



# **TOWN OF HADLEY MASSACHUSETTS**

## **Town Administrator's Budget Fiscal Year 2025**

**For the Fiscal Year  
July 1, 2024 through June 30, 2025**

**Presented by**

**Carolyn Brennan  
Town Administrator**

**Linda Sanderson  
Treasurer/Finance Manager**



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# I. Introduction

## A. Town Administrator's Letter

February 2024

To the Honorable members of the Select Board, Finance Committee, and the residents of Hadley:

I am pleased to present the Town Administrator's Proposed Budget for the Town of Hadley for Fiscal Year 2025.

The development of the Town's operating budget is a carefully constructed process that includes weekly meetings throughout the year with the Finance Team which includes the Assessor, Collector, Treasurer/Finance Manager and the Town Administrator.

The budget process for the Annual Town Meeting starts in late November when the Finance Team reviews current revenue trends. This helps to shape the planning for the next fiscal year. In January, the Town Administrator and the Treasurer/Finance Manager meet with the department heads and committee chairs to review their budget requests.

The financial outlook can change slightly in the coming months, based on the state budget and local aid adjustments.

An important direction that the Town is taking in regard to balancing the budget, is to implement the Best Practice of reducing the use of Free Cash to fund operating costs. Significant strides have been taken to maintain and strengthen the Town's financial health. The Technical Assistance Bureau for the Division of Local Services highlights the importance of lowering dependency on using Free Cash for operating costs which will help Hadley maintain its AAA Bond rating. This is the strongest rating a municipality can receive.

With this in mind, additional departmental requests for increases were deferred.

### Personnel

Although this is a year of holding the budget to level service, it is important to highlight what has been achieved during the past three years as department heads recognized the unmet

needs in their department and the Town voted to address those concerns by adding or increasing staffing and/or business hours. Some of those Budget accomplishments from the past three years are:

- ✓ Hiring a full time Public Health Director
- ✓ Expanding staffing hours at the Library and Town Hall
- ✓ Adding staff at the Police Department and increasing wages to competitive levels
- ✓ Increasing payroll support
- ✓ Expanding the responsibilities of the Conservation Agent to a Land Use Coordinator
  - Providing professional administration support to Planning, Community Preservation and Zoning.
- ✓ Adding a part time Building Inspector
- ✓ Implementing 24/7 Fire and Ambulance Coverage

The Select Board and Town Administrator collaboratively agreed that the Town's greatest asset is its employees. The priority for the FY25 budget was to ensure that the Compensation and Classification Study would be completed and provide a professional market analysis for employee compensation. Without this, the Town will continue to have challenges hiring new employees and retaining present staff.

#### Health Insurance and Benefits

Health Insurance, Benefits and Retirement costs increase annually and will continue to be a significant cost driver in future budgets.

#### Utilities, Fuel, Supplies and Services

Municipal government is not immune to supply and demand challenges. Inflationary increases that impact residents, businesses and homeowners also impact town departments and services. All mitigating resources such as collective and regional purchasing are considered and utilized when advantageous. The Town has seen cost savings in several areas from central purchasing, such as copy and printing machines and cell phone purchases.

#### Infrastructure and Dike Maintenance

The Department of Public Works has been making significant strides to address aging infrastructure and increasing maintenance for the Dike. Investments in engineering studies to address critical areas such as the Town's water tanks and failing culverts are helping the Town to align with future grant funding for construction ready projects.

#### Green Community Designation

Exploring renewable energy has become a focus for the Town. The Climate Change Committee worked tirelessly with the Pioneer Valley Planning Commission to become certified as a Green

Committee. This has opened up funding and important resources to address energy usage concerns and efficiencies.

### Enterprise Funds

This year the Select Board, serving as the Water and Sewer Commissioners, implemented a rate increase to support the rising costs associated with these departments. Hadley Media continues to face the decrease of subscribers which threatens the ability of this department to be self-sustaining. The Town will continue to explore options so as to assure the continuum of this valuable service.

### Conclusion

I want to extend my deep appreciation to the Department Heads and their employees for understanding the need to delay increases as we focus on the implementation of the Compensation and Classification Study.

I would also like to thank members of the Finance Team and the representatives from the Select Board and Finance Committee, Linda Sanderson, Dan Zdonick, Susan Glowatsky, Molly Keegan and Amy Fyden. Their input is a critical component to maintaining Hadley's Financial stability.

On May 2<sup>nd</sup>, 2024, the Annual Town Meeting will vote on the final budget. A Warrant with all matters of business to be enacted will be posted at least one week in advance of the Town Meeting. All voters registered in the Town of Hadley are eligible to cast votes on all town business presented on the Warrant. Members of the public, whether registered voters of the Town or not, have a right to attend.

If you have any questions, please contact me at 413-586-0221 or [cbrennan@hadleyma.gov](mailto:cbrennan@hadleyma.gov).

Respectfully submitted,

Carolyn Brennan  
Town Administrator

## B. Budget Calendar

### July/August

- July 1<sup>st</sup> Fiscal Year Begins.
- Capital Plan updated and sent to Capital Planning Committee.
- Warrant for Fall Special Town Meeting drafted & sent to Select Board and Finance Committee.

### September

- Select Board, Finance, Capital Planning and CPA Committees make recommendations on financial and capital articles for Special Town Meeting, including any budget adjustments.

### October/November

- Town Forum to preview the full Warrant, held the week ahead of Special Town Meeting.
- Special Town Meeting held third or fourth Thursday in October.
- Tax classification hearing and tax rate set.

### December

- Town Administrator presents Budget schedule and guidelines to Select Board & Departments.

### January

- Town Administrator meets with Departments to develop next Fiscal Year Budget.
- Select Board opens the warrant for the Annual Town Meeting.
- Preliminary articles are prepared for Select Board and Finance Committee.

### February

- Select Board closes Warrant for the Annual Town Meeting.
- Town Administrator presents Budget to Select Board and Finance Committee.
- Finance Committee meets with Departments on Budget and makes recommendations.

### March

- Select Board reviews the Budget and makes recommendations.
- Select Board, Finance, Capital Planning and CPA Committees hold meetings and make recommendations on all financial and capital articles for the Annual Town Meeting.

### April

- Final Warrant is finalized and posted.
- Town Forum to preview the full Warrant, held the week ahead of Annual Town Meeting.

### May/June

- Annual Town Meeting is held first Thursday each May.
- Fiscal year ends on June 30<sup>th</sup>.



## C. FY 24 Financial Position

The first step in planning the FY25 Budget is to review the status of the current budget year (FY24) in order to set the parameters for guiding the next year's budget. The first section below **(Available Fund Balances)** reports the town's available cash and capital fund balances going into the Annual Town Meeting (ATM24). These funds can be used for balancing the budget, for funding various cash and capital articles at town meetings or can be held aside for future needs.

Next are the FY24 YTD Reports showing the current year's Revenues and Expenditures. The town's financial position is reviewed monthly, and these Year-To-Date (YTD) Actuals Reports are prepared and presented to Select Board quarterly. Separate Reports are created for the four separately funded operational budgets **(General Fund, Sewer, Water, and Hadley Media YTD Reports)** on the following pages).

The YTD Reports allow for direct comparisons with the prior two years at the same point in time, e.g. the half-year mark (12/31). These reports are used to determine whether the current year's revenues and expenditures are on track. If actual figures differ significantly from projections, that signals the need to revise projections and guidelines for the balance of the current year. The information at this point in the year impacts budget planning for the upcoming year.

### 1. Available Fund Balances

As planning begins for a new budget season and upcoming Town Meeting, it is helpful to know the status of the town's major cash and capital accounts. The following Chart lists these accounts along with the balances available for funding the budget, capital and other financial articles:

| <b>FUND BALANCES FOR ATM24</b>                  |  | <b>Certified</b>        | <b>Balance After</b>   |
|---|--|-------------------------|------------------------|
|   |  | <b><u>6/30/2023</u></b> | <b><u>STM 2023</u></b> |
| General Fund Certified Free Cash                |  | \$1,369,252             | <b>\$957,629</b>       |
| Sewer Enterprise Fund Certified Reserves        |  | \$83,422                | <b>\$89,546</b>        |
| Water Enterprise Fund Certified Reserves        |  | \$1,063,173             | <b>\$1,079,868</b>     |
| Hadley Media Enterprise Fund Certified Reserves |  | \$149,668               | <b>\$144,668</b>       |
| Stabilization Fund (uncertified)                |  |                         | <b>\$2,055,714</b>     |
| Community Preservation (CPA) Fund               |  |                         | <b>\$2,038,995</b>     |
| Transfer of Development Rights (TDR) Fund       |  |                         | <b>\$75,425</b>        |
| Capital Stabilization Fund                      |  |                         | <b>\$52,069</b>        |
| Water Stabilization Fund                        |  |                         | <b>\$233,184</b>       |
| Sewer Impact Fund                               |  |                         | <b>\$161,325</b>       |

## 2. General Fund Budget- FY24 YTD Report

As shown by the General Fund Budget chart below, FY24 (green) YTD Revenues through the second quarter are comparable with both FY23 (white) and FY22 (pink), with FY24 Revenues at 47.9% of the Target Projections. FY24 YTD Expenses are also similar to the two previous years, at 48.4% of the Target Budget Projections.

| TOWN OF HADLEY<br>GENERAL FUNDS- YTD CUMULATIVE REVENUES & EXPENSES<br>FY24 thru 12/31/2023 |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
|---|------------------------------------|----------------|---------------|--------------------|--------------------|------------------------------------|----------------|---------------|--------------------|--------------------|------------------------------------|----------------|---------------|--------------------|--------------------|
|   | FY24 Actuals Cumulative by Quarter |                |               |                    |                    | FY23 Actuals Cumulative by Quarter |                |               |                    |                    | FY22 Actuals Cumulative by Quarter |                |               |                    |                    |
| Quarter   | Real Estate & Pers Prop Taxes      | Local Receipts | Net State Aid | TOTAL YTD REVENUES | TOTAL YTD EXPENSES | Real Estate & Pers Prop Taxes      | Local Receipts | Net State Aid | TOTAL YTD REVENUES | TOTAL YTD EXPENSES | Real Estate & Pers Prop Taxes      | Local Receipts | Net State Aid | TOTAL YTD REVENUES | TOTAL YTD EXPENSES |
| Q1<br>July thru September   | \$ 3,727,213                       | \$ 1,024,066   | \$ 242,937    | \$ 4,994,216       | \$ 5,274,221       | \$ 3,544,909                       | \$ 823,369     | \$ 273,929    | \$ 4,642,206       | \$ 5,048,654       | \$ 3,335,901                       | \$ 753,301     | \$ 203,693    | \$ 4,292,895       | \$ 4,881,354       |
| Q2<br>July thru December  | \$ 6,780,916                       | \$ 1,914,879   | \$ 490,706    | \$ 9,186,501       | \$ 10,044,240      | \$ 6,421,473                       | \$ 1,768,946   | \$ 525,631    | \$ 8,716,050       | \$ 9,508,047       | \$ 6,176,078                       | \$ 1,594,220   | \$ 428,341    | \$ 8,198,639       | \$ 8,678,428       |
| Q3<br>July thru March   | \$ -                               | \$ -           | \$ -          | \$ -               | \$ -               | \$ 10,388,585                      | \$ 2,866,176   | \$ 773,408    | \$ 14,028,169      | \$ 14,091,886      | \$ 9,967,493                       | \$ 2,635,238   | \$ 682,885    | \$ 13,285,616      | \$ 12,768,005      |
| Q4<br>July thru June  | \$ -                               | \$ -           | \$ -          | \$ -               | \$ -               | \$ 13,896,690                      | \$ 4,245,992   | \$ 1,040,172  | \$ 19,182,854      | \$ 19,136,162      | \$ 13,250,752                      | \$ 3,668,623   | \$ 865,875    | \$ 17,785,250      | \$ 17,752,635      |
|   | FY24 YTD Actuals %:                |                |               |                    |                    | FY23 YTD Actuals %:                |                |               |                    |                    | FY22 Comparable YTD%:              |                |               |                    |                    |
|   | 47.30%                             | 50.10%         | 48.16%        | 47.90%             | 48.40%             | 46.26%                             | 51.44%         | 52.00%        | 47.55%             | 48.41%             | 47.02%                             | 56.92%         | 53.74%        | 49.00%             | 47.57%             |
| FY24 VOTED BUDGET   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| FY24 Revenue Targets  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Raise and Appropriate   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Taxes \$ 14,336,880   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Local Receipts \$ 3,822,360   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Net State Aid \$ 1,018,976  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| \$ 19,178,216   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Interfund Enterprise Receipts \$449,621   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Total FY24 General Fund Revenue Target \$19,627,837   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Other Funds: Other \$3,372  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Free Cash \$1,119,527   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| ARPA Revenue Replacement \$0  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| \$1,122,899   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Total FY24 Funding to Cover General Fund Budget \$20,750,736                                |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| FY23 COMPARISON   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| FY23 Revenue Targets  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Raise and Appropriate   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Taxes \$ 13,880,310   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Local Receipts \$ 3,438,672   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Net State Aid \$ 1,010,755  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| \$ 18,329,737   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Interfund Enterprise Receipts \$433,923   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Total FY23 General Fund Revenue Target \$18,763,660   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Other Funds: Other \$3,372  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Free Cash \$474,099   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| ARPA Revenue Replacement \$400,000  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| \$877,471   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Total FY23 Funding to Cover General Fund Budget \$19,641,131                                |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| FY22 COMPARISON   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| FY22 Revenue Targets  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Raise and Appropriate   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Taxes \$ 13,134,394   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Local Receipts \$ 2,801,039   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Net State Aid \$ 797,080  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| \$ 16,732,513   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Interfund Enterprise Receipts \$466,607   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Total FY22 General Fund Revenue Target \$17,199,120   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Other Funds: Other \$3,372  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Free Cash \$463,458   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| ARPA Revenue Replacement \$579,197  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| \$1,046,027   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Total FY22 Funding to Cover General Fund Budget \$18,245,147                                |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| NOTES:  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| FY24 Revenues   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Real Est & Personal Prop Taxes are ahead of FY22 & FY23 at 47.30%                           |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Local Receipts are slightly behind behind FY23 & FY22 at 50.10%                             |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| State Aid Receipts are behind FY22 and FY23 at 48.16%                                       |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Total YTD Revenues are comparable to FY22 and FY23 at 47.90%                                |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| FY24 Expenses   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| YTD Expenditures percentages are comparable to FY22 & FY23 at 48.40%                        |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| *****   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Free Cash   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| was certified at \$1,369,252 at FY23 Year-end (June 30, 2023)                               |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| Free Cash Balance following STM23: \$957,629  |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |
| 2/5/2024<br>LJS   |                                    |                |               |                    |                    |                                    |                |               |                    |                    |                                    |                |               |                    |                    |

## 3. Sewer/Water Funds- FY24 YTD Report

The same review is conducted for both Sewer and Water Budgets, shown on the next page. Sewer Revenues to date for FY24 are higher than the prior two years at 56.29% of the Target Revenue Projections, and Expenditures are lower than the prior two years' Target Projections at 29.38%. Water Revenues for FY24 are higher at the half-year point at 61.93% of the Target Projections, and Expenditures are lower than the prior two years' Target Projections at 36.86%.

Sewer Reserves and Water Reserves have been used to balance the budgets for the past few years. Regular use of reserves for operational costs, however, drain reserve balances that are needed for capital purchases. A plan for increasing water and sewer rates over three years was implemented in FY24, to more fully fund the budgets and to preserve the reserves for both funds.

| TOWN OF HADLEY<br>SEWER ACTUAL AND ESTIMATED CUMULATIVE REVENUES<br>FY 2024 thru 12/31/23  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
|--|---|---------------|-------------------|--------------------|---|---------------|-------------------|--------------------|---|---------------|---------------|----------------|
|  | FY24 Actuals Cumulative by Quarter          |               |                   |                    | FY23 Actuals Cumulative by Quarter          |               |                   |                    | FY22 Actuals Cumulative by Quarter          |               |               |                |
| Quarter  | User Fees-4210                              | Other Revenue | TOTAL YTD REVENUE | TOTAL YTD EXPENSES | User Fees-4210                              | Other Revenue | TOTAL YTD REVENUE | TOTAL YTD EXPENSES | User Fees-4210                              | Other Revenue | TOTAL REVENUE | TOTAL EXPENSES |
| Q1<br>July thru<br>September   | \$ 233,103                                  | \$ 37,238     | \$ 270,341        | \$ 118,638         | \$ 195,154                                  | \$ 41,186     | \$ 236,341        | \$ 141,692         | \$ 190,375                                  | \$ 40,215     | \$ 230,590    | \$ 135,498     |
| Q2<br>thru<br>December   | \$ 482,296                                  | \$ 85,186     | \$ 567,482        | \$ 332,093         | \$ 371,322                                  | \$ 83,934     | \$ 455,256        | \$ 362,993         | \$ 372,223                                  | \$ 95,826     | \$ 468,050    | \$ 421,588     |
| Q3<br>thru<br>March  | \$ -  | \$ -          | \$ -              | \$ -               | \$ 563,058                                  | \$ 114,704    | \$ 677,762        | \$ 578,573         | \$ 593,156                                  | \$ 139,959    | \$ 733,115    | \$ 626,280     |
| Q4<br>thru<br>June   | \$ -  | \$ -          | \$ -              | \$ -               | \$ 756,607                                  | \$ 186,813    | \$ 943,420        | \$ 1,166,693       | \$ 782,647                                  | \$ 225,577    | \$ 1,008,224  | \$ 1,150,200   |
|  | FY24 YTD Actuals %: 56.29% 29.38%           |               |                   |                    | FY23 YTD Actuals %: 45.15% 33.91%           |               |                   |                    | FY22 Comparable YTD %: 44.47% 36.67%        |               |               |                |
|  | (%Revenues woReserves) (%Direct & Indirect) |               |                   |                    | (%Revenues woReserves) (%Direct & Indirect) |               |                   |                    | (%Revenues woReserves) (%Direct & Indirect) |               |               |                |
| FY24 VOTED BUDGET  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY24 Revenue Targets   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Sewer Revenues \$ 1,008,224  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Sewer Reserves \$ 122,188  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY24 Revenues/Reserves \$ 1,130,412  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY24 Budgeted Expenses   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Direct \$ 754,766  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Debt Service \$ 175,488 \$ 930,254   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Reserve \$ 10,000  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Town Charges \$ 190,158  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Total FY24 Budgeted Expenses \$ 1,130,412  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY23 COMPARISON  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY23 Revenue Targets   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Sewer Revenues \$ 1,008,224  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Sewer Reserves \$ 62,160   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY23 Revenues/Reserves \$ 1,070,384  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY23 Budgeted Expenses   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Direct \$ 752,120  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Debt Service \$ 133,678 \$ 885,798   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Reserve \$ 10,000  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Town Charges \$ 174,586  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Total FY23 Budgeted Expenses \$ 1,070,384  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY22 COMPARISON  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY22 Revenue Targets   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Sewer Revenues \$ 1,052,591  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Sewer Reserves \$ 97,106   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY22 Revenues/Reserves \$ 1,149,697  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY22 Budgeted Expenses   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Direct \$ 806,840  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Debt Service \$ 134,992 \$ 941,832   |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Reserve \$ 10,000  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Town Charges \$ 197,865  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Total FY22 Budgeted Expenses \$ 1,149,697  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| NOTES: FY24 Sewer Revenues are higher than FY22 and FY23 revenues at 56.29%  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| FY24 Sewer Expenditures are lower than FY22 & FY23 expenditures at 29.38%  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| *****  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Sewer Reserves were certified at \$83,422 at FY23 Year-end (6/30/23), about \$170K less than previous year.<br>Following STM23, remaining balance was \$89,546 |   |               |                   |                    |   |               |                   |                    |   |               |               |                |
| Sewer Reserves Balance after STM23 \$89,546  |   |               |                   |                    |   |               |                   |                    |   |               |               |                |

| TOWN OF HADLEY<br>WATER ACTUAL AND ESTIMATED CUMULATIVE REVENUES<br>FY 2024 thru 12/31/23  |                                    |               |                   |                    |   |               |                   |                    |                                    |  |                   |                    |  |  |
|--|------------------------------------|---------------|-------------------|--------------------|---|---------------|-------------------|--------------------|------------------------------------|--|-------------------|--------------------|--|--|
|  | FY24 Actuals Cumulative by Quarter |               |                   |                    | FY23 Actuals Cumulative by Quarter  |               |                   |                    | FY22 Actuals Cumulative by Quarter |  |                   |                    |  |  |
| Quarter  | User Fees-4210                     | Other Revenue | TOTAL YTD REVENUE | TOTAL YTD EXPENSES | User Fees-4210  | Other Revenue | TOTAL YTD REVENUE | TOTAL YTD EXPENSES | User Fees-4210                     | Other Revenue  | TOTAL YTD REVENUE | TOTAL YTD EXPENSES |  |  |
| Q1<br>July thru<br>September   | \$ 366,011                         | \$ 3,066      | \$ 369,077        | \$ 312,224         | \$ 333,894  | \$ 9,205      | \$ 343,099        | \$ 312,224         | \$ 321,660                         | \$ 9,266   | \$ 330,926        | \$ 367,191         |  |  |
| Q2<br>thru<br>December   | \$ 767,198                         | \$ 33,851     | \$ 801,049        | \$ 568,918         | \$ 734,613  | \$ 20,592     | \$ 755,205        | \$ 612,845         | \$ 648,563                         | \$ 23,177  | \$ 671,740        | \$ 572,783         |  |  |
| Q3<br>thru<br>March  | \$ -                               | \$ -          | \$ -              | \$ -               | \$ 1,052,371  | \$ 42,314     | \$ 1,094,684      | \$ 816,590         | \$ 978,120                         | \$ 48,766  | \$ 1,026,886      | \$ 765,482         |  |  |
| Q4<br>thru<br>June   | \$ -                               | \$ -          | \$ -              | \$ -               | \$ 1,071,070  | \$ 218,437    | \$ 1,289,508      | \$ 1,392,792       | \$ 1,256,843                       | \$ 35,581  | \$ 1,292,424      | \$ 1,333,310       |  |  |
|  | FY24 YTD Actuals %: 61.93% 36.86%  |               |                   |                    | FY23 YTD Actuals %: 58.38% 45.36%   |               |                   |                    | FY22 YTD Actuals %: 52.26% 41.06%  |  |                   |                    |  |  |
|  | (%Revenues woReserves)             |               |                   |                    | (%Direct &Indirect)   |               |                   |                    |                                    |  |                   |                    |  |  |
| <div><div>FY24 VOTED BUDGET</div><div><div>FY24 Revenue Targets</div><div>Water Revenues \$ 1,293,520</div><div>Water Reserves \$ 249,993</div><div>FY24 Revenues/Reserves \$ 1,543,513</div></div><div><div>FY24 Budgeted Expenses</div><div>Direct \$ 991,378</div><div>Debt Service \$ 306,053 \$ 1,297,431</div><div>Reserve \$ 10,000</div><div>Town Charges \$ 236,082</div><div>Total FY24 Budgeted Expenses \$ 1,543,513</div></div></div> |                                    |               |                   |                    | <div><div>FY23 COMPARISON</div><div><div>FY23 Revenue Targets</div><div>Water Revenues \$ 1,293,520</div><div>Water Reserves \$ 57,634</div><div>FY23 Revenues/Reserves \$ 1,351,154</div></div><div><div>FY23 Budgeted Expenses</div><div>Direct \$ 899,116</div><div>Debt Service \$ 206,027 \$ 1,105,143</div><div>Reserve \$ 10,000</div><div>Town Charges \$ 236,011</div><div>Total FY23 Budgeted Expenses \$ 1,351,154</div></div></div> |               |                   |                    |                                    | <div><div>FY22 COMPARISON</div><div><div>FY22 Revenue Targets</div><div>Water Revenues \$ 1,285,460</div><div>Water Reserves \$ 109,558</div><div>FY22 Revenues/Reserves \$ 1,395,018</div></div><div><div>FY22 Budgeted Expenses</div><div>Direct \$ 922,145</div><div>Debt Service \$ 204,716 \$ 1,126,861</div><div>Reserve \$ 10,000</div><div>Town Charges \$ 258,157</div><div>Total FY22 Budgeted Expenses \$ 1,395,018</div></div></div> |                   |                    |  |  |
| NOTES: FY24 Water Revenues are higher than F22 and FY23 revenues at 61.93%   |                                    |               |                   |                    |   |               |                   |                    |                                    |  |                   |                    |  |  |
| FY24 Water Expenditures are lower than FY22 and FY23 expenditures at 36.86%  |                                    |               |                   |                    |   |               |                   |                    |                                    |  |                   |                    |  |  |
| *****  |                                    |               |                   |                    |   |               |                   |                    |                                    |  |                   |                    |  |  |
| Water Reserves were certified at \$1,063,173 at FY23 Year-end (6/30/23), about \$140K less than previous year.<br>Following STM23, remaining balance was \$1,079,868   |                                    |               |                   |                    |   |               |                   |                    |                                    |  |                   |                    |  |  |
| Water Reserves Balance after STM23 \$1,079,868   |                                    |               |                   |                    |   |               |                   |                    |                                    |  |                   |                    |  |  |

#### 4. Hadley Media Funds- FY24 YTD Report

The Hadley Media Enterprise Fund is a much smaller enterprise fund than Water or Sewer. Its sole source of income is the annual payment from Charter, so its budget runs in the red until the annual payment arrives at the end of the year. YTD Expenditures are comparable to FY23 and lower than FY22 at 33.17% of the Target Budget Projection. For the second year, about \$30,000 from the Hadley Media reserves will be required to fund the budget. As with the other two enterprise funds, revenues should be covering the budget in full, and continued use of reserves for operations will eventually deplete funds intended for capital. A long-term plan is needed to ensure future funding for the Hadley Media budget.

| TOWN OF HADLEY<br>HADLEY MEDIA ACTUAL AND ESTIMATED CUMULATIVE REVENUES<br>FY 2023 thru 12/31/23   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
|--|------------------------------------|---------------|-------------------|--------------------|------------------------------------|---------------|---------------|----------------|------------------------------------|------------------------------------|---------------|----------------|--|
|  | FY24 Actuals Cumulative by Quarter |               |                   |                    | FY23 Actuals Cumulative by Quarter |               |               |                |                                    | FY22 Actuals Cumulative by Quarter |               |                |  |
| Quarter  | Cable Payment                      | Other Revenue | TOTAL YTD REVENUE | TOTAL YTD EXPENSES | Cable Payment                      | Other Revenue | TOTAL REVENUE | TOTAL EXPENSES | Cable Payment                      | Other Revenue                      | TOTAL REVENUE | TOTAL EXPENSES |  |
| Q1<br>July thru<br>September   | \$ -                               | \$ -          | \$ -              | \$ 16,144          | \$ -                               | \$ -          | \$ -          | \$ 16,536      | \$ -                               | \$ -                               | \$ -          | \$ 13,399      |  |
| Q2<br>thru<br>December   | \$ -                               | \$ -          | \$ -              | \$ 33,814          | \$ -                               | \$ -          | \$ -          | \$ 34,081      | \$ -                               | \$ -                               | \$ -          | \$ 29,854      |  |
| Q3<br>thru<br>March  | \$ -                               | \$ -          | \$ -              | \$ -               | \$ -                               | \$ -          | \$ -          | \$ 51,673      | \$ -                               | \$ -                               | \$ -          | \$ 45,220      |  |
| Q4<br>thru<br>June   | \$ -                               | \$ -          | \$ -              | \$ -               | \$ 75,199                          | \$ 388        | \$ 75,587     | \$ 94,077      | \$ 70,911                          | \$ 301                             | \$ 71,212     | \$ 73,326      |  |
|  | FY24 YTD Actuals %: 0.00% 33.17%   |               |                   |                    | FY23 Comparable YTD%: 0.00% 33.82% |               |               |                | FY22 Comparable YTD%: 0.00% 37.60% |                                    |               |                |  |
| (%Revenues woReserves) (%Direct &Indirect)   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY24 VOTED BUDGET  |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY24 Revenue Targets   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Revenues \$ 71,212   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Reserves \$ 30,723   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY24 Revenues/Reserves \$ 101,935  |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY24 Budgeted Expenses   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Direct \$ 73,554   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Reserve \$ 5,000 \$ 78,554   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Town Charges \$ 23,381   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Total FY24 Budgeted Expenses \$ 101,935  |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY23 COMPARISON  |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY23 Revenue Targets   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Revenues \$ 71,212   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Reserves \$ 29,569   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY23 Revenues/Reserves \$ 100,781  |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY23 Budgeted Expenses   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Direct \$ 72,455   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Reserve \$ 5,000 \$ 77,455   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Town Charges \$ 23,326   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Total FY23 Budgeted Expenses \$ 100,781  |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY22 COMPARISON  |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY22 Revenue Targets   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Revenues \$ 73,617   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Reserves \$ 5,880  |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY22 Revenues/Reserves \$ 79,397   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| FY22 Budgeted Expenses   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Direct \$ 63,812   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Reserve \$ 5,000 \$ 68,812   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Town Charges \$ 10,585   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Total FY22 Budgeted Expenses \$ 79,397   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| NOTES: Hadley Media Revenues are the same as FY22 & FY23 at 0.00%  |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Hadley Media Expenditures are lower than FY22 & FY23 at 33.17%   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Hadley Media Reserves were certified at \$149,668 as FY23 Year-end (June 30, 2023),which is about \$43,000 less than previous year. Following STM23, balance was \$144,668 |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |
| Hadley Media Reserves Balance after STM23: \$144,668   |                                    |               |                   |                    |                                    |               |               |                |                                    |                                    |               |                |  |

## II. General Fund Budget Overview

This **Section II** provides an overview of the General Fund Budget. The itemized departmental budgets then follow in **Section III**. The Enterprise Fund Budgets are covered separately, with the overview in **Section IV**. The three itemized Enterprise Fund budgets are reported in **Section V**.

