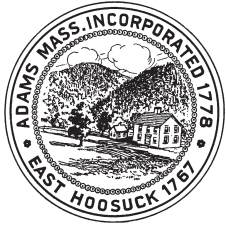




Monday, June 3, 2024  
Town of Adams  
Massachusetts





# *Town of Adams, Massachusetts 01220-2087*

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## **FINANCE COMMITTEE**

TOWN HALL BUILDING  
8 PARK STREET

May 6, 2024

### ***PROPOSED BUDGET SUBMISSION FOR FY2025***

Dear Town Meeting Members:

The proposed Annual Town Budget, consisting of probable expenditures and an estimate of the amount of income from all sources of revenue for Fiscal Year 2025 is respectfully submitted for Town Meeting review. It is important to remember that budget development is always based on estimated figures. As in previous years, the goal was to provide as close to level funding as possible by reviewing needed costs versus discretionary costs. Where discretionary increases were proposed, they were carefully reviewed to ensure that the increase provided value to the community or, if not included, would jeopardize municipal service delivery.

### **APPROACH TO BUILDING THE BUDGET**

Work on the Fiscal Year 2025 budget began in January by Town staff. Department heads met with the Town Administrator and Finance Director to review each department's operational needs. Department heads were asked to submit level funded budgets and request an increase only in specific areas that they deemed necessary. These increases are generally a result of fixed costs, outside of Town control, such as insurance cost increases, contract costs, annual elections, postage, or where an increase is needed to ensure the delivery of adequate municipal services, such as vehicle maintenance costs, technology costs or material costs such as water treatment chemicals. As the costs for materials and services rise, Town staff are faced with the challenge to control budgetary increases and maintain Town services. Although this approach controls costs and allows the Town to operate, our ability to fund capital projects, such as road work, build new restrooms at the Memorial Building or purchase new police cars remains constrained. The limiting factors to spending Town funds on capital projects/acquisitions include the application of Proposition 2 ½, the funding of the Wastewater System by property tax, lagging State Aid, minimal local option lodging/meals tax revenue and limited growth of the Town's tax base. Then, factor in the ever-increasing costs of operating the two School Districts which Adams supports and the available resources become even less. Despite these challenges, the Fiscal Year 2025 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. For now, Adams continues to work within our means and within the parameters of Proposition 2 ½ and this requires difficult funding decisions.

## NOTABLE IMPACTS TO THE BUDGET

- This budget includes a -0.35% in the assessment from the Hoosac Valley Regional School District at \$5,823,542 due to enrollment favoring the Town of Cheshire by operation of the district agreement.
- The Debt Exclusion payment for the Hoosac Valley Regional School Building Rehabilitation Project has decreased from \$683,051 to \$661,611 resulting in a \$1.02 addition to the tax rate.
- Northern Berkshire Regional Vocational School District's assessment is \$1,063,774, which is an 8.7% increase.
- The Collective Bargaining Agreement with the DPW Union expires June 30th. Like last year, with the Police and Clerical Unions, an agreed upon competitive wage adjustment for DPW has been calculated into this budget. This is the last labor agreement to be negotiated until Fiscal Year 2027. Budget impact is \$270,230.
- Health Insurance increased this year by 7% (\$175,486) versus 1% in Fiscal Year 2024.
- Employee/Retiree benefits increased by 5.12% or \$83,678.
- With increasing maintenance obligations (e.g., Bowe Field, Dog Park) this budget funds an additional Laborer for DPW, bringing total DPW staff to 14 with a combined total salary and benefit anticipated cost of \$69,764.
- This budget supports a full-time Administrative Assistant (from part-time) for the Inspectional Services Department and Board of Health with a combined total salary and benefit anticipated cost of \$58,890.
- With the Greylock Glen vision now a reality, this budget supports the staff needed to manage, maintain, and monetize the Greylock Glen consistent with the Town's goals. Fiscal Year 2024 funded the two positions for 6 months, this budget now provides 12-month funding. The Executive Director's salary is proposed to be paid in part from the Economic Development Fund with no impact to the budget. (Please see Article #24).
- Estimated personal expenses for Fiscal Year 2025 is an 8.29% increase at \$7.8 million.
- Estimated operating expenses for Fiscal Year 2025 is an 8.07% increase at \$2.9 million.
- The overall budget proposal for Fiscal Year 2025 is a 4.7% increase over Fiscal Year 2024 with a bottom line of \$19,061,664.

## STRUCTURAL HIGHLIGHTS OF THE BUDGET

This budget proposes using \$457,000 (50%) of available certified **Free Cash**. \$250,000 as revenue to offset the tax rate and \$207,000 for Capital Outlay. (See Article #9). This leaves an Undesignated Fund Balance of \$458,135. Best financial practices suggest a target Undesignated Fund Balance of 3-5% of the Town's annual total budget.

Unlike previous years, this budget is proposing to use \$336,859 of the **Stabilization Fund** to retire \$199,986 of the 2007 Wastewater Treatment Plant Refurbishment Borrowing and to fund \$136,873 of first year interest payments on the new Wastewater Treatment Plant Refurbishment Borrowing with no impact to the tax levy. This is the only year where the Town must make overlapping payments on the 2007 and

2024 borrowings for the Wastewater Plant. The current balance of the Stabilization Fund is \$1,024,726. 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** for an estimated balance of \$1,199,726, leaving an ending balance of \$862,867.

Property taxes remain the largest revenue source for the town's operating expenses. and account for approximately 73% 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.

The proposed Governor's Budget for Fiscal Year 2025 included Local Aid (Cherry Sheet) in the amount of \$3,148,963, an increase of approximately \$101,546 – almost double over Fiscal Year '24. Unfortunately, the proposed House Ways & Means Budget reduces the increase to only \$56,399. 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. State Aid makes up approximately 16.5% of the Town's revenue.

Local receipts have been conservatively estimated resulting in funding approximately 7.1% 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 is important to note that the lowest categories of receipts by the Town is the local lodging tax and meals tax. While other communities in the Berkshires see annual revenue in these categories of several million dollars, Adams routinely sees annual receipts under \$100,000. Economic Development at the Greylock Glen, specifically the proposed Greylock Glen Eco-Village, future Lodge/Conference Center and smaller projects such as the Trail Inn or a new restaurant can provide property tax relief for our residents. Cannabis retail tax revenue to date is approximately \$20,000 – negligible compared to other communities.

This year's warrant (Article 6) includes the Sewer Enterprise Fund. Created in Fiscal Year 2023 (Article 23) as a requirement to access the low interest State Clean Water Revolving Trust Funds (SRF) to refurbish the Wastewater Treatment Plant (WWTP). The Fund is a standalone accounting system for all costs associated with the Sanitary Sewer System. Any unspent funds at the end of a fiscal year will now remain with the Sewer Enterprise. Eventually, capital costs for the WWTP can be appropriated from this fund, no longer competing with other Town needs for limited capital dollars. This does not create a sewer user fee - \$1.2 million of costs are included in the Town's Tax Levy for this fiscal year.

