



Town Manager's Budget Recommendation

FISCAL YEAR 2023

DEREK S. BRINDISI, TOWN MANAGER



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Town Manager's Transmittal Letter

Pursuant to Chapter 391 of the Acts of 2008, I submit to you the town of Upton's Fiscal Year 2023 budget document. The purpose of the annual budget document is to present to the public, Board of Selectmen, and Finance Committee a comprehensive picture of the proposed operations and services for fiscal year 2023 to meet the needs of the citizens of Upton. This budget document is the single most important report presented during the year because it serves as an aid to our citizens by providing a better understanding of the town services & programs and associated costs to deliver such services. Additionally, this document is the most prudent way for our executive and legislative branches to provide the most effective control over the use of public funds.

The presented FY23 budget is balanced, recommending a tax levy General Fund appropriation for a total amount of \$27,064,028 and an additional \$1,698,148 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 thanks to the Baker-Polito Administration a 15% increase in State Aid. 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 Those types of financial investments will protect the town's future from degrading infrastructure, outdated and inoperable equipment, and possible force reductions.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 most recent pandemic wave and the future global economic impact it may trigger. Once again, we have taken a conservative approach to this year's budget, ensuring continuity core municipal services as we continue to monitor the global economy. The recommended FY 23 Budget is a level service budget which includes 2% cost of living adjustments, increase in fixed costs (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.

Preparing for Known Expenses

Education remains the town's largest commitment at \$15.5 M or 57% (no change from FY22) of the general fund expenditures. 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 \$3.5 M or 13% (an increase from 12% in FY22). This leaves \$8.1M, 30% (reduction from 31% in FY22) 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.

- Together, the town and the School District worked extremely hard this budget season to provide a budget that continues to support the school's superior education for our students while minimizing the tax burden as much as possible. The FY23 MURSD operating budget represents an increase of 3.31% or \$440,000 from the previous year. As you will recall, the MURSD budget for FY22 posed a significant challenge to the town, forcing us to cut the annual appropriation for streets and sidewalks by \$562,380 and seek a free cash transfer of \$436,497 to balance the certified school budget. The town of Upton's portion of the original proposed MURSD's FY22

budget of \$14,116,452 increased \$1,474,199 or 10.4% in FY22. The town of Mendon needed an override to balance their commitment to the MURSD budget. Still, because the override question was defeated on two different occasions, the school district was forced to recertify at a lower amount which resulted in a net savings of ~\$600,000 to the FY22 Upton operating budget. Ultimately, the town of Upton's MURSD FY22 budget ended up totaling \$13,510,372, an increase of \$868,119 or 6.4%.

- The town's fixed cost pension liability continues to escalate, with FY 23's General Fund portion increasing 13%, from \$692,102 in FY 22 to \$782,076 in FY 23. 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.

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 \$2,447,191, which has provided a great deal of flexibility in supporting the ongoing capital needs of the town. For FY23, 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 118.2 million gallons of water last year. FY23 CIP includes \$550,000 from the Water Division's Retained Earnings for the purpose of purchasing the equipment, materials, permitting, engineering, bidding, and construction labor, necessary for providing the ability for the town's two (2) water storage tanks to be filled to capacity while maintaining appropriate water pressures throughout the water system. This crucial improvement was identified while assessing the impact of increased demand on the town's water supply from proposed developments, including the Grafton & Upton Railroad.
- The Wastewater Division provides service to roughly 850 households. Our treatment facility received and processed 106.5 million gallons of wastewater last year. FY23 CIP includes \$310,000 from the Wastewater Division's Retained Earnings for the purpose of replacing the backup generator 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 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 plans to allocate the majority of the funds to various Water & Wastewater Projects outlined in the Tighe and Bond Capital Improvement Plan report. Therefore, ARPA funding will provide major Water and Wastewater infrastructure improvements to the town and provide rate relief to rate payers.
- Pavement Management Program Funding –Special Town Meeting in November appropriated approximately \$140,000 for road work, which was recovered from the revised certified MURSD

budget. In an effort to increase this line item to pre-pandemic levels, the town is recommending \$200,000 in the FY23 operating budget. 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 three years, the DPW, utilizing a combination of Chapter 90 funds and town appropriations, has repaved 16.21 miles of roadways or 23% 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 town issued General Obligation Bonds of approximately \$10.4MIL recently in December 2021 for the new Community Center with a historic low true interest rate of 1.86%. The FY23 tax bills will reflect the debt exclusion and debt service payments, with the first Community Center debt service payment due in August 2022.

Conclusion

This budget recommendation supports the Board of Selectmen'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 5th, 2022, 7:00 PM Nipmuc High School.

I respectfully recommend adoption of the attached Fiscal Year 2023 budget as submitted.



Derek S. Brindisi
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 Recommended Fiscal Year 2023 Budget 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 Recommended Fiscal Year 2023 Budget 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

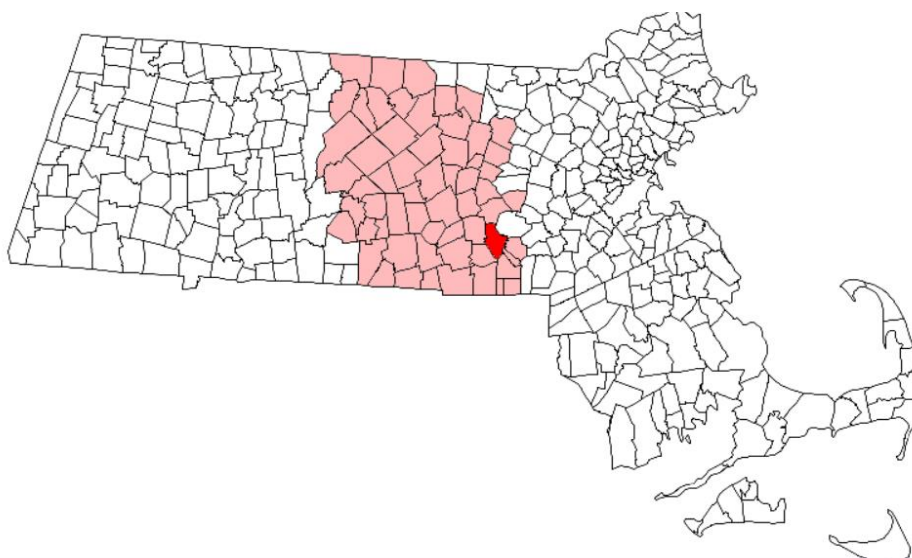
The Town of Upton is in south central Massachusetts, approximately 35 miles west of Boston and 15 miles southeast of Worcester. The Town is 21.8 square miles in size, has approximately 7,540 residents. Established as a Town in 1735, the Town is governed by an open town meeting form of government, a Town 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

County: Worcester

Total Area: 21.8 Sq. Miles

Total Land: 21.6 Sq. Miles

Total Water: .2 Sq. Miles

Form of Gov't: Open Town Meeting

FY2022 Single Tax Rate per \$1,000: \$16.77

FY2021 Single Tax Rate per \$1,000: \$16.60

Incorporated: 1735

Population: 7,542 (2010 Census)

Elevation: 301 feet

Coordinates: [42°10'28"N 71°36'10"W](#)

Website: <http://www.uptonma.gov>

Schools: Pre-K through Grade 12

Budget Financial Plan—Revenue and Expenditure Summary

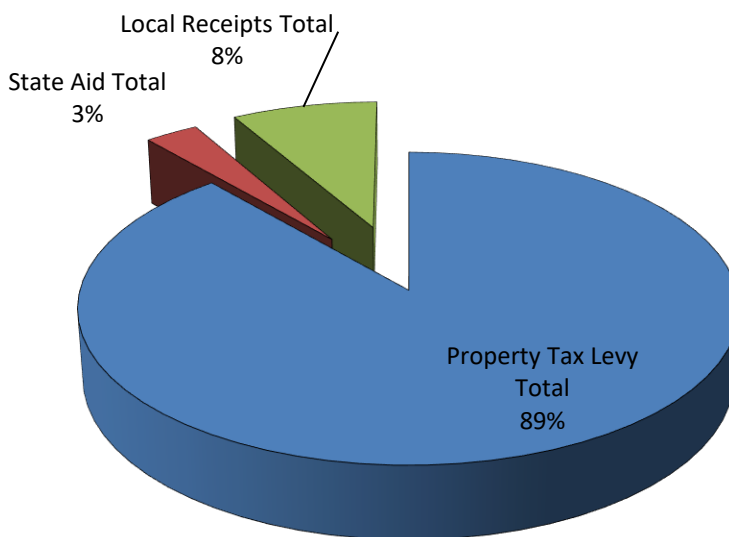
Fiscal Year 2023 Budget Financial Plan Revenue and Expenditure Overview

The Fiscal Year 2023 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 2023 budget is funded through \$27,064,028 in revenues. This is comprised of \$24M in property taxes, \$896K in State Aid for Town and Education operations. Other revenues include \$2.1M in local receipts.

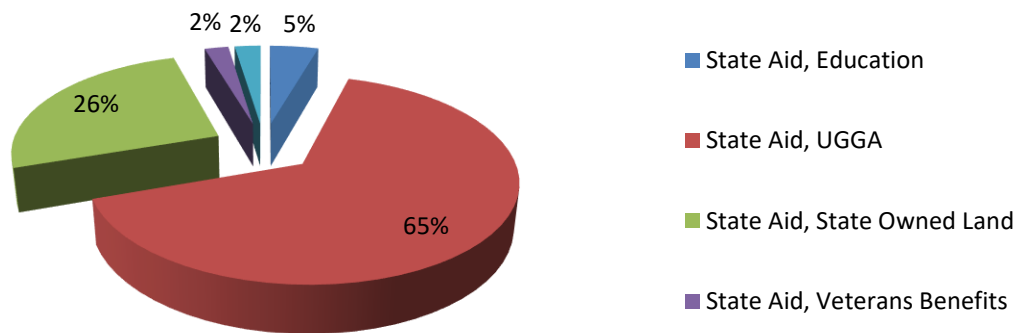
FY23 Revenue Estimates



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.

FY23 State Aid Totals



A. State Aid Overview and Trends

The chart above indicates the breakdown of State funding among the aid categories for Fiscal Year 2023. Of the State Aid anticipated to be received, 5% is in the form of Educational Aid while 95% is Municipal Aid. The table below shows the trend in support from the Commonwealth for Education and Municipal Aid between FY22 and FY23.

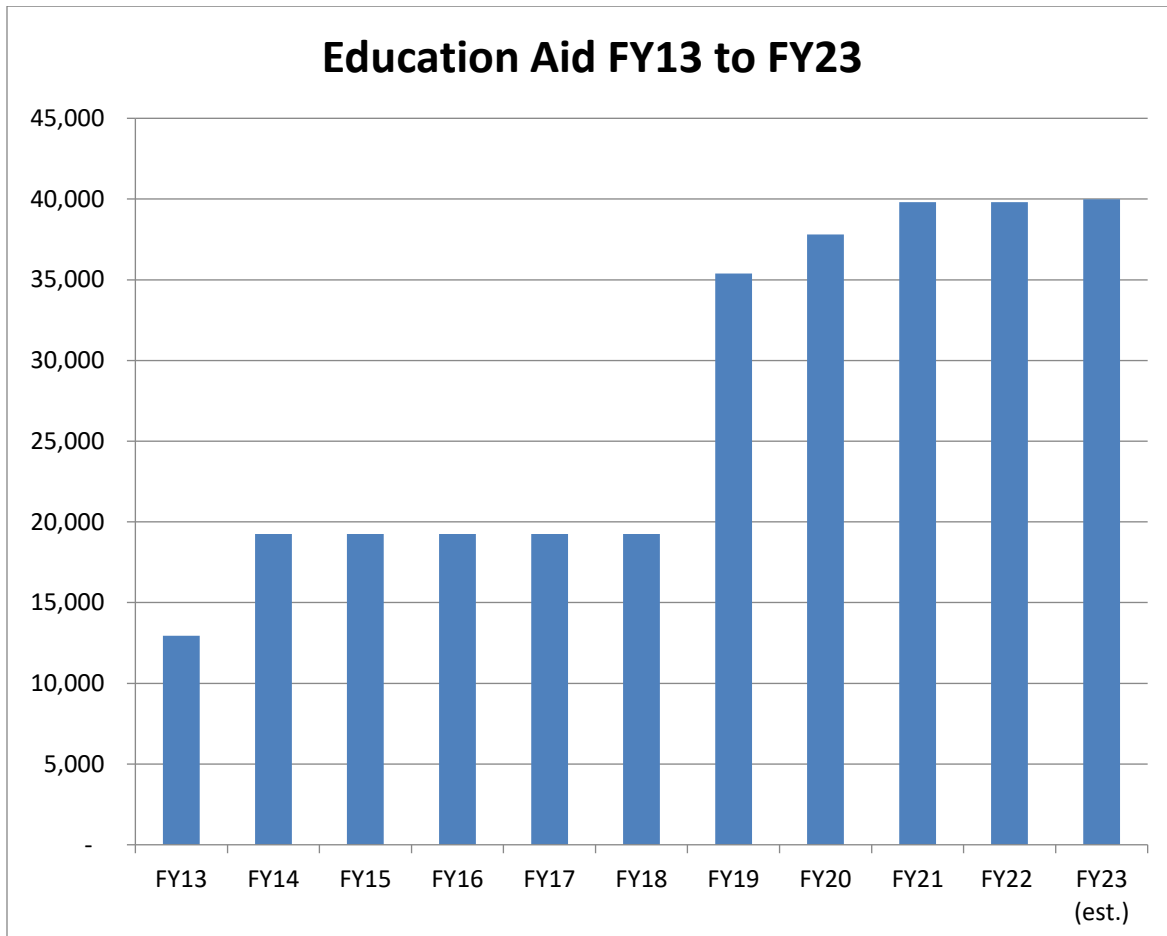
State Aid Education	FY22 Budget	FY23 Budget	FY22/23 Change	% Change
Education – Chapter 70	\$39,799	\$39,979	180.00	0.45%

State Aid Municipal	FY22 Budget	FY23 Budget	FY22/23 Change	% Change
Unrestricted General Government Aid (UGGA)	\$508,822	\$585,146	76,324	15.00%
Veterans Benefits	\$16,004	\$19,747	3,743	23.39%
Elderly/Veterans Exemptions	\$19,200	\$21,370	2,170	11.30%
State Owned Land	\$182,263	\$230,632	48,369	26.54%
Total State Aid Municipal	\$726,289	\$856,895	130,606	17.98%
Grand Total State Aid	\$766,088	\$896,874	130,786	17.07%

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 2023.

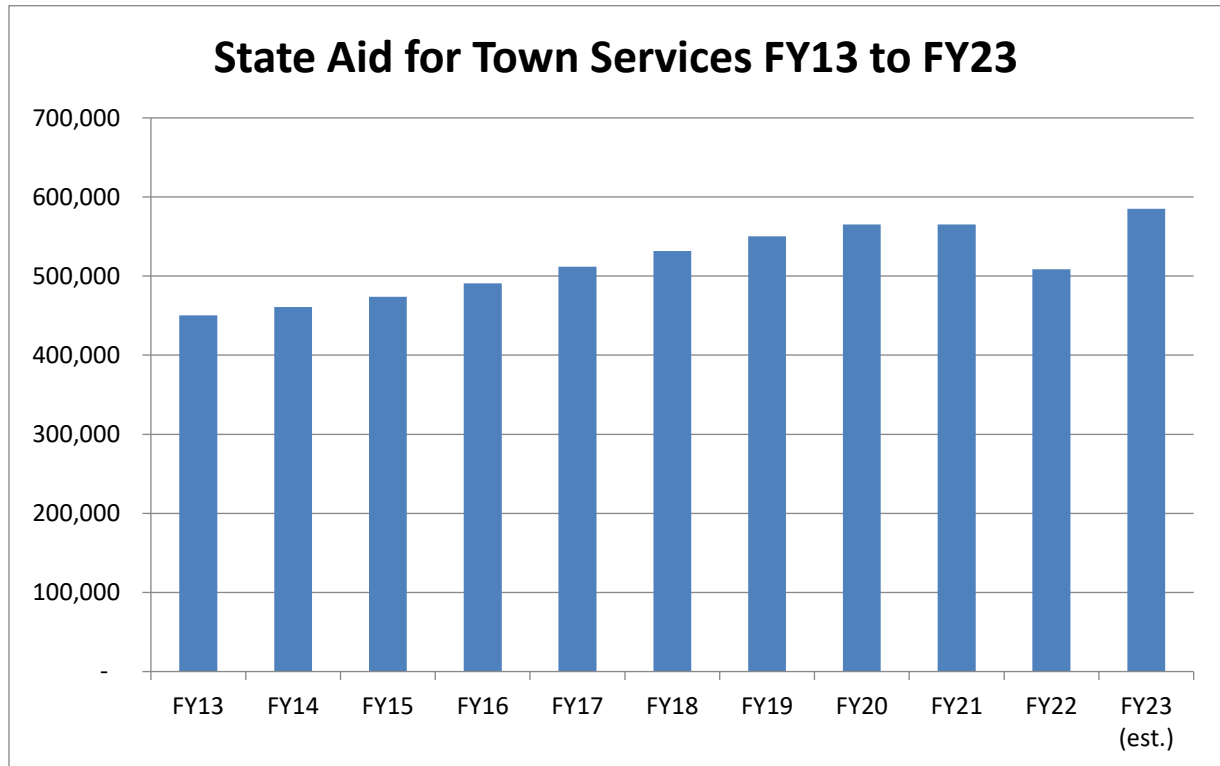
1. Education Aid – Chapter 70

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 2023. The table below depicts the history of this aid category back to Fiscal Year 2013.



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 65% of the total State appropriation of this State Aid category. For Fiscal Year 2023, the Town anticipates receiving \$585,146 in Unrestricted General Government Aid. This represents a 15% budget increase over the Fiscal Year 2022 estimate. The table below depicts the history of this aid category back to Fiscal Year 2013.



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 2023 reimbursement estimate is \$19,747.

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 \$230,632 for Fiscal Year 2023.

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 2023 budget includes a Cherry Sheet allocation of \$19,747 for these exemptions.

B. Property Taxes

The Fiscal Year 2023 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 \$558,354 and estimates new growth of \$250,000. For Fiscal Year 2023 the estimate maximum allowable levy is in the amount of \$24.1M.

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 2023 is estimated at \$170,000.

