



Town Manager's Budget Recommendation

FISCAL YEAR 2024

JOSEPH LAYDON, TOWN MANAGER

March 21, 2023



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Cover Photograph – 2023 Community Center and Playground Construction – Milford Street Upton MA

Town Manager's Transmittal Letter

Pursuant to Chapter 391 of the Acts of 2008, I submit to you the Town Manager's Budget Recommendation for FY 2024. The purpose of this annual budget document is to present to the public, Board of Selectmen, and Finance Committee an initial picture of the proposed operations and services for fiscal year 2024 to meet the needs of the citizens of Upton.

With the election of Maura Healey as Governor for the Commonwealth of Massachusetts, the new administration delayed the release of the State's FY 2024 until March 1, 2023. The delay in the release of the State's FY 2024 Budget impacted Upton Officials ability to finalize the Town Manager's Budget Recommendation due to the inability of the Mendon-Upton Regional School District (MURSD) and Blackstone Valley Regional Vocational Technical High School (BVT) to finalize their budgets. Educational costs associated with MURSD and BVT represent 56.8% of the total Operation Budget. Town Officials have met with school officials for both schools in late 2022 and early 2023 to gain insight into their FY 2024 budgets, however, school officials did not finalize budget numbers until the week of March 20, 2023. This Town Manager's Budget Recommendation for FY 2024 reflects final budget figures as presented to the MURSD and BVT School Committees.

The Town Manager's FY 2024 budget is balanced, recommending a tax levy General Fund appropriation for a total amount of \$ 27,931,289.00 and an additional \$1,709,517 from the Water and Wastewater Enterprise Accounts. We have incorporated the annual baseline revenue numbers such as a 2.5% tax levy increase, typical New Growth estimates, conservative local receipt projections, and without State Budget figure we maintained FY 2023 State Aid levels. The town's financial position is strong, given Standard and Poor's most recent bond rating of AA+, second only to AAA. The Board of Selectmen and Finance Committees' commitment to the Financial Reserve Policy has proven its worth, with continued investments in the General Stabilization Account and the Capital Improvement Plan. Those types of financial investments will protect the town's future from degrading infrastructure, outdated and inoperable equipment, and possible force reductions. Long term strategic financial planning is in place; and must be maintained so that we can insulate the town from future economic crises. Be that as it is, we recognize that there are still some uncertainties' given the continued pandemic impacts and inflationary pressures on a local, national, and global scale. Once again, we have taken a conservative approach to this year's budget, ensuring continuity core municipal services as we continue to monitor the national and global economy.

Within the Town Manager's FY 2024 Budget, town services, excluding education, are essentially a level service budget which includes 2% cost of living adjustments, increase in fixed costs (Curbside Trash and Recycling, Debt Service, Health Benefits, Building & Liability Insurance, Pension, Utilities, State & County Charges, Medicare, Unemployment, & Snow Removal) and step increases per the town's adopted Classification and Compensation Study. Compared to the FY 2023 budget, the FY 2024 budget proposes a minor increase of 1.5 FTE (full time equivalent) employees at the Upton Community Center; one (1) full-time Adult Librarian and the increase of the Elder and Social Services/ COA Department Assistant from part time to full-time. Increased labor costs associated with filling vacant positions have

been experienced in FY 2023 and are reflected in FY 2024. The largest increase in the FY 2024 Budget continues to be educational costs, increasing \$552,369 compared to FY 2023.

Preparing for Known Expenses

Education remains the town's largest commitment at \$15.9 M or 57% in FY 2024 of the general fund expenditures. Increases in need for services, decreases in federal funding, and increased enrollment of Upton students at BVT and Norfolk County Agricultural High School (Norfolk Aggie) resulted in the increase in educational costs. Secondly, fixed costs include pensions, OPEB (Other post-employment benefits), debt service, State & county charges, Medicare - payroll taxes, unemployment, building & liability insurance, snow removal, and health benefits, total \$3.9M or 14% (an increase from 13% in FY 2023). This leaves \$8.1M, 29% (reduction from 30% in FY 2023) of the overall General Fund budget, for all other town operations such as public safety, public works, paving of roads, veteran benefits, library, council on aging and health and human services.

The town's fixed cost pension liability continues to escalate, with FY 2024's General Fund portion increasing 17.5%, from \$768,250 in FY 2023 to \$902,916 in FY 2024. Although these costs far outpace our ability to raise 2.5% under Proposition 2 ½, the current trend fully funds our pension liability by 2035. In addition, while not a fixed cost, the cost of curbside trash removal and recycling continued to escalate at a pace above 2.5%, representing an increase in FY 2024 of \$67,000 above what was approved for the FY 2023 budget.

Services to support town facilities continue to increase at rates higher than the overall budget. In FY 2023, Building and IT costs were increased in anticipation of the new Community Center and the increase in contractual IT Services. While, the FY 2023 facility budget was increased to cover a partial year of operation, the full operating expense of the Community Center will be felt in FY 2024. The budget includes increased funds for utilities, preventative maintenance, and cleaning services. Expenses for these services will be closely monitored to be more accurately budgeted in FY 2025. Likewise, increased costs associated with IT will be monitored as the Town shifts from 100% contracted services to shared IT support with MURSD.

Long Range Capital Considerations & ARPA

Our capital improvement plan is a three-legged stool consisting of the town's water/sewer infrastructure needs (Tighe and Bond Report), ongoing building improvements (Dude Solutions Report), and the traditional annual equipment replacement program. All three of the aforementioned reports outlining the full comprehensive Capital Improvement Plan can be found on the town website. Less than five years ago, the town would have had to borrow funds in order to continue to invest in routine capital needs. Due to long-range financial planning and conservative budgeting, the town's General Fund Free Cash was certified at \$3,091,598.00, which has provided a great deal of flexibility in supporting the ongoing capital needs of the town. For FY 2024, we continue to invest in the town's infrastructure as described below.

- The Water Division has over 1,500 households connected to our treatment & distribution system. The DPW treated and pumped 130.88 million gallons of water last year. FY24 CIP includes \$120,000 from the Water Division's Retained Earnings for the purpose of funding the refurbishing of the vaults at the Pratt Hill Water Tank and the replacement of the ladder on the Pearl Street Water Tank.
- The Wastewater Division provides service to roughly 850 households. Our treatment facility received and processed 90.5 million gallons of wastewater last year. FY24 CIP includes \$250,000 from the Wastewater Division's Retained Earnings for the purpose of refurbishing the sand filtration system, including equipment and media, for the purpose of providing Tertiary treatment at the Wastewater Treatment Facility. In addition, these funds will be used to continue efforts in the elimination of Inflow and Infiltration (I/I) to the wastewater treatment facility, as mandated and approved by the DEP.
- The town was awarded approximately \$2.4 million in federal awards through the Coronavirus State and Local Fiscal Recovery Funds established by the American Rescue Plan Act of 2021 ("ARPA"). The town received its first round of funding in late fiscal year 2021 (approximately \$422,000) and a second round in in early fiscal year 2022 (approximately \$783,000). ARPA funds can be deployed in a less restrictive manner than the CARES Act funding the town received in fiscal years 2020 and 2021. The town is developing plans to allocate funds to various project including to various Water & Wastewater Projects outlined in the Tighe and Bond Capital Improvement Plan report. Therefore, ARPA funding will provide Water and Wastewater infrastructure improvements to the town and provide rate relief to rate payers.
- Pavement Management Program Funding – Due to increases in various costs and uncertainty of expenses associated with the new Community Center, it is proposed that road construction funds be partially funded with \$100,000 the operational budget and \$180,000 to be paid out of free cash. While this falls short of the pavement management goal of approximately \$530,000, spending \$280,000 for road construction will allow for the Town of maintain roads at existing levels. Additionally, I would recommend any additional savings identified throughout this year's budget process be redirected to ongoing road maintenance. The continuation of this program is critical to our commitment to improving the average Road Surface Rating of all town roads to the mid/upper 70s. As of 2015, when the program began, the average RSR was considered poor at 67.89. Over the past four years, the DPW, utilizing a combination of Chapter 90 funds and town appropriations, has repaved 21.36 miles of roadways or 30.38% of all town accepted roads.

Community Center Update

In December 2021, the Board of Selectmen and 7-member Building Committee held a groundbreaking ceremony to begin the construction of a 21st-Century Community Center to be located in the heart of the Town Center. The Community Center is a part of the vision for an active and vibrant downtown and will replace the aging non-ADA compliant Library and outdated Senior Center. This is a unique model to combine town services, replace old and outdated buildings and be sound fiscal

stewards of taxpayer dollars. The Community Center is slated to open May 1, 2023, with a dedication ceremony on the Town of Upton's Birthday, June 14, 2023.

The town issued General Obligation Bonds of approximately \$10.4MIL in December 2021 for the new Community Center with a historic low true interest rate of 1.86%. The FY 2023 tax bills now reflect the debt exclusion and debt service payments, and the first Community Center debt service payment was made in August 2022.

Conclusion

Town Manager's Budget Recommendation for Fiscal Year 2024 supports the Town's goal to maintain critical local services while balancing increased taxes and the burden it places on our residents. I would encourage Board and Committee Members and the community to review this line-by-line report as we all deliberate throughout the budget season; all in preparation for Annual Town Meeting May 4th, 2023, 7:00 PM Nipmuc High School.

Respectfully,



Joseph Laydon
Town Manager

Introduction

A Citizen's Guide to the Budget

Welcome! If you are reading this, it means you are interested in better understanding one of the most important documents produced by your community. The Town Manager's Budget Recommendation for Fiscal Year 2024 is much more than just a collection of numbers; it is a reflection of our community's values, priorities, and goals. The Budget document serves as a policy document, a financial guide, and a communications device to its citizens. To this end, it is designed to be as user-friendly as possible. This section of the Town Manager's Budget Recommendation for Fiscal Year 2024 was created to help orient readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find the introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Upton.

The Budget Process

The Town of Upton is governed by its Town by-laws by which an elected, three-member Board of Selectmen appoint a professional manager to administer the daily operation of the Town. The Town's legislative body is Open Town Meeting in which any registered voter of the Town of Upton may partake and vote. There are two (2) voting precincts in Upton. The Town Manager is the Chief Executive Officer of the Town, responsible for managing the day-to-day business of Town departments.

In accordance with the Town by-laws, the Town Manager must annually submit a balanced budget to the Board of Selectmen. Upton has a tradition of developing a budget that clearly defines departmental missions, goals, and objectives. The Board of Selectmen and Finance Committee review the annual budget from February through March and submit their recommendations to Town Meeting. Town Meeting then votes to adopt the operating budget at the Annual Town Meeting. 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. For prior year budgets and plans, plus additional financial documents please visit www.uptonma.gov .

Community Profile

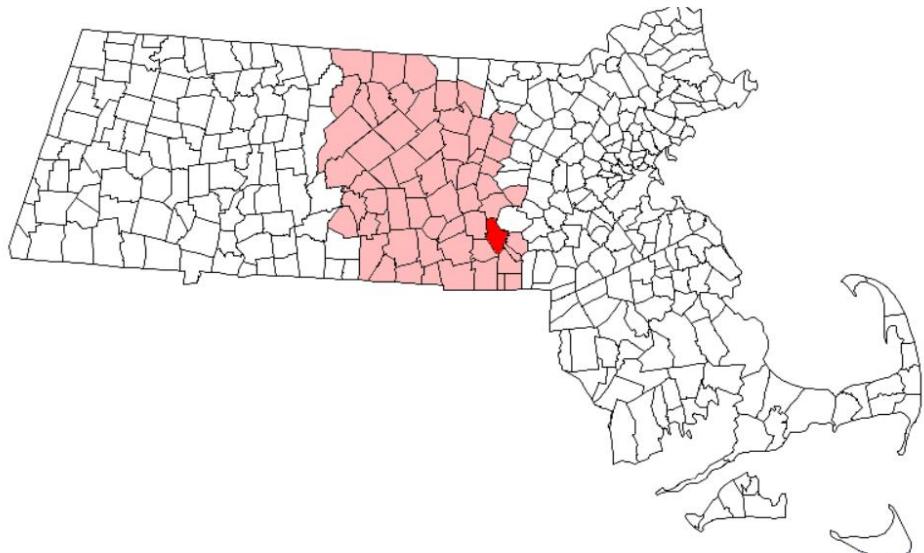
The Town of Upton is in south central Massachusetts, approximately 35 miles west of Boston and 15 miles southeast of Worcester. The Town is 21.8 square miles in size, has 8000 residents according to the 2020 US Census. Established as a Town in 1735, the Town is governed by an open town meeting form of government, a Town Manager and a three-member Board of Selectmen.

Upton was incorporated on June 14, 1735, with land taken from the towns of Hopkinton, Mendon, Uxbridge, and Sutton. The first meeting house was erected on our first burying ground located at the junction of Mendon and Grove Streets and many of the first citizens are buried there.

Upton has worked hard to maintain its small-town charm by managing growth, providing for open space, and providing services that ensure quality of life for all of our citizens. Today, a significant portion

of Upton's land area is protected as either State Forest or by parcels purchased by the Town for permanent conservation. Upton has two reputable school systems; the Mendon Upton Regional School District serving both communities for students in kindergarten through high school, as well as Blackstone Valley Regional Vocational Technical High School that is in Upton serving thirteen communities. Citizens also take pride in the recreation opportunities in Upton including Kiwanis Beach, on Pratt Pond that offers swimming and athletic fields. Town services include a full-time Police Department, a combination Fire Department (full-time and volunteer) that provides both Fire and Emergency Management Services, Public Works including Water and Wastewater Services, Library, the Council on Aging, and other related departments.

Upton is a beautiful established New England town with a caring community of residents. Citizens offer their time and talent to a variety of boards and committees that make Upton a wonderful place to live. We welcome our visitors and prospective residents an opportunity to experience our traditional New England heritage.



Name: Town of Upton	Incorporated: 1735
County: Worcester	Population: 8,268 (2022 Census)
Total Area: 21.8 Sq. Miles	Elevation: 301 feet
Total Land: 21.6 Sq. Miles	Coordinates: 42°10'28"N 71°36'10"W
Total Water: .2 Sq. Miles	Website: http://www.uptonma.gov
Form of Gov't: Open Town Meeting	Schools: Pre-K through Grade 12
FY2022 Single Tax Rate per \$1,000: \$16.77	
FY2023 Single Tax Rate per \$1,000: \$13.87	

Budget Financial Plan—Revenue and Expenditure Summary

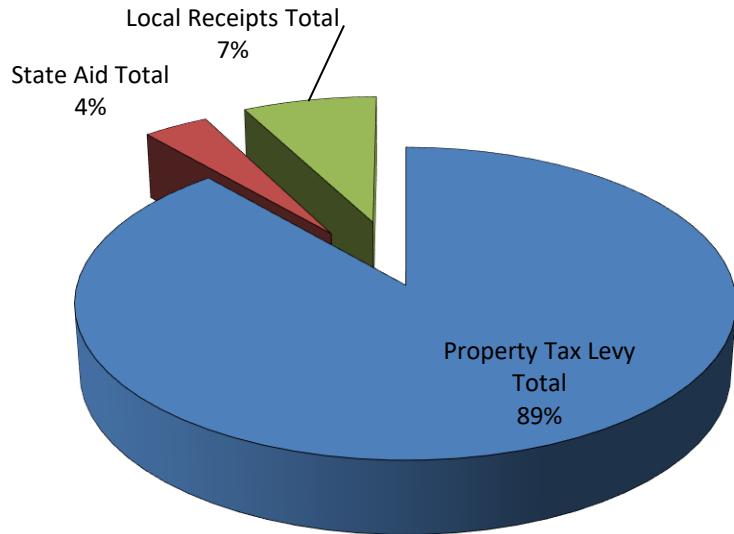
Fiscal Year 2024 Budget Financial Plan Revenue and Expenditure Overview

The Fiscal Year 2024 recommended budget is balanced and submitted in accordance with the Town by-law and Chapter 39 of the Massachusetts General Laws. All the revenues or other funding sources for the appropriation recommendation in this budget are detailed below. Expenditure appropriation recommendations are summarized in this overview and detailed in each of the departmental sections that follow. The official appropriation order is summarized in the Line-Item Budget at the end of the budget document.

Revenue Overview

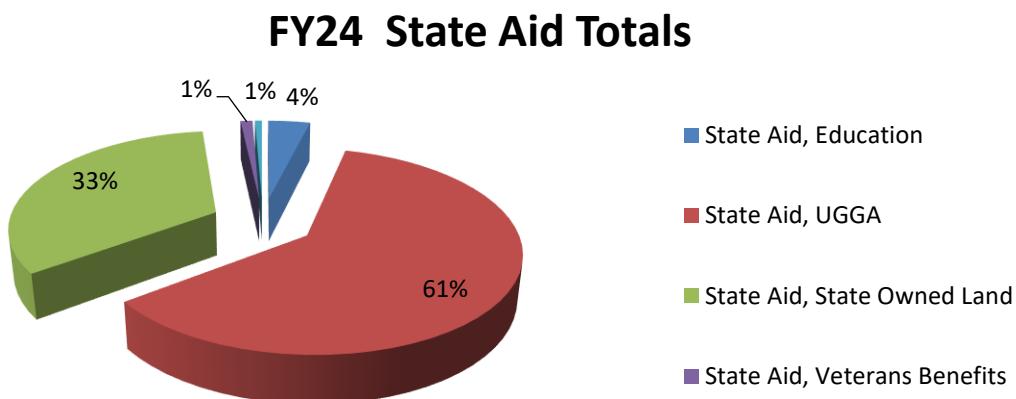
The Fiscal Year 2024 budget is funded through \$27,941,289 in revenues. This is comprised of \$24.8M in property taxes, \$1.0M in State Aid for Town and Education operations. Other revenues include \$2.1M in local receipts.

FY24 Revenue Estimates



State Aid (Cherry Sheet)

The Cherry Sheet is the name of the official document used by the Commonwealth of Massachusetts to inform cities and towns of the estimated receipts from the Commonwealth for Unrestricted General Government Aid, Education Aid and other state-determined revenue categories. It also informs cities and towns of some anticipated intergovernmental charges, including the charges for regional transit and Charter School tuition. These amounts are all subject to change based on the final budget for the Commonwealth. The following table and chart illustrate the breakdown in categories of State Aid Funding.



A. State Aid Overview and Trends

The chart above indicates the breakdown of State funding among the aid categories for Fiscal Year 2024. Of the State Aid anticipated to be received, 4% is in the form of Educational Aid while 96% is Municipal Aid. The table below shows the trend in support from the Commonwealth for Education and Municipal Aid between FY23 and FY24.

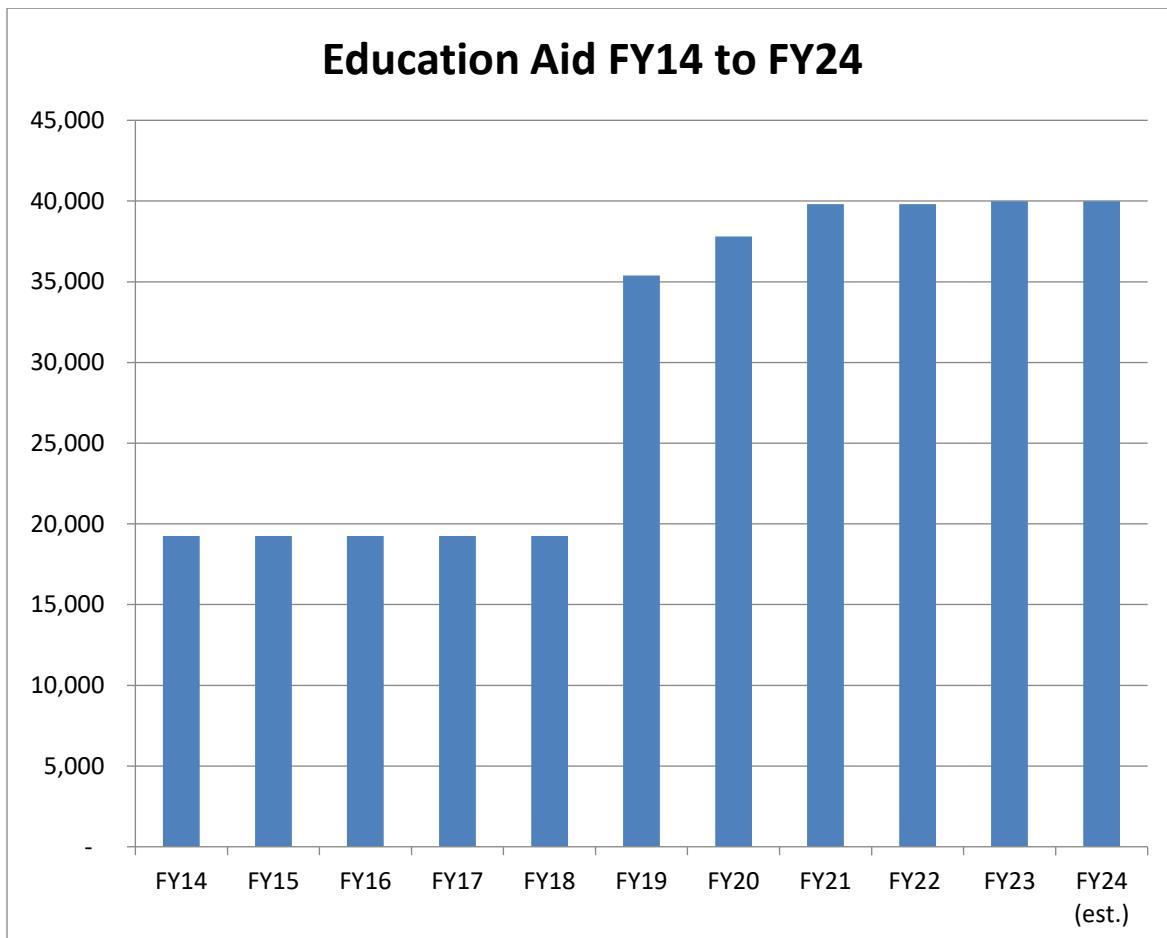
State Aid Education	FY23 Budget	FY24 Budget	FY23/24 Change	% Change
Education – Chapter 70	\$39,979	\$39,979	0.00	0.00%

State Aid Municipal	FY23 Budget	FY24 Budget	FY23/24 Change	% Change
Unrestricted General Government Aid (UGGA)	\$585,146	\$629,079	43,933	7.51%
Veterans Benefits	\$19,747	\$11,479	(8,268)	(41.87%)
Elderly/Veterans Exemptions	\$21,370	\$6,655	(14,715)	(68.86%)
State Owned Land	\$230,632	\$345,354	114,722	49.74%
Total State Aid Municipal	\$856,895	\$992,567	135,672	15.83%
Grand Total State Aid	\$896,874	\$1,032,546	135,672	15.13%

State Aid Categories - The following describes each of the line items on the Cherry Sheet, the state aid amounts anticipated by the Town for Fiscal Year 2024.

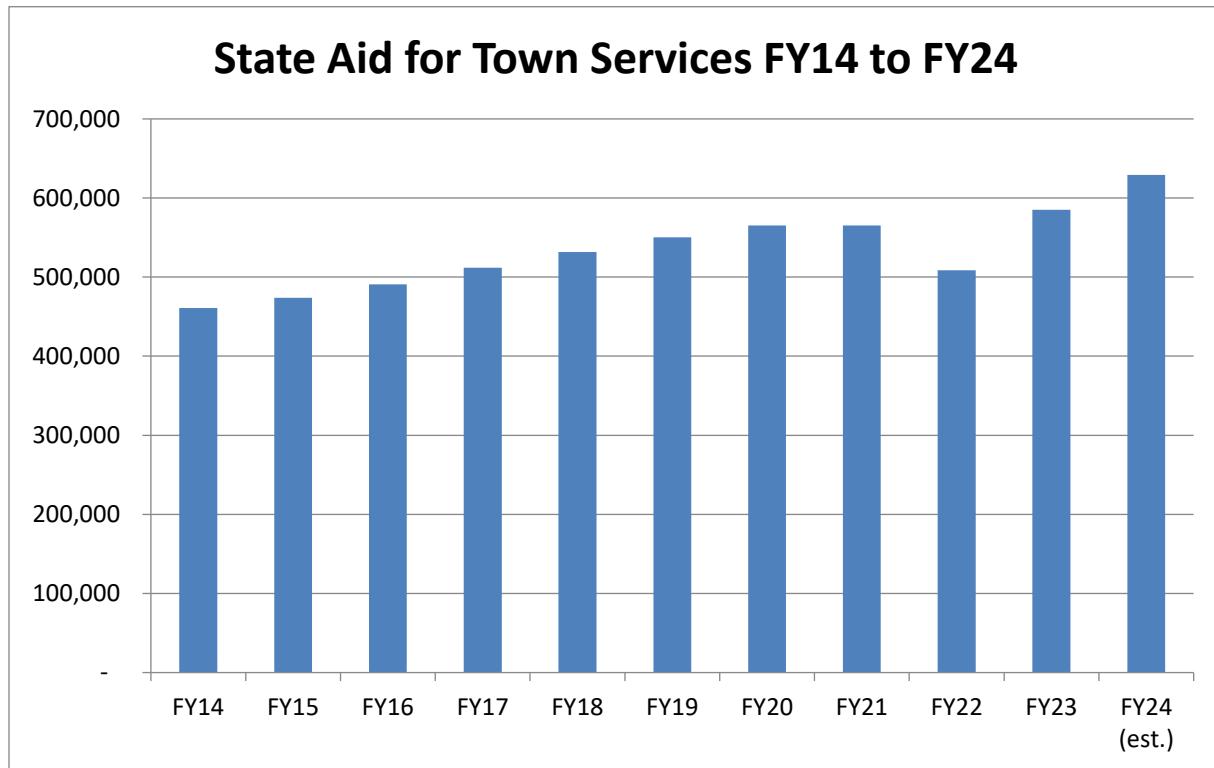
1. Education Aid – Chapter 70

Massachusetts General Laws Chapter 70 Education Aid provides financial assistance to cities and towns in order to promote the equalization of the burden of school costs across the state. Chapter 70 School Aid is based on a formula that generates a “foundation budget” representing the per pupil funding required to provide education per state law. The state then uses a separate formula to determine a locality’s required contribution for education from local revenues using the Department of Revenue’s Municipal Revenue Growth Factor (MRGF). Annually, the Town appropriates an annual assessment for the Mendon Upton Regional School and Blackstone Valley Technical School Districts. Chapter 70 Aid to offset the education assessments for the Mendon Upton Regional School and Blackstone Valley Technical School Districts is projected to be \$39,979 for Fiscal Year 2024. The table below depicts the history of this aid category back to Fiscal Year 2014.