## **CONCLUSION**

A tactical review of operational requirements was performed to create a budget with the goal of maintaining town services and controlling budget growth (spending). This is frustrated by higher costs for materials, equipment, services, and fixed costs. Despite this challenge, the Town has been able to conservatively increase line items where needed, negotiate a collective bargaining agreement, absorb fixed costs, support the birth of the Greylock Glen vision and maintain services all within the parameters of Proposition 2 ½ for this Fiscal Year. It is unknown for how much longer we will be able to do so.

Adams is financially stable, but there will be difficult decisions ahead 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 is not in the financial position to fund much 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 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 Adelt for crafting a rational budget and our Department Heads for being reasonable and realistic in their budget requests. Our Town staff are excellent stewards of precious taxpayer dollars, and we stand on solid fiscal ground because of their efforts.

Respectfully submitted,

Jay T. Meczywor, Chairperson

Timothy R. Burdick, Vice-Chairperson

Carrie L. Burnett

Carol A. Cushenette

Justin S. Duval

Jeffrey P. King

Sarah JP Kline

David Lennon

Erin Mucci

Robert T. Murray

Rachel H. Tomkowicz

# Table of Contents

## Finance Committee Recommendations

Budget Submission for FY2025 Overview .....	1-4
Order of Articles .....	7
Articles.....	9-23
Glossary .....	24-25
Exhibits	
FY2025 Organizational Budget Summary .....	26-28
Economic Development Fund .....	29
Estimated Sources and Uses of Funds .....	30
Proposed Free Cash Usage – FY 2025 .....	31
FY2024 Reserve Fund Transfers .....	31
Estimated Tax Rate Recapitulation .....	32-33
Telephone Numbers of Major Offices .....	34





# *Order of Articles*

	<b>Page</b>
<b>Annual Articles</b>	
Article 1 Elect Other Officers Not Previously Chosen .....	9
Article 2 Selectmen Report .....	9
Article 3 Committee Reports .....	9
Article 4 Set Compensation of Elected Officials .....	9
<b>Budget Articles</b>	
Article 5 Operating Omnibus Article .....	10
Article 6 Sewer Enterprise Fund Article .....	12
Article 7 Capital Omnibus Article .....	12
Article 8 Capital Outlay Expenditure From Stabilization Fund .....	14
Article 9 Capital Infrastructure and Equipment Outlay From Free Cash .....	14
<b>Regional School Assessment Articles</b>	
Article 10 Hoosac Valley Regional School District Assessment .....	16
Article 11 Northern Berkshire Regional Vocational School District Assessment .....	16
<b>Transfer to Special Funds Articles</b>	
Article 12 Free Cash to Lower the Tax Rate .....	17
Article 13 Stabilization Fund Transfer .....	17
Article 14 Reserve Fund Appropriation .....	17
Article 15 Unpaid Bills .....	17
<b>Annual Authorization Articles</b>	
Article 16 Authorization to Apply for Community Development Block Grants .....	17
Article 17 Authorization to Apply for Community Facilities Grants .....	17
Article 18 Authorization to Accept Perpetual Care Monies .....	18
Article 19 Authorization to Borrow .....	18
Article 20 Authorize Revolving Funds Spending Limits .....	18
Article 21 Amend Compensation Plan .....	19
<b>By-Law Amendments</b>	
Article 22 Vote to amend Chapter 14-3 “Dogs required to be leashed; exceptions” .....	20
Article 23 Vote to amend Chapter 50 – Revolving Funds .....	20
<b>Special Articles</b>	
Article 24 Economic Development Fund .....	21
Article 25 Authorization to Acquire Easements .....	21
Article 26 Authorization to Acquire Easements .....	22
Article 27 Acceptance of M.G.L. Chapter 39 Section 23D, “The Mullin Rule” .....	22
Article 28 Re-Appropriation of Quaker Meeting House Funds .....	23
Article 29 Transact Any Other Business .....	23



# 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 Monday the 3rd day of June 2024, at 6:00 P.M., then and there to act on the following articles, to wit.***

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### 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*.....2,000  
*Member*.....1,200

#### **Board of Health**

*Chairman*.....1,386  
*Member*.....924

#### **Board of Assessors**

*Full-Time* .....78,031  
*Part-Time*.....1,800

#### **Cemetery Commissioners**

*Chairman* .....600  
*Member*.....500

**Treasurer/Collector** .....78,031

**Moderator** .....300

**Town Clerk** .....78,031

*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, 2024, through June 30, 2025, 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 “**FY2025 Recommended.**”*

	PERSONAL SERVICES		OPERATING EXPENSES	
	FY2024 Approved	FY2025 Recommended	FY2024 Approved	FY2025 Recommended
<b>EXECUTIVE</b>				
Selectmen	6,899	6,899	15,475	15,475
Town Administrator	201,211	204,933	38,855	92,500
Town Counsel	47,051			
Moderator	305	305	205	205
Town Report			2,100	2,100
<b>FINANCE &amp; TECHNOLOGY</b>				
Finance Committee	528	528	3,080	3,080
Employee/Retiree Benefits	1,633,108	1,716,786		
Accountant	149,704	170,092	43,555	50,355
Technology	7,100		182,310	262,608
Insurance			261,700	276,700
<b>GENERAL GOVERNMENT</b>				
Assessor	138,541	156,771	10,200	11,950
Treasurer-Collector	137,676	143,184	33,150	39,510
Town Clerk	142,219	146,789	4,850	5,975
Elections			31,400	40,075
Registrar of Voters	1,699	2,004		
Codification			2,500	2,500
<b>COMMUNITY DEVELOPMENT</b>				
Community Development	151,144	176,299	132,175	146,585
Greylock Glen Outdoor Center	44,034	109,581	57,500	57,500
Conservation Commission			3,525	
Planning Board			5,600	
Zoning Board			4,835	
Historical Commission			450	
<b>INSPECTION SERVICES</b>				
Inspection Services	237,148	251,191	7,675	7,175
Weights/Measures Inspector			5,000	5,000

