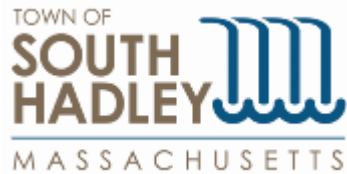


TOWN OF SOUTH HADLEY
Appropriations Committee Report
Fiscal Year 2022



*Please bring this report to the Annual Town Meeting on
Wednesday, June 9, 2021 at 6:00pm at St. Theresa's Church.
If you need special accommodations to attend this meeting,
please call (413) 538-5030 ext. 6181*

2021 REPORT OF THE APPROPRIATIONS COMMITTEE

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

This, our 96th annual report, is presented as the country has begun to recover from the impact of the COVID 19 pandemic. The fiscal year 2021 budget was intentionally conservative so as to provide the maximum flexibility to deal with the unknown impact of the pandemic. The fiscal year 2022 budget reflects more of a return to a traditional approach. It attempts to continue to meet the needs of the citizens of South Hadley, despite increased costs.

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

State Aid

The state budget process is ongoing. The current proposal which is being used in this budget, increases state aid by approximately \$286,000 but also increases our assessments by \$239,000, resulting in a net increase of only \$47,000. Assessments consist principally of School Choice and Charter School charges. This very small change in state aid combined with the limitation on increased real estate taxes under Proposition 2 ½ makes it very difficult to meet the increased costs of funding our town and school budgets. Final state aid amounts will not be available until our budget process is complete.

Special Town Meeting

Normally a Special Town Meeting is held immediately prior the annual Town Meeting. Financial articles are presented which request funding for short falls in fiscal year 2021 budgets and other one-time non- recurring costs. No spring Special Town Meeting will be held this year. The largest deficit is in the snow and ice removal budget. Fortunately, this year’s short fall is less than \$100,000. This deficit and other smaller budget amounts will be funded by end of the year transfers from department budgets with surpluses. Transfers to stabilization funds and capital expenditures will be addressed during the annual Town Meeting.

Free Cash

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

	(As Proposed)					
	FY16	FY17	FY18	FY19	FY20	FY21
Certified Free Cash						
Beginning	\$ 1,707,151.00	\$ 1,973,540.00	\$ 2,720,828.00	\$ 2,659,656.00	\$ 2,500,051.00	\$ 4,309,770.00
Expenditures:		\$ -				
Golf Course-Next Year	\$ 485,132.00	\$ 480,904.00	\$ 391,460.00	\$ 340,758.00	\$ 374,763.00	\$ 373,563.00
Current & Prior Year Budgets	\$ 627,545.00	\$ 659,335.00	\$ 1,233,050.00	\$ 1,511,233.00	\$ 71,000.00	\$ -
OPEB Trust Fund	\$ 160,000.00	\$ 180,000.00	\$ 300,000.00	\$ 300,000.00	\$ -	\$ 200,000.00
Next Year Budgets	\$ 40,000.00	\$ 178,000.00	\$ 292,000.00	\$ -	\$ -	\$ 2,495,000.00
Free Cash at year end	\$ 394,474.00	\$ 475,301.00	\$ 504,318.00	\$ 507,665.00	\$ 2,054,288.00	\$ 1,241,207.00
Increase at year end closing	\$ 1,579,066.00	\$ 2,245,527.00	\$ 2,155,338.00	\$ 1,992,386.00	\$ 2,255,482.00	\$ -
Certified Free Cash for next year	\$ 1,973,540.00	\$ 2,720,828.00	\$ 2,659,656.00	\$ 2,500,051.00	\$ 4,309,770.00	\$ 1,241,207.00

Certified free cash for fiscal year 2021 was \$4,309,770. Actual fiscal year 2020 revenues exceeded budgeted amounts by approximately \$1,368,000 and budget turn-backs totaled \$1,031,000. The largest source of additional revenue was motor vehicle excise taxes and the most significant expense close backs were DPW accounts, group health insurance and Veterans' Services.

In order to preserve the maximum flexibility so that the Town could respond to unanticipated costs of revenue shortfalls due to the COVID 19 pandemic, the only expenditures from free cash in fiscal year 2020 were to fund the golf course debt and \$71,000 spent in the November, 2019 Special Town Meeting. During fiscal year 2021 to date, actual revenue collected and expenses incurred approximate budgeted amounts. Accordingly following are expenditures of free cash proposed at the Annual Town Meeting:

Fund Golf Course Debt	\$	373,563.00
Transfers to OPEB trust and Stabilization Fund (details below)	\$	600,000.00
Capital purchases (details below)	\$	1,748,000.00
Article 15- To purchase 20.7 acres of land for conservation purposes. Once the purchase is complete, Mass. DCR will reimburse the Town in full. Consequently, there will be no net cost	\$	197,000.00
Article 17- To fund the Town's portion of the purchase of the development rights to the Lauzier Farm. A fundraising campaign is being conducted and money collected will reduce the Town's cost	\$	150,000.00
	<u>\$</u>	<u>150,000.00</u>
	Total \$	3,068,563.00

The Appropriations Committee supports these uses of free cash. Proposed expenditures will result in unspent free cash of \$1,241,207. These moneys will be needed to fund revenue shortfalls and unbudgeted expenses during fiscal year 2022. For these reasons the Appropriations Committee does not recommend spending additional free cash at this time.

