



TOWN OF HADLEY MASSACHUSETTS

Town Administrator's Budget Fiscal Year 2024

**For the Fiscal Year
July 1, 2023 through June 30, 2024**

Presented by

**Carolyn Brennan
Town Administrator**

**Linda Sanderson
Treasurer/Finance Manager**

Table of Contents

I. Introduction	5
A. Town Administrator's Letter	5
B. Budget Calendar	8
C. FY 23 Financial Position	9
1. Available Fund Balances	9
2. General Fund Budget- FY23 YTD Report	10
3. Sewer/Water Funds- FY23 YTD Report	10
4. Hadley Media Funds- FY23 YTD Report	12
II. General Fund Budget Overview	13
A. General Fund Revenues	13
1. General Fund Revenue Categories	13
B. General Fund Operating Budget	18
1. FY24 Budget Increases	18
C. Balancing the General Fund Budget	21
1. Revenue Increases v. Budget Increases	21
2. Budget Shortfall Comparisons	22
3. Transfer Options for Funding Shortfall	22
4. Balancing the FY24 General Fund Budget	23
III. General Fund Budgets 100-900	24
A. Budget 100s: General Town Government	24
1. Moderator (114)	25
2. Select Board/ Town Administrator (122)	25
3. Finance Committee (131)	26
4. Reserve Fund (132)	26
5. Accountant (135)	26
6. Assessors (141)	27
7. Town Treasurer (145)	27
8. Town Collector (146)	28
9. Legal (151)	29
10. Human Resources (152)	29
11. Town Clerk (161)	30
12. Registrars (163)	30
13. Conservation (171)	31
14. Planning Board (175)	31
15. Zoning Board of Appeals (176)	32
16. Town Building Operations (190)	32
B. Budget 200s: Public Safety	34
1. Police Department (210)	34
2. Fire Department (220)	35
3. Dispatch (222)	36
4. Ambulance (230)	36
5. Inspection Services (241)	37

C. Budget 300s: Education	38
D. Budget 400s: Public Works	39
1. Snow and Ice (423)	39
2. Highway Operations (422)	40
3. Building Maintenance (490)	41
4. Street Lighting (424)	42
5. Cemeteries (491)	42
E. Budget 500s: Human Services	43
1. Board of Health (510)	43
2. Council on Aging (541)	44
3. Veterans' Services (543)	45
4. Oliver Smith Will (590)	45
F. Budget 600s: Culture and Recreation	46
1. Hadley Public Library (610)	46
2. Parks and Recreation (630)	47
3. Historical Commission (691)	47
G. Budget 700s: Debt	48
1. Debt & Interest (710/750)	48
H. Budget 900s: Benefits and Insurance	49
1. Benefits/Insurance (911-945)	49
IV. Enterprise Funds	51
A. Enterprise Fund Revenues	51
B. Enterprise Fund Operating Budgets	52
C. Balancing the Enterprise Fund Budgets	53
1. Balancing Water & Sewer Budgets	53
2. Balancing Hadley Media Budget	54
V. Enterprise Fund Budgets	55
A. DPW Enterprise Funds	55
1. Sewer Division of DPW (440)	55
2. Water Division of DPW (450)	56
B. Other Enterprise Funds	57
1. Hadley Media (599)	57

I. Introduction

A. Town Administrator's Letter

February 2023

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 2024.

The development of the Town's operating budget is a carefully constructed process that includes weekly meetings with the Finance Team. The Team is comprised of the Town Administrator, Treasurer/Finance Manager, Collector and Assessor. A representative from the Select Board and from the Finance Committee also attends on a monthly basis.

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 all the Department Heads and Committee Chairs to review budget requests.

This year the preliminary budget was submitted in advance of the release of financial information from regional and state agencies, and is therefore based on our best estimates of state revenue and assessments. The Governor had not made public her proposal on such matters as Local Aid, Local Assessments, Chapter 90 (roads and bridges), and Chapter 70 (education). Once those proposals are provided, the financial outlook may change.

Personnel and Staffing Strategy

The focus on the FY24 budget preparation continues to be the need for more realistic staffing levels given the growing demands on our town workforce. Over half this year's proposed increases are in personnel and benefits. New positions and additional hours for Building and Health Inspections will help ensure the ongoing safety of the town's residents and visitors. These additions are also expected to generate revenue to help offset those added hours and personnel.

In order to properly maintain our Town buildings, I am recommending an additional Building Maintenance position to keep up with the cleaning needs resulting from higher participation

levels in our Senior Center and Library programs. This position will also help us to be more proactive in maintaining our older buildings by providing regular repair work.

The Police Department has seen a significant increase in traffic complaints, accidents and investigations and I have recommended one additional officer.

Four very active committees have been in desperate need of staff support. These committees include; Planning Board, Conservation Commission, Zoning Board of Appeals and the CPA (Community Preservation Act Committee). In an effort to recruit a viable candidate capable of addressing the similar needs of these groups, I am recommending that a full time Land Use Coordinator be added to the budget. This position will be supported in part by previously funded part-time positions in these departments.

The Library, Council on Aging, Assessors and the Select Board offices have also been given some additional hours to support increased workloads in those departments.

This year, the Select Board recognized the need to provide more assistance to the Town Administrator. We are starting the process of separating the financial management role from the Town Administrator's primary duties so that more attention can be given to each role. Additional responsibilities were given to Linda Sanderson to assist in operational and capital budget planning. Linda is largely responsible for this comprehensive and well-presented document!

In order to rectify the persisting issue of a lagging wage scale with the town's non-union employees, we recently obtained grant funding for a Compensation and Classification Study. The study is scheduled to be completed this spring, with recommendations from this study to be implemented at the fall town meeting.

We also received a grant for a Succession Plan. This will complement the Compensation Study by helping the Town to better plan for upcoming retirements and to recruit qualified individuals in the future.

Ambulance Update

A new ambulance budget reflects the launch of the first Town operated ambulance service, expected to begin in June of 2023. A Special Revenue Fund has been established to hold the collections of ambulance receipts which will eventually offset operating expenses. Two positions previously funded through the General Fund under Fire and Ambulance will move over to the new Special Revenue Budget. For the first year only, this new Ambulance budget will need to be funded from free cash through an Article. Once the new program is fully operational, the Ambulance budget will be funded by its Special Revenue Account.

Enterprise Funds

Water, Sewer and Hadley Media Enterprise funds are not immune to the increase in expenses that are occurring in the General Fund. Unlike the General Budget, increases in revenue must be addressed by fees and rate setting. The Town has not had a rate increase in several years and

this no longer sustainable. The Finance Team is currently reviewing water and sewer rates and it is anticipated that appropriate and reasonable increases will be recommended to the Select Board who also serve as the Water and Sewer Commissioners.

Conclusion

I would like to thank all the Department Heads and their staff members who worked with us throughout the budget process.

I would also like to thank the Finance Team who meets consistently on Tuesday afternoons throughout the year to review the Town's financial outlook, year to date revenues and expenses, and strategies for balancing the the town's budgets. This team includes Dan Zdonek, Assessor, Susan Glowatsky, Collector, and Linda Sanderson, Treasurer/Finance Manager.

On May 4th, 2023, 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 date of Town Meeting. All voters registered in the Town of Hadley are eligible to cast votes on all town business presented on the Warrant. All 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 townadmin@hadleyma.org.

Sincerely,

Carolyn Brennan
Town Administrator

B. Budget Calendar

July/August

- July 1st 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 hold meetings and make recommendations on all financial and capital articles for the Special Town Meeting, including any proposed changes to the current year's budget.

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.

February

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

March

- Select Board meets with Departments on 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 30th.

C. FY 23 Financial Position

The first step in planning the FY24 Budget is to review the status of the current budget year (FY23) in order to set the parameters for guiding the next year's budget. First shown below **(Available Fund Balances)** is a report of the town's available cash and capital fund balances going into the Annual Town Meeting (ATM23). 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 FY23 YTD Reports showing the current year's Revenues and Expenditures. The town's financial position is reviewed monthly, and 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 confirm that the current year's revenues and expenditures are on track. If the actual figures differ significantly from projections, that would signal the need to revise projections and guidelines for the balance of the current year. The information at this point in the year impacts revenue and 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:

FUND BALANCES FOR ATM23		Certified	Balance After
		<u>6/30/2022</u>	<u>STM 10/27/22</u>
General Fund Certified Free Cash		\$1,751,116	\$1,468,102
Sewer Enterprise Fund Certified Reserves		\$350,906	\$255,604
Water Enterprise Fund Certified Reserves		\$1,207,448	\$1,133,541
Cable Enterprise Fund Certified Reserves		\$192,958	\$165,793
Stabilization Fund (uncertified)		\$1,989,424	\$1,998,084
Community Preservation (CPA) Fund		\$2,306,566	\$1,866,762
Transfer of Development Rights (TDR) Fund			\$75,425
Capital Stabilization Fund			\$1,942
Water Stabilization Fund			\$182,068
Sewer Impact Fund			\$148,976

2. General Fund Budget- FY23 YTD Report

As shown by the below General Fund Budget chart, FY23 (green) YTD Revenues through the second quarter compare favorably with both FY22 (white) and FY21 (pink), with FY23 Revenues at 47.55% of the Target Projections. FY23 YTD Expenses are slightly higher than previous years, at 48.41% of the Target Budget Projections.

TOWN OF HADLEY																		
GENERAL FUNDS- YTD CUMULATIVE REVENUES & EXPENSES																		
FY23 thru 12/31/2022																		
	FY23 Actuals Cumulative by Quarter					FY22 Actuals Cumulative by Quarter					FY21 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	FY 2021 Expenses			
Q1 July thru September	\$ 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	\$ 3,429,619	\$ 303,637	\$ 216,495	\$ 3,949,751	\$ 4,335,889			
Q2 October thru November	\$ 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	\$ 6,320,509	\$ 875,530	\$ 459,433	\$ 7,655,472	\$ 8,316,079			
Q3 January thru March						\$ 9,967,493	\$ 2,635,238	\$ 682,885	\$ 13,285,616	\$ 12,768,005	\$ 9,575,942	\$ 1,872,628	\$ 691,669	\$ 12,140,239	\$ 11,631,027			
Q4 April thru June						\$ 13,250,752	\$ 3,668,623	\$ 865,875	\$ 17,785,250	\$ 17,772,105	\$ 12,610,587	\$ 2,804,409	\$ 904,869	\$ 16,319,864	\$ 16,780,268			
	FY23 YTD Actuals %:	46.26%	51.44%	52.00%	47.55%	48.41%	FY22 Comparable YTD%:	46.61%	43.46%	49.47%	46.10%	44.97%	FY21 Comparable YTD%:	50.12%	31.22%	50.77%	46.91%	46.24%
FY23 VOTED BUDGET					FY22 COMPARISON					FY21 COMPARISON								
FY23 Raised Revenue Targets					FY22 Raised Revenue Targets					FY21 Raised Revenue Actuals								
Raise and Appropriates					Raise and Appropriates					Raise and Appropriates								
Taxes \$ 13,880,310					Taxes \$ 13,250,752					Taxes \$ 12,610,587								
Local Receipts \$ 3,438,672					Local Receipts \$ 3,668,623					Local Receipts \$ 2,804,409								
Net State Aid \$ 1,010,755					Net State Aid \$ 865,875					Net State Aid \$ 904,869								
Interfund Enterprise Receipts \$ 433,923					Interfund Enterprise Receipts \$ 466,602					Interfund Enterprise Receipts \$ 407,999								
Total FY23 General Fund Revenue Target \$18,763,660					Total FY22 General Fund Revenue Target \$18,251,857					Total FY21 General Fund Revenues \$16,727,863								
Other Funds: Other \$3,372					Other Funds: Other \$3,372					Other Funds: Other \$3,372								
Free Cash \$474,099					Free Cash \$463,458					Free Cash \$752,009								
ARPA Revenue Replacement \$400,000					ARPA Revenue Replacement \$579,197					Stabilization Funds \$500,000								
\$877,471					\$1,046,027					\$1,255,381								
Total FY23 Funding to Cover General Fund Budget \$19,641,131					Total FY22 Funding to Cover General Fund Budget \$19,297,884					Total FY21 Funding \$17,983,244								
NOTES:	FY23 Revenues	Real Est & Personal Prop Taxes are comparable to FY22, slightly under FY21 at 46.26%								46.26%		2/6/2023						
		Local Receipts are well ahead of both FY21 & FY22 at 51.44%								51.44%		LJS						
		State Aid Receipts are slightly ahead of FY21 and FY22 at 52.00%								52.00%								
		Total YTD Revenues were higher than both FY21 and FY22 at 47.55%								47.55%								
												</						

TOWN OF HADLEY													
SEWER ACTUAL AND ESTIMATED CUMULATIVE REVENUES													
FY 2023 thru 12/31/2022													
	FY23 Actuals Cumulative by Quarter				FY22 Actuals Cumulative by Quarter					FY21 Actuals Cumulative by Quarter			
Quarter	User Fees-4210	Other Revenue	TOTAL YTD REVENUE	TOTAL YTD EXPENSES	User Fees-4210	Other Revenue	TOTAL REVENUE	TOTAL EXPENSES	User Fees-4210	Other Revenue	TOTAL REVENUE	TOTAL EXPENSES	
Q1 July thru September	\$ 195,154	\$ 41,186	\$ 236,341	\$ 141,692	\$ 190,375	\$ 40,215	\$ 230,590	\$ 135,498	\$ 196,455	\$ 29,732	\$ 226,187	\$ 132,220	
Q2 thru December	\$ 371,322	\$ 83,934	\$ 455,256	\$ 362,993	\$ 372,223	\$ 95,826	\$ 468,050	\$ 421,588	\$ 415,074	\$ 65,383	\$ 480,457	\$ 329,429	
Q3 thru March					\$ 593,156	\$ 139,959	\$ 733,115	\$ 626,280	\$ 589,670	\$ 75,555	\$ 665,225	\$ 484,352	
Q4 thru June					\$ 782,647	\$ 225,577	\$ 1,008,224	\$ 1,150,200	\$ 877,266	\$ 109,325	\$ 986,591	\$ 1,048,670	
	FY23 YTD Actuals %:		45.15%	33.91%	FY22 Comparable YTD %:		46.42%	36.65%	FY21 Comparable YTD%:		48.70%	31.41%	
	(%Revenues w/Reserves)		(%Direct & Indirect)		(%Revenues w/Reserves)		(%Direct & Indirect)						
<div><div><div><div>FY23 VOTED BUDGET</div><div><div>FY23 Raised Revenue Targets</div><div>Sewer Revenues \$ 1,008,224</div><div>Sewer Reserves \$ 62,160</div><div>FY23 Revenues/Reserves \$ 1,070,384</div></div><div><div>FY23 Budgeted Expenses</div><div>Direct \$ 752,120</div><div>Debt Service \$ 133,678 \$ 885,798</div><div>Reserve \$ 10,000</div><div>Town Charges \$ 174,586</div><div>Total FY23 Budgeted Expenses \$ 1,070,384</div></div></div><div><div>FY22 COMPARISON</div><div><div>FY22 Actual Revenues</div><div>Sewer Revenues \$ 1,008,224</div><div>Sewer Reserves \$ 141,976</div><div>FY22 Revenues/Reserves \$ 1,150,200</div></div><div><div>FY22 Actual Expenses</div><div>Direct \$ 871,307</div><div>Debt Service \$ 134,991</div><div>Encumb. Adjust \$ (53,963) \$ 952,335</div><div>Town Charges \$ 197,865</div><div>Total FY22 Actual Expenses \$ 1,150,200</div></div></div><div><div>FY21 COMPARISON</div><div><div>FY21 Actual Revenues</div><div>Sewer Revenues \$ 986,591</div><div>Sewer Reserves \$ 62,079</div><div>FY21 Actual Revenues \$ 1,048,670</div></div><div><div>FY21 Actual Expenses</div><div>Direct \$ 660,389</div><div>Debt Service \$ 134,825</div><div>Encumb. Adjust \$ 80,482 \$ 875,695</div><div>Town Charges \$ 172,975</div><div>Total FY21 Actual Expenses \$ 1,048,670</div></div></div></div></div>													
<div><div>NOTES: Sewer Revenues</div><div>are comparable to FY21 and FY22 revenues at</div><div>45.15%</div><div>2/6/2023</div></div> <div><div>Sewer Expenditures</div><div>are comparable to FY21 and FY22 revenues at</div><div>33.91%</div><div>LJS</div></div> <div><div>Sewer Reserves</div><div>were certified at \$350,906 at FY22 Year-end (June 30, 2022), which is about</div><div>\$175K less than previous year. Following STM22, balance was</div><div>\$255,604</div><div>Reserves after STM22</div></div>													

