



BELCHERTOWN FINANCE COMMITTEE FY2023 REPORT

- *Finance Committee Fiscal Message*
 - *FY2023 Budget Overview*
 - *Revenue History & Projections*
- *FY2023 Budget Report / Recommendations*

Lynne E. Raymer, Chair
Mike Otto, Vice-Chair
Jonathan Ritter, Clerk
Steven Rose
Laurie Shea

Fiscal Year 2023 Message

BUDGET CALENDAR

January 20, 2022:
Town Accountant's office
sent Budget worksheets to
department heads

January 26, 2022:
Governor's Budget for State
Funding

February 18, 2022:
First Draft of FY'23 Budget

March 1 and 3, 2022:
Department Head Budget
Meetings with the Finance
Committee and Selectboard

March 9, 2022:
Pathfinder Budget Meeting

March 23, 2022:
School Committee Budget
Mtg with Finance Committee
and Selectboard and further
Budget Discussion

April 27, 2022:
Final Budget available for
Town Meeting
Pending are the House and
Senate Ways Budgets

May 3, 2022:
Approval of the Annual Town
Meeting Articles by the
Finance Committee

May 9, 2022:
Annual Town Meeting

The goal of the Finance Committee is to ensure the budget process protects and improves the Town's overall financial position which includes maintaining our existing service levels, withstanding local, regional, and state economic disruptions, and meeting the needs of the Town's natural growth and decline. The Committee continues to make transparency of the budget process a priority and promotes discussion to ensure financial sustainability of the Town in the short and long-term.

State & Town Aid Revenues

The State aid portion of the budget, inclusive of mandatory charges and offsets, includes a 1.65% increase (\$240,000), which is based on the Governor's most recent FY'23 Budget. We are still awaiting the House and Senate respective budget proposals; however, we do not expect significant adjustments and therefore have not reflected any adjustments in the FY'23 budget.

The Town aid revenues have been developed within the confines of Proposition 2½ and includes reasonable tax increases necessary to maintain current service levels. In accordance with Proposition 2½, a municipality is allowed to increase its levy limit each year by an amount based on the value of new development and other growth in the tax base. The purpose of this provision is to recognize new development in municipal costs. New growth in town is estimated at \$225,000 to add to our tax base, with a past average of \$450,000 over the last 5 years. The total levy is \$32,019,264 for FY'23 which is inclusive of the new growth and the debt exclusion of \$28,687, for a total increase of 3.50% (\$1,082,000). Other Town revenues consisting of excise taxes, payments in lieu of taxes, ambulance receipts and other related fees are expected to increase by 3.5% (\$135,000).

Total revenues available to spend are approximately \$50,842,000.

School and Town Departments, and Insurance & Debt Expenses

The Town and School Departments are both subject to collective bargaining agreements.

The school budget includes the Belchertown School system as well as Belchertown's assessment for inclusion in the Pathfinder Regional Vocational School ("Pathfinder") district which is a total of nine communities. The assessment is based on the number of Belchertown residents that are enrolled at Pathfinder as well as Belchertown Schools' overall enrollment. The assessment can vary from year to year based on these criteria and the percentage of Belchertown residents at Pathfinder is the 2nd or 3rd largest population of students. The assessment for FY'23 increased 18.2% (\$209,000) for a total assessment of approximately \$1,357,000. The FY'23 assessment is comparable to the amount assessed in FY'20. The Belchertown School system budget increased 1.1% (\$336,000) over prior year. The school was able to minimize the increase to the operating budget using revolving and circuit breaker funds and other federal and state grant funds (projected to be over \$2.3M for FY'23). However, those funds are one-time funds and additional reductions at the schools will not be possible in future years. The school system has seen a trend in declining enrollment over the past 5 years (2018-2022). The total School Budget (inclusive of Pathfinder) increase was 1.71% (\$545,000) over prior year with a total FY'23 amount of approximately \$32,492,000.

The Town Department budget increased 3.67% (\$416,000) over prior year with a total FY'23 amount of approximately \$12,277,000.

A temporary benefit to the overall budget was a decrease in interest and debt (\$919,000). The Belchertown High School debt has matured, and other debt obligations are approaching maturity in the next several years (CHCS roof and land parcels). The Town has recently approved new debt representing FY'19 And FY'22 capital projects totaling approximately \$5.3M with a maturity of 2041. The projects included necessary capital with a focus on public safety, recreation, and the schools. Total debt principal outstanding as of March 2022 is \$7.5M.

Health insurance rates are flat for FY'23 because of reserves in the Insurance Trust Fund. There should be an expectation of 4-5% increases in subsequent years.

Total expenses are approximately \$51,819,000, and before consideration of Free-cash or stabilization funds, the town budget had a deficit of approximately \$976,000.

Free-Cash, Stabilization Fund, Federal Grants, and Other Liabilities

The budget includes a total of \$697,000 of Free cash, defined as funds that were approved in the prior year operating budget that were not expended. Excess funds are required to be certified by the State and then are available for use in the next year for operating or capital expenses or retained in reserves (Stabilization). Of the \$697,000 certified, \$475,000 was used to balance the operating budget.

The stabilization fund is approximately \$1,570,000 as of May 2022. The budget includes a vote to allocate \$175,000 back into the stabilization fund from free-cash funds. A healthy stabilization / reserve fund should have between 3-5% of the Town's total operating expenses. On an approximately \$52M annual budget, the stabilization fund should be between \$1.5M and \$2.6M. The Town will need to prioritize revenues and other sources, including Free cash, to focus on maintaining or increasing the Stabilization Fund.

The Town has received approval of approximately \$4.5M in American Rescue Plan Act (“ARPA”) federal grant funds to help because of the pandemic, with approximately half of the funds received to date. Of the \$4.5M, several projects have already been appropriated funding including the CHCS restroom building and basketball court lights, a new ambulance, web services, and an economic development coordinator. These projects total approximately \$625,000. Additionally, as part of the FY’23 budget process to close the remaining budget deficit and minimize the impact of spending cuts to the School and Town Departments, \$514,582 has been allocated from the ARPA funding. The provisions of the grant allow a Town to utilize a portion of these funds as revenue replacement, relating to revenues lost during the pandemic or continued reductions expected in the future. The grant funds are available to be spent through December 2024, within the guidelines of the grant. There will be continued discussion regarding the remaining funds available over the next two fiscal years and a focus should be on ensuring funds are used to address long-term strategic initiatives.

