



# **TOWN OF HADLEY MASSACHUSETTS**

## **Town Administrator's Budget Fiscal Year 2023**

**For the Fiscal Year  
July 1, 2022 through June 30, 2023**

**Presented by**

**Carolyn Brennan  
Town Administrator**

**Linda Sanderson  
Town Treasurer**



# Table of Contents

<b>I.</b>	<b>Introduction .....</b>	<b>5</b>
A.	Town Administrator's Letter .....	5
B.	Budget Calendar .....	8
C.	FY 22 Financial Position .....	9
1.	Available Fund Balances .....	9
2.	General Fund Budget- FY22 Status .....	10
3.	Sewer/Water Funds- FY22 Status .....	10
4.	Hadley Media Funds- FY22 Status .....	12
<b>II.</b>	<b>General Fund Budget.....</b>	<b>13</b>
A.	General Fund Revenues .....	13
1.	General Fund Revenue Categories .....	13
B.	General Fund Operating Budget .....	18
1.	FY23 Budget Increases .....	18
C.	Balancing the General Fund Budget .....	21
1.	Revenue v. Budget Increases .....	21
2.	Budget Shortfall Comparisons .....	22
3.	Transfer Options for Balancing .....	22
4.	Balancing the FY23 Budget .....	23
<b>III.</b>	<b>General Fund Budgets 100-900 .....</b>	<b>24</b>
A.	Budget 100s: Town Government .....	24
1.	Moderator (114) .....	25
2.	Select Board (122) .....	25
3.	Finance Committee (131) .....	26
4.	Reserve Fund (132) .....	26
5.	Accountant (135) .....	27
6.	Assessors (141) .....	27
7.	Town Treasurer (145) .....	28
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.	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.	Highway (422) .....	39
2.	Snow and Ice (423) .....	40
3.	Street Lighting (424) .....	40
4.	Building Maintenance (490) .....	41
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
<b>IV.</b>	<b>Enterprise Funds.....</b>	<b>51</b>
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
<b>V.</b>	<b>Enterprise Fund Budgets .....</b>	<b>55</b>
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 2022

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 2023.

I would first like to thank the Finance Team who meets consistently every Tuesday afternoon throughout the year to review the Town's financial outlook, year to date revenues and expenses, as well as reviewing strategies to balance the FY23 budget. Thank you to Linda Sanderson, Susan Glowatsky and Dan Zdonek, who helped tee up, so to speak, this budget recommendation.

I also want to thank the Department Heads and their staff who help prepare their individual budgets and Board and Committee Chairs for being so receptive to our approach to reviewing the budgets.

As we begin to climb out of a pandemic that impacted and suppressed the town budget for the past two years, I asked each department head to submit budgets that reflect what was needed to provide services to the community.

This is also the second year that I met with each department and reviewed each line item with the Department Head. Linda Sanderson assisted me throughout the process and together we consolidated and simplified line items and she crafted the formulas with painstaking detail to make the budgets easy to read and understand.

You will see in the pages to follow a concise summary of historical budget patterns, the impact of the COVID pandemic and looking ahead to address concerning challenges.

As I met with each department, the goal was not to micromanage, but to actually dig deep to see what expenses reflected the requested amount. Although a tedious practice, I believe it was very beneficial, especially in helping newer staff understand the budget preparation process and the expectations of the Town Administrator, Finance Committee and Select Board. My strategy was to steer departments towards managing line items to reflect expenditures appropriately which ensures a more accurate bottom line. After using this approach for the last two years, I am confident that moving forward next year and in years to follow, the line items will accurately reflect what it costs to manage each department.

The preliminary budget is submitted in advance of the release of financial information from regional and state agencies, and therefore it is composed from best estimates of future revenue and expenditures. In late January 2022, the Governor made public his proposal on such matters as Local Aid, Local Assessments, Chapter 90 (roads and bridges), and Chapter 70 (education), and the Legislature will shortly submit their own proposals. The financial outlook may change.

## **AREAS OF FOCUS**

### Administrative Assistance

This continues to be a need scattered throughout the departments and boards. At the Special Town Meeting last fall, voters increased funding to assist departments under the Select Board's budget, but it is evident that it isn't enough.

Our approach this year is to tap into the skill set of the employees we already have by increasing hours for the present support staff to provide assistance.

### Health Inspector

A unique characteristic of Hadley is the bustling strip of highway, Route 9, which hosts hundreds of commercial businesses and restaurants. Hadley cannot safely provide the number of required health inspections and follow up without the support of a qualified Health Inspector. The FY23 budget proposal will include funding for a part time Health Inspector.

### Dike Maintenance

The beginning assessment of Phase two of the Levee Analysis has revealed a significant concern regarding lack of maintenance on the Dike. Encroaching overgrowth near the river, failing pipes and culverts as well as pest invasion has contributed to the concern. Annual inspections and maintenance have not been performed for many years. Engineers working on the Levee Analysis have presented three tiers to enhancing maintenance. The most affordable option has been included in the operating budget of highway for maintenance, however this is only a short-term approach. Additional annual support and professional services will need to be addressed in future budgeting and capital plans.

### Employee retention and annual step increases

Higher inflation, increase in fuel and utilities have impacted the budget. Supply chain and rising costs have affected the cost of providing services and our residents, businesses and our Town employees are feeling the financial strain. Minimal increase for cost-of-living wages and neglecting to fund step increases have resulted in a reduction in wages. Hadley has been extremely fortunate to retain a talented workforce in most of the departments. However, with the prediction of future retirements, a succession plan is critical to ensure that quality candidates are recruited to fill vacancies. A concerning trend has occurred, impacting the budget and the morale of present employees. Surrounding Towns have become our competitors in employee recruitment and hiring employees at the top of Hadley's pay scale has been necessary. This

creates an inequity among long term employees who now are getting paid the same as new employees.

#### Unstable staffing crisis in Public Safety

The Public Safety departmental budgets include a significant increase to hire additional staff in Police, Fire and Dispatch. Important to note, this does not make the gaps in staffing whole. In a three-month period, this past year, the Police Department lost 20% of its force to higher paying communities. The Fire Department is experiencing increasing difficulty relying and utilizing on call fire fighters. These departments are stretched beyond their capacity to address the level of demand to adequately provide services to a small town, which hosts a large university and hundreds of restaurants and commercial businesses. The Finance Team has been working diligently to provide options to mitigate this unsustainable trend.

#### 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 is not sustainable. The Town is currently reviewing Water and Sewer rates to determine if an increase, even minimal is needed.

### **NEXT STEPS**

The preliminary FY23 Budget was presented to the Select Board and Finance Committee on February 16<sup>th</sup>, 2022, and will subsequently meet with department heads to discuss proposed and recommended budget figures. A final budget will be developed from these discussions. These meetings are open to the public and posted on the Town Website at [www.hadleyma.org](http://www.hadleyma.org).

On May 5<sup>th</sup>, 2022, 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](mailto:townadmin@hadleyma.org).

Sincerely,

Carolyn Brennan  
Town Administrator

## B. Budget Calendar

### July/August

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

### September

- Select Board, Finance Committee, Capital Planning Committee and CPA Committee all hold meetings to 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.
- Tax classification hearing and tax rate set.

### December/January

- Town Administrator presents Budget schedule to Select Board with guidelines for budget requests and distributes same to Department Heads.
- Town Administrator meets with Department Heads to develop the upcoming Fiscal Year Budget.
- Select Board opens the warrant for the Annual Town Meeting. Preliminary articles are prepared and distributed to Select Board and Finance Committee.

### February/March

- Town Administrator presents Operational Budget to Select Board and Finance Committee.
- Select Board and Finance Committee review Budget, meet with Department Heads as called for, and finalize for Annual Town Meeting.
- Select Board closes Warrant for the Annual Town Meeting.
- Select Board, Finance Committee, Capital Planning Committee and CPA Committee hold meetings to review and make recommendations on all financial and capital articles for the Special Town Meeting.

### April

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

### May/June

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



## C. FY 22 Financial Position

Before starting with the FY23 Budget, it is important to know the status of the current budget year (FY22) in order to set appropriate parameters for going forward. The first part of this **Section I-C** is a report of the Town's available cash and capital fund balances going into the Annual Town Meeting (ATM22). These are the funds can be used for balancing the budget, but more often they are used for funding the various cash and capital articles at town meetings.

The rest of this **Section I** includes reports of the current year's Revenues and Expenditures. After the close of each month, the Town's current financial position is reviewed and Year-To-Date (YTD) Actuals Reports are prepared. Separate Reports are created for (1) General Fund (2) Water Enterprise Fund, (3) the Sewer Enterprise Fund and for (4) Hadley Media Fund.

These YTD Reports allow for direct comparisons of the percentage of this year's projected revenues earned and budgets expended, with the prior years at the same point in time. This is valuable information that is used in revising projections for the balance of the current year if necessary, as well as for planning the upcoming budget 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 various capital and other financial articles:

<b>FUND BALANCES FOR ATM22</b>		<b>Certified</b>	<b>Balance After</b>
		<b><u>6/30/2021</u></b>	<b><u>STM 21</u></b>
General Fund Certified Free Cash		\$1,358,505	<b>\$608,130</b>
Sewer Enterprise Fund Certified Reserves		\$524,351	<b>\$394,351</b>
Water Enterprise Fund Certified Reserves		\$1,272,255	<b>\$1,142,255</b>
Cable Enterprise Fund Certified Reserves		\$210,072	<b>\$195,072</b>
Stabilization Fund (uncertified)		\$1,317,919	<b>\$2,067,919</b>
Community Preservation (CPA) Fund			<b>\$2,515,393</b>
Transfer of Development Rights (TDR) Fund			<b>\$108,425</b>
Capital Stabilization Fund			<b>\$4,694</b>
Water Stabilization Fund			<b>\$131,970</b>
Sewer Impact Fund			<b>\$36,833</b>

## 2. General Fund Budget- FY22 Status

As shown by the below General Fund Budget chart, FY22 (green) YTD Revenues compare favorably with both FY20 and FY21 as of January 31, with Revenues at 58.25% of the FY22 Target Projections. YTD Expenses are running lower than previous years, at 55.43% of the Target Budget Projections. FY23 Revenues have been projected upwards based on these positive signs that the local economy is in a rebound following two COVID-impacted years.

GENERAL FUNDS- YTD CUMULATIVE REVENUES & EXPENSES															
FY22 thru 1/31/2022															
LJS															
	FY22 Actuals Cumulative by Month					FY21 Actuals Cumulative by Month					FY20 Actuals Cumulative by Month				
	Real Estate & Pers Prop		Local Receipts		Net State Aid	TOTAL YTD REVENUES	TOTAL YTD EXPENSES	Real Estate & Pers Prop		Local Receipts		Net State Aid	TOTAL YTD REVENUES	TOTAL YTD EXPENSES	FY 2021 Expenses
Month	Taxes							Taxes							
July	\$ 1,060,063		\$ 182,604		\$ 62,129	\$ 1,304,796	\$ 2,994,161	\$ 1,194,370		\$ 93,304		\$ 72,926	\$ 1,360,599	\$ 2,481,166	\$ 702,364
August	\$ 3,281,710		\$ 269,234		\$ 124,258	\$ 3,675,202	\$ 3,886,432	\$ 3,369,109		\$ 196,793		\$ 145,852	\$ 3,711,753	\$ 3,272,254	\$ 3,172,573
September	\$ 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	\$ 3,256,327
October	\$ 3,978,311		\$ 954,007		\$ 274,444	\$ 5,206,762	\$ 6,340,851	\$ 4,507,949		\$ 514,028		\$ 299,357	\$ 5,321,333	\$ 5,751,304	\$ 3,835,352
November	\$ 6,095,196		\$ 999,759		\$ 345,195	\$ 7,440,150	\$ 7,259,337	\$ 6,221,199		\$ 520,859		\$ 381,506	\$ 7,123,564	\$ 6,352,544	\$ 5,882,628
December	\$ 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	\$ 5,939,229
January	\$ 7,526,095		\$ 1,709,398		\$ 511,487	\$ 9,746,980	\$ 10,113,617	\$ 7,352,825		\$ 1,147,345		\$ 535,810	\$ 9,035,980	\$ 9,645,029	\$ 7,173,035
February	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 9,513,536		\$ 1,213,297		\$ 613,737	\$ 11,340,570	\$ 10,374,332	\$ 9,395,581
March	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 9,575,942		\$ 1,872,628		\$ 691,669	\$ 12,140,239	\$ 11,631,027	\$ 9,440,890
April	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 11,218,903		\$ 2,283,152		\$ 769,601	\$ 14,271,655	\$ 13,001,736	\$ 10,112,801
May	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 12,527,023		\$ 2,388,496		\$ 856,773	\$ 15,772,292	\$ 14,005,603	\$ 12,342,219
June	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 12,610,587		\$ 2,804,409		\$ 904,869	\$ 16,319,864	\$ 16,780,268	\$ 12,624,033
FY22 YTD Actuals %:	57.30%		63.52%		56.39%	58.25%	55.43%	58.31%		40.91%		59.21%	55.37%	57.48%	56.82%
	FY22					FY21 COMPARISON					FY20 COMPARISON				
	FY22 Raised Revenue Targets					FY21 Raised Revenue Actuals					FY20 Raised Revenue Targets				
	Raise and Appropriate					Raise and Appropriate					Raise and Appropriate				
	Taxes \$ 13,134,394					Taxes \$ 12,610,587					Taxes \$ 12,624,033				
	Local Receipts \$ 2,691,057					Local Receipts \$ 2,804,409					Local Receipts \$ 3,183,190				
	Net State Aid \$ 907,062					Net State Aid \$ 904,869					Net State Aid \$ 930,666				

## 3. Sewer/Water Funds- FY22 Status

The same review is conducted for both Sewer and Water Budgets, shown on the next page. Sewer Revenues to date for FY22 are running behind the prior two years at 48.49% of the Target Revenue Projections, and Expenditures running ahead at 52.06% of the Target Budget Projection. This is not the best combination for Sewer Funds.

Water Revenues are doing marginally better at 56% of the Target Projections, closer in line with the prior two years. Expenditures are running behind at 54.88%, better than the prior two years.

Sewer and Water Reserves have sufficient funds to cover any year-end deficits should it become necessary. Both funds, particularly Sewer, will be watched carefully over the next few months.

SEWER ACTUAL AND ESTIMATED CUMULATIVE REVENUES													2/28/2022																																																																																																																																				
FY 2022 thru 1/31/2022													LJS																																																																																																																																				
	FY22 Actuals Cumulative by Month				FY21 Actuals Cumulative by Month					FY20 Actuals Cumulative by Month																																																																																																																																							
	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	FY 2020 EXPENSES																																																																																																																																				
July	\$ 10,194	\$ 878	\$ 11,072	\$ 22,894	\$ 34,655	\$ 13,766	\$ 48,421	\$ 24,070	\$ 5,730	\$ 106	\$ 5,836	\$ 12,997																																																																																																																																					
August	\$ 139,426	\$ 27,383	\$ 166,809	\$ 83,552	\$ 115,767	\$ 19,880	\$ 135,647	\$ 71,517	\$ 119,426	\$ 4,068	\$ 123,494	\$ 80,842																																																																																																																																					
September	\$ 190,375	\$ 40,215	\$ 230,590	\$ 135,498	\$ 196,455	\$ 29,732	\$ 226,187	\$ 132,220	\$ 239,598	\$ 5,634	\$ 245,232	\$ 125,404																																																																																																																																					
October	\$ 195,929	\$ 48,274	\$ 244,202	\$ 196,319	\$ 228,534	\$ 35,848	\$ 264,382	\$ 196,500	\$ 261,405	\$ 15,546	\$ 276,951	\$ 196,057																																																																																																																																					
November	\$ 294,080	\$ 67,793	\$ 361,873	\$ 357,659	\$ 326,116	\$ 37,564	\$ 363,680	\$ 269,942	\$ 384,056	\$ 16,213	\$ 400,269	\$ 245,409																																																																																																																																					
December	\$ 372,223	\$ 95,826	\$ 468,050	\$ 421,588	\$ 415,074	\$ 65,383	\$ 480,457	\$ 329,429	\$ 484,239	\$ 46,365	\$ 530,604	\$ 285,380																																																																																																																																					
January	\$ 400,471	\$ 109,882	\$ 510,353	\$ 490,576	\$ 419,347	\$ 72,187	\$ 491,534	\$ 378,489	\$ 542,476	\$ 17,973	\$ 560,449	\$ 377,836																																																																																																																																					
February	\$ -	\$ -	\$ -		\$ 511,244	\$ 73,825	\$ 585,069	\$ 427,603	\$ 635,734	\$ 19,381	\$ 655,115	\$ 454,531																																																																																																																																					
March	\$ -	\$ -	\$ -		\$ 589,670	\$ 75,555	\$ 665,225	\$ 484,352	\$ 679,097	\$ 63,462	\$ 742,559	\$ 489,853																																																																																																																																					
April	\$ -	\$ -	\$ -		\$ 593,667	\$ 83,983	\$ 677,650	\$ 644,738	\$ 734,556	\$ 24,064	\$ 758,620	\$ 656,780																																																																																																																																					
May	\$ -	\$ -	\$ -		\$ 674,126	\$ 95,280	\$ 769,406	\$ 865,377	\$ 824,965	\$ 30,380	\$ 855,345	\$ 909,193																																																																																																																																					
June	\$ -	\$ -	\$ -		\$ 877,266	\$ 109,325	\$ 986,591	\$ 968,188	\$ 897,024	\$ 114,159	\$ 1,011,183	\$ 1,011,183																																																																																																																																					
	FY22 YTD Actuals %:		48.49%	52.06%	FY21 Comparable YTD%:		49.82%	47.60%	FY20 Comparable YTD%:		56.22%	47.13%																																																																																																																																					
<table><tr><td colspan="4">FY22 VOTED BUDGET</td><td colspan="4">FY21 COMPARISON</td><td colspan="4">FY20 COMPARISON</td></tr><tr><td colspan="4"><u>FY22 Raised Revenue Targets</u></td><td colspan="4"><u>FY21 Actual Revenues</u></td><td colspan="4"><u>FY20 Actual Revenues</u></td></tr><tr><td colspan="4">Sewer Revenues \$ 1,052,591</td><td colspan="4">Sewer Revenues \$ 986,591</td><td colspan="4">Sewer Revenues \$ 996,886</td></tr><tr><td colspan="4">Sewer Reserves \$ 97,609</td><td colspan="4">Sewer Reserves \$ -</td><td colspan="4">Sewer Reserves \$ 14,297</td></tr><tr><td colspan="4">FY22 Target Revenues \$ 1,150,200</td><td colspan="4">FY21 Actual Revenues \$ 986,591</td><td colspan="4">FY20 Actual Revenues \$ 1,011,183</td></tr><tr><td colspan="4"><u>FY22 Budgeted Expenses:</u></td><td colspan="4"><u>FY21 Actual Expenses</u></td><td colspan="4"><u>FY20 Actual Expenses</u></td></tr><tr><td colspan="4">Direct \$ 807,343</td><td colspan="4">Direct \$ 660,389</td><td colspan="4">Direct \$ 671,149</td></tr><tr><td colspan="4">Debt Service \$ 134,992 \$ 942,335</td><td colspan="4">Debt Service \$ 134,825 \$ 795,213</td><td colspan="4">Debt Service \$ 130,554 \$ 801,703</td></tr><tr><td colspan="4">Reserve \$ 10,000</td><td colspan="4">Reserve \$ -</td><td colspan="4">Reserve \$ -</td></tr><tr><td colspan="4">Indirect \$ 197,865</td><td colspan="4">Indirect \$ 172,975</td><td colspan="4">Indirect \$ 209,480</td></tr><tr><td colspan="4">Total FY22 Budgeted Expenses \$ 1,150,200</td><td colspan="4">Total FY21 Actual Expenses \$ 968,188</td><td colspan="4">Total FY20 Actual Expenses \$ 1,011,183</td></tr></table>														FY22 VOTED BUDGET				FY21 COMPARISON				FY20 COMPARISON				<u>FY22 Raised Revenue Targets</u>				<u>FY21 Actual Revenues</u>				<u>FY20 Actual Revenues</u>				Sewer Revenues \$ 1,052,591				Sewer Revenues \$ 986,591				Sewer Revenues \$ 996,886				Sewer Reserves \$ 97,609				Sewer Reserves \$ -				Sewer Reserves \$ 14,297				FY22 Target Revenues \$ 1,150,200				FY21 Actual Revenues \$ 986,591				FY20 Actual Revenues \$ 1,011,183				<u>FY22 Budgeted Expenses:</u>				<u>FY21 Actual Expenses</u>				<u>FY20 Actual Expenses</u>				Direct \$ 807,343				Direct \$ 660,389				Direct \$ 671,149				Debt Service \$ 134,992 \$ 942,335				Debt Service \$ 134,825 \$ 795,213				Debt Service \$ 130,554 \$ 801,703				Reserve \$ 10,000				Reserve \$ -				Reserve \$ -				Indirect \$ 197,865				Indirect \$ 172,975				Indirect \$ 209,480				Total FY22 Budgeted Expenses \$ 1,150,200				Total FY21 Actual Expenses \$ 968,188				Total FY20 Actual Expenses \$ 1,011,183			
FY22 VOTED BUDGET				FY21 COMPARISON				FY20 COMPARISON																																																																																																																																									
<u>FY22 Raised Revenue Targets</u>				<u>FY21 Actual Revenues</u>				<u>FY20 Actual Revenues</u>																																																																																																																																									
Sewer Revenues \$ 1,052,591				Sewer Revenues \$ 986,591				Sewer Revenues \$ 996,886																																																																																																																																									
Sewer Reserves \$ 97,609				Sewer Reserves \$ -				Sewer Reserves \$ 14,297																																																																																																																																									
FY22 Target Revenues \$ 1,150,200				FY21 Actual Revenues \$ 986,591				FY20 Actual Revenues \$ 1,011,183																																																																																																																																									
<u>FY22 Budgeted Expenses:</u>				<u>FY21 Actual Expenses</u>				<u>FY20 Actual Expenses</u>																																																																																																																																									
Direct \$ 807,343				Direct \$ 660,389				Direct \$ 671,149																																																																																																																																									
Debt Service \$ 134,992 \$ 942,335				Debt Service \$ 134,825 \$ 795,213				Debt Service \$ 130,554 \$ 801,703																																																																																																																																									
Reserve \$ 10,000				Reserve \$ -				Reserve \$ -																																																																																																																																									
Indirect \$ 197,865				Indirect \$ 172,975				Indirect \$ 209,480																																																																																																																																									
Total FY22 Budgeted Expenses \$ 1,150,200				Total FY21 Actual Expenses \$ 968,188				Total FY20 Actual Expenses \$ 1,011,183																																																																																																																																									
NOTES: Sewer Revenues are still running under FY20 and FY21 revenues at 48.49% Sewer Expenditures are ahead of the FY20 and FY21 levels, at 52.06%																																																																																																																																																	

