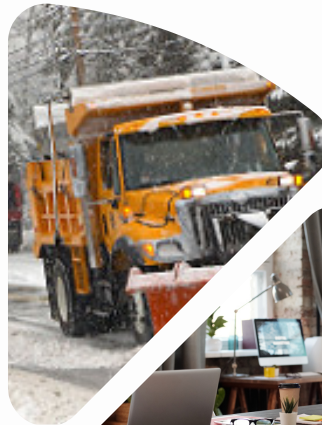




Town of Hubbardston

FISCAL YEAR 24 TOWN ADMINISTRATOR'S OPERATING AND CAPITAL BUDGET



March 20, 2023

HOW TO READ THE BUDGET

The Budget Process

The Town of Hubbardston is governed by the Town Charter, which says that a five-member Select Board chosen by local voters chooses a qualified administrator to run the day-to-day business of the Town. The town's legislative body is an Open Town Meeting. All registered voters may participate and vote at Hubbardston Town Meetings. This form of government allows for direct participation and decision-making by the town's citizens, promoting transparency and inclusivity in the legislative process. It also requires a high level of civic engagement and responsibility from the community.

The town charter and bylaws say that 90 days before the annual town meeting, the town administrator must give the select board a budget. From February to April, the Select Board and the Finance Committee look over the annual budget and make suggestions. The Select Board finalizes the budget and presents that document to Town Meeting voters. Town Meeting then votes to adopt both the operating and capital budgets. The operating budget covers the day-to-day expenses of the town, such as salaries and supplies, while the capital budget covers larger projects like infrastructure improvements and equipment purchases.

It is important to note that the financial and budgetary information presented in the annual budget are projections and are subject to change prior to Town Meeting. Please visit this Web site for more information about previous budgets.

How to Read This Budget

The budget document begins with a description of the community, explains the budgeting process, and lists the objectives for FY24. The town administrator then provides a budget message. This document talks about the budget from the point of view of the executive office. It breaks the budget down into costs for the town, schools, indirect costs, and debt. It also looks at department-level recommendations and provides detailed explanations of proposed changes. This budget analysis tool can help local officials make informed decisions about resource allocation and prioritize spending based on community needs. It provides a comprehensive overview of the budget, making it easier to identify areas for improvement and potential cost savings.

The future is explored in the last budget section. The decisions we make now will have an impact on our future finances. To help anticipate these potential changes, the municipality keeps a financial projection. The revised financial forecast places the operational and capital budgets for FY24 in a longer-term perspective.

For those who would like a refresher on municipal finance terminology please visit the [Commonwealth of MA DLS Municipal Finance Glossary](#).

Hubbardston

COMMUNITY PROFILE

Hubbardston was originally part of Rutland until it became a town in 1767. It was named for Thomas Hubbard, one of the original proprietors. The first European settlers were recorded in 1737, and the community was sparsely settled and almost solely agricultural. By the 18th century, there were sawmills, potash works, and cottage industries, including the making of palm leaf hats, chairs, cabinets, shoes, and horse blankets.

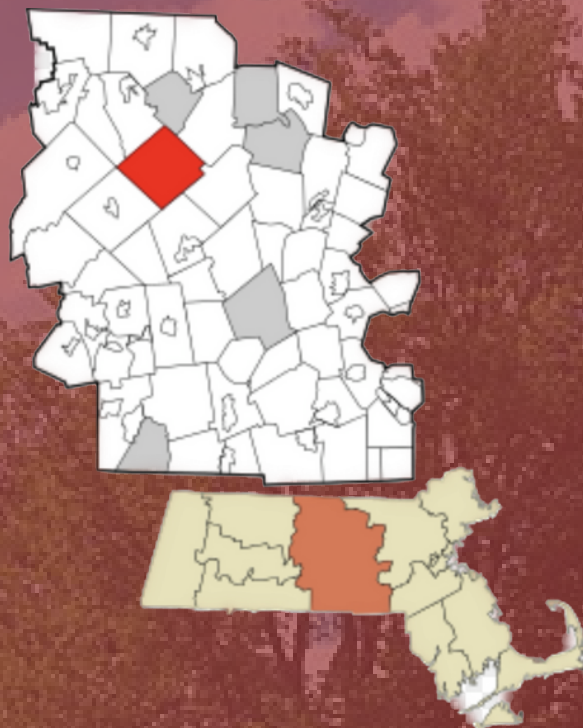
The town's early economy was based on agriculture and small-scale chair, boot, and shoe manufacturing. By the 19th century, dairy and berry farming and market gardening were major enterprises, with immigrants from Ireland, France, England, Sweden, and Finland coming to work on local farms.

The town of Hubbardston is located 17 miles northwest of Worcester in Worcester County. It is bounded on the northwest by Phillipston and Templeton; on the northeast by Gardner and Westminister; on the southeast by Princeton and Rutland; and on the southwest by Barre. It is home to 4,400 residents living in a rural community of 42 square miles, 2.19% of which is water. The town was incorporated in 1767.

Hubbardston's quality of life is improved by its open space, recreational opportunities, special events, and commitment to volunteerism. It is also committed to growing in a way that is good for the environment and history, while also making sure that its economy grows. This approach makes sure that Hubbardston will continue to be a strong and healthy community for many years to come.

Hubbardston's general government services include police and fire protection, public works, parks and recreation, a senior center, and a library. Hubbardston is part of the Montachusett Regional Vocational Technical School region and the Quabbin Regional School District, which is made up of Hubbardston, Barre, Hardwick, New Braintree, and Oakham, for the education of its students.

For more information on Hubbardston, visit the official town website.



Incorporated: 1767
Land Area: 42 square miles
Elevation: 993 feet
Public Roads: 85.96
Population: 4464
County: Worcester
Government: Open Town Meeting
FY23 Tax Rate: \$13.03

Town Charter and Bylaws

2023 SELECT BOARD

Jeff Williams, Chair
Katie Young, Vice Chair
Heather Munroe, Clerk
Kris Pareago, Member
Peter Walker, Member

HELPFUL LINKS



Hubbardston
Massachusetts



Hubbardston Massachusetts

Calculating YOUR TAX BILL

Navigating your annual tax bill can be confusing at times. How exactly is your tax bill calculated?



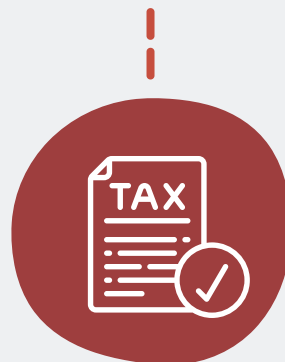
Step 1. Town Meeting

The Annual Town Meeting attendees raise and appropriate funds that set the fiscal year budget based on a preliminary budget put together by the Select Board, Finance Team, and Finance Committee.



Step 2. SET THE TAX RATE

The Tax Rate is determined by dividing the Total Tax Levy by the total taxable values within the town. The Tax Levy is offset by local receipts (taxes, licenses, state aide)



Step 3. Bill Calculation

Total Tax Rate multiplied by the property value divided by 1,000 equals the total annual tax bill.



Step 4. Tax Bills Sent

Your quarterly bills are sent out ahead of their due dates. With August and November based on the prior Fiscal Year, and February and May based on the current.

Questions?

Call the Office of the Treasurer Collector or Assessor at 978-928-1400



Office of the Select Board

December 5, 2022

Honorable Hubbardston Select Board
7 Main Street #3
Hubbardston, MA 01452

Dear Hubbardston Select Board,

As our budget goals discussion is being held so early in my tenure, I did not find it appropriate to submit a list of recommendations for the Fiscal Year 2024 budget season. However, I wanted to guide discussions toward adopting goals to assist departments in preparing their budget documents. All suggestions are in adherence with the [Town of Hubbardston Financial Policies](#).

As the Town remains committed to meeting debt requirements, capital expenditure, and savings goals to maintain services and protect the Town's bond rating. I am suggesting the following be discussed as FY24 budget goals.

- As we are in a period of sizeable transition, I propose asking Department Heads to submit FY22 Department Achievements, FY23 Goals/Initiatives, and a department organizational chart as part of their budget packet.
- All non-personnel line items shall be level funded from FY23, where applicable. This is not ideal; however, we must focus on providing the highest level of service while keeping the overall budget in mind. It is understood that many increases are contractual or necessary. Filers shall justify anything requested above level-funding in writing.
- FY24 personnel line items shall include a 2% COLA for Non-union and Non-contracted employees equal to that of union employees. If additional funds are sought, filers are encouraged to include organizational staffing proposals or comments on specific employee merit. Further increases will be evaluated during the budget season if feasible.
- Continue with the municipality's focus on facilities and road repair.
- Commit to meeting debt, capital expenditure, and savings goals to maintain town services and protect the Town's bond rating.

I look forward to working with the entire Hubbardston team towards our first successful budget season together and discussing your goals and priorities on Tuesday. If you have any additional suggestions or want to discuss this further, please reach out at any time.

Thank you,

A handwritten signature in black ink, appearing to read 'N. R. B.', with a stylized flourish at the end.

Nathan R. Boudreau, MPA

Town Administrator



Office of the Town Administrator

December 12, 2022

Dear Hubbardston department heads, board, and commissions,

I look forward to working with you on the FY2024 Town Administrator's Recommended Budget. Within this message, you will find the budget submittal instructions and an outline of the process we will follow this year. Please return your response to my attention by end of business on **December 29, 2022**. As with every year, our guidance is in adherence with the [Town of Hubbardston Financial Policies](#).

In developing your FY2024 budget request, please adhere to the following directives:

- All non-personnel line items shall be level funded from FY23, where applicable. This is not ideal; however, we must focus on providing the highest level of service while keeping the overall budget in mind. It is understood that many increases are contractual or necessary. Filers shall justify anything requested above-level funding in writing. Consider reorganizations to improve programs and services.
- FY24 personnel line items shall include a 2% COLA for Non-union and Non-contracted employees equal to that of union employees. If additional funds are sought, filers are encouraged to include organizational staffing proposals or comments on specific employee merit. Further increases will be evaluated during the budget season if feasible.
- Commit to meeting debt, capital expenditure, and savings goals to maintain town services and protect the Town's bond rating.

Please address the following in your budget submittal:

- As we are in a period of sizeable transition, please provide a one-to-two-page report regarding Department Achievements, FY23 Goals/Initiatives, and a department organizational chart to be included in the budget proposal packet.
- Continue to develop a plan to replace/repair/restore municipal building space.
- Prioritize road maintenance by committing to large and small repair projects as outlined in the [FY21-25 Road Maintenance Plan](#).

I look forward to working with the entire Hubbardston team toward our first successful budget season and further discussing our shared goals and priorities. If you have any additional suggestions or want to discuss this further, please reach out at any time.