2. Unrestricted General Government Aid

This State Aid Category represents the bulk of the non-educational aid received by cities and towns. The Town of Upton, by formula, receives approximately 63% of the total State appropriation of this State Aid category. For Fiscal Year 2024, the Town anticipates receiving \$629,079 in Unrestricted General Government Aid. This represents a 7.51% budget increase over the Fiscal Year 2023 estimate. The table below depicts the history of this aid category back to Fiscal Year 2014.



3. Veterans Benefits

The Commonwealth of Massachusetts reimburses the Town of Upton 75% of the cost of Veterans' Benefits. As a result of the timing for reimbursements from the State, this revenue source represents 75% of the Town's spending on Veteran's benefits for the past 12 months, not an estimate of the coming 12 months. Benefits are paid consistent with Massachusetts General Laws Chapter 115. The Fiscal Year 2024 reimbursement estimate is \$11,479.

4. State Owned Land

The Commonwealth provides a reimbursement to cities and towns for tax revenues lost due to State owned land. The reimbursement is based on State calculated values and is based solely on the value of the land itself, not the structures on the property. This receipt is estimated at \$345,354 for Fiscal Year 2024.

5. Public Libraries

Under Chapter 78, Section 19A, of the Massachusetts General Laws, each municipality which is certified by the Board of Library Commissioners and meets certain requirements and standards for free public library service, receives aid from the Commonwealth. This amount also appears as a Cherry Sheet Offset and is not subject to appropriation. As a result, it is not shown in the above summary or included in the tax levy budget.

6. Veterans, Elderly and Disabled Tax Exemption

Aid Under Chapter 59, Section 5, clause 41C of Massachusetts General Laws, as amended by Section 5 of Chapter 653 of the Acts of 1982, persons who meet statutory criteria including age, status, and income thresholds will receive a state-funded flat tax exemption of \$500-\$1,000. The Fiscal Year 2024 budget includes a Cherry Sheet allocation of \$6,655 for these exemptions.

B. Property Taxes

The Fiscal Year 2024 budget includes property tax revenue increases consistent with the provisions of Proposition 2 ½ , recognizing a 2.5% increase in the property tax levy as well as the value of new construction growth projected to be certified by the Commonwealth. The budget assumes a Proposition 2 ½ increase in the amount of \$578,933 and estimates new growth of \$200,000. For Fiscal Year 2024 the estimate maximum allowable levy is in the amount of \$24.9M.

Overlay Reserve for Abatements and Exemptions – Additionally, the Overlay Reserve is raised by the Town's Board of Assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements and exemptions. Abatements are granted in circumstances where real or personal property has been overvalued or disproportionately valued and appropriate adjustments are made to the original assessed value. The overlay for Fiscal Year 2024 is estimated at \$170,000.

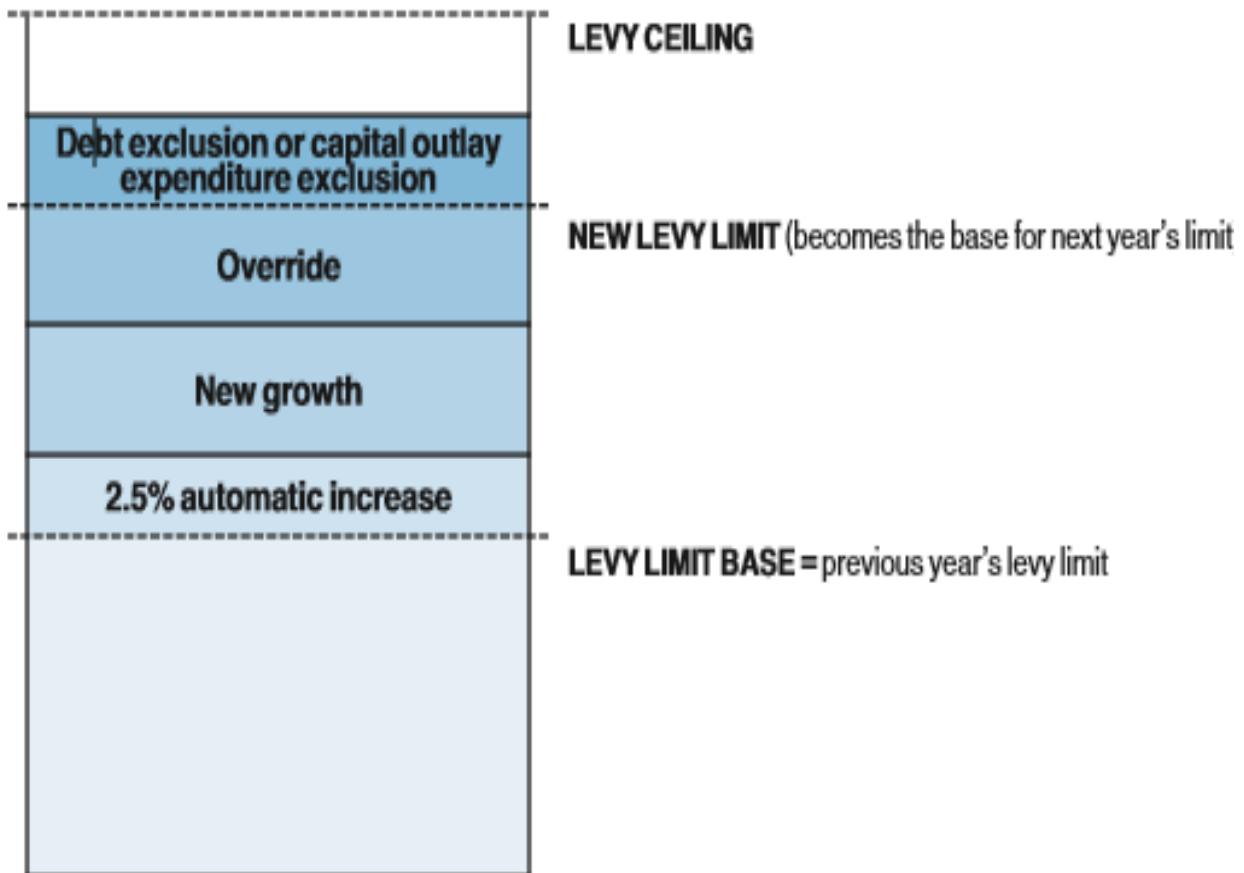
Property Tax Revenue	2023	2024
Prior Year Levy Limit	\$22,334,142	\$23,157,327
Amended Growth	N/A	N/A
2.5% Automatic Increase	\$558,354	\$578,933
New Growth	\$264,831	\$200,000 (est.)
New Limit	\$23,157,327	\$23,936,260(est.)
Debt Exclusions	\$1,029,553	\$1,006,652(est.)
Maximum Allowable Levy	\$24,186,880	\$24,942,912(est.)
Tax Levy	\$24,169,041.44	N/A

Of note, with the Fiscal Year 2023 Tax Recap, the Town reported Excess or Unused Levy Capacity in the amount of \$17,838.56.

C. Debt Exclusion

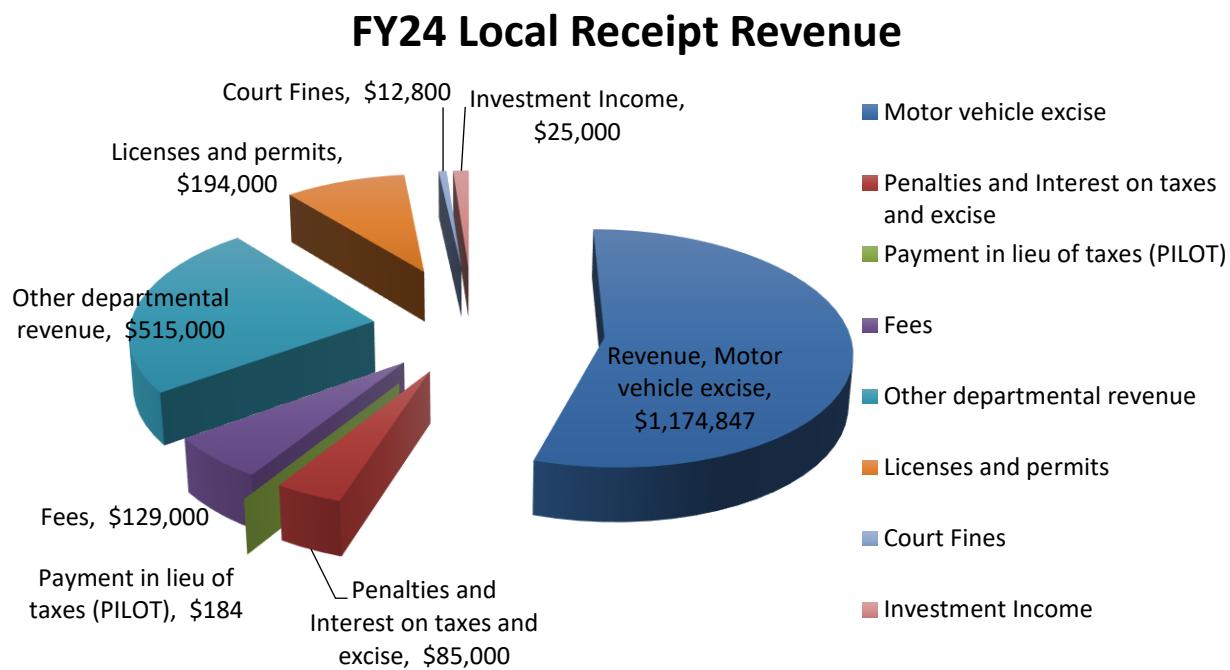
Proposition 2 1/2 allows the Town to raise funds for certain purposes above the amount of its levy limit or levy ceiling. The Town can assess taxes in excess of its levy limit or levy ceiling for the payment of certain capital projects and for the payment of specified debt service costs. Debt exclusion is for the purpose of raising funds for debt service costs with voter approval. The Town is estimating the debt exclusion amount in FY24 at \$1,006,652 (see detail below). Below is a diagram from the Division of Local Services website called “Levy Limits: A Primer on Proposition 2 ½” that demonstrates all the different layers that makes up the tax levy.

DEBT EXCLUSIONS:	
Blackstone Valley Tech	\$13,722.00
New Memorial School	\$289,856.00
Miscoe Repairs	\$81,031.00
Water Projects & Equipment - GOB 2012	\$102,818.00
Community Center	\$519,225.00
Total Debt Exclusions	<u>\$1,006,652.00</u>



D. Local Receipts

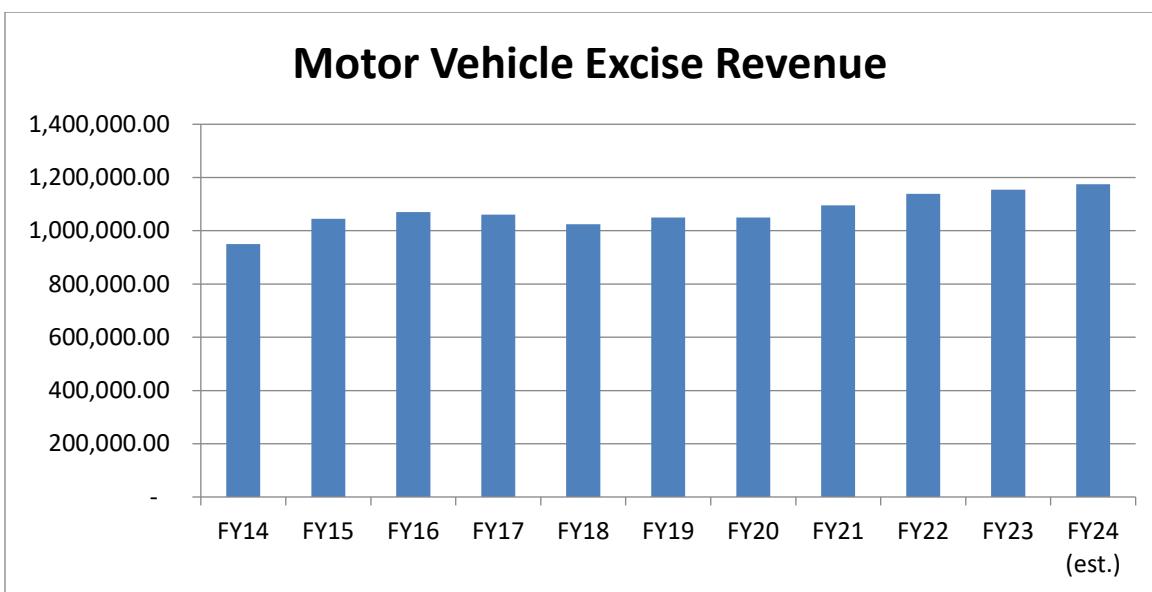
The last major category of Town revenues is local receipts, comprised of locally generated excise taxes, fees, and charges. These include Motor Vehicle Excise taxes, building and other permits, licenses, as well as various fines and fees. The following table summarizes all local receipt categories.



Town of Upton Fiscal Year 2024 - Local Receipts Revenue				
Local Receipts Revenue Summary	FY23 Budget	FY24 Budget	FY23/24 Change	% Change
Motor Vehicle Excise	1,154,225	1,174,847	20,622	1.79%
Penalties and Interest on taxes and excise	85,000	85,000	-	0.00%
Payment in lieu of taxes (PILOT)	184	184	-	0.00%
Fees	128,000	129,000	1,000	0.78%
Other departmental revenue	570,000	515,000	(55,000)	-9.65%
Licenses and permits	169,000	194,000	25,000	14.79%
Court Fines	12,800	12,800	-	0.00%
Investment Income	10,000	25,000	15,000	150.00%
Local Receipts Total	2,129,209	2,135,831	6,622	0.31%

1. Motor Vehicle Excise Tax

The Motor Vehicle Excise Tax is assessed annually through the Assessor's Office with bills and payments processed through the Treasurer's Office. The city or town in which a vehicle is garaged at the time of registration assesses the associated excise tax. Chapter 6A, Section 1, of the Massachusetts General Laws sets the rate of this tax at \$25 per \$1,000 valuation. The Town issues bills based on data provided by the Massachusetts Registry of Motor Vehicles. The Registry determines valuation using a statutory formula based on the manufacturer's list price and year of manufacture. The Fiscal Year 2024 revenue estimate for Motor Vehicle Excise is \$1,174,847. This estimate is a projection based upon historical trends factored for current motor vehicle sales tax information from the Department of Revenue.



2. Penalties and Interest

State law dictates the interest rate on delinquent taxes. Penalties and fees are incurred for delinquency of tax payment, serving notice and issuance of warrants, recording instruments of taking and other miscellaneous fees. \$85,000 is estimated from this revenue source in Fiscal Year 2024.

3. Licenses and Permits

Revenues are collected associated with licenses and permits issued by the Town. These include building permits, electrical and plumbing permits. This category also includes charges for weights and measures, liquor licenses, and other Town licenses. This category is budgeted at \$194,000 based on estimated license and permit activity in Fiscal Year 2023.

4. Court Fines

This revenue category includes court fines assessed through motor vehicle violations. This category is budgeted at \$12,800 for Fiscal Year 2024, based upon trends observed in Fiscal Year 2023.

5. Investment Income (Interest)

The Town regularly invests cash and receives interest on these funds. Interest rates, and hence interest earnings, are subject to market conditions. The estimated revenue for Fiscal Year 2024 is in the amount of \$25,000 based on increased interest rates and historical trends.

6. Payment In Lieu of Taxes (PILOT)

The Town receives PILOT payments from the Federal Government for federal land located in the Town. This category is budgeted at \$184 for Fiscal Year 2024, based upon trends observed in Fiscal Year 2023.

7. Fees

Fees include charges for birth and death records, Fire Inspection Fees, Police Detail Administrative Fees, Planning Board Fees, Assessor Fees, Treasurer Fees and other departmental fees for services provided. The estimate for this revenue source is \$129,000 in Fiscal Year 2024. This estimate is based upon trends observed in Fiscal Year 2023.

8. Other Department Revenue

This revenue category includes Ambulance Service charges (\$240,000), trash bag fees (\$245,000), Nursing Services (\$10,000) and other departmental revenue including Cemetery Burial revenues (\$20,000) for services provided. The estimate for this revenue source is \$515,000 in Fiscal Year 2024. This estimate is based upon trends observed in Fiscal Year 2023.

E. Other Revenue/Funding Sources

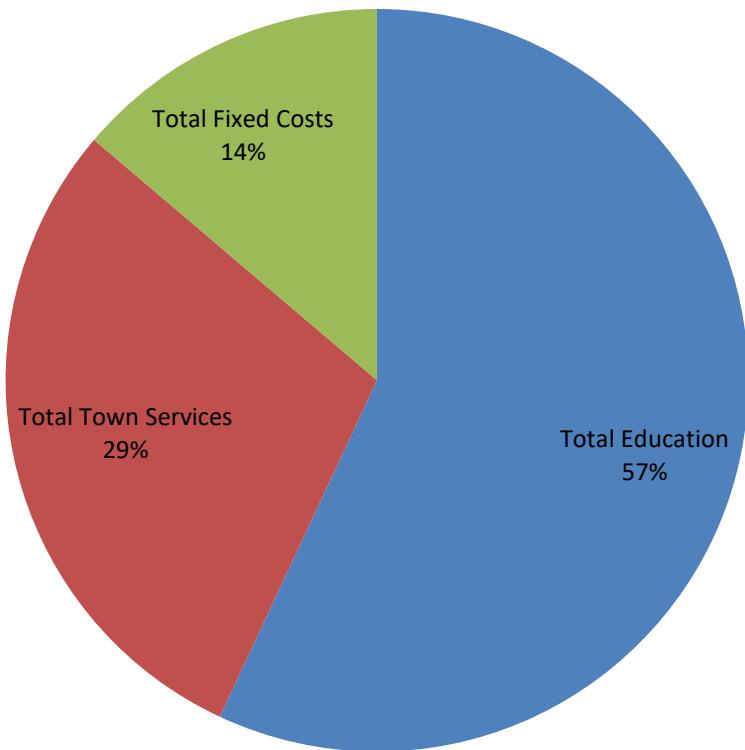
1. Free Cash

Free cash represents the Town's amount of available "fund balance," as certified by the Department of Revenue, including the result of the current fiscal year's revenues, less expenditures net of all transfers in and out of the General Fund. The amount is certified by the Commonwealth of Massachusetts Department of Revenue and then available for appropriation. No free cash is assumed in the Fiscal Year 2024 Budget, which is consistent with Division of Local Services recommendation.

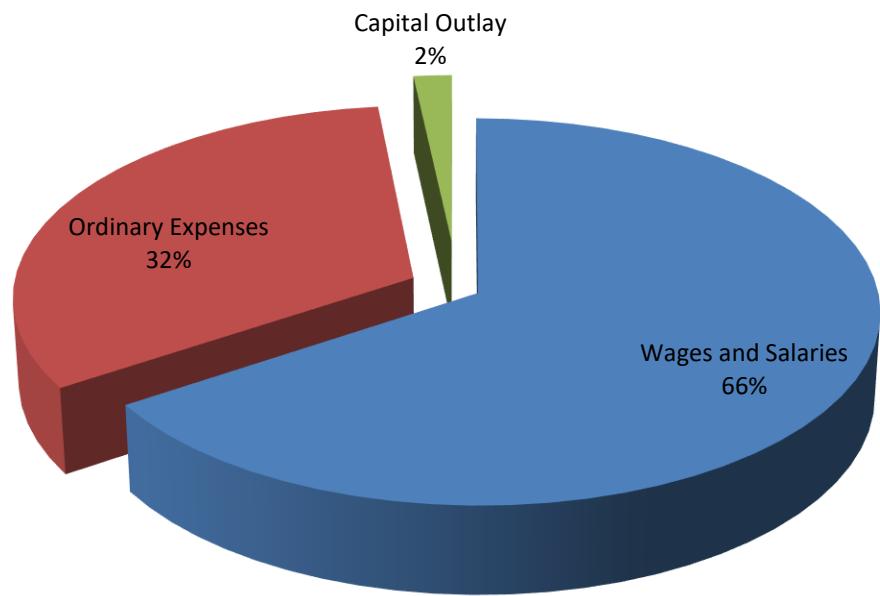
Fiscal Year 2024 Expenditure Overview

The Fiscal Year 2024 budget appropriates \$27,941,289 in revenues to fund the following services. The Town's expenditure budget is broken into three large categories—Education (Including Mendon-Upton Regional School District Schools and Blackstone Valley Technical School), Town Operations (operating departments), and Town Fixed Costs (debt service, pensions, health benefits, Medicare, unemployment, state & county charges, building & liability insurance and snow removal). The following chart shows the breakdown by percentage of these expenditures in those three categories. Education expenses accounts for 57% of all Town expenditures. Fixed costs, including debt service, pensions, health benefits, Medicare, unemployment, state & county charges, building & liability insurance and snow removal, account for 14% of the overall budget. The remaining 29% is available to fund Town departmental operations, including the salary and ordinary maintenance costs of all non-school departments.

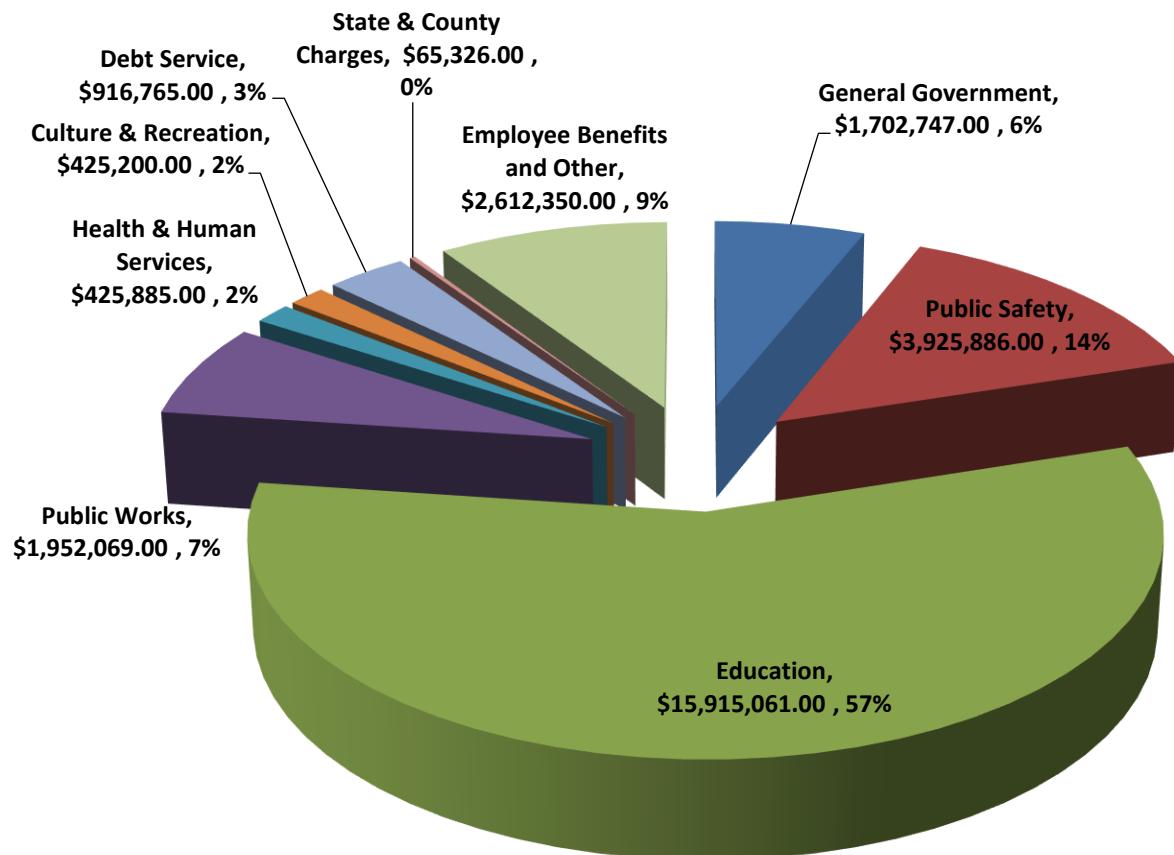
FY24 Total Expense Budget, \$27,941,289



**FY24 Total Expense Budget by Category Type,
\$27.9MIL, Net Education Expenses of \$16.0MIL,
Town Municipal Expenses of \$11.9MIL**



FY24 Total Expense Budget by Function, \$27,941,289



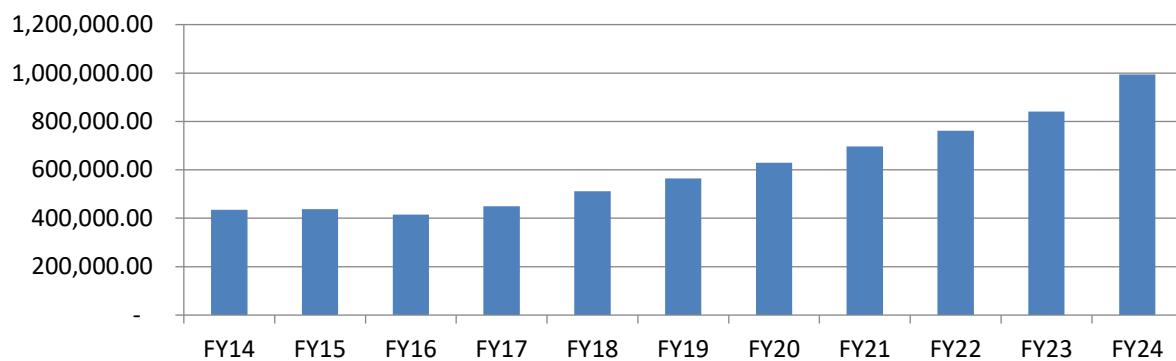
Total FY 2024 Recommended Budget Summary

<u>ESTIMATED REVENUES</u>	Approved		\$ Change	% Change
	FY2023	FY2024		
	Original	Projected		
Property Taxes - Net Debt Exclusion	\$23,142,496	\$23,936,260	\$793,764	3.43%
Property Taxes - Debt Exclusion	\$1,030,449	\$1,006,652	(\$23,797)	-2.31%
Overlay	(\$170,000)	(\$170,000)	\$0	0.00%
State Aid - Education	\$39,979	\$39,979	\$0	0.00%
State Aid - Municipal	\$856,895	\$992,567	\$135,672	15.83%
Motor Vehicle Excise	\$1,154,225	\$1,174,847	\$20,622	1.79%
Penalties and interest on taxes and excise	\$85,000	\$85,000	\$0	0.00%
Payment in lieu of taxes (PILOT)	\$184	\$184	\$0	0.00%
Fees	\$128,000	\$129,000	\$1,000	0.78%
Other departmental revenue	\$570,000	\$515,000	(\$55,000)	-9.65%
Licenses and permits	\$169,000	\$194,000	\$25,000	14.79%
Court Fines	\$12,800	\$12,800	\$0	0.00%
Investment Income	\$10,000	\$25,000	\$15,000	<u>150.00%</u>
TOTAL ESTIMATED REVENUES	\$27,029,028	\$27,941,289	\$912,261	3.38%
<u>ESTIMATED EXPENSES</u>	Approved		% Change	% Change
	FY2023	FY2024		
	Original	Projected		
General Government	\$1,616,859	\$1,702,747	\$85,888	5.31%
Public Safety	\$3,846,371	\$3,925,886	\$79,515	2.07%
Education	\$15,362,692	\$15,915,061	\$552,369	3.60%
Public Works	\$2,016,300	\$1,952,069	-\$64,231	-3.19%
Health & Human Services	\$413,454	\$425,885	\$12,431	3.01%
Culture & Recreation	\$354,510	\$425,200	\$70,690	19.94%
Debt Service	\$931,893	\$916,765	-\$15,128	-1.62%
State & County Charges	\$60,701	\$65,326	\$4,625	7.62%
Employee Benefits and Other	\$2,426,248	\$2,612,350	\$186,102	<u>7.67%</u>
TOTAL ESTIMATED EXPENSES	\$27,029,028	\$27,941,289	\$912,261	3.38%
Favorable/(Unfavorable) Variance	\$0	\$0		

Pension

The Town is a member of the Worcester Regional Retirement System. As one of 104 public employee retirement systems within the Commonwealth of Massachusetts, the Worcester Regional Retirement System operates under and administers the provisions of the contributory defined benefit plan established by Chapter 32 of the Massachusetts General Laws. Governed by a five-member Board of Trustees, the plan has close to 13,000 members and over \$625 million dollars in assets. The Town's pension appropriation is budgeted at \$994,472 for FY2024. The Town anticipates the pension appropriation amount to increase significantly over the next few years due to upcoming retirements.