### A. General Fund Revenues

There are four general categories of revenue income sources received by the town that are available for funding its General Fund Budget: (1) Property Taxes, (2) State Aid, (3) Local Receipts and (4) Enterprise Fund Transfer Receipts. The FY25 Total of Projected Revenues is **\$20,895,835**. The Summary Chart below shows the actual receipts for each of these categories for the prior three years in columns FY21 - FY23 (white). The next two columns (green) show the amounts projected for the current year FY24 along with amounts received through December. The next column (blue) shows the amounts projected for the upcoming budget year FY25, and the final column shows the change in projected revenues from FY24 to FY25.

| General Fund Revenues- Summary by Category: |                     |                     |                     |                      |                         |                      |                        |
|---|---------------------|---------------------|---------------------|----------------------|-------------------------|----------------------|------------------------|
| Revenue Categories by Table                 | FY 2021<br>Actual   | FY 2022<br>Actual   | FY 2023<br>Actual   | FY 2024<br>Projected | FY 2024 YTD<br>12/31/23 | FY 2025<br>Projected | Change \$<br>FY24-FY25 |
| Table 1: Property Tax Levy                  | \$12,610,587        | \$13,250,752        | \$13,896,690        | \$14,336,880         | \$6,780,916             | \$15,202,594         | \$865,714              |
| Table 2: State Aid                          | \$904,869           | \$865,875           | \$1,040,172         | \$1,018,976          | \$490,706               | \$942,294            | -\$76,682              |
| Table 3: Local Receipts                     | \$2,804,409         | \$3,668,623         | \$4,245,992         | \$3,822,360          | \$1,914,879             | \$4,253,937          | \$431,577              |
| Table 4: Enterprise Receipts                | \$407,999           | \$466,607           | \$433,923           | \$449,621            | \$0                     | \$497,009            | \$47,388               |
| <b>TOTAL REVENUES (Tables 1-4)</b>          | <b>\$16,727,863</b> | <b>\$18,251,857</b> | <b>\$19,616,777</b> | <b>\$19,627,837</b>  | <b>\$9,186,502</b>      | <b>\$20,895,835</b>  | <b>\$1,267,997</b>     |

Following are more detailed descriptions of each of these four revenue categories and a Chart showing the itemized lines for each category. The full chart of Revenues at the end of this **Section II-A** is the complete itemized listing of all Revenues in these four categories.

#### 1. General Fund Revenue Categories

**Table 1. Property Tax Levy:** Each year the property tax levy increases by 2.5% over the prior year's levy. New Growth and Debt Exclusions are added in separately each year and are not subject to the 2.5% increase. New Growth is the value of all new construction activity in the past calendar year, and Debt Exclusions are the debt payment amounts on the borrowing for capital items as passed at Town Meeting and a subsequent ballot election.

In FY21, the town's levy increase was reduced to assist the local community in dealing with the uncertainties of COVID and its impact on taxpayers' lives and finances, and budgets were decreased accordingly. The town has since restored the tax levy to the full amount and budgets

have likewise been restored. Free Cash has been needed to balance the budget in order to offset the previously lost revenue. The current plan is to lessen the amount of Free Cash used each year until revenues can fully cover the budget.

New Growth estimates for FY25 (\$275,000) have more than doubled over the prior year due to new construction in town. The Debt Exclusion portion of the Property tax levy (\$1,285,908) includes an increase following recent town votes and borrowing authorizations for new projects.

| General Fund Revenue Tables       | FY 2021<br>Actual   | FY 2022<br>Actual   | FY 2023<br>Actual   | FY 2024<br>Projected | FY 2024 Actual<br>YTD | FY 2025<br>Projected | Change \$<br>FY24-FY25 |
|-----------------------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|----------------------|------------------------|
| <b>Table 1: Property Tax Levy</b> |                     |                     |                     |                      |                       |                      |                        |
| Tax Levy                          |                     |                     |                     | \$12,928,104         |                       | \$13,381,306         | \$453,203              |
| Prop 2.5%                         |                     |                     |                     | \$323,203            |                       | \$335,380            | \$12,177               |
| New Growth                        |                     |                     |                     | \$130,000            |                       | \$275,000            | \$145,000              |
| Debt Exclusions                   |                     |                     |                     | <u>\$1,030,574</u>   |                       | <u>\$1,285,908</u>   | <u>\$255,334</u>       |
| <b>Subtotal</b>                   |                     |                     |                     | <b>\$14,411,880</b>  |                       | <b>\$15,277,594</b>  | <b>\$865,714</b>       |
| Reduction for Overlay             |                     |                     |                     | <u>-\$75,000</u>     |                       | <u>-\$75,000</u>     | <u>\$0</u>             |
| <b>Subtotal Property Tax</b>      | <b>\$12,610,587</b> | <b>\$13,250,752</b> | <b>\$13,896,690</b> | <b>\$14,336,880</b>  | <b>\$6,780,916</b>    | <b>\$15,202,594</b>  | <b>\$865,714</b>       |

**Table 2. State/ Local Aid and Related Offsets:** Net Local Aid is a factor of both the amounts awarded by the state and the amounts deducted in offsets and assessment. The Governor's initial FY25 Local Aid Proposal was recently released, and showed a decrease in Hadley's net state aid. Subsequent proposals from the House, Senate and Conference Committee will likely change these numbers, hopefully for the better, but these are the figures we need to use for the town's revenue projections at this time.

| General Fund Revenue Tables            | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual  | FY 2024<br>Projected       | FY 2024 Actual<br>YTD | FY 2025<br>Projected | Change \$<br>FY24-FY25 |
|--|-------------------|-------------------|--------------------|----------------------------|-----------------------|----------------------|------------------------|
| <b>Table 2: State Aid (Net)</b>        |                   |                   |                    |                            |                       |                      |                        |
| Receipts: Chapter 70                   |                   | \$1,294,360       | \$1,322,740        | FY23 Finals<br>\$1,322,740 | \$673,800             | \$1,363,570          | \$40,830               |
| Charter School Reimbursement           |                   | \$181,088         | \$179,146          | \$131,554                  | \$81,498              | \$102,173            | -\$29,381              |
| Unrestricted General Government Aid    |                   | \$516,004         | \$525,739          | \$525,739                  | \$271,278             | \$558,840            | \$33,101               |
| Veterans' Benefits and Exemptions      |                   | \$40,234          | \$37,226           | \$43,055                   | \$18,610              | \$36,382             | -\$6,673               |
| Abatements to Veterans' and Elderly    |                   | \$2               | \$17,200           | \$14,166                   | \$17,618              | \$12,671             | -\$1,495               |
| PILOT- State Owned Land                |                   | \$247,289         | \$317,421          | \$317,421                  | \$170,430             | \$342,844            | \$25,423               |
| Offsets (School Choice, Library)       |                   |                   | x                  | \$918,747                  | x                     | \$884,808            | -\$33,939              |
| Less: Offsets (School Choice, Library) |                   |                   | x                  | -\$918,747                 | x                     | -\$884,808           | \$33,939               |
| Less Charges: Air Pollution            |                   | -\$3,547          | -\$1,949           | -\$1,949                   | -\$972                | -\$1,983             | -\$34                  |
| PVTA Regional Transit                  |                   | -\$228,040        | -\$192,336         | -\$192,336                 | -\$118,512            | -\$249,114           | -\$56,778              |
| RMV Non-Renewal Surcharge              |                   | -\$2,600          | -\$3,140           | -\$2,600                   | -\$1,572              | -\$4,080             | -\$1,480               |
| School Choice Sending Tuition          |                   | -\$367,094        | -\$330,550         | -\$363,945                 | -\$171,743            | -\$347,569           | \$16,376               |
| Charter School Sending Tuition         |                   | <u>-\$811,821</u> | <u>-\$831,325</u>  | <u>-\$774,869</u>          | <u>-\$449,729</u>     | <u>-\$871,440</u>    | <u>-\$96,571</u>       |
| <b>Subtotal State Aid (Net)</b>        | <b>\$904,869</b>  | <b>\$865,875</b>  | <b>\$1,040,172</b> | <b>\$1,018,976</b>         | <b>\$490,706</b>      | <b>\$942,294</b>     | <b>-\$76,682</b>       |

**Table 3. Local Receipts:** Local Receipts cover a wide-ranging source of income and are the most sensitive to changes in the local economy. They hit a low point in FY2021, the first year experiencing the impact of COVID. Local Receipts include motor vehicle excise, rooms and meals taxes, cannabis taxes, PILOT payments, sales of surplus items and tax title properties, investment earnings, and receipts collected by departments, most significantly from Inspections, Select Board and Board of Health.

Local Receipts had dropped to \$2.8 Million in FY21, rose to \$3.67M in FY22 and hit an all-time high of \$4.25M in FY23. FY24 Revenues were projected at \$3.82M and YTD receipts show the town to be on target after the first half of the year. For FY25 revenues, \$4.25M is being projected.

| General Fund Revenue Tables         | FY 2021<br>Actual  | FY 2022<br>Actual  | FY 2023<br>Actual  | FY 2024<br>Projected | FY 2024 Actual<br>YTD | FY 2025<br>Projected | Change \$<br>FY24-FY25 |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-----------------------|----------------------|------------------------|
| <b>Table 3: Local Receipts</b>      |                    |                    |                    |                      |                       |                      |                        |
| Motor Vehicle Excise                | \$857,396          | \$821,046          | \$875,448          | \$821,000            | \$159,685             | \$850,000            | \$29,000               |
| Meals Excise                        | \$322,264          | \$444,396          | \$527,722          | \$500,000            | \$257,936             | \$520,000            | \$20,000               |
| Rooms Excise                        | \$394,423          | \$897,616          | \$1,070,384        | \$950,000            | \$694,386             | \$1,155,000          | \$205,000              |
| Boat Excise                         | \$3,176            | \$3,367            | \$3,312            | \$3,400              | \$0                   | \$3,400              | \$0                    |
| Cannabis Excise                     | \$48,419           | \$132,151          | \$90,340           | \$150,000            | \$61,034              | \$120,000            | -\$30,000              |
| Penalties & Interest                | \$46,176           | \$58,127           | \$34,249           | \$45,000             | \$9,481               | \$45,000             | \$0                    |
| PILOT (Not from Cherry Sheet),FWS   | \$16,905           | \$16,461           | \$17,406           | \$20,000             | \$0                   | \$20,000             | \$0                    |
| Dept Fees: ProRata/ Supp Taxes      | \$12,001           | \$8,667            | \$17,302           | \$15,000             | \$2,080               | \$15,000             | \$0                    |
| Rollback Taxes                      | \$0                | \$8,547            | \$698              | \$0                  | \$0                   | \$0                  | \$0                    |
| Tax Liens/Deferrals Redeemed        | \$30,407           | \$80,104           | \$21,054           | \$30,000             | \$5,888               | \$30,000             | \$0                    |
| Select Board Receipts               | \$93,199           | \$122,729          | \$130,863          | \$125,000            | \$122,268             | \$130,000            | \$5,000                |
| Assessor Receipts                   | \$70               | \$210              | \$110              | \$50                 | \$90                  | \$50                 | \$0                    |
| Treasurer Receipts                  | \$193              | \$390              | \$191              | \$150                | \$115                 | \$150                | \$0                    |
| Collector Receipts                  | \$60,416           | \$52,138           | \$48,538           | \$55,000             | \$17,918              | \$45,000             | -\$10,000              |
| Clerk Receipts                      | \$18,012           | \$17,687           | \$18,206           | \$20,000             | \$7,007               | \$20,000             | \$0                    |
| Planning Board Receipts             | \$1,973            | \$2,255            | \$3,268            | \$2,000              | \$2,690               | \$2,000              | \$0                    |
| ZBA Receipts                        | \$1,073            | \$900              | \$2,000            | \$1,000              | \$800                 | \$1,000              | \$0                    |
| Police Receipts                     | \$35,207           | \$39,135           | \$83,556           | \$45,000             | \$29,601              | \$60,000             | \$15,000               |
| Fire Receipts                       | \$14,215           | \$27,417           | \$28,457           | \$30,000             | \$16,181              | \$30,000             | \$0                    |
| Inspections Receipts (4)            | \$227,136          | \$260,401          | \$536,699          | \$300,000            | \$146,799             | \$400,000            | \$100,000              |
| School Receipts                     | \$1,144            | \$8,480            |                    | \$1,500              | \$2,381               | \$1,500              | \$0                    |
| Cemetery Receipts                   | \$5,000            | \$5,200            | \$5,075            | \$3,000              | \$2,850               | \$3,000              | \$0                    |
| Board of Health Receipts            | \$53,325           | \$50,333           | \$52,561           | \$60,000             | \$25,190              | \$60,000             | \$0                    |
| COA Receipts                        | \$0                | \$0                | \$12,341           | \$12,000             | \$4,327               | \$12,000             | \$0                    |
| Hadley Media Receipts               | \$673              | \$631              | \$614              | \$700                | \$0                   | \$700                | \$0                    |
| Cannabis Impact-(medical+adult use) | \$37,500           | \$68,750           | \$127,782          | \$85,000             | \$50,000              | \$0                  | -\$85,000              |
| Special Assessments/ PVT A          | \$200,675          | \$154,085          | \$150,700          | \$154,085            | \$0                   | \$156,942            | \$2,857                |
| Court/ Local Fines                  | \$45,584           | \$25,623           | \$14,914           | \$30,000             | \$9,054               | \$30,000             | \$0                    |
| Investment Earnings                 | \$3,451            | \$14,413           | \$69,469           | \$25,000             | \$104,584             | \$155,000            | \$130,000              |
| Miscellaneous (Incl. Medicare D)    | \$7,427            | \$531              | \$12,170           | \$20,000             | \$0                   | \$20,000             | \$0                    |
| University of Mass Payment          | \$60,000           | \$0                | \$60,000           | \$125,000            | \$170,000             | \$85,000             | -\$40,000              |
| Solar- Hadley 2 Solar               | \$23,858           | \$16,040           | \$8,025            | \$20,000             | \$0                   | \$20,000             | \$0                    |
| RE Sales/ Other (Umass Housing)     | \$33,239           | \$74,037           | \$30,000           | \$0                  | \$0                   | \$0                  | \$0                    |
| Ambulance Rebate                    | \$138,922          | \$98,739           | \$102,598          | \$150,000            | \$0                   | \$239,720            | \$89,720               |
| Sale of surplus property            | \$5,730            | \$18,430           | \$16,296           | \$10,000             | \$2,372               | \$10,000             | \$0                    |
| Prior Year Refund                   | \$3,081            | \$87,371           | \$13,233           | \$3,475              | \$850                 | \$3,475              | \$0                    |
| Misc. Non-Recurring                 | \$2,141            | \$52,216           | \$60,409           | \$10,000             | \$9,311               | \$10,000             | \$0                    |
| <b>Subtotal Local Receipts</b>      | <b>\$2,804,409</b> | <b>\$3,668,623</b> | <b>\$4,245,992</b> | <b>\$3,822,360</b>   | <b>\$1,914,879</b>    | <b>\$4,253,937</b>   | <b>\$431,577</b>       |

**Table 4. General Fund Receipts from Enterprise Funds:** This source of income to the General Fund is for transfers from the Water Enterprise, Sewer Enterprise, and Hadley Media Enterprise Funds. Since Enterprise Funds are set up with the intention of being entirely self-supporting, annual transfers from the Enterprise Funds are made to the General Fund to reimburse the town's costs in supporting those departments. Included in the calculations are the town's overhead costs such as administrative support from town staff and facilities, direct costs in benefits, insurance, Other Post-Employment Benefits (OPEB) liabilities, and general operational overhead expenses. The FY25 combined total for administrative charges to the enterprise funds show a proportionate increase from FY24.

| General Fund Revenue Tables         | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Projected | FY 2024 Actual<br>YTD | FY 2025<br>Projected | Change \$<br>FY24-FY25 |
|-------------------------------------|-------------------|-------------------|-------------------|----------------------|-----------------------|----------------------|------------------------|
| <b>Table 4: Enterprise Receipts</b> |                   |                   |                   |                      |                       |                      |                        |
| Wastewater Administration           | \$172,975         | \$197,865         | \$174,586         | \$190,158            | \$0                   | \$204,722            | \$14,564               |
| Water Administration                | \$224,929         | \$258,157         | \$236,011         | \$236,082            | \$0                   | \$268,540            | \$32,458               |
| Hadley Media Administration         | <u>\$10,095</u>   | <u>\$10,585</u>   | <u>\$23,326</u>   | <u>\$23,381</u>      | <u>\$0</u>            | <u>\$23,747</u>      | <u>\$366</u>           |
| <b>Subtotal Enterprise Receipts</b> | <b>\$407,999</b>  | <b>\$466,607</b>  | <b>\$433,923</b>  | <b>\$449,621</b>     | <b>\$0</b>            | <b>\$497,009</b>     | <b>\$47,388</b>        |

**FY2025 Revenues- Full Chart showing Categories by Table:** The full-page chart on the next page shows the complete listing of revenues, all as itemized and shown in this **Section II-A's** previous charts.

See Next Page



| General Fund Revenue Tables            | FY 2021<br>Actual   | FY 2022<br>Actual   | FY 2023<br>Actual   | FY 2024<br>Projected | FY 2024 Actual<br>YTD | FY 2025<br>Projected | Change \$<br>FY24-FY25 |
|--|---------------------|---------------------|---------------------|----------------------|-----------------------|----------------------|------------------------|
| <b>Table 1: Property Tax Levy</b>      |                     |                     |                     |                      |                       |                      |                        |
| Tax Levy                               |                     |                     |                     | \$12,928,104         |                       | \$13,381,306         | \$453,203              |
| Prop 2.5%                              |                     |                     |                     | \$323,203            |                       | \$335,380            | \$12,177               |
| New Growth                             |                     |                     |                     | \$130,000            |                       | \$275,000            | \$145,000              |
| Debt Exclusions                        |                     |                     |                     | <u>\$1,030,574</u>   |                       | <u>\$1,285,908</u>   | <u>\$255,334</u>       |
| <b>Subtotal</b>                        |                     |                     |                     | <b>\$14,411,880</b>  |                       | <b>\$15,277,594</b>  | <b>\$865,714</b>       |
| Reduction for Overlay                  |                     |                     |                     | <u>-\$75,000</u>     |                       | <u>-\$75,000</u>     | <u>\$0</u>             |
| <b>Subtotal Property Tax</b>           | <b>\$12,610,587</b> | <b>\$13,250,752</b> | <b>\$13,896,690</b> | <b>\$14,336,880</b>  | <b>\$6,780,916</b>    | <b>\$15,202,594</b>  | <b>\$865,714</b>       |
| <b>Table 2: State Aid (Net)</b>        |                     |                     |                     |                      |                       |                      |                        |
| Receipts:                              |                     |                     |                     | FY23 Finals          |                       |                      |                        |
| Chapter 70                             |                     | \$1,294,360         | \$1,322,740         | \$1,322,740          | \$673,800             | \$1,363,570          | \$40,830               |
| Charter School Reimbursement           |                     | \$181,088           | \$179,146           | \$131,554            | \$81,498              | \$102,173            | -\$29,381              |
| Unrestricted General Government Aid    |                     | \$516,004           | \$525,739           | \$525,739            | \$271,278             | \$558,840            | \$33,101               |
| Veterans' Benefits and Exemptions      |                     | \$40,234            | \$37,226            | \$43,055             | \$18,610              | \$36,382             | -\$6,673               |
| Abatements to Veterans' and Elderly    |                     | \$2                 | \$17,200            | \$14,166             | \$17,618              | \$12,671             | -\$1,495               |
| PILOT- State Owned Land                |                     | \$247,289           | \$317,421           | \$317,421            | \$170,430             | \$342,844            | \$25,423               |
| Offsets (School Choice, Library)       |                     |                     | x                   | \$918,747            | x                     | \$884,808            | -\$33,939              |
| Less: Offsets (School Choice, Library) |                     |                     | x                   | -\$918,747           | x                     | -\$884,808           | \$33,939               |
| Less Charges:                          |                     |                     |                     |                      |                       |                      |                        |
| Air Pollution                          |                     | -\$3,547            | -\$1,949            | -\$1,949             | -\$972                | -\$1,983             | -\$34                  |
| PVTA Regional Transit                  |                     | -\$228,040          | -\$192,336          | -\$192,336           | -\$118,512            | -\$249,114           | -\$56,778              |
| RMV Non-Renewal Surcharge              |                     | -\$2,600            | -\$3,140            | -\$2,600             | -\$1,572              | -\$4,080             | -\$1,480               |
| School Choice Sending Tuition          |                     | -\$367,094          | -\$330,550          | -\$363,945           | -\$171,743            | -\$347,569           | \$16,376               |
| Charter School Sending Tuition         |                     | <u>-\$811,821</u>   | <u>-\$831,325</u>   | <u>-\$774,869</u>    | <u>-\$449,729</u>     | <u>-\$871,440</u>    | <u>-\$96,571</u>       |
| <b>Subtotal State Aid (Net)</b>        | <b>\$904,869</b>    | <b>\$865,875</b>    | <b>\$1,040,172</b>  | <b>\$1,018,976</b>   | <b>\$490,706</b>      | <b>\$942,294</b>     | <b>-\$76,682</b>       |
| <b>Table 3: Local Receipts</b>         |                     |                     |                     |                      |                       |                      |                        |
| Motor Vehicle Excise                   | \$857,396           | \$821,046           | \$875,448           | \$821,000            | \$159,685             | \$850,000            | \$29,000               |
| Meals Excise                           | \$322,264           | \$444,396           | \$527,722           | \$500,000            | \$257,936             | \$520,000            | \$20,000               |
| Rooms Excise                           | \$394,423           | \$897,616           | \$1,070,384         | \$950,000            | \$694,386             | \$1,155,000          | \$205,000              |
| Boat Excise                            | \$3,176             | \$3,367             | \$3,312             | \$3,400              | \$0                   | \$3,400              | \$0                    |
| Cannabis Excise                        | \$48,419            | \$132,151           | \$90,340            | \$150,000            | \$61,034              | \$120,000            | -\$30,000              |
| Penalties & Interest                   | \$46,176            | \$58,127            | \$34,249            | \$45,000             | \$9,481               | \$45,000             | \$0                    |
| PILOT (Not from Cherry Sheet),FWS      | \$16,905            | \$16,461            | \$17,406            | \$20,000             | \$0                   | \$20,000             | \$0                    |
| Dept Fees: ProRata/ Supp Taxes         | \$12,001            | \$8,667             | \$17,302            | \$15,000             | \$2,080               | \$15,000             | \$0                    |
| Rollback Taxes                         | \$0                 | \$8,547             | \$698               | \$0                  | \$0                   | \$0                  | \$0                    |
| Tax Liens/Deferrals Redeemed           | \$30,407            | \$80,104            | \$21,054            | \$30,000             | \$5,888               | \$30,000             | \$0                    |
| Select Board Receipts                  | \$93,199            | \$122,729           | \$130,863           | \$125,000            | \$122,268             | \$130,000            | \$5,000                |
| Assessor Receipts                      | \$70                | \$210               | \$110               | \$50                 | \$90                  | \$50                 | \$0                    |
| Treasurer Receipts                     | \$193               | \$390               | \$191               | \$150                | \$115                 | \$150                | \$0                    |
| Collector Receipts                     | \$60,416            | \$52,138            | \$48,538            | \$55,000             | \$17,918              | \$45,000             | -\$10,000              |
| Clerk Receipts                         | \$18,012            | \$17,687            | \$18,206            | \$20,000             | \$7,007               | \$20,000             | \$0                    |
| Planning Board Receipts                | \$1,973             | \$2,255             | \$3,268             | \$2,000              | \$2,690               | \$2,000              | \$0                    |
| ZBA Receipts                           | \$1,073             | \$900               | \$2,000             | \$1,000              | \$800                 | \$1,000              | \$0                    |
| Police Receipts                        | \$35,207            | \$39,135            | \$83,556            | \$45,000             | \$29,601              | \$60,000             | \$15,000               |
| Fire Receipts                          | \$14,215            | \$27,417            | \$28,457            | \$30,000             | \$16,181              | \$30,000             | \$0                    |
| Inspections Receipts (4)               | \$227,136           | \$260,401           | \$536,699           | \$300,000            | \$146,799             | \$400,000            | \$100,000              |
| School Receipts                        | \$1,144             | \$8,480             |                     | \$1,500              | \$2,381               | \$1,500              | \$0                    |
| Cemetery Receipts                      | \$5,000             | \$5,200             | \$5,075             | \$3,000              | \$2,850               | \$3,000              | \$0                    |
| Board of Health Receipts               | \$53,325            | \$50,333            | \$52,561            | \$60,000             | \$25,190              | \$60,000             | \$0                    |
| COA Receipts                           | \$0                 | \$0                 | \$12,341            | \$12,000             | \$4,327               | \$12,000             | \$0                    |
| Hadley Media Receipts                  | \$673               | \$631               | \$614               | \$700                | \$0                   | \$700                | \$0                    |
| Cannabis Impact-(medical+adult use)    | \$37,500            | \$68,750            | \$127,782           | \$85,000             | \$50,000              | \$0                  | -\$85,000              |
| Special Assessments/ PVTA              | \$200,675           | \$154,085           | \$150,700           | \$154,085            | \$0                   | \$156,942            | \$2,857                |
| Court/ Local Fines                     | \$45,584            | \$25,623            | \$14,914            | \$30,000             | \$9,054               | \$30,000             | \$0                    |
| Investment Earnings                    | \$3,451             | \$14,413            | \$69,469            | \$25,000             | \$104,584             | \$155,000            | \$130,000              |
| Miscellaneous (Incl. Medicare D)       | \$7,427             | \$531               | \$12,170            | \$20,000             | \$0                   | \$20,000             | \$0                    |
| University of Mass Payment             | \$60,000            | \$0                 | \$60,000            | \$125,000            | \$170,000             | \$85,000             | -\$40,000              |
| Solar- Hadley 2 Solar                  | \$23,858            | \$16,040            | \$8,025             | \$20,000             | \$0                   | \$20,000             | \$0                    |
| RE Sales/ Other (Umass Housing)        | \$33,239            | \$74,037            | \$30,000            | \$0                  | \$0                   | \$0                  | \$0                    |
| Ambulance Rebate                       | \$138,922           | \$98,739            | \$102,598           | \$150,000            | \$0                   | \$239,720            | \$89,720               |
| Sale of surplus property               | \$5,730             | \$18,430            | \$16,296            | \$10,000             | \$2,372               | \$10,000             | \$0                    |
| Prior Year Refund                      | \$3,081             | \$87,371            | \$13,233            | \$3,475              | \$850                 | \$3,475              | \$0                    |
| Misc. Non-Recurring                    | <u>\$2,141</u>      | <u>\$52,216</u>     | <u>\$60,409</u>     | <u>\$10,000</u>      | <u>\$9,311</u>        | <u>\$10,000</u>      | <u>\$0</u>             |
| <b>Subtotal Local Receipts</b>         | <b>\$2,804,409</b>  | <b>\$3,668,623</b>  | <b>\$4,245,992</b>  | <b>\$3,822,360</b>   | <b>\$1,914,879</b>    | <b>\$4,253,937</b>   | <b>\$431,577</b>       |
| <b>SUBTOTAL Tables 1-3</b>             | <b>\$16,319,864</b> | <b>\$17,785,250</b> | <b>\$19,182,854</b> | <b>\$19,178,216</b>  | <b>\$9,186,502</b>    | <b>\$20,398,825</b>  | <b>\$1,220,609</b>     |
| <b>Table 4: Enterprise Receipts</b>    |                     |                     |                     |                      |                       |                      |                        |
| Wastewater Administration              | \$172,975           | \$197,865           | \$174,586           | \$190,158            | \$0                   | \$204,722            | \$14,564               |
| Water Administration                   | \$224,929           | \$258,157           | \$236,011           | \$236,082            | \$0                   | \$268,540            | \$32,458               |
| Hadley Media Administration            | <u>\$10,095</u>     | <u>\$10,585</u>     | <u>\$23,326</u>     | <u>\$23,381</u>      | <u>\$0</u>            | <u>\$23,747</u>      | <u>\$366</u>           |
| <b>Subtotal Enterprise Receipts</b>    | <b>\$407,999</b>    | <b>\$466,607</b>    | <b>\$433,923</b>    | <b>\$449,621</b>     | <b>\$0</b>            | <b>\$497,009</b>     | <b>\$47,388</b>        |
| <b>TOTAL REVENUES (Tables1-4)</b>      | <b>\$16,727,863</b> | <b>\$18,251,857</b> | <b>\$19,616,777</b> | <b>\$19,627,837</b>  | <b>\$9,186,502</b>    | <b>\$20,895,835</b>  | <b>\$1,267,997</b>     |

## B. General Fund Operating Budget

The General Fund Budget has eight departmental groups: (1) General Government, (2) Public Safety, (3) Education, (4) Public Works, (5) Human Services, (6) Culture & Recreation, (7) Debt Payment and (8) Employee Benefits. The full chart of Budgets by Category, expanded to show the itemizations by Departments, is shown at the end of this **Section II-B**. Then **Section III** follows with individual departmental budgets grouped by these same categories, further itemized by line within each budget. The FY25 Town Administrator Recommended Budget total is **\$21,698,814**.

