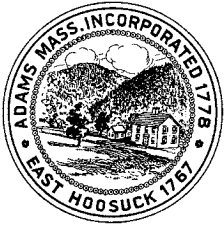




Wednesday, June 7, 2023
Town of Adams
Massachusetts



Town of Adams • Massachusetts 01220

FINANCE COMMITTEE

ADAMS TOWN HALL
8 PARK STREET, RM 210
TEL. (413) 743-8300 x170
FAX (413) 743-8316

May 9, 2023

PROPOSED BUDGET SUBMISSION FOR FY2024

Dear Town Meeting Members:

Please find the proposed Fiscal Year 2024 Town of Adams Municipal Budget serving as the “detailed estimate in writing of the probable expenditures of the Town government . . . and an estimate of the amount of income from all sources of revenue” as required by Section 14 of our 1983 Special Act. (Ch. 31, Acts of 1983).

This proposed Annual Town Budget for Fiscal Year 2024 is respectfully submitted for Town Meeting review.

APPROACH TO BUILDING THE BUDGET

Building the proposed Fiscal Year 2024 budget began in January by reviewing each department’s operational needs with Department Heads and identifying fixed costs. Departments have been level funded except in specific areas where an increase in funding was deemed necessary. Some of these increases are a result of factors outside of Town control and others are required in order to maintain adequate municipal services. Essentially, the inflationary economic environment has resulted in a widespread increase in costs for materials and services. Town staff used a tactical approach to balance the need to control spending and keep up with the cost of providing municipal services. Although this conservative strategy continues to produce a proposed budget that allows the Town to effectively operate, our ability to undertake needed capital projects, acquire equipment, expand municipal services or hire select additional staff remains constrained. The limiting factors include the application of Proposition 2 ½, the continued funding of the Wastewater System by property tax, lagging State aid funding, the unpredictable and limited new growth of our tax base and our share of the Hoosac Valley Regional School District budget. Despite these challenges, the Fiscal Year 2024 Budget demonstrates that our community remains committed to our goals of providing efficient Town services and creating an environment for positive economic development that will result in growing the tax base. Adams continues to work within our means and within the parameters of Proposition 2 ½.

STRUCTURAL HIGHLIGHTS

Property taxes remain the largest revenue source for the town's operating expenses, and account for approximately 74% of revenue. This results in stable, predictable revenue and does not subject the Town to potential negative, volatile economic impacts that could result in mid-year budget reductions.

In March, the proposed Governor's Budget for next Fiscal Year included **Unrestricted General Government Aid (UGGA)** in the amount of \$3,047,417 an increase of approximately \$54,599 over Fiscal Year 2023. Unfortunately, in April the proposed House Ways & Means Budget reduced UGGA potentially impacting Adams by approximately \$12,440. The Local Aid figure used in this budget is the proposed Governor's Budget and at the time of this writing, early indications from the Senate are that the original number will be restored in the Senate's version of the budget. Should the Governor's UGGA amount not be restored, a budget reduction will be required. State Aid makes up approximately 17% of the Town's revenue.

Due to the uncertainty of the economic environment, other **local receipts** have once again been conservatively estimated resulting in funding approximately 7.7% of the Town's revenue. This includes Motor Vehicle Excise Tax, the next largest revenue source for the Town after property tax and State Aid. It may be of interest to note that one of lowest categories of receipts by the Town is the local lodging tax. While other communities in the Berkshires see annual revenue in this category in excess of \$1 million, Adams routinely sees annual receipts well under \$100,000. Economic Development at the Greylock Glen, specifically the proposed Greylock Glen Eco-Village, future Lodge/Conference Center and a rejuvenated Topia Inn can bolster this revenue source and provide property tax relief for our residents. Cannabis revenue is unknown and to date is negligible for Adams as compared to other communities.

As in previous years, no **Stabilization Funds** are used to build the operating budget. At the time of this writing, the balance of the Reserve Fund is \$175,000. Should the **Reserve Fund** not be needed, this amount will be added to the Stabilization Fund. Should the full balance transfer to Stabilization, the balance would be \$1,002,844.17 as of July 1. Recommended target for Stabilization Funds is approximately 10% of the Town's annual total budget or approximately, \$1.7 million. The current balance of \$827,844.17 remains a healthy amount and is available for appropriation if needed for capital projects.

This budget proposes using \$150,000 from available **Free Cash** as revenue to offset the tax rate versus \$250,000 used in previous years. The Finance Committee has recommended a reduction of this amount in an effort to preserve Free Cash for needed capital projects and maintain a healthy amount in the Undesignated Fund Balance. It is important to note that the use of Free Cash is not required to balance the budget. For this Fiscal Year, in addition to the \$150,000 above, \$550,000 is being used for Capital Outlay. This leaves an Undesignated Fund Balance of \$727,173. Best financial practices suggest a target free cash balance of 3-5% of the Town's annual total budget.

NOTABLE IMPACTS

- Hoosac Valley Regional School District's assessment is \$5,843,904 or a 3.6% increase.
- Northern Berkshire Regional Vocational School District's assessment is \$978,048 or a 3.1% increase.
- The Debt Exclusion for the Hoosac Valley Regional School Building Project has increased from \$661,729 to \$683,051, resulting in a \$1.02 addition to the tax rate.

- Berkshire Health Group costs will increase by 1% for employee health insurance versus 8% in Fiscal Year 2023.
- This budget reflects a 3.75% increase in retirement benefits.
- The cost of operating and maintaining the Wastewater System continues to be funded by property tax, resulting in approximately \$2.12 on the tax rate.
- Although Natural Gas costs are stabilized for Fiscal 2024, electricity costs are expected to increase due to the expiration of the Berkshire Municipal Aggregation Contract in November. A new contract was signed by participating municipalities in April with a \$0.06 increase per K/w.
- Collective Bargaining Agreements with the Clerical Union and Police Officer's Union expire on June 30. Agreed upon wage increases have been calculated into this budget.
- With the Greylock Glen Resort becoming a reality, a new budget department was created. Existing budgetary line items for the Glen were consolidated into the new budget reducing financial impact and only one of two critical positions were added to the operating budget for only 6 months of the year. The other position is proposed to be paid from the Economic Development Fund for 6 months with no impact to the budget. Please see Article #22.
- Estimated personal expenses is a 5.5% increase over FY2023 at \$7.2 million. (FY2023 increase over FY2022 was 5.5% at \$6.8 million).
- Estimated operating expenses is a 5.1% increase at \$2.7 million. (FY2023 increase over FY2022 was 2.74% at \$2.5 million).

The overall budget proposal for Fiscal Year 2024 is a 3.8% increase over Fiscal Year 2023 with a bottom line of \$17,634,675. (FY2023 was a 4.62% increase over Fiscal Year 2022).

CONCLUSION:

A strategic review of operational requirements was performed to create a budget with the goal of maintaining town services and controlling budget growth (spending) during a challenging time of significant economic inflation that results in higher costs for materials, equipment and services. Despite this challenge, the Town has been able to strategically increase line items where needed, add a Greylock Glen operating budget, renegotiate two collective bargaining agreements and maintain resources all within the parameters of Proposition 2 ½.