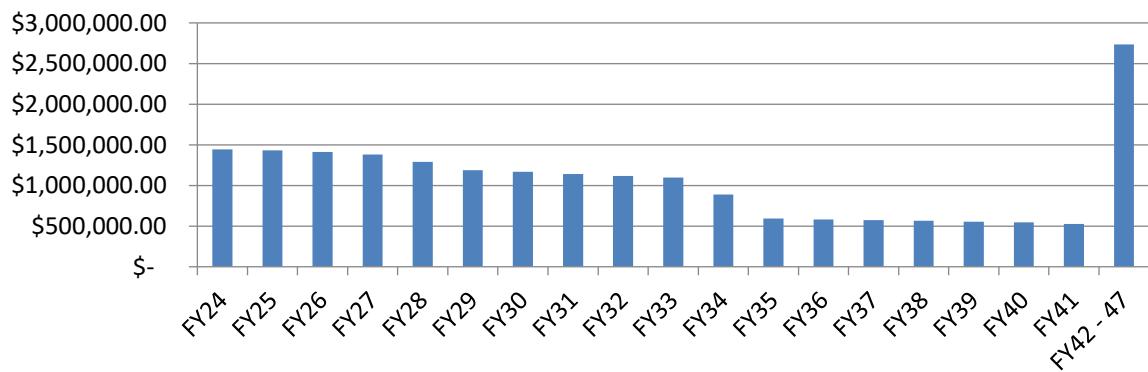
Total Pension Appropriation, All Funds



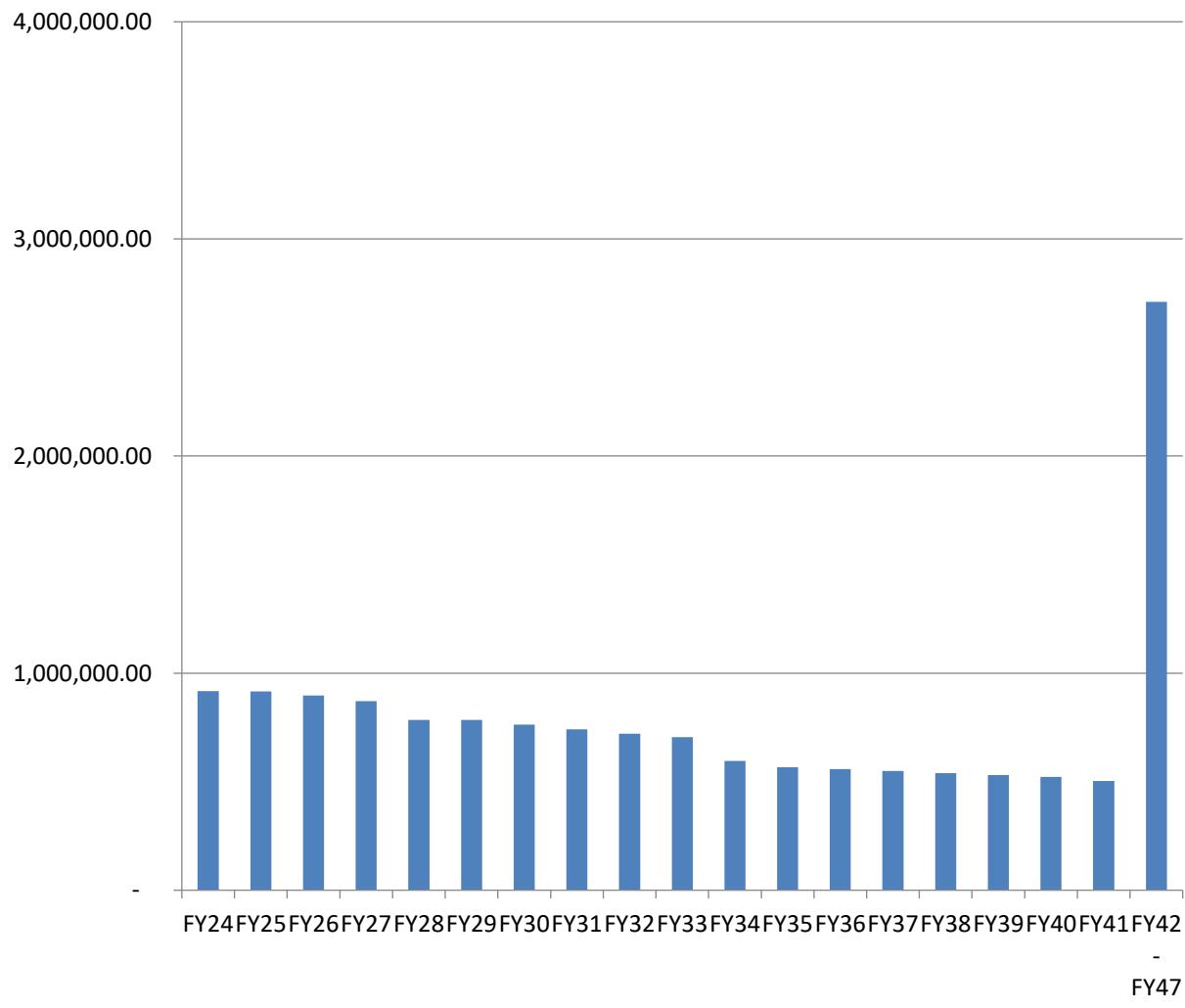
Debt Service

The Town's borrowing for equipment, infrastructure improvements, including streets and sidewalks, public buildings, including the construction and rehabilitation of public schools are funded through municipal bond issues. Annual Debt Service payments meeting all Town, community preservation and enterprise fund obligations for these borrowing totals \$1,444,307 in FY24.

Annual Debt Service, All Funds



Annual Debt Service, General Fund Only

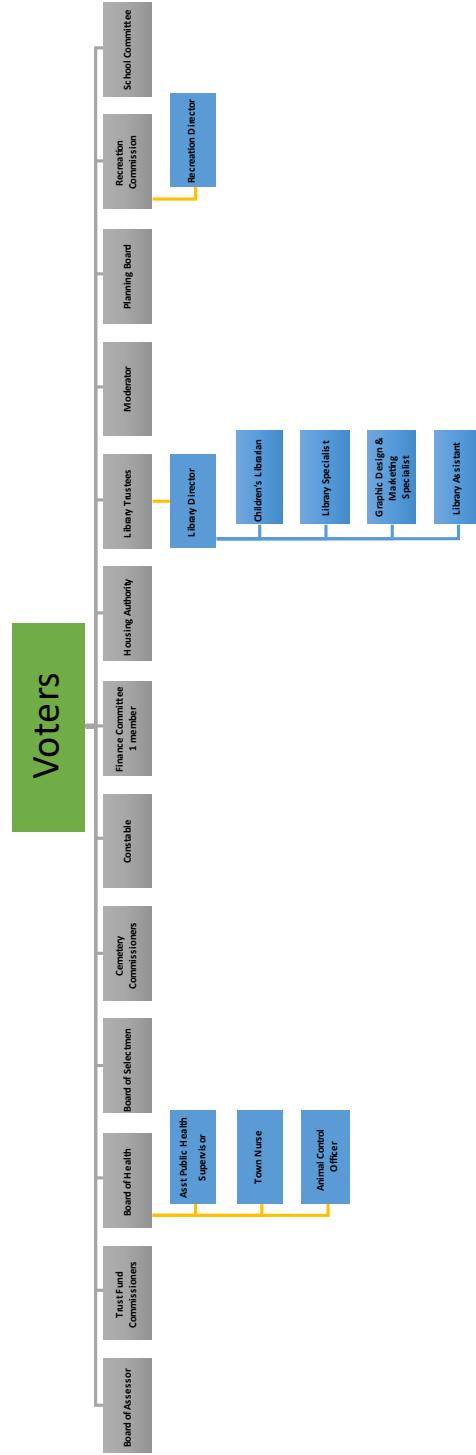


Fiscal 2024 Budget Procedure

Budget Preparation Calendar		Final			
From: Town Manager Date: July 29, 2022					
Town Meeting and Budget Schedule					
% Complete	Deliverable	Due By	Notes		
100%	Warrant Opens for the Special Town Meeting	Monday, August 1, 2022	Vote taken at July 26th BOS Meeting		
100%	Warrant Closes for the Special Town Meeting	Friday, September 9, 2022	Warrant Closes at noon.		
100%	Warrant Review period begins	Monday, September 12, 2022	BOS, FinCom, CBC review Warrant		
100%	BOS reviews Warrant w Committee Recommendations	Tuesday, October 4, 2022			
100%	Execute STM Warrant and Post	Monday, October 17, 2022	Law requires at least 14 days prior to STM, must be posted on or before 10-18.		
100%	Special Town Meeting	Tuesday, November 1, 2022			
100%	Tax Classification Hearing Budget Memo and Operating Budget Instructions sent to Depts. & Boards	Monday, November 7, 2022	Monday evening (Tuesday, Nov 8th is Election Day)		
100%	Warrant Opens for the Annual Town Meeting	Monday, November 14, 2022			
100%	FY 24 Drafts Budgets returned to TM/FINCOM	Wednesday, December 7, 2022	Vote to occur on Tuesday, 12-6 Depts., Board and Committees submit budget requests. Depts submit capital requests to TM.		
100%	Town Reports due to Selectmen's Office	Friday, December 16, 2022			
30%	FY 24 Town Manager Budget Recommendation Released	Monday, January 9, 2023	Per By-law		
100%	Warrant Closes for the Annual Town Meeting	Monday, February 6, 2023			
0%	Board of Selectmen's Budget Review: Session 1	Friday, January 27, 2023			
0%	Board of Selectmen's Budget Review: Session 2	Tuesday, February 14, 2023	Police, Fire, Town Manager, Town Accountant (includes Dept Cap Requests)		
0%	Finance Committee's Budget Review and Article Review Sessions	Wednesday, March 1, 2023	DPW, COA, Code, Town Clerk (includes Dept Cap Requests)		
0%	Capital Budget Committee review capital requests	Friday, March 17, 2023	BOA, T/C, RecCom, BOH, Library, Moderator, Schools et al		
0%	BOS reviews Warrant Articles	Friday, February 24, 2023	Recommendations due to BOS and FinCom		
0%	Send Town Report to the Printer	Tuesday, March 14, 2023			
0%	Final Joint Finance Committee/Board of Selectmen Meeting	Friday, March 17, 2023			
0%	BOS – last day to vote to place a question on the ballot for the ATE	Thursday, March 30, 2023	No later than March 30th Law requires 35 days in advance of Annual Town Meeting, which is 03-30		
0%	Warrants Executed and ATM Warrant Posted	Monday, March 29, 2021	Law requires at least 7 days prior to ATM, must be posted on or before 4-27.		
0%	Finance Committee Report Sent to the Printer	Tuesday, April 25, 2023			
0%	Post Election Warrant for ATE	Friday, April 7, 2023			
0%	Annual Town Meeting	Monday, May 1, 2023	7 Days in Advance		
0%	Election Day	Thursday, May 4, 2023	By-law - 1st Thursday of May		

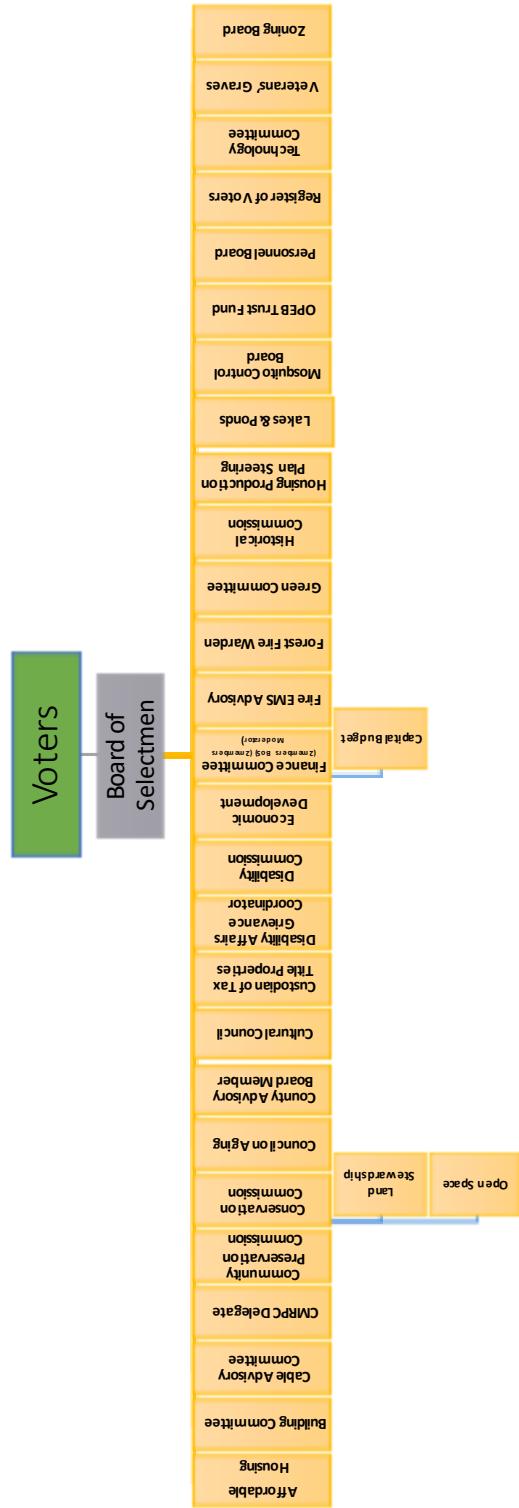
Town of Upton Elected Officials

Organizational Chart



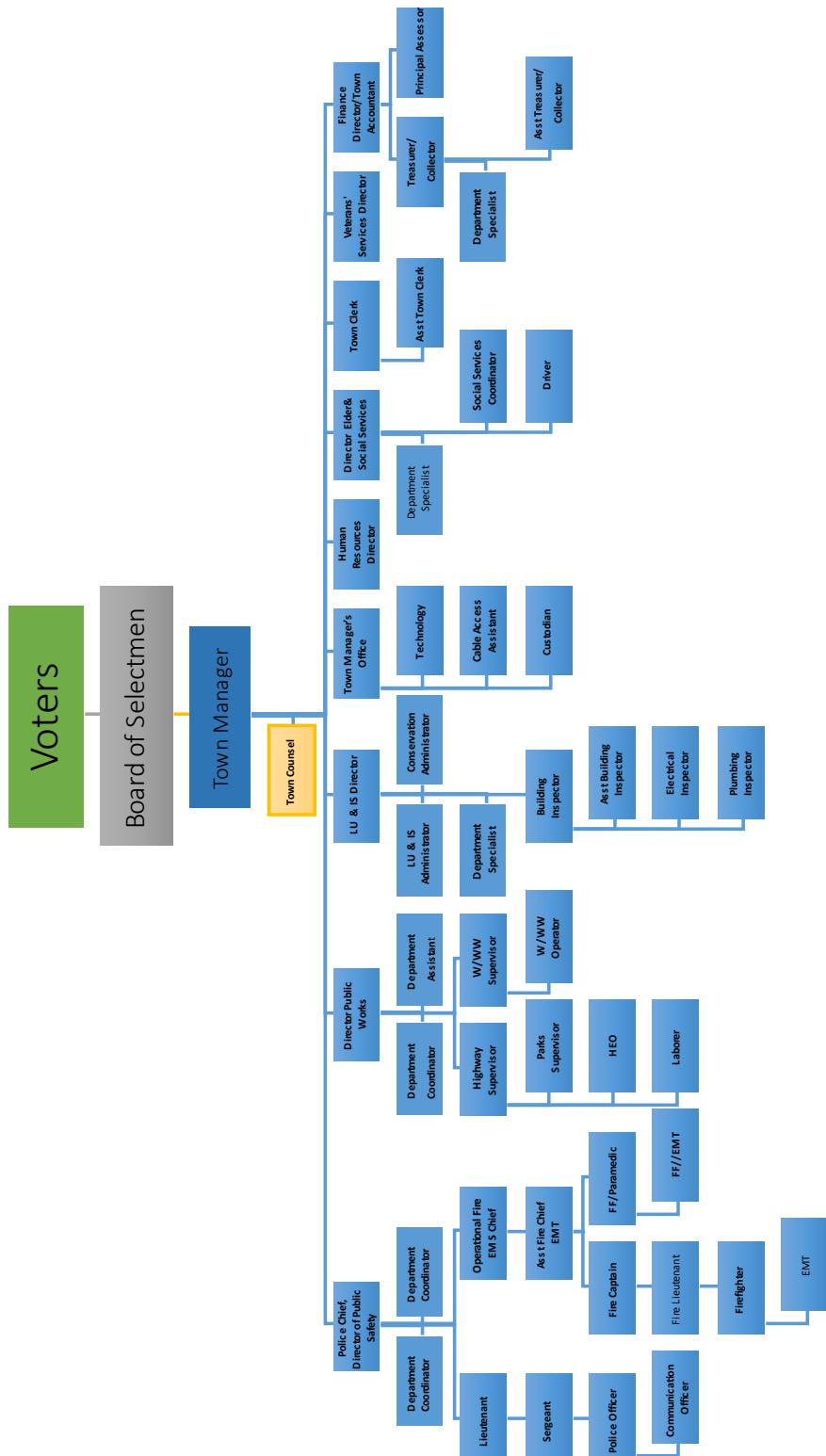
Town of Upton

Board of Selectmen Appointments



Town of Upton

Table of Organization



General Fund Operating Budget Variance Overview

Department		Budget Amounts		Variance		Comment
#	Name	FY23 / SFY23 Total	FY24	\$	%	
113	Town Meetings Elections	\$25,400 \$0	\$25,400	\$25,400	\$0 0.0%	No change
114	Town Moderator	\$600 \$0	\$600	\$600	\$0 0.0%	No change
122	Board of Selectmen	\$380,407 \$0	\$380,407	\$382,285	\$1,878 0.5%	COLA & Step Increase Director of LU & IS and Department Specialist Wages, add Municipal Hearing Officer stipend
123	Town Manager	\$58,600 \$0	\$58,600	\$61,600	\$3,000 5.1%	Electricity costs increase related to Street Lighting expenses
131	Finance Committee	\$1,000 \$0	\$1,000	\$1,950	\$950 95.0%	Increase to reflect Finance Committee Report actual cost
132	Reserve Fund	\$25,000 \$0	\$25,000	\$25,000	\$0 0.0%	No change
133	Finance Department	\$380,645 \$0	\$380,645	\$420,806	\$40,161 10.6%	Increase due to Principal Assessor classification & T/C wages, COLA & Step Increase, GASB 74-75, OPEB reporting decrease
137	Capital Budget Committee	\$1,000 \$0	\$1,000	\$1,000	\$0 0.0%	No change
151	Legal	\$82,000 \$0	\$82,000	\$82,000	\$0 0.0%	No change
152	Personnel	\$25,200 \$0	\$25,200	\$25,200	\$0 0.0%	No change
158	Tax Title Foreclosure	\$27,500 \$0	\$27,500	\$27,500	\$0 0.0%	No change
159	Management Information Systems	\$209,216 \$0	\$209,216	\$223,125	\$13,909 6.6%	Increase in IT vendor contract
161	Town Clerk	\$126,224 \$0	\$126,224	\$110,030	-\$16,194 -12.8%	COLA & Step Increase, removal of Asst. to TM wages
163	Registration	\$4,950 \$0	\$4,950	\$4,950	\$0 0.0%	No change
171	Conservation Commission	\$65,328 \$0	\$65,328	\$57,897	-\$7,431 -11.4%	COLA & Step Increase, reduction in Conservation Administrator hours
175	Planning Board	\$30,800 \$0	\$30,800	\$34,057	\$3,257 10.6%	COLA & Step Increase, increase of 5 hours
184	Housing Authority	\$2,250 \$0	\$2,250	\$2,250	\$0 0.0%	No change
192	Town Public Buildings	\$160,739 \$0	\$160,739	\$207,097	\$46,358 28.8%	Increase in Utilities, Facilities Management, Preventative Maint and Cleaning (Community Center)
210	Police Department	\$1,950,511 \$0	\$1,950,511	\$1,978,581	\$28,070 1.4%	COLA Contractual Increase, and Increase in new cruiser capital expense
220	Fire / EMS Dept	\$1,327,890 \$0	\$1,327,890	\$1,371,688	\$43,798 3.3%	EMS Training increase and COLA Contractual Increase
241	Code Enforcement	\$202,215 \$0	\$202,215	\$203,862	\$1,647 0.8%	COLA & Step Increase, change from mileage reimbursement to per inspection expense model.
291	Emergency Management	\$9,500 \$0	\$9,500	\$9,500	\$0 0.0%	Addition of Professional Consultant Fee
292	Animal Control	\$28,076 \$0	\$28,076	\$29,140	\$1,064 3.8%	COLA & Step Increase
294	DPW Parks Forestry & Cemetery	\$328,179 \$0	\$328,179	\$333,115	\$4,936 1.5%	COLA, Contractual Increase, and Cemetery OT increase
300	Education - MURSD	\$13,884,601 \$0	\$13,884,601	\$14,159,314	\$274,713 2.0%	Driven by increases to Minimum Local Contribution and Transportation.
300	Education - Norfolk Aggie	\$148,225 \$0	\$148,225	\$184,485	\$36,260 24.5%	Vocational Program assessment previous budgeted through MURSD
300	Education - BVT	\$1,329,866 \$0	\$1,329,866	\$1,571,262	\$241,396 18.2%	Increase due to enrollment of 9 new students
421	DPW	\$524,667 \$0	\$524,667	\$547,512	\$22,845 4.4%	COLA and Contractual Increase
422	DPW Highway Construction Maintenance	\$328,562 \$0	\$328,562	\$357,562	\$29,000 8.8%	Increase in Roadside mowing and line painting expenses
423	DPW Snow & Ice Removal	\$260,000 \$0	\$260,000	\$260,000	\$0 0.0%	No change
433	Waste Removal	\$597,850 \$0	\$597,850	\$665,000	\$67,150 11.2%	Increase in Curbside Services (Trash plus recycling)
491	Cemetery	\$21,995 \$0	\$21,995	\$21,995	\$0 0.0%	No change
510	Board of Health	\$123,327 \$0	\$123,327	\$120,540	-\$2,787 -2.3%	COLA & Step Increase, Hazardous Waste Day services rolled into Curside Services Contract - decrease
522	Health Service	\$50,885 \$0	\$50,885	\$51,910	\$1,025 2.0%	COLA & Step Increase
541	Elder & Social Services - COA	\$208,259 \$0	\$208,259	\$215,470	\$7,211 3.5%	COLA & Step Increase, increase Dept Specialist to full-time.
543	Veterans Services	\$30,983 \$0	\$30,983	\$37,965	\$6,982 22.5%	COLA and Veteran Benefits increase
610	Library	\$299,960 \$0	\$299,960	\$367,050	\$67,090 22.4%	COLA & Step Increase, Adult Librarian position added, Library materials increase
630	Beach	\$53,550 \$0	\$53,550	\$57,150	\$3,600 6.7%	Increase in wages for Beach Staff due to new minimum wage, increase in Beach expenses and Concerts
691	Historical Commission	\$1,000 \$0	\$1,000	\$1,000	\$0 0.0%	No change
710	Retirement of Debt	\$511,735 \$0	\$511,735	\$575,140	\$63,405 12.4%	Increase in Principal Debt Service - Community Center
725	Debt Service - Long & Short Term Interest	\$420,158 \$0	\$420,158	\$341,625	-\$78,533 -18.7%	Decrease in ST interest - Savings from recent GOB refundings
820	State Assessments	\$60,701 \$0	\$60,701	\$65,326	\$4,625 7.6%	MBTA State Cherry Sheet Assessment increase
911	Retirement	\$768,250 \$0	\$768,250	\$902,916	\$134,666 17.5%	Significant increase in Pension Appropriation
913	Unemployment Compensation	\$32,000 \$0	\$32,000	\$22,000	-\$10,000 -31.3%	Decrease in Unemployment Compensation Estimate
916	Payroll Taxes - Medicare	\$85,500 \$0	\$85,500	\$86,000	\$500 0.6%	Increase in Estimated Payroll Taxes (employee share)
945	Liability Insurance	\$1,438,748 \$0	\$1,438,748	\$1,599,684	\$160,936 11.2%	Increases to Property & Casualty and Active Employee & Retiree Health Expenses
950	Trust Fund Committee	\$1,750 \$0	\$1,750	\$1,750	\$0 0.0%	No change
990	Transfers Out	\$100,000 \$0	\$100,000	\$0	-\$100,000 -100.0%	OPEB Trust transfer moved to Free Cash Article
500	Warrant Articles - Raise & Appropriate	\$293,226 \$0	\$293,226	\$110,000	-\$183,226 -62.5%	Road Improvement Article funded in the amount of \$100,000 and Recertification Year Property Valuation work funded in the amount of \$10,000
TOTAL		\$27,029,028 \$0	\$27,029,028	\$27,941,289	\$912,261 3.4%	
TOWN TOTAL (excl. Education)		\$11,666,336 \$0	\$11,666,336	\$12,026,228	\$359,892 3.1%	

Board of Selectmen Budget

Board of Selectmen / Town Manager

(Includes Legal, Insurance, Pension, Miscellaneous)

FY 2024 Budget Overview

Expenditures	FY 2022	FY 2023	2024 Proposed
Wages	\$ 334,570	\$ 336,157	\$ 348,035
Salaries	\$ 1,750	\$ 1,750	\$ 1,750
Expenses	\$ 2,276,957	\$ 2,392,316	\$ 2,678,700
Total	\$ 2,600,677	\$ 2,730,223	\$ 3,028,485

Expenditures:

The total recommended Fiscal Year 2024 proposed budget for the Board of Selectmen/Town Manager Office is \$3,028,485, which is an increase of \$300,480 or 9.9% from the Fiscal Year 2023 amount of \$2,730,223. Expenses associated with fixed costs such as insurance and pension obligations to the Worcester Regional Retirement System represent the largest increase at \$134,666 (14.9%) and \$160,936 (10.1%) respectively. Together insurance and pension obligations total \$295,602, or 98.4% of the total \$300,480 increase.