NOTES: Sewer Revenues are comparable to FY21 and FY22 revenues at 45.15% 2/6/2023
Sewer Expenditures are comparable to FY21 and FY22 revenues at 33.91% LJS
Sewer Reserves were certified at \$350,906 at FY22 Year-end (June 30, 2022), which is about
\$175K less than previous year. Following STM22, balance was \$255,604 Reserves after STM22

TOWN OF HADLEY													
WATER ACTUAL AND ESTIMATED CUMULATIVE REVENUES													
FY 2023 thru 12/31/2022													
	FY23 Actuals Cumulative by Quarter				FY22 Actuals Cumulative by Quarter					FY21 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 July thru September	\$ 333,894	\$ 9,205	\$ 343,099	\$ 312,224	\$ 321,660	\$ 9,266	\$ 330,926	\$ 367,191		\$ 348,143	\$ 14,658	\$ 362,801	\$ 325,668
Q2 thru December	\$ 734,613	\$ 20,592	\$ 755,205	\$ 612,845	\$ 648,563	\$ 23,177	\$ 671,740	\$ 572,783		\$ 737,566	\$ 44,644	\$ 782,210	\$ 579,188
Q3 thru March					\$ 978,120	\$ 48,766	\$ 1,026,886	\$ 765,482		\$ 1,020,942	\$ 60,568	\$ 1,081,510	\$ 771,402
Q4 thru June					\$ 1,256,843	\$ 35,581	\$ 1,292,424	\$ 1,333,310		\$ 1,194,138	\$ 91,321	\$ 1,285,460	\$ 1,272,645
	FY23 YTD Actuals %:		58.38%	45.36%	FY22 YTD Actuals %:		51.98%	42.96%		FY21 Comparable YTD%:		60.85%	45.51%
FY23 VOTED BUDGET				FY22 COMPARISON				FY21 COMPARISON					
FY23 Raised Revenue Targets				FY22 Actual Revenues				FY21 Actual Revenues					
Water Revenues \$ 1,293,520				Water Revenues \$ 1,292,424				Water Revenues \$ 1,285,460					
Water Reserves \$ 57,634				Water Reserves \$ 40,886				Water Reserves \$ -					
FY23 Revenues/Reserves \$ 1,351,154				FY22 Revenues/Reserves \$ 1,333,310				FY21 Actual Revenues \$ 1,285,460					
FY23 Budgeted Expenses				FY22 Budgeted Expenses				FY21 Actual Expenses					
Direct \$ 899,116				Direct \$ 848,186				Direct \$ 819,060					
Debt Service \$ 206,027 \$ 1,105,143				Debt Service \$ 204,715				Debt Service \$ 205,386					
Reserve \$ 10,000				Encumb. Adjust. \$ 22,252 \$ 1,075,153				Encumb. Adjust. \$ 23,270 \$ 1,047,716					
Town Charges \$ 236,011				Town Charges \$ 258,157				Town Charges \$ 224,929					
Total FY23 Budgeted Expenses \$ 1,351,154				Total FY22 Budgeted Expenses \$ 1,333,310				Total FY21 Actual Expenses \$ 1,272,645					
NOTES: Water Revenues			are comparable to FY21 and higher than FY22 revenues at					58.38%		2/6/2023			
Water Expenditures			are comparable to FY21 and FY22 revenues at					45.36%		LJS			
Water Reserves			were certified at \$1,207,448 at FY22 Year-end (June 30, 2022), which is about \$65K less than previous year. Following STM22, balance was					\$1,133,541 Reserves after STM22					

NOTES: Water Revenues are comparable to FY21 and higher than FY22 revenues at 58.38% 2/6/2023
Water Expenditures are comparable to FY21 and FY22 revenues at 45.36% LJS
Water Reserves were certified at \$1,207,448 at FY22 Year-end (June 30, 2022), which is about
\$65K less than previous year. Following STM22, balance was \$1,133,541 Reserves after STM22

4. Hadley Media Funds- FY23 YTD Report

The Hadley Media Enterprise Fund is a much smaller enterprise fund. 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. Although expenses appear to be running lower than the prior two years at 33.82% the Target Budget Projection, the budget total is much higher this year and is requiring nearly \$30,000 from the Hadley Media reserves to balance. As with the other two enterprise funds, revenues should cover the budget. Regular use of the reserves for funding the budget will eventually deplete the reserves intended for capital. A long-term solution is needed for funding the budget increases for Hadley Media while revenues stay flat.

TOWN OF HADLEY													2/6/2023			
HADLEY MEDIA ACTUAL AND ESTIMATED CUMULATIVE REVENUES													LJS			
FY 2023 thru 12/31/2022																
	FY23 Actuals Cumulative by Quarter					FY22 Actuals Cumulative by Quarter					FY21 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 July thru September	\$	-	\$	-	\$	-	\$	16,536	\$	-	\$	-	\$	-	\$	13,387
Q2 thru December	\$	-	\$	-	\$	-	\$	34,081	\$	-	\$	-	\$	-	\$	29,562
Q3 thru March	\$	-	\$	-	\$	-	\$	-	\$	45,220	\$	-	\$	-	\$	44,482
Q4 thru June	\$	-	\$	-	\$	-	\$	70,911	\$	301	\$	71,212	\$	73,326	\$	71,688
	FY23 YTD Actuals %:			0.00%	33.82%	FY22 Comparable YTD%:			0.00%	40.71%	FY21 Comparable YTD%:			0.00%	41.24%	
(%Revenues woReserves) (%Direct &Indirect)																
FY23 VOTED BUDGET					FY22 COMPARISON					FY21 COMPARISON						
FY23 Raised Revenue Targets					FY22 Actual Revenues					FY21 Actual Revenues						
Revenues \$ 71,212					Revenues \$ 71,212					Revenues \$ 73,517						
Reserves \$ 29,569					Reserves \$ 2,114					Reserves \$ -						
FY22 Actual Revenues \$ 100,781					FY20 Actual Revenues \$ 73,326					FY20 Actual Revenues \$ 73,517						
FY23 Budgeted Expenses					FY22 Actual Expenses					FY21 Actual Expenses						
Direct \$ 72,455					Direct \$ 62,741					Direct \$ 61,593						
Reserve \$ 5,000					Reserve \$ -					Reserve \$ -						
Indirect \$ 23,326					Indirect \$ 10,585					Indirect \$ 10,095						
Total FY23 Budgeted Expenses \$ 100,781					Total FY22 Actual Expenses \$ 73,326					Total FY21 Actual Expenses \$ 71,688						
NOTES: Hadley Media Revenues are similarly \$0 as were FY21 and FY22 at this point 0.00%																
Hadley Media Expenditures are between FY21 and FY22 expenditures, at 33.82%																
Hadley Media Reserves were certified at \$192,958 as FY22 Year-end (June 30, 2022), which is about \$20,000 more than the previous year. Following STM22, balance was \$165,793 Reserves after STM22																

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 FY24 Total of Projected Revenues is **\$19,597,837**. The Summary Chart below shows the actual receipts for each of these categories for the prior three years in columns FY20 - FY22 (white). The next two columns (green) show the amounts projected for the current year FY23 along with amounts received through December. The next column (blue) shows the amounts projected for the upcoming budget year FY24, and the final column shows the change in projected revenue from FY23 to FY24.

General Fund Revenues- Summary by Category:							
Revenue Categories by Table	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2023 Actual YTD 12/31/22	FY 2024 Projected	Change \$ FY23-FY24
Table 1: Property Tax Levy	\$12,574,033	\$12,610,587	\$13,250,752	\$13,883,681	\$6,421,473	\$14,306,880	\$423,200
Table 2: State Aid	\$930,666	\$904,869	\$865,875	\$1,010,755	\$525,631	\$1,018,976	\$8,221
Table 3: Local Receipts	\$3,183,191	\$2,804,409	\$3,668,623	\$3,435,301	\$1,768,946	\$3,822,360	\$387,059
SUBTOTAL Tables 1-3	\$16,687,890	\$16,319,864	\$17,785,250	\$18,329,737	\$8,716,050	\$19,148,216	\$818,480
Table 4: Enterprise Receipts	\$389,892	\$407,999	\$466,607	\$433,923	\$0	\$449,621	\$15,698
TOTAL REVENUES (Tables 1-4)	\$17,077,782	\$16,727,863	\$18,251,857	\$18,763,660	\$8,716,050	\$19,597,837	\$834,178

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 plus new growth (the value of all new construction activity in the past calendar year). Debt exclusion is added in the amount needed for that year's scheduled debt payments and is not subject to the 2.5% increase.

The levy increase was reduced in FY21 as an accommodation to the local community to help deal with the uncertainties of COVID and its impact on taxpayers' lives and finances. Budgets were decreased to accommodate that revenue loss. While the town has since restored the tax levy to the full amount, prior lost revenues in this area can't be recouped. Budgets are likewise being restored but will continue to need a boost from Free Cash for a few more years.

New Growth estimates for FY24 (\$100,000) are conservative, and the Debt Exclusion portion of the Property tax levy (\$1,030,574) will stay level, based on town votes and borrowing authorizations to date. This is about a \$200,000 decrease in the Debt Exclusion amount from the peak years of FY19 & FY20. Note that the full impact of borrowing for the town's three new buildings has been fully incorporated into the Debt Exclusion figures and will not be increasing the tax levy any further going forward. Any Debt Exclusion increases from here on out will be from new town votes for capital borrowing.

General Fund Revenue Tables	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2023 Actual YTD	FY 2024 Projected	Change \$ FY23-FY24
Table 1: Property Tax Levy							
Tax Levy				\$12,515,223		\$12,928,104	\$412,881
Prop 2.5%				\$312,881		\$323,203	\$10,322
New Growth				\$100,000		\$100,000	\$0
Debt Exclusions				<u>\$1,030,577</u>		<u>\$1,030,574</u>	<u>-\$3</u>
Subtotal				\$13,958,681		\$14,381,880	\$423,200
Reduction for Overlay				<u>-\$75,000</u>		<u>-\$75,000</u>	<u>\$0</u>
Subtotal	\$12,574,033	\$12,610,587	\$13,250,752	\$13,883,681	\$6,421,473	\$14,306,880	\$423,200

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 FY24 Cherry Sheet recommendations are not yet available, so we are starting with a level-funded projection based on the Final FY23 Cherry Sheet figures. The FY24 information should be available soon and will thereafter be updated over the next few months. In the meantime, these are the figures being used.

General Fund Revenue Tables	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2023 Actual YTD	FY 2024 Projected	Change \$ FY23-FY24
Table 2: State Aid (Net)							
Receipts: Chapter 70			\$1,294,360	\$1,322,740	\$661,368	\$1,322,740	\$0
Charter School Reimbursement			\$181,088	\$142,038	\$86,508	\$131,554	-\$10,484
Unrestricted General Government Aid			\$516,004	\$512,272	\$262,254	\$525,739	\$13,467
Veterans' Benefits and Exemptions			\$40,234	\$43,055	\$19,178	\$43,055	\$0
Abatements to Veterans' and Elderly			\$2	\$14,166	\$17,200	\$14,166	\$0
PILOT- State Owned Land			\$247,289	\$247,152	\$155,516	\$317,421	\$70,269
Offsets (School Choice, Library)				\$767,248	x	\$918,747	\$151,499
Less: Offsets (School Choice, Library)				-\$767,248	x	-\$918,747	-\$151,499
Less Charges: Air Pollution			-\$3,547	-\$1,949	-\$978	-\$1,949	\$0
PVTA Regional Transit			-\$228,040	-\$192,336	-\$96,168	-\$192,336	\$0
RMV Non-Renewal Surcharge			-\$2,600	-\$2,600	-\$1,380	-\$2,600	\$0
School Choice Sending Tuition			-\$367,094	-\$298,815	-\$179,972	-\$363,945	-\$65,130
Charter School Sending Tuition			<u>-\$811,821</u>	<u>-\$774,968</u>	<u>-\$397,895</u>	<u>-\$774,869</u>	<u>\$99</u>
Subtotal	\$930,666	\$904,869	\$865,875	\$1,010,755	\$525,631	\$1,018,976	\$8,221

Table 3. Local Receipts: Revenues from Local Receipts have been increasing steadily since the COVID low of FY 2021. This source of income is wide-ranging and is the most sensitive to changes in the local economy. 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. The most significant departmental receipts are the inspection and permit fees from Building Inspections, Board of Health and Select Board.

Local Receipts hit a peak at nearly \$3.2 Million in FY20 and dropped to \$2.8 Million in FY21. FY22 receipts finished the year at \$3.67 Million, higher than had been anticipated. FY23 YTD receipts are on target with this year's projections. While we expect Local Receipts to continue to increase going forward, it will be at a slower rate, with many of the subcategories already leveling off.

General Fund Revenue Tables	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2023 Actual YTD	FY 2024 Projected	Change \$ FY23-FY24
Table 3: Local Receipts							
Motor Vehicle Excise	\$845,245	\$857,396	\$821,046	\$845,000	\$113,506	\$821,000	-\$24,000
Meals Excise	\$361,033	\$322,264	\$444,396	\$400,000	\$244,229	\$500,000	\$100,000
Rooms Excise	\$802,563	\$394,423	\$897,616	\$800,000	\$611,186	\$950,000	\$150,000
Boat Excise	\$3,110	\$3,176	\$3,367	\$3,000	\$58	\$3,400	\$400
Cannabis Excise	\$0	\$48,419	\$132,151	\$150,000	\$56,912	\$150,000	\$0
Penalties & Interest	\$32,237	\$46,176	\$58,127	\$45,000	\$10,227	\$45,000	\$0
PILOT (Not from Cherry Sheet),FWS	\$18,742	\$16,905	\$16,461	\$20,000		\$20,000	\$0
Dept Fees: ProRata/ Supp Taxes	\$27,810	\$12,001	\$8,667	\$10,000	\$754	\$15,000	\$5,000
Rollback Taxes	\$1,257	\$0	\$8,547	\$0	\$698	\$0	\$0
Tax Liens/Deferrals Redeemed	\$14,918	\$30,407	\$80,104	\$30,000	\$3,895	\$30,000	\$0
Select Board Receipts	\$124,030	\$93,199	\$122,729	\$125,000	\$105,567	\$125,000	\$0
Assessor Receipts	\$177	\$70	\$210	\$50	\$40	\$50	\$0
Treasurer Receipts	\$95	\$193	\$390	\$150	\$40	\$150	\$0
Collector Receipts	\$44,288	\$60,416	\$52,138	\$60,000	\$19,765	\$55,000	-\$5,000
Clerk Receipts	\$21,584	\$18,012	\$17,687	\$20,000	\$7,331	\$20,000	\$0
Planning Board Receipts	\$1,801	\$1,973	\$2,255	\$2,000	\$525	\$2,000	\$0
ZBA Receipts	\$1,350	\$1,073	\$900	\$1,000	\$1,200	\$1,000	\$0
COA Receipts	\$0	\$0	\$0	\$0		\$12,000	\$12,000
Police Receipts	\$40,673	\$35,207	\$39,135	\$34,000	\$42,946	\$45,000	\$11,000
Fire Receipts	\$24,274	\$14,215	\$27,417	\$25,000	\$14,385	\$30,000	\$5,000
Inspections Receipts (4)	\$127,985	\$227,136	\$260,401	\$253,000	\$254,540	\$300,000	\$47,000
School Receipts	\$16,951	\$1,144	\$8,480	\$1,500		\$1,500	\$0
Cemetery Receipts	\$2,225	\$5,000	\$5,200	\$3,000	\$3,125	\$3,000	\$0
Board of Health Receipts	\$46,655	\$53,325	\$50,333	\$50,000	\$19,311	\$60,000	\$10,000
Hadley Media Receipts	\$688	\$673	\$631	\$700		\$700	\$0
Cannabis Impact-(medical+adult use)	\$0	\$37,500	\$68,750	\$85,000	\$77,722	\$85,000	\$0
Special Assessments/ PVTA	\$172,923	\$200,675	\$154,085	\$154,085		\$154,085	\$0
Court/ Local Fines	\$27,545	\$45,584	\$25,623	\$30,000	\$7,681	\$30,000	\$0
Investment Earnings	\$44,379	\$3,451	\$14,413	\$12,000	\$20,806	\$25,000	\$13,000
Miscellaneous (Incl. Medicare D)	\$21,353	\$7,427	\$531	\$20,000	\$11,988	\$80,000	\$60,000
University of Mass Payment	\$60,000	\$60,000	\$0	\$60,000	\$60,000	\$65,000	\$5,000
Solar- Hadley 2, Nexamp, Other	\$12,515	\$23,858	\$16,040	\$15,000	\$5,943	\$20,000	\$5,000
RE Sales	\$0	\$33,239	\$74,037	\$0		\$0	\$0
Ambulance Rebate	\$267,500	\$138,922	\$98,739	\$167,305		\$150,000	-\$17,305
Sale of surplus property	\$3,871	\$5,730	\$18,430	\$6,000	\$4,910	\$10,000	\$4,000
Prior Year Refund	\$7,338	\$3,081	\$87,371	\$3,000	\$11,958	\$3,475	\$475
Misc. Non-Recurring	\$6,076	\$2,141	\$52,216	\$4,511	\$57,696	\$10,000	\$5,489
Subtotal	\$3,183,191	\$2,804,409	\$3,668,623	\$3,435,301	\$1,768,946	\$3,822,360	\$387,059

Table 4. General Fund Receipts from Enterprise Funds: This source of income to the General Fund is for the 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 FY24 combined total for administrative charges to the enterprise funds show a small increase from FY23.