Thank you,

Nathan R. Boudreau, MPA
Town Administrator

Revised FISCAL YEAR 2024 BUDGET PLANNING CALENDAR

December 15, 2022

<u>Date</u>	<u>Required Action Item</u>
October 17, 2022	Draft Budget Calendar Finalized.
November 14, 2022	Departments & Boards submit all capital items for inclusion in the Five-Year Capital Plan.
December 6, 2022	Select Board & Finance Committee establish FY 2024 Budget Goals.
December 8, 2022	Budget request forms are sent to all departments and committees.
December 20, 2022	Revised Budget Calendar Finalized
December 29, 2022	Departments and Committees submit budget requests to the Town Administrator.
January 10, 2023	Town Administrator estimates FY 2024 revenues.
February 6, 2022	Presentation of Five-Year Financial Analysis to Select Board and Finance Committee.
Feb 21, 2023	Five-Year Capital Plan submitted to Select Board.
March 20, 2023	Draft Budget submitted to Select Board (Finance Committee, QRSD invited). Select Board opens the Annual Town Meeting warrant. Budget sent to the Finance Committee.
***** Finance Committee Departments Meeting *****	
April 3, 2023	Deadline for all articles. Warrant closed. Warrant draft review (Finance Committee invited)
April 18, 2023	Public Budget Hearing (Joint meeting with Finance Committee).
May 1, 2023	Warrant completed. Select Board signs warrant.
May 22, 2023	Warrant posting deadline. Notice of Annual Town Meeting and link to warrant mailed (minimum 2 weeks before ATM).
June 6, 2023	Annual Town Meeting
June 13, 2023	Town Election



THE TOWN OF
HUBBARDSTON, MASSACHUSETTS

Kristin Foster, Town Clerk
7 Main Street, Unit #12
Hubbardston, MA 01452

PHONE: 978-928-1400, Ext 202 FAX: 978-928-1402

2023 Annual Town Election and Meeting Calendar

Nomination papers available at Town Clerks Office	Monday, March 27, 2023	Nomination papers will be available for all Town-wide positions from the Town Clerk's office for the 2023 Annual Town Election.
Last day to submit nominations to the Registrars (Candidate Deadline)	Tuesday, April 25, 2023	5:00 PM. Last day and hour to submit nomination papers for town-wide offices with the Registrars of Voters.
Last day to submit nomination papers to the Town Clerk	Tuesday, May 9, 2023	5:00 PM. Last day and hour for Registrars of Voters to file certified nomination papers for Town-wide office candidates with the Town Clerk (35th day preceding the date of Town Election). (G.L. c. 53, §10)
Last day to register to vote in Annual Town Meeting	Saturday, May 27, 2023	5:00 PM. Last day and hour to register new voters for the Annual Town Meeting (G.L. c. 51, §§ 26, 28)
Last day to register to vote in Annual Town Election	Saturday, June 3, 2023	5:00 PM. Last day and hour to register new voters for the Annual Town Election (G.L. c. 51, §§ 26, 28)
Annual Town Meeting	Tuesday, June 6, 2023	
Annual Town Election	Tuesday, June 13, 2023	



Hubbardston Massachusetts

Office of the Town Administrator Nathan R. Boudreau, MPA

March 16, 2023

Honorable Select Board, Finance Committee, and Residents of Hubbardston,

RE: Fiscal Year 2024 Town Administrators Proposed Operating and Capital Budget

In accordance with the Town Charter and on behalf of the Town's financial management team, I am pleased to present the proposed municipal budget for the Town of Hubbardston, Massachusetts, for Fiscal Year 2024. All town budgets are important, but this one is especially important to me because it is my first as Hubbardston Town Administrator. Since my first day on the job in November, the Finance Team and I have worked hard with department heads and town leaders to put together this proposal.

The priorities of the FY2024 budget are to keep the services that Hubbardston residents have come to expect, while taking into account the financial challenges the town faces in order to balance the operating budget and keeping in mind the long-term effects of decisions. In the Town of Hubbardston, Fiscal Year 2023 was a year of challenge, change, and turnover. I'd like to take a moment to thank the many outstanding municipal professionals who have assisted us in staying on track over the last 12 to 18 months.

Based on revenue and expenditure projections, as well as the use of one-time funds, the budget is balanced. The budget supports a municipal government that is focused on providing level services and is aligned with the community's values and priorities. Since this preliminary budget is turned in before regional and state agencies release their financial information, it is based on the best guesses of how finances will progress in the future. In March 2023, the Governor released her plan for local aid, local assessments, Chapter 90 (roads and bridges), and Chapter 70 (education). The Legislature will soon start working on their own plans.

This proposal suggests that in FY24, there will be \$8,349,607 revenue stream. This is 3.62 percent more than in FY23. This amount doesn't include any other income streams other than property taxes, new growth, state aid, and local income. It also doesn't include any possible Community Preservation Act revenues. This budget also uses one-time income to make up for structural deficits and unplanned increases. This circumstance has been anticipated for the last few fiscal years, as the use of one time revenue is discouraged by financial policies.

The Town of Hubbardston's FY24 budget is anticipated to grow 3.27% overall. It is becoming more and more crucial to note that the majority of this increase is related to increases in assessments for retirement, healthcare, and education. Municipal departments continue to operate on level-service budgets, with increases driven by contractual obligations or operational needs. I want to take a moment to thank the Hubbardston Department Heads for their assistance in this process and their continued dedication to the residents of Hubbardston.

Existing debt of about \$180,000 will be paid off in FY23, which will be a big factor in this year's budget process. This will bring the town's debt service costs down to a small fraction of what they were before. This forces the town's leadership to make a difficult choice. In its current proposal, some of the structural deficit is being addressed with this money. However, by taking funding out of our debt operating line item, it becomes difficult to regain in the coming years without having a significant impact on our bottom line or a debt override. Funds would need to be moved to make one-time payments on debt items if it is decided that the expiring debt should be used to finance future large-scale capital projects. If this decision is made, our reliance on one-time revenue would significantly increase due to expense increases.

The recent legislative amendments to the marijuana law, G.L. 94G, sec. 3, that became effective on November 9, 2022, limit the types of monetary payments municipalities can include in a "host community agreement" (HCA). They also ban mandatory donations to charity and change how communities can collect "community impact fees." It is not clear whether the changes to the law will affect marijuana businesses that were already open. The Cannabis Control Commission (CCC) is in charge of creating guidelines for these rules by November 2023. The town's leadership has been working with local marijuana companies to establish a realistic community impact dollar figure and ways to move forward.

All labor contracts are settled through FY2024. All applicable units and departments have received step increases included in the budget line items. This indicates that there will be no renegotiation of labor contracts until FY2025. It also suggests that the budget has accounted for increases for all applicable units and departments.

This proposed budget tries to spend only the money that is needed to meet the goals of the Select Board and the needs of the whole community. I'm aware that taxpayers are being asked to pay more and more, so I've put together some suggestions to help support municipal services that protect the quality of life that makes our community a good place to live.

Property taxes account for more than 98% of Hubbardston's revenue. Proposition 2.5%, which limits the amount of new revenue from property taxes, constrains the town. When expenses rise by more than 2.5%, recurring revenues fall short of recurring expenses, resulting in a structural deficit. The FY2024 budget allocates \$82,555 of one-time revenue from Free Cash to recurring operating expenses. Because this funding source will soon be depleted, the town will need to find another revenue source or implement cuts that will eliminate key services for residents. The use of one-time revenue in Fiscal Year 2023 to cover significant increases has made the current unsustainable structural deficit worse than it already was. Spending continues to outpace revenue, with the majority of costs being contractually or legally obligated. Despite conservative estimates and operational cuts, the municipality has arrived at the point where our anticipated deficit must be addressed.

One way to lessen the effect is to pass an operating override to fill in some or all of the structural gap. In the next six months, the town will work on a plan to reduce one-time funds and ask for an operating override in FY2025. Since all of our departments already have lean budgets, we will keep looking for ways to regionalize and find other unique opportunities. Education is the main reason why spending is going up, and it will make up 59% of the budget in FY24 and similar figures in the years after that. Monty Tech receives 7% of the funds, while the QRSD receives 52%. Education is a major priority in Hubbardston. It is important to analyze the reasons behind the increased allocation of funds and work with our regional and state partners to ensure that all schools receive adequate support while keeping municipal budgets and the services they provide in mind.

On behalf of the town employees, thank you for giving us the chance to discuss our proposed budget. As we move through the budget season, we are looking forward to working with the Hubbardston Select Board, the Finance Committee, and the people who live there. We are committed to making sure that the budget reflects the community's priorities and needs while still being responsible with resources. Your input and feedback are essential to this process, and we encourage you to participate in upcoming budget meetings and public hearings.

Sincerely,

Nathan R. Boudreau

Town Administrator



Phone.

978-928-1400 x200



Email.

admin@hubbardstonma.us



Address.

7 Main St. Hubbardston MA



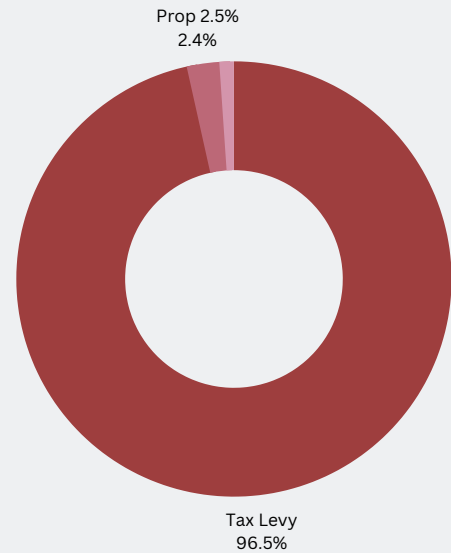
Revenue Analysis

I. Property Tax Levy

Property taxes fund a large majority of our annual budget. The process of raising revenues through property tax is governed by Proposition 2 ½. This law establishes limits for total taxation and creates a levy limit of 2.5% of the full and fairly assessed value of all taxable real and personal property in a municipality.

Hubbardston's levy limit for FY23 is \$8,058,153, which is the most property tax money the town is allowed to collect for use in FY24. Each year, the levy limit is equal to the limit from the year before plus 2.5%, plus the taxable value of any new growth in taxable real and personal property from the year before. Residents can find a helpful guide to understanding Proposition 2 ½ on the MA Division of Local Services website.