Wages

Wages within the Board of Selectmen/ Town Manager budget line increase \$11,878 or \$3.53%. The main increase is due to the reclassification of the position of Town Planner to Director of Land Use & Inspectional Services and making that position full time. Other increases are due to 2% COLA and Merit Step increases. The decrease in wages associated with the hiring of a new Town Manager partially offsets wage increases. Highlights of the proposed FY 2024 increase is the net result of the following:

- 2% COLA for all non-union employees for 52.2 weeks in FY 2024
- Step increases per the Personnel By-law
- Reclassification of Town Planner position and making position full time
- Reduction in wages associated with hiring of new Town Manager

Expenses

The FY 2024 proposed operating increase is the net result of the following:

- The town's fixed cost pension liability represents an increase of \$134,666 or 14.9%.
- Insurance increase of \$160,936 or 10.1%
- Community Center Parking agreement for \$6,000
- Canada Geese Control for \$7,000

Revenue Budget:

The following revenue items are deposited in the Town's General Fund which help offset the overall costs to the department's budget:

- FY23 Class II Licenses \$2,200
- FY23 Common Victualers License \$800
- FY23 Alcohol License \$10, 000
- FY23 Town of Boylston \$18,265

Operational Overview:

The Town Manager is appointed by the Upton Board of Selectmen to be the chief administrative officer of the Town. The Town Manager, under the powers and duties of the Chapter 391 of the Acts of 2008 "An Act Establishing the Office of Town Manager in the Town of Upton", shall be responsible to the Board of Selectmen for the proper administration of all affairs properly entrusted to the Town Manager by the Board of Selectmen or under such Act.

The powers and duties of the Town Manager include, but are not limited to the following: to supervise the administration of the affairs of the Town; to ensure that, within the Town, the Massachusetts general laws and Upton by-laws, policies and regulations are faithfully executed; to make such recommendations to the Board of Selectmen concerning the affairs of the Town, as deemed necessary and desirable; to make reports to the Board of Selectmen from time to time upon the affairs of the Town; to keep the Board of Selectmen fully advised of the Town's financial condition and its future needs; to prepare and submit budgets as required by the general laws and the Act to the Board of Selectmen and Finance Committee.

The Town Manager's Office supervises the activities of all Town departments under his jurisdiction, administers the daily activities of the office, and manages all internal and external communication to the Board of Selectmen, citizens, businesses, visitors, and media. Additionally, the Town Manager's Office administers all procurement, human resource functions and legal actions of the Town. The office works strategically and proactively to coordinate actions at the State and local level to ensure Upton's interests are properly represented and monitored. Activities also include overseeing key governmental, interdepartmental, and regional efforts, and leading special projects and initiatives as deemed necessary by the Board of Selectmen.

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
122 Selectmen					
Salaries					
0100-122-5100-5100	Selectmen-Wages				
	Town Manager	160,420.00	148,920.00		
	Step Increase	7,900.00	12,048.00		
	Municipal Hearing Officer	0.00	2,500.00		
	Longevity	0.00	450.00		
	HR Director/Ex Asst	76,637.00	80,033.00		
	Department Specialist	0.00	6,000.00		
	Vehicle Stipend	6,000.00	4,000.00		
	Department Assistant	6,120.00	0.00		
	Director of Land Use and Inspectional Services	0.00	94,084.00		
	Town Planner	79,080.00	0.00		
	<i>Total 0100-122-5100-5100 (10 detail records)</i>	334,570	336,157.00	348,035.00	3.53%
0100-122-5100-5110	Selectmen - Salaries				
	Board Members	1,000.00	1,000.00		
	Chairman	750.00	750.00		
	<i>Total 0100-122-5100-5110 (2 detail records)</i>	1,750	1,750.00	1,750.00	0.00%
	Total: Salaries	336,320.00	337,907.00	349,785.00	3.52%
Expenses					
0100-122-5400-5421	Selectmen Expense				
	Appraisals/Engineering/Survey	25,000.00	15,000.00		
	Misc Expenses	4,500.00	4,500.00		
	<i>Total 0100-122-5400-5421 (2 detail records)</i>	16,900	29,500.00	19,500.00	-33.90%
0100-122-5400-5423	Town Manager Expense				
	Office Supplies and Postage	2,000.00	2,000.00		
	Other	500.00	500.00		
	Member Dues	2,800.00	2,800.00		
	ICMA and MMA Conference	2,700.00	2,700.00		
	<i>Total 0100-122-5400-5423 (4 detail records)</i>	8,000	8,000.00	8,000.00	0.00%
0100-122-5400-5426	Land Use and Inspectional Services Expense				
	Memberships	1,000.00	1,000.00		
	Technical Studies/Reports	2,500.00	2,500.00		
	Conferences	1,500.00	1,500.00		
	<i>Total 0100-122-5400-5426 (3 detail records)</i>	0	5,000.00	5,000.00	0.00%
	Total: Expenses	24,900.00	42,500.00	32,500.00	-23.53%
	Total Budget:	361,220.00	380,407.00	382,285.00	0.49%

123 Manager

Expenses					
0100-123-5400-5426	Town Manager Misc. Expense				
	Canada Geese Control	7,000.00	7,000.00		
	Community Center Parking Agreement	6,000.00	6,000.00		
	Memorial Day	2,400.00	2,400.00		
	Street Lighting	42,000.00	45,000.00		
	Weights and Measures	1,200.00	1,200.00		
	<i>Total 0100-123-5400-5426 (5 detail records)</i>	45,600	58,600.00	61,600.00	5.12%
	Total: Expenses	45,600.00	58,600.00	61,600.00	5.12%
	Total Budget:	45,600.00	58,600.00	61,600.00	5.12%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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151 Legal Department

Expenses

0100-151-5200-5302	Town Counsel Expense				
	Outside Town Counsel Expense		82,000.00	82,000.00	
<i>Total 0100-151-5200-5302 (1 detail record)</i>		73145	82,000.00	82,000.00	0.00%
	Total: Expenses	73,145.00	82,000.00	82,000.00	0.00%
	Total Budget:	73,145.00	82,000.00	82,000.00	0.00%

152 Personnel

Salaries

0100-152-5100-5110	Personnel - Wages				
	Wages - Contingency		0.00	0.00	
<i>Total 0100-152-5100-5110 (1 detail record)</i>		0	0.00	0.00	100.00%
	Total: Salaries		0.00	0.00	100.00%

Expenses

0100-152-5400-5421	Personnel Committee Expense				
	Misc		500.00	500.00	
	Training		500.00	500.00	
	MMPA Membership		200.00	200.00	
<i>Total 0100-152-5400-5421 (3 detail records)</i>		1200	1,200.00	1,200.00	0.00%
0100-152-5400-5422	Human Resources Expenses				
	Training		1,000.00	1,000.00	
	Recruitment/Assessments		10,000.00	10,000.00	
	Medical Testing		10,000.00	10,000.00	
	Advertisement		3,000.00	3,000.00	
<i>Total 0100-152-5400-5422 (4 detail records)</i>		24000	24,000.00	24,000.00	0.00%
	Total: Expenses	25,200.00	25,200.00	25,200.00	0.00%
	Total Budget:	25,200.00	25,200.00	25,200.00	0.00%

911 Retirement

Salaries

0100-911-5100-5172	Worc. Cty Retirement Pension Fund				
	Annual Pension Appropriation - General Fund Portion		768,250.00	902,916.00	
<i>Total 0100-911-5100-5172 (1 detail record)</i>		692102	768,250.00	902,916.00	17.53%
	Total: Salaries	692,102.00	768,250.00	902,916.00	17.53%

Total Budget:

692,102.00 **768,250.00** **902,916.00** **17.53%**

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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945 Liability Insurance

Expenses

0100-945-5700-5741	Bond Town Officers				
	Bond Town Officers	1,200.00	1,200.00		
<i>Total 0100-945-5700-5741 (1 detail record)</i>		2555	1,200.00	1,200.00	0.00%
0100-945-5700-5743	Insurance				
	Professional Liability	25,500.00	28,050.00		
	Workers Comp	47,940.00	52,734.00		
	Short Term Disability	25,500.00	28,050.00		
	Flex Spending Admin Fee	2,200.00	2,200.00		
	Retiree Health	76,908.00	99,000.00		
	Property and Casualty	144,500.00	158,950.00		
	Injured on Duty	45,000.00	49,500.00		
	Health Ins Buyout	52,000.00	64,000.00		
	Employee Health	980,000.00	1,078,000.00		
	Deductibles	10,000.00	10,000.00		
	HRA (Full Exposure)	28,000.00	28,000.00		
<i>Total 0100-945-5700-5743 (11 detail records)</i>		1393355	1,437,548.00	1,598,484.00	11.20%
Total: Expenses		1,395,910.00	1,438,748.00	1,599,684.00	11.19%
Total Budget:		1,395,910.00	1,438,748.00	1,599,684.00	11.19%

159 Management Information Systems

Expenses

0100-159-5400-5421	Management Information Systems - Expense				
	Telephone expense	16,000.00	16,000.00		
	Website	5,100.00	7,875.00		
	Vadar Annual Software Maintenance - Moved from Finance Dept.	13,466.00	13,600.00		
	Backup System	9,600.00	9,600.00		
	Software	30,000.00	30,000.00		
	Planit	5,450.00	5,550.00		
	IT Vendor	80,000.00	100,000.00		
	Hardware	12,000.00	12,000.00		
	Copier expense	17,500.00	17,500.00		
	Cable Connections	11,000.00	11,000.00		
	VADAR Cloud Conversion	9,100.00	0.00		
<i>Total 0100-159-5400-5421 (11 detail records)</i>		141650	209,216.00	223,125.00	6.65%
Total: Expenses		141,650.00	209,216.00	223,125.00	6.65%
Total Budget:		141,650.00	209,216.00	223,125.00	6.65%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
192 Town Public Buildings					
Salaries					
0100-192-5100-5100	Town Bldg. Wages				
	Custodian Wages	49,068.00	51,259.00		
	Longevity	550.00	550.00		
	Step Increase	1,121.00	1,253.00		
	Vacation Coverage/Overtime	0.00	6,000.00		
<i>Total 0100-192-5100-5100 (4 detail records)</i>		46,795	50,739.00	59,062.00	16.40%
Total: Salaries		46,795.00	50,739.00	59,062.00	16.40%
Expenses					
0100-192-5400-5421	Town Bldg. Expense				
	Electricity	36,000.00	39,035.00		
	Cleaning Services	0.00	25,000.00		
	Gas	11,000.00	12,000.00		
	HVAC	16,000.00	18,000.00		
	Misc Services/Supplies	30,000.00	35,000.00		
	Preventive Maintenance	17,000.00	19,000.00		
<i>Total 0100-192-5400-5421 (6 detail records)</i>		93,921.51	110,000.00	148,035.00	34.58%
Total: Expenses		93,921.51	110,000.00	148,035.00	34.58%
Total Budget:		140,716.51	160,739.00	207,097.00	28.84%

Land Use & Inspectional Services (*formally Code Enforcement*)

FY 2024 Budget Overview

Expenditures	2022	2023	2024 Proposed
Wages	\$174,222	\$178,715	\$183,362
Expenses	\$23,500	\$23,500	\$20,500
Total	\$197,722	\$202,215	\$203,862

Expenditures:

The total recommended Fiscal Year 2024 proposed budget for the Land Use & Inspectional Services Office is \$203,862, which is an increase of \$1,647 or 0.081% from the Fiscal 2023.

Wages

The proposed Fiscal Year 2024 budget includes an increase in wages of \$4,647. The proposed increase is the net result of the following:

- 2% COLA for all non-union employees for 52.2 weeks in FY 24.
- We have requested an increase to the Local Building Inspector's stipend rate and increase to hours (17.5) due to an increase of inspections and to adjust to an average of pay rates of comparable towns.
- Replacement of milage reimbursement

Revenue Budget:

The following revenue items are deposited in the Town's General Fund which help offset the overall costs to the department's budget:

Revenue	2022	2023	2024 Proposed
Building	\$200,000	\$200,000	\$250,000
Electrical	\$30,000	\$30,000	\$30,000
Gas & Plumbing	\$30,000	\$30,000	\$30,000
Total	\$260,000	\$260,000	\$310,000

- The proposed increase to revenue is based upon previous actuals \$343,985 in '22.
- We are also reviewing a potential increase to our permitting fees for review of the BOS based on fees of comparable towns.

Operational Overview:

The Land Use & Inspectional Services Department consists of a staff of seven. The Building Commissioner, Local Building Inspector, Wiring Inspector and Assistant, Plumbing & Gas Inspector as well as the Land Use & Inspectional Services Administrator. Our main objective is to promote the general safety of the citizens of Upton by assisting with the code and permitting process, working with developers and contractors in achieving their goals, and working with other Town departments for a coordinated effort.

These goals are achieved in part by:

- Administration of and compliance with the codes and standards adopted by the Commonwealth of Massachusetts that regulate building construction.
- Administration of and compliance with the codes and standards adopted by the Commonwealth that regulate electrical, plumbing, gas and mechanical codes.
- Administration of and compliance with the Town of Upton Zoning bylaws and Architectural Access Board Regulations as they relate to buildings and properties located in the Town.
- Provide information to the public in order to assist in the understanding and application of the adopted codes and bylaws.
- Ensure that those individuals and companies that do business in the Town meet the regulatory standards set forth in the various codes and local bylaws for the business and occupation in which they are operating.
- Participate in the preservation of historic resources as outlined in the Town bylaws and State preservation guidelines.
- Responsible for administering and enforcing the International Building Code as well as the Massachusetts State Building Code and local Town bylaws.

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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241 Code Enforcement

Salaries

0100-241-5100-5100	Code Enforcement - Wages				
	Department Coordinator	56,292.00	0.00		
	Step Increase	1,738.00	737.00		
	Plumbing/Gas Inspector	7,333.00	7,480.00		
	Per Inspection Costs	36,000.00	39,000.00		
	Longevity Bonuses	569.00	0.00		
	Inspector of Buildings	34,782.00	35,478.00		
	Wiring Inspector	7,333.00	7,480.00		
	Department Assistant	5,092.00	0.00		
	Department Administrator	0.00	57,418.00		
	Assistant Wiring Inspector	3,666.00	3,739.00		
	Assistant Plumbing/Gas Inspector	3,666.00	3,739.00		
	Local Inspector	22,244.00	28,291.00		
<i>Total 0100-241-5100-5100 (12 detail records)</i>		174,222	178,715.00	183,362.00	2.60%
Total: Salaries		174,222.00	178,715.00	183,362.00	2.60%

Expenses

0100-241-5400-5421	Code Enforcement Expense				
	Mileage	7,000.00	4,000.00		
	Wireless Communications & Tablets	2,200.00	2,200.00		
	Training	1,500.00	1,500.00		
	Permit Pro Monthly Fees	8,000.00	8,000.00		
	Official Notice Cards	100.00	100.00		
	Office Expenses & Supplies	1,500.00	1,500.00		
	Meters Testers Batteries & Related Equipment	150.00	150.00		
	Hearings Posted in Newspaper	2,000.00	2,000.00		
	Equipment Service & Repair	150.00	150.00		
	Dues Subscriptions Memberships	200.00	200.00		
	Annual Code Updates	500.00	500.00		
	Business Cards	200.00	200.00		
<i>Total 0100-241-5400-5421 (12 detail records)</i>		23,500	23,500.00	20,500.00	-12.77%
Total: Expenses		23,500.00	23,500.00	20,500.00	-12.77%
Total Budget:		197,722.00	202,215.00	203,862.00	0.81%

Conservation Commission

FY 2024 Budget Overview

Expenditures	2022	2023	2024 Proposed
Salaries/Wages	\$49,751	\$52,328	\$44,897
Conservation Expenses	\$9,000	\$9,000	\$9,000
Beaver Management	4,000	4,000	\$4,000
Total	\$62,751	\$65,328	\$57,897

Overall Expenditures:

The total recommended Fiscal Year 2024 proposed budget for the Conservation Commission is \$54,497, which is a decrease of \$10,831 or ~16% from the Fiscal 2023 amount of \$65,328.00. The decrease is due to not having to contribute to providing benefits for the Agent position.

Salaries/Wages

	Final FY 23	Proposed FY24
Wages	\$52,328	\$44,897
<u>Details:</u>		
Admin Assistant	\$9,939 (\$19.11/hr.)	\$12,210 (\$23.39/hr. 10 hours)
Agent Wages (part -also paid from Wetland accounts*)	\$41,000 (\$29.97/hr.)	\$31,904 (\$30.56/hr.) 19.5 hours)
Step Increase	\$0	\$783

The proposed Fiscal Year 2024 budget includes an increase in wages of 2%. This proposed increase is the net result of the following:

- Cost of living wage increases, pension obligations to the Worcester Regional Retirement System and the town's health insurance obligations); and

The Agent position is crucial to monitoring project sites and ensuring the Town of Upton is in compliance with the Massachusetts Wetland Protection Act, Upton Stormwater Bylaw and related state/federal laws. The filing fees are not sufficient to support the pay of a competitive wage to a competent professional with the needed experience. Projects such as The Preserve at Dean Pond and Upton Ridge take at least 6 years of monitoring, in which the filing fees which are set by the state are not sufficient. Many of the activities required and performed by the Conservation Commission are not covered by a fee. Building permit signoffs, Certificate of Compliance issuance, enforcement orders, and monitoring of projects do not have an associated fee which offsets the cost of an agent but must be done. These fall under the category of an unfunded mandate.

While a portion of the Agent's hours are covered by the Salaries/Wages account, The Commission also relies on filing fees to pay the balance of the hours. In previous years the Conservation Commission has requested \$10,000 from the general budget when we have not had sufficient filings to generate fees to

cover the Agent's hours. Currently, there has been an increase in the number of residential developments and wetland filings thus we have been able to pay the balance of the Agent's hours from the Commission's revolving wetland accounts.

The Administrative Assistant position is critical to ensuring that the required records/notifications (Agendas and Minutes) are prepared and posted. The Administrative Assistant also assists in preparing/distributing permits and keeping digital/paper records of Conservation Commission filings.

Expenses

	Final FY 23	Proposed FY24
Expenses	\$9,000	
<u>Details:</u>		
Expense Budget	\$1,600	\$1600
Land Maintenance	\$5,900	\$5,900
Open Space Committee	\$500	\$500
Stewardship Committee	\$1,000	\$1,000
Beaver Management	\$4,000	\$4,000

The proposed Fiscal Year 2024 budget of \$9,000.00 is the same as Fiscal Year 2023. A description of the accounts covered under expenses is provided below.

General Expenses

This account (\$1,600.00) pays for mailing of legal documents, legal ads, and supplies required to maintain documents required by the Wetlands Protection Act, MACC memberships, and to provide additional support, as needed, for conservation land maintenance.

Conservation Land Maintenance Fund

This account (\$5,900.00) will be used to assist in maintenance of town conservation land and other properties managed by the Commission through its Land Stewardship Committee. Expenses may include, but are not limited to, materials or services needed to construct and/or install foot bridges, kiosks, signs, and trail markers, clean-up activities and disposal of materials from clean-up activities, repairing ruts, installation of water bars on trails with erosion problems, invasive species control, haying of fields to maintain meadow ecosystem, trail mowing, snow removal, removal of hazardous trees, and necessary filings and advertising for projects.

Open Space Committee

This account (\$500.00) will be used to assist to informing residents of Upton about town conservation land and related educational programming. Expenses may include attending relevant workshops, office supplies, copying costs, postage, creation and distribution of informational fliers, speaker fees, and advertisements for activities and public meetings. and materials and printing costs needed to produce trail guides.

Land Stewardship Committee

This account (\$1,000.00 will be used to assist Stewardship Committee in activities to maintain and enhance town conservation land and increase its use by residents for passive recreation and enhancement and expansion of community gardens. Expenses may include attending relevant workshops, office supplies, copying costs, postage, creation and distribution of informational fliers, and advertisements for activities and public meetings.

Beaver Management

The Commission employs various management techniques to manage Upton's increasing beaver population targeting environmentally sensitive areas; well fields, preventing flooding or damage to town roads.

Budget Detail

AccountNumber	AccountName	Approved Budget 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
171 Conservation Committee					
Salaries					
0100-171-5100-5113	Conservation Comm. - Clerk Wages				
Department Specialist		0.00	12,210.00		
Step Increase		1,389.00	783.00		
Admin Assistant		9,939.00	0.00		
Admin Assistant Longevity Pay		0.00	0.00		
Conservation Administrator		0.00	31,904.00		
Conservation Agent		41,000.00	0.00		
<i>Total 0100-171-5100-5113 (6 detail records)</i>		49751	52,328.00	44,897.00	-14.20%
Total: Salaries		49,751.00	52,328.00	44,897.00	-14.20%
Expenses					
0100-171-5400-5421	Conservation Commission Expense				
Office Expense		1,600.00	1,600.00		
Open Space Committee		500.00	500.00		
Land Stewardship Committee		1,000.00	1,000.00		
Conservation Land Maintenance		5,900.00	5,900.00		
<i>Total 0100-171-5400-5421 (4 detail records)</i>		9000	9,000.00	9,000.00	0.00%
0100-171-5400-5422	Beaver Control				
Beaver Control Expenses		4,000.00	4,000.00		
<i>Total 0100-171-5400-5422 (1 detail record)</i>		4000	4,000.00	4,000.00	0.00%
Total: Expenses		13,000.00	13,000.00	13,000.00	0.00%
Total Budget:		62,751.00	65,328.00	57,897.00	-11.37%

Elder and Social Services (*formally Council on Aging*)

FY 2024 Budget Overview

Expenditures	2022	2023	2024 Proposed
Wages	\$ 168,079	\$173,029	\$194,470
Expenses/Build Maint.	\$ 45,361	\$35,230	\$21,000
Total	\$213,440	\$208,259	\$215470

Expenditures:

The total recommended Fiscal Year 2024 proposed budget for the Council on Aging/Elder and Social Services is \$212,415, which is an increase of \$4,156 due to an increase in wages and staff hours, and a decrease in expenses.

Wages:

The proposed Fiscal Year 2024 budget includes an increase in wages of \$17,981. This proposed increase is the result of the following:

- 2% COLA and step increases for employees for 52.2 weeks
- An increase in staff hours from 19 to 30, funded by an increase in the state Formula Grant from \$15,000 to \$28,032 as the state is now using the 2020 census data to fund the Formula Grant

Building Maintenance Expense:

The proposed Fiscal Year 2024 expense budget shows the elimination of Building Maintenance Expenses because the department will have moved to the new Community Center in 2023 and maintenance has been transferred to Town Building Expense. COA Expenses have been level funded for FY29.

	FY23	FY 24	Change
Cleaning Service	5,376	0	
Telephones	560	0	
Rent	1	0	
Heat	4,200	0	
Equipment Maint.	805	0	
Cleaning Supplies	438	0	
Water and Sewer	750	0	
Electricity	2,500	0	
Total	14,630	0	

COA Expenses:

Programming	6000	6000	Change
Training	2500	2500	
Office Supplies	1000	1000	
Miscellaneous	2000	2000	
Membership Dues	300	300	
Computer Software	1800	1800	
Transportation	7000	7000	
Total	20600	20600	Level funded

Revenue Budget:

The following revenue items are deposited in the Grant Fund for the Council on Aging which help offset the overall costs to the department's budget including transportation, exercise programs,

- FY24 Anticipated Formula Grant of \$28,032 (formerly \$15,000)
- This Formula Grant increase results from the State now using 2020 census data
- Fees are charged for programs and transportation remain the same
- The Council on Aging Revolving Fund has a spending limit of \$10,000. The Revolving Fund is used for programs and entertainment, breakfast, monthly birthday bash, exercise equipment and instructors, and transportation.

	2023	Leveled for 2024
Exercise Programs	4,800	4800
Birthday Bash	1,200	1200
Transportation	2,000	2000
Monthly Breakfast	1,000	1000
Socials	1,000	1000
	-10,000	-10,000

Operational Overview:

The Upton Elder and Social Services (Council on Aging) provides a variety of services to all residents of Upton. The department consists of the Director, Social Services Coordinator, Department Specialist, Bus Drivers, Nutrition Site Manager, and numerous volunteers. This past year has been very challenging due to ongoing Covid issues/concerns. We have continued to offer to go programs in addition to in house programs. Services provided include, but are not limited to, Congregate and Meals-on-Wheels through Tri Valley Inc., Transportation, Medicare and Health Insurance Needs (SHINE), Fuel Assistance Programs, Home Visits/Phone Support, Senior and Veteran's Tax Work-Off Program, Tax Preparation through AARP, Food Stamp Applications (SNAP), Food Pantry, Holiday Assistance, Social and Intergenerational Programs, Health Related Programs, Housing Resources, and the Neighbor-to-Neighbor Program.