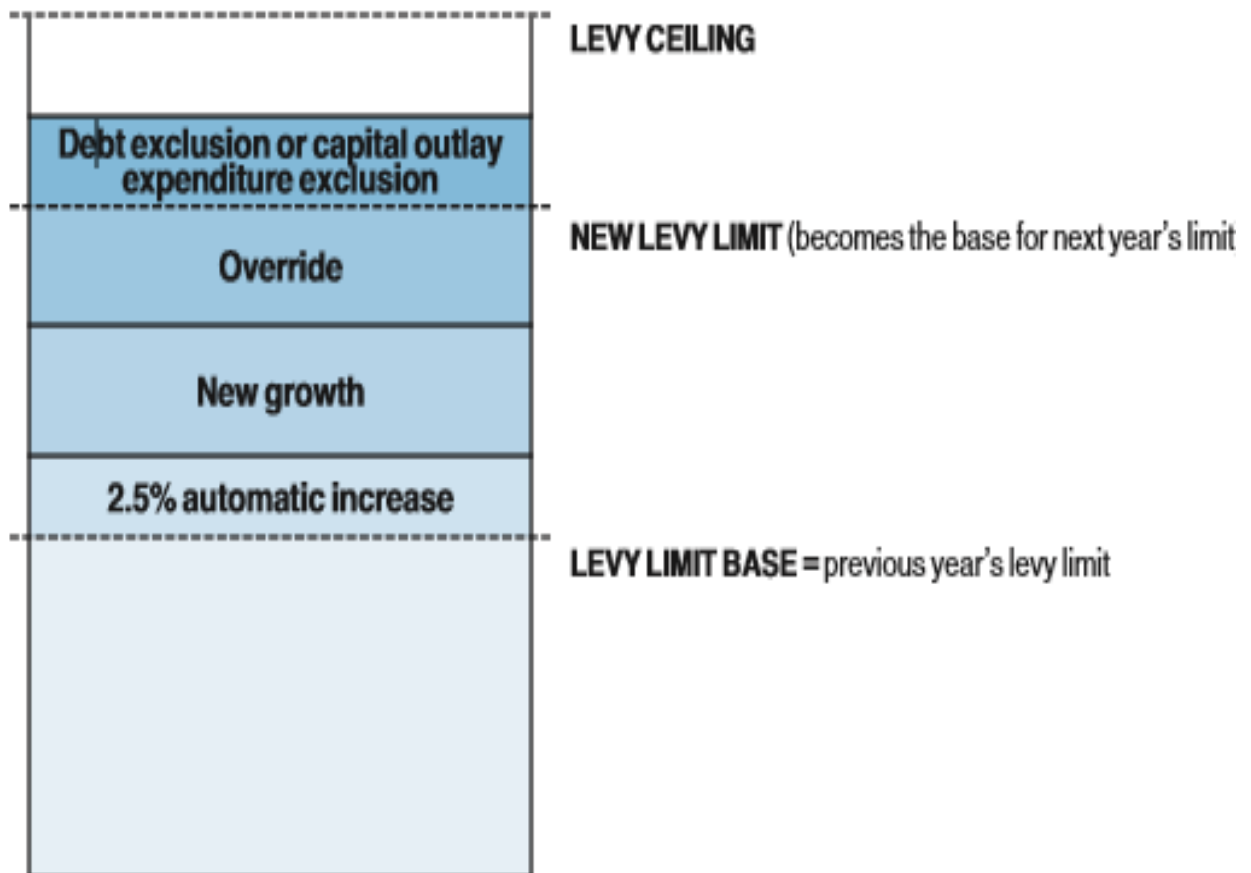
Property Tax Revenue	2022	2023
Prior Year Levy Limit	\$21,315,215	\$22,334,142
Amended Growth	N/A	N/A
2.5% Automatic Increase	\$532,880	\$558,354
New Growth	\$486,047	\$250,000 (est.)
New Limit	\$22,334,142	\$23,142,496(est.)
Debt Exclusions	\$524,047	\$1,030,449(est.)
Maximum Allowable Levy	\$22,858,189	\$24,172,945(est.)
Tax Levy	\$22,833,401.13	N/A

Of note, with the Fiscal Year 2022 Tax Recap, the Town reported Excess or Unused Levy Capacity in the amount of \$24,787.87.

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 FY23 at \$1,030,449 (see detail below). Below is a diagram from the Division of Local Services website called "Levy Limits: A Primer on Proposition 2 1/2" that demonstrates all the different layers that makes up the tax levy.

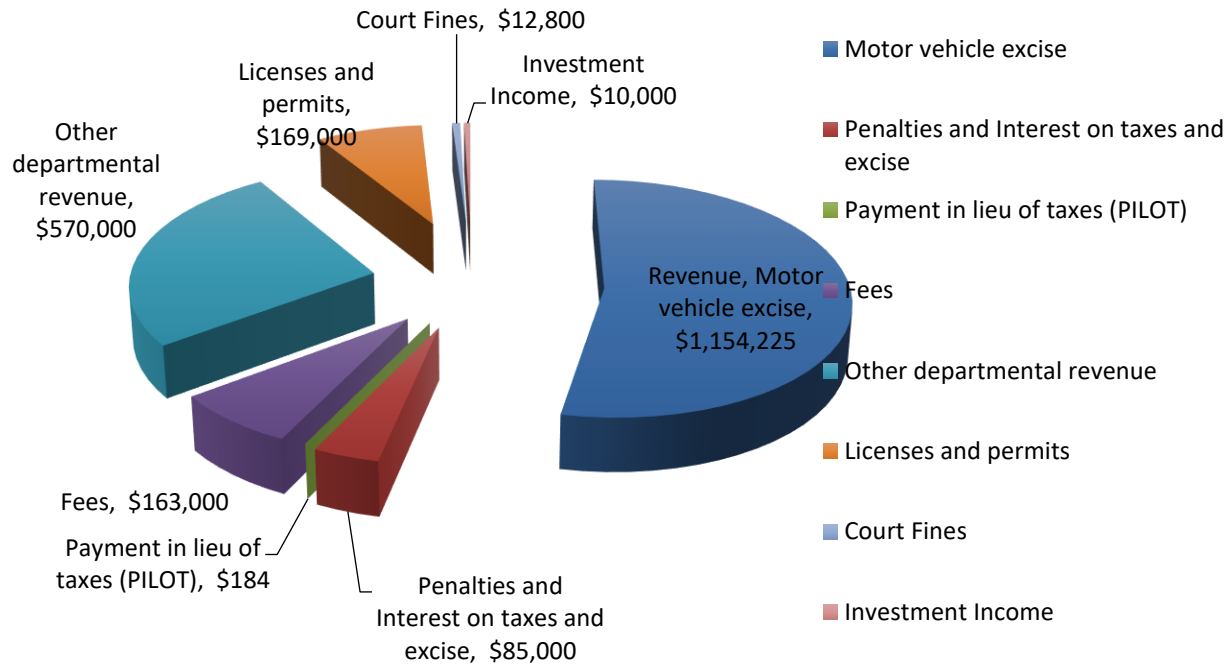
DEBT EXCLUSIONS:	
Blackstone Valley Tech	\$15,045.00
New Memorial School	\$308,467.00
Miscoe Repairs	\$77,563.00
Water Projects & Equipment - GOB 2012	\$104,169.00
Community Center	\$525,205.00
Total Debt Exclusions	\$1,030,449.00



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.

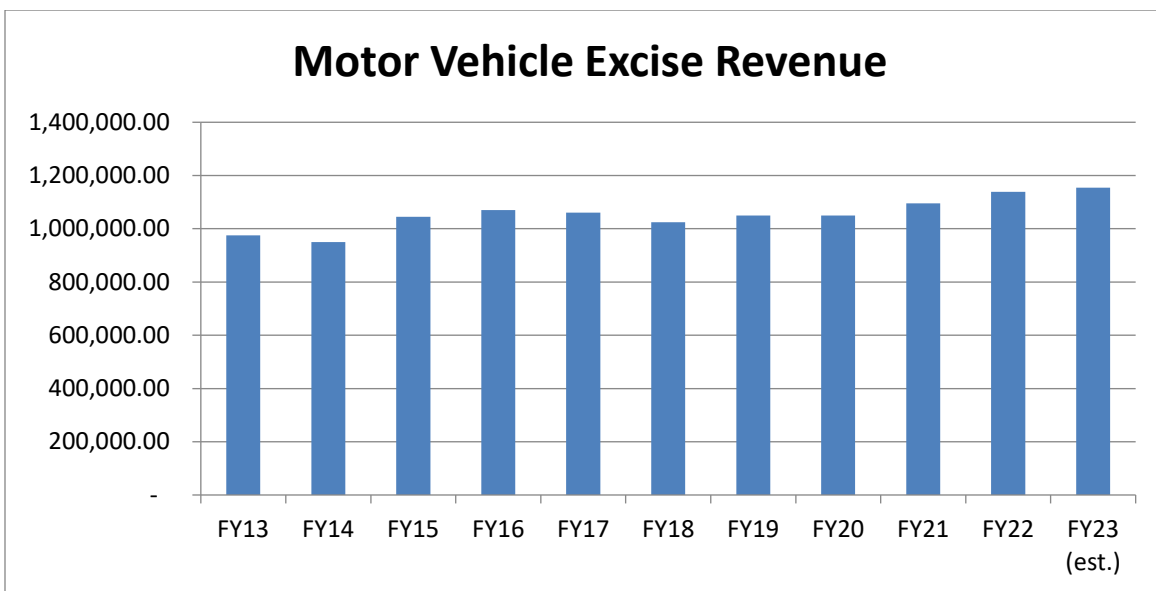
FY23 Local Receipt Revenue



Town of Upton Fiscal Year 2023 - Local Receipts Revenue				
Local Receipts Revenue Summary	FY22 Budget	FY23 Budget	FY22/23 Change	% Change
Motor Vehicle Excise	1,138,732	1,154,225	15,493	1.36%
Penalties and Interest on taxes and excise	85,000	85,000	-	0.00%
Payment in lieu of taxes (PILOT)	200	184	(16)	-8.00%
Fees	118,550	163,000	44,450	37.49%
Other departmental revenue	541,000	570,000	29,000	5.36%
Licenses and permits	165,000	169,000	4,000	2.42%
Court Fines	31,000	12,800	(18,200)	-58.71%
Investment Income	10,000	10,000	-	0.00%
Local Receipts Total	2,089,482	2,164,209	74,727	3.58%

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 2023 revenue estimate for Motor Vehicle Excise is \$1,154,225. 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 2023.

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 \$169,000 based on estimated license and permit activity in Fiscal Year 2022.

4. Court Fines

This revenue category includes court fines assessed through motor vehicle violations. This category is budgeted at \$12,800 for Fiscal Year 2023, based upon trends observed in Fiscal Year 2022.

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 2023 is in the amount of \$10,000 based on 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 2023, based upon trends observed in Fiscal Year 2022.

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 \$163,000 in Fiscal Year 2023. This estimate is based upon trends observed in Fiscal Year 2022.

8. Other Department Revenue

This revenue category includes Ambulance Service charges (\$220,000), trash bag fees (\$260,000) and various inter-municipal agreements for the Conservation Agent and Planner (\$60,000) and Nursing Services (\$10,000) and other departmental revenue including Cemetery Burial revenues (\$20,000) for services provided. The estimate for this revenue source is \$570,000 in Fiscal Year 2023. This estimate is based upon trends observed in Fiscal Year 2022.

E. Other Revenue/Funding Sources

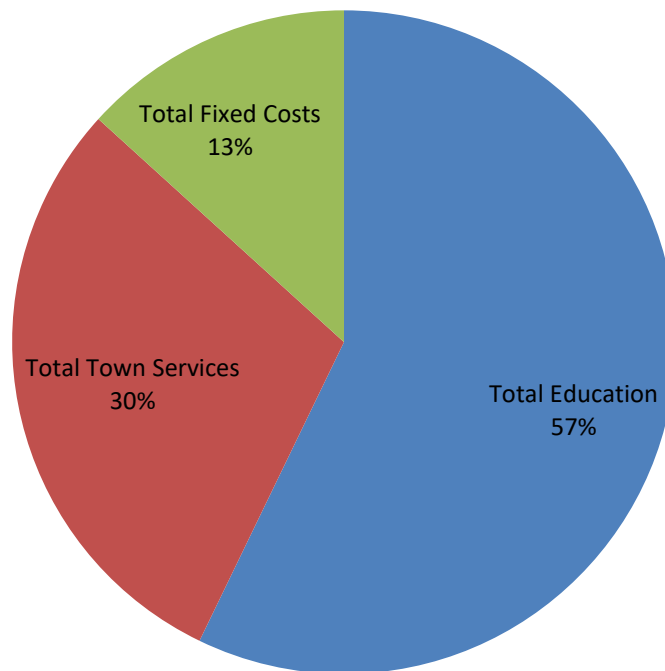
1. Free Cash

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 2023 Budget, which is consistent with Division of Local Services recommendation.

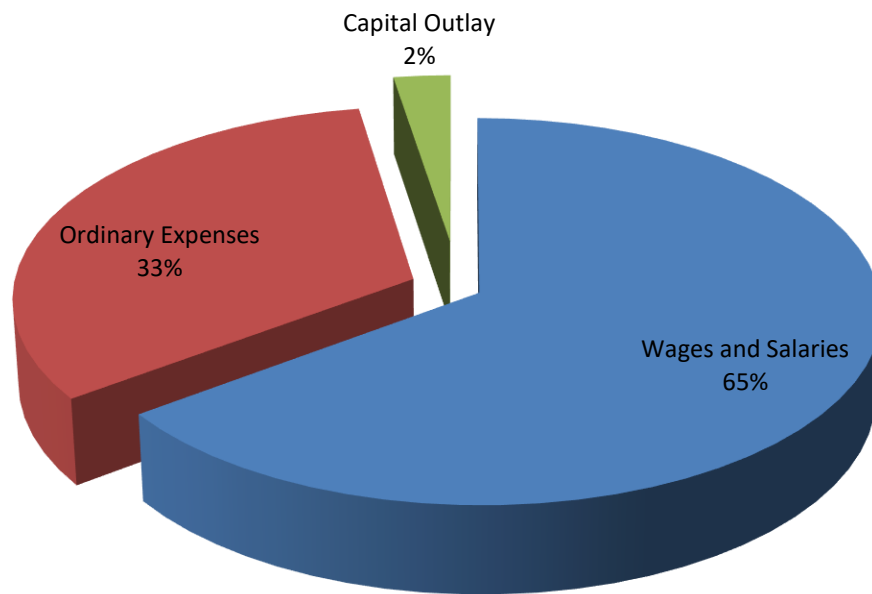
Fiscal Year 2023 Expenditure Overview

The Fiscal Year 2023 budget appropriates \$27M 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 13% of the overall budget. The remaining 30% is available to fund Town departmental operations, including the salary and ordinary maintenance costs of all non-school departments.

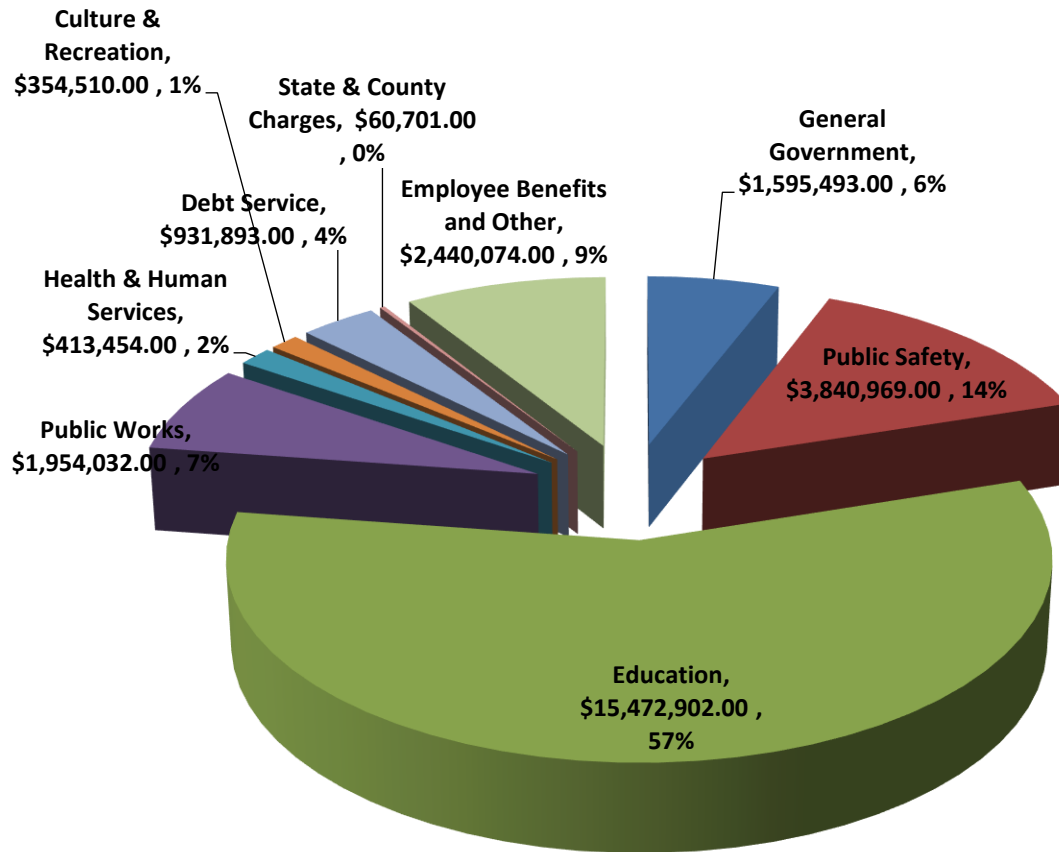
FY23 Total Expense Budget, \$27MIL



**FY23 Total Expense Budget by Category Type,
\$27MIL, Net Education Expenses of \$15.4MIL,
Town Municipal Expenses of \$11.6MIL**



FY23 Total Expense Budget by Function, \$27MIL

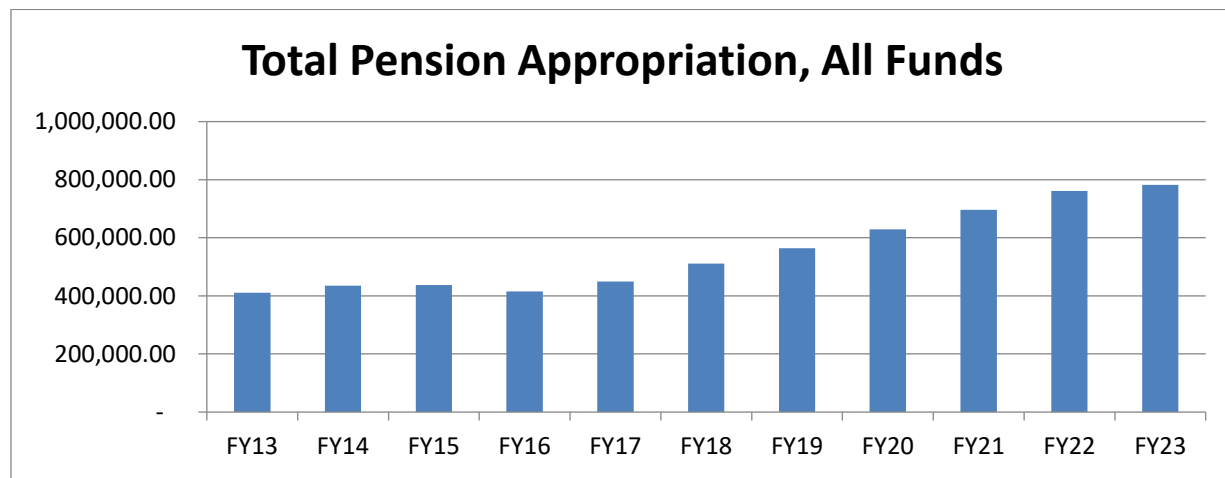


Total FY 2023 Recommended Budget Summary

	Town Manager			
	FY2022	FY2023		
<u>ESTIMATED REVENUES</u>	<u>Original</u>	<u>Projected</u>	<u>\$ Change</u>	<u>% Change</u>
Property Taxes - Net Debt Exclusion	\$22,098,095	\$23,142,496	\$1,044,401	4.73%
Property Taxes - Debt Exclusion	\$524,199	\$1,030,449	\$506,250	96.58%
Overlay	(\$170,000)	(\$170,000)	\$0	0.00%
State Aid - Education	\$39,799	\$39,979	\$180	0.45%
State Aid - Municipal	\$726,289	\$856,895	\$130,606	17.98%
Motor Vehicle Excise	\$1,138,732	\$1,154,225	\$15,493	1.36%
Penalties and interest on taxes and excis	\$85,000	\$85,000	\$0	0.00%
Payment in lieu of taxes (PILOT)	\$200	\$184	(\$16)	-8.00%
Fees	\$118,550	\$163,000	\$44,450	37.49%
Other departmental revenue	\$541,000	\$570,000	\$29,000	5.36%
Licenses and permits	\$165,000	\$169,000	\$4,000	2.42%
Court Fines	\$31,000	\$12,800	(\$18,200)	-58.71%
Investment Income	\$10,000	\$10,000	\$0	0.00%
TOTAL ESTIMATED REVENUES	\$25,307,864	\$27,064,028	\$1,756,164	6.94%
	Town Manager			
	FY2022	FY2023		
<u>ESTIMATED EXPENSES</u>	<u>Original</u>	<u>Projected</u>	<u>\$ Change</u>	<u>% Change</u>
General Government	\$1,428,298	\$1,595,493	\$167,195	11.71%
Public Safety	\$3,395,982	\$3,840,969	\$444,987	13.10%
Education	\$14,396,632	\$15,472,902	\$1,076,270	7.48%
Public Works	\$2,526,862	\$1,954,032	-\$572,830	-22.67%
Health & Human Services	\$419,141	\$413,454	-\$5,687	-1.36%
Culture & Recreation	\$340,341	\$354,510	\$14,169	4.16%
Debt Service	\$437,000	\$931,893	\$494,893	113.25%
State & County Charges	\$60,701	\$60,701	\$0	0.00%
Employee Benefits and Other	\$2,302,907	\$2,440,074	\$137,167	5.96%
TOTAL ESTIMATED EXPENSES	\$25,307,864	\$27,064,028	\$1,756,164	6.94%
Favorable/(Unfavorable) Variance	\$0	\$0		