Adams is financially stable, but there will be difficult decisions ahead in order to keep our community moving forward. This is especially true regarding the capital needs of the Town. Although we are able to fund critical municipal functions and absorb the higher cost of providing those services within our annual budget, Adams remains limited in our ability to fund needed capital and infrastructure projects within the budget. We continue to rely on Federal and State grants to fund signature projects, such as the Wastewater Treatment Plant rehabilitation, Greylock Glen development, Memorial Building renovation, etc. The same predicament is true for municipal infrastructure maintenance such as our road network and public buildings. Essentially, the cost of capital/infrastructure improvement projects continues to far outpace the Town's ability to address these needs without resorting to competitive grant programs which often cost more to meet grant requirements, takes longer to accomplish and results in needed repairs being postponed.

Other factors which continue to limit our financial growth, are stagnant State funding programs for rural school districts, “Chapter 90,” the local transportation funding program and General Government State Aid. Although efforts are being made at the State level with advocacy from the Massachusetts Municipal Association, these programs historically do not increase by impactful amounts. For example, Adams’ annual Chapter 90 allocation is \$285,000 – a figure that has remained the same since 2012 while labor costs and material costs have skyrocketed. It is important to note that Chapter 90 funds can be used for not only construction, but also equipment purchases and engineering – all competitive critical needs of the Town.

Taxable New Growth numbers (calculated in August of each year), especially in the small business category and robust property sales will hopefully be strong again this year, all contributing to a larger financial foundation. Last year’s new growth number was the highest our community has experienced in many years. Efforts in economic development are starting to show results. Moreover, the progress that Adams has made with generous Federal and State grants, strategic use of American Rescue Plan Act funds, stable staff, cost effective shared services and accentuating the positives of our community will hopefully result in further private investment and development in the Town.

Thank you for your consideration of this proposal as well as your participation in this important process. We’d like to thank Town Administrator Jay Green and Finance Director Crystal Wojcik for crafting a rational budget and our Department Heads for not only efficiently managing their budgets and delivering efficient Town services, but being reasonable and realistic in their budget requests. Our Town staff are excellent stewards of precious tax payer dollars and we stand on solid fiscal ground because of their efforts.

Respectfully submitted,

Carrie Burnett, Chairperson
Jay Meczywor, Vice-Chairperson
Michele Butler
Timothy Burdick
Carol Cushenette
Justin Duval
Jeffrey King
Sarah Kline
David Lennon
Erin Mucci
Robert Murray
Jason Nocher
Rachel Tomkowicz

Table of Contents

Finance Committee Recommendations

Budget Submission for FY 2024 Overview	1-4
Order of Articles	7
Articles.....	9-20
Glossary	22-23
Exhibits	
FY2024 Organizational Budget Summary	24-26
Economic Development Fund	27
Estimated Sources and Uses of Funds	28
Proposed Free Cash Usage – Fiscal Year 2023	29
FY2023 Reserve Fund Transfers	29
Estimated Tax Rate Recapitulation	30-31
Telephone Numbers of Major Offices	32

Order of Articles

	Page
Annual Articles	
Article 1	Elect Other Officers Not Previously Chosen9
Article 2	Selectmen Report9
Article 3	Committee Reports9
Article 4	Set Compensation of Elected Officials9
Budget Articles	
Article 5	Operating Omnibus Article10
Article 6	Capital Omnibus Article.....12
Article 7	Capital Infrastructure and Equipment Outlay13
Regional School Assessment Articles	
Article 8	Hoosac Valley Regional School District Assessment15
Article 9	Northern Berkshire Regional Vocational School District Assessment16
Transfer to Special Funds Articles	
Article 10	Free Cash to Lower the Tax Rate16
Article 11	Stabilization Fund Appropriation.....16
Article 12	Reserve Fund Appropriation17
Article 13	Unpaid Bills17
Annual Authorization Articles	
Article 14	Authorization to Apply for Community Development Block Grants17
Article 15	Authorization to Apply for Community Facilities Grants17
Article 16	Authorization to Accept Perpetual Care Monies.....17
Article 17	Authorization to Borrow18
Article 18	Authorize Revolving Funds Spending Limits.....18
Article 19	Amend Compensation Plan.....18
By-Law Amendments	
Article 20	Vote to Amend Chapter 86 Police Department, Section 2C20
Article 21	Vote to Amend Chapter 46 Finance Committee, Section 1.....20
Special Articles	
Article 22	Economic Development Fund.....21
Article 23	Appropriate Overlay Surplus21
Article 24	Re-appropriation of Unspent Capital Funds21
Article 25	Transact Other Business.....21

Commonwealth of Massachusetts

Town of Adams

Berkshire, ss.

To either of the Constables, of the Town of Adams in the County of Berkshire in said Commonwealth:

Greetings:

*In the name of the Commonwealth, you are hereby directed to notify and warn the Inhabitants of the Town of Adams qualified to vote in Town affairs to meet at the **Adams Memorial Building, Side Entrance, 30 Columbia Street, Adams, Massachusetts on Wednesday the 7th day of June 2023, at 6:00 P.M., then and there to act on the following articles, to wit.***

ANNUAL ARTICLES

- Article 1** To choose all other town officers not previously chosen by ballot.
- Article 2** To hear the reports of the Board of Selectmen and other town officers and act thereon.
- Article 3** To hear the reports of any committee and act thereon.
- Article 4** To see if the Town will vote to fix the salary and compensation of all elective officers of the Town in accordance with the provisions of Section 108 of Chapter 41 of the General Laws, as amended, and to see if any of said salaries and compensation shall be increased, or take any other action in relation thereto.

Board of Selectmen

Chairman.....350
Member.....300

Board of Health

Chairman.....350
Member.....300

Board of Assessors

Full-Time74,635
Part-Time.....300

Cemetery Commissioners

Chairman350
Member.....300

Treasurer/Collector74,635

Moderator300

Town Clerk74,635

*The Finance Committee voted to **RECOMMEND** that the Town vote to fix the salary and compensation of its elective officers as listed.*

OPERATING OMNIBUS ARTICLE

Article 5 To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum or sums of money as may be necessary to defray the ordinary expenses of the Town for the fiscal period beginning July 1, 2023 through June 30, 2024, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to raise and appropriate or appropriate from available funds as noted, the amounts shown under the heading “**FY2024 Recommended**”.*

	PERSONAL SERVICES		OPERATING EXPENSES	
	FY2023 Approved	FY2024 Recommended	FY2023 Approved	FY2024 Recommended
EXECUTIVE				
Selectmen	1,834	1,834	13,850	15,475
Town Administrator	192,283	201,211	32,183	38,855
Town Counsel	46,821	47,051		
Moderator	305	305	205	205
Town Report			2,100	2,100
FINANCE & TECHNOLOGY				
Finance Committee	528	528	1,980	3,080
Employee/Retiree Benefits	1,595,332	1,633,108		
Accountant	137,406	149,704	40,050	43,555
Technology	7,066	7,100	167,140	182,310
Insurance			251,500	261,700
GENERAL GOVERNMENT				
Assessor	131,570	135,497	10,125	10,200
Treasurer-Collector	129,791	137,676	33,150	33,150
Town Clerk	151,430	142,219	4,850	4,850
Elections			32,300	31,400
Registrar of Voters	1,268	1,268		
Codification			2,500	2,500
COMMUNITY DEVELOPMENT				
Community Development	128,119	151,144	121,675	132,175
Greylock Glen Outdoor Center		44,034		57,500
Conservation Commission			2,625	3,525
Planning Board			5,600	5,600
Zoning Board			4,835	4,835
Historical Commission			450	450
INSPECTION SERVICES				
Inspection Services	261,947	234,831	5,745	7,675
Weights/Measures Inspector			3,500	5,000