Account	FY23	FY24	%
Tax Levy	\$7,705,978	\$8,058,153	4.57%
Prop 2.5%	\$194,375	\$201,454	3.64%
New Growth	\$152,425	\$90,000	-40.95%
Debt Exclusions / Overlay	\$5,375		
Subtotal	\$8,058,153	\$8,349,607	3.62%



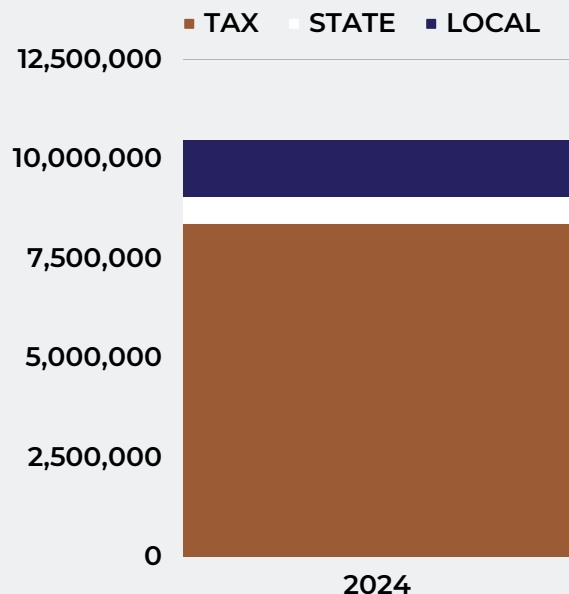
State Aid	FY23	FY24	%
Unrestricted General Government Aid	\$521,806	\$532,242	2.00%
Abatements to Veterans' and Blind	\$29,038	\$24,990	-13.94%
State Owned Land	\$101,466	\$115,957	14.28%
Veterans' Benefits and Exemptions	\$6,428	\$365	-94.32%
Offsets (School Choice, Lunch, Library)	\$9,936	\$11,114	11.86%
Subtotal	\$668,674	\$684,668	2.39%

II. State Aid

State Aid figures appear on the "Cherry Sheet," which summarizes sources of revenue and charges against the Town's State Aid. The Cherry Sheet is an important financial document used by municipalities to manage their budgets effectively. It provides a comprehensive overview of the Town's finances and helps officials make informed decisions about spending and revenue.

III. Local Receipts

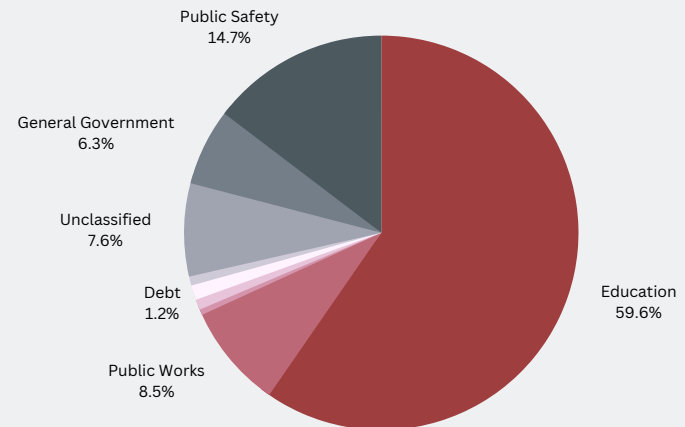
Locally projected revenues are a big part of the town's revenue, almost as big as state aid, and they can usually make up for mistakes in new development. Numerous municipal revenue categories, like those for licenses and permits and motor vehicle tax, are connected to economic activity. The Department of Revenue also suggests that towns be conservative when estimating their local reception income, and any differences must be explained. Given the situation of the economy, it could be harder to generate reliable growth predictions for local receipts in FY24. Therefore, towns should consider the potential risks and uncertainties when estimating their local reception revenues for the next fiscal year and plan accordingly to avoid any financial setbacks. It may be beneficial for towns to explore alternative revenue sources or implement cost-saving measures to mitigate any potential shortfalls.





Expenditure Analysis

Hubbardston's budget for FY24 is expected to grow by 3.27%, due to higher costs for education, health care, and retirement. The budgets for town departments continue to be level-funded, with any increases coming from contractual requirements or the need to do so. Even though Hubbardston's budget is expected to grow, balancing it will be hard due to rising costs and a small amount of variable tax revenue. The town anticipates the exploration of alternative sources of revenue or cost-saving measures to maintain financial stability. Below is a "snap shot" of each budget subcategory with individual highlights and changes outlined.



General Government

This budget proposes a 2.41% increase in general government expenses. Proposed changes or additions include:

122 Select Board: Requesting \$10,000 for a non-union classification and compensation study due to the high level of turnover in the public sector. This is due to an increasing number of people leaving the labor force due to retirement and job opportunities, while the number of people looking for work has decreased. This shift is creating financial, productivity, and morale issues for the remaining employees.

129 Town Administrator: The Select Board agreed to a FY23-FY25 contract with the Town Administrator, which increased the salary line but decreased other benefits.

135 Town Accountant: This proposal would return \$1500.00 cut from the Town Accountant's budget in FY23 for travel.

141 Assessors: The Assessor, Regional Resource Group have requested that the town take back the funding for the assessor's assistant position. I propose combining these hours with the 10 administrative hours not being worked to create a more appealing open position. This position would work with the assessor's office and the office of the Town Administrator to increase communications, outreach, procurement, and administrative grant assistance.

161 Town Clerk: The proposed budget is reduced due to an off-election year that does not include multiple state elections.

	FY24	Requested FY25	ADMIN Budget	% Change
Moderator	\$100.00	\$100.00	\$100.00	0.00%
Select Board	\$76,610.00	\$87,161.20	\$87,161.20	13.77%
Town Administrator	\$111,635.00	\$114,100.00	\$114,100.00	2.21%
Finance Committee	\$30,000.00	\$30,000.00	\$25,000.00	-16.67%
Town Accountant	\$48,005.00	\$44,800.00	\$44,800.00	-6.68%
Assessors	\$81,776.00	\$92,418.00	\$93,867.00	14.79%
Treasurer/Collector	\$125,054.00	\$128,957.00	\$116,499.00	2.00%
Information Techno	\$76,000.00	\$76,000.00	\$76,000.00	0.00%
Town Clerk	\$62,645.00	\$59,122.00	\$58,572.00	-6.50%
Building Maint.	\$47,441.00	\$47,639.82	\$47,639.82	0.42%
GEN GOV TOTAL	\$659,266.00	\$680,298.02	\$663,739.02	0.68%

Public Safety

The cost of public safety has increased by 1.45% in this budget. The Rutland Regional Emergency Communication Center's yearly budget continues to expand due to significant increases in personnel salaries, health insurance premiums, and capital expenses. As a result, member municipalities' assessments have increased significantly. The emergency communication center has been facing financial challenges due to the rising costs of operations, which have impacted the member municipalities' budgets. The center may need to explore alternative funding sources or cost-saving measures to ensure sustainable operations.

210 Police - The Police Equipment line item has increased by \$12,600.00 due to a new contract with AXON (Tasers). The prices have significantly increased, and \$4400.00 has been transferred from the supplies line item to the equipment line item to offset the increase. Taser batteries and cartridges were previously covered by the town, but are now covered by the updated contract.

The price of the New Taser Agreement is listed below.

FY23 Total Cost per the new agreement \$2386.50

FY24 Total Cost \$4773.75

FY25 Total Cost \$5569.41

FY26 Total Cost \$5569.41

FY27 Total Cost 5569.41

The Chief decided to put the agreement into the budget as a separate line item due to the current financial situation and budget cuts. Without this agreement, it would have been impossible to provide tasers to the officers due to the rising costs of Tasers, batteries, and cartridges. The tasers come with all necessary equipment and have a five-year warranty. The agreement also covers evidence software and docking station, resulting in a net decrease of \$1,036 over FY2023.

220 Fire - Within this budget, there are several contractual increases for full time staff as outlined below.

- One employee will go from firefighter/EMT to firefighter/Paramedic in the beginning of 2023. Total increase \$4,188. Said employee will also reach his 10-year anniversary and longevity stipend will increase from \$2,000 to \$2,750.
- One employee will move up a step and will reach 5-year anniversary and receive longevity stipend of \$2,000.
- One employee will move up a step.
- One employee will receive 2% COLA

Contractual increase of 2% to lease space at 48 Gardner Road and electricity increase from \$1,000 to \$2,000 due to National Grid increase and new electronic community sign.

241 Land Use - This budget suggests replacing the position of Land Use Clerk with a Part Time Planner (18 hours). The planner will be responsible for programs relating to land use, zoning, growth and development, and wetland conservation. The Planning Board, Zoning Board of Appeals, and Conservation Commission will all receive administrative support from the planner. In a small town, proactive planning initiatives typically require grant funding. Professional staff can help the town's grant-seeking efforts by offering grant writing and grant administration skills. A qualified planner can help with things like getting the community involved, writing and managing grants, keeping a website up to date, and planning and issuing permits to make the process easier for residents. Additionally, a qualified planner can also assist in ensuring that the town's development plans align with state and federal regulations, and provide expert advice on zoning and land use issues. This can ultimately save the town time and money in legal fees and potential lawsuits.

292 Animal Control - FY23 is the end of our Animal Control Intermunicipal Agreement (IMA) with the City of Gardner. A new IMA will be presented to the Select Board in the coming months with a 2% increase year over year.

	FY23	Requested FY24	ADMIN Budget	% Change
Police	\$708,641.00	\$734,355.00	\$707,605.00	-0.15%
Fire	\$508,312.00	\$529,115.00	\$527,283.48	3.73%
Ambulance	\$69,616.00	\$70,445.00	\$70,445.00	1.19%
Land Use	\$89,908.00	\$91,636.00	\$91,636.00	1.92%
Emergency Management Dir	\$2,466.00	\$2,489.00	\$2,489.00	0.93%
Animal Control	\$18,573.00	\$18,944.46	\$18,944.00	2.00%
Tree Warden	\$1,900.00	\$1,900.00	\$1,900.00	0.00%
Dispatch	\$123,731.00	\$142,410.00	\$125,000.00	1.03%
PUBLIC SAFETY TOTAL	\$1,523,147.00	\$1,591,294.46	\$1,545,302.48	1.45%

Public Works

The cost of public works has increased by 2.46%, with contractual increases and extra money for snow and ice removal, roadwork details, and municipal fuel use. This increase in cost highlights the importance of efficient and effective management of public works projects to ensure that taxpayer money is being used wisely. It also emphasizes the need for municipalities to prioritize infrastructure investments to maintain safe and reliable public services.