WATER ACTUAL AND ESTIMATED CUMULATIVE REVENUES													2/28/2022
FY 2022 thru 1/31/2022													LJS
	FY22 Actuals Cumulative by Month				FY21 Actuals Cumulative by Month					FY20 Actuals Cumulative by Month			
			TOTAL YTD REVENUE	TOTAL YTD EXPENSES			TOTAL REVENUE	TOTAL EXPENSES				TOTAL REVENUE	FY 2020 EXPENSES
	User Fees-4210	Other Revenue			User Fees-4210	Other Revenue				User Fees-4210	Other Revenue		
July	\$ 6,763	\$ 5,097	\$ 11,860	\$ 208,851	\$ 28,055	\$ 4,363	\$ 32,418	\$ 203,775	\$ 25,494	\$ 2,289	\$ 27,783	\$ 195,195	
August	\$ 219,597	\$ 7,955	\$ 227,552	\$ 277,798	\$ 192,424	\$ 8,107	\$ 200,531	\$ 268,354	\$ 165,434	\$ 5,547	\$ 170,981	\$ 268,755	
September	\$ 321,660	\$ 9,266	\$ 330,926	\$ 367,191	\$ 348,143	\$ 14,658	\$ 362,801	\$ 325,668	\$ 318,849	\$ 8,115	\$ 326,964	\$ 320,123	
October	\$ 331,591	\$ 10,070	\$ 341,662	\$ 414,882	\$ 381,368	\$ 19,959	\$ 401,327	\$ 416,980	\$ 335,234	\$ 8,391	\$ 343,625	\$ 441,794	
November	\$ 512,746	\$ 14,266	\$ 527,012	\$ 475,494	\$ 565,691	\$ 22,359	\$ 588,050	\$ 502,813	\$ 522,348	\$ 10,477	\$ 532,825	\$ 493,987	
December	\$ 648,563	\$ 23,177	\$ 671,740	\$ 572,783	\$ 737,566	\$ 44,644	\$ 782,210	\$ 579,188	\$ 721,185	\$ 24,602	\$ 745,787	\$ 575,570	
January	\$ 685,799	\$ 34,100	\$ 719,899	\$ 618,741	\$ 747,579	\$ 49,020	\$ 796,599	\$ 654,836	\$ 768,644	\$ 15,643	\$ 784,287	\$ 654,491	
February	\$ -	\$ -	\$ -	\$ -	\$ 887,229	\$ 58,024	\$ 945,253	\$ 714,585	\$ 914,936	\$ 21,669	\$ 936,605	\$ 723,675	
March	\$ -	\$ -	\$ -	\$ -	\$ 1,020,942	\$ 60,568	\$ 1,081,510	\$ 771,402	\$ 1,066,364	\$ 37,804	\$ 1,104,168	\$ 775,227	
April	\$ -	\$ -	\$ -	\$ -	\$ 1,029,515	\$ 66,098	\$ 1,095,613	\$ 832,006	\$ 1,087,858	\$ 23,669	\$ 1,111,527	\$ 837,090	
May	\$ -	\$ -	\$ -	\$ -	\$ 1,159,434	\$ 78,791	\$ 1,238,225	\$ 1,106,711	\$ 1,233,832	\$ 31,004	\$ 1,264,836	\$ 1,070,202	
June	\$ -	\$ -	\$ -	\$ -	\$ 1,194,138	\$ 91,321	\$ 1,285,460	\$ 1,249,375	\$ 1,389,797	\$ 62,455	\$ 1,452,252	\$ 1,193,717	
	FY22 YTD Actuals %:		56.00%	54.88%	FY21 Comparable YTD%:		61.97%	63.92%	FY20 Comparable YTD%:		54.00%	65.42%	
FY22 VOTED BUDGET													
FY22 Raised Revenue Targets													
Water Revenues \$ 1,285,460													
Water Reserves \$ 110,066													
FY22 Target Revenues \$ 1,395,526													
FY22 Budgeted Expenses:													
Direct \$ 922,654													
Debt Service \$ 204,715 \$ 1,127,369													
Reserve \$ 10,000													
Indirect \$ 258,157													
Total FY22 Budgeted Expenses \$ 1,395,526													
FY21 COMPARISON													
FY21 Actual Revenues													
Water Revenues \$ 1,285,460													
Water Reserves \$ -													
FY21 Actual Revenues \$ 1,285,460													
FY21 Actual Expenses													
Direct \$ 819,060													
Debt Service \$ 205,386 \$ 1,024,446													
Reserve \$ -													
Indirect \$ 224,929													
Total FY21 Actual Expenses \$ 1,249,375													
FY20 COMPARISON													
FY20 Actual Revenues													
Water Revenues \$ 1,452,252													
Water Reserves \$ -													
FY20 Actual Revenues \$ 1,452,252													
FY20 Actual Expenses													
Direct \$ 813,868													
Debt Service \$ 186,644 \$ 1,000,512													
Reserve \$ -													
Indirect \$ 193,205													
Total FY20 Actual Expenses \$ 1,193,717													
NOTES: Water Revenues are in between the FY20 and FY21 revenues, at 56.00%													
Water Expenditures are below the FY20 and FY21 expenditures, at 54.88%													

#### 4. Hadley Media Funds- FY22 Status

The Hadley Media Enterprise Fund is a much smaller enterprise fund. Its sole source of income is the annual payment from Charter, therefore its budget runs in the red until the annual payment arrives at the end of the year. Expenses are running comparably with the prior two years at 43.48% the Target Budget Projection.

HADLEY MEDIA ACTUAL AND ESTIMATED CUMULATIVE REVENUES													2/28/2022
FY 2022 thru 1/31/2022													LJS
	FY22 Actuals Cumulative by Month				FY21 Actuals Cumulative by Month					FY20 Actuals Cumulative by Month			
	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
July	\$ -	\$ -	\$ -	\$ 3,842	\$ -	\$ -	\$ -	\$ 4,032		\$ -	\$ -	\$ -	\$ 2,469
August	\$ -	\$ -	\$ -	\$ 8,590	\$ -	\$ -	\$ -	\$ 8,690		\$ -	\$ -	\$ -	\$ 8,397
September	\$ -	\$ -	\$ -	\$ 13,399	\$ -	\$ -	\$ -	\$ 13,387		\$ -	\$ -	\$ -	\$ 12,721
October	\$ -	\$ -	\$ -	\$ 17,893	\$ -	\$ -	\$ -	\$ 17,869		\$ -	\$ -	\$ -	\$ 17,003
November	\$ -	\$ -	\$ -	\$ 22,842	\$ -	\$ -	\$ -	\$ 22,519		\$ -	\$ -	\$ -	\$ 21,891
December	\$ -	\$ -	\$ -	\$ 29,854	\$ -	\$ -	\$ -	\$ 29,562		\$ -	\$ -	\$ -	\$ 26,702
January	\$ -	\$ -	\$ -	\$ 34,567	\$ -	\$ -	\$ -	\$ 34,420		\$ -	\$ -	\$ -	\$ 31,193
February	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,907		\$ -	\$ -	\$ -	\$ 36,991
March	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,482		\$ -	\$ -	\$ -	\$ 42,972
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,101		\$ -	\$ -	\$ -	\$ 47,785
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,781		\$ -	\$ -	\$ -	\$ 74,323
June	\$ -	\$ -	\$ -	\$ -	\$ 72,775	\$ 742	\$ 73,517	\$ 71,688		\$ 71,465	\$ 821	\$ 72,286	\$ 81,362
	FY22 YTD Actuals %:		0.00%	43.38%	FY21 Comparable YTD%:		0.00%	48.01%	FY20 Comparable YTD%:		\$ -	38.34%	
FY22 VOTED BUDGET				FY21 COMPARISON				FY20 COMPARISON					
FY22 Raised Revenue Targets				FY21 Actual Revenues				FY20 Actual Revenues					
Revenues \$ 73,517				Revenues \$ 73,517				Revenues \$ 72,286					
Reserves \$ -				Reserves \$ -				Reserves \$ -					
FY22 Target Revenues \$ 73,517				FY20 Actual Revenues \$ 73,517				FY20 Actual Revenues \$ 72,286					
FY22 Budgeted Expenses:				FY21 Actual Expenses				FY20 Actual Expenses					
Direct \$ 64,102				Direct \$ 61,593				Direct \$ 59,344					
Reserve \$ 5,000				Reserve \$ -				Reserve \$ -					
Indirect \$ 10,585				Indirect \$ 10,095				Indirect \$ 22,018					
Total FY22 Budgeted Expenses \$ 79,687				Total FY20 Actual Expenses \$ 71,688				Total FY20 Actual Expenses \$ 81,362					
NOTES:													
Hadley Media Revenues are not comparable at this point as Charter payment is received in June													
Hadley Media Expenditures are between FY20 and FY21 expenditures, at 43.38%													

## II. General Fund Budget

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**. Finally, 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 FY23 Total of Projected Revenues is **\$18,610,843**.

The Summary Chart below shows the actual receipts for each of these categories for the prior three years in columns FY19 - FY21. The next two columns (green) show the amounts projected for the current year FY22 along with amounts received through January. The next column (blue) shows the amounts projected for the upcoming budget year FY23, and the final column shows the change in projected revenue from FY22 to FY23.

General Fund Revenues- Summary by Category:							
Revenue Categories by Table	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 - Projected	FY 2022 Actual YTD 1/31/22	FY 2023 Projected	Change \$ FY22-FY23
Table 1: Property Tax Levy	\$12,101,988	\$12,574,033	\$12,610,587	\$13,134,394	\$7,526,095	\$13,846,600	\$712,206
Table 2: State Aid	\$545,094	\$930,666	\$904,869	\$907,062	\$511,487	\$915,848	\$8,786
Table 3: Local Receipts	<u>\$3,113,393</u>	<u>\$3,183,191</u>	<u>\$2,804,409</u>	<u>\$2,691,057</u>	<u>\$1,709,398</u>	<u>\$3,414,172</u>	<u>\$723,115</u>
<b>SUBTOTAL Tables 1-3</b>	<b>\$15,760,476</b>	<b>\$16,687,890</b>	<b>\$16,319,864</b>	<b>\$16,732,513</b>	<b>\$9,746,980</b>	<b>\$18,176,620</b>	<b>\$1,444,107</b>
Table 4: Enterprise Receipts	<u>\$432,738</u>	<u>\$389,892</u>	<u>\$407,999</u>	<u>\$466,607</u>	<u>\$0</u>	<u>\$433,923</u>	<u>-\$32,684</u>
<b>TOTAL REVENUES (Tables 1-4)</b>	<b>\$16,193,213</b>	<b>\$17,077,782</b>	<b>\$16,727,863</b>	<b>\$17,199,120</b>	<b>\$9,746,980</b>	<b>\$18,610,543</b>	<b>\$1,411,423</b>

Following are more detailed descriptions of each of these four revenue categories and a Chart showing the itemized line items for that 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, including new growth (the value of all new construction activity in the past calendar year). Debt exclusion is added to the levy by the amount needed for scheduled debt payments for that year and is thus not subject to the 2.5% increase.

For FY21, the levy increase was reduced, an accommodation to the local community as it dealt with the uncertainties of COVID-19 and its impact on taxpayers' lives and finances. Over the two years FY22 and FY23, the town has gradually returned to its original course with the tax levy fully restored. Note however that there will not be any recouping of the prior years' lost revenues in this revenue category. Budgets were decreased during those years to accommodate the losses.

New Growth estimates for FY23 (\$100,000) are conservative, and the Debt Exclusion portion of the Property tax levy (\$1,030,500) will stay level based on town votes and borrowing authorizations to date. This is about a \$200,000 decrease from the peak years of FY19 & FY20 for Debt Exclusion. The full impact of borrowing for the three new buildings is now 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 - Projected	FY 2022 Actual YTD	FY 2023 Projected	Change \$ FY22-FY23
<b>Table 1: Property Tax Levy</b>							
Tax Levy				\$12,077,192		\$12,479,122	\$401,930
Prop 2.5%				\$301,930		\$311,978	\$10,048
New Growth				\$100,000		\$100,000	\$0
Debt Exclusions				\$1,030,577		\$1,030,500	-\$77
<b>Subtotal</b>				<b>\$13,509,699</b>		<b>\$13,921,600</b>	<b>\$411,901</b>
Levy Reduction at Town Meeting				-\$275,305		\$0	\$275,305
Reduction for Overlay				-\$100,000		-\$75,000	\$25,000
<b>Subtotal</b>	<b>\$12,101,988</b>	<b>\$12,574,033</b>	<b>\$12,610,587</b>	<b>\$13,134,394</b>	<b>\$7,526,095</b>	<b>\$13,846,600</b>	<b>\$712,206</b>

**Table 2. State/ Local Aid and Related Offsets:** Net Local Aid, a factor of both the amounts awarded by the state and the amounts deducted in offsets and assessment, is projected to increase only by about \$10,000 in FY23, based on the Governor's initial Cherry Sheet recommendations. This will inevitably be updated over the next few months; however, it is the best information available at this time.

General Fund Revenue Tables	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 - Projected	FY 2022 Actual YTD	FY 2023 Projected	Change \$ FY22-FY23
<b>Table 2: State Aid (Net)</b>							
Receipts:				HWM		Gov	
Chapter 70				\$1,294,360	\$755,041	\$1,308,550	\$14,190
Charter School Reimbursement				\$177,741	\$110,685	\$174,721	-\$3,020
Unrestricted General Government Aid				\$498,804	\$308,169	\$512,272	\$13,468
Veterans' Benefits and Exemptions				\$36,943	\$17,032	\$43,055	\$6,112
Abatements to Veterans' and Elderly				\$14,556	\$0	\$14,166	-\$390
PILOT- State Owned Land				\$233,158	\$144,249	\$247,152	\$13,994
Offsets (School Choice, Library)				\$696,384	x	\$766,585	\$70,201
Less: Offsets (School Choice, Library)				-\$696,384	x	-\$766,585	-\$70,201
Less Charges:							
Air Pollution				-\$1,924	-\$1,127	-\$1,949	-\$25
PVTA Regional Transit				-\$228,040	-\$133,028	-\$192,336	\$35,704
RMV Non-Renewal Surcharge				-\$3,660	-\$1,605	-\$2,600	\$1,060
School Choice Sending Tuition				-\$277,048	-\$203,106	-\$298,815	-\$21,767
Charter School Sending Tuition				-\$837,828	-\$484,823	-\$888,368	-\$50,540
<b>Subtotal</b>	<b>\$545,094</b>	<b>\$930,666</b>	<b>\$904,869</b>	<b>\$907,062</b>	<b>\$511,487</b>	<b>\$915,848</b>	<b>\$8,786</b>

**Table 3. Local Receipts:** FY 2023 projections of revenue from Local Receipts are higher than FY21 and FY22, and for the first time are projected to exceed FY20 Local Receipts. This source of income is wide-ranging and is the most sensitive to changes in the local economy such as experienced during COVID. Local Receipts income includes motor vehicle excise, rooms and meals taxes, PILOT payments, sales of surplus items and tax title properties, investment earnings, and receipts collected from town 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 but dropped to \$2.8 Million in FY21. FY22 projections were estimated at about \$2.7 Million, then later revised mid-year to nearly \$3 Million given the actuals received to date. Going forward, Local Receipts are expected to continue to rebound and even exceed earlier expectations, as reflected in the FY23 Budget Planning.