	PERSONAL SERVICES		OPERATING EXPENSES	
	FY2023 Approved	FY2024 Recommended	FY2023 Approved	FY2024 Recommended
PUBLIC HEALTH				
Board of Health			14,800	16,800
PUBLIC SAFETY				
Police Department	1,864,673	2,071,420	124,474	129,625
Animal Control Officer	25,560	26,679	4,225	4,225
Parking Management	24,607	25,726	4,950	4,950
Emergency Management	2,129	2,129	2,875	2,875
Forest Warden	3,829	3,829	10,815	12,965
PUBLIC SERVICES				
Council on Aging	228,972	201,726	24,160	24,160
Veterans Services	16,500	18,500	139,955	139,955
Memorial Day Remembrances			1,450	1,450
Library	252,209	258,228	82,085	88,585
PUBLIC BUILDINGS/PROPERTY MAINTENANCE				
Police Station			28,450	28,850
Registry of Deeds			1,050	1,050
Town Hall			26,675	21,350
Community Center			400	0
Public Building/Property Maintenance	80,883	101,955	140,000	192,000
Adams Memorial Building			117,300	116,300
Visitor's Center			15,850	12,400
PUBLIC WORKS				
Tree Warden/Insect Pest			16,000	19,000
Public Works Administration	29,536	21,823	3,200	3,200
Department of Public Works	1,515,727	1,607,790		
Highways			76,450	117,350
Snow & Ice Control			246,000	246,000
Flood Control			600	600
DPW Garage/Equipment Maintenance			197,500	202,000
Transfer Station	16,794		61,792	65,500
Wastewater Treatment Plant			376,025	388,025
Wastewater Collection			4,700	5,000
Cemetery, Parks & Grounds			48,675	45,375
Celebrations - Seasonal			1,800	2,000
TOTALS		7,227,315		2,737,730

ARTICLE 5 - AVAILABLE FUNDS TO BE USED

DEPARTMENT	FUND	AMOUNT
Parking Department	Parking Meter Fund	10,000
Council on Aging	Council on Aging Fund	20,000

CAPITAL OMNIBUS ARTICLES

Article 6

To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum or sums of money as may be necessary for the purchase, rebuilding and/or installation of certain departmental equipment; for the contracting for certain services; to pay interest and loans maturing during this period; for the repair, reconstruction and/or construction of streets, roadways, sidewalks, sewers, guard rails, retaining walls, buildings, and/or bridges within the Town; further, to authorize the trade-in of any presently owned equipment toward the purchase price thereof, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to raise and appropriate, the amounts shown in the following schedule under the heading **“FY2024 Recommended”** for the purchase, rebuilding, and/or installation of certain departmental equipment; for the contracting for certain services; for the repair, reconstruction and/or construction of streets, roadways, sidewalks, sewers, guard rails, retaining walls, buildings, bridges within the Town.*

CAPITAL OUTLAY

	<i>FY2023 Approved</i>	<i>FY2024 Recommended</i>
ADMINISTRATION AND FINANCE		
Technology	28,000	28,000
Debt Service	592,825	644,678
Total Recommendation		672,678

ARTICLE 6 - AVAILABLE FUNDS TO BE USED

DEPARTMENT	FUND	AMOUNT
Technology	Technology Fund	28,000
TECHNOLOGY – TOTAL		28,000
<i>Technology</i>		<i>28,000</i>
<i>This request is for technology needs for the Greylock Glen Outdoor Center including installation of communications and data infrastructure.</i>		
<i>The above request is appropriated from the Technology fund for no impact to the Tax Rate.</i>		
DEBT SERVICE – TOTAL		644,678

PRINCIPAL ON MATURING DEBT

Town Hall/ Police Station/Library Bond Issue	
<i>This request represents the principal of Town Hall, Police Station & Library borrowing.</i>	<i>155,000</i>
Adams Storm Damage Bond Issue	
<i>This request represents the principal for the Storm Damage Bond.</i>	<i>135,000</i>
Wastewater Treatment Plant	
<i>This request represents the principal of the WWTP upgrade borrowing.</i>	<i>195,054</i>
TOTAL PRINCIPAL	485,054

INTEREST ON MATURING DEBT

Town Hall/Police Station/Library Bond Issue

This request represents the interest on the Town Hall, Police Station & Library borrowings. 20,650

Adams Storm Damage Bond Issue

This request represents the interest on the Storm Damage Bond. 61,550

Wastewater Treatment Plant

This request represents the interest on the WWTP borrowing. 392

FY24 Wastewater Treatment Plant

This request represents the interest on the FY24 Massachusetts Clean Water Trust WWTP Borrowing. 19,837

TOTAL INTEREST 102,429

FEES FOR MATURING DEBT

FY24 Wastewater Treatment Plant

This request represents the administrative fee and the loan origination fee on the FY24 Massachusetts Clean Water Trust WWTP Borrowing. 37,195

TOTAL FEES 37,195

INTEREST – TEMPORARY LOANS

BAN's; GAN's; TAN's; and related fees 20,000

Temporary borrowing can occur for the following reasons: Anticipation of issuance of long-term debt (Bond Anticipation Notes), receipt of grants (Grant Anticipation Notes), or if the Town needs money to meet its financial obligations and the tax bills have yet to be issued (Tax Anticipation Notes).

This request also represents fees associated with various loans.

This request includes the interest on the borrowings for the September 2018 storms.

TOTAL INTEREST – TEMPORARY LOANS/FEES 20,000

Article 7 *CAPITAL INFRASTRUCTURE AND EQUIPMENT OUTLAY FROM FREE CASH*

To see if the Town will vote to appropriate from available funds, Free Cash, a sum or sums of money as may be necessary for the purchase, rebuilding and/or installation of certain departmental equipment; for the contracting for certain services; buildings within the Town; further, to authorize the trade-in of any presently owned equipment toward the purchase price thereof, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to appropriate from available funds, free cash, the amounts shown in the following schedule under the heading "**FY2024 Recommended**" for the purchase, rebuilding and/or installation of certain departmental equipment; for the contracting for certain services; for the repair; reconstruction and/or construction of buildings and/or grounds with the Town and further; **RECOMMENDED** that the Town vote to authorize the trade-in of any presently owned equipment toward the purchase price thereof, and further, **RECOMMENDED** that each item; and corresponding amount listed be considered a separate appropriation to be expended only for the purpose stated in the explanation of the request from available funds as noted.*

	<i>FY2024 Recommended</i>
COMMUNITY DEVELOPMENT	
Road assessment, Park & Columbia Streets Improvement Project, building demolition & site completion	220,000
PUBLIC SAFETY	
Police cruiser	65,000
Police station	13,000
PUBLIC SERVICE	
Library building	13,500
PUBLIC WORKS	
DPW Garage/equipment maintenance	65,000
Facilities small equipment & tools	3,500
Cemetery, Parks & Grounds mobile equipment	10,000
TOWN ADMINISTRATOR	
Capital projects reserve	160,000
TOTAL REQUESTED	550,000

COMMUNITY DEVELOPMENT

220,000

Road Assessment

This request is for a road and sidewalk condition assessment and for the purchase of pavement management software.