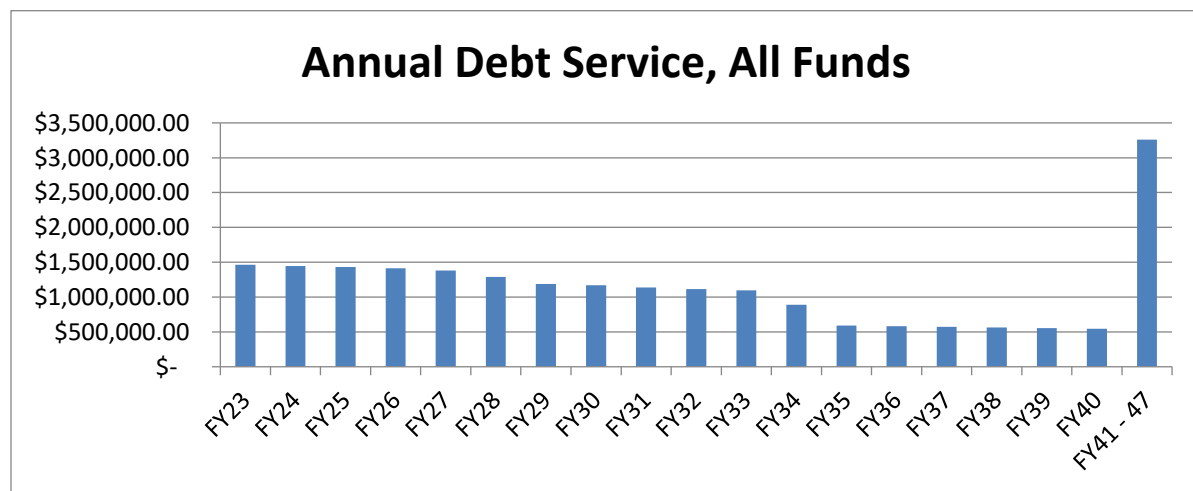
Pension

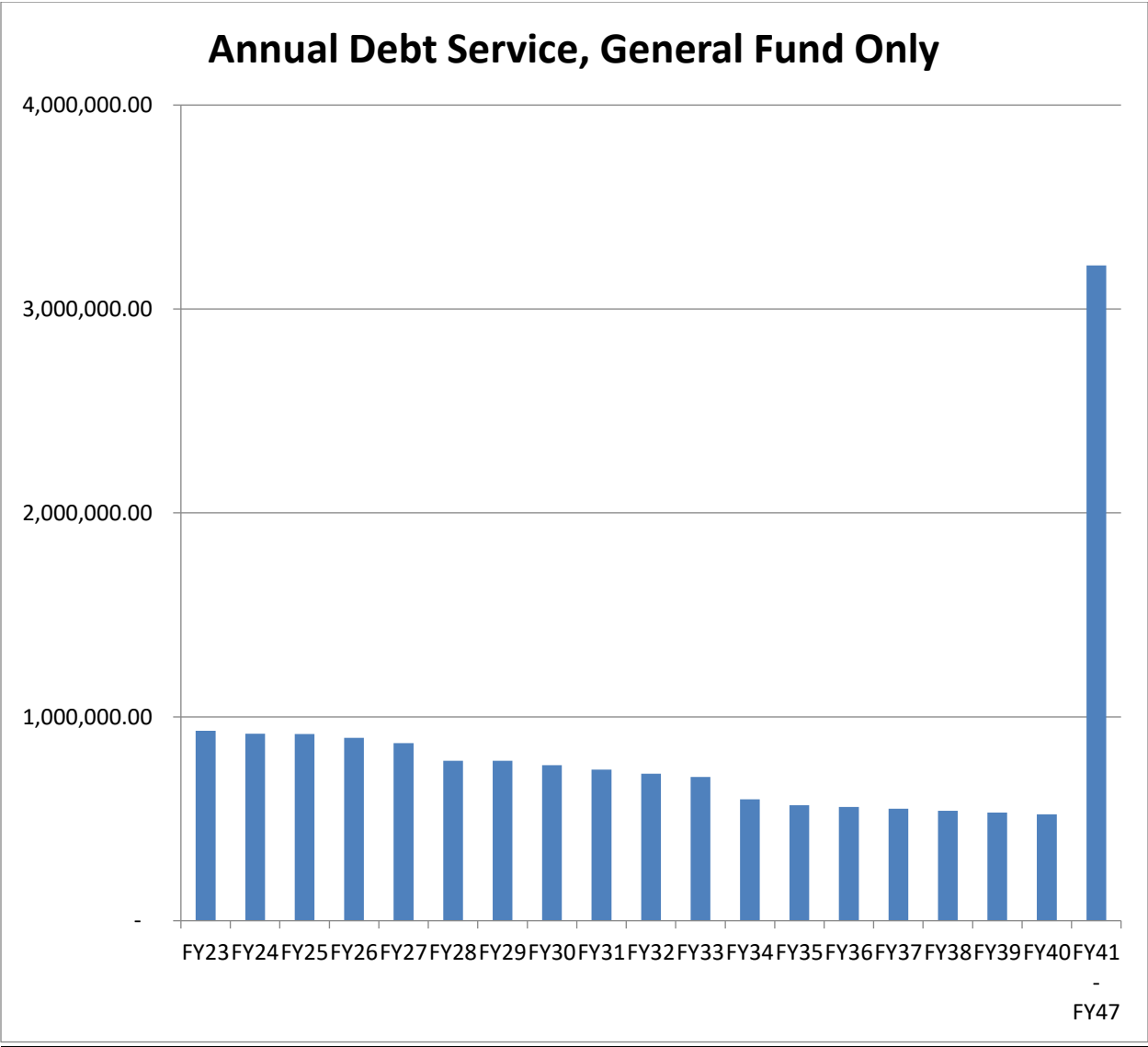
The Town is a member of the Worcester Regional Retirement System. As one of 104 public employee retirement systems within the Commonwealth of Massachusetts, the Worcester Regional Retirement System operates under and administers the provisions of the contributory defined benefit plan established by Chapter 32 of the Massachusetts General Laws. Governed by a five-member Board of Trustees, the plan has close to 13,000 members and over \$710 million dollars in assets. The Town's pension appropriation is budgeted at \$782,076 for FY2023. The Town anticipates the pension appropriation amount to increase significantly over the next few years due to upcoming retirements.



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 \$1,464,124.83, in FY23.



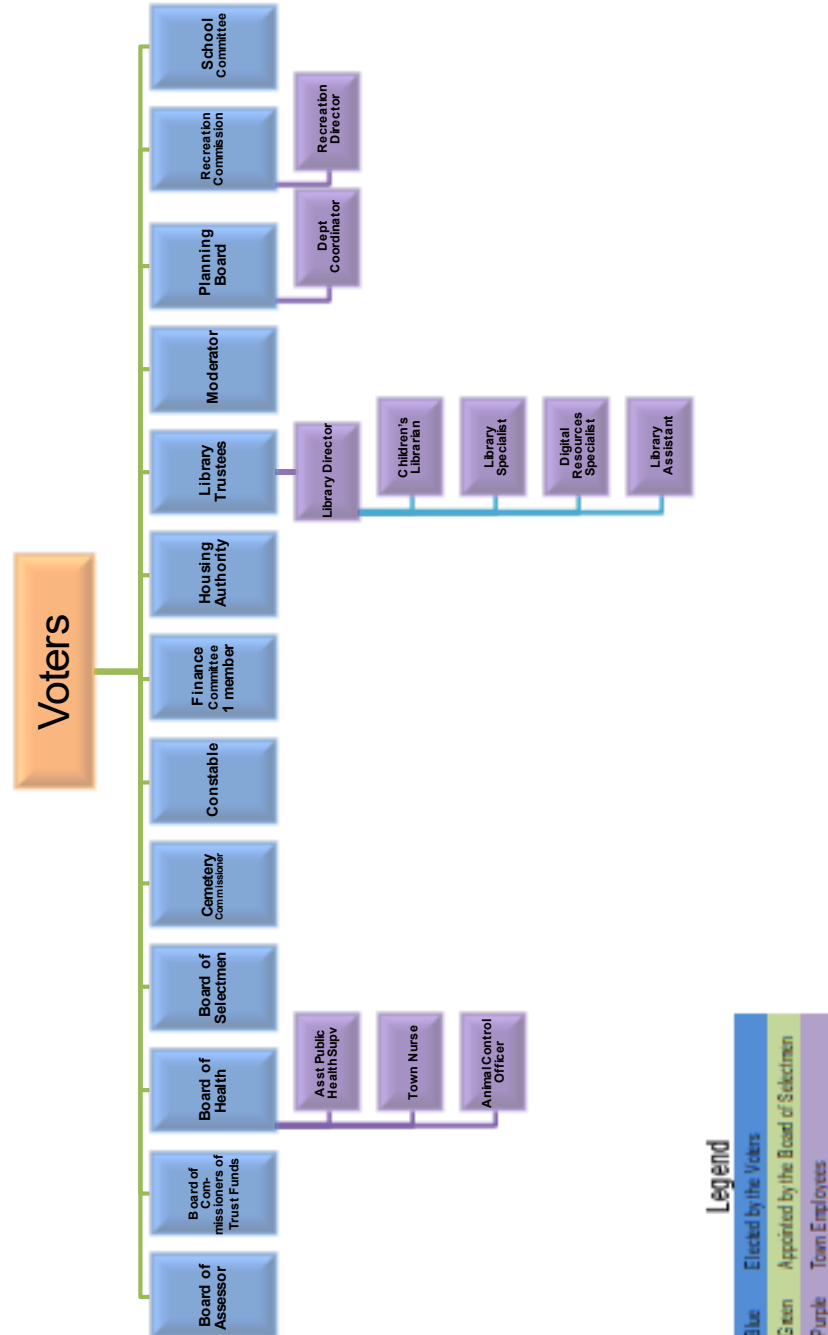


Fiscal 2023 Budget Procedure

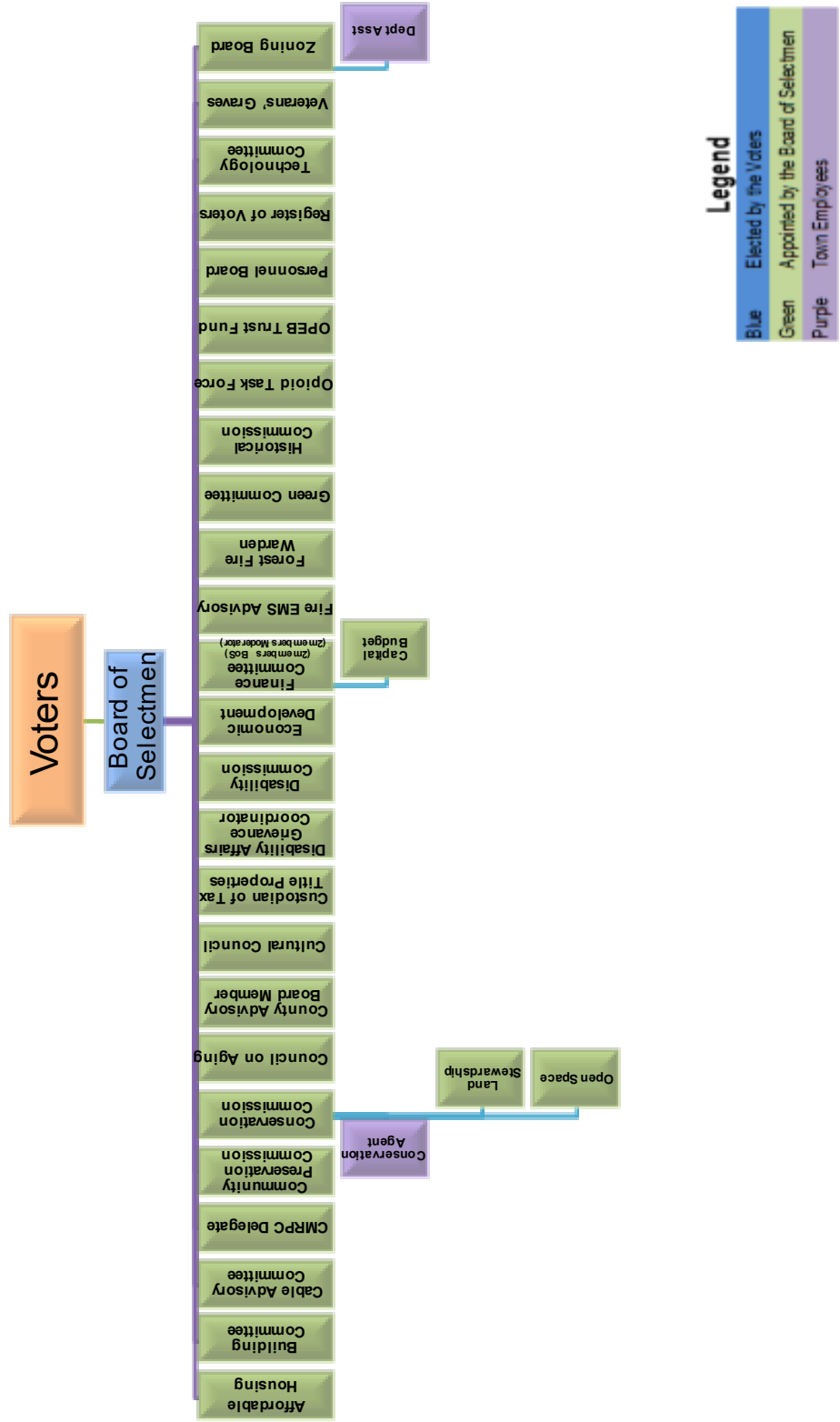
% Complete	Deliverable	Due By	Notes
0%	Warrant Opens for the Special Town Meeting	1-Aug	Vote taken at July BOS Meeting
0%	Warrant Closes for the Special Town Meeting	10-Sep	
0%	Warrant Review period begins	13-Sep	BOS, FinCom, CBC review Warrant
0%	BOS reviews Warrant w Committee Recommendations	5-Oct	
0%	Execute STM Warrant and Post	19-Oct	
0%	Special Town Meeting	2-Nov	
0%	Tax Classification Hearing	4-Nov	Thursday evening
0%	Budget Memo and Operating Budget Instructions sent to Depts. & Boards	15-Nov	
0%	Warrant Opens for the Annual Town Meeting	7-Dec	
0%	FY 23 Drafts Budgets returned to TM Office	17-Dec	Depts., Board and Committees submit budget requests. Depts submit capital requests to TM.
0%	Town Reports due to Selectmen's Office	10-Jan	
0%	Warrant Closes for the Annual Town Meeting	28-Jan	
0%	FY 23 Town Manager Budget Recommendation Released	1-Feb	
0%	Release Draft ATM Warrant	4-Feb	
0%	Finance Committee's Budget Review and Article Review Sessions	Feb	BOA, T/C, RecCom, BOH, Library, Moderator, Schools et al
0%	Board of Selectmen's Budget Review: Session 1	15-Feb	Police, Fire, Town Manager, Town Accountant (includes Dept Cap Requests)
0%	Board of Selectmen's Budget Review: Session 2	1-Mar	DPW, COA, Code, Town Clerk (includes Dept Cap Requests)
0%	Capital Budget Committee review capital requests	25-Feb	Recommendations due to BOS and FinCom
0%	BOS reviews Warrant Articles	15-Mar	
0%	Send Town Report to the Printer	18-Mar	
0%	Final Joint Finance Committee/Board of Selectmen Meeting	30-Mar	No later than March 30th
0%	BOS – last day to vote to place a question on the ballot for the ATE	29-Mar	35 days in advance of Town Meeting
0%	Warrant Executed and Posted	5-Apr	
0%	Finance Committee Report Sent to the Printer	8-Apr	
0%	Post Warrant for ATE	30-Apr	7 Days in advance
0%	Annual Town Meeting	5-May	
0%	Election Day	10-May	

Organizational Chart

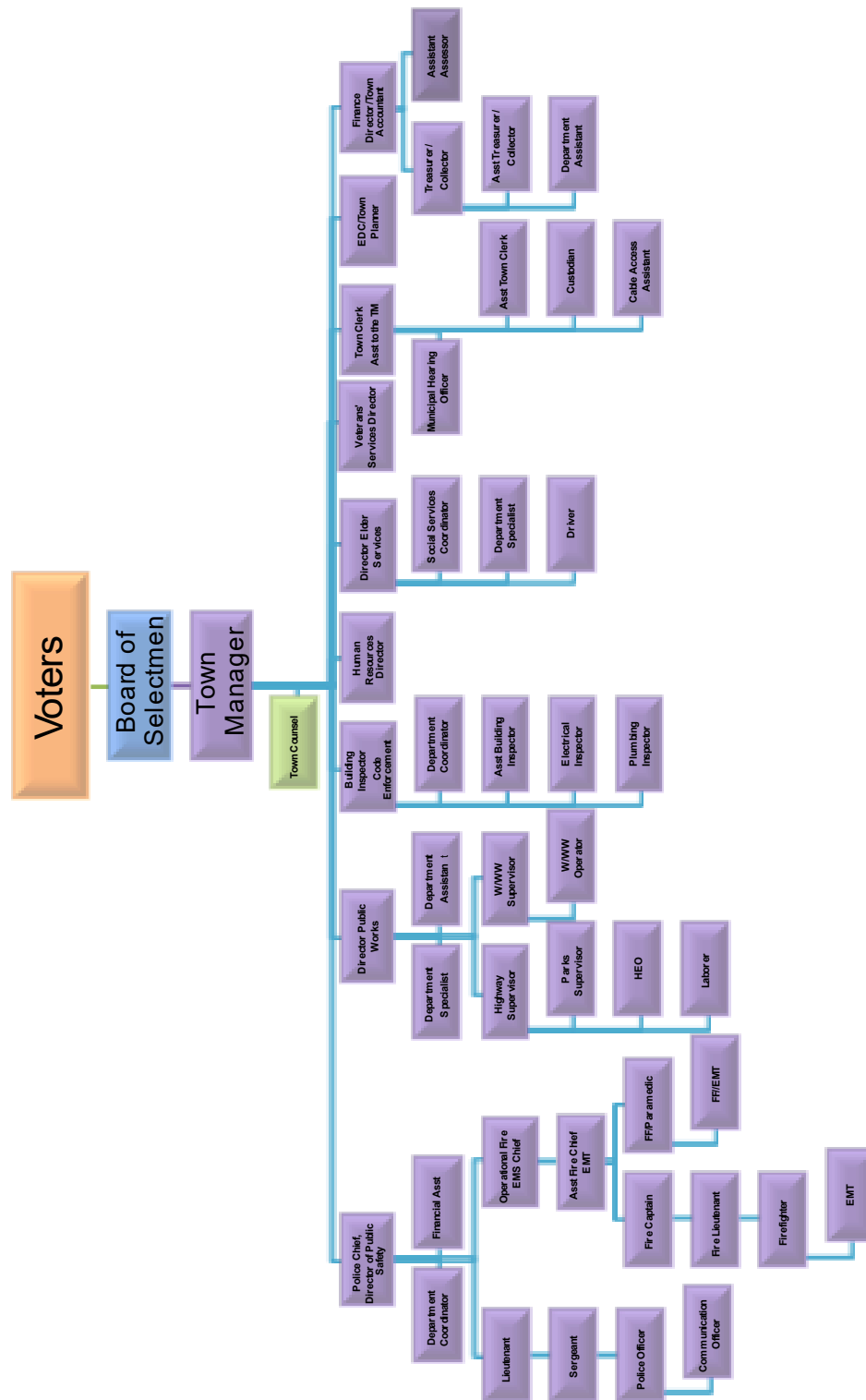
Town of Upton Elected Officials



Town of Upton Appointed Boards and Committees



Town of Upton FY23



Board of Selectmen Budget

Board of Selectmen / Town Manager

(Includes Legal, Insurance, Pension, Miscellaneous)

FY 2023 Budget Overview

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Wages	\$283,000	\$321,970	\$336,157
Salaries	\$1,750	\$1,750	\$1,750
Expenses	\$2,167,984	\$2,276,957	\$2,392,316
Total	\$2,452,734	\$2,600,677	\$2,730,223

Expenditures:

The total recommended Fiscal Year 2023 proposed budget for the Board of Selectmen/Town Manager Office is \$2,730,223, which is an increase of \$129,546 or 5% from the Fiscal 2022 amount of \$2,600,677. All these cost drivers are fixed costs such as wage increases, pension obligations to the Worcester Regional Retirement System and new operating expenses as outlined below. There are no other increases in this budget.