School Budget

The proposed School Department budget is \$22,476,460, an increase of \$500,000 or 2.28% over fiscal year 2021. Because of limited growth in available Town revenue, this increase is the amount of additional funds available. The School Committee, interim Superintendent Diana Bonneville and business manager Jennifer Voyik have made a concerted effort to limit the growth of its budget and meet the challenges presented by the COVID 19 pandemic while continuing to provide outstanding education to our students. The Appropriations Committee appreciates their efforts, and we agree with this budget.

Fiscal Year 2022 Non-School Expenditures

Limited increases in revenue also impacts the amount of new funding that can be provided to Town Departments. Consequently most budgets are funded at similar levels to fiscal year 2021. General government budgets, exclusive of the schools, debt and benefits, increased by 1.87%. The police department, planning department, Board of Health and Council on Aging budgets are higher to meet increased needs. The position of deputy Town Administrator has been eliminated and replaced by the Director of Human Resources. For the third consecutive year, no increase in health insurance cost is required. However, the Town's required contribution for retirement funding has increased by \$294,745 or 8.04%.

Ledges Golf Club

During the summer and fall of 2020, restrictions on play implemented in response to the COVID 19 pandemic continued to impact revenue. Spring 2021 results have improved. It is hoped that revenues collected during fiscal year 2021 will equal or exceed operating costs, but actual results are not known at this time. Funding will need to be provided at a future Special Town Meeting if there is a deficit.

The Town continues to pay principal and interest on golf course debt. The amount required for fiscal year 2022 is \$368,563 and along with \$5,000 for possible incidentals is funded from free cash.

Capital Expenditures

Article 18 proposes that \$485,000 be spent from the WWTP retained earnings to repair the plant roof (\$85,000) and to replace a generator (\$400,000).

Article 19 proposes that \$1,748,000 of free cash be used for the following capital expenditures:

Dispatch communications system	\$1,300,000
Three police cruisers	236,000
IT system servers	100,000
High School dishwasher	82,000
High School smart board	<u>30,000</u>
Total	<u>\$1,748,000</u>

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

The rolling debt program approved at the fall, 2014 Special Town Meeting authorizes the Town to borrow on a short term basis to fund projects recommended by the Capital Planning Committee and approved by the Selectboard. Equipment purchases totaling \$464,500 and sidewalk repairs of \$600,000 have been proposed. Since no funds are budgeted at Town Meeting, the Appropriations Committee takes no position.

Senior Center

Construction of the new Senior Center is almost complete, and it is scheduled to open in June. A stabilization fund has been established to pay for unanticipated construction costs, or if not needed, for debt payments. The balance in this fund is approximately \$442,000. No transfer is proposed in this budget.

Stabilization Funds

Article 20 proposes that \$200,000 be transferred to the Stabilization Fund and \$200,000 to the Capital Stabilization Fund. The source of these transfers is free cash.

Included in Article 12 is a proposed transfer of \$200,000 to the Mosier Stabilization Fund from 2022 revenues.

The Appropriations Committee supports these requests.

OPEB Trust

One of the most significant financial challenges facing towns is unfunded post-employment benefits. The most recent actuarial projection of South Hadley's unfunded liability is \$45 million. This amount can fluctuate due to numerous factors. The current balance in our OPEB trust account is approximately \$1,924,000. The fiscal year 2022 budget proposes funding in the amount of \$500,000, \$300,000 from 2022 revenues and \$200,000 from free cash. We agree

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

Summary

At its meeting on May 25, 2021, the Appropriations Committee unanimously voted to support all financial articles to be presented at the June 9, 2022.

Once again, we would like to express our gratitude and thanks to Town Administrator Michael Sullivan, Town Accountant Bill Sutton, Assistant Town Accountant Lynn Hogan, Interim School Superintendent Diana Bonneville, School business administrator Jennifer Voyik, department heads and other assistants for their extraordinary support in providing us with the information needed so that we can fulfill our obligation to make recommendations to Town Meeting members.

Respectfully submitted,

TOWN OF SOUTH HADLEY
APPROPRIATIONS COMMITTEE

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

TOWN OF SOUTH HADLEY
Fiscal Year 2022
ESTIMATED SOURCES AND USES

Based on Joint Recommended Operating Budgets and Governor's State Aid
May 28, 2021

AMOUNT TO BE RAISED:

Appropriations	

School Department	22,476,460
General Government	2,298,842
Public Safety	3,272,569
Injured on Duty	50,000
Reserve Fund	25,000
DPW	4,224,919
Snow & Ice	100,741
Council on Aging	457,869
Veterans Benefits	299,800
Libraries	761,675
Town Audit	31,000
GASB 45 - Actuary	4,000
Unclassified Accounts	9,300,381
Workers' Compensation	150,000
Health	270,084
Debt & Interest	2,563,568
Debt & Interest (Debt Exclusion)	1,085,027
Connecticut River Markers	3,500
Canal Park	1,000
Ledges Golf Course Enterprise	1,258,888
Cable Studio	117,308
Conservation Land Fund	15,000
Wage & Classification Plan	58,000
OPEB Trust Fund	500,000
Mosier Stabilization Fund	200,000
Senior Center Stabilization	-
Total Appropriations	49,525,631

Other Amounts to be Raised	
PVPC Assessment	3,044
Overlay Reserve	292,902
Cherry Sheet Charges	183,311
Cherry Sheet Offsets	1,009,651
School Choice/Charter Tuition	2,554,632
Total	53,569,171

ESTIMATED RECEIPTS:

Revenues:	