55,000

Building Demolition & Site Completion

This request is for demolition of small outbuildings at 1 Cook Street (former Coal & Grain), remaining debris removal costs at 26 Commercial Street (former Mobil Station) and related site completion work.

65,000

Park & Columbia Streets Improvement Project

This request is part of the funding required to complete Park Street surface repair and pedestrian crossing improvements on Columbia Street.

100,000

PUBLIC SAFETY

78,000

Police Cruiser

This request is for the purchase of a new 2023 Ford Explorer or a new 2023 Chevrolet Tahoe fully out-fitted police cruiser.

65,000

Police Station

This request is for the replacement of the external and internal video security system at the Adams Police Department.

13,000

PUBLIC SERVICE

Library

13,500

This request is for multiple capital maintenance items on the building including the insulation of condensate piping and interior painting in the Library Annex.

13,500

PUBLIC WORKS		78,500
DPW Garage/Equipment Maintenance		
<i>This request is for the purchase of a new 2023 one ton Ford F-350 pick up with a Fisher Heavy Duty 9-foot plow.</i>	60,000	
DPW Garage/Equipment Maintenance		
<i>This request is to sandblast, repair metal, and paint the asphalt hot box to prevent rust deterioration and prolong the machine's useful life.</i>	5,000	
Facilities		
<i>This request is for the purchase of small mobile equipment and tools.</i>	3,500	
Cemetery, Parks & Grounds		
<i>This request is for the purchase of small mobile equipment.</i>	10,000	
TOWN ADMINISTRATOR		160,000
Capital Reserve		
<i>This request is for a capital reserve for the purposes of public building construction, maintenance, repairs, and engineering for existing and upcoming capital projects.</i>	160,000	

REGIONAL SCHOOL ASSESSMENT ARTICLES

Article 8 To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum or sums of money as may be necessary for the operating and capital assessments of the Hoosac Valley Regional School District for the fiscal period beginning July 1, 2023 through June 30, 2024, or take any other action in relation thereto.

	<i>FY2023 Approved</i>	<i>FY2024 Recommended</i>
<i>Hoosac Valley Regional SD</i>	6,299,090	6,526,955

The above assessment consists of five parts:

1) State Department of Elementary & Secondary Education Minimum Municipal Contribution (Foundation Budget),	\$ 3,947,597
2) Additional Operating Assessment (above Foundation),	1,428,277
3) Other Expenditures (Non-Foundation-Transportation),	468,030
4) Capital Assessment – HVHS Project Debt Exclusion	683,051
	<u>\$ 6,526,955</u>

The total Hoosac Valley Regional School District FY2024 budget is \$21,385,195.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept the Hoosac Valley Regional School District FY24 budget and to raise and appropriate \$6,526,955.*

Article 9 To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum or sums of money as may be necessary for the operating and capital assessments of the Northern Berkshire Vocational Regional School District (NBVRSD) for the fiscal period beginning July 1, 2023 through June 30, 2024, or take any other action in relation thereto.

	<i>FY2023 Approved</i>	<i>FY2024 Recommended</i>
<i>No. Berkshire Vocational RSD</i>	<i>948,049</i>	<i>978,048</i>

The above assessment consists of four parts:

1) State Department of Elementary & Secondary Education Minimum Municipal Contribution (Foundation Budget),	\$ 893,124
2) Additional Operating Assessment (above Foundation),	31,205
3) Additional Operating Assessment (Non-Foundation-Transportation),	<u>50,402</u>
4) Capital Assessment (Capital Budget)	<u>\$ 3,317</u>
	<u><u>\$ 978,048</u></u>

The total Northern Berkshire Vocational Regional School District FY2024 budget is \$ 11,499,066.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept the Northern Berkshire Vocational Regional School District FY24 budget and to raise and appropriate \$978,048.*

TRANSFERS TO SPECIAL FUNDS

Article 10 To see if the Town will vote to appropriate from available funds, a sum of money to be used to lower the tax rate, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

It is proposed that \$150,000 of Free Cash be utilized to offset this year's Tax Rate.

Article 11 To see if the Town will vote to transfer from available funds a sum of money to be added to the Stabilization Fund, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to transfer the balance of the FY23 Reserve Fund, as of June 30, 2023, to the Stabilization Fund. The present balance is \$175,000.*

This article will transfer the balance of the Reserve Fund, currently \$175,000, to the Stabilization Fund.

Article 12 To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money to provide for extraordinary and/or unforeseen expenditures to be known as the Reserve Fund account, transfer from which may be made from time to time only by the Finance Committee, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to raise and appropriate the sum of \$175,000 to be utilized by the Finance Committee for the extraordinary and/or unforeseen expenditures to be known as the Reserve Fund Account, transfer from which may be made from time to time only by the Finance Committee.*

This is an annual item that allows the Town the flexibility to meet operational difficulties, through the Finance Committee, and will eliminate the expense of calling a Special Town Meeting. Request: \$175,000.

Article 13 To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money to pay unpaid bills of current or prior fiscal years, or take any other action in relation thereto.

*The Finance Committee voted to make **NO RECOMMENDATION** on this article.*

At this time, there are no outstanding bills.

ANNUAL AUTHORIZATION ARTICLES

Article 14 To see if the Town will vote to authorize its Board of Selectmen to apply for and receive funds from the Community Development Block Grant Program under the Housing and Community Development Act of 1974, as amended, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

This article will allow the Town to apply for and expend Community Development Block Grants.

Article 15 To see if the Town will vote to authorize its Board of Selectmen to apply for and receive funds from the United States Department of Agriculture under the Community Facilities Grant program, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

This article will allow the Town to apply for and expend Community Facilities Grants.

Article 16 To see if the Town will vote to accept certain perpetual care funds that were received during the period January 1, 2022 through December 31, 2022 for the care and maintenance of cemetery lots, such funds are in the custody of the Town Treasurer, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept certain perpetual care funds amounting to \$3,100 that were received during the period January 1, 2022 through December 31, 2022 for the care and maintenance of the cemetery lots, such funds are in the custody of the Town Treasurer.*

This article will allow the Town to accept the \$3,100 deposited with the Town for the care and maintenance of cemetery lots.

Article 17 To see if the Town will vote to authorize the Town Treasurer, with the approval of the Board of Selectmen, to borrow in the event of a revenue shortfall to allow the Treasurer to borrow via Revenue Anticipation Notes (RAN's), Tax Anticipation Notes (TAN's), Federal Aid Anticipation Notes (FAAN's), Grant Anticipation Notes (GAN's), and State Aid Anticipation Notes (SAAN's), in an amount not to exceed the anticipated revenue shortfall, or take any action in relation t

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written. The law requires that the Town annually grant this authority to the Town Treasurer.*

Article 18 ***AUTHORIZE REVOLVING FUND SPENDING LIMITS***

To see if the Town will vote, pursuant to Massachusetts General Law Ch. 44, §53E ½ to establish limitations on expenditures from the revolving funds established by Chapter 50 of the General Bylaws, entitled, "Revolving Funds", as follows, or take any action in relation thereto:

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

Revolving Account	FY2024 Expenditure Limit
Bid Specification Revolving Fund	\$ 5,000
Sanitary Sewer Revolving Fund	30,000
Promotional Revolving Fund	5,000
Library Revolving Fund	7,000
Transfer Station Revolving Fund	90,000
Inspection Services Fund	25,000
Tax Title Revolving Fund	20,000
Adams Visitor Center	25,000
Adams Memorial Building	\$ 25,000

Article 19 ***AMEND COMPENSATION PLAN***

To see if the Town will vote to amend the Compensation Plan as established by Section 10-5 of the Town of Adams Code of Laws or take any other action in relation thereto.