Wages:

The proposed Fiscal Year 2023 budget includes an increase in wages of \$14,187. This proposed increase is the net result of the following:

- 2% COLA for all non-union employees for 52.2 weeks in FY 23.
- Step increases per the Personnel by-law

Expenses:

The FY23 proposed operating increase is the net result of the following:

- The town's fixed cost pension liability represents an increase of 13%.
- Community Center Parking agreement for \$6,000.
- Canada Geese Control for \$7,000.
- Insurance increase of \$12,385.

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 \$2,100
- FY23 Common Victualers License \$775
- FY23 All Alcohol License \$10,050
- FY23 Town of Boylston \$45,000

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

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
122	Selectmen				
	Salaries				
0100-122-5100-5100	Selectmen-Wages				
	Town Planner		77,590.00	79,080.00	
	Department Assistant		6,000.00	6,120.00	
	HR Director/Ex Asst		75,105.00	76,637.00	
	Town Manager		157,275.00	160,420.00	
	Vehicle Stipend		6,000.00	6,000.00	
	Step Increase			7,900.00	
	Total 0100-122-5100-5100 (6 detail records)	287124	321,970.00	336,157.00	4.41%
0100-122-5100-5110	Selectmen - Salaries				
	Board Members		1,000.00	1,000.00	
	Chairman		750.00	750.00	
	Total 0100-122-5100-5110 (2 detail records)	1750	1,750.00	1,750.00	0.00%
	Expenses				
0100-122-5400-5421	Selectmen Expense				
	Appraisals/Engineering/Survey		25,000.00	25,000.00	
	Misc Expenses		4,500.00	4,500.00	
	Total 0100-122-5400-5421 (2 detail records)	29500	29,500.00	29,500.00	0.00%
0100-122-5400-5423	Town Manager Expense				
	Member Dues		2,800.00	2,800.00	
	ICMA and MMA Conference		2,700.00	2,700.00	
	Office Supplies and Postage		2,000.00	2,000.00	
	Other		500.00	500.00	
	Total 0100-122-5400-5423 (4 detail records)	8000	8,000.00	8,000.00	0.00%
	Total: Salaries & Expenses		361,220.00	375,407.00	3.93%
	Total Budget:	326,374.00	361,220.00	375,407.00	3.93%
123	Manager				
	Expenses				
0100-123-5400-5426	Town Manager Misc. Expense				
	Street Lighting		42,000.00	42,000.00	
	Community Center Parking Agreement			6,000.00	
	Memorial Day		2,400.00	2,400.00	
	Weights and Measures		1,200.00	1,200.00	
	Canada Geese Control			7,000.00	
	Total 0100-123-5400-5426 (5 detail records)	49632.36	45,600.00	58,600.00	28.51%
	Total: Expenses		45,600.00	58,600.00	28.51%
	Total Budget:	49,632.36	45,600.00	58,600.00	28.51%

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>	<i>67000</i>	<i>82,000.00</i>	<i>82,000.00</i>	<i>0.00%</i>
	Total: Expenses		82,000.00	82,000.00	0.00%
	Total Budget:	67,000.00	82,000.00	82,000.00	0.00%

152 Personnel

Expenses

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

911 Retirement

Expenses

0100-911-5100-5172	Worc. Cty Retirement Pension Fund				
	Annual Pension Appropriation - General Fund Portion		692,102.00	782,076.00	
	<i>Total 0100-911-5100-5172 (1 detail record)</i>	<i>633584</i>	<i>692,102.00</i>	<i>782,076.00</i>	<i>13.00%</i>
	Total: Expenses		692,102.00	782,076.00	13.00%
	Total Budget:	633,584.00	692,102.00	782,076.00	13.00%

945 Liability Insurance

Expenses

0100-945-5700-5741	Bond Town Officers				
	Bond Town Officers		1,200.00	1,200.00	
Total 0100-945-5700-5741 (1 detail record)		1200	1,200.00	1,200.00	0.00%
0100-945-5700-5743	Insurance				
	Property and Casualty		112,600.00	144,500.00	
	Deductibles		10,000.00	10,000.00	
	Employee Health		977,000.00	980,000.00	
	Flex Spending Admin Fee		2,200.00	2,200.00	
	Health Ins Buyout		52,000.00	52,000.00	
	HRA (Full Exposure)		28,000.00	28,000.00	
	Professional Liability		25,000.00	25,500.00	
	Injured on Duty		42,000.00	45,000.00	
	Workers Comp		47,000.00	47,940.00	
	Short Term Disability		25,000.00	25,500.00	
	Retiree Health		72,555.00	76,908.00	
Total 0100-945-5700-5743 (11 detail records)		1342900	1,393,355.00	1,437,548.00	3.17%
Total: Expenses			1,394,555.00	1,438,748.00	3.17%
Total Budget:		1,344,100.00	1,394,555.00	1,438,748.00	3.17%

Code Enforcement

FY 2023 Budget Overview

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Wages	166,766	174,222	178,715
Expense	23,500	23,500	23,500
TOTAL	190,266	197,722	202,215

Expenditures:

The total recommended FY 2023 Budget for Code Enforcement is \$202,215 which is an increase of \$4,493.00. The increase is a result of the following:

- This increase is due to the compensation plan and the 2.0 % COLA for wages
- Step Increase
- Longevity Bonuses for Eligible Employees

All other expenses such as training, mileage, office supplies and miscellaneous expenses have remained level funded. Training, mileage and office supplies have all been combined under Miscellaneous Expenses.

Revenue Budget:

The following anticipated revenues will be helpful in reducing the overall expense to the Department's Budget.

- Building Permits: 200,000
- Wiring Permits: 30,000
- Plumbing & Gas Permits: 30,000

Most likely, in the Spring, we will see another surge in activity with construction continuing at Upton Ridge as well as current subdivisions.

Operational Overview:

The Code Enforcement Department consists of a staff of seven: Building Commissioner, Local Inspector, Wiring Inspector and Assistant, Plumbing & Gas Inspector and Assistant as well as a Department Coordinator. 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 by-laws 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 by-laws.
- 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 by-laws and State preservation guidelines.
- Responsible for administering and enforcing the International Building Code as well as the Massachusetts State Building Code and local Town by-laws.

Budget Detail

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
241	Code Enforcement				
	Salaries				
	0100-241-5100-5100 Code Enforcement - Wages				
	Longevity Bonuses		569.00	569.00	
	Step Increase			1,738.00	
	Wiring Inspector		7,189.00	7,333.00	
	Plumbing/Gas Inspector		7,189.00	7,333.00	
	Per Inspection Costs		36,000.00	36,000.00	
	Inspector of Buildings		34,100.00	34,782.00	
	Department Coordinator		55,186.00	56,292.00	
	Assistant Plumbing/Gas Inspector		3,594.00	3,666.00	
	Department Assistant		4,993.00	5,092.00	
	Assistant Wiring Inspector		3,594.00	3,666.00	
	Local Inspector		21,808.00	22,244.00	
	Total 0100-241-5100-5100 (11 detail records)	166766	174,222.00	178,715.00	2.58%
	Expenses				
	0100-241-5400-5421 Code Enforcement Expense				
	Office Expenses & Supplies		1,500.00	1,500.00	
	Wireless Communications & Tablets		2,200.00	2,200.00	
	Training		1,500.00	1,500.00	
	Annual Code Updates		500.00	500.00	
	Official Notice Cards		100.00	100.00	
	Mileage		7,000.00	7,000.00	
	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	
	Business Cards		200.00	200.00	
	Permit Pro Monthly Fees		8,000.00	8,000.00	
	Total 0100-241-5400-5421 (12 detail records)	23500	23,500.00	23,500.00	0.00%
	Total: Salaries & Expenses		197,722.00	202,215.00	2.27%
	Total Budget:	190,266.00	197,722.00	202,215.00	2.27%

Conservation Commission

FY 2023 Budget Overview

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Salaries/Wages	\$44,525	\$49,751	\$52,328
Conservation Expenses	\$9000	\$9000	\$9000.00
Beaver Management	\$4000	\$4000	\$4,000
Total	\$57,525	\$62,751	\$65,328

Overall Expenditures:

The total recommended Fiscal Year 2023 proposed budget for the Conservation Commission is \$65,328, which is an increase of \$2,577 or 4.11% from the Fiscal 2022 amount of \$62,751.00. The increase is due cost of living adjustments and step increases for non-union personnel.

Overview:

The Agent position is crucial to monitoring project sites and ensuring the Town of Upton follows 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.

The Agent position is shared with the Town of Northbridge through an IMA. The monies collected by Upton from the Town of Northbridge are deposited into the General Fund.

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/notices (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. As noted above, the Commission is requesting a 2 hour per week increase for the Administrative Assistant position.

Expenses:

The proposed Fiscal Year 2023 budget of \$9,000.00 is the same as Fiscal Year 2022. 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

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
171	Conservation Committee				
	Salaries				
0100-171-5100-5113	Conservation Comm. - Clerk Wages				
	Conservation Agent		40,000.00	41,000.00	
	Step Increase			1,389.00	
	Admin Assistant Longevity Pay		0.00	0.00	
	Admin Assistant		9,751.00	9,939.00	
	Total 0100-171-5100-5113 (4 detail records)	44525	49,751.00	52,328.00	5.18
	Expenses				
0100-171-5400-5421	Conservation Commission Expense				
	Land Stewardship Committee		1,000.00	1,000.00	
	Office Expense		1,600.00	1,600.00	
	Open Space Committee		500.00	500.00	
	Conservation Land Maintenance		5,900.00	5,900.00	
	Total 0100-171-5400-5421 (4 detail records)	9000	9,000.00	9,000.00	0.00%
0100-171-5400-5422	Beaver Control				
	Beaver Control Expenses		4,000.00	4,000.00	
	Total 0100-171-5400-5422 (1 detail record)	4000	4,000.00	4,000.00	0.00%
	Total: Salaries & Expenses		62,751.00	65,328.00	4.11%
	Total Budget:	57,525.00	62,751.00	65,328.00	4.11%

Council on Aging

FY 2023 Budget Overview

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Wages	\$165,598	\$168,079	\$173,029
Building Maintenance	\$46,861	\$45,361	\$35,230
Total	\$212,459	\$213,440	\$208,259

Expenditures:

The total recommended Fiscal Year 2023 proposed budget for the Council on Aging/Elder and Social Services is \$208,259, which is a net decrease amount of \$5,181. There is an increase in wages due to COLA and step increases for staff.

Wages:

The proposed Fiscal Year 2023 budget includes an increase in wages of \$4,950. This proposed increase is the net result of the following:

- 2% COLA for all non-union employees for 52.2 weeks in FY 23.
- Step increases for all staff if determined annual goals have been accomplished.

Expenses:

The proposed Fiscal Year 2023 expense budget includes Building Maintenance and COA Expenses.

The following adjustments were made in anticipation of the opening of the new Community Center in December 2022 and includes 6 months at our current location at 2 Farm Street attached to the Millhaus Apartments.

	<u>FY 2022</u>	<u>FY 2023</u>	<u>Change</u>
Cleaning Service	\$6,375	\$5,376	\$(999)
Telephones	\$960	\$560	\$(400)
Rent	\$1	\$1	No change
Heat	\$7,800	\$4,200	\$(3600)
Equipment Maint.	\$1,375	\$805	\$(570)
Cleaning Supplies	\$750	\$438	\$(312)
Water and Sewer	\$1,500	\$750	\$(750)
Electricity	\$6,000	\$2,500	\$(3,500)
Total	\$24,761	\$14,630	\$(10,131)

The increase in Cleaning Service is due to the contract with S & J Cleaning Services.

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 and exercise programs.

- FY22 Formula Grant \$15,000.
- Fees are charged for programs and transportation.
- 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.

Exercise Programs	\$4,800
Birthday Bash	\$1,200
Transportation	\$2,000
Monthly Breakfast	\$1,000
Socials	\$1,000
Total	(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

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
541	Council On Aging				
Salaries					
0100-541-5100-5100	Council on Aging - Wages				
	Bus Driver 1		14,329.00	14,602.00	
	Department Specialist		20,739.00	21,156.00	
	Director of Elder and Social Services		73,915.00	75,335.00	
	Social Services Coordinator		51,323.00	49,883.00	
	Step Increase			4,134.00	
	Bus Driver 2		7,773.00	7,919.00	
	Total 0100-541-5100-5100 (6 detail records)	165598	168,079.00	173,029.00	2.95%
Expenses					
0100-541-5200-5241	COA - Building Maintenance				
	Water and Sewer		1,500.00	750.00	
	Telephones		960.00	560.00	
	Rent		1.00	1.00	
	Heat		7,800.00	4,200.00	
	Equipment Maintenance		1,375.00	805.00	
	Electricity		6,000.00	2,500.00	
	Cleaning Supplies		750.00	438.00	
	Cleaning Service		6,375.00	5,376.00	
	Total 0100-541-5200-5241 (8 detail records)	24761	24,761.00	14,630.00	-40.92%
0100-541-5400-5421	COA Expense				
	Programming		6,000.00	6,000.00	
	Training		2,500.00	2,500.00	
	Office/ Building Supplies		1,000.00	1,000.00	
	Miscellaneous		2,000.00	2,000.00	
	Membership Dues		300.00	300.00	
	Computer Software Annual Maintenance		1,800.00	1,800.00	
	Transportation (gas maintenancerepairs)		7,000.00	7,000.00	
	Total 0100-541-5400-5421 (7 detail records)	22100	20,600.00	20,600.00	0.00%
	Total: Salaries & Expenses		213,440.00	208,259.00	-2.43%
	Total Budget:	212,459.00	213,440.00	208,259.00	-2.43%
541	Council On Aging				
Expenses					
2504-541-5580-5580	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	
	Monthly Breakfast		1,000.00	1,000.00	
	Exercise Programs		4,800.00	4,800.00	
	Estimated Revenue		-10,000.00	-10,000.00	
	Total 2504-541-5580-5580 (6 detail records)	0	0.00	0.00	100.00%
	Total: Expenses		0.00	0.00	100.00%
	Total Budget:	0	0.00	0.00	100.00%

Department of Public Works

FY 2023 Budget Overview

Highway Division

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Wages	\$487,713	\$495,680	\$509,667
Expenses	\$603,199	\$602,799	\$602,370
Total	\$1,090,912	\$1,098,479	\$1,112,037

Expenditures:

The total recommended Fiscal Year 2023 budget for the Highway Division is \$1,112,037, which is an increase of \$13,108 or 1.2% from the Fiscal 2022 amount of \$1,098,479. 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 \$13,987. This proposed increase is the net result of the following:

- \$8,962 for the 2.0% COLA for all employees for the 52.2 weeks in FY23
- \$3,045 for step increases for non-union employees
- \$1,980 for the transfer of cell phone stipends from DPW Expense to Wages

Expenses:

The proposed Fiscal Year 2023 budget includes a decrease in expenses of \$429. This is the net result of the following:

- \$1,551 for an increase in the DPW trailer rent
- -\$1,980 for the transfer of cell phone stipends from expenses to wages

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

Parks/Forestry/Cemetery Division

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Wages	\$160,352	\$162,312	\$220,462
Expenses	\$125,180	\$125,180	\$126,060
TOTAL	\$285,532	\$287,492	\$346,522

Expenditures:

The total recommended Fiscal Year 2023 budget for the Parks/Forestry/Cemetery Division is \$346,522, which is an increase of \$59,030 or 20.5% from the Fiscal 2022 amount of \$287,492. 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 \$58,150. This proposed increase is the net result of the following:

- \$3,246 for the 2.0% COLA for all employees for the 52.2 weeks in FY23.
- \$46,153 to add a Laborer in connection with the acquisition of Maplewood Cemetery.
- \$7,741 due to CBA agreement re-license upgrades.
- \$710 for the increase in minimum wage.
- \$300 for the transfer of cell phone stipend from DPW Parks General Expense to Wage expense.

Expenses:

The proposed Fiscal Year 2023 budget includes an increase in expenses of \$880. This proposed increase is the net result of the following:

- \$700 for the clothing allowance for the new employee
- \$480 for an increase in the cost for the transmitting the picture from the camera at the playground/Community Center site to the Police station
- -\$300 for the transfer of cell phone stipend from expenses to wages

Water Division

EXPENDITURES	FY 2021	FY 2022	FY 2023 Proposed
Wages	\$270,866	\$287,262	\$301,717
Expenses/ Pension	\$370,640	\$377,639	\$386,438
Capital Outlay	\$100,000	\$0	\$0
Debt	\$297,795	\$290,081	\$244,675
Extra/Unforeseen	\$50,000	\$50,000	\$50,000
TOTAL	\$1,089,301	\$1,004,712	\$982,830

Expenditures:

The total recommended Fiscal Year 2023 budget for the Water Division is \$982,830, which is a decrease of \$21,882 or -2.2% from the Fiscal 2022 amount of \$1,004,712.

The change in Water expenditures includes a decrease in debt of \$45,406. The other cost drivers are described below.

Wages:

The proposed Fiscal Year 2023 budget includes an increase in wages of \$14,455. This proposed increase is the net result of the following:

- \$5,894 for the 2.0% COLA for all employees for 52.2 weeks in FY23
- \$5,079 to budget for the maximum cost of license upgrades
- \$4,366 to convert the working foreman to a full-time role
- \$990 to transfer cell phone stipends to the Wages account
- \$746 for step increases for non-union employees
- \$(2,295) to adjust Water/Sewer Department Specialist wage to actual
- \$(325) for the retirement of a longevity payment

Expenses:

The proposed Fiscal Year 2023 budget includes an increase in expenses of \$8,359. This proposed increase is the net result of the following:

- \$4,867 for an increase in health insurance costs
- \$4,482 for an increase in the contribution to the Worcester pension fund
- \$440 for an increase in Medicare payroll taxes
- \$(990) for the transfer of cell phone stipends from expenses to wages

Revenue Budget:

Revenue	FY 2021	FY 2022	FY 2023 Proposed
User Charges	\$581,505	\$588,989	\$785,493
Water Connection Fees	\$60,000	\$60,000	\$75,000
Water Surcharge	\$148,898	\$145,041	\$0
Retained Earnings	\$150,000	\$50,000	\$0
Tax Levy	\$148,897	\$145,040	\$122,337
TOTAL	\$1,089,301	\$1,004,712	\$982,830

Wastewater Division

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
WAGES	\$263,275	\$279,071	\$293,362
EXPENSES/PENSION	\$357,079	\$364,167	\$372,956
CAPITAL OUTLAY	\$100,000	\$100,000	\$0
DEBT	\$10,813	\$10,537	\$19,000
EXTRA/UNFORESEEN	\$30,000	\$30,000	\$30,000
TOTAL	\$761,167	\$783,775	\$715,318

The total recommended Fiscal Year 2023 budget for the Water Division is \$715,318, which is a decrease of \$68,457 or -8.7% from the Fiscal 2022 amount of \$783,775.

The change in expenditures for the Wastewater Division include the elimination of capital outlay of \$100,000 and an increase in debt of \$8,463. The other cost drivers are described below.

Wages:

The proposed Fiscal Year 2023 budget includes an increase in wages of \$14,291. This proposed increase is the net result of the following:

- \$5,730 for the 2.0% COLA for all employees for 52.2 weeks in FY23
- \$5,079 to budget for the maximum cost of license upgrades
- \$4,366 to convert the working foreman to a full-time role
- \$990 to transfer cell phone stipends to the Wages account
- \$746 for step increases for non-union employees
- -\$2,295 to adjust the Water/Sewer Department Specialist wage to actual
- -\$325 for the retirement of a longevity payment

Expenses:

The proposed Fiscal Year 2023 budget includes an increase in expenses of \$8,789. This proposed increase is the net result of the following:

- \$4,867 for an increase in health insurance costs
- \$4,482 for an increase in the contribution to the Worcester Pension Fund
- \$430 for an increase in Medicare payroll taxes
- -\$990 for the transfer of cell phone stipends from Expenses to Wages

Revenue Budget:

Revenue	FY 2021	FY 2022	FY 2023 Proposed
User Charges	\$560,354	\$583,239	\$595,318
Sewer Connection Fees	\$60,000	\$60,000	\$120,000
Wastewater Surcharge	\$5,407	\$5,268	\$0
Retained Earnings	\$130,000	\$130,000	\$0
Tax Levy	\$5,406	\$5,268	\$0
Total	\$761,167	\$783,775	\$715,318

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, one Department Assistant, two Superintendents, one Parks/Forestry/Cemetery Foreman, one Mechanic, five Water/Wastewater Operators, five Truck Driver/Heavy Equipment Operators, and one Parks/Forestry/Cemetery Laborer. The Department also employs one part-time Department Specialist and four 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 Driver/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.