General Fund Revenue Tables	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 - Projected	FY 2022 Actual YTD	FY 2023 Projected	Change \$ FY22-FY23
<b>Table 3: Local Receipts</b>							
Motor Vehicle Excise	\$777,098	\$845,245	\$857,396	\$805,000	\$102,624	\$845,000	\$40,000
Meals Excise	\$382,999	\$361,033	\$322,264	\$320,000	\$216,194	\$400,000	\$80,000
Rooms Excise	\$840,513	\$802,563	\$394,423	\$350,000	\$552,416	\$800,000	\$450,000
Cannabis Excise		\$0	\$48,419	\$30,000	\$62,062	\$150,000	\$120,000
Penalties & Interest	\$50,682	\$32,237	\$46,176	\$40,000	\$45,342	\$45,000	\$5,000
PILOT (Not from Cherry Sheet),FWS	\$18,738	\$18,742	\$16,905	\$20,000	\$0	\$20,000	\$0
Dept Fees: ProRata/ Supp Taxes	\$12,962	\$27,810	\$12,001	\$10,000	\$2,201	\$10,000	\$0
Rollback Taxes		\$1,257	\$0			\$0	\$0
Tax Liens Redeemed	\$102,465	\$14,918	\$30,407	\$25,000	\$65,328	\$30,000	\$5,000
Other- School	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Boat Excise	\$3,022	\$3,110	\$3,176	\$3,000		\$1,500	-\$1,500
Select Board Receipts	\$141,609	\$124,030	\$93,199	\$125,000	\$107,690	\$125,000	\$0
Assessor Receipts	\$178	\$177	\$70	\$50	\$90	\$50	\$0
Treasurer Receipts	\$155	\$95	\$193	\$150	\$184	\$150	\$0
Collector Receipts	\$40,236	\$44,288	\$60,416	\$45,000	\$23,943	\$60,000	\$15,000
Clerk Receipts	\$22,544	\$21,584	\$18,012	\$20,000	\$7,691	\$20,000	\$0
Planning Board Receipts	\$5,059	\$1,801	\$1,973	\$1,000	\$1,650	\$2,000	\$1,000
ZBA Receipts	\$600	\$1,350	\$1,073	\$500	\$600	\$1,000	\$500
Senior Ctr Receipts	\$550	\$0	\$0	\$0	\$0	\$0	\$0
Police Receipts	\$22,098	\$40,673	\$35,207	\$34,000	\$16,338	\$34,000	\$0
Fire Receipts	\$27,637	\$24,274	\$14,215	\$15,000	\$14,916	\$25,000	\$10,000
Inspections Receipts (4)	\$178,580	\$127,985	\$227,136	\$215,000	\$123,080	\$230,000	\$15,000
School Receipts	\$0	\$16,951	\$1,144	\$2,600	\$7,370	\$1,500	-\$1,100
Cemetery Receipts	\$50	\$2,225	\$5,000	\$3,000	\$3,125	\$3,000	\$0
Board of Health Receipts	\$44,740	\$46,655	\$53,325	\$45,000	\$42,620	\$50,000	\$5,000
Hadley Media Receipts	\$733	\$688	\$673	\$700		\$700	\$0
Library Receipts	\$0	\$0	\$0	\$0		\$0	\$0
Cannabis Impact-(medical+adult use)		\$0	\$37,500	\$85,000	\$50,000	\$85,000	\$0
Special Assessments/ PVTa	\$171,349	\$172,923	\$200,675	\$200,675		\$154,085	-\$46,590
Court/ Local Fines	\$27,747	\$27,545	\$45,584	\$27,500	\$14,623	\$30,000	\$2,500
Investment Earnings	\$28,401	\$44,379	\$3,451	\$16,000	\$9,396	\$12,000	-\$4,000
Miscellaneous (Incl. Medicare D)	\$35,494	\$21,353	\$7,427	\$20,000	\$12,974	\$20,000	\$0
University of Mass Payment	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$60,000	\$0
Solar- Hadley 2, Nexamp, Other		\$12,515	\$31,858	\$15,000	\$8,327	\$15,000	\$0
RE Sales	\$0	\$0	\$25,239	\$0	\$0	\$0	\$0
Ambulance Rebate	\$0	\$267,500	\$138,922	\$140,000	\$98,739	\$167,305	\$27,305
Sale of surplus property	\$30,111	\$3,871	\$5,730	\$6,000	\$11,880	\$6,000	\$0
Prior Year Refund	\$28,242	\$7,338	\$3,081	\$3,000	\$86,721	\$3,000	\$0
Misc. Non-Recurring	\$58,803	\$6,076	\$2,141	\$7,882	\$21,276	\$7,882	\$0
<b>Subtotal</b>	<b>\$3,113,393</b>	<b>\$3,183,191</b>	<b>\$2,804,409</b>	<b>\$2,691,057</b>	<b>\$1,709,398</b>	<b>\$3,414,172</b>	<b>\$723,115</b>



**Table 4. Enterprise Receipts to the General Fund:** This source of income to the General Fund is for the transfers from Water Enterprise Fund, Sewer Enterprise Fund, and Hadley Media Enterprise Fund. Because 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 providing services to 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, and Other Post-Employment Benefits (OPEB) liabilities, and general operational overhead expenses. The FY23 administrative charges to the enterprise funds are a combined total of \$433,923, a decrease from FY22.

General Fund Revenue Tables	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 - Projected	FY 2022 Actual YTD	FY 2023 Projected	Change \$ FY22-FY23
<b>Table 4: Enterprise Receipts</b>							
Wastewater Administration	\$212,381	\$153,868	\$172,975	\$197,865		\$174,586	-\$23,279
Water Administration	\$205,467	\$214,006	\$224,929	\$258,157		\$236,011	-\$22,146
Hadley Media Administration	<u>\$14,890</u>	<u>\$22,018</u>	<u>\$10,095</u>	<u>\$10,585</u>		<u>\$23,326</u>	<u>\$12,741</u>
<b>Subtotal</b>	<b>\$432,738</b>	<b>\$389,892</b>	<b>\$407,999</b>	<b>\$466,607</b>	<b>\$0</b>	<b>\$433,923</b>	<b>-\$32,684</b>

**FY2023 Revenues- Full Chart showing Categories by Table:** The full-page chart on the next page shows the complete listing of revenues, itemized as shown in the above charts.

SEE NEXT PAGE



General Fund Revenue Tables	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2022 Actual YTD	FY 2023 Projected	Change \$ FY22-FY23
<b>Table 1: Property Tax Levy</b>							
Tax Levy				\$12,077,192		\$12,479,122	\$401,930
Prop 2.5%				\$301,930		\$311,978	\$10,048
New Growth				\$100,000		\$100,000	\$0
Debt Exclusions				<u>\$1,030,577</u>		<u>\$1,030,500</u>	<u>-\$77</u>
<b>Subtotal</b>				<b>\$13,509,699</b>		<b>\$13,921,600</b>	<b>\$411,901</b>
Levy Reduction at Town Meeting				-\$275,305		\$0	\$275,305
Reduction for Overlay				<u>-\$100,000</u>		<u>-\$75,000</u>	<u>\$25,000</u>
<b>Subtotal</b>	<b>\$12,101,988</b>	<b>\$12,574,033</b>	<b>\$12,610,587</b>	<b>\$13,134,394</b>	<b>\$7,526,095</b>	<b>\$13,846,600</b>	<b>\$712,206</b>
<b>Table 2: State Aid (Net)</b>							
Receipts: Chapter 70				\$1,294,360	\$755,041	\$1,308,550	\$14,190
Charter School Reimbursement				\$177,741	\$110,685	\$174,721	-\$3,020
Unrestricted General Government Aid				\$498,804	\$308,169	\$512,272	\$13,468
Veterans' Benefits and Exemptions				\$36,943	\$17,032	\$43,055	\$6,112
Abatements to Veterans' and Elderly				\$14,556	\$0	\$14,166	-\$390
PILOT- State Owned Land				\$233,158	\$144,249	\$247,152	\$13,994
Offsets (School Choice, Library)				\$696,384		\$766,585	\$70,201
Less: Offsets (School Choice, Library)				-\$696,384		-\$766,585	-\$70,201
Less Charges: Air Pollution				-\$1,924	-\$1,127	-\$1,949	-\$25
PVTA Regional Transit				-\$228,040	-\$133,028	-\$192,336	\$35,704
RMV Non-Renewal Surcharge				-\$3,660	-\$1,605	-\$2,600	\$1,060
School Choice Sending Tuition				-\$277,048	-\$203,106	-\$298,815	-\$21,767
Charter School Sending Tuition				<u>-\$837,828</u>	<u>-\$484,823</u>	<u>-\$888,368</u>	<u>-\$50,540</u>
<b>Subtotal</b>	<b>\$545,094</b>	<b>\$930,666</b>	<b>\$904,869</b>	<b>\$907,062</b>	<b>\$511,487</b>	<b>\$915,848</b>	<b>\$8,786</b>
<b>Table 3: Local Receipts</b>							
Motor Vehicle Excise	\$777,098	\$845,245	\$857,396	\$805,000	\$102,624	\$845,000	\$40,000
Meals Excise	\$382,999	\$361,033	\$322,264	\$320,000	\$216,194	\$400,000	\$80,000
Rooms Excise	\$840,513	\$802,563	\$394,423	\$350,000	\$552,416	\$800,000	\$450,000
Cannabis Excise		\$0	\$48,419	\$30,000	\$62,062	\$150,000	\$120,000
Penalties & Interest	\$50,682	\$32,237	\$46,176	\$40,000	\$45,342	\$45,000	\$5,000
PILOT (Not from Cherry Sheet), FWS	\$18,738	\$18,742	\$16,905	\$20,000	\$0	\$20,000	\$0
Dept Fees: ProRata/ Supp Taxes	\$12,962	\$27,810	\$12,001	\$10,000	\$2,201	\$10,000	\$0
Rollback Taxes		\$1,257	\$0			\$0	\$0
Tax Liens Redeemed	\$102,465	\$14,918	\$30,407	\$25,000	\$65,328	\$30,000	\$5,000
Other- School	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Boat Excise	\$3,022	\$3,110	\$3,176	\$3,000		\$1,500	-\$1,500
Select Board Receipts	\$141,609	\$124,030	\$93,199	\$125,000	\$107,690	\$125,000	\$0
Assessor Receipts	\$178	\$177	\$70	\$50	\$90	\$50	\$0
Treasurer Receipts	\$155	\$95	\$193	\$150	\$184	\$150	\$0
Collector Receipts	\$40,236	\$44,288	\$60,416	\$45,000	\$23,943	\$60,000	\$15,000
Clerk Receipts	\$22,544	\$21,584	\$18,012	\$20,000	\$7,691	\$20,000	\$0
Planning Board Receipts	\$5,059	\$1,801	\$1,973	\$1,000	\$1,650	\$2,000	\$1,000
ZBA Receipts	\$600	\$1,350	\$1,073	\$500	\$600	\$1,000	\$500
Senior Ctr Receipts	\$550	\$0	\$0	\$0	\$0	\$0	\$0
Police Receipts	\$22,098	\$40,673	\$35,207	\$34,000	\$16,338	\$34,000	\$0
Fire Receipts	\$27,637	\$24,274	\$14,215	\$15,000	\$14,916	\$25,000	\$10,000
Inspections Receipts (4)	\$178,580	\$127,985	\$227,136	\$215,000	\$123,080	\$230,000	\$15,000
School Receipts	\$0	\$16,951	\$1,144	\$2,600	\$7,370	\$1,500	-\$1,100
Cemetery Receipts	\$50	\$2,225	\$5,000	\$3,000	\$3,125	\$3,000	\$0
Board of Health Receipts	\$44,740	\$46,655	\$53,325	\$45,000	\$42,620	\$50,000	\$5,000
Hadley Media Receipts	\$733	\$688	\$673	\$700		\$700	\$0
Library Receipts	\$0	\$0	\$0	\$0		\$0	\$0
Cannabis Impact-(medical+adult use)		\$0	\$37,500	\$85,000	\$50,000	\$85,000	\$0
Special Assessments/ PVTA	\$171,349	\$172,923	\$200,675	\$200,675		\$154,085	-\$46,590
Court/ Local Fines	\$27,747	\$27,545	\$45,584	\$27,500	\$14,623	\$30,000	\$2,500
Investment Earnings	\$28,401	\$44,379	\$3,451	\$16,000	\$9,396	\$12,000	-\$4,000
Miscellaneous (Incl. Medicare D)	\$35,494	\$21,353	\$7,427	\$20,000	\$12,974	\$20,000	\$0
University of Mass Payment	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$60,000	\$0
Solar- Hadley 2, Nexamp, Other		\$12,515	\$31,858	\$15,000	\$8,327	\$15,000	\$0
RE Sales	\$0	\$0	\$25,239	\$0	\$0	\$0	\$0
Ambulance Rebate	\$0	\$267,500	\$138,922	\$140,000	\$98,739	\$167,305	\$27,305
Sale of surplus property	\$30,111	\$3,871	\$5,730	\$6,000	\$11,880	\$6,000	\$0
Prior Year Refund	\$28,242	\$7,338	\$3,081	\$3,000	\$86,721	\$3,000	\$0
Misc. Non-Recurring	<u>\$58,803</u>	<u>\$6,076</u>	<u>\$2,141</u>	<u>\$7,882</u>	<u>\$21,276</u>	<u>\$7,882</u>	<u>\$0</u>
<b>Subtotal</b>	<b>\$3,113,393</b>	<b>\$3,183,191</b>	<b>\$2,804,409</b>	<b>\$2,691,057</b>	<b>\$1,709,398</b>	<b>\$3,414,172</b>	<b>\$723,115</b>
<b>SUBTOTAL Tables 1-3</b>	<b>\$15,760,476</b>	<b>\$16,687,890</b>	<b>\$16,319,864</b>	<b>\$16,732,513</b>	<b>\$9,746,980</b>	<b>\$18,176,620</b>	<b>\$1,444,107</b>
<b>Table 4: Enterprise Receipts</b>							
Wastewater Administration	\$212,381	\$153,868	\$172,975	\$197,865		\$174,586	-\$23,279
Water Administration	\$205,467	\$214,006	\$224,929	\$258,157		\$236,011	-\$22,146
Hadley Media Administration	\$14,890	\$22,018	\$10,095	\$10,585		\$23,326	<u>\$12,741</u>
<b>Subtotal</b>	<b>\$432,738</b>	<b>\$389,892</b>	<b>\$407,999</b>	<b>\$466,607</b>	<b>\$0</b>	<b>\$433,923</b>	<b>-\$32,684</b>
<b>TOTAL REVENUES (Tables1-4)</b>	<b>\$16,193,213</b>	<b>\$17,077,782</b>	<b>\$16,727,863</b>	<b>\$17,199,120</b>	<b>\$9,746,980</b>	<b>\$18,610,543</b>	<b>\$1,411,423</b>

## B. General Fund Operating Budget

The General Fund Budget has nine major departmental groupings: (1) General Government, (2) Public Safety, (3) Education, (4) Public Works, (5) Human Services, (6) Culture & Recreation, (7) Debt Payments 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 in **Section III** follows the individual departmental budgets grouped by these same categories, all further itemized by line within each budget. The FY23 Town Administrator Recommended Budget is **\$19,432,289**.

The Summary Chart below shows the actual expenditures for each of these categories for the prior two years in columns FY20 and FY21. The next two columns (green) show the amounts voted for the current year FY22 along with the actual expenditures to date through January 2022. The departmental requests for FY23 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 FY22 Voted amounts for the current fiscal year.

<b>General Fund Budget- Summary by Category:</b>							
Budget Category	FY 2020 Actual	FY2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY2023 Request	FY2023 TA Recommends	Change \$ FY22-FY23
100s-General Government	\$1,075,155	\$1,231,158	\$1,477,240	\$733,103	\$1,513,343	\$1,526,827	\$49,587
200s-Public Safety	\$2,615,876	\$2,659,880	\$2,950,789	\$1,715,462	\$3,191,046	\$3,322,455	\$371,666
300s-Education	\$7,247,445	\$7,033,913	\$7,370,801	\$3,358,783	\$7,591,473	\$7,591,473	\$220,672
400s-Public Works	\$1,104,128	\$1,068,269	\$1,239,913	\$730,079	\$1,340,693	\$1,333,969	\$94,056
500s-Human Services	\$234,531	\$238,727	\$287,714	\$157,929	\$353,087	\$312,736	\$25,023
600s-Culture & Recreation	\$254,913	\$232,941	\$255,821	\$136,135	\$272,090	\$269,394	\$13,573
700s-Debt Payment	\$1,385,269	\$1,310,508	\$1,368,137	\$720,679	\$1,368,137	\$1,368,137	\$0
900s-Benefits, Other	\$3,097,500	\$3,005,883	\$3,294,732	\$2,561,448	\$3,707,297	\$3,707,297	\$412,565
<b>TOTAL GEN FUND BUDGETS</b>	<b>\$17,014,817</b>	<b>\$16,781,280</b>	<b>\$18,245,147</b>	<b>\$10,113,618</b>	<b>\$19,337,166</b>	<b>\$19,432,289</b>	<b>\$1,187,141</b>

The Total budget increases shown in the "Change \$ FY22-FY23" column is \$1,187,141. The Budget categories requiring the greatest increases are indicated in this column as well. Benefits clearly show the largest single increase category, closely followed by Public Safety. Education and other operational department areas follow at modest increase levels.

### 1. FY23 Budget Increases

The two Charts below drill down a bit further on the kinds of increases recommended for FY23. The first Chart groups the same total of increases, in a way that delineates between General Expense and Staffing Increases:

1. **General Expense increases**, as in ordinary increase in expenses from one year to the next:
  - a. **Benefits**- these include 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) relates to past employments too and is a long-term obligation of the town.
  - b. **Education**- a modest increase in light of level funding and even reduced funding over the past two years for the school operations budget; and
  - c. **General Expenses**-minimal, ordinary operational increases in town budgets with only a few additional items not previously budgeted.
2. **Town Staffing increases** that include both:
  - a. **New hours/positions** needed for the smooth continuation of services provided by the town, and addressing certain over-stretched departments in need of additional support, especially in the Public Safety departments, and
  - b. **COLA increases** for town employees generally granted on an annual basis.

GENERAL FUND BUDGET INCREASES FY22 to FY23				
<b>1. General Expense Increases</b>				
<b>a. Benefits</b>	Retirement	\$130,225		
	Health, Life Ins	\$55,035		
	Medicare	\$9,000		
	OPEB:	\$210,305	<b>\$404,565</b>	
<b>b. School-Total Budget (Wages &amp; Expenses):</b>			<b>\$220,672</b>	
<b>c. General Expense Increases:</b>			<b>\$166,916</b>	<b>\$792,153</b>
				67%
<b>2. Town Staffing</b>				
<b>a. Additional</b>	Public Safety:	\$216,089		
	Other Town Depts	\$80,741	<b>\$296,830</b>	
<b>b. COLA for Town employees:</b>			<b>\$98,159</b>	<b>\$394,988</b>
				33%
<b>Total FY23 Budget Increases Recommended:</b>				<b>\$1,187,141</b>

The second chart further breaks down the Wage increases due to added hours and positions.

