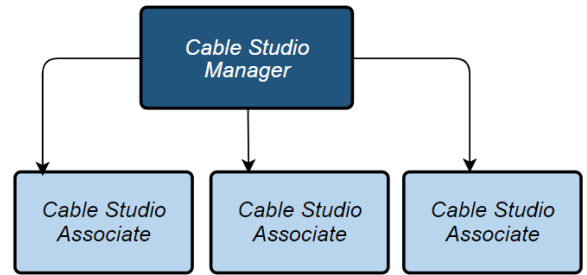
- Implement an interim year adjustment program (property valuation adjustments) which includes separate analysis of depreciation tables.
- Continue work on the data digitization project as it relates to archived records.
- Better enhance our education to staff and stakeholders through community collaboration.
- Further analyze and assist in implementing additional relief for taxpayers.
- Examine programs; craft and implement policies and procedures; provide collaboration with others to enhance belonging in the community and with stakeholders.

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
<b>Assessors-Personnel Services</b>	\$ 151,641	\$ 154,712	\$ 165,203	\$ 168,359	\$ 168,359
<b>Assessors Other Expenses</b>	<u>\$ 37,225</u>	<u>\$ 37,977</u>	<u>\$ 30,840</u>	<u>\$ 36,765</u>	<u>\$ 30,765</u>
<b>Total Assessors</b>	\$ 188,866	\$ 192,689	\$ 196,043	\$ 205,124	\$ 199,124

# 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.



## FY25 GOALS & ACCOMPLISHMENTS

- Completed “Municipal Minute” PSAs with town departments to help disseminate important information
- Purchased three matching field cameras, tripods and accessories to improve multi-cam productions and live broadcasts
- Completed TV installation for SHHS Closed Circuit channel that plays school bulletin board, video PSAs and has also been used to show home sports games in gym to hallway TVs as well as theater productions in auditorium to chorus room TV for performers. (36 working CRTs were saved from the dumpster and donated to a local business that holds video game tournaments)
- Assisted SHHS in projects for auditorium lighting & gym sound system.
- Purchase new studio macs incumbent upon Town Meeting approval
- Send Multi-Purpose Room hybrid project scope out to bid and work with selected vendor to implement project

## FY26 STRATEGIC GOALS

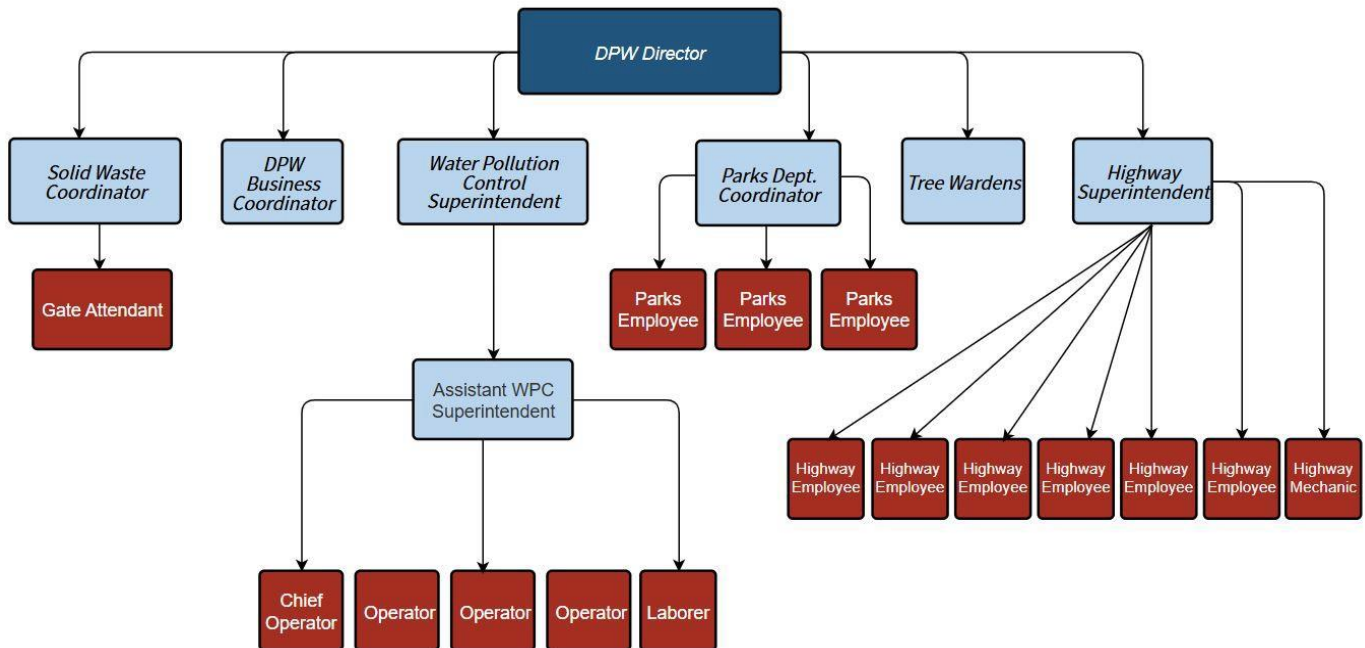
- Upgrade both channels Live Stream units that are running on an obsolete Windows 7 operating system. This will also simplify scheduling on the back end and is only for website and Cablecast app viewers.
- Upgrade channel quality for Comcast viewers by negotiating with Comcast for modulator upgrades that broadcast over fiber. Collaboration with town admin and Selectboard might be helpful and necessary.
- Look into Video on Demand and Closed Captioning options

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
<b>Cable Studio-Personnel Services</b>	\$ 85,844	\$ 84,136	\$ 96,029	\$ 100,431	\$ 100,431
<b>Cable Studio- Other Expenses</b>	\$ 26,123	\$ 25,571	\$ 24,600	\$ 24,600	\$ 24,100
<b>Total Cable Studio</b>	\$ 111,967	\$ 109,707	\$ 120,629	\$ 125,031	\$ 124,531

# 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.



## FY25 GOALS & ACCOMPLISHMENTS

- Successfully complete the Judd Brook Interceptor Project: COMPLETED
- Road Paving projects including crack sealing for FY25: +/- \$750K to \$1M: COMPLETED
- WWTP Main Street pump station work regarding electrical upgrades: design phase completed, bid and construction in progress
- Center/Warner/Graves Project: design and engineering services completed; bid and construction in progress
- Continue to reduce stormwater and I+I issues in the sanitary sewer system: Completed, and ongoing
- Continue to work with the facilities director to accomplish facilities/maintenance goals: COMPLETED and ongoing
- Develop a continuing education/awareness program with regard to occupational hazards through online 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. ONGOING, in design phase.
- Make better use of the town website this year, with updated information and projects and schedule status ON GOING, in progress

- Conservation Lot built Mosier St.
- Joffre outfall rebuild and restoration
- Landfill swale repair work
- Administration: trash abatements online
- Automated trash/recycling collection completed
- Main Street TIP project: moving to 75%
- CWMP 60% completed
- Tree Warden transition: completed, on going