Budget Detail

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
294	DPW Parks Forestry & Cemetery				
	Salaries				
0100-294-5100-5100	DPW Parks Forestry & Cem.- Wages				
	Parks Seasonal Employee (3days/wk)		13,756.00	14,032.00	
	Parks Summer Employees (3 seasonal 40hrs/wk)		19,321.00	20,403.00	
	Parks OT		8,856.00	9,169.00	
	Parks Laborer w/ Pesticide License		44,287.00	53,294.00	
	Parks Cemetery Laborer			46,153.00	
	Cemetery OT		5,248.00	5,434.00	
	Longevity			650.00	
	Parks/Forestry/Cemetery Foreman		68,884.00	71,327.00	
	Total 0100-294-5100-5100 (8 detail records)	160352	160,352.00	220,462.00	37.49%
	Expenses				
0100-294-5200-5242	DPW Parks - Lawn Maintenance				
	DPW Parks - Lawn Maintenance		33,475.00	33,175.00	
	Total 0100-294-5200-5242 (1 detail record)	33475	33,475.00	33,175.00	-0.90%
0100-294-5200-5301	DPW Parks Forestry & Cemetery - Aquatic Weed Control				
	DPW Parks - Aquatic Weed Control		13,000.00	13,000.00	
	Total 0100-294-5200-5301 (1 detail record)	13000	13,000.00	13,000.00	0.00%
0100-294-5200-5311	DPW Parks - Forestry Expense				
	Police Details		4,000.00	4,000.00	
	Forestry Expense		43,000.00	43,000.00	
	Total 0100-294-5200-5311 (2 detail records)	47000	47,000.00	47,000.00	0.00%
0100-294-5200-5313	DPW Parks - Training				
	DPW Parks Training		400.00	400.00	
	Total 0100-294-5200-5313 (1 detail record)	400	400.00	400.00	0.00%
0100-294-5400-5422	DPW Parks - General Expense				
	Parks Radio Maintenance		300.00	300.00	
	Misc		200.00	200.00	
	Supplies		500.00	500.00	
	Safety		250.00	250.00	
	Electric		1,977.00	1,977.00	
	CCTV/VFW Playground Area		840.00	1,320.00	
	Pest Control		1,545.00	1,545.00	
	License and Dues		450.00	450.00	
	Total 0100-294-5400-5422 (8 detail records)	6062	6,062.00	6,542.00	7.92%
0100-294-5400-5481	DPW Parks Forestry & Cem. - Vehicle Fuel				
	Vehicle Fuel		2,298.00	2,298.00	
	Total 0100-294-5400-5481 (1 detail record)	2298	2,298.00	2,298.00	0.00%

0100-294-5400-5482	DPW Parks Forestry & Cem. - Veh. Maint. Repair				
	Vehicle Maintenance Repair		1,300.00	1,300.00	
	Total 0100-294-5400-5482 (1 detail record)	1300	1,300.00	1,300.00	0.00%
0100-294-5400-5581	DPW Parks - Clothing Allowance				
	Parks W/Pesticide License Position		700.00	700.00	
	Parks/Cemetery Laborer Position		700.00	1,400.00	
	Total 0100-294-5400-5581 (2 detail records)	1400	1,400.00	2,100.00	50.00%
	Total: Salaries & Expenses		265,287.00	326,277.00	22.99%
	Total Budget:	265,287.00	265,287.00	326,277.00	22.99%

421 DPW

Salaries

0100-421-5100-5100	DPW - Wages				
	DPW Overtime		10,495.00	11,052.00	
	Director of Public Works (50%)		65,629.00	66,942.00	
	Equipment Operator		204,792.00	213,176.00	
	Highway Superintendent		82,957.00	88,928.00	
	Longevity		800.00	850.00	
	Mechanic/Equipment Operator		68,884.00	71,794.00	
	On Call Stipend		6,221.00	3,305.00	
	Step Increase			3,045.00	
	Working Foreman Differential		1,527.00	1,527.00	
	Department Specialist		48,096.00	49,048.00	
	Total 0100-421-5100-5100 (10 detail records)	487713	489,401.00	509,667.00	4.14%

Expenses

0100-421-5200-5200	DPW Consultant				
	DPW Consultant		15,000.00	15,000.00	
	Total 0100-421-5200-5200 (1 detail record)	15000	15,000.00	15,000.00	0.00%
	Total: Salaries		504,401.00	524,667.00	4.02%
	Total Budget:	502,713.00	504,401.00	524,667.00	4.02%

422 DPW Highway Construction Maintenance

Expenses

0100-422-5200-5210	DPW Building Utilities				
	Communications	3,400.00	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		
	Total 0100-422-5200-5210 (5 detail records)	28748	28,748.00	26,768.00	-6.89%
0100-422-5200-5241	DPW Building Maintenance				
	Building Maintenance Expenses	8,500.00	8,500.00		
	Total 0100-422-5200-5241 (1 detail record)	8500	8,500.00	8,500.00	0.00%
0100-422-5200-5242	DPW - Contracted Services				
	Roadside Mowing	15,000.00	15,000.00		
	Misc	1,000.00	1,000.00		
	Storm Response	5,000.00	5,000.00		
	Traffic Lights	2,500.00	2,500.00		
	Line Painting	14,000.00	14,000.00		
	Total 0100-422-5200-5242 (5 detail records)	37500	37,500.00	37,500.00	0.00%
0100-422-5200-5244	DPW - Animal Disposal Services				
	Animal Disposal Expense	1,200.00	1,200.00		
	Total 0100-422-5200-5244 (1 detail record)	1200	1,200.00	1,200.00	0.00%
0100-422-5200-5250	DPW - Stormwater Management Plan				
	NPDES Stormwater MS4 Annual Compliance	30,000.00	30,000.00		
	Street Sweeping	15,000.00	15,000.00		
	Outfall Testing	5,000.00	5,000.00		
	Disposal	4,600.00	4,600.00		
	Detention Basins	4,000.00	4,000.00		
	Catch Basin Cleaning	18,000.00	18,000.00		
	CMRSWC Fee	4,000.00	4,000.00		
	Total 0100-422-5200-5250 (7 detail records)	80600	80,600.00	80,600.00	0.00%
0100-422-5200-5313	DPW - Training				
	DPW Training Expenses	2,750.00	2,750.00		
	Total 0100-422-5200-5313 (1 detail record)	2750	2,750.00	2,750.00	0.00%
0100-422-5400-5421	DPW Expense				
	Safety	2,600.00	2,600.00		
	Police Details	4,000.00	4,000.00		
	Trailer Rental	7,368.00	8,919.00		
	Supplies	6,500.00	6,500.00		

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
	Software Support		1,000.00	1,000.00	
	Advertising		600.00	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	
	Postage		250.00	250.00	
	Total 0100-422-5400-5421 (11 detail records)	31633	31,233.00	32,784.00	4.97%
0100-422-5400-5481	DPW Vehicle Fuel				
	DPW Vehicle Fuel Expenses		25,908.00	25,908.00	
	Total 0100-422-5400-5481 (1 detail record)	25908	25,908.00	25,908.00	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	
	Total 0100-422-5400-5482 (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	
	Total 0100-422-5400-5530 (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	
	Total 0100-422-5400-5531 (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	
	Equipment Operator		2,800.00	2,800.00	
	Mechanic/Equipment Operator		700.00	700.00	
	Total 0100-422-5400-5581 (3 detail records)	4200	4,200.00	4,200.00	0.00%
	Total: Expenses		327,799.00	327,370.00	-0.13%
	Total Budget:	328,199.00	327,799.00	327,370.00	-0.13%

423 DPW Snow & Ice Removal

Expenses

0100-423-5400-5535	Snow Removal				
	Snow & Ice Removal Expenses		260,000.00	260,000.00	
	Total 0100-423-5400-5535 (1 detail record)	310000	260,000.00	260,000.00	0.00%
	Total: Expenses		260,000.00	260,000.00	0.00%
	Total Budget:	310,000.00	260,000.00	260,000.00	0.00%

61: Enterprise**440 Sewer****Salaries**

6100-440-5100-5100	General Labor				
	Scheduled OT	17,871.00	19,620.00		
	Unscheduled OT	4,218.00	4,784.00		
	On Call Stipend	3,142.00	1,653.00		
	Longevity	775.00	300.00		
	Department Specialist (50%)	12,000.00	9,945.00		
	Working Foreman Differential	854.00	5,220.00		
	License Upgrades	1,668.00	5,972.00		
	Step Increase		746.00		
	Director of Public Works (25%)	32,815.00	33,471.00		
	5 Water/Wastewater Operator (50%)	148,938.00	166,987.00		
	Superintendent (50%)	41,479.00	44,664.00		
	Total 6100-440-5100-5100 (11 detail records)	263275	263,760.00	293,362.00	11.22%
6100-440-5100-5172	Worcester Cty Retirement Pension Fund				
	Annual Pension Appropriation-Wastewater Enterprise Portion	34,470.00	38,952.00		
	Total 6100-440-5100-5172 (1 detail record)	31560	34,470.00	38,952.00	13.00%

Expenses

6100-440-5400-5421	Waste Water Expenses				
	Training	3,420.00	3,420.00		
	License and Dues	600.00	600.00		
	Clothing Allowance	2,100.00	2,100.00		
	Unemployment Compensation	1,056.00	1,056.00		
	Vehicle Fuel	3,632.00	3,632.00		
	Vehicle Maintenance	1,900.00	1,900.00		
	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		
	Tools/Equipment Replacement	23,074.00	23,074.00		
	Communications/Cell Phones	1,900.00	910.00		
	Tel/Alarms	1,500.00	1,500.00		
	Laboratory	34,500.00	34,500.00		
	Internet/Firewall/IT Services	6,600.00	6,600.00		
	Instrument Maintenance	3,000.00	3,000.00		
	Health Insurance	81,115.00	85,982.00		
	Fuel - Heat	14,000.00	14,000.00		
	Equipment Services	2,800.00	2,800.00		

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
	Postage		1,380.00	1,380.00	
	Easement Clearing		3,000.00	3,000.00	
	Supplies		2,300.00	2,300.00	
	Medicare - PR Taxes		3,825.00	4,255.00	
	Misc		400.00	400.00	
	Professional Services		5,000.00	5,000.00	
	Safety		500.00	500.00	
	Sludge Removal		28,000.00	28,000.00	
	Electric		61,395.00	61,395.00	
	Total 6100-440-5400-5421 (28 detail records)	328666.56	329,697.00	334,004.00	1.31%
6100-440-5700-5780	Waste Water Extra Unforeseen Expenditures				
	Waste Water Unforeseen Expenditures		30,000.00	30,000.00	
	Total 6100-440-5700-5780 (1 detail record)	30000	30,000.00	30,000.00	0.00%
6100-440-5800-5810	Wastewater Capital Outlay				
	Inflow/Infiltration (I/I) Capital Improvements		100,000.00	0.00	
	Total 6100-440-5800-5810 (1 detail record)	100000	100,000.00	0.00	-100.00%
	Total: Salaries & Expenses	753,501.56	757,927.00	696,318.00	-8.13%
	Total Budget:	753,501.56	757,927.00	696,318.00	-8.13%

60: Enterprise**450 Water****Salaries**

6000-450-5100-5100	General Labor				
	5 Water/Wastewater Operator (50%)	148,938.00	166,987.00		
	Department Specialist	12,000.00	9,945.00		
	Director of Public Works	32,814.00	33,471.00		
	License Upgrades	1,668.00	5,972.00		
	Longevity	775.00	300.00		
	On Call Stipend	3,142.00	1,653.00		
	Scheduled OT	17,871.00	19,620.00		
	Step Increase		746.00		
	Superintendent (50%)	41,479.00	44,664.00		
	Unscheduled Ot	11,809.00	13,139.00		
	Working Foreman Differential	854.00	5,220.00		
	Total 6000-450-5100-5100 (11 detail records)	270866	271,350.00	301,717.00	11.19%
6000-450-5100-5172	Worcester Cty Retirement Pension Fund				
	Annual Pension Appropriation - Water Enterprise Fund Portion	34,470.00	38,952.00		
	Total 6000-450-5100-5172 (1 detail record)	31560	34,470.00	38,952.00	13.00%

Expenses

6000-450-5400-5421	Water Expenses				
	Meters	8,000.00	8,000.00		
	Advertising	500.00	500.00		
	License and Dues	500.00	500.00		
	Equipment Services	5,000.00	5,000.00		
	Misc	600.00	600.00		
	Laboratory Lead and Copper Testing	7,000.00	7,000.00		
	Paving	5,638.00	5,638.00		
	Internet/firewall/IT Services	6,600.00	6,600.00		
	Instrument Maintenance SCADA Maint	6,050.00	6,050.00		
	Billing	3,040.00	3,040.00		
	Fuel Heat	2,060.00	2,060.00		
	Building / Grounds Maintenance	1,000.00	1,000.00		
	Electric	76,800.00	76,800.00		
	DeP Fees	1,200.00	1,200.00		
	Communications/Mobile Phones	1,940.00	950.00		
	Clothing Allowance	2,100.00	2,100.00		
	Chemicals	50,000.00	50,000.00		
	Leak Detection	4,080.00	4,080.00		
	Health Insurance	81,115.00	85,982.00		

	Training		3,400.00	3,400.00	
	Police Details		4,080.00	4,080.00	
	Medicare - PR Taxes		3,935.00	4,375.00	
	Vehicle Maintenance		1,900.00	1,900.00	
	Unemployment Compensation		1,085.00	1,085.00	
	Tools/Equipment Replacement		10,000.00	10,000.00	
	Tel / Alarms		1,040.00	1,040.00	
	Supplies		2,640.00	2,640.00	
	Safety		1,000.00	1,000.00	
	Postage		1,380.00	1,380.00	
	Vehicle Fuel		5,486.00	5,486.00	
	Professional Services		14,000.00	14,000.00	
	System Maintenance		30,000.00	30,000.00	
	Total 6000-450-5400-5421 (32 detail records)	339127.56	343,169.00	347,486.00	1.26%
6000-450-5700-5780	Water Extra Unforeseen Expenditures				
	Water Ent. - Unforeseen Expenditures		50,000.00	50,000.00	
	Total 6000-450-5700-5780 (1 detail record)	50000	50,000.00	50,000.00	0.00%
6000-450-5800-5810	Water Capital Outlay				
	Water Capital Outlay		0.00	0.00	
	Total 6000-450-5800-5810 (1 detail record)	108914.89	0.00	0.00	100.00%
	Total: Salaries & Expenses	800,468.45	698,989.00	738,155.00	5.60%
	Total Budget:	800,468.45	698,989.00	738,155.00	5.60%

500 Warrant Articles

Expenses

0300-500-5023-5001	ATM FY23 06/2022 DPW - Town Roads Construction and Improvements				
	Town Roads Construction and Improvements			200,000.00	
			0.00	0.00	
	Total 0300-500-5023-5001 (2 detail records)	0	0.00	200,000.00	100.00%
	Total: Expenses		0.00	200,000.00	100.00%
	Total Budget:		0.00	200,000.00	100.00%

Finance Department

FY2023 Budget Overview

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Wages	\$236,400	\$243,383	\$254,196
Salaries	\$1,750	\$1,750	\$1,750
Expenses	\$104,277	\$102,602	\$118,333
Total	\$342,427	\$347,735	\$374,279

Expenditures:

The total recommended Fiscal Year 2023 budget for the Finance Department totals \$374,279, which is an increase of \$26,544 or 7.63% from the Fiscal Year 2022 total of \$347,735.

Wages:

The proposed FY2023 budget includes an increase in wages of \$10,813 or 4.44% from FY2022. The increase is the result of the following:

- The Fiscal Year 2022 reorganization of the Town's Finance Department that included the consolidation of the Board of Assessors, Treasurer/Collector's Office and Town Accountant's Office and the creation of the new position of Finance Director/Town Accountant.
- 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 Assistant.
- The reorganization eliminated the need for the separate position of Payroll Clerk. Additionally, the part-time Department Specialist position has been reclassified to a lower wage position of Department Assistant in the Treasurer/Collector's Office which maintains 2.5 FTEs to provide high quality customer service experience to its residents and taxpayers.
- The Assessing Office will maintain 1 FTE, the Assistant Assessor.
- The Finance Department in total will be 4 FTEs.
- Proposed 2.00% Cost of Living Adjustment (COLA) and a step increase for all positions.
- FY2023 wages are based on 52.2 payroll weeks.

Expenses:

The proposed FY2023 budget includes an increase in expenses of \$15,731 from FY2022. The increase is the result of the following:

- The Town conducted a roll-forward Other Post-employment Benefit (OPEB) Actuarial Valuation under GASB 74/75 in FY2022 that was budgeted at \$3,250. The actuarial valuation will be a full valuation conducted in FY2023 that is budget for \$6,300. The OPEB Actuarial Valuation under GASB 74/75 is an annual requirement as part of the Town's Annual Financial Statement Audit.
- The Vadar Annual Maintenance expense for the Fund Accounting Program was moved to the IT Department Budget.
- The Finance Director/Town Accountant expenses will decrease by \$502 or 1.81% in FY23.
- 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 FY23, and the expense is budgeted for \$2,481.
- The Treasurer/Collector expenses are decreasing by \$1,282 in FY23 due to the savings in the Vadar Annual Maintenance expenses for the Property Tax Program was moved to the IT Department Budget.
- The Board of Assessors is proposing an increase in expenses in the amount of \$17,515.
- Contract with the appraisal company increased by \$9,885, which now includes the 504-appraisal required by the State, website, cloud storage and for maintenance and interim reports.
- Software- hardware contracts increased by \$7,630 due to 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 are 148 general ledger funds, and annual expenditures, including the two enterprise funds, exceed \$29,000,000.
- Accurately determining the value of all real and person 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

133 Finance Department

Salaries

0100-133-5100-5100	Finance Department - Wages				
	Finance Director/Town Accountant Wages	48,283.00	49,236.00		
	Step Increase		6,025.00		
	Department Assistant	17,644.00	17,992.00		
	Assistant Treasurer/Collector	52,575.00	53,648.00		
	Assistant Assessor Wages	53,871.00	54,964.00		
	Assistant Assessor Longevity	500.00	500.00		
	Assistant Assessor - Stipend for Certification	1,750.00	1,750.00		
	Treasurer/Collector Wages	68,760.00	70,081.00		
	Total 0100-133-5100-5100 (8 detail records)	0	243,383.00	254,196.00	4.44%
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)	0	1,750.00	1,750.00	0.00%

Expenses

0100-133-5200-5243	Finance Department - Accounting and Auditing Services				
	Annual Town Audit	19,000.00	19,000.00		
	Total 0100-133-5200-5243 (1 detail record)	0	19,000.00	19,000.00	0.00%
0100-133-5200-5246	Finance Department/Town Accountant - GASB 74/75 Compliance				
	GASB 74/75 OPEB Actuarial Services - Full Valuation Report		6,300.00		
	GASB 74/75 OPEB Actuarial Services - Roll forward Report	3,250.00			
	Total 0100-133-5200-5246 (2 detail records)	0	3,250.00	6,300.00	93.85%
0100-133-5400-5421	Finance Department/Town Accountant Expense				
	Finance Department - Finance Director/Town Accountant Expense	2,000.00	2,000.00		
	Annual Maintenance for Fund Accounting Financial System - Move Budget to IT	3,552.00	0.00		
	Total 0100-133-5400-5421 (2 detail records)	0	5,552.00	2,000.00	-63.98%
0100-133-5400-5422	Finance Department/Treasurer-Collector Expense				
	Finance Department - Treasurer/Collector Expense	40,200.00	38,918.00		
	Total 0100-133-5400-5422 (1 detail record)	0	40,200.00	38,918.00	-3.19%
0100-133-5400-5423	Finance Department/Assessors Expense				
	Valuations	12,000.00	26,385.00		
	Vendor supplied Tax Map	3,500.00	3,500.00		
	Utility Appraisal	4,500.00	0.00		
	Software & Licensing	8,600.00	16,230.00		
	Continuing Education	2,000.00	2,000.00		
	Miscellaneous Expenses	4,000.00	4,000.00		
	Total 0100-133-5400-5423 (6 detail records)	0	34,600.00	52,115.00	50.62%
	Total Budget:		347,735.00	374,279.00	7.63%