WAGE INCREASES (New Hours/Positions, woCOLA) FY22 to FY23:				
<b>Public Safety Wages:</b>				
	Police	\$80,111		
	Dispatch	\$36,609		
	Fire	\$80,245	<b>\$216,089</b>	
				73%
<b>Town Hall/Other Depts Wages:</b>				
	Town Hall (6 Depts)	\$5,599		
	Planning	\$6,004		
	Inspections	\$7,520		
	BOH	\$22,484		
	COA	\$18,844		
	Library	\$8,365		
	Park&Rec	\$11,924	<b>\$80,741</b>	
				27%
<b>Total FY23 Wage Increases:</b>				<b>\$296,830</b>

**FY2023 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	FY 2020 Actual	FY2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY2023 Request	FY2023 TA Recommend	Change \$ FY22-FY23
<b><u>100 General Government</u></b>								
114	Moderator	\$0	\$0	\$100	\$0	\$100	\$100	\$0
122	Select Board	\$169,067	\$193,684	\$185,598	\$88,759	\$185,593	\$174,947	-\$10,651
131	Finance Committee	\$160	\$265	\$170	\$160	\$170	\$170	\$0
132	Reserve Fund	\$0	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0
135	Town Accountant	\$102,526	\$105,373	\$119,135	\$46,835	\$120,135	\$120,135	\$1,000
141	Assessors	\$85,776	\$87,170	\$97,098	\$55,951	\$97,648	\$105,134	\$8,036
145	Treasurer	\$107,277	\$95,498	\$110,648	\$55,120	\$104,818	\$107,123	-\$3,525
146	Tax Collector	\$116,530	\$120,024	\$126,794	\$70,146	\$127,119	\$130,035	\$3,241
151	Legal	\$35,046	\$37,319	\$41,580	\$27,518	\$46,000	\$46,000	\$4,420
152	Human Resources	\$100,821	\$121,913	\$143,919	\$72,428	\$153,294	\$155,083	\$11,164
161	Town Clerk	\$84,667	\$87,144	\$95,510	\$49,819	\$96,610	\$98,820	\$3,310
163	Registrars	\$13,797	\$15,884	\$14,870	\$2,657	\$22,970	\$23,193	\$8,323
171	Conservation	\$13,425	\$14,905	\$25,410	\$8,078	\$25,470	\$18,962	-\$6,449
175	Planning Board	\$7,539	\$18,290	\$17,826	\$4,203	\$26,580	\$26,871	\$9,045
176	Board of Appeals	\$1,989	\$2,464	\$1,535	\$568	\$1,535	\$1,535	\$0
190	Building Operations	\$236,535	\$331,225	\$397,047	\$250,861	\$405,300	\$418,720	\$21,673
<b>Total General Government</b>		<b>\$1,075,155</b>	<b>\$1,231,158</b>	<b>\$1,477,240</b>	<b>\$733,103</b>	<b>\$1,513,343</b>	<b>\$1,526,827</b>	<b>\$49,587</b>
<b><u>200 Public Safety</u></b>								
210	Police	\$1,212,375	\$1,265,210	\$1,387,204	\$751,908	\$1,485,942	\$1,517,689	\$130,485
220	Fire	\$666,748	\$648,604	\$748,456	\$384,144	\$833,217	\$929,662	\$181,206
222	Dispatch	\$321,618	\$319,919	\$335,112	\$183,271	\$371,781	\$380,816	\$45,704
230	Ambulance	\$282,250	\$290,718	\$299,440	\$299,439	\$308,000	\$308,000	\$8,560
241	Building Inspections (4)	\$132,885	\$135,430	\$180,577	\$96,699	\$192,106	\$186,288	\$5,711
<b>Total Public Safety</b>		<b>\$2,615,876</b>	<b>\$2,659,880</b>	<b>\$2,950,789</b>	<b>\$1,715,462</b>	<b>\$3,191,046</b>	<b>\$3,322,455</b>	<b>\$371,666</b>
<b><u>300 Education</u></b>								
301	Education	\$7,247,445	\$7,033,913	\$7,370,801	\$3,358,783	\$7,591,473	\$7,591,473	\$220,672
<b>Total Education</b>		<b>\$7,247,445</b>	<b>\$7,033,913</b>	<b>\$7,370,801</b>	<b>\$3,358,783</b>	<b>\$7,591,473</b>	<b>\$7,591,473</b>	<b>\$220,672</b>
<b><u>400 Public Works</u></b>								
422	Highway	\$743,090	\$770,417	\$832,591	\$564,648	\$869,811	\$903,276	\$70,685
423	Snow & Ice	\$182,223	\$90,439	\$182,223	\$52,097	\$182,223	\$182,223	\$0
424	Street Lighting	\$18,502	\$19,091	\$19,000	\$10,063	\$19,000	\$19,000	\$0
490	Building Maint.	\$133,787	\$157,601	\$178,876	\$89,535	\$226,116	\$199,589	\$20,713
491	Cemetery	\$26,526	\$30,721	\$27,223	\$13,734	\$43,543	\$29,882	\$2,659
<b>Total Public Works</b>		<b>\$1,104,128</b>	<b>\$1,068,269</b>	<b>\$1,239,913</b>	<b>\$730,079</b>	<b>\$1,340,693</b>	<b>\$1,333,969</b>	<b>\$94,056</b>
<b><u>500 Human Services</u></b>								
510	Board of Health	\$36,791	\$53,752	\$54,746	\$26,090	\$83,380	\$57,539	\$2,793
541	Council on Aging	\$117,541	\$112,238	\$124,641	\$75,992	\$158,341	\$143,831	\$19,190
543	Veterans' Services	\$80,199	\$72,637	\$108,227	\$55,847	\$111,266	\$111,266	\$3,039
590	Oliver Smith Will	\$0	\$100	\$100	\$0	\$100	\$100	\$0
<b>Total Human Services</b>		<b>\$234,531</b>	<b>\$238,727</b>	<b>\$287,714</b>	<b>\$157,929</b>	<b>\$353,087</b>	<b>\$312,736</b>	<b>\$25,023</b>
<b><u>600 Culture &amp; Recreation</u></b>								
610	Library	\$202,318	\$197,855	\$203,962	\$117,855	\$207,806	\$210,173	\$6,211
630	Park Commission	\$52,595	\$35,086	\$51,560	\$18,280	\$63,984	\$58,922	\$7,362
691	Historical Comm	\$0	\$0	\$300	\$0	\$300	\$300	\$0
<b>Total Culture &amp; Recreation</b>		<b>\$254,913</b>	<b>\$232,941</b>	<b>\$255,821</b>	<b>\$136,135</b>	<b>\$272,090</b>	<b>\$269,394</b>	<b>\$13,573</b>
<b><u>700 Debt</u></b>								
710	Principal	\$1,134,638	\$956,743	\$840,886	\$306,917	\$917,982	\$917,982	\$77,096
750	Interest	\$250,631	\$353,765	\$527,251	\$413,762	\$450,155	\$450,155	-\$77,096
<b>Total Debt Payment</b>		<b>\$1,385,269</b>	<b>\$1,310,508</b>	<b>\$1,368,137</b>	<b>\$720,679</b>	<b>\$1,368,137</b>	<b>\$1,368,137</b>	<b>\$0</b>
<b><u>900 Benefits, Other</u></b>								
911	Retirement	\$1,271,770	\$1,426,882	\$1,604,642	\$1,604,642	\$1,734,867	\$1,734,867	\$130,225
912	Workers' Comp.	\$69,640	\$73,368	\$83,460	\$80,564	\$83,460	\$83,460	\$0
913	Unemployment	\$507	\$13,956	\$30,000	\$300	\$30,000	\$30,000	\$0
914	Health Insurance	\$1,301,434	\$1,286,684	\$1,320,000	\$740,179	\$1,375,000	\$1,375,000	\$55,000
915	Life Insurance	\$2,555	\$2,641	\$2,740	\$1,554	\$2,775	\$2,775	\$35
916	Medicare	\$135,321	\$136,303	\$139,000	\$78,028	\$148,000	\$148,000	\$9,000
919	OPEB	\$270,435	\$16,890	\$66,890	\$0	\$277,195	\$277,195	\$210,305
945	Police & Fire Accident	\$45,840	\$49,159	\$48,000	\$56,181	\$56,000	\$56,000	\$8,000
<b>Total Benefits, Other</b>		<b>\$3,097,500</b>	<b>\$3,005,883</b>	<b>\$3,294,732</b>	<b>\$2,561,448</b>	<b>\$3,707,297</b>	<b>\$3,707,297</b>	<b>\$412,565</b>
<b>TOTAL GENERAL FUND BUDGET</b>		<b>\$17,014,817</b>	<b>\$16,781,280</b>	<b>\$18,245,147</b>	<b>\$10,113,618</b>	<b>\$19,337,166</b>	<b>\$19,432,289</b>	<b>\$1,187,141</b>

## C. Balancing the General Fund Budget

It is important to view the current budget year in context with the prior years leading up to this point. This year it is especially helpful to go back to 2 pre- COVID years (FY19-FY20), as well as the most recent two years that were budgeted under COVID (FY21-FY22).

The following Summary Chart provides a direct comparison with Town's budget position at the time of Town Meeting votes.

FY19 - FY23 GENERAL FUND REVENUE AND EXPENDITURE SUMMARY					
Balancing the Budget	FY19 Voted	FY20 Voted	FY21 Voted	FY22 Voted	FY23 TA Recommends
<b>Revenues to Expense Comparson</b>					
Revenues Projected for Budget	\$15,745,603	\$17,244,343	\$16,386,243	\$17,199,120	\$18,610,543
Expenses in Voted/Proposed Budget	\$16,452,377	\$17,553,756	\$17,671,624	\$18,245,147	\$19,432,289
<b>Shortfall: Revenues less Expenses</b>	<b>-\$706,774</b>	<b>-\$309,413</b>	<b>-\$1,285,381</b>	<b>-\$1,046,027</b>	<b>-\$821,745</b>
<b>Transfers from Other Funds:</b>					
Stabilization	\$263,838	\$306,041	\$530,000	\$0	\$0
Anticipated Rollbacks	\$0	\$0	\$0	\$0	\$0
Free Cash to Balance Omnibus Budget	\$439,564	\$0	\$752,009	\$463,458	\$418,373
ARPA Revenue Replacement Funding	\$0	\$0		\$579,197	\$400,000
MSBA Debt Fund Reserve	\$2,444	\$2,444	\$2,444	\$2,444	\$2,444
November 2014 Premium Balance	\$928	\$928	\$928	\$928	\$928
<b>Transfers Needed to Balance Budget</b>	<b>\$706,774</b>	<b>\$309,413</b>	<b>\$1,285,381</b>	<b>\$1,046,027</b>	<b>\$821,745</b>
<b>BUDGET BALANCED:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 1. Revenue v. Budget Increases

While the Revenue projections increased by over \$1.4 Million from FY22 to FY23, the Town Administrator's Recommended Budget shows an increase of less than \$1.2 Million. With Revenue Increases exceeding Budget Increases by about \$224K, the trend is going in the right direction.

General Fund Revenue & Budget Increases		
<b>Revenue Increase</b>		
FY23	\$18,610,543	
FY22	\$17,199,120	
<b>FY23 Revenue Increase:</b>		<b>\$1,411,423</b>
<b>Budget Increase</b>		
FY23	\$19,432,289	
FY22	\$18,245,147	
<b>FY23 Budget Increase:</b>		<b>\$1,187,141</b>
<b>Excess Revenue to Budget Increase:</b>		<b>\$224,282</b>

## 2. Budget Shortfall Comparisons

The FY23 Budget Shortfall of almost \$822K is less than the Shortfalls in the Budgets passed for FY22 and FY21. The best recent year was FY20 with a shortfall of just over \$300K, which should be the goal going forward. The FY20 improvement over FY19 shows the intentional trend towards balancing the budget fully on revenues. It also shows that achieving this goal was well under way prior to COVID. This trend is expected to continue into FY24 and later years. The table below highlights these figures from the previous Summary Chart.

FY19 - FY23 GENERAL FUND REVENUE AND EXPENDITURE SUMMARY					
Balancing the Budget	FY19 Voted	FY20 Voted	FY21 Voted	FY22 Voted	FY23 TA Recommends
<b>Revenues to Expense Comparison</b>					
Revenues Projected for Budget	\$15,745,603	\$17,244,343	\$16,386,243	\$17,199,120	\$18,610,543
Expenses in Voted/Proposed Budget	\$16,452,377	\$17,553,756	\$17,671,624	\$18,245,147	\$19,432,289
<b>Shortfall: Revenues less Expenses</b>	<b>-\$706,774</b>	<b>-\$309,413</b>	<b>-\$1,285,381</b>	<b>-\$1,046,027</b>	<b>-\$821,745</b>

## 3. Transfer Options for Balancing

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

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

**NOTE:** The difference this year, is that Free Cash being used to balance the budget is left over from the prior year's certified free cash (as of 6/30/21), putting the town a full year ahead of its previous pattern. That means Free Cash certified at the end of this year (6/30/22) 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 FY24 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, as both funds being of a capital nature as opposed to operational. Then 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 over \$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 ninth year of using these funds to underwrite our debt.
- **Premium Balance-November 2014 Hopkins Academy:** A small balance remains after the Hopkins Academy roof project, and the Department of Revenue required that the Town apply the balance toward school-related debt in amounts of \$928 for ten years. This is the eighth year of the program.
- **ARPA Funds:** A portion of the town's share of American Rescue Plan Act funds (ARPA) can 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. This will not continue to be a source of revenue and will most likely not be used as a funding supplement after the FY23 Budget.
- **Transfers from other accounts:** From time to time, the Town has transferred money from miscellaneous accounts (such as Surplus Overlay Reserves) to fund one-time expenses. We do not anticipate such transfers for FY23.

#### 4. Balancing the FY23 Budget

To close the Revenue/Budget Shortfall and balance the FY23 budget, the sources being used are shown below in the TA Recommends column (blue), all as shown in the previous Summary Chart of this **Section II-C**. Comparisons to prior years are shown here again as well:

Balancing the Budget	FY19 Voted	FY20 Voted	FY21 Voted	FY22 Voted	FY23 TA Recommends
<b>Transfers from Other Funds:</b>					
Stabilization	\$263,838	\$306,041	\$530,000	\$0	\$0
Anticipated Rollbacks	\$0	\$0	\$0	\$0	\$0
Free Cash to Balance Omnibus Budget	\$439,564	\$0	\$752,009	\$463,458	\$418,373
ARPA Revenue Replacement Funding	\$0	\$0		\$579,197	\$400,000
MSBA Debt Fund Reserve	\$2,444	\$2,444	\$2,444	\$2,444	\$2,444
November 2014 Premium Balance	\$928	\$928	\$928	\$928	\$928
<b>Transfers Needed to Balance Budget</b>	<b>\$706,774</b>	<b>\$309,413</b>	<b>\$1,285,381</b>	<b>\$1,046,027</b>	<b>\$821,745</b>



### III. General Fund Budgets 100-900

#### A. Budget 100s: 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 our Town's website.

ACCT	DESCRIPTION	FY 2020 Actual	FY2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY2023 Request	FY2023 TA Recommends	Change \$ FY22-FY23
<b><u>100 General Government</u></b>								
114	Moderator	\$0	\$0	\$100	\$0	\$100	\$100	\$0
122	Select Board	\$169,067	\$193,684	\$185,598	\$88,759	\$185,593	\$174,947	-\$10,651
131	Finance Committee	\$160	\$265	\$170	\$160	\$170	\$170	\$0
132	Reserve Fund	\$0	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0
135	Town Accountant	\$102,526	\$105,373	\$119,135	\$46,835	\$120,135	\$120,135	\$1,000
141	Assessors	\$85,776	\$87,170	\$97,098	\$55,951	\$97,648	\$105,134	\$8,036
145	Treasurer	\$107,277	\$95,498	\$110,648	\$55,120	\$104,818	\$107,123	-\$3,525
146	Tax Collector	\$116,530	\$120,024	\$126,794	\$70,146	\$127,119	\$130,035	\$3,241
151	Legal	\$35,046	\$37,319	\$41,580	\$27,518	\$46,000	\$46,000	\$4,420
152	Human Resources	\$100,821	\$121,913	\$143,919	\$72,428	\$153,294	\$155,083	\$11,164
161	Town Clerk	\$84,667	\$87,144	\$95,510	\$49,819	\$96,610	\$98,820	\$3,310
163	Registrars	\$13,797	\$15,884	\$14,870	\$2,657	\$22,970	\$23,193	\$8,323
171	Conservation	\$13,425	\$14,905	\$25,410	\$8,078	\$25,470	\$18,962	-\$6,449
175	Planning Board	\$7,539	\$18,290	\$17,826	\$4,203	\$26,580	\$26,871	\$9,045
176	Board of Appeals	\$1,989	\$2,464	\$1,535	\$568	\$1,535	\$1,535	\$0
190	Building Operations	\$236,535	\$331,225	\$397,047	\$250,861	\$405,300	\$418,720	\$21,673
<b>Total General Government</b>		<b>\$1,075,155</b>	<b>\$1,231,158</b>	<b>\$1,477,240</b>	<b>\$733,103</b>	<b>\$1,513,343</b>	<b>\$1,526,827</b>	<b>\$49,587</b>

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



## 1. Moderator (114)

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

MODERATOR									
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Voted	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY2023 Request	FY2023 TA Recommends	Change \$ FY22-FY23
114-5730	Moderator	\$0	\$100	\$0	\$100	\$0	\$100	\$100	\$0
Total Moderator		\$0	\$100	\$0	\$100	\$0	\$100	\$100	\$0

## 2. Select Board (122)

In their roles as elected officials and citizens of the town, the members of the Hadley Select Board strive to create and sustain a high level of quality of life for the residents, employees and visitors in the Town of Hadley. The Town Administrator's office is committed to responsiveness, ethical conduct, and transparency and to providing high quality and effective services to all residents, visitors, and businesses, and is responsible for ensuring that the resources of the Town are utilized in an efficient and effective manner. Both Select Board and Town Administrator budgets are now combined into the single Budget 122.

SELECT BOARD/ TOWN ADMINISTRATOR								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22-FY23
122-5110	Town Admin Salary	\$95,655	\$124,855	\$92,700	\$50,790	\$95,481	\$95,481	\$2,781
122-5112	Licensing/Procurement	\$42,955	\$42,097	\$44,472	\$25,094	\$44,472	\$45,584	\$1,112
122-5120	Clerical Services	\$5,258	\$5,353	\$21,675	\$3,354	\$10,890	\$5,582	-\$16,094
122-5195	Stipends	\$1,000	\$0	\$0	\$0	\$8,000	\$8,000	\$8,000
122-5300	Interpreter	\$498	\$498	\$1,000	\$0	\$1,000	\$1,000	\$0
122-5307	Town Reports	\$2,562	\$2,767	\$2,500	\$150	\$2,500	\$2,500	\$0
122-5308	Tuition/Meetings	\$4,072	\$2,969	\$3,000	\$0	\$3,000	\$3,000	\$0
122-5385	BoardDocs/Website	\$7,888	\$9,508	\$6,300	\$5,756	\$6,300	\$6,300	\$0
122-5420	Office Supplies Expense	\$3,722	\$2,734	\$9,200	\$1,540	\$9,200	\$4,000	-\$5,200
122-5650	PVPC Smart Growth	\$868	\$890	\$1,000	\$912	\$1,000	\$1,000	\$0
122-5710	Mileage/Meals	\$27	\$0	\$750	\$37	\$750	\$500	-\$250
122-5730	Dues	\$4,562	\$2,012	\$3,000	\$1,126	\$3,000	\$2,000	-\$1,000
Total Select Board		\$169,067	\$193,684	\$185,598	\$88,759	\$185,593	\$174,947	-\$10,651

### 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 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	Recommend s	Change \$ FY22 to FY23
131-5730	Dues	\$160	\$265	\$170	\$160	\$170	\$170	\$0
Total Finance Committee		\$160	\$265	\$170	\$160	\$170	\$170	\$0

### 4. Reserve Fund (132)

An amount is set aside in the Reserve Fund annually, to provide a funding source for extraordinary and unforeseen expenditures, not otherwise budgeted, that arise between town meetings. Such appropriations from the Reserve Fund must be approved by the Finance Committee. (Reserve Fund is not to exceed 5% of the tax levy of the preceding fiscal year).

RESERVE FUND								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
132-5780	Reserve Fund	\$48,573	\$74,126	\$100,000	\$0	\$100,000	\$100,000	\$0
Total Reserve Fund		\$48,573	\$74,126	\$100,000	\$0	\$100,000	\$100,000	\$0

## 5. Accountant (135)

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.

ACCOUNTANT								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22-FY23
135-5302	Auditor Services	\$20,000	\$18,000	\$25,000	\$5,000	\$26,000	\$26,000	\$1,000
135-5313	Other Professional Srv	\$75,553	\$80,355	\$87,000	\$34,900	\$87,000	\$87,000	\$0
135-5385	Software Maint. VADAR	\$6,934	\$6,935	\$6,935	\$6,935	\$6,935	\$6,935	\$0
135-5420	Office Supplies	\$39	\$83	\$200	\$0	\$200	\$200	\$0
<b>Total Town Accountant</b>		<b>\$102,526</b>	<b>\$105,373</b>	<b>\$119,135</b>	<b>\$46,835</b>	<b>\$120,135</b>	<b>\$120,135</b>	<b>\$1,000</b>

## 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.

ASSESSORS								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	Recommend s	Change \$ FY22-FY23
141-5101	Assessors Salaries	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
141-5110	Asst. Assessor	\$63,988	\$65,023	\$70,713	\$39,822	\$70,713	\$72,481	\$1,768
141-5112	Clerical Wages	\$5,258	\$5,345	\$5,445	\$3,056	\$5,445	\$11,163	\$5,718
141-5244	Office Equip Maint	\$1,294	\$275	\$300	\$0	\$300	\$300	\$0
141-5300	Book Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141-5306	Mapping Services	\$3,310	\$2,989	\$3,600	\$1,400	\$3,600	\$3,600	\$0
141-5308	Tuition/Meetings	\$382	\$310	\$1,000	\$0	\$1,000	\$1,000	\$0
141-5313	Triennial Reval Exp	\$0	\$1,081	\$900	\$150	\$900	\$900	\$0
141-5385	Software Maint.	\$9,628	\$11,104	\$12,500	\$10,601	\$13,000	\$13,000	\$500
141-5420	Office Supplies	\$1,161	\$222	\$1,200	\$295	\$1,200	\$1,200	\$0
141-5630	Registry of Deeds	\$360	\$355	\$650	\$279	\$650	\$650	\$0
141-5710	Mileage/Meals	\$106	\$225	\$500	\$57	\$500	\$500	\$0
141-5730	Dues	\$290	\$240	\$290	\$290	\$340	\$340	\$50
<b>Total Assessors</b>		<b>\$85,777</b>	<b>\$87,170</b>	<b>\$97,098</b>	<b>\$55,951</b>	<b>\$97,648</b>	<b>\$105,134</b>	<b>\$8,036</b>

## 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 an efficient cash management system and reconciles cashbook balances with the Town Accountant. The Treasurer issues debt on behalf of the Town and works with the Town Administrator and Financial Advisors for the sale of notes and long-term bonds. The timing of borrowing is planned to meet departmental needs and to minimize the payment of interest and the debt payment impact. The Treasurer is custodian of tax title accounts and works with the Town's attorney to resolve delinquent accounts.