	PERSONAL SERVICES		OPERATING EXPENSES	
	FY2024 Approved	FY2025 Recommended	FY2024 Approved	FY2025 Recommended
<b>PUBLIC HEALTH</b>				
Board of Health			16,800	15,300
<b>PUBLIC SAFETY</b>				
Police Department	2,071,420	2,143,268	129,625	134,050
Animal Control Officer	26,679	27,952	4,225	4,225
Parking Management	25,726	27,000	4,950	4,950
Emergency Management	2,129	2,129	2,875	2,875
Forest Warden	3,829	3,829	12,965	14,465
<b>PUBLIC SERVICES</b>				
Council on Aging	201,726	216,136	24,160	25,030
Veterans Services	18,500	20,000	139,955	139,955
Memorial Day Remembrances			1,450	1,450
Library	258,228	261,118	88,585	97,985
<b>PUBLIC BUILDINGS/PROPERTY MAINTENANCE</b>				
Police Station			28,850	28,910
Registry of Deeds			1,050	1,050
Town Hall			21,350	21,350
Public Building/Property Maintenance	101,955	110,191	192,000	195,000
Adams Memorial Building			116,300	116,300
Visitor's Center			12,400	12,400
<b>PUBLIC WORKS</b>				
Tree Warden/Insect Pest			19,000	19,000
Public Works Administration	21,823	63,082	3,200	3,200
Department of Public Works	1,608,449	1,324,172		
Highways			117,350	115,850
Snow & Ice Control			246,000	246,000
Flood Control			600	600
DPW Garage/Equipment Maintenance			202,000	212,400
Transfer Station			65,500	68,500
Wastewater Collection			5,000	5,000
Cemetery, Parks & Grounds			45,375	45,375
Celebrations - Seasonal			2,000	2,000
<b>TOTALS</b>		<b>7,284,239</b>		<b>2,552,513</b>

**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

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## SEWER ENTERPRISE FUND ARTICLE

**Article 6**

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to operate the sewer enterprise 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 “**FY2025 Recommended**” for the personnel, operating, and debt service expenses of the Wastewater Treatment Plant.*

### SEWER ENTERPRISE FUND

	<i><b>FY2025 Recommended</b></i>
<b>WASTEWATER TREATMENT PLANT</b>	
Personnel Expenses	554,507
Operating Expenses	406,025
Debt Service	240,724
<b>Total Recommendation</b>	<b>1,201,256</b>

The FY2025 Recommendation of \$1,201,256 will be raised as follows:

**Tax Levy**      **\$ 1,201,256**

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## CAPITAL OMNIBUS ARTICLES

**Article 7**

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 “**FY2025 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><b>FY2024 Approved</b></i>	<i><b>FY2025 Recommended</b></i>
<b>ADMINISTRATION AND FINANCE</b>		
Technology	28,000	28,000
Debt Service	644,678	389,481
<b>Total Recommendation</b>		<b>417,481</b>

**ARTICLE 7 - AVAILABLE FUNDS TO BE USED**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>AMOUNT</b>
Technology	Technology Fund	28,000

**TECHNOLOGY – TOTAL** **28,000**

*Technology* 28,000

*This request is for Town-wide computer network/system security updates to improve existing hardware and software infrastructure.*

*The above request is appropriated from the Technology Fund for no impact to the Tax Rate.*

**DEBT SERVICE – TOTAL** **389,481**

**PRINCIPAL ON MATURING DEBT**

**Town Hall/ Police Station/Library Bond Issue**

*This request represents the principal of the Town Hall, Police Station, & Library borrowing.*

150,000

**Adams Storm Damage Bond Issue**

*This request represents the principal of the Storm Damage Bond.*

135,000

**TOTAL PRINCIPAL**

285,000

**INTEREST ON MATURING DEBT**

**Town Hall/Police Station/Library Bond Issue**

*This request represents the interest of the Town Hall, Police Station & Library borrowings.*

17,550

**Adams Storm Damage Bond Issue**

*This request represents the interest of the Storm Damage Bond.*

54,800

**Old Wastewater Treatment Plant**

*This request represents the interest of the FY2007 WWTP borrowing.*

131

**TOTAL INTEREST**

72,481

**FEES ON MATURING DEBT**

**Fees on Maturing Debt**

*This request represents the administrative fees of maturing debt.*

32,000

**TOTAL FEES**

32,000

**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 8**

***CAPITAL OUTLAY EXPENDITURE FROM STABILIZATION FUND***

To see if the Town will vote to appropriate from available funds, the Stabilization Fund, a one-time combined sum of \$336,859 for the final principal payment of the FY2007 Wastewater Treatment Plant Upgrade borrowing, and the first year of interest payments of the FY2024 Massachusetts Clean Water Trust borrowing for the Wastewater Treatment Plant or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to appropriate from available funds, stabilization, the amounts shown in the following schedule for the one-time final principal payment of the FY2007 borrowing for the Wastewater Treatment Plant, and further; for the one-time first year interest payments of the FY2024 Wastewater Treatment Plant borrowing.*

**CAPITAL OUTLAY EXPENDITURES**

Final Principal Payment of FY2007 Borrowing	199,986
First Year Interest Payments of FY2024 Borrowing	136,873
<b>Total Appropriation</b>	<b>336,859</b>

*The current balance of the Stabilization Fund is \$1,024,726. At the time of publication, it is expected that the entire amount of the Fiscal Year 2024 Reserve Fund, \$175,000, will be added to the Stabilization Fund, for an estimated balance of \$1,199,726.*

*This appropriation would leave an ending balance of \$862,867.*

**Article 9**

***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 "**FY2025 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.*



	<b><i>FY2025 Recommended</i></b>
<b>EXECUTIVE</b>	
Selectmen – Technology Improvements	30,000
<b>PUBLIC BUILDINGS/FACILITIES</b>	
Various Improvement Projects	100,000
<b>PUBLIC SERVICE</b>	
Library Building	15,000
<b>PUBLIC WORKS</b>	
DPW Garage/Equipment – Post Mower	30,000
DPW Garage/Equipment - Truck Repair	32,000
<b>TOTAL REQUESTED</b>	<b>207,000</b>

<b>EXECUTIVE</b>		<b>30,000</b>
<b>Selectmen</b>		
<i>This request is for the design, purchase, and installation costs for technology improvements to the Selectmen’s Room of Town Hall.</i>	30,000	
<b>PUBLIC BUILDINGS/FACILITIES</b>		<b>100,000</b>
<b>Various Improvement Projects</b>		
<i>This request is for a variety of small improvement projects for Town owned buildings. Based on the unpredictable nature of the bidding environment, not all projects listed here may be accomplished, but may include: building envelope improvements; masonry work; HVAC needs; roof repairs; painting; and water infiltration repairs to Town Hall.</i>	100,000	
<b>PUBLIC SERVICE</b>		
<b>Library</b>		<b>15,000</b>
<i>This request is for multiple capital maintenance items on the building including, but not limited to, replacement of the glass desktop for the Main Circulation desk; repairs to the Annex door frame; repairs to the Trustee Meeting Room; electrical and plumbing work; and landscaping.</i>	15,000	
<b>PUBLIC WORKS</b>		<b>62,000</b>
<b>DPW Garage/Equipment</b>		
<i>This request is for the purchase of a hydraulic Post Mower for attachment to the existing equipment. This attachment will automate mowing under and around fence poles, along roadsides, etc.</i>	30,000	
<b>DPW Garage/Equipment</b>		
<i>This request is for the purchase of a replacement stainless steel dump body for the existing 2005 International Single Axle Dump Truck in the DPW fleet. Recent investments have been made to the turbo, transmission, clutch and hydraulics. This vehicle is used for winter and summer work. The stainless dump body can be transferred to another vehicle when it is retired. Estimated replacement cost for a similar vehicle is \$200,000.</i>	32,000	

## REGIONAL SCHOOL ASSESSMENT ARTICLES

**Article 10** 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 (HVRSD) for the fiscal period beginning July 1, 2024, through June 30, 2025, or take any other action in relation thereto.