Local Estimated Receipts	2,580,770
Cherry Sheet	13,073,051
Debt Exclusion Reimbursement	-
Enterprise Funds	4,986,656
Available Funds	765,080
Electric Light Department Reimb	1,020,246
Electric Light Department PILOT	180,000
Total	22,605,803
Total to be Raised	53,569,171
Total Estimated Receipts	22,605,803
Tax Levy Required	30,963,368
Actual Tax Levy Limit	29,878,341
Debt Exclusion to be Raised	1,085,027
Balance	\$ -

Amount of Available Funds Proposed to be Voted	
Conservation Wetlands	2,000
Boat Excise	3,500
Dog Refund	17,000
Aid To Libraries	12,900
Cable Studio Fund	156,117
Redevelopment Authority	-
Free Cash	573,563
Total	765,080

Est. Enterprise Funds/ Receipts to be Voted	
WWTP	1,455,241
WWTP Debt & Interest	372,562
Landfill	1,339,227
Landfill Debt & Interest	-
Reimbursement to General Fund	565,738
Ledges Golf Course Enterprise	885,325
Ledges Golf Course Debt & Interest	368,563
Ledges Golf Retained Earnings	-
(assumes a budgeted free cash deficit of \$373,563 for FY22 not including indirect costs in General Fund)	
Total	4,986,656

COMMONWEALTH OF MASSACHUSETTS
SOUTH HADLEY, MASSACHUSETTS

WARRANT
Hampshire, ss.

TO: Either of the Constables of the Town of South Hadley

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the Inhabitants of the Town of South Hadley that the ANNUAL TOWN MEETING will be held at 9 East Parkview Drive, South Hadley, Massachusetts (Saint Theresa's Church) parking area on Wednesday June 9, 2021 at 6:00 PM or as soon thereafter as the subject matter of this warrant can then and there be reached, and the Town Clerk is required to notify and warn the Town Meeting Members then and there to meet and act on the following articles and duties;

Election of Redevelopment Authority Position(s)

1. Term to End June 30, 2025 and to commence upon vote.
2. Term July 1, 2021 to June 30, 2026

Motion of Moderator to use Handheld tabulators for this meeting.

Consent Calendar "A" (Articles 1,2,3,4,5 and 6)

ARTICLE 1. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectboard, to borrow money from time to time in anticipation of the revenue of the fiscal year beginning July 1, 2021, in accordance with the provisions of Massachusetts General Laws Chapter 44, Section 4 and to renew any note or notes as may be given in accordance with the provisions of Massachusetts General Laws, Chapter 44, Section 17, or take any other action relative thereto.

ARTICLE 2. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectboard, to enter into compensating balance agreements with bank offices having their principal offices in the Commonwealth during Fiscal Year 2022, as permitted by Massachusetts General Laws Chapter 44, Section 53 (F), or take any other action relative thereto.

ARTICLE 3. To see if the Town will vote to authorize the Selectboard to defend all suits that may be brought against the Town during Fiscal Year 2022 and to prosecute all suits on behalf of the Town, to engage counsel for same, and to settle such suits as they deem advisable, or take any other action relative thereto.

ARTICLE 4. To see if the Town will vote to authorize the Selectboard to apply for and accept such federal or state grants or monies as may be available and to authorize the Selectboard to expend any funds received there from in accordance with the terms of said grants or take any other action relative thereto.

ARTICLE 5. To see if the Town will vote to accept a sum of money for highway improvements under the authority of Massachusetts General Laws Chapter 90 and other applicable law; determine whether the money shall be provided by the tax levy, by transfer from available funds, or by borrowing, or by any combination of these methods; authorize the Selectboard to apply for, accept, expend and borrow in anticipation of state aid for such projects, or take any other action relative thereto.

ARTICLE 6. To see if the Town will vote to fix the salary and compensation of the following elective officers of the Town of South Hadley during fiscal year 2022 as provided by Massachusetts General Laws, Chapter 41, Section 108, as amended: Moderator, Selectboard Members, Assessors, or take any other action relative thereto.

End of Consent Calendar "A"

Consent Calendar "B" (Articles 7,8,9, 10)

ARTICLE 7. To see if the Town will vote to adopt/ re-adopt and accept the provisions of Section 20 of Chapter 32B of the *Massachusetts General Laws*, as amended by Section 15 of Chapter 218 of the Acts of 2016, establishing an Other Post-Employment Benefits Liability Trust Fund; to authorize the Selectboard and Treasurer to execute a declaration of trust creating an expendable trust for the purpose of holding monies appropriated to such fund; to designate the Treasurer as the trustee of such trust; to authorize the transfer of any and all monies currently held for the purpose of paying retiree health and life benefits to such trust; and to authorize the trustee to invest and reinvest the monies in such fund accordance with the Prudent Investor Rule established under Chapter 203C of the Massachusetts General Laws, or take any other action in relation thereto.

ARTICLE 8. To see if the Town will vote to authorize the use of Massachusetts General Law Chapter 203C in establishing "prudent investor" guidelines in and related to South Hadley Financial Policies or take any other action thereto.

ARTICLE 9. To see if the Town will vote to accept Massachusetts General Law Chapter 200A subsection 9A regarding tailings and draft/check processing contained within and related to the South Hadley Financial Policies or take any other action thereto.

ARTICLE 10. To see if the Town will vote to accept Massachusetts General Law Chapter 60 subsection 62A regarding Tax Payment Agreements and tax title processes contained within and related to the South Hadley Financial Policies and adopt the following bylaw to implement same, or take any other action thereto.

Amend the Town of South Hadley General Bylaws by adding a new Chapter as follows:

Chapter 142 Redemption of tax title real estate.