The Summary Chart below shows the actual expenditures for each of these categories for the prior two years FY22 and FY23 (white). The next two columns (green) show the amounts voted for the current year FY24 along with the actual expenditures to date through December 2023. The departmental requests for FY25 and Town Administrator's recommended budget are in the next two columns (blue), and the final column is the calculation of budget increases in the Town Administrator's budget as compared to the FY24 Voted amounts for the current fiscal year.

| General Fund Budget- Summary by Category: |                     |                     |                     |                     |                      |                     |                       |                               |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|-------------------------------|
| Budget Category                           | FY2021<br>Actual    | FY 2022<br>Actual   | FY 2023<br>Actual   | FY 2024<br>Voted    | FY24 YTD to<br>12/31 | FY 2025<br>Request  | FY 2025<br>Town Admin | FY25 Tn Admin<br>- FY24 Voted |
| 100s-General Gov't                        | \$1,231,158         | \$1,325,960         | \$1,436,770         | \$1,772,204         | \$804,339            | \$1,822,126         | \$1,769,038           | -\$3,166                      |
| 200s-Public Safety                        | \$2,659,880         | \$2,752,349         | \$3,276,274         | \$3,703,076         | \$1,565,710          | \$3,878,942         | \$3,760,600           | \$57,524                      |
| 300s-Education                            | \$7,033,913         | \$7,353,101         | \$7,554,170         | \$7,748,069         | \$3,636,540          | \$8,038,990         | \$7,893,990           | \$145,921                     |
| 400s-Public Works                         | \$1,068,269         | \$1,257,790         | \$1,410,014         | \$1,540,650         | \$638,421            | \$1,736,153         | \$1,609,360           | \$68,710                      |
| 500s-Human Services                       | \$238,727           | \$237,023           | \$265,202           | \$379,146           | \$186,715            | \$387,206           | \$361,096             | -\$18,050                     |
| 600s-Culture & Recreation                 | \$232,941           | \$243,597           | \$272,252           | \$299,555           | \$144,251            | \$330,728           | \$314,881             | \$15,326                      |
| 700s-Debt Payment                         | \$1,310,508         | \$1,368,137         | \$1,418,145         | \$1,530,316         | \$366,763            | \$1,796,056         | \$1,796,056           | \$265,740                     |
| 900s-Benefits, Other                      | <u>\$3,005,883</u>  | <u>\$3,213,166</u>  | <u>\$3,505,334</u>  | <u>\$3,777,720</u>  | <u>\$2,701,501</u>   | <u>\$4,272,499</u>  | <u>\$4,193,793</u>    | <u>\$416,073</u>              |
| <b>GENERAL FUND BUDGETS</b>               | <b>\$16,781,280</b> | <b>\$17,751,121</b> | <b>\$19,138,164</b> | <b>\$20,750,736</b> | <b>\$10,044,240</b>  | <b>\$22,262,700</b> | <b>\$21,698,814</b>   | <b>\$948,078</b>              |
| Requested Increases:                      |                     |                     |                     |                     |                      | \$1,511,964         | TA Reduction          | -\$563,886                    |

Recommended increases/decreases for each category are shown in the "FY25 Tn Admin – FY24 Voted" column at the far right. The Total of all recommended increases are **\$948,078**.

### 1. FY25 Budget Recommended Increases

The Chart on the next page identifies the increases being recommended for FY25 by category. It further delineates between Town "Fixed Budget Increases" vs. "All Other Budget Increases":

1. **Town's Fixed Budget Increases-** these increases are for:
  - a. **Benefits-** includes retirement, Health and Life Insurances and Medicare. They are related to current and past employment and are not controlled independently by

the town. They are impacted by the town's overall salary and wage increases. This category also includes OPEB (Other Post Employment Benefits) at \$190,000 to fund future liability, consistent with the plan to increase by \$10,000 annually.

- b. **Debt & Interest** – The increase shown is due entirely to the Debt Exclusion portion of Debt & Interest, reflecting the town's recent debt exclusion votes. This expense increase is offset by the same increase in this year's real estate tax revenues.

**2. All Other General Budget Increases:**

- a. **Public Safety & DPW Increases** - These include wage increases from negotiated individual and union contracts, as they are already settled for these departments.
- b. **Other Town Departments** – All other town departments' individual and union contracts are still pending. These will be impacted by the recent compensation study results and any agreed COLA (Cost of Living Adjustment). Increases are anticipated and will be addressed once contracts are settled.
- c. **Schools** – The School Budgets have had minimal increases for the past few years, and this conservative approach has continued into FY25.

| <b><u>GENERAL FUND BUDGET INCREASES FY24 to FY25</u></b>                          |  |                  |                  |
|---|--|------------------|------------------|
| <b><u>1. Town's Fixed Budget Increases</u></b>                                    |  |                  |                  |
| a. Benefits (Retirement ,Insurance, OPEB)   |  | \$416,073        |                  |
| b. Debt & Interest Increases (Paid from Debt Exclusion Taxes)                     |  |                  |                  |
|   |  | <u>\$265,740</u> | <b>\$681,813</b> |
| <b><u>2. Department Operations Budget Increases</u></b>                           |  |                  |                  |
| a. Public Safety & DPW (includes wage increases due to settled union contracts)   |  | \$126,234        |                  |
| b. Other Town Departments (no wage increases- delayed pending union negotiations) |  | -\$5,890         |                  |
| c. School-Full Budget Increase (Wages & Expenses):                                |  | <u>\$145,921</u> | <b>\$266,265</b> |
| <b>Total FY25 Budget Increases Recommended:</b>                                   |  |                  | <b>\$948,078</b> |

**FY2025 Budgets- Full Chart showing Budgets by Department:** The full-page chart on the next page shows the complete budget, itemized by Department.

| Acct                                  | General Fund Depts       | FY2021<br>Actual    | FY 2022<br>Actual   | FY 2023<br>Actual   | FY 2024<br>Voted    | FY24 YTD to<br>12/31 | FY 2025<br>Request  | FY 2025<br>Town Admin | FY25 Tn Admin<br>- FY24 Voted |
|---------------------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|-------------------------------|
| <b>100 General Government</b>         |                          |                     |                     |                     |                     |                      |                     |                       |                               |
| 114                                   | Moderator                | \$0                 | \$0                 | \$0                 | \$100               | \$0                  | \$100               | \$100                 | \$0                           |
| 122                                   | Select Board             | \$193,684           | \$163,124           | \$181,915           | \$229,540           | \$98,783             | \$246,133           | \$244,633             | \$15,093                      |
| 131                                   | Finance Committee        | \$265               | \$160               | \$163               | \$200               | \$168                | \$200               | \$200                 | \$0                           |
| 132                                   | Reserve Fund             | \$0                 | \$0                 | \$0                 | \$100,000           | \$0                  | \$100,000           | \$75,000              | -\$25,000                     |
| 135                                   | Town Accountant          | \$105,373           | \$123,734           | \$121,996           | \$124,284           | \$52,584             | \$125,284           | \$125,284             | \$1,000                       |
| 141                                   | Assessors                | \$87,170            | \$91,571            | \$105,650           | \$111,398           | \$57,850             | \$125,651           | \$120,038             | \$8,640                       |
| 145                                   | Treasurer                | \$95,498            | \$105,158           | \$109,956           | \$143,850           | \$75,759             | \$144,870           | \$143,821             | -\$29                         |
| 146                                   | Tax Collector            | \$120,024           | \$124,176           | \$131,373           | \$139,355           | \$64,677             | \$140,505           | \$139,704             | \$349                         |
| 151                                   | Legal                    | \$37,319            | \$86,834            | \$52,502            | \$65,200            | \$34,437             | \$67,200            | \$64,200              | -\$1,000                      |
| 152                                   | Human Resources          | \$121,913           | \$130,153           | \$161,096           | \$212,510           | \$78,160             | \$218,020           | \$207,395             | -\$5,115                      |
| 161                                   | Town Clerk               | \$87,144            | \$93,245            | \$94,511            | \$109,160           | \$48,252             | \$109,190           | \$109,190             | \$30                          |
| 163                                   | Registrars               | \$15,884            | \$11,733            | \$16,061            | \$17,674            | \$3,086              | \$20,550            | \$20,550              | \$2,876                       |
| 171                                   | Conservation             | \$14,905            | \$15,071            | \$14,096            | \$23,931            | \$9,686              | \$23,981            | \$23,981              | \$50                          |
| 175                                   | Planning Board           | \$18,290            | \$9,609             | \$19,796            | \$37,007            | \$8,161              | \$37,007            | \$37,007              | \$0                           |
| 176                                   | Board of Appeals         | \$2,464             | \$1,944             | \$1,535             | \$1,535             | \$568                | \$1,535             | \$1,535               | \$0                           |
| 190                                   | Building Operations      | \$177,222           | \$235,081           | \$262,541           | \$277,460           | \$102,298            | \$282,900           | \$277,400             | -\$60                         |
| 193                                   | Property Insurance       | \$154,003           | \$134,366           | \$163,580           | \$179,000           | \$169,871            | \$179,000           | \$179,000             | \$0                           |
| <b>Total General Government</b>       |                          | <b>\$1,231,158</b>  | <b>\$1,325,960</b>  | <b>\$1,436,770</b>  | <b>\$1,772,204</b>  | <b>\$804,339</b>     | <b>\$1,822,126</b>  | <b>\$1,769,038</b>    | <b>-\$3,166</b>               |
| <b>200 Public Safety</b>              |                          |                     |                     |                     |                     |                      |                     |                       |                               |
| 210                                   | Police                   | \$1,265,210         | \$1,272,215         | \$1,544,286         | \$1,819,016         | \$832,832            | \$2,020,840         | \$1,941,695           | \$122,679                     |
| 220                                   | Fire                     | \$648,604           | \$689,934           | \$796,924           | \$872,371           | \$404,164            | \$921,972           | \$895,825             | \$23,454                      |
| 222                                   | Dispatch                 | \$319,919           | \$313,822           | \$387,800           | \$454,472           | \$206,237            | \$482,190           | \$478,340             | \$23,868                      |
| 230                                   | Ambulance                | \$290,718           | \$299,439           | \$342,306           | \$299,440           | \$15,000             | \$184,000           | \$180,000             | -\$119,440                    |
| 241                                   | Building Inspections (4) | \$135,430           | \$176,939           | \$204,958           | \$257,777           | \$107,478            | \$269,940           | \$264,740             | \$6,963                       |
| <b>Total Public Safety</b>            |                          | <b>\$2,659,880</b>  | <b>\$2,752,349</b>  | <b>\$3,276,274</b>  | <b>\$3,703,076</b>  | <b>\$1,565,710</b>   | <b>\$3,878,942</b>  | <b>\$3,760,600</b>    | <b>\$57,524</b>               |
| <b>300 Education</b>                  |                          |                     |                     |                     |                     |                      |                     |                       |                               |
| 301                                   | Education                | \$7,033,913         | \$7,353,101         | \$7,554,170         | \$7,748,069         | \$3,636,540          | \$8,038,990         | \$7,893,990           | \$145,921                     |
| <b>Total Education</b>                |                          | <b>\$7,033,913</b>  | <b>\$7,353,101</b>  | <b>\$7,554,170</b>  | <b>\$7,748,069</b>  | <b>\$3,636,540</b>   | <b>\$8,038,990</b>  | <b>\$7,893,990</b>    | <b>\$145,921</b>              |
| <b>400 Public Works</b>               |                          |                     |                     |                     |                     |                      |                     |                       |                               |
| 422                                   | Highway                  | \$770,417           | \$845,490           | \$926,550           | \$1,021,170         | \$465,223            | \$1,182,848         | \$1,080,379           | \$59,209                      |
| 423                                   | Snow & Ice               | \$90,439            | \$176,665           | \$217,412           | \$182,250           | \$25,446             | \$182,250           | \$182,250             | \$0                           |
| 424                                   | Street Lighting          | \$19,091            | \$27,851            | \$13,643            | \$24,000            | \$5,336              | \$30,500            | \$20,000              | -\$4,000                      |
| 490                                   | Building Maint.          | \$157,601           | \$178,343           | \$221,921           | \$255,803           | \$111,651            | \$278,056           | \$269,231             | \$13,428                      |
| 491                                   | Cemetery                 | \$30,721            | \$29,441            | \$30,488            | \$57,427            | \$30,765             | \$62,500            | \$57,500              | \$73                          |
| <b>Total Public Works</b>             |                          | <b>\$1,068,269</b>  | <b>\$1,257,790</b>  | <b>\$1,410,014</b>  | <b>\$1,540,650</b>  | <b>\$638,421</b>     | <b>\$1,736,153</b>  | <b>\$1,609,360</b>    | <b>\$68,710</b>               |
| <b>500 Human Services</b>             |                          |                     |                     |                     |                     |                      |                     |                       |                               |
| 510                                   | Board of Health          | \$53,752            | \$35,969            | \$51,397            | \$106,044           | \$53,703             | \$107,800           | \$104,144             | -\$1,900                      |
| 541                                   | Council on Aging         | \$112,238           | \$119,452           | \$139,568           | \$160,131           | \$78,079             | \$166,344           | \$163,890             | \$3,759                       |
| 543                                   | Veterans' Services       | \$72,637            | \$81,602            | \$74,236            | \$112,871           | \$54,933             | \$112,962           | \$92,962              | -\$19,909                     |
| 590                                   | Oliver Smith Will        | \$100               | \$0                 | \$0                 | \$100               | \$0                  | \$100               | \$100                 | \$0                           |
| <b>Total Human Services</b>           |                          | <b>\$238,727</b>    | <b>\$237,023</b>    | <b>\$265,202</b>    | <b>\$379,146</b>    | <b>\$186,715</b>     | <b>\$387,206</b>    | <b>\$361,096</b>      | <b>-\$18,050</b>              |
| <b>600 Culture &amp; Recreation</b>   |                          |                     |                     |                     |                     |                      |                     |                       |                               |
| 610                                   | Library                  | \$197,855           | \$202,481           | \$212,694           | \$237,163           | \$116,268            | \$259,986           | \$248,639             | \$11,476                      |
| 630                                   | Park Commission          | \$35,086            | \$40,815            | \$59,257            | \$61,792            | \$27,713             | \$69,842            | \$65,342              | \$3,550                       |
| 691                                   | Historical Comm          | \$0                 | \$300               | \$300               | \$600               | \$270                | \$900               | \$900                 | \$300                         |
| <b>Total Culture &amp; Recreation</b> |                          | <b>\$232,941</b>    | <b>\$243,597</b>    | <b>\$272,252</b>    | <b>\$299,555</b>    | <b>\$144,251</b>     | <b>\$330,728</b>    | <b>\$314,881</b>      | <b>\$15,326</b>               |
| <b>700 Debt</b>                       |                          |                     |                     |                     |                     |                      |                     |                       |                               |
| 710                                   | Principal                | \$956,743           | \$854,926           | \$955,224           | \$1,062,575         | \$152,913            | \$1,306,132         | \$1,306,132           | \$243,557                     |
| 750                                   | Interest                 | \$353,765           | \$513,210           | \$462,920           | \$467,741           | \$213,849            | \$489,924           | \$489,924             | \$22,183                      |
| <b>Total Debt Payment</b>             |                          | <b>\$1,310,508</b>  | <b>\$1,368,137</b>  | <b>\$1,418,145</b>  | <b>\$1,530,316</b>  | <b>\$366,763</b>     | <b>\$1,796,056</b>  | <b>\$1,796,056</b>    | <b>\$265,740</b>              |
| <b>900 Benefits, Other</b>            |                          |                     |                     |                     |                     |                      |                     |                       |                               |
| 911                                   | Retirement               | \$1,426,882         | \$1,604,642         | \$1,734,867         | \$1,815,720         | \$1,815,720          | \$2,176,439         | \$2,140,733           | \$325,013                     |
| 912                                   | Workers' Comp.           | \$73,368            | \$80,237            | \$77,960            | \$84,000            | \$63,445             | \$78,000            | \$78,000              | -\$6,000                      |
| 913                                   | Unemployment             | \$13,956            | \$401               | \$14,019            | \$30,000            | \$0                  | \$30,000            | \$15,000              | -\$15,000                     |
| 914                                   | Health Insurance         | \$1,286,684         | \$1,256,979         | \$1,269,443         | \$1,420,000         | \$681,266            | \$1,515,000         | \$1,500,000           | \$80,000                      |
| 915                                   | Life Insurance           | \$2,641             | \$2,654             | \$2,804             | \$3,000             | \$1,453              | \$3,060             | \$3,060               | \$60                          |
| 916                                   | Medicare                 | \$136,303           | \$144,182           | \$173,453           | \$180,000           | \$82,778             | \$208,000           | \$205,000             | \$25,000                      |
| 919                                   | OPEB                     | \$16,890            | \$66,890            | \$170,000           | \$180,000           | \$0                  | \$200,000           | \$190,000             | \$10,000                      |
| 945                                   | Police & Fire Accident   | \$49,159            | \$57,181            | \$62,789            | \$65,000            | \$56,839             | \$62,000            | \$62,000              | -\$3,000                      |
| <b>Total Benefits, Other</b>          |                          | <b>\$3,005,883</b>  | <b>\$3,213,166</b>  | <b>\$3,505,334</b>  | <b>\$3,777,720</b>  | <b>\$2,701,501</b>   | <b>\$4,272,499</b>  | <b>\$4,193,793</b>    | <b>\$416,073</b>              |
| <b>TOTAL GENERAL FUND BUDGET</b>      |                          | <b>\$16,781,280</b> | <b>\$17,751,121</b> | <b>\$19,138,162</b> | <b>\$20,750,736</b> | <b>\$10,044,240</b>  | <b>\$22,262,700</b> | <b>\$21,698,814</b>   | <b>\$948,078</b>              |

## C. Balancing the General Fund Budget

It is important to view the current budget year in context with prior years leading up to this point. FY20 was the last pre-COVID budget year, followed by the two years FY21 and FY22 budgeted under COVID. FY23 and FY24 were recovery years, restoring expenditures that had been either cut back or where growth had been postponed.

The following Summary Chart provides a direct comparison of the town's current budget position with those of recent years back to FY21. Each column shows the revenue to expense budget shortfall along with the specific transfer sources used to balance that year's budget. All voted budgets are as of the Fall town meetings, which have typically voted in budget increases.

| FY21 - FY25 GENERAL FUND REVENUE AND EXPENDITURE SUMMARY |                     |                     |                   |                     |                   |                     |
|--|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| Balancing the Budget                                     | FY21 Voted          | FY22 Voted          | FY23 Voted        | FY24 Voted          | FY 2025 Projected | Change \$ FY24-FY25 |
| <b>Revenues to Expense Comparison</b>                    |                     |                     |                   |                     |                   |                     |
| Revenues Projected for Budget                            | \$16,386,243        | \$17,199,120        | \$18,763,660      | \$19,627,837        | \$20,895,835      | \$1,267,997         |
| Expenses in Voted/Proposed Budget                        | \$17,671,624        | \$18,245,148        | \$19,641,131      | \$20,750,736        | \$21,698,814      | \$948,078           |
| <b>Shortfall: Revenues less Expenses</b>                 | <b>-\$1,285,381</b> | <b>-\$1,046,028</b> | <b>-\$877,471</b> | <b>-\$1,122,899</b> | <b>-\$802,979</b> | <b>\$ 319,920</b>   |
| <b>Transfers from Other Funds:</b>                       |                     |                     |                   |                     |                   |                     |
| Stabilization  | \$530,000           | \$0                 | \$0               | \$0                 | \$55,000          | \$55,000            |
| Free Cash  | \$752,009           | \$463,458           | \$474,099         | \$1,119,527         | \$747,051         | -\$372,476          |
| ARPA Revenue Replacement                                 |                     | \$579,197           | \$400,000         | \$0                 |                   | \$0                 |
| Other: MSBA Reserve/Premium Bal.                         | \$3,372             | \$3,372             | \$3,372           | \$3,372             | \$928             | -\$2,444            |
| <b>Transfers to Balance Budget</b>                       | <b>\$1,285,381</b>  | <b>\$1,046,028</b>  | <b>\$877,471</b>  | <b>\$1,122,899</b>  | <b>\$802,979</b>  | <b>-\$319,920</b>   |
| <b>BUDGET BALANCED:</b>                                  | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>        | <b>\$0</b>          | <b>\$0</b>        | <b>\$ (0)</b>       |

### 1. Revenue Increases v. Budget Increases

Revenue projections increased by \$1,267,997 from FY24 to FY25, however the net revenues available for the Budget are less than that at \$948,078. The difference between the two is due primarily to this year's reduction in the amount of Free Cash applied to the budget. Once reliance on Free Cash has been eased out entirely, revenue increases can be fully applied to the budget. In the meantime, budget increases will be held back to offset Free Cash reductions.

| General Fund Projected Revenue & Budget Increases |              |                    |
|---|--------------|--------------------|
| <b>Revenue Increase</b>                           |              |                    |
| FY25  | \$20,895,835 |                    |
| FY24  | \$19,627,837 |                    |
| <b>FY23 Revenue Increase:</b>                     |              | <b>\$1,267,997</b> |
| <b>Budget Increase</b>                            |              |                    |
| FY25  | \$21,698,814 |                    |
| FY24  | \$20,750,736 |                    |
| <b>FY23 Budget Increase:</b>                      |              | <b>\$948,078</b>   |
| <b>Excess Revenue to Budget Increase:</b>         |              | <b>\$319,920</b>   |

## 2. Budget Shortfall Comparisons

The FY25 Budget Shortfall, before applying Free Cash, is **\$802,979**. As mentioned previously, this amount is expected to increase with the town's implementation of its revised Compensation Plan and union contracts. The table below shows the shortfall figures as compared to previous years.

| FY21 - FY25 GENERAL FUND REVENUE AND EXPENDITURE SUMMARY |                     |                     |                   |                     |                   |
|--|---------------------|---------------------|-------------------|---------------------|-------------------|
| Balancing the Budget                                     | FY21 Voted          | FY22 Voted          | FY23 Voted        | FY24 Voted          | FY 2025 Projected |
| <b>Revenues to Expense Comparison</b>                    |                     |                     |                   |                     |                   |
| Revenues Projected for Budget                            | \$16,386,243        | \$17,199,120        | \$18,763,660      | \$19,627,837        | \$20,895,835      |
| Expenses in Voted/Proposed Budget                        | \$17,671,624        | \$18,245,148        | \$19,641,131      | \$20,750,736        | \$21,698,814      |
| <b>Shortfall: Revenues less Expenses</b>                 | <b>-\$1,285,381</b> | <b>-\$1,046,028</b> | <b>-\$877,471</b> | <b>-\$1,122,899</b> | <b>-\$802,979</b> |

## 3. Transfer Options for Funding Shortfall

Bridging the Revenue/Budget gaps over the past five years has included use of other resources and internal transfers from non-revenue funds:

- **Free Cash:** Free Cash is the amount of unappropriated funds on hand, consisting in large part of receipts in excess of projected revenues and unspent budget balances (rollbacks). These funds are calculated annually as of June 30<sup>th</sup> and are generally certified by the state in early fall each year. The town has typically used the newly certified cash as a source of balancing the budget at the fall Special Town Meeting.

The difference again this year from prior years, is that Free Cash being used to balance the budget is from the balance in the prior year's Certified Free Cash, a full year ahead of the town's previous pattern. That means Free Cash certified at the end of this year (6/30/24) can be held in reserve for the town's capital or emergency uses in the following fiscal year or will be available to help balance the FY26 General Fund budget.

- **Stabilization Funds:** Stabilization Funds have been maintained by the town as a safety reserve in case of emergency, and as a policy the goal has been to maintain this fund at a minimum of \$2 Million. Fortunately, the fund has only been needed a few times in recent years. Stabilization was used in FY19 to fund OPEB, in FY20 Stabilization was used to fund the budget due to delays in the free cash certification that year, and in FY21 it was used again in anticipation of revenue losses during the impact of COVID. Once the local economy started recovering, Town Meeting voted to fully repay the amounts previously used for the budget and the Stabilization Fund balance was restored to the goal of \$2 Million.

- **MSBA Debt Reserve:** The Massachusetts School Building Authority overestimated their reimbursements for eligible school building renovations by about \$25,000. The Massachusetts DOR required the town to apply that excess reimbursement toward the school-related debt in annual amounts of \$2,444 for ten years. FY24 was the final year for using these funds to underwrite our debt so it will no longer appear going forward.
- **Premium Balance-November 2014 Hopkins Academy:** A small balance remained after the Hopkins Academy roof project, and the Department of Revenue required the town to apply the balance toward school-related debt in amounts of \$928 for ten years. FY25 is the final year of the program, and after this it will no longer appear.
- **ARPA Funds:** A portion of the town's share of American Rescue Plan Act funds (ARPA) was used as "Revenue Replacement" in the annual budget. This funding was intended to compensate for the loss of revenues due to COVID, such as those previously described in Local Receipts. ARPA was first used in the FY22 Budget as an offset to substantial losses in the rooms and meals excise tax receipts. It was extremely useful in keeping the town running at the levels required for continuation of services during COVID. ARPA was used one final time with the FY23 Budget and will no longer appear going forward.
- **Transfers from other accounts:** From time to time, the town has transferred money from miscellaneous other accounts (such as Surplus Overlay Reserves) to fund one-time expenses. We do not anticipate such transfers for FY25.