135 Accountant

Salaries

0100-135-5100-5100	Town Accountant Wages				
	Moved the Finance Department Wages		0.00	0.00	
Total 0100-135-5100-5100 (1 detail record)		49431	0.00	0.00	100.00%

Expenses

0100-135-5200-5243	Audit Financial Records				
	Moved to Finance Department - Accounting and Auditing Services		0.00	0.00	
Total 0100-135-5200-5243 (1 detail record)		19000	0.00	0.00	100.00%

0100-135-5200-5246	Town Accountant - GASB 74/75 Compliance				
	Moved to Finance Department GASB 74/75 OPEB Actuarial Services		0.00	0.00	
Total 0100-135-5200-5246 (1 detail record)		7000	0.00	0.00	100.00%

0100-135-5200-5310	Town Accountant-Accounting Program Maintenance				
	Moved to Finance Department - Finance Director/Town Accountant Expense		0.00	0.00	
Total 0100-135-5200-5310 (1 detail record)		3552	0.00	0.00	100.00%

0100-135-5400-5421	Town Accountant Expense				
	Moved to Finance Department - Finance Director/Town Accountant Expense		0.00	0.00	
Total 0100-135-5400-5421 (1 detail record)		2000	0.00	0.00	100.00%

Total: Salaries & Expenses			0.00	0.00	100.00%
Total Budget:		80,983.00	0.00	0.00	100.00%

141 Assessors

Salaries

0100-141-5100-5100 Assessors-Wages

Moved to Finance Department - Wages

0.00

0.00

Total 0100-141-5100-5100 (1 detail record)

55356

0.00

0.00

100.00%

Expenses

0100-141-5100-5110 Assessors - Salaries

Moved to Finance Department - Assessors - Salaries

0.00

0.00

Total 0100-141-5100-5110 (1 detail record)

1750

0.00

0.00

100.00%

0100-141-5200-5242 Assessor - SoftwareHardware

Moved to Finance Department - Assessors Expenses

0.00

0.00

Total 0100-141-5200-5242 (1 detail record)

9650

0.00

0.00

100.00%

0100-141-5200-5243 Assessors - Interim Valuations

Moved to Finance Department - Assessors Expenses

0.00

0.00

Total 0100-141-5200-5243 (1 detail record)

12000

0.00

0.00

100.00%

0100-141-5200-5311 Assessors - Mapping

Moved to Finance Department - Assessors Expenses

0.00

0.00

Total 0100-141-5200-5311 (1 detail record)

4175

0.00

0.00

100.00%

0100-141-5200-5313 Assessors - Training

Moved to Finance Department - Assessors Expenses

0.00

0.00

Total 0100-141-5200-5313 (1 detail record)

2000

0.00

0.00

100.00%

0100-141-5400-5421 Assessor Expense

Moved to Finance Department - Assessors Expense

0.00

0.00

Total 0100-141-5400-5421 (1 detail record)

4000

0.00

0.00

100.00%

Total: Salaries & Expenses

0.00

0.00

100.00%

Total Budget:

88,931.00

0.00

0.00

100.00%

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
145	Treasurer Collector				
	Salaries				
0100-145-5100-5100	TreasColl - Wages				
	Moved to Finance Department - Wages		0.00	0.00	
	Total 0100-145-5100-5100 (1 detail record)	66914	0.00	0.00	100.00%
	Expenses				
0100-145-5100-5111	TreasColl - Salary				
	Treasurer/Collector is now appointed and categorized as Wages		0.00	0.00	
	Total 0100-145-5100-5111 (1 detail record)	64335	0.00	0.00	100.00%
0100-145-5400-5421	TreasColl Expense				
	Moved to Finance Department - Treasurer/Collector Expense		0.00	0.00	
	Total 0100-145-5400-5421 (1 detail record)	40900	0.00	0.00	100.00%
	Total: Salaries & Expenses		0.00	0.00	100.00%
	Total Budget:	172,149.00	0.00	0.00	100.00%

158	Tax Title Foreclosure				
	Expenses				
0100-158-5400-5421	Tax Title Auction Expense				
	Tax Title Auction Expense		15,000.00	7,500.00	
	Total 0100-158-5400-5421 (1 detail record)	15000	15,000.00	7,500.00	-50.00%
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	-21.43%
	Total Budget:	35,000.00	35,000.00	27,500.00	-21.43%

710	Retirement Of Debt				
	Expenses				
0100-710-5900-5923	Long Term Principal				
	Paydowns on Fire Rescue Pumper Truck and Fowler Street Bridge		80,000.00	0.00	
	Estimate Principal Debt Service		162,000.00	511,735.00	
	Total 0100-710-5900-5923 (2 detail records)	83900	242,000.00	511,735.00	111.46%
	Total: Expenses		242,000.00	511,735.00	111.46%
	Total Budget:	83,900.00	242,000.00	511,735.00	111.46%

710	Retirement Of Debt				
	Expenses				
6000-710-5900-5923	Long Term Debt Principal				
	Estimate Water Enterprise Debt Service		184,500.00	195,775.00	
	BAN Paydown on Hartford Ave Water Project		40,000.00	0.00	
	Total 6000-710-5900-5923 (2 detail records)	264500	224,500.00	195,775.00	-12.80%
	Total: Expenses	264,500.00	224,500.00	195,775.00	-12.80%
	Total Budget:	264,500.00	224,500.00	195,775.00	-12.80%

710 Retirement Of Debt

Expenses

6100-710-5900-5923	Long Term Debt Principal				
	Estimated Wastewater Enterprise Debt Service		8,500.00	14,000.00	
	Total 6100-710-5900-5923 (1 detail record)	17000	8,500.00	14,000.00	64.71%
	Total: Salaries	17,000.00	8,500.00	14,000.00	64.71%
	Total Budget:	17,000.00	8,500.00	14,000.00	64.71%

725 Debt Service - Short Term Interest

Expenses

0100-725-5900-5924	Short Term Interest				
	BAN Interest		100,000.00	0.00	
	Total 0100-725-5900-5924 (1 detail record)	336022.86	100,000.00	0.00	-100.00%
0100-725-5925-5923	Long Term Interest				
	LT Interest		95,000.00	420,158.00	
	Total 0100-725-5925-5923 (1 detail record)	7077.14	95,000.00	420,158.00	342.27%
	Total: Expenses		195,000.00	420,158.00	115.47%
	Total Budget:	343,100.00	195,000.00	420,158.00	115.47%

751 Interest On Long Term Debt

Expenses

6000-751-5915-5923	Long Term Debt Interest				
	Estimate Water LT Interest Debt Service		35,581.00	48,900.00	
	Total 6000-751-5915-5923 (1 detail record)	43966.86	35,581.00	48,900.00	37.43%
	Total: Expenses	43,966.86	35,581.00	48,900.00	37.43%
	Total Budget:	43,966.86	35,581.00	48,900.00	37.43%

751 Interest On Long Term Debt

Expenses

6100-751-5915-5923	Long Term Debt Interest				
	Wastewater Long-term Debt Service Interest		2,037.00	5,000.00	
	Total 6100-751-5915-5923 (1 detail record)	4625	2,037.00	5,000.00	145.46%
	Total: Expenses	4,625.00	2,037.00	5,000.00	145.46%
	Total Budget:	4,625.00	2,037.00	5,000.00	145.46%

752 Interest On Short Term Debt

Expenses

6000-752-5925-5924	Short Term Interest - BAN				
	Water BAN Interest		30,000.00	0.00	
	Total 6000-752-5925-5924 (1 detail record)	39328.14	30,000.00	0.00	-100.00%
	Total: Expenses	39,328.14	30,000.00	0.00	-100.00%
	Total Budget:	39,328.14	30,000.00	0.00	-100.00%

820 State Assessments

Expenses

0100-820-5630-5640	Air Pollution Control				
	Cherry Sheet Charges		2,575.00	2,575.00	
	<i>Total 0100-820-5630-5640 (1 detail record)</i>	<i>2575</i>	<i>2,575.00</i>	<i>2,575.00</i>	<i>0.00%</i>
0100-820-5630-5662	Boston Metro District				
	Cherry Sheet Charges		54,326.00	54,326.00	
	<i>Total 0100-820-5630-5662 (1 detail record)</i>	<i>54326</i>	<i>54,326.00</i>	<i>54,326.00</i>	<i>0.00%</i>
0100-820-5630-5699	RMV Surcharge				
	Cherry Sheet Charges		3,800.00	3,800.00	
	<i>Total 0100-820-5630-5699 (1 detail record)</i>	<i>3800</i>	<i>3,800.00</i>	<i>3,800.00</i>	<i>0.00%</i>
	Total: Expenses		60,701.00	60,701.00	0.00%
	Total Budget:	60,701.00	60,701.00	60,701.00	0.00%

913 Unemployment Compensation

Salaries

0100-913-5100-5171	Unemployment Compensation Fund				
	Estimated Unemployment Compensation		31,500.00	32,000.00	
	<i>Total 0100-913-5100-5171 (1 detail record)</i>	<i>31000</i>	<i>31,500.00</i>	<i>32,000.00</i>	<i>1.59%</i>
	Total: Salaries		31,500.00	32,000.00	1.59%
	Total Budget:	31,000.00	31,500.00	32,000.00	1.59%

916 Payroll Taxes - Medicare

Salaries

0100-916-5100-5173	Medicare				
	Estimated Payroll Taxes - Medicare		83,000.00	85,500.00	
	<i>Total 0100-916-5100-5173 (1 detail record)</i>	<i>83000</i>	<i>83,000.00</i>	<i>85,500.00</i>	<i>3.01%</i>
	Total: Salaries		83,000.00	85,500.00	3.01%
	Total Budget:	83,000.00	83,000.00	85,500.00	3.01%

990 Transfers Out

Expenses

0100-990-5200-5200	Other Financing Uses Transfers Out				
	OPEB Trust Transfer		100,000.00	100,000.00	
	<i>Total 0100-990-5200-5200 (1 detail record)</i>	<i>905000</i>	<i>100,000.00</i>	<i>100,000.00</i>	<i>0.00%</i>
	Total: Expenses		100,000.00	100,000.00	0.00%
	Total Budget:	905,000.00	100,000.00	100,000.00	0.00%

Fire & EMS Department / Emergency Management

FY23 Budget Overview

Expenditures	2021	2022	2023
Wages	966,907	998,640	1,012,100
Expenses	309,300	321,790	321,790
Total	1,276,207	1,320,430	1,333,890

Expenditures:

The total recommended Fiscal Year 2023 budget for Fire – EMS and Emergency Management is \$1,333,890. This is an increase of \$13,460. These figures represent a combined budget of Fire, EMS and Emergency Management. 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.
- Change in management structure of the department to a Public Safety Director and Operational Fire Chief model.
- All Expense line items have been level funded.

Revenue Budget

It is expected the Department will receive approximately \$250,000 in ambulance revenue for fiscal year 2023 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 nine full-time personnel which includes a Fire Chief, four EMT-Paramedics and three EMT-Basics and the Financial Administrator to the Department. The Departments operation is overseen by the Public Safety Director. The Department also employs twenty-six 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 two ambulances, three engines, one tower/ladder truck, two tanker/tender trucks, two brush units and two 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. They 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 two 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

Annual Town Meeting Articles:

1. Replacement Ambulance for Upton Fire-EMS - \$350,000

State Certified Ambulance to replace a 2006 unit that does not have the necessary equipment and specifications to minimize the spread of infectious diseases including COVID-19. The new unit will be an Infectious Disease Response Unit that features the following COVID-19 mitigation equipment:

- Ultraviolet Filtration System in its air conditioning units. This feature is designed to keep viruses from spreading through the air to medical workers, drivers and patients.
- Sealed rear cab with driver monitor communications, along with a separate Ultraviolet Filtration System will protect the driver during transport procedures.
- Self-Loading Power Stretcher will reduce the number of responders with patient contact, minimizing the spread of infectious disease.
- Antimicrobial Grab Bars and anti-viral coatings on the interior that resist bacterial growth and are easy to clean. These new features will help to reduce the call out service time of the unit and increase the speed of the decontamination process.

2. Replacement of Fire-EMS SUV - \$45,000

This article seeks to replace a 2013 Fire Department SUV used by the Fire Chief for response to calls. The current vehicle has passed its useful life and is no longer fit as a front-line vehicle.

Budget Detail

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
220	Fire/EMS Dept				
	Salaries				
0100-220-5100-5100	Fire/EMS Dept - Wages				
	Fire Captain		5,100.00	5,100.00	
	SAFE Coordinator		500.00	500.00	
	Public Safety Director			45,000.00	
	Longevity		1,750.00	2,400.00	
	Hourly Compensation Call Fire - EMS		110,725.00	112,940.00	
	Holidays x 11		34,320.00	35,006.00	
	Firefighter/Paramedic - Career		324,415.00	265,633.00	
	Fire Lieutenant		16,400.00	16,400.00	
	Fire Insp Level I - Credentialing		987.00	0.00	
	Certified Lead Fire Inspector		500.00	500.00	
	Fire Chief		127,080.00	90,000.00	
	Call Firefighter		44,100.00	44,100.00	
	Fire / EMT - Career		136,032.00	203,788.00	
	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		3,600.00	7,500.00	
	Career Overtime		40,000.00	45,000.00	
	Career Paramedic Stipend		48,000.00	32,000.00	
	Assistant Chief		12,515.00	12,515.00	
	EMS Coordinator		4,500.00	4,500.00	
	EMT Financial Assistant		55,116.00	56,218.00	
	Total 0100-220-5100-5100 (22 detail records)	986907	998,640.00	1,012,100.00	1.35%
	Expenses				
0100-220-5200-5210	Fire/EMS Dept. - Utilities				
	Natural Gas		14,935.00	14,935.00	
	Water - Sewer		1,000.00	1,000.00	
	Electricity		32,960.00	32,960.00	
	Total 0100-220-5200-5210 (3 detail records)	47500	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	
	Total 0100-220-5200-5221 (1 detail record)	0	11,000.00	11,000.00	0.00%
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)	31500	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	14,000.00	
	Total 0100-220-5200-5313 (2 detail records)	21000	21,000.00	21,000.00	0.00%
0100-220-5400-5421	Fire/EMS Dept. Expense				
	Postage		200.00	200.00	
	Verizon Cell Services		500.00	500.00	
	SCBA Testing		4,000.00	4,000.00	
	SCBA Cylinder Testing		1,000.00	1,000.00	
	Printing		900.00	900.00	
	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	
	Radio Replace/Repair		5,000.00	5,000.00	
	Total 0100-220-5400-5421 (12 detail records)	38150	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)	0	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)	0	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)	0	5,000.00	5,000.00	0.00%
0100-220-5400-5481	Fire/EMS Dept-Vehicle Fuel				
	Fire/EMS Vehicle Fuel		14,000.00	14,000.00	
	Total 0100-220-5400-5481 (1 detail record)	14000	14,000.00	14,000.00	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	
	Vehicle Cleaning Supplies		1,000.00	1,000.00	
	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)	11950	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)	35950	36,595.00	36,595.00	0.00%
	Total: Salary & Expenses		1,310,930.00	1,324,390.00	1.03%
	Total Budget:	1,237,707.00	1,310,930.00	1,324,390.00	1.03%

232 Ambulance Service

Expenses

0100-232-5400-5421	Ambulance Service Supplies				
	Moved to Fire/EMS Dept. Ambulance Service Supplies	0.00	0.00		
	Total 0100-232-5400-5421 (1 detail record)	38000	0.00	0.00	100.00%
0100-232-5400-5422	Amb. Service - Licensing and Certification				
	Moved to Fire/EMS Dept. - Amb Service Licensing - EMT Recerts	0.00	0.00		
	Total 0100-232-5400-5422 (1 detail record)	4500	0.00	0.00	100.00%
0100-232-5800-5810	Paramedics Expense				
	Moved to Fire/EMS Dept. - Paramedic Expense	0.00	0.00		
	Total 0100-232-5800-5810 (1 detail record)	5800	0.00	0.00	100.00%
0100-232-5800-5820	Ambulance Billing				
	Moved to Fire/EMS Dept. - Payment for Amb Billing Company	0.00	0.00		
	Total 0100-232-5800-5820 (1 detail record)	11000	0.00	0.00	100.00%
	Total: Expenses		0.00	0.00	100.00%
	Total Budget:	59,300.00	0.00	0.00	100.00%

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		
	Total 0100-291-5400-5535 (2 detail records)	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		
	Total 0100-291-5800-5850 (1 detail record)	6500	6,500.00	6,500.00	0.00%
	Total: Expenses		9,500.00	9,500.00	0.00%
	Total Budget:	9,500.00	9,500.00	9,500.00	0.00%

Police Department

FY 2023 Budget Overview

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Wages	1,615,249	1,648,167	1,713,311
Expenses	237,500	227,200	237,200
Total	1,852,749	1,875,367	1,950,511

Expenditures:

The total recommended Fiscal Year 2023 budget for Police and Communications is \$1,950,511 which is an increase of \$60,144 from the Fiscal 2022 amount of \$1,875,367. 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.
- Adjustment in Sergeant steps to remain competitive with area towns.
- Additional \$15,000 in wages for School Resource Officer coverage. This is offset by an additional \$35,000 in revenue from MURSD as one of our SRO's will cover the district.
- \$175,000 in wage reimbursement through our expected State 911 Support and Incentive Grant is included in the wages line item.

The proposed Fiscal Year 2023 budget includes an increase in expenses of \$10,000. This proposed increase is the result of the following:

- Increase of \$10,000 in cruiser gas due to current market conditions.