142-1 Written Tax Title Agreements Authorization: Pursuant to the provisions of MGL c. 60, § 62A, the Treasurer of the Town of South Hadley ("Town") may enter into a written payment agreement ("Agreement") with any person(s) entitled to redeem ownership of parcels of real estate ("Redeemer") which have been taken by the Town as a result of nonpayment of real estate taxes. The Agreement shall be executed by the Town and Redeemer and shall set forth the terms and conditions for payment of the delinquent taxes, interest and any other costs, fees or charges associated with same.

142-2 Eligibility: The Redeemer of the following assessment categories of real property shall be eligible to enter into an Agreement provided for in the preceding paragraph:

- (1) Commercial property.
- (2) Residential property.
- (3) Industrial; and
- (4) Open space.

142-3 Conditions for Agreement: The following conditions must be met prior to the Town and Redeemer entering into a written Agreement.

(1) The Town has not filed a petition to foreclose the rights of redemption with the Land Court, and the recording date of the Instrument of Taking recorded in the Hampshire Registry of Deeds or Hampshire Registry District of the Land Court must be no more than 10 years from the date of the proposed Agreement.

(2) All real estate taxes due for the current fiscal year assessed against the parcel must be paid to date.

(3) The Redeemer, at the time of execution of said Agreement, must pay to the Town a minimum of 25% of the amount due to redeem the parcel. The Redeemer must then agree to pay the remaining balance due to the Town in equal monthly installments over a period not to exceed five years.

(4) The Agreement may not be longer than five (5) years in duration.

142-4 Credit Availability: After the Town has received 75% of the total amount due, the Redeemer shall be entitled to a credit equal to 25% of the accrued interest on the tax title account. This credit shall be applied against the final installment payment(s) due under the Agreement.

142-5 Freezing Foreclosure Action: During the term of the Agreement, the Treasurer may not bring an action to foreclose the tax title of the Redeemer unless payments are not made in accordance with the schedule provided in the Agreement or timely payments are not made on other amounts due to the municipality that constitute a lien on the same parcel.

End of Consent Calendar "B"

ARTICLE 11. To see if the Town will vote to authorize the total expenditures for the Buttery Brook Park Revolving Fund pursuant to G.L. c. 44 Section 53E ½ for the fiscal year beginning July 1, 2021 to be expended in accordance with Chapter 65 - 5 of the town bylaws in the amount of \$20,000 or take any other action relative thereto.

ARTICLE 12. To see if the Town will vote to raise and appropriate and transfer from available funds the sum of \$49,525,631 or a greater or lesser sum, to constitute the Operating Budget for fiscal year 2022 as further articulated in "Appendix A" as attached or take any other action relative thereto.

ARTICLE 13. To see if the Town will vote to release a portion of an unrecorded sewer and drainage easement held by the Town of South Hadley as shown on Lot 35 on a plan of land entitled "SOUTH HADLEY COMMONS, SOUTH HADLEY, MASSACHUSETTS PREPARED FOR LATHROP STREET REALTY COMPANY ONE FRANCIS AVENUE, HOLYOKE, MA. DATE: May 7, 1985 Rev., Aug. 12, 1985" Prepared by Heritage Surveys, Bruce A. Coombs, R.L.S., College Highway, Southampton, Mass., recorded in the Hampshire County Registry of Deeds at Book 134, Pages 74-78, and more particularly bounded and described as follows which portion is occupied by the current home located at 15 Kimberly Drive, South Hadley, Hampshire County, Massachusetts and owned by Britannia Weatherspoon-North and Daniel North, as more fully set forth on the plan entitled MORTGAGE LOAN INSPECTION PLAT, SOUTH HADLEY, MASSACHUSETTS PREPARED FOR JAMISON J. BUCHANAN by HAROLD L. EATON AND ASSOCIATES, INC. and dated June 25, 2019 and which is attached herewith, said partial release to include only that portion which is occupied by the home and further to authorize the South Hadley Selectboard to enter into any and all documents necessary to effectuate this vote, or take any other action relevant thereto.

ARTICLE 14. To see if the Town will vote to amend Chapter 72 of the Town of South Hadley General Bylaws, Section 72-15 to permit the use of hand-held devices for the purpose of taking and tallying votes at town meeting as follows (**bold and underlined new** and ~~strike-through removed~~):

72-15 Determination of Voting

All votes, including those requiring two-thirds approval or more, shall be taken in the first instance by a "yes" and "no" voice vote. If the Moderator is in doubt as to the vote s/he shall call for a show of hands or for a standing vote, or, if seven or more voters immediately question the vote, the Moderator shall call for a standing vote. **Alternatively, at the discretion of the Moderator, the meeting may use hand-held electronic devices to make and tally votes.**

ARTICLE 15. To see if the Town will vote to appropriate from Unreserved Free Cash the sum \$197,700 for the purpose of purchasing for conservation and passive recreation purposes, by negotiated purchase or otherwise, a certain property, known as the O'Meara et al Property consisting of 20.7 acres, more or less, as shown on the a plan entitled "Plan of Land in South Hadley made by Hilltown Properties dated April 30, 2021 that said land be conveyed to said Town of South Hadley under the provisions of Massachusetts General Laws, Chapter 40, Section 8C, and as it may hereafter be amended and other Massachusetts statutes relating to Conservation, to be managed and controlled by the Conservation Commission of South Hadley, and the Conservation Commission be authorized to file on behalf of the Town of South Hadley any and all applications deemed necessary for grants and/or reimbursements from the Commonwealth of Massachusetts deemed necessary under Chapter 132A, Section 11 and/or any others in any way connected with the scope of this Article, and the Town of South Hadley and the Conservation Commission be authorized to enter into all agreements and execute any and all instruments s may be necessary on behalf of the Town of South Hadley to affect said purchase.