SALARY ADMINISTRATION PLAN - ANNUAL RATE TABLE - FISCAL YEAR 2024

This represents a 2.5% Base Wage Increase over Fiscal 2023

Grade	Step 1	2	3	4	5	6	7	8	9	10	11	12
1	23,425	24,011	24,611	25,226	25,858	26,505	27,167	27,846	28,543	29,256	29,988	30,737
2	25,534	26,172	26,826	27,496	28,185	28,890	29,612	30,352	31,112	31,889	32,687	33,504
3	27,832	28,528	29,241	29,973	30,722	31,491	32,278	33,084	33,913	34,761	35,628	36,518
4	30,337	31,095	31,873	32,670	33,487	34,326	35,183	36,062	36,965	37,889	38,834	39,804
5	33,068	33,893	34,743	35,610	36,501	37,415	38,350	39,308	40,291	41,299	42,329	43,387
6	36,044	36,944	37,870	38,814	39,786	40,783	41,801	42,845	43,917	45,016	46,139	47,292
7	39,287	40,269	41,278	42,307	43,367	44,453	45,563	46,700	47,870	49,067	50,291	51,548
8	42,823	43,894	44,992	46,114	47,270	48,454	49,664	50,904	52,178	53,482	54,818	56,188
9	46,677	47,843	49,042	50,265	51,525	52,816	54,133	55,485	56,875	58,295	59,751	61,244
10	50,878	52,149	53,456	54,789	56,162	57,569	59,006	60,479	61,994	63,542	65,130	66,757
11	55,456	56,843	58,267	59,719	61,216	62,751	64,316	65,922	67,573	69,261	70,991	72,765
12	60,448	61,960	63,511	65,094	66,726	68,398	70,105	71,854	73,656	75,494	77,381	79,315
13	65,889	67,536	69,228	70,953	72,731	74,553	76,414	78,322	80,285	82,288	84,346	86,453
14	71,818	73,614	75,458	77,338	79,278	81,263	83,291	85,371	87,510	89,695	91,936	94,234
15	78,282	80,239	82,249	84,298	86,413	88,577	90,788	93,054	95,386	97,768	100,210	102,715
16	85,326	87,460	89,652	91,885	94,189	96,549	98,959	101,429	103,970	106,567	109,229	111,959

SALARY ADMINISTRATION PLAN - HOURLY RATE TABLE - FISCAL YEAR 2024

Grade	Step 1	2	3	4	5	6	7	8	9	10	11	12
1	12.82	13.14	13.47	13.81	14.15	14.51	14.87	15.24	15.62	16.01	16.41	16.82
2	13.98	14.33	14.68	15.05	15.43	15.81	16.21	16.61	17.03	17.45	17.89	18.34
3	15.23	15.61	16.00	16.41	16.82	17.24	17.67	18.11	18.56	19.03	19.50	19.99
4	16.60	17.02	17.45	17.88	18.33	18.80	19.26	19.74	20.23	20.74	21.26	21.79
5	18.10	18.55	19.02	19.49	19.98	20.48	20.99	21.51	22.05	22.60	23.17	23.75
6	19.73	20.22	20.73	21.24	21.78	22.32	22.88	23.45	24.04	24.64	25.25	25.89
7	21.50	22.04	22.59	23.16	23.74	24.33	24.94	25.56	26.20	26.87	27.53	28.21
8	23.44	24.02	24.63	25.24	25.87	26.52	27.18	27.86	28.57	29.28	30.00	30.75
9	25.55	26.19	26.84	27.51	28.20	28.91	29.63	30.37	31.13	31.91	32.70	33.52
10	27.85	28.54	29.26	29.99	30.74	31.51	32.30	33.10	33.93	34.78	35.65	36.54
11	30.35	31.11	31.89	32.69	33.51	34.35	35.20	36.08	36.99	37.91	38.86	39.83
12	33.09	33.91	34.76	35.63	36.52	37.44	38.37	39.33	40.32	41.32	42.35	43.41
13	36.06	36.97	37.89	38.84	39.81	40.81	41.82	42.87	43.94	45.04	46.17	47.32
14	39.31	40.29	41.30	42.33	43.39	44.48	45.59	46.73	47.90	49.09	50.32	51.58
15	42.85	43.92	45.02	46.14	47.30	48.48	49.69	50.93	52.21	53.51	54.85	56.22
16	46.70	47.87	49.07	50.29	51.55	52.85	54.16	55.52	56.91	58.33	59.79	61.28

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

BY-LAW AMENDMENTS

Article 20 To see if the Town will vote to amend Chapter 86-2C, “Powers and duties of Chief of Police; presence of officer at station” of the General By-Laws to read as follows, or take any other action in relation thereto.

§86-2C. Powers and duties of Chief of Police; presence of officer within Town

There shall be an officer on-duty within the Town during all 24 hours of the day.

Additional Background: This by-law was enacted in approximately 1918. Prior to 2016, the station was staffed by a civilian dispatcher. When dispatching services and 911 was transferred to the Sheriff’s Department, this by-law resulted in a Sergeant or other fully trained police officer be assigned to station duty, thus reducing officers for patrol duty, despite a reduction of station related duties. The proposed language will still require the Town to maintain full-time police services, but allow the Chief of Police flexibility to assign officers as needed, such as patrol duty, thus increasing the number of officers available to respond to calls for service. This is one of several changes that are being considered to reflect current law enforcement trends, maximize the effectiveness of our police force and reduce overtime costs.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

Article 21 To see if the Town will vote to amend Chapter 46 of the General By-Laws to reduce the size of the Finance Committee from 15 to 9 members by transition that shall occur over two years with the Committee having 12 members in Fiscal Year 2024 and 9 members in Fiscal Year 2025; that provisions for members assuming non-voting retired member status after reaching the age of 70 shall be eliminated; and that the term of Committee members shall be moved from May 1 to June 30, the end of the fiscal year. In order to implement such changes, Chapter 46-1 shall be deleted in its entirety and be replaced with the following; or take any other action in relation thereto :

§46-1. Composition; appointment; term.

There shall be a Finance Committee consisting of 9 members who shall reside in the Town and shall be registered voters therein. Of this Committee no person holding an elective position or any other position in Town, other than that of Town Meeting member, shall be eligible to serve on the Finance Committee. The Town Moderator shall appoint all members of the Finance Committee, each of whom shall serve a term of three years. It is recommended that at least one member from each precinct be appointed by the Town Moderator, to ensure equitable representation. The term of office of each such member will expire on June 30.

Additional Background: In March 2022, the General Government Review Committee began its work on reviewing how the Town governs. Among the items reviewed was Chapter 46 of the General By-Laws regarding the Finance Committee. This change reflects modern municipal practice and adjusts the committee membership based on budget and population for a community the size of Adams.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

SPECIAL ARTICLES

Article 22 **ECONOMIC DEVELOPMENT FUND**

To see if the Town will vote to appropriate from the Economic Development Fund, a sum of money to be used for Fiscal Year 2024 expenses: \$65,000 for the payroll expenses of the Executive Director of the Greylock Glen Outdoor Center from January 1, 2024 through June 30, 2024, \$40,000 to be re-appropriated from FY2023 to maintain the Community Development Special Projects Manager to work on a variety of critical development projects, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

The Town is asking for \$105,000 to be spent with the approval of the Town Administrator for Fiscal 2024.