General Fund Revenue Tables	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2023 Actual YTD	FY 2024 Projected	Change \$ FY23-FY24
Table 4: Enterprise Receipts							
Wastewater Administration	\$153,868	\$172,975	\$197,865	\$174,586		\$190,158	\$15,572
Water Administration	\$214,006	\$224,929	\$258,157	\$236,011		\$236,082	\$71
Hadley Media Administration	<u>\$22,018</u>	<u>\$10,095</u>	<u>\$10,585</u>	<u>\$23,326</u>		<u>\$23,381</u>	<u>\$55</u>
Subtotal	\$389,892	\$407,999	\$466,607	\$433,923	\$0	\$449,621	\$15,698

FY2024 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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2023 Actual YTD	FY 2024 Projected	Change \$ FY23-FY24
Table 1: Property Tax Levy							
Tax Levy				\$12,515,223		\$12,928,104	\$412,881
Prop 2.5%				\$312,881		\$323,203	\$10,322
New Growth				\$100,000		\$100,000	\$0
Debt Exclusions				\$1,030,577		\$1,030,574	-\$3
Subtotal				\$13,958,681		\$14,381,880	\$423,200
Reduction for Overlay				-\$75,000		-\$75,000	\$0
Subtotal	\$12,574,033	\$12,610,587	\$13,250,752	\$13,883,681	\$6,421,473	\$14,306,880	\$423,200
Table 2: State Aid (Net)				HWM		FY23 Finals	
Receipts: Chapter 70			\$1,294,360	\$1,322,740	\$661,368	\$1,322,740	\$0
Charter School Reimbursement			\$181,088	\$142,038	\$86,508	\$131,554	-\$10,484
Unrestricted General Government Aid			\$516,004	\$512,272	\$262,254	\$525,739	\$13,467
Veterans' Benefits and Exemptions			\$40,234	\$43,055	\$19,178	\$43,055	\$0
Abatements to Veterans' and Elderly			\$2	\$14,166	\$17,200	\$14,166	\$0
PILOT- State Owned Land			\$247,289	\$247,152	\$155,516	\$317,421	\$70,269
Offsets (School Choice, Library)				\$767,248	x	\$918,747	\$151,499
Less: Offsets (School Choice, Library)				-\$767,248	x	-\$918,747	-\$151,499
Less Charges: Air Pollution			-\$3,547	-\$1,949	-\$978	-\$1,949	\$0
PVTA Regional Transit			-\$228,040	-\$192,336	-\$96,168	-\$192,336	\$0
RMV Non-Renewal Surcharge			-\$2,600	-\$2,600	-\$1,380	-\$2,600	\$0
School Choice Sending Tuition			-\$367,094	-\$298,815	-\$179,972	-\$363,945	-\$65,130
Charter School Sending Tuition			-\$811,821	-\$774,968	-\$397,895	-\$774,869	\$99
Subtotal	\$930,666	\$904,869	\$865,875	\$1,010,755	\$525,631	\$1,018,976	\$8,221
Table 3: Local Receipts							
Motor Vehicle Excise	\$845,245	\$857,396	\$821,046	\$845,000	\$113,506	\$821,000	-\$24,000
Meals Excise	\$361,033	\$322,264	\$444,396	\$400,000	\$244,229	\$500,000	\$100,000
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Boat Excise	\$3,110	\$3,176	\$3,367	\$3,000	\$58	\$3,400	\$400
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Rollback Taxes	\$1,257	\$0	\$8,547	\$0	\$698	\$0	\$0
Tax Liens/Deferrals Redeemed	\$14,918	\$30,407	\$80,104	\$30,000	\$3,895	\$30,000	\$0
Select Board Receipts	\$124,030	\$93,199	\$122,729	\$125,000	\$105,567	\$125,000	\$0
Assessor Receipts	\$177	\$70	\$210	\$50	\$40	\$50	\$0
Treasurer Receipts	\$95	\$193	\$390	\$150	\$40	\$150	\$0
Collector Receipts	\$44,288	\$60,416	\$52,138	\$60,000	\$19,765	\$55,000	-\$5,000
Clerk Receipts	\$21,584	\$18,012	\$17,687	\$20,000	\$7,331	\$20,000	\$0
Planning Board Receipts	\$1,801	\$1,973	\$2,255	\$2,000	\$525	\$2,000	\$0
ZBA Receipts	\$1,350	\$1,073	\$900	\$1,000	\$1,200	\$1,000	\$0
COA Receipts	\$0	\$0	\$0	\$0		\$12,000	\$12,000
Police Receipts	\$40,673	\$35,207	\$39,135	\$34,000	\$42,946	\$45,000	\$11,000
Fire Receipts	\$24,274	\$14,215	\$27,417	\$25,000	\$14,385	\$30,000	\$5,000
Inspections Receipts (4)	\$127,985	\$227,136	\$260,401	\$253,000	\$254,540	\$300,000	\$47,000
School Receipts	\$16,951	\$1,144	\$8,480	\$1,500		\$1,500	\$0
Cemetery Receipts	\$2,225	\$5,000	\$5,200	\$3,000	\$3,125	\$3,000	\$0
Board of Health Receipts	\$46,655	\$53,325	\$50,333	\$50,000	\$19,311	\$60,000	\$10,000
Hadley Media Receipts	\$688	\$673	\$631	\$700		\$700	\$0
Cannabis Impact-(medical+adult use)	\$0	\$37,500	\$68,750	\$85,000	\$77,722	\$85,000	\$0
Special Assessments/ PVTA	\$172,923	\$200,675	\$154,085	\$154,085		\$154,085	\$0
Court/ Local Fines	\$27,545	\$45,584	\$25,623	\$30,000	\$7,681	\$30,000	\$0
Investment Earnings	\$44,379	\$3,451	\$14,413	\$12,000	\$20,806	\$25,000	\$13,000
Miscellaneous (Incl. Medicare D)	\$21,353	\$7,427	\$531	\$20,000	\$11,988	\$80,000	\$60,000
University of Mass Payment	\$60,000	\$60,000	\$0	\$60,000	\$60,000	\$65,000	\$5,000
Solar- Hadley 2, Nexamp, Other	\$12,515	\$23,858	\$16,040	\$15,000	\$5,943	\$20,000	\$5,000
RE Sales	\$0	\$33,239	\$74,037	\$0		\$0	\$0
Ambulance Rebate	\$267,500	\$138,922	\$98,739	\$167,305		\$150,000	-\$17,305
Sale of surplus property	\$3,871	\$5,730	\$18,430	\$6,000	\$4,910	\$10,000	\$4,000
Prior Year Refund	\$7,338	\$3,081	\$87,371	\$3,000	\$11,958	\$3,475	\$475
Misc. Non-Recurring	\$6,076	\$2,141	\$52,216	\$4,511	\$57,696	\$10,000	\$5,489
Subtotal	\$3,183,191	\$2,804,409	\$3,668,623	\$3,435,301	\$1,768,946	\$3,822,360	\$387,059
SUBTOTAL Tables 1-3	\$16,687,890	\$16,319,864	\$17,785,250	\$18,329,737	\$8,716,050	\$19,148,216	\$818,480
Table 4: Enterprise Receipts							
Wastewater Administration	\$153,868	\$172,975	\$197,865	\$174,586		\$190,158	\$15,572
Water Administration	\$214,006	\$224,929	\$258,157	\$236,011		\$236,082	\$71
Hadley Media Administration	\$22,018	\$10,095	\$10,585	\$23,326		\$23,381	\$55
Subtotal	\$389,892	\$407,999	\$466,607	\$433,923	\$0	\$449,621	\$15,698
TOTAL REVENUES (Tables 1-4)	\$17,077,782	\$16,727,863	\$18,251,857	\$18,763,660	\$8,716,050	\$19,597,837	\$834,178

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 FY24 Town Administrator Recommended Budget total is **\$20,476,209**.

The Summary Chart below shows the actual expenditures for each of these categories for the prior two years FY21 and FY22 (white). The next two columns (green) show the amounts voted for the current year FY23 along with the actual expenditures to date through December 2022. The departmental requests for FY24 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 FY23 Voted amounts for the current fiscal year.

General Fund Budget- Summary by Category:							
Budget Category	FY2021 Actual	FY 2022 Actual	FY'23 Budget-STM'22	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
100s-General Government	\$1,236,158	\$1,320,960	\$1,565,500	\$747,000	\$1,622,078	\$1,672,658	\$107,158
200s-Public Safety	\$2,659,880	\$2,752,349	\$3,521,244	\$1,517,333	\$4,090,873	\$3,615,748	\$94,504
300s-Education	\$7,033,913	\$7,378,905	\$7,591,473	\$3,401,132	\$7,748,069	\$7,748,069	\$156,596
400s-Public Works	\$1,068,269	\$1,257,790	\$1,355,545	\$594,239	\$1,926,836	\$1,449,086	\$93,541
500s-Human Services	\$238,727	\$237,023	\$312,736	\$144,990	\$349,973	\$350,632	\$37,896
600s-Culture & Recreation	\$232,941	\$243,676	\$269,395	\$136,694	\$287,103	\$291,981	\$22,586
700s-Debt Payment	\$1,310,508	\$1,368,137	\$1,418,137	\$374,532	\$1,530,316	\$1,530,316	\$112,179
900s-Benefits, Other	\$3,005,883	\$3,213,166	\$3,607,102	\$2,592,127	\$3,848,005	\$3,817,720	\$210,618
TOTAL GEN FUND BUDGETS	\$16,786,280	\$17,772,005	\$19,641,131	\$9,508,049	\$21,403,254	\$20,476,209	\$835,078

The Total budget increases shown in the "Change \$ FY23-FY24" column is \$835,078. The Budget categories requiring the greatest increases are indicated in this column as well. It is a more evenly divided increase than usual this year, with no major increases in any single budget category.

1. FY24 Budget Increases

The Chart on the next page identifies the increases being recommended for FY24. It further delineates between Town Personnel increase and All Other Increases:

1. Town Personnel- these increases are for:

- a. **Benefits-** includes retirement, Health and Life Insurances and Medicare. They are related to current and past employments and are not controlled independently by

the town. OPEB (Other Post-Employment Benefits) also relates to past employments and is a long-term obligation of the town.

- b. **Salaries-** these increases include both:
 - i. regular increases to current employees such as individual contracts, union contracts and COLA increases, plus
 - ii. added hours/positions needed for the smooth continuation of services provided by the town, and further addressing over-stretched departments in need of more staff or support hours. At this point there are 2 new positions added, 2 positions being expanded to full-time, and several other positions with a smaller number of hours added.

2. **All Other General Budget Increases** that include both:

- a. General non-salary expense increases across all town departments, and
- b. School's modest budget increases in wages & expenses.

GENERAL FUND BUDGET INCREASES FY23 to FY24			
1. Town Personnel Increases			
a. Benefits (Retirement ,Insurance, OPEB)	\$210,618		
b. Salary- Regular increases, plus Added & Expanded Positions	<u>\$232,793</u>		\$443,411
2. All Other General Budget Increases			
a. General Expense Increases (All Town Depts)	\$235,071		
b. School-Full Budget Increase (Wages & Expenses)	<u>\$156,596</u>		\$391,667
Total FY24 Budget Increases Recommended:			\$835,078

FY2024 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 Departments	FY2021 Actual	FY 2022 Actual	FY'23 Budget-STM'22	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-24
100 General Government								
114	Moderator	\$0	\$0	\$100	\$0	\$100	\$100	\$0
122	Select Board	\$193,684	\$163,124	\$194,050	\$86,703	\$199,082	\$227,009	\$32,959
131	Finance Committee	\$265	\$160	\$170	\$0	\$200	\$200	\$30
132	Reserve Fund	\$0	\$0	\$100,000	\$0	\$100,000	\$130,000	\$30,000
135	Town Accountant	\$110,373	\$118,734	\$120,135	\$63,685	\$124,284	\$124,284	\$4,149
141	Assessors	\$87,170	\$91,571	\$105,134	\$58,367	\$109,597	\$109,217	\$4,083
145	Treasurer	\$95,498	\$105,158	\$114,185	\$53,946	\$121,414	\$118,879	\$4,694
146	Tax Collector	\$120,024	\$124,176	\$132,598	\$64,301	\$133,097	\$136,828	\$4,230
151	Legal	\$37,319	\$86,834	\$46,000	\$17,552	\$50,200	\$50,200	\$4,200
152	Human Resources	\$121,913	\$130,153	\$161,645	\$74,714	\$166,709	\$172,708	\$11,063
161	Town Clerk	\$87,144	\$93,245	\$100,201	\$45,870	\$104,343	\$104,982	\$4,781
163	Registrars	\$15,884	\$11,733	\$23,193	\$7,001	\$17,400	\$17,513	-\$5,681
171	Conservation	\$14,905	\$15,071	\$18,962	\$7,456	\$22,946	\$23,437	\$4,475
175	Planning Board	\$18,290	\$9,609	\$26,871	\$5,085	\$26,871	\$36,167	\$9,296
176	Board of Appeals	\$2,464	\$1,944	\$1,535	\$1,351	\$1,535	\$1,535	\$0
190	Building Operations	\$331,225	\$369,447	\$420,720	\$260,970	\$444,300	\$419,600	-\$1,120
Total General Government		\$1,236,158	\$1,320,960	\$1,565,500	\$747,000	\$1,622,078	\$1,672,658	\$107,158
200 Public Safety								
210	Police	\$1,265,210	\$1,272,215	\$1,639,106	\$711,285	\$1,835,382	\$1,744,969	\$105,863
220	Fire	\$648,604	\$689,934	\$878,103	\$370,159	\$851,890	\$865,345	-\$12,758
222	Dispatch	\$319,919	\$313,822	\$414,562	\$190,700	\$454,472	\$454,472	\$39,910
230	Ambulance	\$290,718	\$299,439	\$380,185	\$136,565	\$702,447	\$299,440	-\$80,745
241	Building Inspections (4)	\$135,430	\$176,939	\$209,288	\$108,624	\$246,682	\$251,522	\$42,234
Total Public Safety		\$2,659,880	\$2,752,349	\$3,521,244	\$1,517,333	\$4,090,873	\$3,615,748	\$94,504
300 Education								
301	Education	\$7,033,913	\$7,378,905	\$7,591,473	\$3,401,132	\$7,748,069	\$7,748,069	\$156,596
Total Education		\$7,033,913	\$7,378,905	\$7,591,473	\$3,401,132	\$7,748,069	\$7,748,069	\$156,596
400 Public Works								
422	Highway	\$770,417	\$845,490	\$924,851	\$436,831	\$1,237,235	\$969,920	\$45,069
423	Snow & Ice	\$90,439	\$176,665	\$182,223	\$34,295	\$291,000	\$182,250	\$27
424	Street Lighting	\$19,091	\$27,851	\$19,000	\$6,307	\$38,991	\$24,000	\$5,000
490	Building Maint.	\$157,601	\$178,343	\$199,589	\$98,871	\$305,727	\$218,687	\$19,098
491	Cemetery	\$30,721	\$29,441	\$29,882	\$17,936	\$53,882	\$54,229	\$24,347
Total Public Works		\$1,068,269	\$1,257,790	\$1,355,545	\$594,239	\$1,926,836	\$1,449,086	\$93,541
500 Human Services								
510	Board of Health	\$53,752	\$35,969	\$57,539	\$18,434	\$95,855	\$93,121	\$35,582
541	Council on Aging	\$112,238	\$119,452	\$143,831	\$76,622	\$143,147	\$146,539	\$2,708
543	Veterans' Services	\$72,637	\$81,602	\$111,266	\$49,933	\$110,871	\$110,871	-\$395
590	Oliver Smith Will	\$100	\$0	\$100	\$0	\$100	\$100	\$0
Total Human Services		\$238,727	\$237,023	\$312,736	\$144,990	\$349,973	\$350,632	\$37,896
600 Culture & Recreation								
610	Library	\$197,855	\$202,561	\$210,173	\$105,364	\$227,581	\$231,198	\$21,025
630	Park Commission	\$35,086	\$40,815	\$58,922	\$31,330	\$58,922	\$60,183	\$1,261
691	Historical Comm	\$0	\$300	\$300	\$0	\$600	\$600	\$300
Total Culture & Recreation		\$232,941	\$243,676	\$269,395	\$136,694	\$287,103	\$291,981	\$22,586
700 Debt								
710	Principal	\$956,743	\$854,926	\$967,982	\$149,885	\$1,062,575	\$1,062,575	\$94,593
750	Interest	\$353,765	\$513,210	\$450,155	\$224,647	\$467,741	\$467,741	\$17,586
Total Debt Payment		\$1,310,508	\$1,368,137	\$1,418,137	\$374,532	\$1,530,316	\$1,530,316	\$112,179
900 Benefits, Other								
911	Retirement	\$1,426,882	\$1,604,642	\$1,734,867	\$1,734,867	\$1,846,005	\$1,815,720	\$80,853
912	Workers' Comp.	\$73,368	\$80,237	\$83,460	\$74,875	\$84,000	\$84,000	\$540
913	Unemployment	\$13,956	\$401	\$30,000	\$4,546	\$30,000	\$30,000	\$0
914	Health Insurance	\$1,286,684	\$1,256,979	\$1,375,000	\$633,242	\$1,420,000	\$1,420,000	\$45,000
915	Life Insurance	\$2,641	\$2,654	\$2,775	\$1,386	\$3,000	\$3,000	\$225
916	Medicare	\$136,303	\$144,182	\$148,000	\$80,422	\$180,000	\$180,000	\$32,000
919	OPEB	\$16,890	\$66,890	\$170,000	\$0	\$220,000	\$220,000	\$50,000
945	Police & Fire Accident	\$49,159	\$57,181	\$63,000	\$62,789	\$65,000	\$65,000	\$2,000
Total Benefits, Other		\$3,005,883	\$3,213,166	\$3,607,102	\$2,592,127	\$3,848,005	\$3,817,720	\$210,618
TOTAL GENERAL FUND BUDGET		\$16,786,280	\$17,772,005	\$19,641,131	\$9,508,047	\$21,403,252	\$20,476,209	\$835,078

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 was a recovery year budget, as is the current budget year FY24.