	FY23	Requested FY24	ADMIN Budget	% Change
DPW	\$639,461.00	\$662,813.00	\$657,813.00	2.87%
Snow & Ice	\$232,639.00	\$239,860.00	\$235,400.00	1.19%
Street Lighting	\$6,000.00	\$6,000.00	\$6,000.00	0.00%
Cemetery	\$1,300.00	\$1,300.00	\$1,300.00	0.00%
PUBLIC WORKS TOTAL	\$879,400.00	\$909,973.00	\$900,513.00	2.40%

Education

This proposed budget raises education costs by 5.64 percent, with the Quabbin Regional School District's assessment increasing by 6 percent and the Monty Tech assessment increasing by 2 percent. The QRSD Administration's best estimate is a 14.6% increase, and the budget allocates 88% of new revenue to the QRSD assessment. Additional resources and difficult choices will be required if the budget is approved at Town Meeting. The QRSD Administration must carefully consider the impact of the budget on the community and prioritize their spending accordingly. It is crucial to ensure that the additional resources are utilized efficiently to achieve the desired outcomes. A chart below outlines differing the cost increase over FY23.

%	QRSD	DIFF FROM FY23
1.00%	\$ 5,479,178	\$ 54,249
2.00%	\$ 5,533,427	\$ 108,499
3.00%	\$ 5,587,677	\$ 162,748
4.00%	\$ 5,641,926	\$ 216,997
5.00%	\$ 5,696,175	\$ 271,246
6.00%	\$ 5,750,424	\$ 325,496
7.00%	\$ 5,804,674	\$ 379,745
8.00%	\$ 5,858,923	\$ 433,994
9.00%	\$ 5,913,172	\$ 488,244
10.00%	\$ 5,967,422	\$ 542,493
11.00%	\$ 6,021,671	\$ 596,742
12.00%	\$ 6,075,920	\$ 650,991
13.00%	\$ 6,130,169	\$ 705,241
14.00%	\$ 6,184,419	\$ 759,490
15.00%	\$ 6,238,668	\$ 813,739

	FY23	Requested FY24	ADMIN Budget	% Change
Quabbin Regional	\$5,424,928.65	\$5,750,424.37	\$5,750,424.37	6.00%
Quabbin Regional Debt	\$28,512.00	\$28,512.00	\$28,512.00	0.00%
Montachusett Voc.	\$497,609.00	\$507,561.18	\$507,561.18	2.00%
	\$5,951,049.65	\$6,286,497.55	\$6,286,497.55	5.64%

Unclassified

In FY2024, this budget is projected to increase by 17.03 percent. Assessments are the main driving forces behind this expansion. Due to increased enrollment and use, the assessment for the Worcester Regional Retirement System has gone up by over \$60,000 and the assessment for healthcare has gone up by over \$50,000.

	FY23	Requested FY24	ADMIN Budget	% Change
Retirement	351,386	411,025.00	\$ 411,025	16.97%
Workers' Comp.				
Unemployment	\$15,000	15,000.00	\$ 15,000	0.00%
Health Insurance	\$160,000	213,360.00	\$ 213,360	33.35%
Life Insurance				
Medicare	31,864	32,706.00	\$ 32,706	2.64%
Liability Insurance	\$ 128,000	\$ 131,000	\$ 131,000	2.34%
	686,250	803,091.00	\$ 803,091	17.03%

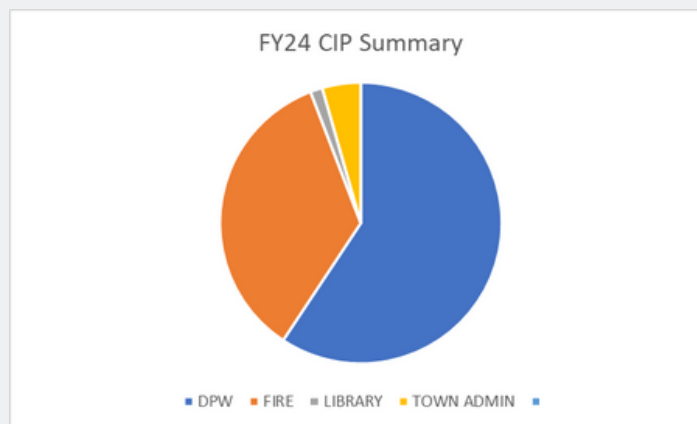
2024 - 2028 CAPITAL IMPROVEMENT PLAN

The town administrator is responsible through Section 5-2-1 of the Town Charter to review the capital planning committee's yearly capital plan and provide suggestions to the Select Board and finance committee to assist decision-making during the annual budgeting process. The plan must outline potential capital improvements over five years, cost projections, funding options, and any effects on the operating budget. The CIPC is appointed by the Select Board and is comprised of three members at-large and representatives from the Planning Board and Finance Committee for a total membership of five.



The following factors, listed in order of priority, have been and will continue to be used to evaluate all capital projects

1. Eliminates a hazard to public health and safety of citizens, employees or property
2. Required by state or federal laws or regulations
3. Uses outside financing sources, such as grants
4. Supports adopted plans, goals, objectives, and policies
5. Stabilizes or reduces operating costs
6. Makes better use of a facility or replaces a clearly obsolete one
7. Maintains or improves productivity or existing standards of service
8. Directly benefits the Town's economic base by increasing property values
9. Provides new programs having social, cultural, historic, economic, or aesthetic value



The following pages represent the comprehensive recommendation to town officials for capital spending in the next five years. This plan updates last year's plan, supplemented by new department requests and changes. The CIPC requested additional information and met with departments when necessary to help determine project priority and project future costs.

The recommendations include new requests (green), requested changes (yellow) and projects that remained the same (blue). Although some projects are already slated for grants or candidates for grant funding, the CIPC is not making funding recommendations at this time. Town officials should note that projects can move from direct funding to grant funding in order to accomplish the entirety of the plan.

FY24-28 Proposed Capital Plan

Annual Expenditures

DEPT	ASSET	Project Title	FY2024	FY2025	FY2026	FY2027	FY2028	Notes
DPW	Veh/Equip	Brush Mower		\$188,555				Increase in estimate
DPW	Veh	Dump Truck with Plow			\$249,158			Increase in estimate
DPW	Veh	Gasboy Fuel Pump		\$13,235				
DPW	Roadways	Additional Road Repair	\$90,000	\$100,000	\$100,000	\$100,000	\$100,000	
DPW	Facilities	Trencher		\$9,460				
DPW	Facilities	DPW Garage Roof	\$85,000					
DPW	Veh/Equip	Ford F250 (Director)	\$55,000					
CEM	Veh/Equip	Stihl Trimmer			\$500			
CEM	Veh/Equip	John Deere Z920M Mower		\$9,000				
FD	Vehicle	Ambulance 2 Replacement	\$125,000					\$250,000 in ARPA, General Fund
FD	Facilities	Main Street Repaving		\$50,000				
FD	Facilities	Fire Station One Roof		\$28,000				
LIB	Facilities	Windows Replacement		\$32,000				Moved to FY25
LIB	Facilities	Architect Engineer Assistance	\$6,000					
LIB	Facilities	Architect Assessment for Library			\$42,000			
PD	Veh/Equip	Police Cruiser (cycle)		\$75,000		\$75,000		'23 from '24, increase = inflation + radios
Parks	Facilities	Skate Park Renovation			\$20,000			Grant?
Parks	Facilities	Curtis Field Walking Track			\$50,000			CPA?Grant? DPW?
TA	IT	Town Office IT Replacements	\$19,000	\$20,000	\$20,000	\$20,000	\$20,000	
			\$380,000	\$525,250	\$481,658	\$195,000	\$120,000	

FY24-29 Proposed Capital Plan

Multi-Year or Alternative Funding Source Projects

DEPT	ASSET	Project Title	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Notes
DPW	Road	Culvert Replacement Plan	\$ 60,000.00						Seeking grant funding (MVP, DOER, CCC)
DPW	Road	Chapter 90 Road Repair	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	Annual Chapter 90 Estimate
FD	Veh/Equip	Fire Truck		\$ 801,000.00					Multi-year borrow;
FD	Veh/Equip	Ambulance	\$ 350,000.00						One year capital; ARPA
DPW	Bridge	Williamsville Road Bridge (Burnshirt)	\$ 884,240.00						STIP
LIB	Facilities	Boiler Replacement		\$ 60,000.00					Green Communities
VAR	Facilities	Weatherization Upgrades							Green Communities
HCS	Facilities	Outside Air Reset Controls							Green Communities
TCC	Road	Town Center Project	\$ 5,500,000.00						Calendar Year 23-24
TCC	Road	Extension of Williamsville Sidewalk		\$ 150,000.00					Complete Streets funding
TCC	Road	Brigham Street Design		\$ 25,000.00					Capital/Grant

TCC	Road	Brigham Street Reconstruction			\$ 1,000,000.0				STIP
TCC	Road	High Street Reconstruction		\$ 1,000,000.0					STIP/MassWorks
TCC	Road	Pedestrian Lighting on Main Street	\$ 50,000.00	\$ 50,000.00		\$ 25,000.00			Seeking Complete Streets funding
			\$ 7,194,240	\$ 2,436,000	\$ 1,350,000	\$ 375,000	\$ 350,000	\$ 350,000	



Financial Forecast

The budget for this year is balanced because of new income from growth, goal-based budgeting, and the use of one time revenues. However, the town continues to see a structural deficit moving forward, over the next five years. Revenues must continue to meet projections, and assessments must continue to beat five-year averages to maintain balance. Hubbardston will need an operation override or a massive cut to municipal services.

Forecast Assumptions (Year Over Year):

The Assessor’s estimate of \$50,000 has been used for annual new growth year over year. Estimated local receipts are projected for FY2024 considering three-year averaging and FY2022 actual receipts (2.5%). FY2025 - FY2028 are budgeted at a 2% increase.

Historically, the Town collects 99% of property taxes annually.

According to trend data, State Aid is projected to increase by 2.5% annually. Although trend research implies 3-5% yearly growth, given the volatility of state support and a new administration, a more conservative approach to these projections is recommended.