#### 4. Balancing the FY25 General Fund Budget

To close the Revenue/Budget Shortfall and balance the FY25 budget, the sources being used are shown below in the FY25 Projected column (blue). FY25 shows three such transfers: Free Cash of just under \$747,051, \$55,000 from Stabilization to partially offset the FY25 OPEB contribution, plus the final year of the premium balance described above. Note the "Change" column shows the \$319,920 decrease from FY24 that reduced available revenues, thus offsetting budget increases by the same amount.

| Balancing the Budget               | FY21 Voted         | FY22 Voted         | FY23 Voted       | FY24 Voted         | FY 2025 Projected | Change \$ FY24-FY25 |
|------------------------------------|--------------------|--------------------|------------------|--------------------|-------------------|---------------------|
| <b>Transfers from Other Funds:</b> |                    |                    |                  |                    |                   |                     |
| Stabilization                      | \$530,000          | \$0                | \$0              | \$0                | \$55,000          | \$55,000            |
| Free Cash                          | \$752,009          | \$463,458          | \$474,099        | \$1,119,527        | \$747,051         | -\$372,476          |
| ARPA Revenue Replacement           |                    | \$579,197          | \$400,000        | \$0                |                   | \$0                 |
| Other: MSBA Reserve/Premium Bal.   | \$3,372            | \$3,372            | \$3,372          | \$3,372            | \$928             | -\$2,444            |
| <b>Transfers to Balance Budget</b> | <b>\$1,285,381</b> | <b>\$1,046,028</b> | <b>\$877,471</b> | <b>\$1,122,899</b> | <b>\$802,979</b>  | <b>-\$319,920</b>   |
| <b>BUDGET BALANCED:</b>            | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>        | <b>\$ (0)</b>       |

### III. General Fund Budgets 100-900

#### A. Budget 100s: General Town Government

The mission of town government is to serve the residents, businesses, and visitors in the Town of Hadley by providing high-level services that enhance the quality of life by preserving the character of the community, encouraging commerce and prosperity, and providing stewardship to the community's resources. For an organizational chart outlining the Town of Hadley's government, please refer to the Service Delivery Plan document on the Select Board's page through the town's website (hadley.ma.org).

| Acct | General Fund Depts                   | FY2021<br>Actual   | FY 2022<br>Actual  | FY 2023<br>Actual  | FY 2024<br>Voted   | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>- FY24 Voted |
|------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|-----------------------|-------------------------------|
|      | <b><u>100 General Government</u></b> |                    |                    |                    |                    |                      |                    |                       |                               |
| 114  | Moderator                            | \$0                | \$0                | \$0                | \$100              | \$0                  | \$100              | \$100                 | \$0                           |
| 122  | Select Board                         | \$193,684          | \$163,124          | \$181,915          | \$229,540          | \$98,783             | \$246,133          | \$244,633             | \$15,093                      |
| 131  | Finance Committee                    | \$265              | \$160              | \$163              | \$200              | \$168                | \$200              | \$200                 | \$0                           |
| 132  | Reserve Fund                         | \$0                | \$0                | \$0                | \$100,000          | \$0                  | \$100,000          | \$75,000              | -\$25,000                     |
| 135  | Town Accountant                      | \$105,373          | \$123,734          | \$121,996          | \$124,284          | \$52,584             | \$125,284          | \$125,284             | \$1,000                       |
| 141  | Assessors                            | \$87,170           | \$91,571           | \$105,650          | \$111,398          | \$57,850             | \$125,651          | \$120,038             | \$8,640                       |
| 145  | Treasurer                            | \$95,498           | \$105,158          | \$109,956          | \$143,850          | \$75,759             | \$144,870          | \$143,821             | -\$29                         |
| 146  | Tax Collector                        | \$120,024          | \$124,176          | \$131,373          | \$139,355          | \$64,677             | \$140,505          | \$139,704             | \$349                         |
| 151  | Legal                                | \$37,319           | \$86,834           | \$52,502           | \$65,200           | \$34,437             | \$67,200           | \$64,200              | -\$1,000                      |
| 152  | Human Resources                      | \$121,913          | \$130,153          | \$161,096          | \$212,510          | \$78,160             | \$218,020          | \$207,395             | -\$5,115                      |
| 161  | Town Clerk                           | \$87,144           | \$93,245           | \$94,511           | \$109,160          | \$48,252             | \$109,190          | \$109,190             | \$0                           |
| 163  | Registrars                           | \$15,884           | \$11,733           | \$16,061           | \$17,674           | \$3,086              | \$20,550           | \$20,550              | \$2,876                       |
| 171  | Conservation                         | \$14,905           | \$15,071           | \$14,096           | \$23,931           | \$9,686              | \$23,981           | \$23,981              | \$0                           |
| 175  | Planning Board                       | \$18,290           | \$9,609            | \$19,796           | \$37,007           | \$8,161              | \$37,007           | \$37,007              | \$0                           |
| 176  | Board of Appeals                     | \$2,464            | \$1,944            | \$1,535            | \$1,535            | \$568                | \$1,535            | \$1,535               | \$0                           |
| 190  | Building Operations                  | \$177,222          | \$235,081          | \$262,541          | \$277,460          | \$102,298            | \$282,900          | \$277,400             | -\$60                         |
| 193  | Property Insurance                   | \$154,003          | \$134,366          | \$163,580          | \$179,000          | \$169,871            | \$179,000          | \$179,000             | \$0                           |
|      | <b>Total General Government</b>      | <b>\$1,231,158</b> | <b>\$1,325,960</b> | <b>\$1,436,770</b> | <b>\$1,772,204</b> | <b>\$804,339</b>     | <b>\$1,822,126</b> | <b>\$1,769,038</b>    | <b>-\$3,166</b>               |

The following pages show each of the above-named Departments of General Government and provides their itemized budget plans.



## 1. Moderator (114)

The Moderator oversees all town meetings and is responsible for fairness, inclusiveness, and the orderly and proper conduct of town business. Moderator also appoints the Finance Committee.

| MODERATOR       |             |                   |                   |                   |                  |                      |                    |                       |                              |
|-----------------|-------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT            | DESCRIPTION | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 114-5730        | Moderator   | \$0               | \$0               | \$0               | \$100            | \$0                  | \$100              | \$100                 | \$0                          |
| Total Moderator |             | \$0               | \$0               | \$0               | \$100            | \$0                  | \$100              | \$100                 | \$0                          |

## 2. Select Board/ Town Administrator (122)

The Hadley Select Board and Town Administrator strive to create and sustain a high quality of life for residents, employees, businesses and visitors to the town. The office is committed to responsiveness, ethical conduct, and transparency in conducting its business, and is responsible for ensuring that the resources of the town are utilized in an efficient and effective manner. FY25 increases are limited to negotiated contract increase, and small increases in the website and supplies lines. The budget stipends for the two supporting management roles will continue pending further reorganizational planning for the town's financial departments.

| SELECT BOARD/ TOWN ADMINISTRATOR |                          |                   |                   |                   |                  |                      |                    |                       |                              |
|----------------------------------|--------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                             | DESCRIPTION              | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 122-5110                         | Town Admin Salary        | \$124,855         | \$92,700          | \$96,630          | \$114,572        | \$55,083             | \$126,000          | \$126,000             | \$11,428                     |
| 122-5112                         | Licensing/Procurement    | \$42,097          | \$45,485          | \$49,714          | \$48,180         | \$23,166             | \$48,180           | \$48,180              | \$0                          |
| 122-5118                         | Finance Manager          |                   |                   |                   | \$15,375         | \$7,392              | \$15,375           | \$15,375              | \$0                          |
| 122-5118-01                      | Risk Manager             |                   |                   |                   | \$8,200          | \$3,942              | \$8,200            | \$8,200               | \$0                          |
| 122-5120                         | Other Salaries           | \$5,353           | \$7,926           | \$12,354          | \$21,378         | \$1,834              | \$21,378           | \$21,378              | \$0                          |
| 122-5195                         | Stipends/Internships     | \$0               | \$0               | \$3,000           |                  |                      |                    |                       | \$0                          |
| 122-5300                         | Interpreter              | \$498             | \$341             | \$466             | \$1,000          | \$153                | \$1,000            | \$1,000               | \$0                          |
| 122-5307                         | Town Reports             | \$2,767           | \$2,723           | \$2,874           | \$2,500          | \$0                  | \$2,500            | \$2,500               | \$0                          |
| 122-5308                         | Tuition/Meetings/Dues    | \$2,969           | \$55              | \$3,048           | \$5,000          | \$1,441              | \$5,000            | \$5,000               | \$0                          |
| 122-5385                         | Board Docs/Website       | \$9,508           | \$5,756           | \$5,894           | \$6,500          | \$3,039              | \$11,500           | \$10,000              | \$3,500                      |
| 122-5420                         | Office Supplies/Othr Exp | \$2,734           | \$5,873           | \$2,801           | \$3,835          | \$1,761              | \$4,000            | \$4,000               | \$165                        |
| 122-5620                         | Channel Markers          |                   |                   | \$1,752           | \$1,500          | \$0                  | \$1,500            | \$1,500               | \$0                          |
| 122-5650                         | PVPC Smart Growth        | \$890             | \$912             | \$948             | \$1,000          | \$972                | \$1,000            | \$1,000               | \$0                          |
| 122-5710                         | Mileage/Meals            | \$0               | \$156             | \$434             | \$500            | \$0                  | \$500              | \$500                 | \$0                          |
| 122-5730                         | Dues                     | \$2,012           | \$1,196           | \$2,000           | \$0              | \$0                  |                    |                       | \$0                          |
| Total Select Board               |                          | \$193,684         | \$163,124         | \$181,915         | \$229,540        | \$98,783             | \$246,133          | \$244,633             | \$15,093                     |

### 3. Finance Committee (131)

Finance Committee is established under MGL Chapter 39, Section 16. It considers all municipal questions of a financial nature for making recommendations to Town Meeting. Hadley's Finance Committee consists of five members, each appointed by the Moderator for a three-year term.

| FINANCE COMMITTEE       |             |                   |                   |                   |                  |                      |                    |                       |                              |
|-------------------------|-------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                    | DESCRIPTION | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 131-5730                | Dues        | \$265             | \$160             | \$163             | \$200            | \$168                | \$200              | \$200                 | \$0                          |
| Total Finance Committee |             | \$265             | \$160             | \$163             | \$200            | \$168                | \$200              | \$200                 | \$0                          |

### 4. Reserve Fund (132)

An amount is set aside in the Reserve Fund annually to provide a funding source for extraordinary and unforeseen expenditures that arise between meetings and are not otherwise budgeted. Appropriations from Reserves must be approved by Finance Committee. The FY25 budget decreases the funding as its usage has been low for the past few years.

| RESERVE FUND       |              |                   |                   |                   |                  |                      |                    |                       |                              |
|--------------------|--------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT               | DESCRIPTION  | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 132-5780           | Reserve Fund | \$74,126          | \$35,000          | \$9,225           | \$100,000        | \$0                  | \$100,000          | \$75,000              | -\$25,000                    |
| Total Reserve Fund |              | \$74,126          | \$35,000          | \$9,225           | \$100,000        | \$0                  | \$100,000          | \$75,000              | -\$25,000                    |

### 5. Accountant (135)

The Accountant is responsible for managing accounts payable, maintaining appropriate records and financial reports and complying with Massachusetts Department of Revenue Rules & Regulations and Audit Standards. Hadley has used an outside accounting firm to perform this function since FY17. This plan is reviewed annually and is budgeted to continue into FY25.

| ACCOUNTANT            |                        |                   |                   |                   |                  |                      |                    |                       |                              |
|-----------------------|------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                  | DESCRIPTION            | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 135-5302              | Auditor Services       | \$18,000          | \$30,000          | \$25,000          | \$27,000         | \$8,000              | \$28,000           | \$28,000              | \$1,000                      |
| 135-5313              | Other Professional Srv | \$80,355          | \$86,700          | \$90,000          | \$90,000         | \$37,500             | \$90,000           | \$90,000              | \$0                          |
| 135-5385              | Software Maint. VADAR  | \$6,935           | \$6,935           | \$6,935           | \$7,084          | \$7,084              | \$7,084            | \$7,084               | \$0                          |
| 135-5420              | Office Supplies        | \$83              | \$99              | \$61              | \$200            | \$0                  | \$200              | \$200                 | \$0                          |
| Total Town Accountant |                        | \$105,373         | \$123,734         | \$121,996         | \$124,284        | \$52,584             | \$125,284          | \$125,284             | \$1,000                      |

## 6. Assessors (141)

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 3,000 real estate parcels and 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 motor vehicle and boat excise taxes. The Board works to deliver fair and equitable assessments of all real and personal property within the Town. The FY25 budget provides for increases related to personnel changes in the coming year.

| ASSESSORS       |                     |                   |                   |                   |                  |                      |                    |                       |                              |
|-----------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT            | DESCRIPTION         | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 141-5110        | Asst. Assessor      | \$65,023          | \$70,705          | \$72,472          | \$76,500         | \$37,479             | \$80,500           | \$80,500              | \$4,000                      |
| 141-5112        | Clerical Wages      | \$5,345           | \$5,426           | \$11,124          | \$13,458         | \$5,825              | \$14,196           | \$13,283              | -\$175                       |
| 141-5115        | Longevity           |                   |                   |                   |                  |                      | \$875              | \$875                 | \$875                        |
| 141-5244        | Office Equip Maint  | \$275             | \$0               | \$0               | \$300            | \$0                  | \$300              | \$300                 | \$0                          |
| 141-5300        | Prof Services       |                   |                   |                   |                  |                      | \$1,200            | \$0                   | \$0                          |
| 141-5306        | Mapping Services    | \$2,989           | \$2,800           | \$6,000           | \$3,200          | \$1,450              | \$3,200            | \$3,200               | \$0                          |
| 141-5308        | Tuition/Meetings    | \$310             | \$0               | \$430             | \$1,000          | \$50                 | \$6,300            | \$3,000               | \$2,000                      |
| 141-5313        | Triennial Reval Exp | \$1,081           | \$150             | \$150             | \$900            | \$0                  | \$900              | \$900                 | \$0                          |
| 141-5385        | Software Maint.     | \$11,104          | \$10,601          | \$13,982          | \$14,000         | \$12,520             | \$15,700           | \$15,700              | \$1,700                      |
| 141-5420        | Office Supplies     | \$222             | \$980             | \$534             | \$550            | \$0                  | \$900              | \$900                 | \$350                        |
| 141-5630        | Registry of Deeds   | \$355             | \$562             | \$416             | \$650            | \$117                | \$650              | \$650                 | \$0                          |
| 141-5710        | Mileage/Meals       | \$225             | \$57              | \$202             | \$500            | \$0                  | \$500              | \$300                 | -\$200                       |
| 141-5730        | Dues                | \$240             | \$290             | \$340             | \$340            | \$410                | \$430              | \$430                 | \$90                         |
| Total Assessors |                     | \$87,170          | \$91,571          | \$105,650         | \$111,398        | \$57,850             | \$125,651          | \$120,038             | \$8,640                      |

## 7. Town Treasurer (145)

The Treasurer manages the town's cash and is responsible for the deposit, investment, and disbursement of all funds. The Treasurer maintains the cash management system, reconciles all balances with the accountant and issues debt on behalf of the town. The Treasurer collects on tax title accounts and works to resolve delinquent accounts.

| TOWN TREASURER       |                    |                |                |                |                |                   |                 |                    |                          |
|----------------------|--------------------|----------------|----------------|----------------|----------------|-------------------|-----------------|--------------------|--------------------------|
| ACCT                 | DESCRIPTION        | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Voted  | FY24 YTD to 12/31 | FY 2025 Request | FY 2025 Town Admin | FY25 Tn Admin FY24 Voted |
| 145-5110             | Treasurer Salary   | \$75,000       | \$76,125       | \$78,028       | \$74,854       | \$37,404          | \$74,854        | \$74,854           | \$0                      |
| 145-5118             | Finance Assistant  | \$5,646        | \$14,123       | \$22,095       | \$30,274       | \$8,915           | \$30,274        | \$30,274           | \$0                      |
| 145-5195             | Budget Stipend     | \$5,000        | \$5,000        |                |                |                   | \$0             | \$0                | \$0                      |
| 145-5308             | Tuition/Meetings   | \$80           | \$155          | \$202          | \$1,500        | \$100             | \$2,500         | \$1,500            | \$0                      |
| 145-5313             | Financial Services | \$4,100        | \$5,750        | \$5,750        | \$6,000        | \$0               | \$6,000         | \$6,000            | \$0                      |
| 145-5385             | Software Maint.    | \$1,648        | \$1,648        | \$1,726        | \$27,373       | \$27,223          | \$27,373        | \$27,373           | \$0                      |
| 145-5420             | Office Supplies    | \$804          | \$498          | \$545          | \$700          | \$457             | \$700           | \$700              | \$0                      |
| 145-5710             | Mileage/Meals      | \$0            | \$0            | \$0            | \$150          | \$0               | \$150           | \$100              | -\$50                    |
| 145-5730             | Dues               | \$70           | \$100          | \$110          | \$100          | \$60              | \$120           | \$120              | \$20                     |
| 145-5740             | Surety Bonds       | \$950          | \$1,050        | \$950          | \$950          | \$950             | \$950           | \$950              | \$0                      |
| 145-5750             | Borrowing Fees     | <u>\$2,200</u> | <u>\$708</u>   | <u>\$550</u>   | <u>\$1,950</u> | <u>\$650</u>      | <u>\$1,950</u>  | <u>\$1,950</u>     | <u>\$0</u>               |
| Total Town Treasurer |                    | \$95,498       | \$105,158      | \$109,956      | \$143,850      | \$75,759          | \$144,870       | \$143,821          | -\$29                    |

## 8. Town Collector (146)

It is the mission of the Collector's Office to provide the taxpayers and all constituencies with the highest level of professional and courteous service. We continue to persevere to treat all taxpayers equitably, answer inquiries in a timely manner, and are committed to our fiduciary responsibility of collecting all taxes and fees.

| TOWN COLLECTOR      |                         |                |                |                |               |                   |                 |                    |                          |
|---------------------|-------------------------|----------------|----------------|----------------|---------------|-------------------|-----------------|--------------------|--------------------------|
| ACCT                | DESCRIPTION             | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Voted | FY24 YTD to 12/31 | FY 2025 Request | FY 2025 Town Admin | FY25 Tn Admin FY24 Voted |
| 146-5110            | Collector Salary        | \$64,456       | \$70,097       | \$71,849       | \$73,645      | \$33,990          | \$73,645        | \$73,645           | \$0                      |
| 146-5118            | Water/Sewer Bill Coord. | \$45,839       | \$46,534       | \$50,001       | \$54,714      | \$25,969          | \$54,715        | \$54,714           | \$0                      |
| 146-5306            | Tech Support/Maint.     | \$156          | \$0            | \$214          | \$300         | \$0               | \$300           | \$300              | \$0                      |
| 146-5307            | Forms/ Printing         | \$4,142        | \$1,669        | \$390          | \$2,600       | -\$176            | \$2,600         | \$2,600            | \$0                      |
| 146-5308            | Tuition/Meetings        | \$160          | \$370          | \$2,471        | \$2,000       | \$338             | \$2,500         | \$2,000            | \$0                      |
| 146-5313            | Banking Services        | \$0            | \$0            | \$0            | \$100         | \$0               | \$100           | \$0                | -\$100                   |
| 146-5385            | Software Maint.         | \$3,588        | \$3,588        | \$3,588        | \$3,600       | \$3,588           | \$3,600         | \$3,600            | \$0                      |
| 146-5420            | Office Supplies         | \$1,049        | \$1,235        | \$1,646        | \$1,250       | \$748             | \$1,700         | \$1,600            | \$350                    |
| 146-5710            | Mileage/Meals           | \$0            | \$71           | \$488          | \$375         | \$0               | \$500           | \$400              | \$25                     |
| 146-5730            | Dues                    | \$120          | \$100          | \$120          | \$120         | \$120             | \$120           | \$120              | \$0                      |
| 146-5740            | Public Officials Bond   | \$513          | \$513          | \$606          | \$550         | \$100             | \$625           | \$625              | \$75                     |
| 146-5950            | Prop. Tax Abatements    | <u>\$0</u>     | <u>\$0</u>     | <u>\$0</u>     | <u>\$100</u>  | <u>\$0</u>        | <u>\$100</u>    | <u>\$100</u>       | <u>\$0</u>               |
| Total Tax Collector |                         | \$120,024      | \$124,176      | \$131,373      | \$139,355     | \$64,677          | \$140,505       | \$139,704          | \$349                    |

## 9. Legal (151)

The Town of Hadley employs Mead, Talerman & Costa LLC for most of its legal services. Other legal firms are used on occasion for specific tasks.

| LEGAL EXPENSES     |                     |                   |                   |                   |                  |                      |                    |                       |                              |
|--------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT               | DESCRIPTION         | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 151-5300           | Litigation          | \$15,817          | \$53,782          | \$22,160          | \$10,000         | \$5,415              | \$15,000           | \$12,000              | \$2,000                      |
| 151-5303           | Town Counsel Serv   | \$15,999          | \$29,668          | \$28,250          | \$51,000         | \$28,056             | \$48,000           | \$48,000              | -\$3,000                     |
| 151-5304           | Legal Notices       | \$1,901           | \$2,673           | \$2,092           | \$4,000          | \$966                | \$4,000            | \$4,000               | \$0                          |
| 151-5730           | Legal Subscriptions | \$3,602           | \$710             | \$0               | \$200            | \$0                  | \$200              | \$200                 | \$0                          |
| <b>Total Legal</b> |                     | <b>\$37,319</b>   | <b>\$86,834</b>   | <b>\$52,502</b>   | <b>\$65,200</b>  | <b>\$34,437</b>      | <b>\$67,200</b>    | <b>\$64,200</b>       | <b>-\$1,000</b>              |

## 10. Human Resources (152)

The Human Resources Department is committed to providing professional service in assisting town officials and managers in developing the town's human capital assets with modern human resource management principles. Human Resources administers policies and procedures to ensure transparent, fair and equitable treatment in employment decisions; advises managers and employees in adherence to employment law and collective bargaining agreements; completes personnel actions in a timely manner, especially as it relates to payroll and benefit administration; and supports managers to drive employee engagement with the goal to hire, train and develop a premier workforce in municipal government. The Human Resources Department was created in FY 2020 to provide full-time service for both HR and Payroll services. Decreases in the FY25 Budget are primarily due to the expenses being moved elsewhere. Payroll services will be increasing to provide employee access to their wages information online.

| HUMAN RESOURCES              |                         |                   |                   |                   |                  |                      |                    |                       |                              |
|------------------------------|-------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                         | DESCRIPTION             | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 152-5110                     | HR Director             | \$56,707          | \$64,802          | \$76,446          | \$82,800         | \$39,808             | \$82,800           | \$82,800              | \$0                          |
| 152-5118                     | Payroll/Benefits Coord. | \$52,388          | \$54,025          | \$54,712          | \$58,520         | \$28,497             | \$58,520           | \$58,520              | \$0                          |
| 152-5118-01                  | Finance Assistant       | \$0               | \$0               | \$13,990          | \$48,750         | \$3,589              | \$48,750           | \$45,825              | -\$2,925                     |
| 152-5150                     | Employee Buyouts        |                   |                   |                   | \$3,690          | \$0                  | \$3,690            | \$0                   | -\$3,690                     |
| 152-5304                     | Advertising             |                   |                   |                   | \$1,000          | \$0                  | \$1,000            | \$0                   | -\$1,000                     |
| 152-5308                     | Tuition/Meetings        | \$0               | \$155             | \$1,070           | \$1,900          | \$785                | \$1,900            | \$1,900               | \$0                          |
| 152-5314                     | Payroll Services        | \$9,563           | \$10,306          | \$14,488          | \$14,000         | \$5,128              | \$19,510           | \$16,500              | \$2,500                      |
| 152-5420                     | Office Supplies         | \$1,655           | \$246             | \$390             | \$550            | \$127                | \$550              | \$550                 | \$0                          |
| 152-5710                     | Mileage/Meals           | \$0               | \$244             | \$0               | \$300            | \$0                  | \$300              | \$300                 | \$0                          |
| 152-5730                     | Dues                    | \$1,600           | \$375             | \$0               | \$1,000          | \$225                | \$1,000            | \$1,000               | \$0                          |
| <b>Total Human Resources</b> |                         | <b>\$121,913</b>  | <b>\$130,153</b>  | <b>\$161,096</b>  | <b>\$212,510</b> | <b>\$78,160</b>      | <b>\$218,020</b>   | <b>\$207,395</b>      | <b>-\$5,115</b>              |

## 11. Town Clerk (161)

The mission of the Town Clerk's Office is to uphold the integrity of the town's democratic process, to maintain and preserve public records and to act in the best interest of the community by providing efficient and quality service. The office strives to work cooperatively and in coordination with all town departments to maintain and achieve established goals of the town and to comply with the by-laws of the Town of Hadley and the Commonwealth of Massachusetts. Town Clerk position is the town's only full-time, elected position.

| TOWN CLERK              |                      |                   |                   |                   |                  |                      |                    |                       |                              |
|-------------------------|----------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                    | DESCRIPTION          | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 161-5110                | Town Clerk Salary    | \$62,517          | \$67,986          | \$69,686          | \$76,928         | \$36,471             | \$76,928           | \$76,928              | \$0                          |
| 161-5120                | Temporary Wages      | \$19,028          | \$20,262          | \$22,345          | \$24,412         | \$11,594             | \$24,412           | \$24,412              | \$0                          |
| 161-5244                | Equip Repairs & Main | \$0               | \$0               | \$0               | \$200            | \$0                  | \$200              | \$200                 | \$0                          |
| 161-5300                | Book Binding         | \$0               | \$0               | \$0               | \$400            | \$0                  | \$400              | \$400                 | \$0                          |
| 161-5308                | Tuition/Meetings     | \$0               | \$0               | \$0               | \$500            | \$0                  | \$500              | \$500                 | \$0                          |
| 161-5311                | Bylaw Codification   | \$3,000           | \$3,725           | \$0               | \$4,000          | \$45                 | \$4,000            | \$4,000               | \$0                          |
| 161-5385                | Software Maint.      | \$2,000           | \$511             | \$1,428           | \$2,000          | \$0                  | \$2,000            | \$2,000               | \$0                          |
| 161-5420                | Office Supplies      | \$262             | \$641             | \$977             | \$470            | \$123                | \$500              | \$500                 | \$30                         |
| 161-5710                | Mileage/Meals        | \$203             | \$0               | \$0               | \$100            | \$19                 | \$100              | \$100                 | \$0                          |
| 161-5730                | Dues                 | <u>\$135</u>      | <u>\$120</u>      | <u>\$75</u>       | <u>\$150</u>     | <u>\$0</u>           | <u>\$150</u>       | <u>\$150</u>          | <u>\$0</u>                   |
| <b>Total Town Clerk</b> |                      | <b>\$87,144</b>   | <b>\$93,245</b>   | <b>\$94,511</b>   | <b>\$109,160</b> | <b>\$48,252</b>      | <b>\$109,190</b>   | <b>\$109,190</b>      | <b>\$30</b>                  |

## 12. Registrars (163)

The Registrars' budget varies from year to year depending on election cycles.

| BOARD OF REGISTRARS              |                             |                   |                   |                   |                  |                      |                    |                       |                              |
|----------------------------------|-----------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                             | DESCRIPTION                 | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 163-5110                         | Salaries- Registrars Wages  |                   | \$3,214           | \$0               | \$1,591          | \$38                 | \$1,500            | \$1,500               | -\$91                        |
| 163-5120                         | Poll Worker Wages           | \$3,704           | \$53              | \$4,969           | \$3,184          | \$0                  | \$4,500            | \$4,500               | \$1,316                      |
| 163-5190                         | Salaries- Registrar Stipend | \$3,115           | \$1,266           | \$3,885           | \$1,500          | \$1,140              | \$1,500            | \$1,500               | \$0                          |
| 163-5306                         | Automark                    | \$1,501           | \$0               | \$637             | \$1,500          | \$379                | \$2,500            | \$2,500               | \$1,000                      |
| 163-5307                         | Printing                    | \$7,304           | \$5,837           | \$5,111           | \$9,000          | \$1,500              | \$9,000            | \$9,000               | \$0                          |
| 163-5420                         | Office Supplies             | \$45              | \$1,278           | \$1,176           | \$750            | \$0                  | \$1,250            | \$1,250               | \$500                        |
| 163-5710                         | Mileage/Meals               | <u>\$215</u>      | <u>\$85</u>       | <u>\$284</u>      | <u>\$150</u>     | <u>\$28</u>          | <u>\$300</u>       | <u>\$300</u>          | <u>\$150</u>                 |
| <b>Total Board of Registrars</b> |                             | <b>\$15,884</b>   | <b>\$11,733</b>   | <b>\$16,061</b>   | <b>\$17,674</b>  | <b>\$3,086</b>       | <b>\$20,550</b>    | <b>\$20,550</b>       | <b>\$2,876</b>               |

### 13. Conservation (171)

The Conservation Commission is appointed by the Select Board. Its function is to administer the state Wetlands Protection Act and Rivers Act, and local Wetlands Bylaws; to work to preserve open space and help preserve farmland through Agricultural Preservation Restrictions (APRs). The FY25 Budget includes a full-time land use position shared with Planning, ZBA and CPA.