The following Summary Chart provides a direct comparison of the town's current budget position with those of recent years back to FY20. Each column shows the revenue to expense budget shortfall along with the specific transfer sources used to balance the budget for that year.

FY20 - FY24 GENERAL FUND REVENUE AND EXPENDITURE SUMMARY					
Balancing the Budget	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 2024 Projected
Revenues to Expense Comparson					
Revenues Projected for Budget	\$17,244,343	\$16,386,243	\$17,199,120	\$18,763,660	\$19,597,837
Expenses in Voted/Proposed Budget	\$17,553,756	\$17,671,624	\$18,245,148	\$19,641,131	\$20,476,209
Shortfall: Revenues less Expenses	-\$309,413	-\$1,285,381	-\$1,046,028	-\$877,471	-\$878,372
Transfers from Other Funds:					
Stabilization	\$306,041	\$530,000	\$0	\$0	\$0
Anticipated Rollbacks	\$0	\$0	\$0	\$0	\$0
Free Cash to Balance Omnibus Budget	\$0	\$752,009	\$463,458	\$474,099	\$875,000
ARPA Revenue Replacement Funding	\$0		\$579,197	\$400,000	\$0
MSBA Debt Fund Reserve	\$2,444	\$2,444	\$2,444	\$2,444	\$2,444
November 2014 Premium Balance	\$928	\$928	\$928	\$928	\$928
Transfers Needed to Balance Budget	\$309,413	\$1,285,381	\$1,046,028	\$877,471	\$878,372
BUDGET BALANCED:	\$0	\$0	\$0	\$0	\$0

1. Revenue Increases v. Budget Increases

Revenue projections increased by **\$834,178** from FY23 to FY24. The Town Administrator's goal was to keep the FY24 Budget increase at that same level. The recommended budget shows an increase of **\$835,078** from FY23, less than a \$1,000 difference.

General Fund Projected Revenue & Budget Increases		
Revenue Increase		
FY24	\$19,597,837	
FY23	\$18,763,660	
FY23 Revenue Increase:		\$834,178
Budget Increase		
FY24	\$20,476,209	
FY23	\$19,641,131	
FY23 Budget Increase:		\$835,078
Excess Revenue to Budget Increase:		-\$901

2. Budget Shortfall Comparisons

The FY24 Budget Shortfall of just over \$875,000 is about the same as FY23. Both shortfalls are smaller than those projected with the Budgets passed for FY22 and FY21. The best recent year was FY20 with a shortfall of just over \$300,000, in keeping with the town's intentions over several prior years to completely fund the budget within projected revenues. Going forward, the goal is to get back on track with this plan over the next few years. The table below highlights the shortfall figures shown in the previous Summary Chart.

FY20 - FY24 GENERAL FUND REVENUE AND EXPENDITURE SUMMARY					
Balancing the Budget	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 2024 Projected
<u>Revenues to Expense Comparson</u>					
Revenues Projected for Budget	\$17,244,343	\$16,386,243	\$17,199,120	\$18,763,660	\$19,597,837
Expenses in Voted/Proposed Budget	\$17,553,756	\$17,671,624	\$18,245,148	\$19,641,131	\$20,476,209
Shortfall: Revenues less Expenses	-\$309,413	-\$1,285,381	-\$1,046,028	-\$877,471	-\$878,372

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 30th 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.

NOTE: 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 (as of 6/30/22), keeping the town a full year ahead of its previous pattern. That means Free Cash certified at the end of this year (6/30/23) 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 FY25 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 not been needed very often and when it has been used the transferred amounts have been restored. Stabilization was dipped into 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 is once again at 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. This is the final year of using these funds to underwrite our debt.
- **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. This is the ninth year of the program.
- **ARPA Funds:** A portion of the town's share of American Rescue Plan Act funds (ARPA) was able to be used as "Revenue Replacement" in the annual budget. This funding is intended to compensate for the loss of revenues due to COVID, such as those previously described in Local Receipts. ARPA was used for the first time in the FY22 Budget, primarily 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 once again for the FY23 Budget. ARPA funds are not being used as a funding supplement for the FY24 Budget.
- **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 FY24.

4. Balancing the FY24 General Fund Budget

To close the Revenue/Budget Shortfall and balance the FY24 budget, the sources being used are shown below in the FY24 Recommended column (blue), as was shown in the previous Summary Chart. Comparisons to prior years are shown here again as well:

Balancing the Budget	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 2024 Projected
Transfers from Other Funds:					
Stabilization	\$306,041	\$530,000	\$0	\$0	\$0
Free Cash to Balance Omnibus Budget	\$0	\$752,009	\$463,458	\$474,099	\$875,000
ARPA Revenue Replacement Funding	\$0		\$579,197	\$400,000	\$0
MSBA Debt Fund Reserve	\$2,444	\$2,444	\$2,444	\$2,444	\$2,444
November 2014 Premium Balance	\$928	\$928	\$928	\$928	\$928
Transfers Needed to Balance Budget	\$309,413	\$1,285,381	\$1,046,027	\$877,471	\$878,372

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 Departments	FY2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	Town Admin	Change \$ FY23-24
100 General Government								
114	Moderator	\$0	\$0	\$100	\$0	\$100	\$100	\$0
122	Select Board	\$193,684	\$163,124	\$194,050	\$86,703	\$199,082	\$227,009	\$32,959
131	Finance Committee	\$265	\$160	\$170	\$0	\$200	\$200	\$30
132	Reserve Fund	\$0	\$0	\$100,000	\$0	\$100,000	\$130,000	\$30,000
135	Town Accountant	\$110,373	\$118,734	\$120,135	\$63,685	\$124,284	\$124,284	\$4,149
141	Assessors	\$87,170	\$91,571	\$105,134	\$58,367	\$109,597	\$109,217	\$4,083
145	Treasurer	\$95,498	\$105,158	\$114,185	\$53,946	\$121,414	\$118,879	\$4,694
146	Tax Collector	\$120,024	\$124,176	\$132,598	\$64,301	\$133,097	\$136,828	\$4,230
151	Legal	\$37,319	\$86,834	\$46,000	\$17,552	\$50,200	\$50,200	\$4,200
152	Human Resources	\$121,913	\$130,153	\$161,645	\$74,714	\$166,709	\$172,708	\$11,063
161	Town Clerk	\$87,144	\$93,245	\$100,201	\$45,870	\$104,343	\$104,982	\$4,781
163	Registrars	\$15,884	\$11,733	\$23,193	\$7,001	\$17,400	\$17,513	-\$5,681
171	Conservation	\$14,905	\$15,071	\$18,962	\$7,456	\$22,946	\$23,437	\$4,475
175	Planning Board	\$18,290	\$9,609	\$26,871	\$5,085	\$26,871	\$36,167	\$9,296
176	Board of Appeals	\$2,464	\$1,944	\$1,535	\$1,351	\$1,535	\$1,535	\$0
190	Building Operations	<u>\$331,225</u>	<u>\$369,447</u>	<u>\$420,720</u>	<u>\$260,970</u>	<u>\$444,300</u>	<u>\$419,600</u>	<u>-\$1,120</u>
Total General Government		\$1,236,158	\$1,320,960	\$1,565,500	\$747,000	\$1,622,078	\$1,672,658	\$107,158

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 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
114-5730	Moderator	\$0	\$0	\$100	\$0	\$100	\$100	\$0
Total Moderator		\$0	\$0	\$100	\$0	\$100	\$100	\$0

2. Select Board/ Town Administrator (122)

The Hadley Select Board and Town Administrator strives 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. FY24 increases reflect the need for greater support for the Select Board and Town Administrator. It includes funding for a Finance Manager role with both an increase over last year's budget stipend and a shift of funds from the Treasurer's budget. Increased funding for support for this and other Town Hall departments is also included.

SELECT BOARD/ TOWN ADMINISTRATOR								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
122-5110	Town Admin Salary	\$124,855	\$92,700	\$95,481	\$46,094	\$95,481	\$97,868	\$2,387
122-5112	Licensing/Procurement	\$42,097	\$45,485	\$45,584	\$27,007	\$45,416	\$46,551	\$967
122-5120	Other Salaries	\$5,353	\$7,926	\$18,185	\$2,145	\$23,185	\$42,215	\$24,030
122-	Finance Manager			\$10,000	\$0	\$10,000	\$15,375	\$5,375
122-5195	Stipends/Internships	\$0	\$0	\$3,000	\$1,050	\$3,000	\$3,000	\$0
122-5300	Interpreter	\$498	\$341	\$1,000	\$0	\$1,000	\$1,000	\$0
122-5307	Town Reports	\$2,767	\$2,723	\$2,500	\$0	\$2,500	\$2,500	\$0
122-5308	Tuition/Meetings/Dues	\$2,969	\$55	\$3,000	\$942	\$5,000	\$5,000	\$2,000
122-5385	BoardDocs/Website	\$9,508	\$5,756	\$6,300	\$5,894	\$6,500	\$6,500	\$200
122-5420	Office Supplies/Othr Exp	\$2,734	\$5,873	\$4,000	\$1,474	\$4,000	\$4,000	\$0
122-5620	Channel Markers			\$1,500	\$0	\$1,500	\$1,500	\$0
122-5650	PVPC Smart Growth	\$890	\$912	\$1,000	\$948	\$1,000	\$1,000	\$0
122-5710	Mileage/Meals	\$0	\$156	\$500	\$0	\$500	\$500	\$0
122-5730	Dues	\$2,012	\$1,196	\$2,000	\$1,148	\$0	\$0	-\$2,000
Total Select Board		\$193,684	\$163,124	\$194,050	\$86,703	\$199,082	\$227,009	\$32,959

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 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
131-5730	Dues	\$265	\$160	\$170	\$0	\$200	\$200	\$30
Total Finance Committee		\$265	\$160	\$170	\$0	\$200	\$200	\$30

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 FY24 budget includes additional funding for uncertain potential increases in fuel and electricity.

RESERVE FUND								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
132-5780	Reserve Fund	\$74,126	\$35,000	\$100,000	\$0	\$100,000	\$130,000	\$30,000
Total Reserve Fund		\$74,126	\$35,000	\$100,000	\$0	\$100,000	\$130,000	\$30,000

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 for continuing into FY24.

ACCOUNTANT								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
135-5302	Auditor Services	\$23,000	\$25,000	\$26,000	\$18,000	\$27,000	\$27,000	\$1,000
135-5313	Other Professional Srv	\$80,355	\$86,700	\$87,000	\$38,750	\$90,000	\$90,000	\$3,000
135-5385	Software Maint. VADAR	\$6,935	\$6,935	\$6,935	\$6,935	\$7,084	\$7,084	\$149
135-5420	Office Supplies	\$83	\$99	\$200	\$0	\$200	\$200	\$0
Total Town Accountant		\$110,373	\$118,734	\$120,135	\$63,685	\$124,284	\$124,284	\$4,149

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 on all real and personal property within the Town. The FY24 budget provides for additional needed support hours for this Department.

ASSESSORS								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
141-5110	Asst. Assessor	\$65,023	\$70,705	\$72,481	\$34,987	\$72,481	\$74,293	\$1,812
141-5112	Clerical Wages	\$5,345	\$5,426	\$11,163	\$5,370	\$15,026	\$12,834	\$1,671
141-5244	Office Equip Maint	\$275	\$0	\$300	\$0	\$300	\$300	\$0
141-5306	Mapping Services	\$2,989	\$2,800	\$3,600	\$3,000	\$3,200	\$3,200	-\$400
141-5308	Tuition/Meetings	\$310	\$0	\$1,000	\$335	\$1,000	\$1,000	\$0
141-5313	Triennial Reval Exp	\$1,081	\$150	\$900	\$0	\$900	\$900	\$0
141-5385	Software Maint.	\$11,104	\$10,601	\$13,000	\$13,982	\$14,000	\$14,000	\$1,000
141-5420	Office Supplies	\$222	\$980	\$1,200	\$169	\$1,200	\$1,200	\$0
141-5630	Registry of Deeds	\$355	\$562	\$650	\$94	\$650	\$650	\$0
141-5710	Mileage/Meals	\$225	\$57	\$500	\$90	\$500	\$500	\$0
141-5730	Dues	\$240	\$290	\$340	\$340	\$340	\$340	\$0
Total Assessors		\$87,170	\$91,571	\$105,134	\$58,367	\$109,597	\$109,217	\$4,083

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. Treasurer collects on tax title accounts and works to resolve delinquent accounts. The FY24 budget includes an increase in borrowing fees and continues the mid-FY23 increase in support hours. It reduces Treasurer hours by shifting funds to the Finance Manager side of the Treasurer/Finance Manager's role,

TOWN TREASURER								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
145-5110	Treasurer Salary	\$75,000	\$76,125	\$78,028	\$37,669	\$78,028	\$74,854	-\$3,174
145-5118	Finance Assistant	\$5,646	\$14,123	\$23,537	\$9,636	\$25,588	\$26,228	\$2,691
145-5195	Budget Stipend	\$5,000	\$5,000					\$0
145-5308	Tuition/Meetings	\$80	\$155	\$1,500	\$202	\$1,500	\$1,500	\$0
145-5313	Financial Services	\$4,100	\$5,750	\$5,500	\$3,750	\$6,000	\$6,000	\$500
145-5385	Software Maint.	\$1,648	\$1,648	\$2,000	\$1,648	\$1,798	\$1,798	-\$202
145-5420	Office Supplies	\$804	\$498	\$1,000	\$81	\$1,000	\$1,000	\$0
145-5710	Mileage/Meals	\$0	\$0	\$150	\$0	\$150	\$150	\$0
145-5730	Dues	\$70	\$100	\$370	\$110	\$100	\$100	-\$270
145-5740	Surety Bonds	\$950	\$1,050	\$1,000	\$850	\$950	\$950	-\$50
145-5750	Borrowing Fees	<u>\$2,200</u>	<u>\$708</u>	<u>\$1,100</u>	<u>\$0</u>	<u>\$6,300</u>	<u>\$6,300</u>	<u>\$5,200</u>
Total Town Treasurer		\$95,498	\$105,158	\$114,185	\$53,946	\$121,414	\$118,879	\$4,694

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 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
146-5110	Collector Salary	\$64,456	\$70,097	\$71,849	\$34,686	\$71,849	\$73,645	\$1,796
146-5118	Water/Sewer Bill Coord.	\$45,839	\$46,534	\$50,253	\$23,564	\$50,253	\$52,187	\$1,934
146-5306	Tech Support/Maint.	\$156	\$0	\$300	\$214	\$300	\$300	\$0
146-5307	Forms/ Printing	\$4,142	\$1,669	\$2,600	-\$188	\$2,600	\$2,600	\$0
146-5308	Tuition/Meetings	\$160	\$370	\$1,700	\$1,320	\$2,000	\$2,000	\$300
146-5313	Banking Services	\$0	\$0	\$100	\$0	\$100	\$100	\$0
146-5385	Software Maint.	\$3,588	\$3,588	\$3,600	\$3,588	\$3,600	\$3,600	\$0
146-5420	Office Supplies	\$1,049	\$1,235	\$1,050	\$618	\$1,250	\$1,250	\$200
146-5710	Mileage/Meals	\$0	\$71	\$375	\$280	\$375	\$375	\$0
146-5730	Dues	\$120	\$100	\$120	\$120	\$120	\$120	\$0
146-5740	Public Officials Bond	\$513	\$513	\$550	\$100	\$550	\$550	\$0
146-5950	Prop. Tax Abatements	<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	\$132,597	\$64,301	\$133,097	\$136,828	\$4,231

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 and may be paid from other accounts.