ARTICLE 16 To see if the Town will accept River Lodge Road as set forth on a plan as submitted, reviewed by the South Hadley Selectboard and on file with the Town Clerk as required by law and further detailed in Appendix B.

ARTICLE 17 To see if the Town will transfer from Unreserved Free Cash the sum of \$150,000 as a grant match, said amount to be reduced by any fundraising received to support an Agricultural Preservation Restriction on the property. And further that no expenditure can be made without a specific vote to proceed from the South Hadley Selectboard, Appropriations Committee and Conservation Commission.

ARTICLE 18. To see if the Town will transfer from WWTP Retained Earnings the sum of \$485,000 to make the following purchases, repairs, or replacements; Plant Roof Repair (\$85,000 estimate), Generator Replacement (\$400,000 estimate) related to the WWTP operations or take any other action relative thereto.

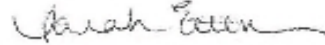
ARTICLE 19 To see if the Town will transfer from Unreserved Free Cash the sum of \$1,748,000 to make the following capital purchases, repairs, or replacements; Dispatch Communications System \$1,300,000, \$236,000 for purchase of three police cruisers, \$82,000 High School Dishwasher, \$30,000 High School Smart Board, \$100,000 to replace IT system servers related to municipal operations or take any other action relative thereto.

ARTICLE 20 To see if the Town will transfer from FY 21 Unreserved Free Cash the sum of \$400,000 which \$200,000 will be transferred to the Stabilization Fund and \$200,000 transferred to the Capital Stabilization Fund or take any other action relative thereto.

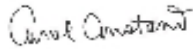
Given under our hands this 18th day of May, 2021:



Jeff Cyr, Chair



Sarah Etelman, Vice-Chair



Carol Constant, Clerk



Andrea Miles



Christopher Geraghty

**SELECTBOARD
TOWN OF SOUTH HADLEY**

True copy, attest:

Carlene Hamlin, Clerk
Town of South Hadley

Appendix A: June 9, 2021 Annual Town Meeting (Article 12)

Department	FY19 Expended	FY20 Expended	FY21 Budgeted	FY22 Requested	FY22 Joint Recommended
1220 Selectboard					
Selectboard-Personnel Services	\$ 287,064	\$ 351,165	\$ 352,412	\$ 295,643	\$ 298,294
Selectboard-Other Expenses	<u>\$ 14,941</u>	<u>\$ 12,299</u>	<u>\$ 17,900</u>	<u>\$ 33,700</u>	<u>\$ 23,700</u>
Total Selectboard	\$ 302,005	\$ 363,464	\$ 370,312	\$ 329,343	\$ 321,994
1250 Cable Access					
Cable Access-Personnel Services	\$ 84,600	\$ 68,626	\$ 88,340	\$ 98,453	\$ 90,708
Cable Access-Other Expenses	<u>\$ 23,663</u>	<u>\$ 23,511</u>	<u>\$ 27,400</u>	<u>\$ 26,600</u>	<u>\$ 26,600</u>
Total Cable Access	\$ 108,263	\$ 92,137	\$ 115,740	\$ 125,053	\$ 117,308
1320 Reserve Fund					
Total Reserve Fund	\$ -	\$ -	\$ 38,000	\$ 25,000	\$ 25,000
1350 Accountant/Auditor					
Accounting/Auditing- Personnel Services	\$ 204,471	\$ 207,030	\$ 209,240	\$ 209,252	\$ 213,267
Accounting/Auditing- Other Expenses	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>
Total Accounting/Auditing	\$ 204,538	\$ 207,030	\$ 209,340	\$ 209,352	\$ 213,367
1360 Wage and Classification					
Merit Plan	\$ 65,000	\$ 68,000	\$ 42,000	\$ 68,000	\$ 58,000
Transferred/Expended	<u>\$ (64,535)</u>	<u>\$ (22,954)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Wage and Classification	\$ 465	\$ 45,046	\$ 42,000	\$ 68,000	\$ 58,000
1370 Human Resources					
Human Resources Personnel Services	\$ 50,123	\$ 54,919	\$ 57,730	\$ 151,972	\$ 139,972
Human Resources Other Expenses	<u>\$ 47,853</u>	<u>\$ 33,959</u>	<u>\$ 35,600</u>	<u>\$ 31,100</u>	<u>\$ 31,100</u>
Total Human Resources	\$ 97,976	\$ 88,878	\$ 93,330	\$ 183,072	\$ 171,072
1410 Assessor					
Assessor-Personnel Services	\$ 141,368	\$ 143,243	\$ 144,107	\$ 144,245	\$ 145,751
Assessor-Other Expenses	<u>\$ 41,290</u>	<u>\$ 34,958</u>	<u>\$ 38,010</u>	<u>\$ 38,035</u>	<u>\$ 38,035</u>
Total Assessor	\$ 182,658	\$ 178,201	\$ 182,117	\$ 182,280	\$ 183,786
1460 Collector/Treasurer					
Collector/Treasurer-Personnel Services	\$ 149,549	\$ 162,817	\$ 163,046	\$ 163,053	\$ 168,574
Collector/Treasurer-Other Expenses	<u>\$ 49,747</u>	<u>\$ 45,991</u>	<u>\$ 51,135</u>	<u>\$ 50,175</u>	<u>\$ 45,675</u>
Total Collector/Treasurer	\$ 199,296	\$ 208,808	\$ 214,181	\$ 213,228	\$ 214,249
1490 Town Audit					
Total Town Audit	\$ 33,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000