	<i>FY2024 Approved</i>	<i>FY2025 Recommended</i>
<i>Hoosac Valley Regional SD</i>	6,526,955	6,354,380

The above assessment consists of four parts:

1) State Department of Elementary & Secondary Education Minimum Municipal Contribution (Foundation Budget),	\$ 4,059,349
2) Additional Operating Assessment (above Foundation),	1,192,913
3) Other Expenditures (Non-Foundation-Transportation),	440,507
4) Capital Assessment – <b>HVHS Project Debt Exclusion</b>	661,611
	<u>\$ 6,354,380</u>

The total Hoosac Valley Regional School District FY2025 budget is \$ 22,481,719.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept the Hoosac Valley Regional School District FY2025 budget and to raise and appropriate \$6,354,380.*

**Article 11** 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, 2024, through June 30, 2025, or take any other action in relation thereto.

	<i>FY2024 Approved</i>	<i>FY2025 Recommended</i>
<i>No Berkshire Vocational RSD</i>	978,048	1,063,774

The above assessment consists of four parts:

1) State Department of Elementary & Secondary Education Minimum Municipal Contribution (Foundation Budget),	\$ 939,180
2) Additional Operating Assessment (above Foundation),	77,205
3) Additional Operating Assessment (Non-Foundation-Transportation),	44,640
4) Capital Assessment (Capital Budget)	2,749
	<u>\$ 1,063,774</u>

The total Northern Berkshire Vocational Regional School District FY2025 budget is \$ 12,092,886.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept the Northern Berkshire Vocational Regional School District FY2025 budget and to raise and appropriate \$1,063,774.*

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## TRANSFERS TO SPECIAL FUNDS

**Article 12** 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 \$250,000 of Free Cash be utilized to offset this year's Tax Rate.

**Article 13** 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 FY2024 Reserve Fund, as of June 30, 2024, 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 14** 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 15** 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 **RECOMMEND** that the Town vote to accept this article as written.*

At this time, there are no outstanding bills.

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## ANNUAL AUTHORIZATION ARTICLES

**Article 16** 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 17** 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 18** To see if the Town will vote to accept certain perpetual care funds that were received during the period January 1, 2023 through December 31, 2023 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 \$4,000 that were received during the period January 1, 2023 through December 31, 2023 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 \$4,000 deposited with the Town for the care and maintenance of cemetery lots.

**Article 19** 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 thereto.

*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 20** ***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.*

<b>Revolving Account</b>	<b>FY2025 Expenditure Limit</b>
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 21 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.

<b>SALARY ADMINISTRATION PLAN - ANNUAL RATE TABLE - FISCAL YEAR 2025</b>												
This represents a 2.0% Cost of Living Adjustment (COLA) over Fiscal 2024.												
Grade	Step 1	2	3	4	5	6	7	8	9	10	11	12
1	23,894	24,491	25,103	25,731	26,375	27,035	27,710	28,403	29,114	29,841	30,588	31,352
2	26,044	26,696	27,363	28,046	28,748	29,468	30,204	30,959	31,734	32,527	33,341	34,174
3	28,389	29,098	29,826	30,572	31,337	32,121	32,924	33,746	34,591	35,456	36,341	37,249
4	30,944	31,717	32,511	33,323	34,157	35,012	35,887	36,783	37,704	38,647	39,611	40,600
5	33,729	34,571	35,438	36,322	37,231	38,163	39,117	40,094	41,097	42,125	43,176	44,255
6	36,764	37,683	38,627	39,591	40,581	41,599	42,638	43,702	44,795	45,916	47,062	48,238
7	40,073	41,075	42,103	43,153	44,234	45,342	46,474	47,634	48,827	50,048	51,297	52,579
8	43,679	44,771	45,892	47,037	48,215	49,423	50,657	51,922	53,222	54,552	55,914	57,311
9	47,610	48,800	50,023	51,270	52,555	53,872	55,216	56,595	58,013	59,461	60,946	62,469
10	51,895	53,192	54,525	55,884	57,285	58,721	60,186	61,688	63,234	64,813	66,432	68,092
11	56,566	57,980	59,433	60,914	62,440	64,006	65,603	67,240	68,925	70,646	72,411	74,221
12	61,657	63,199	64,782	66,395	68,060	69,766	71,507	73,292	75,129	77,004	78,929	80,901
13	67,207	68,887	70,612	72,372	74,186	76,044	77,942	79,888	81,891	83,934	86,032	88,182
14	73,255	75,086	76,967	78,885	80,863	82,888	84,957	87,078	89,260	91,489	93,775	96,119
15	79,847	81,844	83,894	85,984	88,141	90,348	92,604	94,916	97,294	99,723	102,214	104,769
16	87,033	89,209	91,445	93,723	96,073	98,480	100,938	103,458	106,050	108,698	111,414	114,198

<b>SALARY ADMINISTRATION PLAN - HOURLY RATE TABLE - FISCAL YEAR 2025</b>												
Grade	Step 1	2	3	4	5	6	7	8	9	10	11	12
1	13.08	13.41	13.74	14.08	14.44	14.80	15.17	15.55	15.94	16.33	16.74	17.16
2	14.26	14.61	14.98	15.35	15.74	16.13	16.53	16.95	17.37	17.80	18.25	18.70
3	15.54	15.93	16.33	16.73	17.15	17.58	18.02	18.47	18.93	19.41	19.89	20.39
4	16.94	17.36	17.79	18.24	18.70	19.17	19.64	20.13	20.64	21.15	21.68	22.22
5	18.46	18.92	19.40	19.88	20.38	20.89	21.41	21.95	22.49	23.06	23.63	24.22
6	20.12	20.63	21.14	21.67	22.21	22.77	23.34	23.92	24.52	25.13	25.76	26.40
7	21.93	22.48	23.05	23.62	24.21	24.82	25.44	26.07	26.73	27.40	28.08	28.78
8	23.91	24.51	25.12	25.75	26.39	27.05	27.73	28.42	29.14	29.87	30.60	31.37
9	26.06	26.71	27.38	28.06	28.77	29.49	30.22	30.98	31.75	32.55	33.36	34.19
10	28.40	29.11	29.84	30.59	31.35	32.14	32.94	33.76	34.61	35.47	36.36	37.27
11	30.96	31.74	32.53	33.34	34.18	35.03	35.91	36.80	37.73	38.67	39.63	40.62
12	33.75	34.59	35.46	36.34	37.25	38.19	39.14	40.12	41.12	42.15	43.20	44.28
13	36.79	37.70	38.65	39.61	40.61	41.62	42.66	43.73	44.82	45.94	47.09	48.27
14	40.10	41.10	42.13	43.18	44.26	45.37	46.50	47.66	48.86	50.08	51.33	52.61
15	43.70	44.80	45.92	47.06	48.24	49.45	50.69	51.95	53.25	54.58	55.95	57.34
16	47.64	48.83	50.05	51.30	52.59	53.90	55.25	56.63	58.05	59.50	60.98	62.51

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

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## BY-LAW AMENDMENTS

**Article 22** To see if the Town will vote to amend Chapter 14-3, “Dogs required to be leashed; exceptions,” of the General By-Laws to read as follows, or take any action relative thereto.