| CONSERVATION COMMISSION   |                             |                   |                   |                   |                  |                      |                    |                       |                             |
|---------------------------|-----------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|-----------------------------|
| ACCT                      | DESCRIPTION                 | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>FY24 Voted |
| 171-5118                  | Salaries                    | \$0               | \$11,470          | \$12,946          | \$22,221         | \$8,841              | \$22,221           | \$22,221              | \$0                         |
| 171-5300                  | Prof. Conservation Services | \$14,275          | \$2,680           | \$290             | \$0              | \$0                  | \$0                | \$0                   | \$0                         |
| 171-5308                  | Tuition/Meetings            |                   | \$0               | \$485             | \$1,000          | \$453                | \$1,000            | \$1,000               | \$0                         |
| 171-5420                  | Office Supplies             | \$337             | \$268             | \$56              | \$360            | \$6                  | \$360              | \$360                 | \$0                         |
| 171-5730                  | Dues                        | \$293             | \$653             | \$319             | \$350            | \$385                | \$400              | \$400                 | \$50                        |
| <b>Total Conservation</b> |                             | <b>\$14,905</b>   | <b>\$15,071</b>   | <b>\$14,096</b>   | <b>\$23,931</b>  | <b>\$9,686</b>       | <b>\$23,981</b>    | <b>\$23,981</b>       | <b>\$50</b>                 |

### 14. Planning Board (175)

The Planning Board is a five-member board that acts on building and land use plans subject to the Commonwealth's Zoning Act (MGL Chapter 40A). Members are each elected for a five-year term. The FY25 Budget provides for a full-time land use position shared with Conservation, ZBA and CPA.

| PLANNING BOARD              |                           |                   |                   |                   |                  |                      |                    |                       |                             |
|-----------------------------|---------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|-----------------------------|
| ACCT                        | DESCRIPTION               | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>FY24 Voted |
| 175-5112                    | Salaries Other            | \$5,612           | \$884             | \$3,847           | \$22,427         | \$4,710              | \$22,427           | \$22,427              | \$0                         |
| 175-5190                    | Salaries Planning Board   | \$2,300           | \$2,300           | \$2,300           | \$2,300          | \$1,150              | \$2,300            | \$2,300               | \$0                         |
| 175-5300                    | Planning Services         | \$7,477           | \$3,213           | \$10,315          | \$10,000         | \$1,398              | \$10,000           | \$10,000              | \$0                         |
| 175-5304                    | Legal Advertising/Notices | \$2,826           | \$2,992           | \$3,334           | \$1,500          | \$904                | \$1,500            | \$1,500               | \$0                         |
| 175-5308                    | Tuitions/Meetings         | \$75              | \$0               | \$0               | \$500            | \$0                  | \$500              | \$500                 | \$0                         |
| 175-5420                    | Office Supplies           | \$0               | \$220             | \$0               | \$200            | \$0                  | \$200              | \$200                 | \$0                         |
| 175-5730                    | Dues                      | \$0               | \$0               | \$0               | \$80             | \$0                  | \$80               | \$80                  | \$0                         |
| <b>Total Planning Board</b> |                           | <b>\$18,290</b>   | <b>\$9,609</b>    | <b>\$19,796</b>   | <b>\$37,007</b>  | <b>\$8,161</b>       | <b>\$37,007</b>    | <b>\$37,007</b>       | <b>\$0</b>                  |

## 15. Zoning Board of Appeals (176)

Zoning Board of Appeals is a three-member appointed board, plus two alternates, established and operated according to the provisions of MGL Chapter 40A, Sections 12- 16. Members are appointed by the Select Board and serve three-year terms. The Board issues variances from local zoning, serves as the special permit granting authority in some cases, and hears appeals to decisions made by the Building Inspector or Zoning Enforcement Officer.

| ZONING BOARD OF APPEALS       |                         |                   |                   |                   |                  |                      |                    |                       |                             |
|-------------------------------|-------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|-----------------------------|
| ACCT                          | DESCRIPTION             | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>FY24 Voted |
| 176-5190                      | Salary Board of Appeals | \$1,135           | \$1,135           | \$1,135           | \$1,135          | \$568                | \$1,135            | \$1,135               | \$0                         |
| 176-5118                      | Salaries Other          |                   |                   |                   | \$0              | \$0                  | \$0                | \$0                   | \$0                         |
| 176-5304                      | Advertising             | <u>\$1,329</u>    | <u>\$809</u>      | <u>\$400</u>      | <u>\$400</u>     | <u>\$0</u>           | <u>\$400</u>       | <u>\$400</u>          | <u>\$0</u>                  |
| <b>Total Board of Appeals</b> |                         | <b>\$2,464</b>    | <b>\$1,944</b>    | <b>\$1,535</b>    | <b>\$1,535</b>   | <b>\$568</b>         | <b>\$1,535</b>     | <b>\$1,535</b>        | <b>\$0</b>                  |

## 16. Town Building Operations (190 & 193)

This consolidated account merges building operational costs formerly carried across many departmental budgets, into a single Building Operations Budget 190. Utility costs such as telephone, Internet, water, sewer, electricity are included. Building expenses for cleaning and repairs are found in the DPW's Building Maintenance Budget 490. FY24 and FY25 budgets now also include funds for regular replacement for town computers that were formerly part of the capital budget.

Property Insurance was shown as part of the full Town Building budget in FY24 and has been separated out as its own budget this year. The two budgets are shown here and on the next page.

| PROPERTY INSURANCE              |                              |                   |                   |                   |                  |                      |                    |                       |                             |
|---------------------------------|------------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|-----------------------------|
| ACCT                            | DESCRIPTION                  | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>FY24 Voted |
| <b>193</b>                      | <b>Property Insurance</b>    |                   |                   |                   |                  |                      |                    |                       |                             |
| 193-5740                        | Insurance Costs              | \$154,003         | \$134,366         | \$163,580         | \$169,000        | \$167,036            | \$174,000          | \$174,000             | \$5,000                     |
| 193-5741                        | Deductibles & Other Expenses | <u>\$0</u>        | <u>\$0</u>        | <u>\$0</u>        | <u>\$10,000</u>  | <u>\$2,835</u>       | <u>\$5,000</u>     | <u>\$5,000</u>        | <u>-\$5,000</u>             |
| <b>Total Property Insurance</b> |                              | <b>\$154,003</b>  | <b>\$134,366</b>  | <b>\$163,580</b>  | <b>\$179,000</b> | <b>\$169,871</b>     | <b>\$179,000</b>   | <b>\$179,000</b>      | <b>\$0</b>                  |



| TOWN BUILDING OPERATIONS              |                                      |                   |                   |                   |                  |                      |                    |                       |                              |
|---------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                                  | DESCRIPTION                          | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| <b>Electricity</b>                    |                                      |                   |                   |                   |                  |                      |                    |                       |                              |
| 190-5210-192                          | Electricity-Senior Center            | \$7,938           | \$24,756          | \$24,205          | \$25,000         | \$12,697             | \$25,000           | \$25,000              | \$0                          |
| 190-5210-196                          | Electricity-Town Hall                | \$11,176          | \$9,731           | \$10,776          | \$10,000         | \$5,870              | \$10,000           | \$10,000              | \$0                          |
| 190-5210-197                          | Electricity-Goodwin                  | \$0               | \$2,692           | \$3,937           | \$4,000          | \$1,272              | \$4,000            | \$4,000               | \$0                          |
| 190-5210-199                          | Electricity-Russell School           | \$1,394           | \$1,439           | \$1,466           | \$1,500          | \$407                | \$1,500            | \$1,500               | \$0                          |
| 190-5210-222                          | Electricity-PubSafetyBldng           | \$21,790          | \$30,563          | \$41,357          | \$31,000         | \$13,717             | \$31,000           | \$31,000              | \$0                          |
| 190-5210-225                          | Electricity-Fire Substation          | \$2,249           | \$6,437           | \$5,910           | \$6,500          | \$2,872              | \$6,500            | \$6,500               | \$0                          |
| 190-5210-610                          | Electricity-Library                  | <u>\$23,233</u>   | <u>\$30,796</u>   | <u>\$30,974</u>   | <u>\$32,000</u>  | <u>\$11,368</u>      | <u>\$32,000</u>    | <u>\$32,000</u>       | <u>\$0</u>                   |
|                                       | <b>Total Electricity</b>             | <b>\$67,781</b>   | <b>\$106,414</b>  | <b>\$118,625</b>  | <b>\$110,000</b> | <b>\$48,202</b>      | <b>\$110,000</b>   | <b>\$110,000</b>      | <b>\$0</b>                   |
| <b>Heating- Oil/Gas</b>               |                                      |                   |                   |                   |                  |                      |                    |                       |                              |
| 190-5215-192                          | Heat-Oil-Senior Center               | \$7,927           | \$12,350          | \$15,730          | \$12,000         | \$6,103              | \$12,000           | \$12,000              | \$0                          |
| 190-5215-196                          | Heat-Gas-Town Hall                   | \$5,625           | \$4,166           | \$4,591           | \$4,200          | \$418                | \$4,200            | \$4,200               | \$0                          |
| 190-5215-197                          | Heat/Gas-Goodwin                     | \$1,955           | \$2,547           | \$2,443           | \$2,800          | \$256                | \$2,800            | \$2,800               | \$0                          |
| 190-5215-222                          | Heat/Gas-PubSafetyBldng              | \$8,196           | \$13,813          | \$12,613          | \$14,000         | \$2,853              | \$14,000           | \$14,000              | \$0                          |
| 190-5215-225                          | Heat/Gas-Fire Substation             | <u>\$4,229</u>    | <u>\$5,621</u>    | <u>\$2,528</u>    | <u>\$6,000</u>   | <u>\$0</u>           | <u>\$6,000</u>     | <u>\$6,000</u>        | <u>\$0</u>                   |
|                                       | <b>Total Heating- Oil/Gas</b>        | <b>\$27,932</b>   | <b>\$38,496</b>   | <b>\$37,905</b>   | <b>\$39,000</b>  | <b>\$9,631</b>       | <b>\$39,000</b>    | <b>\$39,000</b>       | <b>\$0</b>                   |
| <b>Sewer/Water</b>                    |                                      |                   |                   |                   |                  |                      |                    |                       |                              |
| 190-5230-192                          | Sewer/Water-Senior Ctr               | \$1,739           | \$500             | \$601             | \$900            | \$436                | \$900              | \$900                 | \$0                          |
| 190-5230-196                          | Sewer/Water-Town Hall                | \$377             | \$559             | \$559             | \$650            | \$329                | \$650              | \$650                 | \$0                          |
| 190-5230-197                          | Sewer/Water-Goodwin                  | \$0               | \$96              | \$122             | \$350            | \$62                 | \$350              | \$350                 | \$0                          |
| 190-5230-222                          | Sewer/Water-PubSafetyBldng           | \$1,345           | \$1,612           | \$1,458           | \$1,600          | \$831                | \$1,600            | \$1,600               | \$0                          |
| 190-5230-225                          | Sewer/Water-Fire Substation          | \$1,302           | \$2,283           | \$1,517           | \$1,500          | \$724                | \$1,500            | \$1,500               | \$0                          |
| 190-5230-610                          | Sewer/Water- Library                 | <u>\$218</u>      | <u>\$381</u>      | <u>\$430</u>      | <u>\$500</u>     | <u>\$282</u>         | <u>\$500</u>       | <u>\$500</u>          | <u>\$0</u>                   |
|                                       | <b>Total Sewer/ Water</b>            | <b>\$4,982</b>    | <b>\$5,431</b>    | <b>\$4,687</b>    | <b>\$5,500</b>   | <b>\$2,664</b>       | <b>\$5,500</b>     | <b>\$5,500</b>        | <b>\$0</b>                   |
| <b>Town Equipment/Tech Services</b>   |                                      |                   |                   |                   |                  |                      |                    |                       |                              |
| 190-5244-192                          | Office Equipment Maint-SC            | \$0               | \$1,437           | \$446             |                  |                      |                    |                       | \$0                          |
| 190-5244-196                          | Equipment Maint.-Tn Hall             | \$213             | \$704             | \$7,648           | \$2,000          | \$386                | \$2,000            | \$2,000               | \$0                          |
| 190-5270-196                          | Postage/Copier Leases                | \$5,805           | \$6,211           | \$9,131           | \$5,500          | \$2,102              | \$5,500            | \$5,500               | \$0                          |
| 190-5306-196                          | Tech Services- Town Hall             | <u>\$33,089</u>   | <u>\$43,155</u>   | <u>\$45,149</u>   | <u>\$46,860</u>  | <u>\$22,493</u>      | <u>\$48,000</u>    | <u>\$48,000</u>       | <u>\$1,140</u>               |
|                                       | <b>Total TH Equip/ Tech Services</b> | <b>\$39,107</b>   | <b>\$51,507</b>   | <b>\$62,374</b>   | <b>\$54,360</b>  | <b>\$24,981</b>      | <b>\$55,500</b>    | <b>\$55,500</b>       | <b>\$1,140</b>               |
| <b>Telephone/Internet</b>             |                                      |                   |                   |                   |                  |                      |                    |                       |                              |
| 190-5340-192                          | Telephone/Internet-Snr Ctr           | \$3,233           | \$4,808           | \$4,390           | \$4,000          | \$2,172              | \$5,800            | \$5,800               | \$1,800                      |
| 190-5340-196                          | Telephone/Internet-Tn Hall           | <u>\$11,987</u>   | \$8,189           | \$11,635          | \$9,000          | \$4,515              | \$10,000           | \$10,000              | \$1,000                      |
| 190-5340-610                          | Telephone/Internet-Library           |                   | <u>\$1,233</u>    | <u>\$1,601</u>    | <u>\$3,100</u>   | <u>\$1,231</u>       | <u>\$3,100</u>     | <u>\$3,100</u>        | <u>\$0</u>                   |
|                                       | <b>Total Telephone/Internet</b>      | <b>\$15,220</b>   | <b>\$14,230</b>   | <b>\$17,626</b>   | <b>\$16,100</b>  | <b>\$7,919</b>       | <b>\$18,900</b>    | <b>\$18,900</b>       | <b>\$2,800</b>               |
| <b>Postage/Supplies</b>               |                                      |                   |                   |                   |                  |                      |                    |                       |                              |
| 190-5345-196                          | Postage-Town Hall                    | \$21,034          | \$15,862          | \$18,104          | \$24,000         | \$5,436              | \$24,000           | \$20,000              | -\$4,000                     |
| 190-5420-196                          | Town Hall-Equip Supplies             | <u>\$1,166</u>    | <u>\$3,142</u>    | <u>\$3,221</u>    | <u>\$28,500</u>  | <u>\$3,465</u>       | <u>\$30,000</u>    | <u>\$28,500</u>       | <u>\$0</u>                   |
|                                       | <b>Total Postage/Supplies</b>        | <b>\$22,200</b>   | <b>\$19,004</b>   | <b>\$21,324</b>   | <b>\$52,500</b>  | <b>\$8,901</b>       | <b>\$54,000</b>    | <b>\$48,500</b>       | <b>-\$4,000</b>              |
| <b>Total Town Building Operations</b> |                                      | <b>\$177,222</b>  | <b>\$235,081</b>  | <b>\$262,541</b>  | <b>\$277,460</b> | <b>\$102,298</b>     | <b>\$282,900</b>   | <b>\$277,400</b>      | <b>-\$60</b>                 |

## B. Budget 200s: Public Safety

Public Safety includes the Departments of the Police, Fire, Dispatch (Communications), Ambulance Services and Building Inspections Departments. The town maintains two public safety buildings, the main station on East Street and the new substation in North Hadley.

| Acct                       | General Fund Depts       | FY2021 Actual      | FY 2022 Actual     | FY 2023 Actual     | FY 2024 Voted      | FY24 YTD to 12/31  | FY 2025 Request    | FY 2025 Town Admin | FY25 Tn Admin - FY24 Voted |
|----------------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| <b>200 Public Safety</b>   |                          |                    |                    |                    |                    |                    |                    |                    |                            |
| 210                        | Police                   | \$1,265,210        | \$1,272,215        | \$1,544,286        | \$1,819,016        | \$832,832          | \$2,020,840        | \$1,941,695        | \$122,679                  |
| 220                        | Fire                     | \$648,604          | \$689,934          | \$796,924          | \$872,371          | \$404,164          | \$921,972          | \$895,825          | \$23,454                   |
| 222                        | Dispatch                 | \$319,919          | \$313,822          | \$387,800          | \$454,472          | \$206,237          | \$482,190          | \$478,340          | \$23,868                   |
| 230                        | Ambulance                | \$290,718          | \$299,439          | \$342,306          | \$299,440          | \$15,000           | \$184,000          | \$180,000          | -\$119,440                 |
| 241                        | Building Inspections (4) | \$135,430          | \$176,939          | \$204,958          | \$257,777          | \$107,478          | \$269,940          | \$264,740          | \$6,963                    |
| <b>Total Public Safety</b> |                          | <b>\$2,659,880</b> | <b>\$2,752,349</b> | <b>\$3,276,274</b> | <b>\$3,703,076</b> | <b>\$1,565,710</b> | <b>\$3,878,942</b> | <b>\$3,760,600</b> | <b>\$57,524</b>            |

### 1. Police Department (210)

The goal of the Hadley Police Department is to provide effective policing services and to maintain a safe and secure environment that will facilitate the quality of life our citizens expect, working continually to achieve and maintain the respect and cooperation of our community. FY25 budget changes are primarily for negotiated union and contract increases.

| POLICE DEPARTMENT   |                               |                    |                    |                    |                    |                   |                    |                    |                           |
|---------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|---------------------------|
| ACCT                | DESCRIPTION                   | FY 2021 Actual     | FY 2022 Actual     | FY 2023 Actual     | FY 2024 Voted      | FY24 YTD to 12/31 | FY 2025 Request    | FY 2025 Town Admin | FY25 Tn Admin -FY24 Voted |
| 210-5110            | Salary Police Chief           | \$117,981          | \$120,750          | \$123,742          | \$143,695          | \$68,956          | \$143,695          | \$153,551          | \$9,856                   |
| 210-5112            | Admin Salaries                | \$40,942           | \$41,572           | \$42,664           | \$47,254           | \$22,720          | \$117,621          | \$47,254           | \$0                       |
| 201-5118            | Wages Full Time Officers      | \$804,749          | \$770,377          | \$1,010,500        | \$1,125,850        | \$556,754         | \$1,270,650        | \$1,271,350        | \$145,500                 |
| 210-5120            | Wages Part Time Officers      | \$22,962           | \$52,407           | \$25,732           | \$17,450           | \$16,729          | \$17,450           | \$17,450           | \$0                       |
| 210-5130            | Overtime                      | \$89,161           | \$83,522           | \$103,399          | \$116,500          | \$52,595          | \$121,160          | \$121,160          | \$4,660                   |
| 210-5131            | Training                      | \$40,477           | \$60,129           | \$46,231           | \$75,700           | \$25,269          | \$55,650           | \$55,650           | -\$20,050                 |
| 210-5242            | Vehicle & Equip Repair&Main   | \$16,634           | \$16,083           | \$24,455           | \$25,500           | \$9,662           | \$34,250           | \$30,000           | \$4,500                   |
| 210-5244            | Equipment Repair & Maint.     | \$7,938            | \$5,940            | \$4,295            | \$8,250            | \$3,368           | \$0                | \$0                | -\$8,250                  |
| 210-5306            | Tech Support/Profess.Services | \$30,386           | \$29,279           | \$38,674           | \$36,048           | \$18,250          | \$58,800           | \$53,000           | \$16,952                  |
| 210-5308            | Prof Dev/ Tuition & Meetings  | \$11,738           | \$12,464           | \$18,674           | \$32,895           | \$11,606          | \$22,650           | \$17,450           | -\$15,445                 |
| 210-5340            | Telephone/ Internet           | \$7,644            | \$7,823            | \$8,180            | \$10,120           | \$4,362           | \$0                | \$0                | -\$10,120                 |
| 210-5480            | Vehicle Fuel                  | \$22,093           | \$24,252           | \$25,402           | \$0                | \$0               | \$0                | \$0                | \$0                       |
| 210-5580            | Other Supplies/ Expenses      | \$24,459           | \$21,984           | \$24,210           | \$28,359           | \$6,996           | \$28,359           | \$24,700           | -\$3,659                  |
| 210-5582            | Uniforms                      | \$18,378           | \$17,512           | \$25,766           | \$27,425           | \$8,792           | \$27,425           | \$27,000           | -\$425                    |
| 210-5710            | Travel/Mileage/Meals          | \$482              | \$897              | \$1,450            | \$2,640            | \$334             | \$0                |                    | -\$2,640                  |
| 210-5730            | Dues                          | \$9,187            | \$7,194            | \$5,951            | \$9,330            | \$12,094          | \$11,130           | \$11,130           | \$1,800                   |
| 210-5870            | Cruisers                      |                    |                    | \$14,960           | \$112,000          | \$14,346          | \$112,000          | \$112,000          | \$0                       |
| <b>Total Police</b> |                               | <b>\$1,265,210</b> | <b>\$1,272,215</b> | <b>\$1,544,286</b> | <b>\$1,819,016</b> | <b>\$832,832</b>  | <b>\$2,020,840</b> | <b>\$1,941,695</b> | <b>\$122,679</b>          |

## 2. Fire Department (220)

Members of the Hadley Fire Department are dedicated in their efforts to provide for the safety and welfare of the public through timely response to all emergencies as well as fire prevention practices including inspections, fire and life safety education and all hazard preparedness and training. They train continually and maintain equipment in order to be efficient and unwavering in their goal to preserve life, property and the environment, and to ensure public safety.

The FY24 budget does not fully reflect actual increases in staffing, as some of the positions are being shifted to the Ambulance budget to be funded from the Ambulance Special Revenue Account. That new budget will include 4 positions and will be funded by an article for the first year until the Special Revenues become sufficient to fully cover Ambulance expenses.

| FIRE DEPARTMENT   |                                    |                   |                  |                   |                  |                      |                    |                       |                              |
|-------------------|------------------------------------|-------------------|------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT              | DESCRIPTION                        | FY 2021<br>Actual | FY 2022 Actual   | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 220-5110          | Salary Fire Chief                  | \$113,800         | \$112,128        | \$118,691         | \$127,708        | \$63,980             | \$127,708          | \$127,708             | \$0                          |
| 220-5112          | Admin Salaries                     | \$10,257          | \$16,883         | \$14,679          | \$28,886         | \$11,272             | \$28,886           | \$28,886              | \$0                          |
| 220-5118          | Wages Full Time                    | \$302,535         | \$301,612        | \$349,408         | \$328,886        | \$180,400            | \$355,339          | \$353,592             | \$24,706                     |
| 220-5120          | Part Time Wages                    | \$30,010          | \$40,782         | \$33,787          | \$47,739         | \$12,787             | \$47,739           | \$47,739              | \$0                          |
| 220-5130          | Overtime                           | \$16,879          | \$28,035         | \$29,463          | \$14,852         | \$13,594             | \$25,150           | \$20,000              | \$5,148                      |
| 220-5140          | Inspection/Station Duty Wages      | \$10,730          | \$20,136         | \$19,719          | \$22,625         | \$8,615              | \$22,625           | \$22,625              | \$0                          |
| 220-5242          | Fire Vehicle Repair/Maint.         | \$7,519           | \$9,581          | \$7,517           | \$8,000          | \$2,778              | \$8,800            | \$8,000               | \$0                          |
| 220-5244          | Fire Equip/Radio Repair/Maint.     | \$17,084          | \$17,785         | \$18,180          | \$95,700         | \$6,945              | \$95,700           | \$95,700              | \$0                          |
| 220-5244-01       | Air Pack Replace & Maint.          | \$3,988           | \$9,589          | \$17,483          | \$16,000         | \$12,445             | \$15,000           | \$5,000               | -\$11,000                    |
| 220-5244-02       | Bldg Equip Maint.                  | \$13,462          | \$20,414         | \$14,829          | \$32,000         | \$7,116              | \$28,000           | \$28,000              | -\$4,000                     |
| 220-5245          | Fire Extinguisher Maint.           | \$559             | \$725            | \$3,742           | \$5,000          | \$418                | \$5,000            | \$5,000               | \$0                          |
| 220-5300          | Engine Ladder Test & Maint.        | \$31,988          | \$32,224         | \$43,389          | \$35,000         | \$31,690             | \$40,000           | \$40,000              | \$5,000                      |
| 220-5311          | Physical & Testing                 | \$1,136           | \$934            | \$1,663           | \$2,000          | \$2,075              | \$2,000            | \$2,000               | \$0                          |
| 220-5320          | Tuition/Meetings/Training          | \$2,982           | \$2,953          | \$3,800           | \$10,000         | \$2,729              | \$10,000           | \$10,000              | \$0                          |
| 220-5340          | Telephone/Internet                 | \$10,133          | \$11,661         | \$31,282          | \$30,000         | \$16,825             | \$38,500           | \$35,000              | \$5,000                      |
| 220-5346          | Civil Def Supp,CTY Emerg Broadcast | \$17,290          | \$9,708          | \$4,725           | \$6,200          | \$4,985              | \$6,200            | \$6,200               | \$0                          |
| 220-5420          | Office Supplies                    | \$2,361           | \$2,910          | \$3,019           | \$1,200          | \$2,362              | \$1,800            | \$1,800               | \$600                        |
| 220-5480          | Vehicle Fuel (Gas/Diesel)          | \$8,016           | \$8,998          | \$9,120           | \$0              | \$0                  | \$0                | \$0                   | \$0                          |
| 220-5500          | Fire Medical Supplies              | \$5,411           | \$4,559          | \$24,074          | \$1,000          | \$41                 | \$0                | \$0                   | -\$1,000                     |
| 220-5582,-10      | Uniforms                           | \$4,697           | \$5,983          | \$6,899           | \$7,000          | \$2,528              | \$7,000            | \$6,500               | -\$500                       |
| 220-5710          | Mileage                            | \$43              | \$133            | \$104             | \$250            | \$70                 | \$250              | \$250                 | \$0                          |
| 220-5730          | Dues                               | \$5,802           | \$5,033          | \$7,338           | \$8,500          | \$2,752              | \$8,500            | \$8,000               | -\$500                       |
| 220-5830          | Grant Matching Funds               | \$1,306           | \$1,325          | \$0               | \$1,325          | \$0                  | \$1,325            | \$1,325               | \$0                          |
| 220-5840          | Computer Hardware Purchase         | \$7,552           | \$3,805          | \$10,496          | \$15,500         | \$15,142             | \$16,500           | \$15,500              | \$0                          |
| 220-5850          | Addtl Equip/Bunker Coat/Pants      | <u>\$22,780</u>   | <u>\$21,879</u>  | <u>\$22,560</u>   | <u>\$27,000</u>  | <u>\$2,616</u>       | <u>\$29,950</u>    | <u>\$27,000</u>       | <u>\$0</u>                   |
| <b>Total Fire</b> |                                    | <b>\$648,604</b>  | <b>\$689,934</b> | <b>\$796,924</b>  | <b>\$872,371</b> | <b>\$404,164</b>     | <b>\$921,972</b>   | <b>\$895,825</b>      | <b>\$23,454</b>              |

### 3. Dispatch (222)

The FY23 and FY24 Budgets increased salaries and positions to meet critical needs in this area. Changes to the FY25 Budget are due to negotiated union contracts.

| DISPATCH/ COMMUNICATIONS    |                         |                  |                  |                  |                  |                   |                  |                    |                          |
|-----------------------------|-------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|--------------------|--------------------------|
| ACCT                        | DESCRIPTION             | FY 2021 Actual   | FY 2022 Actual   | FY 2023 Actual   | FY 2024 Voted    | FY24 YTD to 12/31 | FY 2025 Request  | FY 2025 Town Admin | FY25 Tn Admin FY24 Voted |
| 222-5118                    | Dispatchers Wages       | \$242,766        | \$242,786        | \$299,488        | \$373,050        | \$154,594         | \$397,900        | \$397,900          | \$24,850                 |
| 222-5120                    | Part Time Wages         | \$44,122         | \$37,140         | \$41,649         | \$30,218         | \$25,931          | \$31,430         | \$31,430           | \$1,212                  |
| 222-5130                    | Overtime                | \$22,932         | \$22,590         | \$29,537         | \$33,904         | \$20,823          | \$35,360         | \$35,360           | \$1,456                  |
| 222-5131                    | Wages Training          | \$2,735          | \$6,885          | \$9,473          | \$7,400          | \$907             | \$7,400          | \$7,400            | \$0                      |
| 222-5308                    | Tuition/Meetings        | \$131            | \$502            | \$1,435          | \$1,500          | \$421             | \$1,500          | \$1,500            | \$0                      |
| 222-5450                    | Building Maint Supplies | \$3,688          | \$3,612          | \$4,371          | \$5,100          | \$3,227           | \$5,100          | \$2,000            | -\$3,100                 |
| 222-5580                    | Equipment Purchase      | \$1,815          | \$308            | \$1,611          | \$1,500          | \$0               | \$1,500          | \$1,250            | -\$250                   |
| 222-5582                    | Uniforms                | <u>\$1,732</u>   | <u>\$0</u>       | <u>\$235</u>     | <u>\$1,800</u>   | <u>\$333</u>      | <u>\$2,000</u>   | <u>\$1,500</u>     | <u>-\$300</u>            |
| <b>Total Communications</b> |                         | <b>\$319,919</b> | <b>\$313,822</b> | <b>\$387,800</b> | <b>\$454,472</b> | <b>\$206,237</b>  | <b>\$482,190</b> | <b>\$478,340</b>   | <b>\$23,868</b>          |