Department	FY19 Expended	FY20 Expended	FY21 Budgeted	FY22 Requested	FY22 Joint Recommended
1500 Town Clerk					
Town Clerk-Personnel Services	\$ 125,308	\$ 132,000	\$ 131,496	\$ 131,496	\$ 107,914
Town Clerk-Other Expenses	\$ 11,436	\$ 5,219	\$ 10,500	\$ 10,000	\$ 10,000
Total Town Clerk	\$ 136,744	\$ 137,219	\$ 141,996	\$ 141,496	\$ 117,914
1510 Legal Services					
Legal Services-Personnel Services	\$ 217	\$ -	\$ -	\$ -	\$ -
Legal Services-Other Expenses	\$ 33,551	\$ 64,436	\$ 85,000	\$ 85,000	\$ 83,500
Total Legal Services	\$ 33,768	\$ 64,436	\$ 85,000	\$ 85,000	\$ 83,500
1550 Information Technology					
Information Technology-Personnel Services	\$ 66,327	\$ 68,477	\$ 68,215	\$ 68,215	\$ 69,219
Information Technology-Other Expenses	\$ 242,204	\$ 259,269	\$ 282,450	\$ 282,300	\$ 281,300
Total Information Technology	\$ 308,531	\$ 327,746	\$ 350,665	\$ 350,515	\$ 350,519
1620 Elections					
Elections-Personnel Services	\$ 15,057	\$ 9,287	\$ 35,500	\$ 8,500	\$ 8,500
Elections-Other Expenses	\$ 16,209	\$ 16,728	\$ 18,800	\$ 17,500	\$ 16,500
Total Elections	\$ 31,266	\$ 26,015	\$ 54,300	\$ 26,000	\$ 25,000
1750 Planning/Conservation					
Planning/Conservation-Personnel Services	\$ 193,923	\$ 204,251	\$ 206,229	\$ 206,238	\$ 212,262
Planning/Conservation-Other Expenses	\$ 32,750	\$ 23,958	\$ 25,000	\$ 54,600	\$ 49,200
Total Planning/Conservation	\$ 226,673	\$ 228,209	\$ 231,229	\$ 260,838	\$ 261,462
1920 Public Building Maintenance					
Building Mtce-Other Expenses	\$ 255,432	\$ 222,855	\$ 248,030	\$ 245,830	\$ 221,830
Total Building Maintenance	\$ 255,432	\$ 222,855	\$ 248,030	\$ 245,830	\$ 221,830
1930 Internal Service Fund					
Total Internal Service Fund	\$ 12,087	\$ 10,895	\$ 15,000	\$ 15,000	\$ 8,000
1950 Town Reports					
Total Town Reports	\$ 1,442	\$ 1,495	\$ 2,000	\$ 1,800	\$ 1,800
2100 Police					
Police-Personnel Services	\$ 2,477,489	\$ 2,466,637	\$ 2,744,546	\$ 2,801,053	\$ 2,803,053
Police-Other Expenses	\$ 281,159	\$ 264,516	\$ 245,762	\$ 275,543	\$ 280,543
Total Police	\$ 2,758,648	\$ 2,731,153	\$ 2,990,308	\$ 3,076,596	\$ 3,083,596

