

Municipal Finance Terminology

The following terms are frequently used in this report

Abatement: A reduction of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit and granted only on application of the person seeking the abatement and only by the committing governmental unit.

Appropriation: An authorization granted by a town meeting to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus and enterprise retained earnings.

Budget: A plan for allocating resources to support services, purposes and functions over a specific period of time.

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements for costs incurred during a prior period for certain programs or services.

Cherry Sheet Assessments: Estimates of annual charges to cover the cost of certain state and county programs.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Enterprise Funds: An enterprise fund, authorized by MGL Ch. 44 §53F^{1/2} is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery – direct, indirect, and capital costs- are identified. Enterprise accounting also enables communities to reserve the “surplus” or net assets unrestricted (retained earnings) generated by the operation of the enterprise rather than closing it out the general fund at year-end.

Estimated Receipts: A term that typically refers to the anticipated local revenues listed on page three of the Tax Recapitulation Sheet (Recap Sheet). Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

Fiscal Year: Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2021 fiscal year is July 1, 2020 to June 30, 2021.

Free Cash (Also Budgetary Fund Balance): Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount than can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. **Important- free cash is not available for appropriation until certified by the Director of Accounts of the Commonwealth of Massachusetts.**

General Fund: The fund used to account for most financial resources and activities governed by the normal town

meeting/city council appropriation process.

General Fund Subsidy: Most often used in the context of enterprise funds. When the revenue generated by rates, or user fees, is insufficient to cover the cost to provide the particular service, general fund money is used to close the gap in the form of a subsidy. The subsidy may or may not be recovered by the general fund in subsequent years.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2 ½ provisions.

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½% of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

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

OPEB (Other Postemployment Benefits): Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of the postemployment benefits is a pension, but may also take the form of health and life insurance for eligible retirees, including in some cases their beneficiaries.

Overlay: Funds put in reserve each year to provide for real estate tax abatements, exemptions and uncollected taxes in the coming year.

Overlay Reserve or Overlay Surplus: Unused accumulated amount of overlay from previous years that are not required to be reserved in a specific overlay account for a given year. Once released by the Assessors, the funds may be added to Free Cash and used for any municipal purpose.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Payments in Lieu of Taxes: An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Raise and Appropriate: A phrase used to identify a funding source for expenditures, which refers to money generated by the tax levy or other local receipt.

Recapitulation Tax Sheet: A document submitted by a city or town to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Reserve Fund: This fund is established by vote by appropriation (not exceeding 5% of the tax levy of the preceding year). It is used by vote of the Finance Subcommittee to fund extraordinary or unforeseen expenses as required.

Retained Earnings: Refers to the revenues generated by enterprise funds that are unappropriated or unspent at the end of the fiscal year and certified as such by the DOR.

Revenue Deficit: The amount by which actual revenues at year-end fall short of projected revenues and are insufficient to fund the amount appropriated. In such a case and unless otherwise funded, the revenue deficit must be raised in the following year's tax rate.

Revenues – All monies received by a governmental unit from any source.

Revolving Funds: Allows a community to raise revenues for a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch.44 §53E½ stipulates that each fund must be reauthorized each year by Town council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund.

Surplus Revenue: Surplus revenue is the amount by which cash, accounts receivable, and other current assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$20.80 per \$1,000 of assessed valuation of taxable real and personal property.

General Fund - Sources	FY 21 Approved Budget	FY 22 Projections as of 02/02/2021	FY 22 Projections as of	Difference	Percent Change	
				between FY 22 Projection and FY 21		
R.E. & P.P Taxes	46,682,759	48,010,076	48,010,076	1,327,317	2.84%	FY 2020 Levy Limit multiplied by 2.5% (per Prop 2.5) plus est FY 2021 New Growth plus FY 2021 Debt Exclusions
Local Receipts	4,415,868	4,335,090	4,335,090	(80,778)	-1.83%	See tab. 2-Revenue Summary
Community Preservation Fund Transfer for LTD	80,000	80,000	80,000	-	0.00%	Per Debt Service Schedule
Community Preservation Fund Transfer for Interest	22,680	19,080	19,080	(3,600)	-15.87%	Per Debt Service Schedule
	102,680	99,080	99,080	(3,600)	-3.51%	
Chapter 70	12,102,021	12,264,958	12,264,958	162,937	1.35%	Per Cherry Sheets - Based on Governor's Budget 1-27-2021
Unrestricted General Government Aid	1,358,869	1,590,840	1,590,840	231,971	17.07%	Per Cherry Sheets - Based on Governor's Budget 1-27-2021
Other State Aid	252,348	183,574	183,574	(68,774)	-27.25%	Per Cherry Sheets - Based on Governor's Budget 2-17-21 Charter Tuition Reimb (\$14,227), Veteran's Benefits (\$69,642) and VBS/Elderly (\$99,705)
	13,713,238	14,039,372	14,039,372	326,134	2.38%	
FEMA (1/13, 6/1, 10/31)	0	0	0	-	#DIV/0!	
MEMA	0	0	0	-	#DIV/0!	
MSBA-Reimbursements	668,807	0	0	(668,807)	-100.00%	Per MSBA letter dated 12/20/11 - Amt is through 2021
Solid Waste Revolving Transfer into GF	0	0	0	-	#DIV/0!	
Water & Sewer Enterprise Funds - Indirect Support Reimbursement	0	0	0	-	#DIV/0!	
Total General Fund Sources	65,583,352	66,483,618	66,483,618	900,266	1.37%	

	FY 22 Projections as of 02/02/2021	FY 22 Projections as of		
General Fund Uses Budget	61,820,659	62,358,974		
General Fund Uses (Other Amounts to be Raised)	1,823,343	1,946,063		
	63,644,001	64,305,037	-	-
Balance (Sources less Uses)	1,939,351	2,178,580.24	66,483,618	66,483,618

Projected Tax Levy & RE Tax Analysis

	Actual FY 2021	Estimated FY 2022	FY 22 Projections as of	0	0
Prior Yr Levy	44,321,187	46,127,811	46,127,811	46,127,811	46,127,811
Amended Growth	0	0	0	0	0
2.5% Increase	1,108,030	1,153,195	1,153,195	1,153,195	1,153,195
Proj. New Growth	698,594	350,000	350,000	350,000	350,000
Calculated Levy	46,127,811	47,631,006	47,631,006	47,631,006	47,631,006
Debt Exclusions	554,948	379,070	379,070	379,070	379,070
Max Levy	46,682,759	48,010,076	48,010,076	48,010,076	48,010,076
Actual Levy.....>	44,736,486	45,831,496	(18,473,542)	(18,473,542)	(18,473,542)
Levy Gap	(1,946,273)	(2,178,580)	(66,483,618)	(66,483,618)	(66,483,618)
Flat Vaulation (000's)plus new growth value	2,124,240	2,162,101	2,162,101	2,162,101	2,162,101
Proj Tax Rate	21.06	21.20	(8.54)	(8.54)	(8.54)
Tax on \$100K	2,106	2,120	(854)	(854)	(854)
Proj Tax Increase on \$100K	29.00	42.77	(2,966.43)	(2,966.43)	(2,966.43)
		0.14			

F - Note the estimate for FY 2022 is the FY 2021 Levy Limit, and the Actual FY 2021 column has the FY 2020 Levy Limit.