(Note: Italicized and underlined text is added language)

**§ 14-3 Dogs required to be leashed; exceptions.**

- A. Dog owners, keepers and persons otherwise in charge are required to physically restrain their dogs by leash when they are not on the owner’s property. Hunting dogs when being used for hunting or training shall be exempt.
- B. This section shall not apply to property owned and/or controlled by the Town of Adams or the Commonwealth of Massachusetts where a separate set of rules and regulations applies.
- C. Whoever being the owner, keeper or person in charge of said dog(s) fails to keep his dog(s) physically restrained by leash shall be punishable by a fine as provided in § 14-8 for each individual dog in each individual offense.

*Additional Background: The Town’s new public park at 1 Cook Street (former Coal and Grain property) is under construction and anticipated to open later in 2024. Design of this park began in 2018 and was guided by a steering committee of town staff, members of the public, and public officials. The design includes a fenced area intended to be used as an off-leash dog park. However, the Town’s dog leash laws do not grant any leash exemptions for town parks. Without amending the leash bylaw, the new dog park will be unable to open or function as intended. By amending the current leash bylaw as outlined above, the Board of Selectmen, with recommendation from the Parks Commission, will draft and approve a set of park rules for 1 Cook Street, which among other things, allow dogs to be off-leash within the fenced area of the park. Town staff are reviewing rules established by other communities for off-leash dog parks and will present recommendations to both boards shortly after approval at Town Meeting. This revision to the general bylaws was reviewed and approved by the Board of Selectmen at their meeting on April 17th, 2024.*

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

**Article 23** To see if the Town will vote to amend Chapter 50 – Revolving Funds to add the following Revolving Fund:

Revolving Fund	Spending Authority	Revenue Source	Allowed Expenses
Greylock Glen Revolving Fund	Town Administrator	Rental Fees	Maintenance and upkeep of the Greylock Glen

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

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## SPECIAL ARTICLES

### Article 24 ***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 2025 expenses: \$80,000 for the payroll expenses of the Executive Director of the Greylock Glen Outdoor Center from July 1, 2024, through June 30, 2025, 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 balance of the Economic Development Fund as of April 29th, 2024, is: \$161,883.*

### Article 25 ***AUTHORIZATION TO ACQUIRE EASEMENTS***

To see if the Town will vote to (a) authorize the Selectboard to acquire, by purchase, gift, eminent domain or otherwise, the fee to and/or permanent and/or temporary easements for public way purposes, including without limitation, for the construction, alteration, installation, maintenance, improvement, repair, replacement and/or relocation of rights of way, bridges, sidewalks, drainage, utilities, driveways, guardrails, slopes, grading, rounding, landscaping, and other appurtenances and/or facilities, to enable the Town to undertake the Quality Street/South Willow Street bridge replacement project and for any and all purposes incidental or related thereto, in, on and under certain parcels of land, and land adjacent to and within 200 feet of said parcels, said parcels located on Quality Street and South Willow Street in the locations more particularly depicted on plans entitled “Massachusetts Department of Transportation Highway Division Plan and Profile of Quality Street/South Willow Street Bridge No. A-04-038 in the Town of Adams, Berkshire County, Preliminary Right of Way Plans”, dated August 10, 2022, prepared by BSC Group, said plans on file with the Town Clerk, as said plans may be amended and/or incorporated into an easement plan; (b) raise and appropriate, transfer from available funds, and/or borrow or otherwise provide a sum of money for the foregoing and paying and any and all costs and expenses incidental or related thereto, including, without limitation, the cost of and land/easement acquisitions; and, further (c) authorize the Selectboard to enter into any and all agreements and take any and all actions as may be necessary or appropriate to effectuate the foregoing purposes, or to take any action related thereto.

*Additional Background: MassDOT is advancing plans to replace the Quality Street bridge. As is typical of projects involving federal construction funding, temporary and permanent easements needed for the project are acquired by the municipality in which the project is located. As the construction and right-of-way acquisition schedule for the project will not align with the Adams Town Meeting schedule, and to avoid unnecessary delays, this warrant article allows the Board of Selectmen to acquire easements for the project, rather than waiting for Town Meeting approval.*

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

**Article 26**     ***AUTHORIZATION TO ACQUIRE EASEMENTS***

To see if the Town will vote to (a) authorize the Selectboard to acquire, by purchase, gift, eminent domain or otherwise, the fee to and/or permanent and/or temporary easements for public way purposes, including without limitation, for the construction, alteration, installation, maintenance, improvement, repair, replacement and/or relocation of rights of way, bridges, sidewalks, drainage, utilities, driveways, guardrails, slopes, grading, rounding, landscaping, and other appurtenances and/or facilities, to enable the Town to undertake the Jordan Street Culvert replacement project and for any and all purposes incidental or related thereto, in, on and under certain parcels of land, and land adjacent to and within 200 feet of said parcels, said parcels located on North Summer Street and Jordan Street in the locations more particularly depicted on plans entitled “Jordan Street Culvert Draft Easement Plan”, Dated October 23, 2023, Prepared by VHB, said plan on file with the Town Clerk, as said plans may be amended and/or incorporated into an easement plan; (b) raise and appropriate, transfer from available funds, and/or borrow or otherwise provide a sum of money for the foregoing and paying and any and all costs and expenses incidental or related thereto, including, without limitation, the cost of and land/easement acquisitions; and, further (c) authorize the Selectboard to enter into any and all agreements and take any and all actions as may be necessary or appropriate to effectuate the foregoing purposes, or to take any action related thereto.

*Additional Background: Like the Quality Street bridge replacement project, the Town of Adams is advancing plans to replace the Jordan Street Culvert. As the construction and right-of-way acquisition schedule for the project will not align with the Adams Town Meeting schedule, and to avoid unnecessary delays, this warrant article allows the Board of Selectmen to acquire easements for the project, rather than waiting for Town Meeting approval.*

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

**Article 27**     ***ACCEPTANCE OF M.G.L. c.39, §23D; “THE MULLIN RULE”***

To see if the Town will vote to accept, for all boards, committees or commissions holding adjudicatory hearings in the Town, the provisions of M.G.L. c.39, §23D, which provide that a member of the board, committee, or commission holding an adjudicatory hearing shall not be disqualified from voting in the matter solely due to the member’s absence from one session of such hearing, provided that certain conditions are met, or take any other action relative thereto.