### 4. Ambulance (230)

The 1<sup>st</sup> budget below is funded through the General Fund Budget and includes only the Action Ambulance contract. The town started providing emergency services with its ambulance during FY24. Positions previously funded in this Ambulance budget were moved to the new Article/future Special Revenue budget (the 2<sup>nd</sup> Ambulance budget shown below).

| ACCT                   | DESCRIPTION       | FY 2021 Actual   | FY 2022 Actual   | FY 2023 Actual   | FY 2024 Voted    | FY24 YTD to 12/31 | FY 2025 Request  | FY 2025 Town Admin | FY25 Tn Admin -FY24 Voted |
|------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|------------------|--------------------|---------------------------|
| 230-5118               | Wages Full Time   |                  |                  | \$48,212         | \$0              | \$0               | \$0              | \$0                | \$0                       |
| 230-5130               | Overtime          |                  |                  | \$2,254          | \$0              | \$0               | \$0              | \$0                | \$0                       |
| 230-5300               | Ambulance Service | <u>\$290,718</u> | <u>\$299,439</u> | \$282,507        | \$299,440        | \$15,000          | \$184,000        | \$180,000          | -\$119,440                |
| 230-5582               | Uniforms          |                  |                  | <u>\$9,333</u>   | <u>\$0</u>       | <u>\$0</u>        | <u>\$0</u>       | \$0                | \$0                       |
| <b>Total Ambulance</b> |                   | <b>\$290,718</b> | <b>\$299,439</b> | <b>\$342,306</b> | <b>\$299,440</b> | <b>\$15,000</b>   | <b>\$184,000</b> | <b>\$180,000</b>   | <b>-\$119,440</b>         |

Once Hadley's service is fully operational, all expenses for running this service will be funded through the Ambulance Special Revenue account. Until that point is reached, this 2<sup>nd</sup> portion of the Ambulance Budget will be funded with Free Cash through separate Town Meeting Articles, rather than through the General Fund Budget.

| AMBULANCE- ARTICLE (Future Special Revenue) |   |                   |                  |                      |                    |                       |                             |
|---|---|-------------------|------------------|----------------------|--------------------|-----------------------|-----------------------------|
| ACCT  | DESCRIPTION                                     | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>FY24 Voted |
| 20-230-5118                                 | Wages Full Time                                 |                   | \$315,200        | \$121,036            | \$399,057          | \$399,057             | \$83,857                    |
| 20-220-5120                                 | Ambulance Intermittent Employees                |                   | \$10,000         | \$0                  | \$75,000           | \$75,000              | \$65,000                    |
| 20-230-5130                                 | Overtime  |                   | \$11,000         | \$9,602              | \$25,150           | \$25,150              | \$14,150                    |
| 20-230-5242                                 | Ambulance Certification and Equipt. Maintenance |                   | \$15,000         | \$5,165              | \$15,000           | \$15,000              | \$0                         |
| 20-230-5244                                 | Radio Comms/Repair Maintenance/CMED             |                   | \$4,500          | \$125                | \$4,500            | \$4,500               | \$0                         |
| 20-230-5300                                 | Intercept fees                                  |                   | \$3,000          | \$0                  | \$3,000            | \$3,000               | \$0                         |
| 20-230-5303                                 | Collection Services                             |                   | \$6,000          | \$0                  | \$6,000            | \$6,000               | \$0                         |
| 20-230-5311                                 | Frefighter/EMT Physicals                        |                   | \$2,000          | \$0                  | \$2,000            | \$2,000               | \$0                         |
| 20-230-5320                                 | Tuition, Meetings, Training Fees                |                   | \$1,000          | \$0                  | \$1,000            | \$1,000               | \$0                         |
| 20-230-5340                                 | Telephone/Cell Phones                           |                   | \$500            | \$300                | \$500              | \$500                 | \$0                         |
| 20-230-5420                                 | Office Supplies                                 |                   | \$800            | \$0                  | \$1,500            | \$1,500               | \$700                       |
| 20-230-5480                                 | Diesel/Gasoline                                 |                   | \$5,500          | \$0                  | \$5,500            | \$5,500               | \$0                         |
| 20-230-5500                                 | Emergency Medical Supplies                      |                   | \$13,000         | \$5,115              | \$13,000           | \$13,000              | \$0                         |
| 20-230-5530                                 | EMS Training Supplies/CPR/AED                   |                   | \$1,000          |                      | \$1,000            | \$1,000               | \$0                         |
| 20-230-5582                                 | Uniforms  |                   | \$6,000          | \$334                | \$5,000            | \$5,000               | -\$1,000                    |
| 20-230-5840                                 | Computer Hardware Purchase                      |                   | \$5,500          | \$4,500              | \$5,500            | \$5,500               | \$0                         |
| <b>Total Ambulance</b>                      |   | <b>\$0</b>        | <b>\$400,000</b> | <b>\$146,177</b>     | <b>\$562,707</b>   | <b>\$562,707</b>      | <b>\$162,707</b>            |

## 5. Inspection Services (241)

The mission of the Inspection Services Department is to ensure the health, safety and welfare of the town's residents and visitors through the enforcement of state and local codes, laws, bylaws, and regulations. Budgets for Electrical, Gas and Plumbing were merged into the single 241 Inspection Services as of FY22, and the multiple salary lines have now been merged as well. A part-time Assistant Building Inspector was added during FY24.

| BUILDING INSPECTIONS            |                                     |                   |                   |                   |                  |                      |                    |                       |                              |
|---------------------------------|-------------------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                            | DESCRIPTION                         | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 241-5110                        | Salary Building Inspector           | \$85,031          | \$86,275          | \$88,432          | \$93,816         | \$45,104             | \$105,000          | \$105,000             | \$11,184                     |
| 241-5110                        | Salary Other Inspectors (Alternate) | \$3,761           | \$3,761           | \$3,761           | \$0              | \$0                  |                    |                       | \$0                          |
| 241-5110                        | Salary Plumbing Inspector           | \$6,558           | \$6,558           | \$6,558           | \$0              | \$0                  |                    |                       | \$0                          |
| 241-5110                        | Salary Electrical Inspector         | \$0               | \$16,120          | \$10,163          | \$0              | \$0                  |                    |                       | \$0                          |
| 241-5112                        | Admin Salaries                      | \$30,087          | \$44,080          | \$53,879          | \$59,124         | \$27,117             | \$59,124           | \$59,124              | \$0                          |
| 241-5118                        | Wages - PT/Alternate Inspectors     | \$2,974           | \$15,228          | \$12,652          | \$69,416         | \$13,754             | \$69,416           | \$69,416              | \$0                          |
| 241-5300                        | Weights & Measures                  |                   |                   | \$20,259          | \$24,000         | \$20,131             | \$24,000           | \$22,000              | -\$2,000                     |
| 241-5308                        | Tuition/Meetings/Materials          | \$313             | \$855             | \$2,047           | \$5,650          | \$545                | \$5,800            | \$5,000               | -\$650                       |
| 241-5340                        | Telephone Stipend                   | \$650             | \$1,100           | \$1,100           | \$1,200          | \$500                | \$600              | \$600                 | -\$600                       |
| 241-5420                        | Office Supplies / Repairs           | \$4,654           | \$1,230           | \$3,163           | \$2,386          | \$293                | \$2,400            | \$1,000               | -\$1,386                     |
| 241-5480                        | Vehicle Fuel                        | \$422             | \$533             | \$600             | \$0              | \$0                  | \$600              | \$0                   | \$0                          |
| 241-5710                        | Mileage/Meals                       | \$691             | \$510             | \$1,621           | \$1,400          | \$34                 | \$1,600            | \$1,400               | \$0                          |
| 241-5730                        | Dues/Memberships                    | \$290             | \$690             | \$723             | \$785            | \$0                  | \$1,400            | \$1,200               | \$415                        |
| <b>Total Building Inspector</b> |                                     | <b>\$135,430</b>  | <b>\$176,939</b>  | <b>\$204,958</b>  | <b>\$257,777</b> | <b>\$107,478</b>     | <b>\$269,940</b>   | <b>\$264,740</b>      | <b>\$6,963</b>               |

## C. Budget 300s: Education

The Operating Budget for education includes the costs for both Hadley Elementary School and Hopkins Academy. The town's educational system is guided by the mission to provide a safe and supportive environment that fosters cooperation, critical thinking, creativity, and integrity; and educating students to contribute to a global society.

The school has autonomy over its budget, with only a single total voted by the town. School Committee holds a public hearing on its own proposed budget in March or April each year. The Massachusetts Department of Elementary and Secondary Education released information concerning Chapter 70 spending requirements, which provides for Required Local Contribution (the minimum amount that the Commonwealth requires to be raised at Town Meeting). The Town of Hadley has historically funded education well above the minimum requirement.

| EDUCATION    |             |                |                |                |               |                   |                 |                    |                           |
|--------------|-------------|----------------|----------------|----------------|---------------|-------------------|-----------------|--------------------|---------------------------|
| ACCT         | DESCRIPTION | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Voted | FY24 YTD to 12/31 | FY 2025 Request | FY 2025 Town Admin | FY25 Tn Admin -FY24 Voted |
| 300          | Education   | \$7,033,913    | \$7,353,101    | \$7,554,170    | \$7,748,069   | \$3,636,540       | \$8,038,990     | \$7,893,990        | \$145,921                 |
| Total School |             | \$7,033,913    | \$7,353,101    | \$7,554,170    | \$7,748,069   | \$3,636,540       | \$8,038,990     | \$7,893,990        | \$145,921                 |

The full version of the School Committee's budget is generally publicly posted on the Hadley School website.

## D. Budget 400s: Public Works

Department of Public Works Department has three divisions: Highway, Water, and Sewer (Wastewater). The Highway Division is a General Fund budget and includes the departmental budgets for Highway Operations, Snow & Ice, Street Lighting, Building Maintenance and Cemeteries. The Water and Sewer Divisions are operated as enterprise funds, and those budgets are reported in the Enterprise Fund section.

| Acct                      | General Fund Depts | FY2021<br>Actual   | FY 2022<br>Actual  | FY 2023<br>Actual  | FY 2024<br>Voted   | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>- FY24 Voted |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|-----------------------|-------------------------------|
| <b>400 Public Works</b>   |                    |                    |                    |                    |                    |                      |                    |                       |                               |
| 422                       | Highway            | \$770,417          | \$845,490          | \$926,550          | \$1,021,170        | \$465,223            | \$1,182,848        | \$1,080,379           | \$59,209                      |
| 423                       | Snow & Ice         | \$90,439           | \$176,665          | \$217,412          | \$182,250          | \$25,446             | \$182,250          | \$182,250             | \$0                           |
| 424                       | Street Lighting    | \$19,091           | \$27,851           | \$13,643           | \$24,000           | \$5,336              | \$30,500           | \$20,000              | -\$4,000                      |
| 490                       | Building Maint.    | \$157,601          | \$178,343          | \$221,921          | \$255,803          | \$111,651            | \$278,056          | \$269,231             | \$13,428                      |
| 491                       | Cemetery           | <u>\$30,721</u>    | <u>\$29,441</u>    | <u>\$30,488</u>    | <u>\$57,427</u>    | <u>\$30,765</u>      | <u>\$62,500</u>    | <u>\$57,500</u>       | <u>\$73</u>                   |
| <b>Total Public Works</b> |                    | <b>\$1,068,269</b> | <b>\$1,257,790</b> | <b>\$1,410,014</b> | <b>\$1,540,650</b> | <b>\$638,421</b>     | <b>\$1,736,153</b> | <b>\$1,609,360</b>    | <b>\$68,710</b>               |

Note that because some of these budgets require a full page, they will appear in a different order than shown in the summary list above.

### 1. Snow and Ice (423)

This budget is for clearing streets and municipal parking lots of snow and ice in the winter. Municipalities are allowed to overspend this budget, provided the current year's budget is at least equal to the prior year's budgeted amount, regardless of the prior year's actual expenditures. FY25 was budgeted at the same level as FY24.

| SNOW AND ICE                |                          |                   |                   |                   |                  |                      |                    |                       |                             |
|-----------------------------|--------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|-----------------------------|
| ACCT                        | DESCRIPTION              | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>FY24 Voted |
| 423-5120                    | PT Seasonal Salaries     | \$3,463           | \$0               | \$1,296           | \$11,000         | \$0                  | \$11,000           | \$11,000              | \$0                         |
| 423-5130                    | Overtime                 | \$27,880          | \$19,585          | \$34,436          | \$30,750         | \$1,017              | \$30,750           | \$30,750              | \$0                         |
| 423-5300                    | Contract Services        |                   |                   | \$9,645           | \$20,000         | \$0                  | \$20,000           | \$20,000              | \$0                         |
| 423-5530                    | Vehicle Repairs/Supplies | \$59,096          | \$32,871          | \$40,008          | \$20,500         | \$16,204             | \$20,500           | \$20,500              | \$0                         |
| 423-5535                    | Roadway Treatments       | <u>\$0</u>        | <u>\$124,209</u>  | <u>\$132,027</u>  | <u>\$100,000</u> | <u>\$8,225</u>       | <u>\$100,000</u>   | <u>\$100,000</u>      | <u>\$0</u>                  |
| <b>Total Snow &amp; Ice</b> |                          | <b>\$90,439</b>   | <b>\$176,665</b>  | <b>\$217,412</b>  | <b>\$182,250</b> | <b>\$25,446</b>      | <b>\$182,250</b>   | <b>\$182,250</b>      | <b>\$0</b>                  |

## 2. Highway Operations (422)

Highway services include maintenance and repair of the town's infrastructure and roads. The FY25 Budget continues level services from FY24.

| HIGHWAY DIVISION     |                                |                   |                   |                  |                    |                      |                    |                       |                               |
|----------------------|--------------------------------|-------------------|-------------------|------------------|--------------------|----------------------|--------------------|-----------------------|-------------------------------|
| ACCT                 | DESCRIPTION                    | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023 Actual   | FY 2024<br>Voted   | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin -<br>FY24 Voted |
| 422-5110             | Professional Salaries          | \$137,349         | \$126,359         | \$100,407        | \$105,743          | \$57,345             | \$36,757           | \$36,757              | -\$68,986                     |
| 422-5112             | Administrative Salaries        | \$19,315          | \$17,570          | \$22,366         | \$29,820           | \$6,949              | \$91,391           | \$91,391              | \$61,571                      |
| 422-5109             | Mechanic Salaries (Union)      |                   |                   |                  |                    |                      | \$105,893          | \$105,893             | \$105,893                     |
| 422-5118             | Other Regular Salaries (Union) | \$244,869         | \$304,921         | \$364,001        | \$380,653          | \$188,767            | \$301,570          | \$301,570             | -\$79,083                     |
| 422-5120             | Part Time/Temp. Wages          | \$604             | \$0               | \$745            | \$4,000            | \$531                | \$14,616           | \$14,616              | \$10,616                      |
| 422-5130             | Overtime                       | \$13,934          | \$11,184          | \$10,872         | \$15,000           | \$5,487              | \$16,500           | \$16,500              | \$1,500                       |
| 422-5190             | Stipends                       | \$1,850           | \$1,750           | \$1,300          | \$2,350            | \$2,300              | \$6,502            | \$6,502               | \$4,152                       |
| 422-5210             | Highway Electricity            | \$15,179          | \$12,705          | \$14,300         | \$15,000           | \$4,861              | \$15,000           | \$15,000              | \$0                           |
| 422-5215             | Heating                        | \$4,691           | \$1,758           | \$4,269          | \$2,500            | \$0                  | \$2,500            | \$2,500               | \$0                           |
| 422-5230             | Sewer/Water                    | \$231             | \$352             | \$610            | \$400              | \$669                | \$400              | \$400                 | \$0                           |
| 422-5242             | Vehicle Repairs & Maint.       | \$72,187          | \$72,187          | \$74,458         | \$75,000           | \$12,045             | \$100,000          | \$75,000              | \$0                           |
| 422-5243             | Street & Pedestrian Way Maint. | \$52,427          | \$66,782          | \$48,068         | \$75,000           | \$24,511             | \$100,000          | \$75,000              | \$0                           |
| 422-5244             | Equipment Repairs & Maint.     | \$2,457           | \$4,351           | \$4,346          | \$7,500            | \$4,477              | \$10,000           | \$7,500               | \$0                           |
| 422-5270             | Rental & Leases                | \$1,793           | \$1,147           | \$1,859          | \$2,000            | \$0                  | \$2,000            | \$2,000               | \$0                           |
| 422-5290             | Property Related Services      | \$0               | \$0               |                  | \$0                | \$400                | \$1,000            | \$1,000               | \$1,000                       |
| 422-5294             | Ditches                        |                   | \$0               | \$2,696          | \$15,000           | \$15,000             | \$20,000           | \$17,500              | \$2,500                       |
| 422-5295             | Dike Survey & Maint.           |                   | \$0               | \$15,500         | \$30,000           | \$2,652              | \$30,000           | \$30,000              | \$0                           |
| 422-5300-01          | Temp Agency Expense            | \$0               | \$0               | \$0              | \$0                | \$763                | \$0                | \$0                   | \$0                           |
| 422-5305             | Police Details                 | \$7,803           | \$9,384           | \$6,678          | \$15,000           | \$3,520              | \$15,000           | \$10,000              | -\$5,000                      |
| 422-5310             | Engineering & Arch Services    | \$13,174          | \$17,757          | \$5,266          | \$15,000           | \$10,035             | \$20,000           | \$15,000              | \$0                           |
| 422-5311             | Physical & Testing             | \$1,420           | \$1,210           | \$1,210          | \$2,500            | \$792                | \$3,000            | \$2,500               | \$0                           |
| 422-5312             | Arborist/Vegetation Mgt.       | \$105,093         | \$55,459          | \$63,188         | \$65,000           | \$32,746             | \$100,000          | \$65,000              | \$0                           |
| 422-5340             | Telecommunications             | \$7,005           | \$4,525           | \$5,218          | \$4,500            | \$1,431              | \$7,500            | \$5,000               | \$500                         |
| 422-5385             | Software Lic/SAAS              | \$3,730           | \$1,375           | \$1,502          | \$4,500            | \$952                | \$4,500            | \$4,500               | \$0                           |
| 422-5420             | Office Supplies                | \$2,481           | \$1,984           | \$2,090          | \$2,235            | \$919                | \$4,000            | \$2,500               | \$265                         |
| 422-5480             | Vehicle Fuel (Town Depts)      | \$20,549          | \$51,110          | \$145,146        | \$92,469           | \$72,922             | \$92,469           | \$112,500             | \$20,031                      |
| 422-5480             | Vehicle Fuel-Police            | \$0               | \$0               | \$0              | \$0                | \$0                  | \$0                | \$0                   | \$0                           |
| 422-5480             | Vehicle Fuel (Gas/Diesel)-Fire | \$0               | \$0               | \$0              | \$0                | \$0                  | \$0                | \$0                   | \$0                           |
| 422-5480             | Vehicle Fuel-Inspectors        | \$0               | \$0               | \$0              | \$0                | \$0                  | \$0                | \$0                   | \$0                           |
| 422-5480             | Vehicle Fuel-COA               | \$0               | \$0               | \$0              | \$0                | \$0                  | \$0                | \$0                   | \$0                           |
| 422-5530             | Public Works Supplies          | \$29,642          | \$66,609          | \$13,499         | \$40,000           | \$6,650              | \$60,000           | \$45,000              | \$5,000                       |
| 422-5582             | Uniforms                       | \$11,513          | \$13,112          | \$13,318         | \$15,000           | \$6,945              | \$17,000           | \$15,000              | \$0                           |
| 422-5710             | Travel/Mileage/Meals           | \$0               | \$0               | \$0              | \$0                | \$159                | \$250              | \$250                 | \$250                         |
| 422-5730             | Dues/Licenses                  | \$1,123           | \$1,899           | \$3,639          | \$5,000            | \$1,396              | \$5,000            | \$4,000               | -\$1,000                      |
| <b>Total Highway</b> |                                | <b>\$770,417</b>  | <b>\$845,490</b>  | <b>\$926,550</b> | <b>\$1,021,170</b> | <b>\$465,223</b>     | <b>\$1,182,848</b> | <b>\$1,080,379</b>    | <b>\$59,209</b>               |



### 3. Building Maintenance (490)

The Building Maintenance budget consolidates maintenance expenses for the town's buildings. It includes custodial and maintenance contracts, grounds keeping and inside/outside repairs.

| BUILDING MAINTENANCE         |                                |                   |                   |                   |                  |                      |                    |                       |                              |
|------------------------------|--------------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                         | DESCRIPTION                    | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023 Actual    | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 490-5118                     | Bldg. Maint. Salaries          | \$ 26,480         | \$ 27,341         | \$ 27,733         | \$86,383         | \$23,478             | \$60,719           | \$60,719              | -\$25,664                    |
| 490-5112                     | Bldg. Maint. Salaries          |                   |                   |                   |                  |                      | \$34,870           | \$34,870              | \$34,870                     |
| 490-5130                     | Bldg. Maint. Overtime          | \$ 1,035          | \$ 1,907          | \$ 3,689          | \$2,050          | \$2,721              |                    | \$0                   | -\$2,050                     |
| 490-5244                     | Custodial Equip Purchase       | \$ 71             | \$ 3,335          | \$ 9,794          | \$5,000          | \$3,512              | \$5,500            | \$5,000               | \$0                          |
| 490-5450                     | Bldg. Maint. Supplies          | \$ 512            | \$ 5,775          | \$ 5,371          | <u>\$6,000</u>   | <u>\$1,433</u>       | <u>\$6,600</u>     | <u>\$6,000</u>        | <u>\$0</u>                   |
|                              | <b>General Expenses</b>        | <b>\$ 28,098</b>  | <b>\$ 38,357</b>  | <b>\$ 46,589</b>  | <b>\$99,433</b>  | <b>\$31,142</b>      | <b>\$107,689</b>   | <b>\$106,589</b>      | <b>\$7,156</b>               |
| 490-5241-192                 | Sr. Ctr. Bldng. Maint.         | \$ 4,679          | \$ 16,463         | \$ 24,590         | \$17,000         | \$8,154              | \$18,500           | \$17,000              | \$0                          |
| 490-5380-192                 | Sr. Ctr. Custodial             | \$ 12,690         | \$ 15,300         | \$ 16,300         | <u>\$14,400</u>  | <u>\$297</u>         | <u>\$14,400</u>    | <u>\$14,400</u>       | <u>\$0</u>                   |
|                              | <b>Senior Center Expenses</b>  | <b>\$ 17,369</b>  | <b>\$ 31,763</b>  | <b>\$ 40,890</b>  | <b>\$31,400</b>  | <b>\$8,451</b>       | <b>\$32,900</b>    | <b>\$31,400</b>       | <b>\$0</b>                   |
| 490-5241-196                 | Town Hall Bldng. Maint.        | \$ 17,610         | \$ 14,175         | \$ 6,912          | \$17,000         | \$13,416             | \$18,700           | \$17,000              | \$0                          |
| 490-5380-196                 | Town Hall Custodial            | \$ 13,460         | \$ 16,578         | \$ 17,150         | <u>\$14,400</u>  | <u>\$9,600</u>       | <u>\$15,840</u>    | <u>\$15,840</u>       | <u>\$1,440</u>               |
|                              | <b>Town Hall Expenses</b>      | <b>\$ 31,070</b>  | <b>\$ 30,753</b>  | <b>\$ 24,062</b>  | <b>\$31,400</b>  | <b>\$23,016</b>      | <b>\$34,540</b>    | <b>\$32,840</b>       | <b>\$1,440</b>               |
| 490-5241-197                 | Goodwin Maint.                 | \$ -              | \$ -              | \$ 2,623          | <u>\$2,500</u>   | <u>\$800</u>         | <u>\$2,750</u>     | <u>\$2,500</u>        | <u>\$0</u>                   |
|                              |                                | \$ -              | \$ -              | \$ 2,623          | \$2,500          | \$800                | \$2,750            | \$2,500               | \$0                          |
| 490-5241-199                 | Russell Sch. Int. Maint        | \$ -              | \$ -              | \$ -              | <u>\$350</u>     | <u>\$47</u>          | <u>\$385</u>       | <u>\$350</u>          | <u>\$0</u>                   |
|                              | <b>Russell School Expenses</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$350</b>     | <b>\$47</b>          | <b>\$385</b>       | <b>\$350</b>          | <b>\$0</b>                   |
| 490-5241-220                 | NH Fire St.Bldng. Maint.       | \$ 99             | \$ 1,714          | \$ 3,853          | <u>\$5,000</u>   | <u>\$1,857</u>       | <u>\$5,500</u>     | <u>\$5,000</u>        | <u>\$0</u>                   |
|                              | <b>NH Fire Stn Expenses</b>    | <b>\$ 99</b>      | <b>\$ 1,714</b>   | <b>\$ 3,853</b>   | <b>\$5,000</b>   | <b>\$1,857</b>       | <b>\$5,500</b>     | <b>\$5,000</b>        | <b>\$0</b>                   |
| 490-5241-222                 | PSC Bldng. Maint.              | \$ 29,441         | \$ 25,641         | \$ 43,676         | \$28,000         | \$14,356             | \$30,800           | \$30,000              | \$2,000                      |
| 490-5380-222                 | PSC Custodial                  | \$ 19,100         | \$ 15,250         | \$ 15,100         | <u>\$14,400</u>  | <u>\$9,600</u>       | <u>\$15,840</u>    | <u>\$14,400</u>       | <u>\$0</u>                   |
|                              | <b>PSC Expenses</b>            | <b>\$ 48,541</b>  | <b>\$ 40,891</b>  | <b>\$ 58,776</b>  | <b>\$42,400</b>  | <b>\$23,956</b>      | <b>\$46,640</b>    | <b>\$44,400</b>       | <b>\$2,000</b>               |
| 490-5241-422                 | Highway Bldg Maint.            | \$ 9,527          | \$ 5,785          | \$ 7,482          | \$10,000         | \$9,333              | \$11,000           | \$10,000              | \$0                          |
| 490-5380-422                 | DPW Custodial                  | \$ 4,755          | \$ 6,450          | \$ 7,050          | <u>\$5,000</u>   | <u>\$4,400</u>       | <u>\$5,500</u>     | <u>\$5,000</u>        | <u>\$0</u>                   |
|                              | <b>DPW Expenses</b>            | <b>\$ 14,282</b>  | <b>\$ 12,235</b>  | <b>\$ 14,532</b>  | <b>\$15,000</b>  | <b>\$13,733</b>      | <b>\$16,500</b>    | <b>\$15,000</b>       | <b>\$0</b>                   |
| 490-5241-610                 | Library Bldng. Maint.          | \$ 6,208          | \$ 5,490          | \$ 12,746         | \$12,000         | \$6,148              | \$13,200           | \$13,200              | \$1,200                      |
| 490-5380-610                 | Library Custodial              | \$ 11,935         | \$ 17,140         | \$ 17,850         | <u>\$16,320</u>  | <u>\$2,500</u>       | <u>\$17,952</u>    | <u>\$17,952</u>       | <u>\$1,632</u>               |
|                              | <b>Hadley Public Library</b>   | <b>\$ 18,143</b>  | <b>\$ 22,630</b>  | <b>\$ 30,596</b>  | <b>\$28,320</b>  | <b>\$8,648</b>       | <b>\$31,152</b>    | <b>\$31,152</b>       | <b>\$2,832</b>               |
| <b>Total Building Maint.</b> |                                | <b>\$ 157,601</b> | <b>\$ 178,343</b> | <b>\$ 221,921</b> | <b>\$255,803</b> | <b>\$ 111,651</b>    | <b>\$278,056</b>   | <b>\$ 269,231</b>     | <b>\$13,428</b>              |