Article 23 **APPROPRIATE OVERLAY SURPLUS**

To see if the Town will vote to appropriate from the Overlay Surplus, a sum of money to be used for Fiscal Year 2024 expenses: \$233,000 for the Greylock Glen Outdoor Center, or take any other action in relation thereto.

Additional Background: The Board of Assessors voted to release \$233,011.38 from the Allowance for Abatements & Exemptions to Overlay Surplus on April 6, 2023. The Town is asking for \$233,000 to be appropriated and spent with the approval of the Town Administrator for Fiscal 2024.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

Article 24 **RE-APPROPRIATION OF UNSPENT CAPITAL FUNDS**

To see if the Town will vote to transfer the unused fund balance of \$1,043.34 from the FY2023 capital appropriation of \$3,000.00 for the Valley Street Field Shed for Cemetery, Parks & Grounds to the Cemetery, Parks & Grounds operating budget for field fertilizer, weed control, etc. or take any action in relation thereto.

Additional Background: This appropriation was originally for the Town of Adams share of the replacement of the Valley Street Field Shed. This project has been successfully completed. This request is to transfer these unused funds for the purchase of additional materials to allow DPW to perform a comprehensive turf treatment on Town recreational fields.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

Article 25 To transact any other business that may legally come before said meeting.

GLOSSARY

GUIDE FOR REPRESENTATIVE TOWN MEETING MEMBERS

by Stuart DeBard, Esq.

Acceptance - Approval by a town of a special act or general statute to be in force. May be rescinded.

Annual Town Meeting - Town Meeting to transact business for the upcoming Fiscal Year, in Adams it is normally held on Tuesday following Memorial Day.

Appropriation - Amount of money voted to be spent for a specified purpose.

Audit - Examination of the Town's financial records by a disinterested party, usually a CPA firm.

Available Funds - Funds generated by the Town and set aside for future appropriation.

Borrowing - Short term borrowing in anticipation of current taxes (TAN's) or grants/bonds (GAN's/BAN's) or long term borrowing by bonds.

Bonds - Long term borrowing for specific purposes. Length and purpose set by statute.

Bureau of Accounts - Part of the Department of Revenue which oversees Municipal Finance.

Charter - Plan of government adopted by ballot in force in the Town.

Chapter 70/71 - Statutes covering public education of all children.

Cherry Sheet - Forms received each year from the state listing the Town's estimated State Receipts as well as State, County, and Regional Charges.

Conflict of Interest - Law restricting town officials in business dealings with their town.

Classification (Taxes) - Division of the real estate tax by the Board of Selectmen into one rate for residential properties and open space, and another for commercial and industrial properties.

Classification (Personnel) - Bylaw establishing salary ranges and increments as well as benefits and employment practices.

Debt Limit - 5% of equalized valuation, up to 10% with state approval.

Equalized Valuation - System for 100% real property valuation between towns for State Aid purposes.

Estimated Revenue - Item on the tax rate calculation (can be either State or Local).

Finance Committee - Group of citizens who review budgets - also called Warrant Committee or Advisory Committee.

Fiscal Year - July 1st through June 30th. Designated by the year in which it ends.

General Laws - State Statutes. Usually of broad effect.

Grants - Moneys received from State and Federal Governments outside of normal Local Aid.

Line Item - Each individual item within a department's budget (i.e., telephone, electricity, supplies, etc.).

Local Aid - Moneys collected by the State and transferred to the Town under various formulas.

Local Receipts - Moneys collected by various Town departments devoted to offset appropriations.

Mandates - Programs ordered by the State. Prohibited unless State funded.

MMA - Massachusetts Municipal Association. Association of municipalities for mutual assistance.

Omnibus Budget - Collection of Operating Expense and Personal Service departmental budget items.

Overlay - (Provision for Abatements and Exemptions) - Amount added to tax levy to take care of uncollectables and exemptions.

Overlay Surplus - (Fund Balance Reserved for Extraordinary and Unforeseen Expenditures) - Accumulated amount of unused overlay from previous years.

Override - Referendum vote to levy in excess of 2 1/2%, 5% or for bond expenses.

Proposition 2 1/2 - Statute limiting tax levies.

Recapitulation Sheet - Summary of sources and uses of funds. Submitted to State by Assessors as a basis for setting tax rate.

Regional School Budget - Must be approved by 2/3 of member communities.

Reserve Fund - Fund to provide for extraordinary or unforeseen expenditures. Transfers are in the exclusive control of the Finance Committee.

Special Town Meeting - Meeting held after or during Annual Town Meeting to transact business that normally is of an unexpected nature.

Stabilization Fund - Fund appropriated for future capital needs. (Savings Account for "rainy day").

Surplus Revenue(Unreserved Fund Balance) - Amount by which assets exceed liabilities and Reserved Fund Balances. (Retained Earnings).

Town Administrator - Professional charged with the day-to-day operations of the Town.

Transfer - Authorization to use an appropriation for a purpose other than original.

Valuation - Full and fair cash value which would be paid for real property.

Warrant - List of articles (subjects) to be brought up in a Town Meeting.

Town of Adams - Organizational Budget Summary - Fiscal 2024

Organization Name	Personal Services		Operating Expenses		BUDGETED Capital Outlay		FREE CASH Capital Outlay		Total Budget		Total Percent Change
	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	
Executive											
Selectmen	1,834	1,834	13,850	15,475					15,684	17,309	0.00%
Town Administrator	192,283	201,211	32,183	38,855			160,000		224,466	400,066	78.23%
Town Counsel	46,821	47,051							46,821	47,051	0.49%
Moderator	305	305	205	205					510	510	0.00%
Town Report			2,100	2,100					2,100	2,100	0.00%
Sub-Total	241,243	250,401	48,338	56,635	0	0	160,000	0	289,581	467,036	
Finance & Technology											
Finance Committee	528	528	1,980	3,080					2,508	3,608	43.86%
Reserve Fund * Outside Art.											
Employee/Retiree Benefits	1,595,332	1,633,108			175,000	175,000			175,000	175,000	0.00%
Accountant	137,406	149,704	40,050	43,555					1,595,332	1,633,108	2.37%
Technology	7,066	7,100	167,140	182,310	28,000	28,000			177,456	193,259	8.91%
Insurance			251,500	261,700					202,206	217,410	7.52%
Sub-Total	1,740,332	1,790,440	460,670	490,645	203,000	203,000	0	0	2,226,494	2,305,477	4.06%
General Government											
Assessor	131,570	135,497	10,125	10,200					141,695	145,697	-2.04%
Treasurer-Collector	129,791	137,676	33,150	33,150					162,941	170,826	4.84%
Debt Service					592,825	644,678			592,825	644,678	8.75%
Town Clerk	151,430	142,219	4,850	4,850					156,280	147,069	-5.89%
Elections			32,300	31,400					32,300	31,400	-2.79%
Registrar of Voters	1,268	1,268							1,268	1,268	0.00%
Codification			2,500	2,500					2,500	2,500	0.00%
Sub-Total	414,059	416,660	82,925	82,100	592,825	644,678	0	0	1,089,809	1,143,438	
Community Development	128,119	151,144	121,675	132,175			120,000		249,794	403,319	61.46%
Conservation Commission			2,625	3,525					2,625	3,525	34.29%
Planning Board			5,600	5,600					5,600	5,600	0.00%
Zoning Board			4,835	4,835					4,835	4,835	0.00%
Historical Commission			450	450					450	450	0.00%
Sub-Total	128,119	151,144	135,185	146,585			120,000		263,304	417,729	