*Additional Background: Currently, if a Board or Committee member is absent during a public hearing related to a special permit or variance, that board member cannot participate in any future deliberation or voting related to the hearing. This can make it difficult to obtain quorums needed for voting purposes. By approving this warrant article, board members will be required to certify that they have reviewed transcripts or recordings of previous meetings where they were absent prior to being allowed to participate in future voting or discussion related to the hearing.*

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



**Article 28**      ***RE-APPROPRIATION OF QUAKER MEETING HOUSE FUNDS***

To see if the Town of Adams will vote to reappropriate \$11,500 previously appropriated from the Quaker Meeting House fund in FY2022 and FY2020 for the purpose of inspecting sills and/or performing minor repairs, or for matching possible grant funding from the Massachusetts Preservation Projects Fund or similar grants or take any action relative thereto.

*Additional Background: This warrant article is needed so that the town can provide matching funds to support an application to the Mass. Preservation Projects fund for \$30,000 to develop a restoration plan for the Quaker Meeting House. Prior appropriations from the Quaker Meeting House fund did not include language allowing the funds to be used for grant matching purposes. This grant application builds on a 2020 study of the Quaker Meeting House which identified needed repairs. The restoration plan will develop a set of construction documents and specifications needed to implement repairs. Future grant funds will be sought for construction.*

*The prior appropriation from FY2022 was as follows: To see if the Town will vote to appropriate \$5,000 from the Quaker Meeting House fund for the purpose of inspecting sills and/or performing minor repairs or take any action relative thereto.*

*The prior appropriation from FY2020 was as follows: To see if the Town of Adams will vote to appropriate \$6,500 from the Quaker Meeting House Trust fund for the purpose of obtaining repair quotes and/or performing minor repairs or take any other action relative thereto.*

*The balance of the Quaker Meeting House Trust Fund after the prior appropriations is \$5,820.*

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

**Article 29**      To transact any other business that may legally come before said meeting.

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

# GLOSSARY

## from 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.

**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** - Monies 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** - Monies collected by the State and transferred to the Town under various formulas.

**Local Receipts** - Monies 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 uncollectibles 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 2025

Organization Name	Personal Services		Operating Expenses		BUDGETED Capital Outlay		FREE CASH Capital Outlay		Total Budget		Total Percent Change
	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	
<b>Executive</b>											
Selectmen	6,899	6,899	15,475	15,475			30,000		22,374	52,374	0.00%
Town Administrator	201,211	204,933	38,855	92,500					400,066	297,433	-25.65%
Town Counsel	47,051								47,051	0	-100.00%
Moderator	305	305	205	205					510	510	0.00%
Town Report			2,100	2,100					2,100	2,100	0.00%
<b>Sub-Total</b>	<b>255,466</b>	<b>212,137</b>	<b>56,635</b>	<b>110,280</b>	<b>0</b>	<b>0</b>	<b>30,000</b>		<b>472,101</b>	<b>352,417</b>	
<b>Finance &amp; Technology</b>											
Finance Committee	528	528	3,080	3,080					3,608	3,608	0.00%
Reserve Fund * Outside Art.					175,000	175,000			175,000	175,000	0.00%
Employee/Retiree Benefits	1,633,108	1,716,786							1,633,108	1,716,786	5.12%
Accountant	149,704	170,092	43,555	50,355					193,259	220,447	14.07%
Technology	7,100	0	182,310	262,608	28,000	28,000			217,410	290,608	33.67%
Insurance			261,700	276,700					261,700	276,700	5.73%
<b>Sub-Total</b>	<b>1,790,440</b>	<b>1,887,406</b>	<b>490,645</b>	<b>592,743</b>	<b>203,000</b>	<b>203,000</b>	<b>0</b>	<b>0</b>	<b>2,305,477</b>	<b>2,504,541</b>	
<b>General Government</b>											
Assessor	138,541	156,771	10,200	11,950					148,741	168,721	-2.04%
Treasurer-Collector	137,676	143,184	33,150	39,510					170,826	182,694	6.95%
Debt Service					644,678	967,064			644,678	967,064	50.01%
Town Clerk	142,219	146,789	4,850	5,975					147,069	152,764	3.87%
Elections			31,400	40,075					31,400	40,075	27.63%
Registrar of Voters	1,699	2,004							1,699	2,004	17.95%
Codification			2,500	2,500					2,500	2,500	0.00%
<b>Sub-Total</b>	<b>420,135</b>	<b>448,748</b>	<b>82,100</b>	<b>100,010</b>	<b>644,678</b>	<b>967,064</b>	<b>0</b>	<b>0</b>	<b>1,146,913</b>	<b>1,515,822</b>	
Community Development	151,144	176,299	132,175	146,585			220,000		503,319	322,884	-35.85%
Greylock Glen Outdoor	44,034	109,581	57,500	57,500					101,534	167,081	64.56%
Conservation Commission			3,525	0					3,525	0	-100.00%
Planning Board			5,600	0					5,600	0	-100.00%
Zoning Board			4,835	0					4,835	0	-100.00%
Historical Commission			450	0					450	0	-100.00%
<b>Sub-Total</b>	<b>151,144</b>	<b>285,880</b>	<b>146,585</b>	<b>204,085</b>			<b>220,000</b>	<b>0</b>	<b>517,729</b>	<b>489,965</b>	