TOWN TREASURER								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22-FY23
145-5110	Treasurer Salary	\$73,129	\$75,000	\$76,125	\$42,875	\$76,125	\$78,028	\$1,903
145-5118	Finance Assistant	\$11,901	\$5,646	\$15,903	\$5,561	\$16,073	\$16,475	\$572
145-5195	Budget Stipend	\$0	\$5,000	\$5,000	\$0	\$0	\$0	-\$5,000
145-5308	Tuition/Meetings	\$355	\$80	\$1,500	\$60	\$1,500	\$1,500	\$0
145-5313	Payroll, Financial Services	\$16,255	\$4,100	\$6,000	\$3,750	\$5,500	\$5,500	-\$500
145-5385	Software Maint.	\$1,678	\$1,648	\$2,000	\$1,648	\$2,000	\$2,000	\$0
145-5420	Office Supplies	\$789	\$804	\$1,000	\$175	\$1,000	\$1,000	\$0
145-5710	Mileage/Meals	\$0	\$0	\$150	\$0	\$150	\$150	\$0
145-5730	Dues	\$120	\$70	\$370	\$100	\$370	\$370	\$0
145-5740	Surety Bonds	\$850	\$950	\$1,000	\$950	\$1,000	\$1,000	\$0
145-5750	Borrowing Fee	\$2,200	\$2,200	\$1,100	\$0	\$1,100	\$1,100	\$0
<b>Total Town Treasurer</b>		<b>\$107,277</b>	<b>\$95,498</b>	<b>\$110,648</b>	<b>\$55,120</b>	<b>\$104,818</b>	<b>\$107,123</b>	<b>-\$3,525</b>

## 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 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22-FY23
146-511	Collector Salary	\$63,192	\$64,456	\$70,097	\$39,480	\$70,097	\$71,849	\$1,752
146-511	Water/Sewer Bill Coord	\$45,116	\$45,839	\$46,527	\$26,209	\$46,527	\$47,690	\$1,163
146-530	Tech Support/Maint.	\$180	\$156	\$300	\$0	\$300	\$300	\$0
146-530	Forms/ Printing	\$2,397	\$4,142	\$2,550	\$0	\$2,600	\$2,600	\$50
146-530	Tuition/Meetings	\$283	\$160	\$1,500	\$270	\$1,700	\$1,700	\$200
146-531	Banking Services	\$0	\$0	\$100	\$0	\$100	\$100	\$0
146-538	Software Maint.	\$3,588	\$3,588	\$3,600	\$3,588	\$3,600	\$3,600	\$0
146-542	Office Supplies	\$976	\$1,049	\$975	\$399	\$1,050	\$1,050	\$75
146-571	Mileage/Meals	\$166	\$0	\$375	\$0	\$375	\$375	\$0
146-573	Dues	\$120	\$120	\$120	\$100	\$120	\$120	\$0
146-574	Public Officials Bond	\$511	\$513	\$550	\$100	\$550	\$550	\$0
146-595	Prop. Tax Abatements	\$0	\$0	\$100	\$0	\$100	\$100	\$0
<b>Total Tax Collector</b>		<b>\$116,529</b>	<b>\$120,024</b>	<b>\$126,794</b>	<b>\$70,146</b>	<b>\$127,119</b>	<b>\$130,035</b>	<b>\$3,241</b>

## 9. Legal (151)

The Town employs KP-Law, PC for most of its legal services. Other legal firms are employed from time to time for specific tasks as needed, and are paid from other accounts.

LEGAL EXPENSES								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	Recommend s	Change \$ FY22-FY23
151-5300	Litigation	\$25,988	\$15,817	\$15,880	\$9,950	\$20,000	\$20,000	\$4,120
151-5303	Town Counsel Serv	\$1,034	\$15,999	\$19,700	\$16,321	\$20,000	\$23,000	\$3,300
151-5304	Legal Notices	\$4,016	\$1,901	\$2,500	\$536	\$2,500	\$2,500	\$0
151-5730	Legal Subscriptions	\$4,007	\$3,602	\$3,500	\$710	\$3,500	\$500	-\$3,000
<b>Total Legal</b>		<b>\$35,045</b>	<b>\$37,319</b>	<b>\$41,580</b>	<b>\$27,518</b>	<b>\$46,000</b>	<b>\$46,000</b>	<b>\$4,420</b>

## 10. Human Resources (152)

The Town of Hadley's Human Resources Department is committed to providing professional service in assisting town officials and managers in developing our human capital assets with modern human resources 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 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 split off from the Treasurer's Department during FY20 and a full-time HR Director was funded at that time.

HUMAN RESOURCES								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22-FY23
152-5110	Human Resource Salar	\$42,759	\$56,707	\$74,603	\$37,500	\$74,603	\$74,603	\$0
152-5118	Benefits Coordinator	\$51,562	\$52,388	\$53,382	\$30,065	\$53,382	\$54,716	\$1,335
152-5118	Finance Assistant	\$0	\$0	\$0	\$0	\$8,355	\$8,563	\$8,563
152-5308	Tuition/Meetings	\$185	\$0	\$1,900	\$0	\$1,900	\$1,900	\$0
152-5314	Payroll Services	\$0	\$9,563	\$12,000	\$4,563	\$13,000	\$13,000	\$1,000
152-5385	Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152-5420	Office Supplies	\$0	\$1,655	\$480	\$0	\$500	\$1,000	\$520
152-5710	Mileage/Meals	\$3,315	\$0	\$300	\$0	\$300	\$300	\$0
152-5730	Dues	\$3,000	\$1,600	\$1,255	\$300	\$1,255	\$1,000	-\$255
<b>Total Human Resources</b>		<b>\$100,821</b>	<b>\$121,913</b>	<b>\$143,920</b>	<b>\$72,428</b>	<b>\$153,295</b>	<b>\$155,083</b>	<b>\$11,163</b>

## 11. Town Clerk (161)

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

TOWN CLERK								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	Recommend s	Change \$ FY22-FY23
161-5110	Town Clerk Salary	\$61,291	\$62,517	\$66,639	\$38,291	\$66,639	\$68,305	\$1,666
161-5120	Temporary Wages	\$18,188	\$19,028	\$21,771	\$10,824	\$21,771	\$22,315	\$544
161-5244	Equip Repairs & Ma	\$155	\$0	\$200	\$0	\$200	\$200	\$0
161-5300	Book Binding	\$0	\$0	\$300	\$0	\$400	\$400	\$100
161-5308	Tuition/Meetings	\$13	\$0	\$500	\$0	\$500	\$500	\$0
161-5311	Bylaw Codification	\$2,487	\$3,000	\$3,000	\$0	\$4,000	\$4,000	\$1,000
161-5385	Software Maint.	\$1,473	\$2,000	\$2,000	\$511	\$2,000	\$2,000	\$0
161-5420	Office Supplies	\$760	\$262	\$750	\$108	\$750	\$750	\$0
161-5710	Mileage/Meals	\$115	\$203	\$200	\$0	\$200	\$200	\$0
161-5730	Dues	\$185	\$135	\$150	\$85	\$150	\$150	\$0
<b>Total Town Clerk</b>		<b>\$84,667</b>	<b>\$87,144</b>	<b>\$95,510</b>	<b>\$49,819</b>	<b>\$96,610</b>	<b>\$98,820</b>	<b>\$3,310</b>

## 12. Registrars (163)

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

BOARD OF REGISTRARS								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	Actual to 1/31/22	FY 2023 Request	Recommen ds	FY22- FY23
163-5120	Poll Worker Wages	\$3,284	\$3,704	\$2,500	\$105	\$5,500	\$5,638	\$3,138
163-5190	Salaries- Registrar Stipend	\$3,780	\$3,115	\$1,500	\$943	\$1,500	\$1,500	\$0
163-5110	Salaries- Registrars Wages			\$3,420	\$53	\$3,420	\$3,506	\$85
163-5306	Automark	\$1,050	\$1,501	\$1,500	\$0	\$2,100	\$2,100	\$600
163-5307	Printing	\$5,295	\$7,304	\$5,000	\$278	\$9,500	\$9,500	\$4,500
163-5420	Office Supplies	\$360	\$45	\$750	\$1,278	\$750	\$750	\$0
163-5710	Mileage/Meals	\$28	\$215	\$200	\$0	\$200	\$200	\$0
<b>Total Board of Registrars</b>		<b>\$13,797</b>	<b>\$15,884</b>	<b>\$14,870</b>	<b>\$2,657</b>	<b>\$22,970</b>	<b>\$23,193</b>	<b>\$8,323</b>

### 13. Conservation (171)

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).

CONSERVATION COMMISSION								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22-FY23
171-5118	Salaries	\$0	\$0	\$10,500	\$4,650	\$15,660	\$16,052	\$5,552
171-5300	Prof. Conservation Servi	\$12,805	\$14,275	\$14,000	\$2,680	\$7,900	\$1,000	-\$13,000
171-5308	Tuition/Meetings			\$0	\$0	\$1,000	\$1,000	\$1,000
171-5420	Office Supplies	\$333	\$337	\$560	\$95	\$550	\$550	-\$10
171-5730	Dues	\$287	\$293	\$350	\$653	\$360	\$360	\$10
<b>Total Conservation</b>		<b>\$13,425</b>	<b>\$14,905</b>	<b>\$25,410</b>	<b>\$8,078</b>	<b>\$25,470</b>	<b>\$18,962</b>	<b>-\$6,449</b>

### 14. Planning Board (175)

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.

PLANNING BOARD								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22-FY23
175-5110	Planner	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175-5112	Administrative Assist	\$0	\$5,612	\$5,996	\$884	\$12,000	\$12,291	\$6,295
175-5190	Salaries Planning Board	\$2,300	\$2,300	\$2,300	\$1,150	\$2,300	\$2,300	\$0
175-5300	Planning Services	\$3,388	\$7,477	\$7,500	\$0	\$10,000	\$10,000	\$2,500
175-5304	Advertising	\$1,794	\$2,826	\$1,500	\$1,949	\$1,500	\$1,500	\$0
175-5308	Training & Meetings	\$57	\$75	\$250	\$0	\$500	\$500	\$250
175-5420	Office Supplies	\$0	\$0	\$200	\$220	\$200	\$200	\$0
175-5730	Dues	\$0	\$0	\$80	\$0	\$80	\$80	\$0
<b>Total Planning Board</b>		<b>\$7,539</b>	<b>\$18,290</b>	<b>\$17,826</b>	<b>\$4,203</b>	<b>\$26,580</b>	<b>\$26,871</b>	<b>\$9,045</b>

## 15. Board of Appeals (176)

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

ZONING BOARD OF APPEALS								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22-FY23
176-5190	Salary Board of Appeals	\$1,135	\$1,135	\$1,135	\$568	\$1,135	\$1,135	\$0
176-5304	Advertising	\$854	\$1,329	\$400	\$0	\$400	\$400	\$0
<b>Total Board of Appeals</b>		<b>\$1,989</b>	<b>\$2,464</b>	<b>\$1,535</b>	<b>\$568</b>	<b>\$1,535</b>	<b>\$1,535</b>	<b>\$0</b>

## 16. Town Building Operations (190)

This is now a consolidated account that brings together building operational costs that were formerly contained in many departmental budgets. Utility costs such as telephone, Internet, water, sewer, electricity, are combined into one account. The separate operations accounts for several of the town's buildings as reported in accounts 192-199 have been discontinued and merged into the current Budget 190. Building maintenance budgets are found in Budget 490.

This budget is longer than most and is shown on the next page.

SEE NEXT PAGE



TOWN BUILDING OPERATIONS								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommendations	Change \$ FY22-FY23
<b>192</b>	<b>Senior Center</b>							
190-5210-192	Electricity-Senior Center	\$0	\$7,938	\$19,500	\$13,369	\$24,000	\$24,000	\$4,500
190-5215-192	Heat-Oil-Senior Center	\$0	\$7,927	\$10,000	\$6,427	\$8,500	\$8,500	-\$1,500
190-5230-192	Sewer/Water-Senior Ctr	\$167	\$1,739	\$900	\$229	\$900	\$900	\$0
190-5244-192	Office Equipment Maint-SC	\$16,363	\$0	\$0	\$1,438	\$1,400	\$2,400	\$2,400
190-5340-192	Telephone/Internet-Snr Ctr	\$1,689	\$3,233	\$4,500	\$2,541	\$4,700	\$4,000	-\$500
	<b>Total Senior Center</b>	<b>\$18,219</b>	<b>\$20,838</b>	<b>\$34,900</b>	<b>\$24,004</b>	<b>\$39,500</b>	<b>\$39,800</b>	<b>\$4,900</b>
<b>193</b>	<b>Property Insurance</b>							
193-5740	<b>Total Property Insurance</b>	<b>\$147,812</b>	<b>\$154,003</b>	<b>\$160,000</b>	<b>\$128,756</b>	<b>\$160,000</b>	<b>\$165,000</b>	<b>\$5,000</b>
<b>196</b>	<b>Town Hall</b>							
190-5210-196	Electricity-Town Hall	\$10,306	\$11,176	\$9,300	\$4,982	\$9,300	\$9,300	\$0
190-5215-196	Heat-Gas-Town Hall	\$2,879	\$5,625	\$3,800	\$1,814	\$3,800	\$3,800	\$0
190-5230-196	Sewer/Water-Town Hall	\$692	\$377	\$650	\$279	\$650	\$650	\$0
190-5244-196	Equipment Maint.-Tn Hall	\$185	\$213	\$1,000	\$704	\$1,000	\$7,120	\$6,120
190-5270-196	Postage/Copier Leases	\$4,872	\$5,805	\$8,000	\$3,305	\$5,500	\$5,500	-\$2,500
190-5306-196	Tech Services	\$23,353	\$33,089	\$42,000	\$27,695	\$45,000	\$45,000	\$3,000
190-5340-196	Telephone/Internet	\$8,090	\$11,987	\$8,500	\$5,179	\$8,500	\$8,500	\$0
190-5345-196	Postage-Town Hall	\$16,323	\$21,034	\$19,000	\$10,588	\$22,000	\$24,000	\$5,000
190-5420-196	Town Hall-Equip Supplies	\$2,370	\$1,166	\$3,500	\$2,265	\$3,500	\$3,500	\$0
	<b>Total Town Hall</b>	<b>\$69,070</b>	<b>\$90,473</b>	<b>\$95,750</b>	<b>\$56,810</b>	<b>\$99,250</b>	<b>\$107,370</b>	<b>\$11,620</b>
<b>197</b>	<b>Goodwin Memorial</b>							
190-5210-197	Electricity-Goodwin	\$0	\$0	\$5,500	\$1,280	\$5,500	\$5,500	\$0
190-5215-197	Heat/Gas-Goodwin	\$0	\$1,955	\$2,800	\$1,043	\$2,800	\$2,800	\$0
190-5230-197	Sewer/Water-Goodwin	\$0	\$0	\$1,000	\$26	\$350	\$350	-\$650
	<b>Total Goodwin Memorial</b>	<b>\$0</b>	<b>\$1,955</b>	<b>\$9,300</b>	<b>\$2,349</b>	<b>\$8,650</b>	<b>\$8,650</b>	<b>-\$650</b>
<b>199</b>	<b>NHHall/Russell School</b>							
190-5210-199	Electricity-NHH/Russell Sch	\$1,434	\$1,394	\$1,000	\$810	\$1,500	\$1,500	\$500
	<b>Total NHHall/Russell School</b>	<b>\$1,434</b>	<b>\$1,394</b>	<b>\$1,000</b>	<b>\$810</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$500</b>
<b>222</b>	<b>Public Safety Building</b>							
190-5210-222	Electricity-PubSafetyBldng	\$0	\$21,790	\$25,000	\$13,217	\$25,000	\$25,000	\$0
190-5215-222	Heat/Gas-PubSafetyBldng	\$0	\$8,196	\$13,400	\$4,884	\$13,400	\$13,400	\$0
190-5230-222	Sewer/Water-PubSafetyBld	\$0	\$1,345	\$1,597	\$845	\$1,600	\$1,600	\$3
	<b>Total Public Safety Bldng</b>	<b>\$0</b>	<b>\$31,331</b>	<b>\$39,997</b>	<b>\$18,946</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$3</b>
<b>225</b>	<b>Fire Substation</b>							
190-5210-225	Electricity-Fire Substation	\$0	\$2,249	\$5,400	\$3,283	\$5,400	\$5,400	\$0
190-5215-225	Heat/Gas-Fire Substation	\$0	\$4,229	\$10,000	\$0	\$10,000	\$10,000	\$0
190-5230-225	Sewer/Water	\$0	\$1,302	\$1,200	\$1,884	\$1,500	\$1,500	\$300
	<b>Total Fire Substation</b>	<b>\$0</b>	<b>\$7,780</b>	<b>\$16,600</b>	<b>\$5,167</b>	<b>\$16,900</b>	<b>\$16,900</b>	<b>\$300</b>
<b>610</b>	<b>New Library Building</b>							
190-5210-610	Electricity-Library	\$0	\$23,233	\$35,000	\$13,236	\$35,000	\$35,000	\$0
190-5230-610	Sewer/Water	\$0	\$218	\$1,000	\$178	\$1,000	\$1,000	\$0
190-5340-610	Telephone/Internet-Library			\$3,500	\$604	\$3,500	\$3,500	\$0
	<b>Total New Library</b>	<b>\$0</b>	<b>\$23,451</b>	<b>\$39,500</b>	<b>\$14,019</b>	<b>\$39,500</b>	<b>\$39,500</b>	<b>\$0</b>
<b>Total Town Buildings</b>		<b>\$236,535</b>	<b>\$331,225</b>	<b>\$397,047</b>	<b>\$250,861</b>	<b>\$405,300</b>	<b>\$418,720</b>	<b>\$21,673</b>

## B. Budget 200s: Public Safety

Public Safety includes the Departments of the Police, Fire, Dispatch (Communications), Ambulance Services and Building Inspections Departments. The Town maintains two public safety buildings, the main station on East Street and the new substation in North Hadley. Increases are addressed in the FY23 TA Recommended budgets to address critical staffing needs.

ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY2023 Request	FY2023 TA Recommends	Change \$ FY22-FY23
<b>200 Public Safety</b>								
210	Police	\$1,212,375	\$1,265,210	\$1,387,204	\$751,908	\$1,485,942	\$1,517,689	\$130,485
220	Fire	\$666,748	\$648,604	\$748,456	\$384,144	\$833,217	\$929,662	\$181,206
222	Dispatch	\$321,618	\$319,919	\$335,112	\$183,271	\$371,781	\$380,816	\$45,704
230	Ambulance	\$282,250	\$290,718	\$299,440	\$299,439	\$308,000	\$308,000	\$8,560
241	Building Inspections (4)	\$132,885	\$135,430	\$180,577	\$96,699	\$192,106	\$186,288	\$5,711
<b>Total Public Safety</b>		<b>\$2,615,876</b>	<b>\$2,659,880</b>	<b>\$2,950,789</b>	<b>\$1,715,462</b>	<b>\$3,191,046</b>	<b>\$3,322,455</b>	<b>\$371,666</b>

### 1. Police Department (210)

The goal of the Hadley Police Department is to provide effective policing services and to maintain a safe and secure environment that will facilitate the quality of life our citizens have grown to expect. We will continually work to achieve and maintain the respect and cooperation of the community we serve.

POLICE DEPARTMENT								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
210-5110	Salary Police Chief	\$114,607	\$117,981	\$120,750	\$68,009	\$120,750	\$123,769	\$3,019
210-5112	Admin/Clerical Salaries	\$38,944	\$40,942	\$42,240	\$23,414	\$42,240	\$43,296	\$1,056
201-5118	Wages Full Time Officers	\$737,178	\$804,749	\$858,668	\$457,286	\$934,486	\$957,848	\$99,180
210-5120	Wages Part Time Officers	\$27,628	\$22,962	\$23,125	\$18,157	\$15,200	\$15,580	-\$7,545
210-5130	Overtime	\$81,524	\$89,161	\$94,737	\$50,517	\$97,579	\$100,018	\$5,281
210-5131	Training	\$31,825	\$40,477	\$50,252	\$41,187	\$59,628	\$61,119	\$10,867
210-5242	Vehicle Repair & Maint.	\$23,392	\$16,634	\$18,000	\$12,776	\$25,500	\$25,500	\$7,500
210-5244	Equipment Repair & Maint.	\$9,470	\$7,938	\$8,700	\$5,845	\$8,700	\$8,700	\$0
	Cruiser Leases			\$7,500		\$15,000	\$15,000	\$7,500
210-5306	Tech Support/Profess.Service	\$26,039	\$30,386	\$29,655	\$16,581	\$31,685	\$31,685	\$2,030
210-5308	Professional Development	\$23,797	\$11,738	\$31,348	\$7,147	\$32,895	\$32,895	\$1,547
210-5340	Telecommunications	\$8,253	\$7,644	\$8,670	\$3,729	\$8,400	\$8,400	-\$270
210-5420	Office Supplies	\$3,657	\$3,605	\$2,700	\$1,560	\$2,700	\$2,700	\$0
210-5480	Fuel	\$26,077	\$22,093	\$27,590	\$10,645	\$27,590	\$27,590	\$0
210-5580	Other Police Expenses/K9	\$25,125	\$20,854	\$24,714	\$17,019	\$25,659	\$25,659	\$945
210-5580	Dog Officer Expenses	\$114	\$0	\$250	\$30	\$0	\$0	-\$250
210-5582	Uniforms	\$24,431	\$18,378	\$25,300	\$10,212	\$27,425	\$27,425	\$2,125
210-5710	Travel/Mileage/Meals	\$961	\$482	\$1,650	\$620	\$1,650	\$1,650	\$0
210-5730	Dues	\$9,353	\$9,187	\$11,355	\$7,174	\$8,855	\$8,855	-\$2,500
<b>Total Police</b>		<b>\$1,212,375</b>	<b>\$1,265,210</b>	<b>\$1,387,204</b>	<b>\$751,908</b>	<b>\$1,485,942</b>	<b>\$1,517,689</b>	<b>\$130,485</b>

## 2. Fire Department (220)

Members of the Hadley Fire Department are dedicated in our 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. It shall also be our mission to train continually and maintain our equipment in order to be efficient and unwavering in our goal to preserve life, property and the environment and to ensure that safety of our members.

FIRE DEPARTMENT								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
220-5110	Salary Fire Chief	\$113,800	\$112,788	\$118,347	\$64,414	\$118,347	\$121,306	\$2,959
220-5112	Admin Salaries	\$1,134	\$10,257	\$16,585	\$9,565	\$16,585	\$17,000	\$415
220-5118	Wages Full Time	\$304,184	\$302,535	\$335,172	\$168,606	\$335,172	\$421,702	\$86,530
220-5120	Part Time Wages	\$31,693	\$30,010	\$40,600	\$23,151	\$40,600	\$41,615	\$1,015
220-5130	Overtime	\$17,704	\$16,879	\$16,240	\$20,846	\$16,240	\$20,746	\$4,506
220-5140	Inspection/Station Duty Wages	\$15,940	\$10,730	\$20,808	\$8,737	\$20,807	\$21,327	\$520
220-5242	Fire Vehicle Repair/Maint.	\$8,803	\$7,519	\$8,000	\$3,413	\$8,000	\$8,000	\$0
220-5244,5871	Fire Equip/Radio Repair/Maint.	\$14,856	\$17,084	\$17,700	\$9,841	\$95,700	\$95,700	\$78,000
220-5244	Air Pack Replace & Maint.	\$7,262	\$3,988	\$11,600	\$0	\$12,260	\$12,260	\$660
220-5244-02	Bldg Maint. Center and North	\$14,381	\$13,462	\$28,060	\$10,995	\$30,866	\$30,866	\$2,806
220-5245	Fire Extinguisher Maint.	\$10,248	\$559	\$5,000	\$725	\$5,000	\$5,000	\$0
220-5300	Engine Ladder Test & Maint.	\$34,979	\$31,988	\$35,000	\$11,639	\$35,000	\$35,000	\$0
220-5311	Physical & Testing	\$2,092	\$1,136	\$1,500	\$934	\$2,000	\$2,000	\$500
220-5320	Tuition/Meetings/Training	\$4,277	\$2,982	\$7,500	\$1,072	\$8,000	\$8,000	\$500
220-5340	Telephone/Internet	\$7,740	\$10,133	\$13,345	\$5,663	\$13,345	\$13,345	\$0
220-5343,5420	Office Supplies	\$2,466	\$2,361	\$3,125	\$1,838	\$3,500	\$3,500	\$375
220-5480	Gasoline/Diesel	\$13,100	\$8,016	\$12,500	\$3,292	\$11,000	\$11,000	-\$1,500
220-5500	Fire Medical Supplies	\$3,926	\$5,411	\$4,500	\$2,599	\$5,000	\$5,000	\$500
220-5530	Fire Prevention Supplies	\$313	\$283	\$1,500	\$162	\$1,000	\$1,000	-\$500
220-5346,5530	Civil Def Supp., CTY Emerg Broadc	\$15,168	\$17,290	\$7,500	\$8,832	\$6,000	\$6,000	-\$1,500
220-5582,-101	Uniforms	\$7,198	\$4,697	\$5,500	\$2,347	\$6,500	\$7,000	\$1,500
220-5710	Mileage	\$53	\$43	\$250	\$133	\$250	\$250	\$0
220-5730	Dues	\$5,328	\$5,802	\$6,300	\$4,733	\$7,500	\$7,500	\$1,200
220-5830	Grant Matching Funds	\$1,172	\$1,306	\$1,325	\$0	\$1,325	\$1,325	\$0
220-5840	Computer Hardware Purchase	\$10,568	\$7,552	\$10,500	\$2,107	\$10,500	\$10,500	\$0
220-5850,72,57	Firefighting Equip,Bunker Coat/P	<u>\$18,365</u>	<u>\$22,780</u>	<u>\$20,000</u>	<u>\$18,500</u>	<u>\$22,720</u>	<u>\$22,720</u>	<u>\$2,720</u>
<b>Total Fire</b>		<b>\$666,750</b>	<b>\$647,592</b>	<b>\$748,456</b>	<b>\$384,144</b>	<b>\$833,217</b>	<b>\$929,662</b>	<b>\$181,206</b>

### 3. Dispatch (222)

DISPATCH/ COMMUNICATIONS								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
222-5118	Dispatchers Wages	\$186,016	\$242,766	\$249,420	\$137,338	\$286,581	\$293,746	\$44,326
222-5120	Part Time Wages	\$72,195	\$44,122	\$46,528	\$25,281	\$42,750	\$43,819	-\$2,709
222-5130	Overtime	\$15,110	\$22,932	\$25,124	\$15,085	\$28,350	\$29,059	\$3,934
222-5131	Wages Training	\$648	\$2,735	\$3,700	\$3,019	\$3,700	\$3,793	\$92
222-5210-30:	Bldng/Legal- moved	\$42,241	\$299	\$0	\$0	\$0	\$0	\$0
222-5308	Tuition/Meetings	\$698	\$131	\$2,000	\$269	\$2,000	\$2,000	\$0
222-5450	Building Maint Supplies	\$2,844	\$3,389	\$4,540	\$2,279	\$5,100	\$5,100	\$560
222-5580	Equipment Purchase	\$1,117	\$1,815	\$2,000	\$0	\$1,500	\$1,500	-\$500
222-5582	Uniforms	\$749	\$1,732	\$1,800	\$0	\$1,800	\$1,800	\$0
<b>Total Communications</b>		<b>\$321,618</b>	<b>\$319,919</b>	<b>\$335,112</b>	<b>\$183,271</b>	<b>\$371,781</b>	<b>\$380,816</b>	<b>\$45,704</b>

### 4. Ambulance (230)

The ambulance cost reflects the town's contract with Action Ambulance. The town is also in the process of purchasing its own ambulance, so there will be significant fluctuations in this budget over the next few years as the provision of ambulance services evolves.

AMBULANCE								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
230-5330	Ambulance Service	\$282,250	\$290,718	\$299,440	\$299,439	\$227,255	\$308,000	\$8,560
230-5118	Wages Full Time					\$76,245	\$0	\$0
230-5130	Overtime					\$4,000	\$0	\$0
230-5582	Uniforms					\$500	\$0	\$0
<b>Total Ambulance</b>		<b>\$282,250</b>	<b>\$290,718</b>	<b>\$299,440</b>	<b>\$299,439</b>	<b>\$308,000</b>	<b>\$308,000</b>	<b>\$8,560</b>

## 5. Inspection Services (241)

The mission of the Inspection Services Department is to ensure the health, safety and welfare of the Town's residents and visitors through the enforcement of state and local codes, laws, bylaws and regulations. As of the FY22 Budget, the budgets for Electrical, Gas and Plumbing have been merged into the single Budget 241 Inspection Services.

BUILDING INSPECTIONS								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
241-5110	Salary Building Inspector	\$64,911	\$85,031	\$85,000	\$48,592	\$86,275	\$86,275	\$1,275
242-5110	Salary Gas Inspector	\$3,792	\$3,761	\$3,761	\$2,194	\$3,800	\$3,761	\$0
243-5110	Salary Plumbing Inspector	\$6,245	\$6,558	\$6,558	\$3,826	\$6,600	\$6,558	\$0
245-5110	Salary Electrical Inspector	\$0	\$0	\$12,000	\$8,392	\$12,000	\$12,000	\$0
241-5112	Admin Salaries	\$28,253	\$30,087	\$45,868	\$24,440	\$57,026	\$54,639	\$8,771
241-5118,20	Wages - PT/Alternate Inspecto	\$23,682	\$2,974	\$14,500	\$7,423	\$13,225	\$13,225	-\$1,275
241-5307	Printing	\$0	\$135	\$200	\$0	\$300	\$150	-\$50
241-5308	Tuition/Meetings/Materials	\$1,200	\$313	\$1,800	\$420	\$1,800	\$3,200	\$1,400
241-5340	Telephone Stipend	\$584	\$650	\$1,200	\$600	\$1,200	\$1,200	\$0
241-5420,524	Office Supplies/ Repairs	\$2,737	\$4,519	\$3,910	\$435	\$6,900	\$2,500	-\$1,410
241-5480	Inspector's Auto Fuel	\$426	\$422	\$800	\$224	\$1,000	\$800	\$0
241-5710	Mileage/Meals	\$840	\$691	\$1,400	\$0	\$1,400	\$1,400	\$0
241-5730	Dues/Memberships	\$215	\$290	\$3,580	\$155	\$580	\$580	-\$3,000
<b>Total Building Inspector</b>		<b>\$132,885</b>	<b>\$135,430</b>	<b>\$180,577</b>	<b>\$96,699</b>	<b>\$192,106</b>	<b>\$186,288</b>	<b>\$5,711</b>

## 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 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	FY22 to FY23
300	Education	\$7,247,445	\$7,033,913	\$7,370,801	\$3,358,783	\$7,591,473	\$7,591,473	\$220,672
Total School		\$7,247,445	\$7,033,913	\$7,370,801	\$3,358,783	\$7,591,473	\$7,591,473	\$220,672

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

## D. Budget 400s: Public Works

Department of Public Works was created in 2009 by authorization of Town Meeting and an enabling act of Legislature. The Department has three divisions: Highway, Water, and Sewer. The Highway Division is operated through the General Fund budget and includes Highway Operations, Snow & Ice, Street Lighting, Building Maintenance and the Cemetery Departments. The Water and Sewer Divisions are operated as enterprise funds and are shown as separate budgets in the Enterprise Fund section.

ACCT	DESCRIPTION	FY 2020 Actual	FY2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY2023 Request	FY2023 TA Recommends	Change \$ FY22-FY23
<b>400 Public Works</b>								
422	Highway	\$743,090	\$770,417	\$832,591	\$564,648	\$869,811	\$903,276	\$70,685
423	Snow & Ice	\$182,223	\$90,439	\$182,223	\$52,097	\$182,223	\$182,223	\$0
424	Street Lighting	\$18,502	\$19,091	\$19,000	\$10,063	\$19,000	\$19,000	\$0
490	Building Maint.	\$133,787	\$157,601	\$178,876	\$89,535	\$226,116	\$199,589	\$20,713
491	Cemetery	\$26,526	\$30,721	\$27,223	\$13,734	\$43,543	\$29,882	\$2,659
<b>Total Public Works</b>		<b>\$1,104,128</b>	<b>\$1,068,269</b>	<b>\$1,239,913</b>	<b>\$730,079</b>	<b>\$1,340,693</b>	<b>\$1,333,969</b>	<b>\$94,056</b>

### 1. Highway (422)

Highway services include maintenance and repair of the Town's infrastructure and roads.

<b>HIGHWAY DIVISION</b>								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	FY22 to FY23
422-5110	Professional Salaries	\$59,565	\$137,349	\$130,349	\$107,489	\$130,349	\$133,608	\$3,258
422-5112	Administrative Salaries	\$38,095	\$19,315	\$7,953	\$7,636	\$7,953	\$8,152	\$199
422-5118	Other Regular Salaries	\$318,292	\$244,869	\$314,222	\$137,993	\$314,222	\$322,078	\$7,856
422-5120	Part Time/Temp. Wages	\$6,639	\$604	\$4,872	\$0	\$4,872	\$4,994	\$122
422-5130	Overtime	\$8,558	\$13,934	\$13,195	\$5,493	\$13,195	\$13,525	\$330
422-5190	Stipends	\$258	\$1,850	\$3,400	\$300	\$3,400	\$3,400	\$0
422-5210	Highway Electricity	\$9,228	\$15,179	\$13,840	\$5,622	\$13,840	\$13,840	\$0
422-5215	Heating	\$1,416	\$4,691	\$2,460	\$533	\$2,460	\$2,460	\$0
422-5230	Sewer/Water	\$408	\$231	\$400	\$196	\$400	\$400	\$0
422-5242	Vehicle Repairs & Maint.	\$69,559	\$72,187	\$77,000	\$41,952	\$70,000	\$70,000	-\$7,000
422-5243	Street & Pedestrian Way Main	\$33,702	\$48,289	\$50,000	\$67,421	\$60,000	\$75,000	\$25,000
422-5244	Equipment Repairs & Maint.	\$2,698	\$2,457	\$2,000	\$3,411	\$7,000	\$7,000	\$5,000
422-5270	Rental & Leases	\$1,183	\$1,793	\$2,000	\$614	\$2,000	\$2,000	\$0
422-5290	Property Related Services	\$3,946	\$4,138	\$4,300	\$3,721	\$4,300	\$0	-\$4,300
422-5305	Police Details	\$10,155	\$7,803	\$11,000	\$7,361	\$10,000	\$12,000	\$1,000
422-5306	Tech Support Services	\$909	\$2,268	\$3,300	\$89	\$2,500	\$0	-\$3,300
422-5310	Engineering & Arch Services	\$13,102	\$13,174	\$20,000	\$12,913	\$20,000	\$15,000	-\$5,000
422-5311	Physical & Testing	\$215	\$1,420	\$600	\$655	\$1,420	\$1,420	\$820
422-5312	Arborist/Vegetation Mgt.	\$34,525	\$105,093	\$40,000	\$47,451	\$65,000	\$65,000	\$25,000
422-5???	Ditches			\$20,000	\$0	\$15,000	\$15,000	-\$5,000
422-5???	Dike Inspections & Maintenance			\$0	\$0	\$7,000	\$23,500	\$23,500
422-5340	Telecommunications	\$6,084	\$4,737	\$6,100	\$2,341	\$4,500	\$4,500	-\$1,600
422-5385	Software Lic/SAAS	\$3,857	\$3,730	\$4,500	\$1,375	\$4,500	\$4,500	\$0
422-5420	Office Supplies	\$2,386	\$2,481	\$2,400	\$1,295	\$2,200	\$2,200	-\$200
422-5480	Vehicle Fuel	\$57,577	\$20,549	\$40,000	\$35,860	\$50,000	\$50,000	\$10,000
422-5530	Public Works Supplies	\$44,079	\$29,642	\$40,000	\$63,675	\$35,000	\$35,000	-\$5,000
422-5582	Uniforms	\$13,390	\$11,513	\$15,700	\$8,077	\$15,700	\$15,700	\$0
422-5730	Dues/Licenses	\$3,260	\$1,123	\$3,000	\$1,175	\$3,000	\$3,000	\$0
<b>Total Highway</b>		<b>\$743,086</b>	<b>\$770,417</b>	<b>\$832,591</b>	<b>\$564,648</b>	<b>\$869,811</b>	<b>\$903,276</b>	<b>\$70,685</b>

## 2. Snow and Ice (423)

This account is used to clear streets and municipal parking lots of snow and ice. Municipalities are allowed to expend in excess of available appropriations, provided the amount raised at town meeting equaled or exceeded the amount raised for snow and ice in the previous fiscal year.

SNOW AND ICE								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
423-5120	PT Seasonal Salaries	\$7,165	\$3,463	\$10,768	\$0	\$10,768	\$11,037	\$269
423-5130	Overtime	\$29,900	\$27,880	\$60,205	\$5,678	\$30,000	\$30,750	-\$29,455
423-5???	Contract Services					\$20,000	\$20,000	\$20,000
423-5530	Vehicle Repairs/Supplies	\$49,854	\$59,096	\$11,250	\$15,240	\$21,455	\$20,436	\$9,186
423-5535	Roadway Treatments	\$95,304	\$0	\$100,000	\$31,180	\$100,000	\$100,000	\$0
Total Snow & Ice		\$182,223	\$90,439	\$182,223	\$52,097	\$182,223	\$182,223	\$0

## 3. Street Lighting (424)

STREET LIGHTS								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
424-5210	Electricity	\$18,502	\$19,091	\$19,000	\$10,063	\$19,000	\$19,000	\$0
Total Street Lights		\$18,502	\$19,091	\$19,000	\$10,063	\$19,000	\$19,000	\$0



#### 4. Building Maintenance (490)

The Building Maintenance budget is a single interior/exterior maintenance account for many of the town's buildings, under the direction of the DPW. It includes custodial services, maintenance contracts, alarm systems, grounds keeping and inside/outside repairs.