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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541 Elder & Social Services/COA

Salaries

0100-541-5100-5100	Elder & Social Services/COA - Wages				
	Director of Elder and Social Services	75,335.00	78,739.00		
	Social Services Coordinator	49,883.00	52,117.00		
	Step Increase	4,134.00	3,507.00		
	Department Specialist	21,156.00	38,691.00		
	Bus Driver 2	7,919.00	8,692.00		
	Bus Driver 1	14,602.00	12,724.00		
<i>Total 0100-541-5100-5100 (6 detail records)</i>		168079	173,029.00	194,470.00	12.39%
Total: Salaries		168,079.00	173,029.00	194,470.00	12.39%

Expenses

0100-541-5200-5241	Elder & Social Services/COA - Building Maintenance				
	Cleaning Supplies	438.00	0.00		
	Water and Sewer	750.00	0.00		
	Rent	1.00	0.00		
	Heat	4,200.00	0.00		
	Equipment Maintenance	805.00	0.00		
	Electricity	2,500.00	0.00		
	Cleaning Service	5,376.00	0.00		
	Telephones	560.00	0.00		
<i>Total 0100-541-5200-5241 (8 detail records)</i>		24761	14,630.00	0.00	-100.00%
0100-541-5400-5421	Elder & Social Services/COA - Expense				
	Membership Dues	300.00	300.00		
	Computer Software Annual Maintenance	1,800.00	1,800.00		
	Transportation (gas maintenance/repairs)	7,000.00	7,000.00		
	Training	2,500.00	2,500.00		
	Miscellaneous	2,000.00	2,400.00		
	Programming	6,000.00	6,000.00		
	Office/ Building Supplies	1,000.00	1,000.00		
<i>Total 0100-541-5400-5421 (7 detail records)</i>		20600	20,600.00	21,000.00	1.94%
Total: Expenses		45,361.00	35,230.00	21,000.00	-40.39%
Total Budget:		213,440.00	208,259.00	215,470.00	3.46%

Expenses

2504-541-5580-5580	ESS/COA Revolving - Other Expenses				
	Birthday Bash	1,200.00	1,200.00		
	Socials	1,000.00	1,000.00		
	Transportation	2,000.00	2,000.00		
	Exercise Programs	4,800.00	4,800.00		
	Estimated Revenue	-10,000.00	-10,000.00		
	Monthly Breakfast	1,000.00	1,000.00		
<i>Total 2504-541-5580-5580 (6 detail records)</i>		0	0.00	0.00	100.00%
Total: Expenses		0.00	0.00	0.00	100.00%
Total Budget:	0	0.00	0.00	100.00%	

Department of Public Works

FY 2024 Budget Overview

Highway Division

Expenditures	2022	2023	2024 Proposed
Wages	\$495,680	\$509,667	\$532,512
Expenses	\$602,799	\$603,562	\$632,562
Total	\$1,098,479	\$1,113,229	\$1,165,074

Expenditures:

The total recommended Fiscal Year 2024 budget for the Highway Division is \$1,165,074, which is an increase of \$51,845 or 4.7% from the Fiscal 2023 amount of \$1,113,229. The cost drivers are listed below. There are no other increases in this budget.

Wages

The proposed Fiscal Year 2023 budget includes an increase in wages of \$22,845. This proposed increase is the net result of the following:

- \$33,797 for contractual obligations including a 2.0% COLA for all employees for the 52.2 weeks in FY24 and an upgrade from Department Specialist to Department Coordinator
- -\$1,002 decrease for step increases for non-union employees
- \$50 increase in longevity
- -\$10,000 decrease in Heavy Equipment Operator's salaries

Expenses

The proposed Fiscal Year 2024 budget includes an increase in expenses of \$29,000. This is the result of increases in the following expenses:

- \$10,000 in roadside mowing
- \$1,000 in traffic light maintenance
- \$4,000 in roadway line painting
- \$3,000 in street sweeping
- \$3,000 in outfall testing
- \$8,000 in NPDES Stormwater MS4 permit compliance

Revenue Budget:

The following revenue items are deposited in the Town's General Fund which help offset the overall costs to the department's budget:

- FY24 Fees for street opening and driveway permits - \$3,000

Parks/Forestry/Cemetery Division

Expenditures	2022	2023	2024 Proposed
Wages	\$162,312	\$220,462	\$225,398
Expenses	\$125,180	\$127,962	\$127,962
Total	\$287,492	\$348,424	\$353,360

Expenditures:

The total recommended Fiscal Year 2024 budget for the Parks/Forestry/Cemetery Division is \$353,360, which is an increase of \$4,936 or 1.4% from the Fiscal 2023 amount of \$348,424. The cost drivers are listed below. There are no other increases in this budget.

Wages

The proposed Fiscal Year 2024 budget includes an increase in wages of \$4,936 . This proposed increase is the net result of the following:

- \$4,936 for the 2.0% COLA for all employees for the 52.2 weeks in FY24 and an increase in minimum wage for seasonal employees

Expenses

The proposed Fiscal Year 2024 budget is the same as the Fiscal Year 23 budget.

Water Division

Expenditures	2022	2023	2024 Proposed
Wages/Pension	\$287,262	\$301,717	\$344,820
Expenses	\$377,639	\$386,438	\$352,535
Capital Outlay	\$0	\$0	\$0
Debt	\$290,081	\$244,675	\$238,940
Extra/Unforeseen	\$50,000	\$50,000	\$50,000
Total	\$1,004,982	\$982,830	\$986,295

Expenditures:

The total recommended Fiscal Year 2024 budget for the Water Division is \$986,295, which is an increase of \$3,465 or 0.35% from the Fiscal 2023 amount of \$982,830.

The change in Water expenditures includes a decrease in debt of \$5,735. The other cost drivers are described below.

Wages

The proposed Fiscal Year 2024 budget includes an increase in wages of \$43,103. This proposed decrease is the net result of the following:

- -\$2,179 for the 2.0% COLA for all employees for 52.2 weeks in FY24 offset by the retirement of a top step employee
- -\$496 for the step increase for non-union employees
- \$45,778 moved Pension from Expenses to Wages which included a \$6,826 increase

Expenses

The proposed Fiscal Year 2024 budget includes a decrease in expenses of -\$33,903. This proposed decrease is the net result of the following:

- \$5,159 for an increase in health insurance costs
- \$25 for an increase in Medicare payroll taxes
- -\$135 decrease in unemployment compensation
- -\$38,952 moved Pension from Expenses to Wages

Revenue Budget:

Revenue	2022	2023	2024 Proposed
User Charges	\$604,901	\$785,493	\$850,825
Water Connection Fees	\$60,000	75,000	\$16,000
Water Surcharge	\$145,041	\$0	\$0
Retained Earnings	\$50,000	\$0	\$0
Tax Levy	\$145,040	\$122,337	\$119,470
Total	\$1,004,982	\$982,830	\$986,295

Wastewater Division

Expenditures

Expenditures	2022	2023	2024 Proposed
Wages	\$279,071	\$293,362	\$335,815
Expenses/Pension	\$364,167	\$372,956	\$339,027
Capital Outlay	\$100,000	\$0	\$0
Debt	\$10,537	\$19,000	\$18,380
Extra/Unforeseen	\$30,000	\$30,000	\$30,000
Total	\$783,775	\$715,318	\$723,222

The total recommended Fiscal Year 2024 budget for the Wastewater Division is \$723,222, which is an increase of \$7,904 or 1.1% from the Fiscal 2023 amount of \$715,318.

The change in expenditures for the Wastewater Division include decrease in debt of \$620. The other cost drivers are described below.

Wages

The proposed Fiscal Year 2024 budget includes an increase in wages of \$42,453. This proposed decrease is the net result of the following:

- -\$2,829 for the 2.0% COLA for all employees for 52.2 weeks in FY24 offset by the retirement of a top step employee
- -\$496 for the step increase for non-union employees
- \$45,778 moved Pension from Expenses to Wages which included a \$6,826 increase

Expenses

The proposed Fiscal Year 2024 budget includes a decrease in expenses of -\$33,929 . This proposed increase is the net result of the following:

- \$5,159 for an increase in health insurance costs
- -\$38,952 moved Pension from Expenses to Wages
- \$45 for an increase in Medicare payroll taxes
- -\$181 decrease in unemployment compensation

Revenue Budget:

Revenue	2022	2023	2023 Proposed
User Charges	\$583,239	\$595,318	\$693,222
Sewer Connection Fees	\$60,000	\$120,000	\$30,000
Wastewater Surcharge	\$5,268	\$0	\$0
Retained Earnings	\$130,000	\$0	\$0
Tax Levy	\$5,268	\$0	\$0
Total	\$783,775	\$715,318	\$723,222

Operational Overview:

The Department of Public Works enhances the quality of life and provides uninterrupted effective and efficient municipal services to the residents of Upton. Our divisions include Water, Wastewater, Highway, and Parks/Forestry/Cemetery. These Divisions work together as one cohesive Public Works Department in order to meet the many needs of the community, improve infrastructure, and advance Town projects. The Department consists of seventeen full-time employees including a Director, 1 Department Coordinator, 2 Superintendents, 1 Parks/Forestry/Cemetery Foreman, 1 Mechanic, 5 Water/Wastewater Operators, 5 Truck Driver/Heavy Equipment Operators, and 1 Parks/Forestry/Cemetery Laborer. The Department also employs 1 part-time Department Specialist and 4 seasonal employees.

Highway Division:

The mission of the Highway Division is to maintain and preserve the Town's Public Way infrastructure, which includes paved streets, sidewalks, street signs, traffic signals, dams, and storm drainage systems, and to restore and improve core services to the public. The Division also maintains access for emergency vehicles on many Unaccepted Roads. Consisting of a Superintendent, Mechanic, and four Truck Diver/Heavy Equipment Operators, the Division is responsible for maintaining approximately seventy-one miles of accepted roadway, multiple dams, culverts, bridges, guardrails, street signs, traffic signals, drainage easements, and snow & ice operations.

Parks/Forestry/Cemetery Division:

The Mission of the Parks/Forestry/Cemetery Division is to provide safe, aesthetically pleasing, and functional recreational areas including our cemeteries, which enhance the community's current and future needs and to plant, maintain, and manage public shade trees along the Town's Public Ways and public areas while maintaining public safety, aesthetic quality, and value of the Community's Urban Forest. Consisting of a Foreman with a pesticide license, one Truck Driver/Heavy Equipment Operator, one laborer, and four part-time seasonal employees, the Division is responsible for maintaining twenty-eight acres including four athletic fields and five cemeteries. The Division also maintains the Police Department grounds, Fire Department grounds, Town Hall/Library/Town Common, and other green spaces, and islands throughout the community.

Water Division:

The mission of the Water Division is to provide the highest quality drinking water and fire protection at the lowest possible cost. The goal of the Division is to be recognized by the townspeople as an effective and efficient operation within the Town Government. The Water Division operates on the principles of craftsmanship and integrity. We are constantly seeking new and creative ways to improve the quality of the water and the efficiency of the operation. Consisting of a Water/Wastewater Superintendent, one Cross Connection/Backflow Prevention Inspector, three licensed Operators, and one apprentice, all of whom are cross trained, licensed, and shared with the Wastewater Division. The Water Division is responsible for approximately thirty-three miles of water line, two water tanks with a combined 1.5-million-gallon capacity, three pump stations/treatment facilities, and two booster stations. The Division distributes approximately one hundred twenty-five million gallons annually.

Wastewater Division:

The mission of the Wastewater Division, through cooperative teamwork, is to protect the environment by minimizing health/pollution risks, while effectively meeting the stringent criteria imposed by the U.S. Environmental Protection Agency and the MA Division of Environmental Protection regulations and

permits. The Division optimizes process control and long-term infrastructure integrity through a strategically planned and coordinated inspection, analysis, preventive maintenance, and scheduled replacement program. All of which is performed in a professional cost-effective manner with emphasis on serving the needs of the Wastewater Customer with minimal financial impact. Consisting of a Wastewater/Water Superintendent, four licensed and cross-trained Operators who are shared with the Water Division, and one Apprentice, the Wastewater Division is responsible for maintaining and improving approximately fourteen miles of gravity and force sewer main, a Wastewater Treatment Facility, and four pump stations.

The Department of Public Works will face the following challenges over the next five-year operational period:

- Meet the requirements of the National Pollutant Discharge Elimination System (NPDES) including annual illicit discharge detection and correction for our Municipal Small Storm Sewer System (MS4) Permit.
- Continue training staff to meet the new requirements of the Occupational Safety and Health Administration (OSHA) 10 Certification administered through the Department of Labor Standards (DLS) including confined space and competent person training.
- Meet the requirements of the new EPA permit for the Wastewater Treatment Facility
- Maintain and improve equipment and technology.
- Design and construct a DPW facility that protects the Town's assets, supports the operation of the Department and meets the needs of the community.
- Complete the Hartford Ave N., High Street, & Hopkinton Road Transportation Improvement Program (TIP).
- Replace Asbestos-containing pipes in the water distribution system.
- Continue an aggressive pavement management annual program.
- Provide maintenance and repairs to the Town's many dams.
- Design and construct a Capital Plan that addresses the I/I requirements of the DEP.
- Continue to solicit funding through grants and other financial opportunities to meet the needs associated with the Town's Complete Streets Program.
- Design and construct a new bridge and footbridge on Grove Street.
- Work with State and local officials, and residents to design the 140 TIP project.

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
294 DPW Parks Forestry & Cemetery					
Salaries					
0100-294-5100-5100	DPW Parks Forestry & Cem.- Wages				
	Parks OT	9,169.00	9,353.00		
	Parks/Forestry/Cemetery Foreman	71,327.00	72,726.00		
	Parks Seasonal Employee (3days/wk)	14,032.00	14,313.00		
	Parks Laborer w/ Pesticide License	53,294.00	54,038.00		
	Parks Cemetery Laborer	46,153.00	46,751.00		
	Longevity	650.00	650.00		
	Cemetery OT	5,434.00	5,543.00		
	Cell Phone Stipend	0.00	600.00		
	Parks Summer Employees (3 seasonal 40hrs/wk)	20,403.00	21,424.00		
<i>Total 0100-294-5100-5100 (9 detail records)</i>	<i>177352</i>	<i>220,462.00</i>	<i>225,398.00</i>		<i>2.24%</i>
Total: Salaries	177,352.00	220,462.00	225,398.00		2.24%
Expenses					
0100-294-5200-5242	DPW Parks - Lawn Maintenance				
	DPW Parks - Lawn Maintenance	34,475.00	34,475.00		
<i>Total 0100-294-5200-5242 (1 detail record)</i>	<i>33475</i>	<i>34,475.00</i>	<i>34,475.00</i>		<i>0.00%</i>
0100-294-5200-5301	DPW Parks Forestry & Cemetery - Aquatic Weed Control				
	DPW Parks - Aquatic Weed Control	13,000.00	13,000.00		
<i>Total 0100-294-5200-5301 (1 detail record)</i>	<i>13000</i>	<i>13,000.00</i>	<i>13,000.00</i>		<i>0.00%</i>
0100-294-5200-5311	DPW Parks - Forestry Expense				
	Police Details	4,000.00	4,000.00		
	Forestry Expense	43,000.00	43,000.00		
<i>Total 0100-294-5200-5311 (2 detail records)</i>	<i>47000</i>	<i>47,000.00</i>	<i>47,000.00</i>		<i>0.00%</i>
0100-294-5200-5313	DPW Parks - Training				
	DPW Parks Training	400.00	400.00		
<i>Total 0100-294-5200-5313 (1 detail record)</i>	<i>400</i>	<i>400.00</i>	<i>400.00</i>		<i>0.00%</i>
0100-294-5400-5422	DPW Parks - General Expense				
	CCTV/VFW Playground Area	1,320.00	1,320.00		
	Supplies	500.00	500.00		
	Safety	250.00	250.00		
	Pest Control	1,545.00	1,545.00		
	Parks Radio Maintenance	300.00	300.00		
	Misc	200.00	200.00		
	Electric	1,977.00	1,977.00		
	License and Dues	450.00	450.00		
<i>Total 0100-294-5400-5422 (8 detail records)</i>	<i>6062</i>	<i>6,542.00</i>	<i>6,542.00</i>		<i>0.00%</i>
0100-294-5400-5481	DPW Parks Forestry & Cem. - Vehicle Fuel				
	Vehicle Fuel	2,900.00	2,900.00		
<i>Total 0100-294-5400-5481 (1 detail record)</i>	<i>2298</i>	<i>2,900.00</i>	<i>2,900.00</i>		<i>0.00%</i>
0100-294-5400-5482	DPW Parks Forestry & Cem. - Veh. Maint. Repair				
	Vehicle Maintenance Repair	1,300.00	1,300.00		
<i>Total 0100-294-5400-5482 (1 detail record)</i>	<i>1300</i>	<i>1,300.00</i>	<i>1,300.00</i>		<i>0.00%</i>
0100-294-5400-5581	DPW Parks - Clothing Allowance				
	Parks/Cemetery Laborer Position 2	700.00	700.00		
	Parks/Cemetery Laborer Position 1	700.00	700.00		
	Parks W/Pesticide License Position	700.00	700.00		
<i>Total 0100-294-5400-5581 (3 detail records)</i>	<i>1400</i>	<i>2,100.00</i>	<i>2,100.00</i>		<i>0.00%</i>
Total: Expenses	104,935.00	107,717.00	107,717.00		0.00%
Total Budget:	282,287.00	328,179.00	333,115.00		1.50%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
421 DPW					
Salaries					
0100-421-5100-5100					
	DPW - Wages				
	DPW Overtime	11,052.00	11,273.00		
	Cell Phone Stipend	0.00	1,980.00		
	Department Coordinator	0.00	52,138.00		
	Department Specialist	49,048.00	0.00		
	Equipment Operator	213,176.00	206,150.00		
	Highway Superintendent	88,928.00	90,244.00		
	Longevity	850.00	900.00		
	Mechanic/Equipment Operator	71,794.00	72,872.00		
	On Call Stipend	3,305.00	3,385.00		
	Step Increase	3,045.00	2,043.00		
	Working Foreman Differential	1,527.00	1,527.00		
	Director of Public Works	66,942.00	90,000.00		
	<i>Total 0100-421-5100-5100 (12 detail records)</i>	497,639	509,667.00	532,512.00	4.48%
	Total: Salaries	497,639.00	509,667.00	532,512.00	4.48%
Expenses					
0100-421-5200-5200					
	DPW Consultant				
	DPW Consultant	15,000.00	15,000.00		
	<i>Total 0100-421-5200-5200 (1 detail record)</i>	15,000	15,000.00	15,000.00	0.00%
	Total: Expenses	15,000.00	15,000.00	15,000.00	0.00%
	Total Budget:	512,639.00	524,667.00	547,512.00	4.35%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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422 DPW Highway ConstructionMaintenance

Expenses

0100-422-5200-5210	DPW Building Utilities				
	Communications	1,420.00	1,420.00		
	Water	600.00	600.00		
	Misc	265.00	265.00		
	Electric	16,119.00	16,119.00		
	Heating Fuel	8,364.00	8,364.00		
	<i>Total 0100-422-5200-5210 (5 detail records)</i>	28748	26,768.00	26,768.00	0.00%
0100-422-5200-5241	DPW Building Maintenance				
	Building Maintenance Expenses	8,500.00	8,500.00		
	<i>Total 0100-422-5200-5241 (1 detail record)</i>	8500	8,500.00	8,500.00	0.00%
0100-422-5200-5242	DPW - Contracted Services				
	Misc	1,000.00	1,000.00		
	Line Painting	14,000.00	18,000.00		
	Storm Response	5,000.00	5,000.00		
	Traffic Lights	2,500.00	3,500.00		
	Roadside Mowing	15,000.00	25,000.00		
	<i>Total 0100-422-5200-5242 (5 detail records)</i>	37500	37,500.00	52,500.00	40.00%
0100-422-5200-5244	DPW - Animal Disposal Services				
	Animal Disposal Expense	1,200.00	1,200.00		
	<i>Total 0100-422-5200-5244 (1 detail record)</i>	1200	1,200.00	1,200.00	0.00%
0100-422-5200-5250	DPW - Stormwater Management Plan				
	CMRSWC Fee	4,000.00	4,000.00		
	Street Sweeping	15,000.00	18,000.00		
	Outfall Testing	5,000.00	8,000.00		
	NPDES Stormwater MS4 Annual Compliance	30,000.00	38,000.00		
	Detention Basins	4,000.00	4,000.00		
	Catch Basin Cleaning	18,000.00	18,000.00		
	Disposal	4,600.00	4,600.00		
	<i>Total 0100-422-5200-5250 (7 detail records)</i>	80600	80,600.00	94,600.00	17.37%
0100-422-5200-5313	DPW - Training				
	DPW Training Expenses	2,750.00	2,750.00		
	<i>Total 0100-422-5200-5313 (1 detail record)</i>	2750	2,750.00	2,750.00	0.00%
0100-422-5400-5421	DPW Expense				
	Postage	250.00	250.00		
	Trailer Rental	8,919.00	8,919.00		

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
	Supplies	6,500.00	6,500.00		
	Software Support	1,000.00	1,000.00		
	Safety	2,600.00	2,600.00		
	Radio Maintenance	1,275.00	1,275.00		
	Office Equipment	4,590.00	4,590.00		
	Misc	1,800.00	1,800.00		
	License and Dues	1,250.00	1,250.00		
	Advertising	600.00	600.00		
	Police Details	4,000.00	4,000.00		
<i>Total 0100-422-5400-5421</i> (11 detail records)		31233	32,784.00	32,784.00	0.00%
0100-422-5400-5481	DPW Vehicle Fuel				
	DPW Vehicle Fuel Expenses	27,100.00	27,100.00		
<i>Total 0100-422-5400-5481</i> (1 detail record)		25908	27,100.00	27,100.00	0.00%
0100-422-5400-5482	DPW Vehicle Maintenance				
	Painting Equipment	10,000.00	10,000.00		
	Vehicle Maintenance/Repair	43,660.00	43,660.00		
<i>Total 0100-422-5400-5482</i> (2 detail records)		53660	53,660.00	53,660.00	0.00%
0100-422-5400-5530	DPW - Highway Material				
	Highway Material Expenses	22,500.00	22,500.00		
<i>Total 0100-422-5400-5530</i> (1 detail record)		22500	22,500.00	22,500.00	0.00%
0100-422-5400-5531	DPW - Oiling Paving				
	Paving Expense	31,000.00	31,000.00		
<i>Total 0100-422-5400-5531</i> (1 detail record)		31000	31,000.00	31,000.00	0.00%
0100-422-5400-5581	DPW - Clothing Allowance				
	Highway Superintendent	700.00	700.00		
	Mechanic/Equipment Operator	700.00	700.00		
	Equipment Operator	2,800.00	2,800.00		
<i>Total 0100-422-5400-5581</i> (3 detail records)		4200	4,200.00	4,200.00	0.00%
	Total: Expenses	327,799.00	328,562.00	357,562.00	8.83%
	Total Budget:	327,799.00	328,562.00	357,562.00	8.83%

423 DPW Snow & Ice Removal

Expenses					
0100-423-5400-5535	Snow Removal				
	Snow & Ice Removal Expenses		260,000.00	260,000.00	
<i>Total 0100-423-5400-5535</i> (1 detail record)		360000	260,000.00	260,000.00	0.00%
	Total: Expenses	360,000.00	260,000.00	260,000.00	0.00%
	Total Budget:	360,000.00	260,000.00	260,000.00	0.00%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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61: Enterprise

440 Sewer

Salaries

6100-440-5100-5100	General Labor				
	Scheduled OT	19,620.00	19,620.00		
	Working Foreman Differential	5,220.00	5,220.00		
	Unscheduled OT	4,784.00	4,880.00		
	5 Water/Wastewater Operator (50%)	166,987.00	161,194.00		
	Step Increase	746.00	250.00		
	On Call Stipend	1,653.00	1,693.00		
	Longevity	300.00	300.00		
	License Upgrades	5,972.00	5,972.00		
	Director of Public Works (25%)	33,471.00			
	Director of Public Works		34,652.00		
	Department Specialist (50%)	9,945.00	10,144.00		
	Cell Phone Stipend	0.00	990.00		
	Superintendent (50%)	44,664.00	45,122.00		
Total 6100-440-5100-5100 (13 detail records)		279070	293,362.00	290,037.00	-1.13%
6100-440-5100-5172	Worcester Cty Retirement Pension Fund				
	Annual Pension Appropriation-Wastewater Enterprise Portion	38,952.00	45,778.00		
Total 6100-440-5100-5172 (1 detail record)		34470	38,952.00	45,778.00	17.52%
Total: Salaries		313,540.00	332,314.00	335,815.00	1.05%

Expenses

6100-440-5400-5421	Waste Water Expenses				
	License and Dues	600.00	600.00		
	Clothing Allowance	2,100.00	2,100.00		
	Advertising	200.00	200.00		
	Billing	2,000.00	2,000.00		
	Building/Grounds Maintenance	2,500.00	2,500.00		
	Chemicals	38,000.00	38,000.00		
	Safety	500.00	500.00		
	Vehicle Maintenance	1,900.00	1,900.00		
	Vehicle Fuel	3,632.00	3,632.00		
	Unemployment Compensation	1,056.00	875.00		
	Training	3,420.00	3,420.00		
	Tools/Equipment Replacement	23,074.00	23,074.00		
	Tel/Alarms	1,500.00	1,500.00		
	Internet/Firewall/IT Services	6,600.00	6,600.00		

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
	Sludge Removal		28,000.00	28,000.00	
	Communications/Cell Phones		910.00	910.00	
	Professional Services		5,000.00	5,000.00	
	Postage		1,380.00	1,380.00	
	Misc		400.00	400.00	
	Medicare - PR Taxes		4,255.00	4,300.00	
	Laboratory		34,500.00	34,500.00	
	Instrument Maintenance		3,000.00	3,000.00	
	Health Insurance		85,982.00	91,141.00	
	Fuel - Heat		14,000.00	14,000.00	
	Equipment Services		2,800.00	2,800.00	
	Electric		61,395.00	61,395.00	
	Easement Clearing		3,000.00	3,000.00	
	Supplies		2,300.00	2,300.00	
<i>Total 6100-440-5400-5421 (28 detail records)</i>		329697	334,004.00	339,027.00	1.50%
6100-440-5700-5780	Waste Water Extra Unforeseen Expenditures				
	Waste Water Unforeseen Expenditures		30,000.00	30,000.00	
<i>Total 6100-440-5700-5780 (1 detail record)</i>		30000	30,000.00	30,000.00	0.00%
6100-440-5800-5810	Wastewater Capital Outlay				
	Inflow/Infiltration (I/I) Capital Improvements		0.00	0.00	
<i>Total 6100-440-5800-5810 (1 detail record)</i>		100000	0.00	0.00	100.00%
Total: Expenses		459,697.00	364,004.00	369,027.00	1.38%
Total Budget:		773,237.00	696,318.00	704,842.00	1.22%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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60: Enterprise