FY22 SOURCES & USES

Categories	Budget	Projections	Actual	Difference Between		
	FY21	FY22	FY20	FY 22 Projection and FY 21	%	
M.V. Excise	2,430,000	2,430,000	2,345,610	-	0%	
Meals Excise	195,000	187,421	247,422	(7,579)	-4%	FY21 MEALS - PROJECTED \$215,426 (FY21) (\$107,714 - FOR JUN-NOV); FY22 = EST 87% OF FY21 PROJ.) May be more - Summer/coming out of Pandemic
Penalties & Interest on Taxes	200,000	205,000	214,483	5,000	3%	
Payments in Lieu of Taxes	83,500	84,878	100,103	1,378	2%	Includes \$20k for SNF at Dwight; Double check with Assessors
Other Taxes	65,000	65,000	88,175	-	0%	
Fees	50,000	45,000	7,588	(5,000)	-10%	
Rental Fees	75,500	79,000	134,430	3,500	5%	Rentals - Telephone/Cellular Received 134,430 in FY20
Other Dept Revenue	90,000	75,000	58,427	(15,000)	-17%	
Licenses and Permits	500,000	500,000	457,931	-	0%	\$250K in building permit fees expected; FY20 Actual down 2% from FY19 Actual
Special Assessments	30,000	30,000	33,198	-	0%	Assumed supplemental tax bills
Fines	10,000	10,000	12,097	-	0%	
Investment Income	105,000	105,000	169,446	-	0%	interest rates dropped - check with Dawn FY20 Actual down by 15% from FY19. FY21 projected to be \$106,405 - Interest rates not expected to improve in FY22
Medicaid	230,000	200,000	159,198	(30,000)	-13%	Reduction based upon effect of pandemic - conservative - 5 year (FY16-FY20)
Recurring (E)	200,000	185,000	301,812	(15,000)	-8%	Includes MGM surrounding communities (\$100k)
Nonrecurring <i>-includes MEMA/FEMA</i>	151,868	133,791	34,947	(18,077)	-12%	State Grant Reimb
Total Local Receipts	4,415,868	4,335,090	4,364,867	(80,778)	-2%	

(E) - These primarily are: general refunds, vital copies, and admin fees. Other items are: copies, str list/maps/hstr, stop pay/bad cks, zoning by laws, and copy fire report.

FY22 SOURCES & USES

General Fund Sources	FY 2021 Budget	FY 2022 Recommended	Increase (Decrease)	Percent Inc (Dec)
Taxes	46,682,759	48,010,076	1,327,317	2.84%
Local	4,415,868	4,335,090	(80,778)	-1.83%
State	14,382,045	14,039,372	(342,673)	-2.38%
Transfers	102,680	99,080	(3,600)	-3.51%
Total General Fund Sources	65,583,352	66,483,618	900,266	1.37%
General Fund Uses				
General Government	2,970,121	3,046,825	76,704	2.58%
Public Safety	5,053,171	5,157,738	104,566	2.07%
Public Health	316,913	320,846	3,933	1.24%
Public Works	5,052,664	5,066,066	13,403	0.27%
Education	31,602,589	32,481,900	879,311	2.78%
Culture and Recreation	1,069,280	1,089,449	20,170	1.89%
Human Services	470,274	475,277	5,003	1.06%
Insurance	12,242,207	12,974,563	732,356	5.98%
Debt Service	3,043,440	1,746,310	(1,297,129)	-42.62%
Total General Fund Budget	61,820,659	62,358,974	538,316	0.87%
Capital Projects	1,009,940	1,055,117	45,177	4.47%
Stabilization Fund	-	50,000	50,000	#DIV/0!
OPEB Trust Fund	-	50,000	50,000	#DIV/0!
Compensated Absences Fund	75,000	50,000	(25,000)	-33.33%
Valuation Services Fund	53,000	53,000	-	0.00%
Other Charges	685,403	687,946	2,543	0.37%
Total Other Uses	1,823,343	1,946,063	122,720	6.73%
Total General Fund Uses	63,644,001	64,305,037	661,036	1.04%
Sources Less Uses	1,939,351	2,178,580	239,230	12.34%

FY22 SOURCES & USES

	FY 2021 Budget	FY 2022 Recommended	Increase (Decrease)	Percent Inc (Dec)
General Fund Sources				
Prior Year Property Tax Levy	44,321,187	46,127,811	1,806,624	4.08%
Add: 2.5% Increase	1,108,030	1,153,195	45,166	4.08%
Add: Projected New Growth	698,594	350,000	(348,594)	-49.90%
Projected Tax Levy Limit	46,127,811	47,631,006	1,503,195	3.26%
 Add: Voted Debt Exclusions	 554,948	 379,070	 (175,878)	 -31.69%
Projected Maximum Allowable Property Tax Levy	46,682,759	48,010,076	1,327,317	2.84%
 Chapter 70, Education Aid	 12,102,021	 12,264,958	 162,937	 1.35%
Unrestricted General Government Aid	1,358,869	1,590,840	231,971	17.07%
Other State Aid	252,348	183,574	(68,774)	-27.25%
Total Projected State Aid	13,713,238	14,039,372	326,134	2.38%
 State School Construction Reimbursement	 668,807	 -	 (668,807)	 -100.00%
 Motor Vehicle Excise	 2,430,000	 2,430,000	 -	 0.00%
Other Projected Revenues	1,335,868	1,270,090	(65,778)	-4.92%
Licenses & Permits	500,000	500,000	-	0.00%
Special Assessment	30,000	30,000		
Bank Interest	120,000	105,000	(15,000)	-12.50%
Total Projected Local Receipts	4,415,868	4,335,090	(80,778)	-1.83%
 From Community Preservation Fund for P&I payments	 102,680	 99,080	 (3,600)	 -3.51%
Total from Transfers	102,680	99,080	(3,600)	-3.51%
 Total General Fund Sources	 65,583,352	 66,483,618	 900,266	 1.37%