Town of Adams - Organizational Budget Summary - Fiscal 2024 (continued)

Organization Name	Personal Services		Operating Expenses		BUDGETED Capital Outlay		FREE CASH Capital Outlay		Total Budget		Total Percent Change
	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	
Inspection Services											
Inspection Services	261,947	234,831	5,745	7,675					267,692	242,506	-9.41%
Weights/Measures Inspector			3,500	5,000					3,500	5,000	42.86%
Sub-Total	261,947	234,831	9,245	12,675					271,192	247,506	
Public Health											
Board of Health	0	0	14,800	16,800					14,800	16,800	13.51%
Public Safety											
Police Department	1,864,673	2,071,420	124,474	129,625			78,000		1,989,147	2,279,045	14.57%
Animal Control Officer	25,560	26,679	4,225	4,225					29,785	30,904	3.76%
Parking Management	24,607	25,726	4,950	4,950					29,557	30,676	3.79%
Emergency Management	2,129	2,129	2,875	2,875					5,004	5,004	0.00%
Forest Warden	3,829	3,829	10,815	12,965					14,644	16,794	22.31%
Sub-Total	1,920,798	2,129,783	147,339	154,640	0	0	78,000	0	2,068,137	2,362,423	
Public Service											
Council on Aging	228,972	201,726	24,160	24,160					253,132	225,886	-10.76%
Veterans Services	16,500	18,500	139,955	139,955					156,455	158,455	1.28%
Memorial Day/Remembrances			1,450	1,450					1,450	1,450	0.00%
Library	252,209	258,228	82,085	88,585			13,500		334,294	360,313	7.78%
Sub-Total	497,681	478,454	247,650	254,150	0	0	13,500	0	745,331	746,104	
Public Buildings											
Police Station			28,450	28,850					28,450	28,850	1.41%
Registry of Deeds			1,050	1,050					1,050	1,050	0.00%
Town Hall			26,675	21,350					26,675	21,350	-19.96%
Community Center			400						400	0	100.00%
Public Bldg/Prop Maint	80,883	101,955	140,000	192,000			208,000	3,500	428,883	297,455	0.83%
Adams Memorial Building			117,300	116,300					117,300	116,300	-0.85%
Greylock Glen Outdoor		44,034	0	57,500					0	101,534	
Visitor's Center	0	0	15,850	12,400					15,850	12,400	-21.77%
Sub-Total	80,883	145,989	329,725	429,450			208,000	3,500	618,608	578,939	

Town of Adams - Organizational Budget Summary - Fiscal 2024 (continued)

Organization Name	Personal Services		Operating Expenses		BUDGETED Capital Outlay		FREE CASH Capital Outlay		Total Budget		Total Percent Change
	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	FY2023 Approved	FY2024 Recom.	
Public Works											
Tree Warden/Insect Pest			16,000	19,000					16,000	19,000	18.75%
Public Works Administration	29,536	21,823	3,200	3,200					32,736	25,023	-23.56%
Department of Public Works	1,515,727	1,607,790							1,515,727	1,607,790	6.07%
Highways			76,450	117,350					76,450	117,350	53.50%
Snow & Ice Control			246,000	246,000					246,000	246,000	0.00%
Flood Control			600	600					600	600	0.00%
DPW Garage/ Equipment Maintenance			197,500	202,000					227,500	367,000	61.32%
Transfer Station	16,794		61,792	65,500			30,000		78,586	65,500	-16.65%
Wastewater Treatment Plant			376,025	388,025					376,025	388,025	0.11%
Wastewater Collection			4,700	5,000					4,700	5,000	6.38%
Cem, Parks & Grounds			48,675	45,375			12,000		60,675	55,375	-8.74%
Celebrations - Seasonal			1,800	2,000					1,800	2,000	11.11%
Sub-Total	1,562,057	1,629,613	1,032,742	1,094,050	0	0	42,000	175,000	2,636,799	2,898,663	9.93%
Regional Schools											
Hoosac Valley RSD			5,637,361	5,843,904					5,637,361	5,843,904	3.66%
NBVRSD/McCann			948,049	978,048					948,049	978,048	3.16%
TOTALS	6,847,119	7,227,315	9,094,029	9,559,682	795,825	847,678	250,000	550,000	16,986,973	18,184,675	7.05%
School Assessment	0	0	6,585,410	6,821,952	0	0	0	0	6,585,410	6,821,952	3.59%
Town Government	6,847,119	7,227,315	2,508,619	2,737,730	795,825	847,678	250,000	550,000	10,401,563	11,362,723	9.24%
% Change of Totals		5.55%		5.12%		6.52%		120.00%		7.05%	
% Change of School Assessments				3.59%						3.59%	
% Change of Town Government		5.55%		9.13%		6.52%		120.00%		9.24%	
DEBT EXCLUSION - Hoosac Valley High Capital Project						683,051					

Economic Development Fund

	Marketing & Engineering	Greylock Glen	Comm Develop Staff	Town Common Rehab	Totals
Fund Balance - to 6/30/22					\$ 133,119.09
FY22 Appropriation Carryforward	\$ 29,752.81	\$ 41.01	\$ 19,658.84		
FY23 Appropriation		40,000.00	40,000.00		
Greylock Glen					
Renewable Energy Study	(4,785.00)				
Community Development					
Special Projects					
Manager & Program Manager			(39,945.24)		
Expenditures to 4/13/23	(4,785.00)	-	(39,945.24)		(44,730.24)
Revenue - To 4/13/23					60,160.71
Fund Balance - to 4/13/23					\$ 148,549.56

FY24 PROPOSED REQUEST - ARTICLE 22

Greylock Glen	
Executive Director	\$ 65,000.00
Total FY24 Request	\$ 65,000.00

Estimated Sources & Uses Of Funds

	Fiscal 2022	Fiscal 2023	Proposed Fiscal 2024
General Gov Aid (Local Aid from State)	2,844,638	2,992,818	3,047,417
Estimated Local Receipts	1,440,686	1,440,686	1,369,771
Other Available Funds (see below)	61,000	73,000	58,000
Free Capital Infrastructure & Equipment	83,050	250,000	550,000
Free Cash to offset the Tax Rate	250,000	250,000	150,000
	4,679,374	5,006,504	5,175,188

Fund Balance Estimates available for appropriation Other Available Funds:

	Actual Balance as of 7/01/22	Estimated Fiscal 2023 Interest	Estimated Additions Fiscal 2023 Principal	Appropriated Fiscal 2023	Estimated Available Balance for FY24	PROPOSED Appropriation Fiscal 2024	Estimated Remaining Balance
Stabilization	824,087	4,200	175,000	0	1,003,287	0	1,003,287
Council on Aging - Elderly Receipts	69,472		15,000	35,000	49,472	20,000	29,472
Cemetery Investment Fund (Sale of Lots)	152,150	1,920	5,000	0	159,070	0	159,070
Parking Meter Fund	35,069		3,000	10,000	28,069	10,000	18,069
Technology Fund	49,765		20,764	28,000	42,529	28,000	14,529
Quaker Meeting Trust	10,618	60		5,000	5,678	0	5,678
Cemetery Perpetual Care -	441,445		2,500	0	0	0	443,945
Interest only available for expenditure	33,455	3,240		0	36,695	0	36,695
Total Estimate to be used for FY2024							58,000