LEGAL EXPENSES								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
151-5300	Litigation	\$15,817	\$53,782	\$20,000	\$3,535	\$10,000	\$10,000	-\$10,000
151-5303	Town Counsel Serv	\$15,999	\$29,668	\$23,000	\$13,218	\$36,000	\$36,000	\$13,000
151-5304	Legal Notices	\$1,901	\$2,673	\$2,500	\$800	\$4,000	\$4,000	\$1,500
151-5730	Legal Subscriptions	<u>\$3,602</u>	<u>\$710</u>	<u>\$500</u>	<u>\$0</u>	<u>\$200</u>	<u>\$200</u>	<u>-\$300</u>
Total Legal		\$37,319	\$86,834	\$46,000	\$17,552	\$50,200	\$50,200	\$4,200

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 FY20 to provide full-time service for both HR and Payroll services.

HUMAN RESOURCES								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
152-5110	HR Director	\$56,707	\$64,802	\$74,603	\$36,015	\$74,603	\$76,468	\$1,865
152-5118	Payroll/Benefits Coord.	\$52,388	\$54,025	\$54,716	\$31,441	\$54,716	\$55,865	\$1,149
152-5118-01	Finance Assistant	\$0	\$0	\$15,125	\$656	\$17,190	\$17,485	\$2,360
152-	Employee Buyouts						\$3,690	\$3,690
152-5308	Tuition/Meetings	\$0	\$155	\$1,900	\$1,025	\$1,900	\$1,900	\$0
152-5314	Payroll Services	\$9,563	\$10,306	\$13,000	\$5,309	\$14,000	\$14,000	\$1,000
152-5420	Office Supplies	\$1,655	\$246	\$1,000	\$269	\$1,000	\$1,000	\$0
152-5710	Mileage/Meals	\$0	\$244	\$300	\$0	\$300	\$300	\$0
152-	Programming					\$1,000	\$0	\$0
152-5304	Advertising					\$1,000	\$1,000	\$1,000
152-5730	Dues	<u>\$1,600</u>	<u>\$375</u>	<u>\$1,000</u>	<u>\$0</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$0</u>
Total Human Resources		\$121,913	\$130,153	\$161,644	\$74,714	\$166,709	\$172,708	\$11,064

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 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
161-5110	Town Clerk Salary	\$62,517	\$67,986	\$69,686	\$33,767	\$73,928	\$73,294	\$3,609
161-5120	Temporary Wages	\$19,028	\$20,262	\$22,315	\$10,813	\$22,315	\$23,588	\$1,273
161-5244	Equip Repairs & Maint	\$0	\$0	\$200	\$0	\$200	\$200	\$0
161-5300	Book Binding	\$0	\$0	\$400	\$0	\$400	\$400	\$0
161-5308	Tuition/Meetings	\$0	\$0	\$500	\$0	\$500	\$500	\$0
161-5311	Bylaw Codification	\$3,000	\$3,725	\$4,000	\$0	\$4,000	\$4,000	\$0
161-5385	Software Maint.	\$2,000	\$511	\$2,000	\$278	\$2,000	\$2,000	\$0
161-5420	Office Supplies	\$262	\$641	\$750	\$937	\$750	\$750	\$0
161-5710	Mileage/Meals	\$203	\$0	\$200	\$0	\$100	\$100	-\$100
161-5730	Dues	<u>\$135</u>	<u>\$120</u>	<u>\$150</u>	<u>\$75</u>	<u>\$150</u>	<u>\$150</u>	<u>\$0</u>
Total Town Clerk		\$87,144	\$93,245	\$100,201	\$45,870	\$104,343	\$104,982	\$4,781

12. Registrars (163)

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

BOARD OF REGISTRARS								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
163-5110	Salaries- Registrars Wages		\$3,214	\$3,506	\$0	\$1,500	\$1,538	-\$1,968
163-5120	Poll Worker Wages	\$3,704	\$53	\$5,638	\$3,450	\$3,000	\$3,075	-\$2,563
163-5190	Salaries- Registrar Stipend	\$3,115	\$1,266	\$1,500	\$1,008	\$1,500	\$1,500	\$0
163-5306	Automark	\$1,501	\$0	\$2,100	\$0	\$1,500	\$1,500	-\$600
163-5307	Printing	\$7,304	\$5,837	\$9,500	\$2,346	\$9,000	\$9,000	-\$500
163-5420	Office Supplies	\$45	\$1,278	\$750	\$24	\$750	\$750	\$0
163-5710	Mileage/Meals	<u>\$215</u>	<u>\$85</u>	<u>\$200</u>	<u>\$174</u>	<u>\$150</u>	<u>\$150</u>	<u>-\$50</u>
Total Board of Registrars		\$15,884	\$11,733	\$23,193	\$7,001	\$17,400	\$17,513	-\$5,681

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). FY24 Budget provides for a land use position to be shared by Conservation, Planning, and possibly Board of Appeals (ZBA) and Community Preservation Act Committee (CPA). Funding is budgeted for 30-35 hours, with other funding sources being explored.

CONSERVATION COMMISSION								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
171-5118	Salaries	\$0	\$11,470	\$16,052	\$6,642	\$21,141	\$21,587	\$5,535
171-5300	Prof. Conservation Services	\$14,275	\$2,680	\$1,000	\$290			-\$1,000
171-5308	Tuition/Meetings		\$0	\$1,000	\$225	\$1,000	\$1,000	\$0
171-5420	Office Supplies	\$337	\$268	\$550	\$0	\$500	\$500	-\$50
171-5730	Dues	\$293	\$653	\$360	\$299	\$305	\$350	-\$10
Total Conservation		\$14,905	\$15,071	\$18,962	\$7,456	\$22,946	\$23,437	\$4,475

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 elected for five-year terms. FY24 Budget provides for a land use position to be shared by Conservation, Planning, and possibly ZBA and CPA. Funding is budgeted for 30-35 hours, with other funding sources being explored.

PLANNING BOARD								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
175-5112	Salaries Other	\$5,612	\$884	\$12,291	\$2,246	\$12,291	\$21,587	\$9,296
175-5190	Salaries Planning Board	\$2,300	\$2,300	\$2,300		\$2,300	\$2,300	\$0
175-5300	Planning Services	\$7,477	\$3,213	\$10,000	\$1,996	\$10,000	\$10,000	\$0
175-5304	Legal Advertising/Notices	\$2,826	\$2,992	\$1,500	\$843	\$1,500	\$1,500	\$0
175-5308	Tuitions/Meetings	\$75	\$0	\$500	\$0	\$500	\$500	\$0
175-5420	Office Supplies	\$0	\$220	\$200	\$0	\$200	\$200	\$0
175-5730	Dues	\$0	\$0	\$80	\$0	\$80	\$80	\$0
Total Planning Board		\$18,290	\$9,609	\$26,871	\$5,085	\$26,871	\$36,167	\$9,296

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. For FY24 no increases are budgeted, but see Conservation Commission and Planning Board budgets above regarding a possible shared position.

ZONING BOARD OF APPEALS								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
176-5190	Salary Board of Appeals	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$0
176-5118	Salaries Other							\$0
176-5304	Advertising	\$1,329	\$809	\$400	\$216	\$400	\$400	\$0
Total Board of Appeals		\$2,464	\$1,944	\$1,535	\$1,351	\$1,535	\$1,535	\$0

16. Town Building Operations (190)

This is a consolidated account that merges building operational costs formerly carried across many departmental budgets, into this 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 increases in utilities are limited to usage adjustments, and do not account for rate changes that are still uncertain. The Finance Committee Reserve account was increased to provide a supplemental source for such unanticipated increases should that be needed.

This is a full-page budget and is shown on the next page.

See Next Page

TOWN BUILDING OPERATIONS								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
192	<u>Senior Center</u>							
190-5210-192	Electricity-Senior Center	\$7,938	\$24,756	\$24,000	\$10,956	\$29,000	\$25,000	\$1,000
190-5215-192	Heat-Oil-Senior Center	\$7,927	\$12,350	\$8,500	\$5,348	\$14,400	\$12,000	\$3,500
190-5230-192	Sewer/Water-Senior Ctr	\$1,739	\$500	\$900	\$305	\$900	\$900	\$0
190-5244-192	Office Equipment Maint-SC	\$0	\$1,437	\$2,400	\$193			-\$2,400
190-5340-192	Telephone/Internet-Snr Ctr	\$3,233	\$4,808	\$4,000	\$2,097	\$4,000	\$4,000	\$0
	Total Senior Center	\$20,838	\$43,851	\$39,800	\$18,898	\$48,300	\$41,900	\$2,100
193	<u>Property Insurance</u>							
193-5740	Total Property Insurance	\$154,003	\$134,366	\$167,000	\$154,563	\$169,000	\$169,000	\$2,000
196	<u>Town Hall</u>							
190-5210-196	Electricity-Town Hall	\$11,176	\$9,731	\$9,300	\$4,347	\$11,160	\$10,000	\$700
190-5215-196	Heat-Gas-Town Hall	\$5,625	\$4,166	\$3,800	\$1,572	\$4,800	\$4,200	\$400
190-5230-196	Sewer/Water-Town Hall	\$377	\$559	\$650	\$313	\$650	\$650	\$0
190-5244-196	Equipment Maint.-Tn Hall	\$213	\$704	\$7,120	\$110	\$2,000	\$2,000	-\$5,120
190-5270-196	Postage/Copier Leases	\$5,805	\$6,211	\$5,500	\$4,287	\$5,500	\$5,500	\$0
190-5306-196	Tech Services	\$33,089	\$43,155	\$45,000	\$22,649	\$45,000	\$45,000	\$0
190-5340-196	Telephone/Internet	\$11,987	\$8,189	\$8,500	\$5,984	\$9,000	\$9,000	\$500
190-5345-196	Postage-Town Hall	\$21,034	\$15,862	\$24,000	\$7,781	\$24,000	\$24,000	\$0
190-5420-196	Town Hall-Equip Supplies	\$1,166	\$3,142	\$3,500	\$2,807	\$3,500	\$3,500	\$0
	Total Town Hall	\$90,473	\$91,719	\$107,370	\$49,850	\$105,610	\$103,850	-\$3,520
197	<u>Goodwin Memorial</u>							
190-5210-197	Electricity-Goodwin	\$0	\$2,692	\$5,500	\$1,616	\$6,100	\$4,000	-\$1,500
190-5215-197	Heat/Gas-Goodwin	\$1,955	\$2,547	\$2,800	\$660	\$3,360	\$2,800	\$0
190-5230-197	Sewer/Water-Goodwin	\$0	\$96	\$350	\$61	\$350	\$350	\$0
	Total Goodwin Memorial	\$1,955	\$5,335	\$8,650	\$2,336	\$9,810	\$7,150	-\$1,500
199	<u>Russell School</u>							
190-5210-199	Electricity-Russell School	\$1,394	\$1,439	\$1,500	\$474	\$1,500	\$1,500	\$0
	Russell School	\$1,394	\$1,439	\$1,500	\$474	\$1,500	\$1,500	\$0
222	<u>Public Safety Building</u>							
190-5210-222	Electricity-PubSafetyBldng	\$21,790	\$30,563	\$25,000	\$14,258	\$36,000	\$31,000	\$6,000
190-5215-222	Heat/Gas-PubSafetyBldng	\$8,196	\$13,813	\$13,400	\$3,933	\$16,080	\$14,000	\$600
190-5230-222	Sewer/Water-PubSafetyBldng	\$1,345	\$1,612	\$1,600	\$733	\$1,600	\$1,600	\$0
	Total Public Safety Bldng	\$31,331	\$45,988	\$40,000	\$18,924	\$53,680	\$46,600	\$6,600
225	<u>Fire Substation</u>							
190-5210-225	Electricity-Fire Substation	\$2,249	\$6,437	\$5,400	\$2,640	\$7,800	\$6,500	\$1,100
190-5215-225	Heat/Gas-Fire Substation	\$4,229	\$5,621	\$10,000	\$0	\$7,500	\$6,000	-\$4,000
190-5230-225	Sewer/Water	\$1,302	\$2,283	\$1,500	\$1,374	\$1,500	\$1,500	\$0
	Total Fire Substation	\$7,780	\$14,340	\$16,900	\$4,014	\$16,800	\$14,000	-\$2,900
610	<u>New Library Building</u>							
190-5210-610	Electricity-Library	\$23,233	\$30,796	\$35,000	\$10,821	\$36,000	\$32,000	-\$3,000
190-5230-610	Sewer/Water	\$218	\$381	\$1,000	\$211	\$500	\$500	-\$500
190-5340-610	Telephone/Internet-Library		\$1,233	\$3,500	\$880	\$3,100	\$3,100	-\$400
	Total New Library	\$23,451	\$32,410	\$39,500	\$11,911	\$39,600	\$35,600	-\$3,900
Total Town Buildings		\$331,225	\$369,447	\$420,720	\$260,970	\$444,300	\$419,600	-\$1,120

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. Increases begun in the FY23 to address critical staffing needs have continued into FY24.

Acct	General Fund Departments	FY2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	Town Admin	Change \$ FY23-24
200 Public Safety								
210	Police	\$1,265,210	\$1,272,215	\$1,639,106	\$711,285	\$1,835,382	\$1,744,969	\$105,863
220	Fire	\$648,604	\$689,934	\$878,103	\$370,159	\$851,890	\$865,345	-\$12,758
222	Dispatch	\$319,919	\$313,822	\$414,562	\$190,700	\$454,472	\$454,472	\$39,910
230	Ambulance	\$290,718	\$299,439	\$380,185	\$136,565	\$702,447	\$299,440	-\$80,745
241	Building Inspections (4)	\$135,430	\$176,939	\$209,288	\$108,624	\$246,682	\$251,522	\$42,234
Total Public Safety		\$2,659,880	\$2,752,349	\$3,521,244	\$1,517,333	\$4,090,873	\$3,615,748	\$94,504

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. FY24 increases are again focused on improved staffing levels, including promotions and a new position.