FY22 SOURCES & USES

<u>Revolving Fund</u>	<u>Authorized to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Funds</u>	<u>FY 2022 Spending Limit</u>	<u>FY 2022 Estimated Revenues</u>	<u>Restrictions on Use</u>
Solid Waste Disposal (#2805)	Health Department	Trash bag receipts, recycling rebates	Salaries, expenses, supplies and contractual services to operate the solid waste disposal and recycling program	174,948	125,000	Legal fees, rent
Council on Aging (#2809)	Council on Aging	General Council on Aging programs and events, such as: Fitness room memberships, exercise class fees, event fees, facility/room rental	Salaries, expenses, and contractual expenses to operate these programs at the Council on Aging	19,540	3,000	Legal fees;rent

Revolving Funds Under MGL Chapter 44 Section 53D - Provided for Informational Purposes As An Annual Vote Is Not Needed

<u>Revolving Fund</u>	<u>Authorized to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Funds</u>	<u>FY 2022 Estimated Expenses</u>	<u>FY 2022 Estimated Revenues</u>	<u>Restrictions on Use</u>
Recreation Revolving (#2811)	Recreation Department	Recreation program fees, including pool memberships	Salaries, expenses, supplies and contractual services to operate the recreation programs and pool	591,783	567,075	Legal fees, rent

FY22 SOURCES & USES

Department		FY 2020 Actuals		FY 2021 Budget		FY 2022 Proposed Budget		Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
111 Town Council	Salary	\$	37,374.87	\$	41,500.00	\$	41,500.00	\$	-	0.0%
	Non-salary	\$	10,194.81	\$	65.00	\$	65.00	\$	-	0.0% elimination of seminar and all travel expenses
	Total	\$	47,569.68	\$	41,565.00	\$	41,565.00	\$	-	0.0%
122 Town Manager	Salary	\$	237,976.60	\$	197,146.00	\$	236,840.00	\$	39,694.00	20.1% new assistant
	Non-salary	\$	11,316.96	\$	12,570.00	\$	11,622.39	\$	(947.61)	-7.5% Travel Expenses included (reduced in FY21 due to pandemic
	Total	\$	249,293.56	\$	209,716.00	\$	248,462.39	\$	38,746.39	18.5%
132 Reserve Fund	Reserve	\$	-	\$	112,000.00	\$	112,000.00	\$	0.00	0.0%
135 Town Accountant	Salary	\$	277,470.73	\$	285,197.00	\$	312,240.72	\$	27,043.72	9.5% Step Increases; stipends removed - Includes \$25k for PT Int Audit
	Non-salary	\$	12,302.46	\$	42,564.00	\$	39,914.00	\$	(2,650.00)	-6.2% includes budget trans (\$27,500) for FY19 audit services (actual dec 8.6%)
	Total	\$	289,773.19	\$	327,761.00	\$	352,154.72	\$	24,393.72	7.4%
141 Assessor	Salary	\$	188,591.78	\$	196,715.38	\$	202,525.79	\$	5,810.41	3.0% Step Increases
	Non-salary	\$	40,387.44	\$	20,257.00	\$	23,267.00	\$	3,010.00	14.9% Increase due to increase Training/Seminar costs. Costs were cut or eliminated in FY21 due to the pandemic
	Total	\$	228,979.22	\$	216,972.38	\$	225,792.79	\$	8,820.41	4.1%
145 Collector/Treasurer	Salary	\$	262,417.25	\$	270,773.84	\$	275,786.70	\$	5,012.86	1.9% Step and Longevity only - new union contract (UPSEU) being negotiated
	Non-salary	\$	48,949.81	\$	80,246.00	\$	84,771.00	\$	4,525.00	5.6% Increase due to increased usage of Lockbox - Pandemic; Increase in Postage; Travel (assuming restrictions are limited)
	Total	\$	311,367.06	\$	351,019.84	\$	360,557.70	\$	9,537.86	2.7%
151 Legal Services	Non-salary	\$	221,537.69	\$	140,000.00	\$	140,000.00	\$	-	0.0%
152 Human Resources	Salary	\$	103,255.95	\$	220,776.00	\$	199,933.14	\$	(20,842.86)	-9.4% funding for Director position
	Non-salary	\$	11,271.22	\$	18,799.00	\$	26,365.26	\$	7,566.26	40.2% Unemployment Consultant budgeted in Dept 945 in prior years, should be in HR
	Total	\$	114,527.17	\$	239,575.00	\$	226,298.40	\$	(13,276.60)	-5.5%

FY22 SOURCES & USES

Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
General Fund							
Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
155 Information Technology	Salary	\$ 451,848.66	\$ 449,196.89	\$ 473,010.00	\$ 23,813.11	5.3%	
	Non-salary	\$ 407,826.72	\$ 454,374.17	\$ 482,221.00	\$ 27,846.83	6.1%	
	Total	\$ 859,675.38	\$ 903,571.06	\$ 955,231.00	\$ 51,659.94	5.7%	
160 Town/Council Clerk	Salary	\$ 190,284.59	\$ 201,504.29	\$ 205,263.08	\$ 3,758.79	1.9%	
	Non-salary	\$ 22,646.72	\$ 27,555.00	\$ 19,873.38	\$ (7,681.62)	-27.9%	Bylaw coding software almost completed - majority paid for
	Total	\$ 212,931.31	\$ 229,059.29	\$ 225,136.46	\$ (3,922.83)	-1.7%	
162 Elections	Salary	\$ 9,383.85	\$ 22,395.00	\$ 10,345.50	\$ (12,049.50)	-53.8%	
	Non-salary	\$ 7,286.71	\$ 18,120.00	\$ 7,900.00	\$ (10,220.00)	-56.4%	
	Total	\$ 16,670.56	\$ 40,515.00	\$ 18,245.50	\$ (22,269.50)	-55.0%	
175 Planning, Zoning, Conservation	Salary	\$ 122,906.32	\$ 137,991.29	\$ 121,495.92	\$ (16,495.37)	-12.0%	
	Non-salary	\$ 10,414.40	\$ 17,575.00	\$ 17,153.61	\$ (421.39)	-2.4%	
	Total	\$ 133,320.72	\$ 155,566.29	\$ 138,649.53	\$ (16,916.76)	-10.9%	
947 PVPC Assessment	Non-salary	\$ 2,600.25	\$ 2,800.00	\$ 2,731.66	\$ (68.34)	-2.4%	Per PVPC assessment letter 3.10.21
General Government		\$ 2,688,245.79	\$ 2,970,120.86	\$ 3,046,825.15	\$ 76,704.29	2.6%	
210 Police	Salary	\$ 2,757,232.79	\$ 2,842,927.99	\$ 2,952,946.15	\$ 110,018.16	3.9%	contracted salary increases; one new attendant to staff station due to transfer of Dispatch
	Non-salary	\$ 86,483.34	\$ 105,848.45	\$ 131,228.00	\$ 25,379.55	24.0%	
	Total	\$ 2,843,716.13	\$ 2,948,776.44	\$ 3,084,174.15	\$ 135,397.71	4.6%	