**FY26 STRATEGIC GOALS**

- Pearl Street Culvert replacement project
- BATTERY Brook Park electrical/communications conduit install for park renovations
- Titus Pond (Rt. 116 at 7/11) outfall upgrades
- Titus Pond (Mountain Ave/Joffre) inlet upgrades
- Stanton Avenue: new drainage install
- North Street drainage improvements
- Steven Drive drainage improvements
- Alvord Street drainage improvements
- Center/Warner/Graves: PVPC Project CDBG project: roadway improvements
- Main Street TIP Project: continue through design to project bid date: Feb. 2027
- Ch. 90 roadway paving: calendar years 2025 and 2026 (tentative)
- Town borrowed funding roadway paving: (tentative)
- Town borrowed funding new sidewalk improvements (tentative): Lathrop St.: Brainerd to Summit
- Brainerd St.; Lathrop to Lyman
- Lincoln St.: Newton to Taylor Way
- Park St.: MHC Equestrian Center to Morgan St.
- Roadway Preservation; Ch. 90 funding: (tentative)
- Trash/Recycling Cart Automated Collection Project
- Rt. 33 MassDOT Paving Project: Rt. 202 to Hollywood Street
- Conservation lot upgrades: New Ludlow Road
- WWTP: Main Street Pump Station: Permanent Bypass construction
- WWTP: Main Street Pump Station: transformer and electrical upgrades
- WWTP: Comprehensive Wastewater Management Plan completion
- Tree Wardens: Townwide new tree planting program

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
DPW-Personnel Services	\$ 836,885	\$ 889,469	\$ 972,630	\$ 988,753	\$ 971,753
DPW- Other Expenses	\$ <u>565,037</u>	\$ <u>630,812</u>	\$ <u>655,970</u>	\$ <u>656,370</u>	\$ <u>663,260</u>
<b>Total DPW</b>	\$ 1,401,922	\$ 1,520,281	\$ 1,628,600	\$ 1,645,123	\$ 1,635,013

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Landfill-Personnel Services	\$ 81,297	\$ 67,662	\$ 103,108	\$ 107,351	\$ 107,351
Landfill- Other Expenses	<u>\$ 1,219,573</u>	<u>\$ 1,232,510</u>	<u>\$ 1,357,236</u>	<u>\$ 1,284,500</u>	<u>\$ 1,284,500</u>
<b>Total Landfill</b>	<b>\$ 1,300,870</b>	<b>\$ 1,300,172</b>	<b>\$ 1,460,344</b>	<b>\$ 1,391,851</b>	<b>\$ 1,391,851</b>

	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
<b>Total Sewer</b>	<b>\$ 66,415</b>	<b>\$ 73,347</b>	<b>\$ 82,500</b>	<b>\$ 82,500</b>	<b>\$ 82,500</b>

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
WWTP-Personnel Services	\$ 523,382	\$ 592,547	\$ 628,738	\$ 643,548	\$ 643,615
WWTP- Other Expenses	<u>\$ 932,326</u>	<u>\$ 1,005,804</u>	<u>\$ 1,156,300</u>	<u>\$ 1,166,300</u>	<u>\$ 1,166,300</u>
<b>Total WWTP</b>	<b>\$ 1,455,708</b>	<b>\$ 1,598,351</b>	<b>\$ 1,785,038</b>	<b>\$ 1,809,848</b>	<b>\$ 1,809,915</b>

# Facilities

## DEPARTMENT DESCRIPTION

The Facilities Department oversees the repair and maintenance of all town and school buildings and manages subcontractors and construction projects for these buildings.



## 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.

## FY25 GOALS & ACCOMPLISHMENTS

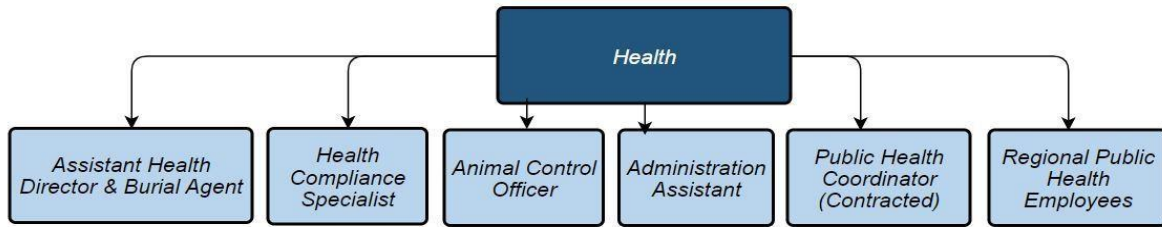
- Obtained the Green Community designation for South Hadley
- Implemented a town-wide facilities digital work order system and have processed hundreds of work requests since its inception.
- Created a town-wide facility maintenance plan and building inventory
- Installed a new river pump and irrigation pump station for Ledges
- Installed a new walk-in cooler/freezer at the high school
- Installed a new fire alarm system at the police department and high school replacing obsolete systems
- Completed phase 1 of the Building Automation System at the high school

## FY26 STRATEGIC GOALS

- A new ADA pathway at the high school to access the turf field from the school
- Energy reduction projects at the high school, Ledges Golf Course and town hall.
- Feasibility study with MassCEC for the installation of on-street EV chargers for the town

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Public Bldg Mtce-P/S	\$ 79,779	\$ 181,104	\$ 104,400	\$ 155,970	\$ 105,970
Public Bldg Mtce-O/E	<u>\$ 200,786</u>	<u>\$ 236,130</u>	<u>\$ 292,900</u>	<u>\$ 310,500</u>	<u>\$ 312,500</u>
<b>Total Building Mtce</b>	<b>\$ 280,565</b>	<b>\$ 417,234</b>	<b>\$ 397,300</b>	<b>\$ 466,470</b>	<b>\$ 418,470</b>

# 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.

## FY25 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 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.

## FY26 STRATEGIC GOALS

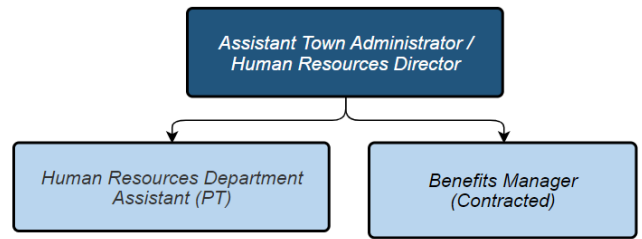
- To further develop regional approaches through our Inter-municipal agreement with the communities of Holyoke and Chicopee. Software and tablets have been purchased, and training will be done to have our inspectional services (food, housing) all online (paperless).
- To identify and map environmental 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 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Health-Personnel Services	\$ 201,211	\$ 240,540	\$ 231,906	\$ 236,153	\$ 236,153
Health- Other Expenses	\$ 58,427	\$ 53,854	\$ 77,600	\$ 76,725	\$ 75,725
<b>Total Health</b>	<b>\$ 259,638</b>	<b>\$ 294,394</b>	<b>\$ 309,506</b>	<b>\$ 312,878</b>	<b>\$ 311,878</b>

# 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

The Human Resources budget supports essential functions that sustain and develop the town's workforce. It funds professional development for HR staff, town-wide training initiatives, the employee education reimbursement program, administrative fees for flexible spending accounts and other voluntary employee benefits, and job advertisement costs. In the upcoming fiscal year, slight reductions have been made to the professional development budget, education reimbursement program, and town-wide staff development. To mitigate these cuts, HR will actively seek out free training resources and promote cost-effective professional development opportunities to ensure employees continue to have access to learning and growth opportunities.