#### 4. Street Lighting (424)

The FY24 Budget was the first year of operation with the new LED lighting fixtures.

| STREET LIGHTS       |             |                   |                   |                |                  |                      |                    |                       |                              |
|---------------------|-------------|-------------------|-------------------|----------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                | DESCRIPTION | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023 Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 424-5210            | Electricity | \$19,091          | \$27,851          | \$13,643       | \$19,000         | \$4,586              | \$25,000           | \$15,000              | -\$4,000                     |
| 424-5244            | Maintenance |                   |                   |                | \$5,000          | \$750                | \$5,500            | \$5,000               | \$0                          |
| Total Street Lights |             | \$19,091          | \$27,851          | \$13,643       | \$24,000         | \$5,336              | \$30,500           | \$20,000              | -\$4,000                     |

#### 5. Cemeteries (491)

The Cemetery budget funds maintenance of the five town-owned cemeteries. Responsibility for maintaining the cemeteries was moved under the Department of Public Works in FY19. The FY25 budget fully funds cemetery maintenance, including contractual mowing services.

| CEMETERIES     |                     |                   |                   |                |               |                      |                    |                       |                             |
|----------------|---------------------|-------------------|-------------------|----------------|---------------|----------------------|--------------------|-----------------------|-----------------------------|
| ACCT           | DESCRIPTION         | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023 Actual | FY 2024 Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>FY24 Voted |
| 491-5110       | Salary Cemetery     | \$ 13,445         | \$ 13,543         | \$ 13,880      | \$17,427      | \$8,350              | \$17,500           | \$17,500              | \$73                        |
| 491-5290       | Grounds Maintenance | \$ 17,276         | \$ 15,898         | \$ 16,608      | \$40,000      | \$22,415             | \$45,000           | \$40,000              | \$0                         |
| Total Cemetery |                     | \$ 30,721         | \$ 29,441         | \$30,488       | \$57,427      | \$30,765             | \$62,500           | \$57,500              | \$ 73                       |

## E. Budget 500s: Human Services

Human Services encompasses the Departments of Board of Health, Council on Aging, Veterans Services and the Oliver Smith Will, all funded from the General Fund. The fifth department in this area is Hadley Media, the town's public access television station, which is now being funded under its own Enterprise Fund. The first four budgets are covered here, and Hadley Media is reported later in **Sections IV & V** for Enterprise Funds.

| Acct                        | General Fund Depts | FY2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>- FY24 Voted |
|-----------------------------|--------------------|------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|-------------------------------|
| <b>500 Human Services</b>   |                    |                  |                   |                   |                  |                      |                    |                       |                               |
| 510                         | Board of Health    | \$53,752         | \$35,969          | \$51,397          | \$106,044        | \$53,703             | \$107,800          | \$104,144             | -\$1,900                      |
| 541                         | Council on Aging   | \$112,238        | \$119,452         | \$139,568         | \$160,131        | \$78,079             | \$166,344          | \$163,890             | \$3,759                       |
| 543                         | Veterans' Services | \$72,637         | \$81,602          | \$74,236          | \$112,871        | \$54,933             | \$112,962          | \$92,962              | -\$19,909                     |
| 590                         | Oliver Smith Will  | \$100            | \$0               | \$0               | \$100            | \$0                  | \$100              | \$100                 | \$0                           |
| <b>Total Human Services</b> |                    | <b>\$238,727</b> | <b>\$237,023</b>  | <b>\$265,202</b>  | <b>\$379,146</b> | <b>\$186,715</b>     | <b>\$387,206</b>   | <b>\$361,096</b>      | <b>-\$18,050</b>              |

### 1. Board of Health (510)

The Board of Health consists of three members, each elected for a 3-year term. They are responsible for the town's health and food safety inspections, and participate in monitoring and advising on local health situations (e.g. COVID). A full time Health Agent/Director has been on board since FY24, handling inspections and all other responsibilities of the Health Department.

| BOARD OF HEALTH              |                           |                   |                   |                   |                  |                      |                    |                       |                               |
|------------------------------|---------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|-------------------------------|
| ACCT                         | DESCRIPTION               | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>- FY24 Voted |
| 510-5112                     | Clerical Services         | \$3,913           | \$6,725           | \$7,494           | \$9,901          | \$3,676              | \$9,901            | \$9,901               | \$0                           |
| 510-5118                     | Salary Board of Health    | \$4,950           | \$4,950           | \$9,311           | \$0              | \$0                  | \$0                | \$0                   | \$0                           |
| 510-5118-01                  | Health Agent /Director    |                   | \$0               | \$16,695          | \$66,199         | \$31,826             | \$66,199           | \$66,199              | \$0                           |
| 510-5190                     | Nurse Salary              | \$9,800           | \$5,496           | \$2,348           | \$10,344         | \$4,806              | \$13,500           | \$10,344              | \$0                           |
| 510-5195                     | Animal Inspector          | \$1,000           | \$0               | \$1,000           | \$1,000          | \$0                  | \$3,000            | \$3,000               | \$2,000                       |
| 510-5196                     | Burial Cert-Stipend       | \$0               | \$300             | \$300             | \$300            | \$500                | \$500              | \$500                 | \$200                         |
| 510-5300                     | Inspections               | \$21,025          | \$15,050          | \$11,465          | \$7,700          | \$9,375              | \$6,000            | \$6,000               | -\$1,700                      |
| 510-5304                     | Legal Notices & Adv.      | \$0               | \$0               | \$110             | \$0              | \$579                | \$600              | \$600                 | \$600                         |
| 510-5306                     | Software Maintenance      | \$12,000          | \$0               | \$0               | \$2,000          | \$0                  | \$2,000            | \$2,000               | \$0                           |
| 510-5308                     | Trainings/Meetings        | \$0               | \$90              | \$1,000           | \$1,000          | \$2,112              | \$3,000            | \$2,500               | \$1,500                       |
| 510-5420                     | Office Supplies           | \$904             | \$542             | \$984             | \$500            | \$189                | \$200              | \$200                 | -\$300                        |
| 510-5580                     | Community Health/Programs | \$0               | \$2,716           | \$556             | \$6,500          | \$380                | \$2,500            | \$2,500               | -\$4,000                      |
| 510-5710                     | Mileage/Meals             | \$0               | \$0               | \$76              | \$100            | \$0                  | \$100              | \$100                 | \$0                           |
| 510-5730                     | Dues                      | \$160             | \$100             | \$60              | \$500            | \$260                | \$300              | \$300                 | -\$200                        |
| <b>Total Board of Health</b> |                           | <b>\$53,752</b>   | <b>\$35,969</b>   | <b>\$51,397</b>   | <b>\$106,044</b> | <b>\$53,703</b>      | <b>\$107,800</b>   | <b>\$104,144</b>      | <b>-\$1,900</b>               |

## 2. Council on Aging (541)

The Council on Aging is an appointed board authorized under Massachusetts General Laws. Major responsibilities include setting local policy for the administration of elder programs and services; identifying the total needs of the community's elder population; developing, promoting, and implementing services to meet these needs; serving as an advocate for elders; and educating the community-at-large about these needs and the available resources. Our goal is to improve the quality of life of Hadley's residents 60 years of age and over and to enable them to remain active and independent within their own community.

| COUNCIL ON AGING       |                          |                   |                   |                   |                  |                      |                    |                       |                              |
|------------------------|--------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                   | DESCRIPTION              | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 541-5110               | Salary Director          | \$53,446          | \$53,836          | \$55,181          | \$68,541         | \$23,950             | \$72,000           | \$72,000              | \$3,459                      |
| 541-5118               | Programs Coordinator     | \$23,625          | \$24,142          | \$25,564          | \$27,165         | \$19,174             | \$27,165           | \$27,165              | \$0                          |
| 541-5118-01            | Outreach/Transport.Coord | \$25,591          | \$26,069          | \$26,622          | \$28,134         | \$13,525             | \$28,134           | \$28,134              | \$0                          |
| 541-5120               | Admin Asst               |                   |                   | \$16,701          | \$19,803         | \$12,600             | \$19,803           | \$19,803              | \$0                          |
| 541-5195               | Salaries Drivers         | \$6,204           | \$9,334           | \$9,679           | \$10,538         | \$5,629              | \$10,538           | \$10,538              | \$0                          |
| 541-5242               | Van Maint. And Repair    | \$125             | \$311             | \$344             | \$350            | \$0                  | \$500              | \$350                 | \$0                          |
| 541-5248               | Equip. Maint. (Fitness)  | \$453             | \$500             | \$0               | \$600            | \$0                  | \$600              | \$250                 | -\$350                       |
| 541-5308               | Tuition/Meetings         | \$0               | \$30              | \$720             | \$750            | \$927                | \$1,104            | \$750                 | \$0                          |
| 541-5345               | Postage                  | \$0               | \$1,650           | \$960             | \$900            | \$0                  | \$1,000            | \$900                 | \$0                          |
| 541-5350               | Programs/Activities      | \$1,097           | \$1,228           | \$1,201           | \$1,500          | \$1,121              | \$2,500            | \$2,000               | \$500                        |
| 541-5420               | Office Supplies          | \$845             | \$848             | \$966             | \$1,000          | \$353                | \$2,000            | \$1,350               | \$350                        |
| 541-5480               | Vehicle Fuel             | \$833             | \$1,171           | \$1,106           | \$0              | \$0                  | \$0                | \$0                   | \$0                          |
| 541-5710               | Mileage/Meals            | \$17              | \$0               | \$191             | \$500            | \$377                | \$500              | \$150                 | -\$350                       |
| 541-5730               | Dues                     | \$0               | \$333             | \$333             | \$350            | \$424                | \$500              | \$500                 | \$150                        |
| Total Council on Aging |                          | \$112,238         | \$119,452         | \$139,568         | \$160,131        | \$78,079             | \$166,344          | \$163,890             | \$3,759                      |

### 3. Veterans' Services (543)

The town provides services through a contract with the Central Hampshire Veterans' District.

| VETERANS' SERVICES              |                       |                   |                   |                 |                  |                      |                    |                       |                              |
|---------------------------------|-----------------------|-------------------|-------------------|-----------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                            | DESCRIPTION           | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023 Actual  | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 543-5300                        | Burial Expenses       | \$0               | \$0               | \$0             | \$4,000          | \$0                  | \$4,000            | \$4,000               | \$0                          |
| 543-5350                        | Memorial Day Expenses | \$0               | \$1,000           | \$800           | \$1,000          | \$0                  | \$1,000            | \$1,000               | \$0                          |
| 543-5580                        | Other Expenses        | \$25,311          | \$26,227          | \$25,120        | \$27,871         | \$26,531             | \$27,962           | \$27,962              | \$91                         |
| 543-5770                        | Vet Benefits          | <u>\$47,326</u>   | <u>\$54,375</u>   | <u>\$48,316</u> | <u>\$80,000</u>  | <u>\$28,402</u>      | <u>\$80,000</u>    | <u>\$60,000</u>       | <u>-\$20,000</u>             |
| <b>Total Veterans' Services</b> |                       | <b>\$72,637</b>   | <b>\$81,602</b>   | <b>\$74,236</b> | <b>\$112,871</b> | <b>\$54,933</b>      | <b>\$112,962</b>   | <b>\$92,962</b>       | <b>-\$19,909</b>             |

### 4. Oliver Smith Will (590)

The Elector for the Oliver Smith Will is elected annually to represent Hadley on the Board of Electors of Smith Charities. Other electors are selected by the voters of Amherst, Deerfield, Easthampton, Greenfield, Hatfield, Northampton, Whately and Williamsburg. Smith Charities, established in 1848, provides annual gifts of \$300 for widows with children under the age of eighteen, one-time gifts of \$100 for brides, and \$600 for tradespersons, nurses, and licensed practical nurses. Additional monies may be disbursed to the trade and nurse categories as determined by the Trustees. Certain requirements such as residence and age apply. The Smith Charities office is in Northampton at 51 Main Street.

| ELECTOR UNDER THE OLIVER SMITH WILL |                      |                   |                   |                |                  |                      |                    |                       |                              |
|-------------------------------------|----------------------|-------------------|-------------------|----------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                                | DESCRIPTION          | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023 Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 590-5195                            | Oliver Smith Elector | <u>\$100</u>      | <u>\$0</u>        | <u>\$0</u>     | <u>\$100</u>     | <u>\$0</u>           | <u>\$100</u>       | <u>\$100</u>          | <u>\$0</u>                   |
| <b>Total Oliver Smith Will</b>      |                      | <b>\$100</b>      | <b>\$0</b>        | <b>\$0</b>     | <b>\$100</b>     | <b>\$0</b>           | <b>\$100</b>       | <b>\$100</b>          | <b>\$0</b>                   |

## F. Budget 600s: Culture and Recreation

Culture and Recreations Services include the Hadley Public Library, Parks and Recreation and the Historical Commission, as further described with their following itemized budgets.

| Acct                                  | General Fund Depts | FY2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>- FY24 Voted |
|---------------------------------------|--------------------|------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|-------------------------------|
| <b>600 Culture &amp; Recreation</b>   |                    |                  |                   |                   |                  |                      |                    |                       |                               |
| 610                                   | Library            | \$197,855        | \$202,481         | \$212,694         | \$237,163        | \$116,268            | \$259,986          | \$248,639             | \$11,476                      |
| 630                                   | Park Commission    | \$35,086         | \$40,815          | \$59,257          | \$61,792         | \$27,713             | \$69,842           | \$65,342              | \$3,550                       |
| 691                                   | Historical Comm    | \$0              | \$300             | \$300             | \$600            | \$270                | \$900              | \$900                 | \$300                         |
| <b>Total Culture &amp; Recreation</b> |                    | <b>\$232,941</b> | <b>\$243,597</b>  | <b>\$272,252</b>  | <b>\$299,555</b> | <b>\$144,251</b>     | <b>\$330,728</b>   | <b>\$314,881</b>      | <b>\$15,326</b>               |

### 1. Hadley Public Library (610)

The Goodwin Memorial Library offers residents of all ages the means to meet their recreational reading, viewing, and listening needs; a place to meet and interact with others in their community; support for students enrolled in local schools; the materials and support to know and better understand their personal or community heritage.

| LIBRARY                     |                            |                   |                   |                   |                  |                      |                    |                       |                               |
|-----------------------------|----------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|-------------------------------|
| ACCT                        | DESCRIPTION                | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>- FY24 Voted |
| 610-5110                    | Librarian Salary           | \$66,074          | \$67,065          | \$68,742          | \$74,004         | \$41,286             | \$81,609           | \$81,609              | \$7,605                       |
| 610-5120                    | Part-Time Library Salaries | \$85,485          | \$87,603          | \$98,961          | \$114,101        | \$45,371             | \$123,300          | \$114,101             | \$0                           |
| 610-5306                    | Computer Resource Srv.     | \$601             | \$722             | \$307             | \$1,325          | \$50                 | \$1,955            | \$1,955               | \$630                         |
| 610-5308                    | Tuition & Meetings         | \$63              | \$28              | \$0               | \$50             | \$0                  | \$200              | \$150                 | \$100                         |
| 610-5350                    | Programs/Activities        | \$422             | \$1,048           | \$437             | \$400            | \$436                | \$400              | \$400                 | \$0                           |
| 610-5420                    | Office Supplies            | \$2,812           | \$2,045           | \$305             | \$500            | \$1,165              | \$800              | \$600                 | \$100                         |
| 610-5510                    | Ed.Supplies/Books          | \$36,783          | \$37,077          | \$37,768          | \$40,454         | \$21,631             | \$45,348           | \$43,450              | \$2,996                       |
| 610-5730                    | Dues/Memberships/Lics.     | \$5,616           | \$6,894           | \$6,174           | \$6,329          | \$6,329              | \$6,374            | \$6,374               | \$45                          |
| <b>Total Public Library</b> |                            | <b>\$197,855</b>  | <b>\$202,481</b>  | <b>\$212,694</b>  | <b>\$237,163</b> | <b>\$116,268</b>     | <b>\$259,986</b>   | <b>\$248,639</b>      | <b>\$11,476</b>               |

## 2. Parks and Recreation (630)

The Hadley Park and Recreation Department, operating under the direction of a three-member elected board of Park Commissioners, provides leisure activities to enrich people's lives and to contribute to the total development of our community. We strive to meet the needs of our customers and residents and the needs of the Town of Hadley through activities that are representative of the best practices of our profession.

The mission of our youth sports programs is to promote a fun, yet challenging environment in which participants are introduced to and taught the basics of a given sport. The program is strictly recreational in nature and emphasizes equal opportunity for involvement and participation.

| PARK AND RECREATION COMMISSION |                          |                   |                   |                   |                  |                      |                    |                       |                              |
|--------------------------------|--------------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                           | DESCRIPTION              | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 630-5110                       | Coordinator's Salary     | \$33,403          | \$33,153          | \$50,422          | \$53,492         | \$23,729             | \$53,492           | \$53,492              | \$0                          |
| 630-5120                       | School Use Custodial     | \$0               | \$558             | \$664             | \$0              | \$0                  | \$850              | \$750                 | \$750                        |
| 630-5300                       | School Use Expense       | \$0               | \$1,356           | \$0               | \$2,500          | \$0                  | \$3,000            | \$2,000               | -\$500                       |
| 630-5308                       | Tuition & Meetings       | \$0               | \$70              | \$0               | \$500            | \$0                  | \$500              | \$500                 | \$0                          |
| 630-5420                       | Office Supplies          | \$1,008           | \$1,886           | \$489             | \$800            | \$0                  | \$1,500            | \$800                 | \$0                          |
| 630-5710                       | Mileage                  | \$230             | \$0               | \$471             | \$300            | \$0                  | \$500              | \$300                 | \$0                          |
| 630-5850                       | Equip. /Program Supplies | \$445             | \$3,792           | \$7,211           | \$4,200          | \$3,983              | \$10,000           | \$7,500               | \$3,300                      |
| <b>Total Park Commission</b>   |                          | <b>\$35,086</b>   | <b>\$40,815</b>   | <b>\$59,257</b>   | <b>\$61,792</b>  | <b>\$27,713</b>      | <b>\$69,842</b>    | <b>\$65,342</b>       | <b>\$3,550</b>               |

## 3. Historical Commission (691)

The Hadley Historical Commission is responsible for community-wide historic preservation planning. It maintains an inventory of the town's historic buildings and landscapes and undertakes projects that promote the appreciation of the town's historic resources. The Commission also helps preserve the town's historic records. The FY25 Budget is increasing slightly to cover preliminary planning expenses for historical preservation and educational programs.

| HISTORICAL COMMISSION              |                       |                   |                   |                   |                  |                      |                    |                       |                              |
|------------------------------------|-----------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                               | DESCRIPTION           | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 691-5300                           | Hist. Studies/Surveys | \$0               | \$0               | \$0               | \$200            | \$0                  | \$300              | \$300                 | \$100                        |
| 691-5350                           | Programs/Lectures     | \$0               | \$300             | \$0               | \$200            | \$0                  | \$300              | \$300                 | \$100                        |
| 691-5420                           | Office Supplies       | \$0               | \$0               | \$300             | \$200            | \$270                | \$300              | \$300                 | \$100                        |
| <b>Total Historical Commission</b> |                       | <b>\$0</b>        | <b>\$300</b>      | <b>\$300</b>      | <b>\$600</b>     | <b>\$270</b>         | <b>\$900</b>       | <b>\$900</b>          | <b>\$300</b>                 |

## G. Budget 700s: Debt

### 1. Debt & Interest (710/750)

Hadley continues to maintain a very strong credit rating. The town was upgraded from an A+ rating to AA credit rating from Standard and Poor's in 2011, then to a AA+ credit rating in 2014, and most recently received the top credit rating of AAA in June 2019 and again in October 2020. A high credit rating allows the town to borrow at more favorable interest rates. As a result, the cost of borrowing for the town's recently completed three building projects came in significantly lower than initially projected. This allowed the town to continue with debt borrowing for several other capital projects with no additional impact on the Debt Payment plan.

The Debt & Interest Budget includes two kinds of borrowing: (1) Debt Exclusion borrowing, which are amounts approved by ballot vote and are added to the tax rate each year until such debt is paid off, and (2) Borrowing within the Levy, which are the amounts approved by Town Meeting within the town's levy and paid through general fund budgeting without an additional tax.

| DEBT & INTEREST   |                                  |                    |                    |                    |                    |                      |                    |                       |                             |
|-------------------|----------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|-----------------------|-----------------------------|
| ACCT              | DESCRIPTION                      | FY 2021<br>Actual  | FY 2022<br>Actual  | FY 2023<br>Actual  | FY 2024<br>Voted   | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>FY24 Voted |
|                   | <b>PRINCIPAL</b>                 |                    |                    |                    |                    |                      |                    |                       |                             |
| 710-5910          | Long Term Bond (Within Levy)     | \$465,552          | \$477,500          | \$576,428          | \$49,200           | \$152,913            | \$54,200           | \$54,200              | \$5,000                     |
|                   | Long Term Bond (Debt Excluded)   | \$0                | \$0                |                    | \$557,538          |                      | \$611,002          | \$611,002             | \$53,464                    |
| 710-5925          | Short-Term Notes (Within Levy)   | \$491,191          | \$377,426          | \$378,796          | \$390,902          |                      | \$409,802          | \$409,802             | \$18,900                    |
|                   | Short-Term Notes (Debt Excluded) | \$0                | \$0                |                    | \$64,935           |                      | \$231,128          | \$231,128             | \$166,193                   |
|                   |                                  | \$956,743          | \$854,926          | \$955,224          | \$1,062,575        | \$152,913            | \$1,306,132        | \$1,306,132           | \$243,557                   |
|                   | <b>INTEREST</b>                  |                    |                    |                    |                    |                      |                    |                       |                             |
| 750-5915          | Long Term Bond (Within Levy)     | \$300,681          | \$513,210          | \$447,794          | \$20,302           | \$213,849            | \$19,026           | \$19,026              | -\$1,276                    |
| 750-5916          | Long Term Bond (Debt Excluded)   | \$0                | \$0                |                    | \$405,868          |                      | \$388,240          | \$388,240             | -\$17,628                   |
| 750-5926          | Short-Term Notes (Within Levy)   | \$53,084           | \$0                | \$15,126           | \$39,338           |                      | \$27,121           | \$27,121              | -\$12,217                   |
|                   | Short-Term Notes (Debt Excluded) | \$0                | \$0                |                    | \$2,233            |                      | \$55,537           | \$55,537              | \$53,304                    |
|                   |                                  | \$353,765          | \$513,210          | \$462,920          | \$467,741          | \$213,849            | \$489,924          | \$489,924             | \$22,183                    |
| <b>Total Debt</b> | <b>710 + 750</b>                 | <b>\$1,310,508</b> | <b>\$1,368,137</b> | <b>\$1,418,145</b> | <b>\$1,530,316</b> | <b>\$366,763</b>     | <b>\$1,796,056</b> | <b>\$1,796,056</b>    | <b>\$265,740</b>            |

Payments for debt within the levy have been increasing over the past few years, so as to continue paying down the principal for smaller capital items, thus freeing up borrowing capacity for larger capital projects. This has worked well for the town in avoiding the need for additional debt exclusions that would have resulted in higher real estate tax bills.



## H. Budget 900s: Benefits and Insurance

### 1. Benefits/Insurance (911-945)

The Benefits and Insurance budget covers Retirement, Workers Compensation, Unemployment, Health Insurance, Life Insurance, Medicare, the town's contributions to OPEB (Other Post-Employment Benefits) and finally the Public Safety Accident Insurance. These budgets are shown in this Summary Chart. Each item is more fully explained below.

| BENEFITS, INSURANCE, OTHER |                       |                |                |                |               |                   |                 |                    |                          |
|----------------------------|-----------------------|----------------|----------------|----------------|---------------|-------------------|-----------------|--------------------|--------------------------|
| ACCT                       | DESCRIPTION           | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Voted | FY24 YTD to 12/31 | FY 2025 Request | FY 2025 Town Admin | FY25 Tn Admin FY24 Voted |
| 911-5170                   | Retirement            | \$1,426,882    | \$1,604,642    | \$1,734,867    | \$1,815,720   | \$1,815,720       | \$2,176,439     | \$2,140,733        | \$325,013                |
| 912-5170                   | Workers Comp.         | \$73,368       | \$80,237       | \$77,960       | \$84,000      | \$63,445          | \$78,000        | \$78,000           | -\$6,000                 |
| 913-5170                   | Unemployment Ins.     | \$13,956       | \$401          | \$14,019       | \$30,000      | \$0               | \$30,000        | \$15,000           | -\$15,000                |
| 914-5170                   | Health Insurance      | \$1,286,684    | \$1,256,979    | \$1,269,443    | \$1,420,000   | \$681,266         | \$1,515,000     | \$1,500,000        | \$80,000                 |
| 915-5170                   | Life Insurance        | \$2,641        | \$2,654        | \$2,804        | \$3,000       | \$1,453           | \$3,060         | \$3,060            | \$60                     |
| 916-5170                   | Medicare              | \$136,303      | \$144,182      | \$173,453      | \$180,000     | \$82,778          | \$208,000       | \$205,000          | \$25,000                 |
| 919-5170                   | OPEB Contribution     | \$16,890       | \$66,890       | \$170,000      | \$180,000     | \$0               | \$200,000       | \$190,000          | \$10,000                 |
| 945-5740                   | Insur-PS Volntr Accid | \$49,159       | \$57,181       | \$62,789       | \$65,000      | \$56,839          | \$62,000        | \$62,000           | -\$3,000                 |
| Total Unclassified         |                       | \$3,005,883    | \$3,213,166    | \$3,505,334    | \$3,777,720   | \$2,701,501       | \$4,272,499     | \$4,193,793        | \$416,073                |

#### Explanation by Account

- 911-Retirement:** This is the assessment from the Hampshire County Retirement System that the town must pay to finance a portion of retirement benefits for town employees and non-teaching school employees. This assessment is pursuant to MGL Chapter 32 and is based on an actuarial valuation of the long-term funding obligations of the Hampshire County Retirement System. Employees contribute up to 11% of their base pay, depending on the date of hire. The town has sufficient liquidity to pay the assessment in one lump sum, which will save the town \$30,285 in FY24 with the upfront discount.
- 912- Workers' Compensation:** This covers medical costs incurred by town and school employees who are injured on the job (except for public safety workers, see Police and Fire Accident Insurance below).
- 913- Unemployment Insurance:** The town has opted for a reimbursable status, as opposed to a contributing status for its unemployment insurance. So far this has resulted in considerable savings to the town.

- **914-916. Health Benefits:** The town must contribute annually to finance (1) the cost of health insurance for active and retired employees; (2) the cost of life insurance for active and retired employees; and (3) the town's 1.45% share of Medicare tax for all employees hired after 1986.
  - **914- Health insurance** costs are difficult to calculate accurately for advance budgeting purposes, so best estimates must be used. Changes in participating members happen on a regular basis, e.g., employees are hired, others leave, and an employee's family status can shift any time. The town pays 65% of the health insurance premium for active employees working at least 20 hours/week, and 50% for qualifying retired employees. Part-time paid elected officials elected after 2010 are ineligible to receive this benefit.
  - **915- Life Insurance:** This is a Group Renewable Term Life Insurance Policy that has been in place since the early 1970s. It is only available at the time of hire and only to benefited, eligible employees (those working at least 20 hours/week on a regular basis). It provides a \$2,000 death benefit and carries over into retirement.
  - **916- Medicare:** The Medicare tax is a payroll tax that applies to all earned income. It is used to fund the government Medicare program and provide subsidized healthcare and hospital insurance benefits to retirees and the disabled. The Medicare tax rate is currently 2.90%. The employee and the employer each pay half the amount, or 1.45%.
- **945- Police and Fire Accident Insurance:** Police and Fire personnel are not covered by Workers' Compensation. This insurance covers claims that arise from public safety personnel in the course of their employment.
- **919- Other Post-Employment Benefits (OPEB):** OPEB refers to any post-employment benefit other than pensions. OPEB is a national accounting requirement that affects all municipalities, districts, and state governments. In Hadley, these benefits include health and life insurance.

Hadley's June 2023 Total OPEB Liability is \$11,276,770, of which \$2,300,313 has been funded by the town. This still leaves a Net OPEB Liability of \$8,976,457, giving the town a 20.40% Funding Ratio. Much of the credited funding has been from the fund's investment growth. By continuing to fund the plan each year, the town benefits from this growth as a further means of funding its outstanding liability. After easing off for the first couple years under COVID, the town has gradually been increasing its OPEB contributions. In FY21 the contribution was cut by over \$250,000 to \$16,890. In FY23 the contribution was increased to \$170,000. The current plan is to increase by \$10,000 each year, so that for FY25 the funding level recommended is \$190,000.