The budget includes a contribution to the Other Post-retirement Employment Benefit (“OPEB”) account of \$47,000. This long-term debt is estimated at over \$54M as of June 30, 2021, due to changes in the mortality tables and discount rates from 3.25% to 2.50%. The annual benefit cost is more than \$1.3M. Advisors of the benefit plan recommend an annual contribution of \$220,000 above the annual cost to work towards funding the obligation. The Finance committee recommended funding the liability beginning in FY’18. There were no contributions allocated in FY’21 or FY’22 because of budget constraints and the pandemic. Total contributions plus earnings as of February 2022 are approximately \$211,000, and the FY’23 budget allocation, will increase the account to approximately \$258,000. This liability will continue to put pressure on the current operations through funding retirement payments if we do not commit to an annual funding solution.

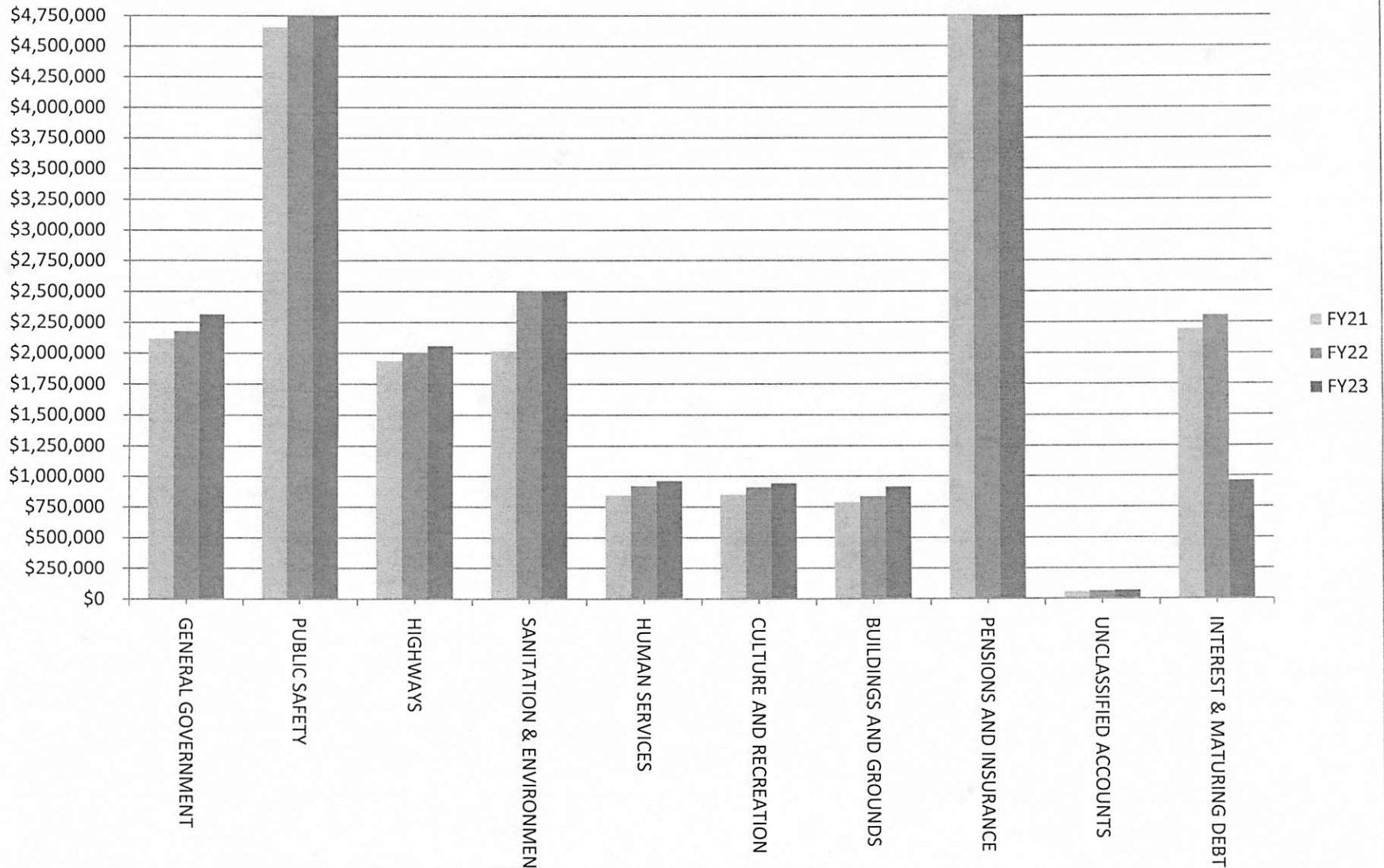
The Town had the MA Department of Revenue perform a financial management review of the Town’s policies and procedures. The report highlighted the need to focus on adopting formal financial policies, building a long-range forecast, and maintaining a capital improvement plan. The Finance Committee has recommended policies to protect the Town’s long-term solvency beyond the immediate budget cycle, including a policy on free-cash, capital investment, and Other Post-retirement Employment Benefit (“OPEB”) liabilities. These policies have not been fully implemented because of budget shortfalls of revenues and expenses. It has been a focus of the committee to reinforce policies and guidelines that will help to drive prudent and fiscally responsible spending.

The Finance Committee would like to acknowledge and thank those involved in the budget process; the School Committee and the Selectboard, the School Superintendent Brian Cameron and his team, Town Administrator Gary Brougham, Town Accountant Jill Panto, and all Town Department Heads. Given all these efforts, a balanced budget has been presented and the Finance Committee looks forward to a continued process next year.