## FY25 GOALS & ACCOMPLISHMENTS

- In FY25, HR led the implementation of a new classification and compensation system developed from recommendations in a Collins Center study and funded through a state Community Compact grant. This system ensures equitable and consistent pay adjustments across unionized and non-represented employees. Additionally, HR supported successfully reaching agreements with AFSCME Units A and B, incorporating the updated wage and classification structure.
- Launched Senior Tax Credit Worker program, administered two sessions in FY25, providing approximately 20 opportunities throughout various departments.
- Enhanced the recruitment process by adding structure and standardization, improving efficiency and ensuring a high-quality approach to selecting the best candidates. Implemented job posting templates, streamlined candidate communications, and improved applicant onboarding to create a more consistent and effective hiring experience.
- HR continues to serve as a key partner to department managers, helping them navigate staffing transitions, personnel budget planning, and long-term workforce needs. In FY25, HR guided managers through hiring strategies, supported the development of substitute, part-time, and temporary roles, and enhanced the performance evaluation process.
- To further DEI efforts, HR engaged a consultant to provide training sessions on DEI concepts for town employees, boards, and committee members. These trainings were conducted at department head meetings, the Master Plan Annual Forum, and as a recorded webinar available to future new members.
- Expanded wellness initiatives, securing a grant from the Hampshire County Group Insurance Trust to provide on-site chair massages for employees. Various employee gatherings were held throughout the year, especially around the holidays, to build camaraderie and morale. The department also launched a new quarterly HR newsletter, keeping employees informed of updates, initiatives, and professional development opportunities.

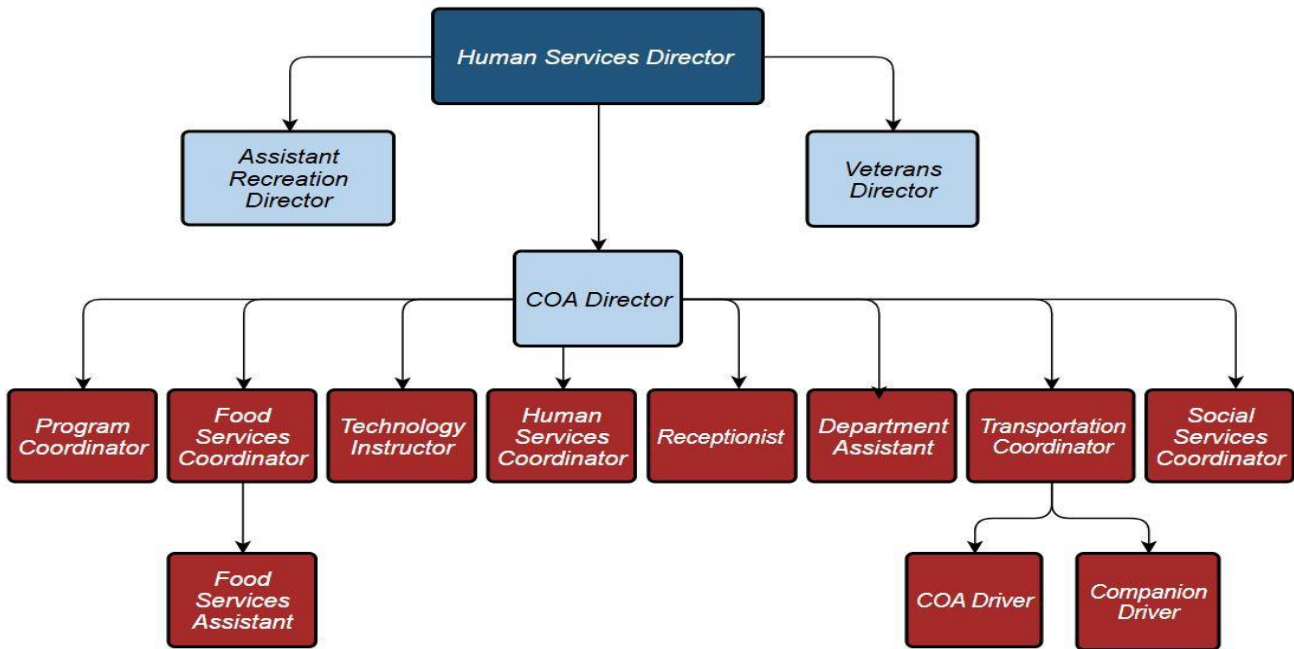
- Improved Records Management – Began inventorying, reorganizing, and ensuring compliance of personnel files with support from a Senior Tax Credit Worker.
- Upgraded HR Office Space – Relocated within Town Hall to a more functional and welcoming office, including a small meeting area for confidential employee support.

**FY26 STRATEGIC GOALS**

- Negotiate Successor Contracts – Support the reaching of successor collective bargaining with DPW and Police unions.
- Enhance Records Management – Continue organizing personnel records in preparation for future digitization.
- Explore Benefit Enhancements – Research potential improvements to leave policies, supplemental insurance options (disability, life, accident), and wellness initiatives.
- Strengthen Employee Engagement & Recognition – Continue HR newsletter, explore affinity groups, implement employee recognition initiatives, and promote benefits through outreach events like health fairs and other creative methods.
- Develop Succession Planning Strategies – Identify key positions, assess future workforce needs, and support departments in preparing for leadership transitions.
- Enhance HR Processes – Continue improving efficiency and standardization, with a focus on streamlining workers' compensation claims administration next year.
- Stay Ahead of HR Trends & Compliance – Monitor federal and state regulatory changes, emerging HR best practices, and industry trends to ensure compliance and foster a high-performing and inclusive work environment where employees can perform at their best and provide top-quality services to the entire community, residents and taxpayers.

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Human Resources-Personnel Services	\$ 64,637	\$ 117,671	\$ 141,651	\$ 147,060	\$ 147,060
Human Resources- Other Expenses	\$ <u>47,382</u>	\$ <u>27,031</u>	\$ <u>34,600</u>	\$ <u>33,100</u>	\$ <u>31,600</u>
<b>Total Human Resources</b>	\$ 112,019	\$ 144,702	\$ 176,251	\$ 180,160	\$ 178,660

## 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 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.

## **FY25 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.
- Through the MassDOT Transit Grant program a new 12-passenger minibus with lift- gate was purchased to replace the Gerry Bernard minibus.
- Expand transportation to include out-of-town. Additional grant funding was secured to assist with increased companion transportation program costs due to the popularity of the program.
- In order to expand the center's print and advertising scope to reach a larger population, while decreasing cost and waste, a Go Green effort was initiated. Delivery of newsletters continues to 27 locations, emailed to 400+. Mailings have reduced to 200.
- Increase outreach to faith-based communities.
- Collaboration with Mt. Holyoke College for ongoing education programs.
- Hosted Aging in Place Health & Wellness Fair in June 2024.
- Hosted Winter Preparedness Fair in November 2024.
- Expanded Intergenerational programming.
- Increased Volunteer Community Companions Outreach team for social outreach to Hubert, Lathrop, and Newton Manor once a month to now include visits from the Social Services Coordinator and Tech Program, in addition to the program coordinators.
- Updated registration process to streamline monthly registrations and to collect appropriate demographic information on news members to assist with grant reporting and applications.
- Providing increased food options for patrons to decrease food insecurity (including quarterly dinner events).
- Increased programming in collaboration with Veterans Services to provide increased opportunities for veterans within the community to come together at the center for events.