Proposed Free Cash Usage - Fiscal Year 2024

Free Cash - Certified for July 1, 2022 For use through June 30, 2023		\$ 1,427,173
Article 7 - Free Cash Capital Infrastructure & Equipment Outlay	\$ 550,000	
Article 10 - Free Cash to offset the Tax Rate	\$ 150,000	
Total to be used for Fiscal Year 2024		<u>\$ 700,000</u>
Balance Available for appropriation through June 30, 2023		<u><u>\$ 727,173</u></u>

Reserve Fund Transfers as of June 30, 2023

Original Reserve Account Appropriation		\$ 175,000
Total Transfers approved Fiscal Year 2023	<u>\$ 0</u>	
Reserve account balance for transfer to the Stabilization Fund as of June 30, 2022		<u><u>\$ 175,000</u></u>

ESTIMATED TAX RATE RECAPITULATION

ACTUAL 2023 TAX RECAP

I. Tax Rate Request

A. Total Amount to be Raised	18,030,453.85
B. Total Estimated Receipts	5,153,504.00
C. Net Amount to be Raised by Taxation	12,876,949.85
D. Classified Tax Levies and Rates	

II. Amounts to be Raised

A. Appropriations	6,847,119
PERSONAL SERVICES	2,508,619
OPERATING BUDGET - TOWN OF ADAMS	6,299,090
OPERATING BUDGET - HVRSD	948,049
OPERATING BUDGET - NBVRSD	795,825
ANNUAL CAPITAL AND RESERVE FUND	250,000
CAPITAL INFRASTR. & EQUIP - FREE CASH	16,250
COURT JUDGEMENT	147,075
Outside Articles	17,812,027

ESTIMATED APPROPRIATIONS

B. Other Local Expenditures	24,940
Offset Receipts - Library	43,487
State Charges	150,000
Overlay Reserve (for Abatements & Exemptions)	150,000

Total to be Raised

18,030,454

E. Real Property Tax

11,857,695.54

F. Personal Property Tax

1,019,254.00

G. Total Taxes Levied on Property

12,876,949.54

Actual	30%Shift
19.73	18.55

Total Allowable Levy -

13,663,785.00

Present Year Levy - Item I C above

12,876,949.85

Excess/(Deficit) Capacity

786,835.15

III. Estimated Receipts

A. Gen Government State Aid - EST 2,992,818

B. Estimated Local Receipts 1,440,686

Other Available Funds to be used:

C. OUTSIDE ARTICLES 147,000

D. Parking Meter Fund 10,000

E. Council on Aging (Elderly Receipts) Fund 35,000

F. Perpetual Care Interest Fund 0

G. Technology Fund 28,000

H. F/C Capital Infrastructure & Equipment 250,000

J. Free Cash to offset the Tax Rate 250,000

Total Estimated Receipts

5,153,504

*****ESTIMATED TAX RECAP FOR FY 2024 - BASED ON GOVERNOR'S BUDGET*****

I. Tax Rate Request

A. Total Amount to be Raised	17,915,621.00
B. Total Estimated Receipts	4,625,188.00
C. Net Amount to be Raised by Taxation	<u>13,290,433.00</u>
D. Classified Tax Levies and Rates	

II. Amounts to be Raised

A. Appropriations	7,227,315
PERSONAL SERVICES	2,737,730
OPERATING BUDGET - TOWN OF ADAMS	5,843,904
OPERATING BUDGET - HVRSD -	978,048
OPERATING BUDGET - NBVRSD	847,678
ANNUAL CAPITAL AND RESERVE FUND	0
CAPITAL INFRASTR. & EQUIP - FREE CASH	16,250
COURT JUDGEMENT	28,000
Outside Articles	17,678,925
ESTIMATED APPROPRIATIONS	
B. Other Local Expenditures	28,474
Offset Receipts - Library	58,222
State Charges	150,000
Overlay Reserve (for Abatements & Exemptions)	

Total to be Raised 17,915,621

E. Real Property Tax	12,238,674.00
F. Personal Property Tax	1,051,759.00
G. Total Taxes Levied on Property	<u>13,290,433.00</u>

III. Estimated Receipts

A. Gen Government State Aid - EST	3,047,417
B. Estimated Local Receipts	1,369,771
Other Available Funds to be used:	
C. OUTSIDE ARTICLES	
D. Parking Meter Fund	10,000
E. Council on Aging (Elderly Receipts) Fund	20,000
F. Perpetual Care Interest Fund	0
G. Technology Fund	28,000
H. F/C Capital Infrastructure & Equipment	0
I. Free Cash to offset the Tax Rate	150,000

Total Estimated Receipts 4,625,188

ADDITION	ADDITION
TO TAX BASE	TO TAX RATE

HVRSD - Hoosac Valley Middle High Debt Exclusion Override **683,051** **1.02** **EST SHIFTED RESIDENTIAL TAX RATE** **20.17**

Total unshifted budgeted Tax Rate	Actual	30%Shift
Debt Exclusion (Est)	1.02	1.02
Tax Rate incl DE	21.38	20.17

\$25K NEW GROWTH	
Total Allowable Levy -	13,352,107.00
Present Year Levy - Item I C above	<u>13,290,433.00</u>

Excess/(Deficit) Capacity 61,674.00

TELEPHONE NUMBERS OF MAJOR OFFICES

TOWN OFFICES	743-8300
Board of Assessors.....	ext. 178
Board of Health.....	ext. 179
Board of Selectmen.....	ext. 170
Building Department.....	ext. 171
Community Development.....	ext. 173
Council on Aging.....	743-8333
Forest Warden.....	743-8335
Library.....	743-8345
Police.....	743-1212
Public Works	
Cemetery.....	ext. 172
Highway.....	ext. 172
Parks & Grounds.....	ext. 172
Wastewater Treatment.....	743-8370
Town Accountant.....	ext. 175
Town Administrator.....	ext. 170
Town Clerk.....	ext. 176
Town Counsel.....	743-0990
Treasurer/Collector.....	ext. 177
Veteran Services.....	ext. 174
OTHER GOVERNMENTAL OFFICES	NUMBER
Adams Fire & Water District	
Water Department.....	743-0179
Fire Department.....	743-1929
Adams Housing Authority.....	743-5924
Adams Retirement System.....	743-5575
Berkshire County Regional Planning Commission.....	442-1521
Berkshire County Regional Transit Authority.....	499-2782
Hoosac Valley Regional School District.....	743-2939
Northern Berkshire County District Court.....	663-5339
Northern Berkshire County Registry of Deeds.....	743-0035
Northern Berkshire Solid Waste Management District.....	743-8208
Northern Berkshire Vocational Regional School District.....	663-5383
OTHER NUMBERS OF INTEREST	NUMBER
Adams Ambulance Service.....	743-5656
Adams Post Office.....	743-5177
1 Berkshire.....	499-1600

Bring this book to Town Meeting - Wed., June 7, 2023