Respectfully Submitted,

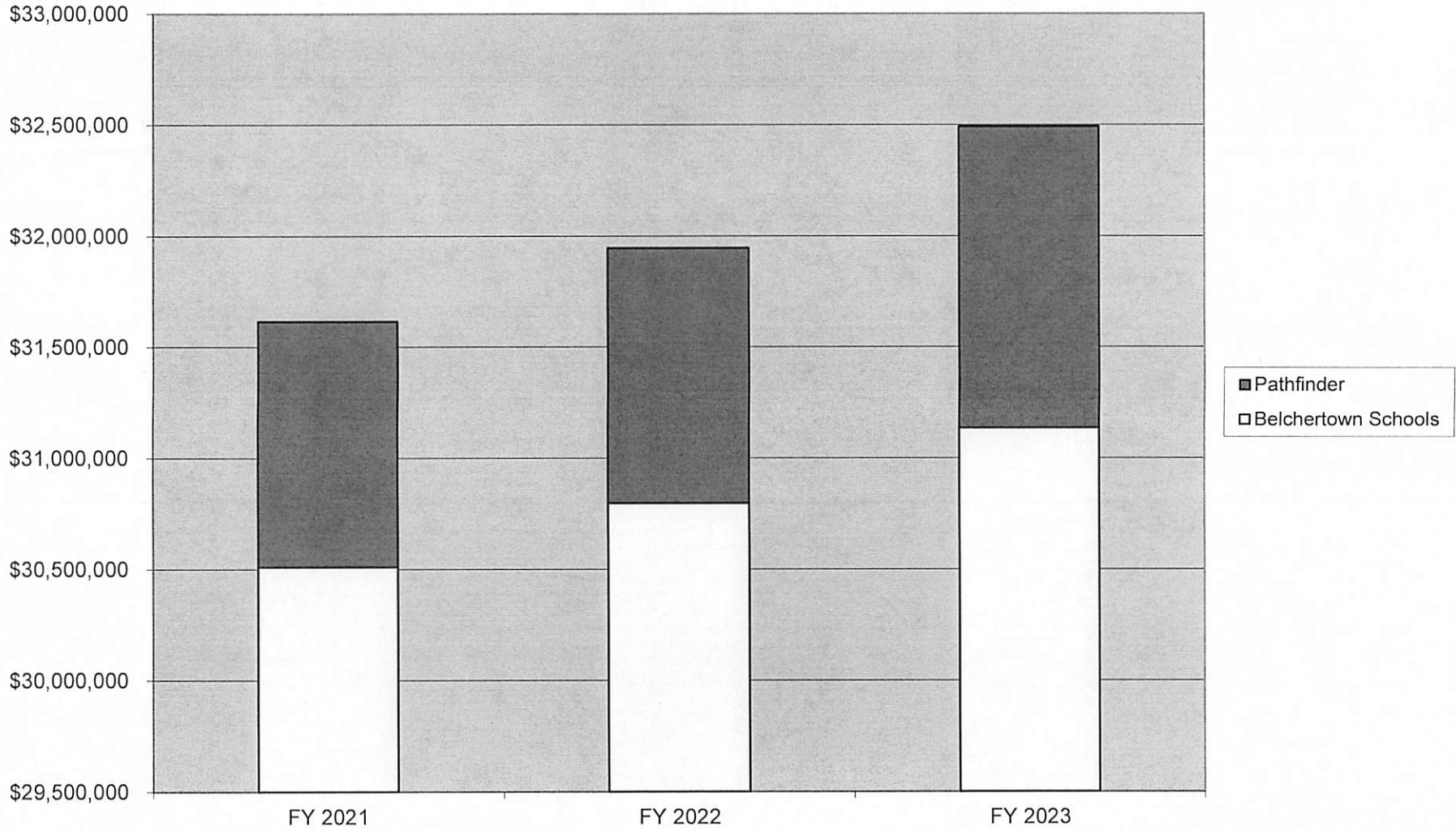
Lynne E. Raymer, Chair

3-YEAR SPENDING TREND

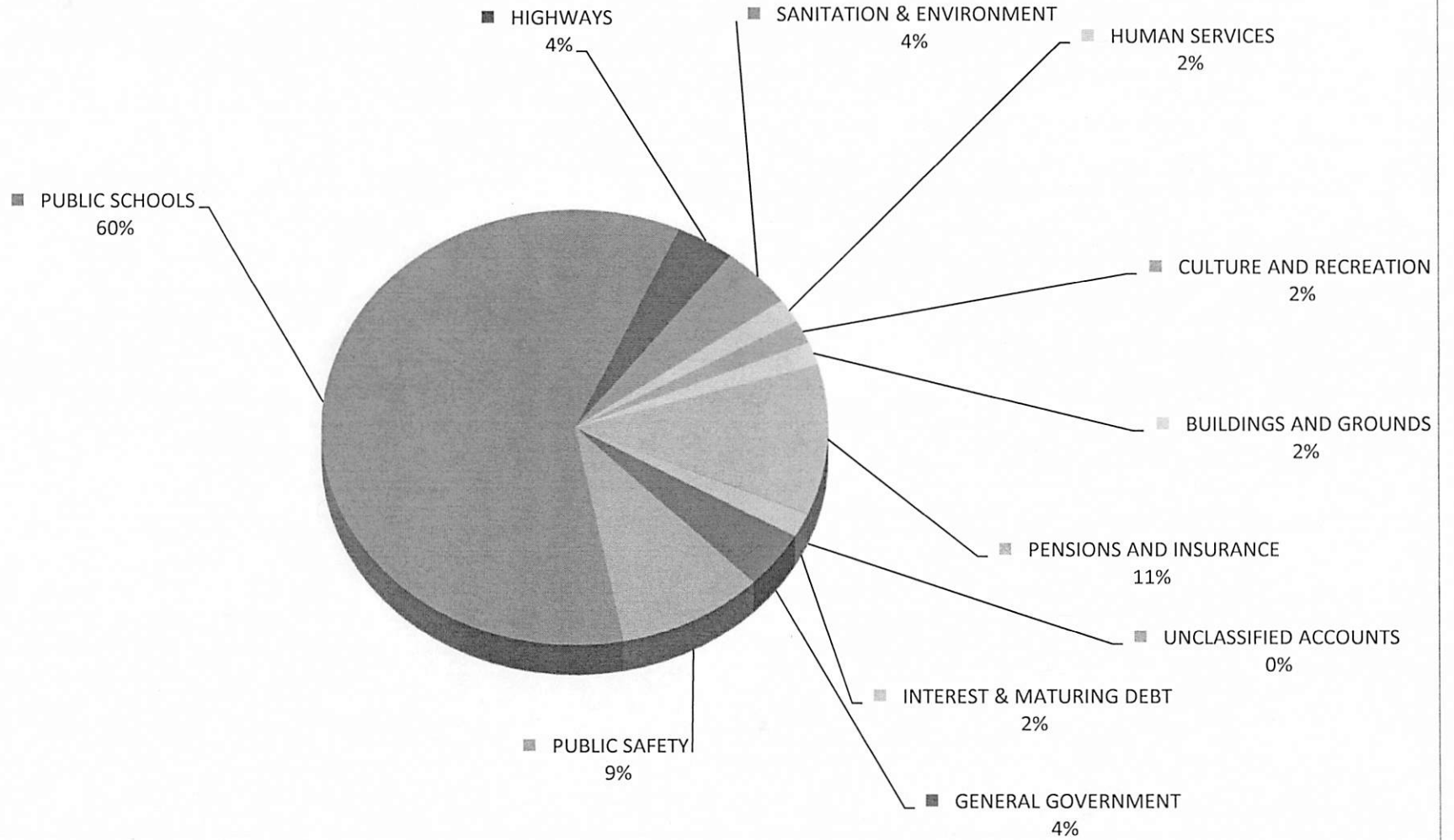


Note: Public School Spending not included because it exceeds this chart's maximum values

3 - Year Spending Trend (Schools)