FY22 SOURCES & USES

Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
220 Fire	Salary	\$ 1,707,275.25	\$ 1,627,541.29	\$ 1,590,988.80	\$ (36,552.49)	-2.2%	
	Non-salary	\$ 91,614.18	\$ 101,194.50	\$ 113,211.50	\$ 12,017.00	11.9%	vehicle repairs and supplies, ga,tires for Engines 2 and 4; replacement equipment, turnout gear
	Total	\$ 1,798,889.43	\$ 1,728,735.79	\$ 1,704,200.30	\$ (24,535.49)	-1.4%	
241 Building	Salary	\$ 207,473.67	\$ 238,840.96	\$ 243,378.24	\$ 4,537.28	1.9%	
	Non-salary	\$ 5,401.97	\$ 10,950.00	\$ 10,975.00	\$ 25.00	0.2%	
	Total	\$ 212,875.64	\$ 249,790.96	\$ 254,353.24	\$ 4,562.28	1.8%	
299 Dispatch	Salary	\$ 189,664.72	\$ -	\$ -	\$ -	#DIV/0!	
	Non-salary	\$ 9,595.78	\$ 125,868.00	\$ 115,010.00	\$ (10,858.00)	-8.6%	assessment to Westcomm; grant pending (\$115,010)
	Total	\$ 199,260.50	\$ 125,868.00	\$ 115,010.00	\$ (10,858.00)	-8.6%	
Public Safety		\$ 5,054,741.70	\$ 5,053,171.19	\$ 5,157,737.69	\$ 104,566.50	2.1%	
519 Health	Salary	\$ 214,717.19	\$ 226,263.28	\$ 231,455.82	\$ 5,192.54	2.3%	Step & Longevity (union negotiations on going)
	Non-salary	\$ 60,102.97	\$ 90,650.00	\$ 89,390.00	\$ (1,260.00)	-1.4%	mosquito control; vaccination clinic; gas monitoring services groundwater sampling
	Total	\$ 274,820.16	\$ 316,913.28	\$ 320,845.82	\$ 3,932.54	1.2%	
Public Health		\$ 274,820.16	\$ 316,913.28	\$ 320,845.82	\$ 3,932.54	1.2%	
421 Administration & Highway	Salary	\$ 1,173,858.10	\$ 1,263,010.08	\$ 1,266,332.20	\$ 3,322.12	0.3%	
	Non-salary	\$ 391,309.69	\$ 463,150.32	\$ 462,495.32	\$ (655.00)	-0.1%	
	Total	\$ 1,565,167.79	\$ 1,726,160.40	\$ 1,728,827.52	\$ 2,667.12	0.2%	

FY22 SOURCES & USES

Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
General Fund							
Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
422 Building Facilities and Maintenance	Salary	\$ 192,406.94	\$ 494,009.52	\$ 501,799.53	\$ 7,790.01	1.6%	
	Non-salary	\$ 140,207.42	\$ 374,249.80	\$ 355,597.60	\$ (18,652.20)	-5.0%	
	Total	\$ 332,614.36	\$ 868,259.32	\$ 857,397.13	\$ (10,862.19)	-1.3%	
423 Snow & Ice	Salary	\$ 66,373.51	\$ 20,297.00	\$ 20,297.00	\$ 0.00	0.0%	
	Non-salary	\$ 169,044.29	\$ 127,875.00	\$ 127,875.00	\$ 0.00	0.0%	
	Total	\$ 235,417.80	\$ 148,172.00	\$ 148,172.00	\$ 0.00	0.0%	
429 Utilities (Gas, Electric, Oil)	Non-salary	\$ 1,157,288.25	\$ 1,071,800.00	\$ 1,069,300.00	\$ (2,500.00)	-0.2%	
430 Trash Collection	Non-salary	\$ 1,012,482.52	\$ 1,150,900.00	\$ 1,174,365.81	\$ 23,465.81	2.0%	
433 Waste Collection	Salary	\$ 16,056.00	\$ 19,272.00	\$ 19,704.00	\$ 432.00	2.2%	
	Non-salary	\$ 71,087.47	\$ 68,100.00	\$ 68,300.00	\$ 200.00	0.3%	
	Total	\$ 87,143.47	\$ 87,372.00	\$ 88,004.00	\$ 632.00	0.7%	
Public Works		\$ 4,390,114.19	\$ 5,052,663.72	\$ 5,066,066.47	\$ 13,402.75	0.3%	
300 Education	Salary	\$ 24,652,411.00	\$ 26,392,789.00	\$ 27,215,478.00	\$ 822,689.00	3.1%	Does not include new positions; Contractual Obligations only
	Non-salary	\$ 4,422,834.00	\$ 5,201,300.00	\$ 5,255,722.00	\$ 54,422.00	1.0%	
	Total	\$ 29,075,245.00	\$ 31,594,089.00	\$ 32,471,200.00	\$ 877,111.00	2.8%	
399 School Committee	Salary	\$ 6,749.64	\$ 8,500.00	\$ 10,700.00	\$ 2,200.00	25.9%	Increased from \$8,500
Education		\$ 29,081,994.64	\$ 31,602,589.00	\$ 32,481,900.00	\$ 879,311.00	2.8%	