## **FY26 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.
- Restarting a Memory Cafe to support the needs of individuals with dementia and their caregivers, a vital part of being a Dementia Friendly Community.
- Expand on-going diversity & inclusion programming throughout the year.
- Increase outreach to homebound seniors for example through Community Companion Outreach volunteer group, etc. (funding through grants such as Executive Office of Aging & Independence, Formula Grant, etc.).
- Expand Intergenerational offerings such as with the UMASS Nursing Students & Western New England University Doctoral OTR (Occupational Therapist Registered) students.
- Expand options available to individuals with varying levels of need to increase inclusivity and accessibility throughout the center.
- Expand Community Outreach offerings through local Stakeholders (Mt. Holyoke College, Friends of the South Hadley Seniors, Neighbors Helping Neighbors, etc.)
- Continue holding fairs which provide residents with valuable resource information (winter preparedness, aging in place, health and wellness, town departments, etc.).
- 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 Council on Aging framework.
- Continue to work with administration to provide professional training and growth opportunities for all staff members.

- Continuing to increase outreach to faith-based and other untapped community organizations.
- Continue to promote the COA activities & events through the Golden Chronicle newsletter, Facebook, Town Reminder, town website and other media relations available.
- Begin the MassDOT Transit Grant process in order to procure a new 8-passenger van to replace the current vehicle.
- Expand the transportation program through the implementation of a transportation coordinator, bringing both programs under one team member. This will increase efficiency and allow for improved transportation opportunities, scheduling availability and documentation of clear procedures for both in-town and out-of-town transportation guidelines.
- Increase necessary fridge/freezer storage for the COA kitchen in order to increase the number of patrons which can be served by COA Staff for events.

## **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.

### **FY25 GOALS & ACCOMPLISHMENTS**

- The construction phase at Buttery Brook began in the fall with the installation of new playground equipment and cutting down some trees. Construction will be completed in the spring. In addition, \$192,000 has been fundraised for the project and another \$182,000 was secured at the fall town meeting.
- We applied for a facilities grant for the performance area at Buttery Brook Park through the Mass Cultural Council.
- Brought the Children’s Summer Concerts under the Recreation Department’s umbrella at Buttery Brook Park.
- Secured \$50,000 of state funding for a Ledges Golf Course Master Plan to evaluate the facility as it nears the end of the bond in 2029 and to see what the future capital needs are. Executed contracts with two companies for this work.
- Secured a grant for \$36,000 from the Stanton Foundation for capital improvements to the dog park.
- The 2024 youth cheerleading exhibition was held in October and was an enormous success. There were close to 1,000 participants and more than 50 teams.
- Working with Bike-Walk Committee, a new bench was installed on Route 202 by Water District #1 as there was a noticeable lack of public seating on that road. The Bike-Walk Committee is currently working on updating a record of all seating on roadways, parks, schools and other public places.
- The Bike-Walk Committee has also been working on evaluating the need for a sidewalk master plan.

### **FY26 STRATEGIC GOALS**

- Complete the construction projects at Buttery Brook Park and the Dog Park.
- Ledges Master plan evaluation.
- Work with the Bike-Walk Committee to do a sidewalk inventory and continue efforts on the community seating project.

# 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.

## FY25 GOALS & ACCOMPLISHMENTS

- Obtain Massachusetts Veterans Chapter 115 Certification.
- Obtain VA accreditation to assist in Claims processing with a direct focus on South Hadley Residents.
- 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.
- Increase information flow of available services available through information in newsletters, meeting updates, creating a Facebook page and updating the website to better serve veterans community.

## FY26 STRATEGIC GOALS

- Increase membership in the Veterans Council to get this running. This will allow additional assistance with town ceremonies and veteran-related projects.
- Strengthen volunteer base to support veteran events and initiatives
- Put in motion Military and First Responder Tribute banner program similar to programs in other communities to be completed in FY 27/28
- Put in motion for Veterans Monument to recognize Post 9/11 Veterans service similar to ones in front of town hall to be completed in FY 28/29
- Have greater oversight of veterans graves in town to ensure compliance with Mass General Law C115 section 9. Ensuring graves are properly maintained and repaired if needed. To include an ongoing cleaning program run by volunteers to ensure proper maintenance for years to come. Database of veterans graves in town.
- Find source of funding for Veteran Flag Grave Brackets for veteran graves to allow flags to be flown all year when placed on grave. Currently flags are removed to allow for landscape maintenance.
- Get into Wreathes Across America for veteran graves to be completed in FY 28/29

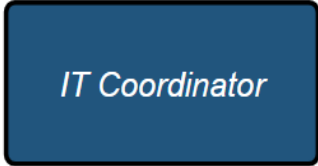
**History depicts the combining of the Recreation, Council on Aging, and Veterans' budgets.**

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Human Services.-Personnel Services	\$ 526,567	\$ 622,629	\$ 555,023	\$ 536,014	\$ 536,014
Human Services.- Other Expenses	<u>\$ 381,200</u>	<u>\$ 289,129</u>	<u>\$ 390,353</u>	<u>\$ 410,094</u>	<u>\$ 400,094</u>
<b>Total Human Services</b>	<b>\$ 907,767</b>	<b>\$ 911,758</b>	<b>\$ 945,376</b>	<b>\$ 946,108</b>	<b>\$ 936,108</b>

# 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.



## FY25 GOALS & ACCOMPLISHMENTS

- Assist with the planning for Wi-Fi/cameras at Buttery Brook Park.
- Upgrade TCM from Core to Enterprise
- Continue implementing digitization/digitalization.
- Eliminate the use of Millennium in payroll
- Continue to work with departments to implement permits/licenses to OpenGov
- Reviewed and reduced underutilized software.

## FY26 STRATEGIC GOALS

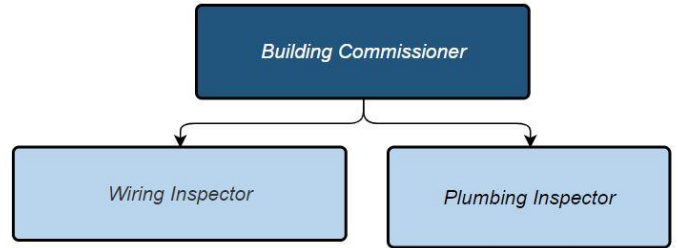
- Fully implement a digitization platform with specific focus on developing scanning policies and procedures from a set point forward.
- Begin to implement workflow to digitalize manual processes that create physical records.
- Continue converting or associating existing digital records to the digital platform.
- Continue to implement permits and licenses that are not on the OpenGov platform

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
I.T.-Personnel Services	\$ 71,834	\$ 80,644	\$ 83,980	\$ 85,652	\$ 85,652
I.T.- Other Expenses	<u>\$ 323,136</u>	<u>\$ 341,897</u>	<u>\$ 354,336</u>	<u>\$ 383,140</u>	<u>\$ 378,140</u>
<b>Total I.T.</b>	<b>\$ 394,970</b>	<b>\$ 422,541</b>	<b>\$ 438,316</b>	<b>\$ 468,792</b>	<b>\$ 463,792</b>