FY2023 DEPARTMENTAL SPENDING



Town of Belchertown
FY2023 Budgetary Revenue Synopsis

REVENUE CATEGORY	FY2021 PROJECTED	FY2021 ACTUAL	FY2021 % VARIANCE	FY2022 PROJECTED	FY2023 PROJECTED	FY2023 % Chg
LOCAL RECEIPTS:						
MOTOR VEHICLE EXCISE TAX	\$2,080,000	\$1,897,686	-9%	\$1,905,500	\$2,080,000	9%
OTHER EXCISE TAX (Farm Animal/Meals)	\$90,000	\$92,742	3%	\$92,700	\$99,500	7%
INTEREST ON TAXES, EXCISE	\$125,200	\$157,604	26%	\$157,500	\$139,250	-12%
LIEU TAXES	\$328,000	\$335,240	2%	\$335,000	\$324,000	-3%
FEEES	\$68,700	\$68,208	-1%	\$68,000	\$68,492	1%
RENTALS	\$45,000	\$41,093	-9%	\$41,000	\$41,000	0%
OTHER DEPARTMENT REVENUE	\$175,000	\$217,924	25%	\$217,500	\$147,000	-32%
LICENSES AND PERMITS	\$245,000	\$259,245	6%	\$278,000	\$248,950	-10%
SPECIAL ASSESSMENTS	\$0	\$0	0%	\$0	\$0	0%
FINES AND FORFEITS	\$26,000	\$21,498	-17%	\$21,500	\$21,000	-2%
INVESTMENT INCOME	\$85,000	\$41,376	-51%	\$41,000	\$42,000	2%
UMASS TRANSIT	\$25,500	\$27,550	8%	\$27,000	\$25,500	-6%
MEDICAID RECEIPTS	\$140,086	\$162,245	16%	\$162,000	\$200,000	23%
OTHER MISCELLANEOUS	\$28,000	\$38,554	38%	\$9,000	\$0	0%
SUBTOTAL LOCAL RECEIPTS	\$3,461,486	\$3,360,965	-3%	\$3,355,700	\$3,436,692	2%
REAL ESTATE TAX LEVY LIMIT:	\$29,791,509	\$29,791,509	0%	\$30,937,000	\$32,019,264	3%
RECURRING STATE AID (Cherry Sheet):	\$16,957,162	\$17,046,031	1%	\$17,265,377	\$17,316,119	0%
RECURRING STATE AID (School Bldg Asst)	\$1,659,811	\$1,659,811	0%	\$1,659,811	\$0	-100%
SPECIAL FUND RECEIPTS:						
ENTERPRISE FUNDS	\$2,486,740	\$2,486,740	0%	\$2,502,104	\$2,502,734	0%
OTHER AVAILABLE FUNDS/FREE CASH	\$551,684	\$551,684	0%	\$556,916	\$697,488	25%
FROM STABILIZATION FUND	\$400,000	\$400,000	0%	\$175,000	\$0	-100%
SALE OF CEMETERY LOTS	\$5,000	\$5,000	0%	\$5,000	\$5,000	0%
CONSERVATION WETLAND FEES	\$0	\$0	0%	\$0	\$0	0%
AMBULANCE RECEIPTS	\$900,000	\$900,000	0%	\$900,000	\$1,013,000	13%
QECB (ENERGY BOND) SUBSIDY	\$48,000	\$42,438	-12%	\$38,200	\$30,000	-21%
FEDERAL ARPA FUNDS					\$514,582	
SUBTOTAL SPECIAL FUND RECEIPTS	\$4,391,424	\$4,385,862	0%	\$4,177,220	\$4,762,804	14%
REVENUE AVAILABLE FOR APPROPRIATION	\$56,261,392	\$56,244,178	0%	\$57,395,108	\$57,534,879	0.2%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
GENERAL GOVERNMENT					
BOARD OF SELECTMEN					
Salary	\$10,309	\$12,600	\$12,600	\$0	0.0%
Expenses	\$3,978	\$4,990	\$4,990	\$0	0.0%
NET BUDGET	\$14,287	\$17,590	\$17,590	\$0	0.0%
TOWN ADMINISTRATOR					
Salary	\$134,375	\$140,832	\$149,047	\$8,215	5.8%
Wages	\$141,037	\$128,815	\$134,300	\$5,485	4.3%
Expenses	\$8,733	\$9,295	\$9,749	\$454	4.9%
NET BUDGET	\$284,145	\$278,942	\$293,096	\$14,154	5.1%
TOWN ACCOUNTANT					
Salary	\$91,317	\$95,705	\$99,023	\$3,318	3.5%
Wages	\$125,617	\$129,492	\$134,770	\$5,278	4.1%
Expenses	\$35,027	\$28,519	\$37,250	\$8,731	30.6%
NET BUDGET	\$251,961	\$253,716	\$271,043	\$17,327	6.8%
TOWN CLERK					
Salary	\$82,984	\$83,179	\$90,451	\$7,272	8.7%
Wages	\$71,900	\$61,041	\$68,160	\$7,119	11.7%
Expenses	\$10,285	\$16,527	\$10,877	(\$5,650)	-34.2%
NET BUDGET	\$165,168	\$160,747	\$169,488	\$8,741	5.4%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
TREASURER/TAX COLLECTOR					
Salary	\$91,317	\$95,705	\$99,023	\$3,318	3.5%
Wages	\$194,588	\$183,487	\$142,550	(\$40,937)	-22.3%
Expenses	\$52,302	\$57,785	\$63,205	\$5,420	9.4%
NET BUDGET	\$338,207	\$336,977	\$304,778	(\$32,199)	-9.6%
COMPUTING DEPARTMENT					
Salary	\$98,966	\$100,945	\$103,974	\$3,029	3.0%
Wages	\$92,675	\$100,926	\$106,705	\$5,779	5.7%
Expenses	\$229,844	\$207,577	\$243,248	\$35,671	17.2%
NET BUDGET	\$421,485	\$409,448	\$453,927	\$44,479	10.9%
BOARD OF ASSESSORS					
Assessors (Elected)	\$3,200	\$3,200	\$3,200	\$0	0.0%
Assessor Salary	\$91,317	\$95,705	\$99,023	\$3,318	3.5%
Wages	\$242,796	\$232,070	\$249,570	\$17,500	7.5%
Expenses	\$15,282	\$20,500	\$22,900	\$2,400	11.7%
NET BUDGET	\$352,595	\$351,475	\$374,693	\$23,218	6.6%
LAW ACCOUNT					
Fees	\$39,213	\$66,300	\$58,800	(\$7,500)	-11.3%
FINANCE COMMITTEE					
Expenses	\$210	\$250	\$250	\$0	0.0%
NET BUDGET	\$210	\$250	\$250	\$0	0.0%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
ELECTION AND REGISTRATION					