POLICE DEPARTMENT								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
210-5110	Salary Police Chief	\$117,981	\$120,750	\$123,769	\$59,780	\$140,190	\$143,695	\$19,926
210-5112	Admin/Clerical Salaries	\$40,942	\$41,572	\$43,296	\$20,621	\$43,296	\$44,378	\$1,082
201-5118	Wages Full Time Officers	\$804,749	\$770,377	\$1,047,898	\$465,989	\$1,185,850	\$1,105,850	\$57,952
210-5120	Wages Part Time Officers	\$22,962	\$52,407	\$17,450	\$14,552	\$17,450	\$17,450	\$0
210-5130	Overtime	\$89,161	\$83,522	\$112,020	\$47,464	\$116,500	\$116,500	\$4,480
210-5131	Training	\$40,477	\$60,129	\$72,624	\$21,251	\$75,700	\$75,700	\$3,076
210-5242	Vehicle Repair & Maint.	\$16,634	\$16,083	\$25,500	\$9,086	\$25,500	\$25,500	\$0
210-5244	Equipment Repair & Maint.	\$7,938	\$5,940	\$8,700	\$640	\$8,250	\$8,250	-\$450
210-5306	Tech Support/Profess.Services	\$30,386	\$29,279	\$36,685	\$20,672	\$37,908	\$37,908	\$1,223
210-5308	Prof Dev/ Tuition & Meetings	\$11,738	\$12,464	\$32,895	\$3,056	\$32,895	\$32,895	\$0
210-5340	Telephone/ Internet	\$7,644	\$7,823	\$8,400	\$3,618	\$10,120	\$10,120	\$1,720
210-5480	Fuel	\$22,093	\$24,252	\$27,590	\$9,272	\$28,969	\$28,969	\$1,379
210-5580	Other Supplies/ Expenses	\$24,459	\$21,984	\$28,359	\$10,762	\$28,359	\$28,359	\$0
210-5582	Uniforms	\$18,378	\$17,512	\$27,425	\$11,797	\$27,425	\$27,425	\$0
210-5710	Travel/Mileage/Meals	\$482	\$897	\$2,640	\$398	\$2,640	\$2,640	\$0
210-5730	Dues	\$9,187	\$7,194	\$8,855	\$3,884	\$9,330	\$9,330	\$475
210-5870	Cruiser Leases			\$15,000	\$8,442	\$45,000	\$30,000	\$15,000
Total Police		\$1,265,210	\$1,272,215	\$1,639,106	\$711,285	\$1,835,382	\$1,744,969	\$105,863

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 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
220-5110	Salary Fire Chief	\$113,800	\$112,128	\$121,306	\$60,774	\$121,306	\$124,338	\$3,033
220-5112	Admin Salaries	\$10,257	\$16,883	\$17,000	\$8,296	\$27,228	\$27,909	\$10,909
220-5118	Wages Full Time	\$302,535	\$301,612	\$374,644	\$164,892	\$309,354	\$317,088	-\$57,556
220-5120	Part Time Wages	\$30,010	\$40,782	\$41,615	\$16,077	\$45,000	\$46,125	\$4,510
220-5130	Overtime	\$16,879	\$28,035	\$16,746	\$11,253	\$14,000	\$14,350	-\$2,396
220-5140	Inspection/Station Duty Wages	\$10,730	\$20,136	\$21,327	\$9,654	\$21,327	\$21,860	\$533
220-5242	Fire Vehicle Repair/Maint.	\$7,519	\$9,581	\$8,000	\$1,641	\$8,000	\$8,000	\$0
220-5244	Fire Equip/Radio Repair/Maint.	\$17,084	\$17,785	\$95,700	\$8,334	\$95,700	\$95,700	\$0
220-5244-01	Air Pack Replace & Maint.	\$3,988	\$9,589	\$12,260	\$1,674	\$16,000	\$16,000	\$3,740
220-5244-02	Bldg Equip Maint.	\$13,462	\$20,414	\$30,866	\$4,563	\$32,000	\$32,000	\$1,134
220-5245	Fire Extinguisher Maint.	\$559	\$725	\$5,000	\$2,060	\$5,000	\$5,000	\$0
220-5300	Engine Ladder Test & Maint.	\$31,988	\$32,224	\$35,000	\$23,066	\$35,000	\$35,000	\$0
220-5311	Physical & Testing	\$1,136	\$934	\$2,000	\$939	\$2,000	\$2,000	\$0
220-5320	Tuition/Meetings/Training	\$2,982	\$2,953	\$8,000	\$476	\$10,000	\$10,000	\$2,000
220-5340	Telephone/Internet	\$10,133	\$11,661	\$13,345	\$12,370	\$30,000	\$30,000	\$16,655
220-5346	Civil Def Supp., CTY Emerg Broadcast	\$17,290	\$9,708	\$6,000	\$4,725	\$6,200	\$6,200	\$200
220-5420	Office Supplies	\$2,361	\$2,910	\$3,500	\$1,436	\$2,200	\$2,200	-\$1,300
220-5480	Vehicle Fuel (Gas/Diesel)	\$8,016	\$8,998	\$11,000	\$2,966	\$11,000	\$11,000	\$0
220-5500	Fire Medical Supplies	\$5,411	\$4,559	\$5,000	\$704	\$0	\$0	-\$5,000
220-5530	Fire Prevention Supplies	\$283	\$162	\$1,000	\$955	\$1,000	\$1,000	\$0
220-5582,-101	Uniforms	\$4,697	\$5,983	\$6,500	\$2,179	\$7,000	\$7,000	\$500
220-5710	Mileage	\$43	\$133	\$250	\$68	\$250	\$250	\$0
220-5730	Dues	\$5,802	\$5,033	\$7,500	\$5,638	\$8,500	\$8,500	\$1,000
220-5830	Grant Matching Funds	\$1,306	\$1,325	\$1,325	\$0	\$1,325	\$1,325	\$0
220-5840	Computer Hardware Purchase	\$7,552	\$3,805	\$10,500	\$6,424	\$15,500	\$15,500	\$5,000
220-5850	Addtl Equip/Bunker Coat/Pants	<u>\$22,780</u>	<u>\$21,879</u>	<u>\$22,720</u>	<u>\$18,993</u>	<u>\$27,000</u>	<u>\$27,000</u>	<u>\$4,280</u>
Total Fire		\$648,604	\$689,934	\$878,103	\$370,159	\$851,890	\$865,345	-\$12,758

3. Dispatch (222)

The FY23 Budget increased salaries and positions to meet critical needs in this area, and the efforts have continued into the FY24 budget.

DISPATCH/ COMMUNICATIONS								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
222-5118	Dispatchers Wages	\$242,766	\$242,786	\$320,200	\$135,671	\$373,050	\$373,050	\$52,850
222-5120	Part Time Wages	\$44,122	\$37,140	\$47,325	\$28,041	\$30,218	\$30,218	-\$17,107
222-5130	Overtime	\$22,932	\$22,590	\$32,549	\$15,321	\$33,904	\$33,904	\$1,355
222-5131	Wages Training	\$2,735	\$6,885	\$4,089	\$9,500	\$7,400	\$7,400	\$3,312
222-5308	Tuition/Meetings	\$131	\$502	\$2,000	\$49	\$1,500	\$1,500	-\$500
222-5450	Building Maint Supplies	\$3,688	\$3,612	\$5,100	\$1,791	\$5,100	\$5,100	\$0
222-5580	Equipment Purchase	\$1,815	\$308	\$1,500	\$326	\$1,500	\$1,500	\$0
222-5582	Uniforms	\$1,732	\$0	\$1,800	\$0	\$1,800	\$1,800	\$0
Total Communications		\$319,919	\$313,822	\$414,562	\$190,700	\$454,472	\$454,472	\$39,910

4. Ambulance (230)

The 1st budget below is funded through the General Fund Budget and reflects the Action Ambulance contract. The town expects to provide emergency services with its ambulance by the start of FY24. Positions previously funded in this Ambulance budget have been moved to the new Special Revenue budget (the 2nd Ambulance budget shown below). As indicated in the Fire Department budget above, the new Ambulance budget will include 4 full-time positions.

AMBULANCE								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
230-5118	Wages Full Time			\$76,245	\$9,118	\$0	\$0	-\$76,245
230-5130	Overtime			\$4,000	\$424	\$0	\$0	-\$4,000
230-5330	Ambulance Service	\$290,718	\$299,439	\$299,440	\$121,132	\$299,440	\$299,440	\$0
230-5582	Uniforms			\$500	\$5,891	\$0	\$0	-\$500
Total Ambulance		\$290,718	\$299,439	\$380,185	\$136,565	\$299,440	\$299,440	-\$80,745

Once Hadley's service is fully operational, all expenses for running this service will be funded through the Ambulance Special Revenue account. For the first year only, this 2nd portion of the Ambulance Budget will be funded with Free Cash through a separate Article. **Note again:** This 2nd budget is NOT included in the General Fund Budget for FY24 but WILL be included in future years once the Special Revenue funding is able to support it.

AMBULANCE- ARTICLE/ SPECIAL REVENUE								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
230-5118	Wages Full Time					\$317,507	\$317,507	\$317,507
220-5120	Ambulance Intermittent Employees					\$10,000	\$10,000	\$10,000
230-5130	Overtime					\$11,000	\$11,000	\$11,000
230-5242	Ambulance Certification and Equipt. Maintenance					\$15,000	\$15,000	\$15,000
230-5244	Radio Comms/Repair Maintenance/CMED					\$4,500	\$4,500	\$4,500
230-5303	Collection Services					\$6,000	\$6,000	\$6,000
230-5311	Freight/EMT Physicals					\$2,000	\$2,000	\$2,000
230-5320	Tuition, Meetings, Training Fees					\$1,000	\$1,000	\$1,000
230-5340	Telephone/Cell Phones					\$500	\$500	\$500
230-5420	Office Supplies					\$1,500	\$1,500	\$1,500
230-5480	Diesel/Gasoline					\$5,500	\$5,500	\$5,500
230-5500	Emergency Medical Supplies					\$13,000	\$13,000	\$13,000
230-5530	EMS Training Supplies/CPR/AED					\$1,000	\$1,000	\$1,000
230-5582	Uniforms					\$6,000	\$6,000	\$6,000
230-	Intercept fees					\$3,000	\$3,000	\$3,000
230-5840	Computer Hardware Purchase					<u>\$5,500</u>	<u>\$5,500</u>	<u>\$5,500</u>
Total Ambulance		\$0	\$0	\$0	\$0	\$403,007	\$403,007	\$403,007

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. For FY24 the multiple salary lines have been merged as well. Additional training and a part-time inspector position were added to handle increased workloads.

BUILDING INSPECTIONS								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
241-5110	Salary Building Inspector	\$85,031	\$86,275	\$88,432	\$42,691	\$88,432	\$90,643	\$2,211
242-5110	Salary Other Inspectors	\$3,761	\$3,761	\$3,761	\$1,880	\$5,836	\$67,069	\$63,308
243-5110	Salary Plumbing Inspector	\$6,558	\$6,558	\$6,558	\$3,279	\$6,689	\$0	-\$6,558
245-5110	Salary Electrical Inspector	\$0	\$16,120	\$12,000	\$8,147	\$16,500	\$0	-\$12,000
241-5112	Admin Salaries	\$30,087	\$44,080	\$54,639	\$24,203	\$55,732	\$57,125	\$2,486
241-5118	Wages - PT/Alternate Inspectors	\$2,974	\$15,228	\$11,068	\$5,186	\$36,408	\$0	-\$11,068
241-5300	Weights & Measures			\$23,000	\$20,259	\$24,000	\$24,000	\$1,000
241-5308	Tuition/Meetings/Materials	\$313	\$855	\$3,200	\$980	\$5,650	\$5,650	\$2,450
241-5340	Telephone Stipend	\$650	\$1,100	\$1,200	\$400	\$1,200	\$1,200	\$0
241-5420,5244	Office Supplies/ Repairs	\$4,654	\$1,230	\$2,650	\$478	\$2,650	\$2,650	\$0
241-5480	Inspector's Auto Fuel	\$422	\$533	\$800	\$138	\$1,400	\$1,000	\$200
241-5710	Mileage/Meals	\$691	\$510	\$1,400	\$439	\$1,400	\$1,400	\$0
241-5730	Dues/Memberships	<u>\$290</u>	<u>\$690</u>	<u>\$580</u>	<u>\$543</u>	<u>\$785</u>	<u>\$785</u>	<u>\$205</u>
Total Building Inspector		\$135,430	\$176,939	\$209,288	\$108,624	\$246,682	\$251,522	\$42,234

C. Budget 300s: Education

The Operating Budget for education includes the costs for both the 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 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
300	Education	<u>\$7,033,913</u>	<u>\$7,378,905</u>	<u>\$7,591,473</u>	<u>\$3,401,132</u>	<u>\$7,748,069</u>	<u>\$7,748,069</u>	<u>\$156,596</u>
Total School		\$7,033,913	\$7,378,905	\$7,591,473	\$3,401,132	\$7,748,069	\$7,748,069	\$156,596

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. The Highway Division is a General Fund budget and includes the departmental budgets for Highway Operations, Snow & Ice, Street Lighting, Building Maintenance and the Cemeteries. The Water and Sewer Divisions are operated as enterprise funds, and those budgets are reported in the Enterprise Fund section.

Acct	General Fund Departments	FY2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	Town Admin	Change \$ FY23-24
400 Public Works								
422	Highway	\$770,417	\$845,490	\$924,851	\$436,831	\$1,237,235	\$969,920	\$45,069
423	Snow & Ice	\$90,439	\$176,665	\$182,223	\$34,295	\$291,000	\$182,250	\$27
424	Street Lighting	\$19,091	\$27,851	\$19,000	\$6,307	\$38,991	\$24,000	\$5,000
490	Building Maint.	\$157,601	\$178,343	\$199,589	\$98,871	\$305,727	\$218,687	\$19,098
491	Cemetery	\$30,721	\$29,441	\$29,882	\$17,936	\$53,882	\$54,229	\$24,347
Total Public Works		\$1,068,269	\$1,257,790	\$1,355,545	\$594,239	\$1,926,836	\$1,449,086	\$93,541

Note that because some of these budgets require a full page, they will appear in 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 may 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. FY24 was budgeted at the same level as FY23.

SNOW AND ICE								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
423-5120	PT Seasonal Salaries	\$3,463	\$0	\$11,037	\$0	\$11,000	\$11,000	-\$37
423-5130	Overtime	\$27,880	\$19,585	\$30,750	\$10,077	\$40,000	\$30,750	\$0
423-5300	Contract Services			\$20,000	\$0	\$50,000	\$20,000	\$0
423-5530	Vehicle Repairs/Supplies	\$59,096	\$32,871	\$20,436	\$6,698	\$40,000	\$20,500	\$64
423-5535	Roadway Treatments	\$0	\$124,209	\$100,000	\$17,520	\$150,000	\$100,000	\$0
Total Snow & Ice		\$90,439	\$176,665	\$182,223	\$34,295	\$291,000	\$182,250	\$27

2. Highway Operations (422)

Highway services include maintenance and repair of the town's infrastructure and roads. FY24 approved budget has no new positions and continues level services from FY23.

HIGHWAY DIVISION								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
422-5110	Professional Salaries	\$137,349	\$126,359	\$133,608	\$47,084	\$101,456	\$103,993	-\$29,615
422-5112	Administrative Salaries	\$19,315	\$17,570	\$8,152	\$10,639	\$21,975	\$22,524	\$14,373
422-5118	Other Regular Salaries (Union)	\$244,869	\$304,921	\$343,653	\$182,773	\$445,578	\$380,653	\$37,000
422-5120	Part Time/Temp. Wages	\$604	\$0	\$4,994	\$0	\$6,000	\$4,000	-\$994
422-5130	Overtime	\$13,934	\$11,184	\$13,525	\$3,699	\$25,000	\$15,000	\$1,475
422-5190	Stipends	\$1,850	\$1,750	\$3,400	\$1,300	\$2,350	\$2,350	-\$1,050
422-5210	Highway Electricity	\$15,179	\$12,705	\$13,840	\$3,814	\$19,376	\$15,000	\$1,160
422-5215	Heating	\$4,691	\$1,758	\$2,460	\$106	\$3,600	\$2,500	\$40
422-5230	Sewer/Water	\$231	\$352	\$400	\$190	\$400	\$400	\$0
422-5242	Vehicle Repairs & Maint.	\$72,187	\$72,187	\$70,000	\$38,136	\$100,000	\$75,000	\$5,000
422-5243	Street & Pedestrian Way Maint.	\$52,427	\$66,782	\$75,000	\$14,379	\$150,000	\$75,000	\$0
422-5244	Equipment Repairs & Maint.	\$2,457	\$4,351	\$7,000	-\$1,031	\$10,000	\$7,500	\$500
422-5270	Rental & Leases	\$1,793	\$1,147	\$2,000	\$1,649	\$2,000	\$2,000	\$0
422-5294	Ditches		\$0	\$15,000	\$0	\$25,000	\$15,000	\$0
422-5295	Dike Inspections & Maint.		\$0	\$23,500	\$0	\$50,000	\$30,000	\$6,500
422-5305	Police Details	\$7,803	\$9,384	\$12,000	\$3,284	\$15,000	\$15,000	\$3,000
422-5310	Engineering & Arch Services	\$13,174	\$17,757	\$15,000	\$4,471	\$15,000	\$15,000	\$0
422-5311	Physical & Testing	\$1,420	\$1,210	\$1,420	\$660	\$2,500	\$2,500	\$1,080
422-5312	Arborist/Vegetation Mgt.	\$105,093	\$55,459	\$65,000	\$26,334	\$100,000	\$65,000	\$0
422-5340	Telecommunications	\$7,005	\$4,525	\$4,500	\$1,833	\$4,500	\$4,500	\$0
422-5385	Software Lics/SAAS	\$3,730	\$1,375	\$4,500	\$213	\$4,500	\$4,500	\$0
422-5420	Office Supplies	\$2,481	\$1,984	\$2,200	\$313	\$3,000	\$2,500	\$300
422-5480	Vehicle Fuel	\$20,549	\$51,110	\$50,000	\$82,774	\$55,000	\$50,000	\$0
422-5530	Public Works Supplies	\$29,642	\$66,609	\$35,000	\$7,795	\$50,000	\$40,000	\$5,000
422-5582	Uniforms	\$11,513	\$13,112	\$15,700	\$4,457	\$20,000	\$15,000	-\$700
422-5730	Dues/Licenses	\$1,123	\$1,899	\$3,000	\$1,959	\$5,000	\$5,000	\$2,000
Total Highway		\$770,417	\$845,490	\$924,851	\$436,831	\$1,237,235	\$969,920	\$45,069

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. The FY24 budget funds a new support cleaning and maintenance position, to be offset by reduced contractual services.