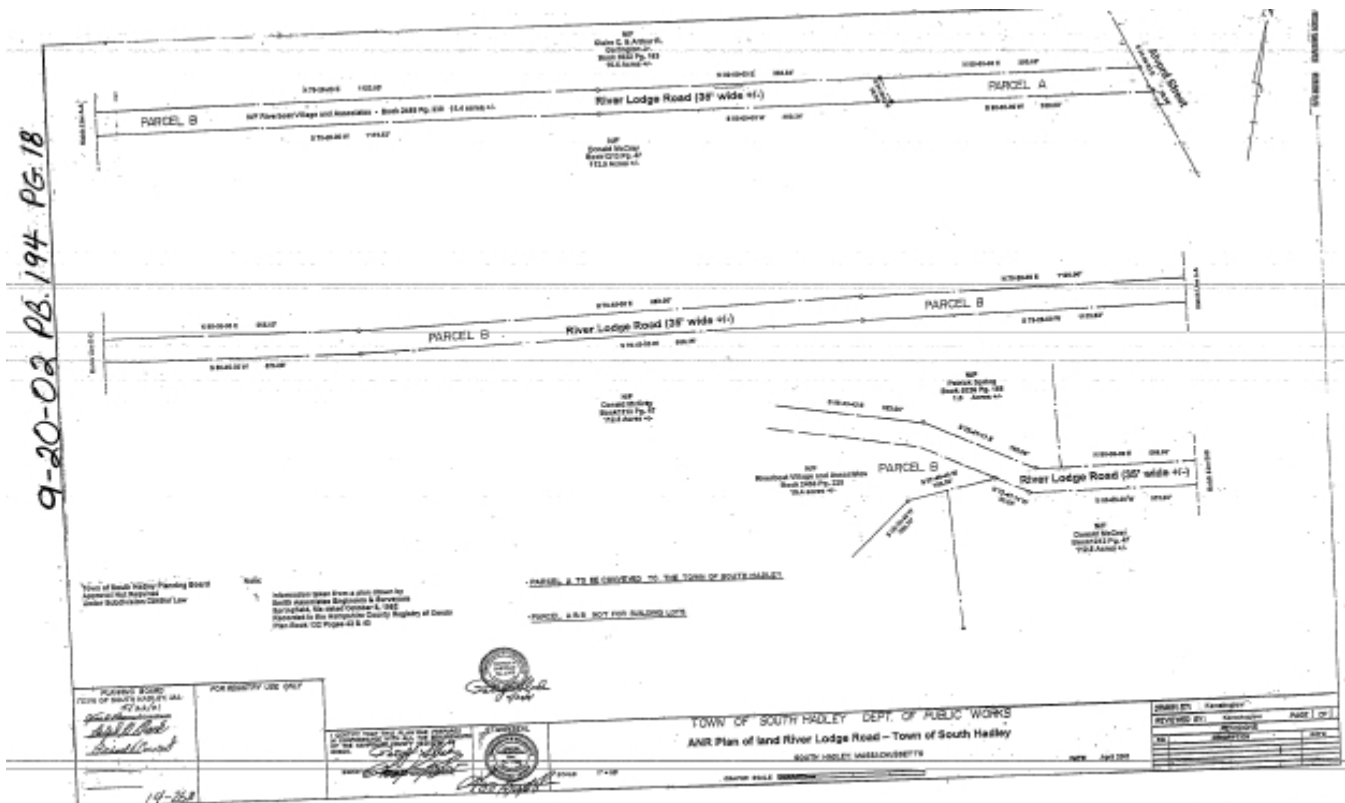
Department	FY19 Expended	FY20 Expended	FY21 Budgeted	FY22 Requested	FY22 Joint Recommended
2410 Inspection Services					
Inspection Services-Personnel Services	\$ 159,351	\$ 162,679	\$ 173,916	\$ 174,173	\$ 174,173
Inspection Services-Other Expenses	\$ 5,487	\$ 5,584	\$ 7,500	\$ 8,500	\$ 6,900
Total Inspection Services	\$ 164,838	\$ 168,263	\$ 181,416	\$ 182,673	\$ 181,073
2440 Weights and Measures					
Weights and Measures-Other Expenses	\$ 6,250	\$ 7,784	\$ 7,800	\$ 7,900	\$ 7,900
Total Weights and Measures	\$ 6,250	\$ 7,784	\$ 7,800	\$ 7,900	\$ 7,900
4000 Department of Public Works					
DPW-Personnel Services	\$ 898,248	\$ 833,472	\$ 893,255	\$ 919,848	\$ 882,706
DPW-Other Expenses	\$ 457,960	\$ 473,386	\$ 541,250	\$ 547,745	\$ 547,745
Total Department of Public Works	\$ 1,356,208	\$ 1,306,858	\$ 1,434,505	\$ 1,467,593	\$ 1,430,451
4230 Snow and Ice Removal					
Snow and Ice-Personnel Services	\$ 53,539	\$ 32,420	\$ 20,381	\$ 20,381	\$ 20,381
Snow and Ice-Other Expenses	\$ 218,398	\$ 150,474	\$ 79,633	\$ 80,360	\$ 80,360
Total Snow and Ice Removal	\$ 271,937	\$ 182,894	\$ 100,014	\$ 100,741	\$ 100,741
4240 Street Lighting					
Total Street Lighting	\$ 91,840	\$ 90,699	\$ 98,300	\$ 94,000	\$ 94,000
5110 Board of Health					
Board of Health-Personnel Services	\$ 157,308	\$ 162,846	\$ 172,502	\$ 201,851	\$ 204,469
Board of Health-Other Expenses	\$ 43,569	\$ 47,903	\$ 62,268	\$ 65,615	\$ 65,615
Total Board of Health	\$ 200,877	\$ 210,749	\$ 234,770	\$ 267,466	\$ 270,084
5410 Council on Aging					
Council on Aging-Personnel Services	\$ 312,724	\$ 305,829	\$ 292,064	\$ 346,779	\$ 366,069
Council on Aging-Other Expense	\$ 91,931	\$ 88,380	\$ 110,000	\$ 101,800	\$ 91,800
Total Council on Aging	\$ 404,655	\$ 394,209	\$ 402,064	\$ 448,579	\$ 457,869
5430 Veterans' Services					
Total Veterans' Services	\$ 247,318	\$ 232,494	\$ 319,700	\$ 315,000	\$ 299,800
6100 Library					
Library-Personnel Services	\$ 474,123	\$ 482,915	\$ 516,819	\$ 491,051	\$ 519,915
Library-Other Expenses	\$ 242,046	\$ 196,504	\$ 252,125	\$ 241,760	\$ 241,760
Total Library	\$ 716,169	\$ 679,419	\$ 768,944	\$ 732,811	\$ 761,675