Salary	\$500	\$500	\$550	\$50	10.0%
Wages	\$22,730	\$25,000	\$25,000	\$0	0.0%
Expenses	\$16,826	\$16,850	\$19,550	\$2,700	16.0%
NET BUDGET	\$40,056	\$42,350	\$45,100	\$2,750	6.5%
PLANNING BOARD					
Salary	\$90,819	\$95,183	\$100,735	\$5,552	5.8%
Wages	\$17,027	\$17,789	\$15,030	(\$2,759)	-15.5%
Expenses	\$2,420	\$3,180	\$3,180	\$0	0.0%
NET BUDGET	\$110,266	\$116,152	\$118,945	\$2,793	2.4%
BOARD OF APPEALS					
Wages	\$794	\$2,300	\$2,300	\$0	0.0%
Expenses	\$47	\$450	\$450	\$0	0.0%
NET BUDGET	\$840	\$2,750	\$2,750	\$0	0.0%
ECONOMIC DEVELOPMENT I.C.					
Expenses	\$368	\$375	\$375	\$0	0.0%
CH. 137 MILITARY LEAVE PAY					
Expenses	\$0	\$100	\$100	\$0	0.0%
CABLE ACCESS TV OPER.					
Expenses	\$1,500	\$1,500	\$1,500	\$0	0.0%
AGRICULTURAL COMMISSION					
Expenses	\$0	\$500	\$500	\$0	0.0%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
CONSERVATION COMMISSION					
Salary	\$77,769	\$83,791	\$88,678	\$4,887	5.8%
Wages	\$6,557	\$7,860	\$8,317	\$457	5.8%
Expenses	\$2,462	\$4,500	\$6,500	\$2,000	44.4%
NET BUDGET	\$86,787	\$96,151	\$103,495	\$7,344	7.6%
LAKES COMMITTEE					
Expenses	\$14,000	\$14,000	\$14,000	\$0	0.0%
HUMAN RESOURCES DIRECTOR					
Salary	\$0	\$30,000	\$82,270	\$52,270	100.0%
Expenses	\$0	\$0	\$3,150	\$3,150	100.0%
NET BUDGET	\$0	\$30,000	\$85,420	\$55,420	184.7%
TOTAL GENERAL GOVERNMENT					
GROSS BUDGET	\$2,121,088	\$2,179,323	\$2,315,850	\$136,527	6.3%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
PUBLIC SAFETY					
POLICE DEPARTMENT					
Salary	\$237,288	\$328,576	\$340,966	\$12,390	3.8%
Wages	\$1,811,221	\$1,811,194	\$1,835,436	\$24,242	1.3%
Expenses	\$359,067	\$379,300	\$390,176	\$10,876	2.9%
NET BUDGET	\$2,407,575	\$2,519,070	\$2,566,578	\$47,508	1.9%
FIRE DEPARTMENT/EMS					
Salary	\$110,900	\$119,216	\$122,793	\$3,577	3.0%
Wages	\$1,515,266	\$1,604,849	\$1,672,900	\$68,051	4.2%
Expenses	\$314,402	\$362,410	\$391,400	\$28,990	8.0%
NET BUDGET	\$1,940,568	\$2,086,475	\$2,187,093	\$100,618	4.8%
INJURED ON DUTY					
Expenses	\$3,520	\$8,000	\$8,000	\$0	0.0%
HYDRANT SERVICE					
Expenses	\$28,156	\$28,156	\$28,156	\$0	0.0%
DOG OFFICER					
Wage (Dog Officer)	\$57,501	\$60,330	\$63,820	\$3,490	5.8%
Wages	\$21,585	\$28,430	\$28,850	\$420	1.5%
Expenses	\$9,762	\$15,500	\$15,750	\$250	1.6%
NET BUDGET	\$88,847	\$104,260	\$108,420	\$4,160	4.0%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
INSPECTION SERVICES					
Salary	\$88,873	\$93,143	\$98,576	\$5,433	5.8%
Wages	\$83,960	\$92,021	\$82,780	(\$9,241)	-10.0%
Expenses	\$12,129	\$14,319	\$14,494	\$175	1.2%
NET BUDGET	\$184,962	\$199,483	\$195,850	(\$3,633)	-1.8%
CIVIL DEFENSE					
Wages	\$238	\$350	\$350	\$0	0.0%
Expenses	\$400	\$1,210	\$1,610	\$400	33.1%
NET BUDGET	\$638	\$1,560	\$1,960	\$400	25.6%
TOTAL PUBLIC SAFETY					
GROSS BUDGET	\$4,654,266	\$4,947,004	\$5,096,057	\$149,053	3.0%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
PUBLIC SCHOOLS					
TOWN SCHOOL DEPARTMENT					
Foundation Spending	\$30,509,793	\$30,798,060	\$31,134,612	\$336,552	1.1%
Transport. and Fixed Assets				\$0	
NET BUDGET	\$30,509,793	\$30,798,060	\$31,134,612	\$336,552	1.1%
REGIONAL SCHOOL DEPARTMENT					
PATHFINDER REG. VOC. TECH. HIGH SCHOOL DISTRICT					
NET BUDGET	\$1,105,305	\$1,147,827	\$1,356,918	\$209,091	18.2%
TOTAL PUBLIC SCHOOLS					
GROSS BUDGET	\$31,615,098	\$31,945,887	\$32,491,530	\$545,643	1.7%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
DPW - HIGHWAYS					
DPW - HIGHWAYS/PERSONNEL					
Salary	\$118,759	\$121,134	\$124,768	\$3,634	3.0%
Wages	\$840,673	\$850,671	\$887,475	\$36,804	4.3%
Uniforms	\$13,173	\$14,500	\$15,850	\$1,350	9.3%
Expenses	\$1,045	\$2,000	\$2,000	\$0	0.0%
NET BUDGET	\$973,650	\$988,305	\$1,030,093	\$41,788	4.2%
DPW - HIGHWAY ADMIN.					
Expenses	\$20,627	\$19,070	\$19,070	\$0	0.0%
DPW - SNOW & ICE CONTROL					
Expenses	\$218,026	\$242,000	\$242,000	\$0	0.0%
DPW - ROAD MACHINERY					
Expenses	\$176,330	\$187,550	\$215,800	\$28,250	15.1%
DPW - HIRED SERVICES					
Expenses	\$234,000	\$234,000	\$246,500	\$12,500	5.3%
DPW - STREET LIGHTING					
Expenses	\$38,603	\$38,500	\$40,000	\$1,500	3.9%
DPW - STREETS/CONSTRUCTION					