450 Water

Salaries

6000-450-5100-5100	General Labor				
	Longevity	300.00	300.00		
	Working Foreman Differential	5,220.00	5,220.00		
	Unscheduled Ot	13,139.00	13,402.00		
	Superintendent (50%)	44,664.00	45,122.00		
	Step Increase	746.00	250.00		
	On Call Stipend	1,653.00	1,693.00		
	Director of Public Works	33,471.00	34,652.00		
	Department Specialist	9,945.00	10,144.00		
	Cell Phone Stipend	0.00	990.00		
	5 Water/Wastewater Operator (50%)	166,987.00	161,194.00		
	License Upgrades	5,972.00	5,972.00		
	Scheduled OT	19,620.00	20,103.00		
<i>Total 6000-450-5100-5100</i> (12 detail records)		287261	301,717.00	299,042.00	-0.89%
6000-450-5100-5172	Worcester Cty Retirement Pension Fund				
	Annual Pension Appropriation - Water Enterprise Fund Portion	38,952.00	45,778.00		
<i>Total 6000-450-5100-5172</i> (1 detail record)		34470	38,952.00	45,778.00	17.52%
Total: Salaries		321,731.00	340,669.00	344,820.00	1.22%

Expenses

6000-450-5400-5421	Water Expenses				
	Tel / Alarms	1,040.00	1,040.00		
	Meters	8,000.00	8,000.00		
	Misc	600.00	600.00		
	Health Insurance	85,982.00	91,141.00		
	Paving	5,638.00	5,638.00		
	Medicare - PR Taxes	4,375.00	4,400.00		
	Police Details	4,080.00	4,080.00		
	Postage	1,380.00	1,380.00		
	Professional Services	14,000.00	14,000.00		
	Safety	1,000.00	1,000.00		
	System Maintenance	30,000.00	30,000.00		
	Tools/Equipment Replacement	10,000.00	10,000.00		
	Training	3,400.00	3,400.00		
	Unemployment Compensation	1,085.00	950.00		
	Vehicle Maintenance	1,900.00	1,900.00		

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
	Vehicle Fuel	5,486.00	5,486.00		
	Supplies	2,640.00	2,640.00		
	Communications/Mobile Phones	950.00	950.00		
	License and Dues	500.00	500.00		
	Internet/firewall/IT Services	6,600.00	6,600.00		
	Advertising	500.00	500.00		
	Billing	3,040.00	3,040.00		
	Building / Grounds Maintenance	1,000.00	1,000.00		
	Clothing Allowance	2,100.00	2,100.00		
	DeP Fees	1,200.00	1,200.00		
	Electric	76,800.00	76,800.00		
	Equipment Services	5,000.00	5,000.00		
	Fuel Heat	2,060.00	2,060.00		
	Instrument Maintenance SCADA Maint	6,050.00	6,050.00		
	Laboratory Lead and Copper Testing	7,000.00	7,000.00		
	Leak Detection	4,080.00	4,080.00		
	Chemicals	50,000.00	50,000.00		
	<i>Total 6000-450-5400-5421 (32 detail records)</i>	343169	347,486.00	352,535.00	1.45%
6000-450-5700-5780	Water Extra Unforeseen Expenditures				
	Water Ent. - Unforeseen Expenditures	50,000.00	50,000.00		
	<i>Total 6000-450-5700-5780 (1 detail record)</i>	50000	50,000.00	50,000.00	0.00%
6000-450-5800-5810	Water Capital Outlay				
	Water Capital Outlay	0.00	0.00		
	<i>Total 6000-450-5800-5810 (1 detail record)</i>	0	0.00	0.00	100.00%
	Total: Expenses	393,169.00	397,486.00	402,535.00	1.27%
Total Budget:	714,900.00	738,155.00	747,355.00	1.25%	

03: Articles

500 Warrant Articles

Expenses

0300-500-5023-5001	ATM FY23 05/05/2022 A9 DPW - Town Roads Construction and Improvements				
	Town Roads Construction and Improvements	283,226.00	0.00		
	<i>Total 0300-500-5023-5001 (1 detail record)</i>	0	283,226.00	0.00	-100.00%
	<i>Total 0300-500-5023-5002 (1 detail record)</i>	0	10,000.00	0.00	-100.00%
0300-500-5024-5001	ATM FY24 05/04/2023 A DPW - Town Roads Construction and Improvements				
	Town Roads Construction and Improvements	0.00	100,000.00		

Finance Department

FY2024 Budget Overview

Expenditures	FY 2022	FY 2023	FY 2024 Proposed
Wages	\$243,383	\$260,562	\$302,541
Salaries	\$1,750	\$1,750	\$1,750
Expenses	\$102,602	\$118,333	\$116,515
Total	\$347,735	\$380,645	\$420,806

Expenditures:

The total recommended Fiscal Year 2024 budget for the Finance Department totals \$420,806, which is an increase of \$40,161 or 10.55% from the Fiscal Year 2023 total of \$380,645.

Wages

The proposed FY2024 budget includes an increase in wages of \$41,979 or 16.11% from FY2023. The increase is the result of the following:

- The Fiscal Year 2022 re-organization of the Town's Finance Department that included the consolidation of the Board of Assessors, Treasurer/Collector's Office and Town Accountant's Office.
- Under the reorganization, the Town Accountant Department Assistant position was eliminated, and the Finance Director/Town Accountant Office will maintain a .5 FTE (full-time equivalent).
- The Treasurer/Collector's Office is operated by a Treasurer/Collector, Assistant Treasurer/Collector and Department Specialist.
- The Treasurer/Collector's Office maintains 2.5 FTEs to provide high quality customer service experience to its residents and taxpayers.
- In FY2023, the Principal Assessor position was added, and the Assistant Assessor position was eliminated. The Assessing Office will maintain 1 FTE, Principal Assessor.
- The Finance Department in total will be 4 FTE's.
- Proposed 2.00% Cost of Living Adjustment (COLA) and a step increase for all positions.
- FY2024 wages are based on 52.2 payroll weeks.

Expenses

The proposed FY2024 budget includes a decrease in expenses of \$1,818 from FY2023. The increase is the result of the following:

- The Town conducted a full valuation Other Post-employment Benefit (OPEB) Actuarial Valuation under GASB 74/75 in FY2023 that was budgeted at \$6,300. The actuarial valuation will be a roll forward valuation conducted in FY2024 that is budget for \$3,500. The OPEB Actuarial Valuation under GASB 74/75 is an annual requirement as part of the Town's Annual Financial Statement Audit.
- The Vadair Annual Maintenance expense for the Fund Accounting Program was moved to the IT Department Budget.
- The Finance Director/Town Accountant expenses will remain the same at \$2,000 or 0% in FY24.
- The Treasurer/Collector expenses are decreasing by \$18 in FY24.
- The Treasurer/Collector's office has hired Century Bank to provide lockbox services. This is one of several efficiencies identified as part of an overall review of the Town's Finance Department. This service replaces the previous use of in-house processing at little to no cost to the Town.
- The Treasurer/Collector's Office will be implementing an Employee Self Service Program with our payroll vendor in FY24, and the expense is budgeted for \$3,500.
- The Board of Assessors is proposing no increase in expenses in FY24.
- Contract with the appraisal company estimates no increase in FY24, which now includes the 504-appraisal required by the state, website, cloud storage and for maintenance and interim reports.
- Software-hardware contracts estimate no increase in FY24 for Patriot License & Support, ESRI license and Nearmap, all contractual items.

Operational Overview:

- The Finance Department includes the Accounting Office, Assessing Office and Treasurer/Collector's Office. The mission of the Finance Department consists of:
- Act as the Town's receipting and disbursing agent of public financial assets in order to maximize the utilization and safekeeping of Town funds.
- Oversee all aspects of Upton's financial functions and to achieve and complete the missions of the Assessing and Treasurer/Collector's Office.
- Finance Director will provide support, guidance and set priorities for the Finance Department.
- Analyze data and maintain statistics necessary to long range planning, and helps departments monitor spending against budget during the year. The department records budget transfers and journal entries throughout the fiscal year.
- Oversee the Town's debt and coordinate rating calls with various rating agencies.
- Maintains custody of all municipal funds and possesses responsibility for the deposit, investment and disbursement of these monies. The Treasurer must administer the municipality's resources to ensure the availability of adequate liquid assets to pay obligations as they become due. In addition, the Treasurer plays a principal role in municipal borrowing, manages tax title accounts and tax foreclosure proceedings. The Treasurer is also responsible for managing all payroll functions.
- Responsible for the billing and collection of Real Estate, Personal Property, and Excise taxes as well as the Town's Utility billing. The Treasurer/Collectors office provides information and assistance to individual taxpayers, businesses, attorneys and mortgage professionals.
- Lead the annual audit for the Town. There's over 150+ general ledger funds, and annual expenditures, including the two enterprise funds, exceed \$29,000,000.
- Accurately determining the value of all real and personal property located within the Town of Upton for the purpose of taxation.
- Tracking and calculating growth and adjustments through permits, site visit and MLS
- Manage the Tax Rate Recapitulation process with the Board of Assessors, Board of Selectmen/Town Manager and Finance Committee. The Finance Director/Town Accountant serves as the main contact for the DOR Division of Local Services for the Tax Recapitulation and Balance Sheet reporting.
- The administration of all property tax data records and maintains accurate parcel ownership data based upon recorded property transactions at the Registry of Deeds along with issuing map changes and new parcels from plans recorded with the registry of deeds.
- Approving and processing motor vehicle abatements and certificates
- Research, approve and process real estate abatements and exemption.
- Provide the state with exemption information so the town can receive partial reimbursement.
- Provide great customer service for all residents, taxpayers, citizens, State department and Town departments.
- Processing the weekly Town-wide Accounts Payable and Payroll Warrant, including

processing all invoices, and creating and submitting warrants for approval and reconciling and analyzing general ledger accounts.

- File annual IRS Form 1099s, and files the annual Schedule A and Department of Revenue's Balance Sheet reporting that results in the Town's free cash and retained earnings certification.
- Continuing education to remain informed of changes to Massachusetts General Laws

Budget Detail

AccountNumber	AccountName	Approved Budget 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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133 Finance Department

Salaries

0100-133-5100-5100	Finance Department - Wages			
	Step Increase	5,588.00	7,215.00	
	Assistant Assessor - Stipend for Certification	1,750.00	0.00	
	Assistant Assessor Longevity	500.00	0.00	
	Assistant Assessor Wages	54,964.00	0.00	
	Assistant Treasurer/Collector	53,648.00	54,706.00	
	Department Assistant	24,795.00	0.00	
	Department Specialist	0.00	25,559.00	
	Finance Director/Town Accountant Wages	49,236.00	51,428.00	
	Principal Assessor	0.00	78,739.00	
	Treasurer/Collector Wages	70,081.00	84,669.00	
	Finance Director/Town Accountant Wages - Longevity	0.00	225.00	
Total 0100-133-5100-5100 (11 detail records)	218983	260,562.00	302,541.00	16.11%
0100-133-5100-5110	Finance Department - Assessors - Salaries			
	Board of Assessors - Elected Official Stipends	1,750.00	1,750.00	
Total 0100-133-5100-5110 (1 detail record)	1750	1,750.00	1,750.00	0.00%
	Total: Salaries	220,733.00	262,312.00	304,291.00
				16.00%

Expenses

0100-133-5200-5243	Finance Department - Accounting and Auditing Services			
	Annual Town Audit	19,000.00	20,000.00	
Total 0100-133-5200-5243 (1 detail record)	19000	19,000.00	20,000.00	5.26%
0100-133-5200-5246	Finance Department/Town Accountant - GASB 74/75 Compliance			
	GASB 74/75 OPEB Actuarial Services - Full Valuation Report	6,300.00	3,500.00	
Total 0100-133-5200-5246 (1 detail record)	3250	6,300.00	3,500.00	-44.44%
0100-133-5400-5421	Finance Department/Town Accountant Expense			
	Annual Maintenance for Fund Accounting Financial System -	0.00	0.00	
	Move Budget to IT			
	Finance Department - Finance Director/Town Accountant Expense	2,000.00	2,000.00	
Total 0100-133-5400-5421 (2 detail records)	5552	2,000.00	2,000.00	0.00%
0100-133-5400-5422	Finance Department/Treasurer-Collector Expense			
	Finance Department - Treasurer/Collector Expense	38,918.00	38,900.00	
Total 0100-133-5400-5422 (1 detail record)	64935.42	38,918.00	38,900.00	-0.05%
0100-133-5400-5423	Finance Department/Assessors Expense			
	Vendor supplied Tax Map	3,500.00	3,500.00	
	Valuations	26,385.00	26,385.00	

Utility Appraisal	0.00	0.00	
Software & Licensing	16,230.00	16,230.00	
Miscellaneous Expenses	4,000.00	4,000.00	
Continuing Education	2,000.00	2,000.00	
Total 0100-133-5400-5423 (6 detail records)	34600	52,115.00	52,115.00
Total: Expenses	127,337.42	118,333.00	116,515.00
Total Budget:	348,070.42	380,645.00	420,806.00
			10.55%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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158 Tax Title Foreclosure

Expenses

0100-158-5400-5421	Tax Title Auction Expense				
	Tax Title Auction Expense		7,500.00	7,500.00	
Total 0100-158-5400-5421 (1 detail record)		15000	7,500.00	7,500.00	0.00%
0100-158-5700-5782	Tax Titles Foreclosures				
	Estimate Tax Title Foreclosures		20,000.00	20,000.00	
Total 0100-158-5700-5782 (1 detail record)		20000	20,000.00	20,000.00	0.00%
	Total: Expenses	35,000.00	27,500.00	27,500.00	0.00%
	Total Budget:	35,000.00	27,500.00	27,500.00	0.00%

710 Retirement Of Debt

Expenses

0100-710-5900-5923	Long Term Principal				
	Estimate Principal Debt Service		511,735.00	575,140.00	
	Paydowns on Fire Rescue Pumper Truck and Fowler Street Bridge		0.00	0.00	
Total 0100-710-5900-5923 (2 detail records)		70200	511,735.00	575,140.00	12.39%
	Total: Expenses	70,200.00	511,735.00	575,140.00	12.39%
	Total Budget:	70,200.00	511,735.00	575,140.00	12.39%

710 Retirement Of Debt

Expenses

6000-710-5900-5923	Long Term Debt Principal				
	Estimate Water Enterprise Debt Service		195,775.00	197,640.00	
	BAN Paydown on Hartford Ave Water Project		0.00	0.00	
Total 6000-710-5900-5923 (2 detail records)		272000	195,775.00	197,640.00	0.95%
	Total: Expenses	272,000.00	195,775.00	197,640.00	0.95%
	Total Budget:	272,000.00	195,775.00	197,640.00	0.95%

710 Retirement Of Debt

Expenses

6100-710-5900-5923	Long Term Debt Principal				
	Estimated Wastewater Enterprise Debt Service		14,000.00	14,880.00	
Total 6100-710-5900-5923 (1 detail record)		17000	14,000.00	14,880.00	6.29%
	Total: Expenses	17,000.00	14,000.00	14,880.00	6.29%
	Total Budget:	17,000.00	14,000.00	14,880.00	6.29%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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725 Debt Service - Short Term Interest

Expenses

0100-725-5900-5924	Short Term Interest				
	BAN Interest		0.00	0.00	
<i>Total 0100-725-5900-5924 (1 detail record)</i>		361696.37	0.00	0.00	100.00%
0100-725-5925-5923	Long Term Interest				
	LT Interest		420,158.00	341,625.00	
<i>Total 0100-725-5925-5923 (1 detail record)</i>		5103.63	420,158.00	341,625.00	-18.69%
	Total: Expenses	366,800.00	420,158.00	341,625.00	-18.69%
	Total Budget:	366,800.00	420,158.00	341,625.00	-18.69%

751 Interest On Long Term Debt

Expenses

6000-751-5915-5923	Long Term Debt Interest				
	Estimate Water LT Interest Debt Service		48,900.00	41,300.00	
<i>Total 6000-751-5915-5923 (1 detail record)</i>		51298.74	48,900.00	41,300.00	-15.54%
	Total: Expenses	51,298.74	48,900.00	41,300.00	-15.54%
	Total Budget:	51,298.74	48,900.00	41,300.00	-15.54%

751 Interest On Long Term Debt

Expenses

6100-751-5915-5923	Long Term Debt Interest				
	Wastewater Long-term Debt Service Interest		5,000.00	3,500.00	
<i>Total 6100-751-5915-5923 (1 detail record)</i>		4072.51	5,000.00	3,500.00	-30.00%
	Total: Expenses	4,072.51	5,000.00	3,500.00	-30.00%
	Total Budget:	4,072.51	5,000.00	3,500.00	-30.00%

752 Interest On Short Term Debt

Expenses

6000-752-5925-5924	Short Term Interest - BAN				
	Water BAN Interest		0.00	0.00	
<i>Total 6000-752-5925-5924 (1 detail record)</i>		3284.4	0.00	0.00	100.00%
	Total: Expenses	3,284.40	0.00	0.00	100.00%
	Total Budget:	3,284.40	0.00	0.00	100.00%

820 State Assessments

Expenses

0100-820-5630-5640	Air Pollution Control				
	Cherry Sheet Charges		2,575.00	2,674.00	
<i>Total 0100-820-5630-5640 (1 detail record)</i>		2601	2,575.00	2,674.00	3.84%
0100-820-5630-5662	Boston Metro District				
	Cherry Sheet Charges		54,326.00	58,912.00	
<i>Total 0100-820-5630-5662 (1 detail record)</i>		55279	54,326.00	58,912.00	8.44%
0100-820-5630-5699	RMV Surcharge				
	Cherry Sheet Charges		3,800.00	3,740.00	
<i>Total 0100-820-5630-5699 (1 detail record)</i>		3800	3,800.00	3,740.00	-1.58%
	Total: Expenses	61,680.00	60,701.00	65,326.00	7.62%
	Total Budget:	61,680.00	60,701.00	65,326.00	7.62%

913 Unemployment Compensation

Salaries

0100-913-5100-5171	Unemployment Compensation Fund				
	Estimated Unemployment Compensation		32,000.00	22,000.00	
<i>Total 0100-913-5100-5171 (1 detail record)</i>		31500	32,000.00	22,000.00	-31.25%
	Total: Salaries	31,500.00	32,000.00	22,000.00	-31.25%
	Total Budget:	31,500.00	32,000.00	22,000.00	-31.25%

916 Payroll Taxes - Medicare

Salaries

0100-916-5100-5173	Medicare				
	Estimated Payroll Taxes - Medicare		85,500.00	86,000.00	
<i>Total 0100-916-5100-5173 (1 detail record)</i>		83000	85,500.00	86,000.00	0.58%
	Total: Salaries	83,000.00	85,500.00	86,000.00	0.58%
	Total Budget:	83,000.00	85,500.00	86,000.00	0.58%

990 Transfers Out

Expenses

0100-990-5200-5200	Other Financing Uses Transfers Out				
	OPEB Trust Transfer		100,000.00	0.00	
<i>Total 0100-990-5200-5200 (1 detail record)</i>		607423	100,000.00	0.00	-100.00%
	Total: Expenses	607,423.00	100,000.00	0.00	-100.00%
	Total Budget:	607,423.00	100,000.00	0.00	-100.00%

500 Warrant Articles

0300-500-5023-5002	ATM FY23 05/05/2022 A13 BOA - Recertification Year Property Valuation Work			
	Recertification work per state law	10,000.00	0.00	
<i>Total 0300-500-5023-5002 (1 detail record)</i>		0	0.00	100,000.00
0300-500-5024-5002	ATM FY24 05/04/2023 A BOA - Recertification Year Property Valuation Work			
	Recertification work per state law	0.00	10,000.00	
<i>Total 0300-500-5024-5002 (2 detail records)</i>		0	0.00	10,000.00
				100.00%

Fire & EMS Department / Emergency Management

FY24 Budget Overview

Expenditures	2022	2023	2024
Wages	998,640	1,012,100	1,045,898
Expenses	321,790	325,790	345,290
Total	1,320,430	1,337,890	1,391,188

Expenditures:

The total recommended Fiscal Year 2024 budget for Fire/EMS/Emergency Management is \$1,391,188. This is an increase of \$53,298. The proposed budget includes the following:

- 2% increase in wages as required by the CBA.
- Step increases in wages that are required by the CBA.
- Funding the OT line item at a level to cover earned time off as agreed to in the CBA
- \$10,000 increase in training fees to fund training for EMT/Paramedic certification
- \$10,000 increase in emergency management expense for technical support and peer review of hazardous material response plans.

Revenue Budget

It is expected the Department will receive approximately \$260,000 in ambulance revenue for fiscal year 2024 based on current receipts.

Operational Overview:

The Upton Fire – EMS Department provides fire, rescue, and EMS services to the Town of Upton. The Department employs 9 full-time personnel which includes a Fire Chief, 4 EMT-Paramedics and 3 EMT-Basics and the Financial Administrator to the Department. The Department's operation is overseen by the Public Safety Director. The Department also employs 26 Call Firefighters and EMTs. Through continued recruitment efforts, we are bringing people on to fill open positions. Call firefighters and EMTs undergo in-house training to prepare them to attend the Call-Volunteer Recruit Firefighter training program provided by the Massachusetts Firefighting Academy. Once complete, these people will be certified to the level of Firefighter I/II as outlined by the NFPA standard 1001.

The Department operates 2 ambulances, 3 engines, 1 tower/ladder truck, 2 tanker/tender trucks, 2 brush units and 2 support vehicles. The Department is fully committed to providing the best possible fire, rescue, and EMS services to the citizens and visitors of the Town of Upton through special events, community/business partnerships and social media.

The Upton Fire-EMS Department will face the following challenges over the next five-year operational period.

- Recruit and retain Full time, experienced Firefighter/EMT-Paramedics
- Recruit and retain Call Firefighters and EMTs
- Provide leadership and command training to the next group of department supervisors.
- Maintain and improve equipment and technology.
- Meet industry standards as they relate to the NFPA and OSHA

The Upton Office of Emergency Management is responsible for coordinating with state and federal authorities to protect the public during disasters and emergencies. We also help develop plans for effective response to all hazards, train emergency personnel, provide information to families and residents, and assist in recovery from disaster.

Upton belongs to a Regional Emergency Planning Committee, one of the few certified by the state of Massachusetts, representing a cross-section of expertise, who have volunteered to coordinate emergency resources.

The agency is responsible for 2 roadside message boards, an emergency response trailer and a road barricade trailer. The agency also provides the coordination of the Town's emergency notification system and dedicated cable channel. These systems notify residents of emergent/important information using all means of communication.

The Upton Office of Emergency Management will face the following challenges over the next five-year operational period.

- Recruit and retain volunteers.
- Provide training to new volunteers and develop the next group of supervisors.
- Maintain and improve equipment and technology.
- Plan for the loss of institutional knowledge due to retirement

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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220 Fire/EMS Dept

Salaries

0100-220-5100-5100	Fire/EMS Dept - Wages				
	Firefighter/Paramedic - Career	265,633.00	273,873.00		
	Fire Insp Level I - Credentialing	0.00	0.00		
	Fire Lieutenant	16,400.00	16,400.00		
	Fire Department Coordinator	0.00	57,418.00		
	Holidays x 11	35,006.00	31,100.00		
	Hourly Compensation Call Fire - EMS	112,940.00	112,940.00		
	Longevity	2,400.00	2,550.00		
	Merit Increase		1,399.00		
	SAFE Coordinator	500.00	500.00		
	Fire Chief	90,000.00	92,153.00		
	Certified Lead Fire Inspector	500.00	500.00		
	Public Safety Director	45,000.00	45,000.00		
	Call Firefighter	44,100.00	44,100.00		
	Fire Captain	5,100.00	5,100.00		
	EMS Supply Coordinator	500.00	500.00		
	Call EMT	10,500.00	10,500.00		
	Call Firefighter/EMT	22,000.00	22,000.00		
	Career EMT Stipend	7,500.00	5,000.00		
	Career Overtime	45,000.00	60,000.00		
	Career Paramedic Stipend	32,000.00	40,000.00		
	EMS Coordinator	4,500.00	4,500.00		
	EMT Financial Assistant	56,218.00	0.00		
	Fire / EMT - Career	203,788.00	207,850.00		
	Assistant Chief	12,515.00	12,515.00		
<i>Total 0100-220-5100-5100 (24 detail records)</i>		995,640	1,012,100.00	1,045,898.00	3.34%
Total: Salaries		995,640.00	1,012,100.00	1,045,898.00	3.34%

Expenses

0100-220-5200-5210	Fire/EMS Dept. - Utilities				
	Electricity	32,960.00	32,960.00		
	Natural Gas	14,935.00	14,935.00		
	Water - Sewer	1,000.00	1,000.00		
<i>Total 0100-220-5200-5210 (3 detail records)</i>		48,895	48,895.00	48,895.00	0.00%
0100-220-5200-5221	Fire/EMS Dept. - Ambulance Billing Services				
	Payment for Amb Billing Company	11,000.00	11,000.00		
<i>Total 0100-220-5200-5221 (1 detail record)</i>		11,000	11,000.00	11,000.00	0.00%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
0100-220-5200-5241	Fire/EMS Dept. Bldg. Maintenance				
	Janitorial Supplies	2,000.00	2,000.00		
	Bldg Maint & Repairs	28,000.00	28,000.00		
	Fire Extinguishers	1,500.00	1,500.00		
	Total 0100-220-5200-5241 (3 detail records)	34196	31,500.00	31,500.00	0.00%
0100-220-5200-5313	Fire/EMS Dept. - Training				
	Fire Training	7,000.00	7,000.00		
	EMS Training	14,000.00	24,000.00		
	Total 0100-220-5200-5313 (2 detail records)	21000	21,000.00	31,000.00	47.62%
0100-220-5400-5421	Fire/EMS Dept. Expense				
	Printing	900.00	900.00		
	Verizon Cell Services	500.00	500.00		
	SCBA Testing	4,000.00	4,000.00		
	Radio Replace/Repair	5,000.00	5,000.00		
	Postage	200.00	200.00		
	Office Supplies	2,500.00	2,500.00		
	Misc Expenses	5,500.00	5,500.00		
	Forest Fire Expense	4,000.00	4,000.00		
	Equipment Repairs	7,500.00	7,500.00		
	Dues/Subscriptions/Conferences/Meetings	5,000.00	5,000.00		
	Copier Lease	0.00	0.00		
	SCBA Cylinder Testing	1,000.00	1,000.00		
	Total 0100-220-5400-5421 (12 detail records)	36100	36,100.00	36,100.00	0.00%
0100-220-5400-5422	Fire/EMS Dept. - Ambulance Service - Licensing & Certification				
	Amb Service Licensing - EMT Recerts	4,500.00	4,500.00		
	Total 0100-220-5400-5422 (1 detail record)	4500	4,500.00	4,500.00	0.00%
0100-220-5400-5423	Fire/EMS Dept. - Ambulance Service Supplies				
	Medications & Medical Supplies	38,000.00	38,000.00		
	Total 0100-220-5400-5423 (1 detail record)	38071.03	38,000.00	38,000.00	0.00%
0100-220-5400-5424	Fire/EMS Dept. - Paramedics Expense				
	Paramedic Intercepts	5,000.00	5,000.00		
	Total 0100-220-5400-5424 (1 detail record)	5000	5,000.00	5,000.00	0.00%
0100-220-5400-5481	Fire/EMS Dept-Vehicle Fuel				
	Fire/EMS Vehicle Fuel	17,500.00	17,500.00		
	Total 0100-220-5400-5481 (1 detail record)	17000	17,500.00	17,500.00	0.00%
0100-220-5400-5482	Fire/EMS Dept. Vehicle Maint.				
	Rep/Maint Vehicle-FIRE	45,000.00	45,000.00		
	Rep/Maint Vehicle-EMS	4,750.00	4,750.00		
	Total 0100-220-5400-5482 (3 detail records)	50750	50,750.00	50,750.00	0.00%
0100-220-5400-5581	Fire/EMS Dept. Clothing Allowance				
	Clothing Career CBA - Class A Uniform x 3	3,000.00	3,000.00		
	Fire/EMS Clothing	11,950.00	11,950.00		
	Total 0100-220-5400-5581 (2 detail records)	14950	14,950.00	14,950.00	0.00%
0100-220-5800-5852	New Equipment				
	Equipment-EMS	2,000.00	2,000.00		
	Equipment-Fire	15,500.00	15,500.00		
	PPE-Fire Gear	19,095.00	19,095.00		
	Total 0100-220-5800-5852 (3 detail records)	36595	36,595.00	36,595.00	0.00%
	Total: Expenses	318,057.03	315,790.00	325,790.00	3.17%
	Total Budget:	1,313,697.03	1,327,890.00	1,371,688.00	3.30%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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291 Emergency Management

Expenses

0100-291-5400-5535	Emergency Management - Expense				
	Misc Expense	2,500.00	2,500.00		
	Misc Expense - REPC Dues	500.00	500.00		
	Professional Consultant Fees	0.00	0.00		
<i>Total 0100-291-5400-5535 (3 detail records)</i>		3000	3,000.00	3,000.00	0.00%
0100-291-5800-5850	Emergency Mgmt - Reverse 911 System				
	Emergency Notification System	6,500.00	6,500.00		
<i>Total 0100-291-5800-5850 (1 detail record)</i>		6500	6,500.00	6,500.00	0.00%
Total: Expenses		9,500.00	9,500.00	9,500.00	0.00%
Total Budget:		9,500.00	9,500.00	9,500.00	0.00%

Police Department

FY24 Budget Overview

Expenditures	2022	2023	2024
Wages	1,648,167	1,713,311	1,721,981
Expenses	227,200	237,200	256,600
Total	1,875,367	1,950,511	1,978,581

Expenditures:

The total recommended Fiscal Year 2024 budget for Police and Communications is \$1,978,581 which is an increase of \$28,070 from the Fiscal 2023 amount of \$1,950,511. The proposed budget includes following:

- 2% increase in wages as required by the CBA.
- Step increases in wages that are required by the CBA.
- \$204,250 in wage reimbursement through our expected State 911 Support and Incentive Grant is included in the wages line item.