# 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.



## FY25 GOALS

- Improved e-permit process and coordinated with other departments
- Update webpage including some FAQs on the website. Created meeting minute videos to be posted on community channel and website
- Review availability of documents and information in other languages
- Help lead a multi-department code enforcement team. Improved communications and cooperation with fire and police departments for more timely response.
- Build out a digital file cabinet for all archived records
- Review and assist in development of new and existing bylaws

## FY26 GOALS

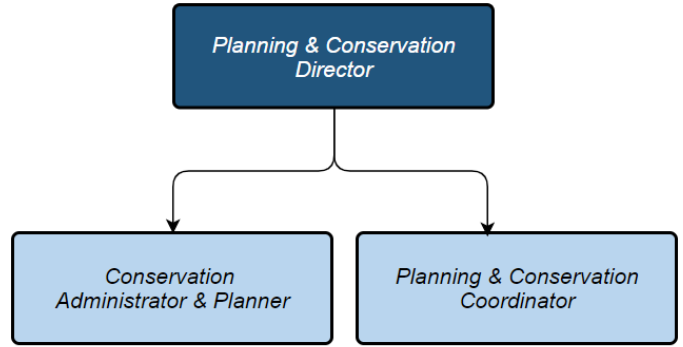
- Organize the zoning complaint documents within the department into a digital format. Create a shared drive for all departments and the public to be able to track status of problem properties.
- Install a computer station for public use.
- Continue to work towards 100% compliance of all multi-families in town with their required certificate of inspections.
- Continued assistance/cooperation in the development/update of new and existing bylaws.
- Better tracking and compliance with short-term rentals throughout the town.

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Inspection Services.-Personnel Services	\$ 176,907	\$ 202,488	\$ 238,363	\$ 249,520	\$ 199,662
Inspection Services- Other Expenses	<u>\$ 18,814</u>	<u>\$ 14,149</u>	<u>\$ 28,600</u>	<u>\$ 28,450</u>	<u>\$ 28,450</u>
<b>Total Inspection Services</b>	<b>\$ 195,721</b>	<b>\$ 216,637</b>	<b>\$ 266,963</b>	<b>\$ 277,970</b>	<b>\$ 228,112</b>

# 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.



## FY25 GOALS & ACCOMPLISHMENTS

- Effective and efficient permit administration for zoning, subdivision, stormwater and wetlands bylaws.
- Continued implementation of Master Plan update strategies.
- Completed rezoning study for Routes 202 and 33 corridor in support of mixed use Development, housing choice and business growth.
- Initiated formation of Affordable Housing Trust.
- 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.
- Completed Dry Brook Aquifer Isotopic Study

## FY26 STRATEGIC GOALS

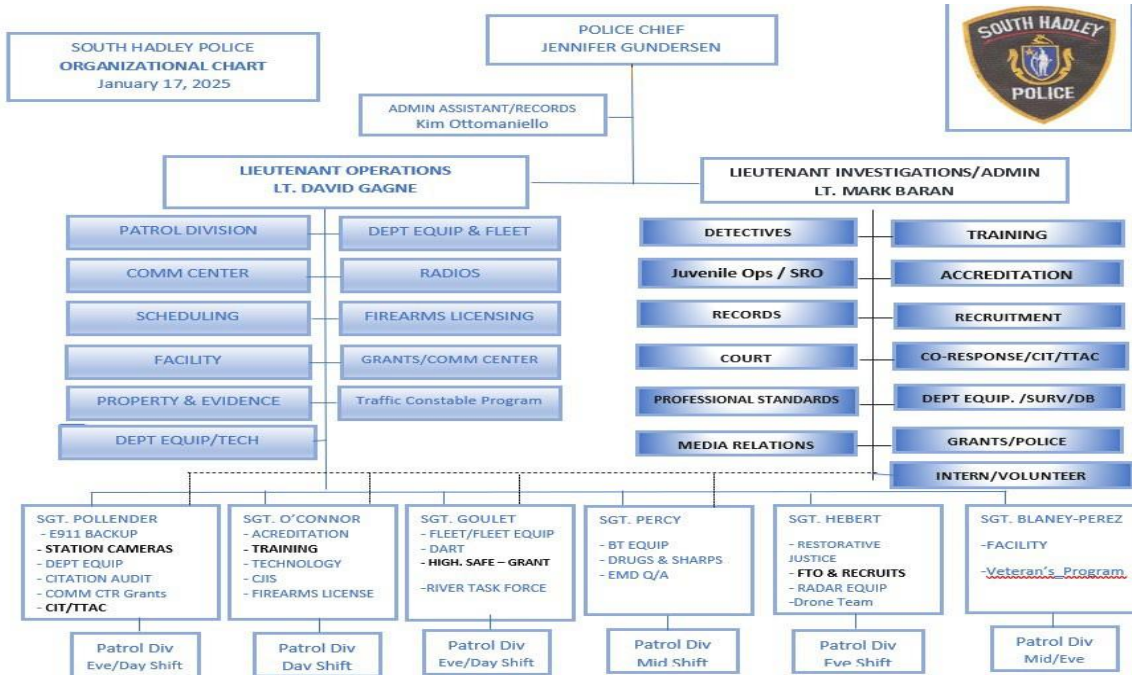
- Seek adoption of zoning changes along Routes 202 and 33 to support more housing options and promote business development.
- Continue design and reconstruction of Pearl Street culvert at Elmer Brook.
- Seek funding for restoration of Titus Pond and removal of Queensville Dam.
- Begin implementing the Shade Tree Challenge to plant 400 trees over the next two years.
- Continue stewardship, public education and community outreach efforts.
- Seek adoption of zoning bylaw amendments for agricultural uses and sign bylaw.
- Capitalize the Affordable Housing Trust.

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Planning-Personnel Services	\$ 200,882	\$ 205,215	\$ 210,972	\$ 215,194	\$ 215,194
Planning- Other Expenses	<u>\$ 41,879</u>	<u>\$ 57,524</u>	<u>\$ 53,100</u>	<u>\$ 59,125</u>	<u>\$ 48,875</u>
<b>Total Planning</b>	<b>\$ 242,761</b>	<b>\$ 262,739</b>	<b>\$ 264,072</b>	<b>\$ 274,319</b>	<b>\$ 264,069</b>

# 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.



## FY25 GOALS & ACCOMPLISHMENTS

- Trained personnel in the discipline of Civilian Response to Active Shooter Events and offered to private businesses and entities in South Hadley
- Developed Body Worn Cameras Policy
- In partnership with Emergency Management and both fire districts, evaluated, purchased and implemented a Unmanned Aircraft/Drone Program
- Developed a policy and instituted a donation-based funding plan for a comfort dog program
- To improve the health and safety of first responders, developed and implemented a wellness program for personnel
- Beta tested various speed reduction tactics to reduce aggressive driving in South Hadley
- Assigned a second School Resource Officer assigned to the Michael E. Smith Middle School and Mosier Elementary School
- Had a successful re-accreditation assessment by the Massachusetts Police Accreditation Commission.
- Implemented Police Reform Legislation in policy and practice
- Completed a Staffing Study which evaluated best practice staffing levels to improve public safety in South Hadley
- Developed a ride-along video to provide community members with a glimpse of a patrol shift in South Hadley.
- Chief of Police Community Office hours held monthly within the community