Expenses	\$204,366	\$213,500	\$189,500	(\$24,000)	-11.2%
DPW - PROFESSIONAL ENGINEERING					
Expenses	\$35,928	\$36,500	\$36,500	\$0	0.0%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
DPW - TOWN GARAGE Expenses	\$33,030	\$38,935	\$40,515	\$1,580	4.1%
TOTAL DPW - HIGHWAYS					
GROSS BUDGET	\$1,934,559	\$1,998,360	\$2,059,978	\$61,618	3.1%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
SANITATION & ENVIRONMENTAL					
TRANSFER STATION					
Wages	\$97,124	\$106,392	\$110,980	\$4,588	4.3%
Expenses	\$300,891	\$297,991	\$313,110	\$15,119	5.1%
Hazardous Waste Day	\$0	\$0	\$0	\$0	0.0%
NET BUDGET	\$398,015	\$404,383	\$424,090	\$19,707	4.9%
SEWER ENTERPRISE FUND					
Wages	\$373,241	\$381,515	\$395,580	\$14,065	3.7%
Expenses	\$833,593	\$956,822	\$929,978	(\$26,844)	-2.8%
Maturing Debt	\$388,645	\$395,893	\$396,182	\$289	0.1%
Maturing Debt Interest	\$21,765	\$26,186	\$19,514	(\$6,672)	-25.5%
NET BUDGET	\$1,617,243	\$1,760,416	\$1,741,254	(\$19,162)	-1.1%
STORMWATER UTILITY FUND					
Wages	\$67,041	\$103,028	\$112,340	\$9,312	100.0%
Expenses	\$175,480	\$234,277	\$225,050	(\$9,227)	100.0%
NET BUDGET	\$242,522	\$337,305	\$337,390	\$85	100.0%
TOTAL SANITATION & ENVIRONMENTAL					
GROSS BUDGET	\$2,015,258	\$2,502,104	\$2,502,734	\$630	0.0%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
HUMAN SERVICES					
BOARD OF HEALTH					
Salary	\$2,274	\$2,825	\$2,825	\$0	0.0%
Wages	\$25,668	\$5,500	\$5,500	\$0	0.0%
Expenses	\$4,605	\$9,156	\$9,156	\$0	0.0%
NET BUDGET	\$32,547	\$17,481	\$17,481	\$0	0.0%
COUNCIL ON AGING					
Salary	\$81,685	\$85,610	\$90,613	\$5,003	5.8%
Wages	\$406,810	\$420,061	\$453,740	\$33,679	8.0%
Expenses	\$23,707	\$41,440	\$38,440	(\$3,000)	-7.2%
NET BUDGET	\$512,202	\$547,111	\$582,793	\$35,682	6.5%
VETERANS SERVICES					
Agent Salary	\$77,299	\$81,013	\$85,739	\$4,726	5.8%
Wages	\$0	\$0	\$0	\$0	
Agent Expenses	\$754	\$2,180	\$2,180	\$0	0.0%
Veterans Benefits	\$191,550	\$241,000	\$241,000	\$0	0.0%
NET BUDGET	\$269,603	\$324,193	\$328,919	\$4,726	1.5%
VETERANS GRAVES					
Expenses	\$1,730	\$2,625	\$2,625	\$0	0.0%
DPW - CEMETERY DEPARTMENT					
Expenses	\$26,593	\$28,200	\$29,600	\$1,400	5.0%
NET BUDGET	\$26,593	\$28,200	\$29,600	\$1,400	5.0%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
MOBILEHOME/RENT CONTROL BOARD					
Expenses	\$0	\$100	\$100	\$0	0.0%
NET BUDGET	\$0	\$100	\$100	\$0	0.0%
TOTAL HUMAN SERVICES					
GROSS BUDGET	\$842,675	\$919,710	\$961,518	\$41,808	4.5%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
CULTURE AND RECREATION					
CLAPP MEMORIAL LIBRARY					
Salary	\$88,873	\$93,143	\$91,282	(\$1,861)	-2.0%
Wages	\$306,283	\$318,483	\$328,672	\$10,189	3.2%
Expenses	\$114,058	\$138,934	\$144,474	\$5,540	4.0%
NET BUDGET	\$509,215	\$550,560	\$564,428	\$13,868	2.5%
PARKS AND RECREATION					
Salary	\$83,518	\$87,541	\$92,646	\$5,105	5.8%
Wages	\$215,063	\$226,986	\$241,250	\$14,264	6.3%
Expenses	\$5,782	\$7,755	\$11,145	\$3,390	43.7%
NET BUDGET	\$304,363	\$322,282	\$345,041	\$22,759	7.1%
PARKS & RECREATION POOL					
Expenses	\$33,850	\$33,850	\$31,350	(\$2,500)	-7.4%
PARKS & RECREATION BEACH					
Expenses	\$1,710	\$2,470	\$2,470	\$0	0.0%
FAMILY CENTER					
Expenses	\$0	\$0	\$0	\$0	0.0%
TOTAL CULTURE AND RECREATION					
GROSS BUDGET	\$849,137	\$909,162	\$943,289	\$34,127	3.8%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
DPW - BUILDINGS AND GROUNDS					
DPW - MAINTENANCE/GROUNDS					
Wages	\$414,174	\$433,305	\$455,350	\$22,045	5.1%
Expenses	\$85,015	\$88,570	\$102,115	\$13,545	15.3%
NET BUDGET	\$499,190	\$521,875	\$557,465	\$35,590	6.8%
DPW - LAWRENCE MEMORIAL HALL					
Expenses	\$53,730	\$58,580	\$65,260	\$6,680	11.4%
DPW - TOWN COMMON					
Expenses	\$4,292	\$5,970	\$5,970	\$0	0.0%
DPW - TOWN CLOCK					
Wages	\$600	\$600	\$600	\$0	0.0%
DPW - FINNERTY HOUSE					
Expenses	\$8,011	\$8,810	\$9,560	\$750	8.5%
DPW - OLD TOWN HALL					
Expenses	\$1,128	\$7,655	\$9,955	\$2,300	30.0%
DPW - SENIOR CENTER BLDG.					
Expenses	\$45,143	\$49,810	\$57,230	\$7,420	14.9%
DPW - RECREATION BLDG.					
Expenses	\$24,600	\$24,460	\$33,360	\$8,900	36.4%
DPW - POLICE STATION					