Revenue Budget:

The following anticipated reimbursable grants have been included in the FY2022 budget and reduce the overall expense of the operating budget:

1. FY22 911 Support and Incentive Grant: \$175,000
2. FY22 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 \$60,000 (\$35,000 increase from FY22)
- 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

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
210	Police				
	Salaries				
0100-210-5100-5100	Police Wages				
	Police Sergeant 2		79,270.00	87,100.00	
	Police Patrol 1		76,815.00	79,905.00	
	Police Patrol 3		73,157.00	75,740.00	
	Police Patrol 4		62,062.00	71,214.00	
	Police Patrol 5		67,504.00	71,393.00	
	Police Patrol 6		62,062.00	67,822.00	
	Police Patrol 7		71,027.00	75,097.00	
	Police Patrol 8		62,062.00	67,822.00	
	Police Sergeant 1		79,270.00	88,842.00	
	Police Lieutenant		97,974.00	105,392.00	
	Police Sergeant 3		79,270.00	87,100.00	
	Police Training		25,000.00	25,000.00	
	Quinn Bill % Equivalent		80,943.00	82,243.00	
	Shift Differential Pay		22,568.00	22,568.00	
	Sick Time Coverage		9,000.00	9,300.00	
	Special Events - Fireworks Road Races Parades		4,500.00	4,650.00	
	Step Increase			1,420.00	
	Stipends - Detective and Regional Dispatch		2,750.00	3,500.00	
	Police Patrol 9		62,062.00	67,398.00	
	Communications Training		5,000.00	5,000.00	
	911 Support & Incentive Reimbursement		-150,000.00	-175,000.00	
	Additional School Resource Officer Coverage			15,000.00	
	Communications EIP		20,000.00	20,000.00	
	Communications Officer 1		58,568.00	60,635.00	
	Communications Officer 2		48,618.00	50,744.00	
	Communications Officer 3		48,470.00	50,744.00	
	Police Patrol 2		73,157.00	75,740.00	
	Communications OT & PT Wages		73,740.00	76,300.00	
	Police EIP		68,000.00	68,000.00	
	Court Overtime		9,000.00	9,300.00	
	Earned Time Off Coverage		81,000.00	83,860.00	
	Holiday Pay - CBA		2,600.00	3,000.00	
	Investigations & Emergencies		4,500.00	4,660.00	
	Military Leave		20,250.00	21,000.00	
	Officer In Charge Pay		1,600.00	1,600.00	
	Police & Communications Longevity		6,700.00	6,700.00	
	Police Chief		130,025.00	134,107.00	

	Police Department Coordinator		56,573.00	57,671.00	
	Communications Officer 4		48,470.00	50,744.00	
	Total 0100-210-5100-5100 (39 detail records)	1615249	1,623,567.00	1,713,311.00	5.53%
Expenses					
0100-210-5200-5210	Police Utilities				
	Water/Sewer		1,200.00	1,200.00	
	Cable/Internet		1,500.00	1,500.00	
	Cell Phone/Data Cards		6,500.00	6,500.00	
	Electricity		25,000.00	25,000.00	
	Natural Gas		5,000.00	5,000.00	
	Total 0100-210-5200-5210 (5 detail records)	41000	39,200.00	39,200.00	0.00%
0100-210-5200-5241	Police Building Maintenance				
	HVAC Maintenance		1,500.00	1,500.00	
	Parking Lot Sealing & Maintenance		5,000.00	5,000.00	
	Janitorial Supplies		1,500.00	1,500.00	
	Generator Maintenance & Fuel		1,200.00	1,200.00	
	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	
	Miscellaneous		600.00	600.00	
	Total 0100-210-5200-5241 (9 detail records)	33300	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	
	Total 0100-210-5200-5313 (1 detail record)	18000	18,000.00	18,000.00	0.00%
0100-210-5400-5421	Police Expense				
	Postage		1,000.00	1,000.00	
	Office Supplies		4,500.00	4,500.00	
	Radar Intoxilizer Maintenance and Certification		1,000.00	1,000.00	
	Parking/Mileage/Tolls		500.00	500.00	
	Copier Lease		0.00	0.00	
	Membership Fees		7,000.00	7,000.00	
	Equipment		6,000.00	6,000.00	
	Ammunition & Range Supplies		4,000.00	4,000.00	
	Criminal Constitutional MV Law Updates		1,000.00	1,000.00	
	Radio Maintenance		2,200.00	2,200.00	
	Miscellaneous Supplies & Costs		1,200.00	1,200.00	
	Total 0100-210-5400-5421 (11 detail records)	29900	28,400.00	28,400.00	0.00%
0100-210-5400-5481	Police Cruiser Gas				
	Cruiser Gas		30,000.00	40,000.00	
	Total 0100-210-5400-5481 (1 detail record)	28000	30,000.00	40,000.00	33.33%

0100-210-5400-5482	Police Cruiser Maintenance				
	Contract Labor		3,000.00	3,000.00	
	Exterior Maintenance & Repair		1,000.00	1,000.00	
	Repair Parts & Supplies		5,500.00	5,500.00	
	Vehicle Tires		2,500.00	2,500.00	
	Total 0100-210-5400-5482 (4 detail records)	12000	12,000.00	12,000.00	0.00%
0100-210-5400-5581	Police Clothing Allowance				
	Clothing Allowance		20,300.00	20,300.00	
	Total 0100-210-5400-5581 (1 detail record)	20300	20,300.00	20,300.00	0.00%
0100-210-5800-5810	Police Capital - New Cruiser				
	New Vehicle		45,000.00	45,000.00	
	Total 0100-210-5800-5810 (1 detail record)	55000	45,000.00	45,000.00	0.00%
	Total: Salaries & Expenses		1,850,767.00	1,950,511.00	5.39%
	Total Budget:	1,852,749.00	1,850,767.00	1,950,511.00	5.39%

Town Clerk

(Includes Elections, Town Clerk, Registrar of Voters, Technology, Public Buildings)

FY2023 Budget Overview

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Wages	\$161,057	\$163,650	\$170,463
Expenses	\$230,000	\$245,450	\$356,066
Totals	\$391,051	\$409,100	\$526,529

Expenditures:

The total recommended Fiscal Year 2023 proposed budget for the Town Clerk/Assistant to the Town Manager is \$526,529, which is an increase of \$117,429 or 29% from the Fiscal 2022 amount of \$409,100. These cost increases are in Technology, Public Buildings and Elections.

Wages:

The proposed Fiscal Year 2023 budget includes an increase in wages of \$6,813. This proposed increase is the net result of the following:

- 2.0% COLA for all non-union employees for 52.2 weeks in FY23.
- Step increases for 3 employees.

Expenses:

The proposed Fiscal Year 2023 budget includes an increase in expenses of \$86,600. This proposed increase is the net result of the following:

- Technology increase of \$67,816.
 - Our current IT vendor has indicated a new contract would cost 2x the amount we paid in FY2022. We are looking to reduce the double in costs by exploring sharing IT services with MURSD. By sharing services with MURSD, the Town will be reducing costs of IT Services if a new contract with current IT vendor had to be signed however the overall costs of IT Services are increasing.
 - Technology increase also includes a maintenance cost for VADAR Accounting System, cost for the VADAR Cloud product and cost of HR accrual tracking program. Please note the maintenance expense is being deducted/offset from the Finance Department.
- Public Building increase of \$26,500.
 - Due to the new Community Center, the increase is to Fund Utilities, Preventative Maintenance and Cleaning Services for six months.
- Increase of \$400 for Town Clerk and Registrars budgets for postage increase.
- Increase of \$15,900 in Elections/Town Meetings.
 - There are 3 Elections in FY2022, and Upton will have an additional precinct. Funding is needed for additional coding of machine and workers.

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, business certificates, ZBA applications amount to \$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 balloting, early voting balloting (when applicable), scheduling/training of Election Workers, preparing the Voter List, certifying the results of the Election, and campaign finance reports.
- Register residents as voters in the Town
- Post Board and Committee meetings: according to the Open Meeting Law
- Documenting and filing of vital records: include recording new records (birth/marriage/death certificates) and preparing certified copies of these records when requested.
- Manage the 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.
- Process dog licenses: includes over 900 dogs registered where rabies documentation is required for each licensed dog.
- Manage and document the State Ethics training: for all municipal employees; swear in new.
- Attend and certify all Town Meetings and the proceedings. Assist the Town Accountant with the preparation of Tax Recap for tax rate approval.

As the Assistant to the Town Manager, responsibilities include but not limited to the following:

- Manage all building maintenance for Town Hall and Library: includes scheduling of maintenance, scheduling vendors when service is needed, maintain the schedule of events for use of the Town Hall, manage Custodian, and coordinate access (door locks), HVAC and lights for Town Hall.
- Assist Police and Fire Chief with their building maintenance.
- Coordinates/manages the IT vendor for the Town: includes contact person for the vendor and employees for IT related questions/issues and assists the Technology Committee with their mission.
- Process all invoices for Building and IT related expenses: Track and manage the budget of these operations.
- Website: Responsible for any update to the Town website.
- Assists the Finance Committee: in preparing the Annual Town Budget. Includes posting meetings, attending meetings, prepare minutes, coordinate the processing of budget information from Town Departments.
- Oversee the Cable Department: includes managing and advising the Cable TV Producer on meetings/equipment.
- Assists Town Manager: *with any special projects.*

Budget Detail

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
01: General Fund					
113	Town Meetings Elections				
Expenses					
0100-113-5400-5421	Town Meetings Elections				
	Coding-Ballots		3,500.00	10,000.00	
	Police Detail		700.00	2,400.00	
	Supplies		1,500.00	3,000.00	
	Workers		1,800.00	7,500.00	
	Maintenance		2,000.00	2,500.00	
	Total 0100-113-5400-5421 (5 detail records)	22300	9,500.00	25,400.00	167.37%
	Total: Expenses		9,500.00	25,400.00	167.37%
	Total Budget:	22,300.00	9,500.00	25,400.00	167.37%
159	Management Information Systems				
Expenses					
0100-159-5400-5421	Management Information Systems - Expense				
	Planit			5,450.00	
	Telephone expense		16,000.00	16,000.00	
	Website		4,100.00	5,100.00	
	Vadar Annual Software Maintenance - Moved from Finance Dept.			13,466.00	
	Software		8,000.00	30,000.00	
	Hardware		12,000.00	12,000.00	
	Vadar Cloud			9,100.00	
	Copier expense		17,500.00	17,500.00	
	Backup System		9,600.00	9,600.00	
	Cable Connections		11,000.00	11,000.00	
	IT Vendor		63,200.00	80,000.00	
	Total 0100-159-5400-5421 (11 detail records)	131405.39	141,400.00	209,216.00	47.96%
	Total: Expenses		141,400.00	209,216.00	47.96%
	Total Budget:	131,405.39	141,400.00	209,216.00	47.96%

161 Clerk

Salaries

0100-161-5100-5100	Town Clerk - Wages				
	Step Increase			2,768.00	
	Town Clerk- Assistant to Town Manager	84,752.00		86,152.00	
	Municipal Hearing Officer Stipend	2,500.00		2,500.00	
	Longevity	825.00		825.00	
	Assistant Town Clerk	26,936.00		27,479.00	
	Total 0100-161-5100-5100 (5 detail records)	161557	115,013.00	119,724.00	4.10%

Expenses

0100-161-5400-5421	Town Clerk Expense				
	Meetings- Conferences	3,400.00		3,400.00	
	Office Expenses	750.00		750.00	
	Postage	600.00		750.00	
	Professional Development	1,000.00		1,000.00	
	Dog Tags	600.00		600.00	
	Total 0100-161-5400-5421 (5 detail records)	6350	6,350.00	6,500.00	2.36%
	Total: Salaries & Expenses		121,363.00	126,224.00	4.01%
	Total Budget:	167,907.00	121,363.00	126,224.00	4.01%

163 Registration

Expenses

0100-163-5400-5421	Registrar of Voters Expense				
	Census mailing	1,500.00		1,500.00	
	Census Postage	2,000.00		2,250.00	
	Street list printing	1,200.00		1,200.00	
	Total 0100-163-5400-5421 (3 detail records)	4700	4,700.00	4,950.00	5.32%
	Total: Expenses		4,700.00	4,950.00	5.32%
	Total Budget:	4,700.00	4,700.00	4,950.00	5.32%

192 Town Public Buildings

Salaries

0100-192-5100-5100	Town Bldg. Wages Custodian				
	Custodian Wages	48,087.00		49,068.00	
	Longevity	550.00		550.00	
	Step Increase			1,121.00	
	Total 0100-192-5100-5100 (3 detail records)	0	48,637.00	50,739.00	4.32%

Expenses

0100-192-5400-5421	Town Bldg. Expense				
	HVAC	12,000.00		16,000.00	
	Misc Services/Supplies	18,000.00		30,000.00	
	Electricity	33,000.00		36,000.00	
	Preventive Maintenance	14,000.00		17,000.00	
	Gas	6,500.00		11,000.00	
	Total 0100-192-5400-5421 (5 detail records)	88027.54	83,500.00	110,000.00	31.74%
	Total: Salaries & Expenses		132,137.00	160,739.00	21.65%
	Total Budget:	88,027.54	132,137.00	160,739.00	21.65%

Veterans' Services

FY2023 Budget Overview

Expenditures	FY2021	FY2022	FY2023 Proposed
Wages	\$ 9,409	\$ 9,584	\$ 9,983
Benefits	\$28,000	\$23,600	\$20,000
Expenses	\$ 1,000	\$1,000	\$1,000
Total	\$38,409	\$34,184	\$30,983

Expenditures:

The total recommended Fiscal Year 2023 proposed budget for the Veteran to \$30,983 which is a decrease of \$3,201 or ~9% from the Fiscal 2022 amount of \$34,184. This cost decrease is due to decrease in benefits.

Wages:

The proposed Fiscal Year 2023 budget includes an increase in wages of \$9,776.00. This proposed increase is the net result of the following:

- 2.0% COLA for all non-union employees for 52.2 weeks in FY23.
- Step increase for 1 employee.

Benefits:

- Several new additions, one death and one move keeping our total count at 5 receiving Chapter 115 benefits. Currently, we are not aware of any new applicants.
- January 2022 will see an increase in Medicare Part B cost as well as minimal increases in supplemental insurance premium rates and fuel allowances. All these increases were anticipated and built into the 2023 budget.
- We have been successful in keeping cost under budget by using Mass Health Buy-In and CMS Extra Help programs, these programs transfer reimbursement direct to the State.
- Thru six months the "run rate" is \$1030 monthly. January may increase less than \$200 monthly. Again, total under budget.
- The request for \$20,000 is to cover any unforeseen circumstances.

Expenses:

- The software required to file VA claims (VetraSpec) cost \$500 annually and is charged to the Town of Hopedale.
- Dues for Worcester County and State VA Associations are charged to the Town of Hopedale.
- Town of Hopedale pays these because Upton provides office space, computer and what minimal printing that is needed.
- Postage is not an issue.
- Flags are charged to benefits.

VA Claims:

- Currently this is the area where most time is spent processing disability, death, education, nursing home applications and dependent compensation claims.
- As of 10/1/2021 Upton has 78 active Veteran's receiving compensation at the rate of \$93,430 monthly: \$1,121,150 annually.

Operational Overview:

The Veterans' Office assists residents in applying for Federal and State benefits under MGL Chapter 115. Chapter 115 benefits are reimbursed at 75% to the Town.

Budget Detail

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
543	Veterans				
	Salaries				
0100-543-5100-5100	Veterans Service - Wages				
	Step Increase			207.00	
	Veteran Service Officer		9,584.00	9,776.00	
	Total 0100-543-5100-5100 (2 detail records)	9609	9,584.00	9,983.00	4.16%
	Expenses				
0100-543-5400-5421	Veterans Service Expense				
	Veterans Service Expenses		1,000.00	1,000.00	
	Total 0100-543-5400-5421 (1 detail record)	1000	1,000.00	1,000.00	0.00%
0100-543-5700-5770	Veterans Benefits				
	Veterans Benefits		23,600.00	20,000.00	
	Total 0100-543-5700-5770 (1 detail record)	27800	23,600.00	20,000.00	-15.25%
	Total: Salaries & Expenses		34,184.00	30,983.00	-9.36%
	Total Budget:	38,409.00	34,184.00	30,983.00	-9.36%

Elected Board & Commission Budgets

Board of Health

FY 2023 Budget Overview

	FY 2021	FY 2022	FY 2023 Proposed
Member Salaries	\$1,750	\$1,750	\$1,750
BOH Wages	\$69,042	\$70,055	\$73,178
AC Wages	\$22,029	\$22,363	\$23,376
Nursing Wages	\$47,340	\$48,019	\$48,985
TOTAL WAGES	\$140,161	\$142,187	\$147,289
Demolition/buildings	\$10	\$10	\$10
BOH Misc. Expense	\$4,000	\$4,000	\$4,000
Food Inspections	\$2,743	\$2,783	\$2,783
Beaver Management	\$4000	\$4000	\$4,000
A.C. Expenses	\$4,700	\$4,700	\$4,700
W.R Curbside	\$445,000	\$465,000	\$500,000
W.R Disposal	\$120,000	\$120,000	\$120,000
W.R Trash Bags	\$32,000	\$32,000	\$32,000
W.R Hazardous Waste	\$6,000	\$7,000	\$7,000
Nursing Misc.	\$1,900	\$1,900	\$1,900
TOTAL EXPENSES	\$620,353	\$641,393	\$676,393
TOTAL BUDGET	\$760,514	\$783,580	\$823,682

Expenditures:

The total requested tax levy budget for Fiscal 2023 for the Upton Board of Health is \$822,288 which is an increase of \$60,102 from Fiscal 2022.

This increase is a net result of:

- 2% COLA and a step increase for all wages.
- Increase of \$50,000 in cost of Waste Removal Curbside:
 - This is an estimate. The BOH is inquiring an RFQ for the municipal trash and recycling service. We are hoping the quotes will be in by the first week of February and we will have a figure to submit for approval at the annual town meeting
 - The cost of Waste Removal is partially offset by the sale of trash bags, which to date is \$139,275 for the current fiscal year. Last fiscal year's trash bag revenue totaled \$281,625.

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.

Revenue:

Revenue from the BOH office included:

- Trash Bags: 2020- 2021: \$281,625.00
- Permits: 2020-2021: \$15,585.00

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

The Board of Health and Town Nurse have also received several grants throughout the years for recycling, computers, software, vaccines etc.

Budget Detail

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
292	Animal Control				
	Salaries				
0100-292-5100-5111	Animal Control Wages				
	Animal Control Officer Wages		22,363.00	22,812.00	
	Step Increase			564.00	
	Total 0100-292-5100-5111 (2 detail records)	22029	22,363.00	23,376.00	4.53%
	Expenses				
0100-292-5200-5271	Kennel Rental				
	Kennel Rental Expense		1,000.00	1,000.00	
	Total 0100-292-5200-5271 (1 detail record)	1000	1,000.00	1,000.00	0.00%
0100-292-5400-5421	Animal Control Expense				
	Rabies Vaccine		1,500.00	1,500.00	
	Transportation - Gas and Maintenance		1,200.00	1,200.00	
	Animal Control Supplies		400.00	400.00	
	Courier Services		300.00	300.00	
	Veterinarian Costs		300.00	300.00	
	Total 0100-292-5400-5421 (5 detail records)	3700	3,700.00	3,700.00	0.00%
	Total: Salaries		27,063.00	28,076.00	3.74%
	Total Budget:	26,729.00	27,063.00	28,076.00	3.74%
433	Waste Removal				
	Salaries				
0100-433-5200-5293	Waste Removal - Disposal				
	Wheelabrator Millbury Fees Expense (Contractual)		120,000.00	120,000.00	
	Total 0100-433-5200-5293 (1 detail record)	109000	120,000.00	120,000.00	0.00%
0100-433-5200-5296	Waste Removal - Curbside Services				
	Curbside Collection		465,000.00	500,000.00	
	Total 0100-433-5200-5296 (1 detail record)	456000	465,000.00	500,000.00	7.53%
	Total: Salaries		585,000.00	620,000.00	5.98%
	Total Budget:	565,000.00	585,000.00	620,000.00	5.98%

510 Board of Health

Salaries

0100-510-5100-5100	Health Board - Wages				
	Housing Agent Salary	9,132.00	9,132.00		
	Longevity - Asst. Public Health Supervisor	600.00	600.00		
	Step Increase		1,729.00		
	Asst. Public Health Supervisor	60,323.00	60,323.00		
Total 0100-510-5100-5100 (4 detail records)		69046	70,055.00	71,784.00	2.47%

0100-510-5100-5110	Health Board - Salaries				
	Member 1	500.00	500.00		
	Chairman	750.00	750.00		
	Member 2	500.00	500.00		
Total 0100-510-5100-5110 (3 detail records)		1750	1,750.00	1,750.00	0.00%

Expenses

0100-510-5200-5210	Health Board - Food Inspections				
	Food Inspections	2,783.00	2,783.00		
Total 0100-510-5200-5210 (1 detail record)		2843	2,783.00	2,783.00	0.00%

0100-510-5200-5310	Demolition of Buildings				
	Demolition of Buildings	10.00	10.00		
Total 0100-510-5200-5310 (1 detail record)		10	10.00	10.00	0.00%

0100-510-5400-5421	Board of Health Expense				
	Conferences & Memberships	500.00	500.00		
	Courier Services	500.00	500.00		
	Office Supplies & Postage	2,000.00	2,000.00		
	Beach Testing	1,000.00	1,000.00		
Total 0100-510-5400-5421 (4 detail records)		3900	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		
Total 0100-510-5400-5422 (1 detail record)		32000	32,000.00	32,000.00	0.00%

0100-510-5400-5423	BOH - Hazardous Waste				
	Hazardous Waste Day	7,000.00	7,000.00		
Total 0100-510-5400-5423 (1 detail record)		7000	7,000.00	7,000.00	0.00%

0100-510-5400-5424	Beaver Management				
	1/2 of total budget - remaining line item under Conservation Commission	4,000.00	4,000.00		
Total 0100-510-5400-5424 (1 detail record)		4000	4,000.00	4,000.00	0.00%

Total: Salaries & Expenses			121,598.00	123,327.00	1.42%
Total Budget:	120,549.00	121,598.00	123,327.00	123,327.00	1.42%

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		
	Total 2508-510-5580-5580 (3 detail records)	0	0.00	0.00	100.00%
2510-510-5580-5580	Insurance Recovery BOH - Vaccines - Other Expenses				
	Vaccine Purchase	9,000.00	9,000.00		
	Medical Supplies	6,000.00	6,000.00		
	Revenue	-15,000.00	-15,000.00		
	Total 2510-510-5580-5580 (3 detail records)	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 1 salary	10,000.00	10,000.00		
	Agent 2 salary	10,000.00	10,000.00		
	Total 2516-510-5700-5700 (3 detail records)	0	0.00	0.00	100.00%
	Total: Expenses	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				
	Nurses Salary	38,127.00	38,900.00		
	Longevity	360.00	360.00		
	Total 0100-522-5100-5111 (2 detail records)	37944	38,487.00	39,260.00	2.01%
0100-522-5100-5120	Nurse Wages - Blackstone IMA				
	Nursing Services	9,532.00	9,725.00		
	Total 0100-522-5100-5120 (1 detail record)	9396	9,532.00	9,725.00	2.02%

Expenses

0100-522-5400-5421	Health Service Expense				
	Memberships & Conferences	500.00	500.00		
	Mileage	750.00	750.00		
	Office Supplies	150.00	150.00		
	Medical Supplies	500.00	500.00		
	Total 0100-522-5400-5421 (4 detail records)	1900	1,900.00	1,900.00	0.00%
	Total: Salaries	49,919.00	50,885.00	1.94%	
	Total Budget:	49,240.00	49,919.00	50,885.00	1.94%

Library Trustees

FY2023 Budget Overview

Expenditures	FY 2021	FY 2022	FY 2023 Proposed
Wages	\$216,086	\$220,208	\$230,026
Salaries	\$4,750	\$4,750	\$4,750
Expenses	\$66,763	\$64,443	\$65,184
Total	\$287,599	\$289,401	\$299,960

Expenditures:

The total requested FY 2023 budget for Upton Town Library is \$299,960, an increase over FY22 of \$10,559 (3.6%). The majority of the budget increase is wage increases for existing staff, including establishing a merit pool. We also have some increases in utility costs, library materials and programming, which are partially offset by increased state aid funding.