**FY26 STRATEGIC GOALS**

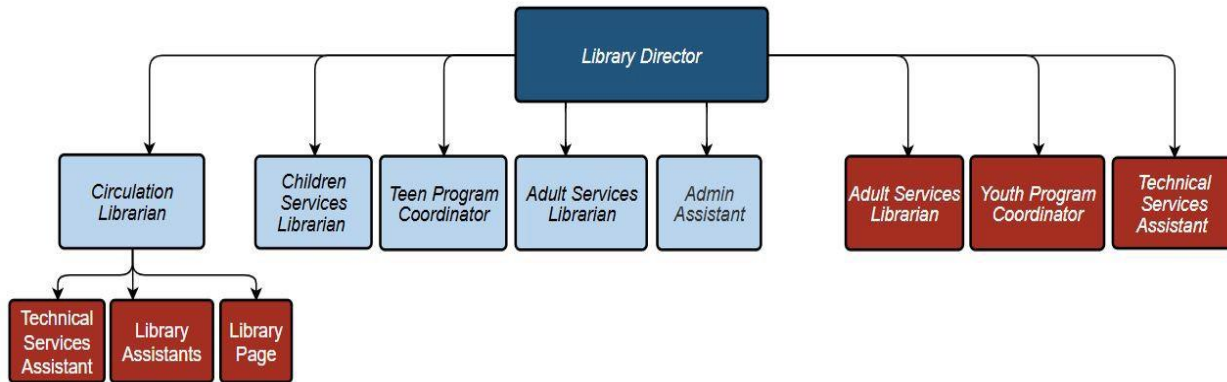
- Evaluate duties and assignments of all personnel to ensure that staffing levels meet the needs of the community
- Evaluate website and social media presence to promote community engagement and transparency
- Continue to engage and collaborate with other town departments, schools, businesses, and community organizations to reduce crime and disorder.
- Conduct Civilian Response to Active Shooter Events trainings within the private business and entities in South Hadley
- Implement Body Worn Cameras in South Hadley
- Evaluate Regional Dispatching of E911 Communication Center.

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Police-Personnel Services	\$ 2,794,212	\$ 3,044,234	\$ 3,527,367	\$ 3,555,088	\$ 3,555,088
Police- Other Expenses	\$ 254,923	\$ 283,896	\$ 285,230	\$ 263,730	\$ 269,030
<b>Total Police</b>	\$ 3,049,135	\$ 3,328,130	\$ 3,812,597	\$ 3,818,818	\$ 3,824,118

# 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 25 GOALS & ACCOMPLISHMENTS

- Library circulation is up over 16% this year, with the largest increase coming from children's books. In the last twelve months, staff have checked out 163,492 items to local patrons.
- Expanded home delivery service brings library materials to residents who are unable to visit the library due to health or transportation issues. Partners include local residential communities and assisted living facilities.
- Received a provisional grant from the MA Board of Library Commissioners to conduct a preservation assessment of the local history collection at the Gaylord Memorial Library.
- Launched a new [online calendar of library events](#) and meetings.
- Community outreach included visits to Mount Holyoke College, Loomis Village, the Council on Aging, and South Hadley Public Schools.
- Introduced a “Library of Things” where patrons can borrow nontraditional materials from the library such as Kindles, gardening tools, a ukulele, American Girl dolls, STEAM kits, a telescope, and more.
- Popular children’s programs include Baby Lapsit StoryTime, Tuesday morning RhymeTime, afterschool Chess Club, Monday evening Pajama StoryTime, and regular visits by musical guests and special events.

**FY26 STRATEGIC GOALS**

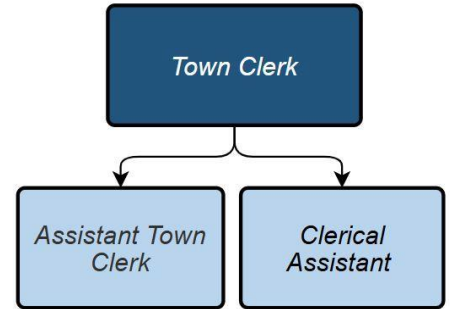
- Make South Hadley’s libraries safe places for all members of the community.
- Find cost savings and efficiencies to maintain current levels of service and programs with a reduced budget.
- Seek grant funding, state aid, and support from the Friends of the Library to supplement town funds.
- Develop and launch an improved library website.
- Improve access to the local history collections at both South Hadley Public and Gaylord Memorial libraries.
- Offer a diverse selection of library materials and programs that reflect both our local community and the world beyond.
- Continue to engage and collaborate with other town departments, public schools, educational institutions, and community organizations.

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Library-Personnel Services	\$ 520,036	\$ 520,069	\$ 555,071	\$ 584,904	\$ 575,483
Library- Other Expenses	\$ <u>266,846</u>	\$ <u>293,364</u>	\$ <u>290,202</u>	\$ <u>313,440</u>	\$ <u>267,440</u>
<b>Total Library</b>	\$ 786,882	\$ 813,433	\$ 845,273	\$ 898,344	\$ 842,923

# 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.



## FY25 GOALS & ACCOMPLISHMENTS

- Administered the State Primary and Presidential Election, in addition to the 2024 and 2025 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

## FY26 STRATEGIC GOALS

- Create easy to understand guides for services provided by the Town Clerk’s office taking into consideration different ways people process information
- Administer the 2026 Annual Local Election
- Review and update election resources for election workers
- Update the Board and Committee Handbook
- Explore educational opportunities highlighting South Hadley government operations for residents

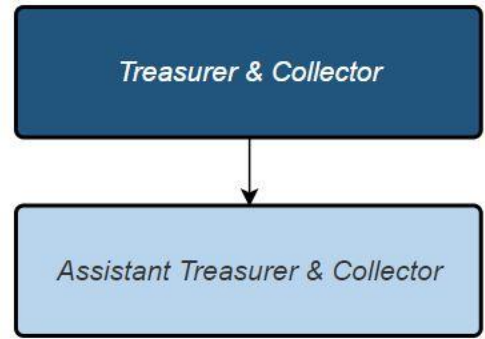
Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Town Clerk-Personnel Services	\$ 134,398	\$ 154,375	\$ 165,413	\$ 175,708	\$ 165,833
Town Clerk- Other Expenses	<u>\$ 7,023</u>	<u>\$ 5,445</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 14,500</u>
<b>Total Town Clerk</b>	<b>\$ 141,421</b>	<b>\$ 159,820</b>	<b>\$ 180,413</b>	<b>\$ 190,708</b>	<b>\$ 180,333</b>

Department	FY 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Elections-Personnel Services	\$ 25,027	\$ 14,915	\$ 40,000	\$ 15,500	\$ 12,500
Elections- Other Expenses	<u>\$ 30,250</u>	<u>\$ 38,583</u>	<u>\$ 39,650</u>	<u>\$ 30,150</u>	<u>\$ 30,150</u>
<b>Total Elections</b>	<b>\$ 55,277</b>	<b>\$ 53,498</b>	<b>\$ 79,650</b>	<b>\$ 45,650</b>	<b>\$ 42,650</b>

# 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.



## FY25 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-and-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 in a more timely and efficient manner to improve collections