Expenses	\$54,015	\$50,385	\$49,535	(\$850)	-1.7%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
DPW - EMS BUILDING Expenses	\$8,015	\$8,470	\$10,625	\$2,155	25.4%
DPW - FREEDOM CENTER. Expenses	\$14,146	\$17,150	\$20,970	\$3,820	22.3%
DPW - FIRE STATION Expenses	\$36,031	\$38,530	\$43,980	\$5,450	14.1%
DPW - FRANKLIN/FAMILY CTR BLDG Expenses	\$8,479	\$8,980	\$10,410	\$1,430	15.9%
DPW - TADGELL/MEMA SPACE Expenses	\$19,991	\$23,820	\$28,220	\$4,400	18.5%
DPW - ANIMAL CONTROL BUILDING Expenses	\$9,091	\$11,140	\$11,390	\$250	2.2%
TOTAL DPW - BUILDINGS AND GROUNDS					
GROSS BUDGET	\$786,461	\$836,235	\$914,530	\$78,295	9.4%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
PENSIONS AND INSURANCE					
GENERAL INSURANCE Expenses	\$442,271	\$479,300	\$517,850	\$38,550	8.0%
UNEMPLOYMENT INSURANCE Expenses	\$2,611	\$20,000	\$20,000	\$0	0.0%
WORKERS COMPENSATION Expenses	\$0	\$8,000	\$8,000	\$0	0.0%
HEALTH INSURANCE Expenses	\$1,176,466	\$1,190,000	\$1,236,000	\$46,000	3.9%
GROUP LIFE INSURANCE Expenses	\$2,696	\$4,548	\$4,000	(\$548)	-12.0%
MEDICARE - TOWN SHARE Expenses	\$117,457	\$125,000	\$136,000	\$11,000	8.8%
PENSIONS Expenses	\$3,511,513	\$3,843,858	\$4,100,480	\$256,622	6.7%
TOTAL PENSIONS AND INSURANCE					
GROSS BUDGET	\$5,253,014	\$5,670,706	\$6,022,330	\$351,624	6.2%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
UNCLASSIFIED ACCOUNTS					
HISTORICAL COMMISSION Expenses	\$216	\$500	\$500	\$0	0.0%
HISTORICAL DISTRICT Expenses	\$0	\$348	\$348	\$0	0.0%
PATRIOTIC EXERCISES Expenses	\$0	\$300	\$300	\$0	0.0%
PRINTING ANNUAL REPORTS Expenses	\$1,674	\$2,000	\$2,000	\$0	0.0%
UNCLASSIFIED ACCOUNT Expenses	\$55,644	\$61,150	\$64,250	\$3,100	5.1%
TOTAL UNCLASSIFIED ACCOUNTS					
GROSS BUDGET	\$57,535	\$64,298	\$67,398	\$3,100	4.8%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
INTEREST AND MATURING DEBT					
INTEREST Expenses	\$251,699	\$245,290	\$255,477	\$10,187	4.2%
MATURING DEBT Expenses	\$1,945,000	\$2,060,000	\$705,000	(\$1,355,000)	-65.8%
TOTAL INTEREST AND MATURING DEBT					
GROSS BUDGET	\$2,196,699	\$2,305,290	\$960,477	(\$1,344,813)	-58.3%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
COUNCIL OF GOVERNMENTS					
COUNCIL OF GOVERNMENTS Assessment	\$0	\$0	\$0	\$0	0.0%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
SUMMARY - ALL DEPARTMENTS					
GENERAL GOVERNMENT	\$2,121,088	\$2,179,323	\$2,315,850	\$136,527	6.3%
PUBLIC SAFETY	\$4,654,266	\$4,947,004	\$5,096,057	\$149,053	3.0%
PUBLIC SCHOOLS	\$31,615,098	\$31,945,887	\$32,491,530	\$545,643	1.7%
HIGHWAYS	\$1,934,559	\$1,998,360	\$2,059,978	\$61,618	3.1%
SANITATION & ENVIRONMENT	\$2,015,258	\$2,502,104	\$2,502,734	\$630	0.0%
HUMAN SERVICES	\$842,675	\$919,710	\$961,518	\$41,808	4.5%
CULTURE AND RECREATION	\$849,137	\$909,162	\$943,289	\$34,127	3.8%
BUILDINGS AND GROUNDS	\$786,461	\$836,235	\$914,530	\$78,295	9.4%
PENSIONS AND INSURANCE	\$5,253,014	\$5,670,706	\$6,022,330	\$351,624	6.2%
UNCLASSIFIED ACCOUNTS	\$57,535	\$64,298	\$67,398	\$3,100	4.8%
INTEREST & MATURING DEBT	\$2,196,699	\$2,305,290	\$960,477	(\$1,344,813)	-58.3%
COUNCIL OF GOVERNMENTS	\$0	\$0	\$0	\$0	0.0%
SUBTOTAL BUDGET ALL DEPARTMENTS	\$52,325,790	\$54,278,079	\$54,335,691	\$57,612	0.1%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
MANDATORY CHARGES					
CHERRY SHEET OFFSETS	\$840,824	\$933,259	\$827,330	(\$105,929)	-11.4%
PIONEER PLANNING COMM.	\$2,484	\$2,546	\$2,735	\$189	7.4%
QUABBIN HEALTH DISTRICT	\$185,729	\$187,025	\$191,700	\$4,675	2.5%
STATE ASSESSMENTS	\$1,770,442	\$1,749,810	\$1,665,823	(\$83,987)	-4.8%
REGIONAL LOCKUP ASSESS	\$13,917	\$0	\$0	\$0	0.0%
ALLOWANCE for ABATEMENT	\$207,511	\$204,789	\$250,000	\$45,211	22.1%
ALLOW. For ABATE. DEFICIT	\$0	\$0	\$0	\$0	0.0%
MANDATORY CHARGES SUBTOTAL	\$3,020,907	\$3,077,429	\$2,937,588	(\$139,841)	-4.5%
OPERATIONAL WARRANT ARTICLE					
CEMETERY LOT DEVELOP.	\$5,000	\$5,000	\$5,000	\$0	0.0%
EMERG. RESERVE FUND	\$6,681	\$30,000	\$30,000	\$0	0.0%
ASSESSOR'S LAW ACCOUNT	\$0	\$100	\$100	\$0	0%
OPERATIONAL WARRANT ARTICLE SUBTOTAL	\$11,681	\$35,100	\$35,100	\$0	0.0%
GROSS OPERATIONAL BUDGET	\$55,358,378	\$57,390,608	\$57,308,379	(\$82,229)	-0.1%