Wages:

The proposed FY23 budget includes an increase in wages of \$9,818 (4.5%). This proposed increase is the net result of the following:

- COLA increase of 2.0%
- Merit pool request of \$5,484, as recommended by the classification and compensation plan.

Expenses:

The proposed FY23 budget includes an increase in expenses of \$741 (1.2%). This proposed increase is the net result of the following:

- Library Network Membership fee decreased by \$468.

For the second year in a row, our CWMARS consortium has been able to reduce our annual membership fee.

- State Aid to Public Libraries credit increased by \$2,612.

An increase in the amount of state funding distributed to certified libraries.

- Materials expense increased by \$1,613.

Even with this increase, the library will rely on trust funds and fundraising by the Friends of the Library to meet our certification requirement for materials purchases.

- Library Programming increased by \$1,500.

Six months of FY23 will be after the new community center facility opens, and we anticipate a greater demand for cultural programs and events.

- Public internet access increased by \$120.

Spectrum's rate for our internet connection has increased by ten dollars per month.

- Library support software increased by \$500.

Additional funding for Hootsuite and Wix software that allow management of the library website and social media accounts.

- PO Box fee increased by \$88.

Passport Postage:

The proposed FY23 budget level funds passport postage. We hope to offer passport services for all of FY23. Passport services have not been offered from March 2020 through January 2022.

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 FY22, the Library Trustees approved a new strategic plan to guide Library Services through the transition into the Community Center Facility. This plan includes an updated mission statement:

"The Upton Town Library provides information, programs, services, recreation, and access to technology that meets the needs of the townspeople, fosters creativity, and encourages lifelong learning. We enrich lives and prepare for an ever-changing future."

The construction of the Community Center will remove many obstacles that have prevented the department from fully serving all members of the community.

The challenge and opportunity of FY23 will be to integrate Library Services with Social Services to make the most effective use of the new facility.

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

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
610	Library				
	Salaries				
0100-610-5100-5100	Library-Wages				
	Longevity		500.00	500.00	
	Step Increase			5,484.00	
	Library Specialist 2		20,739.00	21,155.00	
	Library Specialist 1		20,739.00	21,155.00	
	Library Director		79,490.00	81,014.00	
	Library Assistant 1		17,644.00	17,991.00	
	Digital Resource Specialist		12,478.00	12,729.00	
	Childrens & Young Adult Librarian		50,091.00	51,114.00	
	Library Assistant 2		18,527.00	18,884.00	
	Total 0100-610-5100-5100 (9 detail records)	216086	220,208.00	230,026.00	4.46%
0100-610-5100-5110	Library - Salaries				
	Elected Library Trustees		4,750.00	4,750.00	
	Total 0100-610-5100-5110 (1 detail record)	4750	4,750.00	4,750.00	0.00%
0100-610-5400-5422	Library - Postage Expense				
	Passport Postage		1,000.00	1,000.00	
	Total 0100-610-5400-5422 (1 detail record)	1000	1,000.00	1,000.00	0.00%
	Expenses				
0100-610-5400-5582	Library Expense				
	Library Network Membership		10,439.00	9,971.00	
	Security System		200.00	200.00	
	Public Internet Access		960.00	1,080.00	
	PO Box Fee		234.00	322.00	
	Photocopier Lease		0.00	0.00	
	Office Supplies		1,000.00	1,000.00	
	Children Supplies		1,000.00	1,000.00	
	Library Programming		3,000.00	4,500.00	
	Library Materials		52,122.00	53,735.00	
	Equipment Purchase		750.00	750.00	
	Materials Processing		1,500.00	1,500.00	
	Library Support Software		2,000.00	2,500.00	
	Library State Aid Credit		-9,762.00	-12,374.00	
	Total 0100-610-5400-5582 (13 detail records)	65763	63,443.00	64,184.00	1.17%
	Total: Salaries and Expenses		289,401.00	299,960.00	3.65%
	Total Budget:	287,599.00	289,401.00	299,960.00	3.65%

610 Library

Expenses

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

Recreation

FY2023 Budget Overview

Recreation Revolving Account

	FY 2021	FY 2022	FY 2023 Proposed
Revenue	\$260,000	\$260,000	\$260,000
Expenses	\$(260,000)	\$260,000	\$260,000

The Recreation Commission is committed to bringing high quality recreational opportunities to the residents of Upton. This takes the form of providing adult wellness classes, family programs, children's programming, and community safety programs such as swim lessons and the staffing of Lifeguards on the beach.

Revenue:

The FY23 revenue is planned as another flat year. Kids @ Play continues to be our main contributor and we are anticipating a conservative growth rate. Our outdoor programs and field rentals are planned to be flat as we have the same field space to offer. We are planning a decrease in revenue for indoor programs as these are anticipated to be slow to ramp back up. The increase in revenue is offset by the decrease in indoor programs.

The flat revenue plan is a result of the following:

- Increasing popularity of our Kids @ Play and Leader in Training Program
- Field and facility rentals
- Plans to restart indoor contracted program offerings for the adult fitness/wellness programs

Description of the line items:

- Kids @ Play Income: *Revenue from the Kids @ Play and Next Gen 01568 L.I.T. Programs*
- Field/Facility Rental: *Revenue from rental of sports fields and other facilities*
- Contracted Program Income: *Revenue associated with programs run by contractors, mostly adult fitness programs*

Expenses:

Expenses have been planned to be flat. While we know that we have planned increase in programs and enrollment, COLA, as well as minimum wage changes. We offset these changes with less expenses from the indoor programs and our Kids @ Play anticipated equipment needs.

The flat expense plan is a result of the following:

- COLA increase for the Recreation Director
- 6% Increase in minimum wage for Kids @ Play counselors
- Increase in staff proportional to the increase in program enrollment
- Increase in equipment and supplies proportional to increase in program enrollment
- New, more targeted marketing to the public

- Decrease in contracted program expenses
- Decrease in new Kids @ Play equipment costs

Description of Line Items:

- Operational Credit Card Fees: Fees associated with secure credit card transactions through our website.
- Kids @ Play Equipment Costs: Supplies for the Kids @ Play program. This may be consumable supplies, such as arts and craft supplies or drinking water, or supplies such as sports equipment that will last for several years.
- Operational Supplies: Includes office supplies, technology (computers, tablets, etc.), and other equipment needed to conduct daily operations.
- Rec Director Professional Development: Includes expenses such as professional memberships and conferences/trainings.
- Rec Director Benefits: Health and Life insurance for the Recreation Director.
- Operational Marketing: Expenses associated with marketing programs.
- Other Equipment Rentals: Expenses associated with renting other facilities, such as BVT.
- Operational Services: Expenses such as phone/internet and the UptonRec.com website.
- Contracted Programs Contractor Fees: Pay to the contractors who run some of our programs, mostly adult fitness.
- Contracted Programs Equipment Costs: Any equipment needed to facilitate the running of any of our contracted programs.
- Kids @ Play Staffing Expenses: Cost for the staff for Kids @ Play and Next Gen 01568 L.I.T. Programs.
- Kids @ Play Field Trip Expense: Costs associated with field trips including admission/tickets and transportation costs.
- Rec Director Salary: Annual pay for the Recreation Director.

Parks Revolving Account

	FY 2021	FY 2022	FY 2023 Proposed
Revenue	\$23,000	\$23,000	\$23,000
Expenses	\$23,000	\$(23,000)	\$(23,000)

Revenue:

Revenue is expected to be flat with previous years. Majority of revenue comes from admission into the beach during the summer. A much smaller amount comes in the form of concession sales at the gatehouse as well as during concerts.

- The growth of concession sales from the gatehouse and concert food sales

Description of Line Items:

- Concert Food Sales: Includes food sales from the grill at our concerts and concession stand.
- Gate Receipts (Season/Daily): Revenue generated from season pass for residents or daily parking.

Expenses:

Expenses are also planned to be flat. While the cost for Gatekeeper Staff is increasing, we rebalanced some of the capital improvement items due to purchases made in FY22. These expenses include:

- Gatekeeper Staff
- 6% Increase in minimum wage for Gatekeepers
- Lifeguard and Gatekeeper equipment
- Food purchase cost increases for sale at concerts and gatehouse
- Increase in Utility charges

Description of Line Items:

- Lifeguard/Gatekeeper Staff: *Primarily Gatekeeper staff as Lifeguards will be town funded, but any Lifeguard overages will be covered by this as well.*
- Concert Food Purchases: *Purchase of food to serve at concerts and concessions.*

General Fund Items**Recreation Beach Account**

	FY 2021	FY 2022	FY 2023 Proposed
Town Appropriation	\$24,650	\$26,190	\$28,800

Expenses:

The Recreation Beach Account funds the majority of the Beach Lifeguards. The increase is a result of the following:

- 6% Increase in minimum wage. Guards are not minimum wage employees, but they are close enough that this has a direct impact.
- Asking for an additional 4% increase for Lifeguard pay in what we know is a competitive market.

Recreation Misc. Exp. Beach Programs Account

	FY 2021	FY 2022	FY 2023 Proposed
Town Appropriation	\$7,000	\$7,000	\$7,000

Expenses:

The Recreation Misc. Expense Beach Programs Account is designed to offer events that are free to the public and as such are not self-funding. This has been used for our Summer Concert Series and will continue to be for that purpose. Despite rising costs of the program, we are not seeking an increase.

Recreation Site Improvements Account

	FY 2021	FY 2022	FY 2023 Proposed
Town Appropriation	\$16,000	\$16,000	\$16,000

Expenses:

The Recreation Site Improvements Account gives the Recreation Commission the ability to make facility improvements that are deemed beneficial and/or necessary for the continued running of our programs or the creation of new programs. We are not anticipating the need for an increase nor the ability to decrease this currently. The following:

- Repair of the 1st base side dugout of the baseball/softball field at Kiwanis.
- Resurfacing of the basketball and tennis courts.

Budget Detail

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
630	Beach				
	Salaries				
0100-630-5100-5110	Recreation - Salaries				
	Elected Official Stipend		1,750.00	1,750.00	
	Total 0100-630-5100-5110 (1 detail record)	1750	1,750.00	1,750.00	0.00%
0100-630-5100-5111	Recreation - Wages				
			0.00	0.00	
	Total 0100-630-5100-5111 (1 detail record)	0	0.00	0.00	100.00%
0100-630-5100-5112	Recreation - Beach				
	Beach Staff		26,190.00	28,800.00	
	Total 0100-630-5100-5112 (1 detail record)	24650	26,190.00	28,800.00	9.97%
	Expenses				
0100-630-5400-5421	Recreation - Misc Exp. Beach Programs				
	Beach Expenses & Concerts		7,000.00	7,000.00	
	Total 0100-630-5400-5421 (1 detail record)	7000	7,000.00	7,000.00	0.00%
0100-630-5800-5840	Recreation - Site Improvements				
	Capital Purchases		16,000.00	16,000.00	
	Total 0100-630-5800-5840 (1 detail record)	16000	16,000.00	16,000.00	0.00%
	Total: Salaries & Expenses		50,940.00	53,550.00	5.12%
	Total Budget:	49,400.00	50,940.00	53,550.00	5.12%

630 Beach

Expenses

2501-630-5580-5580

Recreation Revolving - Other Expenses

Operational credit card fees	7,000.00	7,000.00	
Swim Lesson Equipment	500.00	500.00	
Sponsorship	-1,500.00	-1,500.00	
Rec Director Salary	54,404.00	55,500.00	
Rec Director Professional Development	3,000.00	3,000.00	
Rec Director Benefits	23,500.00	23,500.00	
Other Program Revenue	-1,800.00	-1,460.00	
Other Program Payroll	300.00	300.00	
Other Program Equipment	500.00	500.00	
other equipment rental	660.00	660.00	
Operational supplies	2,000.00	1,500.00	
Swim Lesson Payroll	5,250.00	4,500.00	
Operational marketing	4,725.00	4,700.00	
Swim Lesson Revenue	-5,000.00	-5,000.00	
Kids@Play Staffing Expenses	123,900.00	130,090.00	
Kids@Play income	-226,665.00	-230,000.00	
Kids@Play Field Trip Expense	8,378.00	8,400.00	
Kids@Play Equipment Costs	14,183.00	9,950.00	
Field/Facility Rental	-15,035.00	-15,040.00	
Contracted Programs Income	-10,000.00	-7,000.00	
Contracted Programs Equipment Costs	1,200.00	400.00	
Contracted Program Fees	6,000.00	6,000.00	
Operational services	4,000.00	3,500.00	
Total 2501-630-5580-5580 (23 detail records)	0	-500.00	0.00 -100.00%
Total: Expenses		-500.00	0.00 -100.00%
Total Budget:	0	-500.00	0.00 -100.00%

25: Revolving

421 DPW

Expenses

2502-421-5580-5580

Parks & Recreation Revolving - Other Expenses

Gate Receipts (season/daily)	-20,000.00	-20,000.00	
Capital Improvement	4,000.00	2,500.00	
Concert Food Sales	-3,000.00	-3,000.00	
Life Guard/Gatekeeper Staff	11,000.00	12,250.00	
Beach Equipment	3,000.00	2,000.00	
Utilities	3,000.00	4,250.00	
Concert Food Purchases	2,000.00	2,000.00	
Total 2502-421-5580-5580 (7 detail records)	0	0.00	0.00 100.00%
Total: Expenses		0.00	0.00 100.00%
Total Budget:	0	0.00	0.00 100.00%

Miscellaneous Budget

Budget Detail

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
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	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%
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: Salaries & Expenses		21,995.00	21,995.00	0.00%
	Total Budget:	21,995.00	21,995.00	21,995.00	0.00%

Education

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
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%
	Expenses				
0100-300-5200-5621	Mendon-Upton Operating Expense				
	Estimated Regional School Assessment		13,274,020.00	13,714,020.00	
<i>Total 0100-300-5200-5621 (1 detail record)</i>		12223378	13,274,020.00	13,714,020.00	3.31%
0100-300-5200-5622	Mendon-Upton Debt Exclusions				
	Long Term Debt Clough/Memorial School		326,809.00	308,467.00	
	Long Term Debt Miscoe Green Repair		79,126.00	77,563.00	
<i>Total 0100-300-5200-5622 (2 detail records)</i>		418875	405,935.00	386,030.00	-4.90%
0100-300-5200-5625	Blackstone Valley Operating Expense				
	Estimated Regional School Assessment		1,305,557.00	1,355,557.00	
<i>Total 0100-300-5200-5625 (1 detail record)</i>		1323812	1,305,557.00	1,355,557.00	3.83%
0100-300-5200-5626	Blackstone Valley Capital Assessment				
	Estimated Debt Service		15,045.00	15,045.00	
<i>Total 0100-300-5200-5626 (1 detail record)</i>		15629	15,045.00	15,045.00	0.00%
	Total: Salaries & Expenses		15,002,807.00	15,472,902.00	3.13%
	Total Budget:	13,983,944.00	15,002,807.00	15,472,902.00	3.13%

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	750.00	
<i>Total 0100-131-5400-5421 (2 detail records)</i>		1000	1,000.00	1,000.00	0.00%
	Total: Expenses		1,000.00	1,000.00	0.00%
	Total Budget:	1,000.00	1,000.00	1,000.00	0.00%

Reserve Fund

132 Reserve Fund

Expenses

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

Housing Authority

184 Housing Authority

Salaries

0100-184-5100-5110	Housing Authority - Salaries				
	Elected Officials Stipend		2,250.00	2,250.00	
Total 0100-184-5100-5110 (1 detail record)		2250	2,250.00	2,250.00	0.00%
Total: Salaries			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	
Total 0100-175-5100-5110 (1 detail record)		2750	2,750.00	2,750.00	0.00%
0100-175-5100-5113	Planning Bd. Clerk Wages				
	Longevity Pay		206.00	206.00	
	Step Increase			501.00	
	Wages		20,202.00	20,609.00	
Total 0100-175-5100-5113 (3 detail records)		20023	20,408.00	21,316.00	4.45%

Expenses

0100-175-5200-5305	Regional Planner				
	Regional Planner (CMRPC)		2,264.00	2,314.00	
Total 0100-175-5200-5305 (1 detail record)		2214	2,264.00	2,314.00	2.21%
0100-175-5400-5421	Planning Board Expense				
	Professional Services		2,100.00	2,100.00	
	Postage		300.00	300.00	
	Office Supplies		500.00	500.00	
	Advertising Printing & Copying		1,200.00	1,200.00	
	Membership & Training		320.00	320.00	
Total 0100-175-5400-5421 (5 detail records)		4420	4,420.00	4,420.00	0.00%
Total: Salaries & Expenses			29,842.00	30,800.00	3.21%
Total Budget:	29,407.00	29,842.00	30,800.00		3.21%

Town Moderator

114 Town Moderator

Salaries

0100-114-5100-5111	Moderator Salary				
	Elected Official Stipend		500.00	500.00	
Total 0100-114-5100-5111 (1 detail record)		500	500.00	500.00	0.00%

Expenses

0100-114-5400-5421	Moderator Expense				
	Membership		100.00	100.00	
Total 0100-114-5400-5421 (1 detail record)		100	100.00	100.00	0.00%
Total: Salaries & Expenses			600.00	600.00	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	
Total 0100-950-5100-5110 (1 detail record)		1750	1,750.00	1,750.00	0.00%
Total: Salaries			1,750.00	1,750.00	0.00%
Total Budget:		1,750.00	1,750.00	1,750.00	0.00%

Budget Total Summary

Account Number	Account Name	Budget FY 2021	Budget FY 2022	FY23 Dept. Request	% Change
Budget Total Summary					
Articles					
	Salaries	0.00	0.00	200,000.00	0.00%
	Total for Fund: Articles	0.00	0.00	200,000.00	0.00%
General					
	Expenses	19,483,377.29	19,713,215.00	20,886,754.00	5.94%
	Salaries	5,491,194.00	5,639,444.00	5,977,274.00	5.99%
	Total for Fund: General	24,974,571.29	25,352,659.00	26,864,028.00	5.95%
Revolving					
	Expenses	0.00	0.00	0.00	-100.00%
	Total for Fund: Revolving	0.00	0.00	0.00	-100.00%
Waste Water Enterprise					
	Expenses	480,291.56	470,234.00	383,004.00	-18.55%
	Salaries	294,835.00	298,230.00	332,314.00	11.43%
	Total for Fund: Waste Water Enterprise	775,126.56	768,464.00	715,318.00	-6.92%
Water Enterprise					
	Expenses	845,837.45	683,250.00	642,161.00	-6.01%
	Salaries	302,426.00	305,820.00	340,669.00	11.40%
	Total for Fund: Water Enterprise	1,148,263.45	989,070.00	982,830.00	-0.63%
	Total Budget:	26,897,961.30	27,110,193.00	28,762,176.00	6.08%

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.

Derek S. Brindisi, 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 an 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.