# Town of Adams - Organizational Budget Summary - Fiscal 2025 (continued)

Organization Name	Personal Services		Operating Expenses		BUDGETED Capital Outlay		FREE CASH Capital Outlay		Total Budget		Total Percent Change
	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	
<b>Inspection Services</b>											
Inspection Services	237,148	251,191	7,675	7,175					244,823	258,366	5.53%
Weights/Measures Inspector			5,000	5,000					5,000	5,000	0.00%
<b>Sub-Total</b>	<b>237,148</b>	<b>251,191</b>	<b>12,675</b>	<b>12,175</b>		<b>0</b>		<b>0</b>	<b>249,823</b>	<b>263,366</b>	
<b>Public Health</b>											
<b>Board of Health</b>	<b>0</b>	<b>0</b>	<b>16,800</b>	<b>15,300</b>					<b>16,800</b>	<b>15,300</b>	<b>-8.93%</b>
<b>Public Safety</b>											
Police Department	2,071,420	2,143,268	129,625	134,050			78,000		2,279,045	2,277,318	-0.08%
Animal Control Officer	26,679	27,952	4,225	4,225					30,904	32,177	4.12%
Parking Management	25,726	27,000	4,950	4,950					30,676	31,950	4.15%
Emergency Management	2,129	2,129	2,875	2,875					5,004	5,004	0.00%
Forest Warden	3,829	3,829	12,965	14,465					16,794	18,294	8.93%
<b>Sub-Total</b>	<b>2,129,783</b>	<b>2,204,178</b>	<b>154,640</b>	<b>160,565</b>	<b>0</b>	<b>0</b>	<b>78,000</b>	<b>0</b>	<b>2,362,423</b>	<b>2,364,743</b>	
<b>Public Service</b>											
Council on Aging	201,726	216,136	24,160	25,030					225,886	241,166	6.76%
Veterans Services	18,500	20,000	139,955	139,955					158,455	159,955	0.95%
Memorial Day Remembrances			1,450	1,450					1,450	1,450	0.00%
Library	258,228	261,118	88,585	97,985			13,500	15,000	360,313	374,103	3.83%
<b>Sub-Total</b>	<b>478,454</b>	<b>497,254</b>	<b>254,150</b>	<b>264,420</b>	<b>0</b>	<b>0</b>	<b>13,500</b>	<b>15,000</b>	<b>746,104</b>	<b>776,674</b>	
<b>Public Buildings</b>											
Police Station			28,850	28,910					28,850	28,910	0.21%
Registry of Deeds			1,050	1,050					1,050	1,050	0.00%
Town Hall			21,350	21,350					21,350	21,350	0.00%
Community Center									0	0	0.00%
Public Bldgs/Prop Maint	101,955	110,191	192,000	195,000			3,500	100,000	297,455	405,191	36.22%
Adams Memorial Building			116,300	116,300					116,300	116,300	0.00%
Visitor's Center	0	0	12,400	12,400					12,400	12,400	0.00%
<b>Sub-Total</b>	<b>145,989</b>	<b>110,191</b>	<b>429,450</b>	<b>375,010</b>			<b>3,500</b>	<b>100,000</b>	<b>578,939</b>	<b>585,201</b>	

## Town of Adams - Organizational Budget Summary - Fiscal 2025 (continued)

Organization Name	Personal Services		Operating Expenses		BUDGETED Capital Outlay		FREE CASH Capital Outlay		Total Budget		Total Percent Change
	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	FY2024 Approved	FY2025 Recom.	
<b>Public Works</b>											
Tree Warden/Insect Pest			19,000	19,000					19,000	19,000	0.00%
Public Works Administration	21,823	63,082	3,200	3,200					25,023	66,282	164.88%
Department of Public Works	1,608,449	1,878,679							1,608,449	1,878,679	16.80%
Highways			117,350	115,850					117,350	115,850	-1.28%
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			202,000	212,400			65,000	62,000	267,000	274,400	2.77%
Transfer Station			65,500	68,500					65,500	68,500	4.58%
Wastewater Treatment Plant			388,025	406,025					388,025	406,025	4.64%
Wastewater Collection			5,000	5,000					5,000	5,000	0.00%
Cem, Parks & Grounds			45,375	45,375			10,000		55,375	45,375	-18.06%
Celebrations - Seasonal			2,000	2,000					2,000	2,000	0.00%
<b>Sub-Total</b>	<b>1,630,272</b>	<b>1,941,761</b>	<b>1,094,050</b>	<b>1,123,950</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>62,000</b>	<b>2,799,322</b>	<b>3,127,711</b>	<b>11.73%</b>
<b>Regional Schools</b>											
<b>Hoosac Valley RSD</b>			5,843,904	5,823,542					5,843,904	5,823,542	-0.35%
<b>NBYRSD/McCann</b>			978,048	1,063,774					978,048	1,063,774	8.77%
<b>TOTALS</b>	<b>7,238,831</b>	<b>7,838,746</b>	<b>9,559,682</b>	<b>9,845,854</b>	<b>847,678</b>	<b>1,170,064</b>	<b>550,000</b>	<b>207,000</b>	<b>18,196,191</b>	<b>19,061,664</b>	<b>4.76%</b>
<b>School Assessment</b>	<b>0</b>	<b>0</b>	<b>6,821,952</b>	<b>6,887,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,821,952</b>	<b>6,887,316</b>	<b>0.96%</b>
Town Government	7,238,831	7,838,746	2,737,730	2,958,538	847,678	1,170,064	550,000	207,000	11,374,239	12,174,348	7.03%
% Change of Totals		8.29%		2.99%		38.03%		-62.36%		4.76%	
% Change of School Assessments				0.96%						0.96%	
% Change of Town Government		8.29%		8.07%		38.03%		-62.36%		7.03%	
<b>DEBT EXCLUSION - Hoosac Valley High Capital Project</b>						<b>661,611</b>					

## ECONOMIC DEVELOPMENT FUND

	Marketing & Engineering	Greylock Glen	Greylock Glen Staff	Comm Develop Staff	Totals
<b>Fund Balance - to 6/30/23</b>					<b>\$ 157,828.16</b>
<hr/>					
FY23 Appropriation Carryforward	\$ 24,967.81	\$ 41.01	\$ -	\$ 19,713.60	
FY24 Appropriation			65,000.00	40,000.00	
Greylock Glen					
Executive Director			(29,764.71)		
Community Development					
Special Projects Manager				(35,800.00)	
<hr/>					
Expenditures to 5/6/24	\$ -	\$ -	\$ (29,764.71)	\$ (35,800.00)	<b>(65,564.71)</b>
<hr/>					
Revenue to 5/6/24					<b>69,569.55</b>
<hr/>					
<b>Fund Balance - to 5/6/24</b>					<b>\$ 161,833.00</b>
<hr/>					

### FY25 PROPOSED REQUEST - ARTICLE 22

Greylock Glen	
Executive Director	\$ 80,000.00
	<hr/>
<b>Total FY25 Request</b>	<b>\$ 80,000.00</b>
	<hr/> <hr/>

## Estimated Sources & Uses of Funds

	Fiscal 2023	Fiscal 2024	Proposed Fiscal 2025
General Gov Aid (Local Aid from State)	2,992,818	3,047,417	3,148,963
Estimated Local Receipts	1,440,686	1,369,771	1,359,440
Other Available Funds (see below)	73,000	58,000	394,859
Free Capital Infrastructure & Equipment	250,000	550,000	207,000
Free Cash to offset the Tax Rate	250,000	150,000	250,000
Stabilization - One Time Debt Service Payoff			336,859
	<b>5,006,504</b>	<b>5,175,188</b>	<b>5,697,121</b>

## Fund Balance Estimates available for appropriation Other Available Funds:

	Actual Balance as of 7/01/23	Estimated Additions Fiscal 2024 Interest Principal	Appropriated Fiscal 2024	Estimated Available Balance for FY25	PROPOSED Appropriation Fiscal 2025	Estimated Remaining Balance	
Stabilization	1,006,602	21,123	175,000	0	1,202,725	336,859	865,866
Council on Aging - Elderly Receipts	50,072	11,000	20,000	20,000	41,072	20,000	21,072
Cemetery Investment Fund (Sale of Lots)	162,938	2,000	4,000	0	168,938	0	168,938
Parking Meter Fund	28,853	7,500	10,000	10,000	26,353	10,000	16,353
Technology Fund	50,107	26,000	28,000	28,000	48,107	28,000	20,107
Quaker Meeting Trust	10,715	105	5,000	5,000	5,820	0	5,820
Cemetery Perpetual Care - Interest only available for expenditure	445,045	3,200	0	0	0	0	448,245
	37,788	5,000	0	42,788	0	0	42,788
<b>Total Estimate to be used for FY2025</b>					<b>394,859</b>		