**BUDGET RECOMMENDATIONS
FOR FISCAL YEAR 2023**

<i>DEPARTMENT</i>	<i>ACTUALS FY 2021</i>	<i>PROJECTED FY 2022</i>	<i>RECOMMENDED FY 2023</i>	<i>DOLLAR CHANGE FPY</i>	<i>PERCENT CHANGE FPY</i>
ADDITIONAL WARRANT ARTICLES					
TIMBER HARVESTING PROGRAM	\$0	\$0	\$0	\$0	
OPEB FUNDING	\$100,278	\$0	\$47,000	\$47,000	
APPROP. TO STABILIZATION	\$0	\$0	\$175,000	\$175,000	
CULTURAL COUNCIL	\$4,000	\$4,500	\$4,500	\$0	
ADDITIONAL WARRANT ARTICLES SUBTOTAL	\$104,278	\$4,500	\$226,500	\$222,000	
CAPITAL & ONE-TIME EXPENDITURES					
WORKERS' COMPENSATION	\$0	\$0	\$0	\$0	0.0%
CAPITAL & ONE TIME EXP.	\$60,176	\$0	\$0	\$0	100.0%
CAPITAL & ONE TIME EXPENDITURES SUBTOTAL	\$55,772	\$0	\$0	\$0	0.0%
GROSS TOWN BUDGET ALL INCLUSIVE	\$55,518,428	\$57,395,108	\$57,534,879	\$139,771	0.2%

**PROJECTED AVAILABLE
REVENUE:**

**PROJECTED
BALANCE (DEFICIT):**