The proposed Fiscal Year 2024 budget includes an increase in expenses of \$19,400. This proposed increase is the result of the following:

- Increase of \$10,000 in the replacement cruiser line-item due vehicle cost increases.
- Increase of \$ 9,400 in combined line items for utilities, vehicle maintenance, general expense and training fees due to inflationary price increases.

Revenue Budget:

The following anticipated reimbursable grants have been included in the FY2024 budget and reduce the overall expense of the operating budget:

1. FY23 911 Support and Incentive Grant \$204,250
2. FY23 911 Training Grant \$25,000.00

The following revenue items are deposited in the Town's General Fund and are not reflected in this budget:

- Regional 911 Fee – Hopedale \$23,515
- MURSD SRO Fee \$35,000
- BVT SRO Fee \$60,000

Operational Overview:

The Upton Police Department provides Law Enforcement Services to the Town of Upton and Emergency 911 Dispatch Service to the Towns of Upton and Hopedale. The Police Department employs fourteen full-time personnel which includes a Police Chief, Police Lieutenant, three Sergeants, one Detective, two School Resource Officer, six Patrol Officers and one Department Coordinator. Our Communications Department employs four full-time Dispatchers and four part-time Dispatchers.

The Upton Police Department is a fully Accredited Police Department, meeting the operational and policy standards of the Massachusetts Police Accreditation Commission. This prestigious designation provides the following benefits:

- Provides a norm for an agency to judge its performance.
- Provides a basis to correct deficiencies before they become a public problem.
- Requires agencies to commit their policies and procedures to writing.
- Promotes accountability among agency personnel.
- Provides a means of independent evaluation of agency operations for quality assurance.
- Enhances the reputation of the agency and promotes public confidence in the agency.

The Department operates eight police vehicles; including six fully marked vehicles and two unmarked vehicles, with annual calls for service/activity levels of approximately fourteen thousand five hundred incidents. The Upton Police Department is fully committed to the concept of Community Policing and engages its citizens through proactive police contacts, community partnerships, social media, and special events.

The Upton Police Department will face the following challenges over the next five-year operational period.

- Ability to recruit and retain quality applicants.
- Loss of institutional knowledge with the retirement of additional officers.
- Provide leadership and command training for newly promoted supervisors.
- Maintain and improve equipment and technology.

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
210 Police					
Salaries					
0100-210-5100-5100	Police Wages				
	Police Patrol 6	67,822.00	70,797.00		
	Quinn Bill % Equivalent	82,243.00	104,391.00		
	Police Training	25,000.00	25,000.00		
	Police Chief	134,107.00	138,829.00		
	Police Department Coordinator	57,671.00	58,817.00		
	Police EIP	68,000.00	70,000.00		
	Police Lieutenant	105,392.00	107,500.00		
	Police Patrol 1	79,905.00	81,503.00		
	Police Patrol 2	75,740.00	65,538.00		
	Police Patrol 3	75,740.00	72,821.00		
	Shift Differential Pay	22,568.00	22,568.00		
	Police Patrol 5	71,393.00	72,821.00		
	Special Events - Fireworks Road Races Parades	4,650.00	4,750.00		
	Police Patrol 7	75,097.00	77,254.00		
	Police Patrol 8	67,822.00	70,937.00		
	Police Patrol 9	67,398.00	69,179.00		
	Police Sergeant 1	88,842.00	91,160.00		
	Police Sergeant 2	87,100.00	89,472.00		
	Police Patrol 4	71,214.00	74,337.00		
	Stipends - Detective and Regional Dispatch	3,500.00	3,500.00		
	Police Sergeant 3	87,100.00	88,842.00		
	911 Support & Incentive Reimbursement	-175,000.00	-204,250.00		
	Additional School Resource Officer Coverage	15,000.00	15,000.00		
	Communications EIP	20,000.00	20,000.00		
	Communications Officer 1	60,635.00	57,851.00		
	Communications Officer 2	50,744.00	49,036.00		
	Communications Officer 3	50,744.00	49,036.00		
	Officer in Charge Pay	1,600.00	1,600.00		
	Communications Training	5,000.00	5,000.00		
	Police & Communications Longevity	6,700.00	4,100.00		
	Court Overtime	9,300.00	9,500.00		
	Holiday Pay - CBA	3,000.00	3,579.00		
	Investigations & Emergencies	4,660.00	4,750.00		
	Military Leave	21,000.00	21,420.00		
	Step Increase	1,420.00	3,441.00		
	Communications OT & PT Wages	76,300.00	77,826.00		
	Sick Time Coverage	9,300.00	9,500.00		
	Communications Officer 4	50,744.00	49,036.00		
	Earned Time Off Coverage	83,860.00	85,540.00		
Total 0100-210-5100-5100 (39 detail records)		1633742	1,713,311.00	1,721,981.00	0.51%
Total: Salaries		1,633,742.00	1,713,311.00	1,721,981.00	0.51%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
Expenses					
0100-210-5200-5210	Police Utilities				
	Cell Phone/Data Cards	6,500.00	6,500.00		
	Electricity	25,000.00	30,000.00		
	Natural Gas	5,000.00	5,800.00		
	Water/Sewer	1,200.00	1,200.00		
	Cable/Internet	1,500.00	1,500.00		
	<i>Total 0100-210-5200-5210 (5 detail records)</i>	39332.48	39,200.00	45,000.00	14.80%
0100-210-5200-5241	Police Building Maintenance				
	Generator Maintenance & Fuel	1,200.00	1,200.00		
	Parking Lot Sealing & Maintenance	5,000.00	5,000.00		
	Miscellaneous	600.00	600.00		
	HVAC Maintenance	1,500.00	1,500.00		
	Fire Alarm Maintenance & Repair	1,500.00	1,500.00		
	Computer Maintenance	18,500.00	18,500.00		
	Cell Block Maintenance & Repair	2,500.00	2,500.00		
	Audio/Video/Security Maintenance & Repair	2,000.00	2,000.00		
	Janitorial Supplies	1,500.00	1,500.00		
	<i>Total 0100-210-5200-5241 (9 detail records)</i>	41100	34,300.00	34,300.00	0.00%
0100-210-5200-5313	Police Training				
	Seminar Conferences Certifications Courses Leadership Training	18,000.00	18,000.00		
	<i>Total 0100-210-5200-5313 (1 detail record)</i>	18325	18,000.00	18,000.00	0.00%
0100-210-5400-5421	Police Expense				
	Parking/Mileage/Tolls	500.00	500.00		
	Office Supplies	4,500.00	4,500.00		
	Radio Maintenance	2,200.00	2,200.00		
	Postage	1,000.00	1,000.00		
	Membership Fees	7,000.00	7,000.00		
	Copier Lease	0.00	0.00		
	Equipment	6,000.00	7,600.00		
	Radar Intoxilizer Maintenance and Certification	1,000.00	1,000.00		
	Criminal Constitutional MV Law Updates	1,000.00	1,000.00		
	Ammunition & Range Supplies	4,000.00	4,000.00		
	<i>Miscellaneous Supplies & Costs</i>		1,200.00	1,200.00	
	<i>Total 0100-210-5400-5421 (11 detail records)</i>	28400	28,400.00	30,000.00	5.63%
0100-210-5400-5481	Police Cruiser Gas				
	Cruiser Gas	40,000.00	40,000.00		
	<i>Total 0100-210-5400-5481 (1 detail record)</i>	40000	40,000.00	40,000.00	0.00%
0100-210-5400-5482	Police Cruiser Maintenance				
	Exterior Maintenance & Repair	1,000.00	1,000.00		
	Repair Parts & Supplies	5,500.00	6,500.00		
	Contract Labor	3,000.00	3,000.00		
	Vehicle Tires	2,500.00	3,500.00		
	<i>Total 0100-210-5400-5482 (4 detail records)</i>	15500	12,000.00	14,000.00	16.67%
0100-210-5400-5581	Police Clothing Allowance				
	Clothing Allowance	20,300.00	20,300.00		
	<i>Total 0100-210-5400-5581 (1 detail record)</i>	20300	20,300.00	20,300.00	0.00%
0100-210-5800-5810	Police Capital - New Cruiser				
	New Vehicle	45,000.00	55,000.00		
	<i>Total 0100-210-5800-5810 (1 detail record)</i>	45000	45,000.00	55,000.00	22.22%
	Total: Expenses	247,957.48	237,200.00	256,600.00	8.18%
	Total Budget:	1,881,699.48	1,950,511.00	1,978,581.00	1.44%

Town Clerk

(Includes Elections, Town Clerk, Registrar of Voters)

FY 2024 Budget Overview

Expenditures	2022	2023	2024 Proposed
Wages	\$ 163,650	\$ 170,463	\$ 103,530
Expenses	\$ 245,450	\$ 356,066	\$ 36,850
Total	\$ 409,100	\$ 526,529	\$ 140,200

Expenditures:

Fiscal Year 2022 and Fiscal Year 2023 Town Clerk/Assistant to the Town Manager which included Elections, Town Clerk, Registrar of Voters, Technology and Public Buildings. Due to reorganization, the Fiscal Year 2024 proposed budget is for the Town Clerk Department, including Elections and Registrar of Voters.

Wages

The proposed Fiscal Year 2024 budget includes a decrease in wages of \$66,933. This proposed decrease is the net result of the following:

- Reorganization of the department/new personnel (Town Clerk & Assistant Town Clerk)
- 2.0% COLA for all non-union employees for 52.2 weeks in FY24 (2 employees)
- Step increases for 2 employees.

Expenses

The proposed Fiscal Year 2024 budget includes a decrease in expenses of \$489,679. This proposed decrease is the net result of the following:

- Reorganization of the department; Technology and Public Buildings are now located in the Town Manager's budget.
- Town Clerk, Elections and Registrar of Voters expense items have no increase; level funding is proposed.

Revenue Budget:

The following revenue items are deposited in the Town's General Fund which help offset the overall costs to the department's budget:

- All Town Clerk fees, including but not limited to dog licenses, birth, marriage and death certificates, marriage intentions, business certificates and ZBA applications amount to approximately \$16,000 each fiscal year.

Operational Overview:

The Town Clerk office is responsible for many important functions in the Town of Upton. These include but are not limited to the following:

- ***Manage and oversee all Elections in the Town*** includes nomination papers, ballot preparation, absentee/vote by mail balloting, early voting balloting (in-person when applicable),

scheduling/training of Election workers, preparing the Voter List, certifying the results of the Election, and campaign finance reports.

- ***Attend and certify all Town Meetings*** and the proceedings. Assist the Town Finance Director/Town Accountant with the preparation of Tax Recap for tax rate approval.
- ***Register residents as voters in the Town*** includes online and in-person registrations.
- ***Manage the Annual Town Census*** includes preparing the documents to be mailed to each household and recording any changes to the data. Once complete, a Street List is printed.
- ***Post Board and Committee meetings*** according to the Open Meeting Law
- ***Manage and document the State Ethics training*** for all municipal employees; Swear in new employees.
- ***Documenting and filing of vital records*** include recording new records (birth/marriage/death certificates) and preparing certified copies of these records when requested.
- ***Process dog licenses*** in the Town; includes over 900 dogs registered where rabies documentation is required for each licensed dog.

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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01: General Fund

113 Town Meetings Elections

Expenses

0100-113-5400-5421	Town Meetings Elections				
	Coding-Ballots	10,000.00	10,000.00		
	Police Detail	2,400.00	2,400.00		
	Supplies	3,000.00	3,000.00		
	Workers	7,500.00	7,500.00		
	Maintenance	2,500.00	2,500.00		
<i>Total 0100-113-5400-5421 (5 detail records)</i>	<i>9500</i>	<i>25,400.00</i>	<i>25,400.00</i>	<i>0.00%</i>	<i>0.00%</i>
Total: Expenses	9,500.00	25,400.00	25,400.00	0.00%	0.00%
Total Budget:	9,500.00	25,400.00	25,400.00	0.00%	0.00%

161 Clerk

Salaries

0100-161-5100-5100	Town Clerk - Wages				
	Assistant Town Clerk	27,479.00	25,134.00		
	Longevity	825.00	550.00		
	Municipal Hearing Officer Stipend	2,500.00	0.00		
	Permanent Records Officer Stipend	0.00	2,500.00		
	Step Increase	2,768.00	2,402.00		
	Town Clerk	0.00	72,944.00		
	Town Clerk- Assistant to Town Manager	86,152.00	0.00		
<i>Total 0100-161-5100-5100 (7 detail records)</i>	<i>115013</i>	<i>119,724.00</i>	<i>103,530.00</i>	<i>-13.53%</i>	<i>-13.53%</i>
Total: Salaries	115,013.00	119,724.00	103,530.00	-13.53%	-13.53%

Expenses

0100-161-5400-5421	Town Clerk Expense				
	Postage	750.00	750.00		
	Professional Development	1,000.00	1,000.00		
	Dog Tags	600.00	600.00		
	Meetings- Conferences	3,400.00	3,400.00		
	Office Expenses	750.00	750.00		
<i>Total 0100-161-5400-5421 (5 detail records)</i>	<i>6100</i>	<i>6,500.00</i>	<i>6,500.00</i>	<i>0.00%</i>	<i>0.00%</i>
Total: Expenses	6,100.00	6,500.00	6,500.00	0.00%	0.00%
Total Budget:	121,113.00	126,224.00	110,030.00	-12.83%	

163 Registration

Expenses

0100-163-5400-5421	Registrar of Voters Expense				
	Census mailing	1,500.00	1,500.00		
	Census Postage	2,250.00	2,250.00		
	Street list printing	1,200.00	1,200.00		
<i>Total 0100-163-5400-5421 (3 detail records)</i>	<i>4700</i>	<i>4,950.00</i>	<i>4,950.00</i>	<i>0.00%</i>	<i>0.00%</i>
Total: Expenses	4,700.00	4,950.00	4,950.00	0.00%	0.00%
Total Budget:	4,700.00	4,950.00	4,950.00	0.00%	0.00%

Veterans' Services

FY 2024 Budget Overview

Expenditures	2023	2024 Proposed
Wages	\$9983	\$11,965
Expenses	\$1000	\$1000
Benefits	\$21,000	\$25,000
TOTAL	\$30,983	\$37,965

- There are currently four (4) Upton families receiving Chapter 115 benefits.
- The benefits payout has been reduced due to a death.
- The Department of Veteran Services (DVS) has changed how benefits will be calculated for 2023. Any Federal benefits (IE: Social Security) received will be counted in July 2023 when the State reviews and increases benefit guidelines.
- At this time, State guidelines are anticipated to increase in the 8.7% ++ range.
- The only possible decrease will be those being reimbursed for Medicare Part B, which decreased by several dollars.
- As of December 2022, the annualized monthly rate for benefits is \$13,000. There is no way to predict when and if a new family will request assistance and be qualified. For this reason, I recommend a benefits budget of \$25,000 for 23/24. This is a considerable reduction from the current year, yet sufficient to cover any unforeseen circumstances and, if not used, will be transferred accordingly.
- Wages are currently \$27.41 hourly, 8 hours weekly. Hours worked are generally less than 8 per week.
- A “cushion” for benefits is requested; even with this, it is a reduced request.
- Most time is spent assisting veterans and their families with Federal Benefits.
- Upton, as of October 2022, has 86 Veterans (families) receiving \$1,410,120 annually in Federal benefits. This number is fully anticipated to grow.

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
543 Veterans					
Salaries					
0100-543-5100-5100	Veterans Service - Wages				
	Step Increase	207.00	288.00		
	Veteran Service Officer	9,776.00	11,677.00		
<i>Total 0100-543-5100-5100 (2 detail records)</i>		10284	9,983.00	11,965.00	19.85%
	Total: Salaries	10,284.00	9,983.00	11,965.00	19.85%
Expenses					
0100-543-5400-5421	Veterans Service Expense				
	Veterans Service Expenses	1,000.00	1,000.00		
<i>Total 0100-543-5400-5421 (1 detail record)</i>		300	1,000.00	1,000.00	0.00%
0100-543-5700-5770	Veterans Benefits				
	Veterans Benefits	20,000.00	25,000.00		
<i>Total 0100-543-5700-5770 (1 detail record)</i>		23600	20,000.00	25,000.00	25.00%
	Total: Expenses	23,900.00	21,000.00	26,000.00	23.81%
	Total Budget:	34,184.00	30,983.00	37,965.00	22.53%

Elected Board & Commission Budgets

Board of Health

FY2024 Budget Overview

Expenditures	2022	2023	FY 2024 Proposed
Wages	142,187.00	149,039.00	154,520.00
Expenses	641393.00	676,393.00	714,393.00
TOTAL	783,580.00	823,682.00	868,913.00

Expenditures:

The total requested tax levy budget for Fiscal 2024 for the Upton Board of Health is \$868,913.00 which is an increase of \$45,231.00 from Fiscal 2023.

This increase is a net result of:

- 2 % COLA and a step increase for all wages.
- Increase of \$67,150.00 in the cost of Waste Removal Curbside:
 - This figure is always an estimate, as the recycling fees can fluctuate every month as well as the tonnage of the actual product.
 - The cost of waste removal is partially offset by the sale of trash bags, which to date is \$161,065.00 for the current fiscal year. Last fiscal year's trash bag revenue totaled \$299,392.00.

Revenue:

Revenue from the BOH office included:

- Trash Bags: 2021-2022 \$ 299,392.00
- Permits: 2021-2022 \$ 21,482.00

These figures do not include escrowed funds for bulk items nor nursing compensation from Blackstone and reimbursement for vaccines.

The Board of Health and Town nurse also receive grants and reimbursements throughout the year for recycling, software, vaccines, etc.

Operational Overview:

The Board of Health encompasses several services offered to residents pertaining to the health codes. Three elected members oversee the day-to-day operations, and the office is administered 40 hours per week Monday through Friday. The BOH also has a town nurse who offers her services to Upton residents Monday through Thursday.

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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292 Animal Control

Salaries

0100-292-5100-5111	Animal Control Wages				
	Animal Control Officer Wages		22,812.00	23,855.00	
	Step Increase		564.00	585.00	
<i>Total 0100-292-5100-5111 (2 detail records)</i>		<i>22363</i>	<i>23,376.00</i>	<i>24,440.00</i>	<i>4.55%</i>
Total: Salaries		22,363.00	23,376.00	24,440.00	4.55%

Expenses

0100-292-5200-5271	Kennel Rental				
	Kennel Rental Expense		1,000.00	1,000.00	
<i>Total 0100-292-5200-5271 (1 detail record)</i>		<i>1000</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>0.00%</i>
0100-292-5400-5421	Animal Control Expense				
	Courier Services		300.00	300.00	
	Veterinarian Costs		300.00	300.00	
	Animal Control Supplies		400.00	400.00	
	Rabies Vaccine		1,500.00	1,500.00	
	Transportation - Gas and Maintenance		1,200.00	1,200.00	
<i>Total 0100-292-5400-5421 (5 detail records)</i>		<i>3700</i>	<i>3,700.00</i>	<i>3,700.00</i>	<i>0.00%</i>
Total: Expenses		4,700.00	4,700.00	4,700.00	0.00%
Total Budget:		27,063.00	28,076.00	29,140.00	3.79%

433 Waste Removal

Expenses

0100-433-5200-5293	Waste Removal - Disposal				
	Wheelabrator Millbury Fees Expense (Contractual)		120,000.00	120,000.00	
<i>Total 0100-433-5200-5293 (1 detail record)</i>		<i>120000</i>	<i>120,000.00</i>	<i>120,000.00</i>	<i>0.00%</i>
0100-433-5200-5296	Waste Removal - Curbside Services				
	Curbside Collection		477,850.00	545,000.00	
<i>Total 0100-433-5200-5296 (1 detail record)</i>		<i>465000</i>	<i>477,850.00</i>	<i>545,000.00</i>	<i>14.05%</i>
Total: Expenses		585,000.00	597,850.00	665,000.00	11.23%
Total Budget:		585,000.00	597,850.00	665,000.00	11.23%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
510 Board of Health					
Salaries					
0100-510-5100-5100	Health Board - Wages				
	Housing Agent Salary	9,132.00	9,500.00		
	Asst. Public Health Supervisor	60,323.00	64,331.00		
	Step Increase	1,729.00	1,566.00		
	Longevity - Asst. Public Health Supervisor	600.00	600.00		
<i>Total 0100-510-5100-5100 (4 detail records)</i>		70055	71,784.00	75,997.00	5.87%
0100-510-5100-5110	Health Board - Salaries				
	Member 2	500.00	500.00		
	Chairman	750.00	750.00		
	Member 1	500.00	500.00		
<i>Total 0100-510-5100-5110 (3 detail records)</i>		1750	1,750.00	1,750.00	0.00%
Total: Salaries		71,805.00	73,534.00	77,747.00	5.73%
Expenses					
0100-510-5200-5210	Health Board - Food Inspections				
	Food Inspections	2,783.00	2,783.00		
<i>Total 0100-510-5200-5210 (1 detail record)</i>		2783	2,783.00	2,783.00	0.00%
0100-510-5200-5310	Demolition of Buildings				
	Demolition of Buildings	10.00	10.00		
<i>Total 0100-510-5200-5310 (1 detail record)</i>		10	10.00	10.00	0.00%
0100-510-5400-5421	Board of Health Expense				
	Office Supplies & Postage	2,000.00	2,000.00		
	Beach Testing	1,000.00	1,000.00		
	Conferences & Memberships	500.00	500.00		
	Courier Services	500.00	500.00		
<i>Total 0100-510-5400-5421 (4 detail records)</i>		4069	4,000.00	4,000.00	0.00%
0100-510-5400-5422	Health Board - Trash Bags				
	Purchase of Trash Bags	32,000.00	32,000.00		
<i>Total 0100-510-5400-5422 (1 detail record)</i>		32000	32,000.00	32,000.00	0.00%
0100-510-5400-5423	BOH - Hazardous Waste				
	Hazardous Waste Day	7,000.00	0.00		
<i>Total 0100-510-5400-5423 (1 detail record)</i>		7000	7,000.00	0.00	-100.00%
0100-510-5400-5424	Beaver Management				
	1/2 of total budget - remaining line item under Conservation Commission	4,000.00	4,000.00		
<i>Total 0100-510-5400-5424 (1 detail record)</i>	4000	4,000.00	4,000.00	0.00%	
Total: Expenses		49,862.00	49,793.00	42,793.00	-14.06%
Total Budget:		121,667.00	123,327.00	120,540.00	-2.26%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
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510 Board of Health

Expenses

2508-510-5580-5580	BOH Bulk Item Revolving - Other Expenses				
	Hazardous Waste Day - Bulk Item Disposal	4,000.00	4,000.00		
	Monthly Bulk Items	4,000.00	4,000.00		
	Revenue	-8,000.00	-8,000.00		
<i>Total 2508-510-5580-5580 (3 detail records)</i>		0	0.00	0.00	100.00%
2510-510-5580-5580	Insurance Recovery BOH - Vaccines - Other Expenses				
	Medical Supplies	6,000.00	6,000.00		
	Revenue	-15,000.00	-15,000.00		
	Vaccine Purchase	9,000.00	9,000.00		
<i>Total 2510-510-5580-5580 (3 detail records)</i>		0	0.00	0.00	100.00%
2516-510-5700-5700	BOH - Title V Revolving Fund - Other Expenses				
	Revenue	-20,000.00	-20,000.00		
	Agent 2 salary	10,000.00	10,000.00		
	Agent 1 salary	10,000.00	10,000.00		
<i>Total 2516-510-5700-5700 (3 detail records)</i>		0	0.00	0.00	100.00%
	Total: Expenses	0.00	0.00	0.00	100.00%
	Total Budget:	0	0.00	0.00	100.00%

522 Health Service

Salaries

0100-522-5100-5111	Nurse Wages				
	Longevity	360.00	360.00		
	Nurses Salary	38,900.00	39,724.00		
<i>Total 0100-522-5100-5111 (2 detail records)</i>		38487	39,260.00	40,084.00	2.10%
0100-522-5100-5120	Nurse Wages - Blackstone IMA				
	Nursing Services	9,725.00	9,926.00		
<i>Total 0100-522-5100-5120 (1 detail record)</i>		9532	9,725.00	9,926.00	2.07%
	Total: Salaries	48,019.00	48,985.00	50,010.00	2.09%

Expenses

0100-522-5400-5421	Health Service Expense				
	Medical Supplies	500.00	500.00		
	Memberships & Conferences	500.00	500.00		
	Mileage	750.00	750.00		
	Office Supplies	150.00	150.00		
<i>Total 0100-522-5400-5421 (4 detail records)</i>		1900	1,900.00	1,900.00	0.00%
	Total: Expenses	1,900.00	1,900.00	1,900.00	0.00%
	Total Budget:	49,919.00	50,885.00	51,910.00	2.01%

Library Trustees

FY24 Budget Overview

Expenditures	FY22	FY23	FY24 Proposed
Wages	\$ 220,208	\$ 230,026	\$ 287,941
Salaries	\$ 4,750	\$ 4,750	\$ 4,750
Expenses	\$ 64,443	\$ 65,184	\$ 74,359
Total	\$ 289,401	\$ 299,960	\$ 367,050

Expenditures:

The total requested FY 2024 budget for Upton Town Library is \$367,050, an increase over FY22 of \$67,090 (22.4%). The majority of the budget increase is the addition of a new full time professional position of Adult Librarian, and associated increase in materials expense.