Other operating expenses are increased annually under the following assumptions:

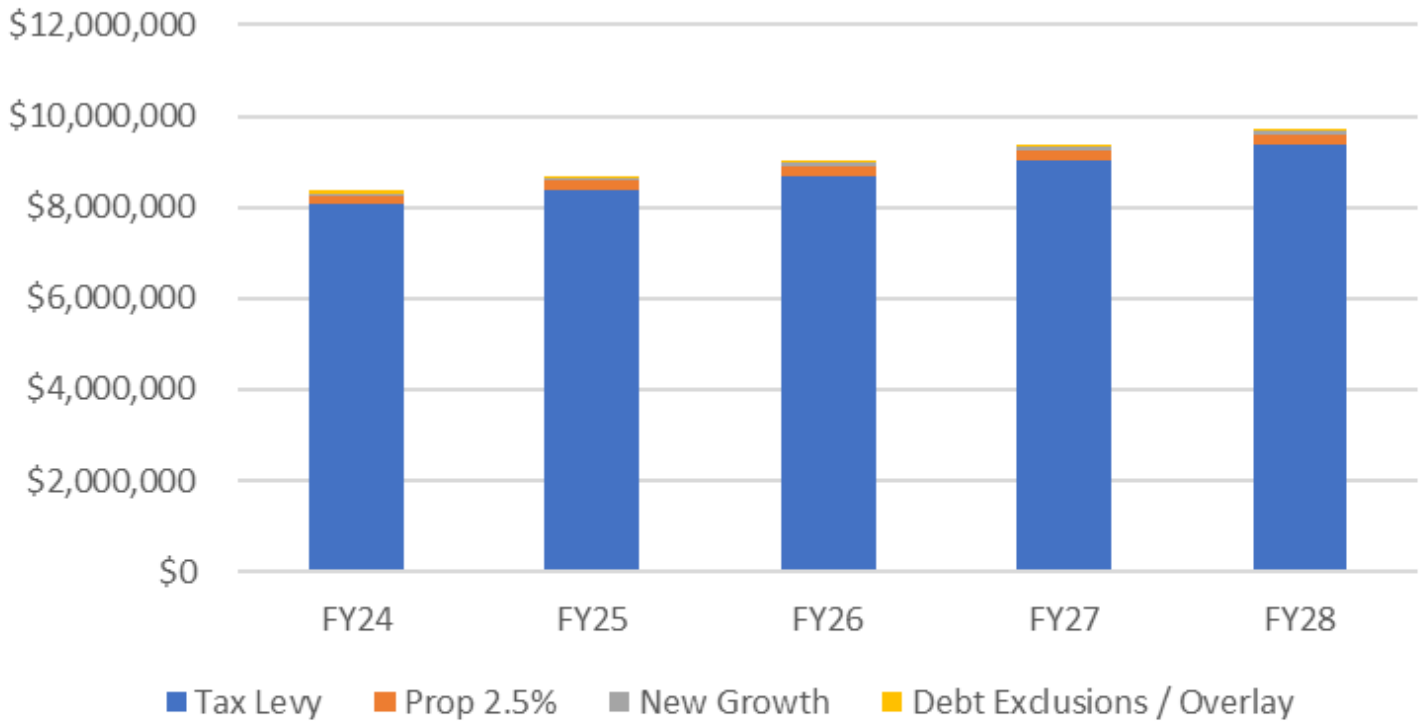
- Personnel 2%
- Employee Support 2.5%
- QRSD 6%
- Monty Tech 6%
- Medical Insurance 6%
- Retirement 7%
- Insurance 6%
- Expenses 2.5%
- Supplies 2.5%
- Snow and ice 2.5%

Town finance policies emphasize accurately estimating local revenues and being conservative with forecasts. Unfortunately, this will continue to lower available revenues until realization.

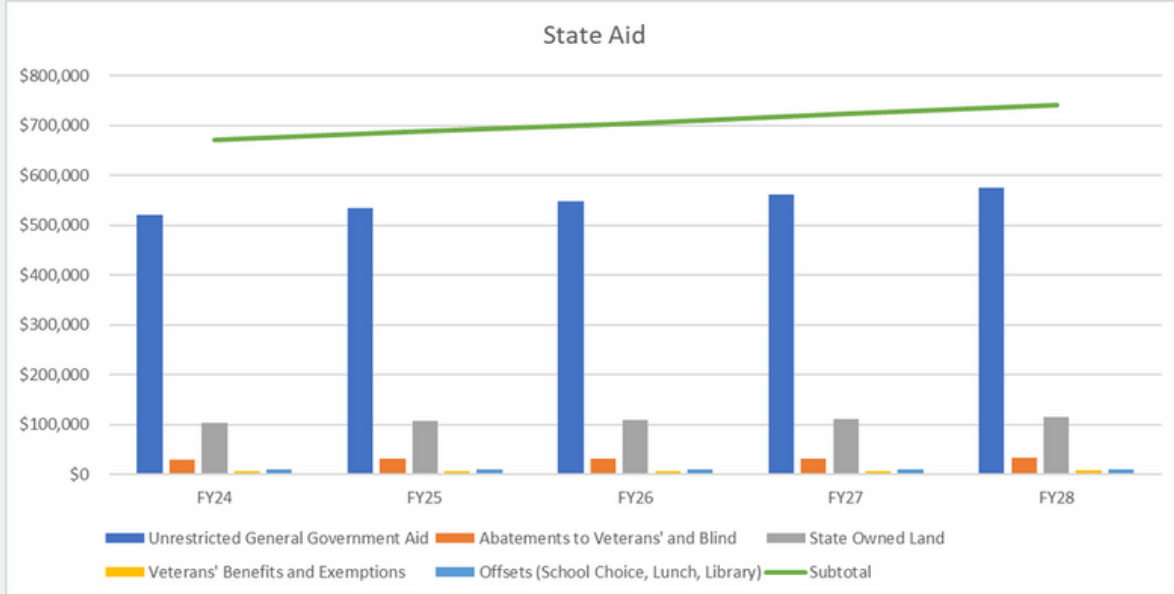
Property Tax Levy Forecast

Revenue Sources	FY2024	FY2025	FY2026	FY2027	FY2028
Tax Levy	\$8,349,607	\$8,608,347	\$8,873,556	\$9,145,395	\$9,489,029
State Aid	\$684,668	\$700,577	\$718,091	\$736,044	\$754,445
Local Receipts	\$1,426,450	\$1,454,747	\$1,491,115	\$1,528,393	\$1,566,603
Total	\$ 10,460,725.20	\$ 10,763,670.54	\$ 11,082,762.30	\$ 11,409,831.36	\$ 11,810,077.15
Change Over Previous	3.82%	2.90%	2.96%	2.95%	3.51%