## IV. Enterprise Funds

The town has three Enterprise Funds. The Water and Sewer Enterprise Funds are run as Divisions of the DPW, and Hadley Media is run as an independent department out of the Goodwin Memorial Building (former Library). Enterprise Funds are set up separately from General Funds, with the intention that revenues received by these town departments fully cover the expenses of that department. This Section reviews the revenues from these three Enterprise Funds and relates them to ongoing operational budget needs as well as the use of Reserves to meet those needs. The Reserve Fund balances for each of the three Enterprise Funds is shown below:

| <b>ENTERPRISE FUND BALANCES FOR ATM24</b> |  |  | <b>Certified</b> | <b>Balance After</b> |
|---|--|--|------------------|----------------------|
|   |  |  | <b>6/30/2023</b> | <b>STM 2023</b>      |
| Sewer Enterprise Fund Certified Reserves  |  |  | \$83,422         | <b>\$89,546</b>      |
| Water Enterprise Fund Certified Reserves  |  |  | \$1,063,173      | <b>\$1,079,868</b>   |
| Cable Enterprise Fund Certified Reserves  |  |  | \$149,668        | <b>\$144,668</b>     |

### A. Enterprise Fund Revenues

Revenues from all three Enterprise Funds are shown in the Summary Chart below and explained in the paragraphs following. FY25 revenues for Water and Sewer are projected at a higher level following the increase in rates during FY24 fiscal year.

| Acct | Enterprise Fund Revenues | FY 2021 Actual     | FY 2022 Actual     | FY 2023 Actual     | FY 2024 Projected  | FY24 YTD to 12/31  | FY 2025 Projected  | Change \$ FY24-FY25 |
|------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| 440  | Sewer                    | \$986,591          | \$1,008,224        | \$ 943,420         | \$1,008,224        | \$567,482          | \$1,158,676        | \$150,452           |
| 450  | Water                    | \$1,285,460        | \$1,292,424        | \$ 1,289,508       | \$1,293,520        | \$801,049          | \$1,495,544        | \$202,024           |
| 599  | Hadley Media             | \$73,517           | \$71,212           | \$ 75,588          | \$71,212           | \$0                | \$74,773           | \$3,561             |
|      | <b>TOTAL REVENUES</b>    | <b>\$2,345,568</b> | <b>\$2,371,860</b> | <b>\$2,308,516</b> | <b>\$2,372,956</b> | <b>\$1,368,531</b> | <b>\$2,728,993</b> | <b>\$356,037</b>    |

**Water and Sewer Revenues** are from user fees and other billable services such as grease trap inspections, deliveries of septage for treatment, backflow testing, etc. These revenues are used exclusively for the Water and Sewer operational budgets.

**Public Access TV** is funded exclusively from grants from the cable companies that use public rights of way to provide services to cable TV and cable-based Internet users. For Hadley Media, the town's most recent franchise license agreement is with Charter and runs to March 2024. The agreement is found at <https://www.mass.gov/doc/hadley-charter-314>.

## B. Enterprise Fund Operating Budgets

The Budgets for the Enterprise Funds cover (1) Direct costs of operating each department, (2) Debt Service relevant to that department, (3) Reserve set aside for any budget overruns during the year and set asides for capital needs, and (4) Indirect Costs.

Indirect costs are assessments calculated to cover the town's general overhead expenses, i.e., the proportionate share of Town Hall staff and expenses in support of each Enterprise Departments. These charges are transferred annually from the Enterprise Funds to the General Fund. They are shown on the Chart below as "Indirect" expenses. Indirect expenses are outside the voted enterprise fund budgets. They are instead transferred directly from the enterprise fund reserves to general funds, as part of the vote in support of the General Fund Budget.

| Acct | Enterprise Fund Budgets | FY 2021 Actual     | FY 2022 Actual     | FY 2023 Actual     | FY 2024 Voted      | FY24 Actuals to 12/31 | FY 2025 Request    | FY 2025 Town Admin | FY25 Tn Admin - FY24 Voted |
|------|-------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|----------------------------|
| 440  | Sewer Direct            | \$660,389          | \$871,307          | \$858,429          | \$754,766          | \$315,538             | \$858,848          | \$799,348          | \$44,582                   |
|      | Sewer Debt Service      | \$ 134,825         | \$134,991          | \$133,678          | \$175,488          | \$16,555              | \$175,964          | \$175,964          | \$476                      |
|      | Sewer Reserve           | \$172,975          | \$0                | \$0                | \$10,000           | \$0                   | \$10,000           | \$10,000           | \$0                        |
|      | Sewer Indirect          | \$172,975          | \$197,865          | \$0                | \$190,158          | \$0                   | \$204,722          | \$204,722          | \$14,564                   |
|      |                         | <b>\$968,188</b>   | <b>\$1,204,163</b> | <b>\$992,107</b>   | <b>\$1,130,412</b> | <b>\$332,093</b>      | <b>\$1,249,534</b> | <b>\$1,190,034</b> | <b>\$59,622</b>            |
| 450  | Water Direct            | \$819,060          | \$829,503          | \$950,753          | \$991,378          | \$390,509             | \$1,121,940        | \$1,034,440        | \$43,062                   |
|      | Water Debt Service      | \$205,386          | \$204,715          | \$206,027          | \$306,053          | \$178,409             | \$306,725          | \$306,725          | \$672                      |
|      | Water Reserve           | \$224,929          | \$0                | \$0                | \$10,000           | \$0                   | \$10,000           | \$10,000           | \$0                        |
|      | Water Indirect          | \$23,270           | \$258,157          | \$0                | \$236,082          | \$0                   | \$268,540          | \$268,540          | \$32,458                   |
|      |                         | <b>\$1,249,375</b> | <b>\$1,292,375</b> | <b>\$1,156,780</b> | <b>\$1,543,513</b> | <b>\$568,918</b>      | <b>\$1,707,205</b> | <b>\$1,619,705</b> | <b>\$76,192</b>            |
| 599  | Hadley Media Direct     | \$61,593           | \$62,741           | \$70,751           | \$73,554           | \$33,814              | \$72,502           | \$71,977           | -\$1,577                   |
|      | Hadley Media Reserve    | \$0                | \$0                | \$0                | \$5,000            | \$0                   | \$5,000            | \$5,000            | \$0                        |
|      | Hadley Media Indirect   | \$10,095           | \$10,585           | \$0                | \$23,381           | \$0                   | \$23,747           | \$23,747           | \$366                      |
|      |                         | <b>\$71,688</b>    | <b>\$73,326</b>    | <b>\$70,751</b>    | <b>\$101,935</b>   | <b>\$33,814</b>       | <b>\$101,249</b>   | <b>\$100,724</b>   | <b>-\$1,211</b>            |
|      | <b>TOTAL BUDGETS</b>    | <b>\$2,289,251</b> | <b>\$2,569,864</b> | <b>\$2,219,639</b> | <b>\$2,775,860</b> | <b>\$934,825</b>      | <b>\$3,057,989</b> | <b>\$2,910,463</b> | <b>\$134,603</b>           |

## C. Balancing the Enterprise Fund Budgets

In years when revenues exceed expenses, the excess revenues are held in that department's reserves. Reserves are then available to be spent at Town Meetings to cover capital expenses such as repair projects, trucks, and other equipment. In years when expenditures exceed revenues, then the Reserves are instead used to supplement revenues to balance the budget.

In recent years the reserves have been increasingly tapped to balance the Enterprise Fund budgets, most often for Sewer and for Hadley Media. Just as with all other town departments, expenses have been increasing each year, especially in energy, personnel and debt

To address the depleting Sewer and Water Reserves, rates were raised for FY24 with smaller increases scheduled for FY25 and FY26. Due to uncommonly wet months this past year, usage was down enough so that even with increased rates, revenues are still not covering the budgets. This issue will need to be addressed before the Sewer Reserves, currently under \$100,000, are further depleted.

### 1. Balancing Water & Sewer Budgets

Unlike real estate taxes, water and sewer rates stay the same from year to year and require a vote of the Select Board, as Water and Sewer Commissioners, to be increased or amended.

Select Board voted in FY22 to add an Infrastructure Fee to be allocated between water and sewer to subsidize the debt payments of these Enterprise Funds. They voted in FY24 to increase sewer rates by 20% in FY24, 10% in FY25 and 5% in FY26. Water rates were increased by 12% in FY24, and 6% in the years FY25 and FY26. The following shows Reserves usage over the past 4 years.

| FY 21-25 Sewer Fund Revenues to Budget Summary |                 |                   |                  |                   |                    |                       |
|--|-----------------|-------------------|------------------|-------------------|--------------------|-----------------------|
| Shortfall Comparisons                          | FY 2021 Actuals | FY 2022 Actuals   | FY 2023 Actual   | FY 2024 Voted     | FY 2025 Town Admin | Reserves Used FY21-25 |
| <b>SEWER</b>                                   |                 |                   |                  |                   |                    |                       |
| Revenues                                       | \$986,591       | \$1,008,224       | \$943,420        | \$1,008,224       | \$1,158,676        |                       |
| Expenditures                                   | \$968,188       | \$1,204,163       | \$992,107        | \$1,130,412       | \$1,190,034        |                       |
| <b>Budget Shortfall</b>                        | <b>\$18,403</b> | <b>-\$195,939</b> | <b>-\$48,687</b> | <b>-\$122,188</b> | <b>-\$31,358</b>   |                       |
| <b>Reserves Needed:</b>                        | <b>\$0</b>      | <b>\$195,939</b>  | <b>\$48,687</b>  | <b>\$122,188</b>  | <b>\$31,358</b>    | <b>\$398,172</b>      |
| <b>BUDGET BALANCED:</b>                        | <b>\$0</b>      | <b>\$0</b>        | <b>\$0</b>       | <b>\$0</b>        | <b>\$0</b>         |                       |

| FY 21-25 Water Fund Revenues to Budget Summary |                    |                    |                    |                    |                    |                       |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Shortfall Comparisons                          | FY 2021 Actuals    | FY 2022 Actuals    | FY 2023 Actual     | FY 2024 Voted      | FY 2025 Town Admin | Reserves Used FY21-25 |
| <b>WATER</b>                                   |                    |                    |                    |                    |                    |                       |
| Revenues                                       | \$1,285,460        | \$1,292,424        | \$1,289,508        | \$1,293,520        | \$1,495,544        |                       |
| Expenditures                                   | <u>\$1,249,375</u> | <u>\$1,292,375</u> | <u>\$1,156,780</u> | <u>\$1,543,513</u> | <u>\$1,619,705</u> |                       |
| Budget Shortfall                               | \$36,085           | \$49               | \$132,727          | -\$249,993         | -\$124,161         |                       |
| Reserves Needed:                               | \$0                | \$0                | \$0                | \$249,993          | \$124,161          | \$374,154             |
| BUDGET BALANCED:                               | \$0                | \$0                | \$0                | \$0                | \$0                |                       |

## 2. Balancing Hadley Media Budget

Hadley Media is funded exclusively from the annual payment from Charter. Hadley Media has no independent means of raising revenues to keep up with growing expenses. Discussions are planned for how to best handle this fund, so that a more sustainable plan can be determined, and the town can continue to maintain this valuable service. In the meantime, the fund's limited reserves are being drawn down annually with no source for replenishment. The FY25 shortfall will again be funded from this fund's Reserves.

| FY 21-25 Hadley Media Fund Revenues to Budget Summary |                 |                 |                 |                  |                    |                       |
|---|-----------------|-----------------|-----------------|------------------|--------------------|-----------------------|
| Shortfall Comparisons                                 | FY 2021 Actuals | FY 2022 Actuals | FY 2023 Actual  | FY 2024 Voted    | FY 2025 Town Admin | Reserves Used FY21-25 |
| <b>HADLEY MEDIA</b>                                   |                 |                 |                 |                  |                    |                       |
| Revenues  | \$73,517        | \$71,212        | \$75,588        | \$71,212         | \$74,773           |                       |
| Expenditures  | <u>\$71,688</u> | <u>\$73,326</u> | <u>\$70,751</u> | <u>\$101,935</u> | <u>\$100,724</u>   |                       |
| Budget Shortfall                                      | \$1,829         | -\$2,114        | \$4,836         | -\$30,723        | -\$25,952          |                       |
| Reserves Needed:                                      | \$0             | \$2,114         | \$0             | \$30,723         | \$25,952           | \$58,789              |
| BUDGET BALANCED:                                      | \$0             | \$0             | \$0             | \$0              | \$0                |                       |

## V. Enterprise Fund Budgets

### A. DPW Enterprise Funds

#### 1. Sewer Division of DPW (440)

The Sewer Enterprise Fund budget below shows the Direct Costs of operational expenses and debt expense. In addition, Sewer pays Indirect Costs, the calculated share of town overhead expenses. Indirect costs for FY25 are \$204,722. Sewer Reserves are intended to fund capital costs whether by direct purchases or through borrowing repayment.

| SEWER ENTERPRISE FUND                 |                            |                   |                    |                   |                  |                      |                    |                       |                              |
|---------------------------------------|----------------------------|-------------------|--------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                                  | DESCRIPTION                | FY 2021<br>Actual | FY 2022<br>Actual  | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 440-5110                              | Professional Salaries      | \$85,093          | \$81,049           | \$57,760          | \$60,104         | \$32,706             | \$36,746           | \$36,746              | -\$23,358                    |
| 440-5112                              | Administrative Salaries    | \$6,169           | \$6,296            | \$6,085           | \$6,194          | \$2,146              | \$27,846           | \$27,846              | \$21,652                     |
| 440-5118                              | Salaries                   | \$186,388         | \$210,108          | \$177,180         | \$197,246        | \$88,039             | \$191,407          | \$191,407             | -\$5,839                     |
| 440-5190                              | Salaries (mechanic)        |                   |                    |                   |                  |                      | \$17,648           | \$17,648              | \$17,648                     |
| 440-5120                              | Part Time/Temp. Wages      | \$1,579           | \$12,193           | \$45,622          | \$15,000         | \$722                | \$6,132            | \$6,132               | -\$8,868                     |
| 440-5130                              | Overtime                   | \$42,301          | \$39,213           | \$53,397          | \$57,882         | \$23,937             | \$63,670           | \$63,670              | \$5,788                      |
| 440-5190                              | Stipends/Longevity         | \$1,400           | \$1,400            | \$700             | \$1,300          | \$0                  | \$19,649           | \$19,649              | \$18,349                     |
| 440-5210                              | Electricity                | \$58,749          | \$72,553           | \$84,797          | \$70,000         | \$37,993             | \$90,000           | \$70,000              | \$0                          |
| 440-5215                              | Heating                    | \$4,093           | \$3,779            | \$4,906           | \$6,000          | \$91                 | \$5,000            | \$5,000               | -\$1,000                     |
| 440-5230                              | Water/ Sewer               | \$1,871           | \$2,233            | \$2,445           | \$3,000          | \$1,055              | \$2,500            | \$2,500               | -\$500                       |
| 440-5242                              | Vehicle Repairs & Maint.   | \$1,770           | \$12,780           | \$7,918           | \$6,000          | \$1,672              | \$8,000            | \$6,000               | \$0                          |
| 440-5244                              | Equipment Repairs & Maint. | \$80,470          | \$35,117           | \$77,449          | \$75,000         | \$12,333             | \$100,000          | \$75,000              | \$0                          |
| 440-5290                              | Property Related Srv.      | \$2,796           | \$11,932           | \$4,167           | \$2,800          | \$3,745              | \$5,000            | \$4,000               | \$1,200                      |
| 440-5300                              | Other Professional Srv.    | \$139,763         | \$341,307          | \$238,143         | \$150,000        | \$91,616             | \$165,000          | \$165,000             | \$15,000                     |
| 440-5303                              | Legal Notices              | \$0               | \$1,701            | \$0               | \$3,000          | \$0                  | \$500              | \$500                 | -\$2,500                     |
| 440-5305                              | Police Details             | \$572             | \$2,743            | \$440             | \$3,000          | \$0                  | \$1,500            | \$1,500               | -\$1,500                     |
| 440-5306                              | Tech Support Srv.          | \$1,036           | \$1,251            | \$3               | \$2,000          | \$0                  | \$2,000            | \$2,000               | \$0                          |
| 440-5310                              | Engineering Services       | \$9,488           | \$578              | \$42,371          | \$45,000         | \$1,136              | \$45,000           | \$45,000              | \$0                          |
| 440-5311                              | Physical & Testing         | \$0               | \$0                | \$190             | \$1,000          | \$209                | \$1,500            | \$1,500               | \$500                        |
| 440-5340                              | Telecommunications         | \$11,245          | \$6,532            | \$11,765          | \$10,000         | \$1,980              | \$15,000           | \$10,000              | \$0                          |
| 440-5385                              | Software Licensing/SAAS    | \$1,327           | \$1,236            | \$9,070           | \$4,000          | \$2,335              | \$10,000           | \$10,000              | \$6,000                      |
| 440-5420                              | Office Supplies            | \$3,272           | \$2,464            | \$3,698           | \$2,240          | \$403                | \$4,500            | \$2,500               | \$260                        |
| 440-5480                              | Vehicle Fuel               | \$3,710           | \$6,313            | \$3,718           | \$7,000          | \$1,141              | \$7,000            | \$7,000               | \$0                          |
| 440-5530                              | Sewer Supplies             | \$10,643          | \$7,890            | \$10,240          | \$12,000         | \$4,948              | \$15,000           | \$12,000              | \$0                          |
| 440-5582                              | Uniforms                   | \$4,695           | \$5,905            | \$6,119           | \$9,000          | \$5,240              | \$10,000           | \$9,000               | \$0                          |
| 440-5710                              | Travel/Mileage             |                   |                    |                   |                  |                      | \$250              | \$250                 | \$250                        |
| 440-5730                              | Dues/Licenses/Training     | \$1,959           | \$2,736            | \$5,811           | \$6,000          | \$2,092              | \$8,000            | \$7,500               | \$1,500                      |
| 440-5830                              | Infrastructure Maint.      | \$0               | \$2,000            | \$4,435           | \$0              | \$0                  |                    |                       | \$0                          |
| 440-5910                              | Principal Long Term Debt   | \$93,456          | \$95,457           | \$97,074          | \$129,849        | \$0                  | \$119,826          | \$119,826             | -\$10,023                    |
| 440-5915                              | Interest Long Term Debt    | <u>\$41,369</u>   | <u>\$39,534</u>    | <u>\$36,604</u>   | <u>\$45,639</u>  | <u>\$16,555</u>      | <u>\$56,138</u>    | <u>\$56,138</u>       | <u>\$10,499</u>              |
| <b>Total Sewer Operational Budget</b> |                            | <b>\$795,213</b>  | <b>\$1,006,298</b> | <b>\$992,107</b>  | <b>\$930,254</b> | <b>\$332,093</b>     | <b>\$1,034,812</b> | <b>\$975,312</b>      | <b>\$45,058</b>              |

## 2. Water Division of DPW (450)

The Water Enterprise Fund Budget shows the Direct Costs of operational expenses and debt expense. In addition, Water pays Indirect Costs, the calculated share of town overhead expenses. Indirect costs for FY25 are \$268,540. Water Reserves are intended to fund capital costs whether by direct purchases or through borrowing repayment.

| WATER ENTERPRISE FUND |                            |                    |                    |                    |                    |                      |                    |                       |                              |
|-----------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                  | DESCRIPTION                | FY 2021<br>Actual  | FY 2022<br>Actual  | FY 2023<br>Actual  | FY 2024<br>Voted   | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 450-5110              | Professional Salaries      | \$114,832          | \$93,577           | \$83,190           | \$85,894           | \$35,622             | \$36,746           | \$36,746              | -\$49,148                    |
| 450-5112              | Admin Salaries             | \$6,474            | \$10,975           | \$13,227           | \$13,515           | \$4,137              | \$62,185           | \$62,185              | \$48,670                     |
| 450-51??              | Salaries (Mechanic, Union) |                    |                    |                    | \$0                | \$0                  | \$17,649           | \$17,649              | \$17,649                     |
| 450-5115              | Longevity                  |                    |                    |                    |                    | \$700                |                    |                       | \$0                          |
| 450-5118              | Salaries                   | \$222,506          | \$244,890          | \$279,381          | \$289,619          | \$133,164            | \$304,514          | \$304,514             | \$14,895                     |
| 450-5120              | Part Time/Temp. Wages      | \$7,746            | \$7,671            | \$1,340            | \$6,000            | \$531                | \$3,132            | \$3,132               | -\$2,868                     |
| 450-5130              | Overtime                   | \$35,971           | \$29,340           | \$47,266           | \$65,043           | \$18,890             | \$71,500           | \$71,500              | \$6,457                      |
| 450-5140              | Shift Differentials        | \$15,865           | \$16,815           | \$14,480           | \$14,560           | \$7,000              | \$0                | \$0                   | -\$14,560                    |
| 450-5190              | Stipends/Longevity         | \$1,300            | \$6,819            | \$700              | \$1,450            | \$0                  | \$20,349           | \$20,349              | \$18,899                     |
| 450-5210              | Electricity                | \$107,523          | \$114,267          | \$118,772          | \$130,000          | \$67,239             | \$120,000          | \$120,000             | -\$10,000                    |
| 450-5215              | Heating                    | \$2,336            | \$7,000            | \$5,992            | \$5,000            | \$1,654              | \$6,500            | \$6,500               | \$1,500                      |
| 450-5230              | Water/Sewer                | \$22,116           | \$16,024           | \$10,654           | \$17,000           | \$510                | \$11,000           | \$11,000              | -\$6,000                     |
| 450-5241              | Water Building Systems     | \$12,303           | \$18,954           | \$16,173           | \$15,000           | \$5,087              | \$20,000           | \$15,000              | \$0                          |
| 450-5242              | Vehicle Repairs & Maint.   | \$7,000            | \$8,423            | \$3,812            | \$6,000            | \$1,784              | \$7,000            | \$6,000               | \$0                          |
| 450-5244              | Equip Repairs & Maint.     | \$47,613           | \$50,798           | \$49,973           | \$80,000           | \$23,215             | \$100,000          | \$80,000              | \$0                          |
| 450-5270              | Rental Equipment           | \$8,630            | \$126              | \$0                | \$5,000            | \$0                  | \$5,000            | \$3,000               | -\$2,000                     |
| 450-5290              | Property Related Srv.      | \$327              | \$528              | \$16,589           | \$500              | \$90                 | \$1,000            | \$500                 | \$0                          |
| 450-5303,4            | Legal Notices              | \$0                | \$2,292            | \$4,752            | \$2,500            | \$0                  | \$5,000            | \$2,500               | \$0                          |
| 450-5305              | Police Detail              | \$3,558            | \$3,491            | \$1,760            | \$6,000            | \$1,802              | \$6,000            | \$6,000               | \$0                          |
| 450-5306              | Tech Support Srv.          | \$2,084            | \$6,644            | \$6,427            | \$6,500            | \$0                  | \$7,000            | \$7,000               | \$500                        |
| 450-5310              | Engineering Services       | \$53,652           | \$62,977           | \$89,182           | \$75,000           | \$13,246             | \$90,000           | \$75,000              | \$0                          |
| 450-5311              | Physical & Testing         | \$405              | \$240              | \$315              | \$1,000            | \$50                 | \$315              | \$315                 | -\$685                       |
| 450-5340              | Telecommunications         | \$10,436           | \$10,057           | \$6,800            | \$11,000           | \$2,316              | \$6,800            | \$6,800               | -\$4,200                     |
| 450-5385              | Software Licensing/SAAS    | \$2,331            | \$9,858            | \$14,628           | \$8,000            | \$3,272              | \$15,000           | \$15,000              | \$7,000                      |
| 450-5420              | Office Supplies            | \$3,119            | \$2,677            | \$2,567            | \$2,297            | \$2,801              | \$3,500            | \$3,000               | \$703                        |
| 450-5480              | Vehicle Fuel               | \$3,687            | \$3,423            | \$3,492            | \$5,000            | \$794                | \$5,000            | \$5,000               | \$0                          |
| 450-5530              | Water Works Supplies       | \$39,767           | \$65,677           | \$30,708           | \$50,000           | \$22,546             | \$75,000           | \$60,000              | \$10,000                     |
| 450-5582              | Uniforms                   | \$5,139            | \$6,104            | \$5,882            | \$8,500            | \$3,190              | \$8,500            | \$8,500               | \$0                          |
| 450-5710              | Travel/Mileage             |                    |                    |                    |                    |                      | \$250              | \$250                 | \$250                        |
| 450-5730              | Dues/Licenses              | \$5,246            | \$6,997            | \$5,821            | \$6,000            | \$3,364              | \$7,000            | \$7,000               | \$1,000                      |
| 450-5830              | Infrastructure Maint.      | \$77,095           | \$41,539           | \$116,869          | \$75,000           | \$37,506             | \$100,000          | \$80,000              | \$5,000                      |
| 450-5910              | Principle Long Term Debt   | \$178,023          | \$181,280          | \$185,884          | \$259,236          | \$169,995            | \$226,066          | \$226,066             | -\$33,170                    |
| 450-5930              | Interest Long Term Debt    | <u>\$27,363</u>    | <u>\$23,435</u>    | <u>\$20,143</u>    | <u>\$46,817</u>    | <u>\$8,413</u>       | <u>\$80,659</u>    | <u>\$80,659</u>       | <u>\$33,842</u>              |
| <b>Total Water</b>    |                            | <b>\$1,024,446</b> | <b>\$1,052,901</b> | <b>\$1,156,780</b> | <b>\$1,297,431</b> | <b>\$568,918</b>     | <b>\$1,428,665</b> | <b>\$1,341,165</b>    | <b>\$43,734</b>              |



## B. Other Enterprise Funds

### 1. Hadley Media (599)

Hadley Media provides the town's public access television through cable stations 191 and 192, with streaming of town meetings and other local programming also available for viewing on YouTube {<https://youtube.com/@HadleyMedia>}. Public access television was established to foster non-commercial programming and communication to and within the community.

The Hadley Media Enterprise Fund Budget shows the Direct Costs of operational expenses. In addition, Hadley Media also pays Indirect Costs to the General Fund, the calculated share of town overhead expenses. Indirect Costs for FY25 are \$23,747.

| HADLEY MEDIA ENTERPRISE FUND |                    |                   |                   |                   |                  |                      |                    |                       |                              |
|------------------------------|--------------------|-------------------|-------------------|-------------------|------------------|----------------------|--------------------|-----------------------|------------------------------|
| ACCT                         | DESCRIPTION        | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Voted | FY24 YTD to<br>12/31 | FY 2025<br>Request | FY 2025<br>Town Admin | FY25 Tn Admin<br>-FY24 Voted |
| 599-5102                     | Full Time Salaries | \$40,027          | \$40,627          | \$52,396          | \$53,147         | \$26,275             | \$53,147           | \$53,147              | \$0                          |
| 599-5120                     | Part Time Salaries | \$18,117          | \$18,232          | \$10,146          | \$12,792         | \$3,117              | \$12,792           | \$12,792              | \$0                          |
| 599-5244                     | Equipment Repair   | \$0               | \$0               | \$314             | \$500            | \$332                | \$500              | \$500                 | \$0                          |
| 599-5308                     | Tuitions/Meetings  |                   |                   | \$55              | \$1,000          | \$50                 | \$1,000            | \$700                 | -\$300                       |
| 599-5340                     | Telephone/Internet | \$2,493           | \$2,611           | \$3,231           | \$2,050          | \$764                | \$1,488            | \$1,488               | -\$562                       |
| 599-5385                     | Software           | \$956             | \$963             | \$2,648           | \$2,220          | \$2,023              | \$2,100            | \$2,100               | -\$120                       |
| 599-5420                     | Supplies           | \$0               | \$132             | \$1,786           | \$1,170          | \$780                | \$800              | \$700                 | -\$470                       |
| 599-5710                     | Mileage            |                   |                   |                   | \$250            | \$48                 | \$250              | \$200                 | -\$50                        |
| 599-5730                     | Dues               | \$0               | \$175             | \$175             | \$425            | \$425                | \$425              | \$350                 | -\$75                        |
| Total Cable TV               |                    | \$61,593          | \$62,741          | \$70,751          | \$73,554         | \$33,814             | \$72,502           | \$71,977              | -\$1,577                     |