## Proposed Free Cash Usage - Fiscal Year 2025

Free Cash - Certified for July 1, 2023 For use through June 30, 2024		\$ 915,135	
Article 9 - Free Cash Capital Infrastructure & Equipment Outlay	\$ 207,000		
Article 12 - Free Cash to offset the Tax Rate	\$ 250,000		
Total to be used for Fiscal Year 2025		<u>\$ 457,000</u>	
<b>Balance Available for appropriation through June 30, 2024</b>			<u><u>\$ 458,135</u></u>

## Reserve Fund Transfers as of June 30, 2024

Original Reserve Account Appropriation		\$ 175,000	
Total Transfers approved Fiscal Year 2024	<u>\$</u>	<u>-</u>	
<b>Reserve account balance for transfer to the Stabilization Fund as of June 30, 2024</b>			<u><u>\$ 175,000</u></u>

# ESTIMATED TAX RATE RECAPITULATION

## ACTUAL 2024 TAX RECAP

### I. Tax Rate Request

A. Total Amount to be Raised	19,605,696.36
B. Total Estimated Receipts	5,680,514.00
C. Net Amount to be Raised by Taxation	13,925,182.36
D. Classified Tax Levies and Rates	

### II. Amounts to be Raised

A. Appropriations	7,238,831
PERSONAL SERVICES	2,737,730
OPERATING BUDGET - TOWN OF ADAMS	6,526,955
OPERATING BUDGET - HVRSD -	978,048
OPERATING BUDGET - NBVRSD	847,678
ANNUAL CAPITAL AND RESERVE FUND	550,000
CAPITAL INFRASTR. & EQUIP - FREE CASH	16,250
COURT JUDGEMENT	473,000
Outside Articles	19,368,492

### ESTIMATED APPROPRIATIONS

B. Other Local Expenditures	28,474
Offset Receipts - Library	58,222
State Charges	150,508
Overlay Reserve (for Abatements & Exemptions)	

### Total to be Raised

**19,605,696**

### E. Real Property Tax

12,876,570.09

### F. Personal Property Tax

1,048,612.27

### G. Total Taxes Levied on Property

**13,925,182.36**

### III. Estimated Receipts

A. Gen Government State Aid - EST  
3,079,743

### B. Estimated Local Receipts

1,369,771

<b>Actual</b>	30%Shift
20.36	19.15

19.15

### Other Available Funds to be used:

473,000

### C. OUTSIDE ARTICLES

10,000

### D. Parking Meter Fund

20,000

### E. Council on Aging (Elderly Receipts) Fund

0

### F. Perpetual Care Interest Fund

28,000

### G. Technology Fund

550,000

### H. F/C Capital Infrastructure & Equipment

150,000

### J. Free Cash to offset the Tax Rate

**5,680,514**

### Total Estimated Receipts

Total Allowable Levy -

14,322,735.00

Present Year Levy - Item I C above

13,925,182.36

**Excess/(Deficit) Capacity**

**397,552.64**

\*\*\*\*\*ESTIMATED TAX RECAP FOR FY 2025 - BASED ON GOVERNOR'S BUDGET\*\*\*\*\*

**I. Tax Rate Request**

A. Total Amount to be Raised	19,311,337.00
B. Total Estimated Receipts	5,360,262.00
C. Net Amount to be Raised by Taxation	13,951,075.00
D. Classified Tax Levies and Rates	

**II. Amounts to be Raised**

A. Appropriations	7,838,746
PERSONAL SERVICES	2,958,538
OPERATING BUDGET - TOWN OF ADAMS	5,823,542
OPERATING BUDGET - HVRSD -	1,063,774
OPERATING BUDGET - NBVRSD	1,170,064
ANNUAL CAPITAL AND RESERVE FUND	207,000
CAPITAL INFRASTR. & EQUIP - FREE CASH	16,250
COURT JUDGEMENT	
Outside Articles	19,077,914
ESTIMATED APPROPRIATIONS	
B. Other Local Expenditures	28,218
Offset Receipts - Library	55,205
State Charges	
Overlay Reserve (for Abatements & Exemptions)	150,000

**Total to be Raised** 19,311,337

**III. Estimated Receipts**

A. Gen Government State Aid - EST	3,148,963
B. Estimated Local Receipts	1,359,440
<b>Other Available Funds to be used:</b>	
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	207,000
I. Free Cash to offset the Tax Rate	250,000
J. Stabilization - One Time Debt Service Pay Off	336,859
<b>Total Estimated Receipts</b>	<b>5,360,262</b>

Class	Levy Percent	Levy by Class	Valuation	Tax Rate at 20% CIP shift
Residential	83.584%	10,974,204.89	624,477,280	17.57
Open Space	0.000%	0.00	0	17.57
Commercial	6.483%	1,175,525.40	48,433,332	24.27
Industrial	4.141%	750,958.06	30,940,549	24.27
Personal Property	5.792%	1,050,386.65	43,277,436	24.27
<b>Total</b>	<b>100.000%</b>	<b>13,951,075.00</b>	<b>747,129,137</b>	

**E. Real Property Tax** 12,900,688.35

**F. Personal Property Tax** 1,050,386.65

**G. Total Taxes Levied on Property** 13,951,075.00

Total unshifted budgeted Tax Rate	Actual	30%Shift
	18.67	17.57
Debt Exclusion (Est)	1.02	1.02
Tax Rate incl DE	19.69	18.59

\$25K NEW GROWTH	
Total Allowable Levy -	14,005,676.00
Present Year Levy - Item I C above	13,951,075.00

**Excess/(Deficit) Capacity** 54,601.00

ADDITION TO TAX BASE

ADDITION TO TAX RATE

**HVRSD - Hoosac Valley Middle High Debt Exclusion Override**

**661,611**

**1.02**

**EST SHIFTED RESIDENTIAL TAX RATE**

**18.59**

## TELEPHONE NUMBERS OF MAJOR OFFICES

<b>TOWN OFFICES</b>	<b>743-8300</b>
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
Treasurer/Collector.....	ext. 177
Veteran Services.....	ext. 174

<b>OTHER GOVERNMENTAL OFFICES</b>	<b>NUMBER</b>
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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

<b>OTHER NUMBERS OF INTEREST</b>	<b>NUMBER</b>
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Northern Berkshire EMS.....	664-4933
Adams Post Office.....	743-5177
1 Berkshire.....	499-1600

# Notes

**Bring this book to Town Meeting - Mon., June 3, 2024**