Taxation

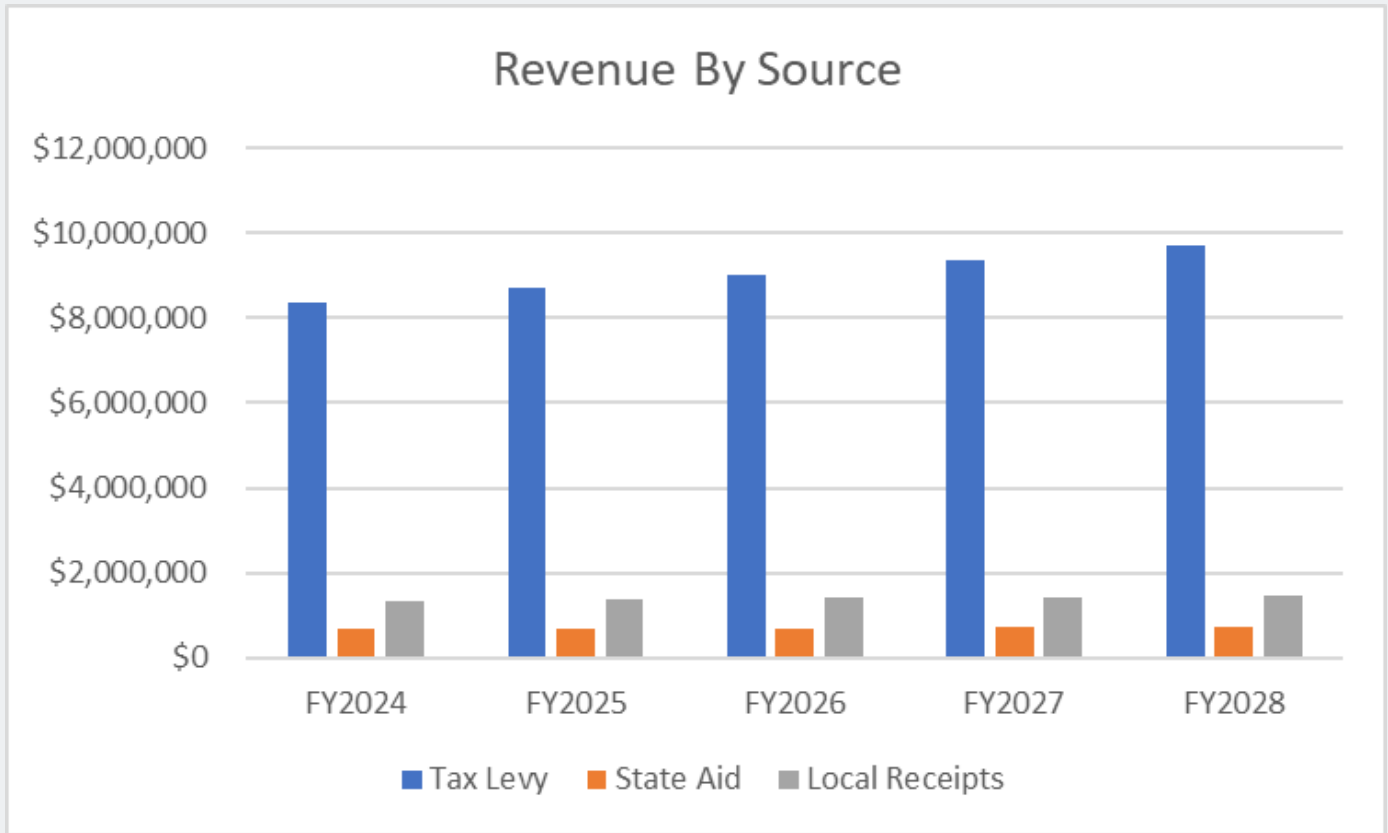


State Aid Forecast



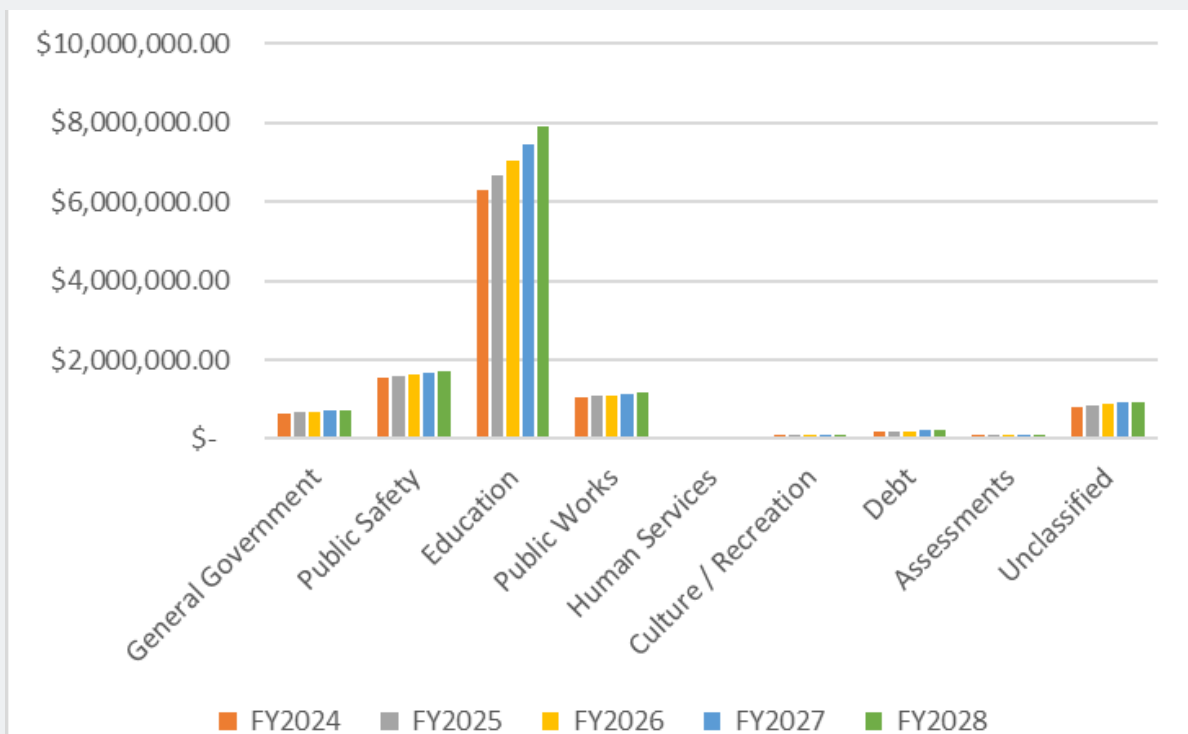
Column2	FY24	FY25	FY26	FY27	FY28
Table 2: State Aid	FY24	FY25	FY26	FY27	FY28
Unrestricted General Government Aid	\$521,069	\$534,096	\$547,448	\$561,134	\$575,163
Abatements to Veterans' and Blind	\$29,764	\$30,508	\$31,271	\$32,053	\$32,854
State Owned Land	\$104,003	\$106,603	\$109,268	\$111,999	\$114,799
Veterans' Benefits and Exemptions	\$6,589	\$6,753	\$6,922	\$7,095	\$7,273
Offsets (School Choice, Lunch, Library)	\$10,184	\$10,184	\$10,439	\$10,700	\$10,967
Subtotal	\$671,609	\$688,144	\$705,348	\$722,981	\$741,056

Revenue Projections



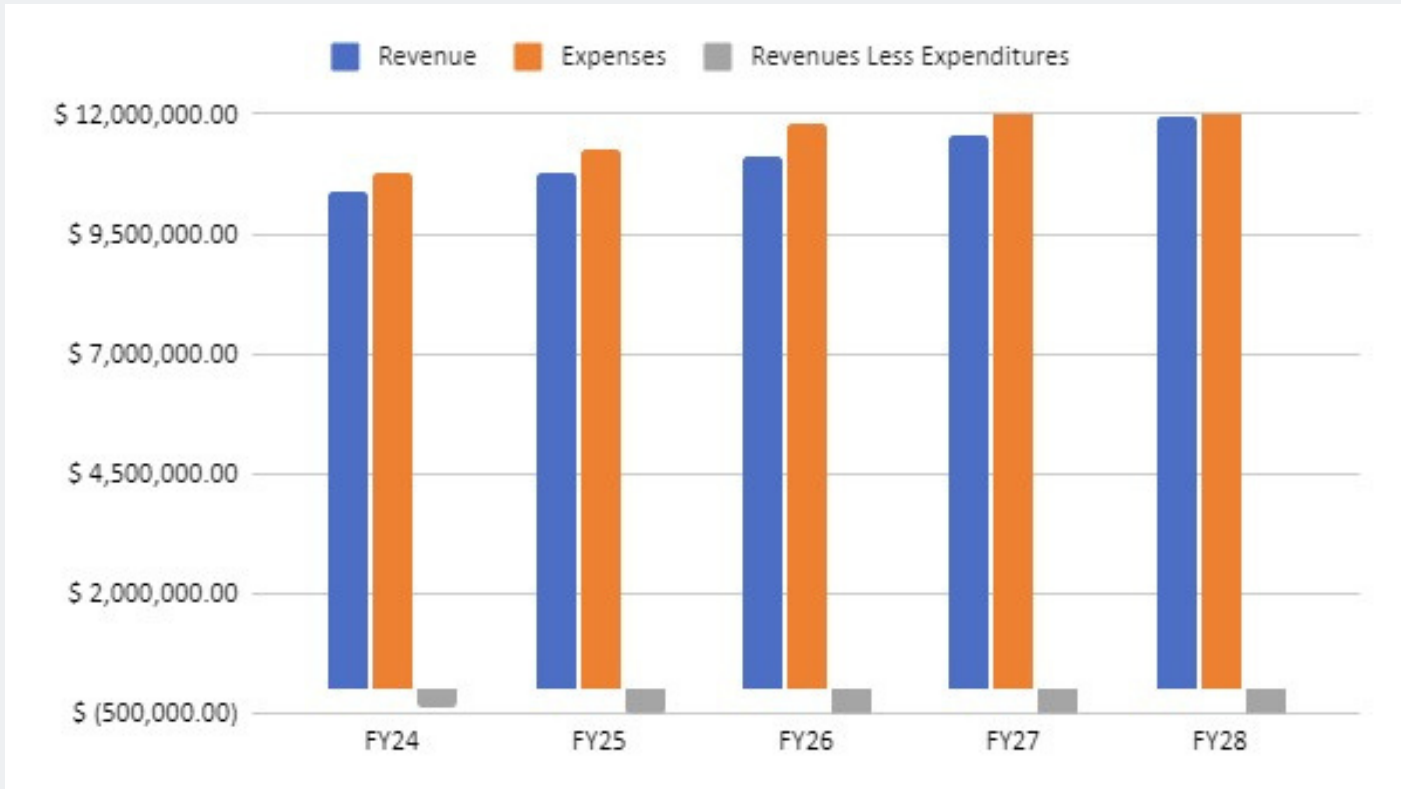
Revenue Sources	FY2024	FY2025	FY2026	FY2027	FY2028
Tax Levy	\$8,349,607	\$8,608,347	\$8,873,556	\$9,145,395	\$9,489,029
State Aid	\$684,668	\$700,577	\$718,091	\$736,044	\$754,445
Local Receipts	\$1,426,450	\$1,454,747	\$1,491,115	\$1,528,393	\$1,566,603
Total	\$ 10,460,725.20	\$ 10,763,670.54	\$ 11,082,762.30	\$ 11,409,831.36	\$ 11,810,077.15
Change Over Previous	3.82%	2.90%	2.96%	2.95%	3.51%

Expenditure Projections



Expenditures	FY2024	FY2025	FY2026	FY2027	FY2028
General Government	\$ 663,738.20	\$ 680,331.66	\$ 697,334.88	\$ 714,765.76	\$ 732,632.40
Public Safety	\$ 1,545,302.48	\$ 1,584,512.54	\$ 1,624,721.61	\$ 1,665,955.21	\$ 1,708,239.54
Education	\$ 6,286,497.55	\$ 6,653,536.18	\$ 7,042,191.08	\$ 7,453,742.98	\$ 7,889,548.81
Public Works	\$ 900,513.00	\$ 923,025.83	\$ 946,101.47	\$ 969,754.01	\$ 993,997.86
Human Services	\$ 49,117.00	\$ 50,344.93	\$ 51,603.55	\$ 52,893.64	\$ 54,215.98
Culture / Recreation	\$ 89,331.00	\$ 91,564.28	\$ 93,853.38	\$ 96,199.72	\$ 98,604.71
Debt	\$ 127,110.00	\$ 130,287.75	\$ 133,544.94	\$ 136,883.57	\$ 140,305.66
Assessments	\$ 78,579.00	\$ 80,543.48	\$ 82,557.06	\$ 84,620.99	\$ 86,736.51
Unclassified	\$ 803,091.00	\$ 834,941.70	\$ 868,082.78	\$ 902,566.68	\$ 938,447.96
TOTAL	\$10,543,279.23	\$11,029,088.33	\$11,539,990.75	\$12,077,382.54	\$12,642,729.42
Change over Previous		3.9%	4.6%	4.75%	4.85%

Five Year Financial Forecast Projections



	FY24	FY25	FY26	FY27	FY28
Revenue	\$ 10,460,725.20	\$ 10,763,670.54	11,082,762.30	\$ 11,409,831.36	11,810,077.15
Expenses	\$ 10,543,279.23	\$ 11,029,088.33	11,539,990.75	\$ 12,077,382.54	12,642,729.42
Revenues Less Expenditures	\$ (82,554.03)	\$ (265,417.79)	\$ (457,228.45)	\$ (667,551.17)	\$ (832,652.28)

Debt Projections

It is critical to find a balance with debt, utilizing capacity to fund larger initiatives (needs) while resisting the urge to borrow for wants.

The current debt target is set at 2-5% of the operational budget. Spending beneath this target hampers the town's ability to fund significant capital projects due to the town's perceived unwillingness to pass large-scale overrides in the past. Overspending poses the risk of overstretching an already stressed budget. There are several large scale capital projects in planning phases.



Reserve Projections

	FY24	FY25	FY26	FY27	FY28
Stabilization Target - 5%	\$ 538,389.45	\$ 562,976.49	\$ 588,826.57	\$ 616,009.34	\$ 644,598.47
Actual	\$ 559,146.00	\$ 559,146.00	\$ 559,146.00	\$ 559,146.00	\$ 559,146.00
%	5.2%	5.0%	4.7%	4.5%	4.3%
Capital Stabilization Target - 1%	\$ 107,677.89	\$ 112,595.30	\$ 117,765.31	\$ 123,201.87	\$ 128,919.69
Actual	\$ 182,540.00	\$ 182,540.00	\$ 182,540.00	\$ 182,540.00	\$ 182,540.00
%	1.70%	1.62%	1.55%	1.48%	1.42%
Free Cash Target - 5%	\$ 538,389.45	\$ 562,976.49	\$ 588,826.57	\$ 616,009.34	\$ 644,598.47
Actual/Projected	\$ 806,289.00	\$ 554,691.00	\$ 582,425.55	\$ 611,546.83	\$ 642,124.17
%	7.49%	4.93%	4.95%	4.96%	4.98%
Reserve Target - 11%	\$ 1,184,456.79	\$ 1,238,548.28	\$ 1,295,418.45	\$ 1,355,220.55	\$ 1,418,116.63
Projected	\$ 1,547,975.00	\$ 1,296,377.00	\$ 1,324,111.55	\$ 1,353,232.83	\$ 1,383,810.17
%	14.38%	11.51%	11.24%	10.98%	10.73%



Expiring Debt

The proposed budget for FY24 by the Town Administrator is balanced by \$116,753 in debt that will be paid off and \$82,554.03 in free cash. To aid in further understanding of this issue, I have provided three examples below. One that uses all of the expiring debt within the operating budget; one that funds new debt or makes a one time payment on existing debt and relies on free cash and a series of cuts, and one that keeps \$50,000 within the debt line for future capital items and lets the remainder fall into the operating budget.