BUILDING MAINTENANCE								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
490-5118	Bldg. Maint. Salaries	\$ 26,480	\$ 27,341	\$ 28,036	\$ 13,375	\$ 129,157	\$79,987	\$51,951
490-5130	Bldg. Maint. Overtime	\$ 1,035	\$ 1,907	\$ 1,183	\$ 1,077	\$ 2,200	\$2,050	\$867
490-5244	Custodial Equip Purchase	\$ 71	\$ 3,335	\$ 10,000	\$ 1,107	\$ 10,000	\$ 5,000	-\$5,000
490-5450	Bldg. Maint. Supplies	\$ 512	\$ 5,775	\$ 6,000	\$ 1,814	\$ 6,000	\$ 6,000	\$0
	General Expenses	\$ 28,098	\$ 38,357	\$ 45,219	\$ 17,373	\$ 147,357	\$ 93,037	\$ 47,818
490-5241-192	Sr. Ctr. Bldng. Maint.	\$ 4,679	\$ 16,463	\$ 15,000	\$ 12,355	\$ 17,000	\$ 17,000	\$2,000
490-5380-192	Sr. Ctr. Custodial	\$ 12,690	\$ 15,300	\$ 14,400	\$ 7,150	\$ 14,400	\$ -	-\$14,400
	Senior Center Expenses	\$ 17,369	\$ 31,763	\$ 29,400	\$ 19,505	\$ 31,400	\$ 17,000	-\$12,400
490-5241-196	Town Hall Bldng. Maint.	\$ 17,610	\$ 14,175	\$ 17,000	\$ 2,813	\$ 17,000	\$ 17,000	\$0
490-5380-196	Town Hall Custodial	\$ 13,460	\$ 16,578	\$ 14,400	\$ 8,000	\$ 14,400	\$ 14,400	\$0
	Town Hall Expenses	\$ 31,070	\$ 30,753	\$ 31,400	\$ 10,813	\$ 31,400	\$ 31,400	\$0
490-5241-197	Goodwin Maint.	\$ -	\$ -	\$ 2,500	\$ 695	\$ 2,500	\$ 2,500	\$0
		\$ -	\$ -	\$ 2,500	\$ 695	\$ 2,500	\$ 2,500	\$0
490-5241-199	Russell Sch. Int. Maint	\$ -	\$ -	\$ 350	\$ -	\$ 350	\$ 350	\$0
	Russell School Expenses	\$ -	\$ -	\$ 350	\$ -	\$ 350	\$ 350	\$0
490-5241-220	NH Fire St.Bldng. Maint.	\$ 99	\$ 1,714	\$ 5,000	\$ 1,940	\$ 7,000	\$ 5,000	\$0
490-5380-220	NH Fire St. Custodial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
	NH Fire Stn Expenses	\$ 99	\$ 1,714	\$ 5,000	\$ 1,940	\$ 7,000	\$ 5,000	\$0
490-5241-222	PSC Bldng. Maint.	\$ 29,441	\$ 25,641	\$ 28,000	\$ 24,351	\$ 28,000	\$ 28,000	\$0
490-5380-222	PSC Custodial	\$ 19,100	\$ 15,250	\$ 14,400	\$ 7,150	\$ 14,400	\$ 14,400	\$0
	PSC Expenses	\$ 48,541	\$ 40,891	\$ 42,400	\$ 31,501	\$ 42,400	\$ 42,400	\$0
490-5241-422	Highway Bldg Maint.	\$ 9,527	\$ 5,785	\$ 10,000	\$ 4,092	\$ 10,000	\$ 10,000	\$0
490-5380-422	DPW Custodial	\$ 4,755	\$ 6,450	\$ 5,000	\$ 3,300	\$ 5,000	\$ 5,000	\$0
	DPW Expenses	\$ 14,282	\$ 12,235	\$ 15,000	\$ 7,392	\$ 15,000	\$ 15,000	\$0
490-5241-610	Library Bldng. Maint.	\$ 6,208	\$ 5,490	\$ 12,000	\$ 2,172	\$ 12,000	\$ 12,000	\$0
490-5380-610	Library Custodial	\$ 11,935	\$ 17,140	\$ 16,320	\$ 7,480	\$ 16,320	\$ -	-\$16,320
	Hadley Public Library	\$ 18,143	\$ 22,630	\$ 28,320	\$ 9,652	\$ 28,320	\$ 12,000	-\$16,320
Total Building Maint.		\$ 157,601	\$ 178,343	\$ 199,589	\$ 98,871	\$ 305,727	\$ 218,687	\$ 19,098

4. Street Lighting (424)

The FY24 Budget will be the first year of operation with the new LED lighting.

STREET LIGHTS								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
424-5210	Electricity	\$19,091	\$27,851	\$19,000	\$6,307	\$38,991	\$19,000	\$0
424-	Maintenance						\$5,000	\$5,000
Total Street Lights		\$19,091	\$27,851	\$19,000	\$6,307	\$38,991	\$24,000	\$5,000

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 FY24 budget fully funds cemetery maintenance, including contractual mowing services.

CEMETERIES								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
491-5110	Salary Cemetery	\$ 13,445	\$ 13,543	\$ 13,882	\$ 6,701	\$ 13,882	\$14,229	\$347
491-5290	Grounds Maintenance	\$ 17,276	\$ 15,898	\$ 16,000	\$ 11,235	\$ 40,000	\$40,000	\$24,000
Total Cemetery		\$ 30,721	\$ 29,441	\$ 29,882	\$17,936	\$ 53,882	\$54,229	\$ 24,347

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 Departments	FY2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	Town Admin	Change \$ FY23-24
500 Human Services								
510	Board of Health	\$53,752	\$35,969	\$57,539	\$18,434	\$95,855	\$93,121	\$35,582
541	Council on Aging	\$112,238	\$119,452	\$143,831	\$76,622	\$143,147	\$146,539	\$2,708
543	Veterans' Services	\$72,637	\$81,602	\$111,266	\$49,933	\$110,871	\$110,871	-\$395
590	Oliver Smith Will	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>
Total Human Services		\$238,727	\$237,023	\$312,736	\$144,990	\$349,973	\$350,632	\$37,896

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). For FY23, inspections were handled by a part-time Health Agent. This position is being expanded to full time Agent/Director position for FY24, and clerical support hours have been increased. In keeping with the policy with respect to fully supported departments, the Board of Health members' stipends have been eliminated.

BOARD OF HEALTH								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
510-5112	Clerical Services	\$3,913	\$6,725	\$9,184	\$3,276	\$9,360	\$9,567	\$383
510-5118	Salary Board of Health	\$4,950	\$4,950	\$4,950	\$6,836	\$4,950	\$0	-\$4,950
510-5118-01	Health Agent /Director		\$0	\$28,080	\$3,390	\$62,400	\$63,960	\$35,880
510-5190	Nurse Salary	\$9,800	\$5,496	\$10,045	\$0	\$10,045	\$9,994	-\$51
510-5195	Animal Inspector	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0
510-5196	Burial Cert-Stipend	\$0	\$300	\$300	\$300	\$300	\$300	\$0
510-5300	Inspections	\$21,025	\$15,050	\$0	\$3,950	\$2,700	\$2,700	\$2,700
510-5304	Legal Notices & Adv.	\$0	\$0	\$110	\$0	\$0	\$0	-\$110
510-5308	Trainings/Meetings	\$0	\$90	\$1,000	\$0	\$1,000	\$1,000	\$0
510-5300	Software Maintenance	\$12,000	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0
510-5420	Office Supplies	\$904	\$542	\$620	\$127	\$500	\$500	-\$120
510-5580	Community Health/Progra	\$0	\$2,716	\$0	\$556	\$1,000	\$1,000	\$1,000
510-5710	Mileage/Meals	\$0	\$0	\$100	\$0	\$100	\$100	\$0
510-5730	<u>Dues</u>	<u>\$160</u>	<u>\$100</u>	<u>\$150</u>	<u>\$0</u>	<u>\$500</u>	<u>\$500</u>	<u>\$350</u>
Total Board of Health		\$53,752	\$35,969	\$57,539	\$18,434	\$95,855	\$93,121	\$35,082

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. Additional hours needed for FY24 to cover necessary elder services are not reflected in the FY24 budget as they will be paid under a grant.

COUNCIL ON AGING								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
541-5110	Salary Director	\$53,446	\$53,836	\$55,181	\$26,639	\$55,181	\$56,561	\$1,380
541-5118	Programs Coordinator	\$23,625	\$24,142	\$26,102	\$20,648	\$25,606	\$26,246	\$144
541-5118	Outreach/Transport.Coord	\$25,591	\$26,069	\$26,662	\$12,852	\$26,520	\$27,183	\$521
541-5120	Admin Asst			\$18,844	\$7,600	\$18,456	\$18,917	\$73
541-5195	Salaries Drivers	\$6,204	\$9,334	\$10,382	\$4,856	\$9,934	\$10,182	-\$200
541-5242	Van Maint. And Repair	\$125	\$311	\$350	\$0	\$350	\$350	\$0
541-5248	Equip. Maint. (Fitness)	\$453	\$500	\$800	\$0	\$600	\$600	-\$200
541-5308	Tuition/Meetings	\$0	\$30	\$500	\$720	\$750	\$750	\$250
541-5345	Postage	\$0	\$1,650	\$960	\$960	\$900	\$900	-\$60
541-5350	Programs/Activities	\$1,097	\$1,228	\$1,200	\$1,124	\$1,500	\$1,500	\$300
541-5420	Office Supplies	\$845	\$848	\$1,000	\$384	\$1,000	\$1,000	\$0
541-5480	Gasoline	\$833	\$1,171	\$1,300	\$316	\$1,500	\$1,500	\$200
541-5710	Mileage/Meals	\$17	\$0	\$200	\$191	\$500	\$500	\$300
541-5730	Dues	\$0	\$333	\$350	\$333	\$350	\$350	\$0
Total Council on Aging		\$112,238	\$119,452	\$143,831	\$76,622	\$143,147	\$146,539	\$2,708

3. Veterans' Services (543)

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

VETERANS' SERVICES								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
543-5300	Burial Expenses	\$0	\$1,000	\$4,000	\$0	\$4,000	\$4,000	\$0
543-5350	Memorial Day Expenses	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0
543-5580	Other Expenses	\$25,311	\$26,227	\$26,266	\$25,120	\$25,871	\$25,871	-\$395
543-5770	Vet Benefits	<u>\$47,326</u>	<u>\$54,375</u>	<u>\$80,000</u>	<u>\$24,813</u>	<u>\$80,000</u>	<u>\$80,000</u>	<u>\$0</u>
Total Veterans' Services		\$72,637	\$81,602	\$111,266	\$49,933	\$110,871	\$110,871	-\$395

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 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
590-5195	Oliver Smith Elector	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>
Total Oliver Smith Will		\$100	\$0	\$100	\$0	\$100	\$100	\$0

F. Budget 600s: Culture and Recreation

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

Acct	General Fund Departments	FY2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	Town Admin	Change \$ FY23-24
600 Culture & Recreation								
610	Library	\$197,855	\$202,561	\$210,173	\$105,364	\$227,581	\$231,198	\$21,025
630	Park Commission	\$35,086	\$40,815	\$58,922	\$31,330	\$58,922	\$60,183	\$1,261
691	Historical Comm	<u>\$0</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>	<u>\$600</u>	<u>\$600</u>	<u>\$300</u>
Total Culture & Recreation		\$232,941	\$243,676	\$269,395	\$136,694	\$287,103	\$291,981	\$22,586

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. The FY24 Budget funds additional staff support hours, to handle increased program coordination and general assistance needs.

LIBRARY								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
610-5110	Librarian Salary	\$66,074	\$67,065	\$68,387	\$33,186	\$70,804	\$72,574	\$4,187
610-5120	Part-Time Library Salaries	\$85,485	\$87,603	\$97,012	\$47,040	\$107,719	\$109,566	\$12,554
610-5306	Computer Resource Srv.	\$601	\$722	\$400	\$100	\$1,325	\$1,325	\$925
610-5308	Tuition & Meetings	\$63	\$28	\$50	\$0	\$50	\$50	\$0
610-5350	Programs/Activities	\$422	\$1,127	\$400	\$385	\$400	\$400	\$0
610-5420	Office Supplies	\$2,812	\$2,045	\$250	\$305	\$500	\$500	\$250
610-5510	Ed.Supplies/Books	\$36,783	\$37,077	\$37,500	\$18,175	\$40,454	\$40,454	\$2,954
610-5730	Dues/Memberships/Lics.	<u>\$5,616</u>	<u>\$6,894</u>	<u>\$6,174</u>	<u>\$6,174</u>	<u>\$6,329</u>	<u>\$6,329</u>	<u>\$155</u>
Total Public Library		\$197,855	\$202,561	\$210,173	\$105,364	\$227,581	\$231,198	\$21,025

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 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
630-5110	Coordinator's Salary	\$33,403	\$33,153	\$50,422	\$24,342	\$50,422	\$51,683	\$1,261
630-5120	School Use Custodial	\$0	\$558	\$2,500	\$0		\$0	-\$2,500
630-5300	School Use Expense	\$0	\$1,356	\$1,000	\$0	\$2,500	\$2,500	\$1,500
630-5308	Tuition & Meetings	\$0	\$70	\$500	\$0	\$500	\$500	\$0
630-5420	Office Supplies	\$1,008	\$1,886	\$1,000	\$51	\$1,000	\$1,000	\$0
630-5710	Mileage	\$230	\$0	\$300	\$316	\$300	\$300	\$0
630-5850	Equip. /Program Supplies	\$445	\$3,792	\$3,200	\$6,621	\$4,200	\$4,200	\$1,000
Total Park Commission		\$35,086	\$40,815	\$58,922	\$31,330	\$58,922	\$60,183	\$1,261

3. Historical Commission (691)

The Hadley Historical Commission is responsible for community-wide historic preservation planning. HHC 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 FY24 Budget is increasing slightly to cover preliminary planning expenses for historical preservation and educational programs.

HISTORICAL COMMISSION								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	Town Admin	FY23- FY24
691-5300	Hist. Studies/Survey	\$0	\$0	\$100	\$0	\$200	\$200	\$100
691-5350	Programs/Lectures	\$0	\$300	\$100	\$0	\$200	\$200	\$100
691-5420	Office Supplies	\$0	\$0	\$100	\$0	\$200	\$200	\$100
Total Historical Commission		\$0	\$300	\$300	\$0	\$600	\$600	\$300

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 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
	PRINCIPAL							
710-5910	Long Term Bond (Within Levy)	\$465,552	\$477,500	\$66,918	\$149,885	\$49,200	\$49,200	-\$17,718
	Long Term Bond (Debt Excluded)	\$0	\$0	\$509,510		\$557,538	\$557,538	\$48,028
710-5925	Short-Term Notes (Within Levy)	\$491,191	\$377,426	\$296,290		\$390,902	\$390,902	\$94,612
	Short-Term Notes (Debt Excluded)	\$0	\$0	\$95,264		\$64,935	\$64,935	-\$30,329
		\$956,743	\$854,926	\$967,982	\$149,885	\$1,062,575	\$1,062,575	\$94,593
	INTEREST							
750-5915	Long Term Bond (Within Levy)	\$300,681	\$513,210	\$22,709	\$224,647	\$20,302	\$20,302	-\$2,407
750-5916	Long Term Bond (Debt Excluded)	\$0	\$0	\$425,085		\$405,868	\$405,868	-\$19,217
750-5926	Short-Term Notes (Within Levy)	\$53,084	\$0	\$1,643		\$39,338	\$39,338	\$37,695
	Short-Term Notes (Debt Excluded)	\$0	\$0	\$718		\$2,233	\$2,233	\$1,515
		\$353,765	\$513,210	\$450,155	\$224,647	\$467,741	\$467,741	\$17,586
Total Debt 710 + 750		\$1,310,508	\$1,368,137	\$1,418,137	\$374,532	\$1,530,316	\$1,530,316	\$112,179

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 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
911-5170	Retirement	\$1,426,882	\$1,604,642	\$1,734,867	\$1,734,867	\$1,846,005	\$1,815,720	\$80,853
912-5170	Workers Comp.	\$73,368	\$80,237	\$83,460	\$74,875	\$84,000	\$84,000	\$540
913-5170	Unemployment Ins.	\$13,956	\$401	\$30,000	\$4,546	\$30,000	\$30,000	\$0
914-5170	Health Insurance	\$1,286,684	\$1,256,979	\$1,375,000	\$633,242	\$1,420,000	\$1,420,000	\$45,000
915-5170	Life Insurance	\$2,641	\$2,654	\$2,775	\$1,386	\$3,000	\$3,000	\$225
916-5170	Medicare	\$136,303	\$144,182	\$148,000	\$80,422	\$180,000	\$180,000	\$32,000
919-5170	OPEB Contribution	\$16,890	\$66,890	\$170,000	\$0	\$220,000	\$220,000	\$50,000
945-5740	Insur-PS Volntr Accid.	\$49,159	\$57,181	\$63,000	\$62,789	\$65,000	\$65,000	\$2,000
Total Unclassified		\$3,005,883	\$3,213,166	\$3,607,102	\$2,592,127	\$3,848,005	\$3,817,720	\$210,618

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 most recently reported Total OPEB liability is \$10,473,810, of which \$2,006,046 has been funded by the town; This still leaves a Net OPEB Liability of \$8,467,764, giving the town a 19.15% Funding Ratio. Much of the credited funding has been from the growth of the fund. By continuing to fund the plan each year, the town benefits from ongoing investment growth as a further means of funding this liability. After easing off for the first couple years under COVID, the town has gradually been increasing its OPEB contributions and returning to previous funding level which would now be over \$275,000. Following the FY21 cut of over \$250,000, we've been restoring this budget at a \$50,000 increase for each of the three years from FY22 to present.