FY22 SOURCES & USES

Department		FY 2020 Actuals		FY 2021 Budget		FY 2022 Proposed Budget		Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget		Increase/ Decrease \$	Increase/ Decrease %			
610 Library	Salary	\$ 638,283.95	\$ 664,292.39	\$ 671,236.83	\$	6,944.44	1.0%			
	Non-salary	\$ 111,616.10	\$ 136,582.80	\$ 140,482.96	\$	3,900.16	2.9%			
	Total	\$ 749,900.05	\$ 800,875.19	\$ 811,719.79	\$	10,844.60	1.4%			
630 Recreation	Salary	\$ 210,601.44	\$ 225,268.34	\$ 235,280.30	\$	10,011.96	4.4%			
	Non-salary	\$ 9,466.51	\$ 16,361.00	\$ 15,324.00	\$	(1,037.00)	-6.3%			
	Total	\$ 220,067.95	\$ 241,629.34	\$ 250,604.30	\$	8,974.96	3.7%			
693 Celebrations, Cultural, Historical	Non-salary	\$ 24,741.23	\$ 26,775.00	\$ 27,125.00	\$	350.00	1.3%			
Culture and Recreation		\$ 994,709.23	\$ 1,069,279.53	\$ 1,089,449.09	\$	20,169.56	1.9%			
541 Council on Aging	Salary	\$ 315,013.50	\$ 294,475.33	\$ 295,400.43	\$	925.10	0.3%			
	Non-salary	\$ 19,118.94	\$ 28,879.50	\$ 28,167.06	\$	(712.44)	-2.5%			
	Total	\$ 334,132.44	\$ 323,354.83	\$ 323,567.50	\$	212.67	0.1%			
543 Veteran Services	Salary	\$ 28,022.06	\$ 28,802.00	\$ 33,592.06	\$	4,790.06	16.6%			
	Non-salary	\$ 88,889.23	\$ 118,117.00	\$ 118,117.00	\$	-	0.0%			
	Total	\$ 116,911.29	\$ 146,919.00	\$ 151,709.06	\$	4,790.06	3.3%			
Human Services		\$ 451,043.73	\$ 470,273.83	\$ 475,276.56	\$	5,002.73	1.1%			

FY22 SOURCES & USES

Department	FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
General Fund						
Department	FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
910 Payroll Taxes	\$ 505,746.14	\$ 534,500.00	\$ 560,868.16	\$ 26,368.16	4.9%	Gross Payroll x 1.45% (GF and Ent/Rev?) took 50% of difference Factor add'l for new positions/dept head
912 Workers' Compensation	\$ 248,263.64	\$ 347,298.28	\$ 262,680.00	\$ (84,618.28)	-24.4%	Per MIIA letter 3.12.21
914 Health & Life Insurance	\$ 6,110,816.88	\$ 7,150,004.74	\$ 7,695,496.12	\$ 545,491.38	7.6%	Estimated increase in FY22 5%
945 Liability Insurance	\$ 284,972.39	\$ 321,777.00	\$ 385,193.00	\$ 63,416.00	19.7%	Per MIIA letter 3.12.21 Includes Professional Liability
946 Retirement Assessment	\$ 3,351,681.15	\$ 3,888,627.46	\$ 4,070,326.01	\$ 181,698.55	4.7%	FY22 Assessment (\$4287,456 - paid in July) less Enterprise (\$217,129.99) per Hampden County
Insurance	\$ 10,501,480.20	\$ 12,242,207.48	\$ 12,974,563.29	\$ 732,355.81	6.0%	
710 General Fund - Principal	\$ 2,279,351.20	\$ 2,456,883.57	\$ 1,292,645.12	\$ (1,164,238.45)	-47.4%	Includes GF/School/GF MWPAT (53%)/Expected FY 21 Borrowing
710 Community Preservation - Principal	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	0.0%	Land Acquisition/Pine Knoll Pool Princ Pay
751 General Fund - Interest	\$ 402,907.33	\$ 433,876.06	\$ 304,585.12	\$ (129,290.94)	-29.8%	General Fund + School less Community Preservation & Interest on Est FY21 Borrowing
751 Community Preservation - Interest	\$ 26,280.00	\$ 22,680.00	\$ 19,080.00	\$ (3,600.00)	-15.9%	Interest - Land Acquisition/Pine Knoll Pool
752 General Fund - Short Term Borrowing	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%	Costs of Issuance - BANs
752 Community Preservation - Short Term Borrowing	\$ -	\$ -	\$ -	\$ -	0.0%	
Debt Service	\$ 2,788,538.53	\$ 3,043,439.63	\$ 1,746,310.24	\$ (1,297,129.39)	-42.6%	
Total General Fund Budget	\$ 56,225,688.17	\$ 61,820,658.52	\$ 62,358,974.32	\$ 538,315.80	0.9%	

FY22 SOURCES & USES

Department	FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
General Fund						
Department	FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Capital Projects	\$ 1,216,117.00	\$ 1,009,940.00	\$ 1,055,117.00	\$ 45,177.00	4.47%	Per Capital Committee recommendation
Stabilization Fund	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	#DIV/0!	Normally \$100k - Adjusted to reflect pandemic effect - No use of Stabilization Fnds
OPEB Trust Fund	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	#DIV/0!	Normally \$100k - Adjusted to reflect pandemic effect - No use of Stabilization Fnds
Compensated Absences Fund	\$ 50,000.00	\$ 75,000.00	\$ 50,000.00	\$ (25,000.00)	-33.3%	Based upon prior year
Valuation Services Fund	\$ -	\$ 53,000.00	\$ 53,000.00	\$ -	0.0%	
S&I Deficit	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Preservation Fund	\$ 263,759.29	\$ -	\$ -	\$ -	#DIV/0!	Projects started from existing funds
R.E. Abatement	\$ 227,946.43	\$ 174,084.65	\$ 200,000.00	\$ 25,915.35	14.9%	Overlay - \$200,000 per Assessor - expects increase in Abatement Requests - Covid
State Charges	\$ 392,824.00	\$ 477,551.00	\$ 447,426.00	\$ (30,125.00)	-6.3%	Assessments - Cherry Sheet - Gov Budget 1.27.21
State Offset	\$ 31,210.00	\$ 33,767.00	\$ 40,520.00	\$ 6,753.00	20.0%	Public Libraries (Offset Receipts) Gov Budget 1.27.21
Prior Year Bills	\$ -	\$ -	\$ -	\$ -	0.0%	
Total Other Financing Uses	\$ 2,181,856.72	\$ 1,823,342.65	\$ 1,946,063.00	\$ 122,720.35	6.7%	
Total General Fund Uses	\$ 58,407,544.89	\$ 63,644,001.17	\$ 64,305,037.32	\$ 661,036.15	1.0%	

General Government	\$	3,046,825.15	4.89%
Public Safety	\$	5,157,737.69	8.27%
Public Health	\$	320,845.82	0.51%
Public Works	\$	5,066,066.47	8.12%
Education	\$	32,481,900.00	52.09%
Culture and Recreation	\$	1,089,449.09	1.75%
Human Services	\$	475,276.56	0.76%
Insurance	\$	8,904,237.28	14.28%
Retirement	\$	4,070,326.01	6.53%
Debt Service	\$	1,746,310.24	2.80%
	\$	62,358,974.32	100.00%
	\$	<u>1,946,063.00</u>	
	\$	64,305,037.32	

FY22 SOURCES & USES

To see if the Town will vote to raise and/or appropriate a sum of money by borrowing or otherwise for highway construction and/or reconstruction or maintenance purposes which is to be reimbursed by the Commonwealth of Massachusetts; and pass any vote or take any other action relative thereto.