## FY26 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 23 Expended	FY 24 Expended	FY 25 Budgeted	FY 26 Requested	FY 26 Recommended
Treasurer/Collector-Personnel Services	\$ 178,266	\$ 190,112	\$ 157,341	\$ 160,394	\$ 160,394
Treasurer/Collector- Other Expenses	\$ 42,128	\$ 45,056	\$ 46,050	\$ 49,775	\$ 45,875
<b>Total Treasurer/Collector</b>	<b>\$ 220,394</b>	<b>\$ 235,168</b>	<b>\$ 203,391</b>	<b>\$ 210,169</b>	<b>\$ 206,269</b>

## SECTION IV: DEPARTMENTAL BUDGETS

### Selectboard

	FY23 Expended	FY24 Expended	FY25 Budgeted	FY26 Requested	FY26 TA Recommend
P/S	\$ 228,112	\$ 238,345	\$ 238,228	\$ 255,510	\$ 245,510
O/E	\$ 40,399	\$ 35,174	\$ 33,350	\$ 33,350	\$ 30,650
<b>Total</b>	<b>\$ 268,511</b>	<b>\$ 273,519</b>	<b>\$ 271,578</b>	<b>\$ 288,860</b>	<b>\$ 276,160</b>

### Cable Access Studio

	FY23 Expended	FY24 Expended	FY25 Budgeted	FY26 Requested	FY26 TA Recommend
P/S	\$ 85,844	\$ 84,136	\$ 96,029	\$ 100,431	\$ 100,431
O/E	\$ 26,123	\$ 25,571	\$ 24,600	\$ 24,600	\$ 24,100
<b>Total</b>	<b>\$ 111,967</b>	<b>\$ 109,707</b>	<b>\$ 120,629</b>	<b>\$ 125,031</b>	<b>\$ 124,531</b>

### Reserve Fund

	FY23 Expended	FY24 Expended	FY25 Budgeted	FY26 Requested	FY26 TA Recommend
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

### Accountant/Auditor

	FY23 Expended	FY24 Expended	FY25 Budgeted	FY26 Requested	FY26 TA Recommend
P/S	\$ 223,734	\$ 231,257	\$ 240,446	\$ 244,062	\$ 244,062
O/E	\$ 84	\$ -	\$ 300	\$ 300	\$ 300
<b>Total</b>	<b>\$ 223,818</b>	<b>\$ 231,257</b>	<b>\$ 240,746</b>	<b>\$ 244,362</b>	<b>\$ 244,362</b>

### Wage and Classification

	FY23 Expended	FY24 Expended	FY25 Budgeted	FY26 Requested	FY26 TA Recommend
P/S	\$ 225,000	\$ 90,000	\$ 50,000	\$ 200,000	\$ 100,000
O/E	\$ (61,217)	\$ (84,003)	\$ (12,303)	\$ -	\$ -
<b>Total</b>	<b>\$ 163,783</b>	<b>\$ 5,997</b>	<b>\$ 37,697</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>

## Human Resources

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 64,637	\$ 117,671	\$ 141,651	\$ 147,060	\$ 147,060
O/E	\$ 47,382	\$ 27,031	\$ 34,600	\$ 33,100	\$ 31,600
<b>Total</b>	<b>\$ 112,019</b>	<b>\$ 144,702</b>	<b>\$ 176,251</b>	<b>\$ 180,160</b>	<b>\$ 178,660</b>

## Assessor

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 151,641	\$ 154,712	\$ 165,203	\$ 168,359	\$ 168,359
O/E	\$ 37,225	\$ 37,977	\$ 30,840	\$ 36,765	\$ 30,765
<b>Total</b>	<b>\$ 188,866</b>	<b>\$ 192,689</b>	<b>\$ 196,043</b>	<b>\$ 205,124</b>	<b>\$ 199,124</b>

## Collector/Treasurer

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 178,266	\$ 190,112	\$ 157,341	\$ 160,394	\$ 160,394
O/E	\$ 42,128	\$ 45,056	\$ 46,050	\$ 49,775	\$ 45,875
<b>Total</b>	<b>\$ 220,394</b>	<b>\$ 235,168</b>	<b>\$ 203,391</b>	<b>\$ 210,169</b>	<b>\$ 206,269</b>

## Town Audit

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	<b>\$ 39,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>

## Town Clerk

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 134,398	\$ 154,375	\$ 165,413	\$ 175,708	\$ 165,833
O/E	\$ 7,023	\$ 5,445	\$ 15,000	\$ 15,000	\$ 14,500
<b>Total</b>	<b>\$ 141,421</b>	<b>\$ 159,820</b>	<b>\$ 180,413</b>	<b>\$ 190,708</b>	<b>\$ 180,333</b>

## Legal Services

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	<b>\$ 80,729</b>	<b>\$ 83,224</b>	<b>\$ 95,000</b>	<b>\$ 100,000</b>	<b>\$ 95,000</b>

## Information Technology

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 71,834	\$ 80,644	\$ 83,980	\$ 85,652	\$ 85,652
O/E	\$ 323,136	\$ 341,897	\$ 354,336	\$ 383,140	\$ 378,140
<b>Total</b>	<b>\$ 394,970</b>	<b>\$ 422,541</b>	<b>\$ 438,316</b>	<b>\$ 468,792</b>	<b>\$ 463,792</b>

## Elections

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 25,027	\$ 14,915	\$ 40,000	\$ 15,500	\$ 12,500
O/E	\$ 30,250	\$ 38,583	\$ 39,650	\$ 30,150	\$ 30,150
<b>Total</b>	<b>\$ 55,277</b>	<b>\$ 53,498</b>	<b>\$ 79,650</b>	<b>\$ 45,650</b>	<b>\$ 42,650</b>

## Planning/Conservation

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 200,882	\$ 205,215	\$ 210,972	\$ 215,194	\$ 215,194
O/E	\$ 41,879	\$ 57,524	\$ 53,100	\$ 59,125	\$ 48,875
<b>Total</b>	<b>\$ 242,761</b>	<b>\$ 262,739</b>	<b>\$ 264,072</b>	<b>\$ 274,319</b>	<b>\$ 264,069</b>

## Facilities

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 79,779	\$ 181,104	\$ 104,400	\$ 155,970	\$ 105,970
O/E	\$ 200,786	\$ 236,130	\$ 292,900	\$ 310,500	\$ 312,500
<b>Total</b>	<b>\$ 280,565</b>	<b>\$ 417,234</b>	<b>\$ 397,300</b>	<b>\$ 466,470</b>	<b>\$ 418,470</b>

## Internal Service Fund

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	<b>\$ 8,647</b>	<b>\$ 7,870</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>

## Town Reports

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	<b>\$ 1,126</b>	<b>\$ 1,223</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>

**Police**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>P/S</b>	\$ 2,794,212	\$ 3,044,234	\$ 3,527,367	\$ 3,555,088	\$ 3,555,088
<b>O/E</b>	\$ 254,923	\$ 283,896	\$ 285,230	\$ 263,730	\$ 269,030
<b>Total</b>	\$ 3,049,135	\$ 3,328,130	\$ 3,812,597	\$ 3,818,818	\$ 3,824,118

**Inspection Services**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>P/S</b>	\$ 176,907	\$ 202,488	\$ 238,363	\$ 249,520	\$ 199,662
<b>O/E</b>	\$ 18,814	\$ 14,149	\$ 28,600	\$ 28,450	\$ 28,450
<b>Total</b>	\$ 195,721	\$ 216,637	\$ 266,963	\$ 277,970	\$ 228,112