To review the charts associated with these examples please click [HERE](#)



Where to go from here?

The Town of Hubbardston is in good financial condition, with a tax base, and tax rate among the lowest in the Commonwealth. Despite issues that plague most rural municipalities, the town is in a solid position with its reserves, with a stabilization balance of \$560,000 and a capital stabilization fund of \$182,000. We have a history of passing balanced budgets and maintaining a bond rating, which allows borrowing at low interest rates for larger projects if needed.

To create an operating budget, several people must work together. I want to thank the Select Board, Finance Committee, Town Accountant Kelli Pontbriand, Former Treasurer Collector Sandy Nason, Executive Assistant Toni Walker, Finance Assistant Bobbie Thibault, Assessor Robert Heckman, Town Clerk Kristin Foster, and Land Use Coordinator Mark Kresge for their assistance with the creation of this document. I would like to express my gratitude to all department heads for their commitment to creating operating budgets that are in the best interests of Hubbardston.

We look forward to working with the Select Board, Finance Committee, and residents of Hubbardston in the months ahead as we finalize the budget for Town Meeting approval in June. We welcome any suggestions, comments, or feedback from citizens concerning the FY2024 budget. Individuals can email comments to admin@hubbardstonma.us.

Thank you

TOWN OF HUBBARDSTON	
FY 2024 REVENUE AND EXPENDITURE SUMMARY	
3/16/2023	
Revenues	\$ 10,460,725
Expenses	\$ 10,543,280
Revenues - Expenses	\$ (82,555)
Transfers from Other Funds:	
Transfer from Stabilization	\$ -
Free Cash for One-Time Expenses	
Free Cash to Balance Omnibus Budget	\$ 82,555
BALANCE:	\$ 0
Certified Total	\$806,289.00
Free Cash Used at October 2022 STM	\$97,915.40
Operating Budget	\$132,555.00
Reserve	\$100,000.00
ATM 2024 Use (Potential)	\$65,000.00
FY24 Recommended Capital	\$360,000.00
TOTAL	\$755,470.40
Free Cash Surplus / Defecit	\$50,818.60

FY23	Requested FY24	ADMIN Budget	% Change
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Moderator - 114

5100 Personnel	Stipend	\$100.00	\$100.00	\$100.00	0.00%
	TOTAL	\$100.00	\$100.00	\$100.00	0.00%

Select Board -122

5100 Personnel	Executive Assistant	\$27,560.00	\$28,111.20	\$28,111.20	2.00%
5110 Employee Support	Expenses	\$800.00	\$800.00	\$800.00	0.00%
5200 Services	Binding of Records	\$250.00	\$250.00	\$250.00	0.00%
	Advertising	\$1,500.00	\$1,500.00	\$1,500.00	0.00%
	Wage and Authorization Update		\$10,000.00	\$10,000.00	100.00%
	Legal	\$40,000.00	\$40,000.00	\$40,000.00	0.00%
	Town Clock Maint.	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
5400 Supplies	Warrant Mailings	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
	Office Supplies	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
	Town Report	\$500.00	\$500.00	\$500.00	0.00%
	Memorial Day	\$1,500.00	\$1,500.00	\$1,500.00	0.00%
	TOTAL	\$76,610.00	\$87,161.20	\$87,161.20	13.77%

Town Admin - 129

5100 Personnel	Salary	\$103,482.00	\$110,000.00	\$110,000.00	6.30%
	Merit	\$1,553.00	\$0.00	\$0.00	-100.00%
5110 Employee Support	Cell Phone Stipend	\$600.00	\$600.00	\$600.00	0.00%
	Disability Insurance	\$2,500.00	\$0.00	\$0.00	-100.00%
	Expenses	\$3,500.00	\$3,500.00	\$3,500.00	0.00%
	TOTAL	\$111,635.00	\$114,100.00	\$114,100.00	2.21%

Finance Committee - 131

5110 Employee Support	FC Expenses				
5700 Other	FC Reserve Fund	\$30,000.00	\$30,000.00	\$25,000.00	-16.67%

		FY23	Requested FY24	ADMIN Budget	% Change
Accountant - 135	TOTAL	\$30,000.00	\$30,000.00	\$25,000.00	-16.67%
	5200 Services				
	Accountant Services	\$28,205.00	\$23,500.00	\$23,500.00	-16.68%
	Annual Audit	\$19,500.00	\$19,500.00	\$19,500.00	0.00%
	5400 Supplies				
	Accountant Expense	\$300.00	\$300.00	\$300.00	0.00%
	5110 Employee Support				
	Travel	\$0.00	\$1,500.00	\$1,500.00	100.00%
	TOTAL	\$48,005.00	\$44,800.00	\$44,800.00	-6.68%
Assessor - 141					
	5110 Employee Support				
	Expenses (association dues)	\$275.00	\$275.00	\$275.00	0.00%
	5200 Services				
	Assessing Services	\$72,143.00	\$72,143.00	\$73,500.00	1.88%
	Assistant	\$9,358.00	\$20,000.00	\$20,092.00	114.70%
	TOTAL	\$81,776.00	\$92,418.00	\$93,867.00	14.79%
Treasurer Collector - 149					
	5100 Personnel				
	Salary	\$68,458.00	\$68,458.00	\$59,000.00	-13.82%
	Certification	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
	Finance Assistant	\$37,626.00	\$38,379.00	\$38,379.00	2.00%
	5110 Employee Support				
	Expenses (Dues and Workshops)	\$370.00	\$370.00	\$370.00	0.00%
	5200 Services				
	Payroll Services	\$3,500.00	\$3,500.00	\$3,500.00	0.00%
	Expenses (Veri and Bank Fees)	\$4,800.00	\$4,800.00	\$4,800.00	0.00%
	5400 Supplies				
	Expenses (Postage and Supplies)	\$7,300.00	\$7,450.00	\$7,450.00	2.05%
	5700 Other				
	Tax Title	\$2,000.00	\$5,000.00	\$2,000.00	0.00%
	TOTAL	\$125,054.00	\$128,957.00	\$116,499.00	-6.84%
Information Technology - 155					
	5200 Services				
	IT Maintenance	\$70,000.00	\$70,000.00	\$70,000.00	0.00%

		FY23	Requested FY24	ADMIN Budget	% Change
	Copier	\$3,000.00	\$3,000.00	\$3,000.00	0.00%
	Website	\$3,000.00	\$3,000.00	\$3,000.00	0.00%
	TOTAL	\$76,000.00	\$76,000.00	\$76,000.00	0.00%
Town Clerk - 161					
5100	Personnel				
	Town Clerk Salary	\$48,250.00	\$44,077.00	\$44,077.00	-8.65%
	Election Wages	\$3,375.00	\$3,375.00	\$3,375.00	0.00%
	Board of Registrar Wages				
5110	Employee Support				
	Expenses (Conf, Dues, Mileage)	\$870.00	\$870.00	\$870.00	0.00%
5200	Services				
	Expenses (Binding, Safe Deposit)	\$3,650.00	\$4,550.00	\$4,000.00	9.59%
5400	Supplies				
	Election Expenses	\$750.00	\$750.00	\$750.00	0.00%
	Supplies	\$5,750.00	\$5,500.00	\$5,500.00	-4.35%
	TOTAL	\$62,645.00	\$59,122.00	\$58,572.00	-6.50%
Building & Maintenance - 192					
5100	Personnel				
	Custodian	\$9,941.00	\$10,139.82	\$10,139.82	2.00%
5200	Services				
	Utilities and Maintenance	\$31,000.00	\$31,000.00	\$31,000.00	0.00%
	Phone	\$6,500.00	\$6,500.00	\$6,500.00	0.00%
	TOTAL	\$47,441.00	\$47,639.82	\$47,639.82	0.42%
Police - 210					
5100	Personnel				
	Police Chief Salary	\$112,198.00	\$96,500.00	\$96,500.00	-13.99%
	Police Wages	\$503,074.00	\$540,636.00	\$525,636.00	4.48%
	Police Assistant	\$16,699.00	\$16,699.00	\$16,699.00	0.00%
5110	Employee Support	\$0.00	\$0.00	\$0.00	
	Police Training Expense	\$2,000.00	\$2,000.00	\$2,000.00	0.00%
	Police Education	\$16,150.00	\$14,800.00	\$6,400.00	-60.37%
	Police Equipment	\$3,300.00	\$3,300.00	\$3,300.00	0.00%
	Stipends & Allowances	\$25,200.00	\$22,200.00	\$18,850.00	-25.20%
	Mileage	\$500.00	\$500.00	\$500.00	0.00%
5200	Services	\$0.00	\$0.00	\$0.00	

		FY23	Requested FY24	ADMIN Budget	% Change
	Police Maintenance	\$4,320.00	\$4,320.00	\$4,320.00	0.00%
	Police Vehicle	\$7,000.00	\$7,000.00	\$7,000.00	0.00%
	Police Equipment	\$2,000.00	\$14,600.00	\$14,600.00	630.00%
	Services	\$150.00	\$150.00	\$150.00	0.00%
5400	Supplies	\$0.00	\$0.00	\$0.00	
	Supplies	\$16,050.00	\$11,650.00	\$11,650.00	-27.41%
	TOTAL	\$708,641.00	\$734,355.00	\$707,605.00	-0.15%
Fire - 220					
5100	Personnel				
	Fire Chief Salary	\$89,896.00	\$91,694.00	\$91,694.00	2.00%
	Fire Wages	\$288,292.00	\$302,993.00	\$302,993.00	5.10%
	Fire Call Wages	\$73,624.00	\$76,928.00	\$75,096.48	2.00%
5110	Employee Support				
	Equipment (Protective Clothing)	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
5200	Services				
	Vehicle Maintenance	\$21,000.00	\$21,000.00	\$21,000.00	0.00%
	Building Maint. (Electric)	\$1,000.00	\$2,000.00	\$2,000.00	100.00%
5400	Supplies				
	Building Maint. (Building & Heat)	\$16,000.00	\$16,000.00	\$16,000.00	0.00%
	Equipment (Hose, Turn Out Gear)	\$8,000.00	\$8,000.00	\$8,000.00	0.00%
5700	Other				
	Equipment (Old Outlay)	\$8,000.00	\$8,000.00	\$8,000.00	0.00%
	TOTAL	\$508,312.00	\$529,115.00	\$527,283.48	3.73%
Ambulance - 231					
5200	Services				
	Ambulance Lease	\$20,536.00	\$21,365.00	\$21,365.00	4.04%
	Ambulance Pro Service	\$26,880.00	\$26,880.00	\$26,880.00	0.00%
5400	Supplies				
	Ambulance Pro Service	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
	Medical Supplies	\$12,200.00	\$12,200.00	\$12,200.00	0.00%
5700	Other				
	Medical Supplies (new)	\$7,500.00	\$7,500.00	\$7,500.00	0.00%
	TOTAL	\$69,616.00	\$70,445.00	\$70,445.00	1.19%
Land Use - 241					
5100	Personnel				