Department	FY19 Expended	FY20 Expended	FY21 Budgeted	FY22 Requested	FY22 Joint Recommended
6300 Recreation					
Recreation-Personnel Services	\$ 127,417	\$ 126,391	\$ 125,909	\$ 125,909	\$ 125,909
Recreation-Other Expenses	\$ 1,040	\$ 1,040	\$ 240	\$ 240	\$ 240
Total Recreation	\$ 128,457	\$ 127,431	\$ 126,149	\$ 126,149	\$ 126,149
6510 Canal Park Committee					
Total Canal Park Committee	\$ 1,166	\$ 800	\$ 2,000	\$ 1,000	\$ 1,000
6710 Old Firehouse Museum					
Total Old Firehouse Museum	\$ 5,364	\$ 5,089	\$ 5,435	\$ 5,750	\$ 5,750
7110 Retirement of Debt					
Total Principal: Long-Term Debt	\$ 2,137,486	\$ 2,201,788	\$ 2,103,984	\$ 2,470,024	\$ 2,015,024
7510 Interest: Long-Term Debt					
Total Interest: Long-Term Debt	\$ 988,540	\$ 922,387	\$ 994,521	\$ 1,029,020	\$ 921,671
7520 Interest: Short-Term Debt					
Total Interest: Short-Term Debt	\$ 16,748	\$ 109,678	\$ 251,792	\$ 467,020	\$ 711,900
9110 Retirement					
Total Retirement	\$ 2,869,344	\$ 3,211,066	\$ 3,480,086	\$ 3,775,000	\$ 3,774,831
9130 Unemployment Compensation					
Total Unemployment Insurance	\$ 63,933	\$ 125,000	\$ 90,000	\$ 125,000	\$ 125,000
9140 Group Health Insurance					
Total Group Health Insurance	\$ 4,486,555	\$ 4,427,831	\$ 4,650,000	\$ 4,570,000	\$ 4,560,000
9160 Fica/Medicare					
Total Fica/Medicare	\$ 370,164	\$ 370,712	\$ 375,000	\$ 372,000	\$ 376,000
9450 Liability Insurance					
Total Liability Insurance	\$ 262,861	\$ 274,425	\$ 286,430	\$ 321,950	\$ 363,000
2950 Ct. River Channel Marker					
Total Ct. River Channel Marker	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
4340 DPW: Landfill					
DPW:Landfill-Personnel Services	\$ 94,809	\$ 95,397	\$ 100,883	\$ 87,427	\$ 87,427
DPW:Landfill-Other Expenses	\$ 920,679	\$ 920,454	\$ 1,237,203	\$ 1,251,800	\$ 1,251,800
Total DPW: Landfill	\$ 1,015,488	\$ 1,015,851	\$ 1,338,086	\$ 1,339,227	\$ 1,339,227

Department	FY19 Expended	FY20 Expended	FY21 Budgeted	FY22 Requested	FY22 Joint Recommended
4360 DPW:Sewerage					
TOTAL DPW:Sewerage	\$ 34,531	\$ 57,500	\$ 67,400	\$ 68,450	\$ 68,450
4430 DPW:Water Pollution Control					
DPW:WWTP-Personnel Services	\$ 422,307	\$ 436,771	\$ 574,805	\$ 556,091	\$ 556,091
DPW:WWTP-Other Expenses	\$ 723,602	\$ 726,889	\$ 848,080	\$ 830,700	\$ 830,700
Total DPW: Water Pollution Control	\$ 1,145,909	\$ 1,163,660	\$ 1,422,885	\$ 1,386,791	\$ 1,386,791
6800 Ledges Golf Course/Valley View					
Ledges-Personnel Services	\$ 99,866	\$ -	\$ -	\$ -	\$ -
Ledges-Other Expenses	\$ 1,221,005	\$ 1,124,201	\$ 1,237,768	\$ 1,258,888	\$ 1,258,888
Total Ledges Golf Course	\$ 1,320,871	\$ 1,124,201	\$ 1,237,768	\$ 1,258,888	\$ 1,258,888
SCHOOL					
Personnel	\$ 16,248,455	\$ 16,236,285	\$ 16,259,467	\$ -	\$ -
Expense	\$ 4,072,446	\$ 4,498,437	\$ 4,555,251	\$ -	\$ -
Tuitions	\$ 920,460	\$ 819,918	\$ 1,161,742	\$ -	\$ -
Total School	\$ 21,241,361	\$ 21,554,640	\$ 21,976,460	\$ 22,476,460	\$ 22,476,460
Conservation Land Fund					
Conservation Land Fund	\$ 136	\$ 3,175	\$ 15,000	\$ 15,000	\$ 15,000
Workers' Compensation					
Total Workers' Compensation	\$ 127,389	\$ 206,219	\$ 150,000	\$ 150,000	\$ 150,000
Injured on Duty					
Total Injured on Duty	\$ 42,592	\$ 42,461	\$ 50,000	\$ 50,000	\$ 50,000
OPEB					
Total OPEB	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 500,000
Senior Center Stabilization					
Total Sr. Ctr Stabilization	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Mosier School Stabilization					
Total Mosier School Stabilization	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total General Fund					
Total General Fund	\$ 19,683,502	\$ 20,013,163	\$ 21,331,458	\$ 22,453,079	\$ 22,077,315
Total Misc. Trust	\$ 170,117	\$ 251,855	\$ 765,000	\$ 365,000	\$ 915,000
Total Receipts Reserved	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Total DPW: Landfill	\$ 1,015,488	\$ 1,015,851	\$ 1,338,086	\$ 1,339,227	\$ 1,339,227
Total DPW: WWTP	\$ 1,180,440	\$ 1,221,160	\$ 1,490,285	\$ 1,455,241	\$ 1,455,241
Total Ledges	\$ 1,320,871	\$ 1,124,201	\$ 1,237,768	\$ 1,258,888	\$ 1,258,888
Total School	\$ 21,241,361	\$ 21,554,640	\$ 21,976,460	\$ 22,476,460	\$ 22,476,460
	\$ 44,615,279	\$ 45,184,370	\$ 48,142,557	\$ 49,351,395	\$ 49,525,631

Department	FY19 Expended	FY20 Expended	FY21 Budgeted	FY22 Requested	FY22 Joint Recommended
Separate Articles					
Stabilization					
Total Stabilization	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Capital Stabilization					
Total Capital Stabilization	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Appendix B: June 9, 2021 Annual Town Meeting (Article 16)



Please see Town Clerk File as of June 2, 2021