**Weights and Measures**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	\$ 7,299	\$ 7,087	\$ 8,000	\$ 8,200	\$ 8,200

**Department of Public Works**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>P/S</b>	\$ 836,885	\$ 889,469	\$ 972,630	\$ 988,753	\$ 971,753
<b>O/E</b>	\$ 565,037	\$ 630,812	\$ 655,970	\$ 656,370	\$ 663,260
<b>Total</b>	\$ 1,401,922	\$ 1,520,281	\$ 1,628,600	\$ 1,645,123	\$ 1,635,013

**Snow & Ice Removal**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>P/S</b>	\$ 25,619	\$ 25,433	\$ 21,000	\$ 21,000	\$ 21,000
<b>O/E</b>	\$ 171,791	\$ 165,808	\$ 80,760	\$ 81,100	\$ 81,100
<b>Total</b>	\$ 197,410	\$ 191,241	\$ 101,760	\$ 102,100	\$ 102,100

**Street Lighting**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	\$ 90,624	\$ 90,604	\$ 105,000	\$ 105,000	\$ 105,000

**Health**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 201,211	\$ 240,540	\$ 231,906	\$ 236,153	\$ 236,153
O/E	\$ 58,427	\$ 53,854	\$ 77,600	\$ 76,725	\$ 75,725
<b>Total</b>	<b>\$ 259,638</b>	<b>\$ 294,394</b>	<b>\$ 309,506</b>	<b>\$ 312,878</b>	<b>\$ 311,878</b>

**Human Services**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 526,567	\$ 622,629	\$ 555,023	\$ 536,014	\$ 536,014
O/E	\$ 381,200	\$ 289,129	\$ 390,353	\$ 410,094	\$ 400,094
<b>Total</b>	<b>\$ 907,767</b>	<b>\$ 911,758</b>	<b>\$ 945,376</b>	<b>\$ 946,108</b>	<b>\$ 936,108</b>

**Library**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
P/S	\$ 520,036	\$ 520,069	\$ 555,071	\$ 584,904	\$ 575,483
O/E	\$ 266,846	\$ 293,364	\$ 290,202	\$ 313,440	\$ 267,440
<b>Total</b>	<b>\$ 786,882</b>	<b>\$ 813,433</b>	<b>\$ 845,273</b>	<b>\$ 898,344</b>	<b>\$ 842,923</b>

**Old Firehouse Museum**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	<b>\$ 8,369</b>	<b>\$ 4,680</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>	<b>\$ 7,650</b>

**Retirement of Debt: Principal**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	<b>\$ 2,426,185</b>	<b>\$ 2,432,472</b>	<b>\$ 2,418,885</b>	<b>\$ 2,490,428</b>	<b>\$ 2,490,428</b>

**Interest: Long-Term Debt**

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	<b>\$ 1,007,254</b>	<b>\$ 930,765</b>	<b>\$ 843,791</b>	<b>\$ 762,971</b>	<b>\$ 762,971</b>

**Interest: Short-Term Debt**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000

**Retirement**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 4,019,387	\$ 4,343,569	\$ 4,765,712	\$ 5,255,375	\$ 5,170,346

**Unemployment Compensation**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 26,271	\$ 62,641	\$ 101,000	\$ 101,000	\$ 101,000

**Group Health Insurance**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 4,252,598	\$ 4,596,638	\$ 5,318,448	\$ 6,382,138	\$ 6,179,927

**FICA/Medicare**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 434,482	\$ 443,131	\$ 500,000	\$ 520,000	\$ 520,000

**Liability Insurance**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 368,677	\$ 431,742	\$ 493,200	\$ 563,430	\$ 578,430

**Ct. River Channel Markers**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 4,000	\$ 2,920	\$ 3,000	\$ 5,000	\$ 5,000

**DPW: Landfill**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>P/S</b>	\$ 81,297	\$ 67,662	\$ 103,108	\$ 107,351	\$ 107,351
<b>O/E</b>	\$ 1,219,573	\$ 1,232,510	\$ 1,357,236	\$ 1,284,500	\$ 1,284,500
<b>Total</b>	\$ 1,300,870	\$ 1,300,172	\$ 1,460,344	\$ 1,391,851	\$ 1,391,851

**DPW: Sewerage**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 66,415	\$ 73,347	\$ 82,500	\$ 82,500	\$ 82,500

**DPW: Water Pollution Control**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>P/S</b>	\$ 523,382	\$ 592,547	\$ 628,738	\$ 643,548	\$ 643,615
<b>O/E</b>	\$ 932,326	\$ 1,005,804	\$ 1,156,300	\$ 1,166,300	\$ 1,166,300
<b>Total</b>	\$ 1,455,708	\$ 1,598,351	\$ 1,785,038	\$ 1,809,848	\$ 1,809,915

**Ledges Golf Course/Valley View**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 1,370,653	\$ 1,439,329	\$ 1,593,762	\$ 1,624,409	\$ 1,624,409

**Workers' Compensation**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 185,748	\$ 130,603	\$ 150,000	\$ 150,000	\$ 150,000

**Injured on Duty**

	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total</b>	\$ 80,086	\$ 70,299	\$ 50,000	\$ 50,000	\$ 50,000

**Capital Stabilization**

	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 122,000	\$ -	\$ -	\$ -	\$ -

**OPEB**

	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

**Conservation Land Fund**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 300	\$ 5,150	\$ 15,000	\$ 15,000	\$ 15,000

**School**

	<b>FY23 Expended</b>	<b>FY24 Expended</b>	<b>FY25 Budgeted</b>	<b>FY26 Requested</b>	<b>FY26 TA Recommend</b>
<b>Total</b>	\$ 23,608,877	\$ 24,548,772	\$ 25,521,460	\$ 26,031,889	\$ 25,771,460

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budgeted</b>	<b>Requested</b>	<b>TA Recommend</b>
<b>Total General Fund</b>	\$ 21,973,475	\$ 23,255,389	\$ 25,243,947	\$ 27,269,278	\$ 26,670,624
<b>Total Misc. Trust</b>	\$ 1,037,000	\$ 1,465,000	\$ 715,000	\$ 715,000	\$ 715,000
<b>Total Receipts Reserved</b>	\$ 4,000	\$ 2,920	\$ 3,000	\$ 5,000	\$ 5,000
<b>Total DPW: Landfill</b>	\$ 1,300,870	\$ 1,300,172	\$ 1,460,344	\$ 1,391,851	\$ 1,391,851
<b>Total DPW: WWTP</b>	\$ 1,522,123	\$ 1,671,698	\$ 1,867,538	\$ 1,892,348	\$ 1,892,415
<b>Total Ledges</b>	\$ 1,370,653	\$ 1,439,329	\$ 1,593,762	\$ 1,624,409	\$ 1,624,409
<b>Total School</b>	<u>\$ 23,608,877</u>	<u>\$ 24,584,772</u>	<u>\$ 25,521,460</u>	<u>\$ 26,031,889</u>	<u>\$ 25,771,460</u>
<b>Total</b>	\$ 50,816,998	\$ 53,719,280	\$ 56,405,051	\$ 58,929,775	\$ 58,070,759