BUILDING MAINTENANCE								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
490-5118	Bldg. Maint. Salaries	\$ 26,087	\$ 26,480	\$ 27,085	\$ 15,356	\$ 27,085	\$ 27,762	\$ 677
490-5130	Bldg. Maint. Overtime	\$ 1,673	\$ 1,035	\$ 1,421	\$ 739	\$ 1,421	\$ 1,457	\$ 36
490-5244	Custodial Equip Purcha	\$ -	\$ 71	\$ 14,400	\$ 93	\$ 14,400	\$ 10,000	\$ (4,400)
490-5450	Bldg. Maint. Supplies	\$ -	\$ 512	\$ 6,000	\$ 95	\$ 6,000	\$ 6,000	\$ -
	<b>General Expenses</b>	<b>\$ 27,760</b>	<b>\$ 28,098</b>	<b>\$ 48,906</b>	<b>\$ 16,284</b>	<b>\$ 48,906</b>	<b>\$ 45,219</b>	<b>\$ (3,687)</b>
490-5240,41-15	Sr. Ctr. Bldng. Maint.	\$ 180	\$ 4,679	\$ 5,500	\$ 4,727	\$ 17,115	\$ 15,000	\$ 9,500
490-5380-192	Sr. Ctr. Custodial	\$ -	\$ 12,690	\$ 14,400	\$ 7,650	\$ 14,400	\$ 14,400	\$ -
	<b>Senior Center Expenses</b>	<b>\$ 180</b>	<b>\$ 17,369</b>	<b>\$ 19,900</b>	<b>\$ 12,377</b>	<b>\$ 31,515</b>	<b>\$ 29,400</b>	<b>\$ 9,500</b>
490-5240-196	Town Hall Bldng. Maint	\$ 13,615	\$ 17,610	\$ 17,000	\$ 10,620	\$ 15,220	\$ 17,000	\$ -
490-5380-196	Town Hall Custodial	\$ 13,778	\$ 13,460	\$ 14,400	\$ 9,078	\$ 14,400	\$ 14,400	\$ -
	<b>Town Hall Expenses</b>	<b>\$ 27,393</b>	<b>\$ 31,070</b>	<b>\$ 31,400</b>	<b>\$ 19,698</b>	<b>\$ 29,620</b>	<b>\$ 31,400</b>	<b>\$ -</b>
490-5241-197	<b>Goodwin Maint.</b>	\$ 2,396	\$ -	\$ 5,000	\$ -	\$ 5,216	\$ 2,500	\$ (2,500)
		\$ 2,396	\$ -	\$ 5,000	\$ -	\$ 5,216	\$ 2,500	\$ (2,500)
490-5241-199	Russell Sch. Int. Maint	\$ -	\$ -	\$ 350	\$ -	\$ 350	\$ 350	\$ -
	<b>Russell School Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ 350</b>	<b>\$ -</b>
490-5240,41-2	NH Fire St.Bldng. Maint	\$ -	\$ 99	\$ 3,500	\$ 1,131	\$ 9,913	\$ 5,000	\$ 1,500
490-5380-220	NH Fire St. Custodial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>NH Fire Stn Expenses</b>	<b>\$ -</b>	<b>\$ 99</b>	<b>\$ 3,500</b>	<b>\$ 1,131</b>	<b>\$ 9,913</b>	<b>\$ 5,000</b>	<b>\$ 1,500</b>
490-5240,41-2	PSC Bldng. Maint.	\$ 23,952	\$ 29,441	\$ 21,000	\$ 15,931	\$ 43,000	\$ 28,000	\$ 7,000
490-5380-222	PSC Custodial	\$ 20,988	\$ 19,100	\$ 14,400	\$ 7,500	\$ 14,400	\$ 14,400	\$ -
	<b>PSC Expenses</b>	<b>\$ 44,940</b>	<b>\$ 48,541</b>	<b>\$ 35,400</b>	<b>\$ 23,431</b>	<b>\$ 57,400</b>	<b>\$ 42,400</b>	<b>\$ 7,000</b>
490-5241-422	Highway Bldg Maint.	\$ 7,678	\$ 9,527	\$ 9,000	\$ 1,314	\$ 15,576	\$ 10,000	\$ 1,000
490-5380-422	DPW Custodial	\$ -	\$ 4,755	\$ 4,800	\$ 2,700	\$ 5,000	\$ 5,000	\$ 200
	<b>DPW Expenses</b>	<b>\$ 7,678</b>	<b>\$ 14,282</b>	<b>\$ 13,800</b>	<b>\$ 4,014</b>	<b>\$ 20,576</b>	<b>\$ 15,000</b>	<b>\$ 1,200</b>
490-5240,41-6	Library Bldng. Maint.	\$ 3,871	\$ 6,208	\$ 4,300	\$ 3,960	\$ 6,300	\$ 12,000	\$ 7,700
490-5380-610	Library Custodial	\$ 7,430	\$ 11,935	\$ 16,320	\$ 8,640	\$ 16,320	\$ 16,320	\$ -
	<b>Hadley Public Library</b>	<b>\$ 11,301</b>	<b>\$ 18,143</b>	<b>\$ 20,620</b>	<b>\$ 12,600</b>	<b>\$ 22,620</b>	<b>\$ 28,320</b>	<b>\$ 7,700</b>
<b>Total Building Maint.</b>		<b>\$121,648</b>	<b>\$ 157,601</b>	<b>\$ 178,876</b>	<b>\$ 89,535</b>	<b>\$ 226,116</b>	<b>\$ 199,589</b>	<b>\$ 20,713</b>

## 5. Cemeteries (491)

The Cemetery budget funds maintenance of the five Town-owned cemeteries. Responsibility for maintaining the cemeteries shifted from the Cemetery Committee to the Department of Public Works by town meeting vote in FY19. The current FY22 fully funds the cemetery maintenance program.

CEMETERIES								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
491-5110	Salary Cemetery	\$ 13,144	\$ 13,445	\$ 13,543	\$ 7,574	\$ 13,543	\$ 13,882	\$ 339
491-5290	Grounds Maintenance	\$ 12,845	\$ 17,276	\$ 13,680	\$ 6,160	\$ 30,000	\$ 16,000	\$ 2,320
491-5850	Equipment	\$ 537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cemetery</b>		<b>\$ 26,526</b>	<b>\$ 30,721</b>	<b>\$ 27,223</b>	<b>\$ 13,734</b>	<b>\$ 43,543</b>	<b>\$ 29,882</b>	<b>\$ 2,659</b>

## E. Budget 500s: Human Services

Human Services encompasses the Departments of Board of Health, Council on Aging, Veterans Services and the Oliver Smith Will. 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 under the General Fund, and Hadley Media is reported later in **Sections IV & V** for Enterprise Funds.

ACCT	DESCRIPTION	FY 2020 Actual	FY2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY2023 Request	FY2023 TA Recommends	Change \$ FY22-FY23
<b>500 Human Services</b>								
510	Board of Health	\$36,791	\$53,752	\$54,746	\$26,090	\$83,380	\$57,539	\$2,793
541	Council on Aging	\$117,541	\$112,238	\$124,641	\$75,992	\$158,341	\$143,831	\$19,190
543	Veterans' Services	\$80,199	\$72,637	\$108,227	\$55,847	\$111,266	\$111,266	\$3,039
590	Oliver Smith Will	\$0	\$100	\$100	\$0	\$100	\$100	\$0
<b>Total Human Services</b>		<b>\$234,531</b>	<b>\$238,727</b>	<b>\$287,714</b>	<b>\$157,929</b>	<b>\$353,087</b>	<b>\$312,736</b>	<b>\$25,023</b>

### 1. Board of Health (510)

The Board of Health is an elected Board of three members, each elected for a 3-year term. They are responsible for the town's health, food and safety inspections, and participate in monitoring and advising on local health situations such as the town faced with COVID. As of the FY23 Budget inspections will be handled by a Health Agent employee.

<b>BOARD OF HEALTH</b>								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
510-5???	Health Agent			\$0	\$0	\$21,600	\$28,080	\$28,080
510-5112	Clerical Services	\$628	\$3,913	\$5,516	\$3,832	\$6,400	\$9,184	\$3,668
510-5118	Salary Board of Health	\$4,950	\$4,950	\$4,950	\$2,887	\$5,500	\$4,950	\$0
510-5190	Nurse Salary	\$9,800	\$9,800	\$9,800	\$4,936	\$13,000	\$10,045	\$245
510-5195	Animal Inspector	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0
510-5196	Burial Cert-Stipend	\$0	\$0	\$300	\$300	\$300	\$300	\$0
510-5300	Inspections	\$20,587	\$21,025	\$26,000	\$13,975	\$28,000	\$0	-\$26,000
510-5304	Legal Notices & Adv.	\$0	\$0	\$110	\$0	\$110	\$110	\$0
510-5308	Tuition/Meetings	\$175	\$0	\$600	\$0	\$1,000	\$1,000	\$400
510-5311	Flu Clinic	\$0	\$0	\$600	\$0	\$600	\$0	-\$600
510-5340	Telephone	\$249	\$245	\$0	\$0	\$0	\$0	\$0
510-5345	Postage	\$21	\$0	\$120	\$0	\$120	\$120	\$0
510-5300	Software Maintenance	\$0	\$12,000	\$2,000	\$0	\$2,000	\$2,000	\$0
510-5420	Office Supplies	\$286	\$659	\$500	\$160	\$500	\$500	\$0
510-5580	Community Health	\$0	\$0	\$3,000	\$0	\$3,000	\$0	-\$3,000
510-5710	Mileage/Meals	\$95	\$0	\$100	\$0	\$100	\$100	\$0
510-5730	Dues	\$0	\$160	\$150	\$0	\$150	\$150	\$0
<b>Total Board of Health</b>		<b>\$36,791</b>	<b>\$53,752</b>	<b>\$54,746</b>	<b>\$26,090</b>	<b>\$83,380</b>	<b>\$57,539</b>	<b>\$2,793</b>

## 2. Council on Aging (541)

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

COUNCIL ON AGING								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
541-5110	Salary Director	\$48,317	\$53,446	\$53,836	\$30,321	\$53,836	\$55,181	\$1,346
541-5118	COA Coordinator	\$40,452	\$23,625	\$24,648	\$24,373	\$24,648	\$25,264	\$616
541-5118	Community Outreach Co	\$23,239	\$25,591	\$25,881	\$12,637	\$25,881	\$26,529	\$647
541-5120	Admin Asst	\$0				\$35,625	\$18,844	\$18,844
541-5195	Salaries Drivers	\$2,490	\$6,204	\$11,076	\$4,861	\$11,076	\$11,353	\$277
541-5242	Van Maint. And Repair	\$59	\$125	\$350	\$0	\$350	\$350	\$0
541-5244	Office Equip. Maint.	\$0	\$453	\$500	\$246	\$815	\$0	-\$500
541-5248	Fitness Equip. Maint.	\$0	\$0	\$600	\$0	\$600	\$800	\$200
541-5308	Tuition/Meetings	\$30	\$0	\$500	\$0	\$500	\$500	\$0
541-5345	Postage	\$25	\$0	\$3,000	\$1,500	\$960	\$960	-\$2,040
541-5350	Programs/Activities	\$362	\$1,097	\$1,200	\$870	\$1,200	\$1,200	\$0
541-5420	Office Supplies	\$1,289	\$845	\$1,200	\$310	\$1,000	\$1,000	-\$200
541-5480	Gasoline	\$823	\$833	\$1,300	\$541	\$1,300	\$1,300	\$0
541-5710	Mileage/Meals	\$121	\$17	\$200	\$0	\$200	\$200	\$0
541-5730	Dues	\$334	\$0	\$350	\$333	\$350	\$350	\$0
<b>Total Council on Aging</b>		<b>\$117,541</b>	<b>\$112,238</b>	<b>\$124,641</b>	<b>\$75,992</b>	<b>\$158,341</b>	<b>\$143,831</b>	<b>\$19,190</b>

### 3. Veterans' Services (543)

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

VETERANS' SERVICES								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
543-5300	Burial Expenses	\$0	\$0	\$1,000	\$0	\$4,000	\$4,000	\$3,000
543-5350	Memorial Day Expenses	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0
543-5580	Other Expenses	\$23,738	\$25,311	\$26,227	\$26,227	\$26,266	\$26,266	\$39
543-5770	Vet Benefits	\$56,461	\$47,326	\$80,000	\$29,620	\$80,000	\$80,000	\$0
<b>Total Veterans' Services</b>		<b>\$80,199</b>	<b>\$72,637</b>	<b>\$108,227</b>	<b>\$55,847</b>	<b>\$111,266</b>	<b>\$111,266</b>	<b>\$3,039</b>

### 4. Oliver Smith Will (590)

The Elector for the Oliver Smith Will is elected in the Annual Town Election 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, annually provides gifts of \$300 for widows with children under the age of eighteen, a one-time gift 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 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
590-5195	Oliver Smith Elector	\$0	\$100	\$100	\$0	\$100	\$100	\$0
<b>Total Oliver Smith Will</b>		<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>

## 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	DESCRIPTION	FY 2020 Actual	FY2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY2023 Request	FY2023 TA Recommends	Change \$ FY22-FY23
<b>600 Culture &amp; Recreation</b>								
610	Library	\$202,318	\$197,855	\$203,962	\$117,855	\$207,806	\$210,173	\$6,211
630	Park Commission	\$52,595	\$35,086	\$51,560	\$18,280	\$63,984	\$58,922	\$7,362
691	Historical Comm	\$0	\$0	\$300	\$0	\$300	\$300	\$0
<b>Total Culture &amp; Recreation</b>		<b>\$254,913</b>	<b>\$232,941</b>	<b>\$255,821</b>	<b>\$136,135</b>	<b>\$272,090</b>	<b>\$269,394</b>	<b>\$13,573</b>

### 1. Hadley Public Library (610)

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

LIBRARY								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
610-5110	Librarian Salary	\$64,778	\$66,074	\$67,065	\$37,772	\$68,387	\$68,387	\$1,322
610-5120	Part-Time Library Salaries	\$82,670	\$85,485	\$87,603	\$50,400	\$94,645	\$97,012	\$9,409
610-5306	Computer Resource Srv.	\$974	\$601	\$2,500	\$217	\$400	\$400	-\$2,100
610-5308	Tuition & Meetings	\$0	\$63	\$100	\$28	\$50	\$50	-\$50
610-5350	Programs/Activities	\$428	\$422	\$1,000	\$660	\$400	\$400	-\$600
610-5420	Office Supplies	\$1,384	\$1,163	\$1,300	\$1,230	\$250	\$250	-\$1,050
610-5450	Moved building expenses	\$10,229	\$1,649	\$0				\$0
610-5510	Ed.Supplies/Books	\$35,975	\$36,783	\$37,500	\$20,654	\$37,500	\$37,500	\$0
610-5730	Dues/Memberships/Lics.	\$5,880	\$5,616	\$6,894	\$6,894	\$6,174	\$6,174	-\$720
<b>Total Public Library</b>		<b>\$212,170</b>	<b>\$199,504</b>	<b>\$203,962</b>	<b>\$117,855</b>	<b>\$207,806</b>	<b>\$210,173</b>	<b>\$6,211</b>

## 2. Parks and Recreation (630)

The Hadley Park and Recreation Department, operating under the direction of the 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 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
630-5101	Salary Park Commissioner	\$0		\$0				
630-5110	Coordinator's Salary	\$46,983	\$33,403	\$38,336	\$15,964	\$50,260	\$50,422	\$12,086
630-5120	School Use Custodial	\$871	\$0	\$5,000	\$0	\$5,000	\$2,500	-\$2,500
630-5300	School Use Expense	\$618	\$0	\$3,284	\$0	\$3,284	\$1,000	-\$2,284
630-5308	Tuition & Meetings	\$25	\$0	\$500	\$0	\$500	\$500	\$0
630-5420	Office Supplies	\$1,266	\$1,008	\$1,440	\$603	\$1,440	\$1,000	-\$440
630-5710	Mileage	\$181	\$230	\$0	\$0	\$0	\$300	\$300
630-5850	Equipment Purchase	<u>\$2,651</u>	<u>\$445</u>	<u>\$3,000</u>	<u>\$1,713</u>	<u>\$3,500</u>	<u>\$3,200</u>	<u>\$200</u>
<b>Total Park Commission</b>		<b>\$52,595</b>	<b>\$35,086</b>	<b>\$51,560</b>	<b>\$18,280</b>	<b>\$63,984</b>	<b>\$58,922</b>	<b>\$7,362</b>

## 3. Historical Commission (691)

The Hadley Historical Commission is the municipal body responsible for community-wide historic preservation planning. The HHC maintains an inventory of the town's historic buildings and landscapes, assists the Planning Board with design review, and undertakes projects that promote the appreciation of the town's historic resources. The Commission also helps preserve the town's historic records, though queries concerning these materials should be directed first to the Town Clerk.

HISTORICAL COMMISSION								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	FY22 to FY23
691-5300	Hist. Studies/Surveys	\$0	\$0	\$100	\$0	\$100	\$100	\$0
691-5350	Programs/Lectures	\$0	\$0	\$100	\$0	\$100	\$100	\$0
691-5420	Office Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>
<b>Total Historical Commission</b>		<b>\$0</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>	<b>\$0</b>

## G. Budget 700s: Debt

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

Hadley continues to maintain a very strong credit rating. The Town was upgraded from an A+ rating to AA credit rating from Standard and Poor's in 2011, then to a AA+ credit rating in 2014, and most recently received the top credit rating of AAA in June 2019 and again in October 2020. A high credit rating allows the Town to borrow at more favorable interest rates. As a result, the 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 payments made on both (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 in the Levy, which are the amounts paid from the General Fund within the town's tax levy, the same as other departmental budgets.

DEBT & INTEREST								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
	<b>PRINCIPAL</b>							
710-5910	Long Term Bond (Within Levy)	\$1,134,638	\$465,552	\$66,918	\$206,917	\$66,918	\$66,918	\$0
	Long Term Bond (Debt Excluded)	\$0	\$0	\$396,542	\$0	\$509,510	\$509,510	\$112,968
710-5925	Short-Term Notes (Within Levy)	\$0	\$491,191	\$237,222	\$100,000	\$246,290	\$246,290	\$9,068
	Short-Term Notes (Debt Excluded)	\$0	\$0	\$140,204	\$0	\$95,264	\$95,264	-\$44,940
		<b>\$1,134,638</b>	<b>\$956,743</b>	<b>\$840,886</b>	<b>\$306,917</b>	<b>\$917,982</b>	<b>\$917,982</b>	<b>\$77,096</b>
	<b>INTEREST</b>							
750-5915	Long Term Bond (Within Levy)	\$250,631	\$300,681	\$25,352	\$413,762	\$22,709	\$22,709	-\$2,643
750-5916	Long Term Bond (Debt Excluded)	\$0	\$0	\$484,871	\$0	\$425,085	\$425,085	-\$59,786
750-5926	Short-Term Notes (Within Levy)	\$0	\$53,084	\$8,068	\$0	\$1,643	\$1,643	-\$6,425
	Short-Term Notes (Debt Excluded)	\$0	\$0	\$8,960	\$0	\$718	\$718	-\$8,242
		<b>\$250,631</b>	<b>\$353,765</b>	<b>\$527,251</b>	<b>\$413,762</b>	<b>\$450,155</b>	<b>\$450,155</b>	<b>-\$77,096</b>
<b>Total Debt</b>	<b>710 + 750</b>	<b>\$1,385,269</b>	<b>\$1,310,508</b>	<b>\$1,368,137</b>	<b>\$720,679</b>	<b>\$1,368,137</b>	<b>\$1,368,137</b>	<b>\$0</b>

In the FY20 Budget an additional \$100,000 was added to the tax levy portion, in order to pay down additional short-term principal for smaller capital items and free up borrowing capacity for larger capital projects. This worked so well that another \$50,000 was added in the FY22 budget. Even with these additions to the Budget, and the completion of the borrowing for the construction of the town's three new building projects, the total Debt Budget has not increased since FY20. It was lowered in FY21 in accommodation of the impact of COVID on the local economy and Hadley taxpayers.