\$ 579,719.00

Receipts Reserved for Appropriation Under MGL Chapter 40 Section 5F

Fund #	Fund Name		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/Decrease \$	Increase/Decrease %	Explanation of Change
2907	Ambulance Fund	Salary	\$ 49,017.31	\$ 315,919.97	\$ 837,563.17	\$ 521,643.20	165%	
		Non-salary	\$ 130,506.54	\$ 110,659.56	\$ 172,501.42	\$ 61,841.86	56%	Ambulance supplies, billing annual service, intercept fees.
		Capital	\$ -	\$ 135,774.47	\$ 135,774.47	\$ -	0%	Lifepak, lease payment
		<i>Total</i>	\$ 179,523.85	\$ 562,354.00	\$ 1,145,839.06	\$ 583,485.06	104%	
		Revenue	\$ (918,780.68)	\$ (600,000.00)	\$ (1,162,150.00)	\$ (562,150.00)	94%	
		Net (Profit) or Deficit	\$ (739,256.83)	\$ (776,902.83)	\$ (793,213.77)	\$ (16,310.94)		

Proposed FY22 Capital Projects

Department	Description	Project Total	Proposed Funding Source	General Fund	Water Enterprise Fund	Sewer Enterprise Fund	Stormwater Enterprise Fund	Ambulance Enterprise Fund	CPC	Other	Other Desc	Description
IT	1:1 Replacements	\$132,500	GF	\$132,500								Continuation of Town plan to equip every student with a device for remote learning
Fire	Ladder 1 Year 5/5 Lease Payment	\$214,788	GF	\$214,788								This is the fifth year payment on a five year lease-to-own
ELPS	MV Replace Portable Modular Trailer Classroom with Permanent Structure	\$950,000	GFB	\$75,000								Structural failure of the modulars is imminent; replacement cannot be deferred any longer
Police	Cruiser Replacement with related equipment	\$95,200	GF/CCP	\$53,820						\$41,380	CMF	Annual replacement of 2 cruisers to maintain a reliable, working fleet of emergency response vehicles
IT	Server Upgrades	\$23,000	GF	\$23,000								To replace camera server 2 of 3. These servers record all security cameras for all town department including schools. Server 1 of 3 was replaced in FY21
DPW - Bldg	Police- New Generator 50KW	\$34,093	Grant	\$0						\$34,093	Grant	necessary to allow continued public safety communications in event of power outages
DPW- Equipment	One Ton Dump Truck #3 F550 [2001] Replace FORD F550	\$82,510	GF	\$82,510								replacement vehicle needed for current truck which is no longer safe to operate; dump body disconnected, lift gate removed due to deterioration
Fire	Self-contained breathing apparatus (SCBA) replacements	\$112,000	GF/Grant	\$20,000						\$92,000	Grant	This is the Town's share of a grant which is pending approval
DPW - Highway	DPW- Sidewalk Fund	\$1,200,000	GFB	\$100,000								Ongoing plan to install sidewalks in Town
Health / DPW	Allen Street Landfill Closure - Land Acquisition	\$30,000	GF	\$30,000								Estimated cost to acquire remaining privately owned portion of parcel to allow Town to proceed with landfill closure
DPW - Bldg	Town Hall- Trailer Mount Generator (150 KW)	\$85,846	Grant	\$0						\$85,846	Grant	Necessary to allow for continued operations in event of power outages; particularly remote connections
ELPS	MS Exterior Doors - Replace Vestibule Doors and Custodial Entrance Door	\$31,800	GF	\$31,800								New doors are necessary to provide better security and more energy efficiency
Fire	Firefighter Bunker Gear - stagger replacement to keep provide all firefighters w/ a compliant set	\$21,231	GF	\$21,231								Necessary to comply with National Fire Protection Association standard regarding protective firefighter ensembles
DPW - Highway	Town-Wide Crack Sealing Parking Lots	\$82,500	GF	\$82,500								Necessary deferred maintenance to prevent further deterioration 100,000sq. ft. at 10 facilities
DPW- Equipment	Van #47 Ford E350[2001] Replace w/2020 FORD Transit Cargo Van	\$45,228	GF	\$45,228								To replace camera server 2 of 3. These servers record all security cameras for all town department including schools. Server 1 of 3 was replaced in FY21
IT	Equip Repl - Desktops, iPads, Non 1:1 Chromebooks	\$86,850	GF	\$86,850								Capital Infrastructure Maintenance of existing user endpoints, funding is higher to cover short funding in FY21, also staff macbooks were funded via grant in FY21
ELPS	BP Carpet Replacement - Library, Computer Labs, and Chorus Room	\$55,890	GF	\$55,890								Carpeting is 20 years old and is pulling up from flooring, creating a safety hazard
Recreation Dept	Heritage Park Redevelopment / Construction Documents	\$471,500	CPC	\$0					\$471,500			Includes use of 113k approved by TC for architectural design of this project in 2019; 358k in new spending
ELPS	Resurface ELHS Track	\$134,722	CPC	\$0					\$106,722	\$28,000	ELPS Rental Acct	CPC approved project and recommended for funding - this is for necessary to extend life of the track surface
Storm/Sewer	Vac/Jet Truck	\$522,062	SEFB/STEFB	\$0		\$228,556	\$261,031			\$32,475	Sewer CCP 3339	Needed to replace current 30 year old equipment for response to sewer backups and to perform necessary sewer cleaning and maintenance
Sewer	Vineland Pump Station Major Service	\$50,936	SEF	\$0		\$50,936						Pump has not had major service since 2004; have exceeded life span by 6,000 hours
Water	Replace Water Main Cooley Ave/Avery St.	\$658,499	WEFB	\$0	\$41,880							Water main subject to multiple failures affecting water quality; current main cannot be flushed as it does not connect to a larger main
Fire	Rescue 2 Year 3/3 Lease Payment	\$135,775	AEF	\$0				\$135,775				This is the third year payment on a three year lease-to-own

Key			
GF	General Fund	GF Total	\$1,055,117
CMF	Casino Mitigation Fund	CMF Total	\$41,380
CPC	Community Preservation Commission	CPC Total	\$578,222
SEF	Sewer Enterprise Fund	SEF Total	\$279,492
STEF	Stormwater Enterprise Fund	STEF Total	\$261,031
WEF	Water Enterprise Fund	WEF Total	\$41,880
AEF	Ambulance Enterprise Fund	AEF Total	\$135,775
CCP	Closed Capital Projects		\$2,392,897
*B	Denotes bonding		

FY22 SOURCES & USES

ELCAT ENTERPRISE FUND

Moved that **\$ 319,850** be appropriated for the ELCAT Enterprise Fund and that zero

be included in appropriations from the general fund for indirect costs and be allocated to the ELCAT Enterprise Fund for funding; and that \$319,850 be raised as follows:

	2021	2022
CABLE LICENSE (CHARTER)	\$ 215,000	\$ 308,000
SCHOOL DEPARTMENT	\$ -	\$ 10,000
VIDEO SERVICES	\$ 600	\$ 600
SPONSORS	\$ -	\$ -
INTEREST	\$ -	\$ 1,250

ELCAT Enterprise Fund Expenses

Personal Services	\$ 176,533	\$ 182,044
Operating Expenses	\$ 11,327	\$ 28,002
Debt Service:		
Principal	\$ -	\$ -
Interest	\$ -	\$ -
Capital Outlay	\$ 5,000	
Budget Surplus	\$ 24,455	\$ 109,804
Total ELCAT Enterprise Fund Expenses	\$ 217,315	\$ 319,850

ELCAT Enterprise Fund Revenues

CABLE LICENSE (CHARTER)	\$ 215,000	\$ 308,000
SCHOOL DEPARTMENT	\$ -	\$ 10,000
DVD INCOME	\$ 100	\$ 100
SPONSORS	\$ -	\$ -
VHS Transfers	\$ 500	\$ 500
Interest	\$ -	\$ 1,250
Retained Earnings	\$ -	\$ -
Total ELCAT Enterprise Fund Revenues	\$ 215,600	\$ 319,850

FY22 SOURCES & USES

STORM WATER ENTERPRISE FUND

Moved that \$ 311,513 be appropriated for the Storm Water Enterprise Fund and that zero

be included in appropriations from the general fund for indirect costs and be allocated to the storm water enterprise fund for funding; and that \$311,513 be raised as follows:

	2021	2022
User Charges	\$ 310,854	\$ 310,854
Interest Earned	\$ -	\$ 659
 Storm Water Enterprise Fund Expenses		
Personnel Services	\$ 146,225	\$ 150,508
Operating Expenses	\$ 138,972	\$ 128,900
Debt Service:		
Principal	\$ -	\$ 251
Interest	\$ -	\$ -
Capital	\$ -	\$ -
Vehicle Replacement Reserve	\$ -	\$ -
Budget Surplus	\$ 25,657	\$ 31,855
Total Storm Water Enterprise Fund Expenses	\$ 310,854	\$ 311,513
 Storm Water Enterprise Fund Revenues		
Usage Charges	\$ 310,854	\$ 310,854
Interest Earned	\$ -	\$ 659
Retained Earnings	\$ -	\$ -
Total Storm Water Enterprise Fund Revenues	\$ 310,854	\$ 311,513

FY22 SOURCES & USES

SEWER ENTERPRISE FUND

Moved that **\$ 2,440,500** be appropriated for the Sewer Enterprise Fund and that zero

be included in appropriations from the general fund for indirect costs and be allocated to the sewer enterprise fund for funding; and that \$2,440,500 be raised as follows:

	2021	2022
Usage Charges	\$ 2,239,100	\$ 2,360,500
Interest Earned	\$ 30,000	\$ 40,000
Betterments	\$ 10,000	\$ 10,000
Connection Fees	\$ 35,000	\$ 30,000
 Sewer Enterprise Fund Expenses		
Personnel Services	\$ 524,310	\$ 570,087
Operating Expenses	\$ 1,089,403	\$ 1,239,060
Debt Service:		
Principal	\$ 434,529	\$ 415,999
Interest	\$ 134,033	\$ 41,563
Capital	\$ -	\$ 35,000
Vehicle Replacement Reserve	\$ 50,000	\$ 50,000
Budget Surplus	\$ 81,825	\$ 88,790
Sewer Enterprise Fund Expenses	\$ 2,314,100	\$ 2,440,500
 Sewer Enterprise Fund Revenues		
Usage Charges	\$ 2,239,100	\$ 2,360,500
Interest Earned	\$ 30,000	\$ 40,000
Betterments	\$ 10,000	\$ 10,000
Connection Fees	\$ 35,000	\$ 30,000
Retained Earnings	\$ -	
Sewer Enterprise Fund Revenues	\$ 2,314,100	\$ 2,440,500

FY22 SOURCES & USES

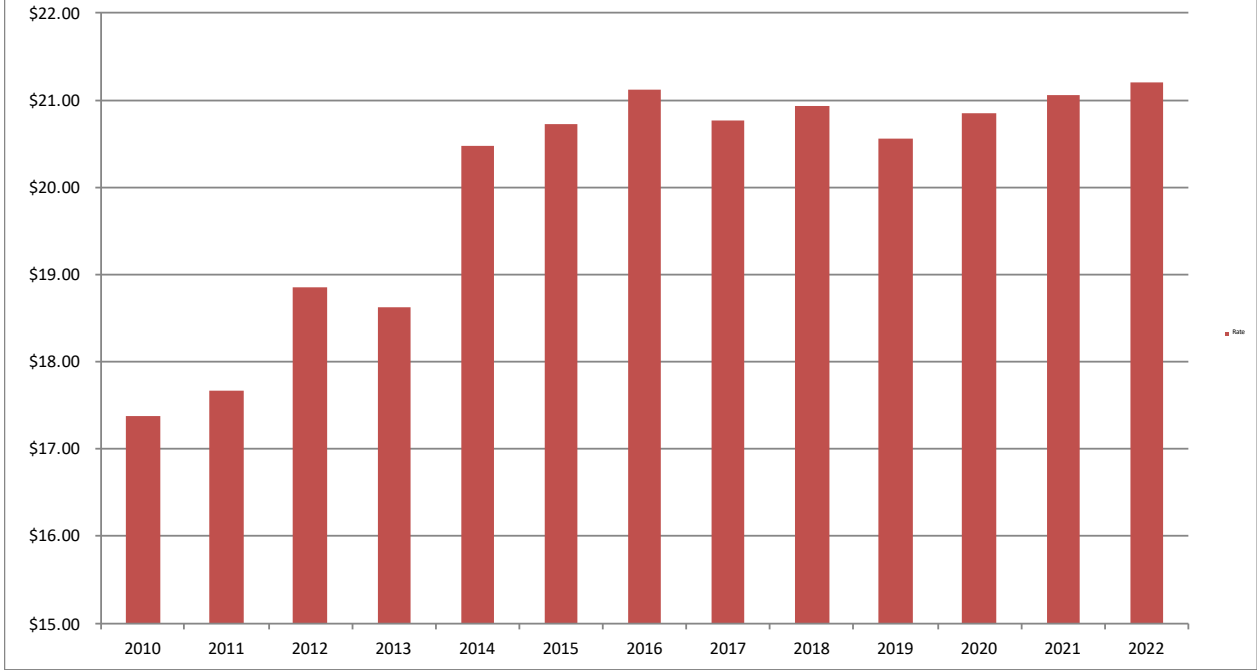
WATER ENTERPRISE FUND

Moved that **\$ 3,367,958** be appropriated for the Water Enterprise Fund and that zero

be included in appropriations from the general fund for indirect costs and be allocated to the water enterprise fund for funding; and that \$3,367,958 be raised as follows:

	2021	2022
Usage Charges	\$ 3,202,500	\$ 3,302,958
Betterments	\$ -	\$ -
Interest Earned	\$ 50,500	\$ 40,000
Connection Fees	\$ 25,000	\$ 25,000
 Water Enterprise Fund Expenses		
Personnel Services	\$ 581,278	\$ 609,437
Operating Expenses	\$ 1,578,692	\$ 1,624,525
Debt Service:		
Principal	\$ 520,560	\$ 672,305
Interest	\$ 266,516	\$ 188,267
Capital Outlay	\$ -	\$ 75,000
Vehicle Replacement Reserve	\$ 50,000	\$ 50,000
Budget Surplus	\$ 280,954	\$ 148,423
Total Water Enterprise Fund Expenses	\$ 3,278,000	\$ 3,367,958
 Water Enterprise Fund Revenues		
Usage Charges	\$ 3,202,500	\$ 3,302,958
Betterments	\$ -	\$ -
Interest Earned	\$ 50,500	\$ 40,000
Connection Fees	\$ 25,000	\$ 25,000
Retained Earnings	\$ -	\$ -
Total Water Enterprise Fund Revenues	\$ 3,278,000	\$ 3,367,958

**Town of East Longmeadow
Tax Rate 2010-2022**



Proposed FY22 Capital Projects

Department	Description	Project Total	Proposed Funding Source	Description	General Fund	Water Enterprise Fund	Sewer Enterprise Fund	Stormwater Enterprise Fund	Ambulance Enterprise Fund	CPC	Other	Other Desc
IT	1:1 Replacements	\$132,500	GF	Continuation of Town plan to equip every student with a device for remote learning	\$132,500							
Fire	Ladder 1 Year 5/5 Lease Payment	\$214,788	GF	This is the fifth year payment on a five year lease-to-own	\$214,788							
IT	Network Upgrades	\$200,000	GF	This project is to replace the core network equipment which is critical to all town department communications and is end of life and end of support	\$0							
ELPS	MV Replace Portable Modular Trailer Classroom with Permanent Structure	\$950,000	GFB	Structural failure of the modulars is imminent; replacement cannot be deferred any longer	\$75,000							
Police	Cruiser Replacement with related equipment	\$95,200	GF/CCP	Annual replacement of 2 cruisers to maintain a reliable, working fleet of emergency response vehicles	\$53,820						\$41,380	Unspent Capital Appropriation
IT	Server Upgrades	\$23,000	GF	To replace camera server 2 of 3. These servers record all security cameras for all town department including schools. Server 1 of 3 was replaced in FY21	\$23,000							
DPW - Bldg	Police- New Generator 50KW	\$34,093	Grant	necessary to allow continued public safety communications in event of power outages	\$0						\$34,093	Grant
DPW- Equipment	One Ton Dump Truck #3 F550 [2001] Replace FORD F550	\$82,510	GF	replacement vehicle needed for current truck which is no longer safe to operate; dump body disconnected, lift gate removed due to deterioration	\$82,510							
Fire	Self-contained breathing apparatus (SCBA) replacements	\$112,000	GF/Grant	This is the Town's share of a grant which is pending approval	\$20,000						\$92,000	Grant
DPW - Highway	DPW- Sidewalk Fund	\$1,200,000	GFB	Ongoing plan to install sidewalks in Town	\$100,000							
Health / DPW	Allen Street Landfill Closure - Land Acquisition	\$30,000	GF	Estimated cost to acquire remaining privately owned portion of parcel to allow Town to proceed with landfill closure	\$30,000							
DPW - Bldg	Town Hall- Trailer Mount Generator (150 KW)	\$85,846	Grant	Necessary to allow for continued operations in event of power outages; particularly remote connections	\$0						\$85,846	Grant
ELPS	MS Exterior Doors - Replace Vestibule Doors and Custodial Entrance Door	\$31,800	GF	New doors are necessary to provide better security and more energy efficiency	\$31,800							
Fire	Firefighter Bunker Gear - stagger replacement to keep provide all firefighters w/ a compliant set	\$21,231	GF	Necessary to comply with National Fire Protection Association standard regarding protective firefighter ensembles	\$21,231							
DPW - Highway	Town-Wide Crack Sealing Parking Lots	\$82,500	GF	Necessary deferred maintenance to prevent further deterioration 100,000sq. ft. at 10 facilities	\$82,500							
DPW- Equipment	Van #47 Ford E350[2001] Replace w/2020 FORD Transit Cargo Van	\$45,228	GF		\$45,228							
IT	Equip Repl - Desktops, iPads, Non 1:1 Chromebooks	\$86,850	GF	Capital Infrastructure Maintenance of existing user endpoints, funding is higher to cover short funding in FY21, also staff macbooks were funded via grant in FY21	\$86,850							
ELPS	BP Carpet Replacement - Library, Computer Labs, and Chorus Room	\$55,890	GF	Carpeting is 20 years old and is pulling up from flooring, creating a safety hazard	\$55,890							
Recreation Dept	Heritage Park Redevelopment / Construction Documents	\$471,500	CP	Includes use of 113k approved by TC for architectural design of this project in 2019; 358k in new spending	\$0					\$471,500		
ELPS	Resurface ELHS Track	\$134,722	CP	CPC approved project and recommended for funding - this is for necessary to extend life of the track surface	\$0					\$106,722	\$28,000	ELPS Rental Acct
Storm/Sewer	Vac/Jet Truck	\$522,062	SEFB/STEFB/S CCP	Needed to replace current 30 year old equipment for response to sewer backups and to perform necessary sewer cleaning and maintenance	\$0		\$228,556	\$261,031			\$32,475	Sewer CCP 3339
Sewer	Vineland Pump Station Major Service	\$50,936	SEF	Pump has not had major service since 2004; have exceeded life span by 6,000 hours	\$0		\$50,936					

Ambulance Enterprise Fund

5.6%

Water Enterprise Fund

1.7%

Stormwater Enterprise Fund

10.8%

Sewer Enterprise Fund

11.5%

Community Preservation

23.8%

General Fund

43.5%

Closed Capital Projects

1.7%

CPC

1.3%