		FY23	Requested FY24	ADMIN Budget	% Change	
	Staff	\$86,382.00	\$88,110.00	\$88,110.00	2.00%	
5110	Employee Support					
	Continuing Ed for Inspectors	\$500.00	\$500.00	\$500.00	0.00%	
5200	Services					
	Montachusett Assessment	\$1,526.00	\$1,526.00	\$1,526.00	0.00%	
5400	Supplies					
	Land Use Supplies	\$1,500.00	\$1,500.00	\$1,500.00	0.00%	
	TOTAL	\$89,908.00	\$91,636.00	\$91,636.00	1.92%	
Emergency Management - 291						
5100	Personnel					
	Emergency Planning Director	\$1,133.00	\$1,156.00	\$1,156.00	2.03%	
5110	Employee Support					
	CERT Support	\$500.00	\$500.00	\$500.00	0.00%	
5400	Supplies					
	Emergency Planning Expenses	\$833.00	\$833.00	\$833.00	0.00%	
	TOTAL	\$2,466.00	\$2,489.00	\$2,489.00	0.93%	
Animal Control - 292						
5200	Services					
	Regional Animal Control	\$18,573.00	\$18,944.46	\$18,944.00	2.00%	
	TOTAL	\$18,573.00	\$18,944.46	\$18,944.00	2.00%	
Tree Warden - 294						
5100	Personnel					
	Tree Warden Wages	\$1,900.00	\$1,900.00	\$1,900.00	0.00%	
5200	Services					
	Outside Tree Services	\$0.00	\$0.00	\$0.00		
	TOTAL	\$1,900.00	\$1,900.00	\$1,900.00	0.00%	
Dispatch - 299						
5200	Services					
	Rutland Regional	\$123,731.00	\$142,410.00	\$125,000.00	1.03%	99000
	TOTAL	\$123,731.00	\$142,410.00	\$125,000.00	1.03%	
School - 300						
5700	Other					
	Quabbin Regional	\$5,424,928.65	\$5,750,424.37	\$5,750,424.37	6.00%	
	QRSD Roof Repair Debt	\$28,512.00	\$28,512.00	\$28,512.00	0.00%	
	Montachusett Technical	\$497,609.00	\$507,561.18	\$507,561.18	2.00%	

		FY23	Requested FY24	ADMIN Budget	% Change
	TOTAL	\$5,951,049.65	\$6,286,497.55	\$6,286,497.55	5.64%
DPW - 420					
5100 Personnel					
	DPW Director	\$82,477.00	\$84,127.00	\$84,127.00	2.00%
	DPW Wages	\$262,026.00	\$275,427.00	\$275,427.00	5.11%
	DPW Assistant	\$14,900.00	\$15,201.00	\$15,201.00	2.02%
5110 Employee Support					
	General Highway Support	\$14,700.00	\$15,300.00	\$15,300.00	4.08%
	Longevity	\$1,000.00	\$2,000.00	\$2,000.00	100.00%
5200 Services					
	Services	\$97,027.00	\$103,027.00	\$98,027.00	1.03%
5400 Supplies					
	Road Maint & Equipment	\$158,731.00	\$158,731.00	\$158,731.00	0.00%
5600 Intergovernment					
	Police Details	\$8,000.00	\$8,000.00	\$8,000.00	0.00%
5700 Other					
	Advertising	\$600.00	\$1,000.00	\$1,000.00	66.67%
	TOTAL	\$639,461.00	\$662,813.00	\$657,813.00	2.87%
Snow and Ice - 423					
5100 Personnel					
	Winter Wages	\$65,239.00	\$72,460.00	\$68,000.00	4.23%
5200 Services					
	Plowing Private Ways	\$2,100.00	\$2,100.00	\$2,100.00	0.00%
	Winter Outside Services	\$5,300.00	\$5,300.00	\$5,300.00	0.00%
5400 Supplies					
	Equip., Supplies & Materials	\$160,000.00	\$160,000.00	\$160,000.00	0.00%
	TOTAL	\$232,639.00	\$239,860.00	\$235,400.00	1.19%
Street Lights - 424					
5200 Services					
	Municipal Lights	\$6,000.00	\$6,000.00	\$6,000.00	0.00%
	TOTAL	\$6,000.00	\$6,000.00	\$6,000.00	0.00%
Cemetery - 491					
5400 Supplies					
	Cemetery Equipment	\$1,300.00	\$1,300.00	\$1,300.00	0.00%
	TOTAL	\$1,300.00	\$1,300.00	\$1,300.00	0.00%

			FY23	Requested FY24	ADMIN Budget	% Change
Senior Center - 541						
5100	Personnel					
		COA Director	\$16,536.00	\$16,866.72	\$16,867.00	2.00%
5200	Services					
		Coa Expenses	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
5400	Supplies					
		COA Expenses	\$1,900.00	\$1,900.00	\$1,900.00	0.00%
		TOTAL	\$20,936.00	\$21,266.72	\$21,267.00	1.58%
Veterans - 543						
5110	Employee Support					
		Veteran Training Expenses	\$650.00	\$650.00	\$650.00	0.00%
5200	Services					
		Regional Services	\$6,000.00	\$12,000.00	\$6,000.00	0.00%
5400	Supplies					
		Veterans Expenses	\$200.00	\$700.00	\$200.00	0.00%
		Veteran Flags	\$500.00	\$500.00	\$500.00	0.00%
		Veteran Graves	\$500.00	\$500.00	\$500.00	0.00%
5700	Other					
		Veteran Benefits	\$20,000.00	\$20,000.00	\$20,000.00	0.00%
		TOTAL	\$27,850.00	\$34,350.00	\$27,850.00	0.00%
Library - 610						
5100	Personnel					
		Director	\$28,649.00	\$29,222.00	\$29,222.00	2.00%
		Assistant Wages	\$17,062.00	\$17,403.00	\$17,403.00	2.00%
5110	Employee Support					
		Association Dues	\$310.00	\$310.00	\$310.00	0.00%
5200	Services					
		Utilities and Maintenance	\$19,510.00	\$19,510.00	\$19,510.00	0.00%
5400	Supplies					
		Books and Materials	\$19,886.00	\$19,886.00	\$19,886.00	0.00%
		TOTAL	\$85,417.00	\$86,331.00	\$86,331.00	1.07%
Recreation - 630						
5400	Supplies					
		Park Services and Expenses	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
		TOTAL	\$2,500.00	\$2,500.00	\$2,500.00	0.00%

		FY23	Requested FY24	ADMIN Budget	% Change
Agricultural Commission - 690					
	5400 Supplies				
	Ag Commission Expenses	\$300.00	\$300.00	\$300.00	0.00%
	TOTAL	\$300.00	\$300.00	\$300.00	0.00%
Historical Commission - 691					
	5400 Supplies				
	Expenses	\$200.00	\$200.00	\$200.00	0.00%
	TOTAL	\$200.00	\$200.00	\$200.00	0.00%
Debt - Short-Term Interest - 750					
	Short-Term Interest (Inside Levy)	\$2,600.00	\$14,485.00	\$14,485.00	457.12%
	Short-Term Interest (Outside Levy)	\$5,375.00	\$0.00	\$0.00	-100.00%
	TOTAL	\$7,975.00	\$14,485.00	\$14,485.00	81.63%
Debt - Short Term Principal 750					
	Principal on Short-Term Debt	\$100,000.00	\$50,000.00	\$50,000.00	-50.00%
	TOTAL	\$100,000.00	\$50,000.00	\$50,000.00	-50.00%
Debt - Long-Term Principal - 751					
	Debt - Long-Term Principal	\$180,488.00	\$0.00	\$0.00	-100.00%
	TOTAL	\$180,488.00	\$0.00	\$0.00	-100.00%
Debt - Long-Term Interest - 752					
	Long-Term Interest (within Levy)	\$5,400.00	\$0.00	\$0.00	-100.00%
	TOTAL	\$5,400.00	\$0.00	\$0.00	-100.00%
Debt - School Roof Principal					
Debt - School Roof Interest					
	Short Term Outside Levy		\$25,000.00	\$25,000.00	100.00%
	Short Term Outside Levy		\$37,625.00	\$37,625.00	100.00%
	TOTAL	\$0.00	\$62,625.00	\$62,625.00	100.00%
Cherry Sheet Assessment - 820					
	Air Pollution	\$1,252.00	\$1,285.00	\$1,285.00	2.64%
	Regional Transit	\$5,484.00	\$6,667.00	\$6,667.00	21.57%
	RMV	\$3,740.00	\$2,000.00	\$2,000.00	-46.52%
	TOTAL	\$10,476.00	\$9,952.00	\$9,952.00	-5.00%

	FY23	Requested FY24	ADMIN Budget	% Change
Worcester Regional Retirement - 911				
Assessment	\$351,386.00	\$411,025.00	\$411,025.00	16.97%
TOTAL	\$351,386.00	\$411,025.00	\$411,025.00	16.97%
Unemployment - 913				
Reserve	\$15,000.00	\$15,000.00	\$15,000.00	0.00%
TOTAL	\$15,000.00	\$15,000.00	\$15,000.00	0.00%
Health insurance - 914				
Annual Cost	\$160,000.00	\$213,360.00	\$213,360.00	33.35%
TOTAL	\$160,000.00	\$213,360.00	\$213,360.00	33.35%
Medicare - 916				
Annual Cost	\$31,864.00	\$32,706.00	\$32,706.00	2.64%
TOTAL	\$31,864.00	\$32,706.00	\$32,706.00	2.64%
Liability Insurance - 945				
Annual Cost	\$128,000.00	\$131,000.00	\$131,000.00	2.34%
TOTAL	\$128,000.00	\$131,000.00	\$131,000.00	2.34%
Offsets and Overlay - 999				
Library Off-Set	\$8,627.00	\$8,627.00	\$8,627.00	0.00%
Overlay	\$60,000.00	\$60,000.00	\$60,000.00	0.00%
TOTAL	\$68,627.00	\$68,627.00	\$68,627.00	0.00%
GRAND TOTAL	\$10,209,281.65	\$10,621,790.75	\$10,543,280.05	3.27%