## 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, and each item is more fully explained below.

BENEFITS, INSURANCE, OTHER									
ACCT	DESCRIPTION	FY 2020 Voted	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	FY22 to FY23
911-5170	Retirement	\$ 1,271,770	\$1,271,770	\$1,426,882	\$1,604,642	\$1,604,642	\$1,734,867	\$1,734,867	\$130,225
912-5170	Workers Comp.	\$ 77,970	\$69,639	\$73,368	\$83,460	\$80,564	\$83,460	\$83,460	\$0
913-5170	Unemployment Ins	\$ 33,000	\$506	\$13,956	\$30,000	\$300	\$30,000	\$30,000	\$0
914-5170	Health Insurance	\$ 1,368,000	\$1,301,434	\$1,286,684	\$1,320,000	\$740,179	\$1,375,000	\$1,375,000	\$55,000
915-5170	Life Insurance	\$ 2,660	\$2,554	\$2,641	\$2,740	\$1,554	\$2,775	\$2,775	\$35
916-5170	Medicare	\$ 139,000	\$135,321	\$136,303	\$139,000	\$78,028	\$148,000	\$148,000	\$9,000
919-5170	OPEB Contribution	\$ 270,434	\$270,434	\$16,890	\$66,890	\$0	\$277,195	\$277,195	\$210,305
945-5740	Insur-PS Volntr Acc	\$ 45,000	\$45,839	\$49,159	\$48,000	\$56,181	\$56,000	\$56,000	\$8,000
<b>Total Unclassified</b>		<b>\$ 3,207,834</b>	<b>\$3,097,497</b>	<b>\$3,005,883</b>	<b>\$3,294,732</b>	<b>\$2,561,448</b>	<b>\$3,707,297</b>	<b>\$3,707,297</b>	<b>\$412,565</b>

#### Explanation by Account

- 911-Retirement:** The amount shown here is the assessment from the Hampshire County Retirement System that the Town is required to pay to finance a portion of retirement benefits for Town 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. Since the Town has sufficient liquidity to pay the assessment in one lump sum, we can take a 2% discount, for a savings of \$35,402 For FY23.
- 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, and 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 \$9,801,684, of which \$2,259,637 has been funded by the Town; This still leaves a Net OPEB Liability of \$7,542,047, giving the Town a 23.05% Funding Ratio. Since much of the credited funding has been from the growth of the fund, it behooves the town to continue to fund this account and benefit from ongoing investment growth as further means of funding of this liability. It is recommended that after easing off for the last couple of years under COVID that the town resume its previous contribution schedule.

## IV. Enterprise Funds

The Town has three Enterprise Funds. Water and Sewer are run as Divisions of the DPW, and Hadley Media is run as an independent department out of the Goodwin Memorial Building (former Library building). Enterprise Funds are set up separately from General Funds, with the intention that revenues received by these town departments will fully cover the expenses of that department. This Section will review the revenues and expenses of these three Enterprise Funds.

### A. Enterprise Fund Revenues

Revenues from all three Enterprise Funds are shown in the Summary Chart below and explained more fully in the paragraphs following.

Acct	Enterprise Fund Revenues	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 - Projected-ATM	FY 2022 Actual YTD	FY 2023 Projected	Change \$ FY22-FY23
440	Sewer	\$ 945,508	\$996,886	\$986,591	\$1,052,591	\$510,353	\$1,052,591	\$66,000
450	Water	\$ 1,361,923	\$1,452,252	\$1,285,460	\$1,285,460	\$719,899	\$1,285,460	\$0
599	Hadley Media	\$ 71,721	\$72,286	\$73,517	\$73,517	\$0	\$73,517	\$0
	<b>TOTAL REVENUES</b>	\$ 2,379,152	\$2,521,424	\$2,345,568	\$2,411,568	\$1,230,252	\$2,411,568	\$66,000

**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/download>.

## 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 (4) Indirect Costs.

Indirect costs are assessments calculated to cover the town's general overhead expense, 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.

Acct	Enterprise Fund Budgets	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY 2022 Actual YTD	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22-FY23
440	Sewer Direct	\$ 605,662	\$671,149	\$660,389	\$807,343	\$471,296	\$745,946	\$744,392	-\$62,951
	Sewer Debt Service	\$ 126,305	\$ 130,554	\$ 134,825	\$134,992	\$19,280	\$133,678	\$133,678	-\$1,314
	Sewer Reserves	\$ -	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$0
	Sewer Indirect	\$ 212,381	\$209,480	\$172,975	\$197,865	\$0	\$174,586	\$174,586	-\$23,279
		\$944,348	\$1,011,183	\$968,188	\$1,150,200	\$490,576	\$1,064,210	\$1,062,656	-\$87,544
450	Water Direct	\$ 749,626	\$813,868	\$819,060	\$922,654	\$432,961	\$910,180	\$870,482	-\$52,172
	Water Debt Service	\$170,359	\$186,644	\$205,386	\$204,716	\$185,780	\$206,027	\$206,027	\$1,311
	Water Reserves	\$ -	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$0
	Water Indirect	\$ 205,467	\$193,205	\$224,929	\$258,157	\$0	\$236,011	\$236,011	-\$22,146
		\$1,125,452	\$1,193,717	\$1,249,375	\$1,395,527	\$618,741	\$1,362,218	\$1,322,520	-\$73,007
599	Hadley Media Direct	\$ 57,215	\$59,344	\$61,593	\$64,102	\$34,567	\$64,102	\$69,195	\$5,093
	Hadley Media Reserves	\$ -	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0
	Hadley Media Indirect	\$ 14,890	\$22,018	\$0	\$10,585	\$0	\$23,326	\$23,326	\$12,741
		\$72,105	\$81,362	\$71,688	\$79,687	\$34,567	\$92,428	\$97,521	\$17,834
	<b>TOTAL BUDGETS</b>	<b>\$2,141,905</b>	<b>\$2,286,262</b>	<b>\$2,289,251</b>	<b>\$2,625,414</b>	<b>\$1,143,884</b>	<b>\$2,518,856</b>	<b>\$2,482,697</b>	<b>-\$142,717</b>

## C. Balancing the Enterprise Fund Budgets

In years where revenues exceed expenses, the excess revenues are held in that department's Reserve Fund and can be voted at Town Meetings to cover various capital expenses such as repair projects, trucks and other equipment. Should expenditures exceed revenues, that department's Reserve Fund is used to supplement revenues and close the budget gap.

In recent years the Reserves have been increasingly tapped to supplement the Enterprise Fund budgets, most often the Sewer Fund and Hadley Media. The costs of running all departments have been increasing, especially in energy, personnel and debt, and the revenue sources to support the enterprise fund budgets have not always been keeping up. The charts shown in the sections below show the annual excess/shortfalls in the three enterprise budgets.

### 1. Balancing Water & Sewer Budgets

The Town is currently reviewing the Water & Sewer rates to determine whether rates need to be increased, even a small amount, to rectify the revenue to expense imbalance. Unlike real estate taxes, water and sewer rates stay the same from year to year and require a Select Board vote in order to be increased or amended in any other way.

Following last year's review, Select Board voted to add an Infrastructure Fee to the water bill, to provide better support for the debt payment portions of the two DPW Enterprise Funds. Given the infrastructure needs with the town's Water and Sewer lines over the next several years, it will become important to segregate these fees for direct use in funding these capital expenses.

Shortfalls in the bottom lines of each of these budgets will be funded from that fund's Reserves.

Acct	<u>Enterprise Fund</u> <u>Revenues to Budget</u> <u>Summary</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 -</u> <u>Projected-ATM</u>	<u>FY 2022</u> <u>Actual YTD</u>	<u>FY 2023</u> <u>Projected</u>	<u>Change \$</u> <u>FY22-FY23</u>
	<b>SEWER</b>							
440	Revenues	\$945,508	\$996,886	\$986,591	\$1,052,591	\$510,353	\$1,052,591	\$0
	Expenditures	\$944,348	\$1,011,183	\$968,188	\$1,150,200	\$490,576	\$1,062,656	-\$87,544
	Excess/Shortfall	\$1,160	-\$14,297	\$18,403	-\$97,609	\$19,777	-\$10,065	-\$87,544
	<b>WATER</b>							
450	Revenues	\$1,361,923	\$1,452,252	\$1,285,460	\$1,285,460	\$719,899	\$1,285,460	\$0
	Expenditures	\$1,125,452	\$1,193,717	\$1,249,375	\$1,395,527	\$618,741	\$1,322,520	-\$73,007
	Excess/Shortfall	\$236,471	\$258,535	\$36,085	-\$110,067	\$101,158	-\$37,060	-\$73,007

## 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.

Acct	Enterprise Fund Revenues to Budget	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 - Projected-ATM	FY 2022 Actual YTD	FY 2023 Projected	Change \$ FY22-FY23
	Summary							
	<b>Hadley Media</b>							
599	Revenues	\$71,721	\$72,286	\$73,517	\$73,517	\$0	\$73,517	\$0
	Expenditures	\$72,105	\$81,362	\$71,688	\$79,687	\$34,567	\$97,521	\$17,834
	Excess/Shortfall	-\$384	-\$9,076	\$1,829	-\$6,170	-\$34,567	-\$24,004	\$17,834

## V. Enterprise Fund Budgets

### A. DPW Enterprise Funds

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

The Sewer Department is a Division of the DPW. The Sewer Enterprise Fund budget supports its operations, which include its own direct operational expenses and debt expense. In addition, it funds its calculated Indirect Costs, which for FY23 are \$174,586. The Sewer Reserve fund is also available to fund the department's capital costs whether by direct purchases or through borrowing repayment.

SEWER ENTERPRISE FUND								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
440-5110	Professional Salaries	\$58,146	\$85,093	\$81,690	\$44,292	\$81,690	\$83,733	\$2,042
440-5112	Administrative Salaries	\$23,569	\$6,169	\$8,070	\$4,235	\$8,070	\$8,272	\$202
440-5118	Salaries	\$187,511	\$186,388	\$193,662	\$106,534	\$193,662	\$198,504	\$4,842
440-5120	Part Time/Temp. Wages	\$10,930	\$1,579	\$12,424	\$3,408	\$12,424	\$12,734	\$311
440-5130	Overtime	\$41,704	\$42,301	\$40,397	\$21,320	\$30,000	\$30,750	-\$9,647
440-5190	Stipends/Longevity	\$1,400	\$1,400	\$2,300	\$1,400	\$0	\$2,300	\$0
440-5210	Electricity	\$64,600	\$58,749	\$79,800	\$27,894	\$70,000	\$70,000	-\$9,800
440-5215	Heating	\$5,591	\$4,093	\$7,000	\$984	\$7,000	\$7,000	\$0
440-5230	Water/Sewer	\$2,035	\$1,871	\$3,000	\$1,160	\$3,000	\$3,000	\$0
440-5242	Vehicle Repairs & Maint.	\$5,595	\$1,770	\$6,000	\$2,460	\$4,000	\$4,000	-\$2,000
440-5244	Equipment Repairs & Maint.	\$71,729	\$80,470	\$85,000	\$16,910	\$80,000	\$80,000	-\$5,000
440-5290	Property Related Srv.	\$2,534	\$2,796	\$2,800	\$10,108	\$2,800	\$2,800	\$0
440-5300	Other Professional Srv.	\$124,367	\$139,763	\$180,500	\$208,406	\$150,000	\$147,500	-\$33,000
440-5303	Legal Services	\$90	\$0	\$2,800	\$1,169	\$3,000	\$3,000	\$200
440-5305	Police Details	\$3,013	\$572	\$1,000	\$2,743	\$1,000	\$3,000	\$2,000
440-5306	Tech Support Srv.	\$821	\$1,036	\$1,000	\$1,251	\$2,000	\$2,000	\$1,000
440-5310	Engineering Services	\$25,910	\$9,488	\$45,000	\$205	\$45,000	\$35,000	-\$10,000
440-5311	Physical & Testing	\$0	\$0	\$0	\$0	\$0	\$500	\$500
440-5340	Telecommunications	\$10,454	\$11,245	\$12,000	\$3,632	\$12,000	\$12,000	\$0
440-5385	Software Licensing/SAAS	\$2,667	\$1,327	\$4,600	\$1,236	\$4,500	\$2,500	-\$2,100
440-5420	Office Supplies	\$4,715	\$3,272	\$5,000	\$664	\$4,000	\$4,000	-\$1,000
440-5480	Vehicle Fuel	\$4,688	\$3,710	\$3,500	\$1,469	\$3,000	\$3,000	-\$500
440-5530	Sewer Supplies	\$11,766	\$10,643	\$12,500	\$4,258	\$12,000	\$12,000	-\$500
440-5582	Uniforms	\$6,383	\$4,695	\$7,300	\$4,386	\$7,300	\$7,300	\$0
440-5730	Dues/Licenses/Training	\$928	\$1,959	\$5,000	\$1,172	\$4,500	\$4,500	-\$500
440-5830	Infrastructure Maint.	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0
440-5910	Principal Long Term Debt	\$88,456	\$93,456	\$95,457	\$0	\$97,340	\$97,340	\$1,883
440-5915	Interest Long Term Debt	\$42,098	\$41,369	\$39,535	\$19,280	\$36,338	\$36,338	-\$3,197
<b>Total Sewer</b>		<b>\$801,700</b>	<b>\$795,213</b>	<b>\$942,335</b>	<b>\$490,575</b>	<b>\$879,624</b>	<b>\$878,070</b>	<b>-\$64,265</b>

## 2. Water Division of DPW (450)

The Water Department is a Division of the DPW. The Water Enterprise Fund budget supports its operations, which include its own direct operational expenses and debt expense. In addition, it funds its calculated Indirect Costs, which for FY23 are \$236,011. The Water Reserve fund is also available to fund the department's capital costs whether by direct purchases or through borrowing repayment.

WATER ENTERPRISE FUND								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
450-5110	Professional Salaries	\$58,146	\$114,832	\$95,338	\$50,392	\$95,338	\$97,721	\$2,383
450-5112	Admin Salaries	\$62,746	\$6,474	\$8,070	\$5,348	\$8,070	\$8,272	\$202
450-5115	Longevity	\$150	\$1,300	\$0	\$850	\$0	\$0	\$0
450-5118	Salaries	\$208,586	\$222,506	\$257,426	\$139,638	\$257,426	\$263,862	\$6,436
450-5120	Part Time/Temp. Wages	\$4,080	\$7,746	\$4,800	\$6,288	\$4,800	\$4,920	\$120
450-5130	Overtime	\$32,896	\$35,971	\$30,653	\$15,952	\$30,653	\$31,419	\$766
450-5140	Shift Differentials	\$14,856	\$15,865	\$19,793	\$8,994	\$19,793	\$20,287	\$495
450-5190	Stipends/Longevity	\$0	\$0	\$1,900	\$0	\$1,900	\$1,900	\$0
450-5210	Electricity	\$101,969	\$107,523	\$129,450	\$54,540	\$130,000	\$130,000	\$550
450-5215	Heating	\$3,573	\$2,336	\$13,824	\$2,294	\$13,000	\$5,000	-\$8,824
450-5230	Water/Sewer	\$22,242	\$22,116	\$30,000	\$7,589	\$30,000	\$23,000	-\$7,000
450-5241	Water Building Systems	\$23,573	\$12,303	\$18,000	\$4,773	\$18,000	\$13,000	-\$5,000
450-5242	Vehicle Repairs & Maint.	\$9,563	\$7,000	\$7,000	\$1,474	\$3,500	\$5,000	-\$2,000
450-5244	Equip Repairs & Maint.	\$38,417	\$47,613	\$40,000	\$9,621	\$40,000	\$55,000	\$15,000
450-5270	Rental Equipment	\$7,108	\$8,630	\$6,000	\$126	\$5,000	\$5,000	-\$1,000
450-5290	Property Related Srv.	\$312	\$327	\$400	\$298	\$400	\$400	\$0
450-5303	Legal Services	\$108	\$0	\$2,200	\$1,416	\$2,200	\$2,200	\$0
450-5304	Advertising & Legal Notices	\$571	\$0	\$1,300	\$0	\$1,300	\$0	-\$1,300
450-5305	Police Detail	\$1,831	\$3,558	\$4,000	\$2,789	\$4,000	\$4,000	\$0
450-5306	Tech Support Srv.	\$626	\$2,084	\$5,400	\$6,644	\$6,500	\$6,500	\$1,100
450-5310	Engineering Services	\$51,691	\$53,652	\$68,000	\$40,712	\$68,000	\$60,000	-\$8,000
450-5311	Physical & Testing	\$65	\$405	\$400	\$80	\$400	\$700	\$300
450-5340	Telecommunications	\$9,918	\$10,436	\$11,000	\$5,365	\$11,000	\$11,000	\$0
450-5385	Software Licensing/SAAS	\$6,850	\$2,331	\$9,000	\$3,767	\$4,500	\$4,500	-\$4,500
450-5420	Office Supplies	\$1,844	\$3,119	\$3,800	\$1,266	\$3,000	\$3,000	-\$800
450-5480	Vehicle Fuel	\$4,800	\$3,687	\$5,000	\$1,307	\$4,000	\$5,000	\$0
450-5530	Water Works Supplies	\$22,528	\$39,767	\$20,000	\$53,490	\$20,000	\$20,000	\$0
450-5582	Uniforms	\$5,077	\$5,139	\$8,300	\$4,297	\$8,300	\$8,300	\$0
450-5730	Dues/Licenses	\$4,667	\$5,246	\$8,000	\$3,568	\$5,500	\$5,500	-\$2,500
450-5830	Infrastructure Maint.	\$109,239	\$70,633	\$98,600	\$82	\$98,600	\$75,000	-\$23,600
450-5850	Water Equip Purchase	\$5,834	\$6,462	\$15,000	\$0	\$15,000	\$0	-\$15,000
450-5910	Principle Long Term Debt	\$156,831	\$178,023	\$181,280	\$163,280	\$186,604	\$186,604	\$5,324
450-5930	Interest Long Term Debt	\$29,813	\$27,363	\$23,436	\$22,499	\$19,423	\$19,423	-\$4,013
<b>Total Water</b>		<b>\$1,000,510</b>	<b>\$1,024,446</b>	<b>\$1,127,370</b>	<b>\$618,741</b>	<b>\$1,116,207</b>	<b>\$1,076,509</b>	<b>-\$50,861</b>



## B. Other Enterprise Funds

### 1. Hadley Media (599)

Hadley Media provides the town's public access television through cable stations 191 and 192, with streaming of town meetings and other local programming also available for viewing on YouTube {<https://www.youtube.com/user/HadleyMediaOfficial>}. 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 FY23 total \$23,326. This is higher than in previous years due to changes in status from Contractor to Employee, as shown in line items above.

HADLEY MEDIA ENTERPRISE FUND								
ACCT	DESCRIPTION	FY 2020 Actual	FY 2021 Actual	FY 2022 Voted	FY22 Actual to 1/31/22	FY 2023 Request	FY 2023 TA Recommends	Change \$ FY22 to FY23
599-5102	Full Time Salaries	\$0	\$40,027	\$40,627	\$22,882	\$40,627	\$41,643	\$1,016
599-5120	Part Time Salaries	\$17,063	\$18,117	\$18,395	\$10,288	\$18,395	\$22,472	\$4,077
599-5244	Equipment Repair	\$0	\$0	\$500	\$0	\$400	\$400	-\$100
599-5300	Professional Consulting Srv	\$39,234	\$0	\$0	\$0	\$0	\$0	\$0
599-5340	Telephone/Internet	\$1,964	\$2,493	\$2,700	\$1,398	\$2,800	\$2,800	\$100
599-5385	Software	\$638	\$956	\$980	\$0	\$1,080	\$1,080	\$100
599-5420	Supplies	\$196	\$0	\$500	\$0	\$400	\$400	-\$100
599-5730	Dues	<u>\$250</u>	<u>\$0</u>	<u>\$400</u>	<u>\$0</u>	<u>\$400</u>	<u>\$400</u>	<u>\$0</u>
Total Cable TV		\$59,345	\$61,593	\$64,102	\$34,567	\$64,102	\$69,195	\$5,093