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:

ENTERPRISE FUND BALANCES FOR ATM23			Certified	Balance After
			6/30/2022	STM 10/27/22
Sewer Enterprise Fund Certified Reserves			\$350,906	\$255,604
Water Enterprise Fund Certified Reserves			\$1,207,448	\$1,133,541
Cable Enterprise Fund Certified Reserves			\$192,958	\$165,793

A. Enterprise Fund Revenues

Revenues from all three Enterprise Funds are shown in the Summary Chart below and explained in the paragraphs following. No increases to FY24 revenues are projected at this point for any of the three enterprise funds.

Enterprise Fund Revenues	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2023 Actual YTD	FY 2024 Projected	Change \$ FY23-FY24
Sewer	\$996,886	\$986,591	\$1,008,224	\$1,008,224	\$ 480,651	\$1,008,224	\$0
Water	\$1,452,252	\$1,285,460	\$1,292,424	\$1,293,520	\$ 729,870	\$1,293,520	\$0
Hadley Media	\$72,286	\$73,517	\$71,212	\$71,212	0	\$71,212	\$0
TOTAL REVENUES	\$2,521,424	\$2,345,568	\$2,371,860	\$2,372,956	\$1,210,520	\$2,372,956	\$0

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) Reserves 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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY23 Actuals to FY 2023 STM22 12/31		FY 2024 FY 2024 Request Town Admin		Change \$ FY23-24
440	Sewer Direct	\$671,146	\$660,389	\$871,307	\$752,120	\$345,262	\$908,659	\$755,526	\$3,406
	Sewer Debt Service	\$ 130,554	\$ 134,825	\$134,991	\$133,678	\$17,732	\$175,488	\$175,488	\$41,810
	Sewer Reserves	\$0	\$172,975	\$0	\$10,000	\$0	\$10,000	\$10,000	\$0
	Sewer Indirect	\$209,480	\$172,975	\$197,865	\$174,586	\$0	\$190,158	\$190,158	\$15,572
		\$1,011,180	\$968,188	\$1,204,163	\$1,070,384	\$362,993	\$1,284,305	\$1,131,172	\$60,788
450	Water Direct	\$813,868	\$819,060	\$829,503	\$899,116	\$435,924	\$1,153,856	\$992,081	\$92,965
	Water Debt Service	\$186,644	\$205,386	\$204,715	\$206,027	\$176,921	\$306,053	\$306,053	\$100,026
	Water Reserves	\$0	\$224,929	\$0	\$10,000	\$0	\$10,000	\$10,000	\$0
	Water Indirect	\$193,205	\$23,270	\$258,157	\$236,011	\$0	\$236,082	\$236,082	\$71
		\$1,193,717	\$1,249,375	\$1,292,375	\$1,351,154	\$612,845	\$1,705,991	\$1,544,216	\$193,062
599	Hadley Media Direct	\$59,344	\$61,593	\$62,741	\$72,455	\$34,081	\$81,336	\$73,434	\$979
	Hadley Media Reserves	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$0
	Hadley Media Indirect	\$22,018	\$10,095	\$10,585	\$23,326	\$0	\$23,381	\$23,381	\$55
		\$81,362	\$71,688	\$73,326	\$100,781	\$39,081	\$109,717	\$101,815	\$1,034
	TOTAL BUDGETS	\$2,286,259	\$2,289,251	\$2,569,864	\$2,522,319	\$1,014,919	\$3,100,013	\$2,777,202	\$254,883

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. If revenues do not also increase, and Reserves need to be called on for balancing the budgets, then the funds will become depleted over time and thus no longer available for either capital or the budget.

The charts shown in the sections below show the annual excess/shortfalls of all three enterprise budgets.

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, in order to be increased or amended. Water & sewer rates are reviewed annually to determine if any change is needed.

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. More revenue will be needed to meet the budgetary needs of these departments. The following chart shows the amounts paid from Reserves over the past 4 years.

	FY 20-24 Enterprise Fund Revenues to Budget Summary					
Revenues to Expense Comparisons	FY 2020 Actual	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	Total Reserves Used FY20-24
SEWER						
Revenues	\$996,886	\$986,591	\$1,008,224	\$1,008,224	\$1,008,224	
Expenditures	<u>\$1,011,180</u>	<u>\$968,188</u>	<u>\$1,204,163</u>	<u>\$1,070,384</u>	<u>\$1,131,172</u>	
Revenues Less Expenditures:	-\$14,294	\$18,403	-\$195,939	-\$62,160	-\$122,948	
Reserves Needed to Balance:	\$14,294	\$0	\$195,939	\$62,160	\$122,948	\$395,341
BUDGET BALANCED:	\$0	\$0	\$0	\$0	\$0	
WATER						
Revenues	\$1,452,252	\$1,285,460	\$1,292,424	\$1,293,520	\$1,293,520	
Expenditures	<u>\$1,193,717</u>	<u>\$1,249,375</u>	<u>\$1,292,375</u>	<u>\$1,351,154</u>	<u>\$1,544,216</u>	
Revenues Less Expenditures:	\$258,535	\$36,085	\$49	-\$57,634	-\$250,696	
Reserves Used to Balance:	\$0	\$0	\$0	\$57,634	\$250,696	\$308,330
BUDGET BALANCED:	\$0	\$0	\$0	\$0	\$0	

2. Balancing Hadley Media Budget

As reported previously, 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. Shortfall shown in the bottom line will be funded from this fund's Reserves.

	FY 20-24 Enterprise Fund Revenues to Budget Summary					
Revenues to Expense Comparisons	FY 2020 Actual	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	Total Reserves Used FY20-24
<u>HADLEY MEDIA</u>						
Revenues	\$72,286	\$73,517	\$71,212	\$71,212	\$71,212	
Expenditures	<u>\$81,362</u>	<u>\$71,688</u>	<u>\$73,326</u>	<u>\$100,781</u>	<u>\$101,815</u>	
Revenues Less Expenditures:	-\$9,076	\$1,829	-\$2,114	-\$29,569	-\$30,603	
Reserves Used to Balance:	<u>\$9,076</u>	<u>\$0</u>	<u>\$2,114</u>	<u>\$29,569</u>	<u>\$30,603</u>	\$71,362
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 FY24 are \$190,158. The Sewer Reserve is intended to fund capital costs whether by direct purchases or through borrowing repayment.

SEWER ENTERPRISE FUND								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	Actuals to 12/31	FY 2024 Request	Town Admin	Change \$ FY23-FY24
440-5110	Professional Salaries	\$85,093	\$81,049	\$84,557	\$27,085	\$58,638	\$60,104	-\$24,454
440-5112	Administrative Salaries	\$6,169	\$6,296	\$8,354	\$2,948	\$6,043	\$6,194	-\$2,159
440-5118	Salaries	\$186,388	\$210,108	\$206,232	\$72,554	\$197,246	\$197,246	-\$8,986
440-5120	Part Time/Temp. Wages	\$1,579	\$12,193	\$12,860	\$21,852	\$15,000	\$15,000	\$2,140
440-5130	Overtime	\$42,301	\$39,213	\$30,750	\$26,586	\$57,882	\$57,882	\$27,132
440-5190	Stipends/Longevity	\$1,400	\$1,400	\$2,300	\$0	\$1,300	\$1,300	-\$1,000
440-5210	Electricity	\$58,749	\$72,553	\$70,000	\$29,365	\$98,000	\$70,000	\$0
440-5215	Heating	\$4,093	\$3,779	\$7,000	\$108	\$10,000	\$6,000	-\$1,000
440-5230	Water/Sewer	\$1,871	\$2,233	\$3,000	\$1,029	\$3,000	\$3,000	\$0
440-5242	Vehicle Repairs & Maint.	\$1,770	\$12,780	\$4,000	\$2,878	\$8,000	\$6,000	\$2,000
440-5244	Equipment Repairs & Maint.	\$80,470	\$35,117	\$80,000	\$24,447	\$125,000	\$75,000	-\$5,000
440-5290	Property Related Srv.	\$2,796	\$11,932	\$2,800	\$2,832	\$2,800	\$2,800	\$0
440-5300	Other Professional Srv.	\$139,763	\$341,307	\$147,500	\$66,050	\$200,000	\$150,000	\$2,500
440-5303	Legal Notices	\$0	\$1,701	\$3,000	\$0	\$3,000	\$3,000	\$0
440-5305	Police Details	\$572	\$2,743	\$3,000	\$0	\$3,000	\$3,000	\$0
440-5306	Tech Support Srv.	\$1,036	\$1,251	\$2,000	\$0	\$2,000	\$2,000	\$0
440-5310	Engineering Services	\$9,488	\$578	\$35,000	\$41,735	\$50,000	\$45,000	\$10,000
440-5311	Physical & Testing	\$0	\$0	\$500	\$0	\$1,000	\$1,000	\$500
440-5340	Telecommunications	\$11,245	\$6,532	\$12,000	\$8,598	\$12,000	\$10,000	-\$2,000
440-5385	Software Licensing/SAAS	\$1,327	\$1,236	\$2,500	\$4,141	\$5,000	\$4,000	\$1,500
440-5420	Office Supplies	\$3,272	\$2,464	\$4,000	\$827	\$4,000	\$3,000	-\$1,000
440-5480	Vehicle Fuel	\$3,710	\$6,313	\$3,000	\$960	\$9,750	\$7,000	\$4,000
440-5530	Sewer Supplies	\$10,643	\$7,890	\$12,000	\$5,389	\$15,000	\$12,000	\$0
440-5582	Uniforms	\$4,695	\$5,905	\$7,300	\$2,517	\$10,000	\$9,000	\$1,700
440-5730	Dues/Licenses/Training	\$1,959	\$2,736	\$4,500	\$3,362	\$6,000	\$6,000	\$1,500
440-5830	Infrastructure Maint.	\$0	\$2,000	\$5,000	\$0	\$5,000	\$0	-\$5,000
440-5910	Principal Long Term Debt	\$93,456	\$95,457	\$97,340	\$0	\$129,849	\$129,849	\$32,509
440-5915	<u>Interest Long Term Debt</u>	<u>\$41,369</u>	<u>\$39,534</u>	<u>\$36,338</u>	<u>\$17,732</u>	<u>\$45,639</u>	<u>\$45,639</u>	<u>\$9,301</u>
Total Sewer	Operational Budget	\$795,213	\$1,006,298	\$886,830	\$362,993	\$1,084,147	\$931,014	\$44,184

2. Water Division of DPW (450)

The Water Enterprise Fund budget below 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 FY24 are \$236,082. The Water Reserve is intended to fund capital costs whether by direct purchases or through borrowing repayment.

WATER ENTERPRISE FUND								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
450-5110	Professional Salaries	\$114,832	\$93,577	\$97,721	\$39,320	\$83,799	\$85,894	-\$11,827
450-5112	Admin Salaries	\$6,474	\$10,975	\$8,272	\$6,381	\$13,185	\$13,515	\$5,243
450-5115	Longevity	\$1,300	\$6,819	\$0	\$0	\$0	\$0	\$0
450-5118	Salaries	\$222,506	\$244,890	\$269,997	\$134,791	\$289,619	\$289,619	\$19,622
450-5120	Part Time/Temp. Wages	\$7,746	\$7,671	\$4,920	\$504	\$6,000	\$6,000	\$1,080
450-5130	Overtime	\$35,971	\$29,340	\$31,419	\$23,783	\$65,043	\$65,043	\$33,624
450-5140	Shift Differentials	\$15,865	\$16,815	\$20,287	\$6,920	\$14,560	\$14,560	-\$5,727
450-5190	Stipends/Longevity	\$0		\$1,900	\$0	\$1,450	\$1,450	-\$450
450-5210	Electricity	\$107,523	\$114,267	\$130,000	\$41,399	\$182,000	\$130,000	\$0
450-5215	Heating	\$2,336	\$7,000	\$5,000	\$800	\$5,000	\$5,000	\$0
450-5230	Water/Sewer	\$22,116	\$16,024	\$23,000	\$239	\$23,000	\$17,000	-\$6,000
450-5241	Water Building Systems	\$12,303	\$18,954	\$13,000	\$0	\$15,000	\$15,000	\$2,000
450-5242	Vehicle Repairs & Maint.	\$7,000	\$8,423	\$5,000	\$2,059	\$8,000	\$6,000	\$1,000
450-5244	Equip Repairs & Maint.	\$47,613	\$50,798	\$77,500	\$14,044	\$100,000	\$80,000	\$2,500
450-5270	Rental Equipment	\$8,630	\$126	\$5,000	\$0	\$5,000	\$5,000	\$0
450-5290	Property Related Srv.	\$327	\$528	\$400	\$0	\$1,000	\$500	\$100
450-5303	Legal Notices	\$0	\$2,292	\$2,200	\$416	\$3,200	\$2,500	\$300
450-5305	Police Detail	\$3,558	\$3,491	\$4,000	\$220	\$6,000	\$6,000	\$2,000
450-5306	Tech Support Srv.	\$2,084	\$6,644	\$6,500	\$2,050	\$6,500	\$6,500	\$0
450-5310	Engineering Services	\$53,652	\$62,977	\$60,000	\$73,720	\$100,000	\$75,000	\$15,000
450-5311	Physical & Testing	\$405	\$240	\$700	\$50	\$1,000	\$1,000	\$300
450-5340	Telecommunications	\$10,436	\$10,057	\$11,000	\$2,951	\$11,000	\$11,000	\$0
450-5385	Software Licensing/SAAS	\$2,331	\$9,858	\$4,500	\$3,158	\$8,000	\$8,000	\$3,500
450-5420	Office Supplies	\$3,119	\$2,677	\$3,000	\$1,210	\$5,000	\$3,000	\$0
450-5480	Vehicle Fuel	\$3,687	\$3,423	\$5,000	\$1,110	\$10,000	\$5,000	\$0
450-5530	Water Works Supplies	\$39,767	\$65,677	\$20,000	\$60,243	\$75,000	\$50,000	\$30,000
450-5582	Uniforms	\$5,139	\$6,104	\$8,300	\$2,265	\$9,500	\$8,500	\$200
450-5730	Dues/Licenses	\$5,246	\$6,997	\$5,500	\$3,103	\$6,000	\$6,000	\$500
450-5830	Infrastructure Maint.	\$77,095	\$41,539	\$75,000	\$15,189	\$100,000	\$75,000	\$0
450-5910	Principle Long Term Debt	\$178,023	\$181,280	\$186,604	\$166,604	\$259,236	\$259,236	\$72,632
450-5930	Interest Long Term Debt	\$27,363	\$23,435	\$19,423	\$10,317	\$46,817	\$46,817	\$27,394
Total Water		\$1,024,446	\$1,052,901	\$1,105,143	\$612,845	\$1,459,909	\$1,298,134	\$192,991

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.

In addition to the Budget, Hadley Media also pays Administrative Charges to the General Fund, which is paid out of its Enterprise Reserves. The charges calculated for FY24 total \$23,381, only \$55 higher than the previous year.

HADLEY MEDIA ENTERPRISE FUND								
ACCT	DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Voted	FY23 Actuals to 12/31	FY 2024 Request	FY 2024 Town Admin	Change \$ FY23-FY24
599-5102	Full Time Salaries	\$40,027	\$40,627	\$41,643	\$25,474	\$51,851	\$53,147	\$10,208
599-5120	Part Time Salaries	\$18,117	\$18,232	\$25,732	\$4,543	\$20,800	\$12,792	-\$4,932
599-5244	Equipment Repair	\$0	\$0	\$400	\$314	\$500	\$500	\$100
599-5308	Tuitions/Meetings			\$0	\$55	\$1,000	\$1,000	\$1,000
599-5340	Telephone/Internet	\$2,493	\$2,611	\$2,800	\$2,101	\$2,040	\$2,050	-\$760
599-5385	Software	\$956	\$963	\$1,080	\$1	\$2,220	\$2,220	\$1,140
599-5420	Supplies	\$0	\$132	\$400	\$1,592	\$1,000	\$1,300	\$600
599-5730	Dues	\$0	\$175	\$400	\$0	\$425	\$425	\$25
	Mileage					\$500	\$250	\$500
	Marketing/Staff Shirts					\$1,000	\$0	\$1,000
Total Cable TV		\$61,593	\$62,741	\$72,455	\$34,081	\$81,336	\$73,434	\$7,381