This new position will realize the potential of the new Community Center, allowing the library to:

- Meet demand for adult services including technology instruction, computing assistance and cultural programs.
- Improve library's digital and adult collections through targeted selection.
- Increase library open hours from current 42 to new 47 hour per week schedule.
- Allocate more staff time to facility maintenance and inter-departmental coordination.

Wages

The proposed FY24 budget includes an increase in wages of \$57,915 (25.2%). This proposed increase is the net result of the following:

- COLA increase of 2.0%
- Merit pool request of \$5,685, as recommended by the classification and compensation plan.
- Addition of full time Adult Librarian position. (\$49,653)

Expenses

The proposed FY24 budget includes an increase in expenses of \$9,175 (14.1%). This proposed increase is the net result of the following:

- Library Network Membership fee increased by \$537.
Our CWMARS consortium's operating expenses have increased. We plan to reduce this amount by using the new fiber optic connection to the Community Center instead of CWMARS internet service.
- State Aid to Public Libraries credit increased by \$130.
A small increase in the amount of state funding distributed to certified libraries.
- Materials expense increased by \$9,548.
Driving the majority of the expense increase, as our total budget rises, our certification requirement for materials expenditures also increases. Even with this increase, the library is

relying on an additional \$6,000 of trust fund use and Friends of the Library fundraising to meet our requirements.

- Public internet access and Security system eliminated to save \$1,280
These functions will be funded by the Community Center building, and removed from the library department budget.
- New expense item, staff training of \$500
Library Trustees have identified a need for professional training of library staff to improve accessibility and inclusiveness of library services.

Passport Postage

The proposed FY24 budget level funds passport postage. We hope to resume passport services shortly after moving into the accessible Community Center. Passport services have not been offered by the Town of Upton since March 2020.

Revenue Budget:

Revenue generated from passport services is deposited into the town's general fund to help offset the overall costs of the department budget.

- Passport fees \$1,500
This projected number assumes we will be able to offer a similar number of passport appointments as we did before COVID precautions halted passport services.

Operational Overview:

In FY23, the Library strived to provide our full range of services to the community in our current location, while focusing our planning for the future on the expanded opportunities that will be provided by the Community Center building.

Changes to library services in response to the COVID emergency highlighted the accessibility challenges of our current location. Currently, all library programs for the public are held off-site, in other town buildings, which strains the resources of both the library and the hosting location, and the community has expressed concern about the accessibility of our collection and quality of our digital resources.

The construction of the Community Center presents amazing opportunities and solutions to problems that have been restricting library services for decades.

Through collaborative planning between the Town Manager, Building Committee, Library and Council on Aging, budget requests will reflect our intentions to utilize, maintain and enhance this new municipal resource as effectively as possible.

The library accomplishes its mission by:

- Lending a variety of physical and digital materials – books, audiobooks, videos, magazines, newspapers, references and the digital equivalent through Libby and Hoopla.
- Providing information - from simple questions about local services to research on history or social issues.
- Providing public technology access – desktop computers, wireless hotspots, tablet devices, printing, scanning and faxing services for public use.
- Early education – early literacy storytime programs, supporting schools' curricula and summer reading requirements, resources and materials for homeschooling families.
- Adult education – ESL tutoring, one to one technology assistance, test proctoring, digital literacy instruction.
- Community use space – providing spaces that can be used by the general public for meetings, consultations, events and exhibits.
- Cultural programs – book groups for all ages, art displays and workshops, musical performances and instruction, history presentations.

Budget Detail

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
610 Library					
Salaries					
0100-610-5100-5100	Library-Wages				
	Childrens & Young Adult Librarian	51,114.00	53,391.00		
	Step Increase	5,484.00	5,686.00		
	Longevity	500.00	550.00		
	Library Specialist 2	21,155.00	22,098.00		
	Library Specialist 1	21,155.00	22,098.00		
	Library Director	81,014.00	82,644.00		
	Library Assistant 2	18,884.00	19,727.00		
	Library Assistant 1	17,991.00	18,795.00		
	Digital Resource Specialist	12,729.00	13,299.00		
	Adult Librarian	0.00	49,653.00		
	<i>Total 0100-610-5100-5100 (10 detail records)</i>	220208	230,026.00	287,941.00	25.18%
0100-610-5100-5110	Library - Salaries				
	Elected Library Trustees	4,750.00	4,750.00		
	<i>Total 0100-610-5100-5110 (1 detail record)</i>	4750	4,750.00	4,750.00	0.00%
	Total: Salaries	224,958.00	234,776.00	292,691.00	24.67%
Expenses					
0100-610-5400-5422	Library - Postage Expense				
	Passport Postage	1,000.00	1,000.00		
	<i>Total 0100-610-5400-5422 (1 detail record)</i>	1000	1,000.00	1,000.00	0.00%
0100-610-5400-5582	Library Expense				
	Library Support Software	2,500.00	2,500.00		
	PO Box Fee	322.00	322.00		
	Staff Training	0.00	500.00		
	Library Programming	4,500.00	4,500.00		
	Public Internet Access	1,080.00	0.00		
	Children Supplies	1,000.00	1,000.00		
	Photocopier Lease	0.00	0.00		
	Office Supplies	1,000.00	1,000.00		
	Materials Processing	1,500.00	1,500.00		
	Library State Aid Credit	-12,374.00	-12,504.00		
	Library Network Membership	9,971.00	10,508.00		
	Library Materials	53,735.00	63,283.00		
	Equipment Purchase	750.00	750.00		
	Security System	200.00	0.00		
	<i>Total 0100-610-5400-5582 (14 detail records)</i>	63443	64,184.00	73,359.00	14.29%
	Total: Expenses	64,443.00	65,184.00	74,359.00	14.08%
	Total Budget:	289,401.00	299,960.00	367,050.00	22.37%

610 Library

Expenses					
2503-610-5580-5580	Library Revolving - Other Expenses				
	Photocopier Supplies	0.00	0.00		
	Replacement Materials	750.00	750.00		
	Revenue	-750.00	-750.00		
	<i>Total 2503-610-5580-5580 (3 detail records)</i>	0	0.00	0.00	100.00%
	Total: Expenses	0.00	0.00	0.00	100.00%
	Total Budget:	0	0.00	0.00	100.00%

Recreation

FY 2024 Rec Revolving Budget Overview

Totals	2022	2023	2024 Proposed
Revenue	\$260,000	\$260,000	\$270,000
Expenses	\$(260,000)	\$(260,000)	\$(270,000)

Revenue and Expenses:

We have increased our proposed revenue from \$260,000 to \$270,000 to match the actual revenue reported over the last several years. We have not increased our proposed revenue since FY 2021, so we are adjusting based on several reasons described below. Our proposed expenses have increased from \$260,000 to \$270,000 to match the update in payroll costs, utilities, operation costs, and department growth. We have not increased our expenses since FY 2021 and updating our budget to match the goal of moving recreation to a year-round program is necessary.

Operation:

- Field Rentals: Field rentals have started level off after the decline from COVID, so we are holding this revenue line steady
- Operation Payroll: Moving the recreation director position to a full time 40 hour per week position in order to support the goal of making the recreation department a year-round department
- Operation Marketing: Increasing the marketing budget in order to try to increase visibility of the new and ongoing programs the recreation is looking to hold in FY24
- Operation Software Tools: Increasing the software tools budget to update to actual costs
- Other operation line-items have been decreased to meet the trending expenditure over the past few years, and to allow for the growth of the department in other areas

Contracted Programs:

- Updated revenue and expenses to match trends from the past few years

Kids@Play & LIT:

- Kids@Play revenue was increased to match the trending data from the last few years. Attendance seems to have rebounded nicely since COVID, and we feel confident these numbers will hold moving forward
- Increased the payroll line to adjust for the increase in minimum wage raises statewide
- Adjusted other expense lines to meet the trending expenses from the last few years

Swim Lessons:

- Adjusted to match expected revenue and expenses

Other Programs:

- Removed the revenue line for this section of the budget as we are hoping to offer more free programming for the public moving forward
- Increased the payroll expense line to support off season part time on call staff to assist with additional programming year round

FY 2024 Parks Revolving Budget Overview

Totals	2022	2023	2024 Proposed
Revenue	\$23,000	\$23,000	\$25,000
Expenses	\$(23,000)	\$(23,000)	\$(25,000)

Summer Programs (non Kids@Play)

- Gate Receipts: We updated the gate receipt revenue to track with the trend of the last several years
- Capital Improvement: We lowered to cover some of the increases in other budget lines such as staff payroll
- Concert Food Sales: We lowered the projection line for this budget item to as we were consistently falling short of previous years projections
- Gatekeeper/All Staff: We increased the payroll line to keep up with the increase in minimum wage statewide
- Beach Equipment: We lowered to cover some of the increases in other budget lines such as staff payroll
- Utilities: Used trending data from previous years to adjust slightly for accuracy
- Concert Food Purchases: Increased slightly to match trending data from previous years

Budget Detail

AccountNumber	AccountName	Approved Budget 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
<u>25: Revolving</u>					
421	DPW				
Expenses					
	2502-421-5580-5580	Parks & Recreation Revolving - Other Expenses			
	Concert Food Purchases	2,000.00	2,000.00		
	Concert Food Sales	-3,000.00	-3,000.00		
	Gate Receipts (season/daily)	-20,000.00	-20,000.00		
	Life Guard/Gatekeeper Staff	12,250.00	12,250.00		
	Utilities	4,250.00	4,250.00		
	Beach Equipment	2,000.00	2,000.00		
	Capital Improvement	2,500.00	2,500.00		
	<i>Total 2502-421-5580-5580 (7 detail records)</i>	<i>0</i>	<i>0.00</i>	<i>0.00</i>	<i>100.00%</i>
	Total: Expenses	0.00	0.00	0.00	100.00%
	Total Budget:	0	0.00	0.00	100.00%

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
630 Beach					
Salaries					
0100-630-5100-5110	Recreation - Salaries				
	Elected Official Stipend	1,750.00	1,750.00		
	<i>Total 0100-630-5100-5110 (1 detail record)</i>	1750	1,750.00	1,750.00	0.00%
0100-630-5100-5111	Recreation - Wages				
		0.00	0.00		
	<i>Total 0100-630-5100-5111 (1 detail record)</i>	0	0.00	0.00	100.00%
0100-630-5100-5112	Recreation - Beach				
	Beach Staff	28,800.00	30,400.00		
	<i>Total 0100-630-5100-5112 (1 detail record)</i>	26915	28,800.00	30,400.00	5.56%
	Total: Salaries	28,665.00	30,550.00	32,150.00	5.24%
Expenses					
0100-630-5400-5421	Recreation - Misc Exp. Beach Programs				
	Beach Expenses & Concerts	7,000.00	9,000.00		
	<i>Total 0100-630-5400-5421 (1 detail record)</i>	7569	7,000.00	9,000.00	28.57%
0100-630-5800-5840	Recreation - Site Improvements				
	Capital Purchases	16,000.00	16,000.00		
	<i>Total 0100-630-5800-5840 (1 detail record)</i>	14706	16,000.00	16,000.00	0.00%
	Total: Expenses	22,275.00	23,000.00	25,000.00	8.70%
	Total Budget:	50,940.00	53,550.00	57,150.00	6.72%
630 Beach					
Expenses					
2501-630-5580-5580	Recreation Revolving - Other Expenses				
	Other Program Revenue	-1,460.00	0.00		
	Sponsorship	-1,500.00	0.00		
	Rec Director Benefits	23,500.00	23,500.00		
	Rec Director Professional Development	3,000.00	1,000.00		
	Rec Director Salary	55,500.00	65,500.00		
	Other Program Equipment	500.00	1,000.00		
	Swim Lesson Equipment	500.00	500.00		
	Swim Lesson Payroll	4,500.00	3,500.00		
	Swim Lesson Revenue	-5,000.00	-4,000.00		
	Other Program Payroll	300.00	1,000.00		
	Kids@Play income	-230,000.00	-242,460.00		
	Operational services	3,500.00	5,500.00		
	Operational marketing	4,700.00	6,400.00		
	Contracted Program Fees	6,000.00	4,500.00		
	Kids@Play Staffing Expenses	130,090.00	140,250.00		
	Kids@Play Field Trip Expense	8,400.00	4,000.00		
	Kids@Play Equipment Costs	9,950.00	5,450.00		
	Operational supplies	1,500.00	1,000.00		
	Field/Facility Rental	-15,040.00	-15,040.00		
	other equipment rental	660.00	500.00		
	Contracted Programs Income	-7,000.00	-8,500.00		
	Contracted Programs Equipment Costs	400.00	400.00		
	Operational credit card fees	7,000.00	6,000.00		
	<i>Total 2501-630-5580-5580 (23 detail records)</i>	0	0.00	0.00	100.00%
	Total: Expenses	0.00	0.00	0.00	100.00%
	Total Budget:	0	0.00	0.00	100.00%

Miscellaneous Budget

Budget Detail

AccountNumber	AccountName	Approved Budget	Approved FY	Approved Budget	FY24 Dept.	% Change
2022	FY 2023 Request					

Capital Budget Committee

137 Capital Budget Committee

Expenses						
0100-137-5400-5421	Capital Budget Committee Expense					
	Misc			1,000.00	1,000.00	
	<i>Total 0100-137-5400-5421 (1 detail record)</i>		1000	1,000.00	1,000.00	0.00%
	Total: Expenses		1,000.00	1,000.00	1,000.00	0.00%
	Total Budget:		1,000.00	1,000.00	1,000.00	0.00%

Cemetery Commissioners

491 Cemetery

Salaries						
0100-491-5100-5110	Cemetery Commission - Salaries					
	Elected Officials Stipend			1,750.00	1,750.00	
	<i>Total 0100-491-5100-5110 (1 detail record)</i>		1750	1,750.00	1,750.00	0.00%
	Total: Salaries		1,750.00	1,750.00	1,750.00	0.00%
Expenses						
0100-491-5200-5241	Cemetery Maintenance					
	Electric			125.00	125.00	
	Facility Maintenance			20,120.00	20,120.00	
	<i>Total 0100-491-5200-5241 (2 detail records)</i>		20245	20,245.00	20,245.00	0.00%
	Total: Expenses		20,245.00	20,245.00	20,245.00	0.00%
	Total Budget:		21,995.00	21,995.00	21,995.00	0.00%

Education

300 Education

Salaries

0100-300-5100-5110	MURSD - Salaries				
	Elected Officials Stipend		1,750.00	1,750.00	
<i>Total 0100-300-5100-5110 (1 detail record)</i>		1750	1,750.00	1,750.00	0.00%
0100-300-5100-5111	BVT - Salaries				
	Elected Officials Stipend		500.00	500.00	
<i>Total 0100-300-5100-5111 (1 detail record)</i>		500	500.00	500.00	0.00%
	Total: Salaries	2,250.00	2,250.00	2,250.00	0.00%

Expenses

0100-300-5200-5621	Mendon-Upton Operating Expense				
	Move Regional School Assesment line to Norfolk Aggie School Assessment		-148,225.00	0.00	
	Estimated Regional School Assessment		13,645,046.00	13,786,677.00	
<i>Total 0100-300-5200-5621 (2 detail records)</i>		13104436	13,496,821.00	13,786,677.00	2.15%
0100-300-5200-5622	Mendon-Upton Debt Exclusions				
	Long Term Debt Clough/Memorial School		308,467.00	289,856.00	
	Long Term Debt Miscoe Green Repair		77,563.00	81,031.00	
<i>Total 0100-300-5200-5622 (2 detail records)</i>		405936	386,030.00	370,887.00	-3.92%
0100-300-5200-5625	Blackstone Valley Operating Expense				
	Estimated Regional School Assessment		1,315,075.00	1,557,040.00	
<i>Total 0100-300-5200-5625 (1 detail record)</i>		1305557	1,315,075.00	1,557,040.00	18.40%
0100-300-5200-5626	Blackstone Valley Capital Assessment				
	Estimated Debt Service		14,291.00	13,722.00	
<i>Total 0100-300-5200-5626 (1 detail record)</i>		15045	14,291.00	13,722.00	-3.98%
0100-300-5200-5628	Norfolk Aggie Operating Expense				
	Moved from MURSD Regional School Assesment line to Norfolk Aggie School Assessment		148,225.00	184,485.00	
<i>Total 0100-300-5200-5628 (1 detail record)</i>		0	148,225.00	184,485.00	24.46%
	Total: Expenses	14,830,974.00	15,360,442.00	15,912,811.00	3.60%
	Total Budget:	14,833,224.00	15,362,692.00	15,915,061.00	3.60%

Finance Committee

131 Finance Committee

Expenses

0100-131-5400-5421	Finance Committee Expense				
	Continuing Education		250.00	250.00	
	Printing of Finance Committee Report		750.00	1,700.00	
<i>Total 0100-131-5400-5421 (2 detail records)</i>		1000	1,000.00	1,950.00	95.00%
	Total: Expenses	1,000.00	1,000.00	1,950.00	95.00%
	Total Budget:	1,000.00	1,000.00	1,950.00	95.00%

Reserve Fund

132 Reserve Fund

Expenses

0100-132-5700-5781	Finance Committee Reserve				
	Finance Committee Reserve		25,000.00	25,000.00	
<i>Total 0100-132-5700-5781 (1 detail record)</i>		25000	25,000.00	25,000.00	0.00%
	Total: Expenses	25,000.00	25,000.00	25,000.00	0.00%
	Total Budget:	25,000.00	25,000.00	25,000.00	0.00%

Historical Commission

691 Historical Commission

Expenses

0100-691-5400-5421	Historical Commission Expense				
	Historical Commission Expense		1,000.00	1,000.00	
<i>Total 0100-691-5400-5421 (1 detail record)</i>		1000	1,000.00	1,000.00	0.00%
	Total: Expenses	1,000.00	1,000.00	1,000.00	0.00%
	Total Budget:	1,000.00	1,000.00	1,000.00	0.00%

Housing Authority

184 Housing Authority

Salaries

0100-184-5100-5110	Housing Authority - Salaries				
	Elected Officials Stipend		2,250.00	2,250.00	
<i>Total 0100-184-5100-5110 (1 detail record)</i>		2250	2,250.00	2,250.00	0.00%
	Total: Salaries	2,250.00	2,250.00	2,250.00	0.00%
	Total Budget:	2,250.00	2,250.00	2,250.00	0.00%

Planning Board

175 Planning Board

Salaries

0100-175-5100-5110	Planning Board - Salaries				
	Salaries		2,750.00	2,750.00	
<i>Total 0100-175-5100-5110 (1 detail record)</i>		2750	2,750.00	2,750.00	0.00%
0100-175-5100-5113	Planning Board Wages				
	Longevity Pay		206.00	0.00	
	Department Specialist		20,609.00	24,419.00	
	Step Increase		501.00	0.00	
<i>Total 0100-175-5100-5113 (3 detail records)</i>		20408	21,316.00	24,419.00	14.56%
	Total: Salaries	23,158.00	24,066.00	27,169.00	12.89%

Expenses

0100-175-5200-5305	Regional Planner				
	Regional Planner (CMRPC)		2,314.00	2,468.00	
<i>Total 0100-175-5200-5305 (1 detail record)</i>		2264	2,314.00	2,468.00	6.66%
0100-175-5400-5421	Planning Board Expense				
	Office Supplies		500.00	500.00	
	Membership & Training		320.00	320.00	
	Postage		300.00	300.00	
	Professional Services		2,100.00	2,100.00	
	Advertising Printing & Copying		1,200.00	1,200.00	
<i>Total 0100-175-5400-5421 (5 detail records)</i>		4420	4,420.00	4,420.00	0.00%
	Total: Expenses	6,684.00	6,734.00	6,888.00	2.29%
	Total Budget:	29,842.00	30,800.00	34,057.00	10.57%

Town Moderator

114 Town Moderator

Salaries

0100-114-5100-5111	Moderator Salary				
	Elected Official Stipend		500.00	500.00	
<i>Total 0100-114-5100-5111 (1 detail record)</i>		500	500.00	500.00	0.00%
	Total: Salaries	500.00	500.00	500.00	0.00%

Expenses

0100-114-5400-5421	Moderator Expense				
	Membership		100.00	100.00	
<i>Total 0100-114-5400-5421 (1 detail record)</i>		100	100.00	100.00	0.00%
	Total: Expenses	100.00	100.00	100.00	0.00%
	Total Budget:	600.00	600.00	600.00	0.00%

Trust Fund Committee

950 Trust Fund Committee

Salaries

0100-950-5100-5110	Trust Fund Committee -Salaries				
	Elected Officials Stipend		1,750.00	1,750.00	
<i>Total 0100-950-5100-5110 (1 detail record)</i>		1750	1,750.00	1,750.00	0.00%
	Total: Salaries	1,750.00	1,750.00	1,750.00	0.00%
	Total Budget:	1,750.00	1,750.00	1,750.00	0.00%

Budget Total Summary

AccountNumber	AccountName	Approved Budget FY 2022	Approved Budget FY 2023	FY24 Dept. Request	% Change
Budget Total Summary					
Articles					
	Expenses				
		0.00	293,226.00	110,000.00	-62.49%
	Total for Fund: Articles	0.00	293,226.00	110,000.00	-62.49%
General					
	Expenses				
		20,192,259.44	20,765,988.00	21,530,515.00	3.68%
	Salaries				
		5,659,640.00	5,969,814.00	6,300,774.00	5.54%
	Total for Fund: General	25,851,899.44	26,735,802.00	27,831,289.00	4.10%
Revolving					
	Expenses				
		0.00	0.00	0.00	0.00%
	Total for Fund: Revolving	0.00	0.00	0.00	0.00%
Waste Water Enterprise					
	Expenses				
		480,769.51	383,004.00	387,407.00	1.15%
	Salaries				
		313,540.00	332,314.00	335,815.00	1.05%
	Total for Fund: Waste Water Enterprise	794,309.51	715,318.00	723,222.00	1.10%
Water Enterprise					
	Expenses				
		719,752.14	642,161.00	641,475.00	-0.11%
	Salaries				
		321,731.00	340,669.00	344,820.00	1.22%
	Total for Fund: Water Enterprise	1,041,483.14	982,830.00	986,295.00	0.35%
Total Budget:		27,687,692.09	28,727,176.00	29,650,806.00	3.22%

Government Finance Officers Association (GFOA) Distinguished Award Goal

GFOA Best Practices identify specific policies and procedures that contribute to improved government management. They aim to promote and facilitate positive change or recognize excellence rather than merely to codify current accepted practice. GFOA has emphasized that these practices be proactive steps that a government should be taking. Best practices are applicable to all governments (both large and small). The Town Finance Team has made a commitment to moving in a direction of administering financial best practices and pursuing the GFOA Distinguished Budget Award. The award will represent a significant achievement by the Town once achieved. It reflects the commitment of the Board of Selectmen, Finance Committee, and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the Town must satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the Town's budget serves as a policy document, a financial plan, an operations guide and a communications device. Building upon last year's budget document, this year's budget document marks another significant step toward reaching our stated goal.

Joseph Laydon, Town Manager

Glossary

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

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

ARPA: American Rescue Plan Act of 2021

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a Certified Public Accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond

principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

Bond and Interest Record: The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poor's, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

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

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost.

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Chapter 70 School Funds: Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet.

Cherry Sheet: The official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Prop 2 1/2.

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

Deficit: The excess of expenditures over revenues during an accounting period.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year: Communities in Massachusetts operate on a budget cycle that begins July 1 and ends June 30.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Foundation Budget: The spending target imposed by the Education Reform Act of 1992 for each school district as the level necessary to provide an adequate education for all students.

Free Cash: Remaining, unrestricted funds from operations of the previous year. Unpaid property taxes reduce the amount that can be certified as free cash. Free cash is certified by the State Bureau of Accounts and is not available for appropriation until certified.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 74/75: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

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

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals, or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Prop 2 1/2 provisions.

Levy Ceiling: A tax restriction imposed by Prop 2 1/2. It states that, in any year, the real and personal property taxes imposed may not exceed 2 1/2 percent of the total full and fair cash value of all taxable property.

Levy Limit: A tax restriction imposed by Prop 2 1/2. It states that the real and personal property taxes imposed by a town may only grow each year by 2 1/2 percent of the prior year's levy limit, plus new growth and any overrides or exclusions.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, fees, rentals and charges.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Minimum Local Contribution: The minimum that a city or town must appropriate from property taxes for the support of schools.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as

cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net School Spending: School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's net school spending must equal or exceed the requirement established annually by the DOE.

Net School Spending Requirement: The sum of a school district's minimum local contribution and Chapter 70 aid received in a given fiscal year. Besides the requirement, funds need to be appropriated to support costs such as student transportation, fixed assets, long-term debt service, etc.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay: An account established annually to fund anticipated tax abatements, exemptions, and uncollected taxes. The overlay is not established by the normal appropriate process, but rather is raised on the tax recap sheet.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes part of free cash.

Principal: The face amount of a bond, exclusive of accrued interest.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$16.77 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Warrant: An authorization for action.